JOINT VILLAGE BOARD/ ADMINISTRATIVE POLICY COMMITTEE 2026 BUDGET WORKSHOP #1 AGENDA

October 21, 2025 at 6:00 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. **NEW BUSINESS - DISCUSSION AND POSSIBLE ACTION**
   - **C.** Attorney Services
   - **D.** General Fund-Budget Overview
   - **E.** Proposed Tax Levy & Municipal Tax Levy Limit Review
   - **F.** Debt Service Fund and Village Debt Limit Review
   - **G.** Village Staffing: 2025 Budget vs. 2026 Proposed Budget
   - **H.** Public Safety Budget- General Fund
   - **I.** Public Safety Budget-Special Revenues
   - **J.** General Fund Budget-Municipal Court
   - **K.** General Fund- Conservation and Development budgets
   - **L.** Special Revenue Funds- Tax Increment Districts
4. **ADJOURNMENT**

NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request service, contact the clerk's office, 1582 Kronenwetter Drive, WI 54455 (715)-692-1728

Posted: 10/16/2025 Kronenwetter Municipal Center and www.kronenwetter.gov
Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages, The Wausonian

VILLAGE OF KRONENWETTER

2026 Proposed Budget

Prepared as of 10/17/2025

village of
Kronenwetter

VILLAGE OF KRONENWETTER
2026 Proposed Budget
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Prepared as of 10/17/2025

INTRODUCTION

VILLAGE OF KRONENWETTER
2025-2026 Budget Summary - ALL FUNDS
As of 10/17/2025

	2025 AMENDED BUDGET	2026 PROPOSED BUDGET	AMOUNT INCREASE or (DECREASE)	PERCENT INCREASE or (DECREASE)
GENERAL FUND:				
Expenditures	$ 5,664,323.15	$ 5,924,089	$ 259,766	4.59%
Less: Revenues	3,723,740.15	3,816,179	92,439	2.48%
Less: Fund Balance Applied (Added)	-	90,000	90,000	100.00%
Net Tax Levy Requirement	**$ 1,940,583.00**	**$ 2,017,910**	**$ 77,327**	**3.98%**
SPECIAL REVENUE FUNDS:				
Expenditures	$ 136,596.66	$ 46,350	$ (90,247)	-66.07%
Less: Revenues	136,596.66	90,655	(45,942)	-33.63%
Less: Fund Balance Applied (Added)	-	(44,305)	(44,305)	-100.00%
Net Tax Levy Requirement	**$ -**	**$ -**	**$ -**	**0.00%**
DEBT SERVICE FUND:				
Expenditures	$ 1,745,995.83	$ 798,003	$ (947,993)	-54.30%
Less: Revenues	1,692,360.00	22,321	(1,670,039)	-98.68%
Less: Fund Balance Applied (Added)	(608,533.17)	40,679	649,212	-106.68%
Net Tax Levy Requirement	**$ 662,169.00**	**$ 735,003**	**$ 72,834**	**11.00%**
CAPITAL PROJECTS FUNDS:				
Expenditures	$ 3,132,368.98	$ 3,442,278	$ 309,909	9.89%
Less: Revenues	796,198.59	547,324	(248,875)	-31.26%
Less: Tax Increment District Levy	1,259,830.58	1,393,981	134,150	10.65%
Less: Capital Borrowing Proceeds	-	-	-	N/A
Less: Fund Balance Applied (Added)	1,076,339.81	1,500,973	424,633	39.45%
Net Tax Levy Requirement	**$ -**	**$ -**	**$ -**	**0.00%**
ENTERPRISE FUNDS:				
Expenditures	$ 3,415,808.69	$ 2,650,335	$ (765,474)	-22.41%
Less: Revenues	2,550,729.90	2,178,629	(372,101)	-14.59%
Less: Fund Balance Applied (Added)	865,078.79	471,706	(393,373)	-45.47%
Net Tax Levy Requirement	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL - ALL FUNDS:				
Expenditures	$ 14,095,093.31	$ 12,861,055	$ (1,234,038)	-8.76%
Less: Revenues	8,899,625.30	6,655,108	(2,244,517)	-25.22%
Less: Tax Increment District Levy	1,259,830.58	1,393,981	134,150	10.65%
Less: Capital Borrowing Proceeds	-	-	-	N/A
Less: Fund Balance Applied (Added)	1,332,885.43	2,059,053	726,168	54.48%
Total Tax Levy before TIF Increment	**$ 2,602,752.00**	**$ 2,752,913**	**$ 150,161**	**5.77%**
Village's Share of TIF Increment	284,283.12	298,129	13,846	4.87%
TOTAL TAX LEVY	**$ 2,887,035.12**	**$ 3,051,042**	**$ 164,007**	**5.68%**
Village Assessed Valuation	$ 748,737,500	$ 749,304,600	$ 567,100	0.08%
Tax Rate per $1,000 of Assessed Value	**$ 3.855871**	**$ 4.071831**	**$ 0.215960**	**5.60%**
Village Equalized Valuation	$ 964,532,600	$ 1,081,333,900	$ 116,801,300	12.11%
Tax Rate per $1,000 of Equalized Value	**$ 2.993196**	**$ 2.821554**	**$ (0.171642)**	**-5.73%**

VILLAGE OF KRONENWETTER

Property Tax Levies for 2020-2026 Budget Years

(excluding Tax Increment Districts)

Updated as of 10/17/2025 for 2026 Proposed Budget

Fund Name	Fund #	2020 Adopted	2021 Adopted	2022 Adopted	2023 Adopted	2024 Adopted	2025 Original Adopted	2025 Amended on 4/14/2025	2026 Proposed Budget	2026 Proposed Budget AMOUNT Change	2026 Proposed Budget % Change
		Budget Years									
General	100	$ 967,594	$ 1,094,850	$ 1,351,978	$ 1,631,019	$ 1,655,461	$ 2,206,116	$ 1,940,583	$ 2,017,910	$ 77,327	3.98%
Debt Service	350	$ 1,162,002	$ 1,110,000	$ 750,000	$ 700,000	$ 193,012	$ 110,636	$ 662,169	$ 735,003	$ 72,834	11.00%
Capital Projects	410	$ 125,361	$ 100,000	$ 200,000	$ -	$ 200,000	$ 200,000	$ -	$ -	$ -	N/A
Equipment Replacement	750	$ 100,000	$ 130,000	$ 200,000	$ 200,000	$ 428,500	$ 86,000	$ -	$ -	$ -	N/A
TOTAL PROPERTY TAX LEVY - excluding TID's		**$ 2,354,957**	**$ 2,434,850**	**$ 2,501,978**	**$ 2,531,019**	**$ 2,476,973**	**$ 2,602,752**	**$ 2,602,752**	**$ 2,752,913**	**$ 150,161**	**5.77%**

Notes:

1) Debt Service Tax Levy for 2024 budget should have been = $732,428. This was $539,416 short.
2) Debt Service Tax Levy for 2025 budget should have been = $794,578. This was $683,942 short.

TAX LEVY DISTRIBUTION - 2025 Budget:

	General Fund	Debt Service Fund	Capital Projects	Internal Equipment Replacement Fund	TOTAL
2025 Original Adopted Budget	$ 2,206,116	$ 110,636	$ 200,000	$ 86,000	$ 2,602,752
Proposed Budget Adjustments:					
Move Tax Levy - TID #1 Transfer	$ (100,533)	$ 100,533	$ -	$ -	$ -
Move Tax Levy - Public Works savings	$ (145,000)	$ 145,000	$ -	$ -	$ -
Move Tax Levy - Treasurer savings	$ (20,000)	$ 20,000	$ -	$ -	$ -
Move Tax Levy - from Capital Projects Fund	$ -	$ 200,000	$ (200,000)	$ -	$ -
Move Tax Levy - from Equip. Replace. Fund	$ -	$ 86,000	$ -	$ (86,000)	$ -
2025 Proposed Amended Budget - as of 4/14/25	**$ 1,940,583**	**$ 662,169**	**$ -**	**$ -**	**$ 2,602,752**

2026 Budget Public Hearing Notice

(to be published on 10/26/2025)

2026 Budget Resolution #1 – General Fund & Tax Levy

(to be published on 10/26/2025)

2026 Budget Resolution #2 – All Other Village Funds

(to be published on 10/26/2025)

Form SL-202m

2025 Municipal Levy Limit Worksheet

WI Dept of Revenue

Year	Co-muni Code	County / Municipality	Account No.	Report Type
2025	37145	County: MARATHON Municipality: VILLAGE OF KRONENWETTER	1978	

Section A: Determination of 2025 Payable 2026 Allowable Levy Limit

1	2024 payable 2025 actual levy plus 2025 personal property aid ($20,503.48)	$2,623,255
2	Exclude prior year levy for unreimbursed expenses related to an emergency	$0
3	Exclude 2024 levy for new general obligation debt authorized **after** July 1, 2005	$762,515
4	2024 payable 2025 adjusted actual levy *(Line 1 minus Lines 2 and 3)*	$1,860,740
5	0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2024 adjusted actual levy	$1,860,740
6	Net new construction (0.442 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2024 adjusted actual levy	$1,868,964
7	Greater of Line 5 or Line 6	$1,868,964
8	2025 levy limit before adjustments **less 2026 personal property aid** ($20,503.48)	$1,848,461
9	Total adjustments *(from Sec. D, Line U)*	$0
10	**2025 Payable 2026 Allowable Levy** *(sum of Lines 8 and 9)*	$1,848,461
11	Higher levy approved by special resolution at a special meeting of Town electors	

Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)

1	Previous year's allowable levy	$2,602,752
2	Previous year's actual levy	$2,602,752
3	Previous year's unused levy *(Line 1 minus Line 2)*	$0
4	Previous year's actual levy $2,602,752 x 0.015	$39,041
5	**Allowable Increase** *(lesser of Lines 3 or 4)*	$0

Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

1	2024 unused percentage	0.000%
2	2023 unused percentage	0.000%
3	2022 unused percentage	0.000%
4	2021 unused percentage	0.026%
5	2020 unused percentage	0.000%
6	Total unused percentage *(sum of Lines 1-5)*	0.026%
7	Previous year's actual levy due to valuation factor	$1,860,143
8	**Allowable Increase** *(Line 6 multiplied by Line 7)*	$48

Form SL-202m

2025 Municipal Levy Limit Worksheet

WI Dept of Revenue

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year *(from Sec. B, Line 5)*		
B	Decrease in 2026 debt service levy as compared to 2025 debt service levy for debt authorized **prior to** July 1, 2005		
C	Increase in 2026 debt service levy as compared to 2025 debt service levy for debt authorized **prior to** July 1, 2005		
D	Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.		
E	Debt service levy for general obligation debt authorized **after** July 1, 2005		
F	Increase in 2025 payable 2026 levy approved by a referendum.		
G	Amount levied in 2025 to pay unreimbursed expenses related to an emergency		
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement		
I	Adjustment to 2025 payable 2026 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district		
J	Adjustment to 2025 payable 2026 levy for transfer of services during 2025 **to** other governmental units		
K	Adjustment to 2025 payable 2026 for transfer of services during 2025 **from** other governmental units		
L	Adjustment to 2025 payable 2026 levy for annexation of land during 2025 by a city or village *(towns only)*		
M	Adjustment to 2025 payable 2026 levy for annexation of land during 2025 from a town *(villages or cities only)*		
N	Lease payment for lease revenue bond issued **before** July 1, 2005		
O	Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.		
P	Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations		
Q	Adjustment to 2025 payable 2026 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		
R	Increase for unused levy carryforward from prior years *(from Sec. C, Line 8)*		
S	Increase in levy for each occupancy permit issued in 2024 for qualifying new single-family residential dwelling units		
T	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant		
U	**Total Adjustments** *(sum of Lines A-T)*		$0

2025 Municipal Levy Limit Worksheet – Page #3

(to be inserted on 10/20/2025)

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
August 31, 2025

NAME OF DEBT OBLIGATION:	As of 8/31/2025
2016 Lease Revenue Bonds	$ 1,570,000.00
2018 General Obligation Notes	480,000.00
2021A General Obligation Bonds	2,455,000.00
2021B General Obligation Bonds	1,175,000.00
2023 Fire Truck Note	606,498.36
2024 Safe Water Drinking Loan	3,022,178.18
2024 General Obligation Notes	7,165,000.00
TOTAL DEBT OUTSTANDING	**$ 16,473,676.54**

DEBT OUTSTANDING BY FUNDING SOURCE:	As of 8/31/2025
Debt Service Fund - Tax Levy	$ 3,841,498.36
TID #1 Fund	2,965,000.00
TID #2 Fund	5,700,000.00
TID #3 Fund	-
TID #4 Fund	945,000.00
Water Utility Fund	3,022,178.18
Sewer Utility Fund	-
TOTAL DEBT OUTSTANDING - by Funding Source	**$ 16,473,676.54**

DEBT OUTSTANDING BY DEBT TYPE:	As of 8/31/2025
General Obligation Debt	$ 11,881,498.36
Lease Revenue Bonds	1,570,000.00
Water Utility Safe Water Drinking Loan	3,022,178.18
Water Utility Revenue Bonds	-
Sewer Utility Revenue Bonds	-
TOTAL DEBT OUTSTANDING - by Debt Type	**$ 16,473,676.54**

CALCULATION OF GENERAL OBLIGATION DEBT CAPACITY:		As of 8/31/2025	Debt Capacity
2025 Equalized Valuation of Village		$ 1,081,333,900	
	x	5%	
2025 Maximum General Obligation Debt Limit		$ 54,066,695	
2025 Maximum General Obligation Debt Limit		$ 54,066,695	
Less: 8/31/2025 Outstanding General Obligation Debt		$ (11,881,498)	21.98%
2025 General Obligation Debt Limit Available to Village		$ 42,185,197	78.02%

Wisconsin Department of Revenue
Local Government Services

Report # LGSDL3

Date: 09/17/2025
Time: 07:40:58 AM

2025 Equalized Value Information

MARATHON COUNTY

CoMun Code	Tax Dist #	TVC Type	Municipal Name	TID OUT Equalized Value	TID IN Equalized Value	Debt Limit
37145	1978	V	KRONENWETTER	975,672,700	1,081,333,900	54,066,695
37146	0988	V	MAINE	433,137,700	454,130,500	22,706,525
37151	1013	V	MARATHON CITY	206,216,800	255,179,900	12,758,995
37168	0996	V	RIB MOUNTAIN	1,365,107,900	1,372,752,700	68,637,635
37176	1014	V	ROTHSCHILD	740,659,000	793,117,300	39,655,865
37181	1015	V	SPENCER	160,520,400	178,332,000	8,916,600
37182	1016	V	STRATFORD	140,083,400	181,772,800	9,088,640
37186	1017	V	UNITY	15,607,300	15,941,100	797,055
37192	1970	V	WESTON	1,645,513,200	1,928,048,300	96,402,415
37201	1018	C	ABBOTSFORD	53,722,800	81,186,400	4,059,320
37211	1019	C	COLBY	48,462,400	48,462,400	2,423,120
37250	1020	C	MARSHFIELD	178,344,600	181,969,600	9,098,480
37251	1021	C	MOSINEE	537,325,900	588,699,300	29,434,965
37281	1022	C	SCHOFIELD	353,356,000	415,059,700	20,752,985
37291	1023	C	WAUSAU	4,109,321,500	4,569,050,900	228,452,545

District in County

#			TID OUT Equalized Value	TID IN Equalized Value	Debt Limit
39	Town Total	=	6,308,237,800	6,308,237,800	315,411,890
16	Village Total	=	5,958,278,400	6,606,904,000	330,345,200
6	City Total	=	5,280,533,200	5,884,428,300	294,221,415
61	County Total	=	17,547,049,400	18,799,570,100	939,978,505

VILLAGE STAFFING

2025-2026 Village Staff – Page #1

(to be inserted on 10/20/2025)

2025-2026 Village Staff – Page #2

(to be inserted on 10/20/2025)

GENERAL FUND
REVENUES

VILLAGE OF KRONENWETTER
2026 Proposed Budget
General Fund Revenues

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	Amount of 2026 Budget Change	% of 2026 Budget Change
TAXES (41000):											
~~100-41000-110~~	General Property Taxes	$ 1,351,978.34	$ 1,631,019.34	$ 1,655,461.00	$ 1,940,582.44	$ 1,940,584.56	$ 1,940,585	$ 1,940,585	$ 1,940,585	$ 2.56	0.00%
	Property Tax Increase							569,006	77,325	77,325	3.98%
~~100-41000-140~~	Mobile Home Fees	7,456.05	5,211.40	6,313.10	6,000.00	4,216.87	6,325	6,325	6,325	325	5.42%
~~100-41000-141~~	Mobile Home Lottery Credit	1,834.67	1,661.77	2,588.04	2,588.04	-	2,600	2,600	2,600	12	0.46%
~~100-41000-150~~	Forest Crop Law (FCL)	-	-	-	-	-	-	-	-	-	N/A
~~100-41000-151~~	Managed Forest Law (MFL)	29,089.87	31,228.99	29,257.70	31,000.00	30,437.36	30,438	30,500	30,500	(500)	-1.61%
~~100-41800-001~~	Agricultural Conversion Charge	1,382.04	-	-	-	-	-	-	-	-	N/A
~~100-41800-002~~	Interest & Penalties on Taxes	-	3,056.11	-	-	-	-	-	-	-	N/A
	TAXES	**$ 1,391,740.97**	**$ 1,672,177.61**	**$ 1,693,619.84**	**$ 1,980,170.48**	**$ 1,975,238.79**	**$ 1,979,948**	**$ 2,549,016**	**$ 2,057,335**	**$ 77,165**	**3.90%**
INTERGOVERNMENTAL REVENUE (43000):											
~~100-43000-001~~	State Shared Revenues	$ 242,892.52	$ 442,819.36	$ 462,532.50	$ 473,152.80	$ 70,972.92	$ 473,153	$ 489,240	$ 489,240	16,087	3.40%
~~100-43000-003~~	All Other Governmental Grants	-	-	-	20,000.00	-	-	-	-	(20,000)	-100.00%
~~100-43000-005~~	Environmental Impact Fees	34,627.00	34,627.00	34,627.00	34,627.00	34,627.00	34,627	34,627	34,627	-	0.00%
~~100-43000-410~~	Shared Taxes-Weston 4	1,338,866.39	1,134,091.52	1,629,212.82	1,623,580.30	243,537.05	1,627,598	1,622,030	1,622,030	(1,550)	-0.10%
~~100-43000-411~~	Shared Taxes - Magellan Term.	66,590.01	53,386.18	53,445.09	-	-	-	-	-	-	N/A
~~100-43000-412~~	Shared Taxes-Weston RICE Plant	-	-	-	256,000.00	-	-	-	-	(256,000)	-100.00%
~~100-43000-531~~	State: Quarterly Highway Aids	320,815.81	322,772.24	327,379.39	327,330.97	169,442.06	338,884	349,133	349,133	21,802	6.66%
~~100-43000-541~~	County: Culvert Reimbursement	-	-	9,541.95	-	-	-	-	-	-	N/A
~~100-43000-545~~	State: Recycling Aids	28,556.70	28,512.31	28,816.52	28,500.00	28,686.45	28,686	28,686	28,686	186	0.65%
~~100-43000-550~~	State: Computer Aids	404.27	404.27	404.27	404.27	404.27	404	404	404	(0)	-0.07%
~~100-43000-560~~	Video Service Provider Aids	12,078.85	12,078.85	12,078.85	12,078.85	12,078.85	12,079	12,079	12,079	0	0.00%
~~100-43000-565~~	State: COVID Reimbursement Aids	-	-	-	-	-	-	-	-	-	N/A
~~100-43000-650~~	Crossing Guard Fees	2,551.89	2,524.50	2,942.17	2,500.00	2,748.82	2,749	2,800	2,800	300	12.00%
~~100-43003-555~~	State Election Service Aids	1,200.00	827.56	-	-	-	-	-	-	-	N/A
~~100-43211-000~~	Federal Law Enforcement Grants	-	18,309.92	-	-	-	-	-	-	-	N/A
~~100-43523-000~~	Police Department Grants	-	60,134.95	2,400.00	-	-	-	-	-	-	N/A
~~100-43523-121~~	Fire Department Grants	2,953.10	-	8,021.77	-	9,407.01	9,407	10,000	10,000	10,000	100.00%
~~100-43640-000~~	FC/MC Sever/Yield Withdrawal Taxes	370.65	-	-	-	-	-			-	N/A
~~100-43650-000~~	Forest Crop/Managed Forest Lands	3,369.41	3,812.22	3,827.66	3,800.00	3,827.26	3,827	3,827	3,827	27	0.71%
~~100-43670-000~~	Personal Property State Aids	15,505.25	15,505.25	15,505.25	20,503.48	20,503.48	20,503	20,503	20,503	(0)	0.00%
~~100-43690-000~~	Other State Payments	54,931.98	-	-	-	-	-	-	-	-	N/A
~~100-43790-000~~	Other Local Gov't Grants	9,941.04	9,975.94	2,000.00	-	-	-	-	-	-	N/A
	INTERGOV'T REVENUE	**$ 2,135,654.87**	**$ 2,139,782.07**	**$ 2,592,735.24**	**$ 2,802,477.67**	**$ 596,235.17**	**$ 2,551,917**	**$ 2,573,329**	**$ 2,573,329**	**$ (229,149)**	**-8.18%**

VILLAGE OF KRONENWETTER
2026 Proposed Budget
General Fund Revenues

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	Amount of 2026 Budget Change	% of 2026 Budget Change
LICENSES & PERMITS (44000):											
~~100-44000-002~~	All Other Permits & Licenses	$ 1,800.00	$ 6,908.43	$ 1,668.00	$ -	$ 575.00	$ 575.00	$ -	$ -	-	N/A
~~100-44000-110~~	Liquor & Beer Licenses	2,575.00	3,250.00	2,910.00	2,400.00	3,385.00	3,385	3,400	3,400	1,000	41.67%
~~100-44000-120~~	Operator Licenses	315.00	1,100.00	190.00	1,000.00	695.00	695	1,000	1,000	-	0.00%
~~100-44000-121~~	Cigarette Licenses	210.00	100.00	-	-	100.00	100	100	100	100	N/A
~~100-44000-122~~	Kennel Licenses & Permits	450.00	300.00	600.00	75.00	-	-	75	75	-	0.00%
~~100-44000-123~~	Mobile Home Court Licenses	100.00	100.00	100.00	100.00	100.00	100	100	100	-	0.00%
~~100-44000-124~~	Dog License Late Fees	315.00	125.00	3.50	-	-	-	-	-	-	N/A
~~100-44000-131~~	Farmers Market Permits	590.00	1,040.00	1,040.00	800.00	1,700.00	1,700	1,700	1,700	900	112.50%
~~100-44000-200~~	Dog Licenses	802.00	3,785.25	172.50	2,200.00	6,699.00	2,200	10,000	10,000	7,800	354.55%
~~100-44000-210~~	Sign Permits/Misc Lic/Permits	55.00	870.60	1,844.58	1,000.00	2,395.00	2,400	2,400	2,400	1,400	140.00%
~~100-44000-300~~	Building Permits	73,402.35	33,452.97	29,305.25	45,000.00	21,757.03	30,000	40,000	40,000	(5,000)	-11.11%
~~100-44000-310~~	Sign Inspection Fees	1.09	-	-	-	-	-	-	-	-	N/A
~~100-44000-400~~	Zoning & Variance Changes	2,450.00	825.00	2,300.00	1,300.00	1,100.00	1,300	1,300	1,300	-	0.00%
~~100-44000-401~~	Conditional Use Permits	1,050.00	1,325.00	1,300.00	400.00	800.00	800	800	800	400	100.00%
~~100-44000-402~~	Plat/CSM/Site Plan Reviews	3,525.00	2,900.00	3,917.54	3,000.00	4,635.60	4,800	4,800	4,800	1,800	60.00%
~~100-44000-900~~	Excavating Permits	3,000.00	700.00	3,100.00	500.00	37,855.90	42,000	2,000	8,000	7,500	1500.00%
	LICENSES & PERMITS	**$ 90,640.44**	**$ 56,782.25**	**$ 48,451.37**	**$ 57,775.00**	**$ 81,797.53**	**$ 90,055**	**$ 67,675**	**$ 73,675**	**$ 15,900**	**27.52%**
FINES, FORFEITURES, & PENALTIES (45000):											
~~100-45100-100~~	Municipal Court Fines	$ 24,426.28	$ 30,708.20	$ 37,274.52	$ 36,000.00	$ 25,553.90	$ 42,000	$ 65,000	$ 44,000	8,000	22.22%
~~100-45100-200~~	Restitution Payments	100.00	50.41	-	-	-	-	-	-	-	N/A
100-45100-xxx	Municipal Court Costs/Fees	Transferred amount from Municipal Court Fund in 2026				-	-	24,000	16,000	16,000	100.00%
	FINES, FORFEITURES, & PENALTIES	**$ 24,526.28**	**$ 30,758.61**	**$ 37,274.52**	**$ 36,000.00**	**$ 25,553.90**	**$ 42,000**	**$ 89,000**	**$ 60,000**	**$ 24,000**	**66.67%**
PUBLIC CHARGES FOR SERVICES (46000):											
~~100-46000-200~~	Special Assessment Searches	$ 6,002.35	$ 4,245.00	$ 4,620.17	$ -	$ 2,561.00	$ 3,800	$ 4,000	$ 4,000	$ 4,000	100.00%
~~100-46000-210~~	Police Department Services	714.02	230.00	195.60	100.00	250.00	250	250	250	150	150.00%
~~100-46000-221~~	Fire Department Services	-	2,070.28	-	2,500.00	1,201.45	1,500	1,500	1,500	(1,000)	-40.00%
~~100-46000-420~~	Garbage Collection Fees	494,381.25	510,461.71	348,539.14	530,000.00	536,404.04	537,000	657,950	657,950	127,950	24.14%
~~100-46000-421~~	Recycling Collection Fees	-	-	179,550.46	"	"	"	"	"		
	PUBLIC CHARGES FOR SERVICES	**$ 501,097.62**	**$ 517,006.99**	**$ 532,905.37**	**$ 532,600.00**	**$ 540,416.49**	**$ 542,550**	**$ 663,700**	**$ 663,700**	**$ 131,100**	**24.62%**

VILLAGE OF KRONENWETTER
2026 Proposed Budget
General Fund Revenues

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	Amount of 2026 Budget Change	% of 2026 Budget Change
INTERGOV'T CHARGES FOR SERVICES (47000):											
~~100-47000-323~~	Town of Guenther-Standby Fees	$ 5,100.00	$ 5,100.00	$ 5,100.00	$ 5,100.00	$ -	$ 5,100	$ 5,100	$ 5,950	$ 850	16.67%
	INTERGOV'T CHARGES FOR SERVICES	**$ 5,100.00**	**$ 5,100.00**	**$ 5,100.00**	**$ 5,100.00**	**$ -**	**$ 5,100**	**$ 5,100**	**$ 5,950**	**$ 850**	**16.67%**
MISCELLANEOUS REVENUES (48000):											
~~100-48000-100~~	Interest Earned on Investments	$ 22,689.61	$ 121,569.96	$ 157,368.75	$ 130,000.00	$ 260,654.51	$ 350,000	$ 262,500	$ 262,500	$ 132,500	101.92%
~~100-48000-200~~	Municipal Center & Park Rental	4,530.00	8,335.00	11,218.86	7,500.00	6,285.00	8,400	10,000	10,000	2,500	33.33%
~~100-48000-201~~	Athletic/Soccer Field Rental	50.00	3,300.00	2,710.00	3,100.00	2,310.00	2,310	3,000	3,000	(100)	-3.23%
~~100-48000-306~~	Sale of Scrap and Used Oil	6,788.24	1,632.00	2,811.67	1,500.00	4,013.05	4,013	4,000	4,000	2,500	166.67%
~~100-48000-309~~	Wood Sales-County Forest Land	9,182.51	11,110.52	6,961.74	11,500.00	11,127.08	11,127	11,500	11,500	-	0.00%
~~100-48000-311~~	Miscellaneous Revenue	3,519.78	11,075.47	13,845.50	11,000.00	55.43	500	5,000	5,000	(6,000)	-54.55%
~~100-48000-312~~	Sale of Office Supplies	623.93	97.07	1,292.18	100.00	108.61	109	100	100	-	0.00%
~~100-48000-314~~	Culvert & Roadway Work/Sales	6,126.55	861.00	1,350.00	7,500.00	-	-	2,000	2,000	(5,500)	-73.33%
~~100-48000-315~~	Non-Governmental Grants	1,029.00	-	-	-	-	-	-	-	-	N/A
~~100-48000-318~~	Cable Franchise Fees	71,024.79	70,559.76	89,520.19	71,000.00	33,850.32	90,000	90,000	90,000	19,000	26.76%
~~100-48000-500~~	Donations-All Other	-	-	-	500.00	-	-	500	500	-	0.00%
~~100-48000-530~~	Donations-Police Department	520.00	203.49	430.86	500.00	15.00	15	500	500	-	0.00%
~~100-48301-000~~	Sale of Law Enforcement Equipment	7,999.00	-	7,625.00	-	17,654.00	17,654	-	-	-	N/A
~~100-48302-000~~	Sale of Fire Dept Equipment	19,624.38	-	23,716.74	-	-	-	-	-	-	N/A
~~100-48400-000~~	Insurance Claim Proceeds	56,829.15	174,894.86	29,655.72	-	5,711.66	5,712	6,000	6,000	6,000	100.00%
~~100-48510-000~~	Community Events Sponsorships	1,250.00	6,888.09	1,575.00	3,500.00	4,550.00	4,550	5,000	5,000	1,500	42.86%
	MISCELLANEOUS REVENUES	**$ 211,786.94**	**$ 410,527.22**	**$ 350,082.21**	**$ 247,700.00**	**$ 346,334.66**	**$ 494,390**	**$ 400,100**	**$ 400,100**	**$ 152,400**	**61.53%**
OTHER FINANCING SOURCES (49000):											
~~100-49000-600~~	Insurance Proceeds	$ -	$ 2,853.00	$ -	$ 2,500.00	$ -	$ -	$ -	$ -	$ (2,500)	-100.00%
~~100-49155-000~~	Undesignated Fund Revenue	-	-	-	-	-	-	90,000	90,000	90,000	100.00%
~~100-49200-000~~	Transfer from Other Funds	-	4,780.56	-	-	-	-	*Apply fund balance for revaluation*			
~~100-49000-240~~	Transfer from Capital Projects Fund	-	-	45,000.00	-	-	-	-	-	-	N/A
	OTHER FINANCING SOURCES	**$ -**	**$ 7,633.56**	**$ 45,000.00**	**$ 2,500.00**	**$ -**	**$ -**	**$ 90,000**	**$ 90,000**	**$ 87,500**	**3500.00%**
	TOTAL GENERAL FUND REVENUES	**$ 4,360,547.12**	**$ 4,839,768.31**	**$ 5,305,168.55**	**$ 5,664,323.15**	**$ 3,565,576.54**	**$ 5,705,960**	**$ 6,437,920**	**$ 5,924,089**	**$ 259,766**	4.59%
								$ 773,597 increase	**$ 259,766** increase	**4.59%** increase	

2025 Budget Surplus - Revenues $ 41,637

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

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

2025 budget shortfall

2026 budget increase from 2025 Actual

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

VILLAGE OF KRONENWETTER
Summary of Garbage/Recycling Fees on Tax Bills

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

	On Tax Bill		For Budget Year	Annual Amount	Annual Amount Change	Annual % Change
Actual	Dec	2019	2020	$ 122.45		
Actual	Dec	2020	2021	$ 154.09	$ 31.64	25.84%
Actual	Dec	2021	2022	$ 172.88	$ 18.79	12.19%
Actual	Dec	2022	2023	$ 178.35	$ 5.47	3.16%
Actual	Dec	2023	2024	$ 183.60	$ 5.25	2.94%
Actual	Dec	2024	2025	$ 186.73	$ 3.13	1.70%
Proposed	**Dec**	**2025**	**2026**	**$ 228.00**	**$ 41.27**	**22.10%**
Estimate	Dec	2026	2027	$ 237.12	$ 9.12	4.00%
Estimate	Dec	2027	2028	$ 246.60	$ 9.48	4.00%
Estimate	Dec	2028	2029	$ 256.46	$ 9.86	4.00%
Estimate	Dec	2029	2030	$ 266.72	$ 10.26	4.00%

