



ADMINISTRATIVE POLICY COMMITTEE MEETING AGENDA

October 24, 2023 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

- C. Discuss and Approve: September 19, 2023, APC Minutes
- D. Treasurer's Report

4. OLD BUSINESS

- E. Discussion and Possible Action: FIN-004 Purchasing Policy Revision

5. NEW BUSINESS

- F. Approval of contracting with Dan Mahoney for Interim Administrator Services
- G. Discussion and Possible Action: Draft Village of Kronenwetter 2024 Budget - Options
- H. Discussion and Possible Action: Amendment to HR-007 - Business Mileage and Travel Policy
- I. Discussion and Possible Action: Village Ordinance 180-3(i) and GEN-009 Agenda Setting for Village Board Meeting
- J. Discussion and Possible Action: Consider Creation of a Budget Policy.
- K. Discussion and Possible Action: Use of Insurance Proceeds to Purchase of 2020 Ford Interceptor SUV for the Village of Kronenwetter Police Department
- L. Discussion and Possible Action: Contract for Property Revaluation of 2024 Values
- M. Discussion and Possible Approval: Resolution for Inclusion Under the Wisconsin Public Employers' Group Health Insurance Program

6. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

7. NEXT MEETING: November 21, 2023

8. 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: 10/23/2023 Kronenwetter Municipal Center and www.kronenwetter.org

Faxed: WAOW, WSAW, WSAU, and Mosinee Times | Emailed: Wausau Daily Herald



***REVISED* ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES**

September 19, 2023 at 5:30 PM

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

1. CALL MEETING TO ORDER

- A. Pledge of Allegiance
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3. ANNOUNCEMENT OF CLOSED SESSION

4. APPROVAL OF MINUTES

- C. August 15, 2023, Minutes
Motion by Voll/Wadle-leff that Village Board approve minutes as presented. Motion carried 5:0 by voice vote.

5. REPORTS AND DISCUSSIONS

- D. Treasurer's Report
Finance Director Lisa Kerstner discusses the past two treasurers' reports.
- E. Check Register
- F. Journals
- G. Discussion/Update: 2024 Budget
Finance Direct Lisa Kerstner discusses past two treasure reports, she states she moved some accounts around. She also discusses that she is looking to bring the preliminary budget to the October 17th APC meeting. Trustee Coyle asks for budget to have comments in where items were changed from last year.

6. NEW BUSINESS

- H. Discussion and Action: 2024 Police Squad Car Order Approval
Motion by Voll/Solheim to recommend Village Board approve Police Chief Terry McHugh order new police vehicle. motion Passes 5:0 by voice vote.
- I. Discussion and Possible Action: Municipal Copier/ Printer upgrade
Motion by Coyle/McCarthy to recommend the Village Board approve the purchase of a new copy machine with the move of the two existing copiers to the police department and fire department. Motion passes 5:0 by voice vote.
- J. Renewal of Municipal Property Insurance for 2023
Motion by McCarthy/Coyle to recommend Village Board approve the Renewal policy of the Municipal Property Insurance Company for 2024 at the rate \$25,092.00 with a \$1,000.00 deductible. Motion passes 5:0 by voice vote.

- K. Discussion & Possible Action: Budget Amendment
- L. Discussion and Possible Approval: TID Cash Flow Contract- EHLERS
Motion by Voll/Coyle to recommend Village Board approve the contract with EHLERS for TID 2 Cash Flow Review. Motion passes 5:0 by voice vote.
Motion by Voll/Coyle to recommend Village Board approves the contract with EHLERS for TID 3 and 4 cash flow review with the associated budget amendment. Motion passes 5:0 by voice vote.

CLOSED SESSION

Consideration of motion to convene into closed session pursuant to Wis. Stat. 19.85 (1)(c) for consideration of employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility – to wit Union negotiations 2024.

Motion by Wadle-Leff/Coyle to convene into closed session. Motion passes 5:0 by Roll Call.

RECONVENE OPEN SESSION

Consideration of motion to reconvene into open session.

ACTION AFTER CLOSED SESSION

Motion by Voll/McCarty to continue Union negotiations. Motion passes 5:0 by voice vote.

7. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

HR-007, Budget

8. NEXT MEETING:

9. ADJOURNMENT

Motion by Voll/Solheim to adjourn. motion passes 5:0 by voice vote at 7:28PM.

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: 09/18/2023 Kronenwetter Municipal Center and www.kronenwetter.org
Faxed: WAOW, WSAW, WSAU, and Mosinee Times | Emailed: Wausau Daily Herald**

Minutes Drafted by: Sarah Fisher- Account Clerk



REPORT TO APC

ITEM NAME:	Treasurer's Report
MEETING DATE:	10/17/2023
PRESENTING COMMITTEE:	APC
COMMITTEE CONTACT:	
STAFF CONTACT:	Lisa Kerstner
PREPARED BY:	Lisa Kerstner

Prior to vacation I had met with the department heads and started putting together the budget worksheet and budget amendments. I was on vacation for 2 weeks (approved upon hire). I am currently working on the Sept. bank reconciliations, journal entries, and budget amendments. While on vacation Kim Manley finalized the budget, (except for sewer and water) and continues to work on it. I will be working on the sewer and water and presenting to UC in November.



Report to Administrative Policy Committee

Agenda Item: Discuss and Possible Approval: FIN-004 Purchasing Policy Revisions
Meeting Date: October 17, 2023
Referring Body: N/A
Committee Contact: Chris Voll, Village President/Committee Chair
Staff Contact: Kim Manley, Interim Administrator
Report Prepared by: Kim Manley, Interim Administrator

AGENDA ITEM: Discuss and Possible Approval: FIN-004 Purchasing Policy Revisions

OBJECTIVE(S): Review the recommended revisions from the Village Attorney and the Village Administrator for possible changes to the current policy.

HISTORY/BACKGROUND: Administrative Policy Committee started working on policies earlier in 2023.

PROPOSAL: n/a

RECOMMENDED ACTION: To be determined by Committee and recommended to Village Board

FINANCIAL

Financial Consideration/Action: Cost of review by Village Attorney.

FUNDING SOURCE:

Account Number/Title: #100-51300-302-000
Current Adopted Budget: \$ 45,000.00
Spent to Date: \$ -32,991.92
Remaining Budget: \$ 12,008.08
Requested Amount: \$185.00 per hour – estimated at maximum – 1 hour
Remainder of Budgeted Amount, if approved: \$11,638.08 (includes ordinance review from prior agenda item)

ATTACHMENTS/PACKET:

- 1. FIN-004 – Purchasing Policy – ORIGINAL
- 2. FIN-004 – Purchasing Policy – ATTORNEY VERSION
- 3. FIN-004 – Purchasing Policy – ADMINISTRATOR VERSION

POLICY ID: FIN-004		TITLE: Purchasing Policy	
<input type="checkbox"/> ORIGINAL	<input checked="" type="checkbox"/> REVISION	APPROVED BY VILLAGE BOARD:	DATE:
EFFECTIVE DATE Immediate		 VILLAGE CLERK	7/27/2021
APPLIES TO:		<input checked="" type="checkbox"/> FLSA EXEMPT	<input checked="" type="checkbox"/> FLSA NON-EXEMPT
		<input checked="" type="checkbox"/> REPRESENTED EMPLOYEES	<input checked="" type="checkbox"/> Non-REPRESENTED EMPLOYEES
<i>This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i>			

POLICY

The Village of Kronenwetter hereby adopts this Purchasing Policy to maintain uniform purchasing rules for all departments, assist staff with guidelines on everyday purchases and to ensure that purchases are completed in a transparent manner so that the public may be aware of any expenditure. It is hoped that with the adoption of this policy that purchases can be streamlined, purchases can follow a regular method and that those that are outside of the organization can easily track expenditures to conform with open and honest government standards.

This policy shall be applicable to contracts for the procurement of supplies, services, and construction, entered into by the Village of Kronenwetter after the effective date of this policy. The Village shall apply this policy to all expenditures of public funds by a public agent for public purchasing irrespective of the source of the funds.

When the procurement involves the expenditure of federal assistance or contract funds, the procurement shall be conducted in accordance with any mandatory applicable federal law and regulations.

The Village Administrator shall be charged with the enforcement of the rules that are set out by this policy. In the case where the position of the Village Administrator is vacant, the Village Treasurer will be charged with enforcement of this policy.

The following regulations and requirements to organization behavior are hereby adopted:

- It shall be the policy of the Village of Kronenwetter to attempt to first purchase any item as locally as possible from Wausau Chamber, Mosinee Chamber and Village of Kronenwetter businesses when financially feasible and competitive.
- In the case where there is a State of Wisconsin cooperative purchasing agreement in place, the prices from these products shall be compared to locally purchased items and evaluation of support for local businesses, and the local economy shall be weighed against the amount of money that is saved by utilizing a State of Wisconsin purchasing agreement.
- At no time shall any Village employee participate directly or indirectly in a procurement activity when the Village employee shall financially profit from the purchase activity, in cases of this nature, a purchase shall be recommended to an employee's supervisor with employees recommending to a department head, and a department head recommending the purchase to the Village Administrator. In the case where there exists a conflict of interest in the position of the Village Administrator, the Administrator shall disclose such conflict to the governing body and the purchase activity shall be approved prior to purchase by the governing body.

This policy is not intended, and should not be construed, to limit or prevent an employee from exercising rights under the National Labor Relations Act. The Village of Kronenwetter retains the right to amend or change this policy at any time without prior notice.

- While price should be one of the most important factors in purchasing, transportation, impact on the environment and previous village experience with products shall also be weighed in making purchasing decisions. Any item that is lower in price but is passed over for any of the other reasons enumerated herein shall have that deciding factor noted in Village records.

PROCEDURE

GENERAL INFORMATION

All professional contracted legal, architectural, engineering, auditing, financial advising, ambulance, informational technology and garbage services, except in the case of emergency purchases, must have review by the Administrative Policy Committee (APC) and prior approval of the Board, no matter the amount of the contract.

Line Item budgeted contracts for repairs and maintenance of existing equipment under the purchasing levels detailed below, such as repairs to existing information technology equipment, utility pumps, traffic signals, window cleaning, floor waxing, vehicle repairs and building maintenance shall require only approval of the Village Administrator. Contracts that include expenses that exceed \$10,000, unless emergency in nature, shall be reviewed by the Administrative Policy Committee, and shall be presented to the Village Board for approval prior to a contract being approved.

Purchases made by the Village of Kronenwetter are grouped under the following categories.

1. Purchases up to and equal to \$499.99. These purchases shall not require authorization of a department head before purchase but shall require the approval of the relevant department head, after the purchase is made.
2. Line Item budgeted purchases from \$500 up to an equal to \$2,500. These purchases shall require approval of the relevant department head prior to being purchased.
3. Line Item budgeted purchases over \$2,500 and up to \$10,000. These purchases shall require approval of the relevant department head and also the Village Administrator.
4. Purchases over \$10,000 and up to \$35,000. These purchases shall require approval of the relevant department head, Village Administrator, review by the Administrative Policy Committee and approval of the Village Board.
5. Purchases over \$35,000. These purchases shall require review by the Administrative Policy Committee and approval of the Village Board and shall follow the current applicable State of Wisconsin bidding procedure unless they are for services such as legal, engineering, architectural, etc.
6. Emergency Purchases

All payments shall be submitted to the Administrative Policy Committee and then onto to the Village Board for review at their respective regular meetings.

EXCEEDING BUDGETED EXPENDITURE LINE ITEM TOTAL

It is the assumption of the purchasing policy that all requested expenditures has been provided for in the current budget. Purchases that will result in the expenditure line item exceeding the current budgeted amount require approval before the purchase is executed. The Department Head shall first notify the Village Administrator that the expenditure being requested will result in the expenditure line item budget overage and provide written documentation regarding the expenditure to the Administrator.

The Village Administrator will have the authority to approve expenditures that exceed the line item budget up to \$5,000 and if the total applicable department budget will NOT result in an overage. These expenditures shall be reported to the APC and the Village Board. These expenditures shall be collected on a report and reported on an annual basis.

Any expenditure request that will result in a line item budget overage greater than \$5,000 will need review and recommendation to the Village Board from the Administrative Policy Committee and Village Board approval. Also any expenditure that will result in an overage of any amount of the total applicable department budget will need review and recommendation to the Village Board from the Administrative Policy Committee and Village Board Approval. These changes to the Budget are considered budget amendments which require Village Board approval and proper notification to the public per State of Wisconsin statutes.

UNAUTHORIZED PURCHASE

An unauthorized purchase will be considered a personal purchase and the individual who made the purchase may be personally liable for payment as well as subject to possible further disciplinary actions.

INVENTORY

Please refer to the Village Inventory Policy for details.

CAPITAL ASSETS

An item qualifies as a Capital Asset if it is over \$5,000 in value and has a life span of more than 3 years. Purchases of new capital items which are not replacing another capital item, shall require a recommendation of the APC and require approval of the Village Board. All Capital Asset items are also Inventory.

LINE ITEM BUDGETED PURCHASES UP TO AND EQUAL TO \$2,500

These purchases can be handled in the most effective way deemed appropriate by the Department Head. Alternative price quotations are strongly encouraged but not mandatory. Periodic price quotations are acceptable for similar items purchased throughout the year even though individual orders are less than \$2,500 on budgeted items. (An example would be small automotive supplies.) Annual or semiannual price comparisons are to be made with purchases in between being made from the best source based on the most recent comparison.

LINE ITEM BUDGETED NON-ROUTINE PURCHASES OVER \$2,500 AND UP TO AND EQUAL TO \$34,999

Non-Routine Purchases over \$2,500 and up to and equal to \$34,999 are required to have at least three (3) alternative price quotations in writing. Exceptions to the requirement can be made for sole source purchases, standardized equipment, standardized chemicals, or other similar circumstances. Items that are purchased periodically during the year can be purchased based upon annual price quotations. Such purchases must be submitted to the Village Administrator for approval in the form of a memo. Information to be included in the memo is as follows:

- Description of purchase
- Budget amount
- Recommended source and price
- If price is over budget, an explanation of and a budget transfer from where the additional funds will be obtained
- Alternate price quotations or explanation for not seeking them
- Explanation of recommendation if it is other than the lowest price

It should be noted that any purchases that exceed \$10,000 in nature will require approval by the Village Board in addition to the relevant Department Head and Village Administrator approval.

PURCHASES OVER \$35,000

Require the following:

Advertisement Information

Formal bids must be advertised in a local newspaper at least 10 business days before the bid opening. (Bid notices will also be available via the Village website.) The ad must include the date, time and location of the bid opening. The Village Administrator, in conjunction with the appropriate Department Head, will establish the time and date of the bid opening.

Bidders List

Departments will prepare a list of qualified vendors to be contacted for the submission of bids. Particular care should be taken to include appropriate local vendors. Bid specifications or notice of availability of specifications will be (e-)mailed to all vendors on the bidder's list. The bid specifications will also be made available via the Village website.

Written Specifications

Department Heads will prepare written specifications outlining the technical characteristics desired. These will be provided to all interested vendors. If appropriate, a pre-bid conference may be scheduled to assure adequate understanding of the specifications. All bidders must be notified in writing (use of e-mail is acceptable) of pre-bid conferences. Under no circumstances is staff to converse with any prospective bidder during the bidding process outside of the pre-bid conference. Should it become necessary to revise any portion of a bid specification, notice shall be promptly delivered to all prospective bidders through a bid addendum.

Bid Opening and Recommendation

All competitively bid projects are to be sealed and opened by the respective Department Head and the Village Administrator. Following the bid opening, the Department Head will make a written recommendation to the Village Board through the Village Administrator. The written recommendation shall include:

- Description of purchase
- Budget amount
- Recommended source and price
- If price is over budget, an explanation why and a budget transfer from where the additional funds will be obtained
- Alternate price quotations or explanation for not seeking them
- Explanation of recommendation if it is other than the lowest price

If approved by the Department Head and Village Administrator or Designee, a Resolution, as drafted by the Village Administrator may be adopted by the Village Board authorizing the acceptance of such bid.

Exceptions

Normally, services such as legal, engineering, architectural, etc., are exempt from the competitive bidding process. However, these types of services shall be purchased using the "Request for Proposals" (RFP) process. This is similar to a competitive bidding process but does not require some of the formality such as an advertisement. The focus of the analysis in an RFP is dependent upon the service needs. RFPs can be requested by the Village Board.

Other exceptions include sole source, need to standardize, etc. Such reasons should be appropriately detailed in the written recommendations to the Village Administrator. The Village may, in times of emergency waive the provision of this section.

These purchasing procedures are not to be used for Public Works type improvements where all or a portion of the costs are paid from assessments to the benefiting properties. Procedures established in Wisconsin Statutes 62.15, 62.29 shall apply.

EMERGENCY PURCHASES

Emergency purchasing procedures should be used only when normal purchasing channels are not available.

Whenever feasible, emergency purchases are to be approved by the Village Administrator. If it is not feasible to follow the normal procedures, the Department Head shall request a signature from the Village Administrator after the completion of an emergency purchase. The Department head will indicate the Emergency Purchase on the voucher including justification of the emergency purchase and sign-off is required by the Village Administrator.

Emergency purchases may be made:

- When there is a need for immediate delivery of items
- To prevent delays in work or construction schedules
- When there is an immediate threat to public health or safety
- To meet emergencies rising from unforeseen causes

PETTY CASH FUND

Petty cash disbursements of approximately \$50 (or less) may be paid from a petty cash fund which is maintained in the Treasurer's office. The Treasurer will log the transaction in the petty cash ledger. Petty cash funds may be obtained either prior to or after purchase, upon filing of the necessary documents. Receipts are necessary for all disbursements.

INTERNAL CONTROLS

Advertisement for bids must be published for all purchases at or above \$35,000 (not to include professional services such as engineering/legal contracts).

- Appropriate documentation (supporting invoices) must be attached for all disbursements.
- Original bills, not copies, must be used for documentation.
- All invoices must have Department Head approval prior to drawing the check.
- Board approval must be obtained for all disbursements as presented at Village Board Meetings.
- Every effort should be made to avoid finance or late charges.
- Accounts Payable Department will mail out checks.
- Adequate security must be provided over unused checks.
- Checks must NOT be signed prior to being completely filled out.
- Numerically controlled, pre-numbered checks must be used.
- The Treasurer will review all processed checks before the checks are distributed.

POLICY ID: <i>FIN-004</i>		TITLE: <i>Purchasing Policy</i>	
0 ORIGINAL [gi REVISION	APPROVED BY VILLAGE BOARD:		DATE:
EFFECTIVE DATE Immediate	-		7/27/2021
		VILLAGE CLERK _____	
APPLIES TO:	FLSA EXEMPT	FLSA NON-EXEMPT	
	[gi REPRESENTED EMPLOYEES	[gi Non-REPRESENTED EMPLOYEES	
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When the procurement involves the expenditure of federal assistance or contract funds, the procurement shall be conducted in accordance with any mandatory applicable federal law and regulations.

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- ▶ ~~In the case where there is a State of Wisconsin cooperative purchasing agreement in place, the prices from these products shall be compared to locally purchased items and evaluation of support for local businesses, and the local economy shall be weighed against the amount of money that is saved by utilizing a State of Wisconsin purchasing agreement.~~
- ▶ At no time shall any Village employee participate directly or indirectly in a procurement activity when the Village [LDT2] employee shall financially profit from the purchase activity, in cases of this nature, a purchase shall be recommended to an employee's supervisor with employees recommending to a department head, and a department head recommending the purchase to the Village Administrator. In the case where there exists a conflict of interest in the position of the Village Administrator, the Administrator shall disclose such conflict to the governing body and the purchase activity shall be approved prior to purchase by the governing body.

While price should be one of the most important factors in purchasing, transportation, impact on the environment and previous village experience with products shall also be weighed in making purchasing decisions. Any item that is lower in price but is passed over for any of the other reasons enumerated herein shall have that deciding factor noted in Village records.

PROCEDURE

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Any expenditure request that will result in a line item budget overage greater than \$5,000 will need review and recommendation to the Village Board from the Administrative Policy Committee and Village Board approval. Also any expenditure that will result in an overage of any amount of the total applicable department budget will need review and recommendation to the Village Board from the Administrative Policy Committee and Village Board Approval. These changes to the Budget are considered budget amendments which require Village Board approval and proper notification to the public per State of Wisconsin statutes.

Any change to a budget line item category of the types listed in Wis. Stat. § 65.90(3)(b) is to be made under Wis. Stat. § 65.90(5)

This policy is not intended, and should not be construed, to limit or prevent an employee from exercising rights under the National Labor Relations Act. The Village of Kronenwetter retains the right to amend or change this policy at any time without prior notice.

UNAUTHORIZED PURCHASE

An unauthorized purchase will may be considered a personal purchase and the individual who made the purchase ~~may~~^[LDT8] be personally liable for payment as well as subject to possible further disciplinary actions.

INVENTORY

Please refer to the Village Inventory Policy for ~~details~~^[LDT9].

CAPITAL ASSETS

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LINE ITEM BUDGETED PURCHASES UP TO AND EQUAL TO \$2,500

~~These purchases can be handled in the most effective way deemed appropriate by the Department Head. Alternative price quotations are strongly encouraged but not mandatory. Periodic price quotations are acceptable for similar items purchased~~^[LDT11] throughout the year even though individual orders are less than \$2,500 on budgeted items. (An example would be small automotive supplies.) Annual or semiannual price comparisons are to be made with purchases in between being made from the best source based on the most recent comparison.

LINE ITEM BUDGETED NON-ROUTINE PURCHASES OVER \$2,500 AND UP TO AND EQUAL TO \$34,999^[LDT12]

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- ~~• Description of purchase~~
- ~~• Budget amount~~
- ~~• Recommended source and price~~
- ~~• If price is over budget, an explanation of and a budget transfer from where the additional funds will be obtained~~
- ~~• Alternate price quotations or explanation for not seeking them~~
- ~~• Explanation of recommendation if it is other than the lowest price~~

It should be noted that any purchases that exceed \$10,000 in nature will require approval by the Village Board in addition to the relevant Department Head and Village Administrator approval.

PURCHASES OVER \$35,000^[LDT13]

Require the following:

Advertisement Information

~~Formal bids must be advertised in a local newspaper at least 10 business days before the bid opening. (Bid notices will also be available via the Village website.) The ad must include the date, time and location of the bid opening. The Village Administrator, in conjunction with the appropriate Department Head, will establish the time and date of the bid opening.~~

Bidders List

~~Departments will prepare a list of qualified vendors to be contacted for the submission of bids. Particular care should be taken to include appropriate local vendors. Bid specifications or notice of availability of specifications will be (e-)mailed to all vendors on the bidder's list. The bid specifications will also be made available via the Village website.~~

Written Specifications

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Bid Opening and Recommendation

All competitively bid projects are to be sealed and opened by the respective Department Head and the Village Administrator. Following the bid opening, the Department Head will make a written recommendation to the Village Board through the Village Administrator. The written recommendation shall include:

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If approved by the Department Head and Village Administrator or Designee, a Resolution, as drafted by the Village Administrator may be adopted by the Village Board authorizing the acceptance of such bid.

Exceptions

Normally, services such as legal, engineering, architectural, etc., are exempt from the competitive bidding process. However, these types of services shall be purchased using the "Request for Proposals" (RFP) process. This is similar to a competitive bidding process but does not require some of the formality such as an advertisement. The focus of the analysis in an RFP is dependent upon the service needs. RFPs can be requested by the Village Board.

Other exceptions include sole source, need to standardize, etc. Such reasons should be appropriately detailed in the written recommendations to the Village Administrator. The Village may, in times of emergency waive the provision of this section.

These purchasing procedures are not to be used for Public Works type improvements where all or a portion of the costs are paid from assessments to the benefiting properties. Procedures established in Wisconsin Statutes 62.15, 62.29 shall apply.

EMERGENCY PURCHASES [LDT14]

Emergency purchasing procedures should be used only when normal purchasing channels are not available.

Whenever feasible, emergency purchases are to be approved by the Village Administrator. If it is not feasible to follow the normal procedures, the Department Head shall request a signature from the Village Administrator after the completion of an emergency purchase. The Department head will indicate the Emergency Purchase on the voucher including justification of the emergency purchase and sign-off is required by the Village Administrator.

Emergency purchases may be made:

- When there is a need for immediate delivery of items
- To prevent delays in work or construction schedules
- When there is an immediate threat to public health or safety
- To meet emergencies rising from unforeseen causes

PETTY CASH FUND [LDT15]

Petty cash disbursements of approximately \$50 (or less) may be paid from a petty cash fund which is maintained in the Treasurer's office. The Treasurer will log the transaction in the petty cash ledger. Petty cash funds may be obtained either prior to or after purchase, upon filing of the necessary documents. Receipts are necessary for all disbursements.

INTERNAL CONTROLS [LDT16]

Advertisement for bids must be published for all purchases at or above \$35,000 (not to include professional services such as engineering/legal contracts).

- ~~Appropriate documentation (supporting invoices) must be attached for all disbursements.~~
- ~~Original bills, not copies, must be used for documentation.~~
- ~~All invoices must have Department Head approval prior to drawing the check.~~
- ~~Board approval must be obtained for all disbursements as presented at Village Board Meetings.~~
- ~~Every effort should be made to avoid finance or late charges.~~
- ~~Accounts Payable Department will mail out checks.~~
- ~~Adequate security must be provided over unused checks.~~
- ~~Checks must NOT be signed prior to being completely filled out.~~
- ~~Numerically controlled, pre-numbered checks must be used.~~
- The Treasurer will review all processed checks before the checks are distributed.

POLICY ID: <i>FIN-004</i>	TITLE: <i>Purchasing Policy</i>		
<input type="checkbox"/> ORIGINAL <input checked="" type="checkbox"/> REVISION EFFECTIVE DATE Immediate	APPROVED BY VILLAGE BOARD:		DATE:
	VILLAGE CLERK		7/27/2021
APPLIES TO:	<input checked="" type="checkbox"/> FLSA EXEMPT	<input checked="" type="checkbox"/> FLSA NON-EXEMPT	
	<input checked="" type="checkbox"/> REPRESENTED EMPLOYEES	<input checked="" type="checkbox"/> Non-REPRESENTED EMPLOYEES	
<i>This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i>			

POLICY

The Village of Kronenwetter hereby adopts this Purchasing Policy to maintain uniform purchasing rules for all departments, assist staff with guidelines on everyday purchases and to ensure that purchases are completed in a transparent manner so that the public may be aware of any expenditure. It is hoped that with the adoption of this policy that purchases can be streamlined, purchases can follow a regular method and that those that are outside of the organization can easily track expenditures to conform with open and honest government standards.

This policy shall be applicable to contracts for the procurement of supplies, services, and construction, entered into by the Village of Kronenwetter after the effective date of this policy. The Village shall apply this policy to all expenditures of public funds by a public agent for public purchasing irrespective of the source of the funds.

When the procurement involves the expenditure of federal assistance or contract funds, the procurement shall be conducted in accordance with any mandatory applicable federal law and regulations.

The Village Administrator shall be charged with the enforcement of the rules that are set out by this policy. In the case where the position of the Village Administrator is vacant, the Village Treasurer will be charged with enforcement of this policy.

The following regulations and requirements to organization behavior are hereby adopted:

- It shall be the policy of the Village of Kronenwetter to attempt to first purchase any item as locally as possible from Wausau Chamber, Mosinee Chamber and Village of Kronenwetter businesses when financially feasible and competitive.
- In the case where there is a State of Wisconsin cooperative purchasing agreement in place, the prices from these products shall be compared to locally purchased items and evaluation of support for local businesses, and the local economy shall be weighed against the amount of money that is saved by utilizing a State of Wisconsin purchasing agreement.
- At no time shall any Village employee participate directly or indirectly in a procurement activity when the Village employee shall financially profit from the purchase activity, in cases of this nature, a purchase shall be recommended to an employee's supervisor with employees recommending to a department head, and a department head recommending the purchase to the Village Administrator. In the case where there exists a conflict of interest in the position of the Village Administrator, the Administrator shall disclose such conflict to the governing body and the purchase activity shall be approved prior to purchase by the governing body.

This policy is not intended, and should not be construed, to limit or prevent an employee from exercising rights under the National Labor Relations Act. The Village of Kronenwetter retains the right to amend or change this policy at any time without prior notice.

- While price should be one of the most important factors in purchasing, transportation, impact on environment and previous village experience with products shall also be weighed in making purchasing decisions. Any item that is lower in price but is passed over for any of the other reasons enumerated herein shall have that deciding factor noted in Village records.

PROCEDURE

GENERAL INFORMATION

~~All~~ Professional contracted legal, architectural, engineering, auditing, financial advising, ambulance, informational technology and garbage services, except in the case of emergency purchases, shall be reviewed for recommendation to the Village Board by either must have review by the Administrative Policy Committee (APC) or the appropriate Committee and prior approval of the Board, no matter the amount of the contract. Contracts approved through the budget process are exempt.

Line Item budgeted contracts for repairs and maintenance of existing equipment under the purchasing levels detailed below, such as repairs to existing information technology equipment, utility pumps, traffic signals, window cleaning, floor waxing, vehicle repairs and building maintenance shall require only approval of the Village Administrator. ~~Contracts that include expenses that exceed \$10,000, unless emergency in nature, shall be reviewed by the Administrative Policy Committee, and shall be presented to the Village Board for approval prior to a contract being approved.~~

Purchases made by the Village of Kronenwetter are grouped under the following categories.

1. Purchases up to and equal to \$499.99. These purchases shall not require authorization of a department head before purchase but shall require the approval of the relevant department head, after the purchase is made.
2. Line Item budgeted purchases from \$500 up to an equal to \$2,500. These purchases shall require approval of the relevant department head prior to being purchased.
3. Line Item budgeted purchases over \$2,500 and up to \$10,000. These purchases shall require approval of the relevant department head and also the Village Administrator.
4. Purchases over \$10,000 and up to \$35,000. These purchases shall require approval of the relevant department head, Village Administrator, review by the Administrative Policy Committee and approval of the Village Board.
5. Purchases over \$35,000. These purchases shall require review by the Administrative Policy Committee and approval of the Village Board and shall follow the current applicable State of Wisconsin bidding procedure unless they are for services such as legal, engineering, architectural, etc.
6. Emergency Purchases

~~All payments shall be submitted to the Administrative Policy Committee and then onto to the Village Board for review at their respective regular meetings.~~

EXCEEDING BUDGETED EXPENDITURE LINE ITEM TOTAL

It is the assumption of the purchasing policy that all requested expenditures ~~have~~ been provided for in the current budget. Purchases that will result in the expenditure line item exceeding the current budgeted amount require approval before the purchase is executed. The Department Head shall first notify the Village Administrator that the expenditure being requested will result in the expenditure line item budget overage and provide written documentation regarding the expenditure to the Administrator.

The Village Administrator will have the authority to approve expenditures that exceed the line item budget up to \$5,000 and if the total applicable department budget will NOT result in an overage. These expenditures shall be reported to the Administrative Policy Committee APC and the Village Board. ~~These expenditures shall be collected on a report and reported on an annual basis.~~

Any expenditure request that will result in a line item budget overage greater than \$5,000 will need ~~review and recommendation to the Village Board from the Administrative Policy Committee and~~ Village Board approval. ~~Also~~ Also, any expenditure that will result in an overage of any amount of the total applicable department budget will need ~~review and recommendation to the Village Board from the Administrative Policy Committee and~~ Village Board Approval. These changes to the Budget are considered budget amendments which require Village Board approval and proper notification to the public per State of Wisconsin statutes.

UNAUTHORIZED PURCHASE

An unauthorized purchase will be considered a personal purchase and the individual who made the purchase may be personally liable for payment as well as subject to possible further disciplinary actions.

INVENTORY

Please refer to the Village Inventory Policy for details.

CAPITAL ASSETS

An item qualifies as a Capital Asset if it is over \$5,000 in value and has a life span of more than 3 years. Purchases of new capital items which are not replacing another capital item, ~~shall require a recommendation of the APC and~~ require approval of the Village Board. All ~~Capital Asset~~ items are also Inventory.

LINE ITEM BUDGETED PURCHASES UP TO AND EQUAL TO \$2,500

These purchases can be handled in the most effective way deemed appropriate by the Department Head. Alternative price quotations are strongly encouraged but not mandatory. Periodic price quotations are acceptable for similar items purchased throughout the year even though individual orders are less than \$2,500 on budgeted items. (An example would be small automotive supplies.) Annual or semiannual price comparisons are to be made with purchases in between being made from the best source based on the most recent comparison.

LINE ITEM BUDGETED NON-ROUTINE PURCHASES OVER \$2,500 AND UP TO AND EQUAL TO \$34,999

Non-Routine Purchases over \$2,500 and up to and equal to \$34,999 are ~~required~~ should have multiple quotes in writing for review and consideration. at least three (3) alternative price quotations in writing. Exceptions to the requirement can be made for sole source purchases, standardized equipment, standardized chemicals, or other similar circumstances. Items that are purchased periodically during the year can be purchased based upon annual price quotations. Such purchases must be submitted to the Village Administrator for approval in the form of a memo. Information to be included in the memo is as follows:

- Description of purchase
- Budget amount
- Recommended source and price
- If price is over budget, an explanation of and a budget transfer from where the additional funds will be obtained
- Alternate price quotations or explanation for not seeking them
- Explanation of recommendation if it is other than the lowest price

It should be noted that any purchases that exceed \$10,000 in nature will require approval by the Village Board in addition to the relevant Department Head and Village Administrator approval.

PURCHASES OVER \$35,000

Require the following:

Advertisement Information

Formal bids must be advertised in a local newspaper at least 10 business days before the bid opening. (Bid notices will also be available via the Village website.) The ad must include the date, time and location of the bid opening. The Village Administrator, in conjunction with the appropriate Department Head, will establish the time and date of the bid opening.

Bidders List

Departments will prepare a list of qualified vendors to be contacted for the submission of bids. Particular care should be taken to include appropriate local vendors. Bid specifications or notice of availability of specifications will be (e-)mailed to all vendors on the bidder's list. The bid specifications will also be made available via the Village website.

Written Specifications

Department Heads will prepare written specifications outlining the technical characteristics desired. These will be provided to all interested vendors. If appropriate, a pre-bid conference may be scheduled to assure adequate understanding of the specifications. All bidders must be notified in writing (use of e-mail is acceptable) of pre-bid conferences. Under no circumstances is staff to converse with any prospective bidder during the bidding process outside of the pre-bid conference. Should it become necessary to revise any portion of a bid specification, notice shall be promptly delivered to all prospective bidders through a bid addendum.

Bid Opening and Recommendation

All competitively bid projects are to be sealed and opened by the respective Department Head and the Village Administrator. Following the bid opening, the Department Head will make a written recommendation to the Village Board through the Village Administrator. The written recommendation shall include:

- Description of purchase
- Budget amount
- Recommended source and price
- If price is over budget, an explanation why and a budget transfer from where the additional funds will be obtained
- Alternate price quotations or explanation for not seeking them
- Explanation of recommendation if it is other than the lowest price

If approved by the Department Head and Village Administrator or Designee, a Resolution, as drafted by the Village Administrator may be adopted by the Village Board authorizing the acceptance of such bid.

Exceptions

Normally, services such as legal, engineering, architectural, etc., are exempt from the competitive bidding process. However, these types of services shall be purchased using the "Request for Proposals" (RFP) process. This is similar to a competitive bidding process but does not require some of the formality such as an advertisement. The focus of the analysis in an RFP is dependent upon the service needs. RFPs can be requested by the Village Board.

Other exceptions include sole source, need to standardize, etc. Such reasons should be appropriately detailed in the written recommendations to the Village Administrator. The Village may, in times of emergency waive the provision of this section.

These purchasing procedures are not to be used for Public Works type improvements where all or a portion of the costs are paid from assessments to the benefiting properties. Procedures established in Wisconsin Statutes 62.15, 62.29 shall apply.

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Emergency purchasing procedures should be used only when normal purchasing channels are not available.

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Emergency purchases may be made:

- When there is a need for immediate delivery of items
- To prevent delays in work or construction schedules
- When there is an immediate threat to public health or safety
- To meet emergencies rising from unforeseen causes

PETTY CASH FUND

Petty cash ~~drawers shall be used to make change only. It is discouraged to pay out any cash directly from the cash /petty cash drawer. Petty cash drawers shall be reconciled on a daily basis and any "cash out" shall be communicated to the Finance Director/Treasurer. disbursements of approximately \$50 (or less) may be paid from a petty cash fund which is maintained in the Treasurer's office. The Treasurer will log the transaction in the petty cash ledger. Petty cash funds may be obtained either prior to or after purchase, upon filing of the necessary documents. Receipts are necessary for all disbursements.~~

INTERNAL CONTROLS

Advertisement for bids must be published for all purchases at or above \$35,000 (not to include professional services such as engineering/legal contracts).

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- Board approval must be obtained for all disbursements as presented at Village Board Meetings.
- Every effort should be made to avoid finance or late charges.
- Accounts Payable Department will mail out checks.
- Adequate security must be provided over unused checks.
 - ~~Checks must NOT be signed prior to being completely filled out. (Computer system prints checks)~~
- Numerically controlled, pre-numbered checks must be used.
- The Treasurer will review all processed checks before the checks are distributed ~~- refer to FIN-003.-~~



Report to Administrative Policy Committee

Agenda Item: Discuss and Possible Action on Draft 2024 Village of Kronenwetter Budgets – Excluding Water and Sewer Utilities
Meeting Date: 10/24/2023
Referring Body: n/a
Committee Contact: Chris Voll, Chairperson
Staff Contact: Lisa Kerstner, Finance Director/Kim Manley, Administrator
Report Prepared by: Kim Manley, Interim Administrator

AGENDA ITEM: Discuss and Possible Action: Village Budget 2024 Draft

OBJECTIVE(S): To review the draft budgets as prepared and make a recommendation to the Village Board.

HISTORY/BACKGROUND: The budget process was different this year as in prior years the Administrator and Finance Director took on the role of putting the budget together. In 2023 for the 2024 budget the process, at the request of the Interim Administrator was to revamp the budget document itself and to instruct the Finance Director to include meetings with the individual Department Heads or staff who have valuable input into putting these budgets together. It also included, after the numbers were pulled together, additional meetings with the Department Heads to ensure that the budgets were being presented as accurately as possible to the Committee and then as recommended to the Village Board.

The process started in July and was worked on as late as Monday, October 16th.

PROPOSAL: To review and recommend Version #3 to the Village Board. It accomplishes the most for the Village with the least amount of tax increase - .34% as proposed (TID’s excluded). What it would require is for the Village Board to approve borrowing for a piece of equipment for the Public Works Department which it currently rents (this year’s rent was \$13,000) and that is the ditch mower. This purchase is included Version #3 draft budget in the Fund #750; Equipment Replacement Fund for \$250,000.00. In researching the best way to accomplish this purchase and avoid the annual rental costs the financing option of using the State Trust Fund Loan program was chosen. The interest rate is reasonable and the process for the loan is straightforward. It would be a loan for 10 years (life of the ditch mower is estimated at 20 years) and would in the long run save the Village the rental costs. As estimated using this year’s rental rate of \$13,000 over the course of 10 years the cost to rent will be estimated at \$130,000 vs \$93,705 roughly in interest paid to purchase the mower. We all know that today’s rental cost is not going to be 2025’s and so on – it is likely to increase so the overall savings will increase as well.

I contacted the banks listed on the Village’s Depository Resolution and as of the 10/18/23 the interest rates are ranging between 6.5% to 9% to finance locally. The State Trust Fund Loan program rates are attached.

It is the Administrator’s recommendation to recommend the draft 2024 Village of Kronenwetter Version #3 budget proposal as attached including the option to finance the ditch mower.

DITCH MOWER FUNDING	
OPTIONS:	1.) Purchase Outright & levy for the funding
	2.) Finance Option - 10 years at an estimated 6.25% payments are \$34,370 per year - interest over course of loan \$93,704.45.
	Note: Savings on the cost of equipment rental (using the 2023 cost) of \$13,000 per year for the 10 year loan equals \$130,000 = net estimated cost to Village - a savings in rental cost of \$36,295.55 over course of the 10 year loan.

LOAN AMORTIZATION SCHEDULE	FOR EXAMPLE PURPOSES ONLY
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PURPOSE OF LOAN	DITCH MOWER	LOAN SUMMARY
LOAN AMOUNT	\$250,000.00	Scheduled payment \$34,370.45
ANNUAL INTEREST RATE-ESTIMATED	6.25%	Scheduled number of payments 10
LOAN PERIOD IN YEARS	10	Actual number of payments 1
NUMBER OF PAYMENTS PER YEAR	1	Total interest \$93,704.45
START DATE FOR LOAN	2024	

PAYMENT DATE	BEGINNING BALANCE	SCHEDULED PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
2024	\$250,000.00	\$34,370.45	\$34,370.45	\$18,745.45	\$15,625.00	\$231,254.55	\$15,625.00
2025	\$231,254.55	\$34,370.45	\$34,370.45	\$19,917.04	\$14,453.41	\$211,337.52	\$30,078.41
2026	\$211,337.52	\$34,370.45	\$34,370.45	\$21,161.85	\$13,208.59	\$190,175.67	\$43,287.00
2027	\$190,175.67	\$34,370.45	\$34,370.45	\$22,484.47	\$11,885.98	\$167,691.20	\$55,172.98
2028	\$167,691.20	\$34,370.45	\$34,370.45	\$23,889.75	\$10,480.70	\$143,801.45	\$65,653.68
2029	\$143,801.45	\$34,370.45	\$34,370.45	\$25,382.86	\$8,987.59	\$118,418.60	\$74,641.27
2030	\$118,418.60	\$34,370.45	\$34,370.45	\$26,969.28	\$7,401.16	\$91,449.31	\$82,042.43
2031	\$91,449.31	\$34,370.45	\$34,370.45	\$28,654.86	\$5,715.58	\$62,794.45	\$87,758.01
2032	\$62,794.45	\$34,370.45	\$34,370.45	\$30,445.79	\$3,924.65	\$32,348.66	\$91,682.66
2033	\$32,348.66	\$32,348.66	\$32,348.66	\$30,326.86	\$2,021.79	\$0.00	\$93,704.45

RECOMMENDED ACTION: Recommend the 2024 Draft Village of Kronenwetter Budget Version #3 which includes financing for the ditch mower this draft budget would reflect an estimated increase in the overall levy from 2023 to 2024 of .34% or \$8,676.10 (TID’s Excluded).

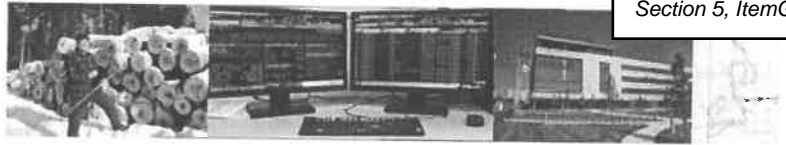
FINANCIAL

Financial Consideration/Action:

This is not an individual item. Financial impact would be an increase in the levy for 2024 of an estimated \$8,676.10 or .34% for the village’s levy (TID’s Excluded) for the year 2023 tax bill funding the 2024 budget.

ATTACHMENTS:

- Executive Summary
- 2024 Draft Village of Kronenwetter Budget – Version #2
- 2024 Draft Village of Kronenwetter Budget – Version #3



Search this site

Current Interest Rates

Current General Obligation Loan Interest Rates (eff. 09/28/2023)

Loan Term	Interest Rate
2 Years	6.25%
3 - 5 Years	6.25%
6 - 10 Years	6.25%
11 - 20 Years	6.25%

NOTE for Loan Applications over 5 Million - Loan application requests over 5 million dollars will require pre-approval by the BCPL Investment Committee. Contact Richard Sneider at **(608) 261-8001** (office), **(608) 572-1611** (cell) or email richard.sneider@wi.gov for pre-approval details.

Revenue Loan Interest Rates - Revenue loans have more risk than general obligation loans, so revenue loan interest rates will always be higher than the general obligation rates shown above. The interest rate offered by BCPL on any revenue loan will be based on an analysis of the risks specific to each individual transaction. Revenue loans require additional information and documentation designed to allow BCPL staff to analyze those risks prior to loan application. Please see the Revenue Loan Worksheet/Application Request for a list of required information.

Still have questions? Contact Richard Sneider at **(608) 261-8001** (office), **(608) 572-1611** (cell) or email richard.sneider@wi.gov.

What's New

- [BCPL-UWSP Partnership](#)
- [BCPL Celebrates Earth Day](#)
- [2023 Summer Timber Sale](#)
- [2023 Library Aid Distribution - \\$52.0 Million](#)
- [Racine's Belle City Ceremony](#)
- [WI Counties May 2020 BCPL Article](#)
- [La Crosse County and the BCPL](#)
- [WI Towns Association SpotLight](#)

Assets & Beneficiaries

School Trust Funds

- [Common School Fund](#)
- [Normal School Fund](#)
- [University Fund](#)
- [Agricultural College Fund](#)
- [Library Aid History](#)

BCPL State Trust Fund Loan Program

- [Application Process](#)
- [General Obligation Loan Fact Sheet](#)
- [Revenue Obligation Loan Fact Sheet](#)
- [Current Interest Rates](#)
- [Eligibility and Repayment](#)
- [Loan Application Request Forms](#)
- [Sample Documents](#)
- [Loan Calculator](#)
- [BCPL Loan History](#)
- [BCPL Project Photos](#)
- [Loan Application Mistakes to Avoid](#)

BCPL State Trust Fund Loan Program - Home

- [Application Process](#)
- [General Obligation Loan Fact Sheet](#)
- [Revenue Obligation Loan Fact Sheet](#)
- [Interest Rates](#)
- [School District Borrowing Procedures](#)
- [Sample Documents](#)
- [Loan Application Request Forms](#)
- [BCPL Loan History](#)

School Trust Lands



2024 BUDGET EXECUTIVE SUMMARY

Dated
10.17.23

An overview of the existing 2023 adopted budget and a look at the 2024 proposed budget after staff & committee reviews.

Kim Manley, Administrator
Lisa Kerstner, Finance Director/Treasurer

2024 – VILLAGE OF KRONENWETTER BUDGET SUMMARY

GENERAL FUND

The Village of Kronenwetter uses the fund accounting method which means that different funds are set up for specific purposes. The primary fund, which will be the subject of this section of the Executive Summary, is the General Fund which holds the day to day activities of the Village - administration, elections, public safety, public works, parks and open spaces.

REVENUES – below you'll see a chart which shows the 2023 adopted budget vs the 2024 proposed budget revenues for the General Fund. It gives a picture of how these categories within the fund will be changing in 2024.

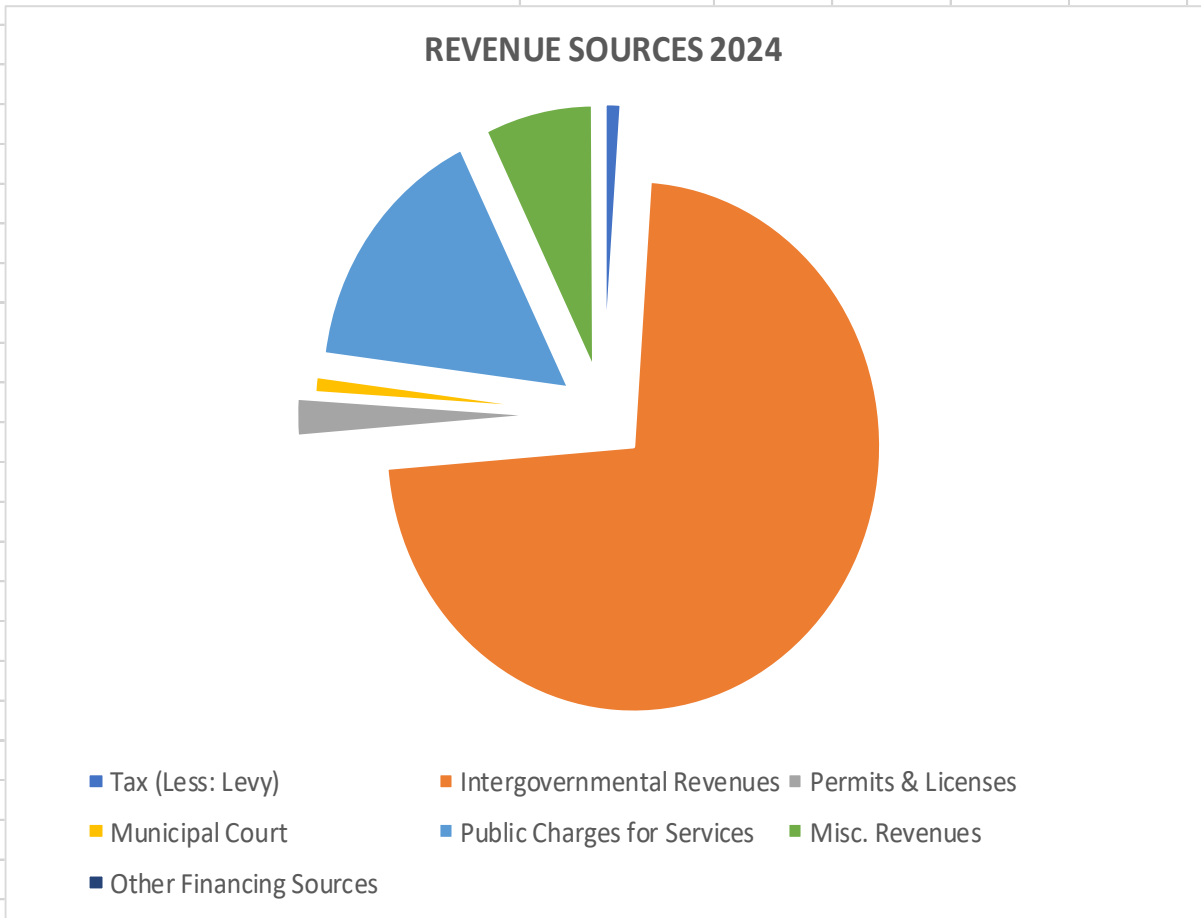
GENERAL FUND - REVENUES BY CATEGORY	2023	2024	Difference:
Tax (Less: Levy)	\$ 35,204	\$ 35,735	\$ 531
Intergovernmental Revenues	\$ 2,091,155	\$ 2,424,032	\$ 332,877
Permits & Licenses	\$ 102,742	\$ 77,700	\$ (25,042)
Municipal Court	\$ 24,000	\$ 34,000	\$ 10,000
Public Charges for Services	\$ 523,635	\$ 525,400	\$ 1,765
Misc. Revenues	\$ 133,103	\$ 237,700	\$ 104,597
Other Financing Sources	\$ 290,576	\$ 2,500	\$ (288,076)
	\$ 3,200,414.32	\$ 3,337,067.00	\$ 136,652.68

Revenue Highlights

- Intergovernmental Aids – the Village received an additional \$119,640.50 in Shared Revenue aid from the State of Wisconsin; Public Works anticipates grants for the LRIP (Local Road Improvements) \$25,000, Marathon County Culver Aid \$35,000.
- Permits & Licenses – the Village is seeing a decrease in new home starts lowering the expected building permit revenue in 2024 – reduced by \$15,000 and Excavating Permits in 2023 were \$100 through October so this amount was reduced from \$12,000 in 2023 to \$500 in 2024.
- Municipal Fines & Forfeitures – the Village is seeing more activity in the Court in 2023 going into 2024.
- Public Charges for Services - very little change from 2023 to 2024. Small increase for Garbage Collection Fees.
- Miscellaneous Revenues – leading the change here is the interest earnings for the Village projected to be over \$124,000 more than what had been budgeted in 2023. Recreation rentals has increased from 2023 to 2024 by \$7,175.00.
- Other Financing Sources - in 2023 \$310,000 from undesignated funds was applied to balance the budget. In 2024 as this draft stands there will not be a need to use undesignated funds UNLESS the Village Board determines it is necessary. In 2024 budgeted is a small grant the Village has received in the past from the insurance company for safety items.
- Carry Over of Funds – funds that have already been levied or taxed against the properties in the Village is not being levied again. These funds are being recognized and designated for use in the 2024 budget. This prevents the Village from levying taxes on a home for something they have already collected taxes for.

2024 – VILLAGE OF KRONENWETTER BUDGET SUMMARY

GENERAL FUND - REVENUES BY CATEGORY	2024					
Tax (Less: Levy)	\$ 35,735					
Intergovernmental Revenues	\$ 2,424,032					
Permits & Licenses	\$ 77,700					
Municipal Court	\$ 34,000					
Public Charges for Services	\$ 525,400					
Misc. Revenues	\$ 237,700					
Other Financing Sources	\$ 2,500					



2024 – VILLAGE OF KRONENWETTER BUDGET SUMMARY

GENERAL FUND

EXPENDITURES – the General Fund houses a lot of activities; general administrative, elections, public safety, day to day operations, staff, audits, attorney fees, technology, insurances to activities like a recycling center, emergency medical services and building inspections. A wide array of services are rendered to the residents (and non-residents) of the Village which are contained within this fund.

Below you'll see the 2023 adopted budget vs the 2024 proposed budget for the General Fund. It gives a picture of how these categories within the General Fund are changing for 2024.

GENERAL FUND - EXPENDITURES BY CATEGORY	2023	2024	Difference:
Administration	\$ 851,736	\$ 1,043,836	\$ 192,100
Panning, Zoning & Economic Development	\$ 150,695	\$ 229,671	\$ 78,976
Public Safety - Police	\$ 1,351,652	\$ 1,540,869	\$ 189,217
Public Safety - Building Inspection	\$ 44,261	\$ 25,600	\$ (18,661)
Public Safety - Fire & Emergency Medical Svcs	\$ 286,630	\$ 437,680	\$ 151,050
Public Works	\$ 1,973,395	\$ 2,058,617	\$ 85,222
Parks & Open Spaces	\$ 151,153	\$ 123,765	\$ (27,388)
Other Expenditures (Insurances, Newsletter, etc.)	\$ 52,875	\$ 58,367	\$ 5,492
	\$ 4,862,397	\$ 5,518,405	\$ 656,008

Administration

- 1.) Computer; Supplies & Expenses – line item has been reduced from \$152,500 to \$72,500 for the 2024 budget. In that are printers for the Administrator and the Planning/Zoning Department. Also, included is the Dirks Group costs for managing the Village’s server and technology.
- 2.) Administrator – this area has increased for multiple reasons – the salary of the Administrator has changed and the allocation of that salary has been updated as well. Also, money for economic development efforts is included which is new to 2024 - \$5,000.00.
- 3.) Clerk & Staff – this area has changed as the various individual lines for wages & salary are now consolidated within this section.
- 4.) Elections – increased expense in anticipation of 3 possible 4 elections in 2024.
- 5.) Recruitment – decreased this from \$20,000 to \$5,000 for 2024.
- 6.) Treasurer – this section decreased as the salary for the Treasurer was shared with other funds in 2024 – TID’s 1 through 4 and Water and Sewer Utilities. Training increased from \$500 to \$4,000 in 2024.
- 7.) Assessor – this section will increase if the Village Board approves the revaluation for 2024 assessed values. Cost: \$85,000. Documentation indicates the value of the Village has dropped to an estimated 81% for 2023.
- 8.) Municipal Building – the roof for part of the building was damaged and an insurance claim has been filed and approved. Work may be completed in 2023 so no dollars were budgeted in 2024. Any claim proceeds will offset PART of the work done so the net affect for the damaged areas would be a zero affect.

Planning, Zoning & Economic Development

- 1.) This section changed dramatically as the salary and wages lines were consolidated into this section for the Director of Planning, Zoning & Economic Development as well as the Planning Technician. In prior years’ budgets these wages were split between Parks, Building Permits. Also, included are upgrades to the Community Events, allocation to attend the Business Expo, funding lines created for

professional services – legal and mapping/engineering, etc. – zoning code update and comprehensive plan review.

Public Safety – Police Department

- 1.) This section underwent a number of changes, consolidation of accounts and inactivating of unused accounts. The largest impact to this budget is the potential for health insurance (HDHP) for 10 patrol officers. This budget includes an estimated amount/placeholder for this. Providing health insurance is part of the WPPA union contract, Article 19 – Health & Welfare.
- 2.) Computer upgrades is also planned in 2024 increase of \$30,900 from the 2023 budget.
- 3.) With the increase in overtime for current Police Department Secretary who is also the Court Clerk a Part-time Police Clerk position is proposed at 20 hours per week starting in 2024.

Public Safety – Building Inspections

- 1.) This is reduced by the wages split – the Director of Planning, Zoning and Economic Development was also coded here.

Public Safety – Fire & Emergency Medical Services

- 1.) Wages have increased in 2024 based on the activity in 2023. The call volume continues to increase causing an increase in the wages paid. This also includes the EMS area of the budget.
- 2.) EMS – wage increased as well based on activity.

Public Works

- 1.) This section as well went under a number of changes, consolidation of accounts and inactivating unused accounts.
- 2.) Unused engineering funds have been carried over from 2023 to be used in the 2024 budget.
- 3.) Areas increased pertained to maintaining the roads in the Village (115 road miles) – Salt/Brine, Sealcoating, Crack Filling.
- 4.) Equipment Maintenance & Repairs – increased to reflect the age of the equipment. A budget amendment will be needed in 2023 for the overage in repairs/maintenance costs.
- 5.) Recycling Expenses – increase based on contractual services from Harters. Contract expires in 2025.
- 6.) Yard Waste Site – increase \$30,000 but grant from D.N.R. through the recycling program approved to offset this cost.
- 7.) Solid Waste Pick Up – slight increase per contract in 2024. Marathon County tipping fees are included in this budget line as well.
- 8.) Tree Work – work on trees in the right of way - \$2,000.00 added.

Parks & Open Spaces

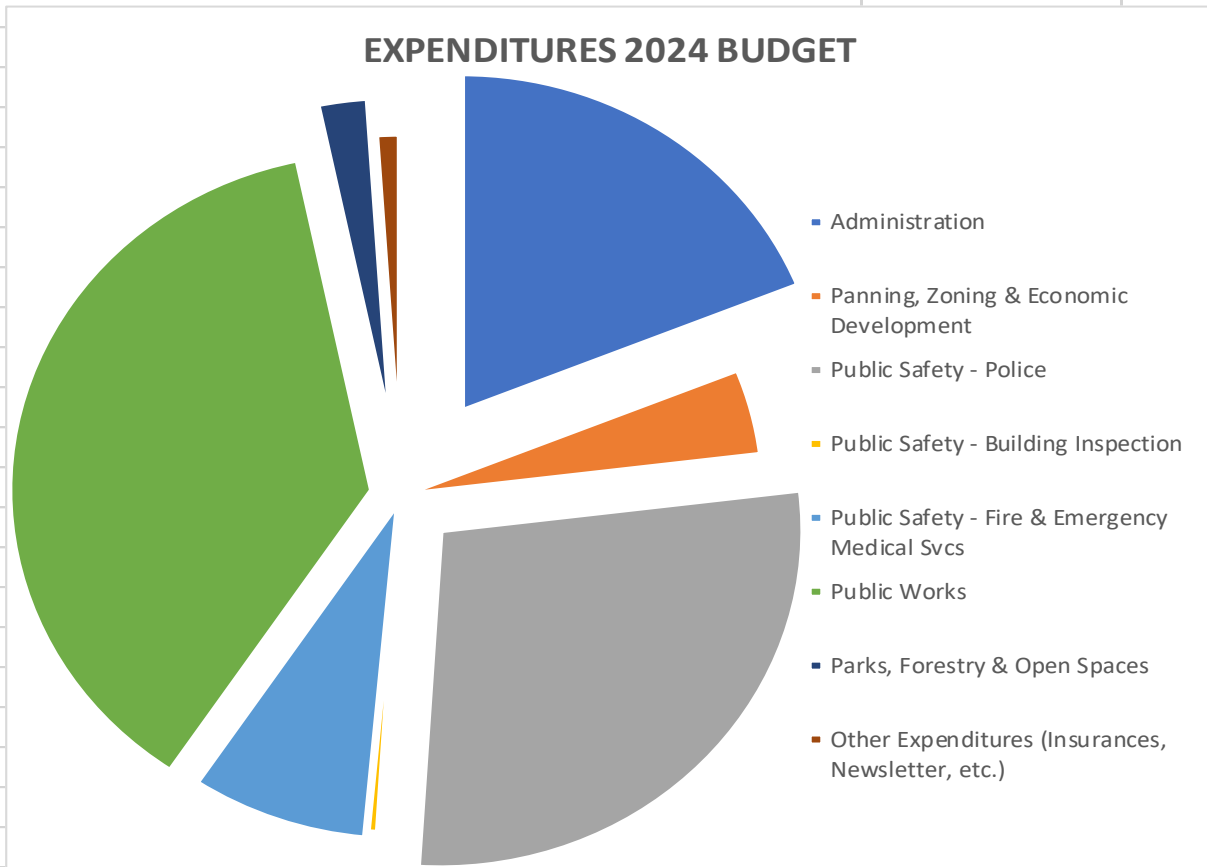
- 1.) Removed wages that were for the Planning Technician and reallocated them to the Planning & Zoning Department's budget.
- 2.) Broke out the Public Works crew wages/benefits from the Parks Dept; Salary & Wage line. This line now is for the part-time staff alone.
- 3.) Parks; Other Projects - \$28,000 was carried over from the 2023 budget to complete playground equipment work in 2024.

Other Expenditures

- 1.) Slight increases to lines for the State inspection services for weights and measures; newsletter and bank and investment fees.

2024 – VILLAGE OF KRONENWETTER BUDGET SUMMARY

GENERAL FUND - EXPENDITURES BY CATEGORY	2024	
Administration	\$ 1,043,836	
Panning, Zoning & Economic Development	\$ 229,671	
Public Safety - Police	\$ 1,540,869	
Public Safety - Building Inspection	\$ 25,600	
Public Safety - Fire & Emergency Medical Svcs	\$ 437,680	
Public Works	\$ 2,058,617	
Parks, Forestry & Open Spaces	\$ 123,765	
Other Expenditures (Insurances, Newsletter, etc.)	\$ 58,367	



RECAP OF CARRY OVERS MADE FROM 2023 BUDGET TO 2024

CARRY OVER OF FUNDS FROM BUDGET YEAR 2023 TO BUDGET YEAR 2024			
<u>Account Number:</u>	<u>Account Title:</u>	<u>Amount:</u>	<u>Comment:</u>
FUND #100 - GENERAL FUND:			
100-43000-300-000	Public Works; Engineering	\$ 30,000.00	Unspent funds from 2023 budget
100-51420-370-000	Planning/Zoning; Engineering, Surveyor, Consultant, Mapping	\$ 3,000.00	Unspent funds from 2023 budget
100-53000-311-359	Highway - Bridge Inspections	\$ 3,000.00	Budgeted 2023 but every 2 year cycle
100-55000-200-400	Parks; Other Projects	\$ 28,000.00	Unspent funds from 2023 budget
	TOTAL:	\$ 64,000.00	
FUND #250 - PARKS FUND:			
250-48540-000-000	Donations - Bike & Walkways	\$ 1,500.00	Donated Funds for Bike Path
	TOTAL:	\$ 1,500.00	
FUND #410 - CAPITAL IMPROVEMENT FUND:			
410-57100-000-000	Capital Road Improvements	\$ 90,000.00	Kowalski Road Interchange
	TOTAL:	\$ 90,000.00	
FUND #650 - SEWER UTILITY FUND:			
650-00-53650-826-000	Capital Outlay; Equipment, Other	\$ 300,000.00	Vactor Truck/Building
	TOTAL:	\$ 300,000.00	
What is a carry over of funds?			
When a municipality either levies tax dollars or accepts donations and cannot use those funds during a budget year it is acceptable to NOT levy taxes again for the same project or purpose and to not let donated funds flow into the undesignated reserves at year end. To recognize this a "carry over" of funds is noted within the new year's budget for the purpose or purposes approved by the Village Board.			

2024 – VILLAGE OF KRONENWETTER BUDGET SUMMARY

OTHER FUNDS

The Village of Kronenwetter uses the fund accounting method which means that different funds are set up for specific purposes. Below is a list of the existing Funds for which budgets will be adopted:

- Municipal Court – Fund #221
- Special Revenue Fund – Parks – Fund #250
- Fire Department Donations – Fund #260
- 2% Dues Fund – Fund #270
- Debt Service Fund – Fund #350
- Tax Incremental Financing District #1 – Fund #451
- Tax Incremental Financing District #2 – Fund #451
- Tax Incremental Financing District #3 – Fund #453
- Tax Incremental Financing District #4 – Fund #454
- Capital Projects Fund – Fund #410
- ARPA – Fund #500 – CLOSED in 2024
- Public Water Utility – Fund #601
 - Capital Plan
- Sewer Utility Fund - Fund #650
 - Capital Plan

FUNDS WHICH RECEIVE TAX DOLLARS

The overview of the 2024 revenues expected and the proposed expenditures has been provided. The difference results in the amount of tax levy or tax dollars that will be required for the 2024 budget. The table also shows the 2023 tax levy and the resulting change for 2024. (Excludes TIDs – see Tax Incremental Financing Section)

UNDER CONSTRUCTION – NEEDS TO BE UPDATED

PROPERTY TAX LEVY AMOUNT - LEVY LIMIT					
FUND #:	FUND:	2023 TAX LEVY	2022 TAX LEVY	CHANGE	%:
100	GENERAL FUND	\$ 1,939,833.38	\$ 1,631,019.90	\$ 308,813.48	18.93%
221	MUNICIPAL COURT	\$ -	\$ -	\$ -	0.00%
250	SPECIAL PARKS FUND	\$ -	\$ -	\$ -	0.00%
260	FIRE DONATIONS FUND	\$ -	\$ -	\$ -	0.00%
270	2% DUES FUND	\$ -	\$ -	\$ -	0.00%
350	DEBT SERVICE FUND	\$ 193,012.00	\$ 700,000.00	\$ (506,988.00)	-72.43%
410	CAPITAL PROJECTS FUND	\$ 35,000.00	\$ -	\$ 35,000.00	100.00%
750	EQUIPMENT REPACEMENT FUND	\$ 438,500.00	\$ 200,000.00	\$ 238,500.00	119.25%
		\$ 2,606,345.38	\$ 2,531,019.90	\$ 75,325.48	2.98%
LEVY LIMIT ESTIMATE 2023-24 TAX YEAR					
	Estimated Levy - 1.19% Growth				
	Factor: (From State of WI)	\$ 2,561,138.00			
	LEVY - OVER ALLOWABLE:	\$ 45,207.38			

2024 – VILLAGE OF KRONENWETTER BUDGET SUMMARY

Debt Service – 2024 Budget Overview - DRAFT – WILL NEED TO BE UPDATED

The Village, in 2019-2020, completed paying off and refinancing various bonds. This left the Village with two issues (from the refinancing) General Obligation 2021A - \$4,685,000 and General Obligation 2021B \$1,870,000. The prior debt was from a 2018 Promissory Note and a Lease Revenue Bond through the Redevelopment Authority (paid by Tax Incremental Financing District #1).

Also shown at the bottom is the current debt capacity the Village has. This is based on the 5% of the equalized value. This is based purely on principal balances and does not include the interest due on each bond.

The Debt Service Fund tax levy was \$700,000 in 2023. The proposed for 2024 was \$193,012.00 a decrease \$506,988.00 from 2023.

BOND PAYMENT SCHEDULE BY YEAR THROUGH 2029								
BOND PAYMENTS DUE								
PRINCIPAL:	2022	2023	2024	2025	2026	2027	2028	2029
G.O. PROMISSORY 2018 \$1.29M	\$ 250,000	\$ 255,000	\$ 150,000	\$ 155,000	\$ 155,000	\$ 160,000	\$ 165,000	
G.O. BOND, 2021A \$4.685M	\$ 380,000	\$ 565,000	\$ 630,000	\$ 655,000	\$ 685,000	\$ 695,000	\$ 505,000	\$ 90,000
G.O. BOND, 2021B \$1.87M	\$ 280,000	\$ 135,000	\$ 140,000	\$ 140,000	\$ 145,000	\$ 145,000	\$ 340,000	\$ 345,000
INTEREST:	2022	2023	2024	2025	2026	2027	2028	2029
G.O. PROMISSORY 2018 \$1.29M	\$ 38,950	\$ 27,375	\$ 21,300	\$ 16,725	\$ 12,075	\$ 7,350	\$ 2,475	
G.O. BOND, 2021A \$4.685M	\$ 179,800	\$ 160,900	\$ 137,000	\$ 111,300	\$ 84,500	\$ 56,900	\$ 32,900	\$ 21,000
G.O. BOND, 2021B \$1.87M	\$ 34,600	\$ 30,450	\$ 27,700	\$ 24,900	\$ 22,050	\$ 19,150	\$ 14,300	\$ 7,450
TOTAL PAYMENT DUE	2022	2023	2024	2025	2026	2027	2028	2029
G.O. PROMISSORY 2018 \$1.29M	\$ 288,950	\$ 282,375	\$ 171,300	\$ 171,725	\$ 167,075	\$ 167,350	\$ 167,475	\$ -
G.O. BOND, 2021A \$4.685M	\$ 559,800	\$ 725,900	\$ 767,000	\$ 766,300	\$ 769,500	\$ 751,900	\$ 537,900	\$ 111,000
G.O. BOND, 2021B \$1.87M	\$ 314,600	\$ 165,450	\$ 167,700	\$ 164,900	\$ 167,050	\$ 164,150	\$ 354,300	\$ 352,450
	\$ 1,163,350	\$ 1,173,725	\$ 1,106,000	\$ 1,102,925	\$ 1,103,625	\$ 1,083,400	\$ 1,059,675	\$ 463,450
DUE FROM OTHER FUNDS/REVENUES:	2022	2023	2024	2025	2026	2027	2028	2029
Due From TIF #1 - 2021A	\$ 106,700.00	\$ 104,100.00	\$ 106,400.00	\$ 103,500.00	\$ 105,700.00	\$ 107,600.00	\$ 104,400.00	\$ 111,000.00
Due From TID #4 - 2021A	\$ 34,000.00	\$ 185,900.00	\$ 189,500.00	\$ 187,800.00	\$ 185,900.00	\$ 185,700.00		
Due from TID #1 - 2021B	\$ 151,400.00	\$ 153,750.00	\$ 156,000.00	\$ 153,200.00	\$ 155,350.00	\$ 152,450.00	\$ 154,500.00	\$ 151,500.00
Due from TID #4 - 2021B	\$ 163,200.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 199,800.00	\$ 200,950.00
TOTAL REVENUES/OFFSETS:	\$ 455,300.00	\$ 455,450.00	\$ 463,600.00	\$ 456,200.00	\$ 458,650.00	\$ 457,450.00	\$ 458,700.00	\$ 463,450.00
NET GO DEBT SERVICE PAYMENT:	\$ 708,050.00	\$ 718,275.00	\$ 642,400.00	\$ 646,725.00	\$ 644,975.00	\$ 625,950.00	\$ 600,975.00	\$ -
REDEVELOPMENT AUTHORITY - LEASE REVENUE BOND (Paid for by TIF #1)								
PRINCIPAL:	2022	2023	2024	2025	2026	2027	2028	2029
LEASE REVENUE BOND, 2016	\$ 115,000.00	\$ 115,000.00	\$ 120,000.00	\$ 120,000.00	\$ 125,000.00	\$ 125,000.00	\$ 130,000.00	\$ 135,000.00
INTEREST:	2022	2023	2024	2025	2026	2027	2028	2029
LEASE REVENUE BOND, 2016	\$ 52,811.25	\$ 50,913.75	\$ 48,707.50	\$ 46,217.50	\$ 43,490.00	\$ 40,521.25	\$ 37,332.50	\$ 33,849.50
TOTAL PAYMENT DUE - RDA:	\$ 167,811.25	\$ 165,913.75	\$ 168,707.50	\$ 166,217.50	\$ 168,490.00	\$ 165,521.25	\$ 167,332.50	\$ 168,849.50
NET GO / RDA BOND PAYMENTS:	\$ 875,861.25	\$ 884,188.75	\$ 811,107.50	\$ 812,942.50	\$ 813,465.00	\$ 791,471.25	\$ 768,307.50	\$ 168,849.50
VILLAGE DEBT CAPACITY PER STATE OF WISCONSIN								
Equalized Value:	\$ 895,765,200							
Maximum Debt Allowable:	\$ 44,788,260 5% of Equalized Value							
Less: Current Outstanding Debt	\$ (7,790,000)							
Unused Debt Capacity:	\$ 36,998,260							
Percentage of Used Debt Capacity for the Village:	17.39%							
Percentage of Unused Debt Capacity for the Village:	82.61%							

CAPITAL PROJECTS FUND – FUND #410

The 2024 budget calls for funds to be carried over from 2023 that were unspent for the Kowalski Road interchange and to designate funds (\$120,000) for a 2025 road project. It is hoped that by designating funds in 2024 and combining them with funds from the 2025 budget a larger road project could be accomplished. The Director of Public Works & Utilities is working with his staff and the current Paser ratings study to determine the work to be proposed to the Village Board for their approval for 2025.

Another project outstanding is the facility study. The Community Life, Infrastructure and Property Committee received samples from various communities showing the different scopes of a study. This is being worked on and a placeholder (\$50,000) was set in the budget for 2024. The study cost may be different depending on the scope of work the Village decides it wants to see done.



EQUIPMENT REPLACEMENT FUND – FUND #750

The 2024 budget contains funding for the following items:

- | | |
|--|-----------|
| 1.) Fire Department – Pick Up | \$ 80,000 |
| 2.) Police Department – 2 Squads/Outfitted | \$114,000 |
| 3.) Public Works – Ditch Mower | \$250,000 |

At this time the ditch mower is being rented at a cost of \$13,000 per year to the Village. This cost continues to increase each year. Options for financing the ditch mower were discussed and staff is recommending that the Village finance this through the State Trust Fund Loan Program for a 10-year period. Life on this piece of equipment is 20 years. Current interest rate is 6.25% for a ten-year note.

Rental Costs at \$13,000 per Year – 10 Year Period:	\$130,000 (that is assuming no increase in the charge to rent)
Interest Costs on the 6.25% Loan – 10 Year Period:	\$93,704.45 (\$36,295.55 less then rental costs)

A sample amortization schedule has been prepared and is included with the 2024 budget as well as this summary.

2024 – VILLAGE OF KRONENWETTER BUDGET SUMMARY

Section 5, ItemG.

LOAN AMORTIZATION SCHEDULE				FOR EXAMPLE PURPOSES ONLY			
PURPOSE OF LOAN		DITCH MOWER		LOAN SUMMARY			
LOAN AMOUNT		\$250,000.00		Scheduled payment		\$34,370.45	
ANNUAL INTEREST RATE-ESTIMATED		6.25%		Scheduled number of payments		10	
LOAN PERIOD IN YEARS		10		Actual number of payments		1	
NUMBER OF PAYMENTS PER YEAR		1		Total interest		\$93,704.45	
START DATE FOR LOAN		2024					
	PAYMENT DATE	BEGINNING BALANCE	SCHEDULED PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE
							CUMULATIVE INTEREST
	2024	\$250,000.00	\$34,370.45	\$34,370.45	\$18,745.45	\$15,625.00	\$231,254.55
	2025	\$231,254.55	\$34,370.45	\$34,370.45	\$19,917.04	\$14,453.41	\$211,337.52
	2026	\$211,337.52	\$34,370.45	\$34,370.45	\$21,161.85	\$13,208.59	\$190,175.67
	2027	\$190,175.67	\$34,370.45	\$34,370.45	\$22,484.47	\$11,885.98	\$167,691.20
	2028	\$167,691.20	\$34,370.45	\$34,370.45	\$23,889.75	\$10,480.70	\$143,801.45
	2029	\$143,801.45	\$34,370.45	\$34,370.45	\$25,382.86	\$8,987.59	\$118,418.60
	2030	\$118,418.60	\$34,370.45	\$34,370.45	\$26,969.28	\$7,401.16	\$91,449.31
	2031	\$91,449.31	\$34,370.45	\$34,370.45	\$28,654.86	\$5,715.58	\$62,794.45
	2032	\$62,794.45	\$34,370.45	\$34,370.45	\$30,445.79	\$3,924.65	\$32,348.66
	2033	\$32,348.66	\$32,348.66	\$32,348.66	\$30,326.86	\$2,021.79	\$0.00

TAX INCREMENTAL FINANCING DISTRICTS

***** PENDING STATE OF WISCONSIN TAX INCREMENT WORKSHEET *****

The worksheet provides the information on the amount of taxes generated by the Districts and what would be applied to each tax levy amount.

Anticipated Date for Report: Early-Mid November

2024 – VILLAGE OF KRONENWETTER BUDGET SUMMARY

TAX LEVY BY FUND:	FUND:	2016Tax Bill 2017Budget	2017Tax Bill 2018Budget	PROPOSED 2018Tax Bill 2019Budget	Difference from Prior Year:	% Change:
General Fund	100	\$ 1,881,337	\$ 1,926,495	\$ 1,835,240.00	\$ (91,255)	-4.74%
Community Economic Development	205	\$ 15,000	\$ -	\$ 35,955.00	\$ 35,955	100.00%
Kronenwetter Aquatic Center	215	\$ 104,299	\$ 110,326	\$ 129,698.00	\$ 19,372	17.56%
Hillside Cemetery	235	\$ 35,000	\$ 36,000	\$ 45,835.00	\$ 9,835	27.32%
Municipal Court	255	\$ -	\$ -	\$ -	\$ -	
Debt Service	300	\$ 619,260	\$ 658,260	\$ 714,201.00	\$ 55,941	8.50%
Capital Projects	415	\$ 34,235	\$ 32,825	\$ 26,326.00	\$ (6,499)	-19.80%
Tax Subsidy:						
Kronenwetter Public Library	210	\$ 266,000	\$ 271,320	\$ 280,346.40	\$ 9,026	3.33%
SUB-TOTAL:		\$ 2,955,131	\$ 3,035,226	\$ 3,067,601.40	\$ 32,375	
Use of Undesignated Funds to Offset Levy		\$ -	\$ (8,068)	\$ -	\$ -	
	LEVY:	\$ 2,955,131	\$ 3,027,158	\$ 3,067,601.40	\$ 40,443	
						% Change:
	Pre-TIF:	\$8.12	\$7.54	\$7.54	\$0.00	0.00%
STATE ALLOWED LEVY LIMIT:		\$2,955,199	\$3,027,158	\$3,067,602.23	\$40,444	1.34%
OVER (UNDER) ALLOWED LEVY LIMIT:		(\$68.00)	\$0.00	(\$0.83)		
MILRATE-POST TIF						
TAXING JURSDICTIONS:					Difference:	% OF CHANGE:
Village of Kronenwetter		<u>2016-17</u> \$8.67	<u>2017-18</u> \$8.04	<u>2018-19</u> \$8.1783	\$0.1425	1.675%
Kronenwetter School District		\$10.27	\$9.49	\$9.4103	-\$0.0806	-0.769%
Columbia County		\$5.20	\$5.02	\$5.0367	\$0.0120	0.240%
State of Wisconsin		\$0.17	\$0.00	\$0.0000	\$0.0000	0.000%
Madison Area Technical College		\$1.00	\$0.95	\$0.9443	-\$0.0008	-0.090%
Milrate Prior to School Tax Credit:		\$25.31	\$23.50	\$23.5697	\$0.07315	0.31%
Less: School Tax Credit		-\$1.78	-\$1.73	-\$1.6762		
Net Milrate:		\$23.53	\$21.77	\$21.8935	\$0.1229	0.53%

IMPACT ON TAXES BASED ON THE PROPOSED BUDGET

TAXES DUE ON HOMES VALUED						
AT:		<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2023-19</u>	<i>Difference:</i>
\$100,000		\$2,147.45	\$2,162.38	\$1,986.13	\$1,971.80	(\$14.33)
\$150,000		\$3,310.61	\$3,339.04	\$3,088.74	\$3,066.48	(\$22.26)
\$175,000		\$3,892.19	\$3,927.37	\$3,633.00	\$3,613.81	(\$19.19)
\$200,000		\$4,473.77	\$4,515.70	\$4,177.26	\$4,161.15	(\$16.11)
\$225,000		\$5,055.35	\$5,104.02	\$4,721.53	\$4,708.49	(\$13.04)
\$250,000		\$5,636.93	\$5,692.35	\$5,265.79	\$5,255.83	(\$9.97)
LOTTERY & GAMING CREDITS		<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2023-19</u>	
FIRST DOLLAR		\$68.39	\$66.28	\$64.31	\$63.45	
LOTTERY/GAMING		\$110.48	\$124.65	\$112.54	\$154.10	
TOTAL CREDITS APPLIED TO TAX BILLS:		\$178.87	\$190.93	\$176.85	\$217.55	

**VILLAGE OF KRONENWETTER
2024 BUDGET**

PROPERTY TAX LEVY AMOUNT - LEVY LIMIT

<u>FUND #:</u>	<u>FUND:</u>	<u>2024 Tax Levy</u>	<u>2023 Tax Levy</u>	<u>CHANGE</u>	<u>%:</u>
100	GENERAL FUND	\$ 2,024,495.50	\$ 1,631,019.90	\$ 393,475.60	24.12%
221	MUNICIPAL COURT	\$ -	\$ -	\$ -	0.00%
250	SPECIAL PARKS FUND	\$ -	\$ -	\$ -	0.00%
260	FIRE DONATIONS FUND	\$ -	\$ -	\$ -	0.00%
270	2% DUES FUND	\$ -	\$ -	\$ -	0.00%
350	DEBT SERVICE FUND	\$ 193,012.00	\$ 700,000.00	\$ (506,988.00)	-72.43%
410	CAPITAL PROJECTS FUND	\$ 35,000.00	\$ -	\$ 35,000.00	100.00% <i>*need facility study amount yet</i>
750	EQUIPMENT REPACEMENT FUND	\$ 438,500.00	\$ 200,000.00	\$ 238,500.00	119.25%
		\$ 2,691,007.50	\$ 2,531,019.90	\$ 159,987.60	6.32%

LEVY LIMIT ESTIMATE 2023-24 TAX YEAR

Estimated Levy - 1.19% Growth

Factor: (From State of WI) \$ 2,561,138.00

LEVY - OVER ALLOWABLE: \$ 129,869.50

**VILLAGE OF KRONENWETTER
2024 BUDGET**

ANNUAL ASSESSMENT SUMMARY

SOURCE: Wisconsin Department of Revenue

Assessment Year: 2023

<u>COMPARISON BY YEAR</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
TOTAL ASSESSED VALUE:	\$ 551,152,400	\$ 568,787,300	\$ 726,667,600	\$ 739,032,500	\$ 730,715,300
TOTAL EQUALIZED VALUE:	\$ 653,682,400	\$ 691,295,200	\$ 741,690,200	\$ 817,805,900	\$ 895,765,200
NET NEW CONSTRUCTION:	\$ 25,779,000	\$ 20,965,900	\$ 20,580,200	\$ 6,056,700	\$ 9,763,900
ASSESSMENT LEVEL:	84.32%	82.28%	99.14%	89.44%	81.00% <i>Estimated</i>

PARCEL COUNTY AND NUMBER OF ACRES BY CLASS/TYPE

PARCEL TYPE:	2022 PARCELS	2022 ACRES	2023 PARCELS	2023 ACRES	PARCEL CHANGE	ACRES CHANGE
RESIDENTIAL	3,047	3,908	3,052	3,935	5	27
COMMERCIAL	120	767	119	773	-1	6
MANUFACTURING	11	102	<i>(STATE ASSESSED - PENDING)</i>			
AGRICULTURAL	285	3,717	282	3,669	-3	-48
UNDEVELOPED	387	4,369	382	4,338	-5	-31
AG. FOREST	157	2,302	156	2,259	-1	-43
FOREST LANDS	376	6,001	372	5,889	-4	-112
OTHER	39	64	38	62	-1	-2
TOTAL:	4,422	21,230	4,401	20,925	-10	-203

CARRY OVER OF FUNDS FROM BUDGET YEAR 2023 TO BUDGET YEAR 2024

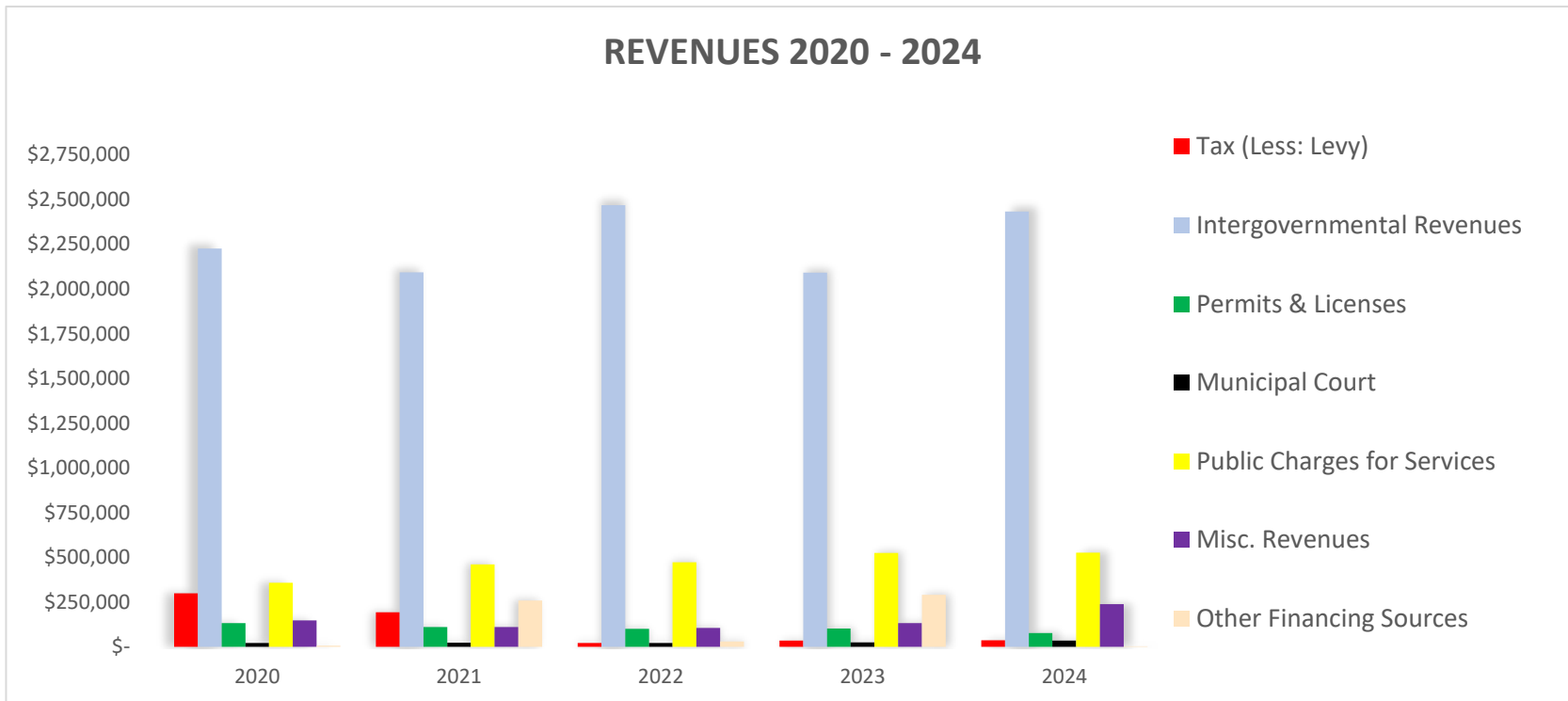
<u>Account Number:</u>	<u>Account Title:</u>	<u>Amount:</u>	<u>Comment:</u>
FUND #100 - GENERAL FUND:			
100-43000-300-000	Public Works; Engineering Planning/Zoning; Engineering, Surveyor,	\$ 30,000.00	Unspent funds from 2023 budget
100-51420-370-000	Consultant, Mapping	\$ 3,000.00	Unspent funds from 2023 budget
100-53000-311-359	Highway - Bridge Inspections	\$ 3,000.00	Budgeted 2023 but every 2 year cycle
100-55000-200-400	Parks; Other Projects	\$ 28,000.00	Unspent funds from 2023 budget
	TOTAL:	\$ 64,000.00	
FUND #250 - PARKS FUND:			
250-48540-000-000	Donations - Bike & Walkways	\$ 1,500.00	Donated Funds for Bike Path
	TOTAL:	\$ 1,500.00	
FUND #410 - CAPITAL IMPROVEMENT FUND:			
410-57100-000-000	Capital Road Improvements	\$ 90,000.00	Kowalski Road Interchange
	TOTAL:	\$ 90,000.00	
FUND #650 - SEWER UTILITY FUND:			
650-00-53650-826-000	Capital Outlay; Equipment, Other	\$ 300,000.00	Vactor Truck/Building
	TOTAL:	\$ 300,000.00	

What is a carry over of funds?

When a municipality either levies tax dollars or accepts donations and cannot use those funds during a budget year it is acceptable to NOT levy taxes again for the same project or purpose and to not let donated funds flow into the undesignated reserves at year end. To recognize this a "carry over" of funds is noted within the new year's budget for the purpose or purposes approved by the Village Board.

VILLAGE OF KRONENWETTER

GENERAL FUND - REVENUES BY CATEGORY	2020	2021	2022	2023	2024
Tax (Less: Levy)	\$ 299,628	\$ 193,739	\$ 21,594	\$ 35,204	\$ 35,735
Intergovernmental Revenues	\$ 2,224,897	\$ 2,092,112	\$ 2,468,298	\$ 2,091,155	\$ 2,432,971
Permits & Licenses	\$ 131,656	\$ 110,080	\$ 100,433	\$ 102,742	\$ 77,700
Municipal Court	\$ 21,349	\$ 23,793	\$ 20,811	\$ 24,000	\$ 34,000
Public Charges for Services	\$ 357,760	\$ 459,674	\$ 471,432	\$ 523,635	\$ 525,400
Misc. Revenues	\$ 147,106	\$ 110,425	\$ 105,355	\$ 133,103	\$ 237,700
Other Financing Sources	\$ 6,595	\$ 259,075	\$ 30,155	\$ 290,576	\$ 2,500

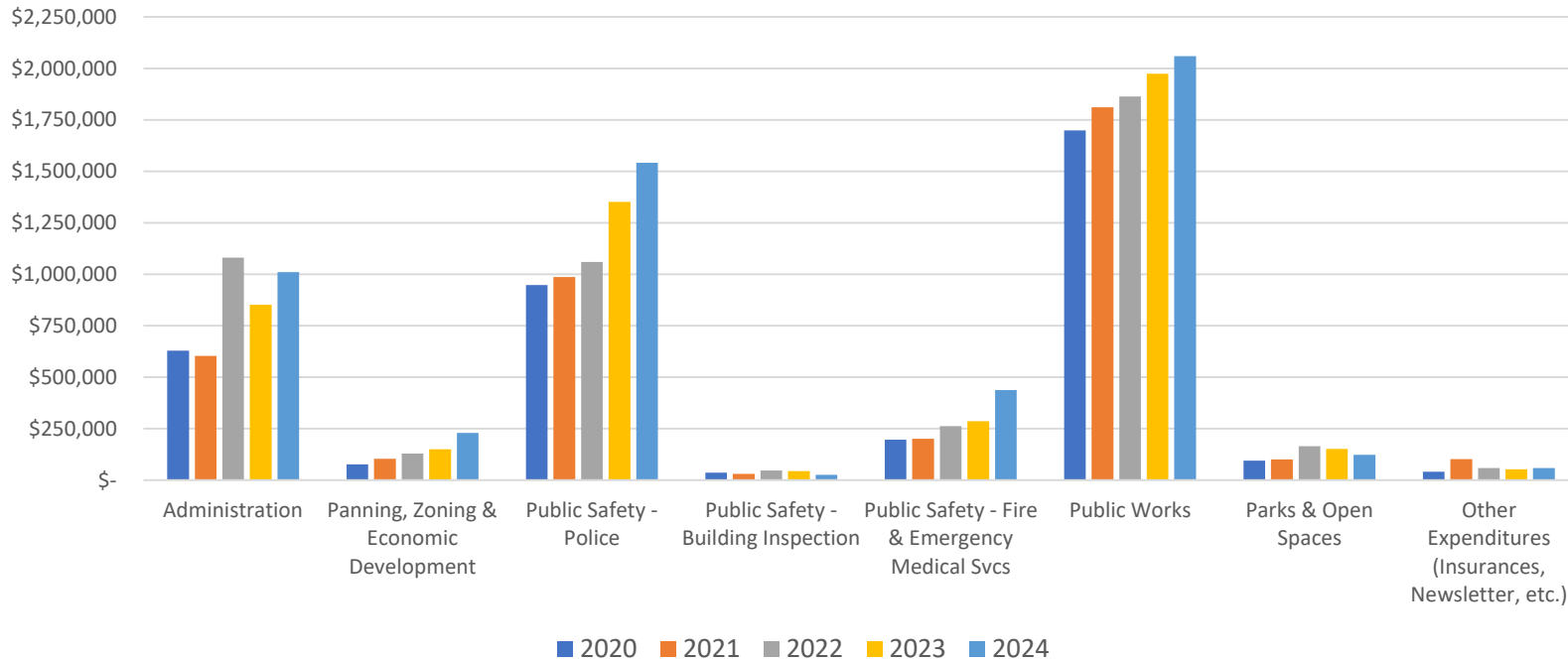


VILLAGE OF KRONENWETTER

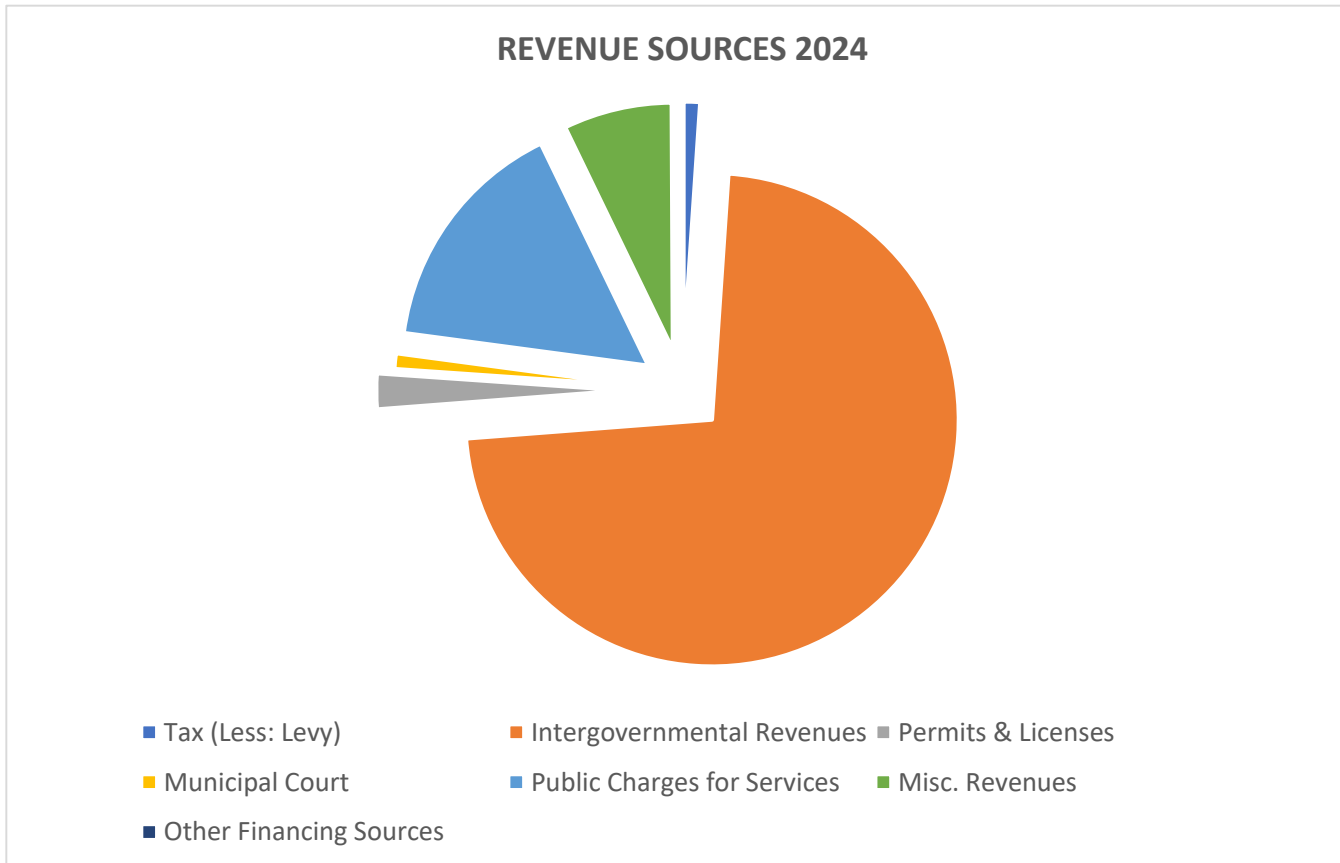
GENERAL FUND - EXPENDITURES BY CATEGORY

	2020	2021	2022	2023	2024
Administration	\$ 628,161	\$ 604,010	\$ 1,080,486	\$ 851,736	\$ 1,009,823
Panning, Zoning & Economic Development	\$ 75,980	\$ 102,969	\$ 128,307	\$ 150,695	\$ 229,691
Public Safety - Police	\$ 947,193	\$ 986,218	\$ 1,060,468	\$ 1,351,652	\$ 1,540,869
Public Safety - Building Inspection	\$ 35,706	\$ 30,851	\$ 46,499	\$ 44,261	\$ 25,600
Public Safety - Fire & Emergency Medical Svcs	\$ 196,140	\$ 200,874	\$ 261,945	\$ 286,630	\$ 437,680
Public Works	\$ 1,698,287	\$ 1,811,223	\$ 1,863,673	\$ 1,973,395	\$ 2,058,617
Parks & Open Spaces	\$ 95,096	\$ 101,196	\$ 164,482	\$ 151,153	\$ 123,765
Other Expenditures (Insurances, Newsletter, etc.)	\$ 40,015	\$ 102,416	\$ 58,493	\$ 52,875	\$ 58,367

EXPENDITURES 2020 - 2024

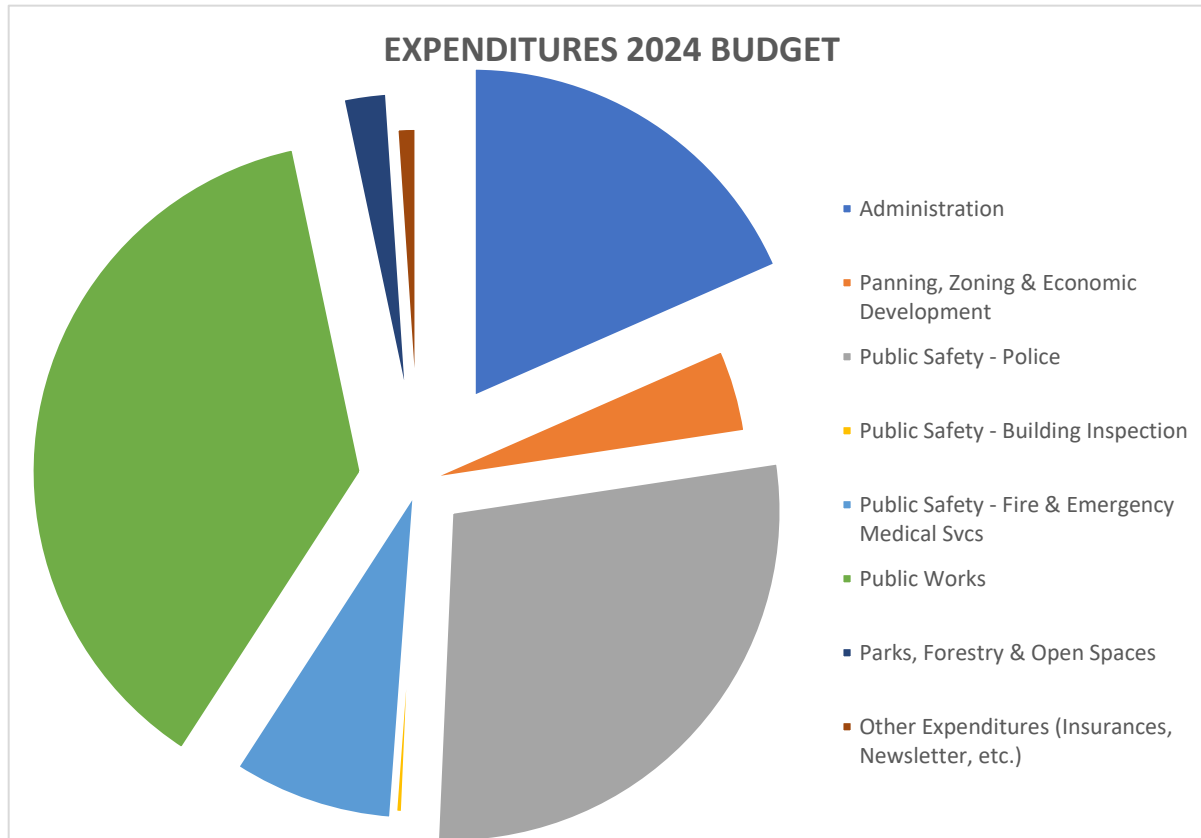


GENERAL FUND - REVENUES BY CATEGORY	2024
Tax (Less: Levy)	\$ 35,735
Intergovernmental Revenues	\$ 2,432,971
Permits & Licenses	\$ 77,700
Municipal Court	\$ 34,000
Public Charges for Services	\$ 525,400
Misc. Revenues	\$ 237,700
Other Financing Sources	\$ 2,500



GENERAL FUND - EXPENDITURES BY CATEGORY

	<u>2024</u>
Administration	\$ 1,009,823
Panning, Zoning & Economic Development	\$ 229,691
Public Safety - Police	\$ 1,540,869
Public Safety - Building Inspection	\$ 25,600
Public Safety - Fire & Emergency Medical Svcs	\$ 437,680
Public Works	\$ 2,058,617
Parks, Forestry & Open Spaces	\$ 123,765
Other Expenditures (Insurances, Newsletter, etc.)	\$ 58,367



**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

GENERAL FUND - FUND #100

<u>REVENUES</u>	2020 Actual:	2021 Actual:	Budget Year 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
TAXES								
General Property Taxes	\$ 967,594.02	\$ 1,094,850.86	\$ 1,351,979.00	\$ 1,631,018.90	\$ 1,631,019.34	\$ 1,631,019.90	\$ 2,024,495.50	Levy = Expense minus Revenues
Omitted Taxes	\$ 100,334.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None Reported.
Payment In Lieu of Tax - Water Utility	\$ 168,583.22	\$ 161,641.33	\$ -	\$ -	\$ -	\$ -	\$ -	Discontinued by Village Board in 2022
Mobile Home Fees (Monthly)	\$ 3,034.29	\$ 2,765.68	\$ 2,935.00	\$ 2,895.00	\$ 2,301.28	\$ 4,602.56	\$ 4,500.00	
Mobile Home Lottery Credit	\$ 586.18	\$ 1,185.50	\$ 1,000.00	\$ 1,834.00	\$ 237.73	\$ 237.73	\$ 235.00	
Forest Crop Law (FCL)	\$ 15.58	\$ -	\$ 50.00	\$ -	\$ -	\$ -	\$ -	
Managed Forest Law (MFL)	\$ 27,074.37	\$ 28,146.98	\$ 17,579.00	\$ 30,475.00	\$ 31,228.99	\$ 31,228.99	\$ 31,000.00	
Interest and Penalty on Taxes	\$ -	\$ -	\$ 30.00	\$ -	\$ 309.54	\$ 309.54	\$ -	
\$ 1,267,222.50	\$ 1,288,590.35	\$ 1,373,573.00	\$ 1,666,222.90	\$ 1,665,096.88	\$ 1,667,398.72	\$ 2,060,230.50	\$	394,007.60

<u>INTERGOVERNMENTAL REVENUES</u>	2020 Actual:	2021 Actual:	Budget Year 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
State; Shared Revenues	\$ 242,868.56	\$ 243,403.53	\$ 242,887.00	\$ 242,892.00	\$ -	\$ 242,892.00	\$ 462,532.50	Per State Notice 09/15/23
Shared Taxes-Weston 4	\$ 1,301,217.47	\$ 1,339,141.74	\$ 1,296,675.00	\$ 1,332,847.00	\$ -	\$ 1,332,847.00	\$ 1,452,752.71	Per State Notice 09/15/23
Shared Taxes - Magellan Term.	\$ 68,362.00	\$ 62,469.12	\$ 81,897.00	\$ 62,500.00	\$ -	\$ 62,500.00	\$ -	
Weston RICE Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Came online 2023
State; Quarterly Highway Aid	\$ 336,853.73	\$ 322,518.26	\$ 321,707.00	\$ 321,000.00	\$ 161,386.12	\$ 322,772.24	\$ 327,330.97	Per Estimate from State 09/26/23
All Other Intergovernmental	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	Fire Department - DNR Grant Match 1/2
Law Enforcement Grants	\$ 1,600.00	\$ 1,280.00	\$ 1,600.00	\$ 18,500.00	\$ 18,309.92	\$ 18,309.92	\$ -	One-time Grant
Other Law Enforcement Grants	\$ 3,973.99	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
Forestry Grants	\$ 6,000.00	\$ 15,798.02	\$ -	\$ -	\$ -	\$ -	\$ -	
County; Local Roads Improvement Grants	\$ 34,004.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	Anticipated Grant Funds
County; Culvert Reimbursement Program	\$ -	\$ -	\$ -	\$ -	\$ 19,000.00	\$ 19,000.00	\$ 35,000.00	Reimbursement by County matches cost
State; Recycling Aid	\$ 28,169.15	\$ 28,578.29	\$ 28,185.00	\$ 28,500.00	\$ 28,512.31	\$ 28,512.31	\$ 58,000.00	Includes \$30,000 grant for yard waste site
State; Computer Aid	\$ 404.27	\$ 404.27	\$ 404.00	\$ 404.27	\$ -	\$ 404.27	\$ 404.27	Per Estimate from State
Video Service Provider Aid	\$ -	\$ 12,078.85	\$ 12,079.00	\$ 12,079.00	\$ -	\$ 12,079.00	\$ 12,078.85	Per Estimate from State
State; COVID Reimbursement Aid	\$ 146,217.61	\$ -	\$ 422,809.00	\$ -	\$ -	\$ -	\$ -	
Crossing Guard Fees	\$ 1,946.90	\$ 2,361.16	\$ 2,250.00	\$ 2,500.00	\$ 2,524.50	\$ 2,500.00	\$ 2,500.00	
Environmental Impact Fees	\$ 34,627.00	\$ 34,627.00	\$ 34,627.00	\$ 34,627.00	\$ 34,627.00	\$ 34,627.00	\$ 34,627.00	
FC/MC Sev/Yld/Withdrawal	\$ -	\$ 11,091.27	\$ -	\$ -	\$ -	\$ -	\$ -	
Forest Crop/Man Forest Land	\$ 2,147.08	\$ 2,344.17	\$ 2,000.00	\$ 3,800.00	\$ 3,812.22	\$ 3,812.00	\$ 3,800.00	
Personal Property State Aid	\$ 15,505.25	\$ 16,016.45	\$ 15,505.00	\$ 15,000.00	\$ 15,505.25	\$ 9,975.94	\$ 4,000.00	
Other Local Government Grants	\$ -	\$ -	\$ 5,673.00	\$ 15,505.25	\$ 9,975.94	\$ 15,505.25	\$ 15,505.25	Per State Notice PP Aid - 08/15
\$ 2,224,897.44	\$ 2,092,112.13	\$ 2,468,298.00	\$ 2,091,154.52	\$ 293,653.26	\$ 2,106,736.93	\$ 2,453,531.55	\$	362,377.03

<u>PERMITS & LICENSES:</u>	2020 Actual:	2021 Actual:	Budget Year 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Building Permits	\$ 93,431.61	\$ 80,742.53	\$ 79,178.00	\$ 80,000.00	\$ 30,660.24	\$ 61,320.48	\$ 65,000.00	
Liquor & Beer Licenses	\$ 1,960.00	\$ 2,000.00	\$ 2,400.00	\$ 2,400.00	\$ 640.00	\$ 2,400.00	\$ 2,400.00	
Operator Licenses	\$ 355.00	\$ 910.00	\$ 820.00	\$ 807.08	\$ 630.00	\$ 1,050.00	\$ 1,000.00	
Cigarette Licenses	\$ 200.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 100.00	\$ 100.00	\$ 100.00	
Kennel Licenses & Permits	\$ 225.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ -	\$ -	\$ -	
Mobile Home Court Licenses	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	
Dog License Late Fees	\$ 115.00	\$ 130.00	\$ 100.00	\$ 100.00	\$ -	\$ 125.00	\$ 150.00	
Farmers Market Permit	\$ 560.00	\$ 700.00	\$ 400.00	\$ 400.00	\$ 580.00	\$ 580.00	\$ 1,000.00	
Dog Licenses	\$ 1,160.00	\$ 1,064.50	\$ 1,160.00	\$ 1,160.00	\$ 2,209.75	\$ 2,101.00	\$ 2,200.00	
Sign Permits/Misc Lic/Permits	\$ 301.80	\$ 118.28	\$ 100.00	\$ 100.00	\$ 245.00	\$ 450.00	\$ 500.00	
Zoning & Variance Changes	\$ 4,337.82	\$ 1,600.00	\$ 1,000.00	\$ 1,500.00	\$ 525.00	\$ 1,000.00	\$ 1,000.00	
Conditional Use Permits	\$ 1,050.00	\$ 1,125.00	\$ 1,000.00	\$ 1,000.00	\$ 1,025.00	\$ 1,100.00	\$ 1,250.00	
Plat/CSM/Site Plan Reviews	\$ 6,860.00	\$ 1,515.00	\$ 2,500.00	\$ 2,500.00	\$ 2,075.00	\$ 2,500.00	\$ 2,500.00	
Developer Contributions	\$ -	\$ -	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	
Excavating Permits	\$ 21,000.00	\$ 19,400.00	\$ -	\$ 12,000.00	\$ 100.00	\$ 500.00	\$ 500.00	
\$ 131,656.23	\$ 110,080.31	\$ 100,433.00	\$ 102,742.08	\$ 38,889.99	\$ 73,326.48	\$ 77,700.00	\$	(25,000.00)

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

MUNICIPAL COURT															
Fines	\$	21,030.37	\$	23,468.43	\$	20,811.00	\$	24,000.00	\$	4,782.13	\$	34,000.00	\$	34,000.00	Increase activity-fines & forfeitures
Restitution Payments	\$	319.00	\$	325.00	\$	-	\$	-	\$	50.41	\$	50.41	\$	-	
	\$	21,349.37	\$	23,793.43	\$	20,811.00	\$	24,000.00	\$	4,832.54	\$	34,050.41	\$	34,000.00	10,000.00

PUBLIC CHARGES FOR SERVICES															
Special Assessment Search	\$	7,745.50	\$	6,907.47	\$	4,000.00	\$	4,000.00	\$	1,620.00	\$	3,240.00	\$	3,200.00	
Fire Department Services	\$	1,456.21	\$	851.00	\$	-	\$	-	\$	1,218.04	\$	2,500.00	\$	2,500.00	
Garbage Collection Fees	\$	341,509.25	\$	433,160.08	\$	462,332.00	\$	514,535.00	\$	510,362.24	\$	510,462.00	\$	514,500.00	
Sale of Culverts	\$	600.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Police Department Services	\$	1,225.28	\$	1,105.00	\$	-	\$	-	\$	125.00	\$	150.00	\$	100.00	
Street Lighting Public Charges	\$	-	\$	12,294.38	\$	-	\$	-	\$	-	\$	-	\$	-	
Noxious Weed Control	\$	123.81	\$	256.53	\$	-	\$	-	\$	-	\$	-	\$	-	
Town of Guenther-Standby Fees	\$	5,100.00	\$	5,100.00	\$	5,100.00	\$	5,100.00	\$	5,100.00	\$	5,100.00	\$	5,100.00	
Town of Guenther-Fire Ins Due	\$	357,760.05	\$	459,674.46	\$	471,432.00	\$	523,635.00	\$	518,425.28	\$	521,452.00	\$	525,400.00	1,765.00

MISCELLANEOUS REVENUES	2020 Actual:	2021 Actual:	Budget Year 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Interest Earned on Investments	\$ 25,519.87	\$ 4,857.28	\$ 6,000.00	\$ 6,000.00	\$ 83,992.20	\$ 130,108.48	\$ 120,000.00	
Municipal Center & Park Rental	\$ (120.00)	\$ 1,750.00	\$ 1,100.00	\$ 3,350.00	\$ 5,400.00	\$ 7,210.00	\$ 7,500.00	
Athletic/Soccer Field Rental	\$ -	\$ 50.00	\$ -	\$ 75.00	\$ 2,860.00	\$ 3,100.00	\$ 3,100.00	
Sale of Scrap	\$ 335.55	\$ 2,440.40	\$ -	\$ 10,000.00	\$ 1,598.00	\$ 1,598.00	\$ 1,500.00	
Wood Sales-County Forest Land	\$ 12,075.55	\$ 7,478.66	\$ 4,983.00	\$ 12,500.00	\$ 11,110.52	\$ 12,500.00	\$ 11,500.00	
Pop Machine Income	\$ -	\$ -	\$ -	\$ 5,410.53	\$ -	\$ -	\$ -	No such account/activity.
Miscellaneous Revenue	\$ 10,562.11	\$ 8,516.94	\$ 12,658.00	\$ 13,500.00	\$ 8,765.36	\$ 11,687.15	\$ 11,000.00	
Sale of Office Supplies	\$ 168.40	\$ 204.05	\$ -	\$ 750.00	\$ 37.06	\$ 100.00	\$ 100.00	
Culvert Work	\$ 13,561.96	\$ 9,865.00	\$ 9,831.00	\$ 9,800.00	\$ 4,255.00	\$ 7,500.00	\$ 7,500.00	Reimbursed culvert
Non-governmental Grants	\$ 5,000.00	\$ 839.00	\$ -	\$ 9,867.48	\$ -	\$ -	\$ -	
Franchise Fee	\$ 72,710.17	\$ 69,331.43	\$ 43,600.00	\$ 60,000.00	\$ 17,728.48	\$ 71,540.12	\$ 71,000.00	
Donations; Other	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ 3,100.00	\$ 500.00	
Donations-Police Department	\$ 416.97	\$ -	\$ -	\$ 500.00	\$ 304.96	\$ 500.00	\$ 500.00	
Sale of Law Enforcement Equipm	\$ 632.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sale of Fire Dept Equipment	\$ 1,550.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance Claim Proceeds	\$ -	\$ -	\$ 25,833.00	\$ -	\$ -	\$ 350,000.00	\$ -	Municipal Bldg. Roof - 2023 or 2024? / Squads
Donation/Private Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Community Events Sponsorships	\$ 2,892.50	\$ 5,092.50	\$ 1,350.00	\$ 1,350.00	\$ 3,398.09	\$ 3,500.00	\$ 3,500.00	
	\$ 147,105.88	\$ 110,425.26	\$ 105,355.00	\$ 133,103.01	\$ 139,449.67	\$ 602,443.75	\$ 237,700.00	104,596.99

OTHER FINANCING SOURCES															
Transfer from TID 1	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Insurance Proceeds; Other	\$	6,504.50	\$	-	\$	30,155.36	\$	-	\$	2,853.00	\$	2,853.00	\$	2,500.00	Grants for insurance company
Insurance Recoveries; Streets/Other	\$	90.50	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Record Lease Agreements (Asset)	\$	-	\$	259,075.00	\$	-	\$	-	\$	-	\$	-	\$	-	
Use of Undesignated Fund Balance	\$	-	\$	-	\$	310,000.00	\$	-	\$	287,722.80	\$	-	\$	-	Less than originally budget shortfall
	\$	6,595.00	\$	259,075.00	\$	30,155.36	\$	310,000.00	\$	2,853.00	\$	290,575.80	\$	2,500.00	(307,500.00)

CARRY OVER OF PRIOR YEAR FUNDS															
Prior year funds	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	64,000.00	64,000.00

TOTAL REVENUE:	\$	4,156,586.47	\$	4,343,750.94	\$	4,570,057.36	\$	4,850,857.51	\$	2,663,200.62	\$	5,295,984.09	\$	5,455,062.05	604,204.54
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**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

EXPENDITURES	2020 Actual:	2021 Actual:	BUDGET YEAR 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
ADMINISTRATION								
VILLAGE BOARD								
Board Members Salaries & Wages	\$ 28,157.45	\$ 28,160.90	\$ 33,000.00	\$ 33,000.00	\$ 7,800.00	\$ 33,000.00	\$ 33,000.00	
FICA Tax - Village Board	\$ 2,203.56	\$ 2,347.02	\$ 2,525.00	\$ 2,524.50	\$ 596.77	\$ 2,524.50	\$ 2,524.50	
Expenses - Board Members	\$ 3,491.35	\$ 596.82	\$ 4,778.00	\$ 4,778.00	\$ 220.34	\$ 4,778.00	\$ 5,000.00	
VILLAGE BOARD:	\$ 33,852.36	\$ 31,104.74	\$ 40,303.00	\$ 40,302.50	\$ 8,617.11	\$ 40,302.50	\$ 40,524.50	\$ 222.00
MUNICIPAL COURT								
Municipal Court Legal Fees	\$ 11,639.16	\$ 11,672.74	\$ 8,383.00	\$ 12,000.00	\$ 2,351.00	\$ 5,000.00	\$ 7,500.00	
Kronenwetter Court Expenditure	\$ 28,861.26	\$ 31,876.39	\$ 24,181.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	
MUNICIPAL COURT:	\$ 40,500.42	\$ 43,549.13	\$ 32,564.00	\$ 37,000.00	\$ 2,351.00	\$ 30,000.00	\$ 32,500.00	\$ (4,500.00)
PROFESSIONAL SERVICES								
Computer Program Support	\$ 35,614.71	\$ 29,023.59	\$ 20,988.00	\$ 20,000.00	\$ 20,000.00	\$ 40,000.00	\$ -	Combined with 100-51400-485-000 Dirks Group, Printer - CC/Zoning, Printer - Administrator, Warrant Renewal Server
Computer Supplies & Expenses	\$ 16,148.07	\$ 1,834.69	\$ 2,500.00	\$ 152,500.00	\$ 63,047.71	\$ 126,095.42	\$ 72,500.00	
Independent Audit/Accounting	\$ 14,131.09	\$ 14,210.50	\$ 15,122.00	\$ 25,000.00	\$ 5,632.12	\$ 25,576.67	\$ 30,000.00	
Other Professional Services			\$ 78,500.00	\$ -	\$ -	\$ -	\$ -	
Legal Fees-General	\$ 9,571.16	\$ 16,474.05	\$ 31,432.05	\$ 25,000.00	\$ 11,156.58	\$ 44,991.92	\$ 25,000.00	
Municipal Code Update Services	\$ 2,165.00	\$ 3,847.71	\$ 4,372.00	\$ 4,900.00	\$ -	\$ 4,900.00	\$ 5,000.00	
PROFESSIONAL SERVICES:	\$ 77,630.03	\$ 65,390.54	\$ 152,914.05	\$ 227,400.00	\$ 99,836.41	\$ 241,564.01	\$ 132,500.00	\$ (94,900.00)
ADMINISTRATOR								
Administrator; Salary	\$ 62,172.70	\$ 80,084.76	\$ 51,358.34	\$ 59,500.00	\$ 23,761.71	\$ 54,227.64	\$ 94,760.00	
Administrator; Social Security/Medicare	\$ 4,865.02	\$ 5,900.32	\$ 5,038.98	\$ 4,553.00	\$ (138.41)	\$ 2,074.21	\$ 7,250.00	
Administrator; Health Insurance	\$ 12,335.60	\$ 13,562.27	\$ 13,743.00	\$ 13,222.00	\$ (859.74)	\$ 4,500.00	\$ 16,020.00	
Administrator; EAP Fringe	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ 13.50	\$ 13.50	\$ 27.00	
Administrator; Retirement	\$ 4,379.67	\$ 5,488.94	\$ 4,463.00	\$ 4,045.00	\$ (117.60)	\$ 1,870.85	\$ 6,540.00	
Administrator; Misc. Business Mtgs/Dues	\$ 32.77	\$ -	\$ 265.00	\$ 300.00	\$ -	\$ 300.00	\$ 2,000.00	
Administrator; Mileage/Meals	\$ 16.33	\$ -	\$ 531.00	\$ 500.00	\$ 288.86	\$ 500.00	\$ -	Combined with 100-51410-340-000
Administrator; Relocation Expenses	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	
Administrator; Training, Seminars & Mileage	\$ 898.00	\$ 889.00	\$ 1,100.00	\$ 1,100.00	\$ -	\$ 500.00	\$ 6,000.00	
Administrator; Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	NEW
ADMINISTRATOR:	\$ 84,726.09	\$ 105,952.29	\$ 76,525.32	\$ 88,247.00	\$ 22,948.32	\$ 68,986.20	\$ 137,597.00	\$ 49,350.00
Apparel	\$ 432.60	\$ 384.45	\$ 360.00	\$ 500.00	\$ 36.67	\$ 750.00	\$ 1,000.00	
Office Supplies	\$ 11,403.52	\$ 10,482.16	\$ 9,445.00	\$ 10,000.00	\$ 9,559.17	\$ 10,000.00	\$ 15,000.00	Budget Amendment Done 2023
Office Equipment/Service Agree	\$ 2,272.23	\$ 2,267.75	\$ 3,714.00	\$ 13,000.00	\$ 7,724.08	\$ 13,000.00	\$ 13,000.00	
Employee Safety/Wellness	\$ 350.00	\$ 261.00	\$ 350.00	\$ 350.00	\$ -	\$ 350.00	\$ 350.00	
	\$ 14,458.35	\$ 13,395.36	\$ 13,869.00	\$ 23,850.00	\$ 17,319.92	\$ 24,100.00	\$ 29,350.00	\$ 5,500.00

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, ItemG.

	BUDGET YEAR		ADOPTED BUDGET		ACTIVITY THROUGH	ESTIMATED YEAR	PROPOSED BUDGET	COMMENTS:
<u>PLANNING, ZONING & COMMUNITY DEVELOPMENT</u>	2020 Actual:	2021 Actual:	2022:	2023:	06/30/2023:	END 2023:	2024:	
Comm. Develop/Zoning; Salary	\$ 40,432.64	\$ 46,486.12	\$ 21,025.00	\$ 49,500.00	\$ 28,268.14	\$ 49,500.00	\$ 87,550.00	
Wages & Benefits—PC Clerk	\$ —	\$ —	\$ 172.00	\$ 205.75	\$ —	\$ 205.75	\$ —	Combined with 100-52000-120-410
Comm Develop/Zoning; Soc Sec/Medicare	\$ 3,164.51	\$ 3,601.84	\$ 3,369.00	\$ 3,787.00	\$ 2,107.68	\$ 3,786.75	\$ 6,697.58	
Comm Develop/Zoning; Health Insurance	\$ 4,084.86	\$ 4,459.01	\$ 4,834.00	\$ 18,888.48	\$ 9,817.29	\$ 19,634.58	\$ 20,041.00	
Comm Develop/Zoning; EAP Fringe	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ —	\$ —	\$ 27.00	
Comm Develop/Zoning; Retirement	\$ 2,827.66	\$ 2,712.63	\$ 2,934.00	\$ 3,365.00	\$ 1,922.35	\$ 3,844.70	\$ 6,040.95	
Comm Develop/Zoning; Mileage/Meals	\$ 1,049.39	\$ 1,470.00	\$ 2,000.00	\$ 2,000.00	\$ —	\$ —	\$ —	Combined with 100-51420-340-000
Comm Dev/Zoning; Training, Seminars & Mileage	\$ 214.90	\$ 495.00	\$ 1,500.00	\$ 1,500.00	\$ —	\$ 345.94	\$ 3,000.00	
Comm Develop/Zoning; Supplies	\$ 198.31	\$ 10.00	\$ 100.00	\$ 200.00	\$ 330.35	\$ 500.00	\$ 500.00	
								Movie under the stars (450.00/movie = 1,800), farmers market (150.00 per singer = 750), replace speakers and media board (movie under the stars) (5,000), 1 more movie (450.00), zombie run (300.00), Kronenwetter days (1,000.00), (1450 = setting up tables at other & other unknow items)
Community Events	\$ 3,242.89	\$ 3,828.52	\$ 3,000.00	\$ 3,500.00	\$ 2,338.74	\$ 4,000.00	\$ 10,750.00	
Public Relations/Marketing	\$ 1,087.77	\$ 1,761.16	\$ 954.65	\$ 2,000.00	\$ 790.19	\$ 1,200.00	\$ 2,000.00	Business Expo
Entrance Signs	\$ —	\$ —	\$ —	\$ —	\$ 43.50	\$ 43.50	\$ —	Inactivated Account
Professional Services; Legal	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 9,000.00	Zoning Code, language, amendments, etc.
Engineering/Surveying/Consultant Costs	\$ 25,282.86	\$ 19,661.85	\$ 5,000.00	\$ 5,000.00	\$ —	\$ 1,985.50	\$ 10,000.00	Mapping, Comprehensive Plan, Zoning, etc.
Planning Tech; Wages	\$ 29,301.66	\$ 22,471.01	\$ 28,550.30	\$ 30,186.00	\$ 14,173.38	\$ 30,186.00	\$ 44,100.00	Combined from 2023 splits
Planning Tech; Social Security/Medicare	\$ 2,277.35	\$ 1,728.92	\$ 1,857.88	\$ 2,308.00	\$ 1,033.46	\$ 2,309.23	\$ 3,373.65	
Planning Tech; Health Insurance	\$ 3,412.47	\$ 3,636.70	\$ 4,834.00	\$ 12,749.00	\$ 8,208.43	\$ 16,416.86	\$ 20,041.00	
Planning Tech; EAP Fringe	\$ —	\$ 27.00	\$ 26.00	\$ 2,052.00	\$ —	\$ 27.00	\$ 27.00	
Planning Tech; Retirement	\$ 1,877.16	\$ 1,464.30	\$ 1,891.00	\$ —	\$ 963.82	\$ 1,927.64	\$ 3,042.90	
Planning Tech; Mileage & Meals	\$ 361.72	\$ 180.21	\$ 780.00	\$ 1,000.00	\$ 469.64	\$ 1,000.00	\$ —	Combined with 100-51425-340-000
Planning Tech; Training, Seminars & Mileage	\$ 15.00	\$ 309.00	\$ —	\$ 1,000.00	\$ 1,237.77	\$ 1,500.00	\$ 3,500.00	
PLANNING & ZONING:	\$ 118,857.15	\$ 114,330.27	\$ 82,853.83	\$ 139,268.23	\$ 71,704.74	\$ 138,413.45	\$ 229,691.08	\$ 90,422.85
<u>CLERK & STAFF</u>								
Clerk; Salary	\$ 50,540.56	\$ 54,818.76	\$ 73,977.00	\$ 54,000.00	\$ 24,488.51	\$ 60,000.00	\$ 66,150.00	
Clerk; Social Security/Medicare	\$ 4,028.64	\$ 3,647.10	\$ 4,170.00	\$ 4,129.00	\$ 1,906.50	\$ 4,590.00	\$ 5,060.48	
Clerk; Health Insurance	\$ 3,875.26	\$ 13,147.11	\$ 13,263.00	\$ 17,000.00	\$ 10,095.04	\$ 16,416.86	\$ 20,041.00	
Clerk; EAP Fringe	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ 13.50	\$ 27.00	\$ 27.00	
Clerk; Retirement	\$ 3,554.83	\$ 3,738.15	\$ 3,543.00	\$ 3,671.00	\$ 1,674.75	\$ 3,349.50	\$ 4,564.35	
Clerk; Municipal Bond	\$ 100.00	\$ 62.50	\$ 100.00	\$ 110.00	\$ —	\$ 110.00	\$ 150.00	
Clerk; Mileage & Meals	\$ 137.14	\$ 106.79	\$ 450.00	\$ 500.00	\$ —	\$ 500.00	\$ —	Combined with 100-51421-340-000
Clerk; Training, Seminars & Mileage	\$ 35.00	\$ 422.00	\$ 1,000.00	\$ 1,500.00	\$ 920.84	\$ 3,804.42	\$ 4,000.00	
Deputy Clerk; Salary	\$ 7,830.50	\$ 7,888.86	\$ 8,118.00	\$ 9,364.16	\$ 4,682.08	\$ 9,364.16	\$ 20,953.82	100%
Deputy Clerk; Social Security & Medicare	\$ 596.91	\$ 582.35	\$ 622.00	\$ 717.00	\$ 344.62	\$ 716.36	\$ 1,602.97	
Deputy Clerk; Health Insurance	\$ 3,579.72	\$ 3,731.21	\$ 3,715.00	\$ 3,777.00	\$ 2,079.44	\$ 4,460.33	\$ 20,021.04	
Deputy Clerk; Retirement	\$ 551.12	\$ 539.63	\$ 528.00	\$ 637.00	\$ 318.37	\$ 636.13	\$ 1,445.81	
Deputy Clerk; Municipal Bond	\$ —	\$ —	\$ 40.00	\$ 100.00	\$ —	\$ 100.00	\$ 150.00	
Deputy Clerk; Mileage and Meals	\$ —	\$ —	\$ 156.00	\$ 200.00	\$ —	\$ 200.00	\$ —	Combined with 100-51422-340-000
Deputy Clerk; Training, Seminars & Mileage	\$ —	\$ 174.00	\$ 200.00	\$ 1,000.00	\$ —	\$ 1,000.00	\$ 2,000.00	
Administrative Assistant; Wages	\$ 887.81	\$ 13,068.68	\$ 15,800.00	\$ 46,820.80	\$ 18,715.47	\$ 46,820.80	\$ 49,161.20	
Admin Assistant; Social Security/Medicare	\$ 64.26	\$ 989.89	\$ 1,209.30	\$ 3,582.00	\$ 1,373.70	\$ 3,581.79	\$ 3,760.83	
Admin Assistant; Health Insurance	\$ —	\$ —	\$ —	\$ —	\$ 10,474.40	\$ 20,948.80	\$ 20,041.00	
Admin Assistant; EAP Fringe	\$ —	\$ —	\$ 26.00	\$ 26.00	\$ —	\$ —	\$ —	
Admin Assistant; Retirement	\$ —	\$ —	\$ 1,014.00	\$ 3,184.00	\$ 1,294.56	\$ 2,589.12	\$ 3,392.12	
Admin Assistant; Mileage	\$ 127.08	\$ 25.76	\$ 100.00	\$ 100.00	\$ 1,840.72	\$ 2,000.00	\$ —	
Admin Assistant; Training, Seminars & Mileage	\$ 45.00	\$ —	\$ 250.00	\$ 250.00	\$ —	\$ 1,500.00	\$ 4,000.00	Combined with 100-51423-330-000
CLERK & STAFF:	\$ 75,979.83	\$ 102,969.79	\$ 128,307.30	\$ 150,694.96	\$ 80,222.50	\$ 182,715.27	\$ 226,521.62	\$ 75,826.66

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

EXPENDITURES	2020 Actual:	2021 Actual:	BUDGET YEAR 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
ELECTIONS								
Salaries & Wages - Elections	\$ 15,664.85	\$ 2,999.69	\$ 12,000.00	\$ 5,000.00	\$ 9,244.20	\$ 9,244.20	\$ 20,000.00	3 Elections
Elections; Social Security/Medicare	\$ 10.44	\$ 2.81	\$ 918.00	\$ 100.00	\$ 19.00	\$ 19.00	\$ 1,530.00	
Elections; Operating Supplies & Expenses	\$ 19,237.87	\$ 4,258.53	\$ 15,000.00	\$ 4,000.00	\$ 7,952.21	\$ 8,000.00	\$ 27,000.00	2 New election Booths
ELECTION EXPENSE:	\$ 34,913.16	\$ 7,261.03	\$ 27,918.00	\$ 9,100.00	\$ 17,215.41	\$ 17,263.20	\$ 48,530.00	\$ 39,430.00
COMMITTEE/COMMISSION								
Properties & Infrastructure	\$ 920.66	\$ -	\$ 975.00	\$ 1,000.00	\$ 645.91	\$ 1,000.00	\$ 1,000.00	
Board of Appeals	\$ 718.44	\$ 20.00	\$ 300.00	\$ 300.00	\$ 161.46	\$ 300.00	\$ 300.00	
Community Life & Public Safety	\$ 445.13	\$ -	\$ 975.00	\$ 1,000.00	\$ 672.81	\$ 1,000.00	\$ 1,000.00	
Planning Commission	\$ 1,214.84	\$ -	\$ 1,050.00	\$ 1,100.00	\$ 1,318.72	\$ 1,800.00	\$ 2,000.00	
Administrative Policy Committee	\$ 428.75	\$ -	\$ 1,050.00	\$ 1,050.00	\$ 403.69	\$ 1,050.00	\$ 1,050.00	
Special / Ad Hoc Committees	\$ 659.74	\$ -	\$ 750.00	\$ 750.00	\$ 430.60	\$ 750.00	\$ 750.00	
COMMITTEES/COMMISSIONS:	\$ 4,387.56	\$ 20.00	\$ 5,100.00	\$ 5,200.00	\$ 3,633.19	\$ 5,900.00	\$ 6,100.00	\$ 900.00
EMPLOYEE RECRUITMENT								
Recruitment	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 306.00	\$ 15,000.00	\$ 5,000.00	
Recruiting	\$ 3,597.01	\$ 6,673.77	\$ 2,000.00	\$ 5,000.00	\$ 890.47	\$ 5,000.00	\$ -	Combined with 100-51500-580-000
RECRUITMENT:	\$ 3,597.01	\$ 6,673.77	\$ 2,000.00	\$ 20,000.00	\$ 1,196.47	\$ 20,000.00	\$ 5,000.00	\$ (15,000.00)
TREASURER								
Salaries & Wages - Treasurer	\$ 48,059.84	\$ 46,944.48	\$ 51,480.00	\$ 56,000.00	\$ 41,658.33	\$ 56,000.00	\$ 45,526.00	
FICA Tax - Treasurer	\$ 3,522.71	\$ 3,463.59	\$ 3,938.25	\$ 4,282.00	\$ 2,485.40	\$ 4,284.00	\$ 3,482.74	
Health Insurance - Treasurer	\$ 8,657.69	\$ 11,241.79	\$ 13,742.00	\$ 13,221.00	\$ 8,144.85	\$ 16,289.70	\$ 10,415.00	
EAP Fringe - Treasurer	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ 13.50	\$ 27.00	\$ 27.00	
Retirement (WRS) - Treasurer	\$ 3,110.77	\$ 3,068.72	\$ 3,313.00	\$ 3,807.00	\$ 621.68	\$ 1,243.36	\$ 3,141.29	
Miscellaneous-Bonding	\$ 536.00	\$ 625.00	\$ 550.00	\$ 650.00	\$ -	\$ -	\$ 650.00	
Mileage - Treasurer	\$ 189.24	\$ 43.96	\$ 210.00	\$ 350.00	\$ 1,647.68	\$ 2,471.52	\$ -	Combined with 100-51520-340-000
Training/Schooling/Meetings/Mileage	\$ 1,249.96	\$ 650.98	\$ 1,500.00	\$ 1,500.00	\$ 197.08	\$ 1,500.00	\$ 6,000.00	
Account Clerk; Wages	\$ 35,616.22	\$ 36,376.76	\$ 28,180.00	\$ 36,701.80	\$ 29,083.73	\$ 47,531.06	\$ 50,262.00	
Account Clerk; Social Security & Medicare	\$ 2,677.98	\$ 2,662.30	\$ 2,845.25	\$ 3,236.00	\$ 2,138.80	\$ 3,636.13	\$ 3,845.04	
Account Clerk; Health Insurance	\$ 16,108.36	\$ 16,790.65	\$ 13,718.00	\$ 17,001.00	\$ 9,892.50	\$ 19,785.00	\$ 20,041.00	
Account Clerk; EAP Fringe	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ 13.50	\$ 27.00	\$ 27.00	
Account Clerk; Retirement	\$ 2,506.01	\$ 2,485.34	\$ 2,384.00	\$ 2,877.00	\$ 1,979.97	\$ 3,618.88	\$ 3,468.08	
Account Clerk; Municipal Bond	\$ 325.00	\$ 250.00	\$ 325.00	\$ 300.00	\$ -	\$ -	\$ 300.00	
Account Clerk; Mileage & Meals	\$ 605.25	\$ 756.56	\$ 620.00	\$ 650.00	\$ 324.56	\$ 650.00	\$ -	
Account Clerk; Training, Seminars & Mileage	\$ 45.00	\$ -	\$ 550.00	\$ 500.00	\$ -	\$ 500.00	\$ 4,000.00	
Bank & Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TREASURER:	\$ 123,262.03	\$ 125,414.13	\$ 123,407.50	\$ 141,129.80	\$ 98,201.58	\$ 157,563.64	\$ 151,185.16	\$ 10,055.36
ASSESSOR								
Assessor Fee	\$ 13,183.84	\$ 16,183.88	\$ 15,810.00	\$ 15,000.00	\$ 7,016.24	\$ 15,000.00	\$ 16,250.00	Per contract
Assessor - Manufacturing	\$ 1,370.71	\$ 1,368.32	\$ 1,294.00	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 1,200.00	
Re-evaluation of Property	\$ 42,500.00	\$ 18,515.50	\$ -	\$ -	\$ -	\$ -	\$ 85,000.00	Associated Appraisal Pending APC/VB Action
ASSESSOR:	\$ 57,054.55	\$ 36,067.70	\$ 17,104.00	\$ 16,200.00	\$ 7,016.24	\$ 16,200.00	\$ 102,450.00	\$ 86,250.00
MUNICIPAL BUILDING								
Wages -Cleaning/Snow Removal	\$ 12,165.95	\$ 7,902.79	\$ 15,392.00	\$ 16,000.00	\$ 8,052.03	\$ 16,000.00	\$ 16,500.00	
FICA - Cleaning & Snow Removal	\$ 972.37	\$ 628.19	\$ 1,178.00	\$ 1,224.00	\$ 615.98	\$ 1,224.00	\$ 1,262.25	
Utilities	\$ 37,302.86	\$ 35,035.27	\$ 39,995.00	\$ 35,000.00	\$ 15,132.44	\$ 32,525.17	\$ 35,000.00	
Materials & Supplies	\$ 3,160.47	\$ 2,979.19	\$ 3,237.00	\$ 3,500.00	\$ 2,033.57	\$ 4,067.14	\$ 4,500.00	
Maintenance	\$ 18,936.90	\$ 14,890.41	\$ 30,000.00	\$ 30,000.00	\$ 30,852.30	\$ 280,852.30	\$ 32,500.00	Roof Claim - Estimated
MUNICIPAL BUILDING:	\$ 72,538.55	\$ 61,435.85	\$ 89,802.00	\$ 85,724.00	\$ 56,686.32	\$ 334,668.61	\$ 89,762.25	\$ 4,038.25