VILLAGE OF KRONENWETTER

Calculation of Unassigned Fund Balance - General Fund

2023 - 2026

			Unassigned Fund Balance	Current Year's Budgeted Expenditures	Unassigned Fund Balance % as of Year-end
Unassigned Fund Balance, 12/31/2023 (Actual)			**$ 182,212**	**$ 5,176,292**	**3.52%**
2024 Revenues - Pre-Audited	$ 5,305,169				
Plus: Other 2024 Fund Balance Adjustments	$ 445,855				
Less: 2024 Expenditures - Pre-Audited	$ (4,917,950)				
2024 Budget Surplus (Deficit)		$ 833,074	$ 833,074		
Unassigned Fund Balance, 12/31/2024 (Pre-Audited)			**$ 1,015,286**	**$ 5,703,006**	**17.80%**
2025 Revenues - Estimate	$ 5,705,960				
Plus: Other 2025 Fund Balance Adjustments	$ -				
Less: 2025 Expenditures - Estimate	$ (5,145,299)				
2025 Budget Surplus (Deficit)		$ 560,661	$ 560,661		
Unassigned Fund Balance, 12/31/2025 (Estimate)			**$ 1,575,947**	**$ 5,664,323**	**27.82%**
2026 Revenues - Budget	$ 5,834,089				
Plus: Other 2026 Fund Balance Adjustments	$ -				
Less: 2026 Expenditures - Budget	$ (5,924,089)				
2026 Budget Surplus (Deficit)		$ (90,000)	$ (90,000)		
Unassigned Fund Balance, 12/31/2026 (Estimate)			**$ 1,485,947**	**$ 5,924,089**	**25.08%**

GENERAL FUND EXPENDITURES (Summary)

VILLAGE OF KRONENWETTER
EXPENDITURES SUMMARY
2026 Proposed Budget - General Fund (as of 10/17/2025)

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 9/30/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Amount Budget Change 2026	% Budget Change 2026	% of Total
EXPENDITURES											
General Government	$ 748,396.10	$ 1,058,721.04	$ 1,008,314.48	$ 1,010,765.58	$ 410,680.37	$ 772,024	$ 1,141,753	$ 1,096,933	$ 86,167	8.52%	18.51%
Public Safety	$ 1,283,733.58	$ 1,853,915.19	$ 1,865,029.51	$ 2,130,515.40	$ 1,161,044.01	$ 2,069,286	$ 2,727,669	$ 2,258,658	$ 128,143	6.01%	38.13%
Public Works	$ 1,854,381.87	$ 1,843,023.07	$ 1,743,445.69	$ 2,118,560.49	$ 1,258,266.56	$ 2,019,691	$ 2,140,120	$ 2,140,120	$ 21,560	1.02%	36.13%
Health & Human Services	$ 2,160.00	$ 4,995.00	$ -	$ 5,000.00	$ 2,725.00	$ 5,000	$ 6,500	$ 6,500	$ 1,500	30.00%	0.11%
Culture and Recreation	$ 108,545.87	$ 112,132.61	$ 108,609.14	$ 115,454.11	$ 55,288.63	$ 115,453	$ 114,810	$ 114,810	$ (644)	-0.56%	1.94%
Conservation & Development	$ 67,015.49	$ 141,473.48	$ 144,863.35	$ 209,999.69	$ 94,478.42	$ 163,845	$ 247,068	$ 247,068	$ 37,068	17.65%	4.17%
Transfers Out to Other Funds	$ 67,384.00	$ -	$ 27,395.00	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency Reserve	$ 18,326.22	$ 16,520.44	$ -	$ 74,027.88	$ -	$ -	$ 60,000	$ 60,000	$ (14,028)	-18.95%	1.01%
TOTAL EXPENDITURES	**$ 4,149,943.13**	**$ 5,030,780.83**	**$ 4,897,657.17**	**$ 5,664,323.15**	**$ 2,982,482.99**	**$ 5,145,299**	**$ 6,437,920**	**$ 5,924,089**	**$ 259,766**	**4.59%**	**100.00%**

VILLAGE OF KRONENWETTER
2026 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/17/2025)
General Fund

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Amount Budget Change 2026	% Budget Change 2026
EXPENDITURES										
GENERAL GOVERNMENT:										
Village Board:										
Village Board	$ 27,363.25	$ 21,495.38	$ 29,277.49	$ 36,524.50	$ 18,477.52	$ 31,946	$ 37,914	$ 37,914	$ 1,390	
	$ 27,363.25	**$ 21,495.38**	**$ 29,277.49**	**$ 36,524.50**	**$ 18,477.52**	**$ 31,946**	**$ 37,914**	**$ 37,914**	**$ 1,390**	**3.80%**
Village Attorney:										
Village Attorney	$ 29,137.40	$ 42,368.67	$ 126,639.87	$ 30,000.00	$ 18,766.00	$ 28,000	$ 30,000	$ 30,000	$ -	
	$ 29,137.40	**$ 42,368.67**	**$ 126,639.87**	**$ 30,000.00**	**$ 18,766.00**	**$ 28,000**	**$ 30,000**	**$ 30,000**	**$ -**	**0.00%**
Municipal Court:	*Municipal Court Budget moved from Municipal Court Fund - Fund #221 starting in 2026 budget*									
Municipal Court Judge	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,928	$ 7,928	$ 7,928	
Municipal Court Clerk	-	-	-	-	-	-	94,865	50,045	50,045	
Municipal Court Other	38,151.06	43,157.48	25,610.68	41,783.61	32,176.69	61,314	26,100	26,100	(15,684)	
	$ 38,151.06	**$ 43,157.48**	**$ 25,610.68**	**$ 41,783.61**	**$ 32,176.69**	**$ 61,314**	**$ 128,893**	**$ 84,073**	**$ 42,289**	**101.21%**
Village General Office:										
Village General Office	$ 166,812.12	$ 205,916.51	$ 124,767.61	$ 171,350.00	$ 72,015.98	$ 150,000	$ 154,000	$ 154,000	$ (17,350)	
	$ 166,812.12	**$ 205,916.51**	**$ 124,767.61**	**$ 171,350.00**	**$ 72,015.98**	**$ 150,000**	**$ 154,000**	**$ 154,000**	**$ (17,350)**	**-10.13%**
Village Administrator:										
Village Administrator	$ 68,745.51	$ 56,231.35	$ 60,044.15	$ 140,706.83	$ -	$ 23,047	$ 136,332	$ 136,332	$ (4,375)	
	$ 68,745.51	**$ 56,231.35**	**$ 60,044.15**	**$ 140,706.83**	**$ -**	**$ 23,047**	**$ 136,332**	**$ 136,332**	**$ (4,375)**	**-3.11%**
Village Clerk:										
Village Clerk/Deputy Clerk	$ 104,008.18	$ 98,806.39	$ 100,994.45	$ 104,943.61	$ 53,046.09	$ 94,943	$ 108,073	$ 108,073	$ 3,129	
Administrative Assistant	13,120.11	61,361.36	78,317.53	83,500.94	15,734.39	15,741	-	-	(83,501)	
Communications/ Celebrations	8,436.79	14,301.57	10,850.99	20,700.00	4,321.72	14,000	31,495	31,495	10,795	
Personnel	3,262.80	2,845.91	13,635.37	20,225.00	461.90	6,650	12,350	12,350	(7,875)	
Elections	32,898.34	20,085.54	46,524.68	31,147.50	11,610.71	15,865	51,045	51,045	19,898	
	$ 161,726.22	**$ 197,400.77**	**$ 250,323.02**	**$ 260,517.05**	**$ 85,174.81**	**$ 147,199**	**$ 202,963**	**$ 202,963**	**$ (57,554)**	**-22.09%**

VILLAGE OF KRONENWETTER
2026 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/17/2025)
General Fund

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Amount Budget Change 2026	% Budget Change 2026
EXPENDITURES										
GENERAL GOVERNMENT (cont.):										
Finance/Treasurer:										
Accounting/Financial Audit	$ 60,971.31	$ 113,498.95	$ 91,425.47	$ 113,056.55	$ 53,823.65	$ 92,690	$ 128,460	$ 128,460	$ 15,403	
Finance Director/Treasurer	66,987.86	107,578.42	54,710.16	54,855.38	32,382.03	45,710	36,625	36,625	(18,230)	
	$ 127,959.17	**$ 221,077.37**	**$ 146,135.63**	**$ 167,911.93**	**$ 86,205.68**	**$ 138,400**	**$ 165,085**	**$ 165,085**	**$ (2,827)**	**-1.68%**
Village Assessor:										
Assessor	$ 17,623.99	$ 17,798.12	$ 18,363.94	$ 17,800.00	$ 11,683.60	$ 16,965	$ 30,131	$ 30,131	$ 12,331	
Revaluation	-	-	-	-	-	-	80,523	80,523	80,523	
	$ 17,623.99	**$ 17,798.12**	**$ 18,363.94**	**$ 17,800.00**	**$ 11,683.60**	**$ 16,965**	**$ 110,654**	**$ 110,654**	**$ 92,854**	**521.65%**
Municipal Building:										
Municipal Building	$ 81,815.31	$ 198,660.14	$ 183,589.34	$ 94,762.66	$ 78,975.98	$ 128,000	$ 125,889	$ 125,889	$ 31,126	
	$ 81,815.31	**$ 198,660.14**	**$ 183,589.34**	**$ 94,762.66**	**$ 78,975.98**	**$ 128,000**	**$ 125,889**	**$ 125,889**	**$ 31,126**	**32.85%**
Other General Government:										
Other General Government	$ 9,868.10	$ 13,925.84	$ 11,409.14	$ 8,700.00	$ 867.44	$ 12,000	$ 12,600	$ 12,600	$ 3,900	
Municipal Insurance	8,850.91	31,679.34	30,522.21	30,000.00	4,976.00	31,500	33,000	33,000	3,000	
	$ 18,719.01	**$ 45,605.18**	**$ 41,931.35**	**$ 38,700.00**	**$ 5,843.44**	**$ 43,500**	**$ 45,600**	**$ 45,600**	**$ 6,900**	**17.83%**
Village Commissions/Committees:										
Commissions/Committees	$ 10,343.06	$ 9,010.07	$ 1,631.40	$ 10,709.00	$ 1,360.67	$ 3,653	$ 4,423	$ 4,423	$ (6,286)	
	$ 10,343.06	**$ 9,010.07**	**$ 1,631.40**	**$ 10,709.00**	**$ 1,360.67**	**$ 3,653**	**$ 4,423**	**$ 4,423**	**$ (6,286)**	**-58.70%**
GENERAL GOVERNMENT - Total	**$ 748,396.10**	**$ 1,058,721.04**	**$ 1,008,314.48**	**$ 1,010,765.58**	**$ 410,680.37**	**$ 772,024**	**$ 1,141,753**	**$ 1,096,933**	**$ 86,167**	**8.52%**

VILLAGE OF KRONENWETTER
2026 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/17/2025)
General Fund

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Amount Budget Change 2026	% Budget Change 2026
EXPENDITURES										
PUBLIC SAFETY:										
Police Department:										
Police Operations	$ 899,887.33	$ 1,214,871.97	$ 1,372,371.34	$ 1,545,104.56	$ 850,703.95	$ 1,507,858	$ 2,072,439	$ 1,648,248	$ 103,143	
Police Grants	-	18,309.92	1,800.00	-	-	-	-	-	-	
Police Donations	-	-	-	-	-	-	-	-	-	
Crossing Guards	4,943.62	5,556.98	6,365.07	6,146.79	3,157.04	6,386	6,695	6,695	548	
Police Clerk/Deputy Clerk	35,998.92	41,019.23	49,853.71	68,552.25	33,655.49	62,535	110,036	65,216	(3,336)	
	$ 940,829.87	**$ 1,279,758.10**	**$ 1,430,390.12**	**$ 1,619,803.60**	**$ 887,516.48**	**$ 1,576,779**	**$ 2,189,170**	**$ 1,720,159**	**$ 100,355**	**6.20%**
Fire Department:										
Fire Protection Services	$ 202,850.80	$ 362,405.73	$ 267,783.07	$ 308,401.69	$ 148,944.43	$ 304,330	$ 341,228	$ 341,228	$ 32,826	
Fire Grants	3,346.20	-	14,090.43	10,000.00	20,000.00	20,000	20,000	20,000	10,000	
EMS/First Responders Services	27,115.36	41,846.43	50,136.12	66,942.50	34,199.99	64,593	68,546	68,546	1,604	
EMS Grants	870.00	61,644.95	-	-	-	-	-	-	-	
Contracted Ambulance Services	69,931.60	71,231.12	76,325.56	87,000.00	63,174.16	73,674	74,977	74,977	(12,023)	
	$ 304,113.96	**$ 537,128.23**	**$ 408,335.18**	**$ 472,344.19**	**$ 266,318.58**	**$ 462,597**	**$ 504,751**	**$ 504,751**	**$ 32,407**	**6.86%**
Inspections:										
Building Inspections	$ 35,903.87	$ 30,375.52	$ 18,497.81	$ 26,600.00	$ 2,009.29	$ 20,600	$ 22,800	$ 22,800	$ (3,800)	
Weights & Measures Inspections	400.00	400.00	750.00	750.00	750.00	750	1,000	1,000	250	
	$ 36,303.87	**$ 30,775.52**	**$ 19,247.81**	**$ 27,350.00**	**$ 2,759.29**	**$ 21,350**	**$ 23,800**	**$ 23,800**	**$ (3,550)**	**-12.98%**
Police & Fire Commission:										
Police & Fire Commission	$ 2,485.88	$ 6,253.34	$ 7,056.40	$ 11,017.61	$ 4,449.66	$ 8,560	$ 9,948	$ 9,948	$ (1,070)	
	$ 2,485.88	**$ 6,253.34**	**$ 7,056.40**	**$ 11,017.61**	**$ 4,449.66**	**$ 8,560**	**$ 9,948**	**$ 9,948**	**$ (1,070)**	**-9.71%**
PUBLIC SAFETY - Total	**$ 1,283,733.58**	**$ 1,853,915.19**	**$ 1,865,029.51**	**$ 2,130,515.40**	**$ 1,161,044.01**	**$ 2,069,286**	**$ 2,727,669**	**$ 2,258,658**	**$ 128,143**	**6.01%**

VILLAGE OF KRONENWETTER
2026 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/17/2025)
General Fund

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

VILLAGE OF KRONENWETTER
2026 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/17/2025)
General Fund

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

VILLAGE OF KRONENWETTER
2026 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/17/2025)
General Fund

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Amount Budget Change 2026	% Budget Change 2026
EXPENDITURES										
OTHER FINANCING USES:										
Debt Service Payments:										
Debt Service Payments	$ 31,984.19	$ 34,913.87	$ 29,484.19	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out to Other Funds:										
Transfers Out to Other Funds	$ 67,384.00	$ -	$ 27,395.00	$ -	$ -	$ -	$ -	$ -	$ -	
Contingency:										
Contingency Expenditures	$ 18,326.22	$ 16,520.44	$ -	$ 74,027.88	$ -	$ -	$ 60,000	$ 60,000	$ (14,028)	
OTHER FINANCING USES - Total	**$ 117,694.41**	**$ 51,434.31**	**$ 56,879.19**	**$ 74,027.88**	**$ -**	**$ -**	**$ 60,000**	**$ 60,000**	**$ (14,028)**	**-18.95%**
TOTAL GENERAL FUND EXPENDITURES	**$ 4,181,927.32**	**$ 5,065,694.70**	**$ 4,927,141.36**	**$ 5,664,323.15**	**$ 2,982,482.99**	**$ 5,145,299**	**$ 6,437,920**	**$ 5,924,089**	**$ 259,766**	**4.59%**

2025 Budget Surplus - Exps.	**$ 519,024**

GENERAL FUND
EXPENDITURES
(Detail by Departments)

GENERAL GOVERNMENT

VILLAGE BOARD

&

VILLAGE ATTORNEY

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

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

	2025 Estimate	2026 Proposed Budget
Total wages before any waived salaries	$ 33,000	$ 34,250
Less waived salaries:	(4,200)	-
Total wages after any waived salaries	$ 28,800	$ 34,250

Notes:

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

Section 3, ItemD.

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

	Term Begins	Term Ends	Monthly Salary	Term Begins	Term Ends	Monthly Salary	Term Begins	Term Ends	Monthly Salary	2024 Salary	2025 Salary	2026 Salary calculations	2026 Salary
President odd yr	4/18/2023	4/14/2025	$ 650	4/15/2025	4/19/2027	$ 650	4/20/2027	4/16/2029	$ 700	$ 7,800.00	$ 7,800.00	Old salary # of months $ 650 x 12.00 = $ 7,800.00	$ 7,800.00
Trustee #1 odd yr	4/18/2023	4/14/2025	$ 350	4/15/2025	4/19/2027	$ 350	4/20/2027	4/16/2029	$ 400	$ 4,200.00	$ 4,200.00	Old salary # of months $ 350 x 12.00 = $ 4,200.00	$ 4,200.00
Trustee #2 odd yr	4/18/2023	4/14/2025	$ 350	4/15/2025	4/19/2027	$ 350	4/20/2027	4/16/2029	$ 400	$ 4,200.00	$ 4,200.00	Old salary # of months $ 350 x 12.00 = $ 4,200.00	$ 4,200.00
Trustee #3 odd yr	4/18/2023	4/14/2025	$ 350	4/15/2025	4/19/2027	$ 350	4/20/2027	4/16/2029	$ 400	$ 4,200.00	$ 4,200.00	Old salary # of months $ 350 x 12.00 = $ 4,200.00	$ 4,200.00
Trustee #4 even yr	4/16/2024	4/20/2026	$ 350	4/21/2026	4/17/2028	$ 400	4/18/2028	4/15/2030	$ 400	$ 4,200.00	$ 4,200.00	Old salary # of months $ 350 x 3.67 = $ 1,284.50 New salary # of months $ 400 x 8.33 = $ 3,332.00 12.00 $ 4,616.50	$ 4,616.50
Trustee #5 even yr	4/16/2024	4/20/2026	$ 350	4/21/2026	4/17/2028	$ 400	4/18/2028	4/15/2030	$ 400	$ 4,200.00	$ 4,200.00	Old salary # of months $ 350 x 3.67 = $ 1,284.50 New salary # of months $ 400 x 8.33 = $ 3,332.00 12.00 $ 4,616.50	$ 4,616.50
Trustee #6 even yr	4/16/2024	4/20/2026	$ 350	4/21/2026	4/17/2028	$ 400	4/18/2028	4/15/2030	$ 400	$ 4,200.00	$ 4,200.00	Old salary # of months $ 350 x 3.67 = $ 1,284.50 New salary # of months $ 400 x 8.33 = $ 3,332.00 12.00 $ 4,616.50	$ 4,616.50

		2024 Salary	2025 Salary		2026 Salary
Subtotal		$ 33,000.00	$ 33,000.00		$ 34,249.50
Less: Charneski waive salary	(12 months)	$ (4,200.00)	$ (4,200.00)	Don't waive any Charneski salary for budget	$ -
Less: Shaw waive salary	(3.5 months)	$ (1,225.00)	$ -		$ -
Less: Dumais waive salary	(3.5 months)	$ (1,225.00)	$ -		$ -
Final Total		**$ 26,350.00**	**$ 28,800.00**		**$ 34,249.50**

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

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village Board / Village Attorney

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

VILLAGE COMMISSIONS

&

COMMITTEES

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

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

Section 3, ItemD.

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village Commissions / Village Committees

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

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MUNICIPAL COURT

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

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

Notes:

1) FTE - Full Time Equivalent
2) 2026 Budget Dept. Request: ADD (1) Police Court Clerk (FT), if 4 additional officers are added to Police Department.
3) 2026 Proposed Budget: Will NOT add an additional Police Court Clerk in 2026, since NOT adding 4 additional officers to Police Department.

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Municipal Court

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
MUNICIPAL COURT JUDGE (51200) - (General Fund #100):												
100-51200-111-000	Salaries - Elected Officials							$ 5,500	$ 5,500			
100-51200-151-000	FICA Tax							421	421			
100-51200-156-000	Workers Comp Ins							7	7			
100-51200-157-000	Education/Training/Schools							1,000	1,000			
100-51200-207-000	Interpreter/Substitute Judge							300	300			
100-51200-324-000	Professional Membership Dues							200	200			
100-51200-330-000	Travel Exps - Meals/Mileage/Hotel							300	300			
100-51200-521-000	Insurance-Officials Bonds							200	200			
	MUNICIPAL COURT JUDGE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,928**	**$ 7,928**			
MUNICIPAL COURT CLERK (51201) - (General Fund #100):												
100-51201-120-000	Hourly Wages - Regular							$ 64,540	$ 34,744	***Recommend NOT hiring additional***		
100-51201-121-000	Hourly Wages - Overtime							-	-	***Police Court Clerk until 3 new patrol***		
100-51201-151-000	FICA Taxes							4,937	2,658	***officers are added to department***		
100-51201-152-000	Retirement							4,083	1,938			
100-51201-154-000	Health Insurance							20,069	9,506			
100-51201-155-000	Life Insurance							-	-			
100-51201-156-000	Workers Comp Ins							81	44			
100-51201-169-000	Employee Assistance Program (EAP)							45	45			
100-51201-324-000	Professional Membership Dues							60	60			
100-51201-325-000	Conferences/Registration Fees							50	50			
100-51201-330-000	Travel Exps - Meals/Mileage/Hotel							1,000	1,000			
	MUNICIPAL COURT CLERK	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 94,865**	**$ 50,045**			
MUNICIPAL COURT OTHER (51202) - (General Fund #100):												
~~100-51200-100-333~~	Municipal Court Legal Fees	$ 9,442.37	$ 14,107.24	$ 18,764.58	$ 20,000.00	$ 12,243.09	$ 22,489					
~~100-51200-352-000~~	Kronenwetter Court Expenditures	28,708.69	29,050.24	6,846.10	21,783.61	19,933.60	38,825					
100-51202-212-000	Legal Services							$ 23,000	$ 23,000			
100-51202-286-000	Software License Fees							1,100	1,100			
100-51202-310-000	Office Supplies							2,000	2,000			
	MUNICIPAL COURT OTHER	**$ 38,151.06**	**$ 43,157.48**	**$ 25,610.68**	**$ 41,783.61**	**$ 32,176.69**	**$ 61,314**	**$ 26,100**	**$ 26,100**			
	TOTAL MUNICIPAL COURT (General Fund - #100)	**$ 38,151.06**	**$ 43,157.48**	**$ 25,610.68**	**$ 41,783.61**	**$ 32,176.69**	**$ 61,314**	**$ 128,893**	**$ 84,073**			

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Municipal Court

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
MUNICIPAL COURT - Fund #221 (Municipal Court Fund)												
~~221-51200-100-110~~	Salaries - Judge	$ 4,794.93	$ 5,958.29	$ 5,499.96	$ 5,500.00	$ 3,208.31	$ 5,500			Move 2026 budget to General Fund		
~~221-51200-100-151~~	FICA Tax - Judge	385.73	455.89	420.81	420.75	245.48	421					
~~221-51200-100-156~~	Workers Comp Ins - Judge	-	-	-	-	-	8					
~~221-51200-100-320~~	Court Expense - Bonding	189.50	-	-	200.00	-	200					
~~221-51200-100-334~~	Interpreter/Substitute Judge	-	-	76.00	300.00	76.00	200					
~~221-51200-100-354~~	Materials & Supplies	2,187.07	1,471.36	921.00	2,500.00	499.62	1,500					
~~221-51200-100-480~~	Computer Program Support	950.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100					
~~221-51250-100-110~~	Salaries & Wages - Court Clerk	21,952.27	24,738.16	33,155.08	26,675.15	21,769.40	33,737					
~~221-51250-100-151~~	FICA Tax - Court Clerk	1,644.32	1,826.49	2,442.95	2,040.65	1,600.56	2,581					
~~221-51250-100-152~~	Retirement - Court Clerk	1,457.27	1,710.18	1,758.44	1,840.59	1,145.02	1,817					
~~221-51250-100-154~~	Insurance - Court Clerk	7,395.29	8,226.09	8,535.84	9,506.47	6,108.55	9,507					
~~221-51250-100-156~~	Workers Comp Ins - Court Clerk	-	-	-	-	-	49					
~~221-51252-330-000~~	Mileage - Court Clerk	161.25	-	174.20	-	-	-					
~~221-51252-340-000~~	Training/School/Meetings	1,123.86	1,301.57	1,341.91	1,500.00	1,005.00	1,005					
~~221-51252-938-000~~	Prop & Liability Insurance	117.54	185.33	1,037.74	1,200.00	-	1,200					
~~221-59200-100-000~~	Transfer to General Fund	-	267.28	-	-	-	-					
	MUNICIPAL COURT - Fund #221	**$ 42,359.03**	**$ 47,240.64**	**$ 56,463.93**	**$ 52,783.61**	**$ 36,757.94**	**$ 58,825**	**$ -**	**$ -**			
	TOTAL MUNICIPAL COURT	**$ 80,510.09**	**$ 90,398.12**	**$ 82,074.61**	**$ 94,567.22**	**$ 68,934.63**	**$ 120,139**	**$ 128,893**	**$ 84,073**	**$ 86,999**	**$ 2,926**	**YES**
									$ (10,494) decrease	**-11.10%**	**2026 Budget decrease**	

VILLAGE
GENERAL OFFICE

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village General Office

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

VILLAGE ADMINISTRATOR

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

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

Notes:

1) FTE - Full Time Equivalent

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

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village Administrator / Administrative Assistant

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
VILLAGE ADMINISTRATOR (51410):												
~~100-51410-110-110~~	Salaries & Wages	$ 51,278.08	$ 52,076.26	$ 42,937.63	$ 103,824.00	$ -	$ 16,162					
~~100-51410-110-151~~	FICA Taxes	3,783.07	(138.41)	3,367.38	7,942.53	-	1,236					
~~100-51410-110-152~~	Retirement	2,575.60	(117.60)	2,723.74	7,163.86	-	1,123					
~~100-51410-110-154~~	Health Insurance	10,152.95	(859.74)	8,023.56	17,745.44	-	3,521					
~~100-51410-131-000~~	Employee Assistance Program (EAP)	27.00	27.00	14.50	31.00	-	5					
~~100-51410-322-000~~	Misc-Business/Meeting Expenses	44.99	53.99	744.64	2,000.00	-	500					
~~100-51410-332-000~~	Relocation Expenses	-	24.00	-	-	-	-					
~~100-51410-340-000~~	Seminars & Mileage	883.82	5,165.85	2,232.70	2,000.00	-	500					
100-51410-110-000	Salaries - Admin							$ 97,457	$ 97,457			
100-51410-151-000	FICA Taxes							7,455	7,455			
100-51410-152-000	Retirement							7,017	7,017			
100-51410-154-000	Health Insurance							17,746	17,746			
100-51410-155-000	Life Insurance							-	-			
100-51410-156-000	Workers Comp Ins							122	122			
100-51410-157-000	Education/Training							-	-			
100-51410-169-000	Employee Assistance Program (EAP)							35	35			
100-51410-310-000	Office Supplies & Expenses							1,000	1,000			
100-51410-324-000	Professional Membership Dues							500	500			
100-51410-325-000	Conferences/Registration Fees							2,000	2,000			
100-51410-327-000	Public Relations/Marketing Exps							-	-			
100-51410-330-000	Travel Exps - Meals/Mileage/Hotel							2,000	2,000			
100-51410-335-000	Business Meeting Expenses							1,000	1,000			
	VILLAGE ADMINISTRATOR	$ 68,745.51	$ 56,231.35	$ 60,044.15	$ 140,706.83	$ -	$ 23,047	$ 136,332	$ 136,332			
	VILLAGE ADMINISTRATOR	**$ 68,745.51**	**$ 56,231.35**	**$ 60,044.15**	**$ 140,706.83**	**$ -**	**$ 23,047**	**$ 136,332**	**$ 136,332**	**$ 63,647**	**$ (72,685)**	**No**
									$ (4,374.83) decrease	**-3.11%**	**2026 Budget decrease**	

VILLAGE
CLERK

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

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

Notes:

1) FTE - Full Time Equivalent

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

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

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

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

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

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

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
ELECTIONS (51440):												
~~100-51440-000-000~~	Elections	$ 244.66	$ -	$ -	$ -	$ -	$ -					
~~100-51440-110-110~~	Salaries & Wages - Elections	13,706.40	9,366.42	32,676.42	15,000.00	9,913.02	10,500					
~~100-51440-110-151~~	FICA Taxes	14.80	32.78	147.68	1,147.50	66.96	100					
~~100-51440-110-152~~	Retirement	-	-	12.85	-	-	-					
~~100-51440-110-154~~	Health Insurance	-	-	65.12	-	-	-			$ 32,340	4 elections	
~~100-51440-350-000~~	Other Expenses & Supplies	18,932.48	10,686.34	13,622.61	15,000.00	1,630.73	5,265			3,660	training wages	
100-51440-128-000	Temporary Wages - Elections							$ 36,000	$ 36,000	$ 36,000		
100-51440-151-000	FICA Taxes							-	-	(4) elections w/training,		
100-51440-152-000	Retirement							-	-	plus 9 business days for		
100-51440-154-000	Health Insurance							-	-	early in-person voting for		
100-51440-155-000	Life Insurance							-	-	each election, & machine		
100-51440-156-000	Workers Comp Ins							45	45	testing day.		
100-51440-157-000	Education/Training							500	500			
100-51440-242-000	Repairs/Maint - Machinery/Equipment							1,000	1,000			
100-51440-287-000	Computer Maint Services							1,500	1,500			
100-51440-310-000	Office Supplies							5,800	5,800			
100-51440-311-000	Postage & Shipping							6,200	6,200			
	ELECTIONS	$ 32,898.34	$ 20,085.54	$ 46,524.68	$ 31,147.50	$ 11,610.71	$ 15,865	$ 51,045	$ 51,045			
	VILLAGE CLERK/PERSONNEL/ELECTIONS	**$ 161,726.22**	**$ 197,400.77**	**$ 250,323.02**	**$ 260,517.05**	**$ 85,174.81**	**$ 147,199**	**$ 202,963**	**$ 202,963**	**$ 265,342**	**$ 62,379**	**Yes**
									$ (57,554.05) decrease	**-22.09%**	**2026 Budget decrease**	

FINANCE DIRECTOR / TREASURER

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

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

Notes:

1) FTE - Full Time Equivalent

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

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

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Finance Department

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

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Finance Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
FINANCE DIRECTOR / TREASURER (51520):												
~~100-51520-110-110~~	Salaries & Wages	$ 52,457.99	$ 80,077.55	$ 38,589.32	$ 50,498.55	$ 2,000.00	$ 9,800			John began position on 9/8/25		
~~100-51520-110-151~~	FICA Taxes	3,858.55	4,686.40	2,911.88	3,863.14	153.00	750					
~~100-51520-110-152~~	Retirement	3,299.65	2,477.40	2,633.01	3,484.40	-	-					
~~100-51520-110-154~~	Health Insurance	3,684.42	14,089.51	8,275.50	11,830.29	-	-					
~~100-51520-110-156~~	Workers Comp Ins	-	-		-	-	14					
~~100-51520-131-000~~	Employee Assistance Program (EAP)	27.00	27.00	29.00	29.00	-	6					
~~100-51520-300-001~~	Fin. Dir./Treas. - Contracted Services	-	-	-	-	29,909.03	34,640			John contracted 1/30-8/31/25		
~~100-51520-322-000~~	Miscellaneous-Bonding	625.00	-		150.00	-	-					
~~100-51520-340-000~~	Seminars & Mileage	1,675.26	4,149.04	1,664.45	4,000.00	-	-					
~~100-51520-999-000~~	Budget Adjustment	-	-	-	(20,000.00)	-	-					
~~100-51900-910-000~~	Tax Refunds & Adjustments	-	-		-	-	-					
~~100-51900-991-000~~	Bank & Investment Fees	1,359.99	2,071.52	607.00	1,000.00	320.00	500					
100-51520-120-000	Hourly Wages - Regular							$ 31,495	$ 31,495			
100-51520-151-000	FICA Taxes							2,410	2,410			
100-51520-152-000	Retirement							-	-			
100-51520-154-000	Health Insurance							-	-			
100-51520-155-000	Life Insurance							-	-			
100-51520-156-000	Workers Comp Ins							40	40			
100-51520-169-000	Employee Assistance Program (EAP)							30	30			
100-51520-310-000	Office Supplies & Expenses							300	300			
100-51520-324-000	Professional Membership Dues							300	300			
100-51520-325-000	Conferences/Registration Fees							500	500			
100-51520-330-000	Travel Exps - Meals/Mileage/Hotel							1,000	1,000			
100-51520-xxx-000	Bank & Investment Fees							550	550			
	FINANCE DIRECTOR / TREASURER	$ 66,987.86	$ 107,578.42	$ 54,710.16	$ 54,855.38	$ 32,382.03	$ 45,710	$ 36,625	$ 36,625			
	FINANCE DEPARTMENT	**$ 127,959.17**	**$ 221,077.37**	**$ 146,135.63**	**$ 167,911.93**	**$ 86,205.68**	**$ 138,400**	**$ 165,085**	**$ 165,085**	**$ 154,904**	**$ (10,181)**	**No**
									$ (2,826.93) decrease	**-1.68%**	**2026 Budget decrease**	

VILLAGE ASSESSOR

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village Assessor

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
VILLAGE ASSESSOR (51530):												
~~100-51530-110-000~~	Assessor Fee	$ 16,433.88	$ 16,838.92	$ 17,275.40	$ 16,500.00	$ 11,683.60	$ 17,525					
	Less: Allocation to TID Funds						(1,845)					
~~100-51530-113-000~~	Assessor Fee - Manufacturing	1,190.11	959.20	1,088.54	1,300.00	-	1,285					
100-51530-218-001	Assessor Fee							$ 32,000	$ 32,000			
	Less: Allocation to TID Funds							(3,369)	(3,369)			
100-51530-218-002	Assessor Fee - Manufacturing							1,500	1,500			
100-51530-218-003	Revaluation Fee							90,000	90,000	2026 = 50%; 2027 = 50%		
	Less: Allocation to TID Funds							(9,477)	(9,477)	Reassessment required to be completed by 12/31/2027.		
	VILLAGE ASSESSOR	**$ 17,623.99**	**$ 17,798.12**	**$ 18,363.94**	**$ 17,800.00**	**$ 11,683.60**	**$ 16,965**	**$ 110,654**	**$ 110,654**	**$ 19,466**	**$ (91,188)**	**NO**
									$ 92,854.00 increase	**521.65% 2026 Budget increase**		

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

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

2025 Estimated Assessment Maintenance Contract Cost	$ 17,525		
2026 First RFP Quote Assessment Maintenance Contract Cost	$ 32,000	82.60%	contract increase from previous year
2026 First RFP Quote Exterior only Revaluation Contract Cost (50% - 1st year)	$ 90,000		
2027 First RFP Quote Assessment Maintenance Contract Cost	$ 33,000	3.13%	contract increase from previous year
2027 First RFP Quote Exterior only Revaluation Contract Cost (50% - 2nd year)	$ 90,000		

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).

W6237 Neubert Rd ■ P.O. Box 440 ■ Greenville, WI 54942-0440 ■ (920) 749-1995 ■ Fax: (920) 731-4158 ■ www.apraz.com

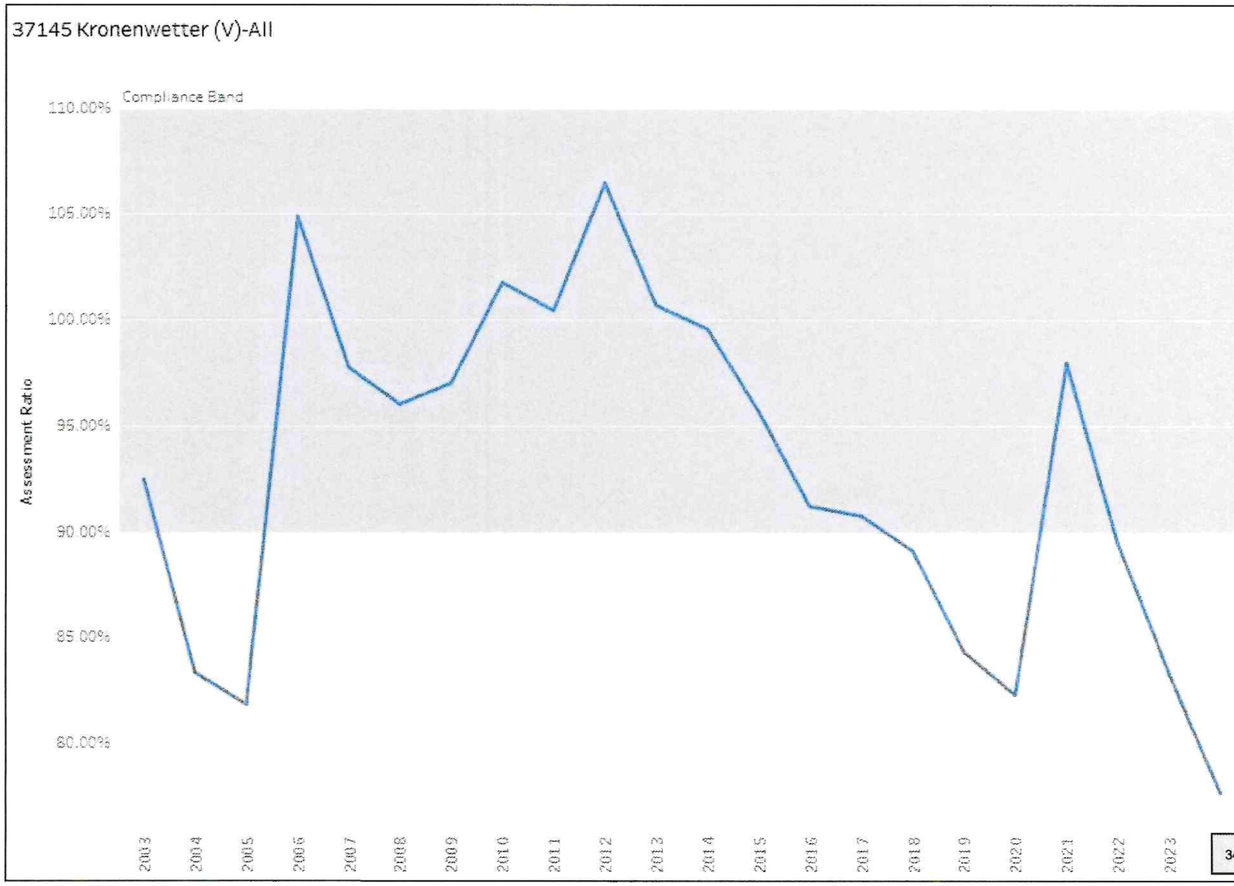
Assessed Values 0.2 by WI DOR - Division of Research and Policy

Overview | Real Property Assessed Values | Real Property Assessed Parcels | Real Property Assessment Acres | Acres Compared with Values | **Average Assessment Ratio** | Map: Change in Real Property Value Assessed Value | Map: Real Property Assessed Acres | Map: Real Property Change in Acres Per Parcel | Personal Property Assessed Values

Municipality: 37145 Kronenwetter (V)

Ratio Indicator: Compliant | Non-Compliant-Low

Year	Compliance	Ratio	Change
2024	Non-Compliant-Low	77.63%	-6.78%
2023	Non-Compliant-Low	83.28%	-6.90%
2022	Non-Compliant-Low	89.44%	-8.71%
2021	Compliant	97.97%	19.08%
2020	Non-Compliant-Low	82.28%	-2.42%
2019	Non-Compliant-Low	84.32%	-5.39%
2018	Non-Compliant-Low	89.12%	-1.82%
2017	Compliant	90.77%	-0.46%
2016	Compliant	91.21%	-4.67%
2015	Compliant	95.68%	-3.92%
2014	Compliant	99.59%	-1.09%
2013	Compliant	100.69%	-5.43%
2012	Compliant	106.46%	5.98%
2011	Compliant	100.45%	-1.29%
2010	Compliant	101.77%	4.89%
2009	Compliant	97.02%	1.03%
2008	Compliant	96.03%	-1.77%
2007	Compliant	97.76%	-6.79%
2006	Compliant	104.88%	28.15%
2005	Non-Compliant-Low	81.84%	-1.82%
2004	Non-Compliant-Low	83.36%	-9.85%
2003	Compliant	92.47%	Null



DATE: 02/07/2025

Wisconsin Department of Revenue
Final Major Class Comparison

EQ ADMIN AREA 80 Wausau
COUNTY 37 Marathon County
VILLAGE 145 Kronenwetter

Year	Property Class	Municipal Assessed Value	DOR Base Value	% of DOR Base Value	Ratio (%)	Major Class Municipal Compliance Status	Type Of Notice Issued
2024	Residential	613,883,100	808,892,400	85.53	75.89	NO	
	Commercial	93,070,300	95,204,800	10.07	97.76	YES	
	Agricultural	759,800	950,200	0.10	79.96		
	Sum Of 5, 5M, 6, 7	26,432,600	40,688,000	4.30	64.96		
	Personal	0	0	0.00	0.00		
	Total	734,145,800	945,735,400	100.00	77.63	NO	
2023	Residential	610,183,600	745,659,000	84.98	81.83	NO	
	Commercial	92,571,000	90,216,900	10.28	102.61	YES	
	Agricultural	753,900	857,300	0.10	87.94		
	Sum Of 5, 5M, 6, 7	25,699,500	39,016,200	4.45	65.87		
	Personal	1,507,300	1,712,900	0.20	88.00		
	Total	730,715,300	877,462,300	100.00	83.28	NO	
2022	Residential	602,075,700	664,637,500	82.48	90.59	YES	
	Commercial	90,006,200	102,018,300	12.66	88.23	NO	
	Agricultural	776,600	775,000	0.10	100.21		
	Sum Of 5, 5M, 6, 7	26,199,000	36,691,100	4.55	71.40		
	Personal	1,692,400	1,692,400	0.21	100.00		
	Total	720,749,900	805,814,300	100.00	89.44	NO	
2021	Residential	585,834,100	578,283,100	81.37	101.31	YES	
	Commercial	90,043,200	94,796,200	13.34	94.99	YES	
	Agricultural	737,500	737,000	0.10	100.07		
	Sum Of 5, 5M, 6, 7	26,392,800	35,308,200	4.97	74.75		
	Personal	1,550,400	1,550,400	0.22	100.00		
	Total	704,558,000	710,674,900	100.00	99.14	YES	
2020	Residential	451,058,900	537,858,000	80.41	83.86	NO	
	Commercial	71,093,600	91,747,700	13.72	77.49	NO	
	Agricultural	602,300	715,600	0.11	84.17		
	Sum Of 5, 5M, 6, 7	26,513,400	37,277,200	5.57	71.12		
	Personal	1,059,000	1,260,700	0.19	84.00		
	Total	550,327,200	668,859,200	100.00	82.28	NO	1st Notice of Non-Compliance
2019	Residential	438,505,900	513,245,000	81.30	85.44	NO	
	Commercial	65,458,000	81,193,000	12.86	80.62	NO	
	Agricultural	671,200	691,200	0.11	97.11		
	Sum Of 5, 5M, 6, 7	26,578,600	34,958,900	5.54	76.03		
	Personal	1,079,900	1,227,200	0.19	88.00		
	Total	532,293,600	631,315,300	100.00	84.32	NO	
2018	Residential	426,324,600	466,925,700	81.58	91.30	YES	
	Commercial	55,626,500	66,708,400	11.65	83.39	NO	
	Agricultural	671,200	671,500	0.12	99.96		
	Sum Of 5, 5M, 6, 7	26,530,400	37,053,700	6.47	71.60		
	Personal	926,200	1,006,700	0.18	92.00		
	Total	510,078,900	572,366,000	100.00	89.12	NO	

MUNICIPAL BUILDING

VILLAGE OF KRONENWETTER

Staffing Sheet - Municipal Building

2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

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

Notes:

1) FTE - Full Time Equivalent

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Municipal Building

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
MUNICIPAL BUILDING (51560):												
~~100-51600-000-000~~	Municipal Building	$ 80.99	$ -	$ -	$ -	$ -	$ -					
~~100-51600-110-110~~	Wages - Cleaning/Snow Removal	9,967.70	15,680.78	18,369.25	9,068.89	15,256.31	23,000					
~~100-51600-110-151~~	FICA Taxes - Cleaning/Snow Removal	796.51	1,199.59	1,405.25	693.77	1,167.15	1,760					
~~100-51600-110-156~~	Workers Comp Ins	-	-	-	-	-	740					
~~100-51600-326-000~~	Utilities	29,985.49	23,855.73	58,568.97	40,000.00	45,024.29	67,500					
~~100-51600-354-000~~	Materials & Supplies	6,925.36	10,917.09	7,066.50	5,000.00	674.57	1,000					
~~100-51600-355-000~~	Janitorial Supplies	-	-	233.88	5,000.00	657.40	4,000					
~~100-51600-389-000~~	Maintenance of Buildings	34,059.26	33,565.70	23,358.74	35,000.00	16,196.26	30,000					
~~100-51600-390-000~~	Major Repairs	-	113,441.25	74,586.75	-	-	-					
100-51560-120-000	Hourly Wages - Custodian							$ 20,056	$ 20,056	2026 Budget: 800 annual hrs.		
100-51560-128-000	Temp. Wages - Seasonal/Snowplowing							2,507	2,507	2026 Budget: 100 annual hrs.		
100-51560-151-000	FICA Taxes							1,726	1,726			
100-51560-156-000	Workers Comp Ins							600	600			
100-51560-221-000	Utilities - Water/Sewer							65,000	65,000			
100-51560-222-000	Utilities - Electricity/Natural Gas							included in Water/Sewer	included in Water/Sewer			
100-51560-225-000	Utilities - Telephone							included in Water/Sewer	included in Water/Sewer			
100-51560-247-000	Repairs/Maint - Building Repairs							30,000	30,000			
100-51560-310-000	Office Supplies & Expenses							1,000	1,000			
100-51560-344-000	Oper. Supplies - Janitorial							5,000	5,000			
	MUNICIPAL BUILDING	**$ 81,815.31**	**$ 198,660.14**	**$ 183,589.34**	**$ 94,762.66**	**$ 78,975.98**	**$ 128,000**	**$ 125,889**	**$ 125,889**	**$ 194,604**	**$ 68,715**	**YES**
									$ 31,126.34 increase	**32.85% 2026 Budget increase**		

OTHER GENERAL GOVERNMENT

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
OTHER GENERAL GOVERNMENT (51900):												
~~100-51900-990-000~~	Dues & Memberships - Village	$ 9,868.10	$ 13,925.84	$ 11,409.14	$ 8,700.00	$ 867.44	$ 12,000					
100-51900-324-000	Dues & Memberships - Village							$ 12,600	$ 12,600	2026 Budget: 5% increase from 2025 estimate		
	OTHER GENERAL GOVERNMENT	**$ 9,868.10**	**$ 13,925.84**	**$ 11,409.14**	**$ 8,700.00**	**$ 867.44**	**$ 12,000**	**$ 12,600**	**$ 12,600**	$ 12,094	**$ (506)**	**No**
									$ 3,900 increase	**44.83%**	**2026 Budget increase**	
MUNICIPAL INSURANCE (51938):												
~~100-51900-938-000~~	Property & Liability Insurance	$ 8,850.91	$ 31,679.34	$ 30,522.21	$ 30,000.00	$ 4,976.00	$ 31,500					
100-51938-511-000	Insurance-Buildings							$ 33,000	$ 33,000			
100-51938-513-000	Insurance-Public Liability							included in Buildings #	included in Buildings #			
	MUNICIPAL INSURANCE	**$ 8,850.91**	**$ 31,679.34**	**$ 30,522.21**	**$ 30,000.00**	**$ 4,976.00**	**$ 31,500**	**$ 33,000**	**$ 33,000**	$ 32,353	**$ (647)**	**No**
									$ 3,000 increase	**10.00%**	**2026 Budget increase**	

PUBLIC SAFETY

POLICE DEPARTMENT

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

Position	2025 Adopted Budget		2026 Dept. Request		2026 Proposed Budget	
Full-time:						
Police Chief	1.00	FTE	1.00	FTE	1.00	FTE
Lieutenant	1.00		1.00		1.00	
Sargeants	2.00		2.00		2.00	
Detective	-		1.00		-	
Patrol Officers - Full-time	6.00		9.00		8.00	
Police Court Clerk - Full-time	0.49		0.99		0.49	
Part-time:						
Police Court Clerk - Part-time	0.35		0.35		0.35	
(3) Patrol Officers - Part-time *(180 hours total)*	0.09		0.09		0.09	
Custodian - Evidence Room *(400 hours = 2025; 520 hours = 2026)*	0.19		0.25		0.25	
Total	11.12	FTE	15.68	FTE	13.18	FTE

Notes:

1) FTE - Full Time Equivalent

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

3) **2026 Proposed Budget**: Will ADD 2 Patrol Officers in 2026, with start dates of 6/01/26 and 10/01/26.
However, will NOT add 3rd Patrol Officer or Detective proposed positions in 2026.
Also, will NOT add an additional Police Court Clerk in 2026, since NOT adding all
4 additional officers to Police Department in 2026.

VILLAGE OF KRONENWETTER

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

(Original Dept. Staffing Request for 2026 Budget)

50% Police Clerk
50% Mun Court Clerk

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

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

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

2026 PD Budget for New Offi	
Scenarios car purchase put build (lights, siren, camera, seats, etc):	**Cars Needed**
With no additional officers added	1
With one position added (detective)	1
With two positions added (no Det)	2
With three positions added; 2 patrol, 1 Det	2
With four positions added; 2 patrol, 1 Det	3

Additional costs per car:	**Cost**
Arbitrator Camera System	$6,200
Radar Unit	$2,500
Rifle	$1,400
Misc equipment	$5,000

icer Costs

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

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

VILLAGE OF KRONENWETTER

2026 Additional PD Budget Costs for (2) Proposed New Patrol Officers

(Proposed Staffing Request for 2026 Budget - with 6/01/26 & 10/01/26 start dates)

	TOTAL YEAR (12-month) COSTS			PRORATED (06/01, 10/01 START) COSTS		
	New Officer #1	New Officer #2	Grand Total Additions	New Officer #1	New Officer #2	Grand Total Additions
Wages/Fringes:						
Wages	$ 77,876	$ 77,876	$ 155,752	$ 45,428	$ 19,469	$ 64,897
Fica Taxes	5,958	5,958	$ 11,916	3,476	1,490	4,966
Retirement	11,448	11,448	$ 22,896	6,678	2,862	9,540
Health Ins	11,065	11,065	$ 22,130	6,455	2,766	9,221
Dental Ins	551	551	$ 1,102	321	138	459
Life Ins	200	200	$ 400	117	50	167
Workers Comp	1,306	1,306	$ 2,612	761	326	1,087
Total Wages/Fringes	**$ 108,404**	**$ 108,404**	**$ 216,808**	**$ 63,236**	**$ 27,101**	**$ 90,337**
New Officer Start-up Costs:						
Officer Start-up Costs (see listing from Chief)	$ 10,850	$ 10,850	$ 21,700	$ 10,850	$ 10,850	$ 21,700
Total New Costs per employee	**$ 119,254**	**$ 119,254**	**$ 238,508**	**$ 74,086**	**$ 37,951**	**$ 112,037**

If start date for New Officer is:			Wages/ Fringes	Start-up Costs	Total Costs per officer
1/1/2026	12	months	$ 108,404	$ 10,850	$ 119,254
2/1/2026	11	months	99,370	10,850	110,220
3/1/2026	10	months	90,337	10,850	101,187
4/1/2026	9	months	81,303	10,850	92,153
5/1/2026	8	months	72,269	10,850	83,119
6/1/2026	7	months	63,236	10,850	74,086
7/1/2026	6	months	54,202	10,850	65,052
8/1/2026	5	months	45,168	10,850	56,018
9/1/2026	4	months	36,135	10,850	46,985
10/1/2026	3	months	27,101	10,850	37,951
11/1/2026	2	months	18,067	10,850	28,917
12/1/2026	1	months	9,034	10,850	19,884

$ 112,037 **Total New Officer Costs = 2026 Year**
(with 6/01 and 10/01 start dates)

If start date for New Officer is:			Wages/ Fringes	Start-up Costs	Total Costs per officer
1/1/2026	12	months	$ 108,404	$ 10,850	$ 119,254
2/1/2026	11	months	99,370	10,850	110,220
3/1/2026	10	months	90,337	10,850	101,187
4/1/2026	9	months	81,303	10,850	92,153
5/1/2026	8	months	72,269	10,850	83,119
6/1/2026	7	months	63,236	10,850	74,086
7/1/2026	6	months	54,202	10,850	65,052
8/1/2026	5	months	45,168	10,850	56,018
9/1/2026	4	months	36,135	10,850	46,985
10/1/2026	3	months	27,101	10,850	37,951
11/1/2026	2	months	18,067	10,850	28,917
12/1/2026	1	months	9,034	10,850	19,884

$ 57,835 **Total New Officer Costs = 2026 Year**
(with 10/01 and 12/01 start dates)

2026 Start Up Cost For Two Officers

Costs for Two Mid & Late Year Hires

Start up costs per officer:	Cost	Notes
vest, carrier, pouches	$3,200	$1600 apiece
Initial issue uniforms, equipment	$4,000	duty & class A; equipment for vest/belt; 2k per officer
Taser	$4,400	X26P (which is the cheapest model); $2200 per officer
badges	$800	four shirt, two wallet badges
portable radio	$5,300	APX6000; already have 1 radio built into '26 cap outlay, so only need 1
medical & psych exams	$1,500	$750 needed per officer
additional fuel	$500	Will be on field training most of the time, so very little extra fuel
training & education	$0	won't be needed until year two
Glock 9mm handgun	$1,500	Two Glock MOS handguns with optics
misc expenses	$500	IT cost for storage, office supplies, evidence, equip/repair, ammo
TOTAL COST FOR 2 OFFICERS	**$21,700**	

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 7/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
POLICE OPERATIONS (52100):												
Personal Services												
~~100-52000-120-100~~	Police Chief & Lieutenant	$ 99.00	$ -	$ -	$ -	$ -	$ -					
~~100-52000-120-138~~	Training & Conf - Police Chief	1,124.97	1,315.83	1,610.37	2,000.00	471.95	1,800			2,000.00		
~~100-52000-120-140~~	Employee Assistance Prog-Chief	27.00	27.00	29.00	29.00	-	29					
~~100-52000-120-145~~	Life Insurance-Chief	-	-	-	-	-	-					
~~100-52000-120-146~~	Professional Dues-Police Chief	475.00	480.00	510.00	575.00	510.00	510			600.00		
~~100-52000-120-157~~	EAP-Lieutenant	27.00	27.00	29.00	29.00	-	29					
~~100-52000-120-158~~	Premium Pay - Lieutenant	269.41	-	-	-	-	-					
~~100-52000-120-159~~	Professional Dues - Lieutenant	168.00	150.00	245.00	250.00	275.00	275			325.00		
~~100-52000-120-160~~	Training & Conf - Lieutenant	1,569.59	304.00	1,100.00	2,000.00	651.40	652			2,000.00		
~~100-52000-120-238~~	Training - Officers	3,297.55	4,328.30	5,932.12	6,500.00	1,557.93	3,500			6,500.00		
~~100-52000-120-240~~	Emergency Assist Prog-Officers	243.00	243.00	261.00	174.00	-	-					
~~100-52000-120-250~~	Legal Services-Police Dept	4,641.00	50.00	354.00	1,000.00	793.38	1,000			1,500.00		
~~100-52000-120-320~~	Ammunition	1,877.17	2,680.48	2,789.58	3,000.00	375.13	3,000			3,000.00		
~~100-52000-120-321~~	FT Officers Protective Clothing	5,861.13	5,984.37	6,726.02	9,000.00	3,365.35	9,000			9,000.00		
~~100-52000-120-322~~	PT Officers Protective Clothing	-	497.24	190.96	500.00	-	-			500.00		
~~100-52000-120-323~~	Physical Exams	1,318.00	1,370.50	-	1,000.00	-	750			1,000.00		
~~100-52000-120-324~~	Fuel	30,049.57	27,029.90	26,828.42	40,000.00	11,694.33	26,000			30,000.00		
~~100-52000-120-326~~	Telephone & Utilities	7,233.98	7,376.51	7,172.37	8,700.00	3,553.04	6,100			8,900.00		
~~100-52000-120-380~~	Equipment Repairs/Maintenance	7,839.04	20,378.73	16,708.44	20,000.00	6,014.01	12,000			20,000.00		
~~100-52000-120-381~~	Vehicle Accident - Repairs	-	-	1,353.80	-	-	-					
~~100-52000-120-460~~	Office Supplies	4,424.62	5,159.53	4,933.58	5,500.00	2,065.23	5,300			5,500.00		
~~100-52000-120-475~~	Postage & Shipping	421.49	354.23	228.64	550.00	367.77	550			550.00		
~~100-52000-120-476~~	Property Room/Evidence	826.50	688.30	872.35	1,000.00	120.19	1,000			1,000.00		
~~100-52000-120-477~~	Narcan Supplies	-	(120.00)	-	-	-	-					
~~100-52000-120-600~~	PD Licensing Expenses	-	-	-	-	-	-					
~~100-52000-120-811~~	Outlay - Equipment	9,412.63	6,885.50	6,605.50	17,300.00	7,837.50	17,000			15,300.00		
~~100-52000-120-815~~	PD Contracted Services	159.05	478.43	500.62	500.00	138.01	500			500.00		
~~100-52000-120-820~~	PD Computer Supplies/Expense	25,230.13	31,177.81	29,923.23	35,000.00	13,196.00	30,000			40,000.00		
~~100-52000-120-938~~	Police Department Insurance	24,535.97	28,472.39	33,500.91	32,925.00	789.12	32,925					
~~100-52000-121-110~~	Salaries & Wages - Lieutenant	85,804.77	104,193.69	103,173.05	105,633.39	65,357.25	104,943					
~~100-52000-121-151~~	FICA Tax - Lieutenant	12,478.91	9,202.14	7,738.63	8,080.95	4,884.38	8,028					
~~100-52000-121-152~~	Retirement - Lieutenant	20,172.12	16,286.25	14,491.90	15,105.57	9,827.67	15,689					
~~100-52000-121-154~~	Health Insurance - Lieutenant	1,397.00	18,705.04	18,968.02	21,125.52	13,573.89	21,125					
~~100-52000-122-110~~	Salaries & Wages - FT Officers	421,723.16	608,225.36	514,776.03	525,510.82	303,532.47	492,788					
	Overtime - Officers/Sgts						20,000					
~~100-52000-122-151~~	FICA Tax - FT Officers	32,819.56	46,172.04	38,974.68	37,372.28	22,676.22	39,228					
~~100-52000-122-152~~	Retirement - FT Officers	50,413.46	78,311.55	72,976.25	69,859.29	44,735.56	76,662					
~~100-52000-122-154~~	Health Insurance - FT Officers	40,261.01	17,929.83	59,464.43	136,315.44	65,431.71	127,362					
	Life Ins						1,315					
~~100-52000-123-110~~	Salaries & Wages - PT Officers	5,055.54	420.46	5,098.04	7,561.80	1,824.43	7,088					
~~100-52000-123-151~~	FICA Tax - PT Officers	370.08	32.17	390.00	578.48	139.56	542					

Account Number	Account Name	Chief's Notes
POLICE OPERATIONS (52100):		
Personal Services		
~~100-52000-120-100~~	Police Chief & Lieutenant	
~~100-52000-120-138~~	Training & Conf - Police Chief	WCPA conference, WCC re-trainer; FBINAA retrainer
~~100-52000-120-140~~	Employee Assistance Prog-Chief	
~~100-52000-120-145~~	Life Insurance-Chief	
~~100-52000-120-146~~	Professional Dues-Police Chief	
~~100-52000-120-157~~	EAP-Lieutenant	
~~100-52000-120-158~~	Premium Pay - Lieutenant	
~~100-52000-120-159~~	Professional Dues - Lieutenant	I asked for $275 in but got cut to $250 for 2025; Dues will be no less than $275 & that's w/o any increases
~~100-52000-120-160~~	Training & Conf - Lieutenant	Lt skipped the Homicide Investigator's Conference in 2025; has applied to FBI National Academy--unknown when he will go
~~100-52000-120-238~~	Training - Officers	I had to cancel & deny multiple trainings due to staffing; hoping to get Sgt Shope to Command College in 2025, which is 2k
~~100-52000-120-240~~	Emergency Assist Prog-Officers	
~~100-52000-120-250~~	Legal Services-Police Dept	Legal plans for Chief & Lt, plus any legal fees due to needing the attorney
~~100-52000-120-320~~	Ammunition	
~~100-52000-120-321~~	FT Officers Protective Clothing	officer uniform account $750 X 10, plus money needed for purchases like replacment equipment or new officer, etc.
~~100-52000-120-322~~	PT Officers Protective Clothing	
~~100-52000-120-323~~	Physical Exams	
~~100-52000-120-324~~	Fuel	
~~100-52000-120-326~~	Telephone & Utilities	PD portion of TDS hasn't been billed to us since early 2024. Talked to Treasurer & that will start being billed to us again in 2026. If we were billed for PD share of TDS, we'd be left with $100 at the end of 2025.
~~100-52000-120-380~~	Equipment Repairs/Maintenance	It's been a good year maintenance cost wise, but that can change, like it did in 2023 & 20224
~~100-52000-120-381~~	Vehicle Accident - Repairs	
~~100-52000-120-460~~	Office Supplies	
~~100-52000-120-475~~	Postage & Shipping	
~~100-52000-120-476~~	Property Room/Evidence	LEAP Conference
~~100-52000-120-477~~	Narcan Supplies	
~~100-52000-120-600~~	PD Licensing Expenses	
~~100-52000-120-811~~	Outlay - Equipment	
~~100-52000-120-815~~	PD Contracted Services	Dist. Atty. Officer/Fill-ins for our officers to at prelim. Hearings
~~100-52000-120-820~~	PD Computer Supplies/Expense	iPro body cam and squad camera software is end of life, migration to a new server & system in summer 2026 @ $7,200; have to set aside money for open records video redaction costs; Estimated 6.8% cost from CCIT in 2026 will push our CCIT costs to approx $26,500
~~100-52000-120-938~~	Police Department Insurance	
~~100-52000-121-110~~	Salaries & Wages - Lieutenant	
~~100-52000-121-151~~	FICA Tax - Lieutenant	
~~100-52000-121-152~~	Retirement - Lieutenant	
~~100-52000-121-154~~	Health Insurance - Lieutenant	
~~100-52000-122-110~~	Salaries & Wages - FT Officers	
	Overtime - Officers/Sgts	
~~100-52000-122-151~~	FICA Tax - FT Officers	
~~100-52000-122-152~~	Retirement - FT Officers	
~~100-52000-122-154~~	Health Insurance - FT Officers	
	Life Ins	
~~100-52000-123-110~~	Salaries & Wages - PT Officers	
~~100-52000-123-151~~	FICA Tax - PT Officers	