**VILLAGE OF KRONENWETTER
BUDGET 2024**

PUBLIC SAFETY

			BUDGET YEAR	ADOPTED BUDGET	ACTIVITY THROUGH	ESTIMATED YEAR	PROPOSED BUDGET	
<u>POLICE DEPARTMENT</u>	2020 Actual:	2021 Actual:	2022:	2023:	06/30/2023:	END 2023:	2024:	COMMENTS:
Police Chief; Salary	\$ 78,651.47	\$ 84,865.55	\$ 83,793.00	\$ 94,400.00	\$ 48,078.16	\$ 107,486.00	\$ 111,250.00	
Police Chief; Social Security/Medicare	\$ 6,287.04	\$ 6,575.99	\$ 6,411.00	\$ 7,222.00	\$ 3,607.02	\$ 7,214.04	\$ 8,510.63	
Police Chief; Health Insurance	\$ 4,710.26	\$ 4,644.64	\$ 14,295.00	\$ 18,888.48	\$ 10,419.18	\$ 20,838.36	\$ 20,041.00	
Police Chief; Retirement	\$ 9,648.31	\$ 10,090.37	\$ 9,050.00	\$ 10,196.00	\$ 6,466.30	\$ 12,932.60	\$ 15,908.75	
Police Chief; Training & Seminars	\$ 835.17	\$ 1,199.77	\$ 1,300.00	\$ 1,400.00	\$ 595.02	\$ 1,400.00	\$ 2,000.00	
Police Chief; Employee Assistance Program	\$ 26.00	\$ 27.00	\$ 27.00	\$ 27.00	\$ 13.50	\$ 13.50	\$ 27.00	
Police Chief; Dues & Memberships	\$ 475.00	\$ 478.00	\$ 494.00	\$ 550.00	\$ 480.00	\$ 480.00	\$ 575.00	
PD Lieutenant; Salary	\$ 69,668.78	\$ 73,124.15	\$ 74,693.00	\$ 88,878.40	\$ 45,131.75	\$ 97,673.06	\$ 101,091.61	
PD Lieutenant; Social Security/Medicare	\$ 5,592.60	\$ 5,687.17	\$ 6,048.00	\$ 6,800.00	\$ 3,377.99	\$ 7,471.99	\$ 7,733.51	
PD Lieutenant; Retirement	\$ 8,582.52	\$ 8,716.25	\$ 8,536.00	\$ 3,000.00	\$ 6,074.30	\$ 12,148.60	\$ 14,456.10	
PD Lieutenant; Health Insurance	\$ 1,586.00	\$ 1,458.04	\$ 4,025.00	\$ 9,599.00	\$ 10,265.84	\$ 20,531.68	\$ 20,041.00	
PD Lieutenant; Overtime	\$ 1,726.64	\$ 1,595.43	\$ 2,198.00	\$ -	\$ -	\$ -	\$ -	Combined with 100-52000-120-150
PD Lieutenant; OT-Social Security/Medicare	\$ 132.10	\$ 122.05	\$ 169.00	\$ -	\$ -	\$ -	\$ -	Combined with 100-52000-120-151
PD Lieutenant; Overtime Retirement	\$ 202.70	\$ 188.91	\$ 238.00	\$ -	\$ -	\$ -	\$ -	Combined with 100-52000-120-152
PD Lieutenant; EAP Fringe	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ 13.50	\$ 27.00	\$ 27.00	
PD Lieutenant; Premium Pay	\$ 253.42	\$ 277.42	\$ 4,341.00	\$ -	\$ -	\$ -	\$ -	Combined with 100-52000-120-150
PD Lieutenant; Dues & Memberships	\$ 100.00	\$ 75.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 250.00	
PD Lieutenant; Training & Seminars	\$ -	\$ 730.00	\$ 1,061.00	\$ 1,500.00	\$ 304.00	\$ 1,500.00	\$ 2,000.00	
PD; Sargeant; Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,900.00	SPLIT OUT OF PATROL OFFICERS WAGE LINES
PD; Sargeant; FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,991.85	
PD; Sargeant; Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,154.70	
PD; Sargeant; Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,100.00	H.S.A. Contribution (Village Share)
FT Offices; Wages	\$ 388,643.54	\$ 411,020.67	\$ 400,270.00	\$ 588,418.00	\$ 235,117.21	\$ 588,418.00	\$ 501,775.00	SARGEANT SPLIT OUT OF PATROL OFFICERS WAGES
FT Officers; Social Security/Medicare	\$ 31,668.87	\$ 32,382.35	\$ 33,152.00	\$ 45,014.00	\$ 18,618.36	\$ 45,014.00	\$ 38,385.79	
FT Officers; Premium Pay	\$ 17,346.64	\$ 15,427.58	\$ 33,084.00	\$ 48,635.22	\$ 12,279.04	\$ 48,635.22	\$ -	Combined with 100-52000-120-210
FT Officers; Overtime	\$ 11,739.09	\$ 16,291.83	\$ 12,000.00	\$ 14,815.00	\$ 5,615.17	\$ 14,815.00	\$ -	Combined with 100-52000-120-210
FT Officers; Social Security/Medicare	\$ 934.39	\$ 1,215.85	\$ 920.00	\$ 4,855.00	\$ 428.92	\$ 4,855.00	\$ -	Combined with 100-52000-120-211
FT Officers; Retirement	\$ 1,489.90	\$ 1,945.74	\$ 2,667.00	\$ 6,854.00	\$ 742.31	\$ 6,854.00	\$ 71,753.83	
FT Officers; Health/Life/Dental Insurance	\$ 38,569.07	\$ 43,446.13	\$ 41,341.00	\$ 87,553.92	\$ (4,650.84)	\$ 87,553.92	\$ 120,150.00	Health, Dental & Life Insurances Placeholder
FT Officers; Retirement	\$ 49,090.75	\$ 50,308.89	\$ 46,804.00	\$ 63,550.00	\$ 32,620.54	\$ 63,550.00	\$ -	Combined with 100-52000-120-237
FT Officers Protective Cloth	\$ 6,431.98	\$ 6,465.58	\$ 7,428.00	\$ 7,500.00	\$ 4,333.01	\$ 7,500.00	\$ 9,000.00	
PT Officers Protective Cloth	\$ -	\$ -	\$ 5,306.00	\$ -	\$ -	\$ -	\$ -	Combined with 100-52000-120-321
PT Officers; Wages	\$ 30,508.58	\$ 8,424.77	\$ 56,125.00	\$ 10,736.00	\$ 420.46	\$ 10,736.00	\$ 6,900.00	
PT Officers; Social Security/Medicare	\$ 2,658.72	\$ 650.91	\$ 4,295.00	\$ 822.00	\$ 32.17	\$ 822.00	\$ 527.85	
Retirement (WRS) - PT Officers	\$ 1,199.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Inactivated Account
PT Officers Protective Cloth	\$ 3,217.06	\$ 2,986.78	\$ -	\$ 500.00	\$ 162.76	\$ 500.00	\$ 500.00	
Crossing Guards; Wages	\$ 2,943.69	\$ 4,245.53	\$ 4,758.00	\$ 4,860.00	\$ 2,760.00	\$ 4,860.00	\$ 4,860.00	
Crossing Guards; Social Security/Medicare	\$ 228.11	\$ 332.67	\$ 364.00	\$ 372.00	\$ 211.17	\$ 372.00	\$ 371.79	
Crossing Guards; Insurance	\$ 288.08	\$ 218.30	\$ 288.00	\$ -	\$ 188.05	\$ 188.05	\$ 300.00	
Officers; Training & Seminars	\$ 3,140.61	\$ 1,315.27	\$ 5,306.00	\$ 5,000.00	\$ 1,021.85	\$ 5,000.00	\$ 6,500.00	
Officers; Employee Assistance Program	\$ 253.50	\$ 243.00	\$ 234.00	\$ 162.00	\$ 121.50	\$ 162.00	\$ 250.00	
Police Dept; Legal Services	\$ 32.00	\$ 10,200.00	\$ 300.00	\$ 500.00	\$ 50.00	\$ 500.00	\$ 1,000.00	
Police Dept; Ammunition	\$ 1,743.64	\$ 2,447.01	\$ 2,653.00	\$ 3,000.00	\$ 1,178.98	\$ 3,000.00	\$ 3,000.00	
Police Dept; Physical Exams	\$ 1,007.00	\$ 500.00	\$ 1,592.00	\$ 2,800.00	\$ 1,211.50	\$ 2,800.00	\$ 1,000.00	
Police Dept; Fuel	\$ 19,178.18	\$ 26,691.74	\$ 29,714.00	\$ 40,000.00	\$ 10,714.03	\$ 40,000.00	\$ 50,000.00	
Police Dept; Telephone / Internet	\$ 7,322.03	\$ 7,821.34	\$ 8,150.00	\$ 8,000.00	\$ 2,738.26	\$ 8,000.00	\$ 8,000.00	
Police Dept; Equipment Repairs/Maintenance	\$ 27,518.64	\$ 8,266.35	\$ 13,796.00	\$ 15,000.00	\$ 7,032.49	\$ 21,261.90	\$ 20,000.00	Damage to squads/insurance claim proceeds offsets
Police Clerk; Wages	\$ 22,832.19	\$ 23,440.96	\$ 24,595.00	\$ 26,213.83	\$ 12,658.61	\$ 26,213.83	\$ 28,788.60	Also Court Clerk - See Wage Lines 1/2
Police Clerk; Social Security/Medicare	\$ 1,753.26	\$ 1,747.45	\$ 1,881.25	\$ 2,005.00	\$ 932.72	\$ 2,005.00	\$ 2,202.33	
Police Clerk; Health Insurance	\$ 8,770.21	\$ 9,141.55	\$ 9,101.00	\$ 9,255.00	\$ 4,724.88	\$ 9,255.00	\$ 10,093.00	
Police Clerk; Retirement	\$ 1,607.45	\$ 1,632.05	\$ 1,566.00	\$ 1,782.00	\$ 831.81	\$ 1,782.00	\$ 1,986.41	
Police Clerk; Employee Assistance Program	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ 13.50	\$ 27.00	\$ 27.00	
Police Clerk; Mileage & Meals	\$ 192.62	\$ 77.84	\$ 531.00	\$ 150.00	\$ -	\$ 150.00	\$ 150.00	
Police Clerk; Training & Seminars	\$ 125.00	\$ 149.00	\$ 318.00	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

<u>FIRE & EMERGENCY MEDICAL SERVICES</u>	2020 Actual:	2021 Actual:	BUDGET YEAR 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Fire Department; Wages & Salaries	\$ 48,676.56	\$ 47,289.60	\$ 67,000.00	\$ 70,000.00	\$ 86,645.00	\$ 138,444.00	\$ 173,290.00	See Fire Chief for information on this line.
Fire Dept; Social Security/Medicare	\$ 3,810.05	\$ 3,942.12	\$ 4,207.50	\$ 4,500.00	\$ 6,614.95	\$ 10,590.97	\$ 13,256.69	
Fire Dept; Employee Assistance Program	\$ 598.00	\$ 749.25	\$ 1,215.00	\$ 1,200.00	\$ 351.00	\$ 693.00	\$ 750.00	
Unemployment	\$ 53.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Inactivated Account
Fire Dept; Protective Equipment PPE	\$ 13,969.73	\$ 16,106.08	\$ 5,918.00	\$ 20,000.00	\$ 5,981.41	\$ 11,962.82	\$ 20,000.00	
Fire Dept; Miscellaneous Expenses	\$ 308.34	\$ -	\$ 531.00	\$ 1,000.00	\$ 282.54	\$ 565.08	\$ 1,000.00	
Fire Dept; Physical Exams	\$ 1,363.25	\$ 949.00	\$ 1,665.00	\$ 1,500.00	\$ 409.50	\$ 1,119.75	\$ 1,500.00	
Fire Dept; Fuel	\$ 1,786.09	\$ 3,031.16	\$ 4,286.00	\$ 5,000.00	\$ 2,298.04	\$ 6,245.67	\$ 7,000.00	
Fire Dept; Sire/Utilities	\$ 400.34	\$ 373.27	\$ 429.00	\$ 430.00	\$ 339.30	\$ 678.60	\$ 430.00	
Fire Dept; Radio Expenses	\$ 5,218.42	\$ 266.91	\$ 12,000.00	\$ 7,500.00	\$ -	\$ -	\$ -	
Fire Dept; Death/Dismemberment Insurance	\$ 2,806.05	\$ 1,140.00	\$ 1,784.00	\$ 2,500.00	\$ 3,683.51	\$ 7,367.02	\$ 7,000.00	
Fire Dept; Mileage	\$ 1,622.20	\$ 1,210.88	\$ 450.00	\$ 1,300.00	\$ 995.05	\$ 1,990.10	\$ -	Combined with 100-52000-201-340
Fire Dept; Phone Reimbursements	\$ 820.00	\$ 520.00	\$ 960.00	\$ 800.00	\$ 120.00	\$ 240.00	\$ 960.00	\$480/Chief & Deputy Chief
Fire Dept; Dues & Memberships	\$ 775.00	\$ 700.00	\$ 750.00	\$ 1,000.00	\$ 600.00	\$ 1,000.00	\$ 1,000.00	
Fire Dept; Training, Seminars & Mileage	\$ 419.36	\$ 510.90	\$ 1,000.00	\$ 1,000.00	\$ 2,345.00	\$ 2,345.00	\$ 4,000.00	
Fire Dept; Office Expenses	\$ 803.44	\$ 1,097.45	\$ 1,000.00	\$ 1,500.00	\$ 661.23	\$ 1,350.00	\$ 1,500.00	
Fire Dept; Fire Prevention Expenses-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Inactivated Account
Fire Dept; Equipment Repairs & Maintenance	\$ 18,130.98	\$ 12,866.44	\$ 51,737.86	\$ 25,000.00	\$ 7,238.09	\$ 59,475.00	\$ 30,000.00	2023 - Insurance Work Performed
Fire Dept; Vehicle Maintenance	\$ 465.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Dept; Field Tools Outlay	\$ 796.14	\$ 637.54	\$ 1,000.00	\$ 7,500.00	\$ 7,064.24	\$ 7,450.00	\$ 7,500.00	
Fire Dept; Computer & Software Expenses	\$ -	\$ 1,158.03	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	
Fire Dept; Insurances	\$ 15,283.30	\$ 19,000.59	\$ 15,926.00	\$ 16,500.00	\$ 18,081.94	\$ 18,260.68	\$ 20,000.00	
Fire Dept; Grant - Match	\$ -	\$ -	\$ 3,346.00	\$ -	\$ -	\$ -	\$ 10,000.00	DNR Grant - Match (applied - \$20,000 total)
EMS; Wages & Salaries	\$ 19,186.15	\$ 17,198.02	\$ 19,400.00	\$ 25,000.00	\$ 16,857.25	\$ 26,669.00	\$ 33,714.50	See Fire Chief for information on this line.
EMS; Social Security/Medicare	\$ 1,529.24	\$ 1,309.98	\$ 995.00	\$ 1,300.00	\$ 1,289.58	\$ 2,040.18	\$ 2,579.16	
EMS; Equipment Supplies/Maintenance	\$ 2,138.43	\$ 2,548.73	\$ 3,184.00	\$ 5,000.00	\$ 1,010.47	\$ 2,054.36	\$ 5,000.00	
First Responder/EMS Bad Debt	\$ -	\$ (173.63)	\$ -	\$ -	\$ -	\$ -	\$ -	Inactivated Account
EMS; Training/Schooling/Add'l Mtgs	\$ 1,315.73	\$ 1,729.40	\$ 1,561.00	\$ 1,600.00	\$ -	\$ 1,600.00	\$ 1,600.00	
EMS; Other Expenses & Supplies	\$ 3,254.86	\$ 560.64	\$ 1,100.00	\$ 3,000.00	\$ 209.67	\$ 3,000.00	\$ 3,000.00	
EMS; Medical/Physicals	\$ -	\$ 91.25	\$ -	\$ -	\$ 91.50	\$ 91.50	\$ 100.00	
EMS; Grant Expense	\$ -	\$ -	\$ -	\$ -	\$ 23,056.30	\$ 23,056.30	\$ -	2023 - Offset by Grant Revenues
EMS; Outlay-Equipment	\$ -	\$ 4,175.56	\$ -	\$ 4,000.00	\$ 1,339.45	\$ 4,000.00	\$ 4,000.00	
EMS; Outside Services	\$ 13,400.00	\$ 16,200.00	\$ 13,500.00	\$ 22,000.00	\$ 5,150.00	\$ 22,000.00	\$ 22,000.00	
EMS; Service/Standby Fee	\$ 37,209.37	\$ 45,684.80	\$ 47,000.00	\$ 55,000.00	\$ 50,681.12	\$ 61,431.12	\$ 65,000.00	Riverside EMS Service Fees
FIRE/EMERGENCY MEDICAL:	\$ 196,139.97	\$ 200,873.97	\$ 261,945.36	\$ 286,630.00	\$ 243,396.14	\$ 417,220.14	\$ 437,680.34	\$ 151,050.34

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, ItemG.

BUILDING INSPECTION

Building Inspector; Wages	\$ 5,624.96	\$ 4,784.10	\$ 13,761.00	\$ 14,846.67	\$ 6,477.85	\$ 14,846.67	\$ -		We do not have a building inspector on staff - all goes through the contracted services.
Building Inspector; Retirement	\$ 429.30	\$ 327.94	\$ 995.00	\$ 1,136.50	\$ 440.47	\$ 1,136.50	\$ -		
Building Inspector; Health Insurance	\$ 2,386.11	\$ 1,703.46	\$ 2,150.00	\$ 5,668.00	\$ (123.61)	\$ 1,215.64	\$ -		
Building Inspector; Social Security/Medicare	\$ 439.46	\$ 354.26	\$ 932.50	\$ 1,010.00	\$ 476.05	\$ 1,010.00	\$ -		
Building Inspection; Contracted Services	\$ 25,171.25	\$ 21,872.50	\$ 27,000.00	\$ 20,000.00	\$ 1,657.50	\$ 3,000.00	\$ 20,000.00	Mike Block	
Building Inspect; Administrative Books/Codes	\$ 1,654.94	\$ 1,658.77	\$ 1,660.00	\$ 1,600.00	\$ 330.00	\$ 330.00	\$ -	Combined with Operating/Computer/Supplies	
Building Inspector; House Numbers	\$ -	\$ 149.50	\$ -	\$ -	\$ -	\$ -	\$ 600.00		
Building Inspection; Operating Supplies/Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	Code Books, Civic Software; bldg. permit stamp	
BUILDING INSPECTION:	\$ 35,706.02	\$ 30,850.53	\$ 46,498.50	\$ 44,261.17	\$ 9,258.26	\$ 21,538.81	\$ 25,600.00		(18,661.17)

POLICE & FIRE COMMISSION

PFC; Wages	\$ 692.86	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,150.00	\$ 1,500.00	\$ -		
PFC; Social Security/Medicare	\$ 105.19	\$ -	\$ 115.00	\$ 114.75	\$ 87.98	\$ 114.75	\$ -		
PFC Clerk; Salaries & Wages	\$ 2,795.89	\$ 2,870.44	\$ 2,950.00	\$ 3,209.86	\$ 1,550.09	\$ 3,209.86	\$ 4,709.86		
PFC Clerk; Social Security/Medicare	\$ 214.68	\$ 209.40	\$ 226.00	\$ 246.00	\$ 118.66	\$ 245.55	\$ 360.30		
PFC Clerk; Health Insurance	\$ 1,073.77	\$ 1,119.33	\$ 1,115.00	\$ 1,134.00	\$ 960.10	\$ 1,600.00	\$ 1,682.17		
PFC Clerk; Retirement	\$ 196.92	\$ 192.55	\$ 192.00	\$ 219.00	\$ 109.20	\$ 218.85	\$ 324.98		
PFC; Postage	\$ 11.65	\$ 13.41	\$ 50.00	\$ 40.00	\$ 77.21	\$ 150.00	\$ 200.00		
PFC; Mileage—Police & Fire Comm.	\$ -	\$ 134.40	\$ 106.00	\$ -	\$ -	\$ -	\$ -	Combined with #100-52800-100-340	
PFC; Training & Seminars	\$ 140.00	\$ 234.19	\$ 265.00	\$ 275.00	\$ -	\$ 275.00	\$ 375.00		
PFC; Materials & Supplies	\$ 31.34	\$ 2.64	\$ 53.00	\$ 50.00	\$ -	\$ 50.00	\$ 50.00		
PFC; Legal Fees-Police & Fire Commission	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	\$ 100.00		
POLICE & FIRE COMMISSION:	\$ 5,262.30	\$ 4,776.36	\$ 6,672.00	\$ 6,888.61	\$ 4,053.24	\$ 7,464.01	\$ 7,802.31		913.70

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, ItemG.

PUBLIC WORKS	2020 Actual:	2021 Actual:	BUDGET YEAR 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Public Works Director; Salary	\$ 9,478.75	\$ 21,205.58	\$ 22,185.00	\$ 32,390.00	\$ 18,974.82	\$ 24,700.29	\$ 48,925.00	Reflects Split with Water/Sewer Utilities
PWD; Social Security/Medicare	\$ 1,050.53	\$ 1,495.10	\$ 2,263.00	\$ 2,477.00	\$ 1,422.99	\$ 2,845.98	\$ 3,745.00	Reflects Split with Water/Sewer Utilities
PWD; Health Insurance	\$ 2,109.99	\$ 1,625.55	\$ 5,323.00	\$ 7,556.00	\$ 10,153.47	\$ 15,769.36	\$ 10,015.00	Reflects Split with Water/Sewer Utilities
PWD; Employee Assistance Program	\$ 13.00	\$ 13.50	\$ 26.00	\$ 27.00	\$ 13.50	\$ 27.00	\$ 27.00	
PWD; Retirement	\$ 729.36	\$ 1,291.23	\$ 1,922.00	\$ 2,202.00	\$ 931.25	\$ 1,630.22	\$ 3,380.00	Reflects Split with Water/Sewer Utilities
PWD; Telephone Expense	\$ 211.50	\$ -	\$ 480.00	\$ 480.00	\$ 80.00	\$ 160.00	\$ 480.00	
PWD; Mileage/Meals	\$ 309.34	\$ 122.14	\$ 1,592.00	\$ 1,500.00	\$ 96.28	\$ 192.56	\$ -	
PWD; Training, Seminars & Mileage	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,102.82	\$ 2,205.64	\$ 4,000.00	
Public Works - Crew; Wages	\$ 282,868.23	\$ 284,885.80	\$ 269,348.00	\$ 290,764.80	\$ 161,881.52	\$ 326,563.04	\$ 267,605.36	Combined with 100-55000-200-080
Public Works; Part Time; Wages	\$ 1,841.96	\$ 2,615.28	\$ 8,557.00	\$ 1,689.00	\$ 338.41	\$ 676.82	\$ -	Combined with 100-53000-311-110
Public Works; Part Time; Soc. Security/Medicare	\$ 190.08	\$ 211.56	\$ 655.00	\$ 130.00	\$ 63.31	\$ 126.62	\$ -	Combined with 100-53000-311-134
Public Works Crew; Overtime	\$ 8,766.10	\$ 9,115.83	\$ 16,345.00	\$ 18,125.00	\$ 8,902.88	\$ 17,805.76	\$ -	Combined with 100-53000-311-110
Public Works - Crew; OT Social Security/Medicare	\$ 709.91	\$ 729.10	\$ 1,251.00	\$ 1,387.00	\$ 665.20	\$ 1,330.40	\$ -	Combined with 100-53000-311-134
Public Works - Crew; OT Retirement	\$ 634.80	\$ 659.59	\$ 1,063.00	\$ 1,233.00	\$ 605.39	\$ 1,210.78	\$ -	Combined with 100-53000-311-132
Public Works - Crew; Health Insurance	\$ 81,598.82	\$ 85,057.46	\$ 86,371.00	\$ 83,109.00	\$ 42,604.03	\$ 85,208.06	\$ 94,100.00	
Public Works - Crew; Retirement	\$ 19,988.10	\$ 19,471.77	\$ 17,507.12	\$ 19,772.00	\$ 9,461.77	\$ 22,532.85	\$ 18,465.00	
Public Works - Crew; Social Security/Medicare	\$ 21,937.88	\$ 21,886.48	\$ 20,604.47	\$ 22,244.00	\$ 11,767.12	\$ 24,982.07	\$ 20,475.00	
Public Works - Crew; Physical Exams	\$ 368.00	\$ 226.93	\$ 318.00	\$ 300.00	\$ 173.75	\$ 347.50	\$ 350.00	
Public Works - Crew; Employee Asst. Program	\$ 130.00	\$ 162.00	\$ 137.00	\$ 135.00	\$ 67.50	\$ 135.00	\$ 150.00	
Public Works - Crew; Training & Seminars	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	
								Price increase & possible increase in amount needed 2024 (apx. 115 miles of road) - remaining is estimated for use in 2024 (Fall or early order pricing is cheaper)
Highway - Salt/Brine Applications	\$ 171,547.77	\$ 111,445.24	\$ 174,170.71	\$ 175,000.00	\$ 165,013.20	\$ 175,000.00	\$ 245,000.00	
Highway - Patching & Asphalt	\$ 44,956.43	\$ 7,146.79	\$ 25,000.00	\$ 30,000.00	\$ 45,816.29	\$ 30,000.00	\$ 30,000.00	
Highway - Seal Coating	\$ 189,346.00	\$ 189,824.40	\$ 235,000.00	\$ 235,000.00	\$ 238,405.30	\$ 235,000.00	\$ 300,000.00	Price increase and need to maintain roads
Highway - Crack filling	\$ 40,000.00	\$ 39,866.40	\$ 45,000.00	\$ 45,000.00	\$ 44,998.80	\$ 45,000.00	\$ 65,000.00	Price increase and need to maintain roads
Highway - Pavement Marking	\$ 289.50	\$ -	\$ 15,000.00	\$ 20,000.00	\$ 12,505.85	\$ 20,000.00	\$ 20,000.00	
Highway - Grave & Road Base	\$ 28,643.83	\$ 29,677.06	\$ 25,000.00	\$ 25,000.00	\$ (7,766.25)	\$ (28,656.82)	\$ 25,000.00	
Highway - Road Improvements - Capital	\$ 188,855.84	\$ 15,038.19	\$ 61,000.00	\$ 90,000.00	\$ 8,280.63	\$ 90,000.00	\$ -	Moved - See Fund #410 - Capital Improvements
Highway - Culverts	\$ 869.06	\$ 7,049.81	\$ 10,838.00	\$ 15,000.00	\$ 6,105.41	\$ 12,000.00	\$ 15,000.00	
Highway - Road Signs	\$ 4,332.02	\$ 3,162.56	\$ 4,245.00	\$ 4,245.00	\$ 92.50	\$ 4,245.00	\$ 4,300.00	
Highway - Bridge Inspections	\$ 1,580.00	\$ 135.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ 2,000.00	Carry Over - Required Every two yrs.
Highway - Stormwater (Not Culvert)	\$ 4,590.00	\$ 1,770.00	\$ 2,122.00	\$ 2,500.00	\$ 1,500.00	\$ 2,500.00	\$ 1,500.00	
Highway; Winter Maintenance	\$ 1,200.58	\$ 5,968.72	\$ 7,500.00	\$ 8,000.00	\$ 2,769.33	\$ 8,000.00	\$ 10,000.00	
Highway; Winter Damage - Private Property	\$ 119.43	\$ -	\$ 265.00	\$ 150.00	\$ 45.00	\$ 150.00	\$ 300.00	
Equipment; Repairs/Maintenance	\$ 28,809.02	\$ 39,709.94	\$ 52,854.00	\$ 54,000.00	\$ 40,154.57	\$ 54,000.00	\$ 70,000.00	
Traffic Signal; Maintenance and Repairs	\$ 6,357.40	\$ -	\$ 3,502.00	\$ 3,500.00	\$ 1,571.24	\$ 3,500.00	\$ 6,500.00	
Traffic Signal; Major Repairs	\$ 3,066.34	\$ 2,874.01	\$ 3,184.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	Combined with 100-53000-311-381
Public Works; Fuel, Oil Charges and Maintenance	\$ 32,879.47	\$ 42,205.95	\$ 45,900.00	\$ 54,414.00	\$ 40,725.23	\$ 54,414.00	\$ 65,000.00	
Public Works; Tires	\$ 3,584.33	\$ 14,685.29	\$ -	\$ -	\$ -	\$ -	\$ -	Combined with 100-53000-311-384
Outlay Equipment	\$ -	\$ 262,575.00	\$ -	\$ -	\$ -	\$ -	\$ -	This line is used for capital least by the auditors
Public Works; Equipment Rentals	\$ 48,056.00	\$ 13,392.64	\$ 45,000.00	\$ 47,000.00	\$ 2,176.27	\$ 47,000.00	\$ 34,000.00	Reduced by \$13,000 - ditch mower purchase
PW Non-Recurring Oper Expense	\$ 2,720.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Inactivated account
Garage; Utilities	\$ 9,860.02	\$ 9,407.77	\$ 12,859.00	\$ 11,500.00	\$ 9,060.14	\$ 14,170.75	\$ 15,000.00	
Garage; Supplies & Expenses	\$ 10,666.92	\$ 11,502.12	\$ 10,612.00	\$ 12,000.00	\$ 11,438.82	\$ 20,000.00	\$ 20,000.00	
Public Works; Uniforms/Safety Equipment	\$ 4,118.66	\$ 3,936.74	\$ 6,120.00	\$ 4,500.00	\$ 2,543.34	\$ 4,500.00	\$ 4,500.00	
Public Works; Office Supplies & Expenses	\$ 57.26	\$ -	\$ 150.00	\$ 265.00	\$ 96.76	\$ 265.00	\$ 300.00	
Sirens; Operating Expenses	\$ -	\$ 162.50	\$ 26,894.00	\$ 1,000.00	\$ -	\$ 100.00	\$ 1,000.00	
Streets; Street Lights	\$ 47,153.41	\$ 58,319.20	\$ 47,938.00	\$ 50,000.00	\$ 24,502.52	\$ 50,000.00	\$ 52,000.00	

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

Public Works - Recycling Expenses	\$	104,751.36	\$	118,309.96	\$	130,461.00	\$	134,089.00	\$	66,762.29	\$	121,200.00	\$	145,000.00	2025 (Harters contract expires) Mulch Grinding (Kafka Granite LLC) & Property Lease (M&G Properties, LLC), \$30,000 - Gravel for yard waste new site-grant applied for.
Public Works - Yard Waste Site Expenses	\$	-	\$	-	\$	-	\$	-	\$	2,500.00	\$	2,500.00	\$	37,000.00	2023 Monthly \$19,477 x 12 plus Marathon County Fees \$100,000 YE 2023. Increase in 2024 is \$.35 per household per pickup.
Public Works - Solid Waste Pick Up - Contracted	\$	241,919.93	\$	302,213.07	\$	352,801.00	\$	366,512.00	\$	150,608.58	\$	334,000.00	\$	350,000.00	
Public Works; Insurances	\$	27,043.73	\$	43,336.17	\$	34,983.11	\$	40,000.00	\$	22,415.14	\$	33,622.71	\$	40,000.00	
Engineering Costs	\$	16,526.98	\$	24,883.84	\$	(1,973.00)	\$	50,000.00	\$	-	\$	10,000.00	\$	25,000.00	Carry Over Unused Engineering Costs from 2023
Consultant Fees/Contract					\$	25,300.00	\$	-	\$	-	\$	-	\$	-	
Stormwater Permit Requirements	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,200.00	\$	-	\$	1,200.00	\$	1,000.00	
ROW Tree Work	\$	450.00	\$	850.00	\$	-	\$	-	\$	-	\$	-	\$	2,000.00	
PUBLIC WORKS:	\$	1,698,287.64	\$	1,811,223.27	\$	1,863,673.41	\$	1,973,395.80	\$	1,164,626.97	\$	1,875,660.59	\$	2,058,617.36	85,221.56
<u>ANIMAL CONTROL</u>															
Animal Control-Contracted	\$	1,295.00	\$	2,220.00	\$	2,220.00	\$	2,200.00	\$	4,995.00	\$	4,995.00	\$	5,000.00	
Animal Control-Held for Cause	\$	-	\$	200.00	\$	-	\$	-	\$	-	\$	-	\$	-	Combined with 100-54110-210-000
ANIMAL CONTROL:	\$	1,295.00	\$	2,420.00	\$	2,220.00	\$	2,200.00	\$	4,995.00	\$	4,995.00	\$	5,000.00	2,800.00

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

PARKS & OPEN SPACES	2020 Actual:	2021 Actual:	BUDGET YEAR 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Salary & Wages—CDD/ZA	\$ 2,980.33	\$ 2,935.16	\$ 3,261.00	\$ 3,666.67	\$ 1,923.01	\$ 3,846.02	\$ —	Combined with account 100-51420-110-000
FICA Tax—CDD/ZA	\$ 226.53	\$ 219.02	\$ 250.00	\$ 280.50	\$ 143.38	\$ 294.22	\$ —	Combined with account 100-51420-110-111
Retirement (WRS)—CDD/ZA	\$ 209.74	\$ 200.87	\$ 212.00	\$ 250.00	\$ 130.75	\$ 261.50	\$ —	Combined with account 100-51420-132-000
Health Insurance—CDD/ZA	\$ 336.67	\$ 321.32	\$ 359.00	\$ 945.00	\$ (20.60)	\$ 945.00	\$ —	Combined with account 100-51420-130-000
Salary & Wages—Plan Tech	\$ 9,064.74	\$ 7,493.03	\$ 2,099.80	\$ 2,236.00	\$ 1,162.92	\$ 2,236.00	\$ —	Combined with account 100-51425-110-000
FICA Tax—Plan Tech	\$ 645.84	\$ 546.70	\$ 160.45	\$ 172.00	\$ 85.00	\$ 171.05	\$ —	Combined with account 100-51425-110-111
Retirement—Plan Tech	\$ 610.26	\$ 518.33	\$ 157.00	\$ 153.00	\$ 79.08	\$ 158.16	\$ —	Combined with account 100-51425-132-000
Health Insurance—Plan Tech	\$ 407.36	\$ 274.52	\$ 359.00	\$ 945.00	\$ (20.58)	\$ 945.00	\$ —	Combined with account 100-51425-130-000
Parks; PW Crew; Salary & Wages	\$ —	\$ 438.72	\$ 11,475.00	\$ —	\$ 2,381.00	\$ 2,800.00	\$ 2,850.00	Adjusted to 1% of crew only
Parks PW Crew; Social Security/Medicare	\$ —	\$ 32.30	\$ 878.00	\$ —	\$ 179.04	\$ 214.20	\$ 220.00	Adjusted to 1% of crew only
Parks PW Crew; Retirement	\$ —	\$ 29.61	\$ 746.00	\$ —	\$ 115.07	\$ 184.80	\$ 1,005.00	Adjusted to 1% of crew only
Parks PW Crew; Health Insurance	\$ —	\$ —	\$ 3,715.00	\$ —	\$ 363.24	\$ 726.48	\$ 200.00	Adjusted to 1% of crew only
Parks Dept; Salary & Wages	\$ 25,665.31	\$ 33,094.95	\$ 54,722.19	\$ 67,446.59	\$ 19,848.93	\$ 57,522.03	\$ 53,200.00	Adjusted to the part-time crew members only
Parks Dept; Social Security/Medicare	\$ 1,963.40	\$ 2,531.74	\$ 4,187.40	\$ 5,161.00	\$ 1,506.58	\$ 4,400.44	\$ 4,069.80	Adjusted to the part-time crew members only
Parks Dept; Retirement	\$ —	\$ —	\$ —	\$ 899.00	\$ 54.42	\$ 409.56	\$ —	Adjusted to the part-time crew members only
Parks Dept; Insurance	\$ —	\$ —	\$ —	\$ 3,778.00	\$ 721.89	\$ 1,500.00	\$ —	Adjusted to the part-time crew members only
Parks Dept; Physical Exams	\$ —	\$ —	\$ —	\$ 70.00	\$ 63.75	\$ 63.75	\$ 70.00	
Parks; Training & Seminars	\$ —	\$ —	\$ 1,231.00	\$ 100.00	\$ —	\$ 100.00	\$ 200.00	
Parks Dept; Dues & Memberships	\$ —	\$ —	\$ 100.00	\$ —	\$ 308.03	\$ 308.03	\$ 400.00	
Parks; Utilities	\$ 4,709.29	\$ 5,426.28	\$ 3,858.00	\$ 4,500.00	\$ 1,404.27	\$ 2,944.26	\$ 3,500.00	
Parks; Portable Restrooms & Wash Stations	\$ 4,050.00	\$ 3,955.00	\$ 3,714.00	\$ 4,500.00	\$ 2,315.00	\$ 4,750.00	\$ 5,000.00	
Parks; Uniforms & Safety Equipment	\$ 180.00	\$ 219.99	\$ 318.00	\$ 450.00	\$ 112.97	\$ 450.00	\$ 450.00	
Parks; Fuel Charges	\$ 1,815.47	\$ 2,731.71	\$ 3,184.00	\$ 5,500.00	\$ 1,665.82	\$ 5,500.00	\$ 6,000.00	
Parks; Maintenance & Operating Supplies	\$ 568.41	\$ 1,194.79	\$ 1,061.00	\$ 12,000.00	\$ 3,180.18	\$ 7,632.43	\$ 8,000.00	
Parks; Equipment Repairs	\$ 1,050.75	\$ 1,364.88	\$ 2,601.00	\$ 2,500.00	\$ 4,877.23	\$ 5,000.00	\$ 5,000.00	
Parks; Capital Outlay—Equip/Impr	\$ 8,439.00	\$ 1,800.00	\$ —	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Sunset Park	\$ 1,772.13	\$ 11,390.15	\$ 29,675.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Seville Park	\$ —	\$ —	\$ 625.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Norm Plaza Park	\$ —	\$ —	\$ 625.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—General/Paths—MU	\$ 941.97	\$ 746.59	\$ 849.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Gooding Park	\$ —	\$ 1,242.31	\$ 1,915.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Municipal Park	\$ 881.00	\$ —	\$ 1,775.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—River Oaks	\$ —	\$ 17.96	\$ —	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Wellhead Park	\$ 3,650.00	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Soccer Fields	\$ 1,073.49	\$ 258.37	\$ 2,325.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Friendship Park	\$ 1,958.87	\$ 1,917.63	\$ 3,725.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Parks; Other Projects	\$ 1,615.40	\$ 300.18	\$ 3,700.00	\$ 30,000.00	\$ 1,614.56	\$ 30,000.00	\$ 28,000.00	\$28,000 carry over
Forestry; Operating Expenses	\$ 15,056.36	\$ 14,913.17	\$ 15,000.00	\$ —	\$ (299.43)	\$ —	\$ —	Inactivated Account
Parks; Insurances	\$ 5,223.29	\$ 5,080.92	\$ 5,619.00	\$ 5,600.00	\$ 4,832.07	\$ 5,600.00	\$ 5,600.00	
PARKS & FORESTRY:	\$ 95,095.61	\$ 101,196.20	\$ 164,481.84	\$ 151,152.76	\$ 48,727.58	\$ 130,105.98	\$ 123,764.80	\$ (27,387.96)

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, ItemG.

<u>OTHER</u>	2020 Actual:	2021 Actual:	BUDGET YEAR 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Unemployment	\$ 112.46	\$ 6,016.95	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	
Village Employee Event	\$ 97.35	\$ 516.81	\$ 500.00	\$ 500.00	\$ 982.77	\$ 1,100.00	\$ 1,000.00	
Employee Settlements	\$ -	\$ 41,863.89	\$ 7,875.00	\$ 7,875.00	\$ -	\$ 7,875.00	\$ 7,875.00	Employee Settlement
Tax Refunds & Adjustments	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	
Property & Liability Insurance	\$ 21,734.92	\$ 7,480.74	\$ 23,906.00	\$ 22,000.00	\$ 28,650.85	\$ 28,650.00	\$ 25,092.00	
Publications	\$ 1,439.04	\$ 3,918.76	\$ 3,000.00	\$ 2,000.00	\$ 1,569.32	\$ 2,404.60	\$ 3,500.00	Media Notifications
Newsletter	\$ 2,471.15	\$ 4,705.40	\$ 3,600.00	\$ 3,600.00	\$ 3,990.28	\$ 7,980.56	\$ 8,000.00	2022 December processed in 2023/2 Newsletters Spring/Fall
Dues & Memberships	\$ 9,739.13	\$ 7,002.43	\$ 10,483.00	\$ 10,000.00	\$ 9,236.01	\$ 9,236.01	\$ 10,000.00	
Bank & Investment Fees	\$ 492.00	\$ 667.15	\$ 1,000.00	\$ 500.00	\$ 1,129.86	\$ 2,338.29	\$ 2,500.00	
Weights Measures Inspection	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	
Other Miscellanies	\$ (1,453.40)	\$ 810.99	\$ -	\$ -	\$ -	\$ -	\$ -	Inactivated Account
Web Site Maintenance	\$ 2,100.00	\$ 2,100.00	\$ 2,229.00	\$ 2,500.00	\$ -	\$ 288.00	\$ -	Combined with 100-51400-480-000
Illegal Taxes, Refunds, Uncoll	\$ -	\$ 26,655.60	\$ -	\$ -	\$ -	\$ -	\$ -	Inactivated Account
Non-Recurring Operating Exp.	\$ 2,882.32	\$ 276.84	\$ 4,000.00	\$ 3,000.00	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MISCELLANEOUS EXPENSES:	\$ 40,014.97	\$ 102,415.56	\$ 58,493.00	\$ 52,875.00	\$ 45,959.09	\$ 60,272.46	\$ 58,367.00	\$ 5,492.00
<u>TRANSFERS TO OTHER FUNDS</u>								
Transfer to TID 1	\$ -	\$ -	\$ 67,384.00	\$ -	\$ -	\$ -	\$ -	Analyze TID #1 - can it make its bond payment - difference here.
TOTAL EXPENDITURES:	\$ 3,759,456.79	\$ 3,951,319.34	\$ 4,322,284.36	\$ 4,850,972.36	\$ 2,560,016.44	\$ 5,173,965.30	\$ 5,455,062.05	\$ 604,089.69

VILLAGE OF KRONENWETTER
BUDGET 2024

Municipal Court Fund #221

	BUDGET YEAR			Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
	2020 ACTUAL:	2021 ACTUAL:	2022:						
REVENUES									
Court; Fines & Forfeitures	\$ 12,886.30	\$ 14,151.80	\$ 12,000.00	\$ 13,650.34	\$ 12,000.00	\$ 1,317.00	\$ 30,000.00	\$ 30,000.00	
Municipal Share; Court	\$ 28,861.26	\$ 31,876.39	\$ 24,181.00	\$ 24,753.05	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 25,000.00	
	\$ 41,747.56	\$ 46,028.19	\$ 36,181.00	\$ 38,403.39	\$ 42,000.00	\$ 1,317.00	\$ 60,000.00	\$ 55,000.00	

	BUDGET YEAR			Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
	2020 ACTUAL:	2021 ACTUAL:	2022:						
EXPENDITURES									
Court Judge's Salary	\$ 5,133.64	\$ 5,801.20	\$ 5,500.00	\$ 5,041.63	\$ 5,500.00	\$ 2,749.98	\$ 5,500.00	\$ 5,500.00	
Court; Judge Social Security/Medicare	\$ 420.84	\$ 455.91	\$ 421.00	\$ 385.73	\$ 420.75	\$ 210.40	\$ 420.75	\$ 420.75	
Court; Bond - Expenses	\$ 150.00	\$ 137.50	\$ 155.00	\$ 189.50	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	
Court; Interpreter/Substitute Judge	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ 150.00	\$ 150.00	
Court; Materials & Supplies	\$ 2,538.48	\$ 4,113.72	\$ 2,000.00	\$ 2,187.07	\$ 2,500.00	\$ 807.30	\$ 2,500.00	\$ 2,500.00	
Court; Computer Program Support	\$ 950.00	\$ 950.00	\$ 950.00	\$ 950.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	
Court Clerk; Salary/Wages	\$ 20,968.43	\$ 21,527.51	\$ 22,128.00	\$ 21,936.31	\$ 24,073.92	\$ 11,631.73	\$ 24,073.92	\$ 28,613.60	
Court Clerk; Social Security/Medicare	\$ 1,610.14	\$ 1,604.52	\$ 1,692.00	\$ 1,607.13	\$ 1,841.00	\$ 857.16	\$ 1,841.00	\$ 2,188.94	
Court Clerk; Health Insurance	\$ 8,054.23	\$ 8,395.44	\$ -	\$ 7,395.29	\$ 8,500.00	\$ 4,405.03	\$ 8,500.00	\$ 10,010.52	
Court Clerk; Retirement	\$ 1,476.11	\$ 1,443.97	\$ 1,439.00	\$ 1,425.79	\$ 1,637.00	\$ 818.92	\$ 1,637.00	\$ 1,974.34	
Court Clerk; Mileage & Meals	\$ 12.64	\$ 158.48	\$ 150.00	\$ 161.25	\$ 175.00	\$ -	\$ 175.00	\$ 175.00	
Training, Seminars, Schooling	\$ 909.00	\$ 1,141.70	\$ 1,400.00	\$ 1,123.86	\$ 1,500.00	\$ 845.00	\$ 1,500.00	\$ 1,500.00	
Liability & Property Insurances	\$ 195.62	\$ 148.24	\$ 196.00	\$ 117.54	\$ 200.00	\$ 112.83	\$ 200.00	\$ 200.00	
	\$ 42,419.13	\$ 46,028.19	\$ 36,181.00	\$ 42,521.10	\$ 47,797.67	\$ 23,538.35	\$ 47,797.67	\$ 54,533.15	

VILLAGE OF KRONENWETTER
BUDGET 2024

SPECIAL PARKS FUND - FUND #250

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
REVENUES									
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation Grants	\$ 437,953.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Local Grants	\$ 280,729.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Park Dedication Fees	\$ -	\$ 7,236.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Earned on Investments	\$ 1,485.32	\$ 485.60	\$ 601.00	\$ 98.94	\$ 100.00	\$ 717.78	\$ 1,230.48	\$ -	
Donations - Park Dept.	\$ -	\$ 3,208.00	\$ 2,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	
Donations - Bike & Walkways	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	
Transfer from General Fund	\$ -	\$ 34,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer from TID 2	\$ 236,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CARRY OVER OF PRIOR YEAR FUNDS									
Prior year funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	Donated Funds
	\$ 956,167.85	\$ 45,679.60	\$ 2,601.00	\$ 4,098.94	\$ 100.00	\$ 2,217.78	\$ 2,730.48	\$ 1,500.00	

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
EXPENDITURES									
Parks Expense	\$ -	\$ -	\$ 2,000.00	\$ 2,805.72	\$ -	\$ -	\$ -	\$ -	
Parks Capital Projects/Outlay	\$ -	\$ -	\$ 80,000.00	\$ -	\$ 100.00	\$ -	\$ -	\$ -	
Bike and Walkway Outlay	\$ (2,060.69)	\$ 17,966.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	Carry Over for Project
Bike/Walkway Outlay-State Exp	\$ 9,153.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bike Right-of-Way/Acquisition	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 8,592.33	\$ 17,966.50	\$ 82,000.00	\$ 2,805.72	\$ 100.00	\$ -	\$ -	\$ 1,500.00	

VILLAGE OF KRONENWETTER
BUDGET 2024

Fire Department Donation Fund #260

REVENUES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Interest Earned on Investments	\$ 243.03	\$ 231.14	\$ 250.00	\$ 109.52	\$ -	\$ 289.53	\$ 496.34	\$ 500.00	
Sale of Fire Extinguishers	\$	\$ 582.75	\$	\$	\$	\$	\$	\$	Combined with 260-48000-009-000
FD Donation - WI Valley Fair	\$	\$ 1,665.00	\$ 1,200.00	\$	\$ 1,200.00	\$	\$ 1,200.00	\$	Combined with 260-48000-009-000
FD Donation - 5K Run	\$ 23,971.82	\$ 36,727.56	\$ 43,709.00	\$ 32,062.03	\$ 28,000.00	\$	\$ 28,000.00	\$	Combined with 260-48000-009-000
FD Donation - Other	\$ 963.00	\$ 1,079.00	\$ 1,000.00	\$ 3,128.50	\$ 1,000.00	\$ 19,363.13	\$ 19,363.13	\$ 15,000.00	
	\$ 25,177.85	\$ 40,285.45	\$ 46,159.00	\$ 35,300.05	\$ 30,200.00	\$ 19,652.66	\$ 49,059.47	\$ 15,500.00	

EXPENDITURES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
FD Donation Expenditures	\$ 750.51	\$	\$	\$	\$	\$	\$	\$	Combined with 260-55200-900-000
FD Donation Exp - Equipment	\$	\$	\$ 3,000.00	\$ 1,092.58	\$ 3,000.00	\$	\$ 3,000.00	\$	Combined with 260-55200-900-000
FD Donation Exp - WI Val Fair	\$	\$ 542.35	\$ 450.00	\$ 1,300.94	\$ 500.00	\$	\$ 500.00	\$	Combined with 260-55200-900-000
FD Donation Exp - Fall Fest	\$	\$	\$	\$	\$ 500.00	\$	\$ 500.00	\$	Combined with 260-55200-900-000
FD Donation Exp - 5K Run	\$ 10,180.01	\$ 17,770.92	\$ 15,000.00	\$ 12,478.39	\$ 5,000.00	\$	\$ 5,000.00	\$	Combined with 260-55200-900-000
Fallen Firefighter's Donations	\$ 12,000.00	\$	\$ 20,000.00	\$ 19,500.00	\$ 17,000.00	\$	\$ 17,000.00	\$	Combined with 260-55200-900-000
FD Donation; Expenses	\$ 14,321.83	\$ 4,572.67	\$ 13,000.00	\$ 6,408.63	\$ 4,000.00	\$ 9,128.35	\$ 9,128.35	\$ 15,000.00	
	\$ 37,252.35	\$ 22,885.94	\$ 51,450.00	\$ 40,780.54	\$ 30,000.00	\$ 9,128.35	\$ 35,128.35	\$ 15,000.00	

*Note: with passage of recent Ordinance is this Fund #260 still required. To be determined by Village Board.

VILLAGE OF KRONENWETTER
BUDGET 2024

2% Fire Dues Fund #270

REVENUES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
2% Fire Dues	\$ 26,554.68	\$ 28,170.73	\$ 25,500.00	\$ 29,781.96	\$ 28,171.00	\$ -	\$ 28,171.00	\$ 28,171.00	
2% Fire Dues from Guenther	\$ -	\$ -	\$ 1,000.00	\$ 1,173.66	\$ 1,100.00	\$ -	\$ 1,352.00	\$ 1,352.00	
Interest on Investments	\$ 433.92	\$ 473.53	\$ 200.00	\$ 266.20	\$ 500.00	\$ 546.61	\$ 937.05	\$ 1,000.00	
Other Financing Sources									
Use of Undesignated Funds	\$ -	\$ -	\$ 6,801.00	\$ -	\$ 19,729.00		\$ 19,883.26	\$ 24,533.12	
	\$ 26,988.60	\$ 28,644.26	\$ 26,700.00	\$ 31,221.82	\$ 29,771.00	\$ 546.61	\$ 30,460.05	\$ 30,523.00	

EXPENDITURES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Salaries/Wages - Fire Prevent	\$ 394.85	\$ 1,065.75	\$ 6,000.00	\$ 2,077.75	\$ 6,000.00	\$ 6,136.50	\$ 6,136.50	\$ 6,320.60	
FICA - Fire Prevention	\$ 65.06	\$ 81.49	\$ 459.00	\$ 158.87	\$ -	\$ 454.81	\$ 454.81	\$ 483.53	
Training/Schooling/Meetings	\$ -	\$ -	\$ 1,592.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	
Fire Prevention Supplies	\$ -	\$ 4,645.11	\$ 8,400.00	\$ 44.99	\$ 3,500.00	\$ 2,117.00	\$ 3,500.00	\$ 3,500.00	
Fire Tools Outlay	\$ -	\$ 1,165.24	\$ 5,000.00	\$ 2,145.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 10,000.00	Purchase new fire hose nozzles
Outlay-Fire Equipment	\$ 12,025.51	\$ 399.95	\$ 12,000.00	\$ 16,709.15	\$ 30,000.00	\$ 14,125.32	\$ 30,000.00	\$ 30,000.00	
Bank and Investment Fees	\$ 34.57	\$ 103.52	\$ 50.00	\$ 105.30	\$ -	\$ -	\$ -	\$ -	
	\$ 12,519.99	\$ 7,461.06	\$ 33,501.00	\$ 21,241.06	\$ 49,500.00	\$ 22,833.63	\$ 50,091.31	\$ 55,304.12	

09/30/23 Cash on Hand:	\$ 86,242.56
Less: Funds Needed 2024	\$ (24,533.12)
Remainder:	<u>\$ 61,709.44</u>

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, ItemG.

Debt Service Fund 350

REVENUES	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	Comments:
Property Tax Revenue	\$ 1,162,002.00	\$ 1,110,000.00	\$ 750,000.00	\$ 750,000.00	\$ 700,000.00	\$ 700,000.00	\$ 700,000.00	\$ 193,012.00	
Principal - Ph 2 Sewer & Water	\$ 58,408.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - Cnty X Sewer & Water	\$ 1,003.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - Golden Pond	\$ 11,289.10	\$ 9,841.85	\$ 9,264.00	\$ 33.50	\$ 9,200.00	\$ -	\$ 9,200.00	\$ 9,200.00	LK
Principal - Vanderwaal	\$ -	\$ 101,620.00	\$ 11,652.00	\$ -	\$ 11,652.00	\$ -	\$ 11,652.00	\$ 11,652.00	LK
Loan Proceeds	\$ -	\$ 2,760,000.00	\$ -	\$ -	\$ -	\$ 6.93	\$ 6.93	\$ -	
Interest Earned on Investments	\$ 3,635.95	\$ 1,150.89	\$ 1,900.00	\$ 4,078.61	\$ -	\$ 11,639.05	\$ 19,952.66	\$ 19,000.00	
Interest - Ph 2 Sewer & Water	\$ 3,212.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest - Cnty X Sewer & Water	\$ 55.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest - Golden Pond	\$ 1,137.15	\$ 786.14	\$ 800.00	\$ 8,397.77	\$ -	\$ -	\$ -	\$ -	LK
Interest - Vanderwaal	\$ -	\$ -	\$ 3,146.00	\$ -	\$ 3,146.00	\$ -	\$ 3,146.00	\$ 3,146.00	LK
Bond Premium	\$ -	\$ 416,303.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DUE FROM TID'S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 632,308.00	LK
TOTAL	\$ 1,240,743.28	\$ 4,399,702.53	\$ 776,762.00	\$ 762,509.88	\$ 723,998.00	\$ 711,645.98	\$ 743,957.59	\$ 868,318.00	

EXPENDITURES	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:
Bond Issuance Costs	\$ -	\$ 36,892.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Principal - \$5.1M	\$ 250,000.00	\$ 3,100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Principal \$2.38M	\$ 800,000.00	\$ 680,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Principal - GOB 2021A	\$ -	\$ -	\$ 315,000.00	\$ 315,000.00	\$ 345,000.00	\$ 345,000.00	\$ 345,000.00	\$ 395,000.00
Principal - \$1.29M GOPN 2018	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 255,000.00	\$ 255,000.00	\$ 255,000.00	\$ 150,000.00
Principal - GOB 2021B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000.00
Principal - Lease Revenue Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00
Interest - GOB 2021A	\$ -	\$ 72,986.68	\$ 104,100.00	\$ 104,100.00	\$ 90,900.00	\$ 48,900.00	\$ 90,900.00	\$ 76,100.00
Interest - \$5.1M	\$ 150,262.50	\$ (0.05)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest \$2.38M	\$ 30,620.00	\$ 14,620.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest - \$1.29M GOPN 2018	\$ 38,700.00	\$ 38,700.00	\$ 34,950.00	\$ 34,950.00	\$ 27,375.00	\$ 15,600.00	\$ 27,375.00	\$ 21,300.00
Interest - GOB 2021B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,700.00
Interest - Lease Revenue Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,218.00
Payment to Current Noteholder	\$ -	\$ 37,929.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,269,582.50	\$ 3,981,128.83	\$ 704,050.00	\$ 704,050.00	\$ 718,275.00	\$ 664,500.00	\$ 718,275.00	\$ 868,318.00

**VILLAGE OF KRONENWETTER
BUDGET 2024**

BOND PAYMENT SCHEDULE BY YEAR THROUGH 2029

BOND PAYMENTS DUE									
PRINCIPAL:	2022	2023	2024	2025	2026	2027	2028	2029	
G.O. PROMISSORY 2018 \$1.29M	\$ 250,000	\$ 255,000	\$ 150,000	\$ 155,000	\$ 155,000	\$ 160,000	\$ 165,000		
G.O. BOND, 2021A \$4.685M	\$ 380,000	\$ 565,000	\$ 630,000	\$ 655,000	\$ 685,000	\$ 695,000	\$ 505,000	\$ 90,000	
G.O. BOND, 2021B \$1.87M	\$ 280,000	\$ 135,000	\$ 140,000	\$ 140,000	\$ 145,000	\$ 145,000	\$ 340,000	\$ 345,000	
INTEREST:	2022	2023	2024	2025	2026	2027	2028	2029	
G.O. PROMISSORY 2018 \$1.29M	\$ 38,950	\$ 27,375	\$ 21,300	\$ 16,725	\$ 12,075	\$ 7,350	\$ 2,475		
G.O. BOND, 2021A \$4.685M	\$ 179,800	\$ 160,900	\$ 137,000	\$ 111,300	\$ 84,500	\$ 56,900	\$ 32,900	\$ 21,000	
G.O. BOND, 2021B \$1.87M	\$ 34,600	\$ 30,450	\$ 27,700	\$ 24,900	\$ 22,050	\$ 19,150	\$ 14,300	\$ 7,450	
TOTAL PAYMENT DUE	2022	2023	2024	2025	2026	2027	2028	2029	
G.O. PROMISSORY 2018 \$1.29M	\$ 288,950	\$ 282,375	\$ 171,300	\$ 171,725	\$ 167,075	\$ 167,350	\$ 167,475	\$ -	
G.O. BOND, 2021A \$4.685M	\$ 559,800	\$ 725,900	\$ 767,000	\$ 766,300	\$ 769,500	\$ 751,900	\$ 537,900	\$ 111,000	
G.O. BOND, 2021B \$1.87M	\$ 314,600	\$ 165,450	\$ 167,700	\$ 164,900	\$ 167,050	\$ 164,150	\$ 354,300	\$ 352,450	
	\$ 1,163,350	\$ 1,173,725	\$ 1,106,000	\$ 1,102,925	\$ 1,103,625	\$ 1,083,400	\$ 1,059,675	\$ 463,450	

DUE FROM OTHER FUNDS/REVENUES:									
	2022	2023	2024	2025	2026	2027	2028	2029	
Due From TIF #1 - 2021A	\$ 106,700.00	\$ 104,100.00	\$ 106,400.00	\$ 103,500.00	\$ 105,700.00	\$ 107,600.00	\$ 104,400.00	\$ 111,000.00	
Due From TID #4 - 2021A	\$ 34,000.00	\$ 185,900.00	\$ 189,500.00	\$ 187,800.00	\$ 185,900.00	\$ 185,700.00			
Due from TID #1 - 2021B	\$ 151,400.00	\$ 153,750.00	\$ 156,000.00	\$ 153,200.00	\$ 155,350.00	\$ 152,450.00	\$ 154,500.00	\$ 151,500.00	
Due from TID #4 - 2021B	\$ 163,200.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 199,800.00	\$ 200,950.00	
TOTAL REVENUES/OFFSETS:	\$ 455,300.00	\$ 455,450.00	\$ 463,600.00	\$ 456,200.00	\$ 458,650.00	\$ 457,450.00	\$ 458,700.00	\$ 463,450.00	

NET GO DEBT SERVICE PAYMENT:	\$ 708,050.00	\$ 718,275.00	\$ 642,400.00	\$ 646,725.00	\$ 644,975.00	\$ 625,950.00	\$ 600,975.00	\$ -	
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REDEVELOPMENT AUTHORITY - LEASE REVENUE BOND (Paid for by TIF #1)

PRINCIPAL:	2022	2023	2024	2025	2026	2027	2028	2029	
LEASE REVENUE BOND, 2016	\$ 115,000.00	\$ 115,000.00	\$ 120,000.00	\$ 120,000.00	\$ 125,000.00	\$ 125,000.00	\$ 130,000.00	\$ 135,000.00	
INTEREST:									
LEASE REVENUE BOND, 2016	\$ 52,811.25	\$ 50,913.75	\$ 48,707.50	\$ 46,217.50	\$ 43,490.00	\$ 40,521.25	\$ 37,332.50	\$ 33,849.50	
TOTAL PAYMENT DUE - RDA:	\$ 167,811.25	\$ 165,913.75	\$ 168,707.50	\$ 166,217.50	\$ 168,490.00	\$ 165,521.25	\$ 167,332.50	\$ 168,849.50	

NET GO / RDA BOND PAYMENTS:	\$ 875,861.25	\$ 884,188.75	\$ 811,107.50	\$ 812,942.50	\$ 813,465.00	\$ 791,471.25	\$ 768,307.50	\$ 168,849.50	
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VILLAGE DEBT CAPACITY PER STATE OF WISCONSIN

Equalized Value:	\$ 895,765,200
Maximum Debt Allowable:	\$ 44,788,260 5% of Equalized Value
Less: Current Outstanding Debt	\$ (7,790,000)
Unused Debt Capacity:	\$ 36,998,260

Percentage of Used Debt Capacity for the Village:	17.39%
Percentage of Unused Debt Capacity for the Village:	82.61%

VILLAGE OF KRONENWETTER
BUDGET 2024

Capital Projects Fund #410

			Actual		ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
	2020 Actual:	2021 Actual:	Budget Year 2022:	12/31/22 (not audit final)					
REVENUES									
Tax Revenues	\$ 125,361.00	\$ 100,000.00	\$ 200,000.00	\$ 200,000.00	-	-	\$ -	\$ 35,000.00	
Local Highway & Bridge Aid	\$ -	\$ 128,433.18	\$ -	\$ -	-	-	\$ -	\$ -	
Intergovernmental Revenues	\$ 21,462.45	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	
Interest Earned on Investments	\$ 929.69	\$ 277.77	\$ 900.00	\$ 1,313.31	25.00	8,443.53	\$ 17,764.50	\$ 15,000.00	
Undesignated Fund Revenue	\$ -	\$ -	\$ -	\$ -	125,000.00	-	\$ 125,000.00	\$ 120,000.00	
CARRY OVER OF 2023 BUDGETED FUNDS									
Carry Over of Funds-Kowalski Road	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ 90,000.00	CARRY OVER UNUSED
	\$ 147,753.14	\$ 228,710.95	\$ 200,900.00	\$ 201,313.31	\$ 125,025.00	\$ 8,443.53	\$ 142,764.50	\$ 260,000.00	

			Actual		ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
	2020 Actual:	2021 Actual:	Budget Year 2022:	12/31/22 (not audit final)					
EXPENDITURES									
Capital Road Improvement Projects	\$ 11,922.50	\$ -	\$ 60,000.00	\$ -	-	\$ -	\$ -	\$ 120,000.00	Set aside for road project 2025.
Other Capital Projects	\$ 71,949.29	\$ 71,979.01	\$ -	\$ 580.00	-	-	\$ -	\$ -	
Kowalski Road Interchange	\$ -	\$ -	\$ 125,000.00	\$ -	125,000.00	5,805.00	\$ 90,000.00	\$ 90,000.00	Kowalski Road Interchange-YE 2023 Unused
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	
Facility Study (Village Buildings/Storage)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	AMOUNT TO BE DETERMINED
	\$ 83,871.79	\$ 71,979.01	\$ 185,000.00	\$ 580.00	\$ 125,000.00	\$ 5,805.00	\$ 90,000.00	\$ 260,000.00	

Cash On Hand 09/30/2023:	\$ 543,922.67
Estimated Unused:	\$ 90,000.00 Kowalski Road Project
Proposed Use Undesignated:	\$ (120,000.00) Road Project Funding
Proposed Carry Over	\$ (90,000.00) Kowalski Road Project
Remainder:	<u>\$ 423,922.67</u> Estimated as of 09/30/23

VILLAGE OF KRONENWETTER
BUDGET 2024

TAX INCREMENTAL FINANCING DISTRICT #1 - Fund #451

REVENUES	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY			COMMENTS:	
						THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:		
Property Tax Revenue	\$ 318,153.57	\$ 313,672.49	\$ 313,672.00	\$ 283,628.46	\$ 283,750.00	\$ 250,037.71	\$ 250,037.71	\$ 250,037.71	Based on TID Increment Worksheet from State	
State Exempt Computer Aid	\$ 567.52	\$ 567.52	\$ 568.00	\$ 567.52	\$ 568.00	\$ -	\$ 568.00	\$ 568.00		
Personal Property State Aid	\$ -	\$ (2,244.11)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Tax Guarantee - Developers	\$ 43,535.67	\$ 47,535.14	\$ 43,536.00	\$ 51,175.25	\$ 47,500.00	\$ 49,415.26	\$ 49,415.26	\$ 49,415.26		
Interest on Investments	\$ 4,948.65	\$ 3,422.01	\$ 2,000.00	\$ 7,910.56	\$ 2,400.00	\$ 9,524.60	\$ 16,327.89	\$ 15,000.00		
Loan Proceeds	\$ -	\$ 2,210,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer from General Fund	\$ -	\$ -	\$ 67,384.00	\$ 67,384.00	\$ -	\$ -	\$ -	\$ -		Only if VB authorizes it again.
Premium on Debt	\$ -	\$ 299,233.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ 367,205.41	\$ 2,872,186.10	\$ 427,160.00	\$ 410,665.79	\$ 334,218.00	\$ 308,977.57	\$ 316,348.86	\$ 315,020.97		

EXPENDITURES	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY			COMMENTS:
						THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	
TID #1 - State Fee	\$ 166.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 200.00	\$ -	\$ -	\$ -	Pd out of Audit in 2023
Bank and Investment Fees	\$ 357.35	\$ 1,069.79	\$ 600.00	\$ 1,087.78	\$ 800.00	\$ 1,077.23	\$ 1,077.23	\$ 1,000.00	
Office Supplies	\$ 0.48	\$ 0.50	\$ -	\$ 3.84	\$ -	\$ -	\$ -	\$ -	
TIF Auditing	\$ 690.00	\$ 720.00	\$ 780.00	\$ 1,905.00	\$ 960.00	\$ 150.00	\$ 960.00	\$ 1,000.00	
TIF Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236.46	\$ 425.00	\$ -	
ADMINISTRATIVE STAFF									
Salaries & Wages	\$ 4,407.97	\$ 4,299.74	\$ 4,992.00	\$ 3,241.90	\$ 5,486.00	\$ 2,448.73	\$ 5,486.00	\$ 2,060.00	Administrator & Finance Director
FICA Taxes	\$ 326.01	\$ 311.23	\$ 383.00	\$ 225.69	\$ 420.00	\$ 143.29	\$ 420.00	\$ 157.59	
Health Insurance	\$ 740.64	\$ 771.67	\$ 912.00	\$ 398.99	\$ 1,418.00	\$ (54.76)	\$ 1,418.00	\$ 400.42	
Retirement (WRS)	\$ 316.38	\$ 294.48	\$ 325.00	\$ 210.82	\$ 373.00	\$ 93.15	\$ 373.00	\$ 142.14	
Mileage	\$ 66.24	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 35.00	\$ -	
RDA Committee Compensation	\$ 225.63	\$ -	\$ 150.00	\$ 457.50	\$ 600.00	\$ 161.49	\$ 600.00	\$ 600.00	
DEBT PAYMENTS DUE									
Debt Service - Principal	\$ 125,000.00	\$ 3,182,000.00	\$ 310,000.00	\$ 310,000.00	\$ 315,000.00	\$ 315,000.00	\$ 315,000.00	\$ 330,000.00	
Debt Service - Interest	\$ 201,122.79	\$ 116,004.72	\$ 106,911.00	\$ 115,911.25	\$ 108,763.75	\$ 56,210.00	\$ 108,763.75	\$ 101,107.50	
Bond Issuance Costs	\$ 612.00	\$ 39,155.07	\$ 612.00	\$ 612.00	\$ 615.00	\$ -	\$ -	\$ -	
TRANSFERS OUT									
Transfer to Other Funds	\$ -	\$ 20,644.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers To General Fund	\$ -	\$ 2,442,840.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 334,031.49	\$ 5,808,261.34	\$ 426,565.00	\$ 434,204.77	\$ 434,635.75	\$ 375,465.59	\$ 434,557.98	\$ 436,467.65	

ASSETS:		(09/30/23)	\$ (121,446.69)
Cash on Hand:	\$	(1,434,680.90)	
Savings Account:	\$	337,133.78	
Local Gov. Investment Pool:	\$	25,484.51	
NET:	\$	(1,072,062.61)	

**VILLAGE OF KRONENWETTER
BUDGET 2024**

TAX INCREMENTAL FINANCING DISTRICT #2 - Fund #452

	Budget Year			Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY		ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
	2020 Actual:	2021 Actual:	2022:			THROUGH 06/30/2023:	ESTIMATED			
REVENUES										
Property Tax Revenue	\$ 727,515.52	\$ 864,178.34	\$ 834,870.00	\$ 754,906.05	\$ 755,000.00	\$ 980,254.93	\$ 980,254.93	\$ 980,254.93	\$ 980,254.93	Based on TID Increment Worksheet from State 2024
State Exempt Computer Aid	\$ 41,799.91	\$ 41,799.91	\$ 41,800.00	\$ 41,799.91	\$ 41,800.00	\$ 41,799.91	\$ 41,800.00	\$ 41,800.00	\$ 41,800.00	
Personal Property State Aid	\$ 2,495.22	\$ 1,965.87	\$ 1,966.00	\$ 2,495.22	\$ 2,500.00	\$ 2,495.22	\$ 2,495.22	\$ 2,500.00	\$ 2,500.00	
Tax Guarantee - Developers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ -	
Miscellaneous Revenue	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 50.00	\$ -	\$ -	
Interest Earned Investments	\$ 15,818.67	\$ 6,616.10	\$ 6,000.00	\$ 6,919.52	\$ 4,000.00	\$ 14,575.45	\$ 24,986.49	\$ 24,000.00	\$ 24,000.00	
Proceeds; Loans/Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,540,000.00	Money need to borrow if we did all projects
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 788,629.32	\$ 915,560.22	\$ 885,636.00	\$ 807,120.70	\$ 804,300.00	\$ 1,043,625.51	\$ 1,054,086.64	\$ 6,588,554.93		

	Budget Year			Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY		ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
	2020 Actual:	2021 Actual:	2022:			THROUGH 06/30/2023:	ESTIMATED			
EXPENDITURES										
Prfl Services; Engineering	\$ 33,502.35	\$ 3,729.10	\$ 50,000.00	\$ 3,500.00	\$ 50,000.00	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	
Prfl Services; Marketing	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	
Prfl Services; Legal	\$ 930.00	\$ 1,001,336.00	\$ 30,000.00	\$ 7,596.00	\$ 8,500.00	\$ 1,387.50	\$ 2,500.00	\$ 10,000.00	\$ 10,000.00	
Construction	\$ 916,744.73	\$ 11,500.00	\$ 50,000.00	\$ -	\$ 170,000.00	\$ -	\$ -	\$ 3,417,000.00	\$ 3,417,000.00	Lift Station 8 (1,742,000), Beranek Rd (100,000), Village Rd-Jamroz Rd- Flanner Rd (75,000) Beranek Rd (1,000,000)
TIF Incentives	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	Village Rd-Jamroz Rd- Flanner Rd (500,000) Development Incentive
Bank and Investment Fees	\$ 674.54	\$ 2,044.34	\$ -	\$ 2,053.59	\$ 1,800.00	\$ 1,900.24	\$ 2,280.29	\$ 2,500.00	\$ 2,500.00	
Office Supplies	\$ 0.96	\$ 1.00	\$ -	\$ 1.27	\$ -	\$ 20.28	\$ 100.00	\$ 100.00	\$ 100.00	
TIF Auditing	\$ 1,380.00	\$ 1,440.00	\$ 1,200.00	\$ 1,920.00	\$ 1,900.00	\$ 300.00	\$ 1,500.00	\$ 4,000.00	\$ 4,000.00	
TIF Consulting	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 6,248.97	\$ 9,000.00	\$ 20,000.00	\$ 20,000.00	Ehlers & Others
ADMINISTRATIVE STAFF										
Salaries & Wages	\$ 8,815.06	\$ 8,599.60	\$ 9,984.00	\$ 6,483.91	\$ 10,971.00	\$ 6,011.81	\$ 13,219.89	\$ 10,300.00	\$ 10,300.00	Administrator & Finance Director
FICA Taxes	\$ 652.33	\$ 622.48	\$ 764.00	\$ 451.41	\$ 840.00	\$ 287.49	\$ 1,011.32	\$ 787.95	\$ 787.95	
Health Insurance	\$ 1,449.38	\$ 1,539.85	\$ 1,824.00	\$ 804.88	\$ 2,835.00	\$ (111.24)	\$ 448.84	\$ 2,005.00	\$ 2,005.00	
Retirement (WRS)	\$ 632.91	\$ 589.13	\$ 647.00	\$ 421.37	\$ 747.00	\$ 187.24	\$ 912.17	\$ 710.70	\$ 710.70	
Mileage	\$ 417.69	\$ 13.44	\$ 1,500.00	\$ -	\$ 250.00	\$ -	\$ 100.00	\$ 500.00	\$ 500.00	
RDA Compensation	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 300.00	
Land Purchase	\$ -	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	Property Acquisition
Debt Service - Principal	\$ 110,000.00	\$ 2,608,000.00	\$ 187,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service - Interest	\$ 73,287.00	\$ 40,413.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bond Issuance Costs	\$ -	\$ 750.00	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
Transfers to Other Funds	\$ 236,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,384,486.95	\$ 3,680,578.19	\$ 893,969.00	\$ 23,232.43	\$ 308,143.00	\$ 16,232.29	\$ 31,072.52	\$ 6,579,203.65		