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 7/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
~~100-52000-125-110~~	Salaries & Wages - Property Room	7,259.49	7,803.00	7,862.00	7,416.00	5,597.77	9,688					
~~100-52000-125-151~~	FICA Tax - Prop Room Mgr	555.22	596.94	601.43	567.32	428.20	741					
~~100-52000-127-110~~	Salaries & Wages - Police Chief	90,199.09	119,278.49	113,108.41	116,246.20	70,736.30	114,985					
~~100-52000-127-151~~	FICA Tax - Police Chief	130.20	7,096.43	8,495.63	8,892.83	5,297.33	8,796					
~~100-52000-127-152~~	Retirement - Police Chief	116.92	12,604.53	15,886.32	16,623.21	10,641.23	17,190					
~~100-52000-127-154~~	Health Ins - Police Chief	-	17,118.98	18,968.02	21,125.52	13,573.89	21,125					
~~100-52000-128-110~~	Salaries & Wages - Sargeant	-	4,555.24	183,485.04	189,481.12	114,978.08	187,565					
~~100-52000-128-151~~	FICA Tax - Sargeant	-	348.47	14,043.70	13,475.16	8,645.82	14,349					
~~100-52000-128-152~~	Retirement - Sargeant	-	652.31	25,464.85	25,188.86	16,993.73	28,041					
~~100-52000-128-154~~	Health Ins - Sargeant	-	-	-	31,354.80	18,053.12	38,630					
~~100-52000-128-157~~	EAP - Sargeant	-	-	-	58.00	-	58					
100-52100-110-000	Salaries - Admin							$ 226,527	$ 226,527			
100-52100-120-000	Hourly Wages - Regular							927,669	667,870	*Recommend start dates of*		
100-52100-121-000	Hourly Wages - Overtime							25,000	23,000	*6/01 & 10/01 for 2 new patrol officers*		
100-52100-122-000	Holiday Pay							25,798	25,798			
100-52100-124-000	Shift Differential Pay							9,074	9,074			
100-52100-128-001	Temporary Wages - PT Officers							7,302	7,302			
100-52100-128-002	Temporary Wages - Custodian							9,979	9,979			
100-52100-151-000	FICA Tax							94,200	74,171			
100-52100-152-000	Retirement							178,469	139,984	*Recommend start dates of*		
100-52100-154-000	Health Insurance							294,777	242,390	*6/01 & 10/01 for 2 new patrol officers*		
100-52100-155-000	Life Insurance							2,115	1,482			
100-52100-156-000	Workers Comp Ins							20,364	16,006			
	New Start-up Costs for New Officers							68,200	21,700			
100-52100-157-001	Education/Training/Schools -Chief/Lt/Sgt							4,000	4,000			
100-52100-157-002	Education/Training/Schools-Sgt's & Officers							6,500	6,500			
100-52100-164-000	Employee Health Tests/Physicals							1,000	1,000			
100-52100-169-000	Employee Assistance Program							290	290			
100-52100-212-000	Legal Services							1,500	1,500			
100-52100-221-000	Utilities - Water/Sewer							Included in 225	Included in 225			
100-52100-222-000	Utilities - Electricity/Natural Gas							Included in 225	Included in 225			
100-52100-225-000	Utilities - Telephone							8,900	8,900			
100-52100-241-000	Repairs/Maint. - Motor Vehicles/Equipment							20,000	20,000			
100-52100-281-000	Postage Meter Lease Contract							100	100			
100-52100-286-000	~~Software License Fees~~											
100-52100-287-000	Computer & Maint/IT Services							40,000	40,000			
100-52100-290-000	Outside Contracted Services							500	500			
100-52100-310-000	Office Supplies							5,500	5,500			
100-52100-311-000	Postage & Shipping							550	550			
100-52100-315-000	~~Investigative Expenses~~											
100-52100-324-000	Professional Membership Dues, Chief & Lt							925	925			
100-52100-325-000	~~Conferences/Registration Fees~~											
100-52100-327-000	Public Relation Expenses							400	400			
100-52100-330-000	~~Travel Exps - Meals/Miles/Hotel~~											
100-52100-341-000	Oper Supplies - Firearms & Ammunition							3,000	3,000			

Account Number	Account Name	Chief's Notes
~~100-52000-125-110~~	Salaries & Wages - Property Room	
~~100-52000-125-151~~	FICA Tax - Prop Room Mgr	
~~100-52000-127-110~~	Salaries & Wages - Police Chief	
~~100-52000-127-151~~	FICA Tax - Police Chief	
~~100-52000-127-152~~	Retirement - Police Chief	
~~100-52000-127-154~~	Health Ins - Police Chief	
~~100-52000-128-110~~	Salaries & Wages - Sargeant	
~~100-52000-128-151~~	FICA Tax - Sargeant	
~~100-52000-128-152~~	Retirement - Sargeant	
~~100-52000-128-154~~	Health Ins - Sargeant	**I cut 5925k from "green" PD budget lines from 2024 to 2025 (not including cap equip for squad car and build, equip replacement fund)**
~~100-52000-128-157~~	EAP - Sargeant	
100-52100-110-000	Salaries - Admin	
100-52100-120-000	Hourly Wages - Regular	
100-52100-121-000	Hourly Wages - Overtime	
100-52100-122-000	Holiday Pay	
100-52100-124-000	Shift Differential Pay	
100-52100-128-001	Temporary Wages - PT Officers	
100-52100-128-002	Temporary Wages - Custodian	
100-52100-151-000	FICA Tax	
100-52100-152-000	Retirement	
100-52100-154-000	Health Insurance	
100-52100-155-000	Life Insurance	
100-52100-156-000	Workers Comp Ins	
	New Start-up Costs for New Officers	
100-52100-157-001	Education/Training/Schools -Chief/Lt/Sgt	Could we put Sgt's with Officers' training?
100-52100-157-002	Education/Training/Schools-Sgt's & Officers	
100-52100-164-000	Employee Health Tests/Physicals	
100-52100-169-000	Employee Assistance Program	
100-52100-212-000	Legal Services	See comments above
100-52100-221-000	Utilities - Water/Sewer	
100-52100-222-000	Utilities - Electricity/Natural Gas	
100-52100-225-000	Utilities - Telephone	See comments above
100-52100-241-000	Repairs/Maint. - Motor Vehicles/Equipment	See comments above
100-52100-281-000	Postage Meter Lease Contract	
100-52100-286-000	~~Software License Fees~~	Can be removed
100-52100-287-000	Computer & Maint/IT Services	iPro body cam and squad camera software is end of life, migration to a new server & system in summer 2026 @ $7,200
100-52100-290-000	Outside Contracted Services	Prelim Hearing Testifier with DA's Office
100-52100-310-000	Office Supplies	
100-52100-311-000	Postage & Shipping	
100-52100-315-000	~~Investigative Expenses~~	I will track this and potentiall add it to future years. We did have close to $500 of expenses this year, but that is much higher than past
100-52100-324-000	Professional Membership Dues, Chief & Lt	Covers both Chief & Lt
100-52100-325-000	~~Conferences/Registration Fees~~	all training related expenses listed under 157-001 & 157-002
100-52100-327-000	Public Relation Expenses	NNO, Halloween giveaways, candy
100-52100-330-000	~~Travel Exps - Meals/Miles/Hotel~~	all training related expenses listed under 157-001 & 157-002
100-52100-341-000	Oper Supplies - Firearms & Ammunition	combine "ammunition" with 341-000 & 342-000 into one account please

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

Section 3, ItemD.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 7/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
100-52100-342-000	~~Oper Supplies - Ammunition~~											
100-52100-343-000	Oper Supplies-Prop Evidence Room							1,000	1,000			
100-52100-347-001	Oper Supplies - Protective Clothing - FT							9,000	9,000			
100-52100-347-002	Oper Supplies - Protective Clothing - PT							500	500			
100-52100-351-000	Maint Supplies - Fuel							30,000	30,000			
100-52100-511-000	Insurance - Buildings											
100-52100-512-000	Insurance - Vehicles/Equipment							34,000	34,000	combined		
100-52100-811-000	Cap Equip - Automotive/Equip							-	-			
100-52100-819-000	Cap Equip - All Other							15,300	15,300			
	POLICE OPERATIONS	$ 899,887.33	$ 1,214,871.97	$ 1,372,371.34	$ 1,545,104.56	$ 850,703.95	$ 1,507,858	$ 2,072,439	$ 1,648,248			
POLICE GRANTS (52101):												
~~100-52000-120-812~~	PD Grant Expenditures	$ -	$ 18,309.92	$ 1,800.00	$ -	$ -	$ -					
100-52101-391-000	Other Supplies - Matching Grant							$ -	$ -			
	POLICE GRANTS	$ -	$ 18,309.92	$ 1,800.00	$ -	$ -	$ -	$ -	$ -			
POLICE DONATIONS (52102):												
100-52102-390-000	Other Supplies - All Other							$ -	$ -			
	POLICE DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
CROSSING GUARDS (52105):												
Personal Services												
~~100-52000-110-110~~	Salaries & Wages - Crossing Guards	$ 4,425.74	$ 4,920.00	$ 5,062.78	$ 4,860.00	$ 2,932.72	$ 5,760					
~~100-52000-110-151~~	FICA Tax - Crossing Guards	344.79	376.43	387.37	371.79	224.32	441					
~~100-52000-110-154~~	Insurance - Crossing Guards	173.09	260.55	914.92	915.00	-	-					
~~100-52000-110-156~~	Workers Comp Ins	-	-	-	-	-	185					
100-52105-128-000	Temporary Wages - Seasonal/PT							$ 5,933	$ 5,933			
100-52105-151-000	FICA Tax							454	454			
100-52105-156-000	Workers Comp Ins							158	158			
100-52105-346-000	Oper Supplies - Uniforms							150	150			
100-52105-349-000	Oper Supplies - All Other							-	-			
	CROSSING GUARDS	$ 4,943.62	$ 5,556.98	$ 6,365.07	$ 6,146.79	$ 3,157.04	$ 6,386	6,695	6,695			

Account Number	Account Name	Chief's Notes
100-52100-342-000	~~Oper Supplies - Ammunition~~	
100-52100-343-000	Oper Supplies-Prop Evidence Room	
100-52100-347-001	Oper Supplies - Protective Clothing - FT	
100-52100-347-002	Oper Supplies - Protective Clothing - PT	
100-52100-351-000	Maint Supplies - Fuel	
100-52100-511-000	Insurance - Buildings	
100-52100-512-000	Insurance - Vehicles/Equipment	
100-52100-811-000	Cap Equip - Automotive/Equip	62 k for new car, build out and equipment - Internal Cap. Equip. Fund
100-52100-819-000	Cap Equip - All Other	
	POLICE OPERATIONS	

POLICE GRANTS (52101):

~~100-52000-120-812~~	PD Grant Expenditures	
100-52101-391-000	Other Supplies - Matching Grant	
	POLICE GRANTS	

POLICE DONATIONS (52102):

100-52102-390-000	Other Supplies - All Other	
	POLICE DONATIONS	

CROSSING GUARDS (52105):

Personal Services

~~100-52000-110-110~~	Salaries & Wages - Crossing Guards	
~~100-52000-110-151~~	FICA Tax - Crossing Guards	
~~100-52000-110-154~~	Insurance - Crossing Guards	
~~100-52000-110-156~~	Workers Comp Ins	
100-52105-128-000	Temporary Wages - Seasonal/PT	
100-52105-151-000	FICA Tax	
100-52105-156-000	Workers Comp Ins	
100-52105-346-000	Oper Supplies - Uniforms	
100-52105-349-000	Oper Supplies - All Other	
	CROSSING GUARDS	

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 7/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
POLICE CLERK/DEPUTY CLERK (52110) - shared with Municipal Court:												
Personal Services												
~~100-52000-124-110~~	Salaries & Wages - FT Police Clerk	$ 24,442.82	$ 26,928.71	$ 28,254.07	$ 26,675.15	$ 17,931.54	$ 28,463					
~~100-52000-124-151~~	FICA Tax - FT Police Clerk	1,829.97	1,988.06	2,073.32	2,040.65	1,301.13	2,177					
~~100-52000-124-152~~	Retirement - FT Police Clerk	1,562.53	1,802.20	1,936.19	1,840.59	1,246.57	1,978					
~~100-52000-124-154~~	Health Ins - FT Police Clerk	8,052.65	10,024.14	9,293.50	9,506.48	6,650.82	10,352					
~~100-52000-126-110~~	Salaries & Wages - PT Police Clerk	-	-	7,668.29	25,323.17	5,689.27	17,727					
~~100-52000-126-151~~	FICA Tax - PT Police Clerk	-	-	586.61	1,937.21	435.25	1,356					
~~100-52000-120-434~~	Employee Assist Prog-PD Clerk	27.00	27.00	29.00	29.00	-	47					
~~100-52000-120-437~~	Mileage - PD Clerk	83.95	199.12	12.73	200.00	165.90	200					
~~100-52000-120-438~~	Training/Meetings - PD Clerk	-	50.00	-	1,000.00	235.01	235					
~~100-52000-120-439~~	Dues & Memberships - PD Clerk	-	-	-	-	-	-					
100-52110-120-000	Hourly Wages - FT & PT Clerks							$ 77,377	$ 47,581	*Recommend NOT hiring additional*		
100-52110-151-000	FICA Tax							5,919	3,640	*Police Clerk until 3 new patrol*		
100-52110-152-000	Retirement							4,256	2,111	*officers are added to department*		
100-52110-154-000	Health Insurance							20,915	10,352			
100-52110-155-000	Life Insurance							-	-			
100-52110-156-000	Workers Comp Ins							97	60			
100-52110-157-000	Education/Training, meals, hotel							1,200	1,200			
100-52110-169-000	Employee Assistance Program							47	47			
100-52110-324-000	Professional Membership Dues							-	-			
100-52110-325-000	~~Conferences/Registration Fees~~							-	-			
100-52110-330-000	Travel Exps - ~~Meals~~/Miles/~~Hotel~~							225	225			
	POLICE CLERK/DEPUTY CLERK	$ 35,998.92	$ 41,019.23	$ 49,853.71	$ 68,552.25	$ 33,655.49	$ 62,535	$ 110,036	$ 65,216			
	POLICE DEPARTMENT	**$ 940,829.87**	**$ 1,279,758.10**	**$ 1,430,390.12**	**$ 1,619,803.60**	**$ 887,516.48**	**$ 1,576,779**	**$ 2,189,170**	**$ 1,720,159**	**$ 1,516,213**	**$ (203,946)**	**No**
					Additional Costs for Proposed New Staffing			**$ 578,600**	**$ 112,037**			
									$ 100,355 increase	**6.20%**	**2026 Budget increase**	

Account Number	Account Name	Chief's Notes
POLICE CLERK/DEPUTY CLERK (52110) - shared with Municipal Cou		
Personal Services		
~~100-52000-124-110~~	Salaries & Wages - FT Police Clerk	
~~100-52000-124-151~~	FICA Tax - FT Police Clerk	
~~100-52000-124-152~~	Retirement - FT Police Clerk	
~~100-52000-124-154~~	Health Ins - FT Police Clerk	
~~100-52000-126-110~~	Salaries & Wages - PT Police Clerk	
~~100-52000-126-151~~	FICA Tax - PT Police Clerk	
~~100-52000-120-434~~	Employee Assist Prog-PD Clerk	
~~100-52000-120-437~~	Mileage - PD Clerk	
~~100-52000-120-438~~	Training/Meetings - PD Clerk	decided to skip training conference this year after surgery;
~~100-52000-120-439~~	Dues & Memberships - PD Clerk	
100-52110-120-000	Hourly Wages - FT & PT Clerks	
100-52110-151-000	FICA Tax	
100-52110-152-000	Retirement	
100-52110-154-000	Health Insurance	
100-52110-155-000	Life Insurance	
100-52110-156-000	Workers Comp Ins	
100-52110-157-000	Education/Training, meals, hotel	should budget $1200 for the LEAP conference in 2026
100-52110-169-000	Employee Assistance Program	
100-52110-324-000	Professional Membership Dues	
100-52110-325-000	~~Conferences/Registration Fees~~	put it all under edu/trng account
100-52110-330-000	Travel Exps - ~~Meals~~/Miles/~~Hotel~~	meals and hotel under edu/trng
	POLICE CLERK/DEPUTY CLERK	
	POLICE DEPARTMENT	

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

FIRE DEPARTMENT

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

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

Notes:

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

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Fire Department

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

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Fire Department

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

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Fire Department

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

$ 32,406.81 increase **6.86%** **2026 Budget increase**

Summary of 2026 Budgetary Increase:

Protective Clothing (start replacing clothing)	10,000
Radios - maintenance (raise # of radios to replace)	15,000
Matching Grant (record as "gross" expense here, and insert $10,000 revenue match as well)	10,000
All Other Departmental "Net Decreases"	(2,593)

-0.55% **2026 Budget decrease**

(Fire budget decrease, excluding Protective Clothing, Radios, & Matching Grant)

Net 2026 Budget Increase - Fire Department **$ 32,407**

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

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

Finance
9/16/2025

INSPECTIONS

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Other Public Safety

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
BUILDING INSPECTIONS (52400):												
~~100-52400-400-110~~	Salaries & Wages - Bldg. Inspections	$ 9,019.16	$ 13,129.42	$ -	$ -	$ -	$ -					
~~100-52400-400-151~~	FICA Taxes - Bldg. Inspections	649.08	964.37	-	-	-	-					
~~100-52400-400-152~~	Retirement - Bldg. Inspections	590.77	892.76	-	-	-	-					
~~100-52400-400-154~~	Health Insurance - Bldg. Inspections	2,976.14	2,081.57	-	-	-	-					
~~100-52400-400-250~~	Contracted Inspector Services	20,572.50	13,073.88	18,413.60	25,000.00	-	18,500					
~~100-52400-400-352~~	Administrative Books, Codes	668.59	-	-	-	-	-					
~~100-52400-400-353~~	House Numbers	-	233.52	84.21	600.00	58.49	100					
~~100-52400-400-354~~	Computer Software & Supplies	1,427.63	-	-	1,000.00	1,950.80	2,000					
100-52400-219-000	Contracted Inspector Services							20,000	20,000	2026 Budget: assumption 8% increase: 2025 = $120/inspection; 2026 = $130/inspection		
100-52400-xxx	Administrative Books, Codes							500	500			
100-52400-xxx	House Numbers							300	300			
100-52400-386-000	Computer Software & Supplies							2,000	2,000			
	BUILDING INSPECTIONS	**$ 35,903.87**	**$ 30,375.52**	**$ 18,497.81**	**$ 26,600.00**	**$ 2,009.29**	**$ 20,600**	**$ 22,800**	**$ 22,800**	**$ 19,608**	**$ (3,192)**	**NO**
									$ (3,800) decrease	**-14.29%**	**2026 Budget decrease**	
WEIGHTS & MEASURES INSPECTIONS (52410):												
~~100-51900-994-000~~	Weights & Measures Inspections	$ 400.00	$ 400.00	$ 750.00	$ 750.00	$ 750.00	$ 750					
100-52410-xxx-000	Weights & Measures Inspections							$ 1,000	$ 1,000			
	WEIGHTS & MEASURES INSPECTIONS	**$ 400.00**	**$ 400.00**	**$ 750.00**	**$ 750.00**	**$ 750.00**	**$ 750**	**$ 1,000**	**$ 1,000**	**$ 795**	**$ (205)**	**NO**
									$ 250 increase	**33.33%**	**2026 Budget increase**	

POLICE & FIRE COMMISSION

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

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

Notes:
1) FTE - Full Time Equivalent

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Other Public Safety

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
POLICE & FIRE COMMISSION (52800):												
~~100-51500-535-110~~	PFC Committee - Wages	$ -	$ 1,200.00	$ 750.00	$ 1,500.00	$ 125.00	$ 1,500					
~~100-51500-535-151~~	PFC Committee - FICA Taxes	-	91.81	53.91	114.75	13.04	115					
~~100-51500-535-156~~	Workers Comp Ins	-	-	-	-	-	2					
~~100-52800-100-321~~	PFC Postage	12.24	197.21	50.00	25.00	191.87	200					
~~100-52800-100-340~~	PFC Training/Schooling	140.00	-	-	375.00	-	-					
~~100-52800-100-354~~	Materials & Supplies	67.12	(0.66)	102.51	100.00	-	100					
~~100-52800-101-110~~	PFC Clerk - Salaries & Wages	802.13	2,774.69	4,400.72	5,927.81	2,936.61	4,400					
~~100-52800-101-151~~	PFC Clerk - FICA Taxes	284.46	335.89	325.93	453.48	215.95	337					
~~100-52800-101-152~~	PFC Clerk - Retirement	193.92	228.07	234.66	409.02	152.67	306					
~~100-52800-101-154~~	PFC Clerk - Health Insurance	986.01	1,426.33	1,138.67	2,112.55	814.52	1,600					
~~100-52800-330-000~~	PFC Legal Services	-	-	-	-	-	-					
100-52800-112-000	Committee Wages - PFC							$ 2,400	$ 2,400			
100-52800-120-000	Hourly Wages - PFC Clerk							4,532	4,532			
100-52800-151-000	FICA Taxes							530	530			
100-52800-152-000	Retirement							326	326			
100-52800-154-000	Health Insurance							1,600	1,600			
100-52800-155-000	Life Insurance							-	-			
100-52800-156-000	Workers Comp Ins							10	10			
100-52800-157-000	Training/Schooling							250	250			
100-52800-212-000	Legal Services							-	-			
100-52800-310-000	Office Supplies & Expenses							100	100			
100-52800-311-000	Postage							200	200			
	POLICE & FIRE COMMISSION	**$ 2,485.88**	**$ 6,253.34**	**$ 7,056.40**	**$ 11,017.61**	**$ 4,449.66**	**$ 8,560**	**$ 9,948**	**$ 9,948**	**$ 7,479**	**$ (2,469)**	**NO**
									$ (1,069.61) decrease	**-9.71%**	**2026 Budget decrease**	

PUBLIC

WORKS

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

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

Notes:
1) FTE - Full Time Equivalent

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Public Works Department

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

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Public Works Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
~~100-53000-311-357~~	Culverts	10,827.40	8,195.08	10,655.96	15,000.00	2,535.03	5,000					
~~100-53000-311-358~~	Road Signs	3,661.13	977.53	4,213.54	4,300.00	1,586.66	4,000					
~~100-53000-311-359~~	Bridge Inspections	980.00	810.00	2,365.00	2,000.00	-	-					
~~100-53000-311-380~~	Equipment Repairs/Maintenance	63,871.93	75,411.65	48,297.12	70,000.00	16,913.18	50,000			2025 reduction due to light winter		
~~100-53000-311.381~~	Traffic Signal Maint & Repairs	5,444.70	4,780.24	1,412.49	6,500.00	1,377.16	3,000					
~~100-53000-311.384~~	Fuel & Oil Changes	60,770.43	58,592.92	41,232.68	65,000.00	29,073.62	50,000					
~~100-53000-311-814~~	Equipment Rentals	13,182.71	16,625.48	4,133.62	34,000.00	29,884.19	32,000					
~~100-53000-938-000~~	Public Works Insurance	41,765.37	23,504.53	27,418.70	45,000.00	-	45,000					
~~100-53000-940-000~~	Right-of-Way Tree Work	-	-	750.00	2,000.00	-	1,000					
100-53311-110-000	Hourly Wages - DPW Crew							$ 366,554	$ 366,554			
100-53311-121-000	Hourly Wages - Overtime - DPW Crew							17,282	17,282			
100-53311-122-000	Hourly Wages - Premium Pay							included in OT	included in OT			
100-53311-125-000	Hourly Wages - Call Time Pay							included in OT	included in OT			
100-53311-128-000	Temporary Wages - Seasonal							5,014	5,014			
100-53311-129-000	Temporary Wages - Overtime							-	-			
100-53311-137-000	Out-of-Classification Pay							-	-			
100-53311-151-000	FICA Taxes							29,747	29,747			
100-53311-152-000	Retirement							27,636	27,636			
100-53311-154-000	Health Insurance							110,906	110,906			
100-53311-155-000	Life Insurance							-	-			
100-53311-156-000	Workers Comp Ins							10,331	10,331			
100-53311-157-000	Education/Training/Schools							1,000	1,000			
100-53311-164-000	Employee Health Tests/Physicals							600	600			
100-53311-169-000	Employee Assistance Program (EAP)							280	280			
100-53311-219-000	Contracted Bridge Inspections							2,500	2,500			
100-53311-230-000	Road Maintenance (Seal Coating/Crackfilling/Pavement Marking)							386,000	386,000			
100-53311-233-000	Right-of-Way Tree Work							750	750			
100-53311-241-000	Repairs/Maint - Motor Vehicles/Equipment							60,000	60,000			
100-53311-325-000	Conferences/Registration Fees							500	500			
100-53311-330-000	Travel Exps-Meals/Miles/Hotel							500	500			
100-53311-351-000	Maint Supplies - Fuel & Oil Changes							60,000	60,000			
100-53311-363-000	Other Supplies - Signage							4,100	4,100			
100-53311-364-000	Other Supplies - Traffic Signals							1,450	1,450			
100-53311-372-000	Patching Material-Asphalt							32,000	32,000			
100-53311-373-000	Gravel & Road Base							8,000	8,000			
100-53311-511-000	Insurance-Buildings							47,000	47,000			
100-53311-512-000	Insurance-Vehicles/Equipment							included in Bldgs	included in Bldgs			
100-53311-532-000	Rentals - Motorized Equipment							29,000	29,000			
	HIGHWAY/STREET MAINTENANCE	$ 1,047,043.93	$ 1,044,160.26	$ 1,062,619.74	$ 1,264,813.13	$ 816,099.43	$ 1,194,249	$ 1,201,150	$ 1,201,150			

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Public Works Department

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

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Public Works Department

Section 3, ItemD.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
REFUSE/GARBAGE COLLECTION (53620):												
~~100-53000-620-317~~	Yard Waste Site Exp	$ -	$ 28,500.00	$ 7,420.88	$ 15,000.00	$ 1,335.18	$ 6,000					
~~100-53000-620-320~~	Solid Waste Collection Expense	329,151.16	336,989.55	317,756.05	413,000.00	202,417.59	350,000			2025 included Refuse & Solid Waste		
100-53620-	Yard Waste Site Exp							$ 7,000	$ 7,000			
100-53620-	Refuse/Garbage Pickup							298,078	298,078	Harter's = 2,885 est. households *(18.9% increase in 2026 Harter refuse/garbage rate)*		
	REFUSE/GARBAGE COLLECTION	$ 329,151.16	$ 365,489.55	$ 325,176.93	$ 428,000.00	$ 203,752.77	$ 356,000	$ 305,078	$ 305,078			
SOLID WASTE DISPOSAL (53631):										**Separate out County Solid Waste Fees from Refuse/Garbage Collection line item in 2026**		
100-53631-	Solid Waste Disposal-County Landfill							$ 95,000	$ 95,000	Includes County Tipping Fees increase from $60/ton --> $65/ton		
	SOLID WASTE DISPOSAL	$ -	$ -	$ -	$ -	$ -	$ -	$ 95,000	$ 95,000	*(8.33% increase for 2026 budget)*		
RECYCLING PROGRAM (53635):												
~~100-53000-620-315~~	Recycling Expenses	$ 133,971.08	$ 126,726.41	$ 129,952.92	$ 145,000.00	$ 75,290.16	$ 130,000					
100-53635-	Recycling Pickup							$ 162,368	$ 162,368	Harter's = 2,885 est. households *(25.4% increase in 2026 Harter recycling rate)*		
	RECYCLING PROGRAM	$ 133,971.08	$ 126,726.41	$ 129,952.92	$ 145,000.00	$ 75,290.16	$ 130,000	$ 162,368	$ 162,368			
BUDGET ADJUSTMENT (53999):												
~~100-53000-999-000~~	Budget Adjustment	-	-	-	$ (145,000.00)	-	-					
	BUDGET ADJUSTMENT	-	-	-	$ (145,000.00)	-	-	-	-			
	PUBLIC WORKS DEPARTMENT	**$ 1,854,381.87**	**$ 1,843,023.07**	**$ 1,743,445.69**	**$ 2,118,560.49**	**$ 1,258,266.56**	**$ 2,019,691**	**$ 2,140,120**	**$ 2,140,120**	**$ 1,848,053**	**$ (292,067)**	**No**
									$ 21,559.51 increase	**1.02%**	**2026 Budget increase (TOTAL BUDGET)**	

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

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

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

Annual Amount	Annual Amount Change	Annual % Change

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

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

Annual ACTUAL Garbage/Recycling Fees invoiced to Village:
(includes Spring Dropoff Costs & Solid Waste Invoices from Marathon County)

Garbage	Recycling	Total Annual Cost	Annual Amount Change	Annual % Change

	Garbage	Recycling	
Number of households:	2,870	2,870	
Number of households:	2,885	2,885	<--- 2026 Budget

Annual BUDGET Garbage/Recycling Fees invoiced to Village:
(excludes Spring Dropoff Costs & Solid Waste Invoices from Marathon County)

		Garbage	Recycling	Total Annual Cost	Annual Amount Change	Annual % Change
BUDGET	2026	$ 298,078	$ 162,368	$ 460,446	$ 460,446	
Estimate	2025	$ 249,346	$ 128,806	$ 378,152		
Proposed	2026	$ 296,528	$ 161,524	$ 458,052	$ 79,900	21.13%
Proposed	2027	$ 308,238	$ 168,067	$ 476,305	$ 18,253	3.98%
Proposed	2028	$ 320,636	$ 174,955	$ 495,591	$ 19,286	4.05%
Proposed	2029	$ 333,379	$ 181,843	$ 515,222	$ 19,631	3.96%
Proposed	2030	$ 346,811	$ 189,076	$ 535,887	$ 20,665	4.01%

Annual Number of Households receiving Garbage/Recycling Service:

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

HEALTH &
HUMAN SERVICES

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Animal Control

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
ANIMAL CONTROL (54110):												
~~100-51440-210-000~~	Animal Control	$ 2,160.00	$ 4,995.00	$ -	$ 5,000.00	$ 2,725.00	$ 5,000					
100-51440-xxx-000	Animal Control Services							6,500	6,500			
	ANIMAL CONTROL	**$ 2,160.00**	**$ 4,995.00**	**$ -**	**$ 5,000.00**	**$ 2,725.00**	**$ 5,000**	**$ 6,500**	**$ 6,500**	**$ -**	**$ (6,500)**	**NO**
									$ 1,500 increase	**30.00%**	**2026 Budget increase**	

CULTURE, RECREATION, & EDUCATION

PARKS
DEPARTMENT

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

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

Notes:
1) FTE - Full Time Equivalent

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Parks Department

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

Parks-Other Projects:

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

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Parks Department

Section 3, ItemD.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
100-55200-351-000	Maint Supplies - Fuel							5,300	5,300			
100-55200-511-000	Insurance-Buildings							6,500	6,500			
100-55200-512-000	Insurance-Vehicles/Equipment							included in Bldgs	included in Bldgs			
100-55200-534-000	Rentals - Portable Restrooms/Wash Stn							6,400	6,400			
100-55200-817-000	Cap Equip - Playground Equipment							-	-			
100-55200-824-000	Cap Improvements - Parks/Playgrounds							30,000	30,000			
100-55200-825-000	Cap Improvements - Trails							-	-			
	PARKS OPERATIONS	$ 108,545.87	$ 112,132.61	$ 108,609.14	$ 115,454.11	$ 55,288.63	$ 115,453	$ 113,510	$ 113,510			
PARKS GRANTS (55201):												
100-55201-391-000	Other Supplies - Matching Grant							$ -	$ -			
	PARKS GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
SWIMMING AREAS/BEACHES (55420):												
100-55420-209-000	Health Inspection Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ 650	$ 650			
100-55420-363-000	Other Supplies - Signage							400	400			
100-55420-390-000	Other Supplies - All Other							250	250			
	SWIMMING AREAS/BEACHES	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,300	$ 1,300			
	PARKS DEPARTMENT	**$ 108,545.87**	**$ 112,132.61**	**$ 108,609.14**	**$ 115,454.11**	**$ 55,288.63**	**$ 115,453**	**$ 114,810**	**$ 114,810**	**$ 115,126**	**$ 316**	**YES**
									$ (644.11) decrease	**-0.56% 2026 Budget decrease**		

CONSERVATION & DEVELOPMENT

COMMUNITY DEVELOPMENT & ZONING

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

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

Notes:

1) FTE - Full Time Equivalent

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

Section 3, ItemD.

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

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

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

Section 3, ItemD.

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

$ 26,733.06 increase **12.92%** **2026 Budget increase**

OTHER CONSERVATION

&

DEVELOPMENT

Section 3, ItemD.

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Other Conservation & Development

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

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MISCELLANEOUS

&

OTHER FINANCING USES

Section 3, ItemD.

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
DEBT SERVICE PAYMENTS (58000)												
~~100-58000-001-100~~	Debt Service - Principal (Capital Lease)	$ 22,754.73	$ 23,282.40	$ 23,978.55	$ -	$ -	$ -					
~~100-58000-001-223~~	7	6,729.46	6,201.79	5,505.64	-	-	-					
~~100-58100-001-112~~	Debt Service - Principal (Capital Lease)	2,262.33	5,080.58	-	-	-	-					
~~100-58200-001-112~~	Debt Service - Interest (Capital Lease)	237.67	349.10	-	-	-	-					
	DEBT SERVICE PAYMENTS	**$ 31,984.19**	**$ 34,913.87**	**$ 29,484.19**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 31,253**	**$ 31,253**	**YES**
									$ -	**N/A**	**2026 Budget increase**	
TRANSFERS OUT TO OTHER FUNDS (59200):												
~~100-59000-451-000~~	Transfer to TID #1 Fund	$ 67,384.00	$ -	$ -	$ -	$ -	$ -					
~~100-59000-750-000~~	Transfer to Equipment Replacement Fund	-	-	27,395.00	-	-	-					
					-	-	-					
								$ -	$ -			
								-	-			
								-	-			
	TRANSFERS OUT TO OTHER FUNDS	**$ 67,384.00**	**$ -**	**$ 27,395.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 29,039**	**$ 29,039**	**No**
									$ - increase	**N/A**	**2026 Budget increase**	
CONTINGENCY (59900):												
~~100-51990-000-000~~	Non-Recurring Operating Exps.	$ 18,326.22	$ 16,520.44	$ -	$ -	$ -	$ -					
~~100-51900-999-000~~	Contingency Exps.	-	-	-	74,027.88	-	-					
100-59900-xxx-000	Contingency Exps.							$ 60,000	$ 60,000	Estimate 1% of 2026 Budget		
	CONTINGENCY	**$ 18,326.22**	**$ 16,520.44**	**$ -**	**$ 74,027.88**	**$ -**	**$ -**	**$ 60,000**	**$ 60,000**	**$ -**	**$ (60,000)**	**No**
									$ (14,028) decrease	**-18.95%**	**2026 Budget decrease**	

DEBT SERVICE
FUND

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Debt Service Fund - Fund #350

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance, January 1st	$ 500,083.90	$ 560,097.66	$ 595,894.58	$ 123,918.51	$ 123,918.51	$ 123,918.51	$ 123,919	$ 77,084	$ 77,084
REVENUES:									
Property Tax Levy	$ 750,000.00	$ 700,000.00	$ 193,012.00	$ 110,636.00	$ 662,169.00	$ 662,169.00	$ 662,169	$ 735,003	$ 735,003
Special Assessments - Principal Payments/Golden Pond	8,245.24	7,665.17	-	-	-	-	-	-	-
Special Assessments - Principal Payments/Vanderwaal	-	17,579.20	-	8,465.00	8,465.00	-	8,465	8,465	8,465
Special Assessments - Interest Payments/Golden Pond	186.03	9,800.56	-	-	-	-	-	-	-
Special Assessments - Interest Payments/Vanderwaal	-	-	-	2,109.00	2,109.00	2,109.51	2,110	1,856	1,856
Interest on Investments	5,632.49	19,026.99	5,947.18	19,000.00	19,000.00	12,467.09	18,000	12,000	12,000
Bond Premium Proceeds	-	-	80,958.25	42,500.00	42,500.00	-	-	-	-
Transfer from Capital Projects Fund	-	-	-	-	57,000.00	57,000.00	57,000	-	-
Transfer from TID Funds	-	-	-	1,563,286.00	1,563,286.00	-	-	-	-
REVENUES	**$ 764,063.76**	**$ 754,071.92**	**$ 279,917.43**	**$ 1,745,996.00**	**$ 2,354,529.00**	**$ 733,745.60**	**$ 747,744**	**$ 757,324**	**$ 757,324**
EXPENDITURES:									
Principal Payments:									
2018 G.O. Notes	$ 250,000.00	$ 255,000.00	$ 150,000.00	$ 155,000.00	$ 155,000.00	$ 155,000.00	$ 155,000	155,000	155,000
2021A G.O. Bonds	315,000.00	345,000.00	395,000.00	415,000.00	415,000.00	415,000.00	415,000	435,000	435,000
2023 Fire Truck Note - Covantage Credit Union	-	-	61,178.77	61,178.77	61,178.77	64,530.87	64,531	66,132	66,132
2024B G.O. Notes	-	-	-	690,000.00	690,000.00	-	-	-	-
Interest Payments:									
2018 G.O. Notes	34,950.00	27,375.00	21,300.00	27,375.00	27,375.00	9,525.00	16,725	12,075	12,075
2021A G.O. Bonds	104,100.00	90,900.00	76,100.00	59,900.00	59,900.00	34,100.00	59,900	42,900	42,900
2023 Fire Truck Note - Covantage Credit Union	-	-	28,849.00	28,849.00	28,849.00	25,496.90	25,497	23,896	23,896
2024B G.O. Notes	-	-	-	308,693.06	308,693.06	26,425.00	57,925	63,000	63,000
Debt Issuance Costs	-	-	19,465.73	-	-	-	-	-	-
EXPENDITURES	**$ 704,050.00**	**$ 718,275.00**	**$ 751,893.50**	**$ 1,745,995.83**	**$ 1,745,995.83**	**$ 730,077.77**	**$ 794,578**	**$ 798,003**	**$ 798,003**
NET CHANGE IN FUND BALANCE	60,013.76	35,796.92	(471,976.07)	0.17	608,533.17	3,667.83	(46,834)	(40,679)	(40,679)
Ending Fund Balance, December 31st	**$ 560,097.66**	**$ 595,894.58**	**$ 123,918.51**	**$ 123,918.68**	**$ 732,451.68**	**$ 127,586.34**	**$ 77,084**	**$ 36,405**	**$ 36,405**

VILLAGE OF KRONENWETTER
Detailed Debt Payment Schedule - by Type of Issue & by Funding Source
Prepared as of 4/02/2025

PRINCIPAL PAYMENTS:

Name of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment	2033 Payment
2016 Lease Rev Bonds	$ 1,810,000.00	$ 120,000.00	$ 1,690,000.00	$ 120,000.00	$ 1,570,000.00	$ 125,000.00	$ 125,000.00	$ 130,000.00	$ 135,000.00	$ 140,000.00	$ 140,000.00	$ 145,000.00	$ 150,000.00
2018 G.O. Notes	$ 785,000.00	$ 150,000.00	$ 635,000.00	$ 155,000.00	$ 480,000.00	$ 155,000.00	$ 160,000.00	$ 165,000.00	$ -	$ -	$ -	$ -	$ -
2021A G.O. Bonds	$ 3,740,000.00	$ 630,000.00	$ 3,110,000.00	$ 655,000.00	$ 2,455,000.00	$ 685,000.00	$ 695,000.00	$ 505,000.00	$ 90,000.00	$ 90,000.00	$ 95,000.00	$ 95,000.00	$ 100,000.00
2021B G.O. Bonds	$ 1,455,000.00	$ 140,000.00	$ 1,315,000.00	$ 140,000.00	$ 1,175,000.00	$ 145,000.00	$ 145,000.00	$ 340,000.00	$ 345,000.00	$ 200,000.00	$ -	$ -	$ -
2023 Fire Truck Note	$ 732,208.00	$ 61,178.77	$ 671,029.23	$ 64,530.87	$ 606,498.36	$ 66,131.73	$ 68,737.32	$ 71,445.58	$ 74,260.53	$ 77,186.40	$ 80,227.54	$ 83,388.51	$ 85,120.75
2024 Safe Water Drinking Loan	$ -	$ -	$ 2,282,472.90	$ 136,412.93	$ 3,249,087.07	$ 149,348.91	$ 152,552.44	$ 155,824.69	$ 159,167.13	$ 162,581.26	$ 166,068.63	$ 169,630.80	$ 173,269.39
2024B G.O. Notes	$ -	$ -	$ 7,855,000.00	$ 690,000.00	$ 7,165,000.00	$ 690,000.00	$ 710,000.00	$ 750,000.00	$ 1,190,000.00	$ 1,040,000.00	$ 1,065,000.00	$ 1,075,000.00	$ 645,000.00
	$ 8,522,208.00	$ 1,101,178.77	$ 17,558,502.13	$ 1,960,943.80	$ 16,700,585.43	$ 2,015,480.64	$ 2,056,289.76	$ 2,117,270.27	$ 1,993,427.66	$ 1,709,767.66	$ 1,546,296.17	$ 1,568,019.31	$ 1,153,390.14

INTEREST PAYMENTS:

Name of Debt Obligation		2024 Payment		2025 Payment		2026 Payment	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment	2033 Payment
2016 Lease Rev Bonds		$ 48,707.50		$ 46,217.50		$ 43,490.00	$ 40,521.25	$ 37,332.50	$ 33,852.50	$ 30,070.00	$ 26,080.00	$ 21,875.00	$ 17,412.50
2018 G.O. Notes		$ 21,300.00		$ 16,725.00		$ 12,075.00	$ 7,350.00	$ 2,475.00	$ -	$ -	$ -	$ -	$ -
2021A G.O. Bonds		$ 137,000.00		$ 111,300.00		$ 84,500.00	$ 56,900.00	$ 32,900.00	$ 21,000.00	$ 17,400.00	$ 13,700.00	$ 9,900.00	$ 6,000.00
2021B G.O. Bonds		$ 27,700.00		$ 24,900.00		$ 22,050.00	$ 19,150.00	$ 14,300.00	$ 7,450.00	$ 2,000.00	$ -	$ -	$ -
2023 Fire Truck Note		$ 28,849.00		$ 25,496.90		$ 23,896.04	$ 21,290.45	$ 18,582.19	$ 15,767.24	$ 12,841.37	$ 9,800.23	$ 6,639.26	$ 3,353.76
2024 Safe Water Drinking Loan		$ 26,406.22		$ 60,122.27		$ 67,880.95	$ 64,643.05	$ 61,335.71	$ 57,957.43	$ 54,506.67	$ 50,981.90	$ 47,381.53	$ 43,703.92
2024B G.O. Notes		$ -		$ 308,693.06		$ 302,750.00	$ 267,750.00	$ 231,250.00	$ 182,750.00	$ 132,200.00	$ 90,100.00	$ 47,300.00	$ 12,900.00
		$ 289,962.72		$ 593,454.73		$ 556,641.99	$ 477,604.75	$ 398,175.40	$ 318,777.17	$ 249,018.04	$ 190,662.13	$ 133,095.79	$ 83,370.18

TOTAL PAYMENTS:

Name of Debt Obligation		2024 Payment		2025 Payment		2026 Payment	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment	2033 Payment
2016 Lease Rev Bonds		$ 168,707.50		$ 166,217.50		$ 168,490.00	$ 165,521.25	$ 167,332.50	$ 168,852.50	$ 170,070.00	$ 166,080.00	$ 166,875.00	$ 167,412.50
2018 G.O. Notes		$ 171,300.00		$ 171,725.00		$ 167,075.00	$ 167,350.00	$ 167,475.00	$ -	$ -	$ -	$ -	$ -
2021A G.O. Bonds		$ 767,000.00		$ 766,300.00		$ 769,500.00	$ 751,900.00	$ 537,900.00	$ 111,000.00	$ 107,400.00	$ 108,700.00	$ 104,900.00	$ 106,000.00
2021B G.O. Bonds		$ 167,700.00		$ 164,900.00		$ 167,050.00	$ 164,150.00	$ 354,300.00	$ 352,450.00	$ 202,000.00	$ -	$ -	$ -
2023 Fire Truck Note		$ 90,027.77		$ 90,027.77		$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 88,474.51
2024 Safe Water Drinking Loan		$ 26,406.22		$ 196,535.20		$ 217,229.86	$ 217,195.49	$ 217,160.40	$ 217,124.56	$ 217,087.93	$ 217,050.53	$ 217,012.33	$ 216,973.31
2024B G.O. Notes		$ -		$ 998,693.06		$ 992,750.00	$ 977,750.00	$ 981,250.00	$ 1,372,750.00	$ 1,172,200.00	$ 1,155,100.00	$ 1,122,300.00	$ 657,900.00
		$ 1,391,141.49		$ 2,554,398.53		$ 2,572,122.63	$ 2,533,894.51	$ 2,515,445.67	$ 2,312,204.83	$ 1,958,785.70	$ 1,736,958.30	$ 1,701,115.10	$ 1,236,760.32

Section 3, ItemD.

VILLAGE OF KRONENWETTER
Detailed Debt Payment Schedule - by Type of Issue & by Funding Source
Prepared as of 4/02/2025

PRINCIPAL PAYMENTS

Name of Debt Obligation	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Principal Payments 2024-2043
2016 Lease Rev Bonds	$ 155,000.00	$ 160,000.00	$ 165,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,810,000.00
2018 G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 785,000.00
2021A G.O. Bonds	$ 100,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,740,000.00
2021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,455,000.00
2023 Fire Truck Note	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 732,208.00
2024 Safe Water Drinking Loan	$ 176,986.01	$ 180,782.36	$ 184,660.15	$ 188,621.11	$ 192,667.03	$ 196,799.73	$ 201,021.09	$ 205,332.99	$ 209,737.39	$ 224,035.96	$ 3,385,500.00
2024B G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,855,000.00
	$ 431,986.01	$ 340,782.36	$ 349,660.15	$ 188,621.11	$ 192,667.03	$ 196,799.73	$ 201,021.09	$ 205,332.99	$ 209,737.39	$ 224,035.96	$ 19,762,708.00

INTEREST PAYMENTS:

Name of Debt Obligation	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Interest Payments 2024-2043
2016 Lease Rev Bonds	$ 12,722.50	$ 7,800.00	$ 2,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 368,721.25
2018 G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 59,925.00
2021A G.O. Bonds	$ 2,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 492,600.00
2021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 117,550.00
2023 Fire Truck Note	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 166,516.44
2024 Safe Water Drinking Loan	$ 39,947.43	$ 36,110.37	$ 32,191.00	$ 28,187.56	$ 24,098.24	$ 19,921.20	$ 15,654.57	$ 11,296.43	$ 6,844.80	$ 2,297.68	$ 751,468.93
2024B G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,575,693.06
	$ 54,669.93	$ 43,910.37	$ 34,831.00	$ 28,187.56	$ 24,098.24	$ 19,921.20	$ 15,654.57	$ 11,296.43	$ 6,844.80	$ 2,297.68	$ 3,532,474.68

TOTAL PAYMENTS:

Name of Debt Obligation	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Grand Total Payments 2024-2043
2016 Lease Rev Bonds	$ 167,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,178,721.25
2018 G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 844,925.00
2021A G.O. Bonds	$ 102,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,232,600.00
2021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,572,550.00
2023 Fire Truck Note	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 898,724.44
2024 Safe Water Drinking Loan	$ 216,933.44	$ 216,892.73	$ 216,851.15	$ 216,808.67	$ 216,765.27	$ 216,720.93	$ 216,675.66	$ 216,629.42	$ 216,582.19	$ 226,333.64	$ 4,136,968.93
2024B G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,430,693.06
	$ 486,655.94	$ 384,692.73	$ 384,491.15	$ 216,808.67	$ 216,765.27	$ 216,720.93	$ 216,675.66	$ 216,629.42	$ 216,582.19	$ 226,333.64	$ 23,295,182.68

TOTAL DEBT SERVICE PAYMENT BY FUNDING SOURCE:

Debt Service Fund - Tax Levy:

Name of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment	2033 Payment
2018 G.O. Notes	$ 785,000.00	$ 171,300.00	$ 635,000.00	$ 171,725.00	$ 480,000.00	$ 167,075.00	$ 167,350.00	$ 167,475.00	$ -	$ -	$ -	$ -	$ -
2021A G.O. Bonds	$ 2,100,000.00	$ 471,100.00	$ 1,705,000.00	$ 474,900.00	$ 1,290,000.00	$ 477,900.00	$ 455,600.00	$ 433,500.00	$ -	$ -	$ -	$ -	$ -
2023 Fire Truck Note	$ 732,208.00	$ 90,027.77	$ 671,029.23	$ 90,027.77	$ 606,498.36	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 88,474.51
2024B G.O. Notes	$ -	$ -	$ 1,465,000.00	$ 57,925.00	$ 1,465,000.00	$ 63,000.00	$ 67,875.00	$ 87,125.00	$ 461,250.00	$ 295,800.00	$ 290,300.00	$ 289,500.00	$ 229,500.00
	$ 3,617,208.00	$ 732,427.77	$ 4,476,029.23	$ 794,577.77	$ 3,841,498.36	$ 798,002.77	$ 780,852.77	$ 778,127.77	$ 551,277.77	$ 385,827.77	$ 380,327.77	$ 379,527.77	$ 317,974.51

TID #1:

Name of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment	2033 Payment
2016 Lease Rev Bonds	$ 1,810,000.00	$ 168,707.50	$ 1,690,000.00	$ 166,217.50	$ 1,570,000.00	$ 168,490.00	$ 165,521.25	$ 167,332.50	$ 168,852.50	$ 170,070.00	$ 166,080.00	$ 166,875.00	$ 167,412.50
2021A G.O. Bonds	$ 945,000.00	$ 106,400.00	$ 875,000.00	$ 103,600.00	$ 805,000.00	$ 105,700.00	$ 107,600.00	$ 104,400.00	$ 111,000.00	$ 107,400.00	$ 108,700.00	$ 104,900.00	$ 106,000.00
2021B G.O. Bonds	$ 870,000.00	$ 156,000.00	$ 730,000.00	$ 153,200.00	$ 590,000.00	$ 155,350.00	$ 152,450.00	$ 154,500.00	$ 151,500.00	$ -	$ -	$ -	$ -
	$ 3,625,000.00	$ 431,107.50	$ 3,295,000.00	$ 423,017.50	$ 2,965,000.00	$ 429,540.00	$ 425,571.25	$ 426,232.50	$ 431,352.50	$ 277,470.00	$ 274,780.00	$ 271,775.00	$ 273,412.50

TID #2:

Name of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment	2033 Payment
2024B G.O. Notes	$ -	$ -	$ 6,390,000.00	$ 940,768.06	$ 5,700,000.00	$ 929,750.00	$ 909,875.00	$ 894,125.00	$ 911,500.00	$ 876,400.00	$ 864,800.00	$ 832,800.00	$ 428,400.00
	$ -	$ -	$ 6,390,000.00	$ 940,768.06	$ 5,700,000.00	$ 929,750.00	$ 909,875.00	$ 894,125.00	$ 911,500.00	$ 876,400.00	$ 864,800.00	$ 832,800.00	$ 428,400.00

TID #3:

Name of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment	2033 Payment
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

TID #4:

Name of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment	2033 Payment
2021A G.O. Bonds	$ 695,000.00	$ 189,500.00	$ 530,000.00	$ 187,800.00	$ 360,000.00	$ 185,900.00	$ 188,700.00	$ -	$ -	$ -	$ -	$ -	$ -
2021B G.O. Bonds	$ 585,000.00	$ 11,700.00	$ 585,000.00	$ 11,700.00	$ 585,000.00	$ 11,700.00	$ 11,700.00	$ 199,800.00	$ 200,950.00	$ 202,000.00	$ -	$ -	$ -
	$ 1,280,000.00	$ 201,200.00	$ 1,115,000.00	$ 199,500.00	$ 945,000.00	$ 197,600.00	$ 200,400.00	$ 199,800.00	$ 200,950.00	$ 202,000.00	$ -	$ -	$ -

Water Utility Fund:

Name of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment	2033 Payment
2024 Safe Water Drinking Loan	$ -	$ 26,406.22	$ 2,282,472.90	$ 196,535.20	$ 3,249,087.07	$ 217,229.86	$ 217,195.49	$ 217,160.40	$ 217,124.56	$ 217,087.93	$ 217,050.53	$ 217,012.33	$ 216,973.31
	$ -	$ 26,406.22	$ 2,282,472.90	$ 196,535.20	$ 3,249,087.07	$ 217,229.86	$ 217,195.49	$ 217,160.40	$ 217,124.56	$ 217,087.93	$ 217,050.53	$ 217,012.33	$ 216,973.31
GRAND TOTAL	**$ 8,522,208.00**	**$ 1,391,141.49**	**$ 17,558,502.13**	**$ 2,554,398.53**	**$ 16,700,585.43**	**$ 2,572,122.63**	**$ 2,533,894.51**	**$ 2,515,445.67**	**$ 2,312,204.83**	**$ 1,958,785.70**	**$ 1,736,958.30**	**$ 1,701,115.10**	**$ 1,236,760.32**

TOTAL DEBT SERVICE PAYMENT BY FUNDING SOURCE:

Debt Service Fund - Tax L

Name of Debt Obligation	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
2018 G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 844,925.00
2021A G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,313,000.00
2023 Fire Truck Note	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 898,724.44
2024B G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,842,275.00
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,898,924.44

TID #1:

Name of Debt Obligation	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
2016 Lease Rev Bonds	$ 167,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,178,721.25
2021A G.O. Bonds	$ 102,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,167,700.00
2021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 923,000.00
	$ 269,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,269,421.25

TID #2:

Name of Debt Obligation	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
2024B G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,588,418.06
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,588,418.06

TID #3:

Name of Debt Obligation	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

TID #4:

Name of Debt Obligation	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
2021A G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 751,900.00
2021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 649,550.00
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,401,450.00

Water Utility Fund:

Name of Debt Obligation	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
2024 Safe Water Drinking Loan	$ 216,933.44	$ 216,892.73	$ 216,851.15	$ 216,808.67	$ 216,765.27	$ 216,720.93	$ 216,675.66	$ 216,629.42	$ 216,582.19	$ 226,333.64	$ 4,136,968.93
	$ 216,933.44	$ 216,892.73	$ 216,851.15	$ 216,808.67	$ 216,765.27	$ 216,720.93	$ 216,675.66	$ 216,629.42	$ 216,582.19	$ 226,333.64	$ 4,136,968.93
GRAND TOTAL	**$ 486,655.94**	**$ 384,692.73**	**$ 384,491.15**	**$ 216,808.67**	**$ 216,765.27**	**$ 216,720.93**	**$ 216,675.66**	**$ 216,629.42**	**$ 216,582.19**	**$ 226,333.64**	**$ 23,295,182.68**

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
August 31, 2025

NAME OF DEBT OBLIGATION:	As of 8/31/2025
2016 Lease Revenue Bonds	$ 1,570,000.00
2018 General Obligation Notes	480,000.00
2021A General Obligation Bonds	2,455,000.00
2021B General Obligation Bonds	1,175,000.00
2023 Fire Truck Note	606,498.36
2024 Safe Water Drinking Loan	3,022,178.18
2024 General Obligation Notes	7,165,000.00
TOTAL DEBT OUTSTANDING	**$ 16,473,676.54**

DEBT OUTSTANDING BY FUNDING SOURCE:	As of 8/31/2025
Debt Service Fund - Tax Levy	$ 3,841,498.36
TID #1 Fund	2,965,000.00
TID #2 Fund	5,700,000.00
TID #3 Fund	-
TID #4 Fund	945,000.00
Water Utility Fund	3,022,178.18
Sewer Utility Fund	-
TOTAL DEBT OUTSTANDING - by Funding Source	**$ 16,473,676.54**

DEBT OUTSTANDING BY DEBT TYPE:	As of 8/31/2025
General Obligation Debt	$ 11,881,498.36
Lease Revenue Bonds	1,570,000.00
Water Utility Safe Water Drinking Loan	3,022,178.18
Water Utility Revenue Bonds	-
Sewer Utility Revenue Bonds	-
TOTAL DEBT OUTSTANDING - by Debt Type	**$ 16,473,676.54**

CALCULATION OF GENERAL OBLIGATION DEBT CAPACITY:		As of 8/31/2025	Debt Capacity
2025 Equalized Valuation of Village		$ 1,081,333,900	
	x	5%	
2025 Maximum General Obligation Debt Limit		$ 54,066,695	
2025 Maximum General Obligation Debt Limit		$ 54,066,695	
Less: 8/31/2025 Outstanding General Obligation Debt		$ (11,881,498)	21.98%
2025 General Obligation Debt Limit Available to Village		$ 42,185,197	78.02%

Wisconsin Department of Revenue
Local Government Services

Report # LGSDL3

Date: 09/17/2025
Time: 07:40:58 AM

2025 Equalized Value Information

MARATHON COUNTY

CoMun Code	Tax Dist #	TVC Type	Municipal Name	TID OUT Equalized Value	TID IN Equalized Value	Debt Limit
37145	1978	V	KRONENWETTER	975,672,700	1,081,333,900	54,066,695
37146	0988	V	MAINE	433,137,700	454,130,500	22,706,525
37151	1013	V	MARATHON CITY	206,216,800	255,179,900	12,758,995
37168	0996	V	RIB MOUNTAIN	1,365,107,900	1,372,752,700	68,637,635
37176	1014	V	ROTHSCHILD	740,659,000	793,117,300	39,655,865
37181	1015	V	SPENCER	160,520,400	178,332,000	8,916,600
37182	1016	V	STRATFORD	140,083,400	181,772,800	9,088,640
37186	1017	V	UNITY	15,607,300	15,941,100	797,055
37192	1970	V	WESTON	1,645,513,200	1,928,048,300	96,402,415
37201	1018	C	ABBOTSFORD	53,722,800	81,186,400	4,059,320
37211	1019	C	COLBY	48,462,400	48,462,400	2,423,120
37250	1020	C	MARSHFIELD	178,344,600	181,969,600	9,098,480
37251	1021	C	MOSINEE	537,325,900	588,699,300	29,434,965
37281	1022	C	SCHOFIELD	353,356,000	415,059,700	20,752,985
37291	1023	C	WAUSAU	4,109,321,500	4,569,050,900	228,452,545

District in County

#	Total		TID OUT Equalized Value	TID IN Equalized Value	Debt Limit
39	Town Total	=	6,308,237,800	6,308,237,800	315,411,890
16	Village Total	=	5,958,278,400	6,606,904,000	330,345,200
6	City Total	=	5,280,533,200	5,884,428,300	294,221,415
61	County Total	=	17,547,049,400	18,799,570,100	939,978,505

SPECIAL REVENUE FUNDS

VILLAGE OF KRONENWETTER
2026 OPERATING BUDGET
SPECIAL REVENUE FUNDS - Budget Summary

Fund Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Municipal Court Fund (Fund 221)									
Fund Balance (Deficit), Jan. 1st	$ (671.57)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenues	43,030.60	47,240.64	56,463.93	52,783.61	52,783.61	32,349.03	58,825	-	-
Expenditures	(42,359.03)	(47,240.64)	(56,463.93)	(52,783.61)	(52,783.61)	(36,757.94)	(58,825)	-	-
Fund Balance (Deficit), Dec. 31st	$ -	$ -	$ -	$ -	$ -	$ (4,408.91)	$ -	$ -	$ -
Park Fund (Fund 250)									
Fund Balance, Jan. 1st	$ 137,849.56	$ 139,142.78	$ 71,158.33	$ 74,857.49	$ 74,857.49	$ 74,857.49	$ 74,857	$ 97,732	$ 97,732
Revenues	4,098.94	4,036.86	3,699.16	-	-	2,118.56	22,875	2,300	2,300
Expenditures	(2,805.72)	(72,021.31)	-	-	-	-	-	-	-
Fund Balance, Dec. 31st	$ 139,142.78	$ 71,158.33	$ 74,857.49	$ 74,857.49	$ 74,857.49	$ 76,976.05	$ 97,732	$ 100,032	$ 100,032
Fire Dept. Donations Fund (Fund 260)									
Fund Balance, Jan. 1st	$ 30,404.48	$ 24,923.99	$ 19,712.88	$ 22,402.52	$ 22,402.52	$ 22,402.52	$ 22,403	$ 21,844	$ 21,844
Revenues	35,300.05	27,802.77	15,786.62	5,450.00	5,450.00	194.72	1,703	5,450	5,450
Expenditures	(40,780.54)	(33,013.88)	(13,096.98)	(5,450.00)	(5,450.00)	(2,135.38)	(2,262)	(5,450)	(5,450)
Fund Balance, Dec. 31st	$ 24,923.99	$ 19,712.88	$ 22,402.52	$ 22,402.52	$ 22,402.52	$ 20,461.86	$ 21,844	$ 21,844	$ 21,844
EMS Grants Fund (Fund 265)									
Fund Balance, Jan. 1st	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,901	$ 34,901
Revenues	-	-	-	-	37,854.80	-	38,155	38,905	38,905
Expenditures	-	-	-	-	(37,854.80)	(3,112.02)	(3,254)	(7,400)	(7,400)
Fund Balance (Deficit), Dec. 31st	$ -	$ -	$ -	$ -	$ -	$ (3,112.02)	$ 34,901	$ 66,406	$ 66,406
2% Fire Dues Fund (Fund 270)									
Fund Balance, Jan. 1st	$ 65,332.13	$ 75,312.89	$ 65,693.48	$ 81,988.81	$ 81,988.81	$ 81,988.81	$ 81,989	$ 88,019	$ 88,019
Revenues	31,221.82	35,677.85	40,070.07	40,508.25	40,508.25	2,413.00	43,500	44,000	44,000
Expenditures	(21,241.06)	(45,297.26)	(23,774.74)	(40,508.25)	(40,508.25)	(37,392.44)	(37,470)	(33,500)	(33,500)
Fund Balance, Dec. 31st	$ 75,312.89	$ 65,693.48	$ 81,988.81	$ 81,988.81	$ 81,988.81	$ 47,009.37	$ 88,019	$ 98,519	$ 98,519
GRAND TOTAL									
Fund Balance, Jan. 1st	$ 232,914.60	$ 239,379.66	$ 156,564.69	$ 179,248.82	$ 179,248.82	$ 179,248.82	$ 179,249	$ 242,496	$ 242,496
Revenues	113,651.41	114,758.12	116,019.78	98,741.86	136,596.66	37,075.31	165,058	90,655	90,655
Expenditures	(107,186.35)	(197,573.09)	(93,335.65)	(98,741.86)	(136,596.66)	(79,397.78)	(101,811)	(46,350)	(46,350)
Fund Balance, Dec. 31st	$ 239,379.66	$ 156,564.69	$ 179,248.82	$ 179,248.82	$ 179,248.82	$ 136,926.35	$ 242,496	$ 286,801	$ 286,801

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

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

Notes:

1) FTE - Full Time Equivalent
2) 2026 Budget Dept. Request: ADD (1) Police Court Clerk (FT), if 4 additional officers are added to Police Department.
3) 2026 Proposed Budget: Will NOT add an additional Police Court Clerk in 2026, since NOT adding 4 additional officers to Police Department.