NET REVENUE VS EXPENSES: \$ 9,351.28

OUTSTANDING INTERFUND LOAN FROM:
DEBT SERVICE FUND #350 - 2020 REFINANCING ADVANCED TO TID #2

\$ 310,775.00

ASSETS:		(09/30/23)
Cash on Hand:	\$	396,094.36
Savings Account:	\$	518,091.11
Local Gov. Investment Pool:	\$	90.12
NET:	\$	914,275.59

VILLAGE OF KRONENWETTER BUDGET 2024

TAX INCREMENTAL FINANCING DISTRICT #3 - Fund #453

REVENUES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Property Tax Revenue	\$ 13,636.75	\$ 14,001.63	\$ 14,002.00	\$ 12,660.89	\$ 12,700.00	\$ 13,391.30	\$ 13,391.30	\$ 31,764.04	Based on TID Increment Worksheet from State 2024
Personal Property State Aid	\$ 533.91	\$ 981.92	\$ 982.00	\$ 533.91	\$ 540.00	\$ 533.91	\$ 533.91	\$ 533.91	
Interest on Investments	\$ 257.40	\$ 207.80	\$ 250.00	\$ 119.54	\$ -	\$ 2,998.47	\$ 5,140.23	\$ 5,250.00	
	\$ 14,428.06	\$ 15,191.35	\$ 15,234.00	\$ 13,314.34	\$ 13,240.00	\$ 16,923.68	\$ 19,065.44	\$ 37,547.95	

EXPENDITURES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Legal	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	\$ -	\$ -	\$ 150.00	State Fee
TID #3; Fees & Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Supplies	\$ 0.08	\$ 0.10	\$ -	\$ 0.93	\$ -	\$ 0.56	\$ 5.00	\$ 10.00	
TIF Auditing	\$ 115.00	\$ 120.00	\$ 130.00	\$ 160.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 200.00	
TIF Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
ADMINISTRATIVE STAFF									
Salaries & Wages	\$ 734.85	\$ 716.54	\$ 832.00	\$ 540.34	\$ 915.00	\$ 847.10	\$ 1,452.17	\$ 2,060.00	Administrator & Finance Director
FICA Taxes	\$ 54.29	\$ 51.86	\$ 64.00	\$ 34.63	\$ 70.00	\$ 23.97	\$ 111.09	\$ 157.59	
Health Insurance	\$ 122.37	\$ 129.10	\$ 152.00	\$ (185.89)	\$ 237.00	\$ (9.12)	\$ (9.12)	\$ 400.42	
Retirement (WRS)	\$ 52.87	\$ 49.17	\$ 55.00	\$ 34.99	\$ 63.00	\$ 15.48	\$ 100.20	\$ 142.14	
Mileage	\$ 9.90	\$ 19.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RDA Committee Compensation	\$ -	\$ -	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 1,239.36	\$ 1,236.37	\$ 1,408.00	\$ 735.00	\$ 1,435.00	\$ 1,027.99	\$ 1,809.34	\$ 3,120.15	

NET REVENUE VS EXPENSES: \$ 34,427.80

ASSETS:		(09/30/23)
Cash on Hand:	\$	86,103.95
Savings Account:	\$	15,026.66
NET:	\$	101,130.61

**VILLAGE OF KRONENWETTER
BUDGET 2024**

TAX INCREMENTAL FINANCING DISTRICT #4 - Fund #454

REVENUES	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY	ESTIMATED	PROPOSED	COMMENTS:
						THROUGH 06/30/2023:	YEAR END 2023:	BUDGET 2024:	
Property Tax Revenue	\$ 93,846.75	\$ 109,216.79	\$ 109,217.00	\$ 98,756.18	\$ 98,800.00	\$ 164,112.30	\$ 164,112.30	\$ 164,112.30	Based on TID Increment Worksheet from State
State Exempt Computer Aid	\$ 674.82	\$ 674.82	\$ 675.00	\$ 674.81	\$ 675.00	\$ 674.82	\$ 674.82	\$ 675.00	
Personal Property State Aid	\$ 361.75	\$ 141.95	\$ 142.00	\$ 361.75	\$ 362.00	\$ 361.75	\$ 361.75	\$ 362.00	
Tax Guarantee - Developers	\$ 16,488.90	\$ 13,821.68	\$ 13,822.00	\$ 21,538.84	\$ 2,500.00	\$ 26,845.14	\$ 26,845.14	\$ 26,840.00	
Interest on Investments	\$ 694.54	\$ 141.19	\$ 250.00	\$ 1,131.89	\$ 1,100.00	\$ 2,024.44	\$ 3,470.47	\$ 3,500.00	
Land Sales	\$ 1,000.00	\$ 69,025.00				\$ -	\$ -	\$ -	
Loan Proceeds	\$ -	\$ 1,585,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Premium on Debt		\$ 164,051.25				\$ -	\$ -	\$ -	
\$ 113,066.76	\$ 1,942,072.68	\$ 124,106.00	\$ 122,463.47	\$ 103,437.00	\$ 194,018.45	\$ 195,464.48	\$ 195,489.30		

EXPENDITURES	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY	ESTIMATED	PROPOSED	COMMENTS:
						THROUGH 06/30/2023:	YEAR END 2023:	BUDGET 2024:	
Legal	\$ 150.00	\$ 167.00	\$ 150.00	\$ 150.00	\$ 200.00	\$ -	\$ -	\$ -	
TID #4; Fees & Bank Charges	\$ -	\$ 0.10	\$ -	\$ 0.18	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	State TID Fee
Office Supplies	\$ 0.08	\$ -	\$ 130.00	\$ 160.00	\$ -	\$ 0.06	\$ 5.00	\$ 10.00	
TIF Auditing	\$ 115.00	\$ 120.00	\$ -	\$ -	\$ 160.00	\$ 115.00	\$ 115.00	\$ 200.00	
ADMINISTRATIVE STAFF									
Salaries & Wages	\$ 734.62	\$ 716.54	\$ 832.00	\$ 540.34	\$ 915.00	\$ 847.10	\$ 1,452.17	\$ 2,060.00	Administrator & Finance Director
FICA Taxes	\$ 54.29	\$ 51.86	\$ 64.00	\$ 37.63	\$ 70.00	\$ 23.97	\$ 111.09	\$ 157.59	
Health Insurance	\$ 121.40	\$ 128.29	\$ 152.00	\$ 66.75	\$ 237.00	\$ 18.76	\$ 25.00	\$ 400.42	
Retirement (WRS)	\$ 52.87	\$ 49.17	\$ 55.00	\$ 34.99	\$ 63.00	\$ 22.88	\$ 50.00	\$ 142.14	
Mileage	\$ 38.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RDA Committee Compensation	\$ -	\$ -	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service - Principal	\$ 50,000.00	\$ 50,000.00	\$ 150,000.00	\$ 150,000.00	\$ 155,000.00	\$ 155,000.00	\$ 155,000.00	\$ 165,000.00	
Debt Service - Interest	\$ 44,283.96	\$ 32,946.11	\$ 47,200.00	\$ 47,200.00	\$ 42,600.00	\$ 22,850.00	\$ 42,600.00	\$ 36,200.00	
Bond Issuance Costs	\$ -	\$ 27,475.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Payment to Refunding Bond Agen	\$ -	\$ 13,922.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service - Principal Refin	\$ -	\$ 1,707,160.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 95,550.29	\$ 1,832,736.65	\$ 198,608.00	\$ 198,189.89	\$ 199,245.00	\$ 179,027.77	\$ 199,508.26	\$ 204,320.15		

NET REVENUE VS EXPENSES: \$ (8,830.85)

ASSETS:	(09/30/23)
Cash on Hand:	\$ 4,060.36
Savings Account:	\$ 143,221.60
Local Gov. Investment Pool:	\$ 10,979.13
NET:	\$ 158,261.09

VILLAGE OF KRONENWETTER
BUDGET 2024

ARPA - American Rescue Plan Act Fund #500 - FUND CLOSED IN 2024

	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:
REVENUES							
ARPA Revenue	\$ 74,852.62	\$ 338,216.00	\$ 342,621.78	\$ -	\$ -	\$ -	\$ -
Interest on Investments	\$ 2.24	\$ -	\$ 737.23	\$ -	\$ 71.45	\$ 71.45	\$ -
	\$ 74,854.86	\$ 338,216.00	\$ 343,359.01	\$ -	\$ 71.45	\$ 71.45	\$ -
EXPENDITURES							
Equipment Purchases		\$ -	\$ 10,408.00	\$ -	\$ -		\$ -
Construction Expense	\$ -	\$ 293,965.00	\$ 300,106.65	\$ -	\$ -		\$ -
Engineering - Wtr Meter Stn	\$ 22,053.00	\$ 43,861.00	\$ 37,407.37	\$ -	\$ 20,156.13	\$ 20,156.13	\$ -
Taxes - Property Taxes	\$ -	\$ 390.00	\$ 390.49	\$ -	\$ -		\$ -
Land Purchase	\$ 52,799.62	\$ -	\$ -	\$ -	\$ -		\$ -
Fire Protection Capital Outlay		\$ -	\$ -	\$ -	\$ 400,000.00	\$ 400,000.00	\$ -
	\$ 74,852.62	\$ 338,216.00	\$ 348,312.51	\$ -	\$ 420,156.13	\$ 420,156.13	\$ -

VILLAGE OF KRONENWETTER
 WATER UTILITY - FUND #601
 BUDGET 2024

Water Utility Fund #601

		2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
REVENUES										
601-00-40800-200-000	Water Tax Roll	\$ -	\$ -	\$ -	\$ 243.02	\$ -	\$ 2,673.06	\$ 2,673.06	\$ -	Tax Roll Entry -Do not budget
601-00-41900-000-000	Interest on Investments	\$ 6,395.17	\$ 4,363.16	\$ 7,000.00	\$ 3,942.39	\$ 15,000.00	\$ 13,766.99	\$ 34,823.20	\$ 34,500.00	
601-00-42100-000-000	Misc Non-Operating Income	\$ 11,097.98	\$ 11,997.72	\$ 5,000.00	\$ 3,603.51	\$ 3,000.00	\$ 207.24	\$ 500.00	\$ 500.00	
601-00-46100-461-000	Metered Sales - Residential	\$ 479,437.91	\$ 484,434.81	\$ 483,855.00	\$ 455,685.74	\$ 465,000.00	\$ 231,233.70	\$ 462,467.40	\$ 470,000.00	
601-00-46100-461-200	Metered Sales - Commercial	\$ 47,113.34	\$ 52,422.55	\$ 47,475.00	\$ 54,963.10	\$ 56,000.00	\$ 27,925.96	\$ 58,239.63	\$ 58,000.00	
601-00-46100-461-300	Metered Sales - Industrial	\$ 12,487.61	\$ 14,848.42	\$ 14,164.00	\$ 14,434.50	\$ 14,750.00	\$ 7,621.09	\$ 13,090.97	\$ 13,100.00	
601-00-46100-462-000	Private Fire Protection	\$ 4,594.02	\$ 5,039.95	\$ 2,600.00	\$ 18,183.98	\$ 18,000.00	\$ 9,454.00	\$ 19,161.05	\$ 19,000.00	
601-00-46100-463-000	Public Fire Protection	\$ 134,130.96	\$ 136,875.72	\$ 123,150.00	\$ 117,189.29	\$ 120,000.00	\$ 62,871.13	\$ 125,742.26	\$ 126,000.00	
601-00-46100-463-030	Industrial Fire Protection	\$ 433.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-46100-464-000	Metered Sales/Public Authority	\$ 1,474.22	\$ 809.51	\$ 1,639.00	\$ 692.83	\$ 750.00	\$ 338.16	\$ 582.12	\$ 600.00	
601-00-46100-465-000	Metered Sales - Multifam Resid	\$ 70,893.52	\$ 85,878.73	\$ 56,822.00	\$ 74,228.96	\$ 78,000.00	\$ 35,815.31	\$ 71,630.62	\$ 72,000.00	
601-00-46100-470-000	Water; Forfeited Discounts	\$ 1,442.94	\$ 266.23	\$ 2,172.00	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-46100-472-000	Cell Tower Rent on Water Tower	\$ 28,000.00	\$ 31,360.00	\$ 31,360.00	\$ 31,360.00	\$ 31,360.00	\$ 31,360.00	\$ 31,360.00	\$ 31,360.00	
601-00-46100-473-000	Water; Connection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,846.00	\$ 4,496.00	\$ 4,500.00	
601-00-46100-474-000	Other Misc Water Revenues	\$ 17,198.04	\$ 14,338.54	\$ -	\$ -	\$ -	\$ 5,804.67	\$ 15,000.00	\$ 10,000.00	
601-00-46400-421-000	Contributed Assets	\$ 22,983.05	\$ 174,099.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL PROJECT FUNDS										
601-499000-000-000	Project Funding Per Schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435,000.00	Added per CIP Schedule
	Clean Water Fund Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SEE EXPENSE LINE	
		\$ 837,681.76	\$ 1,016,734.96	\$ 775,237.00	\$ 774,527.32	\$ 801,860.00	\$ 432,917.31	\$ 839,766.32	\$ 1,274,560.00	

VILLAGE OF KRONENWETTER
WATER UTILITY - FUND #601
BUDGET 2024

EXPENDITURES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
601-00-50999-000-000 Pension Expense	151	\$(10,914.00)	\$	\$	\$	\$	\$	\$	
601-00-53600-403-000 Depreciation Expense - Water	\$ 208,634.69	\$ 210,181.76	\$ 212,331.00	\$ 206,311.05	\$ 206,311.05	\$ 35,030.30	\$ 206,311.05	\$ 162,000.00	Use this for CIP monthly Contribution
601-00-53600-408-000 Taxes-Property Tax Equivalent	\$ 163,782.23	\$ 157,042.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	VB DISCONTINUED THIS IN 2021
601-00-53600-601-001 Purchased Water—Engineering	\$	\$ 1,547.00	\$ 176,975.00	\$	\$	\$	\$	\$	
601-00-53600-605-001 Maintenance of Water Source Pl	\$ 34,837.30	\$ 70.01	\$	\$	\$	\$	\$	\$	
NEW Maintenance; Meter Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	NEW
NEW Wells; Inspection Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2025 Well Inspection
	\$ 407,405.22	\$ 357,927.01	\$ 389,306.00	\$ 206,311.05	\$ 206,311.05	\$ 35,030.30	\$ 206,311.05	\$ 202,000.00	

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
PUMPING EXPENSE									
601-00-53600-620-001 PW Director Wages-Water	\$ 1,219.88	\$ 2,667.28	\$ 3,327.75	\$ 2,837.84	\$ 4,858.00	\$ 2,187.72	\$ 4,858.00	\$	MOVED TO ADMINISTRATION
601-00-53600-620-002 PW Director FICA-Water	\$ 123.96	\$ 191.11	\$ 340.00	\$ 199.94	\$ 372.00	\$ 163.17	\$ 372.00	\$	MOVED TO ADMINISTRATION
601-00-53600-620-003 PW Crew Salaries Water	\$ -	\$ 317.61	\$ 3,787.00	\$ 55.30	\$ 4,360.80	\$ -	\$ -	\$ -	COMBINED BELOW
601-00-53600-620-004 PW Crew FICA Water	\$ -	\$ 23.44	\$ 290.00	\$ 4.11	\$ 334.00	\$ -	\$ -	\$ -	COMBINED BELOW
601-00-53600-620-005 Water Operator; Pumping	\$ -	\$ 10,380.98	\$ 21,437.00	\$ 27,874.64	\$ 20,811.56	\$ 30,793.24	\$ 57,953.45	\$ 25,655.00	10.00%
601-00-53600-620-006 Water Operator; FICA	\$ -	\$ 112.30	\$ 1,331.00	\$ 1,473.07	\$ 1,317.00	\$ 1,830.60	\$ 4,433.44	\$ 1,965.00	
NEW Water Operator; Insurances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,010.00	NEW
NEW Water Operator; Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,771.00	NEW
601-00-53600-620-007 OIC Pumping	\$ 39,898.80	\$	\$	\$	\$	\$	\$	\$	OIC - Keep track of Mark Thompson
601-00-53600-620-008 Utility Operator-Paid-On-Call	\$	\$ 5,499.87	\$	\$ 6,543.57	\$ 7,000.00	\$ 4,480.00	\$ 8,960.00	\$	
601-00-53600-620-009 Utility Op-Paid-On-Call FICA	\$	\$ 442.01	\$	\$ 490.52	\$ 550.00	\$ 347.80	\$ 695.60	\$	
601-00-53600-620-010 Utility Op-Paid-On-Call Retire	\$	\$ 188.52	\$	\$ 2,135.29	\$ 2,300.00	\$ 1,086.13	\$ 2,300.00	\$	
601-00-53600-620-011 Utility Operator—PT Wages	\$	\$	\$ 2,990.00	\$	\$	\$	\$	\$	
601-00-53600-620-012 Utility Operator—PT FICA	\$	\$	\$ 229.00	\$	\$	\$	\$	\$	
601-00-53600-622-001 Riser-Wausau-Energy	\$	\$	\$	\$	\$	\$	\$	\$	
601-00-53600-622-002 WPS Electric	\$ 22,501.56	\$ 21,555.74	\$ 22,947.00	\$ 30,285.87	\$ 32,000.00	\$ 20,269.48	\$ 34,747.68	\$ 40,000.00	
601-00-53600-622-003 WPS Gas	\$ 2,120.14	\$ 2,246.25	\$ 3,060.00	\$ 2,825.61	\$ 3,500.00	\$ 3,039.33	\$ 3,500.00	\$ 8,000.00	
601-00-53600-623-001 Operation Supplies & Expense	\$ 1,610.24	\$ 1,159.38	\$ 1,061.00	\$ 416.16	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 1,500.00	Each O/E account is for a specific function - transmission & distribution
601-00-53600-623-002 Telephone Exp-Wellhouse	\$ 1,218.85	\$ 1,145.80	\$ 1,220.00	\$ 1,246.05	\$ 1,300.00	\$ 511.30	\$ 1,300.00	\$ 1,500.00	
601-00-53600-625-001 Maintenance of Pumping Plant	\$ 1,320.98	\$ 3,473.14	\$ 2,000.00	\$ 1,084.18	\$ 3,000.00	\$ 231.83	\$ 3,000.00	\$ 4,200.00	(& Filtration Plant - up and running Sept)
601-00-53600-625-002 Purchased Water	\$ -	\$ -	\$ 226,158.00	\$ -	\$ -	\$ -	\$ -	\$ -	Rothschild - On Hold 2025?
	\$ 70,014.41	\$ 49,403.43	\$ 290,177.75	\$ 77,472.15	\$ 82,903.36	\$ 64,940.60	\$ 123,320.17	\$ 92,601.00	

VILLAGE OF KRONENWETTER
WATER UTILITY - FUND #601
BUDGET 2024

		2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	
WATER TREATMENT EXPENSE										
601-00-53600-630-010	Marathon Co Health Lab	\$ 1,045.00	\$ 1,551.00	\$ 2,341.00	\$ 1,045.00	\$ 1,200.00	\$ 440.00	\$ 1,200.00	\$ 1,600.00	
601-00-53600-630-011	QIC Treatment	\$ 6,649.80	\$ -	\$ -	\$ 1,129.00	\$ 7,000.00	\$ -	\$ -	\$ -	
601-00-53600-631-001	Chemicals	\$ 21,675.00	\$ 21,694.09	\$ 20,808.00	\$ 29,622.17	\$ 21,224.00	\$ 9,905.92	\$ 28,000.00	\$ 29,000.00	COMBINED WITH ACCOUNT ABOVE
Each O/E account is for a specific function - transmission & distribution										
601-00-53600-632-001	Operation Supplies & Expenses	\$ 794.84	\$ 3,515.00	\$ 1,500.00	\$ 836.97	\$ 1,000.00	\$ 5,373.52	\$ 5,373.52	\$ -	
601-00-53600-632-002	Capital Projects	\$ -	\$ -	\$ 1,780,000.00	\$ 54,744.00	\$ -	\$ -	\$ -	\$ -	WTP - COST HERE - CWF
		\$ 30,164.64	\$ 26,760.09	\$ 1,804,649.00	\$ 87,377.14	\$ 30,424.00	\$ 15,719.44	\$ 34,573.52	\$ 30,600.00	
TRANSMISSION & DISTRIBUTION EXPENSE										
601-00-53600-640-001	PW Director-Dist Wages	\$ 1,620.96	\$ 2,667.28	\$ 3,326.75	\$ 2,837.84	\$ 4,858.00	\$ 2,187.72	\$ 4,858.00	\$ -	
601-00-53600-640-002	PW Director-Dist FICA	\$ 123.96	\$ 191.11	\$ 340.00	\$ 199.94	\$ 372.00	\$ 163.17	\$ 372.00	\$ -	MOVED TO ADMINISTRATION
601-00-53600-640-003	Operator; Trans/Distribution	\$ -	\$ 9,051.85	\$ 21,437.00	\$ 12,570.13	\$ 20,811.56	\$ 3,133.06	\$ 20,811.56	\$ 25,655.00	10.00%
601-00-53600-640-004	Operator; Trans/Dist; FICA	\$ -	\$ -	\$ 1,331.00	\$ 912.73	\$ 1,317.00	\$ 233.34	\$ 1,317.00	\$ 1,965.00	
NEW	Operator; Trans/Dist; Insurances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,010.00	NEW
NEW	Operator; Trans/Dist; Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,771.00	NEW
601-00-53600-640-005	Utility Operator - PT Wages	\$ -	\$ -	\$ 2,990.00	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-640-006	Utility Operator - PT FICA	\$ -	\$ -	\$ 229.00	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-640-203	Land Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Each O/E account is for a specific function - transmission & distribution										
601-00-53600-641-001	Operation Supplies & Expense	\$ 4,306.83	\$ (7,460.07)	\$ 3,500.00	\$ 384.78	\$ 5,770.00	\$ 47.85	\$ 750.00	\$ 1,000.00	
601-00-53600-641-002	Water Sampling Expense	\$ 8,119.20	\$ 4,163.29	\$ 5,300.00	\$ 5,153.55	\$ 8,000.00	\$ 693.20	\$ 8,000.00	\$ 8,500.00	pfa, non-marathon county
601-00-53600-641-003	Capital Outlay Equipment	\$ -	\$ 134.25	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,500.00	\$ 40,000.00	Pickup Truck - Half with Sewer
601-00-53600-650-001	Maint of Distribution Reserv	\$ 493.13	\$ -	\$ 1,040.00	\$ -	\$ 1,000.00	\$ 1,431.64	\$ 1,500.00	\$ -	
601-00-53600-650-002	Water Storage	\$ 3,191.64	\$ -	\$ 40,000.00	\$ 7,500.00	\$ 50,000.00	\$ 10,800.00	\$ 15,000.00	\$ 10,000.00	Water Tower Maintence
601-00-53600-651-001	Maintenance of Mains	\$ 1,518.52	\$ 134.44	\$ 4,500.00	\$ 2,574.60	\$ 4,600.00	\$ -	\$ -	\$ 10,000.00	Contract for leaks
601-00-53600-651-002	PW Crew Salaries Maintenance	\$ -	\$ -	\$ 3,787.00	\$ -	\$ 4,360.80	\$ -	\$ -	\$ -	COMBINED BELOW
601-00-53600-651-003	PW Crew FICA Maintenance	\$ 58.89	\$ -	\$ 290.00	\$ -	\$ 334.00	\$ -	\$ -	\$ -	COMBINED BELOW
601-00-53600-651-004	QIC Mains	\$ 39,012.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-652-001	Maintenance of Services	\$ 5,586.15	\$ 812.43	\$ 10,800.00	\$ 11,050.96	\$ 5,000.00	\$ -	\$ -	\$ 8,000.00	Contract for leaks
601-00-53600-652-002	QIC Service-Laterals	\$ 6,649.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-653-001	Maintenance of Meters Purchase	\$ 912.50	\$ 7,805.21	\$ 20,000.00	\$ 6,379.32	\$ 20,000.00	\$ 9,072.41	\$ 20,000.00	\$ 25,000.00	meter and radio cost increase one hydrant is approx 5000 (none on hand - should probably have a few on hand)
601-00-53600-654-001	Maintenance of Hydrants	\$ 298.73	\$ -	\$ 2,000.00	\$ 2,322.89	\$ 1,000.00	\$ 1,618.11	\$ 2,000.00	\$ 8,000.00	
601-00-53600-655-001	Maintenance of Other Plants	\$ 3,498.21	\$ 946.16	\$ 5,000.00	\$ 525.32	\$ 5,100.00	\$ 583.44	\$ 5,000.00	\$ 8,000.00	Addition of new facilities
		\$ 75,390.64	\$ 18,445.95	\$ 125,870.75	\$ 52,412.06	\$ 142,523.36	\$ 29,963.94	\$ 90,108.56	\$ 155,901.00	

VILLAGE OF KRONENWETTER
 WATER UTILITY - FUND #601
 BUDGET 2024

		2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
BILLING										
601-00-53600-901-005	QIC Meter Reading	\$ 11,082.96	\$	\$						
601-00-53600-902-001	Utility Clerk; Wages	\$ 3,915.24	\$ 3,912.71	\$ 4,078.00	\$ 2,984.81	\$ 4,703.65	\$ 2,341.04	\$ 7,711.34	\$ 12,490.00	50% OF 1/2 WAGE
601-00-53600-902-002	Utility Clerk; FICA	\$ 298.20	\$ 291.05	\$ 313.00	\$ 227.66	\$ 360.00	\$ 172.22	\$ 589.92	\$ 955.49	
NEW	Utility Clerk; Insurance						\$ 598.30	\$ 1,435.80	\$ 5,010.25	
NEW	Utility Clerk; Retirement						\$ 100.85	\$ 508.95	\$ 861.81	
601-00-53600-903-001	Billing Supplies	\$ 422.25	\$ 310.00	\$ 637.00	\$ 458.00	\$ 450.00	\$ -	\$ -	\$ -	
601-00-53600-903-002	Postage Expense	\$ 5,044.72	\$ 6,187.76	\$ 4,457.00	\$ 5,365.25	\$ 8,000.00	\$ 1,240.64	\$ 8,000.00	\$ 8,000.00	
601-00-53600-903-003	Bank Fees	\$ 161.25	\$ 161.25	\$ 6,224.00	\$ 1,617.95	\$ 1,500.00	\$ 1,319.49	\$ 1,800.00	\$ 1,800.00	
601-00-53600-903-004	Computer Software & Support	\$ 3,212.50	\$ 4,621.84	\$ 1,200.00	\$ 3,962.50	\$ 18,000.00	\$ 1,762.50	\$ 18,000.00	\$ 18,000.00	New Printer (all in one) - new tablets (share cost with Sewer) - cost of software, support
601-00-53600-904-001	Uncollectable Expense	\$ 4,698.87	\$	\$	\$	\$	\$	\$	\$	
601-00-53600-906-001	PW Director Wages Information	\$ 1,420.42	\$ 2,667.28	\$ 3,326.75	\$ 2,837.84	\$ 4,858.00	\$ 2,187.72	\$ 4,220.82	\$ -	MOVED TO ADMINISTRATION
601-00-53600-906-002	PW Director FICA Information	\$ 123.96	\$ 191.11	\$ 340.00	\$ 199.94	\$ 372.00	\$ 163.17	\$ 322.89	\$ -	MOVED TO ADMINISTRATION
601-00-53600-906-003	Utility Clerk Wage Information	\$ 3,915.24	\$ 4,373.99	\$ 4,078.00	\$ 1,600.57	\$ 4,703.65	\$ 1,976.66	\$ 4,703.65	\$ -	
601-00-53600-906-004	Utility Clerk FICA Information	\$ 298.20	\$ 326.63	\$ 313.00	\$ 1,611.90	\$ 360.00	\$ 136.12	\$ 360.00	\$ -	
601-00-53600-906-005	Utility Operator Wages Informa	\$ -	\$ 9,051.85	\$ 21,437.00	\$ 12,548.13	\$ 20,811.56	\$ 3,324.88	\$ 20,811.56	\$ 25,655.00	10.00%
601-00-53600-906-006	Utility Operator FICA Informa	\$ -	\$ 3,237.86	\$ 1,331.00	\$ 1,368.71	\$ 1,317.00	\$ 699.62	\$ 1,317.00	\$ 1,965.00	
NEW	Utility Operator; Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,010.00	NEW
NEW	Utility Operator; Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,771.00	NEW
601-00-53600-906-007	Consumer Confidence Report	\$ 830.06	\$ 821.30	\$ 1,380.00	\$ 1,463.81	\$ 1,500.00	\$ 1,145.23	\$ 1,500.00	\$ 1,500.00	Annual news letter - DNR requirement
601-00-53600-906-008	Utility Operator - PT Wages	\$	\$	\$ 2,990.00	\$	\$	\$	\$	\$	
601-00-53600-906-009	Utility Operator - PT FICA	\$	\$	\$ 229.00	\$	\$	\$	\$	\$	
		\$ 35,423.87	\$ 36,154.63	\$ 52,333.75	\$ 36,247.07	\$ 66,935.86	\$ 17,168.44	\$ 71,281.93	\$ 86,018.55	

VILLAGE OF KRONENWETTER
 WATER UTILITY - FUND #601
 BUDGET 2024

	ADMINISTRATION	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
							THROUGH 06/30/2023:			
601-00-53600-920-001	Utility Clerk; Wages	\$ 3,883.62	\$ 3,847.95	\$ 4,078.00	\$ 2,943.29	\$ 4,704.00	\$ 2,341.04	\$ 4,704.00	\$ 12,490.00	50% OF 1/2 WAGE
601-00-53600-920-002	Utility Clerk; FICA	\$ 298.20	\$ 284.36	\$ 313.00	\$ 227.66	\$ 360.00	\$ 172.22	\$ 359.86	\$ 955.49	
NEW	Utility Clerk; Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,010.25	NEW
NEW	Utility Clerk; Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 861.81	NEW
601-00-53600-920-003	Utility Crew/Billing; Wages	\$ -	\$ 9,051.85	\$ 21,437.00	\$ 12,548.13	\$ 20,811.56	\$ 3,133.06	\$ 20,811.56	\$ 25,655.00	10.00%
601-00-53600-920-004	Utility Crew/Billing; FICA	\$ -	\$ -	\$ 1,331.00	\$ 911.04	\$ 1,317.00	\$ 233.34	\$ 1,317.00	\$ 1,965.00	
NEW	Utility Crew/Billing; Insurances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,010.00	NEW
NEW	Utility Crew/Billing; Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,771.00	NEW
601-00-53600-920-005	ADMIN; PW Director	\$ 28,778.86	\$ 30,619.79	\$ 33,276.75	\$ 23,673.92	\$ 34,615.71	\$ 16,752.24	\$ 33,504.48	\$ 24,465.00	25% of Salary
601-00-53600-920-006	ADMIN; PW Director FICA	\$ 2,150.06	\$ 2,172.44	\$ 2,633.00	\$ 1,656.93	\$ 2,649.50	\$ 661.60	\$ 2,649.50	\$ 1,875.00	
NEW	ADMIN: PW Director Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,010.25	
NEW	ADMIN; PW Director Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,688.00	
NEW	ADMIN; Administrator/Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,279.81	\$ 3,836.24	\$ 24,617.00	NEW
NEW	ADMIN; Adm/Treas - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174.41	\$ 293.47	\$ 1,883.20	NEW
NEW	ADMIN; Adm/Treas - Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155.21	\$ 253.19	\$ 5,207.00	NEW
NEW	ADMIN; Adm/Treas - Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 712.38	\$ 1,144.14	\$ 1,698.57	NEW
601-00-53600-921-001	Office Supply Expense	\$ 941.57	\$ 1,376.69	\$ 2,122.00	\$ 1,608.05	\$ 1,600.00	\$ 278.62	\$ 1,600.00	\$ 2,000.00	
601-00-53600-921-003	Office Phone Expense	\$ 299.97	\$ 596.81	\$ 452.00	\$ 658.12	\$ 600.00	\$ 446.57	\$ 800.00	\$ 600.00	Scada - will be switching to TDS
601-00-53600-921-004	Copy Expense	\$ -	\$ -	\$ 106.00	\$ -	\$ 250.00	\$ -	\$ -	\$ -	
601-00-53600-921-005	Internet Access	\$ 697.29	\$ 617.39	\$ 600.00	\$ 714.88	\$ 1,200.00	\$ 359.94	\$ 1,200.00	\$ 1,200.00	
601-00-53600-921-006	Fuel	\$ -	\$ 2,713.53	\$ 2,378.00	\$ 5,927.71	\$ 8,000.00	\$ 1,867.22	\$ 3,750.00	\$ 9,000.00	
601-00-53600-921-007	Mileage - Water Utility	\$ -	\$ 263.34	\$ 2.00	\$ 133.91	\$ 1,500.00	\$ 307.11	\$ 500.00	\$ 1,500.00	Conference - personal vehicle used
601-00-53600-921-008	Equipment Parts & Maintenance	\$ -	\$ -	\$ 5,299.00	\$ 8,628.78	\$ 8,000.00	\$ 3,795.88	\$ 8,000.00	\$ 9,000.00	Oil Change , tires, etc.
601-00-53600-921-009	Uniforms	\$ -	\$ 429.17	\$ 288.00	\$ 730.82	\$ 700.00	\$ 1,128.80	\$ 1,200.00	\$ 1,200.00	
601-00-53600-923-001	Accounting Services	\$ 5,348.12	\$ 4,225.00	\$ 4,139.00	\$ 6,680.93	\$ 6,000.00	\$ 7,130.00	\$ 8,000.00	\$ 8,000.00	
										Well #3 - \$75,000 in CIP / WTP -
										Contract total check against paid to
601-00-53600-923-002	Engineering Services	\$ 202.50	\$ 10,914.00	\$ 28,046.25	\$ 78,802.25	\$ 175,000.00	\$ 64,886.25	\$ 175,000.00	\$ 25,000.00	date-CWF reimbursement
601-00-53600-923-004	Legal Services	\$ -	\$ 234.00	\$ 1,061.00	\$ 142.00	\$ 1,000.00	\$ 1,915.62	\$ 2,000.00	\$ 1,500.00	
601-00-53600-923-005	Diggers Hotline	\$ 3,529.48	\$ 1,922.40	\$ 2,000.00	\$ 508.00	\$ 3,000.00	\$ 323.20	\$ 1,000.00	\$ 1,500.00	
601-00-53600-923-006	Operator in Charge	\$ 8,866.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-923-007	Inspection Services	\$ 2,500.00	\$ 2,500.00	\$ 2,100.00	\$ 2,700.00	\$ 3,000.00	\$ 1,990.00	\$ 3,000.00	\$ 4,000.00	Cross connection
		\$ 57,496.11	\$ 71,768.72	\$ 111,662.00	\$ 149,196.42	\$ 274,307.77	\$ 111,044.52	\$ 274,923.44	\$ 187,662.57	

VILLAGE OF KRONENWETTER
WATER UTILITY - FUND #601
BUDGET 2024

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
MISCELLANEOUS									
601-00-53600-924-001 Insurance Expense	\$ 4,821.99	\$ 5,271.71	\$ 5,793.00	\$ 1,303.64	\$ 8,000.00	\$ 4,765.38	\$ 8,000.00	\$ 8,000.00	INSURANCE SPLIT?
601-00-53600-930-001 PW Crew Wages Misc	\$ -	\$ -	\$ 3,902.00	\$ -	\$ 4,493.80	\$ -	\$ -	\$ 7,120.00	Adjusted to match Sewer 2.5%
601-00-53600-930-002 PW Crew FICA Misc	\$ -	\$ -	\$ 298.00	\$ -	\$ 343.00	\$ -	\$ -	\$ 545.00	Adjusted to match Sewer 2.5%
601-00-53600-926-001 PW Crew; Insurances	\$ 3,946.29	\$ 4,111.98	\$ 3,715.00	\$ 3,763.46	\$ 3,778.00	\$ 3,650.58	\$ 3,650.38	\$ 2,505.00	Adjusted to match Sewer 2.5%
601-00-53600-926-002 PW Crew; Retirement	\$ -	\$ 21.44	\$ 746.00	\$ 3.59	\$ 899.00	\$ -	\$ -	\$ 495.00	Adjusted to match Sewer 2.5%
601-00-53600-926-003 Utility Clerk Health Operation	\$ 7,159.24	\$ 7,589.48	\$ 7,429.00	\$ 6,296.84	\$ 7,556.00	\$ 5,458.24	\$ 7,556.00	\$ -	Move all of these to the billing section
601-00-53600-926-004 Utility Clerk Retire Operation	\$ 1,102.76	\$ 1,109.24	\$ 1,060.00	\$ 821.44	\$ 1,279.00	\$ 641.03	\$ 1,279.00	\$ -	
601-00-53600-926-005 Utility Clerk EAP Operation	\$ 13.00	\$ 13.52	\$ 13.00	\$ 84.38	\$ 14.00	\$ 60.75	\$ 60.75	\$ -	
601-53600-930-005 PW Director; Wages	\$ 1,420.42	\$ 2,667.28	\$ 3,327.75	\$ 2,837.84	\$ 4,858.60	\$ 2,187.72	\$ 4,858.60	\$ -	
601-53600-930-006 PW Director; FICA	\$ 123.96	\$ 191.11	\$ 338.00	\$ 199.94	\$ 370.50	\$ 163.17	\$ 370.50	\$ -	
601-00-53600-926-007 PW Director; Insurance	\$ 7,093.06	\$ 15,827.70	\$ 25,341.00	\$ 24,189.24	\$ 5,665.50	\$ 21,712.82	\$ 5,665.50	\$ -	
601-00-53600-926-008 PW Director; Retirement	\$ 2,475.01	\$ 2,815.81	\$ 3,390.00	\$ 2,271.42	\$ 1,653.00	\$ 1,046.11	\$ 1,653.00	\$ -	
601-00-53600-930-007 Utility Op Wages Misc	\$ -	\$ 9,051.85	\$ 21,437.00	\$ 12,548.13	\$ 20,811.56	\$ 3,238.66	\$ 3,238.66	\$ 25,655.00	10.00%
601-00-53600-930-008 Utility Op FICA Misc	\$ -	\$ 374.16	\$ 1,331.00	\$ 1,534.86	\$ 1,317.00	\$ 230.61	\$ 247.76	\$ 1,965.00	
601-00-53600-926-009 Utility Op; Insurance	\$ -	\$ 5,501.40	\$ 18,575.00	\$ 11,189.38	\$ 18,888.24	\$ -	\$ 18,888.24	\$ 8,010.00	
601-00-53600-926-010 Utility Op; Retirement	\$ -	\$ 3,057.53	\$ 3,856.00	\$ 2,884.78	\$ 3,958.00	\$ 2,090.92	\$ 3,958.00	\$ 1,771.00	
601-00-53600-926-011 Utility Operator - PT Wages	\$ -	\$ -	\$ 2,990.00	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-926-012 Utility Operator - PT FICA	\$ -	\$ -	\$ 229.00	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-928-001 Regulatory Commission Exp (PSC)	\$ 898.28	\$ 2,187.68	\$ 1,000.00	\$ 4,673.93	\$ 8,000.00	\$ 2,836.48	\$ 8,000.00	\$ 5,000.00	Storm Water Fee
601-00-53600-930-003 Utility Clerk Wages Misc	\$ 3,946.86	\$ 5,326.87	\$ 4,078.00	\$ 3,159.74	\$ 4,703.00	\$ 2,437.94	\$ 4,703.00	\$ -	Move all of these to the billing section
601-00-53600-930-004 Utility Clerk FICA Misc	\$ 298.20	\$ 398.90	\$ 310.00	\$ 227.66	\$ 359.50	\$ 172.22	\$ 359.50	\$ -	
601-00-53600-930-009 Education/Seminars Expense	\$ 502.75	\$ 934.96	\$ 2,500.00	\$ 992.55	\$ 2,500.00	\$ -	\$ 500.00	\$ 13,000.00	increase for filtration plant training - Caleb - Operation Certification - New DPW Dept Head - Utility Clerk
601-00-53600-930-010 Marathon-Co-Health-Wells	\$ 1,716.00	\$ 1,782.00	\$ 3,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-930-011 OIC Garden Wells	\$ 3,462.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-930-013 Recruiting Expense	\$ -	\$ 733.01	\$ 2,378.00	\$ -	\$ 1,000.00	\$ 1,518.33	\$ 2,000.00	\$ 1,000.00	
601-00-53600-933-001 Transport Exp - Supplies	\$ -	\$ 1,220.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Projects 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435,000.00	See Water-CIP 2024 Schedule
	\$ 38,979.98	\$ 70,187.76	\$ 117,336.75	\$ 78,982.82	\$ 100,447.70	\$ 52,210.96	\$ 74,988.89	\$ 510,066.00	
TOTAL EXPENDITURES:	\$ 714,874.87	\$ 630,647.59	\$ 2,891,336.00	\$ 687,998.71	\$ 903,853.10	\$ 326,078.19	\$ 875,507.56	\$ 1,264,849.11	

NET REVENUE VS EXPENSES: \$ 9,710.89

PSC Requirements - Lead Based??
new line items:
vehicle maintenance
tech support SCADA

**VILLAGE OF KRONENWETTER
WATER UTILITY - FUND #601
CAPITAL IMPROVEMENT LISTING
YEAR 2024 THROUGH 2033**

Project	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Notes:
Repaint Water Tower			500,000								Maintenance & Repaint inside and outside of tower
New Water Well (3) & Filter Project	\$ 225,000	225,000									the well 1 rehab work will likely occur in 2024, after the new filtration plant is complete and well 2 is back online
Well 3		225,000	225,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	Study, deisgn, etc.
Well 1 Rehab	\$ 60,000										
New Building/Heated New Water Tower	\$ 150,000										Split 50/50 with Sewer
										3,000,000	

Total	\$ 435,000	\$ 450,000	\$ 725,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,500,000
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LGIP 8/31/23: \$ 1,097,355

Funds on Hand 01/01 Each Year	\$ 1,097,355	\$ 824,355	\$ 650,355	\$ 285,355	\$ 145,355	\$ 41,355	\$ 27,355	\$ 13,355	\$ (645)	\$ 35,355
Add: Annual Deposits	\$ 162,000	\$ 276,000	\$ 360,000	\$ 360,000	\$ 396,000	\$ 486,000	\$ 486,000	\$ 486,000	\$ 536,000	\$ 536,000
Financing										\$ 3,000,000
Less: Projects	\$ (435,000)	\$ (450,000)	\$ (725,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (3,500,000)
Total	\$ 824,355	\$ 650,355	\$ 285,355	\$ 145,355	\$ 41,355	\$ 27,355	\$ 13,355	\$ (645)	\$ 35,355	\$ 71,355

Monthly Contribution:	\$ 13,500	\$ 23,000	\$ 30,000	\$ 30,000	\$ 33,000	\$ 40,500	\$ 40,500	\$ 40,500	\$ 44,667	\$ 44,667
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are they the same project or ???

SHOULD BE IN OPERATING

Water Meter Change Out	\$ 40,000	40,000	40,000								
Water & Sewer GIS System	\$ 50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	Split 50/50 with Sewer
10 Year Well Inspection		50,000									

VILLAGE OF KRONENWETTER
SEWER UTILITY - FUND #650
BUDGET 2024

Sewer Utility Fund #650

	REVENUES			ADOPTED BUDGET	ACTIVITY THROUGH	ESTIMATED YEAR	PROPOSED BUDGET	COMMENTS:
	2020 Actual:	2021 Actual:	Budget Year 2022:	2023:	06/30/2023:	END 2023:	2024:	
650-00-40800-300-000	\$ -	\$ -	\$ -	\$ -	\$ 2,224.54	\$ 2,224.54	\$ -	Tax Roll Entry
650-00-46200-622-001	\$ 485,289.98	\$ -	\$ 497,191.00	\$ 435,000.00	\$ 236,792.17	\$ 473,584.34	\$ 511,471.09	8% Increase
650-00-46200-622-002	\$ 50,514.98	\$ 485,039.11	\$ 41,524.00	\$ 55,000.00	\$ 32,184.46	\$ 64,368.92	\$ 69,518.43	8% Increase
650-00-46200-622-003	\$ 15,659.49	\$ 53,849.60	\$ 19,669.00	\$ 16,500.00	\$ 8,499.27	\$ 16,998.54	\$ 18,358.42	8% Increase
650-00-46200-622-005	\$ 102,049.89	\$ 16,153.30	\$ 90,696.00	\$ 99,000.00	\$ 53,769.88	\$ 107,539.76	\$ 116,142.94	8% Increase
650-00-46200-623-000	\$ 1,607.84	\$ 107,805.85	\$ 1,639.00	\$ 1,500.00	\$ 736.86	\$ 1,473.72	\$ 1,550.00	
650-00-46200-631-000	\$ 4,667.48	\$ 1,648.52	\$ 5,547.00	\$ 4,500.00	\$ 3,522.45	\$ 4,443.00	\$ 4,500.00	
650-00-46200-632-000	\$ -	\$ 5,376.88	\$ -	\$ -	\$ 3,821.00	\$ 3,821.00	\$ 3,800.00	
650-00-46200-635-000	\$ 24,500.00	\$ 28,075.00	\$ 15,000.00	\$ -	\$ -	\$ 8,825.00	\$ 8,825.00	
650-00-46400-421-000	\$ 34,063.32	\$ 83,970.73	\$ -	\$ -	\$ -	\$ -	\$ -	
	MISCELLANEOUS REVENUE							
650-00-48000-001-100	\$ 12,439.01	\$ 7,634.69	\$ 11,000.00	\$ 21,000.00	\$ 11,089.59	\$ 19,010.73	\$ 19,500.00	
650-00-48000-002-311	\$ -	\$ -	\$ -	\$ -	\$ 5,804.68	\$ 5,804.68	\$ 5,800.00	
650-00-49210-000-000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	OTHER FINANCING SOURCES							
Use of Capital Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	
Carry Over from 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	
	\$ 730,791.99	\$ 789,553.68	\$ 682,266.00	\$ 632,500.00	\$ 358,444.90	\$ 708,094.23	\$ 1,209,465.88	

VILLAGE OF KRONENWETTER
SEWER UTILITY - FUND #650
BUDGET 2024

EXPENDITURES		2020 Actual:	2021 Actual:	Budget Year 2022:	ADOPTED BUDGET	ACTIVITY THROUGH	ESTIMATED YEAR	PROPOSED BUDGET	COMMENTS:
					2023:	06/30/2023:	END 2023:	2024:	
650-00-53560-850-001	PW Crew Salaries & Wages	\$ -	\$ 195.97	\$ 11,475.00	\$ 13,216.59	\$ 137.58	\$ 23,574.25	\$ 7,120.00	Adjusted from 25% to 2.5%
650-00-53560-850-002	PW Crew FICA	\$ -	\$ 14.50	\$ 878.00	\$ 1,011.00	\$ 10.22	\$ 1,803.43	\$ 545.00	Adjusted from 25% to 2.5%
650-00-53560-850-004	PW Crew Insurance	\$ 3,946.29	\$ 4,111.96	\$ 3,715.00	\$ 3,778.00	\$ 3,922.93	\$ 15,798.02	\$ 2,505.00	Adjusted from 25% to 2.5%
650-00-53560-850-005	PW Crew Retirement	\$ -	\$ 13.23	\$ 746.00	\$ 899.00	\$ 9.36	\$ 1,626.62	\$ 495.00	Adjusted from 25% to 2.5%
650-00-53560-850-006	Utilities Clerk; Wages	\$ 15,661.00	\$ 16,085.23	\$ 16,312.00	\$ 18,728.32	\$ 9,056.64	\$ 9,776.96	\$ 24,980.00	50% of total
650-00-53560-850-007	Utilities Clerk; FICA	\$ 1,193.93	\$ 1,188.93	\$ 1,249.00	\$ 1,432.50	\$ 665.88	\$ 5,458.24	\$ 1,910.97	
650-00-53560-850-008	Utilities Clerk; Health Ins	\$ 7,159.25	\$ 7,462.47	\$ 7,429.00	\$ 7,556.00	\$ 4,005.28	\$ 718.69	\$ 10,020.50	
650-00-53560-850-009	Utilities Clerk; Retirement	\$ 1,214.25	\$ 1,098.99	\$ 1,060.00	\$ 1,274.00	\$ 616.50	\$ 665.47	\$ 1,723.62	
650-00-53560-850-010	Utilities Clerk; EAP Fringe	\$ 13.00	\$ 13.48	\$ 13.00	\$ 14.00	\$ -	\$ 14.00	\$ 13.00	
650-00-53560-850-011	PW Director Salaries & Wages	\$ 34,460.78	\$ 28,770.61	\$ 46,588.75	\$ 24,292.50	\$ 22,424.61	\$ 33,636.92	\$ 24,465.00	DPW 25%
650-00-53560-850-012	PW Director FICA	\$ 2,646.15	\$ 2,058.39	\$ 3,991.00	\$ 1,858.50	\$ 1,279.79	\$ 2,573.22	\$ 1,871.57	DPW 25%
650-00-53560-850-013	PW Director Health Insurance	\$ 7,092.97	\$ 15,827.61	\$ 25,341.00	\$ 5,665.50	\$ 14,266.40	\$ 14,500.00	\$ 5,010.25	DPW 25%
650-00-53560-850-014	PW Director Retirement	\$ 2,474.88	\$ 1,970.22	\$ 3,390.00	\$ 1,653.00	\$ 1,043.37	\$ 1,500.00	\$ 1,690.00	DPW 25%
NEW	ADMIN; Administrator/Treasurer							\$ 24,617.00	NEW
NEW	ADMIN; Adm/Treas - FICA							\$ 1,883.20	NEW
NEW	ADMIN; Adm/Treas - Retirement							\$ 5,207.00	NEW
NEW	ADMIN; Adm/Treas - Insurance							\$ 1,698.57	NEW
650-00-53560-850-015	Utility Op; Salaries & Wages	\$ -	\$ 61,949.02	\$ 86,941.00	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53560-850-016	Utility Op; FICA	\$ -	\$ 4,539.61	\$ 6,650.00	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53560-850-017	Utility Op; Insurance	\$ -	\$ (123.60)	\$ 18,575.00	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53560-850-018	Utility Op; Retirement	\$ -	\$ 3,384.70	\$ 3,838.00	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53560-850-022	Utility Operator - PT Wages	\$ -	\$ -	\$ 3,820.00	\$ -	\$ -	\$ 26,000.00	\$ -	Not used in 2023
650-00-53560-850-023	Utility Operator-PT-FICA	\$ -	\$ -	\$ 915.00	\$ -	\$ -	\$ 1,989.00	\$ -	Not used in 2023
650-00-53650-403-000	Depreciation Expense-Sewer	\$ 219,925.51	\$ 222,261.23	\$ 219,926.00	\$ 218,000.00	\$ 37,043.54	\$ 37,043.54	\$ 24,000.00	Use this for CIP monthly Contribution
650-00-53650-821-001	Wisconsin Public Service-Elec	\$ 22,671.69	\$ 20,386.26	\$ 25,469.00	\$ 25,000.00	\$ 29,107.67	\$ 58,052.87	\$ 60,000.00	
650-00-53650-821-002	Wisconsin Public Service-Gas	\$ 248.77	\$ 175.41	\$ 265.00	\$ 300.00	\$ 58.73	\$ 70.66	\$ 300.00	
650-00-53650-826-000	Capital Outlay Equipment	\$ 647.00	\$ 2,174.25	\$ 95,000.00	\$ 360,000.00	\$ 20,600.00	\$ 360,000.00	\$ 450,000.00	Sewer Lift Station Rebuild Program, New Lift Station (#12),Water Meter Change Out, New Storage Building/Garage (heated)
650-00-53650-827-001	Operation-Telephone Exp	\$ 5,509.48	\$ 5,382.71	\$ 5,837.00	\$ 6,000.00	\$ 2,328.31	\$ 6,000.00	\$ 6,500.00	Alarms
650-00-53650-831-000	Maintain Collection System	\$ 56,379.50	\$ 17,064.75	\$ 30,000.00	\$ 30,000.00	\$ 2,127.50	\$ 30,000.00	\$ 40,000.00	Sewer Cleaning

VILLAGE OF KRONENWETTER
SEWER UTILITY - FUND #650
BUDGET 2024

		2020 Actual:	2021 Actual:	Budget Year 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
650-00-53650-832-000	Maintenance of Lift Stations	\$ 110,463.05	\$ 11,166.90	\$ 50,000.00	\$ 15,000.00	\$ 33,321.72	\$ 37,382.71	\$ 40,000.00	more frequent cleaning of lift station wet wells - 3 times a year (Vac truck would clean quarterly)
	Maintenance of Meters Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	Half split with water
650-00-53650-850-009	Utilities Clerk Retirement	\$ -	\$ (9,763.00)	\$ -	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53650-851-001	Office Supplies Expense	\$ 469.10	\$ 2,023.35	\$ 500.00	\$ 700.00	\$ 531.49	\$ 700.00	\$ 1,000.00	
650-00-53650-851-002	Postage Expense	\$ 5,044.70	\$ 3,945.39	\$ 4,457.00	\$ 3,389.00	\$ 1,250.96	\$ 3,537.00	\$ 5,800.00	increase in postal rates - flushing and rate increases
650-00-53650-851-003	Office-Phone Expense	\$ 299.97	\$ 536.88	\$ 452.00	\$ 478.00	\$ 492.43	\$ 492.43	\$ 550.00	
650-00-53650-851-004	Copy Expense	\$ -	\$ -	\$ 318.00	\$ 500.00	\$ -	\$ -	\$ -	Not used in 2023
650-00-53650-851-005	Billing Supplies	\$ 422.25	\$ 310.00	\$ 531.00	\$ 500.00	\$ -	\$ -	\$ -	Not used in 2023
650-00-53650-851-006	Internet Access	\$ 697.30	\$ 617.39	\$ 600.00	\$ 1,200.00	\$ 359.94	\$ 719.88	\$ 1,000.00	split half with water
650-00-53650-851-007	Bank Fees	\$ 123.75	\$ -	\$ 3,161.00	\$ 2,000.00	\$ 2,680.41	\$ 3,000.00	\$ 3,000.00	
650-00-53650-851-008	Equipment Parts & Maintenance	\$ -	\$ 2,219.90	\$ -	\$ 4,000.00	\$ 2,399.42	\$ 4,000.00	\$ 7,500.00	Oil Change , tires, etc.
650-00-53650-851-009	Computer Supplies & Expenses	\$ -	\$ -	\$ 1,750.00	\$ 18,000.00	\$ 11,189.84	\$ 18,000.00	\$ 18,000.00	New Printer (all in one) - new tablets (share cost with Sewer) - cost of software - Split with Water
650-00-53650-851-010	Uniforms	\$ -	\$ 354.05	\$ 288.00	\$ 575.00	\$ 493.39	\$ 975.00	\$ 1,000.00	
650-00-53650-852-001	Accounting Services	\$ 5,385.64	\$ 4,477.50	\$ 5,306.00	\$ 21,000.00	\$ 2,462.50	\$ 11,946.00	\$ 7,000.00	Split with Water
650-00-53650-852-002	Engineering Services	\$ 1,773.48	\$ -	\$ 15,546.25	\$ 150,000.00	\$ 8,923.75	\$ 41,281.67	\$ 20,000.00	additional engineering RPS
650-00-53650-852-003	Legal Services	\$ -	\$ -	\$ -	\$ 1,100.00	\$ 259.00	\$ 500.00	\$ 500.00	
650-00-53650-852-004	Rib Mt Sewerage District	\$ 225,106.77	\$ 227,137.85	\$ 239,613.00	\$ 260,000.00	\$ 120,933.33	\$ 263,025.92	\$ 286,000.00	10% INCREASE
650-00-53650-852-005	Diggers Hotline	\$ 1,756.00	\$ 1,922.40	\$ 1,061.00	\$ 1,100.00	\$ 323.20	\$ 500.00	\$ 1,000.00	Split with Water
650-53560-853-110	Utility Operators; Wages				\$ 112,018.80	\$ 50,911.05	\$ 112,018.80	\$ 128,275.00	50% of S/W Crew Costs
650-53560-853-151	Utility Operators; FICA				\$ 8,563.00	\$ 3,894.70	\$ 8,569.44	\$ 9,815.00	
650-53560-853-152	Utility Operators; Retirement				\$ 3,930.00	\$ 3,360.13	\$ 7,393.24	\$ 8,855.00	
650-53560-853-154	Utility Operators; Insurance				\$ 18,888.24	\$ -	\$ -	\$ 40,045.00	SO FAR IN 2023 NO INSURANCE??
650-00-53650-852-006	Operator in Charge	\$ 8,866.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53650-852-008	Pipeline Newsletter	\$ 830.06	\$ 821.30	\$ 531.00	\$ 1,000.00	\$ -	\$ -	\$ -	Not used in 2023
650-00-53650-852-010	Meter-Reading Share	\$ 11,082.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53650-853-000	Insurance Expense	\$ 9,581.15	\$ 1,911.76	\$ 2,123.00	\$ 3,000.00	\$ 1,736.52	\$ 2,868.69	\$ -	INSURANCE SPLIT - 2023 is LOW!!!
650-00-53650-856-000	Misc General Expense	\$ 14,731.47	\$ 14,536.16	\$ 2,000.00	\$ 8,000.00	\$ 2,060.53	\$ 4,000.00	\$ 3,000.00	
650-00-53650-856-001	Education/Seminars Expense	\$ 451.00	\$ 639.18	\$ 531.00	\$ 2,500.00	\$ -	\$ -	\$ 3,000.00	DPW, crew & Utility Clerk
650-00-53650-856-002	Mileage - Sewer Utility	\$ -	\$ 182.14	\$ 106.00	\$ 1,500.00	\$ 115.77	\$ 250.00	\$ 500.00	
650-00-53650-856-003	Fuel	\$ -	\$ 2,688.79	\$ 3,000.00	\$ 8,000.00	\$ 1,289.73	\$ 2,889.45	\$ 5,000.00	
650-00-53650-856-013	Recruiting Expense	\$ -	\$ 718.57	\$ 2,378.00	\$ 1,000.00	\$ 100.27	\$ 100.27	\$ 250.00	
650-00-53650-857-001	Capital Improvements	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 3,120.00	\$ 3,120.00	\$ -	
650-00-59000-100-000	Transfer to General Fund	\$ 4,800.99	\$ 4,599.09	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 783,130.53	\$ 687,051.53	\$ 953,676.00	\$ 1,416,609.95	\$ 400,914.38	\$ 1,158,072.39	\$ 1,312,645.69	

PSC Requirements - Lead Based??
Vehicles - maintenance
tech support - SCADA
equipment parts and Maintenance

NET REVENUE VS EXPENSES: \$ (103,179.80)

**VILLAGE OF KRONENWETTER
SEWER UTILITY - FUND #650
CAPITAL IMPROVEMENT LISTING
YEARS 2024 THROUGH 2033**

Project	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Notes:
Sewer Lift Station Rebuild Program	50,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	11 Lift stations interceptors Study and design (no construction) Based on google search for industrial vaccum trucks in Wisconsin - Range New \$450,000 to \$500,000
Lift Station Updates	100,000	100,000	100,000	200,000	200,000	200,000					
Sewer Interceptor Capacity Review & Design			140,000								
Vactor Truck		250,000	250,000								1 per year total of 3
New Storage Building/Garage (heated)	150,000										
Generators	150,000	150,000	150,000								

Total	\$ 450,000	\$ 560,000	\$ 700,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
LGIP - 8/31/2023:	\$ 793,282									

Funds on Hand 01/01 Each Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funds on Hand 01/01 Each Year	\$ 793,282	\$ 667,282	\$ 387,282	\$ (32,718)	\$ (12,718)	\$ 7,282	\$ 27,282	\$ 247,282	\$ 467,282	\$ 687,282
Add: Annual Deposits	\$ 24,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
Carry Over - 2023	\$ 300,000									
Less: Projects	\$ (450,000)	\$ (560,000)	\$ (700,000)	\$ (260,000)	\$ (260,000)	\$ (260,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)
Total	\$ 667,282	\$ 387,282	\$ (32,718)	\$ (12,718)	\$ 7,282	\$ 27,282	\$ 247,282	\$ 467,282	\$ 687,282	\$ 907,282

Monthly Contribution:	\$ 2,000	\$ 23,333	\$ 23,333	\$ 23,333	\$ 23,333	\$ 23,333	\$ 23,333	\$ 23,333	\$ 23,333	\$ 23,333
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Water Meter Change Out	40,000	40,000	40,000								2023-2025, ~100 meters per year
Water & Sewer GIS System	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	Split 50/50 with Water
Pickup Truck	40,000										Split 50/50 with Sewer

OPERATING
OPERATING

VILLAGE OF KRONENWETTER
BUDGET 2024

Capital Equipment Replacement Fund #750

REVENUES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Tax Revenues	\$ 100,000.00	\$ 130,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 438,500.00	
Grant Revenue			\$ -	\$ 71,500.00	\$ -	\$ -	\$ -	\$ -	
Interest Earned on Investments	\$ 8,844.57	\$ 7,248.82	\$ 5,000.00	\$ 6,117.35	\$ 5,000.00	\$ 4,204.40	\$ 7,764.81	\$ 7,500.00	
Sale of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Proceeds; Loans/Financing					\$ -	\$ -	\$ -	\$ -	
Proceeds from LT Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732,208.00	\$ 732,208.00	\$ -	
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer from Parks Fund					\$ -	\$ 72,021.31	\$ 72,021.31	\$ -	
	\$ 108,844.57	\$ 137,248.82	\$ 205,000.00	\$ 277,617.35	\$ 205,000.00	\$ 1,008,433.71	\$ 1,011,994.12	\$ 446,000.00	

EXPENDITURES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Equipment Purchases	\$ 312,102.99	\$ 40,527.94	\$ 366,475.00	\$ 394,490.53	\$ 254,000.00	\$ 56,434.87	\$ 56,434.87	\$ 444,000.00	
Bank & Investment Fees	\$ 776.95	\$ 2,262.59	\$ -	\$ 2,366.09	\$ -	\$ 2,016.21	\$ 2,016.21	\$ 2,000.00	
Fire Protection Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 932,208.00	\$ 932,208.00	\$ -	
Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 312,879.94	\$ 42,790.53	\$ 366,475.00	\$ 396,856.62	\$ 254,000.00	\$ 990,659.08	\$ 990,659.08	\$ 446,000.00	

Equipment Purchases:

Fire Department - Pick Up	\$ 80,000.00	
Police Department - Squad & Outfitted	\$ 114,000.00	\$82,000 for 2 squads approved at 9.25.23 VB Meeting
*Public Works - Ditch Mower Tractor	\$ 250,000.00	
	<u>\$ 444,000.00</u>	

*See Options

**VILLAGE OF KRONENWETTER
BUDGET 2024**

DITCH MOWER FUNDING

OPTIONS:

- 1.) Purchase Outright & levy for the funding
- 2.) Finance Option - 10 years at an estimated 9% - payments are \$38,955 per year - interest over course of loan \$93,704.45.

Note: Savings on the cost of equipment rental (using the 2023 cost) of \$13,000 per year for the 10 year loan equals \$130,000 = net estimated cost to Village - a savings in rental cost of \$36,295.55 over course of the 10 year loan .

LOAN AMORTIZATION SCHEDULE FOR EXAMPLE PURPOSES ONLY

PURPOSE OF LOAN	DITCH MOWER	LOAN SUMMARY	
LOAN AMOUNT	\$250,000.00	Scheduled payment	\$34,370.45
ANNUAL INTEREST RATE-ESTIMATED	6.25%	Scheduled number of payments	10
LOAN PERIOD IN YEARS	10	Actual number of payments	1
NUMBER OF PAYMENTS PER YEAR	1	Total interest	\$93,704.45
START DATE FOR LOAN	2024		

PAYMENT DATE	BEGINNING BALANCE	SCHEDULED PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
2024	\$250,000.00	\$34,370.45	\$34,370.45	\$18,745.45	\$15,625.00	\$231,254.55	\$15,625.00
2025	\$231,254.55	\$34,370.45	\$34,370.45	\$19,917.04	\$14,453.41	\$211,337.52	\$30,078.41
2026	\$211,337.52	\$34,370.45	\$34,370.45	\$21,161.85	\$13,208.59	\$190,175.67	\$43,287.00
2027	\$190,175.67	\$34,370.45	\$34,370.45	\$22,484.47	\$11,885.98	\$167,691.20	\$55,172.98
2028	\$167,691.20	\$34,370.45	\$34,370.45	\$23,889.75	\$10,480.70	\$143,801.45	\$65,653.68
2029	\$143,801.45	\$34,370.45	\$34,370.45	\$25,382.86	\$8,987.59	\$118,418.60	\$74,641.27
2030	\$118,418.60	\$34,370.45	\$34,370.45	\$26,969.28	\$7,401.16	\$91,449.31	\$82,042.43
2031	\$91,449.31	\$34,370.45	\$34,370.45	\$28,654.86	\$5,715.58	\$62,794.45	\$87,758.01
2032	\$62,794.45	\$34,370.45	\$34,370.45	\$30,445.79	\$3,924.65	\$32,348.66	\$91,682.66
2033	\$32,348.66	\$32,348.66	\$32,348.66	\$30,326.86	\$2,021.79	\$0.00	\$93,704.45

PROPERTY TAX LEVY AMOUNT - LEVY LIMIT - LOAN SCENARIO

FUND:	FUND #:	2023 TAX LEVY	2022 TAX LEVY	CHANGE	%:
GENERAL FUND	100	\$ 2,024,495.50	\$ 1,631,019.90	\$ 393,475.60	24.12%
DEBT SERVICE FUND	350	\$ 232,007.00	\$ 700,000.00	\$ (467,993.00)	-66.86%
CAPITAL PROJECTS FUND	410	\$ 35,000.00	\$ -	\$ 35,000.00	100.00%
EQUIPMENT REPACEMENT FD.	750	\$ 188,500.00	\$ 200,000.00	\$ (11,500.00)	-5.75%
		<u>\$ 2,480,002.50</u>	<u>\$ 2,531,019.90</u>	\$ (51,017.40)	

LEVY LIMIT ESTIMATE 2023-24 TAX YEAR

Estimated Levy - 1.19% Growth
Factor: \$ 2,561,138.00

LEVY - OVER ALL \$ (81,135.50)

PUBLIC WORKS DEPARTMENT - EQUIPMENT REPLACEMENT SCHEDULE

Year	Age in Years (2023)	Equipment	Year	Make	Model	Desired Year of Replacment/Yrs of Service	Actual year of Replacement	Cost of Replacement
1989	34	Air Compressor	1989	Sullair	N/A	N/A	TBD	TBD
1990	33	Ditch Mower Tractor	1990	Tiger	5610	2015 / 25yrs	2024	\$250,000.00
1994	29	Sign Truck	1994	Ford	F 7000	N/A	TBD	TBD
2002	21	Front End Loader	2002	Cat	938	2022 / 20yrs	2025	\$250,000.00
2005	18	Bulldozer	2005	Cat	D5G XL	N/A	TBD	TBD
2006	17	Tandem Axle Dump K-22	2006	Sterling		2022 / 16yrs	2022	\$225,000.00
2007	16	Tandem Axle Dump K-23	2007	Sterling		2023 / 16yrs	2026	\$250,000.00
2008	15	Wheeled Excavator	2008	Volvo	EW 180 C	2028 / 20yrs	2028	\$300,000.00
2008	15	Line Painter	2008	Graco	Line Lazer 200hs	N/A	TBD	TBD
2009	14	Front End Loader	2009	John Deere	624	2029 / 20yrs	2032	\$275,000.00
2014	9	Tandem Axle Dump K-21	2014	Mack		2030 / 16yrs	2030	\$275,000.00
2015	8	Crew Cab Pickup	2015	Dodge	2500	2025 / 10yrs	2025	\$65,000.00
2015	8	Hot Box Patcher	2015	Spaulding RMV	2 Ton	2035 / 20yrs	2035	TBD
2016	7	Tandem Axle Dump K-20	2016	Freightliner		2032 / 16yrs	2034	\$280,000.00
2016	7	Grader	2016	Cat	12M3	2021 / 5yrs	Lease	Leased
2018	5	Small Dump Regular Cab	2018	Dodge	3500	2033 / 15yrs	2033	\$90,000.00
2019	4	Blacktop Roller	2019	Bomag		N/A	TBD	TBD
2020	3	Skidsteer	2020	Bobcat	T 66	N/A	TBD	TBD
2021	2	Crew Cab Pickup	2021	Ford	F-250	2031 / 10yrs	2031	\$75,000.00
N/A		Shoulder Machine	N/A	N/A	N/A	N/A	TBD	TBD
N/A		Tar Kettle	N/A	N/A	N/A	N/A	TBD	TBD
VALUE:								\$2,335,000.00

PROPERTY TAX LEVY AMOUNT - LEVY LIMIT

<u>FUND #:</u>	<u>FUND:</u>	<u>2024 Tax Levy</u>	<u>2023 Tax Levy</u>	<u>CHANGE</u>	<u>%:</u>
100	GENERAL FUND	\$ 2,088,809.00	\$ 1,631,019.90	\$ 457,789.10	28.07%
221	MUNICIPAL COURT	\$ -	\$ -	\$ -	0.00%
250	SPECIAL PARKS FUND	\$ -	\$ -	\$ -	0.00%
260	FIRE DONATIONS FUND	\$ -	\$ -	\$ -	0.00%
270	2% DUES FUND	\$ -	\$ -	\$ -	0.00%
350	DEBT SERVICE FUND	\$ 227,387.00	\$ 700,000.00	\$ (472,613.00)	-67.52%
410	CAPITAL PROJECTS FUND	\$ 35,000.00	\$ -	\$ 35,000.00	100.00% <i>*need facility study amount yet</i>
750	EQUIPMENT REPACEMENT FUND	\$ 188,500.00	\$ 200,000.00	\$ (11,500.00)	-5.75%
		\$ 2,539,696.00	\$ 2,531,019.90	\$ 8,676.10	0.34%

LEVY LIMIT ESTIMATE 2023-24 TAX YEAR

Estimated Levy - 1.19% Growth

Factor: (From State of WI) \$ 2,561,138.00

LEVY - OVER ALLOWABLE: \$ (21,442.00)

(WITH DITCH MOWER FINANCED OPTION)

Tax Estimated (TID Excluded):

Statement of Assessment 2022	\$739,032,500	\$3.4248	2023 Levy
*Stmnt of Assessment 2023 Estimate	\$745,035,500	\$3.4088	2024 Levy

*2023 Statement of Assessment is not available yet.