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Municipal Court Fund - Fund #221

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance (Deficit), January 1st	$ (671.57)	$ -	$ -	$ -	$ -	$ -	$ -		
REVENUES:									
Municipal Court Fines	$ 13,650.34	$ 18,190.40	$ 49,866.83	$ 31,000.00	$ 31,000.00	$ 12,415.43	$ 20,000	*Moved Municipal Court Fund*	
Municipal Court Cost Share - from General Fund	28,708.69	29,050.24	6,597.10	21,783.61	21,783.61	19,933.60	38,825	*operations back to*	
Interest on Investments	-	-	-	-	-	-	-	*General Fund - General Gov't*	
Adjustment to 12/31/2022 Fund Balance	671.57	-	-	-	-	-			
REVENUES	**$ 43,030.60**	**$ 47,240.64**	**$ 56,463.93**	**$ 52,783.61**	**$ 52,783.61**	**$ 32,349.03**	**$ 58,825**		
EXPENDITURES:									
Municipal Court Judge:									
Salaries & Wages - Judge	$ 4,794.93	$ 5,958.29	$ 5,499.96	$ 5,500.00	$ 5,500.00	$ 3,208.31	$ 5,500		
FICA Taxes - Judge	385.73	455.89	420.81	420.75	420.75	245.48	421		
Workers Comp Ins	-	-	-	-	-	-	8		
Court Expense - Bonding	189.50	-	-	200.00	200.00	-	200		
Interpreter/Substitute Judge	-	-	76.00	300.00	300.00	76.00	200		
Materials & Supplies	2,187.07	1,471.36	921.00	2,500.00	2,500.00	499.62	1,500		
Computer Program Support	950.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100		
Municipal Court Clerk:									
Salaries & Wages - Court Clerk	21,952.27	24,738.16	33,155.08	26,675.15	26,675.15	21,769.40	33,737		
FICA Taxes - Court Clerk	1,644.32	1,826.49	2,442.95	2,040.65	2,040.65	1,600.56	2,581		
Retirement - Court Clerk	1,457.27	1,710.18	1,758.44	1,840.59	1,840.59	1,145.02	1,817		
Health Insurance - Court Clerk	7,395.29	8,226.09	8,535.84	9,506.47	9,506.47	6,108.55	9,507		
Workers Comp Ins	-	-	-	-	-	-	49		
Municipal Court Other:									
Mileage - Court Clerk	161.25	-	174.20	-	-	-	-		
Training/School/Meetings - All	1,123.86	1,301.57	1,341.91	1,500.00	1,500.00	1,005.00	1,005		
Property & Liability Insurance	117.54	185.33	1,037.74	1,200.00	1,200.00	-	1,200		
Transfer to General Fund	-	267.28	-	-	-	-	-		
EXPENDITURES	**$ 42,359.03**	**$ 47,240.64**	**$ 56,463.93**	**$ 52,783.61**	**$ 52,783.61**	**$ 36,757.94**	**$ 58,825**		
NET CHANGE IN FUND BALANCE	671.57	-	-	-	-	(4,408.91)	-		
Ending Fund Balance (Deficit), December 31st	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (4,408.91)**	**$ -**		

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Park Fund - Fund #250

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance, January 1st	$ 137,849.56	$ 139,142.78	$ 71,158.33	$ 74,857.49	$ 74,857.49	$ 74,857.49	$ 74,857	$ 97,732	$ 97,732
REVENUES:									
Donations - Parks	$ 4,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Donations - Bike & Walkways	-	1,500.00	-	-	-	-	-	-	-
Interest on Investments	98.94	2,536.86	3,699.16	-	-	2,118.56	3,150	2,300	2,300
Transfer from General Fund - Unused Parks Outlay	-	-	-	-	-	-	19,725	-	-
REVENUES	**$ 4,098.94**	**$ 4,036.86**	**$ 3,699.16**	**$ -**	**$ -**	**$ 2,118.56**	**$ 22,875**	**$ 2,300**	**$ 2,300**
EXPENDITURES:									
Parks Expenditures:									
Parks Expenditures	$ 2,805.72	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks-Outlay	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Transfer to Capital Equipment Repl. Fund	-	72,021.31	-	-	-	-	-	-	-
EXPENDITURES	**$ 2,805.72**	**$ 72,021.31**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
NET CHANGE IN FUND BALANCE	1,293.22	(67,984.45)	3,699.16	-	-	2,118.56	22,875	2,300	2,300
Ending Fund Balance, December 31st	**$ 139,142.78**	**$ 71,158.33**	**$ 74,857.49**	**$ 74,857.49**	**$ 74,857.49**	**$ 76,976.05**	**$ 97,732**	**$ 100,032**	**$ 100,032**

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Fire Department Donations Fund - Fund #260

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance, January 1st	$ 30,404.48	$ 24,923.99	$ 19,712.88	$ 22,402.52	$ 22,402.52	$ 22,402.52	$ 22,403	$ 21,844	$ 21,844
REVENUES:									
Fire Donations - 5K Run	$ 32,062.03	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fire Donations - Other	3,128.50	27,189.06	15,203.32	5,000.00	5,000.00	2.96	1,403	5,000	5,000
Interest on Investments	109.52	613.71	583.30	450.00	450.00	191.76	300	450	450
REVENUES	**$ 35,300.05**	**$ 27,802.77**	**$ 15,786.62**	**$ 5,450.00**	**$ 5,450.00**	**$ 194.72**	**$ 1,703**	**$ 5,450**	**$ 5,450**
EXPENDITURES:									
Fire Program Expenditures:									
Fire Dept Exps - Equipment	$ 1,092.58	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fire Dept Exps - Wis Valley Fair	1,300.94	856.30	-	-	-	-	-	-	-
Fire Dept Exps - 5K Run	12,478.39	-	-	-	-	-	-	-	-
Fire Dept Exps - Fallen Firefighters	19,500.00	15,200.44	-	-	-	-	-	-	-
Fire Dept Exps - Other	6,408.63	16,957.14	13,096.98	5,450.00	5,450.00	2,135.38	2,262	5,450	5,450
EXPENDITURES	**$ 40,780.54**	**$ 33,013.88**	**$ 13,096.98**	**$ 5,450.00**	**$ 5,450.00**	**$ 2,135.38**	**$ 2,262**	**$ 5,450**	**$ 5,450**
NET CHANGE IN FUND BALANCE	(5,480.49)	(5,211.11)	2,689.64	-	-	(1,940.66)	(559)	-	-
Ending Fund Balance, December 31st	**$ 24,923.99**	**$ 19,712.88**	**$ 22,402.52**	**$ 22,402.52**	**$ 22,402.52**	**$ 20,461.86**	**$ 21,844**	**$ 21,844**	**$ 21,844**

VILLAGE OF KRONENWETTER
2026 Proposed Budget
EMS Grants Fund - Fund #265

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance, January 1st	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,901	$ 34,901
REVENUES:									
EMS Grants	$ -	$ -	$ -	$ -	$ 37,854.80	$ -	$ 37,855	$ 37,855	$ 37,855
Interest on Investments	-	-	-	-	-	-	300	1,050	1,050
REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 37,854.80**	**$ -**	**$ 38,155**	**$ 38,905**	**$ 38,905**
EXPENDITURES:									
EMS Program Expenditures:									
Training / Schooling	-	-	-	-	2,398.08	418.08	418	2,400	2,400
Outlay-EMS Equipment	-	-	-	-	35,456.72	2,693.94	2,836	5,000	5,000
EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 37,854.80**	**$ 3,112.02**	**$ 3,254**	**$ 7,400**	**$ 7,400**
NET CHANGE IN FUND BALANCE	-	-	-	-	-	(3,112.02)	34,901	31,505	31,505
Ending Fund Balance, December 31st	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (3,112.02)**	**$ 34,901**	**$ 66,406**	**$ 66,406**

VILLAGE OF KRONENWETTER
2026 Proposed Budget
2% Fire Dues Fund - Fund #270

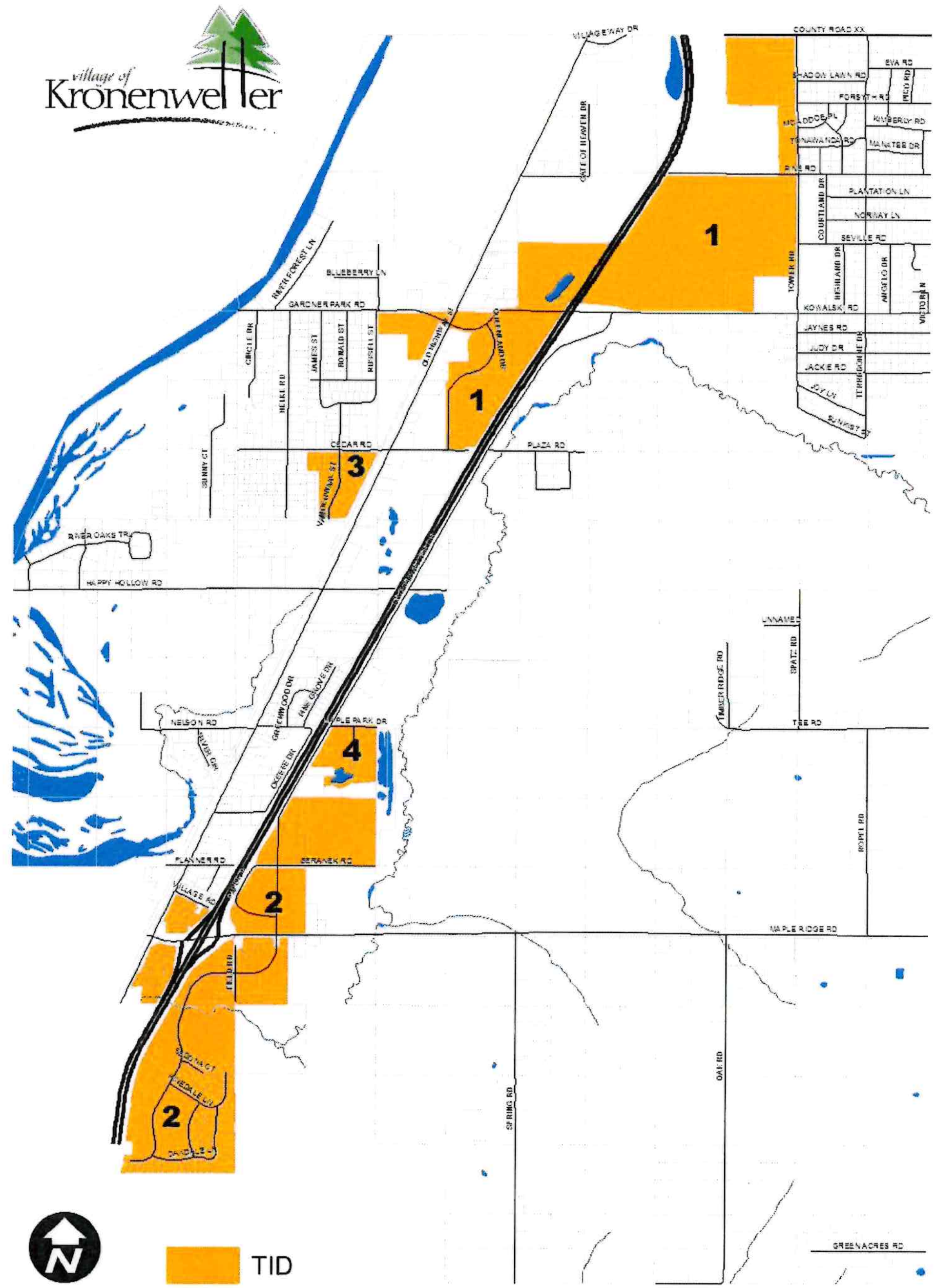
Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance, January 1st	$ 65,332.13	$ 75,312.89	$ 65,693.48	$ 81,988.81	$ 81,988.81	$ 81,988.81	$ 81,989	$ 88,019	$ 88,019
REVENUES:									
2% Fire Dues Payment - Village of Kronenwetter	$ 29,781.96	$ 32,896.83	$ 36,654.94	$ 36,654.94	$ 36,654.94	$ -	$ 40,656	$ 40,656	$ 40,656
2% Fire Dues Payment - Town of Guenther	1,173.66	1,352.36	1,505.18	1,505.18	1,505.18	1,844.38	1,844	1,844	1,844
Interest on Investments	266.20	1,428.66	1,909.95	1,000.00	1,000.00	568.62	1,000	1,500	1,500
Apply Fund Balance	-	-	-	1,348.13	1,348.13	-	-	-	-
REVENUES	**$ 31,221.82**	**$ 35,677.85**	**$ 40,070.07**	**$ 40,508.25**	**$ 40,508.25**	**$ 2,413.00**	**$ 43,500**	**$ 44,000**	**$ 44,000**
EXPENDITURES:									
Fire Prevention Expenditures:									
Salaries & Wages	$ 2,077.75	$ 6,136.50	$ -	$ 6,510.22	$ 6,510.22	$ -	$ -	-	-
FICA Taxes	158.87	454.81	-	498.03	498.03	-	-	-	-
Retirement	-	6,898.82	-	-	-	-	-	-	-
Training/Schooling/Meetings	-	-	-	5,000.00	5,000.00	-	-	-	-
Fire Prevention Supplies	44.99	2,117.00	4,000.50	3,500.00	3,500.00	3,451.50	3,500	3,500	3,500
Fire Tools Outlay	2,145.00	-	479.00	10,000.00	10,000.00	25,470.94	25,500	10,000	10,000
Outlay-Fire Equipment	16,709.15	29,690.13	19,295.24	15,000.00	15,000.00	8,470.00	8,470	20,000	20,000
Bank & Investment Fees	105.30	-	-	-	-	-	-	-	-
EXPENDITURES	**$ 21,241.06**	**$ 45,297.26**	**$ 23,774.74**	**$ 40,508.25**	**$ 40,508.25**	**$ 37,392.44**	**$ 37,470**	**$ 33,500**	**$ 33,500**
NET CHANGE IN FUND BALANCE	9,980.76	(9,619.41)	16,295.33	-	-	(34,979.44)	6,030	10,500	10,500
Ending Fund Balance, December 31st	**$ 75,312.89**	**$ 65,693.48**	**$ 81,988.81**	**$ 81,988.81**	**$ 81,988.81**	**$ 47,009.37**	**$ 88,019**	**$ 98,519**	**$ 98,519**

CAPITAL PROJECTS FUNDS

VILLAGE OF KRONENWETTER
2026 OPERATING BUDGET
CAPITAL PROJECTS FUNDS - Budget Summary

Fund Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
TID #1 Fund (Fund 451)									
Fund Balance (Deficit), Jan. 1st	$ (2,408,044.57)	$ (2,420,587.39)	$ (2,503,720.51)	$ (2,616,311.77)	$ (2,616,311.77)	$ (2,616,311.77)	$ (2,616,312)	$ (2,692,048)	$ (2,692,048)
Revenues	421,735.68	351,923.15	323,554.44	329,525.41	329,525.41	346,827.90	353,398	339,760	339,760
Expenditures	(434,278.50)	(435,056.27)	(436,145.70)	(430,091.65)	(430,091.65)	(381,586.38)	(429,134)	(438,395)	(438,395)
Fund Balance (Deficit), Dec. 31st	$ (2,420,587.39)	$ (2,503,720.51)	$ (2,616,311.77)	$ (2,716,878.01)	$ (2,716,878.01)	$ (2,651,070.25)	$ (2,692,048)	$ (2,790,683)	$ (2,790,683)
TID #2 Fund (Fund 452)									
Fund Balance (Deficit), Jan. 1st	$ (1,190,955.99)	$ (423,812.94)	$ 509,567.22	$ 7,808,025.48	$ 7,808,025.48	$ 7,808,025.48	$ 7,808,025	$ 2,691,862	$ 2,691,862
Revenues	792,111.69	1,025,530.12	7,665,174.10	1,450,282.58	1,450,282.58	1,011,601.63	1,050,440	1,078,975	1,078,975
Expenditures	(24,968.64)	(92,149.96)	(366,715.84)	(966,999.03)	(966,999.03)	(1,124,313.18)	(6,166,603)	(1,589,089)	(1,589,089)
Fund Balance (Deficit), Dec. 31st	$ (423,812.94)	$ 509,567.22	$ 7,808,025.48	$ 8,291,309.03	$ 8,291,309.03	$ 7,695,313.93	$ 2,691,862	$ 2,181,748	$ 2,181,748
TID #3 Fund (Fund 453)									
Fund Balance, Jan. 1st	$ 73,968.42	$ 85,323.04	$ 98,710.48	$ 132,760.36	$ 132,760.36	$ 132,760.36	$ 132,760	$ 168,442	$ 168,442
Revenues	12,107.83	17,807.21	37,767.49	37,213.78	37,213.78	38,196.88	39,173	43,712	43,712
Expenditures	(753.21)	(4,419.77)	(3,717.61)	(5,884.15)	(5,884.15)	(1,101.55)	(3,491)	(10,241)	(10,241)
Fund Balance, Dec. 31st	$ 85,323.04	$ 98,710.48	$ 132,760.36	$ 164,089.99	$ 164,089.99	$ 169,855.69	$ 168,442	$ 201,913	$ 201,913
TID #4 Fund (Fund 454)									
Fund Balance, Jan. 1st	$ 214,776.25	$ 142,513.20	$ 132,806.40	$ 88,213.00	$ 88,213.00	$ 88,213.00	$ 88,213	$ 49,619	$ 49,619
Revenues	125,942.05	192,311.36	160,324.29	163,007.40	163,007.40	162,906.08	164,518	170,590	170,590
Expenditures	(198,205.10)	(202,018.16)	(204,917.69)	(205,534.15)	(205,534.15)	(187,750.84)	(203,112)	(203,683)	(203,683)
Fund Balance, Dec. 31st	$ 142,513.20	$ 132,806.40	$ 88,213.00	$ 45,686.25	$ 45,686.25	$ 63,368.24	$ 49,619	$ 16,526	$ 16,526
Capital Projects Fund (Fund 410)									
Fund Balance, Jan. 1st	$ 338,230.53	$ 538,963.84	$ 524,673.12	$ 1,925,934.12	$ 1,925,934.12	$ 1,925,934.12	$ 1,925,934	$ 906,574	$ 906,574
Revenues	201,313.31	16,610.78	1,692,375.88	275,000.00	75,000.00	18,927.09	28,500	13,500	13,500
Expenditures	(580.00)	(30,901.50)	(291,114.88)	(1,821,775.18)	(1,297,860.00)	(289,944.65)	(1,047,860)	(827,102)	(827,102)
Fund Balance, Dec. 31st	$ 538,963.84	$ 524,673.12	$ 1,925,934.12	$ 379,158.94	$ 703,074.12	$ 1,654,916.56	$ 906,574	$ 92,972	$ 92,972
Capital Equipment Replacement Fund (Fund 750)									
Fund Balance, Jan. 1st	$ 402,649.31	$ 283,410.04	$ 295,099.34	$ 297,038.63	$ 297,038.63	$ 297,038.63	$ 297,039	$ 84,719	$ 84,719
Revenues	277,617.35	1,075,406.53	459,431.10	87,000.00	1,000.00	1,965.00	2,950	294,768	294,768
Expenditures	(396,856.62)	(1,063,717.23)	(457,491.81)	(87,000.00)	(226,000.00)	(215,048.91)	(215,270)	(373,768)	(373,768)
Fund Balance, Dec. 31st	$ 283,410.04	$ 295,099.34	$ 297,038.63	$ 297,038.63	$ 72,038.63	$ 83,954.72	$ 84,719	$ 5,719	$ 5,719
GRAND TOTAL									
Fund Balance (Deficit), Jan. 1st	$ (2,569,376.05)	$ (1,794,190.21)	$ (942,863.95)	$ 7,635,659.82	$ 7,635,659.82	$ 7,635,659.82	$ 7,635,660	$ 1,209,169	$ 1,209,169
Revenues	1,830,827.91	2,679,589.15	10,338,627.30	2,342,029.17	2,056,029.17	1,580,424.58	1,638,979	1,941,305	1,941,305
Expenditures	(1,055,642.07)	(1,828,262.89)	(1,760,103.53)	(3,517,284.16)	(3,132,368.98)	(2,199,745.51)	(8,065,470)	(3,442,278)	(3,442,278)
Fund Balance (Deficit), Dec. 31st	$ (1,794,190.21)	$ (942,863.95)	$ 7,635,659.82	$ 6,460,404.83	$ 6,559,320.01	$ 7,016,338.89	$ 1,209,169	$ (291,804)	$ (291,804)

TID Boundary Map
Village of Kronenwetter



All Financials as of December 31, 2024

2024 TIF Value Limitation Report
Wisconsin Department of Revenue

Municipality	TID Co-munl Code	TID No.	Base Year	2024 TID Current Value	2024 TID Value Increment	2024 Total Muni Equalized Value	5% Test	7% Test	12% Test
Kimberly	44141	004	2005	15,947,400	15,169,200				
	44141	005	2008	58,928,100	47,583,000				
	44141	006	2016	163,928,400	145,409,300				
Municipal Totals				**238,803,900**	**208,161,500**	**939,330,400**			**22.16%**
Knapp	17141	003	2005	5,014,700	4,813,500				
Municipal Totals				**5,014,700**	**4,813,500**	**33,868,100**			**14.21%**
Kronenwetter	37145	001	2005	20,251,200	17,988,900				
	37145	002	2005	69,910,400	64,511,800				
	37145	003	2005	3,018,300	2,613,200				
	37145	004	2005	9,969,100	9,862,500				
Municipal Totals				**103,149,000**	**94,976,400**	**964,532,600**			**9.85%**
La Crosse	32246	010	2003	18,664,100	16,601,500				
	32246	011	2005	347,416,500	227,689,800				
	32246	012	2005	47,879,600	31,114,400				
	32246	013	2006	188,243,500	144,203,700				
	32246	014	2006	136,941,700	84,256,400				
	32246	015	2013	111,029,100	65,136,400				
	32246	016	2014	55,773,700	39,056,300				
	32246	017	2015	105,029,800	91,991,700				
	32246	018	2020	11,188,800	4,400,200				
	32246	019	2020	4,469,800	(591,300) *				
	32246	020	2020	14,022,300	18,900				
	32246	021	2023	0	0				
Municipal Totals				**1,040,658,900**	**704,469,300**	**5,638,471,900**			**12.49%**
La Farge	62146	001	2003	13,007,200	12,888,900				
Municipal Totals				**13,007,200**	**12,888,900**	**53,015,100**			**24.31%**
Ladysmith	54246	008	2003	6,340,900	5,486,200				
	54246	009	2006	9,037,700	8,576,800				
	54246	010	2007	2,047,200	1,643,700				
	54246	011	2011	9,403,200	9,373,000				
	54246	012	2020	859,200	859,200				
	54246	013	2021	8,547,500	8,450,000				
	54246	014	2021	3,792,500	2,520,500				
	54246	015	2021	16,500	(33,700) *				
	54246	016	2021	621,800	621,800				
Municipal Totals				**40,666,500**	**37,531,200**	**229,740,000**			**16.34%**

*A negative increment is treated as zero increment.

2025 TIF Value Limitation Report
Wisconsin Department of Revenue

Municipality	TID Co-munl Code	TID No.	Base Year	2025 TID Current Value	2025 TID Value Increment	2025 Total Muni Equalized Value	5% Test	7% Test	12% Test
Kewaskum	66142	002	2005	46,658,900	44,873,200				
	66142	003	2021	10,774,400	6,633,200				
	66142	004	2023	25,545,300	25,210,800				
Municipal Totals				**82,978,600**	**76,717,200**	**636,980,600**			**12.04%**
Kewaunee	31241	003	2020	8,506,000	(570,500) *				
Municipal Totals				**8,506,000**	**0**	**332,695,300**			**.00%**
Kiel	36241	004	2011	41,897,800	38,298,400				
	08241	005	2014	31,161,500	22,715,600				
Municipal Totals				**73,059,300**	**61,014,000**	**505,981,400**			**12.06%**
Kimberly	44141	004	2005	17,660,900	16,882,700				
	44141	005	2008	65,262,200	53,917,100				
	44141	006	2016	200,282,600	181,763,500				
Municipal Totals				**283,205,700**	**252,563,300**	**1,055,044,300**			**23.94%**
Knapp	17141	003	2005	5,308,000	5,106,800				
Municipal Totals				**5,308,000**	**5,106,800**	**36,069,000**			**14.16%**
Kronenwetter	37145	001	2005	21,590,800	19,328,500				
	37145	002	2005	78,045,800	72,647,200				
	37145	003	2005	3,369,600	2,964,500				
	37145	004	2005	10,827,600	10,721,000				
Municipal Totals				**113,833,800**	**105,661,200**	**1,081,333,900**			**9.77%**
La Crosse	32246	010	2003	17,981,800	15,919,200				
	32246	011	2005	356,224,200	236,497,500				
	32246	012	2005	48,768,000	32,002,800				
	32246	013	2006	204,775,100	160,735,300				
	32246	014	2006	148,327,700	95,642,400				
	32246	015	2013	114,940,600	69,047,900				
	32246	016	2014	61,183,600	44,466,200				
	32246	017	2015	105,146,400	92,108,300				
	32246	018	2020	11,669,200	4,880,600				
	32246	019	2020	3,889,300	(1,171,800) *				
	32246	020	2020	13,422,100	0				
	32246	021	2023	0	0				
Municipal Totals				**1,086,328,000**	**751,300,200**	**5,970,494,100**			**12.58%**
La Farge	62146	001	2003	15,380,800	15,262,500				
Municipal Totals				**15,380,800**	**15,262,500**	**62,947,200**			**24.25%**

*A negative increment is treated as zero increment.

VILLAGE OF KRONENWETTER

Estimated Calculation of 2025 Tax Increments by TID District - as of 10/17/2025

	2025 Tax Increment Equalized Valuation by TID District						2025 Tax Increments by TID District				
Taxing Jurisdiction	**TID #1**	**TID #2**	**TID #3**	**TID #4**	**GRAND TOTAL**	**10/17/2025 Estimated Tax Increment by Taxing Jurisdiction**	**TID #1**	**TID #2**	**TID #3**	**TID #4**	**Grand Total Tax Increments**
DCE Everest School District	$ 19,328,500	$ -	$ -	$ -	$ 19,328,500	$ 113,444.52	$ 113,444.52	$ -	$ -	$ -	$ 113,444.52
Mosinee School District	$ -	$ 72,647,200	$ 2,964,500	$ 10,721,000	$ 86,332,700	$ 509,602.59	$ -	$ 428,820.15	$ 17,498.78	$ 63,283.66	$ 509,602.59
Village of Kronenwetter	$ 19,328,500	$ 72,647,200	$ 2,964,500	$ 10,721,000	$ 105,661,200	$ 298,129.00	$ 54,536.45	$ 204,978.15	$ 8,364.50	$ 30,249.90	$ 298,129.00
NTC	$ 19,328,500	$ 72,647,200	$ 2,964,500	$ 10,721,000	$ 105,661,200	$ 102,924.37	$ 18,827.85	$ 70,765.50	$ 2,887.71	$ 10,443.31	$ 102,924.37
Marathon County	$ 19,328,500	$ 72,647,200	$ 2,964,500	$ 10,721,000	$ 105,661,200	$ 369,879.75	$ 67,661.74	$ 254,310.27	$ 10,377.59	$ 37,530.15	$ 369,879.75
						$ 1,393,980.23	**$ 254,470.56**	**$ 958,874.07**	**$ 39,128.58**	**$ 141,507.02**	**$ 1,393,980.23**

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Tax Increment District (TID) #1 Fund - Fund #451

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance (Deficit), January 1st	$ (2,408,044.57)	$ (2,420,587.39)	$ (2,503,720.51)	$ (2,616,311.77)	$ (2,616,311.77)	$ (2,616,311.77)	$ (2,616,312)	$ (2,692,048)	$ (2,692,048)
REVENUES:									
Property Tax Increment (TID)	$ 296,365.40	$ 284,574.94	$ 252,278.47	$ 252,278.37	$ 252,278.37	$ 260,609.42	$ 260,609	$ 254,471	$ 254,471
State Exempt Computer Aid	567.52	567.51	567.51	567.51	567.51	567.51	568	568	568
Personal Property State Aid	-	-	-	10,215.65	10,215.65	10,215.65	10,216	10,216	10,216
Tax Guarantee Payment - from Developers	51,175.25	49,415.26	56,463.88	56,463.88	56,463.88	61,005.17	61,005	61,005	61,005
Interest on Investments	6,243.51	17,365.44	14,244.58	10,000.00	10,000.00	14,430.15	21,000	13,500	13,500
Loan from Other Funds	67,384.00	-	-	-	-	-	-	-	-
REVENUES	**$ 421,735.68**	**$ 351,923.15**	**$ 323,554.44**	**$ 329,525.41**	**$ 329,525.41**	**$ 346,827.90**	**$ 353,398**	**$ 339,760**	**$ 339,760**
EXPENDITURES:									
TID Admin. Staff:									
Salaries & Wages:	$ 3,309.12	$ 5,900.67	$ 2,222.29			$ 529.41			
Administrator	included above	included above	included above	$ 1,236.00	$ 1,236.00	included above	$ 193	$ 1,160	$ 1,160
Community Development Director	included above	included above	included above	865.63	865.63	included above	886	912	912
Finance Director/Treasurer	included above	included above	included above	901.76	901.76	included above	189	606	606
FICA Taxes	226.77	293.27	169.40	229.76	229.76	39.36	97	205	205
Retirement	216.25	223.73	149.86	207.23	207.23	37.43	78	149	149
Health Insurance	398.99	362.82	446.67	633.77	633.77	135.98	423	423	423
Finance Director/Treasurer - Contracted Services	-	-	-	-	-	-	666	-	-
Mileage	-	32.75	-	-	-	-	-	-	-
RDA Committee/TIF Joint Review Board Wages:									
RDA Committee - Wages	457.50	611.49	525.00	600.00	600.00	-	144	230	230
RDA Committee - FICA Taxes	-	32.51	37.73	-	-	2.45	11	18	18
TID Misc. Expenditures:									
Legal Fees	150.00	750.04	-	-	-	1,316.00	1,316	-	-
Bank/Investment Fees/WDOR Fees	1,087.78	1,077.23	150.00	1,000.00	1,000.00	150.00	150	500	500
Office Supplies	3.84	(0.10)	-	-	-	-	-	-	-
TID Assessment/Revaluation Fees	-	-	-	-	-	-	351	2,440	2,440
TID Audit Fees	1,905.00	990.00	725.00	1,000.00	1,000.00	210.00	1,000	1,100	1,100
TID Consulting Fees	-	406.11	-	400.00	400.00	-	-	500	500
Debt Service:									
Principal	310,000.00	315,000.00	330,000.00	330,000.00	330,000.00	330,000.00	330,000	340,000	340,000
Interest	115,911.25	108,763.75	101,107.75	93,017.50	93,017.50	48,553.75	93,018	89,540	89,540
Debt Issuance Costs/Fiscal Charges	612.00	612.00	612.00	-	-	612.00	612	612	612
EXPENDITURES	**$ 434,278.50**	**$ 435,056.27**	**$ 436,145.70**	**$ 430,091.65**	**$ 430,091.65**	**$ 381,586.38**	**$ 429,134**	**$ 438,395**	**$ 438,395**
NET CHANGE IN FUND BALANCE	(12,542.82)	(83,133.12)	(112,591.26)	(100,566.24)	(100,566.24)	(34,758.48)	(75,736)	(98,635)	(98,635)
Ending Fund Balance (Deficit), December 31st	**$ (2,420,587.39)**	**$ (2,503,720.51)**	**$ (2,616,311.77)**	**$ (2,716,878.01)**	**$ (2,716,878.01)**	**$ (2,651,070.25)**	**$ (2,692,048)**	**$ (2,790,683)**	**$ (2,790,683)**

VILLAGE OF KRONENWETTER
Staffing Sheet - TID #1 Fund
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

Position	2025 Adopted Budget		2026 Dept. Request		2026 Proposed Budget		
Full-time:							
Administrator	0.01	FTE	0.01	FTE	0.01	FTE	(shared with General Fund, Utilities, & Other TID's)
Community Development Director	0.01		0.01		0.01		(shared with General Fund, & Other TID's)
Part-time:							
Finance Director/Treasurer	0.01		0.01		0.01		(shared with General Fund, Utilities, & Other TID's)
Total	0.03	FTE	0.03	FTE	0.03	FTE	

Notes:
1) FTE - Full Time Equivalent

village of Kronenwetter

REVENUES	TID 1
Total Revenues to Date:	$8,866,039
Total TID Borrowing to Date:	$34,723,212
Total Borrowings and Revenues Combined:	**$43,589,251**

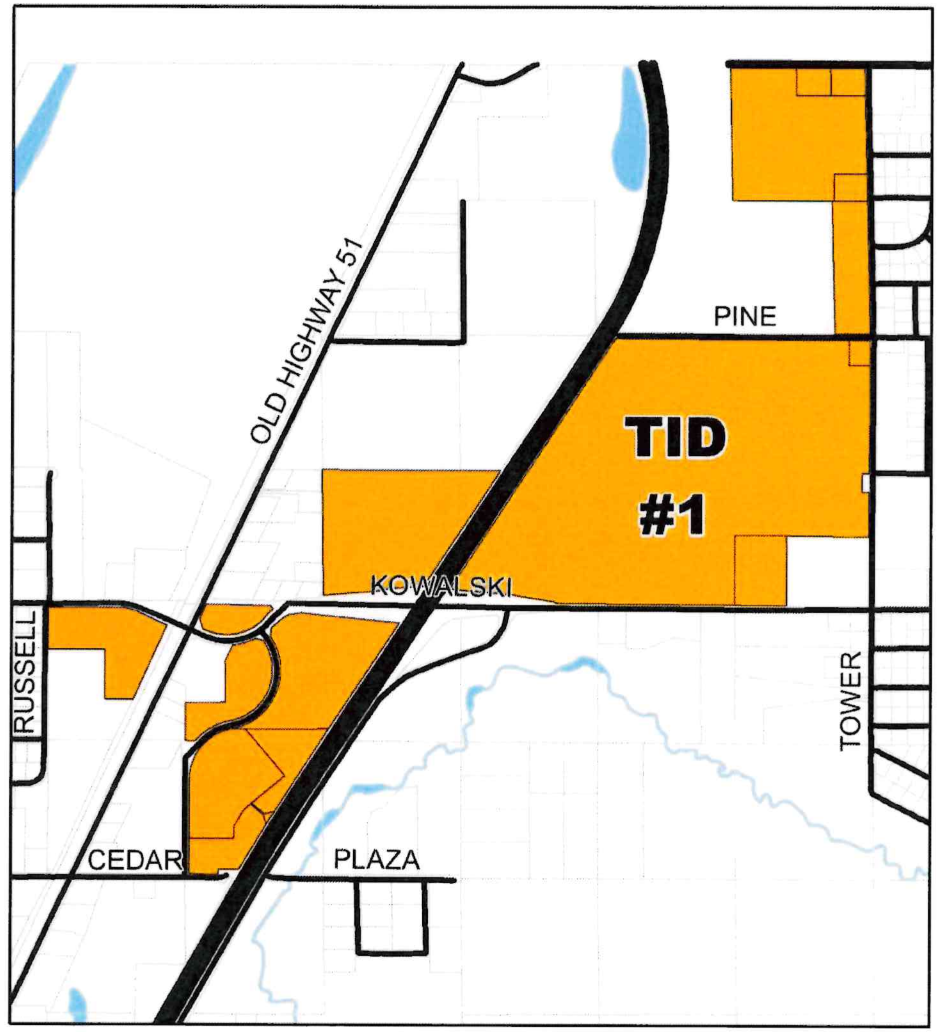
EXPENSES	TID 1
Life to Date Expenses:	$10,636,095
Total Debt Service Payments Life to Date:	$31,428,212
Total Debt Service Interest Payments Life to Date:	$4,141,256
Total Expenses and Interest & Principal Payments Combined:	**$46,205,563**