**DITCH MOWER - FINANCED
OPTION**

**VILLAGE OF KRONENWETTER
2024 BUDGET**

Section 5, ItemG.

**VILLAGE OF KRONENWETTER
2024 BUDGET**

ANNUAL ASSESSMENT SUMMARY

SOURCE: Wisconsin Department of Revenue

Assessment Year: 2023

COMPARISON BY YEAR	2019	2020	2021	2022	2023
TOTAL ASSESSED VALUE:	\$ 551,152,400	\$ 568,787,300	\$ 726,667,600	\$ 739,032,500	\$ 730,715,300
TOTAL EQUALIZED VALUE:	\$ 653,682,400	\$ 691,295,200	\$ 741,690,200	\$ 817,805,900	\$ 895,765,200
NET NEW CONSTRUCTION:	\$ 25,779,000	\$ 20,965,900	\$ 20,580,200	\$ 6,056,700	\$ 9,763,900
ASSESSMENT LEVEL:	84.32%	82.28%	99.14%	89.44%	81.00% <i>Estimated</i>

PARCEL COUNTY AND NUMBER OF ACRES BY CLASS/TYPE

PARCEL TYPE:	2022 PARCELS	2022 ACRES	2023 PARCELS	2023 ACRES	PARCEL CHANGE	ACRES CHANGE
RESIDENTIAL	3,047	3,908	3,052	3,935	5	27
COMMERCIAL	120	767	119	773	-1	6
MANUFACTURING	11	102		(STATE ASSESSED - PENDING)		
AGRICULTURAL	285	3,717	282	3,669	-3	-48
UNDEVELOPED	387	4,369	382	4,338	-5	-31
AG. FOREST	157	2,302	156	2,259	-1	-43
FOREST LANDS	376	6,001	372	5,889	-4	-112
OTHER	39	64	38	62	-1	-2
TOTAL:	4,422	21,230	4,401	20,925	-10	-203

CARRY OVER OF FUNDS FROM BUDGET YEAR 2023 TO BUDGET YEAR 2024

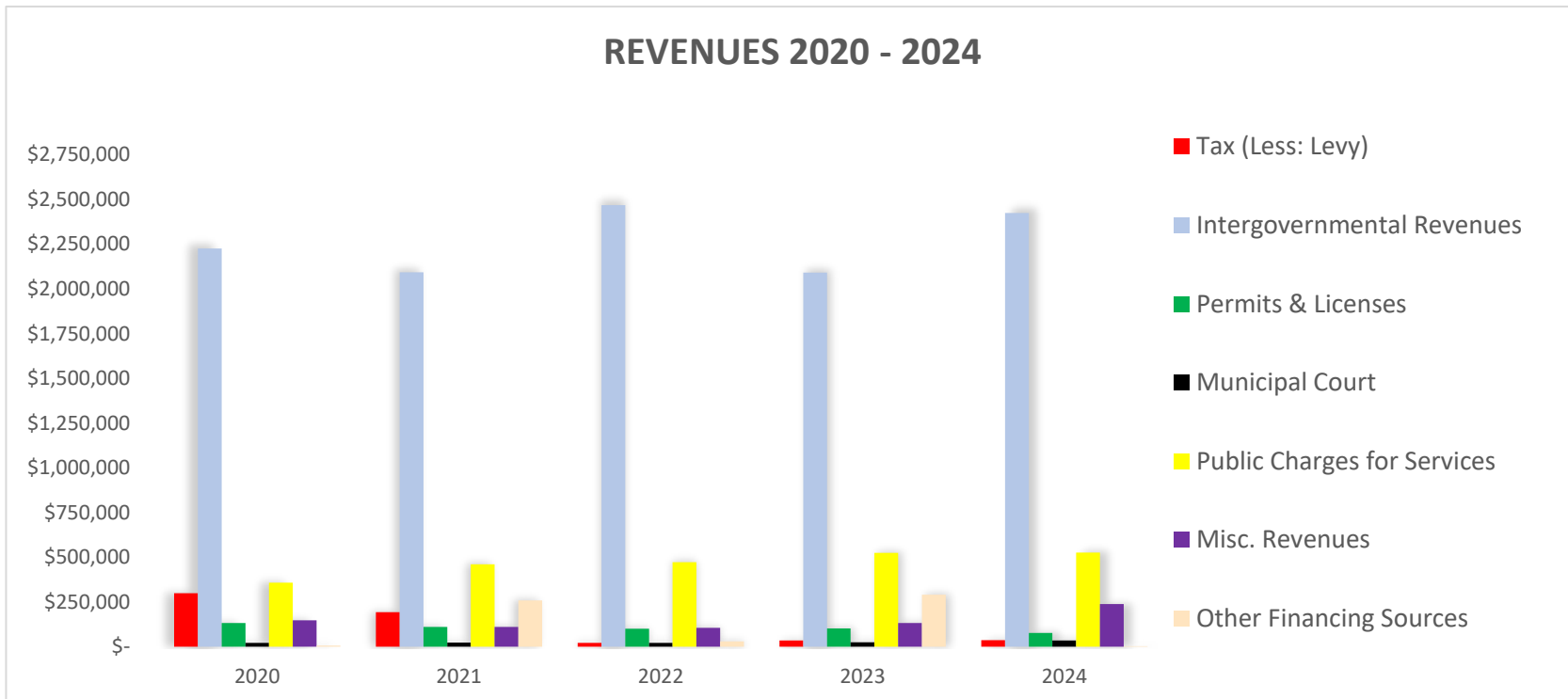
<u>Account Number:</u>	<u>Account Title:</u>	<u>Amount:</u>	<u>Comment:</u>
FUND #100 - GENERAL FUND:			
100-43000-300-000	Public Works; Engineering Planning/Zoning; Engineering, Surveyor,	\$ 30,000.00	Unspent funds from 2023 budget
100-51420-370-000	Consultant, Mapping	\$ 3,000.00	Unspent funds from 2023 budget
100-53000-311-359	Highway - Bridge Inspections	\$ 3,000.00	Budgeted 2023 but every 2 year cycle
100-55000-200-400	Parks; Other Projects	\$ 28,000.00	Unspent funds from 2023 budget
	TOTAL:	\$ 64,000.00	
FUND #250 - PARKS FUND:			
250-48540-000-000	Donations - Bike & Walkways	\$ 1,500.00	Donated Funds for Bike Path
	TOTAL:	\$ 1,500.00	
FUND #410 - CAPITAL IMPROVEMENT FUND:			
410-57100-000-000	Capital Road Improvements	\$ 90,000.00	Kowalski Road Interchange
	TOTAL:	\$ 90,000.00	
FUND #650 - SEWER UTILITY FUND:			
650-00-53650-826-000	Capital Outlay; Equipment, Other	\$ 300,000.00	Vactor Truck/Building
	TOTAL:	\$ 300,000.00	

What is a carry over of funds?

When a municipality either levies tax dollars or accepts donations and cannot use those funds during a budget year it is acceptable to NOT levy taxes again for the same project or purpose and to not let donated funds flow into the undesignated reserves at year end. To recognize this a "carry over" of funds is noted within the new year's budget for the purpose or purposes approved by the Village Board.

VILLAGE OF KRONENWETTER

GENERAL FUND - REVENUES BY CATEGORY	2020	2021	2022	2023	2024
Tax (Less: Levy)	\$ 299,628	\$ 193,739	\$ 21,594	\$ 35,204	\$ 35,735
Intergovernmental Revenues	\$ 2,224,897	\$ 2,092,112	\$ 2,468,298	\$ 2,091,155	\$ 2,424,032
Permits & Licenses	\$ 131,656	\$ 110,080	\$ 100,433	\$ 102,742	\$ 77,700
Municipal Court	\$ 21,349	\$ 23,793	\$ 20,811	\$ 24,000	\$ 34,000
Public Charges for Services	\$ 357,760	\$ 459,674	\$ 471,432	\$ 523,635	\$ 525,400
Misc. Revenues	\$ 147,106	\$ 110,425	\$ 105,355	\$ 133,103	\$ 237,700
Other Financing Sources	\$ 6,595	\$ 259,075	\$ 30,155	\$ 290,576	\$ 2,500

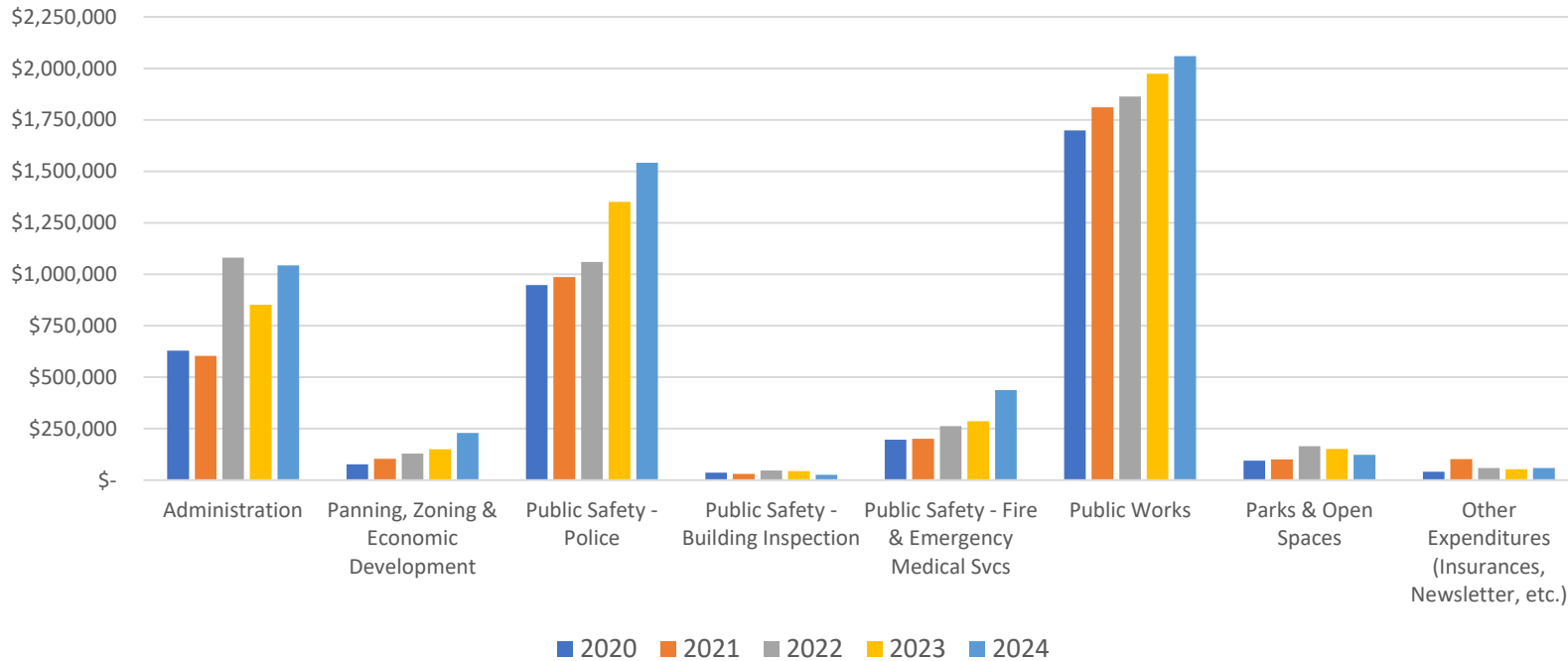


VILLAGE OF KRONENWETTER

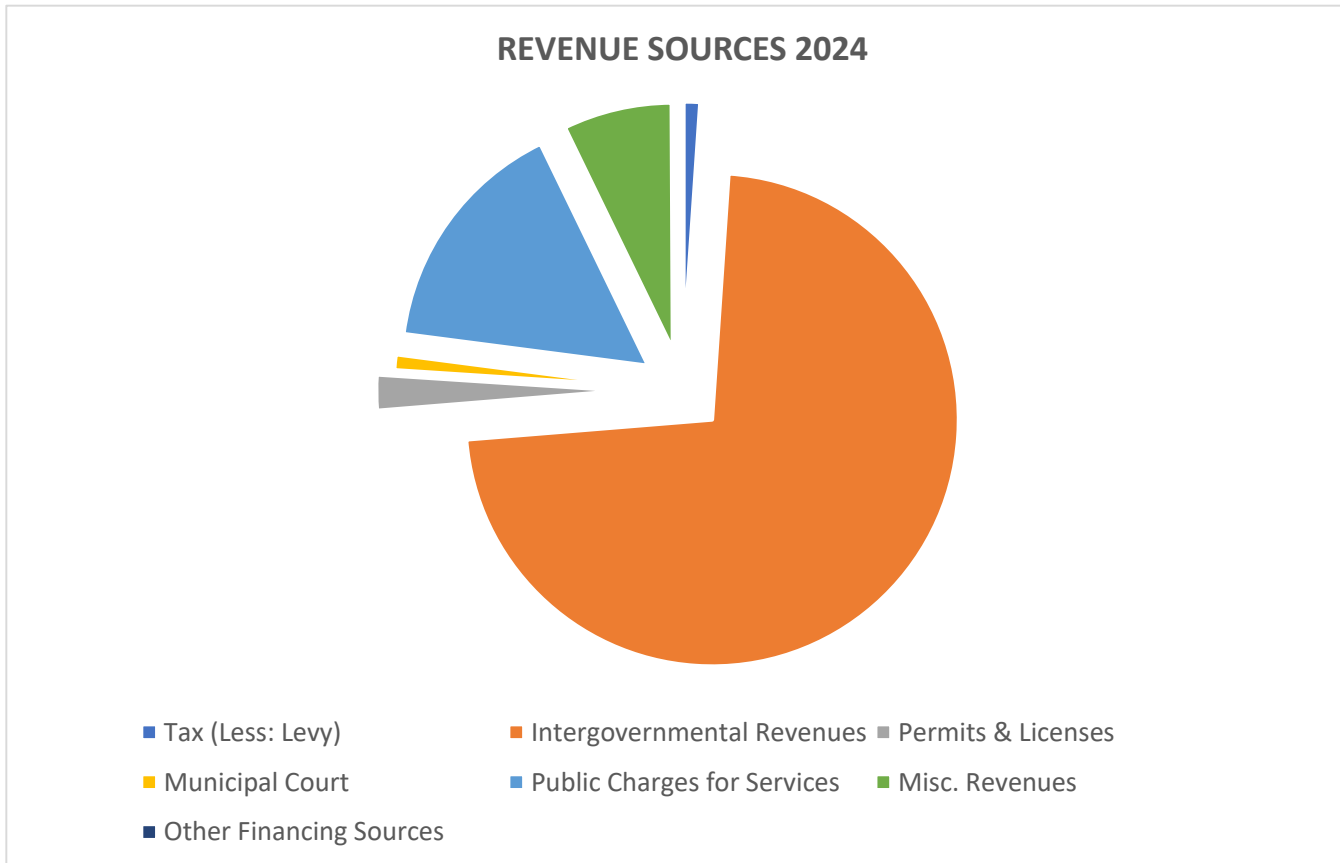
GENERAL FUND - EXPENDITURES BY CATEGORY

	2020	2021	2022	2023	2024
Administration	\$ 628,161	\$ 604,010	\$ 1,080,486	\$ 851,736	\$ 1,043,836
Panning, Zoning & Economic Development	\$ 75,980	\$ 102,969	\$ 128,307	\$ 150,695	\$ 229,671
Public Safety - Police	\$ 947,193	\$ 986,218	\$ 1,060,468	\$ 1,351,652	\$ 1,540,869
Public Safety - Building Inspection	\$ 35,706	\$ 30,851	\$ 46,499	\$ 44,261	\$ 25,600
Public Safety - Fire & Emergency Medical Svcs	\$ 196,140	\$ 200,874	\$ 261,945	\$ 286,630	\$ 437,680
Public Works	\$ 1,698,287	\$ 1,811,223	\$ 1,863,673	\$ 1,973,395	\$ 2,058,617
Parks & Open Spaces	\$ 95,096	\$ 101,196	\$ 164,482	\$ 151,153	\$ 123,765
Other Expenditures (Insurances, Newsletter, etc.)	\$ 40,015	\$ 102,416	\$ 58,493	\$ 52,875	\$ 58,367

EXPENDITURES 2020 - 2024

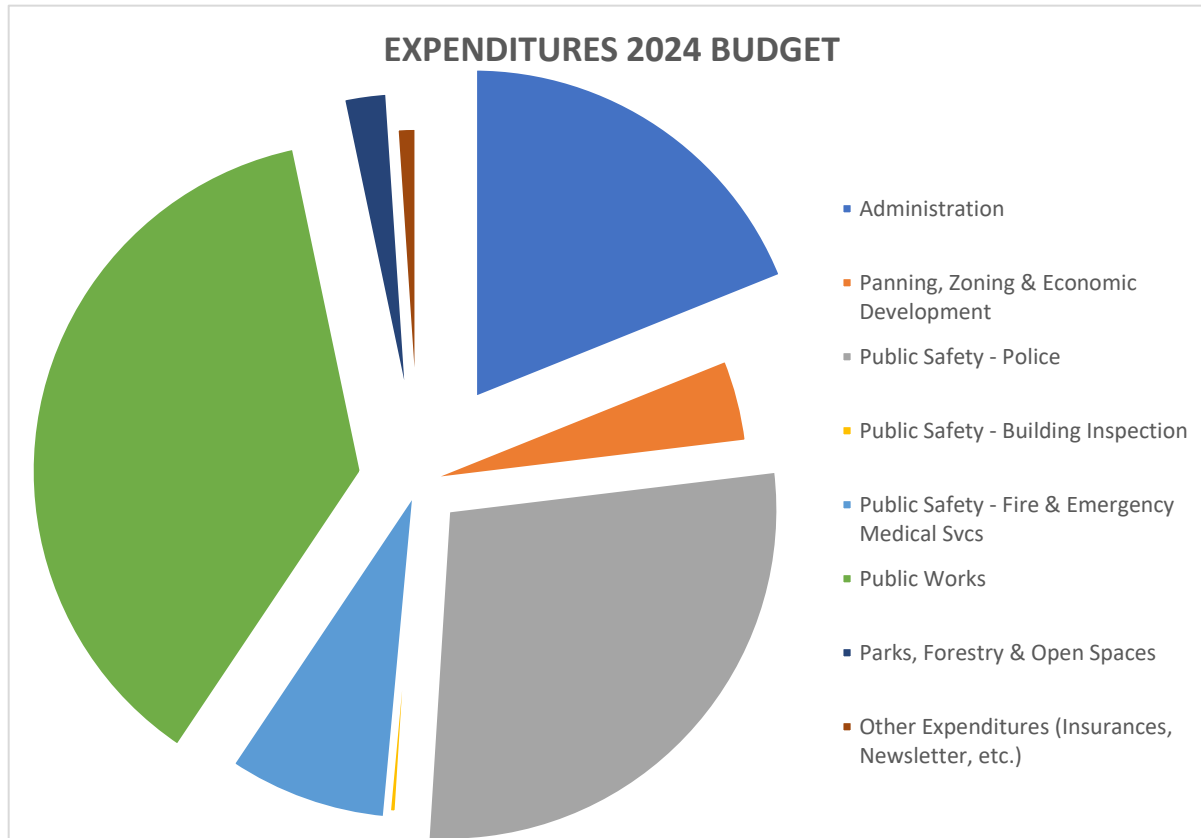


GENERAL FUND - REVENUES BY CATEGORY	2024
Tax (Less: Levy)	\$ 35,735
Intergovernmental Revenues	\$ 2,424,032
Permits & Licenses	\$ 77,700
Municipal Court	\$ 34,000
Public Charges for Services	\$ 525,400
Misc. Revenues	\$ 237,700
Other Financing Sources	\$ 2,500



GENERAL FUND - EXPENDITURES BY CATEGORY

	2024
Administration	\$ 1,043,836
Panning, Zoning & Economic Development	\$ 229,671
Public Safety - Police	\$ 1,540,869
Public Safety - Building Inspection	\$ 25,600
Public Safety - Fire & Emergency Medical Svcs	\$ 437,680
Public Works	\$ 2,058,617
Parks, Forestry & Open Spaces	\$ 123,765
Other Expenditures (Insurances, Newsletter, etc.)	\$ 58,367



**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

GENERAL FUND - FUND #100

<u>REVENUES</u>	2020 Actual:	2021 Actual:	Budget Year 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
TAXES								
General Property Taxes	\$ 967,594.02	\$ 1,094,850.86	\$ 1,351,979.00	\$ 1,631,018.90	\$ 1,631,019.34	\$ 1,631,019.90	\$ 2,088,809.00	Levy = Expense minus Revenues
Omitted Taxes	\$ 100,334.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None Reported.
Payment In Lieu of Tax - Water Utility	\$ 168,583.22	\$ 161,641.33	\$ -	\$ -	\$ -	\$ -	\$ -	Discontinued by Village Board in 2022
Mobile Home Fees (Monthly)	\$ 3,034.29	\$ 2,765.68	\$ 2,935.00	\$ 2,895.00	\$ 2,301.28	\$ 4,602.56	\$ 4,500.00	
Mobile Home Lottery Credit	\$ 586.18	\$ 1,185.50	\$ 1,000.00	\$ 1,834.00	\$ 237.73	\$ 237.73	\$ 235.00	
Forest Crop Law (FCL)	\$ 15.58	\$ -	\$ 50.00	\$ -	\$ -	\$ -	\$ -	
Managed Forest Law (MFL)	\$ 27,074.37	\$ 28,146.98	\$ 17,579.00	\$ 30,475.00	\$ 31,228.99	\$ 31,228.99	\$ 31,000.00	
Interest and Penalty on Taxes	\$ -	\$ -	\$ 30.00	\$ -	\$ 309.54	\$ 309.54	\$ -	
\$ 1,267,222.50	\$ 1,288,590.35	\$ 1,373,573.00	\$ 1,666,222.90	\$ 1,665,096.88	\$ 1,667,398.72	\$ 2,124,544.00	\$	458,321.10

INTERGOVERNMENTAL REVENUES

State; Shared Revenues	\$ 242,868.56	\$ 243,403.53	\$ 242,887.00	\$ 242,892.00	\$ -	\$ 242,892.00	\$ 462,532.50	Per State Notice 09/15/23
Shared Taxes-Weston 4	\$ 1,301,217.47	\$ 1,339,141.74	\$ 1,296,675.00	\$ 1,332,847.00	\$ -	\$ 1,332,847.00	\$ 1,452,752.71	Per State Notice 09/15/23
Shared Taxes - Magellan Term.	\$ 68,362.00	\$ 62,469.12	\$ 81,897.00	\$ 62,500.00	\$ -	\$ 62,500.00	\$ -	
Weston RICE Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Came online 2023
State; Quarterly Highway Aid	\$ 336,853.73	\$ 322,518.26	\$ 321,707.00	\$ 321,000.00	\$ 161,386.12	\$ 322,772.24	\$ 327,330.97	Per Estimate from State 9/26/23
All Other Intergovernmental	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	Fire Department - DNR Grant Match 1/2
Law Enforcement Grants	\$ 1,600.00	\$ 1,280.00	\$ 1,600.00	\$ 18,500.00	\$ 18,309.92	\$ 18,309.92	\$ -	One-time Grant
Other Law Enforcement Grants	\$ 3,973.99	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
Forestry Grants	\$ 6,000.00	\$ 15,798.02	\$ -	\$ -	\$ -	\$ -	\$ -	
County; Local Roads Improvement Grants	\$ 34,004.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	Anticipated Grant Funds
County; Culvert Reimbursement Program	\$ -	\$ -	\$ -	\$ -	\$ 19,000.00	\$ 19,000.00	\$ 35,000.00	Reimbursement by County matches cost
State; Recycling Aid	\$ 28,169.15	\$ 28,578.29	\$ 28,185.00	\$ 28,500.00	\$ 28,512.31	\$ 28,512.31	\$ 28,500.00	
State; Computer Aid	\$ 404.27	\$ 404.27	\$ 404.00	\$ 404.27	\$ -	\$ 404.27	\$ 404.27	Per Estimate from State
Video Service Provider Aid	\$ -	\$ 12,078.85	\$ 12,079.00	\$ 12,079.00	\$ -	\$ 12,079.00	\$ 12,078.85	Per Estimate from State
State; COVID Reimbursement Aid	\$ 146,217.61	\$ -	\$ 422,809.00	\$ -	\$ -	\$ -	\$ -	
Crossing Guard Fees	\$ 1,946.90	\$ 2,361.16	\$ 2,250.00	\$ 2,500.00	\$ 2,524.50	\$ 2,500.00	\$ 2,500.00	
Environmental Impact Fees	\$ 34,627.00	\$ 34,627.00	\$ 34,627.00	\$ 34,627.00	\$ 34,627.00	\$ 34,627.00	\$ 34,627.00	
FC/MC Sev/Yld/Withdrawal	\$ -	\$ 11,091.27	\$ -	\$ -	\$ -	\$ -	\$ -	
Forest Crop/Man Forest Land	\$ 2,147.08	\$ 2,344.17	\$ 2,000.00	\$ 3,800.00	\$ 3,812.22	\$ 3,812.00	\$ 3,800.00	
Personal Property State Aid	\$ 15,505.25	\$ 16,016.45	\$ 15,505.00	\$ 15,000.00	\$ 15,505.25	\$ 9,975.94	\$ 4,000.00	
Other Local Government Grants	\$ -	\$ -	\$ 5,673.00	\$ 15,505.25	\$ 9,975.94	\$ 15,505.25	\$ 15,505.25	Per State Notice PP Aid - 08/15
\$ 2,224,897.44	\$ 2,092,112.13	\$ 2,468,298.00	\$ 2,091,154.52	\$ 293,653.26	\$ 2,106,736.93	\$ 2,424,031.55	\$	332,877.03

	2020 Actual:	2021 Actual:	Budget Year 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
PERMITS & LICENSES:								
Building Permits	\$ 93,431.61	\$ 80,742.53	\$ 79,178.00	\$ 80,000.00	\$ 30,660.24	\$ 61,320.48	\$ 65,000.00	
Liquor & Beer Licenses	\$ 1,960.00	\$ 2,000.00	\$ 2,400.00	\$ 2,400.00	\$ 640.00	\$ 2,400.00	\$ 2,400.00	
Operator Licenses	\$ 355.00	\$ 910.00	\$ 820.00	\$ 807.08	\$ 630.00	\$ 1,050.00	\$ 1,000.00	
Cigarette Licenses	\$ 200.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 100.00	\$ 100.00	\$ 100.00	
Kennel Licenses & Permits	\$ 225.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ -	\$ -	\$ -	
Mobile Home Court Licenses	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	
Dog License Late Fees	\$ 115.00	\$ 130.00	\$ 100.00	\$ 100.00	\$ -	\$ 125.00	\$ 150.00	
Farmers Market Permit	\$ 560.00	\$ 700.00	\$ 400.00	\$ 400.00	\$ 580.00	\$ 580.00	\$ 1,000.00	
Dog Licenses	\$ 1,160.00	\$ 1,064.50	\$ 1,160.00	\$ 1,160.00	\$ 2,209.75	\$ 2,101.00	\$ 2,200.00	
Sign Permits/Misc Lic/Permits	\$ 301.80	\$ 118.28	\$ 100.00	\$ 100.00	\$ 245.00	\$ 450.00	\$ 500.00	
Zoning & Variance Changes	\$ 4,337.82	\$ 1,600.00	\$ 1,000.00	\$ 1,500.00	\$ 525.00	\$ 1,000.00	\$ 1,000.00	
Conditional Use Permits	\$ 1,050.00	\$ 1,125.00	\$ 1,000.00	\$ 1,000.00	\$ 1,025.00	\$ 1,100.00	\$ 1,250.00	
Plat/CSM/Site Plan Reviews	\$ 6,860.00	\$ 1,515.00	\$ 2,500.00	\$ 2,500.00	\$ 2,075.00	\$ 2,500.00	\$ 2,500.00	
Developer Contributions	\$ -	\$ -	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	
Excavating Permits	\$ 21,000.00	\$ 19,400.00	\$ -	\$ 12,000.00	\$ 100.00	\$ 500.00	\$ 500.00	
\$ 131,656.23	\$ 110,080.31	\$ 100,433.00	\$ 102,742.08	\$ 38,889.99	\$ 73,326.48	\$ 77,700.00	\$	(25,000.00)

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

MUNICIPAL COURT															
Fines	\$	21,030.37	\$	23,468.43	\$	20,811.00	\$	24,000.00	\$	4,782.13	\$	34,000.00	\$	34,000.00	Increase activity-fines & forfeitures
Restitution Payments	\$	319.00	\$	325.00	\$	-	\$	-	\$	50.41	\$	50.41	\$	-	
	\$	21,349.37	\$	23,793.43	\$	20,811.00	\$	24,000.00	\$	4,832.54	\$	34,050.41	\$	34,000.00	10,000.00

PUBLIC CHARGES FOR SERVICES															
Special Assessment Search	\$	7,745.50	\$	6,907.47	\$	4,000.00	\$	4,000.00	\$	1,620.00	\$	3,240.00	\$	3,200.00	
Fire Department Services	\$	1,456.21	\$	851.00	\$	-	\$	-	\$	1,218.04	\$	2,500.00	\$	2,500.00	
Garbage Collection Fees	\$	341,509.25	\$	433,160.08	\$	462,332.00	\$	514,535.00	\$	510,362.24	\$	510,462.00	\$	514,500.00	
Sale of Culverts	\$	600.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Police Department Services	\$	1,225.28	\$	1,105.00	\$	-	\$	-	\$	125.00	\$	150.00	\$	100.00	
Street Lighting Public Charges	\$	-	\$	12,294.38	\$	-	\$	-	\$	-	\$	-	\$	-	
Noxious Weed Control	\$	123.81	\$	256.53	\$	-	\$	-	\$	-	\$	-	\$	-	
Town of Guenther-Standby Fees	\$	5,100.00	\$	5,100.00	\$	5,100.00	\$	5,100.00	\$	5,100.00	\$	5,100.00	\$	5,100.00	
Town of Guenther-Fire Ins Due	\$	357,760.05	\$	459,674.46	\$	471,432.00	\$	523,635.00	\$	518,425.28	\$	521,452.00	\$	525,400.00	1,765.00

MISCELLANEOUS REVENUES	2020 Actual:	2021 Actual:	Budget Year 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Interest Earned on Investments	\$ 25,519.87	\$ 4,857.28	\$ 6,000.00	\$ 6,000.00	\$ 83,992.20	\$ 130,108.48	\$ 120,000.00	
Municipal Center & Park Rental	\$ (120.00)	\$ 1,750.00	\$ 1,100.00	\$ 3,350.00	\$ 5,400.00	\$ 7,210.00	\$ 7,500.00	
Athletic/Soccer Field Rental	\$ -	\$ 50.00	\$ -	\$ 75.00	\$ 2,860.00	\$ 3,100.00	\$ 3,100.00	
Sale of Scrap	\$ 335.55	\$ 2,440.40	\$ -	\$ 10,000.00	\$ 1,598.00	\$ 1,598.00	\$ 1,500.00	
Wood Sales-County Forest Land	\$ 12,075.55	\$ 7,478.66	\$ 4,983.00	\$ 12,500.00	\$ 11,110.52	\$ 12,500.00	\$ 11,500.00	
Pop Machine Income	\$ -	\$ -	\$ -	\$ 5,410.53	\$ -	\$ -	\$ -	No such account/activity.
Miscellaneous Revenue	\$ 10,562.11	\$ 8,516.94	\$ 12,658.00	\$ 13,500.00	\$ 8,765.36	\$ 11,687.15	\$ 11,000.00	
Sale of Office Supplies	\$ 168.40	\$ 204.05	\$ -	\$ 750.00	\$ 37.06	\$ 100.00	\$ 100.00	
Culvert Work	\$ 13,561.96	\$ 9,865.00	\$ 9,831.00	\$ 9,800.00	\$ 4,255.00	\$ 7,500.00	\$ 7,500.00	Reimbursed culvert
Non-governmental Grants	\$ 5,000.00	\$ 839.00	\$ -	\$ 9,867.48	\$ -	\$ -	\$ -	
Franchise Fee	\$ 72,710.17	\$ 69,331.43	\$ 43,600.00	\$ 60,000.00	\$ 17,728.48	\$ 71,540.12	\$ 71,000.00	
Donations; Other	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ 3,100.00	\$ 500.00	
Donations-Police Department	\$ 416.97	\$ -	\$ -	\$ 500.00	\$ 304.96	\$ 500.00	\$ 500.00	
Sale of Law Enforcement Equipm	\$ 632.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sale of Fire Dept Equipment	\$ 1,550.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance Claim Proceeds	\$ -	\$ -	\$ 25,833.00	\$ -	\$ -	\$ 68,000.00	\$ -	Various Insurance Claims-Estimated - Not all received.
Donation/Private Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Community Events Sponsorships	\$ 2,892.50	\$ 5,092.50	\$ 1,350.00	\$ 1,350.00	\$ 3,398.09	\$ 3,500.00	\$ 3,500.00	
	\$ 147,105.88	\$ 110,425.26	\$ 105,355.00	\$ 133,103.01	\$ 139,449.67	\$ 320,443.75	\$ 237,700.00	104,596.99

OTHER FINANCING SOURCES															
Transfer from TID 1	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Insurance Proceeds; Other	\$	6,504.50	\$	-	\$	30,155.36	\$	-	\$	2,853.00	\$	2,853.00	\$	2,500.00	Grants for insurance company
Insurance Recoveries; Streets/Other	\$	90.50	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Record Lease Agreements (Asset)	\$	-	\$	259,075.00	\$	-	\$	-	\$	-	\$	-	\$	-	
Use of Undesignated Fund Balance	\$	-	\$	-	\$	-	\$	310,000.00	\$	-	\$	287,722.80	\$	-	Less than originally budget shortfall
	\$	6,595.00	\$	259,075.00	\$	30,155.36	\$	310,000.00	\$	2,853.00	\$	290,575.80	\$	2,500.00	(307,500.00)

CARRY OVER OF PRIOR YEAR FUNDS															
Prior year funds	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	64,000.00	64,000.00

TOTAL REVENUE:	\$	4,156,586.47	\$	4,343,750.94	\$	4,570,057.36	\$	4,850,857.51	\$	2,663,200.62	\$	5,013,984.09	\$	5,489,875.55	639,018.04
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**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

EXPENDITURES	2020 Actual:	2021 Actual:	BUDGET YEAR 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
ADMINISTRATION								
VILLAGE BOARD								
Board Members Salaries & Wages	\$ 28,157.45	\$ 28,160.90	\$ 33,000.00	\$ 33,000.00	\$ 7,800.00	\$ 33,000.00	\$ 33,000.00	
FICA Tax - Village Board	\$ 2,203.56	\$ 2,347.02	\$ 2,525.00	\$ 2,524.50	\$ 596.77	\$ 2,524.50	\$ 2,524.50	
Expenses - Board Members	\$ 3,491.35	\$ 596.82	\$ 4,778.00	\$ 4,778.00	\$ 220.34	\$ 4,778.00	\$ 5,000.00	
VILLAGE BOARD:	\$ 33,852.36	\$ 31,104.74	\$ 40,303.00	\$ 40,302.50	\$ 8,617.11	\$ 40,302.50	\$ 40,524.50	\$ 222.00
MUNICIPAL COURT								
Municipal Court Legal Fees	\$ 11,639.16	\$ 11,672.74	\$ 8,383.00	\$ 12,000.00	\$ 2,351.00	\$ 5,000.00	\$ 7,500.00	
Kronenwetter Court Expenditure	\$ 28,861.26	\$ 31,876.39	\$ 24,181.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	
MUNICIPAL COURT:	\$ 40,500.42	\$ 43,549.13	\$ 32,564.00	\$ 37,000.00	\$ 2,351.00	\$ 30,000.00	\$ 32,500.00	\$ (4,500.00)
PROFESSIONAL SERVICES								
Computer Program Support	\$ 35,614.71	\$ 29,023.59	\$ 20,988.00	\$ 20,000.00	\$ 20,000.00	\$ 40,000.00	\$ -	Combined with 100-51400-485-000 Dirks Group, Printer - CC/Zoning, Printer - Administrator, Warrant Renewal Server
Computer Supplies & Expenses	\$ 16,148.07	\$ 1,834.69	\$ 2,500.00	\$ 152,500.00	\$ 63,047.71	\$ 126,095.42	\$ 72,500.00	
Independent Audit/Accounting	\$ 14,131.09	\$ 14,210.50	\$ 15,122.00	\$ 25,000.00	\$ 5,632.12	\$ 25,576.67	\$ 30,000.00	
Other Professional Services	\$ -	\$ 78,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Fees-General	\$ 9,571.16	\$ 16,474.05	\$ 31,432.05	\$ 25,000.00	\$ 11,156.58	\$ 44,991.92	\$ 25,000.00	
Municipal Code Update Services	\$ 2,165.00	\$ 3,847.71	\$ 4,372.00	\$ 4,900.00	\$ -	\$ 4,900.00	\$ 5,000.00	
PROFESSIONAL SERVICES:	\$ 77,630.03	\$ 65,390.54	\$ 152,914.05	\$ 227,400.00	\$ 99,836.41	\$ 241,564.01	\$ 132,500.00	\$ (94,900.00)
ADMINISTRATOR								
Administrator; Salary	\$ 62,172.70	\$ 80,084.76	\$ 51,358.34	\$ 59,500.00	\$ 23,761.71	\$ 54,227.64	\$ 94,760.00	
Administrator; Social Security/Medicare	\$ 4,865.02	\$ 5,900.32	\$ 5,038.98	\$ 4,553.00	\$ (138.41)	\$ 2,074.21	\$ 7,250.00	
Administrator; Health Insurance	\$ 12,335.60	\$ 13,562.27	\$ 13,743.00	\$ 13,222.00	\$ (859.74)	\$ 4,500.00	\$ 16,020.00	
Administrator; EAP Fringe	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ 13.50	\$ 13.50	\$ 27.00	
Administrator; Retirement	\$ 4,379.67	\$ 5,488.94	\$ 4,463.00	\$ 4,045.00	\$ (117.60)	\$ 1,870.85	\$ 6,540.00	
Administrator; Misc. Business Mtgs/Dues	\$ 32.77	\$ -	\$ 265.00	\$ 300.00	\$ -	\$ 300.00	\$ 2,000.00	
Administrator; Mileage/Meals	\$ 16.33	\$ -	\$ 531.00	\$ 500.00	\$ 288.86	\$ 500.00	\$ -	Combined with 100-51410-340-000
Administrator; Relocation Expenses	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	
Administrator; Training, Seminars & Mileage	\$ 898.00	\$ 889.00	\$ 1,100.00	\$ 1,100.00	\$ -	\$ 500.00	\$ 6,000.00	
Administrator; Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	NEW
ADMINISTRATOR:	\$ 84,726.09	\$ 105,952.29	\$ 76,525.32	\$ 88,247.00	\$ 22,948.32	\$ 68,986.20	\$ 137,597.00	\$ 49,350.00
Apparel	\$ 432.60	\$ 384.45	\$ 360.00	\$ 500.00	\$ 36.67	\$ 750.00	\$ 1,000.00	
Office Supplies	\$ 11,403.52	\$ 10,482.16	\$ 9,445.00	\$ 10,000.00	\$ 9,559.17	\$ 10,000.00	\$ 15,000.00	Budget Amendment Done 2023
Office Equipment/Service Agree	\$ 2,272.23	\$ 2,267.75	\$ 3,714.00	\$ 13,000.00	\$ 7,724.08	\$ 13,000.00	\$ 13,000.00	
Employee Safety/Wellness	\$ 350.00	\$ 261.00	\$ 350.00	\$ 350.00	\$ -	\$ 350.00	\$ 350.00	
ADMINISTRATOR:	\$ 14,458.35	\$ 13,395.36	\$ 13,869.00	\$ 23,850.00	\$ 17,319.92	\$ 24,100.00	\$ 29,350.00	\$ 5,500.00

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

	BUDGET YEAR		ADOPTED BUDGET		ACTIVITY THROUGH		ESTIMATED YEAR		PROPOSED BUDGET		COMMENTS:
<u>PLANNING, ZONING & COMMUNITY DEVELOPMENT</u>	2020 Actual:	2021 Actual:	2022:	2023:	06/30/2023:	END 2023:	2024:				
Comm. Develop/Zoning; Salary	\$ 40,432.64	\$ 46,486.12	\$ 21,025.00	\$ 49,500.00	\$ 28,268.14	\$ 49,500.00	\$ 87,550.00		All here in 2024 going forward		
Wages & Benefits – PC Clerk	\$ -	\$ -	\$ 172.00	\$ 205.75	\$ -	\$ 205.75	\$ -		Combined with 100-52000-120-410		
Comm Develop/Zoning; Soc Sec/Medicare	\$ 3,164.51	\$ 3,601.84	\$ 3,369.00	\$ 3,787.00	\$ 2,107.68	\$ 3,786.75	\$ 6,697.58				
Comm Develop/Zoning; Health Insurance	\$ 4,084.86	\$ 4,459.01	\$ 4,834.00	\$ 18,888.48	\$ 9,817.29	\$ 19,634.58	\$ 20,041.00				
Comm Develop/Zoning; EAP Fringe	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ -	\$ -	\$ 27.00				
Comm Develop/Zoning; Retirement	\$ 2,827.66	\$ 2,712.63	\$ 2,934.00	\$ 3,365.00	\$ 1,922.35	\$ 3,844.70	\$ 6,040.95				
Comm Develop/Zoning; Mileage/Meals	\$ 1,049.39	\$ 1,470.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -		Combined with 100-51420-340-000		
Comm Dev/Zoning; Training, Seminars & Mileage	\$ 214.90	\$ 495.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 345.94	\$ 3,000.00				
Comm Develop/Zoning; Supplies	\$ 198.31	\$ 10.00	\$ 100.00	\$ 200.00	\$ 330.35	\$ 500.00	\$ 500.00				
									Movie under the stars (450.00/movie = 1,800), farmers market (150.00 per singer = 750), replace speakers and media board (movie under the stars) (5,000), 1 more movie (450.00), zombie run (300.00), Kronenwetter days (1,000.00), (1450 = setting up tables at other & other unknow items)		
Community Events	\$ 3,242.89	\$ 3,828.52	\$ 3,000.00	\$ 3,500.00	\$ 2,338.74	\$ 4,000.00	\$ 10,750.00				
Public Relations/Marketing	\$ 1,087.77	\$ 1,761.16	\$ 954.65	\$ 2,000.00	\$ 790.19	\$ 1,200.00	\$ 2,000.00		Business Expo		
Entrance Signs	\$ -	\$ -	\$ -	\$ -	\$ 43.50	\$ 43.50	\$ -		Inactivated Account		
Professional Services; Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00		Zoning Code, language, amendments, etc.		
Engineering/Surveying/Consultant Costs	\$ 25,282.86	\$ 19,661.85	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 1,985.50	\$ 10,000.00		Mapping, Comprehensive Plan, Zoning, etc.		
Planning Tech; Wages	\$ 29,301.66	\$ 22,471.01	\$ 28,550.30	\$ 30,186.00	\$ 14,173.38	\$ 30,186.00	\$ 44,100.00		Combined from 2023 splits		
Planning Tech; Social Security/Medicare	\$ 2,277.35	\$ 1,728.92	\$ 1,857.88	\$ 2,308.00	\$ 1,033.46	\$ 2,309.23	\$ 3,373.65				
Planning Tech; Health Insurance	\$ 3,412.47	\$ 3,636.70	\$ 4,834.00	\$ 12,749.00	\$ 8,208.43	\$ 16,416.86	\$ 20,021.04				
Planning Tech; EAP Fringe	\$ -	\$ 27.00	\$ 26.00	\$ 2,052.00	\$ -	\$ 27.00	\$ 27.00				
Planning Tech; Retirement	\$ 1,877.16	\$ 1,464.30	\$ 1,891.00	\$ -	\$ 963.82	\$ 1,927.64	\$ 3,042.90				
Planning Tech; Mileage & Meals	\$ 361.72	\$ 180.21	\$ 780.00	\$ 1,000.00	\$ 469.64	\$ 1,000.00	\$ -		Combined with 100-51425-340-000		
Planning Tech; Training, Seminars & Mileage	\$ 15.00	\$ 309.00	\$ -	\$ 1,000.00	\$ 1,237.77	\$ 1,500.00	\$ 3,500.00				
PLANNING & ZONING:	\$ 118,857.15	\$ 114,330.27	\$ 82,853.83	\$ 139,268.23	\$ 71,704.74	\$ 138,413.45	\$ 229,671.12		\$ 90,402.89		
<u>CLERK & STAFF</u>											
Clerk; Salary	\$ 50,540.56	\$ 54,818.76	\$ 73,977.00	\$ 54,000.00	\$ 24,488.51	\$ 60,000.00	\$ 66,150.00				
Clerk; Social Security/Medicare	\$ 4,028.64	\$ 3,647.10	\$ 4,170.00	\$ 4,129.00	\$ 1,906.50	\$ 4,590.00	\$ 5,060.48				
Clerk; Health Insurance	\$ 3,875.26	\$ 13,147.11	\$ 13,263.00	\$ 17,000.00	\$ 10,095.04	\$ 16,416.86	\$ 20,041.00				
Clerk; EAP Fringe	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ 13.50	\$ 27.00	\$ 27.00				
Clerk; Retirement	\$ 3,554.83	\$ 3,738.15	\$ 3,543.00	\$ 3,671.00	\$ 1,674.75	\$ 3,349.50	\$ 4,564.35				
Clerk; Municipal Bond	\$ 100.00	\$ 62.50	\$ 100.00	\$ 110.00	\$ -	\$ 110.00	\$ 150.00				
Clerk; Mileage & Meals	\$ 137.14	\$ 106.79	\$ 450.00	\$ 500.00	\$ -	\$ 500.00	\$ -		Combined with 100-51421-340-000		
Clerk; Training, Seminars & Mileage	\$ 35.00	\$ 422.00	\$ 1,000.00	\$ 1,500.00	\$ 920.84	\$ 3,804.42	\$ 4,000.00				
Deputy Clerk; Salary	\$ 7,830.50	\$ 7,888.86	\$ 8,118.00	\$ 9,364.16	\$ 4,682.08	\$ 9,364.16	\$ 50,261.84		100%		
Deputy Clerk; Social Security & Medicare	\$ 596.91	\$ 582.35	\$ 622.00	\$ 717.00	\$ 344.62	\$ 716.36	\$ 3,845.03				
Deputy Clerk; Health Insurance	\$ 3,579.72	\$ 3,731.21	\$ 3,715.00	\$ 3,777.00	\$ 2,079.44	\$ 4,460.33	\$ 20,021.04				
Deputy Clerk; Retirement	\$ 551.12	\$ 539.63	\$ 528.00	\$ 637.00	\$ 318.37	\$ 636.13	\$ 3,468.07				
Deputy Clerk; Municipal Bond	\$ -	\$ -	\$ 40.00	\$ 100.00	\$ -	\$ 100.00	\$ 150.00				
Deputy Clerk; Mileage and Meals	\$ -	\$ -	\$ 156.00	\$ 200.00	\$ -	\$ 200.00	\$ -		Combined with 100-51422-340-000		
Deputy Clerk; Training, Seminars & Mileage	\$ -	\$ 174.00	\$ 200.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 2,000.00				
Administrative Assistant; Wages	\$ 887.81	\$ 13,068.68	\$ 15,800.00	\$ 46,820.80	\$ 18,715.47	\$ 46,820.80	\$ 50,262.00				
Admin Assistant; Social Security/Medicare	\$ 64.26	\$ 989.89	\$ 1,209.30	\$ 3,582.00	\$ 1,373.70	\$ 3,581.79	\$ 3,845.04				
Admin Assistant; Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ 10,474.40	\$ 20,948.80	\$ 20,041.00				
Admin Assistant; EAP Fringe	\$ -	\$ -	\$ 26.00	\$ 26.00	\$ -	\$ -	\$ -				
Admin Assistant; Retirement	\$ -	\$ -	\$ 1,014.00	\$ 3,184.00	\$ 1,294.56	\$ 2,589.12	\$ 3,468.08				
Admin Assistant; Mileage	\$ 127.08	\$ 25.76	\$ 100.00	\$ 100.00	\$ 1,840.72	\$ 2,000.00	\$ -				
Admin Assistant; Training, Seminars & Mileage	\$ 45.00	\$ -	\$ 250.00	\$ 250.00	\$ -	\$ 1,500.00	\$ 4,000.00		Combined with 100-51423-330-000		
CLERK & STAFF:	\$ 75,979.83	\$ 102,969.79	\$ 128,307.30	\$ 150,694.96	\$ 80,222.50	\$ 182,715.27	\$ 261,354.92		\$ 110,659.96		

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, ItemG.

EXPENDITURES	2020 Actual:	2021 Actual:	BUDGET YEAR 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
ELECTIONS								
Salaries & Wages - Elections	\$ 15,664.85	\$ 2,999.69	\$ 12,000.00	\$ 5,000.00	\$ 9,244.20	\$ 9,244.20	\$ 20,000.00	3 Elections
Elections; Social Security/Medicare	\$ 10.44	\$ 2.81	\$ 918.00	\$ 100.00	\$ 19.00	\$ 19.00	\$ 1,530.00	
Elections; Operating Supplies & Expenses	\$ 19,237.87	\$ 4,258.53	\$ 15,000.00	\$ 4,000.00	\$ 7,952.21	\$ 8,000.00	\$ 27,000.00	2 New election Booths
ELECTION EXPENSE:	\$ 34,913.16	\$ 7,261.03	\$ 27,918.00	\$ 9,100.00	\$ 17,215.41	\$ 17,263.20	\$ 48,530.00	\$ 39,430.00
COMMITTEE/COMMISSION								
Properties & Infrastructure	\$ 920.66	\$ -	\$ 975.00	\$ 1,000.00	\$ 645.91	\$ 1,000.00	\$ 1,000.00	
Board of Appeals	\$ 718.44	\$ 20.00	\$ 300.00	\$ 300.00	\$ 161.46	\$ 300.00	\$ 300.00	
Community Life & Public Safety	\$ 445.13	\$ -	\$ 975.00	\$ 1,000.00	\$ 672.81	\$ 1,000.00	\$ 1,000.00	
Planning Commission	\$ 1,214.84	\$ -	\$ 1,050.00	\$ 1,100.00	\$ 1,318.72	\$ 1,800.00	\$ 2,000.00	
Administrative Policy Committee	\$ 428.75	\$ -	\$ 1,050.00	\$ 1,050.00	\$ 403.69	\$ 1,050.00	\$ 1,050.00	
Special / Ad Hoc Committees	\$ 659.74	\$ -	\$ 750.00	\$ 750.00	\$ 430.60	\$ 750.00	\$ 750.00	
COMMITTEES/COMMISSIONS:	\$ 4,387.56	\$ 20.00	\$ 5,100.00	\$ 5,200.00	\$ 3,633.19	\$ 5,900.00	\$ 6,100.00	\$ 900.00
EMPLOYEE RECRUITMENT								
Recruitment	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 306.00	\$ 15,000.00	\$ 5,000.00	
Recruiting	\$ 3,597.01	\$ 6,673.77	\$ 2,000.00	\$ 5,000.00	\$ 890.47	\$ 5,000.00	\$ -	Combined with 100-51500-580-000
RECRUITMENT:	\$ 3,597.01	\$ 6,673.77	\$ 2,000.00	\$ 20,000.00	\$ 1,196.47	\$ 20,000.00	\$ 5,000.00	\$ (15,000.00)
TREASURER								
Salaries & Wages - Treasurer	\$ 48,059.84	\$ 46,944.48	\$ 51,480.00	\$ 56,000.00	\$ 41,658.33	\$ 56,000.00	\$ 45,526.00	
FICA Tax - Treasurer	\$ 3,522.71	\$ 3,463.59	\$ 3,938.25	\$ 4,282.00	\$ 2,485.40	\$ 4,284.00	\$ 3,482.74	
Health Insurance - Treasurer	\$ 8,657.69	\$ 11,241.79	\$ 13,742.00	\$ 13,221.00	\$ 8,144.85	\$ 16,289.70	\$ 10,415.00	
EAP Fringe - Treasurer	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ 13.50	\$ 27.00	\$ 27.00	
Retirement (WRS) - Treasurer	\$ 3,110.77	\$ 3,068.72	\$ 3,313.00	\$ 3,807.00	\$ 621.68	\$ 1,243.36	\$ 3,141.29	
Miscellaneous-Bonding	\$ 536.00	\$ 625.00	\$ 550.00	\$ 650.00	\$ -	\$ -	\$ 650.00	
Mileage - Treasurer	\$ 189.24	\$ 43.96	\$ 210.00	\$ 350.00	\$ 1,647.68	\$ 2,471.52	\$ -	Combined with 100-51520-340-000
Training/Schooling/Meetings/Mileage	\$ 1,249.96	\$ 650.98	\$ 1,500.00	\$ 1,500.00	\$ 197.08	\$ 1,500.00	\$ 6,000.00	
Account Clerk; Wages	\$ 35,616.22	\$ 36,376.76	\$ 28,180.00	\$ 36,701.80	\$ 29,083.73	\$ 47,531.06	\$ 50,262.00	
Account Clerk; Social Security & Medicare	\$ 2,677.98	\$ 2,662.30	\$ 2,845.25	\$ 3,236.00	\$ 2,138.80	\$ 3,636.13	\$ 3,845.04	
Account Clerk; Health Insurance	\$ 16,108.36	\$ 16,790.65	\$ 13,718.00	\$ 17,001.00	\$ 9,892.50	\$ 19,785.00	\$ 20,041.00	
Account Clerk; EAP Fringe	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ 13.50	\$ 27.00	\$ 27.00	
Account Clerk; Retirement	\$ 2,506.01	\$ 2,485.34	\$ 2,384.00	\$ 2,877.00	\$ 1,979.97	\$ 3,618.88	\$ 3,468.08	
Account Clerk; Municipal Bond	\$ 325.00	\$ 250.00	\$ 325.00	\$ 300.00	\$ -	\$ -	\$ 300.00	
Account Clerk; Mileage & Meals	\$ 605.25	\$ 756.56	\$ 620.00	\$ 650.00	\$ 324.56	\$ 650.00	\$ -	
Account Clerk; Training, Seminars & Mileage	\$ 45.00	\$ -	\$ 550.00	\$ 500.00	\$ -	\$ 500.00	\$ 4,000.00	
Bank & Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TREASURER:	\$ 123,262.03	\$ 125,414.13	\$ 123,407.50	\$ 141,129.80	\$ 98,201.58	\$ 157,563.64	\$ 151,185.15	\$ 10,055.35
ASSESSOR								
Assessor Fee	\$ 13,183.84	\$ 16,183.88	\$ 15,810.00	\$ 15,000.00	\$ 7,016.24	\$ 15,000.00	\$ 16,250.00	Per contract
Assessor - Manufacturing	\$ 1,370.71	\$ 1,368.32	\$ 1,294.00	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 1,200.00	
Re-evaluation of Property	\$ 42,500.00	\$ 18,515.50	\$ -	\$ -	\$ -	\$ -	\$ 85,000.00	Associated Appraisal Pending APC/VB Action
ASSESSOR:	\$ 57,054.55	\$ 36,067.70	\$ 17,104.00	\$ 16,200.00	\$ 7,016.24	\$ 16,200.00	\$ 102,450.00	\$ 86,250.00
MUNICIPAL BUILDING								
Wages -Cleaning/Snow Removal	\$ 12,165.95	\$ 7,902.79	\$ 15,392.00	\$ 16,000.00	\$ 8,052.03	\$ 16,000.00	\$ 16,500.00	
FICA - Cleaning & Snow Removal	\$ 972.37	\$ 628.19	\$ 1,178.00	\$ 1,224.00	\$ 615.98	\$ 1,224.00	\$ 1,262.25	
Utilities	\$ 37,302.86	\$ 35,035.27	\$ 39,995.00	\$ 35,000.00	\$ 15,132.44	\$ 32,525.17	\$ 35,000.00	
Materials & Supplies	\$ 3,160.47	\$ 2,979.19	\$ 3,237.00	\$ 3,500.00	\$ 2,033.57	\$ 4,067.14	\$ 4,500.00	
Maintenance	\$ 18,936.90	\$ 14,890.41	\$ 30,000.00	\$ 30,000.00	\$ 30,852.30	\$ 280,852.30	\$ 32,500.00	Roof Claim - Estimated
MUNICIPAL BUILDING:	\$ 72,538.55	\$ 61,435.85	\$ 89,802.00	\$ 85,724.00	\$ 56,686.32	\$ 334,668.61	\$ 89,762.25	\$ 4,038.25

VILLAGE OF KRONENWETTER
BUDGET 2024

Section 5, ItemG.

PUBLIC SAFETY

	BUDGET YEAR		ADOPTED BUDGET		ACTIVITY THROUGH		ESTIMATED YEAR		PROPOSED BUDGET	COMMENTS:
	2020 Actual:	2021 Actual:	2022:	2023:	06/30/2023:	END 2023:	2024:			
POLICE DEPARTMENT										
Police Chief; Salary	\$ 78,651.47	\$ 84,865.55	\$ 83,793.00	\$ 94,400.00	\$ 48,078.16	\$ 107,486.00	\$ 111,250.00			
Police Chief; Social Security/Medicare	\$ 6,287.04	\$ 6,575.99	\$ 6,411.00	\$ 7,222.00	\$ 3,607.02	\$ 7,214.04	\$ 8,510.63			
Police Chief; Health Insurance	\$ 4,710.26	\$ 4,644.64	\$ 14,295.00	\$ 18,888.48	\$ 10,419.18	\$ 20,838.36	\$ 20,041.00			
Police Chief; Retirement	\$ 9,648.31	\$ 10,090.37	\$ 9,050.00	\$ 10,196.00	\$ 6,466.30	\$ 12,932.60	\$ 15,908.75			
Police Chief; Training & Seminars	\$ 835.17	\$ 1,199.77	\$ 1,300.00	\$ 1,400.00	\$ 595.02	\$ 1,400.00	\$ 2,000.00			
Police Chief; Employee Assistance Program	\$ 26.00	\$ 27.00	\$ 27.00	\$ 27.00	\$ 13.50	\$ 13.50	\$ 27.00			
Police Chief; Dues & Memberships	\$ 475.00	\$ 478.00	\$ 494.00	\$ 550.00	\$ 480.00	\$ 480.00	\$ 575.00			
PD Lieutenant; Salary	\$ 69,668.78	\$ 73,124.15	\$ 74,693.00	\$ 88,878.40	\$ 45,131.75	\$ 97,673.06	\$ 101,091.61			
PD Lieutenant; Social Security/Medicare	\$ 5,592.60	\$ 5,687.17	\$ 6,048.00	\$ 6,800.00	\$ 3,377.99	\$ 7,471.99	\$ 7,733.51			
PD Lieutenant; Retirement	\$ 8,582.52	\$ 8,716.25	\$ 8,536.00	\$ 3,000.00	\$ 6,074.30	\$ 12,148.60	\$ 14,456.10			
PD Lieutenant; Health Insurance	\$ 1,586.00	\$ 1,458.04	\$ 4,025.00	\$ 9,599.00	\$ 10,265.84	\$ 20,531.68	\$ 20,041.00			
PD Lieutenant; Overtime	\$ 1,726.64	\$ 1,595.43	\$ 2,198.00	\$ -	\$ -	\$ -	\$ -			Combined with 100-52000-120-150
PD Lieutenant; OT-Social Security/Medicare	\$ 132.10	\$ 122.05	\$ 169.00	\$ -	\$ -	\$ -	\$ -			Combined with 100-52000-120-151
PD Lieutenant; Overtime-Retirement	\$ 202.70	\$ 188.91	\$ 238.00	\$ -	\$ -	\$ -	\$ -			Combined with 100-52000-120-152
PD Lieutenant; EAP Fringe	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ 13.50	\$ 27.00	\$ 27.00			
PD Lieutenant; Premium Pay	\$ 253.42	\$ 277.42	\$ 4,341.00	\$ -	\$ -	\$ -	\$ -			Combined with 100-52000-120-150
PD Lieutenant; Dues & Memberships	\$ 100.00	\$ 75.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 250.00			
PD Lieutenant; Training & Seminars	\$ -	\$ 730.00	\$ 1,061.00	\$ 1,500.00	\$ 304.00	\$ 1,500.00	\$ 2,000.00			
PD; Sargeant; Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,900.00			SPLIT OUT OF PATROL OFFICERS WAGE LINES
PD; Sargeant; FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,991.85			
PD; Sargeant; Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,154.70			
PD; Sargeant; Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,100.00			H.S.A. Contribution (Village Share)
FT Offices; Wages	\$ 388,643.54	\$ 411,020.67	\$ 400,270.00	\$ 588,418.00	\$ 235,117.21	\$ 588,418.00	\$ 501,775.00			SARGEANT SPLIT OUT OF PATROL OFFICERS WAGES
FT Officers; Social Security/Medicare	\$ 31,668.87	\$ 32,382.35	\$ 33,152.00	\$ 45,014.00	\$ 18,618.36	\$ 45,014.00	\$ 38,385.79			
FT Officers; Premium Pay	\$ 17,346.64	\$ 15,427.58	\$ 33,084.00	\$ 48,635.22	\$ 12,279.04	\$ 48,635.22	\$ -			Combined with 100-52000-120-210
FT Officers; Overtime	\$ 11,739.09	\$ 16,291.83	\$ 12,000.00	\$ 14,815.00	\$ 5,615.17	\$ 14,815.00	\$ -			Combined with 100-52000-120-210
FT Officers; Social Security/Medicare	\$ 934.39	\$ 1,215.85	\$ 920.00	\$ 4,855.00	\$ 428.92	\$ 4,855.00	\$ -			Combined with 100-52000-120-211
FT Officers; Retirement	\$ 1,489.90	\$ 1,945.74	\$ 2,667.00	\$ 6,854.00	\$ 742.31	\$ 6,854.00	\$ 71,753.83			
FT Officers; Health/Life/Dental Insurance	\$ 38,569.07	\$ 43,446.13	\$ 41,341.00	\$ 87,553.92	\$ (4,650.84)	\$ 87,553.92	\$ 120,150.00			Health, Dental & Life Insurances-Placeholder
FT Officers; Retirement	\$ 49,090.75	\$ 50,308.89	\$ 46,804.00	\$ 63,550.00	\$ 32,620.54	\$ 63,550.00	\$ -			Combined with 100-52000-120-237
FT Officers Protective Cloth	\$ 6,431.98	\$ 6,465.58	\$ 7,428.00	\$ 7,500.00	\$ 4,333.01	\$ 7,500.00	\$ 9,000.00			
PT Officers Protective Cloth			\$ 5,306.00				\$ -			Combined with 100-52000-120-321
PT Officers; Wages	\$ 30,508.58	\$ 8,424.77	\$ 56,125.00	\$ 10,736.00	\$ 420.46	\$ 10,736.00	\$ 6,900.00			
PT Officers; Social Security/Medicare	\$ 2,658.72	\$ 650.91	\$ 4,295.00	\$ 822.00	\$ 32.17	\$ 822.00	\$ 527.85			
Retirement (WRS) - PT Officers	\$ 1,199.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			Inactivated Account
PT Officers Protective Cloth	\$ 3,217.06	\$ 2,986.78	\$ -	\$ 500.00	\$ 162.76	\$ 500.00	\$ 500.00			
Crossing Guards; Wages	\$ 2,943.69	\$ 4,245.53	\$ 4,758.00	\$ 4,860.00	\$ 2,760.00	\$ 4,860.00	\$ 4,860.00			
Crossing Guards; Social Security/Medicare	\$ 228.11	\$ 332.67	\$ 364.00	\$ 372.00	\$ 211.17	\$ 372.00	\$ 371.79			
Crossing Guards; Insurance	\$ 288.08	\$ 218.30	\$ 288.00	\$ -	\$ 188.05	\$ 188.05	\$ 300.00			
Officers; Training & Seminars	\$ 3,140.61	\$ 1,315.27	\$ 5,306.00	\$ 5,000.00	\$ 1,021.85	\$ 5,000.00	\$ 6,500.00			
Officers; Employee Assistance Program	\$ 253.50	\$ 243.00	\$ 234.00	\$ 162.00	\$ 121.50	\$ 162.00	\$ 250.00			
Police Dept; Legal Services	\$ 32.00	\$ 10,200.00	\$ 300.00	\$ 500.00	\$ 50.00	\$ 500.00	\$ 1,000.00			
Police Dept; Ammunition	\$ 1,743.64	\$ 2,447.01	\$ 2,653.00	\$ 3,000.00	\$ 1,178.98	\$ 3,000.00	\$ 3,000.00			
Police Dept; Physical Exams	\$ 1,007.00	\$ 500.00	\$ 1,592.00	\$ 2,800.00	\$ 1,211.50	\$ 2,800.00	\$ 1,000.00			
Police Dept; Fuel	\$ 19,178.18	\$ 26,691.74	\$ 29,714.00	\$ 40,000.00	\$ 10,714.03	\$ 40,000.00	\$ 50,000.00			
Police Dept; Telephone / Internet	\$ 7,322.03	\$ 7,821.34	\$ 8,150.00	\$ 8,000.00	\$ 2,738.26	\$ 8,000.00	\$ 8,000.00			
Police Dept; Equipment Repairs/Maintenance	\$ 27,518.64	\$ 8,266.35	\$ 13,796.00	\$ 15,000.00	\$ 7,032.49	\$ 21,261.90	\$ 20,000.00			2023 Damage to squads (accident/deer)-Estimated
Police Clerk; Wages	\$ 22,832.19	\$ 23,440.96	\$ 24,595.00	\$ 26,213.83	\$ 12,658.61	\$ 26,213.83	\$ 28,788.60			
Police Clerk; Social Security/Medicare	\$ 1,753.26	\$ 1,747.45	\$ 1,881.25	\$ 2,005.00	\$ 932.72	\$ 2,005.00	\$ 2,202.33			
Police Clerk; Health Insurance	\$ 8,770.21	\$ 9,141.55	\$ 9,101.00	\$ 9,255.00	\$ 4,724.88	\$ 9,255.00	\$ 10,093.00			
Police Clerk; Retirement	\$ 1,607.45	\$ 1,632.05	\$ 1,566.00	\$ 1,782.00	\$ 831.81	\$ 1,782.00	\$ 1,986.41			
Police Clerk; Employee Assistance Program	\$ 26.00	\$ 27.00	\$ 26.00	\$ 27.00	\$ 13.50	\$ 27.00	\$ 27.00			
Police Clerk; Mileage & Meals	\$ 192.62	\$ 77.84	\$ 531.00	\$ 150.00	\$ -	\$ 150.00	\$ 150.00			
Police Clerk; Training & Seminars	\$ 125.00	\$ 149.00	\$ 318.00	\$ 300.00	\$ -	\$ 300.00	\$ 300.00			

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

<u>FIRE & EMERGENCY MEDICAL SERVICES</u>	2020 Actual:	2021 Actual:	BUDGET YEAR 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Fire Department; Wages & Salaries	\$ 48,676.56	\$ 47,289.60	\$ 67,000.00	\$ 70,000.00	\$ 86,645.00	\$ 138,444.00	\$ 173,290.00	See Fire Chief for information on this line.
Fire Dept; Social Security/Medicare	\$ 3,810.05	\$ 3,942.12	\$ 4,207.50	\$ 4,500.00	\$ 6,614.95	\$ 10,590.97	\$ 13,256.69	
Fire Dept; Employee Assistance Program	\$ 598.00	\$ 749.25	\$ 1,215.00	\$ 1,200.00	\$ 351.00	\$ 693.00	\$ 750.00	
Unemployment	\$ 53.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Inactivated Account
Fire Dept; Protective Equipment PPE	\$ 13,969.73	\$ 16,106.08	\$ 5,918.00	\$ 20,000.00	\$ 5,981.41	\$ 11,962.82	\$ 20,000.00	
Fire Dept; Miscellaneous Expenses	\$ 308.34	\$ -	\$ 531.00	\$ 1,000.00	\$ 282.54	\$ 565.08	\$ 1,000.00	
Fire Dept; Physical Exams	\$ 1,363.25	\$ 949.00	\$ 1,665.00	\$ 1,500.00	\$ 409.50	\$ 1,119.75	\$ 1,500.00	
Fire Dept; Fuel	\$ 1,786.09	\$ 3,031.16	\$ 4,286.00	\$ 5,000.00	\$ 2,298.04	\$ 6,245.67	\$ 7,000.00	
Fire Dept; Sire/Utilities	\$ 400.34	\$ 373.27	\$ 429.00	\$ 430.00	\$ 339.30	\$ 678.60	\$ 430.00	
Fire Dept; Radio Expenses	\$ 5,218.42	\$ 266.91	\$ 12,000.00	\$ 7,500.00	\$ -	\$ -	\$ -	
Fire Dept; Death/Dismemberment Insurance	\$ 2,806.05	\$ 1,140.00	\$ 1,784.00	\$ 2,500.00	\$ 3,683.51	\$ 7,367.02	\$ 7,000.00	
Fire Dept; Mileage	\$ 1,622.20	\$ 1,210.88	\$ 450.00	\$ 1,300.00	\$ 995.05	\$ 1,990.10	\$ -	Combined with 100-52000-201-340
Fire Dept; Phone Reimbursements	\$ 820.00	\$ 520.00	\$ 960.00	\$ 800.00	\$ 120.00	\$ 240.00	\$ 960.00	\$480/Chief & Deputy Chief
Fire Dept; Dues & Memberships	\$ 775.00	\$ 700.00	\$ 750.00	\$ 1,000.00	\$ 600.00	\$ 1,000.00	\$ 1,000.00	
Fire Dept; Training, Seminars & Mileage	\$ 419.36	\$ 510.90	\$ 1,000.00	\$ 1,000.00	\$ 2,345.00	\$ 2,345.00	\$ 4,000.00	
Fire Dept; Office Expenses	\$ 803.44	\$ 1,097.45	\$ 1,000.00	\$ 1,500.00	\$ 661.23	\$ 1,350.00	\$ 1,500.00	
Fire Dept; Fire Prevention Expenses-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Inactivated Account
Fire Dept; Equipment Repairs & Maintenance	\$ 18,130.98	\$ 12,866.44	\$ 51,737.86	\$ 25,000.00	\$ 7,238.09	\$ 59,475.00	\$ 30,000.00	2023 - Insurance Work Performed
Fire Dept; Vehicle Maintenance	\$ 465.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Dept; Field Tools Outlay	\$ 796.14	\$ 637.54	\$ 1,000.00	\$ 7,500.00	\$ 7,064.24	\$ 7,450.00	\$ 7,500.00	
Fire Dept; Computer & Software Expenses	\$ -	\$ 1,158.03	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	
Fire Dept; Insurances	\$ 15,283.30	\$ 19,000.59	\$ 15,926.00	\$ 16,500.00	\$ 18,081.94	\$ 18,260.68	\$ 20,000.00	
Fire Dept; Grant - Match	\$ -	\$ -	\$ 3,346.00	\$ -	\$ -	\$ -	\$ 10,000.00	DNR Grant - Match (applied - \$20,000 total)
EMS; Wages & Salaries	\$ 19,186.15	\$ 17,198.02	\$ 19,400.00	\$ 25,000.00	\$ 16,857.25	\$ 26,669.00	\$ 33,714.50	See Fire Chief for information on this line.
EMS; Social Security/Medicare	\$ 1,529.24	\$ 1,309.98	\$ 995.00	\$ 1,300.00	\$ 1,289.58	\$ 2,040.18	\$ 2,579.16	
EMS; Equipment Supplies/Maintenance	\$ 2,138.43	\$ 2,548.73	\$ 3,184.00	\$ 5,000.00	\$ 1,010.47	\$ 2,054.36	\$ 5,000.00	
First Responder/EMS Bad Debt	\$ -	\$ (173.63)	\$ -	\$ -	\$ -	\$ -	\$ -	Inactivated Account
EMS; Training/Schooling/Add'l Mtgs	\$ 1,315.73	\$ 1,729.40	\$ 1,561.00	\$ 1,600.00	\$ -	\$ 1,600.00	\$ 1,600.00	
EMS; Other Expenses & Supplies	\$ 3,254.86	\$ 560.64	\$ 1,100.00	\$ 3,000.00	\$ 209.67	\$ 3,000.00	\$ 3,000.00	
EMS; Medical/Physicals	\$ -	\$ 91.25	\$ -	\$ -	\$ 91.50	\$ 91.50	\$ 100.00	
EMS; Grant Expense	\$ -	\$ -	\$ -	\$ -	\$ 23,056.30	\$ 23,056.30	\$ -	2023 - Offset by Grant Revenues
EMS; Outlay-Equipment	\$ -	\$ 4,175.56	\$ -	\$ 4,000.00	\$ 1,339.45	\$ 4,000.00	\$ 4,000.00	
EMS; Outside Services	\$ 13,400.00	\$ 16,200.00	\$ 13,500.00	\$ 22,000.00	\$ 5,150.00	\$ 22,000.00	\$ 22,000.00	
EMS; Service/Standby Fee	\$ 37,209.37	\$ 45,684.80	\$ 47,000.00	\$ 55,000.00	\$ 50,681.12	\$ 61,431.12	\$ 65,000.00	Riverside EMS Service Fees
FIRE/EMERGENCY MEDICAL:	\$ 196,139.97	\$ 200,873.97	\$ 261,945.36	\$ 286,630.00	\$ 243,396.14	\$ 417,220.14	\$ 437,680.34	\$ 151,050.34

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, ItemG.

BUILDING INSPECTION

Building Inspector; Wages	\$	5,624.96	\$	4,784.10	\$	13,761.00	\$	14,846.67	\$	6,477.85	\$	14,846.67	\$	-	-	We do not have a building inspector on staff - all goes through the contracted services.
Building Inspector; Retirement	\$	429.30	\$	327.94	\$	995.00	\$	1,136.50	\$	440.47	\$	1,136.50	\$	-	-	
Building Inspector; Health Insurance	\$	2,386.11	\$	1,703.46	\$	2,150.00	\$	5,668.00	\$	(123.61)	\$	1,215.64	\$	-	-	
Building Inspector; Social Security/Medicare	\$	439.46	\$	354.26	\$	932.50	\$	1,010.00	\$	476.05	\$	1,010.00	\$	-	-	
Building Inspection; Contracted Services	\$	25,171.25	\$	21,872.50	\$	27,000.00	\$	20,000.00	\$	1,657.50	\$	3,000.00	\$	20,000.00		Mike Block
Building Inspect; Administrative Books/Codes	\$	1,654.94	\$	1,658.77	\$	1,660.00	\$	1,600.00	\$	330.00	\$	330.00	\$	-	-	Combined with Operating/Computer/Supplies
Building Inspector; House Numbers	\$	-	\$	149.50	\$	-	\$	-	\$	-	\$	-	\$	600.00		
Building Inspection; Operating Supplies/Computer	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,000.00		Code Books, Civic Software; bldg. permit stamp
BUILDING INSPECTION:	\$	35,706.02	\$	30,850.53	\$	46,498.50	\$	44,261.17	\$	9,258.26	\$	21,538.81	\$	25,600.00	\$	(18,661.17)

POLICE & FIRE COMMISSION

PFC; Wages	\$	692.86	\$	-	\$	1,500.00	\$	1,500.00	\$	1,150.00	\$	1,500.00	\$	-	-	
PFC; Social Security/Medicare	\$	105.19	\$	-	\$	115.00	\$	114.75	\$	87.98	\$	114.75	\$	-	-	
PFC Clerk; Salaries & Wages	\$	2,795.89	\$	2,870.44	\$	2,950.00	\$	3,209.86	\$	1,550.09	\$	3,209.86	\$	4,709.86		
PFC Clerk; Social Security/Medicare	\$	214.68	\$	209.40	\$	226.00	\$	246.00	\$	118.66	\$	245.55	\$	360.30		
PFC Clerk; Health Insurance	\$	1,073.77	\$	1,119.33	\$	1,115.00	\$	1,134.00	\$	960.10	\$	1,600.00	\$	1,682.17		
PFC Clerk; Retirement	\$	196.92	\$	192.55	\$	192.00	\$	219.00	\$	109.20	\$	218.85	\$	324.98		
PFC; Postage	\$	11.65	\$	13.41	\$	50.00	\$	40.00	\$	77.21	\$	150.00	\$	200.00		
PFC; Mileage—Police & Fire Comm.	\$	-	\$	134.40	\$	106.00	\$	-	\$	-	\$	-	\$	-	-	Combined with #100-52800-100-340
PFC; Training & Seminars	\$	140.00	\$	234.19	\$	265.00	\$	275.00	\$	-	\$	275.00	\$	375.00		
PFC; Materials & Supplies	\$	31.34	\$	2.64	\$	53.00	\$	50.00	\$	-	\$	50.00	\$	50.00		
PFC; Legal Fees-Police & Fire Commission	\$	-	\$	-	\$	100.00	\$	100.00	\$	-	\$	100.00	\$	100.00		
POLICE & FIRE COMMISSION:	\$	5,262.30	\$	4,776.36	\$	6,672.00	\$	6,888.61	\$	4,053.24	\$	7,464.01	\$	7,802.31	\$	913.70

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, ItemG.

PUBLIC WORKS	2020 Actual:	2021 Actual:	BUDGET YEAR 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Public Works Director; Salary	\$ 9,478.75	\$ 21,205.58	\$ 22,185.00	\$ 32,390.00	\$ 18,974.82	\$ 24,700.29	\$ 48,925.00	Reflects Split with Water/Sewer Utilities
PWD; Social Security/Medicare	\$ 1,050.53	\$ 1,495.10	\$ 2,263.00	\$ 2,477.00	\$ 1,422.99	\$ 2,845.98	\$ 3,745.00	Reflects Split with Water/Sewer Utilities
PWD; Health Insurance	\$ 2,109.99	\$ 1,625.55	\$ 5,323.00	\$ 7,556.00	\$ 10,153.47	\$ 15,769.36	\$ 10,015.00	Reflects Split with Water/Sewer Utilities
PWD; Employee Assistance Program	\$ 13.00	\$ 13.50	\$ 26.00	\$ 27.00	\$ 13.50	\$ 27.00	\$ 27.00	
PWD; Retirement	\$ 729.36	\$ 1,291.23	\$ 1,922.00	\$ 2,202.00	\$ 931.25	\$ 1,630.22	\$ 3,380.00	Reflects Split with Water/Sewer Utilities
PWD; Telephone Expense	\$ 211.50	\$ -	\$ 480.00	\$ 480.00	\$ 80.00	\$ 160.00	\$ 480.00	
PWD; Mileage/Meals	\$ 309.34	\$ 122.14	\$ 1,592.00	\$ 1,500.00	\$ 96.28	\$ 192.56	\$ -	
PWD; Training, Seminars & Mileage	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,102.82	\$ 2,205.64	\$ 4,000.00	
Public Works - Crew; Wages	\$ 282,868.23	\$ 284,885.80	\$ 269,348.00	\$ 290,764.80	\$ 161,881.52	\$ 326,563.04	\$ 267,605.36	Combined with 100-55000-200-080
Public Works; Part Time; Wages	\$ 1,841.96	\$ 2,615.28	\$ 8,557.00	\$ 1,689.00	\$ 338.41	\$ 676.82	\$ -	Combined with 100-53000-311-110
Public Works; Part Time; Soc. Security/Medicare	\$ 190.08	\$ 211.56	\$ 655.00	\$ 130.00	\$ 63.31	\$ 126.62	\$ -	Combined with 100-53000-311-134
Public Works Crew; Overtime	\$ 8,766.10	\$ 9,115.83	\$ 16,345.00	\$ 18,125.00	\$ 8,902.88	\$ 17,805.76	\$ -	Combined with 100-53000-311-110
Public Works - Crew; OT Social Security/Medicare	\$ 709.91	\$ 729.10	\$ 1,251.00	\$ 1,387.00	\$ 665.20	\$ 1,330.40	\$ -	Combined with 100-53000-311-134
Public Works - Crew; OT Retirement	\$ 634.80	\$ 659.59	\$ 1,063.00	\$ 1,233.00	\$ 605.39	\$ 1,210.78	\$ -	Combined with 100-53000-311-132
Public Works - Crew; Health Insurance	\$ 81,598.82	\$ 85,057.46	\$ 86,371.00	\$ 83,109.00	\$ 42,604.03	\$ 85,208.06	\$ 94,100.00	
Public Works - Crew; Retirement	\$ 19,988.10	\$ 19,471.77	\$ 17,507.12	\$ 19,772.00	\$ 9,461.77	\$ 22,532.85	\$ 18,465.00	
Public Works - Crew; Social Security/Medicare	\$ 21,937.88	\$ 21,886.48	\$ 20,604.47	\$ 22,244.00	\$ 11,767.12	\$ 24,982.07	\$ 20,475.00	
Public Works - Crew; Physical Exams	\$ 368.00	\$ 226.93	\$ 318.00	\$ 300.00	\$ 173.75	\$ 347.50	\$ 350.00	
Public Works - Crew; Employee Asst. Program	\$ 130.00	\$ 162.00	\$ 137.00	\$ 135.00	\$ 67.50	\$ 135.00	\$ 150.00	
Public Works - Crew; Training & Seminars	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	
								Price increase & possible increase in amount needed 2024 (apx. 115 miles of road) - remaining is estimated for use in 2024 (Fall or early order pricing is cheaper)
Highway - Salt/Brine Applications	\$ 171,547.77	\$ 111,445.24	\$ 174,170.71	\$ 175,000.00	\$ 165,013.20	\$ 175,000.00	\$ 245,000.00	
Highway - Patching & Asphalt	\$ 44,956.43	\$ 7,146.79	\$ 25,000.00	\$ 30,000.00	\$ 45,816.29	\$ 30,000.00	\$ 30,000.00	
Highway - Seal Coating	\$ 189,346.00	\$ 189,824.40	\$ 235,000.00	\$ 235,000.00	\$ 238,405.30	\$ 235,000.00	\$ 300,000.00	Price increase and need to maintain roads
Highway - Crack filling	\$ 40,000.00	\$ 39,866.40	\$ 45,000.00	\$ 45,000.00	\$ 44,998.80	\$ 45,000.00	\$ 65,000.00	Price increase and need to maintain roads
Highway - Pavement Marking	\$ 289.50	\$ -	\$ 15,000.00	\$ 20,000.00	\$ 12,505.85	\$ 20,000.00	\$ 20,000.00	
Highway - Grave & Road Base	\$ 28,643.83	\$ 29,677.06	\$ 25,000.00	\$ 25,000.00	\$ (7,766.25)	\$ (28,656.82)	\$ 25,000.00	
Highway - Road Improvements - Capital	\$ 188,855.84	\$ 15,038.19	\$ 61,000.00	\$ 90,000.00	\$ 8,280.63	\$ 90,000.00	\$ -	Moved - See Fund #410 - Capital Improvements
Highway - Culverts	\$ 869.06	\$ 7,049.81	\$ 10,838.00	\$ 15,000.00	\$ 6,105.41	\$ 12,000.00	\$ 15,000.00	
Highway - Road Signs	\$ 4,332.02	\$ 3,162.56	\$ 4,245.00	\$ 4,245.00	\$ 92.50	\$ 4,245.00	\$ 4,300.00	
Highway - Bridge Inspections	\$ 1,580.00	\$ 135.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ 2,000.00	Carry Over - Required Every two yrs.
Highway - Stormwater (Not Culvert)	\$ 4,590.00	\$ 1,770.00	\$ 2,122.00	\$ 2,500.00	\$ 1,500.00	\$ 2,500.00	\$ 1,500.00	
Highway; Winter Maintenance	\$ 1,200.58	\$ 5,968.72	\$ 7,500.00	\$ 8,000.00	\$ 2,769.33	\$ 8,000.00	\$ 10,000.00	
Highway; Winter Damage - Private Property	\$ 119.43	\$ -	\$ 265.00	\$ 150.00	\$ 45.00	\$ 150.00	\$ 300.00	
Equipment; Repairs/Maintenance	\$ 28,809.02	\$ 39,709.94	\$ 52,854.00	\$ 54,000.00	\$ 40,154.57	\$ 54,000.00	\$ 70,000.00	
Traffic Signal; Maintenance and Repairs	\$ 6,357.40	\$ -	\$ 3,502.00	\$ 3,500.00	\$ 1,571.24	\$ 3,500.00	\$ 6,500.00	
Traffic Signal; Major Repairs	\$ 3,066.34	\$ 2,874.01	\$ 3,184.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	Combined with 100-53000-311-381
Public Works; Fuel, Oil Charges and Maintenance	\$ 32,879.47	\$ 42,205.95	\$ 45,900.00	\$ 54,414.00	\$ 40,725.23	\$ 54,414.00	\$ 65,000.00	
Public Works; Tires	\$ 3,584.33	\$ 14,685.29	\$ -	\$ -	\$ -	\$ -	\$ -	Combined with 100-53000-311-384
Outlay Equipment	\$ -	\$ 262,575.00	\$ -	\$ -	\$ -	\$ -	\$ -	This line is used for capital least by the auditors
Public Works; Equipment Rentals	\$ 48,056.00	\$ 13,392.64	\$ 45,000.00	\$ 47,000.00	\$ 2,176.27	\$ 47,000.00	\$ 34,000.00	Reduced by \$13,000 - ditch mower purchase
PW Non-Recurring Oper Expense	\$ 2,720.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Inactivated account
Garage; Utilities	\$ 9,860.02	\$ 9,407.77	\$ 12,859.00	\$ 11,500.00	\$ 9,060.14	\$ 14,170.75	\$ 15,000.00	
Garage; Supplies & Expenses	\$ 10,666.92	\$ 11,502.12	\$ 10,612.00	\$ 12,000.00	\$ 11,438.82	\$ 20,000.00	\$ 20,000.00	
Public Works; Uniforms/Safety Equipment	\$ 4,118.66	\$ 3,936.74	\$ 6,120.00	\$ 4,500.00	\$ 2,543.34	\$ 4,500.00	\$ 4,500.00	
Public Works; Office Supplies & Expenses	\$ 57.26	\$ -	\$ 150.00	\$ 265.00	\$ 96.76	\$ 265.00	\$ 300.00	
Sirens; Operating Expenses	\$ -	\$ 162.50	\$ 26,894.00	\$ 1,000.00	\$ -	\$ 100.00	\$ 1,000.00	
Streets; Street Lights	\$ 47,153.41	\$ 58,319.20	\$ 47,938.00	\$ 50,000.00	\$ 24,502.52	\$ 50,000.00	\$ 52,000.00	

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

Public Works - Recycling Expenses	\$	104,751.36	\$	118,309.96	\$	130,461.00	\$	134,089.00	\$	66,762.29	\$	121,200.00	\$	145,000.00	2025 (Harters contract expires) Mulch Grinding (Kafka Granite LLC) & Property Lease (M&G Properties, LLC.)
Public Works - Yard Waste Site Expenses	\$	-	\$	-	\$	-	\$	-	\$	2,500.00	\$	2,500.00	\$	37,000.00	2023 Monthly \$19,477 x 12 plus Marathon County Fees \$100,000 YE 2023. Increase in 2024 is \$.35 per household per pickup.
Public Works - Solid Waste Pick Up - Contracted	\$	241,919.93	\$	302,213.07	\$	352,801.00	\$	366,512.00	\$	150,608.58	\$	334,000.00	\$	350,000.00	
Public Works; Insurances	\$	27,043.73	\$	43,336.17	\$	34,983.11	\$	40,000.00	\$	22,415.14	\$	33,622.71	\$	40,000.00	
Engineering Costs	\$	16,526.98	\$	24,883.84	\$	(1,973.00)	\$	50,000.00	\$	-	\$	10,000.00	\$	25,000.00	Carry Over Unused Engineering Costs from 2023
Consultant Fees/Contract					\$	25,300.00	\$	-	\$	-	\$	-	\$	-	
Stormwater Permit Requirements	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,200.00	\$	-	\$	1,200.00	\$	1,000.00	
ROW Tree Work	\$	450.00	\$	850.00	\$	-	\$	-	\$	-	\$	-	\$	2,000.00	
PUBLIC WORKS:	\$	1,698,287.64	\$	1,811,223.27	\$	1,863,673.41	\$	1,973,395.80	\$	1,164,626.97	\$	1,875,660.59	\$	2,058,617.36	85,221.56

<u>ANIMAL CONTROL</u>															
Animal Control-Contracted	\$	1,295.00	\$	2,220.00	\$	2,220.00	\$	2,200.00	\$	4,995.00	\$	4,995.00	\$	5,000.00	
Animal Control-Held for Cause			\$	200.00											Combined with 100-54110-210-000
ANIMAL CONTROL:	\$	1,295.00	\$	2,420.00	\$	2,220.00	\$	2,200.00	\$	4,995.00	\$	4,995.00	\$	5,000.00	2,800.00

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, Item G.

PARKS & OPEN SPACES	2020 Actual:	2021 Actual:	BUDGET YEAR 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Salary & Wages—CDD/ZA	\$ 2,980.33	\$ 2,935.16	\$ 3,261.00	\$ 3,666.67	\$ 1,923.01	\$ 3,846.02	\$ —	Combined with account 100-51420-110-000
FICA Tax—CDD/ZA	\$ 226.53	\$ 219.02	\$ 250.00	\$ 280.50	\$ 143.38	\$ 294.22	\$ —	Combined with account 100-51420-110-111
Retirement (WRS)—CDD/ZA	\$ 209.74	\$ 200.87	\$ 212.00	\$ 250.00	\$ 130.75	\$ 261.50	\$ —	Combined with account 100-51420-132-000
Health Insurance—CDD/ZA	\$ 336.67	\$ 321.32	\$ 359.00	\$ 945.00	\$ (20.60)	\$ 945.00	\$ —	Combined with account 100-51420-130-000
Salary & Wages—Plan Tech	\$ 9,064.74	\$ 7,493.03	\$ 2,099.80	\$ 2,236.00	\$ 1,162.92	\$ 2,236.00	\$ —	Combined with account 100-51425-110-000
FICA Tax—Plan Tech	\$ 645.84	\$ 546.70	\$ 160.45	\$ 172.00	\$ 85.00	\$ 171.05	\$ —	Combined with account 100-51425-110-111
Retirement—Plan Tech	\$ 610.26	\$ 518.33	\$ 157.00	\$ 153.00	\$ 79.08	\$ 158.16	\$ —	Combined with account 100-51425-132-000
Health Insurance—Plan Tech	\$ 407.36	\$ 274.52	\$ 359.00	\$ 945.00	\$ (20.58)	\$ 945.00	\$ —	Combined with account 100-51425-130-000
Parks; PW Crew; Salary & Wages	\$ —	\$ 438.72	\$ 11,475.00	\$ —	\$ 2,381.00	\$ 2,800.00	\$ 2,850.00	Adjusted to 1% of crew only
Parks PW Crew; Social Security/Medicare	\$ —	\$ 32.30	\$ 878.00	\$ —	\$ 179.04	\$ 214.20	\$ 220.00	Adjusted to 1% of crew only
Parks PW Crew; Retirement	\$ —	\$ 29.61	\$ 746.00	\$ —	\$ 115.07	\$ 184.80	\$ 1,005.00	Adjusted to 1% of crew only
Parks PW Crew; Health Insurance	\$ —	\$ —	\$ 3,715.00	\$ —	\$ 363.24	\$ 726.48	\$ 200.00	Adjusted to 1% of crew only
Parks Dept; Salary & Wages	\$ 25,665.31	\$ 33,094.95	\$ 54,722.19	\$ 67,446.59	\$ 19,848.93	\$ 57,522.03	\$ 53,200.00	Adjusted to the part-time crew members only
Parks Dept; Social Security/Medicare	\$ 1,963.40	\$ 2,531.74	\$ 4,187.40	\$ 5,161.00	\$ 1,506.58	\$ 4,400.44	\$ 4,069.80	Adjusted to the part-time crew members only
Parks Dept; Retirement	\$ —	\$ —	\$ —	\$ 899.00	\$ 54.42	\$ 409.56	\$ —	Adjusted to the part-time crew members only
Parks Dept; Insurance	\$ —	\$ —	\$ —	\$ 3,778.00	\$ 721.89	\$ 1,500.00	\$ —	Adjusted to the part-time crew members only
Parks Dept; Physical Exams	\$ —	\$ —	\$ —	\$ 70.00	\$ 63.75	\$ 63.75	\$ 70.00	
Parks; Training & Seminars	\$ —	\$ —	\$ 1,231.00	\$ 100.00	\$ —	\$ 100.00	\$ 200.00	
Parks Dept; Dues & Memberships	\$ —	\$ —	\$ 100.00	\$ —	\$ 308.03	\$ 308.03	\$ 400.00	
Parks; Utilities	\$ 4,709.29	\$ 5,426.28	\$ 3,858.00	\$ 4,500.00	\$ 1,404.27	\$ 2,944.26	\$ 3,500.00	
Parks; Portable Restrooms & Wash Stations	\$ 4,050.00	\$ 3,955.00	\$ 3,714.00	\$ 4,500.00	\$ 2,315.00	\$ 4,750.00	\$ 5,000.00	
Parks; Uniforms & Safety Equipment	\$ 180.00	\$ 219.99	\$ 318.00	\$ 450.00	\$ 112.97	\$ 450.00	\$ 450.00	
Parks; Fuel Charges	\$ 1,815.47	\$ 2,731.71	\$ 3,184.00	\$ 5,500.00	\$ 1,665.82	\$ 5,500.00	\$ 6,000.00	
Parks; Maintenance & Operating Supplies	\$ 568.41	\$ 1,194.79	\$ 1,061.00	\$ 12,000.00	\$ 3,180.18	\$ 7,632.43	\$ 8,000.00	
Parks; Equipment Repairs	\$ 1,050.75	\$ 1,364.88	\$ 2,601.00	\$ 2,500.00	\$ 4,877.23	\$ 5,000.00	\$ 5,000.00	
Parks; Capital Outlay—Equip/Impr	\$ 8,439.00	\$ 1,800.00	\$ —	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Sunset Park	\$ 1,772.13	\$ 11,390.15	\$ 29,675.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Seville Park	\$ —	\$ —	\$ 625.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Norm Plaza Park	\$ —	\$ —	\$ 625.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—General/Paths—MU	\$ 941.97	\$ 746.59	\$ 849.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Gooding Park	\$ —	\$ 1,242.31	\$ 1,915.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Municipal Park	\$ 881.00	\$ —	\$ 1,775.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—River Oaks	\$ —	\$ 17.96	\$ —	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Wellhead Park	\$ 3,650.00	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Soccer Fields	\$ 1,073.49	\$ 258.37	\$ 2,325.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Maintenance—Friendship Park	\$ 1,958.87	\$ 1,917.63	\$ 3,725.00	\$ —	\$ —	\$ —	\$ —	Combined with 100-55000-200-400
Parks; Other Projects	\$ 1,615.40	\$ 300.18	\$ 3,700.00	\$ 30,000.00	\$ 1,614.56	\$ 30,000.00	\$ 28,000.00	\$28,000 carry over
Forestry; Operating Expenses	\$ 15,056.36	\$ 14,913.17	\$ 15,000.00	\$ —	\$ (299.43)	\$ —	\$ —	Inactivated Account
Parks; Insurances	\$ 5,223.29	\$ 5,080.92	\$ 5,619.00	\$ 5,600.00	\$ 4,832.07	\$ 5,600.00	\$ 5,600.00	
PARKS & FORESTRY:	\$ 95,095.61	\$ 101,196.20	\$ 164,481.84	\$ 151,152.76	\$ 48,727.58	\$ 130,105.98	\$ 123,764.80	\$ (27,387.96)

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, ItemG.

<u>OTHER</u>	2020 Actual:	2021 Actual:	BUDGET YEAR 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Unemployment	\$ 112.46	\$ 6,016.95	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	
Village Employee Event	\$ 97.35	\$ 516.81	\$ 500.00	\$ 500.00	\$ 982.77	\$ 1,100.00	\$ 1,000.00	
Employee Settlements	\$ -	\$ 41,863.89	\$ 7,875.00	\$ 7,875.00	\$ -	\$ 7,875.00	\$ 7,875.00	Employee Settlement
Tax Refunds & Adjustments	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	
Property & Liability Insurance	\$ 21,734.92	\$ 7,480.74	\$ 23,906.00	\$ 22,000.00	\$ 28,650.85	\$ 28,650.00	\$ 25,092.00	
Publications	\$ 1,439.04	\$ 3,918.76	\$ 3,000.00	\$ 2,000.00	\$ 1,569.32	\$ 2,404.60	\$ 3,500.00	Media Notifications
Newsletter	\$ 2,471.15	\$ 4,705.40	\$ 3,600.00	\$ 3,600.00	\$ 3,990.28	\$ 7,980.56	\$ 8,000.00	2022 December processed in 2023/2 Newsletters Spring/Fall
Dues & Memberships	\$ 9,739.13	\$ 7,002.43	\$ 10,483.00	\$ 10,000.00	\$ 9,236.01	\$ 9,236.01	\$ 10,000.00	
Bank & Investment Fees	\$ 492.00	\$ 667.15	\$ 1,000.00	\$ 500.00	\$ 1,129.86	\$ 2,338.29	\$ 2,500.00	
Weights Measures Inspection	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	
Other Miscellanies	\$ (1,453.40)	\$ 810.99	\$ -	\$ -	\$ -	\$ -	\$ -	Inactivated Account
Web Site Maintenance	\$ 2,100.00	\$ 2,100.00	\$ 2,229.00	\$ 2,500.00	\$ -	\$ 288.00	\$ -	Combined with 100-51400-480-000
Illegal Taxes, Refunds, Uncoll	\$ -	\$ 26,655.60	\$ -	\$ -	\$ -	\$ -	\$ -	Inactivated Account
Non-Recurring Operating Exp.	\$ 2,882.32	\$ 276.84	\$ 4,000.00	\$ 3,000.00	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MISCELLANEOUS EXPENSES:	\$ 40,014.97	\$ 102,415.56	\$ 58,493.00	\$ 52,875.00	\$ 45,959.09	\$ 60,272.46	\$ 58,367.00	\$ 5,492.00
<u>TRANSFERS TO OTHER FUNDS</u>								
Transfer to TID 1	\$ -	\$ -	\$ 67,384.00	\$ -	\$ -	\$ -	\$ -	Analyze TID #1 - can it make its bond payment - difference here.
TOTAL EXPENDITURES:	\$ 3,759,456.79	\$ 3,951,319.34	\$ 4,322,284.36	\$ 4,850,972.36	\$ 2,560,016.44	\$ 5,173,965.30	\$ 5,489,875.39	\$ 638,903.03

VILLAGE OF KRONENWETTER
BUDGET 2024

Municipal Court Fund #221

	BUDGET YEAR			Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
	2020 ACTUAL:	2021 ACTUAL:	2022:						
REVENUES									
Court; Fines & Forfeitures	\$ 12,886.30	\$ 14,151.80	\$ 12,000.00	\$ 13,650.34	\$ 12,000.00	\$ 1,317.00	\$ 30,000.00	\$ 30,000.00	
Municipal Share; Court	\$ 28,861.26	\$ 31,876.39	\$ 24,181.00	\$ 24,753.05	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 25,000.00	
	\$ 41,747.56	\$ 46,028.19	\$ 36,181.00	\$ 38,403.39	\$ 42,000.00	\$ 1,317.00	\$ 60,000.00	\$ 55,000.00	

	BUDGET YEAR			Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
	2020 ACTUAL:	2021 ACTUAL:	2022:						
EXPENDITURES									
Court Judge's Salary	\$ 5,133.64	\$ 5,801.20	\$ 5,500.00	\$ 5,041.63	\$ 5,500.00	\$ 2,749.98	\$ 5,500.00	\$ 5,500.00	
Court; Judge Social Security/Medicare	\$ 420.84	\$ 455.91	\$ 421.00	\$ 385.73	\$ 420.75	\$ 210.40	\$ 420.75	\$ 420.75	
Court; Bond - Expenses	\$ 150.00	\$ 137.50	\$ 155.00	\$ 189.50	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	
Court; Interpreter/Substitute Judge	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ 150.00	\$ 150.00	
Court; Materials & Supplies	\$ 2,538.48	\$ 4,113.72	\$ 2,000.00	\$ 2,187.07	\$ 2,500.00	\$ 807.30	\$ 2,500.00	\$ 2,500.00	
Court; Computer Program Support	\$ 950.00	\$ 950.00	\$ 950.00	\$ 950.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	
Court Clerk; Salary/Wages	\$ 20,968.43	\$ 21,527.51	\$ 22,128.00	\$ 21,936.31	\$ 24,073.92	\$ 11,631.73	\$ 24,073.92	\$ 28,788.60	
Court Clerk; Social Security/Medicare	\$ 1,610.14	\$ 1,604.52	\$ 1,692.00	\$ 1,607.13	\$ 1,841.00	\$ 857.16	\$ 1,841.00	\$ 2,202.33	
Court Clerk; Health Insurance	\$ 8,054.23	\$ 8,395.44	\$ -	\$ 7,395.29	\$ 8,500.00	\$ 4,405.03	\$ 8,500.00	\$ 10,010.52	
Court Clerk; Retirement	\$ 1,476.11	\$ 1,443.97	\$ 1,439.00	\$ 1,425.79	\$ 1,637.00	\$ 818.92	\$ 1,637.00	\$ 1,986.41	
Court Clerk; Mileage & Meals	\$ 12.64	\$ 158.48	\$ 150.00	\$ 161.25	\$ 175.00	\$ -	\$ 175.00	\$ 175.00	
Training, Seminars, Schooling	\$ 909.00	\$ 1,141.70	\$ 1,400.00	\$ 1,123.86	\$ 1,500.00	\$ 845.00	\$ 1,500.00	\$ 1,500.00	
Liability & Property Insurances	\$ 195.62	\$ 148.24	\$ 196.00	\$ 117.54	\$ 200.00	\$ 112.83	\$ 200.00	\$ 200.00	
	\$ 42,419.13	\$ 46,028.19	\$ 36,181.00	\$ 42,521.10	\$ 47,797.67	\$ 23,538.35	\$ 47,797.67	\$ 54,733.61	

VILLAGE OF KRONENWETTER
BUDGET 2024

SPECIAL PARKS FUND - FUND #250

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
REVENUES									
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation Grants	\$ 437,953.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Local Grants	\$ 280,729.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Park Dedication Fees	\$ -	\$ 7,236.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Earned on Investments	\$ 1,485.32	\$ 485.60	\$ 601.00	\$ 98.94	\$ 100.00	\$ 717.78	\$ 1,230.48	\$ -	
Donations - Park Dept.	\$ -	\$ 3,208.00	\$ 2,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	
Donations - Bike & Walkways	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	
Transfer from General Fund	\$ -	\$ 34,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer from TID 2	\$ 236,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CARRY OVER OF PRIOR YEAR FUNDS									
Prior year funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	Donated Funds
	\$ 956,167.85	\$ 45,679.60	\$ 2,601.00	\$ 4,098.94	\$ 100.00	\$ 2,217.78	\$ 2,730.48	\$ 1,500.00	

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
EXPENDITURES									
Parks Expense	\$ -	\$ -	\$ 2,000.00	\$ 2,805.72	\$ -	\$ -	\$ -	\$ -	
Parks Capital Projects/Outlay	\$ -	\$ -	\$ 80,000.00	\$ -	\$ 100.00	\$ -	\$ -	\$ -	
Bike and Walkway Outlay	\$ (2,060.69)	\$ 17,966.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	Carry Over for Project
Bike/Walkway Outlay-State Exp	\$ 9,153.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bike Right-of-Way/Acquisition	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 8,592.33	\$ 17,966.50	\$ 82,000.00	\$ 2,805.72	\$ 100.00	\$ -	\$ -	\$ 1,500.00	

VILLAGE OF KRONENWETTER
BUDGET 2024

Fire Department Donation Fund #260

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
REVENUES									
Interest Earned on Investments	\$ 243.03	\$ 231.14	\$ 250.00	\$ 109.52	\$ -	\$ 289.53	\$ 496.34	\$ 500.00	
Sale of Fire Extinguishers	\$	\$ 582.75	\$	\$	\$	\$	\$	\$	Combined with 260-48000-009-000
FD Donation - WI Valley Fair	\$	\$ 1,665.00	\$ 1,200.00	\$	\$ 1,200.00	\$	\$ 1,200.00	\$	Combined with 260-48000-009-000
FD Donation - 5K Run	\$ 23,971.82	\$ 36,727.56	\$ 43,709.00	\$ 32,062.03	\$ 28,000.00	\$	\$ 28,000.00	\$	Combined with 260-48000-009-000
FD Donation - Other	\$ 963.00	\$ 1,079.00	\$ 1,000.00	\$ 3,128.50	\$ 1,000.00	\$ 19,363.13	\$ 19,363.13	\$ 15,000.00	
	\$ 25,177.85	\$ 40,285.45	\$ 46,159.00	\$ 35,300.05	\$ 30,200.00	\$ 19,652.66	\$ 49,059.47	\$ 15,500.00	

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
EXPENDITURES									
FD Donation Expenditures	\$ 750.51	\$	\$	\$	\$	\$	\$	\$	Combined with 260-55200-900-000
FD Donation Exp - Equipment	\$	\$	\$ 3,000.00	\$ 1,092.58	\$ 3,000.00	\$	\$ 3,000.00	\$	Combined with 260-55200-900-000
FD Donation Exp - WI Val Fair	\$	\$ 542.35	\$ 450.00	\$ 1,300.94	\$ 500.00	\$	\$ 500.00	\$	Combined with 260-55200-900-000
FD Donation Exp - Fall Fest	\$	\$	\$	\$	\$ 500.00	\$	\$ 500.00	\$	Combined with 260-55200-900-000
FD Donation Exp - 5K Run	\$ 10,180.01	\$ 17,770.92	\$ 15,000.00	\$ 12,478.39	\$ 5,000.00	\$	\$ 5,000.00	\$	Combined with 260-55200-900-000
Fallen Firefighter's Donations	\$ 12,000.00	\$	\$ 20,000.00	\$ 19,500.00	\$ 17,000.00	\$	\$ 17,000.00	\$	Combined with 260-55200-900-000
FD Donation; Expenses	\$ 14,321.83	\$ 4,572.67	\$ 13,000.00	\$ 6,408.63	\$ 4,000.00	\$ 9,128.35	\$ 9,128.35	\$ 15,000.00	
	\$ 37,252.35	\$ 22,885.94	\$ 51,450.00	\$ 40,780.54	\$ 30,000.00	\$ 9,128.35	\$ 35,128.35	\$ 15,000.00	

*Note: with passage of recent Ordinance is this Fund #260 still required. To be determined by Village Board.

VILLAGE OF KRONENWETTER
BUDGET 2024

2% Fire Dues Fund #270

REVENUES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
2% Fire Dues	\$ 26,554.68	\$ 28,170.73	\$ 25,500.00	\$ 29,781.96	\$ 28,171.00	\$ -	\$ 28,171.00	\$ 28,171.00	
2% Fire Dues from Guenther	\$ -	\$ -	\$ 1,000.00	\$ 1,173.66	\$ 1,100.00	\$ -	\$ 1,352.00	\$ 1,352.00	
Interest on Investments	\$ 433.92	\$ 473.53	\$ 200.00	\$ 266.20	\$ 500.00	\$ 546.61	\$ 937.05	\$ 1,000.00	
Other Financing Sources									
Use of Undesignated Funds	\$ -	\$ -	\$ 6,801.00	\$ -	\$ 19,729.00		\$ 19,883.26	\$ 24,533.12	
	\$ 26,988.60	\$ 28,644.26	\$ 26,700.00	\$ 31,221.82	\$ 29,771.00	\$ 546.61	\$ 30,460.05	\$ 30,523.00	

EXPENDITURES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Salaries/Wages - Fire Prevent	\$ 394.85	\$ 1,065.75	\$ 6,000.00	\$ 2,077.75	\$ 6,000.00	\$ 6,136.50	\$ 6,136.50	\$ 6,320.60	
FICA - Fire Prevention	\$ 65.06	\$ 81.49	\$ 459.00	\$ 158.87	\$ -	\$ 454.81	\$ 454.81	\$ 483.53	
Training/Schooling/Meetings	\$ -	\$ -	\$ 1,592.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	
Fire Prevention Supplies	\$ -	\$ 4,645.11	\$ 8,400.00	\$ 44.99	\$ 3,500.00	\$ 2,117.00	\$ 3,500.00	\$ 3,500.00	
Fire Tools Outlay	\$ -	\$ 1,165.24	\$ 5,000.00	\$ 2,145.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 10,000.00	Purchase new fire hose nozzles
Outlay-Fire Equipment	\$ 12,025.51	\$ 399.95	\$ 12,000.00	\$ 16,709.15	\$ 30,000.00	\$ 14,125.32	\$ 30,000.00	\$ 30,000.00	
Bank and Investment Fees	\$ 34.57	\$ 103.52	\$ 50.00	\$ 105.30	\$ -	\$ -	\$ -	\$ -	
	\$ 12,519.99	\$ 7,461.06	\$ 33,501.00	\$ 21,241.06	\$ 49,500.00	\$ 22,833.63	\$ 50,091.31	\$ 55,304.12	

09/30/23 Cash on Hand:	\$ 86,242.56
Less: Funds Needed 2024	\$ (24,533.12)
Remainder:	<u>\$ 61,709.44</u>

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Debt Service Fund 350

WITH DITCH MOWER - STATE TRUST FUND LOAN

REVENUES	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	Comments:
Property Tax Revenue	\$ 1,162,002.00	\$ 1,110,000.00	\$ 750,000.00	\$ 750,000.00	\$ 700,000.00	\$ 700,000.00	\$ 700,000.00	\$ 227,387.00	
Principal - Ph 2 Sewer & Water	\$ 58,408.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - Cnty X Sewer & Water	\$ 1,003.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - Golden Pond	\$ 11,289.10	\$ 9,841.85	\$ 9,264.00	\$ 33.50	\$ 9,200.00	\$ -	\$ 9,200.00	\$ 9,200.00	LK
Principal - Vanderwaal	\$ -	\$ 101,620.00	\$ 11,652.00	\$ -	\$ 11,652.00	\$ -	\$ 11,652.00	\$ 11,652.00	LK
Loan Proceeds	\$ -	\$ 2,760,000.00	\$ -	\$ -	\$ -	\$ 6.93	\$ 6.93	\$ -	
Interest Earned on Investments	\$ 3,635.95	\$ 1,150.89	\$ 1,900.00	\$ 4,078.61	\$ -	\$ 11,639.05	\$ 19,952.66	\$ 19,000.00	
Interest - Ph 2 Sewer & Water	\$ 3,212.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest - Cnty X Sewer & Water	\$ 55.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest - Golden Pond	\$ 1,137.15	\$ 786.14	\$ 800.00	\$ 8,397.77	\$ -	\$ -	\$ -	\$ -	LK
Interest - Vanderwaal	\$ -	\$ -	\$ 3,146.00	\$ -	\$ 3,146.00	\$ -	\$ 3,146.00	\$ 3,146.00	LK
Bond Premium	\$ -	\$ 416,303.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DUE FROM TID'S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 632,308.00	LK
	\$ 1,240,743.28	\$ 4,399,702.53	\$ 776,762.00	\$ 762,509.88	\$ 723,998.00	\$ 711,645.98	\$ 743,957.59	\$ 902,693.00	

EXPENDITURES	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	
Bond Issuance Costs	\$ -	\$ 36,892.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - Ditch Mower - STF Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,750.00	New 2024
Principal - \$5.1M	\$ 250,000.00	\$ 3,100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal \$2.38M	\$ 800,000.00	\$ 680,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - GOB 2021A	\$ -	\$ -	\$ 315,000.00	\$ 315,000.00	\$ 345,000.00	\$ 345,000.00	\$ 345,000.00	\$ 395,000.00	
Principal - \$1.29M GOPN 2018	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 255,000.00	\$ 255,000.00	\$ 255,000.00	\$ 150,000.00	
Principal - GOB 2021B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000.00	
Principal - Lease Revenue Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	
Interest - Ditch Mower - STF Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,625.00	New 2024
Interest - GOB 2021A	\$ -	\$ 72,986.68	\$ 104,100.00	\$ 104,100.00	\$ 90,900.00	\$ 48,900.00	\$ 90,900.00	\$ 76,100.00	
Interest - \$5.1M	\$ 150,262.50	\$ (0.05)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest \$2.38M	\$ 30,620.00	\$ 14,620.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest - \$1.29M GOPN 2018	\$ 38,700.00	\$ 38,700.00	\$ 34,950.00	\$ 34,950.00	\$ 27,375.00	\$ 15,600.00	\$ 27,375.00	\$ 21,300.00	
Interest - GOB 2021B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,700.00	
Interest - Lease Revenue Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,218.00	
Payment to Current Noteholder	\$ -	\$ 37,929.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 1,269,582.50	\$ 3,981,128.83	\$ 704,050.00	\$ 704,050.00	\$ 718,275.00	\$ 664,500.00	\$ 718,275.00	\$ 902,693.00	

**VILLAGE OF KRONENWETTER
BUDGET 2024**

BOND PAYMENT SCHEDULE BY YEAR THROUGH 2029

BOND PAYMENTS DUE									
PRINCIPAL:	2022	2023	2024	2025	2026	2027	2028	2029	
G.O. PROMISSORY 2018 \$1.29M	\$ 250,000	\$ 255,000	\$ 150,000	\$ 155,000	\$ 155,000	\$ 160,000	\$ 165,000		
G.O. BOND, 2021A \$4.685M	\$ 380,000	\$ 565,000	\$ 630,000	\$ 655,000	\$ 685,000	\$ 695,000	\$ 505,000	\$ 90,000	
G.O. BOND, 2021B \$1.87M	\$ 280,000	\$ 135,000	\$ 140,000	\$ 140,000	\$ 145,000	\$ 145,000	\$ 340,000	\$ 345,000	
INTEREST:	2022	2023	2024	2025	2026	2027	2028	2029	
G.O. PROMISSORY 2018 \$1.29M	\$ 38,950	\$ 27,375	\$ 21,300	\$ 16,725	\$ 12,075	\$ 7,350	\$ 2,475		
G.O. BOND, 2021A \$4.685M	\$ 179,800	\$ 160,900	\$ 137,000	\$ 111,300	\$ 84,500	\$ 56,900	\$ 32,900	\$ 21,000	
G.O. BOND, 2021B \$1.87M	\$ 34,600	\$ 30,450	\$ 27,700	\$ 24,900	\$ 22,050	\$ 19,150	\$ 14,300	\$ 7,450	
TOTAL PAYMENT DUE	2022	2023	2024	2025	2026	2027	2028	2029	
G.O. PROMISSORY 2018 \$1.29M	\$ 288,950	\$ 282,375	\$ 171,300	\$ 171,725	\$ 167,075	\$ 167,350	\$ 167,475	\$ -	
G.O. BOND, 2021A \$4.685M	\$ 559,800	\$ 725,900	\$ 767,000	\$ 766,300	\$ 769,500	\$ 751,900	\$ 537,900	\$ 111,000	
G.O. BOND, 2021B \$1.87M	\$ 314,600	\$ 165,450	\$ 167,700	\$ 164,900	\$ 167,050	\$ 164,150	\$ 354,300	\$ 352,450	
	\$ 1,163,350	\$ 1,173,725	\$ 1,106,000	\$ 1,102,925	\$ 1,103,625	\$ 1,083,400	\$ 1,059,675	\$ 463,450	

DUE FROM OTHER FUNDS/REVENUES:									
2022	2023	2024	2025	2026	2027	2028	2029		
Due From TIF #1 - 2021A	\$ 106,700.00	\$ 104,100.00	\$ 106,400.00	\$ 103,500.00	\$ 105,700.00	\$ 107,600.00	\$ 104,400.00	\$ 111,000.00	
Due From TID #4 - 2021A	\$ 34,000.00	\$ 185,900.00	\$ 189,500.00	\$ 187,800.00	\$ 185,900.00	\$ 185,700.00			
Due from TID #1 - 2021B	\$ 151,400.00	\$ 153,750.00	\$ 156,000.00	\$ 153,200.00	\$ 155,350.00	\$ 152,450.00	\$ 154,500.00	\$ 151,500.00	
Due from TID #4 - 2021B	\$ 163,200.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 199,800.00	\$ 200,950.00	
TOTAL REVENUES/OFFSETS:	\$ 455,300.00	\$ 455,450.00	\$ 463,600.00	\$ 456,200.00	\$ 458,650.00	\$ 457,450.00	\$ 458,700.00	\$ 463,450.00	

NET GO DEBT SERVICE PAYMENT:	\$ 708,050.00	\$ 718,275.00	\$ 642,400.00	\$ 646,725.00	\$ 644,975.00	\$ 625,950.00	\$ 600,975.00	\$ -	
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REDEVELOPMENT AUTHORITY - LEASE REVENUE BOND (Paid for by TIF #1)

PRINCIPAL:	2022	2023	2024	2025	2026	2027	2028	2029	
LEASE REVENUE BOND, 2016	\$ 115,000.00	\$ 115,000.00	\$ 120,000.00	\$ 120,000.00	\$ 125,000.00	\$ 125,000.00	\$ 130,000.00	\$ 135,000.00	
INTEREST:	2022	2023	2024	2025	2026	2027	2028	2029	
LEASE REVENUE BOND, 2016	\$ 52,811.25	\$ 50,913.75	\$ 48,707.50	\$ 46,217.50	\$ 43,490.00	\$ 40,521.25	\$ 37,332.50	\$ 33,849.50	
TOTAL PAYMENT DUE - RDA:	\$ 167,811.25	\$ 165,913.75	\$ 168,707.50	\$ 166,217.50	\$ 168,490.00	\$ 165,521.25	\$ 167,332.50	\$ 168,849.50	

NET GO / RDA BOND PAYMENTS:	\$ 875,861.25	\$ 884,188.75	\$ 811,107.50	\$ 812,942.50	\$ 813,465.00	\$ 791,471.25	\$ 768,307.50	\$ 168,849.50	
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VILLAGE DEBT CAPACITY PER STATE OF WISCONSIN

Equalized Value:	\$ 895,765,200
Maximum Debt Allowable:	\$ 44,788,260 5% of Equalized Value
Less: Current Outstanding Debt	\$ (7,790,000)
Unused Debt Capacity:	\$ 36,998,260

Percentage of Used Debt Capacity for the Village:	17.39%
Percentage of Unused Debt Capacity for the Village:	82.61%

VILLAGE OF KRONENWETTER
BUDGET 2024

Capital Projects Fund #410

			Actual		ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
	2020 Actual:	2021 Actual:	Budget Year 2022:	12/31/22 (not audit final)					
REVENUES									
Tax Revenues	\$ 125,361.00	\$ 100,000.00	\$ 200,000.00	\$ 200,000.00	-	-	\$ -	\$ 35,000.00	
Local Highway & Bridge Aid	\$ -	\$ 128,433.18	\$ -	\$ -	-	-	\$ -	\$ -	
Intergovernmental Revenues	\$ 21,462.45	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	
Interest Earned on Investments	\$ 929.69	\$ 277.77	\$ 900.00	\$ 1,313.31	25.00	8,443.53	\$ 17,764.50	\$ 15,000.00	
Undesignated Fund Revenue	\$ -	\$ -	\$ -	\$ -	125,000.00	-	\$ 125,000.00	\$ 120,000.00	
CARRY OVER OF 2023 BUDGETED FUNDS									
Carry Over of Funds-Kowalski Road	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ 90,000.00	CARRY OVER UNUSED
	\$ 147,753.14	\$ 228,710.95	\$ 200,900.00	\$ 201,313.31	\$ 125,025.00	\$ 8,443.53	\$ 142,764.50	\$ 260,000.00	

			Actual		ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
	2020 Actual:	2021 Actual:	Budget Year 2022:	12/31/22 (not audit final)					
EXPENDITURES									
Capital Road Improvement Projects	\$ 11,922.50	\$ -	\$ 60,000.00	\$ -	-	\$ -	\$ -	\$ 120,000.00	Set aside for road project 2025.
Other Capital Projects	\$ 71,949.29	\$ 71,979.01	\$ -	\$ 580.00	-	-	\$ -	\$ -	
Kowalski Road Interchange	\$ -	\$ -	\$ 125,000.00	\$ -	125,000.00	5,805.00	\$ 90,000.00	\$ 90,000.00	Kowalski Road Interchange-YE 2023 Unused
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	
Facility Study (Village Buildings/Storage)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	AMOUNT TO BE DETERMINED
	\$ 83,871.79	\$ 71,979.01	\$ 185,000.00	\$ 580.00	\$ 125,000.00	\$ 5,805.00	\$ 90,000.00	\$ 260,000.00	

Cash On Hand 09/30/2023:	\$ 543,922.67
Estimated Unused:	\$ 90,000.00 Kowalski Road Project
Proposed Use Undesignated:	\$ (120,000.00) Road Project Funding
Proposed Carry Over	\$ (90,000.00) Kowalski Road Project
Remainder:	<u>\$ 423,922.67</u> Estimated as of 09/30/23

VILLAGE OF KRONENWETTER
BUDGET 2024

TAX INCREMENTAL FINANCING DISTRICT #1 - Fund #451

REVENUES	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY			COMMENTS:	
						THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:		
Property Tax Revenue	\$ 318,153.57	\$ 313,672.49	\$ 313,672.00	\$ 283,628.46	\$ 283,750.00	\$ 250,037.71	\$ 250,037.71	\$ 250,037.71	Based on TID Increment Worksheet from State	
State Exempt Computer Aid	\$ 567.52	\$ 567.52	\$ 568.00	\$ 567.52	\$ 568.00	\$ -	\$ 568.00	\$ 568.00		
Personal Property State Aid	\$ -	\$ (2,244.11)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Tax Guarantee - Developers	\$ 43,535.67	\$ 47,535.14	\$ 43,536.00	\$ 51,175.25	\$ 47,500.00	\$ 49,415.26	\$ 49,415.26	\$ 49,415.26		
Interest on Investments	\$ 4,948.65	\$ 3,422.01	\$ 2,000.00	\$ 7,910.56	\$ 2,400.00	\$ 9,524.60	\$ 16,327.89	\$ 15,000.00		
Loan Proceeds	\$ -	\$ 2,210,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer from General Fund	\$ -	\$ -	\$ 67,384.00	\$ 67,384.00	\$ -	\$ -	\$ -	\$ -		Only if VB authorizes it again.
Premium on Debt	\$ -	\$ 299,233.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ 367,205.41	\$ 2,872,186.10	\$ 427,160.00	\$ 410,665.79	\$ 334,218.00	\$ 308,977.57	\$ 316,348.86	\$ 315,020.97		

EXPENDITURES	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY			COMMENTS:
						THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	
TID #1 - State Fee	\$ 166.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 200.00	\$ -	\$ -	\$ -	Pd out of Audit in 2023
Bank and Investment Fees	\$ 357.35	\$ 1,069.79	\$ 600.00	\$ 1,087.78	\$ 800.00	\$ 1,077.23	\$ 1,077.23	\$ 1,000.00	
Office Supplies	\$ 0.48	\$ 0.50	\$ -	\$ 3.84	\$ -	\$ -	\$ -	\$ -	
TIF Auditing	\$ 690.00	\$ 720.00	\$ 780.00	\$ 1,905.00	\$ 960.00	\$ 150.00	\$ 960.00	\$ 1,000.00	
TIF Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236.46	\$ 425.00	\$ -	
ADMINISTRATIVE STAFF									
Salaries & Wages	\$ 4,407.97	\$ 4,299.74	\$ 4,992.00	\$ 3,241.90	\$ 5,486.00	\$ 2,448.73	\$ 5,486.00	\$ 2,060.00	Administrator & Finance Director
FICA Taxes	\$ 326.01	\$ 311.23	\$ 383.00	\$ 225.69	\$ 420.00	\$ 143.29	\$ 420.00	\$ 157.59	
Health Insurance	\$ 740.64	\$ 771.67	\$ 912.00	\$ 398.99	\$ 1,418.00	\$ (54.76)	\$ 1,418.00	\$ 400.42	
Retirement (WRS)	\$ 316.38	\$ 294.48	\$ 325.00	\$ 210.82	\$ 373.00	\$ 93.15	\$ 373.00	\$ 142.14	
Mileage	\$ 66.24	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 35.00	\$ -	
RDA Committee Compensation	\$ 225.63	\$ -	\$ 150.00	\$ 457.50	\$ 600.00	\$ 161.49	\$ 600.00	\$ 600.00	
DEBT PAYMENTS DUE									
Debt Service - Principal	\$ 125,000.00	\$ 3,182,000.00	\$ 310,000.00	\$ 310,000.00	\$ 315,000.00	\$ 315,000.00	\$ 315,000.00	\$ 330,000.00	
Debt Service - Interest	\$ 201,122.79	\$ 116,004.72	\$ 106,911.00	\$ 115,911.25	\$ 108,763.75	\$ 56,210.00	\$ 108,763.75	\$ 101,107.50	
Bond Issuance Costs	\$ 612.00	\$ 39,155.07	\$ 612.00	\$ 612.00	\$ 615.00	\$ -	\$ -	\$ -	
TRANSFERS OUT									
Transfer to Other Funds	\$ -	\$ 20,644.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers To General Fund	\$ -	\$ 2,442,840.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 334,031.49	\$ 5,808,261.34	\$ 426,565.00	\$ 434,204.77	\$ 434,635.75	\$ 375,465.59	\$ 434,557.98	\$ 436,467.65	

ASSETS:		(09/30/23)	\$ (121,446.69)
Cash on Hand:	\$	(1,434,680.90)	
Savings Account:	\$	337,133.78	
Local Gov. Investment Pool:	\$	25,484.51	
NET:	\$	(1,072,062.61)	

**VILLAGE OF KRONENWETTER
BUDGET 2024**

Section 5, ItemG.

TAX INCREMENTAL FINANCING DISTRICT #2 - Fund #452

	Budget Year			Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY		ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
	2020 Actual:	2021 Actual:	2022:			THROUGH 06/30/2023:	ESTIMATED			
REVENUES										
Property Tax Revenue	\$ 727,515.52	\$ 864,178.34	\$ 834,870.00	\$ 754,906.05	\$ 755,000.00	\$ 980,254.93	\$ 980,254.93	\$ 980,254.93	\$ 980,254.93	Based on TID Increment Worksheet from State 2024
State Exempt Computer Aid	\$ 41,799.91	\$ 41,799.91	\$ 41,800.00	\$ 41,799.91	\$ 41,800.00	\$ 41,799.91	\$ 41,800.00	\$ 41,800.00	\$ 41,800.00	
Personal Property State Aid	\$ 2,495.22	\$ 1,965.87	\$ 1,966.00	\$ 2,495.22	\$ 2,500.00	\$ 2,495.22	\$ 2,495.22	\$ 2,495.22	\$ 2,500.00	
Tax Guarantee - Developers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ -	
Miscellaneous Revenue	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 50.00	\$ -	\$ -	
Interest Earned Investments	\$ 15,818.67	\$ 6,616.10	\$ 6,000.00	\$ 6,919.52	\$ 4,000.00	\$ 14,575.45	\$ 24,986.49	\$ 24,000.00	\$ -	
Proceeds; Loans/Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,540,000.00	Money need to borrow if we did all projects
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 788,629.32	\$ 915,560.22	\$ 885,636.00	\$ 807,120.70	\$ 804,300.00	\$ 1,043,625.51	\$ 1,054,086.64	\$ 6,588,554.93		

	Budget Year			Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY		ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
	2020 Actual:	2021 Actual:	2022:			THROUGH 06/30/2023:	ESTIMATED			
EXPENDITURES										
Prfl Services; Engineering	\$ 33,502.35	\$ 3,729.10	\$ 50,000.00	\$ 3,500.00	\$ 50,000.00	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	
Prfl Services; Marketing	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	
Prfl Services; Legal	\$ 930.00	\$ 1,001,336.00	\$ 30,000.00	\$ 7,596.00	\$ 8,500.00	\$ 1,387.50	\$ 2,500.00	\$ 10,000.00	\$ 10,000.00	
Construction	\$ 916,744.73	\$ 11,500.00	\$ 50,000.00	\$ -	\$ 170,000.00	\$ -	\$ -	\$ 3,417,000.00	\$ 3,417,000.00	Lift Station 8 (1,742,000), Beranek Rd (100,000), Village Rd-Jamroz Rd- Flanner Rd (75,000) Beranek Rd (1,000,000)
TIF Incentives	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	Village Rd-Jamroz Rd- Flanner Rd (500,000)
Bank and Investment Fees	\$ 674.54	\$ 2,044.34	\$ -	\$ 2,053.59	\$ 1,800.00	\$ 1,900.24	\$ 2,280.29	\$ 2,500.00	\$ 2,500.00	Development Incentive
Office Supplies	\$ 0.96	\$ 1.00	\$ -	\$ 1.27	\$ -	\$ 20.28	\$ 100.00	\$ 100.00	\$ 100.00	
TIF Auditing	\$ 1,380.00	\$ 1,440.00	\$ 1,200.00	\$ 1,920.00	\$ 1,900.00	\$ 300.00	\$ 1,500.00	\$ 4,000.00	\$ 4,000.00	
TIF Consulting	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 6,248.97	\$ 9,000.00	\$ 20,000.00	\$ 20,000.00	Ehlers & Others
ADMINISTRATIVE STAFF										
Salaries & Wages	\$ 8,815.06	\$ 8,599.60	\$ 9,984.00	\$ 6,483.91	\$ 10,971.00	\$ 6,011.81	\$ 13,219.89	\$ 10,300.00	\$ 10,300.00	Administrator & Finance Director
FICA Taxes	\$ 652.33	\$ 622.48	\$ 764.00	\$ 451.41	\$ 840.00	\$ 287.49	\$ 1,011.32	\$ 787.95	\$ 787.95	
Health Insurance	\$ 1,449.38	\$ 1,539.85	\$ 1,824.00	\$ 804.88	\$ 2,835.00	\$ (111.24)	\$ 448.84	\$ 2,005.00	\$ 2,005.00	
Retirement (WRS)	\$ 632.91	\$ 589.13	\$ 647.00	\$ 421.37	\$ 747.00	\$ 187.24	\$ 912.17	\$ 710.70	\$ 710.70	
Mileage	\$ 417.69	\$ 13.44	\$ 1,500.00	\$ -	\$ 250.00	\$ -	\$ 100.00	\$ 500.00	\$ 500.00	
RDA Compensation	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 300.00	
Land Purchase	\$ -	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	Property Acquisition
Debt Service - Principal	\$ 110,000.00	\$ 2,608,000.00	\$ 187,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service - Interest	\$ 73,287.00	\$ 40,413.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bond Issuance Costs	\$ -	\$ 750.00	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
Transfers to Other Funds	\$ 236,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,384,486.95	\$ 3,680,578.19	\$ 893,969.00	\$ 23,232.43	\$ 308,143.00	\$ 16,232.29	\$ 31,072.52	\$ 6,579,203.65		

NET REVENUE VS EXPENSES: \$ 9,351.28

OUTSTANDING INTERFUND LOAN FROM:
DEBT SERVICE FUND #350 - 2020 REFINANCING ADVANCED TO TID #2

\$ 310,775.00

ASSETS:	(09/30/23)
Cash on Hand:	\$ 396,094.36
Savings Account:	\$ 518,091.11
Local Gov. Investment Pool:	\$ 90.12
NET:	\$ 914,275.59

**VILLAGE OF KRONENWETTER
BUDGET 2024**

TAX INCREMENTAL FINANCING DISTRICT #3 - Fund #453

REVENUES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Property Tax Revenue	\$ 13,636.75	\$ 14,001.63	\$ 14,002.00	\$ 12,660.89	\$ 12,700.00	\$ 13,391.30	\$ 13,391.30	\$ 31,764.04	Based on TID Increment Worksheet from State 2024
Personal Property State Aid	\$ 533.91	\$ 981.92	\$ 982.00	\$ 533.91	\$ 540.00	\$ 533.91	\$ 533.91	\$ 533.91	
Interest on Investments	\$ 257.40	\$ 207.80	\$ 250.00	\$ 119.54	\$ -	\$ 2,998.47	\$ 5,140.23	\$ 5,250.00	
	\$ 14,428.06	\$ 15,191.35	\$ 15,234.00	\$ 13,314.34	\$ 13,240.00	\$ 16,923.68	\$ 19,065.44	\$ 37,547.95	

EXPENDITURES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
Legal	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	\$ -	\$ -	\$ 150.00	State Fee
TID #3; Fees & Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Supplies	\$ 0.08	\$ 0.10	\$ -	\$ 0.93	\$ -	\$ 0.56	\$ 5.00	\$ 10.00	
TIF Auditing	\$ 115.00	\$ 120.00	\$ 130.00	\$ 160.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 200.00	
TIF Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
ADMINISTRATIVE STAFF									
Salaries & Wages	\$ 734.85	\$ 716.54	\$ 832.00	\$ 540.34	\$ 915.00	\$ 847.10	\$ 1,452.17	\$ 2,060.00	Administrator & Finance Director
FICA Taxes	\$ 54.29	\$ 51.86	\$ 64.00	\$ 34.63	\$ 70.00	\$ 23.97	\$ 111.09	\$ 157.59	
Health Insurance	\$ 122.37	\$ 129.10	\$ 152.00	\$ (185.89)	\$ 237.00	\$ (9.12)	\$ (9.12)	\$ 400.42	
Retirement (WRS)	\$ 52.87	\$ 49.17	\$ 55.00	\$ 34.99	\$ 63.00	\$ 15.48	\$ 100.20	\$ 142.14	
Mileage	\$ 9.90	\$ 19.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RDA Committee Compensation	\$ -	\$ -	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 1,239.36	\$ 1,236.37	\$ 1,408.00	\$ 735.00	\$ 1,435.00	\$ 1,027.99	\$ 1,809.34	\$ 3,120.15	

NET REVENUE VS EXPENSES: \$ 34,427.80

ASSETS:	(09/30/23)
Cash on Hand:	\$ 86,103.95
Savings Account:	\$ 15,026.66
NET:	\$ 101,130.61

VILLAGE OF KRONENWETTER
BUDGET 2024

TAX INCREMENTAL FINANCING DISTRICT #4 - Fund #454

REVENUES	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY	ESTIMATED	PROPOSED	COMMENTS:
						THROUGH 06/30/2023:	YEAR END 2023:	BUDGET 2024:	
Property Tax Revenue	\$ 93,846.75	\$ 109,216.79	\$ 109,217.00	\$ 98,756.18	\$ 98,800.00	\$ 164,112.30	\$ 164,112.30	\$ 164,112.30	Based on TID Increment Worksheet from State
State Exempt Computer Aid	\$ 674.82	\$ 674.82	\$ 675.00	\$ 674.81	\$ 675.00	\$ 674.82	\$ 674.82	\$ 675.00	
Personal Property State Aid	\$ 361.75	\$ 141.95	\$ 142.00	\$ 361.75	\$ 362.00	\$ 361.75	\$ 361.75	\$ 362.00	
Tax Guarantee - Developers	\$ 16,488.90	\$ 13,821.68	\$ 13,822.00	\$ 21,538.84	\$ 2,500.00	\$ 26,845.14	\$ 26,845.14	\$ 26,840.00	
Interest on Investments	\$ 694.54	\$ 141.19	\$ 250.00	\$ 1,131.89	\$ 1,100.00	\$ 2,024.44	\$ 3,470.47	\$ 3,500.00	
Land Sales	\$ 1,000.00	\$ 69,025.00				\$ -	\$ -	\$ -	
Loan Proceeds	\$ -	\$ 1,585,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Premium on Debt		\$ 164,051.25				\$ -	\$ -	\$ -	
	\$ 113,066.76	\$ 1,942,072.68	\$ 124,106.00	\$ 122,463.47	\$ 103,437.00	\$ 194,018.45	\$ 195,464.48	\$ 195,489.30	

EXPENDITURES	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY	ESTIMATED	PROPOSED	COMMENTS:
						THROUGH 06/30/2023:	YEAR END 2023:	BUDGET 2024:	
Legal	\$ 150.00	\$ 167.00	\$ 150.00	\$ 150.00	\$ 200.00	\$ -	\$ -	\$ -	
TID #4; Fees & Bank Charges	\$ -	\$ 0.10	\$ -	\$ 0.18	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	State TID Fee
Office Supplies	\$ 0.08		\$ 130.00	\$ 160.00	\$ -	\$ 0.06	\$ 5.00	\$ 10.00	
TIF Auditing	\$ 115.00	\$ 120.00	\$ -	\$ -	\$ 160.00	\$ 115.00	\$ 115.00	\$ 200.00	
ADMINISTRATIVE STAFF									
Salaries & Wages	\$ 734.62	\$ 716.54	\$ 832.00	\$ 540.34	\$ 915.00	\$ 847.10	\$ 1,452.17	\$ 2,060.00	Administrator & Finance Director
FICA Taxes	\$ 54.29	\$ 51.86	\$ 64.00	\$ 37.63	\$ 70.00	\$ 23.97	\$ 111.09	\$ 157.59	
Health Insurance	\$ 121.40	\$ 128.29	\$ 152.00	\$ 66.75	\$ 237.00	\$ 18.76	\$ 25.00	\$ 400.42	
Retirement (WRS)	\$ 52.87	\$ 49.17	\$ 55.00	\$ 34.99	\$ 63.00	\$ 22.88	\$ 50.00	\$ 142.14	
Mileage	\$ 38.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RDA Committee Compensation	\$ -	\$ -	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service - Principal	\$ 50,000.00	\$ 50,000.00	\$ 150,000.00	\$ 150,000.00	\$ 155,000.00	\$ 155,000.00	\$ 155,000.00	\$ 165,000.00	
Debt Service - Interest	\$ 44,283.96	\$ 32,946.11	\$ 47,200.00	\$ 47,200.00	\$ 42,600.00	\$ 22,850.00	\$ 42,600.00	\$ 36,200.00	
Bond Issuance Costs	\$ -	\$ 27,475.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Payment to Refunding Bond Agen	\$ -	\$ 13,922.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service - Principal Refin	\$ -	\$ 1,707,160.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 95,550.29	\$ 1,832,736.65	\$ 198,608.00	\$ 198,189.89	\$ 199,245.00	\$ 179,027.77	\$ 199,508.26	\$ 204,320.15	

NET REVENUE VS EXPENSES: \$ (8,830.85)

ASSETS:	(09/30/23)
Cash on Hand:	\$ 4,060.36
Savings Account:	\$ 143,221.60
Local Gov. Investment Pool:	\$ 10,979.13
NET:	\$ 158,261.09

VILLAGE OF KRONENWETTER
BUDGET 2024

ARPA - American Rescue Plan Act Fund #500 - FUND CLOSED IN 2024

	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:
REVENUES							
ARPA Revenue	\$ 74,852.62	\$ 338,216.00	\$ 342,621.78	\$ -	\$ -	\$ -	\$ -
Interest on Investments	\$ 2.24	\$ -	\$ 737.23	\$ -	\$ 71.45	\$ 71.45	\$ -
	\$ 74,854.86	\$ 338,216.00	\$ 343,359.01	\$ -	\$ 71.45	\$ 71.45	\$ -
EXPENDITURES							
Equipment Purchases		\$ -	\$ 10,408.00	\$ -	\$ -		\$ -
Construction Expense	\$ -	\$ 293,965.00	\$ 300,106.65	\$ -	\$ -		\$ -
Engineering - Wtr Meter Stn	\$ 22,053.00	\$ 43,861.00	\$ 37,407.37	\$ -	\$ 20,156.13	\$ 20,156.13	\$ -
Taxes - Property Taxes	\$ -	\$ 390.00	\$ 390.49	\$ -	\$ -		\$ -
Land Purchase	\$ 52,799.62	\$ -	\$ -	\$ -	\$ -		\$ -
Fire Protection Capital Outlay		\$ -	\$ -	\$ -	\$ 400,000.00	\$ 400,000.00	\$ -
	\$ 74,852.62	\$ 338,216.00	\$ 348,312.51	\$ -	\$ 420,156.13	\$ 420,156.13	\$ -