CURRENT DEBT	TID 1
Total TID Borrowing to Date:	$34,723,212
Total Debt Service Payments Life to Date:	$31,428,212
Current Debt Outstanding – 12/31/2024:	**$3,295,000**

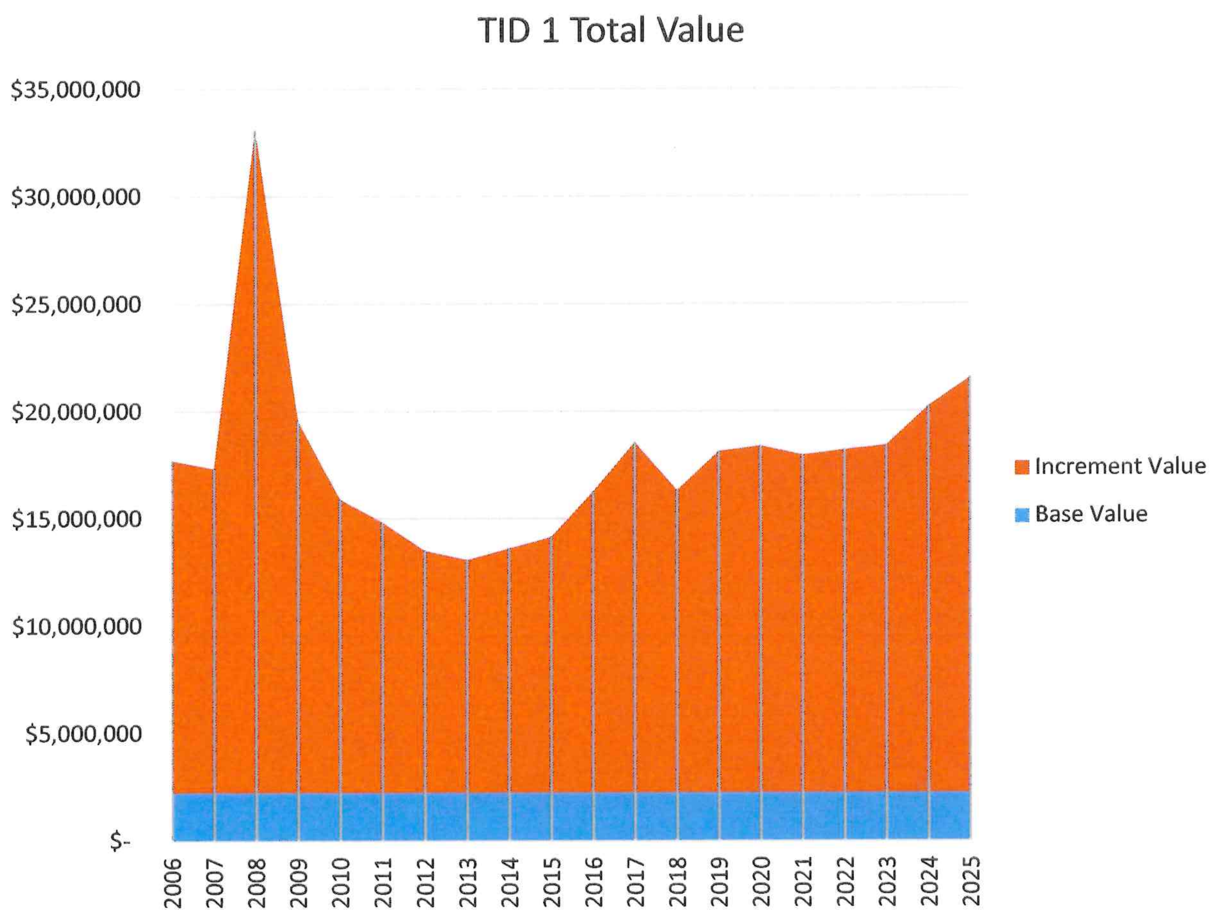
FUND BALANCE	TID 1
Fund Balance (Deficit) – December 31, 2024:	**($2,616,312)**
Less: Principal Payments remaining (2025-2036):	($3,295,000)
Financial Position (Deficit) – December 31, 2024:	**($5,911,312)**

Tax Increment District #1

- Industrial TID
- Created: 11/03/2004
- Mandatory Termination Date: 11/03/2044
- 388.22 Acres
- Adjacent to I-39 & Kowalski Road
- Epiroc Drilling tools, LLC & Wausau Tile



2005 Base Value: $2,262,300



Year	Base Value	Increment Value	Total Value
2006	$ 2,262,300	$ 15,468,600	$ 17,730,900
2007	$ 2,262,300	$ 15,096,100	$ 17,358,400
2008	$ 2,262,300	$ 30,836,600	$ 33,098,900
2009	$ 2,262,300	$ 17,315,800	$ 19,578,100
2010	$ 2,262,300	$ 13,657,600	$ 15,919,900
2011	$ 2,262,300	$ 12,590,800	$ 14,853,100
2012	$ 2,262,300	$ 11,260,600	$ 13,522,900
2013	$ 2,262,300	$ 10,831,900	$ 13,094,200
2014	$ 2,262,300	$ 11,367,300	$ 13,629,600
2015	$ 2,262,300	$ 11,892,600	$ 14,154,900
2016	$ 2,262,300	$ 14,006,400	$ 16,268,700
2017	$ 2,262,300	$ 16,319,700	$ 18,582,000
2018	$ 2,262,300	$ 14,074,100	$ 16,336,400
2019	$ 2,262,300	$ 15,882,400	$ 18,144,700
2020	$ 2,262,300	$ 16,140,500	$ 18,402,800
2021	$ 2,262,300	$ 15,716,500	$ 17,978,800
2022	$ 2,262,300	$ 15,968,000	$ 18,230,300
2023	$ 2,262,300	$ 16,167,900	$ 18,430,200
2024	$ 2,262,300	$ 17,988,900	$ 20,251,200
2025	$ 2,262,300	$ 19,328,500	$ 21,590,800

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Tax Increment District (TID) #2 Fund - Fund #452

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance (Deficit), January 1st	$ (1,190,955.99)	$ (423,812.94)	$ 509,567.22	$ 7,808,025.48	$ 7,808,025.48	$ 7,808,025.48	$ 7,808,025	$ 2,691,862	$ 2,691,862
REVENUES:									
Property Tax Increment (TID)	$ 739,897.04	$ 951,012.83	$ 844,012.16	$ 844,012.52	$ 844,012.52	$ 880,339.33	$ 880,339	$ 958,874	$ 958,874
State Exempt Computer Aid	41,799.91	41,799.91	41,799.91	41,799.91	41,799.91	41,799.91	41,800	41,800	41,800
Personal Property State Aid	2,495.22	2,495.22	2,495.22	3,301.15	3,301.15	3,301.15	3,301	3,301	3,301
Interest on Investments	6,919.52	30,219.61	84,917.80	310,401.00	310,401.00	86,161.24	125,000	75,000	75,000
Miscellaneous Revenue	1,000.00	2.55	11.56	-	-	-	-	-	-
Proceeds from Long-Term Debt Issued	-	-	6,390,000.00	-	-	-	-	-	-
Debt Premium Proceeds	-	-	301,937.45	250,768.00	250,768.00	-	-	-	-
REVENUES	**$ 792,111.69**	**$ 1,025,530.12**	**$ 7,665,174.10**	**$ 1,450,282.58**	**$ 1,450,282.58**	**$ 1,011,601.63**	**$ 1,050,440**	**$ 1,078,975**	**$ 1,078,975**
EXPENDITURES:									
TID Admin. Staff:									
Salaries & Wages:	$ 6,631.82	$ 13,879.69	$ 16,190.03			$ 5,544.38			
Administrator	included above	included above	included above	$ 1,236.00	$ 1,236.00	included above	$ 193	$ 1,160	$ 1,160
Public Works Director	included above	included above	included above	4,763.75	4,763.75	included above	4,733	4,932	4,932
Community Development Director	included above	included above	included above	865.63	865.63	included above	886	912	912
Finance Director/Treasurer	included above	included above	included above	901.76	901.76	included above	943	3,028	3,028
FICA Taxes	474.96	656.65	1,235.11	594.19	594.19	412.59	517	768	768
Retirement	432.24	511.16	1,083.71	535.93	535.93	385.43	404	504	504
Health Insurance	804.88	883.46	3,082.47	633.77	633.77	1,357.84	1,479	1,479	1,479
Finance Director/Treasurer - Contracted Services	-	-	-	-	-	-	3,331	-	-
Miscellaneous	-	-	-	-	-	67.75	68	-	-
Mileage	-	19.65	-	-	-	229.16	229	-	-
RDA Committee/TIF Joint Review Board Wages:									
RDA Committee - Wages	-	-	-	600.00	600.00	-	144	230	230
RDA Committee - FICA Taxes	-	-	-	-	-	-	11	18	18
TID Misc. Expenditures:									
Legal Fees	7,596.00	2,275.50	3,478.63	-	-	-	-	-	-
Bank/Investment Fees/WDOR Fees	2,053.59	1,900.24	150.00	1,000.00	1,000.00	150.00	150	500	500
Office Supplies	1.27	140.09	110.42	100.00	100.00	191.86	200	200	200
TID Assessment/Revaluation Fees	-	-	-	-	-	-	1,265	8,808	8,808
TID Audit Fees	1,920.00	1,980.00	1,499.20	4,000.00	4,000.00	210.00	4,000	4,400	4,400
TID Consulting Fees	-	9,032.12	12,709.62	10,000.00	10,000.00	-	-	-	-
Capital Projects:									
Engineering Costs:	3,500.00	59,309.20	220,462.66	-	-	94,921.71			
Design/Engineering-Flanner Rd/Jamroz Rd - 2025 budget						included above	45,000	-	-
Constr./Engineering-Lift Station #8 - 2025 budget						included above	57,719	-	-
Constr./Engineering-Kronenwetter Drive - 2025 budget						included above	43,502	-	
Constr./Engineering-Flanner Rd/Jamroz Rd - 2026 budget							-	12,400	1[illegible]

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Tax Increment District (TID) #2 Fund - Fund #452

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Construction Costs:	-	-	-	-	-	208,574.40			
Construction-Lift Station #8 - 2025 budget						included above	2,885,962		
Construction-Kronenwetter Drive - 2025 budget						included above	2,175,099		
Construction-Flanner Rd/Jamroz Rd - 2026 budget								620,000	620,000
Debt Service:									
Principal	-	-	-	690,000.00	690,000.00	690,000.00	690,000	690,000	690,000
Interest	1,553.88	1,561.64	-	250,768.00	250,768.00	122,268.06	250,768	239,750	239,750
Debt Issuance Costs/Fiscal Charges	-	-	106,713.99	1,000.00	1,000.00	-	-	-	-
Transfer to General Fund	-	0.56	-						
EXPENDITURES	**$ 24,968.64**	**$ 92,149.96**	**$ 366,715.84**	**$ 966,999.03**	**$ 966,999.03**	**$ 1,124,313.18**	**$ 6,166,603**	**$ 1,589,089**	**$ 1,589,089**
NET CHANGE IN FUND BALANCE	767,143.05	933,380.16	7,298,458.26	483,283.55	483,283.55	(112,711.55)	(5,116,163)	(510,114)	(510,114)
Ending Fund Balance (Deficit), December 31st	**$ (423,812.94)**	**$ 509,567.22**	**$ 7,808,025.48**	**$ 8,291,309.03**	**$ 8,291,309.03**	**$ 7,695,313.93**	**$ 2,691,862**	**$ 2,181,748**	**$ 2,181,748**

	Estimated Year-end 12/31/2025	Proposed Budget 2026
Restricted Fund Balance - 2024B G.O. Note Proceeds	$ 912,531	$ 280,131
Unrestricted Fund Balance	$ 1,779,331	$ 1,901,617
Total Fund Balance, December 31st	**$ 2,691,862**	**$ 2,181,748**

Computation of Balance Remaining for 2024B G.O. Note Proceeds - TID #2 portion only

	Total	Debt Service Premium	CIP Projects Portion
2024B General Obligation Note Proceeds	$ 6,390,000	$ 270,187	$ 6,119,813
Less: Lift Station #8 - Constr./Engineering	(57,719)	-	(57,719)
Less: Lift Station #8 - Construction	(2,885,962)	-	(2,885,962)
Less: Kronenwetter Drive - Constr./Engineering	(43,502)	-	(43,502)
Less: Kronenwetter Drive - Construction	(2,175,099)	-	(2,175,099)
Less: Flanner Rd/Jamroz Rd - Design/Engineering	(45,000)	-	(45,000)
Less: Use Proceeds for 2025 Interest Payments	(250,768)	(250,768)	-
Balance of G.O. Notes Proceeds at 12/31/25	$ 931,950	$ 19,419	$ 912,531
Less: Use Proceeds for 2026 Interest Payments	(19,419)	(19,419)	-
Balance of G.O. Notes Proceeds in 2026, before 2026 CIP Budget approved	**$ 912,531**	**$ -**	**$ 912,531**
Less: Flanner Rd./Jamroz Rd - Construction (2026 budget)	(620,000)	-	(620,000)
Less: Flanner Rd./Jamroz Rd - Constr./Engineering (2026 budget)	(12,400)	-	(12,400)
Balance of G.O. Note Proceeds in 2026, if Flanner Rd./Jamroz Rd. is approved in 2026 budget	**$ 280,131**	**$ -**	**$ 280,131**

VILLAGE OF KRONENWETTER
Staffing Sheet - TID #2 Fund
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

Position	2025 Adopted Budget		2026 Dept. Request		2026 Proposed Budget		
Full-time:							
Administrator	0.01	FTE	0.01	FTE	0.01	FTE	(shared with General Fund, Utilities, & Other TID's)
Public Works Director	0.05		0.05		0.05		(shared with General Fund, & Utilities)
Community Development Director	0.01		0.01		0.01		(shared with General Fund, & Other TID's)
Part-time:							
Finance Director/Treasurer	0.05		0.05		0.05		(shared with General Fund, Utilities, & Other TID's)
Total	0.12	FTE	0.12	FTE	0.12	FTE	

Notes:
1) FTE - Full Time Equivalent

village of Kronenwetter

REVENUES	TID 2
Total Revenues to Date:	$16,085,214
Total TID Borrowing to Date:	$33,685,598
Total Borrowings and Revenues Combined:	**$49,770,812**

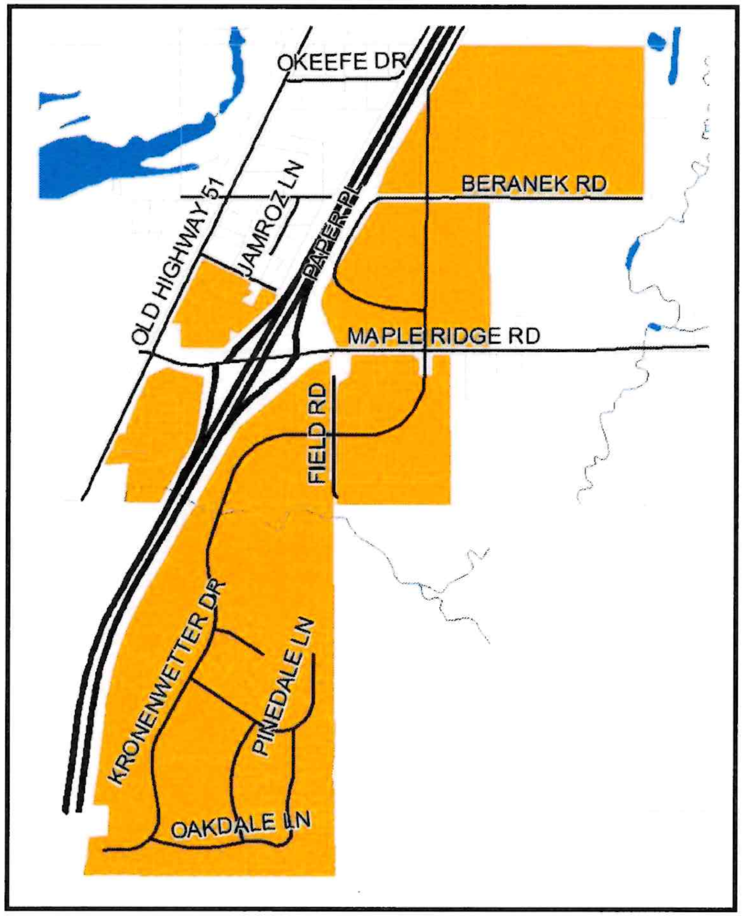
EXPENSES	TID 2
Life to Date Expenses:	$11,340,438
Total Debt Service Payments Life to Date:	$27,295,598
Total Debt Service Interest Payments Life to Date:	$3,326,751
Total Expenses and Interest & Principal Payments Combined:	**$41,962,787**

CURRENT DEBT	TID 2
Total TID Borrowing to Date:	$33,685,598
Total Debt Service Payments Life to Date:	$27,295,598
Current Debt Outstanding – 12/31/2024:	**$6,390,000**

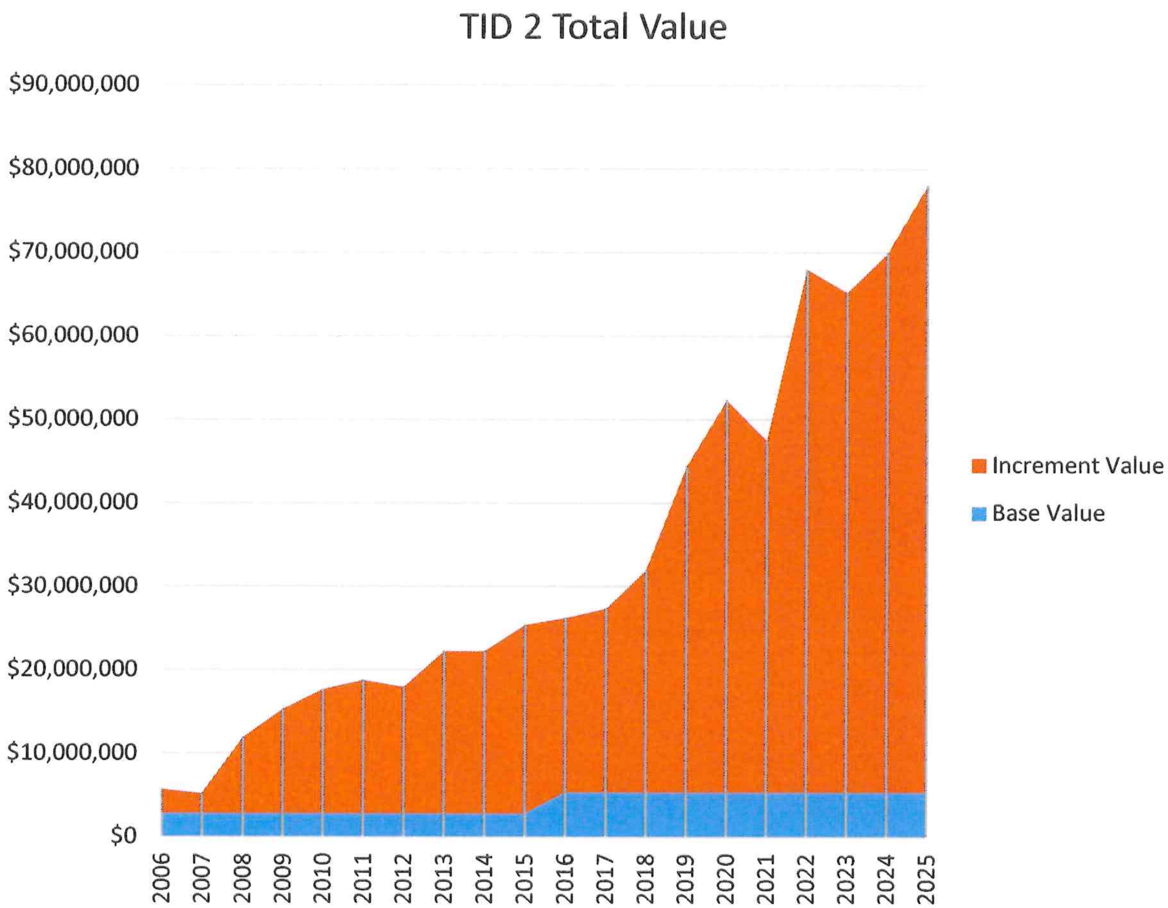
FUND BALANCE	TID 2
Fund Balance – December 31, 2024:	**$7,808,025**
Less: Reserve for 2025 Estimated Capital Projects from 2024B Note Issue	($6,357,599)
Less: Principal Payments remaining (2025-2033)	($6,390,000)
Financial Position (Deficit) – December 31, 2024:	**($4,939,574)**

Tax Increment District #2

- Mixed Use TID – Created: 11/03/2004
- Mandatory Termination Date: 11/03/2034
- 331.16 acres.
- Adjacent to I-39 with Kronenwetter Dr. providing access
- 2024-2025 Future Projects: Lift stations, Kronenwetter Drive, Misc. Roads (Sedona Court, Pinedale Lane, Windwood Drive, Oakdale Lane, Wedgewood Drive)



2005 Base Value: $5,398,600



Year	Base Value	Increment Value	Total Value
2006	$ 2,851,400	$ 2,911,900	$ 5,763,300
2007	$ 2,851,400	$ 2,349,000	$ 5,200,400
2008	$ 2,851,400	$ 9,110,600	$ 11,962,000
2009	$ 2,851,400	$ 12,469,200	$ 15,320,600
2010	$ 2,851,400	$ 14,867,100	$ 17,718,500
2011	$ 2,851,400	$ 15,981,800	$ 18,833,200
2012	$ 2,851,400	$ 15,153,700	$ 18,005,100
2013	$ 2,851,400	$ 19,422,900	$ 22,274,300
2014	$ 2,851,400	$ 19,443,100	$ 22,294,500
2015	$ 2,851,400	$ 22,608,200	$ 25,459,600
2016	$ 5,398,600	$ 20,877,500	$ 26,276,100
2017	$ 5,398,600	$ 21,995,400	$ 27,394,000
2018	$ 5,398,600	$ 26,607,600	$ 32,006,200
2019	$ 5,398,600	$ 39,030,600	$ 44,429,200
2020	$ 5,398,600	$ 46,944,100	$ 52,342,700
2021	$ 5,398,600	$ 42,083,800	$ 47,482,400
2022	$ 5,398,600	$ 62,601,400	$ 68,000,000
2023	$ 5,398,600	$ 59,828,800	$ 65,227,400
2024	$ 5,398,600	$ 64,511,800	$ 69,910,400
2025	$ 5,398,600	$ 72,647,200	$ 78,045,800

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Tax Increment District (TID) #3 Fund - Fund #453

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance, January 1st	$ 73,968.42	$ 85,323.04	$ 98,710.48	$ 132,760.36	$ 132,760.36	$ 132,760.36	$ 132,760	$ 168,442	$ 168,442
REVENUES:									
Property Tax Increment (TID)	$ 11,454.38	$ 12,991.82	$ 34,130.77	$ 34,130.78	$ 34,130.78	$ 35,660.18	$ 35,660	$ 39,129	$ 39,129
Personal Property State Aid	533.91	533.91	533.91	583.00	583.00	583.00	583	583	583
Interest on Investments	119.54	4,281.48	3,102.81	2,500.00	2,500.00	1,953.70	2,930	4,000	4,000
REVENUES	**$ 12,107.83**	**$ 17,807.21**	**$ 37,767.49**	**$ 37,213.78**	**$ 37,213.78**	**$ 38,196.88**	**$ 39,173**	**$ 43,712**	**$ 43,712**
EXPENDITURES:									
TID Admin. Staff:									
Salaries & Wages:	$ 552.66	$ 1,663.60	$ 2,209.47			$ 529.41			
Administrator	included above	included above	included above	$ 1,236.00	$ 1,236.00	included above	$ 193	$ 1,160	$ 1,160
Community Development Director	included above	included above	included above	865.63	865.63	included above	886	912	912
Finance Director/Treasurer	included above	included above	included above	901.76	901.76	included above	189	606	606
FICA Taxes	39.62	58.84	167.99	229.76	229.76	39.36	97	205	205
Retirement	35.89	46.23	148.97	207.23	207.23	36.80	78	149	149
Health Insurance	(185.89)	84.42	441.18	633.77	633.77	135.98	423	423	423
Finance Director/Treasurer - Contracted Services	-	-	-	-	-	-	666	-	-
Mileage	-	-	-	-	-	-	-	-	-
RDA Committee/TIF Joint Review Board Wages:									
RDA Committee - Wages	-	-	-	600.00	600.00	-	144	230	230
RDA Committee - FICA Taxes	-	-	-	-	-	-	11	18	18
TID Misc. Expenditures:									
Legal Fees	-	-	-	-	-	-	-	-	-
Bank/Investment Fees/WDOR Fees	150.00	150.00	150.00	150.00	150.00	150.00	150	500	500
Office Supplies	0.93	0.56	-	10.00	10.00	-	-	-	-
TID Assessment/Revaluation Fees	-	-	-	-	-	-	54	378	378
TID Audit Fees - Annual Audit	160.00	165.00	600.00	600.00	600.00	210.00	600	660	660
TID Audit Fees - Closure Audit/Closure Fees	-	-	-	-	-	-	-	5,000	5,000
TID Consulting Fees	-	2,250.00	-	450.00	450.00	-	-	-	-
Transfer to General Fund	-	1.12	-	-	-	-	-	-	-
EXPENDITURES	**$ 753.21**	**$ 4,419.77**	**$ 3,717.61**	**$ 5,884.15**	**$ 5,884.15**	**$ 1,101.55**	**$ 3,491**	**$ 10,241**	**$ 10,241**
NET CHANGE IN FUND BALANCE	11,354.62	13,387.44	34,049.88	31,329.63	31,329.63	37,095.33	35,682	33,471	33,471
Ending Fund Balance, December 31st	**$ 85,323.04**	**$ 98,710.48**	**$ 132,760.36**	**$ 164,089.99**	**$ 164,089.99**	**$ 169,855.69**	**$ 168,442**	**$ 201,913**	**$** [illegible]

VILLAGE OF KRONENWETTER
Staffing Sheet - TID #3 Fund
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

Position	2025 Adopted Budget		2026 Dept. Request		2026 Proposed Budget		
Full-time:							
Administrator	0.01	FTE	0.01	FTE	0.01	FTE	(shared with General Fund, Utilities, & Other TID's)
Community Development Director	0.01		0.01		0.01		(shared with General Fund, & Other TID's)
Part-time:							
Finance Director/Treasurer	0.01		0.01		0.01		(shared with General Fund, Utilities, & Other TID's)
Total	0.03	FTE	0.03	FTE	0.03	FTE	

Notes:
1) FTE - Full Time Equivalent

village of Kronenwetter

REVENUES	TID 3
Total Revenues to Date:	$228,234
Total TID Borrowing to Date:	$64,510
Total Borrowings and Revenues Combined:	**$292,744**

EXPENSES	TID 3
Life to Date Expenses:	$85,871
Total Debt Service Payments Life to Date:	$64,510
Total Debt Service Interest Payments Life to Date:	$9,602
Total Expenses and Interest & Principal Payments Combined:	**$159,983**

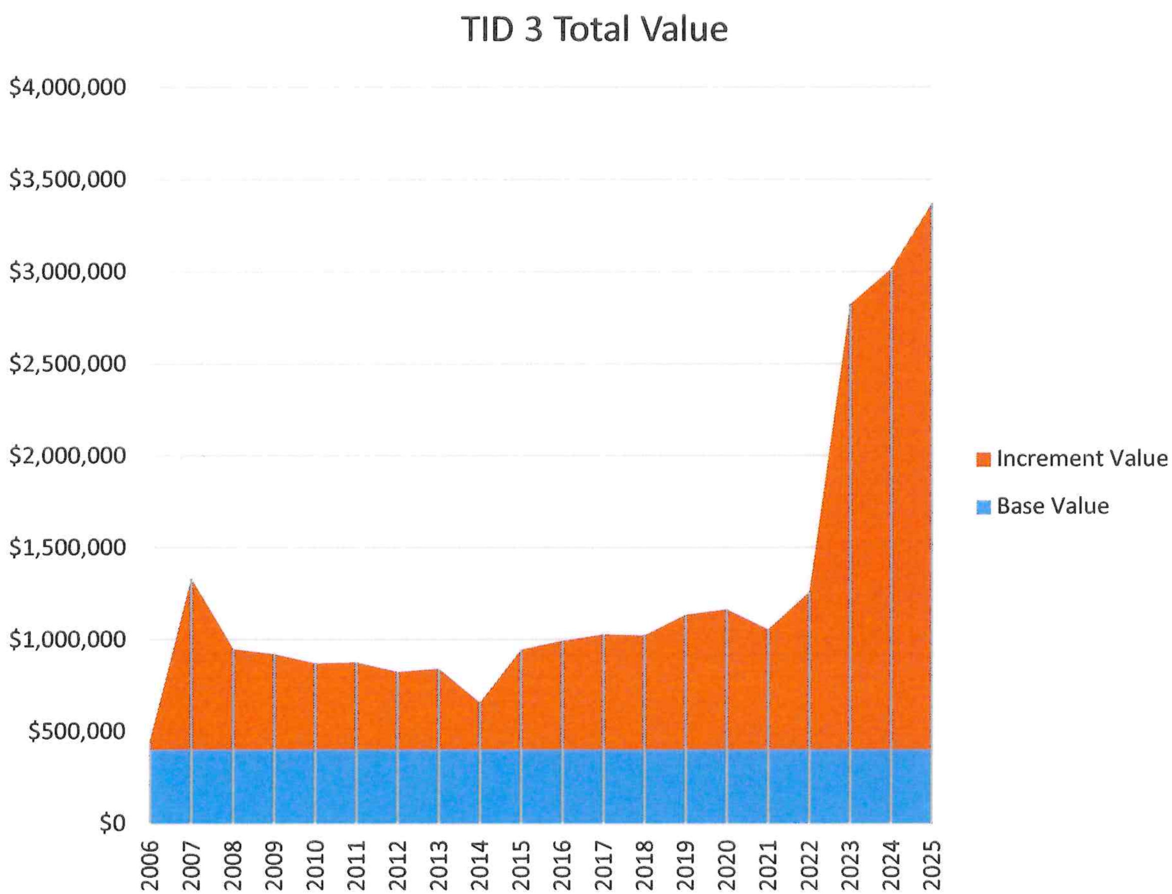
CURRENT DEBT	TID 3
Total TID Borrowing to Date:	$64,510
Total Debt Service Payments Life to Date:	$64,510
Current Debt Outstanding – 12/31/2024:	**$0**

FUND BALANCE	TID 3
Fund Balance – December 31, 2024:	**$132,761**
Less: Principal Payments remaining (none)	- $0
Financial Position – December 31, 2024	**$132,761**

Tax Increment District #3

- Industrial TID
- Created: 11/03/2004
- Mandatory Termination Date: 11/03/2034
- 36.67 acres
- Located south of Cedar Road and east of Old Highway 51.
- Dayton Freight

2005 Base Value: $405,100



Year	Base Value	Increment Value	Total Value
2006	$ 405,100	$ 39,300	$ 444,400
2007	$ 405,100	$ 929,300	$ 1,334,400
2008	$ 405,100	$ 546,000	$ 951,100
2009	$ 405,100	$ 517,000	$ 922,100
2010	$ 405,100	$ 467,100	$ 872,200
2011	$ 405,100	$ 473,200	$ 878,300
2012	$ 405,100	$ 421,100	$ 826,200
2013	$ 405,100	$ 439,100	$ 844,200
2014	$ 405,100	$ 253,700	$ 658,800
2015	$ 405,100	$ 541,600	$ 946,700
2016	$ 405,100	$ 589,500	$ 994,600
2017	$ 405,100	$ 624,700	$ 1,029,800
2018	$ 405,100	$ 619,600	$ 1,024,700
2019	$ 405,100	$ 731,600	$ 1,136,700
2020	$ 405,100	$ 760,600	$ 1,165,700
2021	$ 405,100	$ 651,500	$ 1,056,600
2022	$ 405,100	$ 855,200	$ 1,260,300
2023	$ 405,100	$ 2,419,400	$ 2,824,500
2024	$ 405,100	$ 2,613,200	$ 3,018,300
2025	$ 405,100	$ 2,964,500	$ 3,369,600

Section 3, ItemD.