VILLAGE OF KRONENWETTER
 WATER UTILITY - FUND #601
 BUDGET 2024

Water Utility Fund #601

		2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
REVENUES										
601-00-40800-200-000	Water Tax Roll	\$ -	\$ -	\$ -	\$ 243.02	\$ -	\$ 2,673.06	\$ 2,673.06	\$ -	Tax Roll Entry -Do not budget
601-00-41900-000-000	Interest on Investments	\$ 6,395.17	\$ 4,363.16	\$ 7,000.00	\$ 3,942.39	\$ 15,000.00	\$ 13,766.99	\$ 34,823.20	\$ 34,500.00	
601-00-42100-000-000	Misc Non-Operating Income	\$ 11,097.98	\$ 11,997.72	\$ 5,000.00	\$ 3,603.51	\$ 3,000.00	\$ 207.24	\$ 500.00	\$ 500.00	
601-00-46100-461-000	Metered Sales - Residential	\$ 479,437.91	\$ 484,434.81	\$ 483,855.00	\$ 455,685.74	\$ 465,000.00	\$ 231,233.70	\$ 462,467.40	\$ 470,000.00	
601-00-46100-461-200	Metered Sales - Commercial	\$ 47,113.34	\$ 52,422.55	\$ 47,475.00	\$ 54,963.10	\$ 56,000.00	\$ 27,925.96	\$ 58,239.63	\$ 58,000.00	
601-00-46100-461-300	Metered Sales - Industrial	\$ 12,487.61	\$ 14,848.42	\$ 14,164.00	\$ 14,434.50	\$ 14,750.00	\$ 7,621.09	\$ 13,090.97	\$ 13,100.00	
601-00-46100-462-000	Private Fire Protection	\$ 4,594.02	\$ 5,039.95	\$ 2,600.00	\$ 18,183.98	\$ 18,000.00	\$ 9,454.00	\$ 19,161.05	\$ 19,000.00	
601-00-46100-463-000	Public Fire Protection	\$ 134,130.96	\$ 136,875.72	\$ 123,150.00	\$ 117,189.29	\$ 120,000.00	\$ 62,871.13	\$ 125,742.26	\$ 126,000.00	
601-00-46100-463-030	Industrial Fire Protection	\$ 433.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-46100-464-000	Metered Sales/Public Authority	\$ 1,474.22	\$ 809.51	\$ 1,639.00	\$ 692.83	\$ 750.00	\$ 338.16	\$ 582.12	\$ 600.00	
601-00-46100-465-000	Metered Sales - Multifam Resid	\$ 70,893.52	\$ 85,878.73	\$ 56,822.00	\$ 74,228.96	\$ 78,000.00	\$ 35,815.31	\$ 71,630.62	\$ 72,000.00	
601-00-46100-470-000	Water; Forfeited Discounts	\$ 1,442.94	\$ 266.23	\$ 2,172.00	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-46100-472-000	Cell Tower Rent on Water Tower	\$ 28,000.00	\$ 31,360.00	\$ 31,360.00	\$ 31,360.00	\$ 31,360.00	\$ 31,360.00	\$ 31,360.00	\$ 31,360.00	
601-00-46100-473-000	Water; Connection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,846.00	\$ 4,496.00	\$ 4,500.00	
601-00-46100-474-000	Other Misc Water Revenues	\$ 17,198.04	\$ 14,338.54	\$ -	\$ -	\$ -	\$ 5,804.67	\$ 15,000.00	\$ 10,000.00	
601-00-46400-421-000	Contributed Assets	\$ 22,983.05	\$ 174,099.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL PROJECT FUNDS										
601-499000-000-000	Project Funding Per Schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435,000.00	Added per CIP Schedule
	Clean Water Fund Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ SEE EXPENSE LINE	
		\$ 837,681.76	\$ 1,016,734.96	\$ 775,237.00	\$ 774,527.32	\$ 801,860.00	\$ 432,917.31	\$ 839,766.32	\$ 1,274,560.00	

VILLAGE OF KRONENWETTER
WATER UTILITY - FUND #601
BUDGET 2024

EXPENDITURES

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
601-00-50999-000-000 Pension Expense	151	\$(10,914.00)	\$	\$	\$	\$	\$	\$	
601-00-53600-403-000 Depreciation Expense - Water	\$ 208,634.69	\$ 210,181.76	\$ 212,331.00	\$ 206,311.05	\$ 206,311.05	\$ 35,030.30	\$ 206,311.05	\$ 162,000.00	Use this for CIP monthly Contribution
601-00-53600-408-000 Taxes-Property Tax Equivalent	\$ 163,782.23	\$ 157,042.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	VB DISCONTINUED THIS IN 2021
601-00-53600-601-001 Purchased Water—Engineering	\$	\$(1,547.00)	\$(176,975.00)	\$	\$	\$	\$	\$	
601-00-53600-605-001 Maintenance of Water Source Pl	\$ 34,837.30	\$ 70.01	\$	\$	\$	\$	\$	\$	
NEW Maintenance; Meter Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	NEW
NEW Wells; Inspection Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2025 Well Inspection
	\$ 407,405.22	\$ 357,927.01	\$ 389,306.00	\$ 206,311.05	\$ 206,311.05	\$ 35,030.30	\$ 206,311.05	\$ 202,000.00	

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
PUMPING EXPENSE									
601-00-53600-620-001 PW Director Wages-Water	\$ 1,219.88	\$ 2,667.28	\$ 3,327.75	\$ 2,837.84	\$ 4,858.00	\$ 2,187.72	\$ 4,858.00	\$	MOVED TO ADMINISTRATION
601-00-53600-620-002 PW Director FICA-Water	\$ 123.96	\$ 191.11	\$ 340.00	\$ 199.94	\$ 372.00	\$ 163.17	\$ 372.00	\$	MOVED TO ADMINISTRATION
601-00-53600-620-003 PW Crew Salaries Water	\$ -	\$ 317.61	\$ 3,787.00	\$ 55.30	\$ 4,360.80	\$ -	\$ -	\$ -	COMBINED BELOW
601-00-53600-620-004 PW Crew FICA Water	\$ -	\$ 23.44	\$ 290.00	\$ 4.11	\$ 334.00	\$ -	\$ -	\$ -	COMBINED BELOW
601-00-53600-620-005 Water Operator; Pumping	\$ -	\$ 10,380.98	\$ 21,437.00	\$ 27,874.64	\$ 20,811.56	\$ 30,793.24	\$ 57,953.45	\$ 25,655.00	10.00%
601-00-53600-620-006 Water Operator; FICA	\$ -	\$ 112.30	\$ 1,331.00	\$ 1,473.07	\$ 1,317.00	\$ 1,830.60	\$ 4,433.44	\$ 1,965.00	
NEW Water Operator; Insurances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,010.00	NEW
NEW Water Operator; Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,771.00	NEW
601-00-53600-620-007 OIC Pumping	\$ 39,898.80	\$	\$	\$	\$	\$	\$	\$	OIC - Keep track of Mark Thompson
601-00-53600-620-008 Utility Operator-Paid-On-Call	\$	\$ 5,499.87	\$	\$ 6,543.57	\$ 7,000.00	\$ 4,480.00	\$ 8,960.00	\$	
601-00-53600-620-009 Utility Op-Paid-On-Call FICA	\$	\$ 442.01	\$	\$ 490.52	\$ 550.00	\$ 347.80	\$ 695.60	\$	
601-00-53600-620-010 Utility Op-Paid-On-Call Retire	\$	\$ 188.52	\$	\$ 2,135.29	\$ 2,300.00	\$ 1,086.13	\$ 2,300.00	\$	
601-00-53600-620-011 Utility Operator—PT Wages	\$	\$	\$ 2,990.00	\$	\$	\$	\$	\$	
601-00-53600-620-012 Utility Operator—PT FICA	\$	\$	\$ 229.00	\$	\$	\$	\$	\$	
601-00-53600-622-001 Riser-Wausau-Energy	\$	\$	\$	\$	\$	\$	\$	\$	
601-00-53600-622-002 WPS Electric	\$ 22,501.56	\$ 21,555.74	\$ 22,947.00	\$ 30,285.87	\$ 32,000.00	\$ 20,269.48	\$ 34,747.68	\$ 40,000.00	
601-00-53600-622-003 WPS Gas	\$ 2,120.14	\$ 2,246.25	\$ 3,060.00	\$ 2,825.61	\$ 3,500.00	\$ 3,039.33	\$ 3,500.00	\$ 8,000.00	
601-00-53600-623-001 Operation Supplies & Expense	\$ 1,610.24	\$ 1,159.38	\$ 1,061.00	\$ 416.16	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 1,500.00	Each O/E account is for a specific function - transmission & distribution
601-00-53600-623-002 Telephone Exp-Wellhouse	\$ 1,218.85	\$ 1,145.80	\$ 1,220.00	\$ 1,246.05	\$ 1,300.00	\$ 511.30	\$ 1,300.00	\$ 1,500.00	
601-00-53600-625-001 Maintenance of Pumping Plant	\$ 1,320.98	\$ 3,473.14	\$ 2,000.00	\$ 1,084.18	\$ 3,000.00	\$ 231.83	\$ 3,000.00	\$ 4,200.00	(& Filtration Plant - up and running Sept)
601-00-53600-625-002 Purchased Water	\$ -	\$ -	\$ 226,158.00	\$ -	\$ -	\$ -	\$ -	\$ -	Rothschild - On Hold 2025?
	\$ 70,014.41	\$ 49,403.43	\$ 290,177.75	\$ 77,472.15	\$ 82,903.36	\$ 64,940.60	\$ 123,320.17	\$ 92,601.00	

VILLAGE OF KRONENWETTER
WATER UTILITY - FUND #601
BUDGET 2024

		2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	
WATER TREATMENT EXPENSE										
601-00-53600-630-010	Marathon Co Health Lab	\$ 1,045.00	\$ 1,551.00	\$ 2,341.00	\$ 1,045.00	\$ 1,200.00	\$ 440.00	\$ 1,200.00	\$ 1,600.00	
601-00-53600-630-011	QIC Treatment	\$ 6,649.80	\$ -	\$ -	\$ 1,129.00	\$ 7,000.00	\$ -	\$ -	\$ -	
601-00-53600-631-001	Chemicals	\$ 21,675.00	\$ 21,694.09	\$ 20,808.00	\$ 29,622.17	\$ 21,224.00	\$ 9,905.92	\$ 28,000.00	\$ 29,000.00	COMBINED WITH ACCOUNT ABOVE
601-00-53600-632-001	Operation Supplies & Expenses	\$ 794.84	\$ 3,515.00	\$ 1,500.00	\$ 836.97	\$ 1,000.00	\$ 5,373.52	\$ 5,373.52	\$ -	Each O/E account is for a specific function - transmission & distribution
601-00-53600-632-002	Capital Projects	\$ -	\$ -	\$ 1,780,000.00	\$ 54,744.00	\$ -	\$ -	\$ -	\$ -	WTP - COST HERE - CWF
		\$ 30,164.64	\$ 26,760.09	\$ 1,804,649.00	\$ 87,377.14	\$ 30,424.00	\$ 15,719.44	\$ 34,573.52	\$ 30,600.00	
TRANSMISSION & DISTRIBUTION EXPENSE										
601-00-53600-640-001	PW Director-Dist Wages	\$ 1,620.96	\$ 2,667.28	\$ 3,326.75	\$ 2,837.84	\$ 4,858.00	\$ 2,187.72	\$ 4,858.00	\$ -	
601-00-53600-640-002	PW Director-Dist FICA	\$ 123.96	\$ 191.11	\$ 340.00	\$ 199.94	\$ 372.00	\$ 163.17	\$ 372.00	\$ -	MOVED TO ADMINISTRATION
601-00-53600-640-003	Operator; Trans/Distribution	\$ -	\$ 9,051.85	\$ 21,437.00	\$ 12,570.13	\$ 20,811.56	\$ 3,133.06	\$ 20,811.56	\$ 25,655.00	10.00%
601-00-53600-640-004	Operator; Trans/Dist; FICA	\$ -	\$ -	\$ 1,331.00	\$ 912.73	\$ 1,317.00	\$ 233.34	\$ 1,317.00	\$ 1,965.00	
NEW	Operator; Trans/Dist; Insurances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,010.00	NEW
NEW	Operator; Trans/Dist; Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,771.00	NEW
601-00-53600-640-005	Utility Operator - PT Wages	\$ -	\$ -	\$ 2,990.00	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-640-006	Utility Operator - PT FICA	\$ -	\$ -	\$ 229.00	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-640-203	Land Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-641-001	Operation Supplies & Expense	\$ 4,306.83	\$ (7,460.07)	\$ 3,500.00	\$ 384.78	\$ 5,770.00	\$ 47.85	\$ 750.00	\$ 1,000.00	Each O/E account is for a specific function - transmission & distribution
601-00-53600-641-002	Water Sampling Expense	\$ 8,119.20	\$ 4,163.29	\$ 5,300.00	\$ 5,153.55	\$ 8,000.00	\$ 693.20	\$ 8,000.00	\$ 8,500.00	pfa, non-marathon county
601-00-53600-641-003	Capital Outlay Equipment	\$ -	\$ 134.25	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,500.00	\$ 40,000.00	Pickup Truck - Half with Sewer
601-00-53600-650-001	Maint of Distribution Reserv	\$ 493.13	\$ -	\$ 1,040.00	\$ -	\$ 1,000.00	\$ 1,431.64	\$ 1,500.00	\$ -	
601-00-53600-650-002	Water Storage	\$ 3,191.64	\$ -	\$ 40,000.00	\$ 7,500.00	\$ 50,000.00	\$ 10,800.00	\$ 15,000.00	\$ 10,000.00	Water Tower Maintence
601-00-53600-651-001	Maintenance of Mains	\$ 1,518.52	\$ 134.44	\$ 4,500.00	\$ 2,574.60	\$ 4,600.00	\$ -	\$ -	\$ 10,000.00	Contract for leaks
601-00-53600-651-002	PW Crew Salaries Maintenance	\$ -	\$ -	\$ 3,787.00	\$ -	\$ 4,360.80	\$ -	\$ -	\$ -	COMBINED BELOW
601-00-53600-651-003	PW Crew FICA Maintenance	\$ 58.89	\$ -	\$ 290.00	\$ -	\$ 334.00	\$ -	\$ -	\$ -	COMBINED BELOW
601-00-53600-651-004	QIC Mains	\$ 39,012.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-652-001	Maintenance of Services	\$ 5,586.15	\$ 812.43	\$ 10,800.00	\$ 11,050.96	\$ 5,000.00	\$ -	\$ -	\$ 8,000.00	Contract for leaks
601-00-53600-652-002	QIC Service-Laterals	\$ 6,649.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-653-001	Maintenance of Meters Purchase	\$ 912.50	\$ 7,805.21	\$ 20,000.00	\$ 6,379.32	\$ 20,000.00	\$ 9,072.41	\$ 20,000.00	\$ 25,000.00	meter and radio cost increase one hydrant is approx 5000 (none on hand - should probably have a few on hand)
601-00-53600-654-001	Maintenance of Hydrants	\$ 298.73	\$ -	\$ 2,000.00	\$ 2,322.89	\$ 1,000.00	\$ 1,618.11	\$ 2,000.00	\$ 8,000.00	
601-00-53600-655-001	Maintenance of Other Plants	\$ 3,498.21	\$ 946.16	\$ 5,000.00	\$ 525.32	\$ 5,100.00	\$ 583.44	\$ 5,000.00	\$ 8,000.00	Addition of new facilities
		\$ 75,390.64	\$ 18,445.95	\$ 125,870.75	\$ 52,412.06	\$ 142,523.36	\$ 29,963.94	\$ 90,108.56	\$ 155,901.00	

VILLAGE OF KRONENWETTER
 WATER UTILITY - FUND #601
 BUDGET 2024

		2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
601-00-53600-901-005	BILLING	\$ 11,082.96	\$	\$						
	OIC Meter Reading									
601-00-53600-902-001	Utility Clerk; Wages	\$ 3,915.24	\$ 3,912.71	\$ 4,078.00	\$ 2,984.81	\$ 4,703.65	\$ 2,341.04	\$ 7,711.34	\$ 12,490.00	50% OF 1/2 WAGE
601-00-53600-902-002	Utility Clerk; FICA	\$ 298.20	\$ 291.05	\$ 313.00	\$ 227.66	\$ 360.00	\$ 172.22	\$ 589.92	\$ 955.49	
NEW	Utility Clerk; Insurance						\$ 598.30	\$ 1,435.80	\$ 5,010.25	
NEW	Utility Clerk; Retirement						\$ 100.85	\$ 508.95	\$ 861.81	
601-00-53600-903-001	Billing Supplies	\$ 422.25	\$ 310.00	\$ 637.00	\$ 458.00	\$ 450.00	\$ -	\$ -	\$ -	
601-00-53600-903-002	Postage Expense	\$ 5,044.72	\$ 6,187.76	\$ 4,457.00	\$ 5,365.25	\$ 8,000.00	\$ 1,240.64	\$ 8,000.00	\$ 8,000.00	
601-00-53600-903-003	Bank Fees	\$ 161.25	\$ 161.25	\$ 6,224.00	\$ 1,617.95	\$ 1,500.00	\$ 1,319.49	\$ 1,800.00	\$ 1,800.00	
601-00-53600-903-004	Computer Software & Support	\$ 3,212.50	\$ 4,621.84	\$ 1,200.00	\$ 3,962.50	\$ 18,000.00	\$ 1,762.50	\$ 18,000.00	\$ 18,000.00	New Printer (all in one) - new tablets (share cost with Sewer) - cost of software, support
601-00-53600-904-001	Uncollectable Expense	\$ 4,698.87	\$	\$	\$	\$	\$	\$	\$	
601-00-53600-906-001	PW Director Wages Information	\$ 1,420.42	\$ 2,667.28	\$ 3,326.75	\$ 2,837.84	\$ 4,858.00	\$ 2,187.72	\$ 4,220.82	\$ -	MOVED TO ADMINISTRATION
601-00-53600-906-002	PW Director FICA Information	\$ 123.96	\$ 191.11	\$ 340.00	\$ 199.94	\$ 372.00	\$ 163.17	\$ 322.89	\$ -	MOVED TO ADMINISTRATION
601-00-53600-906-003	Utility Clerk Wage Information	\$ 3,915.24	\$ 4,373.99	\$ 4,078.00	\$ 1,600.57	\$ 4,703.65	\$ 1,976.66	\$ 4,703.65	\$ -	
601-00-53600-906-004	Utility Clerk FICA Information	\$ 298.20	\$ 326.63	\$ 313.00	\$ 1,611.90	\$ 360.00	\$ 136.12	\$ 360.00	\$ -	
601-00-53600-906-005	Utility Operator Wages Informa	\$ -	\$ 9,051.85	\$ 21,437.00	\$ 12,548.13	\$ 20,811.56	\$ 3,324.88	\$ 20,811.56	\$ 25,655.00	10.00%
601-00-53600-906-006	Utility Operator FICA Informa	\$ -	\$ 3,237.86	\$ 1,331.00	\$ 1,368.71	\$ 1,317.00	\$ 699.62	\$ 1,317.00	\$ 1,965.00	
NEW	Utility Operator; Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,010.00	NEW
NEW	Utility Operator; Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,771.00	NEW
601-00-53600-906-007	Consumer Confidence Report	\$ 830.06	\$ 821.30	\$ 1,380.00	\$ 1,463.81	\$ 1,500.00	\$ 1,145.23	\$ 1,500.00	\$ 1,500.00	Annual news letter - DNR requirement
601-00-53600-906-008	Utility Operator - PT Wages	\$	\$	\$ 2,990.00	\$	\$	\$	\$	\$	
601-00-53600-906-009	Utility Operator - PT FICA	\$	\$	\$ 229.00	\$	\$	\$	\$	\$	
		\$ 35,423.87	\$ 36,154.63	\$ 52,333.75	\$ 36,247.07	\$ 66,935.86	\$ 17,168.44	\$ 71,281.93	\$ 86,018.55	

VILLAGE OF KRONENWETTER
 WATER UTILITY - FUND #601
 BUDGET 2024

	ADMINISTRATION	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET		COMMENTS:
									2024:		
601-00-53600-920-001	Utility Clerk; Wages	\$ 3,883.62	\$ 3,847.95	\$ 4,078.00	\$ 2,943.29	\$ 4,704.00	\$ 2,341.04	\$ 4,704.00	\$ 12,490.00	\$ 50% OF 1/2 WAGE	
601-00-53600-920-002	Utility Clerk; FICA	\$ 298.20	\$ 284.36	\$ 313.00	\$ 227.66	\$ 360.00	\$ 172.22	\$ 359.86	\$ 955.49		
NEW	Utility Clerk; Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,010.25	NEW	
NEW	Utility Clerk; Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 861.81	NEW	
601-00-53600-920-003	Utility Crew/Billing; Wages	\$ -	\$ 9,051.85	\$ 21,437.00	\$ 12,548.13	\$ 20,811.56	\$ 3,133.06	\$ 20,811.56	\$ 25,655.00	10.00%	
601-00-53600-920-004	Utility Crew/Billing; FICA	\$ -	\$ -	\$ 1,331.00	\$ 911.04	\$ 1,317.00	\$ 233.34	\$ 1,317.00	\$ 1,965.00		
NEW	Utility Crew/Billing; Insurances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,010.00	NEW	
NEW	Utility Crew/Billing; Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,771.00	NEW	
601-00-53600-920-005	ADMIN; PW Director	\$ 28,778.86	\$ 30,619.79	\$ 33,276.75	\$ 23,673.92	\$ 34,615.71	\$ 16,752.24	\$ 33,504.48	\$ 24,465.00	25% of Salary	
601-00-53600-920-006	ADMIN; PW Director FICA	\$ 2,150.06	\$ 2,172.44	\$ 2,633.00	\$ 1,656.93	\$ 2,649.50	\$ 661.60	\$ 2,649.50	\$ 1,875.00		
NEW	ADMIN: PW Director Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,010.25		
NEW	ADMIN; PW Director Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,688.00		
NEW	ADMIN; Administrator/Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,279.81	\$ 3,836.24	\$ 24,617.00	NEW	
NEW	ADMIN; Adm/Treas - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174.41	\$ 293.47	\$ 1,883.20	NEW	
NEW	ADMIN; Adm/Treas - Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155.21	\$ 253.19	\$ 5,207.00	NEW	
NEW	ADMIN; Adm/Treas - Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 712.38	\$ 1,144.14	\$ 1,698.57	NEW	
601-00-53600-921-001	Office Supply Expense	\$ 941.57	\$ 1,376.69	\$ 2,122.00	\$ 1,608.05	\$ 1,600.00	\$ 278.62	\$ 1,600.00	\$ 2,000.00		
601-00-53600-921-003	Office Phone Expense	\$ 299.97	\$ 596.81	\$ 452.00	\$ 658.12	\$ 600.00	\$ 446.57	\$ 800.00	\$ 600.00	Scada - will be switching to TDS	
601-00-53600-921-004	Copy Expense	\$ -	\$ -	\$ 106.00	\$ -	\$ 250.00	\$ -	\$ -	\$ -		
601-00-53600-921-005	Internet Access	\$ 697.29	\$ 617.39	\$ 600.00	\$ 714.88	\$ 1,200.00	\$ 359.94	\$ 1,200.00	\$ 1,200.00		
601-00-53600-921-006	Fuel	\$ -	\$ 2,713.53	\$ 2,378.00	\$ 5,927.71	\$ 8,000.00	\$ 1,867.22	\$ 3,750.00	\$ 9,000.00		
601-00-53600-921-007	Mileage - Water Utility	\$ -	\$ 263.34	\$ 2.00	\$ 133.91	\$ 1,500.00	\$ 307.11	\$ 500.00	\$ 1,500.00	Conference - personal vehicle used	
601-00-53600-921-008	Equipment Parts & Maintenance	\$ -	\$ -	\$ 5,299.00	\$ 8,628.78	\$ 8,000.00	\$ 3,795.88	\$ 8,000.00	\$ 9,000.00	Oil Change , tires, etc.	
601-00-53600-921-009	Uniforms	\$ -	\$ 429.17	\$ 288.00	\$ 730.82	\$ 700.00	\$ 1,128.80	\$ 1,200.00	\$ 1,200.00		
601-00-53600-923-001	Accounting Services	\$ 5,348.12	\$ 4,225.00	\$ 4,139.00	\$ 6,680.93	\$ 6,000.00	\$ 7,130.00	\$ 8,000.00	\$ 8,000.00		
Well #3 - \$75,000 in CIP / WTP -											
Contract total check against paid to											
date-CWF reimbursement											
601-00-53600-923-002	Engineering Services	\$ 202.50	\$ 10,914.00	\$ 28,046.25	\$ 78,802.25	\$ 175,000.00	\$ 64,886.25	\$ 175,000.00	\$ 25,000.00		
601-00-53600-923-004	Legal Services	\$ -	\$ 234.00	\$ 1,061.00	\$ 142.00	\$ 1,000.00	\$ 1,915.62	\$ 2,000.00	\$ 1,500.00		
601-00-53600-923-005	Diggers Hotline	\$ 3,529.48	\$ 1,922.40	\$ 2,000.00	\$ 508.00	\$ 3,000.00	\$ 323.20	\$ 1,000.00	\$ 1,500.00		
601-00-53600-923-006	Operator-in-Charge	\$ 8,866.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
601-00-53600-923-007	Inspection Services	\$ 2,500.00	\$ 2,500.00	\$ 2,100.00	\$ 2,700.00	\$ 3,000.00	\$ 1,990.00	\$ 3,000.00	\$ 4,000.00	Cross connection	
		\$ 57,496.11	\$ 71,768.72	\$ 111,662.00	\$ 149,196.42	\$ 274,307.77	\$ 111,044.52	\$ 274,923.44	\$ 187,662.57		

VILLAGE OF KRONENWETTER
WATER UTILITY - FUND #601
BUDGET 2024

	2020 Actual:	2021 Actual:	Budget Year 2022:	Actual 12/31/22 (not audit final)	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
MISCELLANEOUS									
601-00-53600-924-001 Insurance Expense	\$ 4,821.99	\$ 5,271.71	\$ 5,793.00	\$ 1,303.64	\$ 8,000.00	\$ 4,765.38	\$ 8,000.00	\$ 8,000.00	INSURANCE SPLIT?
601-00-53600-930-001 PW Crew Wages Misc	\$ -	\$ -	\$ 3,902.00	\$ -	\$ 4,493.80	\$ -	\$ -	\$ 7,120.00	Adjusted to match Sewer 2.5%
601-00-53600-930-002 PW Crew FICA Misc	\$ -	\$ -	\$ 298.00	\$ -	\$ 343.00	\$ -	\$ -	\$ 545.00	Adjusted to match Sewer 2.5%
601-00-53600-926-001 PW Crew; Insurances	\$ 3,946.29	\$ 4,111.98	\$ 3,715.00	\$ 3,763.46	\$ 3,778.00	\$ 3,650.58	\$ 3,650.38	\$ 2,505.00	Adjusted to match Sewer 2.5%
601-00-53600-926-002 PW Crew; Retirement	\$ -	\$ 21.44	\$ 746.00	\$ 3.59	\$ 899.00	\$ -	\$ -	\$ 495.00	Adjusted to match Sewer 2.5%
601-00-53600-926-003 Utility Clerk Health Operation	\$ 7,159.24	\$ 7,589.48	\$ 7,429.00	\$ 6,296.84	\$ 7,556.00	\$ 5,458.24	\$ 7,556.00	\$ -	Move all of these to the billing section
601-00-53600-926-004 Utility Clerk Retire Operation	\$ 1,102.76	\$ 1,109.24	\$ 1,060.00	\$ 821.44	\$ 1,279.00	\$ 641.03	\$ 1,279.00	\$ -	
601-00-53600-926-005 Utility Clerk EAP Operation	\$ 13.00	\$ 13.52	\$ 13.00	\$ 84.38	\$ 14.00	\$ 60.75	\$ 60.75	\$ -	
601-53600-930-005 PW Director; Wages	\$ 1,420.42	\$ 2,667.28	\$ 3,327.75	\$ 2,837.84	\$ 4,858.60	\$ 2,187.72	\$ 4,858.60	\$ -	
601-53600-930-006 PW Director; FICA	\$ 123.96	\$ 191.11	\$ 338.00	\$ 199.94	\$ 370.50	\$ 163.17	\$ 370.50	\$ -	
601-00-53600-926-007 PW Director; Insurance	\$ 7,093.06	\$ 15,827.70	\$ 25,341.00	\$ 24,189.24	\$ 5,665.50	\$ 21,712.82	\$ 5,665.50	\$ -	
601-00-53600-926-008 PW Director; Retirement	\$ 2,475.01	\$ 2,815.81	\$ 3,390.00	\$ 2,271.42	\$ 1,653.00	\$ 1,046.11	\$ 1,653.00	\$ -	
601-00-53600-930-007 Utility Op Wages Misc	\$ -	\$ 9,051.85	\$ 21,437.00	\$ 12,548.13	\$ 20,811.56	\$ 3,238.66	\$ 3,238.66	\$ 25,655.00	10.00%
601-00-53600-930-008 Utility Op FICA Misc	\$ -	\$ 374.16	\$ 1,331.00	\$ 1,534.86	\$ 1,317.00	\$ 230.61	\$ 247.76	\$ 1,965.00	
601-00-53600-926-009 Utility Op; Insurance	\$ -	\$ 5,501.40	\$ 18,575.00	\$ 11,189.38	\$ 18,888.24	\$ -	\$ 18,888.24	\$ 8,010.00	
601-00-53600-926-010 Utility Op; Retirement	\$ -	\$ 3,057.53	\$ 3,856.00	\$ 2,884.78	\$ 3,958.00	\$ 2,090.92	\$ 3,958.00	\$ 1,771.00	
601-00-53600-926-011 Utility Operator - PT Wages	\$ -	\$ -	\$ 2,990.00	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-926-012 Utility Operator - PT FICA	\$ -	\$ -	\$ 229.00	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-928-001 Regulatory Commission Exp (PSC)	\$ 898.28	\$ 2,187.68	\$ 1,000.00	\$ 4,673.93	\$ 8,000.00	\$ 2,836.48	\$ 8,000.00	\$ 5,000.00	Storm Water Fee
601-00-53600-930-003 Utility Clerk Wages Misc	\$ 3,946.86	\$ 5,326.87	\$ 4,078.00	\$ 3,159.74	\$ 4,703.00	\$ 2,437.94	\$ 4,703.00	\$ -	Move all of these to the billing section
601-00-53600-930-004 Utility Clerk FICA Misc	\$ 298.20	\$ 398.90	\$ 310.00	\$ 227.66	\$ 359.50	\$ 172.22	\$ 359.50	\$ -	
601-00-53600-930-009 Education/Seminars Expense	\$ 502.75	\$ 934.96	\$ 2,500.00	\$ 992.55	\$ 2,500.00	\$ -	\$ 500.00	\$ 13,000.00	increase for filtration plant training - Caleb - Operation Certification - New DPW Dept Head - Utility Clerk
601-00-53600-930-010 Marathon-Co-Health-Wells	\$ 1,716.00	\$ 1,782.00	\$ 3,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-930-011 OIC Garden Wells	\$ 3,462.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601-00-53600-930-013 Recruiting Expense	\$ -	\$ 733.01	\$ 2,378.00	\$ -	\$ 1,000.00	\$ 1,518.33	\$ 2,000.00	\$ 1,000.00	
601-00-53600-933-001 Transport Exp - Supplies	\$ -	\$ 1,220.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Projects 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435,000.00	See Water-CIP 2024 Schedule
	\$ 38,979.98	\$ 70,187.76	\$ 117,336.75	\$ 78,982.82	\$ 100,447.70	\$ 52,210.96	\$ 74,988.89	\$ 510,066.00	
TOTAL EXPENDITURES:	\$ 714,874.87	\$ 630,647.59	\$ 2,891,336.00	\$ 687,998.71	\$ 903,853.10	\$ 326,078.19	\$ 875,507.56	\$ 1,264,849.11	

NET REVENUE VS EXPENSES: \$ 9,710.89

PSC Requirements - Lead Based??
new line items:
vehicle maintenance
tech support SCADA

**VILLAGE OF KRONENWETTER
WATER UTILITY - FUND #601
CAPITAL IMPROVEMENT LISTING
YEAR 2024 THROUGH 2033**

Project	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Notes:
Repaint Water Tower			500,000								Maintenance & Repaint inside and outside of tower
New Water Well (3) & Filter Project	\$ 225,000	225,000									the well 1 rehab work will likely occur in 2024, after the new filtration plant is complete and well 2 is back online
Well 3		225,000	225,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	Study, deisgn, etc.
Well 1 Rehab	\$ 60,000										
New Building/Heated New Water Tower	\$ 150,000										Split 50/50 with Sewer
										3,000,000	

Total	\$ 435,000	\$ 450,000	\$ 725,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,500,000
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LGIP 8/31/23: \$ 1,097,355

Funds on Hand 01/01 Each Year	\$ 1,097,355	\$ 824,355	\$ 650,355	\$ 285,355	\$ 145,355	\$ 41,355	\$ 27,355	\$ 13,355	\$ (645)	\$ 35,355
Add: Annual Deposits	\$ 162,000	\$ 276,000	\$ 360,000	\$ 360,000	\$ 396,000	\$ 486,000	\$ 486,000	\$ 486,000	\$ 536,000	\$ 536,000
Financing										\$ 3,000,000
Less: Projects	\$ (435,000)	\$ (450,000)	\$ (725,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (3,500,000)
Total	\$ 824,355	\$ 650,355	\$ 285,355	\$ 145,355	\$ 41,355	\$ 27,355	\$ 13,355	\$ (645)	\$ 35,355	\$ 71,355

Monthly Contribution:	\$ 13,500	\$ 23,000	\$ 30,000	\$ 30,000	\$ 33,000	\$ 40,500	\$ 40,500	\$ 40,500	\$ 44,667	\$ 44,667
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are they the same project or ???

SHOULD BE IN OPERATING											
Water Meter Change Out	\$ 40,000	40,000	40,000								
Water & Sewer GIS System	\$ 50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	Split 50/50 with Sewer
10 Year Well Inspection		50,000									

VILLAGE OF KRONENWETTER
SEWER UTILITY - FUND #650
BUDGET 2024

Sewer Utility Fund #650

	2020 Actual:			2021 Actual:			Budget Year 2022:			ADOPTED BUDGET	ACTIVITY THROUGH	ESTIMATED YEAR	PROPOSED BUDGET	COMMENTS:
	2020	2021	2022	2020	2021	2022	2023:	06/30/2023:	END 2023:	2024:				
REVENUES														
650-00-40800-300-000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,224.54	\$ 2,224.54	\$ -				Tax Roll Entry
650-00-46200-622-001	\$ 485,289.98	\$ -	\$ 497,191.00	\$ -	\$ -	\$ -	\$ 435,000.00	\$ 236,792.17	\$ 473,584.34	\$ 511,471.09				8% Increase
650-00-46200-622-002	\$ 50,514.98	\$ 485,039.11	\$ 41,524.00	\$ -	\$ -	\$ -	\$ 55,000.00	\$ 32,184.46	\$ 64,368.92	\$ 69,518.43				8% Increase
650-00-46200-622-003	\$ 15,659.49	\$ 53,849.60	\$ 19,669.00	\$ -	\$ -	\$ -	\$ 16,500.00	\$ 8,499.27	\$ 16,998.54	\$ 18,358.42				8% Increase
650-00-46200-622-005	\$ 102,049.89	\$ 16,153.30	\$ 90,696.00	\$ -	\$ -	\$ -	\$ 99,000.00	\$ 53,769.88	\$ 107,539.76	\$ 116,142.94				8% Increase
650-00-46200-623-000	\$ 1,607.84	\$ 107,805.85	\$ 1,639.00	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 736.86	\$ 1,473.72	\$ 1,550.00				
650-00-46200-631-000	\$ 4,667.48	\$ 1,648.52	\$ 5,547.00	\$ -	\$ -	\$ -	\$ 4,500.00	\$ 3,522.45	\$ 4,443.00	\$ 4,500.00				
650-00-46200-632-000	\$ -	\$ 5,376.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,821.00	\$ 3,821.00	\$ 3,800.00				
650-00-46200-635-000	\$ 24,500.00	\$ 28,075.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,825.00	\$ 8,825.00				
650-00-46400-421-000	\$ 34,063.32	\$ 83,970.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
MISCELLANEOUS REVENUE														
650-00-48000-001-100	\$ 12,439.01	\$ 7,634.69	\$ 11,000.00	\$ -	\$ -	\$ -	\$ 21,000.00	\$ 11,089.59	\$ 19,010.73	\$ 19,500.00				
650-00-48000-002-311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,804.68	\$ 5,804.68	\$ 5,800.00				
650-00-49210-000-000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
OTHER FINANCING SOURCES														
Use of Capital Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00				
Carry Over from 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00				
	\$ 730,791.99	\$ 789,553.68	\$ 682,266.00	\$ 632,500.00	\$ 358,444.90	\$ 708,094.23	\$ 1,209,465.88							

VILLAGE OF KRONENWETTER
SEWER UTILITY - FUND #650
BUDGET 2024

EXPENDITURES		2020 Actual:	2021 Actual:	Budget Year 2022:	ADOPTED BUDGET	ACTIVITY THROUGH	ESTIMATED YEAR	PROPOSED BUDGET	COMMENTS:
					2023:	06/30/2023:	END 2023:	2024:	
650-00-53560-850-001	PW Crew Salaries & Wages	\$ -	\$ 195.97	\$ 11,475.00	\$ 13,216.59	\$ 137.58	\$ 23,574.25	\$ 7,120.00	Adjusted from 25% to 2.5%
650-00-53560-850-002	PW Crew FICA	\$ -	\$ 14.50	\$ 878.00	\$ 1,011.00	\$ 10.22	\$ 1,803.43	\$ 545.00	Adjusted from 25% to 2.5%
650-00-53560-850-004	PW Crew Insurance	\$ 3,946.29	\$ 4,111.96	\$ 3,715.00	\$ 3,778.00	\$ 3,922.93	\$ 15,798.02	\$ 2,505.00	Adjusted from 25% to 2.5%
650-00-53560-850-005	PW Crew Retirement	\$ -	\$ 13.23	\$ 746.00	\$ 899.00	\$ 9.36	\$ 1,626.62	\$ 495.00	Adjusted from 25% to 2.5%
650-00-53560-850-006	Utilities Clerk; Wages	\$ 15,661.00	\$ 16,085.23	\$ 16,312.00	\$ 18,728.32	\$ 9,056.64	\$ 9,776.96	\$ 24,980.00	50% of total
650-00-53560-850-007	Utilities Clerk; FICA	\$ 1,193.93	\$ 1,188.93	\$ 1,249.00	\$ 1,432.50	\$ 665.88	\$ 5,458.24	\$ 1,910.97	
650-00-53560-850-008	Utilities Clerk; Health Ins	\$ 7,159.25	\$ 7,462.47	\$ 7,429.00	\$ 7,556.00	\$ 4,005.28	\$ 718.69	\$ 10,020.50	
650-00-53560-850-009	Utilities Clerk; Retirement	\$ 1,214.25	\$ 1,098.99	\$ 1,060.00	\$ 1,274.00	\$ 616.50	\$ 665.47	\$ 1,723.62	
650-00-53560-850-010	Utilities Clerk; EAP Fringe	\$ 13.00	\$ 13.48	\$ 13.00	\$ 14.00	\$ -	\$ 14.00	\$ 13.00	
650-00-53560-850-011	PW Director Salaries & Wages	\$ 34,460.78	\$ 28,770.61	\$ 46,588.75	\$ 24,292.50	\$ 22,424.61	\$ 33,636.92	\$ 24,465.00	DPW 25%
650-00-53560-850-012	PW Director FICA	\$ 2,646.15	\$ 2,058.39	\$ 3,991.00	\$ 1,858.50	\$ 1,279.79	\$ 2,573.22	\$ 1,871.57	DPW 25%
650-00-53560-850-013	PW Director Health Insurance	\$ 7,092.97	\$ 15,827.61	\$ 25,341.00	\$ 5,665.50	\$ 14,266.40	\$ 14,500.00	\$ 5,010.25	DPW 25%
650-00-53560-850-014	PW Director Retirement	\$ 2,474.88	\$ 1,970.22	\$ 3,390.00	\$ 1,653.00	\$ 1,043.37	\$ 1,500.00	\$ 1,690.00	DPW 25%
NEW	ADMIN; Administrator/Treasurer							\$ 24,617.00	NEW
NEW	ADMIN; Adm/Treas - FICA							\$ 1,883.20	NEW
NEW	ADMIN; Adm/Treas - Retirement							\$ 5,207.00	NEW
NEW	ADMIN; Adm/Treas - Insurance							\$ 1,698.57	NEW
650-00-53560-850-015	Utility Op; Salaries & Wages	\$ -	\$ 61,949.02	\$ 86,941.00	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53560-850-016	Utility Op; FICA	\$ -	\$ 4,539.61	\$ 6,650.00	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53560-850-017	Utility Op; Insurance	\$ -	\$ (123.60)	\$ 18,575.00	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53560-850-018	Utility Op; Retirement	\$ -	\$ 3,384.70	\$ 3,838.00	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53560-850-022	Utility Operator - PT Wages	\$ -	\$ -	\$ 3,820.00	\$ -	\$ -	\$ 26,000.00	\$ -	Not used in 2023
650-00-53560-850-023	Utility Operator-PT-FICA	\$ -	\$ -	\$ 915.00	\$ -	\$ -	\$ 1,989.00	\$ -	Not used in 2023
650-00-53650-403-000	Depreciation Expense-Sewer	\$ 219,925.51	\$ 222,261.23	\$ 219,926.00	\$ 218,000.00	\$ 37,043.54	\$ 37,043.54	\$ 24,000.00	Use this for CIP monthly Contribution
650-00-53650-821-001	Wisconsin Public Service-Elec	\$ 22,671.69	\$ 20,386.26	\$ 25,469.00	\$ 25,000.00	\$ 29,107.67	\$ 58,052.87	\$ 60,000.00	
650-00-53650-821-002	Wisconsin Public Service-Gas	\$ 248.77	\$ 175.41	\$ 265.00	\$ 300.00	\$ 58.73	\$ 70.66	\$ 300.00	
650-00-53650-826-000	Capital Outlay Equipment	\$ 647.00	\$ 2,174.25	\$ 95,000.00	\$ 360,000.00	\$ 20,600.00	\$ 360,000.00	\$ 450,000.00	Sewer Lift Station Rebuild Program, New Lift Station (#12),Water Meter Change Out, New Storage Building/Garage (heated)
650-00-53650-827-001	Operation-Telephone Exp	\$ 5,509.48	\$ 5,382.71	\$ 5,837.00	\$ 6,000.00	\$ 2,328.31	\$ 6,000.00	\$ 6,500.00	Alarms
650-00-53650-831-000	Maintain Collection System	\$ 56,379.50	\$ 17,064.75	\$ 30,000.00	\$ 30,000.00	\$ 2,127.50	\$ 30,000.00	\$ 40,000.00	Sewer Cleaning

VILLAGE OF KRONENWETTER
SEWER UTILITY - FUND #650
BUDGET 2024

		2020 Actual:	2021 Actual:	Budget Year 2022:	ADOPTED BUDGET 2023:	ACTIVITY THROUGH 06/30/2023:	ESTIMATED YEAR END 2023:	PROPOSED BUDGET 2024:	COMMENTS:
650-00-53650-832-000	Maintenance of Lift Stations	\$ 110,463.05	\$ 11,166.90	\$ 50,000.00	\$ 15,000.00	\$ 33,321.72	\$ 37,382.71	\$ 40,000.00	more frequent cleaning of lift station wet wells - 3 times a year (Vac truck would clean quarterly)
	Maintenance of Meters Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	Half split with water
650-00-53650-850-009	Utilities Clerk Retirement	\$ -	\$ (9,763.00)	\$ -	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53650-851-001	Office Supplies Expense	\$ 469.10	\$ 2,023.35	\$ 500.00	\$ 700.00	\$ 531.49	\$ 700.00	\$ 1,000.00	
650-00-53650-851-002	Postage Expense	\$ 5,044.70	\$ 3,945.39	\$ 4,457.00	\$ 3,389.00	\$ 1,250.96	\$ 3,537.00	\$ 5,800.00	increase in postal rates - flushing and rate increases
650-00-53650-851-003	Office-Phone Expense	\$ 299.97	\$ 536.88	\$ 452.00	\$ 478.00	\$ 492.43	\$ 492.43	\$ 550.00	
650-00-53650-851-004	Copy Expense	\$ -	\$ -	\$ 318.00	\$ 500.00	\$ -	\$ -	\$ -	Not used in 2023
650-00-53650-851-005	Billing Supplies	\$ 422.25	\$ 310.00	\$ 531.00	\$ 500.00	\$ -	\$ -	\$ -	Not used in 2023
650-00-53650-851-006	Internet Access	\$ 697.30	\$ 617.39	\$ 600.00	\$ 1,200.00	\$ 359.94	\$ 719.88	\$ 1,000.00	split half with water
650-00-53650-851-007	Bank Fees	\$ 123.75	\$ -	\$ 3,161.00	\$ 2,000.00	\$ 2,680.41	\$ 3,000.00	\$ 3,000.00	
650-00-53650-851-008	Equipment Parts & Maintenance	\$ -	\$ 2,219.90	\$ -	\$ 4,000.00	\$ 2,399.42	\$ 4,000.00	\$ 7,500.00	Oil Change , tires, etc.
650-00-53650-851-009	Computer Supplies & Expenses	\$ -	\$ -	\$ 1,750.00	\$ 18,000.00	\$ 11,189.84	\$ 18,000.00	\$ 18,000.00	New Printer (all in one) - new tablets (share cost with Sewer) - cost of software - Split with Water
650-00-53650-851-010	Uniforms	\$ -	\$ 354.05	\$ 288.00	\$ 575.00	\$ 493.39	\$ 975.00	\$ 1,000.00	
650-00-53650-852-001	Accounting Services	\$ 5,385.64	\$ 4,477.50	\$ 5,306.00	\$ 21,000.00	\$ 2,462.50	\$ 11,946.00	\$ 7,000.00	Split with Water
650-00-53650-852-002	Engineering Services	\$ 1,773.48	\$ -	\$ 15,546.25	\$ 150,000.00	\$ 8,923.75	\$ 41,281.67	\$ 20,000.00	additional engineering RPS
650-00-53650-852-003	Legal Services	\$ -	\$ -	\$ -	\$ 1,100.00	\$ 259.00	\$ 500.00	\$ 500.00	
650-00-53650-852-004	Rib Mt Sewerage District	\$ 225,106.77	\$ 227,137.85	\$ 239,613.00	\$ 260,000.00	\$ 120,933.33	\$ 263,025.92	\$ 286,000.00	10% INCREASE
650-00-53650-852-005	Diggers Hotline	\$ 1,756.00	\$ 1,922.40	\$ 1,061.00	\$ 1,100.00	\$ 323.20	\$ 500.00	\$ 1,000.00	Split with Water
650-53560-853-110	Utility Operators; Wages				\$ 112,018.80	\$ 50,911.05	\$ 112,018.80	\$ 128,275.00	50% of S/W Crew Costs
650-53560-853-151	Utility Operators; FICA				\$ 8,563.00	\$ 3,894.70	\$ 8,569.44	\$ 9,815.00	
650-53560-853-152	Utility Operators; Retirement				\$ 3,930.00	\$ 3,360.13	\$ 7,393.24	\$ 8,855.00	
650-53560-853-154	Utility Operators; Insurance				\$ 18,888.24	\$ -	\$ -	\$ 40,045.00	SO FAR IN 2023 NO INSURANCE??
650-00-53650-852-006	Operator in Charge	\$ 8,866.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53650-852-008	Pipeline Newsletter	\$ 830.06	\$ 821.30	\$ 531.00	\$ 1,000.00	\$ -	\$ -	\$ -	Not used in 2023
650-00-53650-852-010	Meter-Reading Share	\$ 11,082.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Not used in 2023
650-00-53650-853-000	Insurance Expense	\$ 9,581.15	\$ 1,911.76	\$ 2,123.00	\$ 3,000.00	\$ 1,736.52	\$ 2,868.69	\$ -	INSURANCE SPLIT - 2023 is LOW!!!
650-00-53650-856-000	Misc General Expense	\$ 14,731.47	\$ 14,536.16	\$ 2,000.00	\$ 8,000.00	\$ 2,060.53	\$ 4,000.00	\$ 3,000.00	
650-00-53650-856-001	Education/Seminars Expense	\$ 451.00	\$ 639.18	\$ 531.00	\$ 2,500.00	\$ -	\$ -	\$ 3,000.00	DPW, crew & Utility Clerk
650-00-53650-856-002	Mileage - Sewer Utility	\$ -	\$ 182.14	\$ 106.00	\$ 1,500.00	\$ 115.77	\$ 250.00	\$ 500.00	
650-00-53650-856-003	Fuel	\$ -	\$ 2,688.79	\$ 3,000.00	\$ 8,000.00	\$ 1,289.73	\$ 2,889.45	\$ 5,000.00	
650-00-53650-856-013	Recruiting Expense	\$ -	\$ 718.57	\$ 2,378.00	\$ 1,000.00	\$ 100.27	\$ 100.27	\$ 250.00	
650-00-53650-857-001	Capital Improvements	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 3,120.00	\$ 3,120.00	\$ -	
650-00-59000-100-000	Transfer to General Fund	\$ 4,800.99	\$ 4,599.09	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 783,130.53	\$ 687,051.53	\$ 953,676.00	\$ 1,416,609.95	\$ 400,914.38	\$ 1,158,072.39	\$ 1,312,645.69	

PSC Requirements - Lead Based??
Vehicles - maintenance
tech support - SCADA
equipment parts and Maintenance

NET REVENUE VS EXPENSES: \$ (103,179.80)

**VILLAGE OF KRONENWETTER
SEWER UTILITY - FUND #650
CAPITAL IMPROVEMENT LISTING
YEARS 2024 THROUGH 2033**

Project	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Notes:
Sewer Lift Station Rebuild Program	50,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	11 Lift stations interceptors Study and design (no construction)
Lift Station Updates	100,000	100,000	100,000	200,000	200,000	200,000					
Sewer Interceptor Capacity Review & Design			140,000								
Vactor Truck		250,000	250,000								Based on google search for industrial vaccum trucks in Wisconsin - Range New \$450,000 to \$500,000 1 per year total of 3
New Storage Building/Garage (heated)	150,000										
Generators	150,000	150,000	150,000								

Total	\$ 450,000	\$ 560,000	\$ 700,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
LGIP - 8/31/2023:	\$ 793,282									

Funds on Hand 01/01 Each Year	\$ 793,282	\$ 667,282	\$ 387,282	\$ (32,718)	\$ (12,718)	\$ 7,282	\$ 27,282	\$ 247,282	\$ 467,282	\$ 687,282
Add: Annual Deposits	\$ 24,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
Carry Over - 2023	\$ 300,000									
Less: Projects	\$ (450,000)	\$ (560,000)	\$ (700,000)	\$ (260,000)	\$ (260,000)	\$ (260,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)
Total	\$ 667,282	\$ 387,282	\$ (32,718)	\$ (12,718)	\$ 7,282	\$ 27,282	\$ 247,282	\$ 467,282	\$ 687,282	\$ 907,282

Monthly Contribution:	\$ 2,000	\$ 23,333	\$ 23,333	\$ 23,333	\$ 23,333	\$ 23,333	\$ 23,333	\$ 23,333	\$ 23,333	\$ 23,333
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Water Meter Change Out	40,000	40,000	40,000								2023-2025, ~100 meters per year
Water & Sewer GIS System	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	Split 50/50 with Water
Pickup Truck	40,000										Split 50/50 with Sewer

OPERATING
OPERATING

VILLAGE OF KRONENWETTER
BUDGET 2024

Capital Equipment Replacement Fund #750

DITCH MOWER - BORROWED VS LEVIED SCENARIO

	REVENUES		Budget Year	Actual 12/31/22	ADOPTED	ACTIVITY THROUGH	ESTIMATED YEAR	PROPOSED BUDGET	COMMENTS:
	2020 Actual:	2021 Actual:	2022:	(not audit final)	BUDGET 2023:	06/30/2023:	END 2023:	2024:	
Tax Revenues	\$ 100,000.00	\$ 130,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 188,500.00	
Grant Revenue			\$ -	\$ 71,500.00	\$ -	\$ -	\$ -	\$ -	
Interest Earned on Investments	\$ 8,844.57	\$ 7,248.82	\$ 5,000.00	\$ 6,117.35	\$ 5,000.00	\$ 4,204.40	\$ 7,764.81	\$ 7,500.00	
Sale of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Proceeds; Loans/Financing					\$ -	\$ -	\$ -	\$ -	
Proceeds from LT Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732,208.00	\$ 732,208.00	\$ 250,000.00	
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer from Parks Fund					\$ -	\$ 72,021.31	\$ 72,021.31	\$ -	
	\$ 108,844.57	\$ 137,248.82	\$ 205,000.00	\$ 277,617.35	\$ 205,000.00	\$ 1,008,433.71	\$ 1,011,994.12	\$ 446,000.00	

	EXPENDITURES		Budget Year	Actual 12/31/22	ADOPTED	ACTIVITY THROUGH	ESTIMATED YEAR	PROPOSED BUDGET	COMMENTS:
	2020 Actual:	2021 Actual:	2022:	(not audit final)	BUDGET 2023:	06/30/2023:	END 2023:	2024:	
Equipment Purchases	\$ 312,102.99	\$ 40,527.94	\$ 366,475.00	\$ 394,490.53	\$ 254,000.00	\$ 56,434.87	\$ 56,434.87	\$ 444,000.00	
Bank & Investment Fees	\$ 776.95	\$ 2,262.59	\$ -	\$ 2,366.09	\$ -	\$ 2,016.21	\$ 2,016.21	\$ 2,000.00	
Fire Protection Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 932,208.00	\$ 932,208.00	\$ -	
Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 312,879.94	\$ 42,790.53	\$ 366,475.00	\$ 396,856.62	\$ 254,000.00	\$ 990,659.08	\$ 990,659.08	\$ 446,000.00	

Equipment Purchases:	
Fire Department - Pick Up	\$ 80,000.00
Police Department - Squad & Outfitted	\$ 114,000.00
*Public Works - Ditch Mower Tractor	\$ 250,000.00
	\$ 444,000.00

*See Options

**VILLAGE OF KRONENWETTER
BUDGET 2024**

DITCH MOWER FUNDING

OPTIONS:

- 1.) Purchase Outright & levy for the funding
 - 2.) Finance Option - 10 years at an estimated 6.25% payments are \$34,370 per year - interest over course of loan \$93,704.45.
- Note: Savings on the cost of equipment rental (using the 2023 cost) of \$13,000 per year for the 10 year loan equals \$130,000 = net estimated cost to Village - a savings in rental cost of \$36,295.55 over course of the 10 year loan.

LOAN AMORTIZATION SCHEDULE FOR EXAMPLE PURPOSES ONLY

PURPOSE OF LOAN	DITCH MOWER	LOAN SUMMARY	
LOAN AMOUNT	\$250,000.00	Scheduled payment	\$34,370.45
ANNUAL INTEREST RATE-ESTIMATED	6.25%	Scheduled number of payments	10
LOAN PERIOD IN YEARS	10	Actual number of payments	1
NUMBER OF PAYMENTS PER YEAR	1	Total interest	\$93,704.45
START DATE FOR LOAN	2024		

PAYMENT DATE	BEGINNING BALANCE	SCHEDULED PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
2024	\$250,000.00	\$34,370.45	\$34,370.45	\$18,745.45	\$15,625.00	\$231,254.55	\$15,625.00
2025	\$231,254.55	\$34,370.45	\$34,370.45	\$19,917.04	\$14,453.41	\$211,337.52	\$30,078.41
2026	\$211,337.52	\$34,370.45	\$34,370.45	\$21,161.85	\$13,208.59	\$190,175.67	\$43,287.00
2027	\$190,175.67	\$34,370.45	\$34,370.45	\$22,484.47	\$11,885.98	\$167,691.20	\$55,172.98
2028	\$167,691.20	\$34,370.45	\$34,370.45	\$23,889.75	\$10,480.70	\$143,801.45	\$65,653.68
2029	\$143,801.45	\$34,370.45	\$34,370.45	\$25,382.86	\$8,987.59	\$118,418.60	\$74,641.27
2030	\$118,418.60	\$34,370.45	\$34,370.45	\$26,969.28	\$7,401.16	\$91,449.31	\$82,042.43
2031	\$91,449.31	\$34,370.45	\$34,370.45	\$28,654.86	\$5,715.58	\$62,794.45	\$87,758.01
2032	\$62,794.45	\$34,370.45	\$34,370.45	\$30,445.79	\$3,924.65	\$32,348.66	\$91,682.66
2033	\$32,348.66	\$32,348.66	\$32,348.66	\$30,326.86	\$2,021.79	\$0.00	\$93,704.45

PUBLIC WORKS DEPARTMENT - EQUIPMENT REPLACEMENT SCHEDULE

Year	Age in Years (2023)	Equipment	Year	Make	Model	Desired Year of Replacment/Yrs of Service	Actual year of Replacement	Cost of Replacement
1989	34	Air Compressor	1989	Sullair	N/A	N/A	TBD	TBD
1990	33	Ditch Mower Tractor	1990	Tiger	5610	2015 / 25yrs	2024	\$250,000.00
1994	29	Sign Truck	1994	Ford	F 7000	N/A	TBD	TBD
2002	21	Front End Loader	2002	Cat	938	2022 / 20yrs	2025	\$250,000.00
2005	18	Bulldozer	2005	Cat	D5G XL	N/A	TBD	TBD
2006	17	Tandem Axle Dump K-22	2006	Sterling		2022 / 16yrs	2022	\$225,000.00
2007	16	Tandem Axle Dump K-23	2007	Sterling		2023 / 16yrs	2026	\$250,000.00
2008	15	Wheeled Excavator	2008	Volvo	EW 180 C	2028 / 20yrs	2028	\$300,000.00
2008	15	Line Painter	2008	Graco	Line Lazer 200hs	N/A	TBD	TBD
2009	14	Front End Loader	2009	John Deere	624	2029 / 20yrs	2032	\$275,000.00
2014	9	Tandem Axle Dump K-21	2014	Mack		2030 / 16yrs	2030	\$275,000.00
2015	8	Crew Cab Pickup	2015	Dodge	2500	2025 / 10yrs	2025	\$65,000.00
2015	8	Hot Box Patcher	2015	Spaulding RMV	2 Ton	2035 / 20yrs	2035	TBD
2016	7	Tandem Axle Dump K-20	2016	Freightliner		2032 / 16yrs	2034	\$280,000.00
2016	7	Grader	2016	Cat	12M3	2021 / 5yrs	Lease	Leased
2018	5	Small Dump Regular Cab	2018	Dodge	3500	2033 / 15yrs	2033	\$90,000.00
2019	4	Blacktop Roller	2019	Bomag		N/A	TBD	TBD
2020	3	Skidsteer	2020	Bobcat	T 66	N/A	TBD	TBD
2021	2	Crew Cab Pickup	2021	Ford	F-250	2031 / 10yrs	2031	\$75,000.00
N/A		Shoulder Machine	N/A	N/A	N/A	N/A	TBD	TBD
N/A		Tar Kettle	N/A	N/A	N/A	N/A	TBD	TBD
VALUE:								\$2,335,000.00



REPORT TO APC

ITEM NAME:	HR-007
MEETING DATE:	10/17/2023
PRESENTING COMMITTEE:	APC
COMMITTEE CONTACT:	
STAFF CONTACT:	Lisa Kerstner
PREPARED BY:	Lisa Kerstner

ISSUE: Reimbursement of Meals.

OBJECTIVES: Clarify how meals are reimbursed.

ISSUE BACKGROUND/PREVIOUS ACTIONS: Per-diem of meal reimbursement without verification on amount spent.

PROPOSAL: Have a limit on how much is allowed each day (GSA rate scale). To get meals reimbursed you must show a receipt of purchase.

ADVANTAGES: Allow employees to get reimbursed on meals they purchase.

DISADVANTAGES: Employees would need to turn in receipts and keep track of meals.

ITEMIZE ALL ANTICIPATED COSTS (Direct or Indirect, Start-Up/One-Time, Capital, Ongoing & Annual, Debt Service, etc.) If give employees get a pre-diem then we need to budget for that amount each day for meals when traveling.

RECOMMENDED ACTION: Allow GSA to show the max amount that could be reimbursed when traveling. Receipts must be turned in to show actual amount spent.


OTHER OPTIONS CONSIDERED: Company credit cards used when purchasing meals so employees do not need to be reimbursed. A receipt would still be required for the credit card statements.

TIMING REQUIREMENTS/CONSTRAINTS: none

FUNDING SOURCE(s) – Must include Account Number/Description/Budgeted Amt CFY/% Used CFY/\$

Remaining CFY
Account Number:
Description:
Budgeted Amount:
Spent to Date:
Percentage Used:
Remaining:

ATTACHMENTS (describe briefly): HR-007 & GSA Rates

POLICY ID: HR-007		TITLE: <i>Business Mileage and Travel Policy</i>	
<input type="checkbox"/> ORIGINAL <i>Effective Date: 04/25/10</i> <input type="checkbox"/> REVISION #3 <i>Effective Date: 01/12/16</i> <input checked="" type="checkbox"/> REVISION #4 <i>Effective Date: 10/10/2022</i>		APPROVED BY VILLAGE BOARD: Bobbi Birk-LaBarge Village Clerk  Attest:	
APPLIES TO: <input checked="" type="checkbox"/> FLSA EXEMPT <input checked="" type="checkbox"/> REPRESENTED EMPLOYEES		<input checked="" type="checkbox"/> FLSA NON-EXEMPT <input checked="" type="checkbox"/> Non-REPRESENTED EMPLOYEES	
<i>This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i>			

The Village of Kronenwetter will reimburse employees for reasonable business travel expenses incurred while on assignments away from the normal work location. The employee's supervisor must approve all business travel in advance.

- When approved, the actual costs of travel, meals, lodging, and other expenses directly related to accomplishing business travel objectives are eligible for reimbursement by the Village.
- Employees are expected to limit expenses to reasonable amounts and as set forth below.

Expenses that are typically eligible for reimbursement include the following:

- Car rental fees for compact or mid-sized cars if rental is required by the travel circumstances, see below for more details.
- Fares for shuttle or airport bus service; taxis or other costs of public transportation.
- Mileage at the current federal rate for use of personal vehicles *only* when less expensive transportation or a Village-owned vehicle is not available or practical, see below for more details. Motorcycles and scooters shall be reimbursed at 70 % of the current federal IRS rate.
 - The Village requires employees to carry liability insurance policy of \$100,000.00 per person and \$300,000.00 per occurrence on a vehicle if it is used for Village business. If there is an accident involving employee's vehicle while on Village business, employee's insurance is primary.
 - Employees who are involved in an accident while traveling on business must promptly report the incident to their immediate supervisor.
- Standard accommodations in low to mid-priced hotels, motels, or similar lodgings.
- **Cost of meals to be reimbursed following the current GSA rate scale found here:**
<https://www.gsa.gov/travel/plan-book/per-diem-rates>
- The total amount of per diem reimbursement on the first and last days of travel is capped at 75% of the daily Meals and Incidental Expenses (M&IE) per diem allowance, according to the location.
- Tips not exceeding 20% of the total cost of a meal or 15% of a taxi fare.
- Telephone calls, fax, and similar services required for business purposes.
- Laundry on trips of five or more days.
- Reimbursement for meals at all events not requiring an overnight stay will be subject to personal withholding tax per IRS regulations.
- The Village does not reimburse employees for personal entertainment, alcoholic beverages, and personal care items.

Vehicles owned, leased, or rented by the Village may not be used for personal use without prior approval by the employee's supervisor. The Village requires that employees provide proof of a valid Wisconsin driver's license and insurability before driving any vehicle on Village business.

When travel is completed, employees must submit a completed Village of Kronenwetter Reimbursement Request Form within five (5) business days or when total reimbursable travel and/or mileage expenses have reached twenty (20) dollars. Reimbursement Requests shall be accompanied by receipts to substantiate all expenses claimed. Mileage to and from the

This policy is not retroactive and should not be construed, to limit or prevent an employee from exercising rights under the National Labor Relations Act. The Village of Kronenwetter retains the right to amend or change this policy at any time without prior notice.

location must be reported in order for reimbursement of mileage expenses to be calculated when employee uses a personal vehicle.

When travel to and from a location shall exceed two hundred (200) miles and shall be for a single day of travel without an overnight stay, employees will be required either to use a Village owned vehicle or to rent a vehicle. The Village Administrator will provide account numbers for usage with local rental car agencies. Rental vehicles shall not exceed intermediate (4-door vehicles) cars sizes, unless an employee has authorization from a supervisor to rent a larger vehicle due to the requirement to travel with equipment requiring a larger vehicle, or traveling with multiple employees to a location.

This policy is not intended, and should not be construed, to limit or prevent an employee from exercising rights under the National Labor Relations Act. The Village of Kronenwetter retains the right to amend or change this policy at any time without prior notice.



Section 5, Item H.

FY 2024 Per Diem Rates for Wisconsin

Meals & Incidentals (M&IE) rates and breakdown

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel
Madison	Dane	\$64	\$14	\$16	\$29	\$5	\$48.00
Milwaukee	Milwaukee	\$64	\$14	\$16	\$29	\$5	\$48.00
Standard Rate	Applies for all locations without specified rates	\$59	\$13	\$15	\$26	\$5	\$44.25
Sturgeon Bay	Door	\$74	\$17	\$18	\$34	\$5	\$55.50
Wisconsin Dells	Columbia	\$59	\$13	\$15	\$26	\$5	\$44.25



Report to Administrative Policy Committee

Agenda Item: Discuss and Consider Village Ordinance 180-3(i) and GEN-009 Agenda Setting for Village Board Meeting

Meeting Date: October 17, 2023

Referring Body: Village Board

Committee Contact: Christopher Voll, Committee Chair

Staff Contact: N/A

Report Prepared by: Kim Manley, Interim Administrator

AGENDA ITEM: Discuss and Consider Village Ordinance 180-3(i) and GEN-009 Agenda Setting for Village Board Meeting.

OBJECTIVE(S): To review each – ordinance and policy – both regarding placing items on an agenda of the Village Board.

HISTORY/BACKGROUND: At the last Village Board meeting the discussion arose over the controlling factor – an ordinance/law or a policy. The Village Attorney clarified that the ordinance would supersede a policy, however, the policy does exist. That creates confusion.

PROPOSAL: To be determined by the Committee.

RECOMMENDED ACTION: To be determined by the Committee.

FINANCIAL

Financial Consideration/Action: If the ordinance or policy are amended, the Village Attorney should review said draft.

FUNDING SOURCE:

Account Number/Title: #100-51300-302-000

Current Adopted Budget: \$ 45,000.00

Spent to Date: \$ -32,991.92

Remaining Budget: \$ 12,008.08

Requested Amount: \$185.00 per hour – estimated at maximum – 1 hour

Remainder of Budgeted Amount, if approved: \$11,823.08

ATTACHMENTS:

Ordinance No. 180-3(i)

GEN-009 Agenda Setting for Village Board

Village of Kronenwetter, WI
Tuesday, September 26, 2023

Chapter 180. Village Board

[HISTORY: Adopted by the Village Board of the Village of Kronenwetter 4-12-2004 as Ch. 2, Art. II, of the 2004 Code. Amendments noted where applicable.]

GENERAL REFERENCES

Boards, Commissions and Committees — See Ch. 14.

Elections — See Ch. 41

Officers and employees — See Ch. 115.

§ 180-1. Trustees constitute Board; quorum.

The Trustees of the Village constitute a Board to be designated "Village Board of Kronenwetter" and four of whom shall constitute a quorum, except when otherwise provided by law, and the President may administer oaths and affidavits in all matters pertaining to the affairs of the Village. Meetings of the Board shall be held in the Village Municipal Center.

§ 180-2. Powers and duties.

The Village Board shall have all of the powers and duties conferred upon it by Wis. Stats. § 61.34, which section is incorporated in this section by reference and made a part hereof as though fully set forth in this section.

§ 180-3. Meetings.

- A. Regular meetings. The regular meetings of the Board shall be held at the Village Municipal Center every second and fourth Monday of each month. The time of the regular meetings shall be at 6:00 p.m., unless otherwise posted. When the day for holding any regular meeting is a legal holiday or an election day, or a day the Municipal Center is closed, the date and time of the regular meeting shall be set by the Village Board at least four weeks prior to the missed meeting.
[Amended 12-10-2012 by Ord. No. 12-19; 5-10-2022 by Ord. No. 22-04; 6-26-2023 by Ord. No. 23-01]
- B. Special meetings. Special meetings may be called as provided by Wis. Stats. § 61.32.
- C. Adjournments. Any regular or special meeting may be adjourned by a majority of the members present at a Board meeting.
- D. Meetings shall be public. All meetings of the Board shall be open and public and all its procedures shall be recorded by the Clerk or under the Clerk's authorization in record books kept for that purpose.
- E. Call to order. The Village President shall promptly call each meeting of the Board to order at the hour fixed for the holding of such meeting. In case of the absence of the Village President, the Senior Trustee shall call the meeting to order and preside over the meeting as president pro tem.
- F. Attendance; leave of absence. No member of the Board, whose duty it shall be to attend a Board meeting, shall absent himself or herself from the meetings of the Board without notifying the Clerk

or Deputy Clerk.

- G. Disturbance, how suppressed. Whenever any disturbance or disorderly conduct shall occur in the Board meetings or rooms or halls adjacent thereto, the Village President, or other presiding officer of the Board, shall have power and authority by and with the aid of the police officer on duty, to cause the meetings, rooms or halls cleared of all persons except members and officers of the Board.
- H. Robert's Rules of Order. At any time when a question arises which is not covered by these rules, then Robert's Rules of Order shall apply unless otherwise required by ordinance or statute.
- I. Adding items to the Village Board agenda. At each regular meeting of the Village Board, there shall be placed on the agenda an item titled "Suggested Items for Future Agenda." During this period of the agenda, any board member may request to have an item placed on a future agenda for consideration by the Village Board. If there are no objections by any member of the body to add the suggested item to a future agenda, the suggested item shall be added by the Village President on a future agenda at the next regularly scheduled meeting. If any member of the body objects to the suggested item being placed on a future agenda, that matter will be placed on the next scheduled meeting agenda for consideration whether that item will be placed on the agenda. If the Village Board votes in the affirmative when the item is considered by the Village Board to be added to the agenda, the item shall then be placed on the next regular Village Board meeting for action by the Village Board.
[Added 8-28-2018 by Ord. No. 18-13]

§ 180-4. (Reserved)

[1] *Editor's Note: Former § 180-4, Order of business, was repealed 7-9-2013 by Ord. No. 13-09.*


§ 180-5. Board procedure.

- A. Publication of ordinances. All ordinances which are adopted by the Board shall be posted and or published as required by state statute.
- B. Motions to be stated before debate. When a motion is made and seconded, it shall be stated by the members making the same or by the presiding officer, or read by the Clerk before being debated. If any member requires it, all motions, except to adjourn, postpone or commit, shall be reduced to writing.
- C. Trustees who shall vote. Every member, when a question is put, shall vote unless the Village Board shall for special cause excuse such member or the Village Board member determines they may have a conflict of interest, but it shall not be in order for a member to be excused after the Board has commenced voting.
- D. Motions in order during debate. The motions in this subsection shall have precedence in the order in which they stand in this rule. When a question is under debate, no motion shall be received, except:
 - (1) To adjourn.
 - (2) To lay on the table.
 - (3) For the previous question.
 - (4) To postpone to a certain day.
 - (5) To commit a standing committee.
 - (6) To select a committee.

- (7) To amend.
- (8) To postpone indefinitely.
- E. Motions to adjourn; lay on table. A motion to adjourn shall always be in order and a motion to adjourn to lay on the table and call for the previous question shall be decided without debate.
- F. Motion for reconsideration. It shall be in order for any member voting in the majority to move for a reconsideration of the vote on any question at the same or next succeeding meeting. A motion to reconsider being put and lost shall not be renewed.
- G. Division of the question: ayes and noes. On questions, it shall be in order to call for a division or for the ayes and noes if made previously to the decision of the presiding officer.
- H. Moving previous question. Any member desirous of terminating the debate may call the previous question when a question to be announced by the presiding officer shall be "Shall a main question now be put?" Such motion shall be decided without debate. If a majority of the members present vote in the affirmative, the main question shall be taken without further debate, and its effect shall put an end to all debate and bring the Board to a direct vote, first upon the pending amendment, if any, and then upon the main question.
- I. Suspension of rules. These rules may be suspended temporarily by a two-thirds vote of the members present.
- J. Amendment of rules. These rules may be amended or changed at any time by a two-thirds vote of all members present.

§ 180-6. Duties of President.

- A. The duties of the Village President shall be those described in Wis. Stats. § 61.24.
- B. Other such duties as the Board shall from time to time prescribe.

POLICY ID: GEN-009		TITLE: Agenda Setting for the Village Board	
<input checked="" type="checkbox"/> ORIGINAL	<input type="checkbox"/> REVISION	APPROVED BY VILLAGE BOARD:	DATE:
EFFECTIVE DATE: Immediate			<u>Aug 12 2020</u>
APPLIES TO:	<input checked="" type="checkbox"/> FLSA EXEMPT	<input checked="" type="checkbox"/> FLSA NON-EXEMPT	
	<input checked="" type="checkbox"/> REPRESENTED EMPLOYEES	<input checked="" type="checkbox"/> Non-REPRESENTED EMPLOYEES	
<i>This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i>			

Purpose – The Village Board wishes to have an informed electorate that is championed by the people. For the Village Board to accomplish this vision for the Village, the Village Board hereby adopts clear rules for the generation of the Agenda for Village Board meetings.

Policy –

Adding items to the agenda

The Village President or any two Trustees shall be allowed to add items to the Village Board's agenda by merely communicating the desire to have the item added to the agenda to the Village Clerk via email. Any item recommended by a committee, commission or board, shall also be added automatically to the Village Board agenda. Any item that is of the usual business of the Village shall also be added automatically to the Village Board agenda; for example, renewals of licenses, minutes of prior meetings, regular reports from staff and vendors, and yearly appointments.

Agenda Approval.

The Village President will approve the Village Board meeting agenda five calendar days before the Village Board meeting. The Village Board President may move things around on the agenda. The Village President may remove anything from the agenda, save for those items presented by Village Board members (such as two Trustees adding items or presented by a Village Board member during the "Items for Future agendas" period of the Village Board agenda). After the Village President has approved the agenda, if anyone wants to add an item, the item will need to be confirmed via an email with the Village President. The Village Clerk will not add any articles to the agenda that are not authorized by the Village President.



October 11, 2023

MEMORANDUM

TO: Administrative Policy Committee
FROM: Kim Manley, Interim Administrator
SUBJECT: Budget Policy – Initial Review & Discussion

This is a working draft of my attempt to write the budget policy. It requires input from the Committee as well as additional review by the Finance Director/Treasurer. This is being brought for discussion and input at this time.

ACTION ITEM: To take comments, instruction or directives and prepare these as part of the policy.

WORKING COPY – BUDGET POLICY**09/26/2023**

To monitor budgets effectively, the Village has already established a formal set of processes for comparing budget to actual results. This process is crucial to ensure that the financial, operational, and capital plans developed during the budgeting process are being implemented. Regular monthly and comprehensive monitoring of the budget allows the Village Board to evaluate service level provision, track progress towards goals, identify trends, and deviations that may impact operations. It also promotes transparency by sharing findings from this regular monitoring.

Budget monitoring should include the regular monthly review and reporting of the Finance Director/Treasurer to the Village Board and any other Committee it directs to review this information. The Finance Director/Treasurer shall include examination of revenues, such as sources of funds, seasonality, volatility, and trends. Expenditures should also be carefully monitored, including personnel expenses and other key aspects of the Village's adopted budgets. The Finance Director/Treasurer shall report to the Village Administrator immediately if any account line either revenue or expense exceeds or is anticipated to exceed its authorized adopted budget amount.

Upon reporting this to the Village Administrator the Finance Director/Treasurer shall immediately take this information to the next regularly scheduled

Administrative Policy Committee under Duties Ordinance 14-20(G)(5) with a complete explanation and documentation. The Administrative Policy Committee shall review the information as provided by the Finance Director/Treasurer and make a recommendation to the Village Board based on the information as provided by the Finance Director/Treasurer.

The Village Board may review the information and Committee recommendation and take action it deems appropriate.

By conducting consistent, thorough, and effective budget monitoring, the Village Board can gain insights that may lead to corrective action or operational improvement. This process helps enforce accountability related to spending and ensures continuity of program/service delivery.

MEETING DATE:
10/17/23

REPORT TO APC

PRESENTING COMMITTEE:
APC

COMMITTEE CONTACT:
President Voll

STAFF CONTACT:
Chief Terry McHugh

PREPARED BY:
Chief Terry McHugh

ISSUE: Potential purchase of an additional used police squad car with money from insurance payout for the squad that was totaled in the recent crash. This is in light of one of second highest mileage car potentially needing an engine replacement (estimate up to 8k).

OBJECTIVES: Discuss options in light of the 2024 budget and the current squad car shortage.

ISSUE BACKGROUND/PREVIOUS ACTIONS:

On Thursday, 10/5/23, we took the 2019 Dodge Charger squad car (143,780 miles) to Sternot Auto after the engine light came on, the vehicle started riding rough, and there was a ticking sound coming from the engine. Clayton Sternot called me and advised there is a real potential for the engine to need significant repair or replacement (see his appraisal of the vehicle).

Given the high miles, age, and potential cost of repair, we picked the car up, returned it to the municipal center, and took it out of service. Lt Smart has been in contact with a seller who specializes in used equipment from junk yards (he was looking for equipment for our new squads), and the seller advised he has two 2019 Dodge Chargers with 60k miles for \$18k and a 2020 Ford Interceptor SUV with 3,800 miles for \$25k. The Chargers have the V8 Hemi engine, which is the same engine in the car that might need an engine replacement. Dodge went away from the V8 AWD and switched that to a V6 in 2020 due to issues with the Hemi in the AWD model, so those two Chargers present some risk. The Interceptor is not that much more expensive than the two Chargers, is a year newer, and most importantly, from a mileage perspective, it's virtually new. It also has a warranty left for up to 36,000 miles.

I talked to Administrator Manley on Friday, 10/6/23, and we discussed the options and best course of action and more specifically, does the Village want to stick up to 8k in a squad car with 143,780 miles? We currently have \$114,000 budgeted for 2024 in the Equipment Replacement Fund (#750) which represents the two squads and outfitting already approved by the Village Board. The new squads have been ordered; however, there's no indication or guarantee when those will arrive, and we are currently down two cars (2017 Ford SUV and the 2019 Charger).

Options (in no particular order):

1. Repair 2019 Charger, regardless of cost, and put it back in service. Pass on the used vehicles and just keep the two new cars we already have ordered. An 8k replacement would put us roughly 1k over in the maintenance budget; however, we still have three months' worth of vehicle and equipment repair left, so we'll end up farther in the red than that by the end of the year.
2. Don't repair the 2019 Charger, sell it on the auction "as is" and just wait until the two new squads arrive in 2024 which is yet to be determined. This would leave us two cars short until such time as the new squads arrive next year. It would also mean the extra car the Board voted for us wouldn't truly happen because instead of losing one car and gaining two, we'd be losing two cars and gaining two.
3. Don't repair the 2019 Charger, sell it on the auction "as is," and use the insurance money to offset repairs already completed in 2023 and then the remainder of the insurance money use to purchase the used 2020 Ford Interceptor. This would give us an immediate, stop gap, squad replacement for the two squads lost and instead of repairing a high mileage vehicle that we've already stuck a bunch of money into, we'd get a virtually new one for literally half the cost of a new 2025 Ford Interceptor. Also, by going with the same make/model as a replacement for the 2017 Ford, we stand a better chance of getting insurance approval for equipment replaced in that car. This option essentially stands up three new squads and with the insurance

money, the cost to purchase and outfit per car is significantly less than we'll ever pay for a sq
never mind the install.

I may have missed options, and if so, let's discuss the committee members' ideas as well.

PROPOSAL: Recommend using some of the money from the insurance payout for the purchase of the 2020 used Ford Interceptor police squad car.

ADVANTAGES: Take advantage of an opportunity to re-set the mileage of the police squad car fleet and the lowest cost/car purchase and build we will likely ever see.

DISADVANTAGES: Many options abound, discuss and decide.

ITEMIZE ALL ANTICIPATED COSTS (Direct or Indirect, Start-Up/One-Time, Capital, Ongoing & Annual, Debt Service, etc.)

RECOMMENDED ACTION: Recommend using some of the money from the insurance payout for the purchase of the 2020 used Ford Interceptor police squad car.

OTHER OPTIONS CONSIDERED: Many—see options plus any that committee members came up with.

TIMING REQUIREMENTS/CONSTRAINTS: Immediate—the budget process is kicking off and this is a good time to discuss options. We do currently have a squad shortage though, with two cars out of service.

FUNDING SOURCE(s) – Must include Account Number/Description/Budgeted Amt CFY/% Used CFY/\$ Remaining CFY

Equipment replacement fund (750).

ATTACHMENTS (describe briefly):

Sternot Auto initial appraisal of 2019 Dodge Charger's potential repair estimate.



Sternot Auto Repair, Inc.
 535 Luke Street
 Mosinee, WI 54455
 (715) 693-2816

Estimate

Date	Estimate #
10/9/2023	11789

Name / Address
Kronenwetter Police Dept. 1582 Kronenwetter Dr. Mosinee, WI. 54455 693-4215



WWW.STERNOTAUTOREPAIR.COM

Tech
TKS

Year of Car	Make	Model	Plate#	VIN #	Mileage	Motor
2019	Dodge	Charger	E8045	2C3CDXKT9KH582202	141939	5.7

Qty	Description	Total
0	Customer states there is an engine noise, mostly on decel. Drove vehicle and verified noise. Noise is present at idle left side of engine. Engine will require some disassembly for proper diagnosis. Based on symptom and experience the noise is suspected to be a faulty lifter and possible damaged camshaft. (fairly common on this engine) Attached is estimate to replace camshaft and lifters if needed. Worst case scenario would require engine replacement although not likely.	0.00
19	Install new camshaft and lifters as needed.	1,767.00
1	53022372AA Camshaft	512.00
2	5038785AD MDS Lifters and yoke assembly, front	636.00
2	5038786AD MDS Lifters and yoke assembly, rear	636.00
1	68417512AB Upper engine gasket kit	157.00
2	Engine coolant	49.98

Warranty information: The parts warranted are covered by a manufacture's warranty, copies of which are available through the selling dealer. There are no other warranties applicable to the parts or service furnished in this repair. The dealer is not part to any such manufacturer's warranty.
 You and your employees may operate the above vehicle for the purposes of testing, inspection or delivery at my risk. An express mechanics lien is acknowledged on above vehicle to secure the amount of repairs, thereto. It is also understood that you will not be held responsible for loss or damage to cars or articles left in cars in case of fire, theft or any other cause beyond your control. Customer is responsible for all attorney's fees and other costs incurred by Sternot Auto Repair, Inc. in recovering monies by the customer for the parts and services listed on this invoice.

Sales Tax (5.5%)
Total

You are entitled to a price estimate for the repairs you have authorized.
 The repair price may be less than the estimate, but will not exceed the estimate without your permission. Your signature will indicate your estimate selection:
 I request an estimate before you begin with repairs. Please proceed with repairs, but call me before continuing if price will exceed \$ _____
 No estimate.

SIGN _____ DATE _____

NEW ESTIMATE _____ Authorized by _____ Time _____ Caller _____



Sternot Auto Repair, Inc.
 535 Luke Street
 Mosinee, WI 54455
 (715) 693-2816

Estimate

Date	Estimate #
10/9/2023	11789

Name / Address
Kronenwetter Police Dept. 1582 Kronenwetter Dr. Mosinee, WI. 54455 693-4215



WWW.STERNOTAUTOREPAIR.COM

Tech
TKS

Year of Car	Make	Model	Plate#	VIN #	Mileage	Motor
2019	Dodge	Charger	E8045	2C3CDXKT9KH582202	141939	5.7

Qty	Description	Total
	Full Synthetic oil change. Drain engine oil and install new engine oil. (up to 5qts) Install new premium oil filter. Lubricate chassis. Top off fluids and perform visual inspection.	69.99
2	Synthetic Oil, per qt	13.98
	Hazardous waste disposal	3.95
	Miscellaneous Shop Charges, wire, cotter pins, cleaners, tape, ect.	20.00
NOTE: This estimate could change when engine is disassembled for inspection. If engine replacement is desired or required estimate would be approximately \$8000 with 18 month warranty		

Warranty information: The parts warranted are covered by a manufacture's warranty, copies of which are available through the selling dealer. There are no other warranties applicable to the parts or service furnished in this repair. The dealer is not part to any such manufacturer's warranty.

You and your employees may operate the above vehicle for the purposes of testing, inspection or delivery at my risk. An express mechanics lien is acknowledged on above vehicle to secure the amount of repairs, thereto. It is also understood that you will not be held responsible for loss or damage to cars or articles left in cars in case of fire, theft or any other cause beyond your control. Customer is responsible for all attorney's fees and other costs incurred by Sternot Auto Repair, Inc. in recovering monies by the customer for the parts and services listed on this invoice.

The dealer hereby expressly disclaims all warranties, either express or implied including any implied warranties or merchantability or fitness for a particular purpose, and neither assumes nor authorizes any other person to assume for it any liability in connection with the sale of these parts and/or service. Buyer shall not be entitled to recover from the selling dealer any consequential damages, damages to property, damages for loss of use, loss to time, loss of profits, or income, or any other incidental damages.

You are entitled to a price estimate for the repairs you have authorized.

The repair price may be less than the estimate, but will not exceed the estimate without your permission. Your signature will indicate your estimate selection:

I request an estimate before you begin with repairs. Please proceed with repairs, but call me before continuing if price will exceed \$ _____
 No estimate.

Sales Tax (5.5%)	\$0.00
Total	\$3,865.90

SIGN _____ **DATE** _____

NEW ESTIMATE _____ **Authorized by** _____ **Time** _____ **Caller** _____

From: [Statewide Sarah Bourgeois](#)
To: [Terry P. McHugh](#)
Cc: [Bobbi Birk-LaBarge](#)
Subject: [External] Re: Village of Kronenwetter Claim WM000370500092 - 2017 Ford Explorer
Date: Tuesday, October 3, 2023 3:10:15 PM
Attachments: [Estimate.pdf](#)

Good Afternoon Chief McHugh,

Our field adjuster has inspected the squad and written a preliminary repair estimate of \$20,905.04. Please see attached. Based on the estimate, the squad is unfortunately an obvious total loss. On a positive note, however, the squad is insured on a replacement cost basis. The cost of a brand new, comparable Ford Explorer Interceptor would be covered in this case, subject to the \$500 policy deductible. In exchange for claim payment at replacement cost, the squad salvage would be relinquished to Statewide Services. We will also cover the cost to transfer salvageable after-market equipment to the replacement squad, and the cost to replace any a/m equipment that was damaged in the collision. The cost of replacement graphics for the new squad would also be covered. Please move forward with the following, at your convenience:

- Please have all salvageable a/m equipment stripped from the squad, so that it may eventually be transferred to the replacement squad. Please send the stripping labor invoice to me, for payment.
- Please let me know when all a/m equipment, personal property and license plates have been removed from the squad. Please provide the address where the squad is located at that time, and I will dispatch Copart to tow away the squad.
- Please advise if any a/m equipment was damaged beyond repair in the accident, and please provide invoices/quotes to replace those items. I will review for payment at that time.
- Please obtain a quote for a replacement Interceptor from your preferred dealer and forward to me, for review of payment.
- Please sign the back of the vehicle title on the “seller’s signature” line, and mail to:

Statewide Services, Inc.
Attn: Sarah Bourgeois
PO Box 5555
Madison, WI 53705

Please feel free to call me with any questions or concerns related to this claim. Just a note – the Village is not required to purchase an Explorer to replace the totaled squad. Claim payment, however, will be issued based on the quote you obtain for a new Ford Explorer Interceptor. The Village may allocate the claim payout funds as it wishes, but the Village may incur costs associated with upfitting a vehicle of a different make/model.

Thanks!

Sarah Bourgeois, AIC, AINS
Claims Division | Claims Rep. II

Statewide Services, Inc.

1241 John Q Hammons Drive, Ste 2
Madison, WI 53705

T: 608.828.5439

F: 800.854.1537

E: sbourgeois@statewidesvcs.com

This message is intended only for the person to whom it is addressed and may contain information that is privileged, confidential and exempt from disclosure. Use, distribution or copying by anyone else is prohibited. If you receive this in error, please notify us promptly and then destroy this communication.

Squad										
2019 Charger (car #2989) & 2017 Ford Interceptor (car #2987)	2020 Durango (#2990)	Keep in 2990	2024 New Durango #1		2024 New Durango #2		2020 Used Ford		Source	
			Cost	Source	Cost	Source	Cost	Source		
1. strip both units and use as many parts as possible in new squads Lt	Convert to interior lights & add front visor	interior lights & add front visor lights from 2989	0	from 2990	lightbar	3500	Belco	lightbar	0	interior lights from 2987
2. Car #2987 will be turned over to the insurance company		arbitrator	0	MCSO (free used radio)	radio	0	MCSO (acquired free used radio)	radio	0	from 2989
3. Car #2989 can be sold on auction site "as is"		MDC, tray & pole mount	0	from 2990	back seat	800	Belco	back seat	0	from 2987
4. cost to strip both cars--\$3000 (unless we try and DIY it)		radio	0	from 2990	cage	1500	Belco	cage	0	from 2987
		push bumper	0	from 2990	radar	0	from 2989	radar	2500	(insurance)
		siren box	0	eBay (\$500)	Arbitrator	0	from 2989	Arbitrator	6200	Panasonic
		controller box	0	from 2987	MDC docking station	1000	Belco	MDC docking	0	from 2989
		center console	0	from 2987	MDC	3500	CCIT	MDC	0	from 2989
		Move to 2024	650	Belco	MDC pole and swivel	650	Belco	MDC pole	0	from 2989
		lightbar	600	Belco	Center console	600	Belco	Center	600	Belco
		back seat	0	from 2989	cradle point	1300	CCIT	cradle point	0	from 2987
		cage	0	from 2989	cradle point antenna	275	CCIT	cradle point	275	CCIT
		radar	400	from 2989	printer	300	Belco	printer	0	from 2987
		back window	0	Belco	push bumper	400	Belco	push bumper	0	from 2987
			0	from 2989	speaker siren	200	Belco	speaker siren	0	from 2987
			0	from 2989	gun locks	600	Belco	gun locks	0	from 2987
			0	from 2990	window bars	300	Belco	window bars	300	Belco
			600	Belco	graphics	600	Belco	Graphics	600	Belco/Rapids Sign (insur. reimbursable)
			3000	Belco	build/installation	3000	Belco	Graphics build/installa	3000	Belco
		strip/build	3000	Belco	Misc wiring, lights, equipment from	3500	Belco	Misc wiring, lights,	1000	Belco
			from 2981	from 2983	from 2984	from 2985	from 2986	from 2987	from 2988	from 2989
TOTAL	TOTAL	TOTAL	\$8,250	TOTAL	TOTAL	\$22,025	TOTAL	TOTAL	\$14,475	\$13,175

Strip/Build \$51,650
 Purchase Price of \$40,496 x 2 = \$80,938
 Ford Cost \$25,000
 Total Costs \$157,588k-
 Avg
 Insurance Payout (minus \$500 deductible) \$50,169 (car) + \$13,175 (\$63,334 ** hope to recover via insurance



Report to Administrative Policy Committee

Agenda Item: Discuss and Consider Contract for Revaluation for 2024 Values
Meeting Date: October 17, 2023
Referring Body: N/A
Committee Contact: Chris Voll, Village President/Committee Chair
Staff Contact: Lisa Kerstner, Finance Director/Treasurer
Report Prepared by: Kim Manley, Interim Administrator

AGENDA ITEM: Discuss and Consider Property Revaluation for 2024 Values.

OBJECTIVE(S): In the past two years the Village’s fair market value/assessment ratio has dropped below 90%. In the mid 1980’s an assessment ratio/fair market value was placed on tax bills by the State of Wisconsin and is used to determine where a municipality falls in regard to the value of it’s real and personal properties versus what the State determines is the equalized value for the community. Last year the Village’s assessment ratio/estimated fair market value dropped to 89.44%. This year it’s anticipated to be in the low 80%’s.

HISTORY/BACKGROUND: The Village did a revaluation for 2021 assessed value.

PROPOSAL: Multiple presented by assessment firm.

RECOMMENDED ACTION: To be determined by Committee and recommended to Village Board.

FINANCIAL

Financial Consideration/Action: If the Committee recommends this move forward to Village Board. The dollar amount of the revaluation type would be included in the Village’s 2024 budget.

FUNDING SOURCE:

Account Number/Title: #100-51530-110-000; Professional Services; Assessor
Current Adopted Budget: \$ TBD – 2024 Budget Item
Spent to Date: \$
Remaining Budget: \$
Requested Amount: Unknown – to be determined by the Committee and Village Board
Remainder of Budgeted Amount, if approved:

ATTACHMENTS:

- 1. Contract Options from Assessor
- 2. Real Estate Sales Data 01/01 to 06/30/23
- 3. Annual Assessment Report from Dept. of Revenue
- 4. Comparison of Property – Assessed vs Equalized Tax Rates using the 2022 Values for the 2023 Budget – General Fund only (for comparison purposes only)

ASSESSMENT SERVICES SUMMARY

Prepared for:

Village of Kronenwetter
 Lisa Kerstner
 Finance Director/Treasurer



Fee Schedule

The figures below are based on 2 years of professional assessment services based on our current contract. Optional add-on assessment services for a revaluation would be in addition to the price of annual maintenance. Prices quoted below are only valid for 60 days after 9/12/2023.

*Assessment Services	2024 Assessment Year	2025 Assessment Year	2026 Assessment Year	2027 Assessment Year	2028 Assessment Year
MAINTENANCE	\$16,250	\$16,500	TBD	TBD	TBD
OPTIONAL ADD-ON REVALUATION ASSESSMENT SERVICES					
FULL INSPECTION REVALUATION	+\$225,000 (for each revaluation assessment year)				
EXTERIOR ONLY REVALUATION	+\$200,000 (for each revaluation assessment year)				
INTERIOR PRC QUESTIONNAIRE	+\$8,500 (optional for each exterior revaluation assessment year)				
INTERIM MARKET UPDATE	+\$60,000 (for each revaluation assessment year)				

Out-of-Pocket Expenses / Invoice Procedures

MAINTENANCE: The compensation due to the Assessor shall be paid in monthly or quarterly installments throughout the 2024, and 2025 assessment year(s).

REVALUATION: Payment shall be made on a monthly basis for services and expenses incurred during a revaluation year. Monthly invoices shall reflect the percentage of work completed, less 5 percent retained by the municipality until completion of the revaluation and final adjournment of the Board of Review.

- The 2023 assessment year was the 2nd year out of compliance in accordance with sec. 70.05(5), Wis. Stats. The municipality will be required to conduct a revaluation prior to or during the 2027 assessment year at the latest to avoid a state ordered reassessment for the 2028 assessment year which will cost 2-3 times the amounts provided above due to Wisconsin Department of Revenue oversight etc. (see attached compliance flow chart).
- Municipality will be responsible for all postage and mailing services costs during the revaluation year and are estimated to cost \$4,500 - \$7,500 +/- depending on the revaluation type chosen and how many introduction letters, record questionnaires, agricultural land use forms, assessment notices and other general correspondence letters are mailed.
- For budgeting purposes if the municipality were to conduct one of the revaluation options for the 2024 assessment year the estimated total cost would be as follows:

Maintenance	IMU Revaluation	Mailings	Total
\$16,250	+\$60,000	+\$4,500 +/-	= \$80,750 +/-
Maintenance	Exterior Revaluation	Mailings	Total
\$16,250	+\$195,000	+\$7,500 +/-	= \$218,750 +/-
Maintenance	Full Revaluation	Mailings	Total
\$16,250	+\$225,000	+\$7,500 +/-	= \$248,750 +/-

- Options to spread a revaluation cost over multiple years are available upon request and the amount(s) would be based on the revaluation type and assessment year chosen.

As identified on the annual assessor requirements chart (see attached) from the Wisconsin Department of Revenue (WIDOR), municipalities/assessors have a few guidelines or recommendations for annual assessment cycles.

Annual Review/Maintenance Option:

This type of assessment service is the minimum requirement for all municipalities. The annual review/maintenance cycle consists of copying the assessment roll from the previous year and updating assessment values taking into consideration the current level of assessment when changes are warranted. Examples of changes include new construction, combining or splitting of parcels, annexations, remodeling, demolition/razing, zoning changes, changes in tax classification, and any other occurrence that might affect market value or the physical attributes of the parcel. These changes may, or may not, result in a change in value; nonetheless each of these requires the Property Record Card (PRC) to be updated.

Full Inspection and Exterior Only Revaluation Options:

These types of assessment cycles are recommended when Property Record Card information is outdated or inaccurate, assessment uniformity and equity is poor, a full inspection or exterior only revaluation has not been conducted in 10 years and or a reassessment is required per Wis. Stats. 70.75. It is unknown to AAC when the last onsite revaluation for the Village occurred.

Positives

- Typically, a lesser cost for annual maintenance between revaluation years.
- Municipality can budget additional funds yearly towards a full or exterior revaluation.
- The real estate market dictates when to complete a revaluation.
- Each parcel is visited during the same assessment cycle/year thus ensuring equitable record collection and verification of the property record card.
- The municipality could pick up additional new construction or building improvements done without a permit which would increase the net new construction values and have a potential impact to your levy limit.
- Corrects inequities amongst individual property assessments and between classes of properties i.e.: residential, commercial, sum of 5,5m, 6 & G7 etc.
- Brings all major classes of property within 10 percent of full value in the same assessment year as required under state law, sec 70.05(5), Wis. Stats.

Negatives

- The municipality will experience a spike in cost due to services for revaluation work if every parcel were needed to be visited during one calendar year.
- Additional time spent on Open Book, Board of Review or other appeals due to larger swings in assessment value changes since the last revaluation.
- Slower reaction to market corrections/changes than more annual market updates through a full value maintenance program or interim market updates.
- Reactive approach rather than a proactive approach to real estate market changes.

Associated Appraisal has many municipalities that plan and budget for a full inspection or exterior only revaluation on different cycles (every 2, 4, 6, 10 years etc.) regardless of market conditions. Planned revaluation schedules allow them to stay in compliance with both WIDOR recommendations and Wis. Stats. 70.05(05). They see a great benefit of visiting each property during one calendar year or on a cyclical basis (some cases 20% or 25% visited per year) thus having all assessment parcel reviewed onsite regularly. Capturing PRC changes that may affect assessments is worth the additional scope of work and relating cost. In addition, by visiting each property during the same year they ensure that the records and values are looked at equitably and updated under the same market conditions.

Interim Market Update Revaluation:

This option works best when the property record card information is deemed reliable and a full inspection or exterior only revaluation has been completed within the last five (5) years and the overall assessment level shows an unacceptable degree of variance in some neighborhoods, property types or classes. This would be an option for the municipality if an onsite inspection revaluation had taken place within the past 5 to 10 years otherwise property record card information and building pictures would be outdated. AAC last conducted an IMU for the 2021 assessment year.

Positives

- **Cost.** This method is much less costly for the municipality than the full inspection or exterior only revaluation options as there would not be as many field inspections except in cases such as a parcel sale, building permit or a property owner requested a review which is common practice during a typical annual maintenance assessment year.
- The computer aided mass appraisal (CAMA) model would be reviewed and adjustments/calibrations would be made to all taxable parcels when deemed necessary to ensure all tax payers are assessed fairly and equitably.
- Corrects inequities between individual property assessments and between classes of properties i.e.: Residential, Commercial, Sum of 5, 6 & 7 etc.
- Brings all major classes of property within 10 percent of full market value in the same year as required under state law (sec 70.05(5), Wis. Stats.)

Negatives

- This may delay onsite inspections of every parcel more frequently, which would create less reliable assessment property record data and or assessment values.
- It only works if the data being used for assessments is accurate and up to date.
- There would not be field inspections on every parcel, so changes made without a permit would not be captured.
- May lead to higher attendance at Open Book and or assessment value changes at Open Book due to corrections/updates to property records that were unknown due to lack of recent onsite inspections.

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

	Full Revaluations	Exterior Revaluation	Interim Market Update	Annual Review/Maintenance
Appropriate when	PRC is outdated or inaccurate, <u>or</u> assessment uniformity is poor <u>or</u> full revaluation hasn't been done in 10 years <u>or</u> assessment uniformity is poor <u>or</u> reassessment is required per statute 70.75.	Most PRC information can be verified by exterior inspection <u>and</u> full revaluation completed within past 6-9 years	PRC is deemed reliable <u>and</u> full revaluation completed within past 5 years <u>and</u> assessment level shows unacceptable degree of variance in some neighborhoods or classes	PRC is deemed reliable <u>and</u> revaluation was completed within past 5 years <u>and</u> assessment level during previous assessment year is within acceptable parameters
Real Property affected	All Property	All Property	Changes identified in column D PLUS Analysis of problem strata Identified from pervious assessment year	Annexed properties Change in exemption status Demolitions & fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning
Land Study	On-site Inspection	On-site Inspection	As necessary	As necessary
Inspect Exterior	All Buildings	All Buildings If no changes, may use digital imaging technology to supplement field re-inspections with a computer-assisted office review.	Buildings w/changes	Buildings w/changes
Inspect Interior	All Buildings	Buildings w/changes	Buildings w/changes	Buildings w/changes
Building Measurements	Measure all buildings	Measure or verify as needed	Measure or verify as needed	Measure or verify as needed
Photos	All primary buildings	As necessary	As necessary	As necessary
Sketch	All primary buildings	As necessary	As necessary	As necessary
Analyze neighborhoods, property types, trends	Required	Required	Required. Results determine whether assessment is full value or aggregate assessment level	Optional
Property Record Card (PRC)	Create new	Update/create new as needed	Update/create new as needed	Update/create new as needed
Review classifications	Required	Required	Required	Required
Validate usability of sales	Required	Required	Required	Required
Verify sales attributes (Ch 7 and 9)	Required	Required	Required	Required
Parcels to be valued	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Review / revalue properties	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Assessment level	Full Value	Full Value	Aggregate assessment level or full value as appropriate	Aggregate Assessment
Mail Notice of Change in Asmt	Only if assessment changes	Only if assessment changes	Only if assessment changes	Only if assessment changes
Personal property assessment	Required	Required	Required	Required
Add omitted property to roll (70.44)	Required	Required	Required	Required
Correct errors in roll (70.43)	Required	Required	Required	Required
Hold open book / attend BOR (minimum 7 days between open book and BOR (70.47))	Required	Required	Required	Required

A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type

Full Value Law
Wisconsin Statute §70.05
Village of Kronenwetter, Marathon County

Assessment Year

Action

2022, 2023,
2024, **2025**
(4 Years out of compliance)

(1st) **Non-Compliance**
Notice to
Municipality

Wisconsin Department of Revenue will monitor the level of assessment for the municipality during the next assessment year.

2026
(5 Years out of Compliance)

(2nd) **FINAL**
Notice to
Municipality

Wisconsin Department of Revenue will order a state supervised revaluation for the next assessment year if still out of compliance.

2027
(6 Years out of Compliance)

A revaluation is **Ordered** by the Wisconsin Department of Revenue

Wisconsin Department of Revenue orders a complete revaluation if the municipality is still out of compliance. It will become a stated mandated reassessment the following year without action during the 2027 assessment year.

2028
(State Ordered Reassessment)

A revaluation **MUST** be completed and Supervised by the Wisconsin Department of Revenue

A complete reassessment will be conducted and supervised by the Wisconsin Department of Revenue (all costs will be billed to the municipality).

VILLAGE OF KRONENWETTER

PROPERTY SALES

JANUARY 1, 2023 THROUGH JUNE 30, 2023

PROPERTY ADDRESS:	ASSESSED VALUE:	SALE VALUE:	DIFFERENCE:
1887 Norway Lane	\$ 205,700	\$ 280,700	\$ 75,000
2025 Circle Drive	\$ 239,100	\$ 335,000	\$ 95,900
2109 Sunburst Lane	\$ 168,800	\$ 225,000	\$ 56,200
862 Windwood Drive	\$ 209,300	\$ 275,000	\$ 65,700
None Listed	\$ 42,000	\$ 130,000	\$ 88,000
3221 Pine Road	\$ 80,700	\$ 100,000	\$ 19,300
2667 Meadowlark Drive	\$ 192,300	\$ 165,000	\$ (27,300)
2567 Sussex Place	\$ 275,100	\$ 325,000	\$ 49,900
930 Wedgewood Drive	\$ 205,500	\$ 298,000	\$ 92,500
1380 Plaza Road	\$ 50,700	\$ 96,000	\$ 45,300
2551 Sunny Meadow Drive	\$ 255,800	\$ 309,900	\$ 54,100
2220 Marbella Drive	\$ 191,300	\$ 193,000	\$ 1,700
1916 Serville Drive	\$ 197,600	\$ 283,000	\$ 85,400
1213 Creek Road	\$ 266,500	\$ 410,000	\$ 143,500
995 Gardner Park Road	\$ 158,100	\$ 217,500	\$ 59,400
None Listed	\$ 93,600	\$ 325,000	\$ 231,400
None Listed	\$ 112,000	\$ 325,000	\$ 213,000
2540 Sussex Place	\$ 330,400	\$ 417,500	\$ 87,100
2671 Morning Dove Road	\$ 225,000	\$ 354,900	\$ 129,900
None Listed	\$ 7,900	\$ 7,900	\$ -
None Listed	\$ 66,400	\$ 274,700	\$ 208,300
None Listed	\$ 1,000	\$ 274,700	\$ 273,700
2621 Annamarie Drive	\$ 226,600	\$ 334,700	\$ 108,100
898 Windwood Drive	\$ 176,400	\$ 258,000	\$ 81,600
2062 Ryan Road	\$ 160,900	\$ 180,000	\$ 19,100
2521 Windsong Circle	\$ 18,800	\$ 41,100	\$ 22,300
2429 Sunny Meadow Drive	\$ 217,600	\$ 366,200	\$ 148,600
855 Pinedale Lane	\$ 226,700	\$ 275,000	\$ 48,300
1064 Russell Street	\$ 166,200	\$ 231,500	\$ 65,300
2118 Island View Lane	\$ 311,900	\$ 430,000	\$ 118,100
1782 Jackie Road	\$ 280,000	\$ 375,000	\$ 95,000
1925 Deerwood Trail	\$ 293,700	\$ 406,500	\$ 112,800
2258 N. Glendalen Road	\$ 190,100	\$ 170,000	\$ (20,100)
1305 Ropel Road	\$ 243,700	\$ 47,800	\$ (195,900)
2464 Sundown Place	\$ 201,300	\$ 335,000	\$ 133,700
2044 Pine Road	\$ 176,600	\$ 237,900	\$ 61,300
811 Wianecki Road	\$ 240,400	\$ 361,500	\$ 121,100
2135 Seville Road	\$ 50,100	\$ 391,000	\$ 340,900
1533 Greenwood Drive	\$ 240,400	\$ 361,500	\$ 121,100

SALES FROM 01/01 TO 06/30/2023: \$ 5,843,700 \$ 10,425,500 \$ 3,429,300

ASSESSED VALUE

SALE PRICE

DIFFERENCE IN
SALE OVER ASSESSED
(under assessed)over



Annual Assessment Summary

General Information			Assessor Information		
Assessment year	2023	Municipality	Village of Kronenwetter	Name	Nick Laird
Co-muni code	37145	County	Marathon	Phone	(920) 749 - 1995
Municipal Assessment Report type/date filed	FINAL / 2023-06-08			Email	INFO.APRAZ@GMAIL.COM

Fast Facts					
	2019	2020	2021	2022	2023
Total assessed value	\$ 551,152,400	\$ 568,787,300	\$ 726,667,600	\$ 739,032,500	\$ 730,715,300
Total equalized value	\$ 653,682,400	\$ 691,295,200	\$ 741,690,200	\$ 817,805,900	\$ 895,765,200
Net new construction	\$ 25,779,000	\$ 20,965,900	\$ 20,580,200	\$ 6,056,700	\$ 9,763,900

Parcel Count and Number of Acres by Class						
	2022 Parcels	2022 Acres	2023 Parcels	2023 Acres	Parcel Change	Acres Change
Class 1 - Residential	3,047	3,908	3,052	3,935	5	27
Class 2 - Commercial	120	767	119	773	-1	6
Class 3 - Mfg	11	102	0 <i>state assessed</i>		-11	-102
Class 4 - Agricultural	285	3,717	282	3,669	-3	-48
Class 5 - Undeveloped	387	4,369	382	4,338	-5	-31
Class 5m - Ag forest	157	2,302	156	2,259	-1	-43
Class 6 - Forest lands	376	6,001	372	5,889	-4	-112
Class 7 - Other	39	64	38	62	-1	-2
Total	4,422	21,230	4,401	20,925	-21	-305

Real Estate Sales								
2022	Single Family	Multi-Family	Commercial	Mfg	Agricultural	Utility	Time Share	Misc
Valid sales	143	2	6	0	0	0	0	5
Invalid sales	137	1	2	0	15	0	0	11
Total sales	280	3	8	0	15	0	0	16
2021	Single Family	Multi-Family	Commercial	Mfg	Agricultural	Utility	Time Share	Misc
Valid sales	158	3	2	0	2	0	0	3
Invalid sales	136	2	4	0	5	2	0	15
Total sales	294	5	6	0	7	2	0	18

Assessment Level and Type					
	2019	2020	2021	2022	2023
Assessment type	MAINT	MAINT	EXT REVAL	MAINT	MAINT
Assessment level	84.32	82.28	99.14	89.44	

Additional Information

- Contact your assessor (revenue.wi.gov/DOR%20Publications/assrlist.pdf) with questions on the assessment data above
- Assessment information - review Reports (revenue.wi.gov/Pages/Report/Home.aspx)
- Definitions and more - review Property Assessment Process Guide for Municipal Officials (revenue.wi.gov/Pages/HTML/govpub.aspx#property)
- DOR contact - otas@wisconsin.gov

0.00 *+

81% →

$$730,715,300 \div \text{ASSESSED} = 895,765,200 = \text{EQUALIZED}$$

$$0.81 * \text{MAINT} = 89.44$$

COMPARISON BY TYPE:	GENERAL FUND #100 -		
	2022 VALUE PER D.O.R.:	2022 LEVY FOR 2023 BUDGET:	MILRATE COMPARISON:
ASSESSED VALUE AT 89.44%	\$739,032,500.00	\$1,631,019.90	\$2.21
EQUALIZED VALUE AT 100%	\$817,805,900.00	\$1,631,019.90	\$1.99

EXAMPLES OF TAXES PAID BY TYPE

PROPERTY VALUE:	ASSESSED:	EQUALIZED:	DIFFERENCE:
\$100,000 PROPERTY	\$220.70	\$199.00	\$21.70
\$125,000 PROPERTY	\$276.25	\$248.75	\$27.50
\$150,000 PROPERTY	\$331.50	\$298.50	\$33.00
\$200,000 PROPERTY	\$442.00	\$398.00	\$44.00



Report to Administrative Policy Committee

Agenda Item: Discuss and Possible Approval Resolution: Inclusion in Wisconsin Public Employers' Group Health Insurance Program

Meeting Date: October 17, 2023

Referring Body: N/A

Committee Contact: Chris Voll, Village President/Committee Chair

Staff Contact: Kim Manley, Interim Administrator

Report Prepared by: Kim Manley, Interim Administrator

AGENDA ITEM: Discuss and Possible Approval: Resolution for Inclusion Under the Wisconsin Public Employers' Group Health Insurance Program.

OBJECTIVE(S): Currently we have a represented group of employees who, by Union contract, are entitled to health insurance benefits. Currently the group has received the monthly stipend to offset premiums in the Market Place. However, recently requests have come in to have an insurance plan provided by the Village as their right under the Union Contract.

Staff has been contacting various insurance agencies and also explored the idea of using the State of Wisconsin group health insurance program which not only covers health but includes dental benefits as well which means the current dental plan could be eliminated.

The State requires the municipality to submit a Resolution indicating their intent to participate. The deadline to do so is January 1st, April 1st, July 1st and October 1st of each year with a period after for underwriting. In our case if approved today and submitted by January 1, 2024 with underwriting coverage would start on April 1, 2024. Meaning the Village would still have to supplement with another insurance (Market Place was suggested) until that time.

Other insurance opportunities are still being explored and will be brought before the Committee as soon as available.

HISTORY/BACKGROUND: WPPA Union contract was approved and expires December of 2024.

PROPOSAL: Approve the Resolution as provided by the State with the options as marked.

RECOMMENDED ACTION: To be determined by Committee and recommended to Village Board.

Financial Consideration/Action: At this time premiums are not available for 2024. Placeholder for the 2024 budget is below.

FUNDING SOURCE:

Account Number/Title: #100-52000-120-231

Current Adopted Budget: \$ TBD – 2024 Budget Item = \$120,150.00 Placeholder

Spent to Date: \$ N/A

Remaining Budget: \$ N/A

Requested Amount: \$ N/A

Remainder of Budgeted Amount, if approved:

ATTACHMENTS/PACKET:

1. Resolution for Inclusion Under the Wisconsin Public Employers’ Program
2. How to Join the Wisconsin Public Employers’ Program Booklet
3. WPPA Contract – Article 19 – Health & Welfare
4. Health Savings Account Policy HR-012

Group Health Insurance Program



Resolution for Inclusion Under the Wisconsin Public Employers'

Wisconsin Department of Employee Trust Funds PO Box 7931
Madison WI 53707-7931
1-877-533-5020 (toll free) Fax 608-267-4549
etf.wi.gov

RESOLVED, by the Village Board of the Village of Kronenwetter
(Governing Body) (Employer Legal Name)

that pursuant to the provisions of Wis. Stat. § 40.51 (7) hereby determines to offer the Wisconsin Public Employers (WPE)

Group Health Insurance Program to eligible personnel through the program of the State of Wisconsin Group Insurance Board (Board), and agrees to abide by the terms of the program as set forth in the *Local Employer Health Insurance Standards, Guidelines and Administration Manual (ET-1144)*.

All participants in the WPE Group Health Insurance Program will need to be enrolled in a program option. An employer may elect participation in program options listed below, **with each program option to be offered to different employee classifications (pursuant to collective bargaining). Individual employees cannot choose between program options.**

We choose to participate in the (check applicable options):

Traditional HMO-Standard PPO W/ Dental, P02

Deductible HMO-Standard PPO W/ Dental, P04

Coinsurance HMO-Standard PPO W/ Dental, P06

High Deductible Health Plan HMO-Standard HDHP PPO W/ Dental, P07

Traditional HMO-Standard PPO W/O Dental, P12

Deductible HMO-Standard PPO W/O Dental, P14

Coinsurance HMO-Standard PPO W/O Dental, P16

High Deductible Health Plan HMO-Standard HDHP PPO W/O Dental, P17

Send resolution(s) to:
Department of Employee Trust Funds
Division of Insurance Services
PO Box 7931
Madison WI 53707-7931 or
ETFSMBESSNewEmployer@etf.wi.gov

The large group (50 or more employees) underwriting and enrollment process takes 120 days. (Small groups of 49 or less employees do not go through underwriting and take 60 days.) All groups are eligible to enroll effective January 1, April 1, July 1, or October 1.

RESOLUTION EFFECTIVE DATE: October 23, 2023

The proper officers are herewith authorized and directed to take all actions and make salary deductions for premiums and submit payments required by the Board to provide such Group Health Insurance.

CERTIFICATION

I hereby certify that the foregoing resolution is a true, correct and complete copy of the resolution duly and regularly passed by the above governing body on the 23rd day of October, year 2023 and that said resolution has not been repealed or amended, and is now in full force and effect.

I further certify that we offered insurance to our employees immediately prior to joining this program.

Dated this 23rd day of October, year 2023.

I understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent statements, and hereby certify that, to the best of my knowledge and belief, the above information is true and correct.

Federal tax identification number (FEIN/TIN) 71-0916099	Authorized employer representative signature
69-036- ETF employer identification number	Authorized employer representative printed name
Number of eligible employees _____	Authorized representative title
Employer county	
Employer benefit contact email address	Mailing address <i>For ETF use only - EFFECTIVE DATE OF COVERAGE ENTERED BY ETF:</i>



How to Join the Wisconsin Public Employers' Group Health Insurance Program

Department of Employee Trust Funds
P.O. Box 7931
Madison, WI 53713

Employer Communications Center
1-877-533-5020

etf.wi.gov

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Submit materials or questions to:
Employer Services, ATTN: Program Manager
Department of Employee Trust Funds
P.O. Box 7931
Madison, WI 53707-7931

Fax: 608-266-5801

Toll-free telephone: 1-877-533-5020

Email: ETFMBESSNewEmployer@etf.wi.gov

Chapter 1: General Information

The Wisconsin Public Employers (WPE) Group Health Insurance Program (Program) offers WRS-eligible employees of local government employers the opportunity to choose between multiple health insurance plans. The Program became available to state employees in 1960 and to local government employees in 1987.

Chapter 2: How to Join

201: Employer Eligibility

To be eligible to join the WPE Program, an employer must either:

1. Already participate in the Wisconsin Retirement System (WRS), or
2. Be covered by a [Section 218 agreement](#) with the Social Security Administration

202: Timeline to Join

All eligible employers may join each quarter beginning:

First Quarter January 1	Second Quarter April 1	Third Quarter July 1	Fourth Quarter October 1
-----------------------------------	----------------------------------	--------------------------------	------------------------------------

The enrollment process can take up to **four months** and involves several major steps:

1. Underwriting for large employers only (50+ WRS-eligible employees): 4-6 weeks
2. Selecting Program Option: 2 weeks
3. Enrolling employees: 4 weeks
4. Processing enrollment: 2 weeks

The entire process requires various actions by the employer, employees, and ETF throughout, and the steps listed are just an overview. Complete information is available in the [Local Employer Health Insurance Standards, Guidelines and Administration Manual \(ET-1144\)](#).

203: Underwriting for Large Employers (50+ WRS-eligible Employees)

Large employers with 50 or more WRS-eligible employees (and small employers who may reach that level prior to the effective date) must undergo a process called underwriting. Underwriting determines if a new large employer *may* have to pay a *temporary* surcharge (in addition to regular premiums) to participate in the WPE Group Health Insurance Program.

1. Underwriting takes 4-6 weeks and determines any added risk an employer’s group would bring to the Program
2. Based on that risk, employers *may* be assessed a surcharge per contract (typically up to 24 months)
3. Surcharges for the 2022 Program ranged from \$80-320/month for Single plans and \$200-\$800/month for Family plans

Administration of the underwriting process is done, and assessment of the surcharge is determined by the Board's actuary. The surcharge determination cannot be appealed. ETF reserves the right to separately rate underwritten groups larger than 2,000 total employees, as recommended by the actuary.

For more information about how to proceed with underwriting, please see the Underwriting Checklist/Questionnaire at the end of this brochure.

204: Employer Selects a Program Option

A new employer will select a Program Option or benefit design to offer its employees. The Program Options vary based on premiums and employee out-of-pocket costs.

All Program Options provide access to all health plans. "Health plans" refers to insurance companies that contract with networks of doctors and hospitals. Employees choose the health plan they want. Employers do NOT limit the choice of health plans for their employees. Employers also choose whether their Program Option will include dental benefits.

204A: Program Option Comparison

Use the chart below to compare the different Program Options:

Benefits for	"Traditional" Program Option 2*/12 ET-2128	"Deductible" Program Option 4*/14 ET-2158	"Local" Program Option 6*/16 ET-2168	"HDHP" Program Option 7*/17 ET-2169
Premiums ¹	\$\$\$\$	\$\$\$	\$\$	\$
Deductible ²	No deductible	\$500 Individual \$1,000 Family (Not affected by prescription drug copays)	\$250 Individual \$500 Family (Not affected by prescription drug copays)	\$1,500 Individual \$3,000 Family (Affected by prescription drug paid full cost)
Office Visit Copay ³	None	None	\$15 Primary Care \$25 Specialty Care	\$15 Primary Care \$25 Specialty Care
Coinsurance ⁴	None (except 20% for DME ⁶ , adult hearing aids and adult cochlear implants)	After deductible, None (except 20% for DME ⁶ , adult hearing aids, and adult cochlear implants)	After deductible, 10% (except for office visit copays)	After deductible, 10% (except for office visit and prescription drug copays)
Annual out-of-pocket limit (OOPL): ⁵	None (except \$500/person for DME ⁶ and adult cochlear implants)	After deductible, None (except \$500/person for DME ⁶ and adult cochlear implants)	\$1,250 Individual \$2,500 Family (Does not include prescription drug copays)	\$2,500 Individual \$5,000 Family (Does include prescription drug)

*Program Options 2, 4, 6, and 7 offer employees the option to enroll in Uniform Dental Benefits

1. Premium: Monthly payment from employer to ETF; Includes both employer's and employees' share of premium
2. Deductible: Annual dollar amount that each individual or family must pay before health plan pays for any medical expenses
3. Copay: A set dollar amount for office visits, but not services like lab and x-ray
4. Coinsurance: The percentage of medical expenses that a patient pays after meeting a deductible
5. Out-of-Pocket-Limit (OOPL): The maximum amount an individual or family would pay in a year through deductible, copays, and coinsurance
6. Durable Medical Equipment (DME): Items that can withstand repeated use, such as wheelchairs or crutches

204B: Uniform Benefits

All Program Options and all health plans have Uniform Benefits—they cover the same medical services and procedures. Additionally, they all have the same prescription drug copayments and coinsurance outlined in the table below:

Prescription Drug Benefits	Copayment/Coinsurance (For detail including prescription drug out-of-pocket limits, visit etf.wi.gov)	
	Level 1	\$5
	Level 2	20% (\$50 max)
	Level 3	40% (\$150 max)
	Level 4 Preferred	\$50

NOTE: PO 7/17 (“HDHP”) Members pay full cost of drugs out-of-pocket until deductible is met

204C: Uniform Dental Benefit (UDB)

Employers choose whether to select a Program Option with or without Uniform Dental Benefits (UDB). UDB offers preventive coverage for cleanings, fillings, and other basic services.

Once employers join the WPE Program, they can file a resolution annually to make changes.

If employers *do* select a Program Option with UDB, employees who enroll in health insurance have the choice whether or not to also enroll in UDB.

For more information about Uniform Dental Benefits, please see the Fact Sheet [here](#).

204D: Employer Files Resolution

Once an employer selects a Program Option, they submit a [Resolution for Inclusion Under WPE Group Health Insurance \(ET-1324\)](#) at least 90 days prior to the intended start date. Large employers should undergo underwriting prior to submitting a resolution, in the event that any surcharge changes their decision to join the Program.

Employers should also submit with their Resolution:

- [Online Network for Employers Security Agreement \(ET-8928\)](#): Allows the employer to add, delete, and change online access for ETF programs (NOTE: Submit ET-8928 for each person who needs access)
- [Designation of Agent \(ET-1313\)](#): Names employee(s) authorized to represent the employer for ETF-related matters

204E: Employee and Employer Cost

Employer contributions toward health insurance coverage are limited to those described in Wisconsin Statutes § 40.05(4). The most common method used to determine cost sharing is the 88% Calculation Method. For other methods see Section 205 in the [Local Employer Health Insurance Standards, Guidelines and Administration Manual \(ET-1144\)](#).

Under the 88% Calculation Method, the employer pays the following towards WRS-eligible employees' monthly premiums:

- **50% FTE or greater:** Employer pays 50-88% of the average premium cost of qualified tier one health plans in their county for employees
- **49% FTE or less:** Employer pays 25-50% of health plan monthly premium for employees

The following example shows how you might calculate employer contribution for individual coverage:

- ABC County has three qualified tier one health plans with the following individual premiums:
 - Dynamic Docs Health Care: \$1,200/month
 - Magnificent Medical Care: \$1,000/month
 - Punctual Provider Care: \$800/month
- The average premium cost for the qualified tier one plans is:
 - (Total sum of tier one plans added together) / (total number of tier one plans)
 - $(\$1,200 + \$1,000 + \$800) = \$3,000$ Total sum
 - $\$3,000 / 3 = \$1,000$ average
- Employer share range:
 - 50-88% of \$1,000 = \$500-\$880

If a county does not have a qualified tier one health plan, the State Maintenance Plan (SMP) would be available and its rates set the 88% Calculation Method. Premium rates change annually. For the most current information, please visit our website [here](#) and scroll down to the 88% tables under Local premium rates.

205: Enrolling Employees

205A: Initial Enrollment—Employees Choose Health Plans

After the employer files a resolution, ETF will notify the employer when to offer a 30-day initial enrollment period for the employees to select a health plan. All Program Options have the same health plans. Each health plan is an insurance company that has its own network of doctors, hospitals, and clinics.

Employees are encouraged to verify that a doctor or point of service is providing services under the health plan selected. Examples of health plans are Dean Health Insurance or Network Health Plan.

Most health plans have limited, regional provider networks and so can offer lower cost premiums. However, employees have the choice to enroll in the Access Plan, which has a nationwide network, and is more expensive than other plans.

NOTE: Employees *must* choose the Access Plan during initial enrollment if:

- The Employer does not currently cover its employees with group health insurance plans
- The employee is not insured under the Employer's current health insurance program
- The employee is insured for single coverage and wants to enroll in family coverage
- The employee is hired after the Resolution of Inclusion and before the effective date

205B: Employee Eligibility

WRS Employers:

All employees, including part-time and seasonal employees, participating in the WRS are eligible for coverage if the employer elects to participate in this program. **All WRS-eligible employees must be offered coverage for group health insurance.** Visit Section 401 in the [Local Employer Health Insurance Standards, Guidelines and Administration Manual \(ET-1144\)](#) or call 1-877-533-5020 if you have questions about employee eligibility.

Non-WRS Employers covered by a [Section 218 agreement](#) with the Social Security Administration:

Health insurance eligibility is based on the criteria below:

- Employees covered by any WRS employer **before July 1, 2011** must be:
 - Expected to work 440 hours for teachers and educational support staff, and 600 hours for all others; *and*
 - Expected to work at least one year (365 consecutive days, 366 in leap year) from their date of hire.

- Employees who were never in the WRS or were covered by any WRS employer **on or after July 1, 2011** must be:
 - Expected to work 880 hours for teachers and educational support staff, and 1,200 hours for all others; *and*
 - Expected to work at least one year (365 consecutive days, 366 in leap year) from their date of hire.

Contact ETF at 1-877-533-5020 to discuss employee eligibility.

205C: Retirees, COBRA, and Surviving Dependents

Retired employees, terminated employees, and surviving dependents *currently* enrolled in their employer’s health insurance program are eligible under the WPE Program, but employers have no responsibility to contribute to their premiums and can continue coverage at group rates. Members who are not currently participating in the employer’s current insurance program cannot enroll in the Program. For more information on their eligibility, please see Section 401 in the [Local Employer Health Insurance Standards, Guidelines and Administration Manual \(ET-1144\)](#).

205D: Medicare Coordination

All health plans have coverage options coordinated with Medicare. Once retired members become eligible for and enroll in Medicare Parts A and B, they still remain covered by their health plans, but have less expensive premiums since Medicare pays much of any claim costs.

Active employees should not enroll in Medicare Part B until they retire under WRS. If active employees have questions about Medicare, they should contact Social Security Administration (SSA) and inform SSA that they are enrolled in an *active* employer group health insurance plan.

Covered retirees, and their dependents, must enroll in both Parts A and B when eligible for Medicare.

For more information about Medicare eligibility, please see Section 1102 of the [Local Employer Health Insurance Standards, Guidelines and Administration Manual \(ET-1144\)](#).

206: Processing Enrollment

206A: Processing Communication

ETF delivers employer announcements, **exclusively** through ETF E-mail Updates. Once the employer files a resolution to join the WPE Program, the employer’s agent is required to receive, forward as necessary, and act as required for all ETF E-mail Updates. There is no charge for this service.

Prevent Emails From Delivery to SPAM Folder: Add etfwi@public.govdelivery.com to your email address book to prevent Employer Bulletins and other notices from ending up in a SPAM folder. If you use a spam filter, add etfwi@public.govdelivery.com to the whitelist. If you have questions, please call the Employer Communication Center at 1-877-533-5020.

206B: Minimum Participation Requirements

New employers must meet and maintain minimum participation levels from their employees during initial enrollment, otherwise they cannot participate.

Large employers (with 50+ WRS eligible employees) must achieve a 65% participation rate of all eligible employees to join the WPE Program.

Small employers (49 or fewer WRS eligible employees) must meet the following enrollment levels:

<u>Group Size</u>	<u>Minimum Enrollment</u>
1	1
2-4	2
5-6	3
7	4
8-9	5
10	6
11-49	70%

Certain employees can be “waived” from an employer’s count of “eligible” employees if:

- Covered by a plan not sponsored by the employer
- Enrolled in a similar plan sponsored by the employer
- Annualized medical premium contribution exceeds 10% of their annualized gross earnings

NOTE: An employer may *only* deduct the allowable “waives” from the overall group when the **initial** group size of employees that participate in the WRS is 49 or fewer.

Employers wishing to join the WPE Program that have different collective bargaining units (e.g. Police and Firefighters) *may* have separate *outside* insurance for their units; however, the minimum participation level must be met based on the number of **all** WRS-eligible employees.

Chapter 3: After Joining

301: Annual Open Enrollment

After joining the WPE Program, employees will have an annual open enrollment period, also known as It's Your Choice (IYC). Open enrollment is a 30-day period every fall and new changes become effective January 1 of the following year.

Open enrollment represents an opportunity for subscribers to:

- Change health plans
- Switch from single to family or from family to single coverage
- Enroll in new coverage if previously declined (employees only)

Employees who declined enrolling when newly hired will need to wait for annual open enrollment to participate unless they have a qualifying life event (see Section 302-B).

302: Adding Members

302A: Enrolling New Employees

Once an employer participates in the Program, any newly hired WRS-eligible employee may enroll in health insurance within specific timeframes:

1. Within 30 days of the date of hire
 - a. Employees responsible for full premium until the employer contribution begins
 - b. Coverage effective first of month following date of hire (or day of hire if hired on first)
2. Within 30 days of the date the employer contributes to the premium
 - a. Employers pay 50-88% of premium, employees pay the remainder
 - b. Effective no later than first of month following six months WRS service. Employers may want to start their contributions no later than the first of the month preceding the employee's completion of 90 days of qualified employment.

302B: Life Events

Employees who experience a qualifying life events (such as marriage or birth) can enroll in health insurance and add dependents as well. For the full list of qualifying life events, please visit etf.wi.gov and search for Life Event Guide for the current year or see Section 601A in the [Local Employer Health Insurance Standards, Guidelines and Administration Manual \(ET-1144\)](#).

302C: Continuation (COBRA) and Conversion

As permitted by state and federal law, employees and their dependents are eligible for continuation (COBRA) and conversion of WPE health insurance at **full monthly premium rates** after their eligibility ends (e.g. terminating employment). For more information about COBRA and Conversion, please see Section 1001 in the [Local Employer Health Insurance Standards, Guidelines and Administration Manual \(ET-1144\)](#).

303: Employer Termination of Participation

Participation in the WPE Program is optional, and an employer can withdraw from the program at the end of any calendar year. To terminate participation, an employer must submit a [Resolution to Withdraw from the WPE Group Health Insurance Program \(ET-1318\)](#) to ETF no later than October 15.

NOTE: A newly participating employer must agree to continue participation in the WPE Program for a minimum of three years if they have been assigned a surcharge or if a second plan is retained.

Following an employer's withdrawal from the program, any participant, including retirees, survivors & COBRA continuants will no longer be eligible for coverage.

Employers withdrawing from the WPE Program cannot re-apply for participation in the program for three years and will have to go through underwriting again if they have 50+ WRS-eligible employees.

ETF may also terminate an employer's participation in the program if the employer fails to maintain the minimum participation level of eligible employees or otherwise violates the terms of the contract.

Chapter 4: Additional Resources

More Information

If you have any questions not covered here, you may contact:
Department of Employee Trust Funds
Employer Services, ATTN: Program Manager
P. O. Box 7931
Madison, WI 53707-7931

Toll free telephone: 1-877-533-5020

Email: ETFMBESSNewEmployer@etf.wi.gov

Fax: 608-266-5801

Internet site: etf.wi.gov

Resolution for Inclusion Forms

[Resolution for Inclusion Under WPE Group Health Insurance \(ET-1324\)](#)

[Resolution for Inclusion Under Second Group Health Plan \(ET-1325\)](#)

Wisconsin Public Employers Large Group Underwriting Checklist/Questionnaire

(For groups with 50 or more WRS-eligible employees.)

Do not file a resolution until you have received your group's rates and your governing body has decided to accept them.

All Information must be sent to:
Employer Services, ATTN: Program Manager
PO Box 7931, Madison, WI 53707-7931
Fax (608) 266-5801
Email: ETF SMBESSNewEmployer@ef.wi.gov

- Check made out to Segal Consulting for \$3,000 for the cost of underwriting.
- Employer Questionnaire checklist from ET-1139 (this form)
- WRS Group Name: _____
- Employer Identification Number (EIN): _____
- Federal Employer Identification Number (FEIN): _____
- Group Contact/WRS Agent (name): _____
- Group Contact phone: _____ Fax: _____
- Email Address: _____
- Group Physical Address: _____ Mailing Address (if different):

- County Location of Employer: _____
- Desired Effective Date (Offered no sooner than 120 days from the renewal/effective date of the client): _____
- Number of *all* employees on payroll including part time, seasonal whether or not they meet WRS eligibility requirements: _____
- Number of WRS eligible employees including part time, seasonal: _____
- Number of insured retirees: _____
- Number of COBRA continuants: _____
- US Dept. of Labor- Standard Industrial Classification (SIC) code (for example: 9199: General Government, Not Elsewhere Classified): # _____
- What is your *current* employer contribution and *anticipated* contribution guideline?:
Current: _____ Anticipated: _____

❑ What is your *current* probationary period? What is your *anticipated* probationary period for health insurance eligibility? ETF recommends less than 90 days to avoid potential ACA penalties (e.g., 1st of the month following 60 days):

Current: _____ Anticipated: _____

❑ Current insurance carrier & years enrolled: _____.

❑ Most recent State Department of Workforce Development quarterly Wage and Tax Report statement. This report must include employee names. This report can be sent by secure email to ETF SMBESSNewEmployer@etf.wi.gov or mailed with this checklist.

❑ Send electronic census data by secure e-mail to ETF SMBESSNewEmployer@etf.wi.gov or on disc that is mailed with this checklist. Your census data will be for all eligible employees (noting those employees who are in their probationary period), retirees, former employees receiving COBRA benefits (include COBRA end date) and employees waiving coverage under the current benefit plan.

Census data should include:

- The employee by name, employee number, or numeric assigned number
- Date of birth or age
- Sex
- Current status of their insurance EE (single), EC (employee/child{ren}), ES (employee/spouse), F (family) preferable. At a minimum EE & F.
- Zip code of the employee's address

❑ **For current self-funded groups and insured groups with experience data, send by secure email to ETF SMBESSNewEmployer@etf.wi.gov or on disc that is mailed with this checklist:**

- Twenty-four months (month by month, 12 months minimum) of claims data
- Enrollment data (month by month summary of enrollment by single, limited family, family)
- Benefit plans in force for each year of rate history
- Employer contribution
- **High cost claims data (over \$25,000) detail including dollar amount, diagnosis, current status (enrolled or cancelled) and prognosis (if available). *This information cannot include name, Social Security number, or any information that would identify the individual.***
- Current rates by benefit plan. For self-funded groups, current COBRA/funding rates and/or current specific stop loss, aggregate stop loss, and administrative fees and aggregate factors by plan.

❑ **For insured groups with carriers who do not provide experience data, send by secure e-mail to ETF SMBESSNewEmployer@etf.wi.gov or on disc that is mailed with this checklist*:**

- 3 years of rate history and renewal calculations, including renewal rates
- Enrollment (summary of enrollment by single, limited family, and family) for each of 3-year rate history
- Benefit plans in force for each year of rate history
- High cost claim (over \$25,000) detail including dollar amount, diagnosis, current status (enrolled or cancelled) and prognosis (if available). **Note: Claims data cannot include name, Social Security number, or any information that would identify the individual.**

* Note: Groups that consist of 50-100 active WRS-eligible employees may have to request this information, in writing, from their current plan. If it is not received by ETF, your group may be assigned to the highest surcharge amount.

in advance shall receive two (2) hours court cancellation pay at straight time.

Section 5: Officers shall make their annual shift selection by seniority. The Chief of Police has the right to assign the Lieutenant a shift within the agreed schedule that best suits the needs of the department and the Village. Officers hired during the calendar year will be assigned as follows:

- A. During the field training program, the 2-2-3 work rotation may be modified affording the trainee a diverse training environment, providing no less than seven (7) work shifts and no less than eighty (80) hour per pay period. During the same period the trainee may be scheduled a combination of shifts, shifts shall be assigned on no less than a bi-weekly basis.
- B. Upon completion of field training, the Chief of Police will assign the officer to a shift and rotation consistent with Article 17 Section 1 for the remainder of the calendar year.

Section 6: If an employee's shift is changed within twenty-four (24) hours of said shift, the employee shall receive an additional two (2) hours of straight time compensation in addition to his/her regular pay for said shift

Section 7: Any employee who is certified in a specific field of training, (Field Training Officer, Defense and Arrest Tactics, Firearms, and Emergency Vehicle Operation Course) shall receive an additional one dollar (\$1.00) per hour for each hour worked in the performance of these duties.

Section 8: The employee shall receive credit for time spent at a class or seminar. Training and travel to and from that training from the municipal center, on an employee's workday shall be considered actual time worked. Anyone assigned a shift longer than their training and travel to and from training shall be required to report to work after the training is completed, unless approved by the Police Chief to utilize paid time off for the remaining hours of the shift where the training occurs.

ARTICLE 1 8 - PAID FOR TIME

Section 1: All employees covered by this Agreement shall be paid for all time spent in the service of the Employer. Time shall be computed from the time the employees register in until the time he/she is effectively released from duty.

ARTICLE 1 9 - HEALTH & WELFARE


Section 1: Health Insurance - Employer shall provide health and medical insurance for all full-time employees through a Point of Service High Deductible Health Plan (HDHP). The Employer shall pay ninety percent (90%) of the monthly premium for both family and single coverage and the employee shall pay the remaining ten percent (10%) via payroll deduction.

The employees covered under this contract shall follow the Village's adopted Health Savings Account Policy HR-012 and any future amendments to same.

Section 2: The Employer shall pay any employee who agrees to opt out of the health insurance coverage listed in Section 1 above the sum of two hundred fifty dollars (\$250) per month, less applicable withholdings, provided the employee presents proof of health insurance coverage from another source.

Section 3: Dental Insurance - Employer shall provide dental insurance for all full-time employees through Delta Dental or a substantially similar plan. The Employer shall pay one hundred percent (100%) of the monthly premium. In the case where the employer elects a health plan where there is no separate bill for dental coverage, this item shall not be in effect.

Section 4: Life Insurance -Employer shall provide life insurance in the amount of eighty thousand dollars (\$80,000) for all full-time employees through Anthem Life or a substantially similar plan. The Employer shall pay one hundred percent (100%) of the monthly premium. In the case where the employer elects a health plan where there is no separate bill for Life Insurance, this item shall not be in effect.

POLICY ID: HR-012		TITLE: Health Savings Account Policy	
<input type="checkbox"/> ORIGINAL	<input checked="" type="checkbox"/> REVISION 12/27/2022	APPROVED BY VILLAGE BOARD:	DATE: 12/27/2022
EFFECTIVE DATE: 01/01/2023		Village Clerk: 	
APPLIES TO:	<input checked="" type="checkbox"/> FLSA EXEMPT	<input checked="" type="checkbox"/> FLSA NON-EXEMPT	
	<input checked="" type="checkbox"/> REPRESENTED EMPLOYEES	<input checked="" type="checkbox"/> Non-REPRESENTED EMPLOYEES	
<i>This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i>			

Purpose

The Village offers a High Deductible Health Plan (HDHP). The HDHP plan entails having a health plan with a high deductible, making the premium that the Village and the Village Employees pay lower overall. So that the cost of the higher deductibles does not overburden the Village employee(s) and make the Village less than a desirable employer of choice, the Village has put in place a Health Savings Account (HSA) program that any employee that is part of the Village HDHP coverage may take advantage of while employed by the Village. The HSA is the employee's account and is portable from employer to employer, hence upon leaving employment with the Village, the employee can take their health savings account with them to utilize with another employer who offers a HDHP or use into retirement.

Procedure

Any employee who wishes to take advantage of the HSA program is required to open a qualifying HSA account at a financial institution of their choice. Once established the employee then reports to the Village Clerk the account information so direct deposit contributions can be made by the Village to that account. The Village and employee(s) will make contributions on the regular payroll pay days of the Village, and the employee may utilize their HSA account for any qualified medical expense.

Specifically, the Village will do the following:

- Once the employee has opened up their own private HSA account, and reported the account to the Village Clerk, the Village will annually **contribute** one thousand one hundred fifty dollars (\$1,150) to a Health Savings Account (HSA) for each employee subscribing to single coverage and two thousand two hundred fifty dollars (\$2,250) for family coverage via direct deposit. Prorated payments in the employee's HSA shall be made within (15) days of the beginning of each calendar quarter.
- Employees may elect to personally contribute to their HSA through payroll deduction. The Village shall **match** employee contributions to his/her HSA up to one thousand three hundred fifty dollars (\$1,350) for someone with single coverage and two thousand seven hundred fifty dollars (\$2,750) per year for someone with family coverage, up to a maximum annual contribution allowed by law. Contribution rates vary from year to year and employees are encouraged to review the US Department of Treasury rules for the maximum amount allowable. Village matching contributions shall be made via direct deposit to the Employee's HSA account and shall be made each pay period that the employee contributes.

The Village will require that Village employees be responsible for any and all administrative fees on their own HSA accounts and also for ensuring that their individual HSA is utilized in accordance with all current and applicable laws. For more information employees are encouraged to review HSA rules that are available on the Federal Government's website, at www.treasury.gov