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Tax Increment District (TID) #4 Fund - Fund #454

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance, January 1st	$ 214,776.25	$ 142,513.20	$ 132,806.40	$ 88,213.00	$ 88,213.00	$ 88,213.00	$ 88,213	$ 49,619	$ 49,619
REVENUES:									
Property Tax Increment (TID)	$ 102,234.76	$ 159,216.65	$ 129,408.86	$ 129,408.91	$ 129,408.91	$ 134,585.40	$ 134,585	$ 141,507	$ 141,507
State Exempt Computer Aid	674.81	674.82	674.82	674.82	674.82	674.82	675	675	675
Personal Property State Aid	361.75	361.75	361.75	3,527.85	3,527.85	3,527.85	3,528	3,528	3,528
Tax Guarantee Payment - from Developers	21,538.84	26,845.14	26,895.82	26,895.82	26,895.82	20,880.21	20,880	20,880	20,880
Interest on Investments	1,131.89	5,213.00	2,983.04	2,500.00	2,500.00	3,237.80	4,850	4,000	4,000
REVENUES	**$ 125,942.05**	**$ 192,311.36**	**$ 160,324.29**	**$ 163,007.40**	**$ 163,007.40**	**$ 162,906.08**	**$ 164,518**	**$ 170,590**	**$ 170,590**
EXPENDITURES:									
TID Admin. Staff:									
Salaries & Wages:	$ 552.66	$ 1,663.60	$ 2,209.47			$ 529.41			
Administrator	included above	included above	included above	$ 1,236.00	$ 1,236.00	included above	$ 193	$ 1,160	$ 1,160
Community Development Director	included above	included above	included above	865.63	865.63	included above	886	912	912
Finance Director/Treasurer	included above	included above	included above	901.76	901.76	included above	189	606	606
FICA Taxes	39.62	58.88	168.00	229.76	229.76	39.33	97	205	205
Retirement	35.89	46.22	148.98	207.23	207.23	36.12	78	149	149
Health Insurance	66.75	84.35	441.22	633.77	633.77	135.98	423	423	423
Finance Director/Treasurer - Contracted Services	-	-	-	-	-	-	666	-	-
Mileage	-	-	-	-	-	-	-	-	-
RDA Committee/TIF Joint Review Board Wages:									
RDA Committee - Wages	-	-	-	600.00	600.00	-	144	230	230
RDA Committee - FICA Taxes	-	-	-	-	-	-	11	18	18
TID Misc. Expenditures:									
Bank/Investment Fees/WDOR Fees	150.00	150.00	150.00	150.00	150.00	150.00	150	500	500
Office Supplies	0.18	0.03	0.02	10.00	10.00	-	-	-	-
TID Assessment/Revaluation Fees	-	-	-	-	-	-	175	1,220	1,220
TID Audit Fees - Annual Audit	160.00	165.00	600.00	600.00	600.00	410.00	600	660	660
TID Consulting Fees	-	2,250.00	-	600.00	600.00	-	-	-	-
Debt Service:									
Principal	150,000.00	155,000.00	165,000.00	170,000.00	170,000.00	170,000.00	170,000	175,000	175,000
Interest	47,200.00	42,600.00	36,200.00	29,500.00	29,500.00	16,450.00	29,500	22,600	22,600
Transfer to General Fund	-	0.08	-	-	-	-	-	-	-
EXPENDITURES	**$ 198,205.10**	**$ 202,018.16**	**$ 204,917.69**	**$ 205,534.15**	**$ 205,534.15**	**$ 187,750.84**	**$ 203,112**	**$ 203,683**	**$ 203,683**
NET CHANGE IN FUND BALANCE	(72,263.05)	(9,706.80)	(44,593.40)	(42,526.75)	(42,526.75)	(24,844.76)	(38,594)	(33,093)	(33,093)
Ending Fund Balance, December 31st	**$ 142,513.20**	**$ 132,806.40**	**$ 88,213.00**	**$ 45,686.25**	**$ 45,686.25**	**$ 63,368.24**	**$ 49,619**	**$ 16,526**	**$ 16,52**

VILLAGE OF KRONENWETTER
Staffing Sheet - TID #4 Fund
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

Position	2025 Adopted Budget		2026 Dept. Request		2026 Proposed Budget		
Full-time:							
Administrator	0.01	FTE	0.01	FTE	0.01	FTE	(shared with General Fund, Utilities, & Other TID's)
Community Development Director	0.01		0.01		0.01		(shared with General Fund, & Other TID's)
Part-time:							
Finance Director/Treasurer	0.01		0.01		0.01		(shared with General Fund, Utilities, & Other TID's)
Total	0.03	FTE	0.03	FTE	0.03	FTE	

Notes:
1) FTE - Full Time Equivalent

village of Kronenwetter

REVENUES	TID 4
Total Revenues to Date:	$2,400,326
Total TID Borrowing to Date:	$9,567,821
Total Borrowings and Revenues Combined:	**$11,968,147**

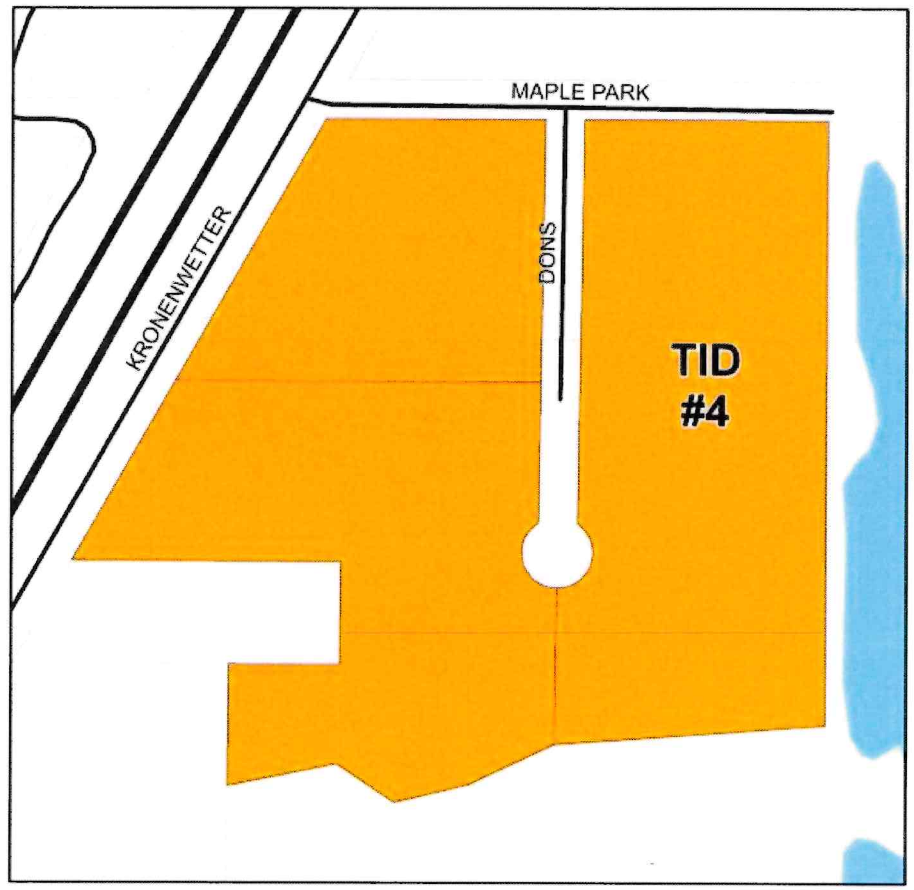
EXPENSES	TID 4
Life to Date Expenses:	$2,034,570
Total Debt Service Payments Life to Date:	$8,452,821
Total Debt Service Interest Payments Life to Date:	$1,392,543
Total Expenses and Interest & Principal Payments Combined:	**$11,879,934**

CURRENT DEBT	TID 4
Total TID Borrowing to Date:	$9,567,821
Total Debt Service Payments Life to Date:	$8,452,821
Current Debt Outstanding – 12/31/2024:	**$1,115,000**

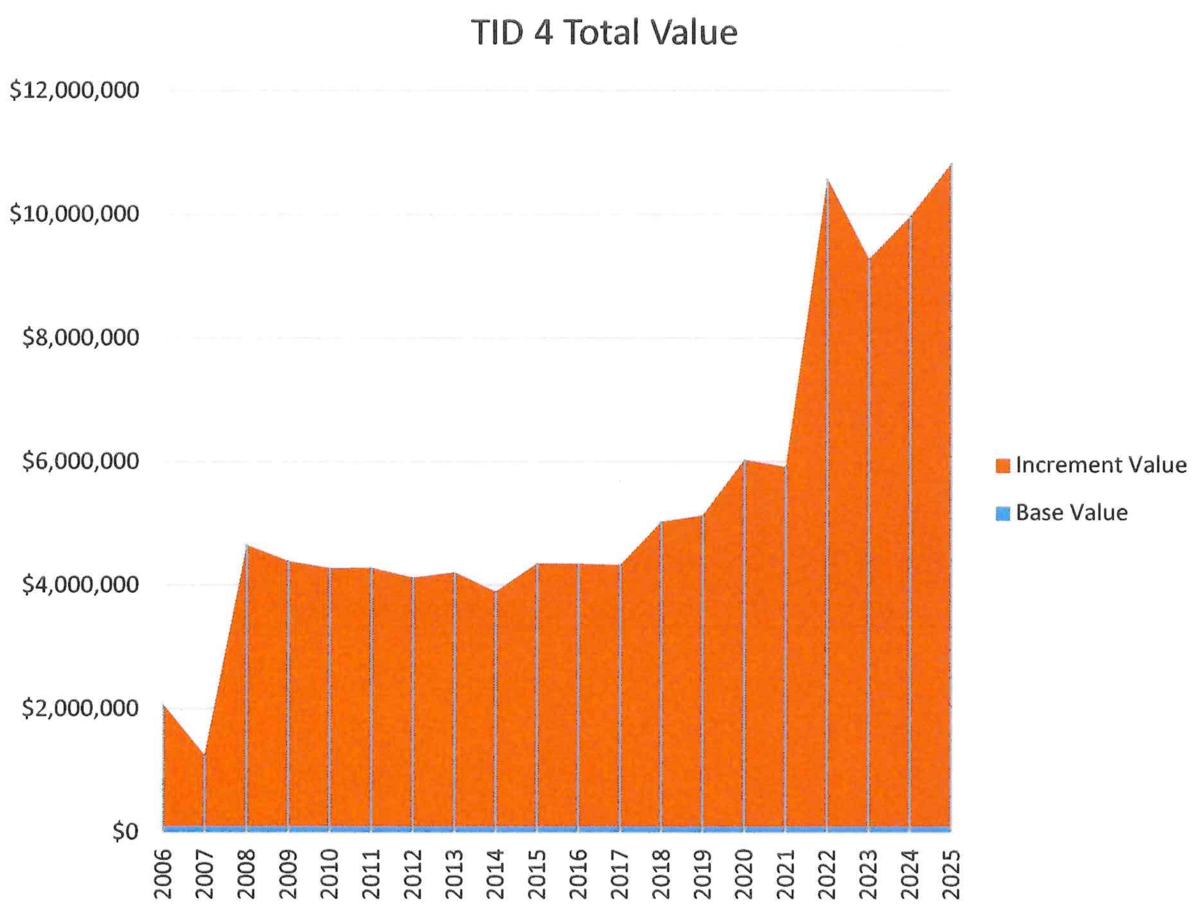
FUND BALANCE	TID 4
Fund Balance – December 31, 2024:	**$88,213**
Less: Principal Payments remaining (2025-2030)	($1,115,000)
Financial Position (Deficit) – December 31, 2024:	**($1,026,787)**

Tax Increment District #4

- Industrial TID
- Created: 11/03/2004
- Mandatory Termination Date: 11/03/2034
- 32.69 acres
- Adjacent to I-39 with access from Kronenwetter Drive.
- M&J Marine, G3 Industries, PAW Health



2005 Base Value: $106,600



Year	Base Value	Increment Value	Total Value
2006	$ 106,600	$ 1,982,200	$ 2,088,800
2007	$ 106,600	$ 1,146,200	$ 1,252,800
2008	$ 106,600	$ 4,555,800	$ 4,662,400
2009	$ 106,600	$ 4,291,800	$ 4,398,400
2010	$ 106,600	$ 4,177,700	$ 4,284,300
2011	$ 106,600	$ 4,184,500	$ 4,291,100
2012	$ 106,600	$ 4,023,500	$ 4,130,100
2013	$ 106,600	$ 4,114,100	$ 4,220,700
2014	$ 106,600	$ 3,796,400	$ 3,903,000
2015	$ 106,600	$ 4,256,900	$ 4,363,500
2016	$ 106,600	$ 4,250,600	$ 4,357,200
2017	$ 106,600	$ 4,229,200	$ 4,335,800
2018	$ 106,600	$ 4,931,600	$ 5,038,200
2019	$ 106,600	$ 5,034,800	$ 5,141,400
2020	$ 106,600	$ 5,932,900	$ 6,039,500
2021	$ 106,600	$ 5,814,900	$ 5,921,500
2022	$ 106,600	$ 10,480,600	$ 10,587,200
2023	$ 106,600	$ 9,173,300	$ 9,279,900
2024	$ 106,600	$ 9,862,500	$ 9,969,100
2025	$ 106,600	$ 10,721,000	$ 10,827,600

CAPITAL IMPROVEMENTS PROGRAM

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

	YEAR						
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
Sewer Revenue Bonds:							
Lift Station 3 removal	$ 600,000						
Lift Station 1 generator	$ 250,000						
Village Garage (2 Sewer bays)	$ 266,666						
Lift Station 5 Panel Upgrade & Generator		$ 300,000					
Hoist Truck (if garage exists)		$ 100,000					
Sewer Vacuum Truck (if garage exists)		$ 550,000					
Replace Plow Truck		$ 80,000					
Lift Station 7 Panel Upgrade & Generator			$ 500,000				
Lift Station 9 Panel Upgrade				$ 300,000			
Lift Station 10 removal					$ 400,000		
TOTAL - Sewer Revenue Bonds	$ 1,116,666	$ 1,030,000	$ 500,000	$ 300,000	$ 400,000	$ -	$ -
Water Revenue Bonds:							
Well #3 and New Tower Study	$ 75,000						
New Well, piping and filtration		$ 6,000,000					
New Water Tower		$ 5,000,000					
Repaint Water Tower on Tower Rd			$ 500,000				
Upgrade all lift stations to SCADA/Cellular Systems					$ 550,000		
TOTAL - Water Revenue Bonds	$ 75,000	$ 11,000,000	$ 500,000	$ -	$ 550,000	$ -	$ -
General Obligation Debt or General Tax Levy:							
Village-wide:							
Village Garage (2 parks bays, 2 police bays)	$ 533,334						
Public Works:							
Crew Cab Pickup Truck - DPW		$ 65,000					
Front End Loader - DPW			$ 275,000				
Tandem Axle Dump Truck - DPW					$ 400,000		
Wheeled Excavator - DPW						$ 320,000	
Front End Loader - DPW							$ 300,000
Roads:							
Martin Road - reconstruction (3 miles)	$ 3,000,000						
Peplin Road - pulverize & chip (1 mile)		$ 120,000					
Maple Ridge Road - CTH X to Kronen Dr		?					
South Road - Village limits to Wisz Rd			?				
Forrest Road				?			
Autumn Road				?			
TOTAL - General Obligation Debt or General Tax Levy	$ 3,533,334	$ 185,000	$ 275,000	$ -	$ 400,000	$ 320,000	$ 300,000
Equipment Replacement Fund Balance:							
Tandem Axle Dump Truck - DPW (2025 = $140,000 Chassis; and 2026 = $163,768 Box/Plow)	$ 163,768						
Parks:							
1-Ton Dump Truck - Parks	$ 80,000						
Toro Groundsmaster Lawnmower - Parks			$ 25,000				
Police:							
(2) Patrol Squad Cars	$ 130,000						
TOTAL - Equipment Replacement Fund Balance	$ 373,768	$ -	$ 25,000	$ -	$ -	$ -	$ -
GRAND TOTAL	**$ 5,098,768**	**$ 12,215,000**	**$ 1,300,000**	**$ 300,000**	**$ 1,350,000**	**$ 320,000**	**$ 3**

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Capital Projects Fund - Fund #410

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance, January 1st	$ 338,230.53	$ 538,963.84	$ 524,673.12	$ 1,925,934.12	$ 1,925,934.12	$ 1,925,934.12	$ 1,925,934	$ 906,574	$ 906,574
REVENUES:									
Property Tax Levy	$ 200,000.00	$ -	$ 200,000.00	$ 200,000.00	$ -	$ -	$ -	$ -	$ -
Grant Revenue	-	-	-	-	-	-	-	-	-
Interest on Investments	1,313.31	16,610.78	27,375.88	75,000.00	75,000.00	18,927.09	28,500	13,500	13,500
Sale of Equipment	-	-	-	-	-	-	-	-	-
Proceeds from Debt Issuance	-	-	1,465,000.00	-	-	-	-	-	-
REVENUES	**$ 201,313.31**	**$ 16,610.78**	**$ 1,692,375.88**	**$ 275,000.00**	**$ 75,000.00**	**$ 18,927.09**	**$ 28,500**	**$ 13,500**	**$ 13,500**
EXPENDITURES:									
Capital Road Improvements:	$ -	$ 314.50	$ 200,228.95	see below	see below	see below	see below		
Kronenwetter Drive -North & Other Areas (2025-2026)				$ 1,696,775.18	$ 1,115,860.00	$ 232,944.65	$ 990,860	$ -	$ -
Other Capital Projects:	580.00	-	40,885.93	see below	see below				
Access Control for Doors/Security, Guard Rail along Johnson Creek, Parks) - 2025 budget	-	-	-	125,000.00	125,000.00	-	-	-	-
Kowalski Road Interchange	-	30,587.00	-	-	-	-	-	-	-
Village Garage - (2 parks bays, 2 police bays):									
Village share = $533,334 (67%)								$ 533,334	$ 533,334
Utilities share = $266,666 (33%)									
Total Cost = $800,000									
Transfer to Debt Service Fund	-	-	-	-	57,000.00	57,000.00	57,000	-	-
Transfer to General Fund	-	-	45,000.00	-	-	-	-	-	-
Transfer to Capital Equipment Fund:									
DPW Dump Truck - Box/Plow (2026 budget)	-	-	-	-	-	-	-	163,768	163,768
2nd Police Squad Car (2026 budget)	-	-	-	-	-	-	-	50,000	50,000
Parks Dump Truck (2026 budget)	-	-	-	-	-	-	-	80,000	80,000
Debt Issuance Costs	-	-	5,000.00	-	-	-	-	-	-
EXPENDITURES	**$ 580.00**	**$ 30,901.50**	**$ 291,114.88**	**$ 1,821,775.18**	**$ 1,297,860.00**	**$ 289,944.65**	**$ 1,047,860**	**$ 827,102**	**$ 827,102**
NET CHANGE IN FUND BALANCE	200,733.31	(14,290.72)	1,401,261.00	(1,546,775.18)	(1,222,860.00)	(271,017.56)	(1,019,360)	(813,602)	(813,602)
Ending Fund Balance, December 31st	**$ 538,963.84**	**$ 524,673.12**	**$ 1,925,934.12**	**$ 379,158.94**	**$ 703,074.12**	**$ 1,654,916.56**	**$ 906,574**	**$ 92,972**	**$ 9[illegible]**

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Capital Equipment Replacement Fund - Fund #750

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance, January 1st	$ 402,649.31	$ 283,410.04	$ 295,099.34	$ 297,038.63	$ 297,038.63	$ 297,038.63	$ 297,039	$ 84,719	$ 84,719
REVENUES:									
Property Tax Levy	$ 200,000.00	$ 200,000.00	$ 428,500.00	$ 86,000.00	$ -	$ -	$ -	$ -	$ -
Grant Revenue	71,500.00	-	-	-	-	-	-	-	-
Interest on Investments	6,117.35	6,949.31	3,536.10	1,000.00	1,000.00	1,965.00	2,950	1,000	1,000
Sale of Equipment	-	64,227.91	-	-	-	-	-	-	-
Proceeds from Debt Issuance	-	732,208.00	-	-	-	-	-	-	-
Transfer from Parks Fund	-	72,021.31	-	-	-	-	-	-	-
Transfer from General Fund	-	-	27,395.00	-	-	-	-	-	-
Transfer from Capital Projects Fund - Dump Truck	-	-	-	-	-	-	-	163,768	163,768
Transfer from Capital Projects Fund - 2nd Squad Car	-	-	-	-	-	-	-	50,000	50,000
Transfer from Capital Projects Fund - Parks Dump Truck		-	-	-	-	-	-	80,000	80,000
REVENUES	**$ 277,617.35**	**$ 1,075,406.53**	**$ 459,431.10**	**$ 87,000.00**	**$ 1,000.00**	**$ 1,965.00**	**$ 2,950**	**$ 294,768**	**$ 294,768**
EXPENDITURES:									
Equipment Purchases	$ 394,490.53	$ 123,540.19	$ 457,491.81	see below	see below	see below	see below	see below	see below
Police Body Cams	-	-	-	$ 22,000.00	$ 22,000.00	$ 21,148.00	$ 21,148	$ -	$ -
Police Squad Cars:									
2025 Year - budget (replace 1 squad car)	-	-	-	64,000.00	64,000.00	56,700.91	56,922	-	-
2026 Year - proposed budget (replace 1 squad car; and add 1 squad car)								130,000	130,000
DPW Tandem Axle Dump Truck:									
2025 Year - budget (Chassis)	-	-	-	-	140,000.00	137,200.00	137,200	-	-
2026 Year - proposed budget (Box/Plow)	-	-	-	-	-	-	-	163,768	163,768
Parks: 1-Ton Dump Truck								80,000	80,000
Fire Protection Equipment	2,366.09	934,660.83	-	-	-	-	-	-	-
Bank & Investment Fees	-	2,016.21	-	1,000.00	-	-	-	-	-
Transfer to General Fund	-	3,500.00	-	-	-	-	-	-	-
EXPENDITURES	**$ 396,856.62**	**$ 1,063,717.23**	**$ 457,491.81**	**$ 87,000.00**	**$ 226,000.00**	**$ 215,048.91**	**$ 215,270**	**$ 373,768**	**$ 373,768**
NET CHANGE IN FUND BALANCE	(119,239.27)	11,689.30	1,939.29	-	(225,000.00)	(213,083.91)	(212,320)	(79,000)	(79,000)
Ending Fund Balance, December 31st	$ 283,410.04	$ 295,099.34	$ 297,038.63	$ 297,038.63	$ 72,038.63	$ 83,954.72	$ 84,719	$ 5,719	$ 5,719

ENTERPRISE FUNDS

VILLAGE OF KRONENWETTER
2026 OPERATING BUDGET
ENTERPRISE FUNDS - Budget Summary

Fund Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Water Utility Fund (Fund 601)									
Beginning Net Position, Jan. 1st	$ 10,237,236.00	$ 10,895,892.69	$ 11,172,508.32	$ 11,275,254.64	$ 11,275,254.64	$ 11,275,254.64	$ 11,275,255	$ 11,210,518	$ 11,210,518
Revenues	1,198,083.22	941,157.60	881,362.10	1,398,121.40	1,398,121.40	573,177.66	850,068	850,068	850,068
Subtract: 2025 Budget Correction for Clear Water Revenues	-	-	-	-	(651,000.00)	-	-	-	-
Expenditures	(539,426.53)	(664,588.32)	(1,253,915.11)	(1,792,742.56)	(1,792,742.56)	(1,348,706.04)	(914,805)	(1,390,435)	(1,390,435)
Addback: Capital Projects moved to Capital Assets	-	46.35	475,299.33	542,500.00	542,500.00	1,044,877.24	-	-	-
Ending Net Position, Dec. 31st	$ 10,895,892.69	$ 11,172,508.32	$ 11,275,254.64	$ 11,423,133.48	$ 10,772,133.48	$ 11,544,603.50	$ 11,210,518	$ 10,670,151	$ 10,670,151
Sewer Utility Fund (Fund 650)									
Beginning Net Position, Jan. 1st	$ 10,824,308.00	$ 10,709,237.98	$ 10,571,102.81	$ 10,528,506.55	$ 10,528,506.55	$ 10,528,506.55	$ 10,528,507	$ 10,711,736	$ 10,711,736
Revenues	672,699.22	838,222.04	1,286,453.85	1,152,608.50	1,152,608.50	897,872.49	1,338,561	1,328,561	1,328,561
Expenditures	(787,769.24)	(976,357.21)	(1,329,050.11)	(1,623,066.13)	(1,623,066.13)	(480,634.26)	(1,155,332)	(1,259,900)	(1,259,900)
Ending Net Position, Dec. 31st	$ 10,709,237.98	$ 10,571,102.81	$ 10,528,506.55	$ 10,058,048.92	$ 10,058,048.92	$ 10,945,744.78	$ 10,711,736	$ 10,780,397	$ 10,780,397
GRAND TOTAL									
Beginning Net Position, Jan. 1st	$ 21,061,544.00	$ 21,605,130.67	$ 21,743,611.13	$ 21,803,761.19	$ 21,803,761.19	$ 21,803,761.19	$ 21,803,761	$ 21,922,253	$ 21,922,253
Revenues	1,870,782.44	1,779,379.64	2,167,815.95	2,550,729.90	2,550,729.90	1,471,050.15	2,188,629	2,178,629	2,178,629
Subtract: 2025 Budget Correction for Clear Water Revenues	-	-	-	-	(651,000.00)	-	-	-	-
Expenditures	(1,327,195.77)	(1,640,945.53)	(2,582,965.22)	(3,415,808.69)	(3,415,808.69)	(1,829,340.30)	(2,070,137)	(2,650,335)	(2,650,335)
Addback: Capital Projects moved to Capital Assets	-	46.35	475,299.33	542,500.00	542,500.00	1,044,877.24	-	-	-
Ending Net Position, Dec. 31st	$ 21,605,130.67	$ 21,743,611.13	$ 21,803,761.19	$ 21,481,182.40	$ 20,830,182.40	$ 22,490,348.28	$ 21,922,253	$ 21,450,547	$ 21,450,547

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

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

Notes:
FTE - Full Time Equivalent

WATER UTILITY FUND

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
Beginning Net Position, January 1st		$ 10,237,236.00	$ 10,895,892.69	$ 11,172,508.32	$ 11,275,254.64	$ 11,275,254.64	$ 11,275,255	$ 11,210,518	$ 11,210,518	
REVENUES:										
~~601-40800-100~~	Fire Protection Taxes	$ (50.78)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
~~601-42100-000~~	Misc Non-Operating Income	4,178.51	15,104.80	-	-	96.24	100	-	-	
~~601-46100-001~~	Interest on Lease Receivables	-	17,126.00	-	-	-	-	-	-	
~~601-46161-000~~	Metered Sales - Residential	491,861.23	508,845.07	437,517.99	388,237.35	291,120.17	438,000	450,000	450,000	
~~601-46161-200~~	Metered Sales - Commercial	57,749.29	61,983.78	42,383.17	39,320.28	27,640.37	42,000	43,000	43,000	
~~601-46161-300~~	Metered Sales - Industrial	15,314.34	16,960.36	9,275.33	8,349.16	7,743.56	11,600	11,800	11,800	
~~601-46162-000~~	Private Fire Protection	18,254.95	9,561.77	5,794.93	5,326.30	3,562.20	5,343	5,343	5,343	
~~601-46163-000~~	Public Fire Protection	128,748.12	133,279.58	129,958.77	115,013.51	86,468.17	130,000	132,600	132,600	
~~601-46163-030~~	Industrial Fire Protection	-	504.98	1,884.22	-	1,557.60	2,300	2,300	2,300	
~~601-46163-200~~	Commercial Fire Protection	-	487.63	6,840.33	-	4,258.20	6,400	6,400	6,400	
~~601-46164-000~~	Metered Sales - Public Authority	717.83	912.58	651.31	390.00	456.58	685	685	685	
~~601-16165-000~~	Metered Sales - Multi Family Resid.	81,229.81	81,393.05	61,075.10	51,500.00	43,552.35	65,330	66,600	66,600	
~~601-46172-000~~	Cell Tower Rent on Water Tower	31,360.00	14,234.00	31,360.00	31,360.00	31,360.00	31,360	31,360	31,360	
~~601-46100-470~~	Forfeited Discount	596.85	666.72	4,124.98	-	1,722.46	2,600	2,600	2,600	
~~601-46173-000~~	Water Connection Fees	-	5,046.00	1,725.00	1,000.00	2,000.00	1,500	2,000	2,000	
~~601-46174-000~~	Other Misc. Water Revenues	13,779.77	13,361.70	6,136.93	1,290.00	233.18	350	350	350	
~~601-46175-000~~	Clear Water Revenues	-	3,204.17	54,735.05	706,334.80	29,721.84	50,000	52,000	52,000	
~~601-46421-000~~	Contributed Assets	350,400.91	8,845.98	-	-	-	-	-	-	
~~601-48001-100~~	Interest on Investments	3,942.39	49,639.43	87,898.99	50,000.00	41,684.74	62,500	43,030	43,030	Projected int. rate reduction=2026
	WATER UTILITY FUND REVENUES	**$ 1,198,083.22**	**$ 941,157.60**	**$ 881,362.10**	**$ 1,398,121.40**	**$ 573,177.66**	**$ 850,068**	**$ 850,068**	**$ 850,068**	
	2025 Budget Correction to be adopted yet for Clear Water Revenues - Nov. 2025				**$ (651,000.00)**					
	WATER UTILITY REVENUES (adjusted)	**$ 1,198,083.22**	**$ 941,157.60**	**$ 881,362.10**	**$ 747,121.40**	**$ 573,177.66**	**$ 850,068**	**$ 850,068**	**$ 850,068**	

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

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

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

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

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

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

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
~~601-53650-923-151~~	Admin Asst/Treasurer - FICA Taxes	-	185.01	1,813.27	1,947.02	259.96	788			
~~601-53650-923-152~~	Admin Asst/Treasurer - Retirement	-	168.31	1,629.24	5,492.64	247.71	716			
~~601-53650-923-154~~	Admin Asst/Treasurer - Insurance	-	435.89	5,722.35	1,756.13	1,357.60	2,036			
~~601-53600-408-001~~	PSC Remainder Assessment	798.34	747.36	-	-	-	764			
~~601-53660-924-001~~	Insurance Expense	-	-	-	4,000.00	-	4,000			
~~601-53660-931-001~~	Insurance Expense	5,918.61	6,441.67	4,618.70	-	-	-			
~~601-53660-931-002~~	Regulatory Commission (PSC)	3,875.59	2,836.48	1,051.42	-	-	3,000			
~~601-53660-930-009~~	Education/Training/Schools	992.55	-	1,272.32	13,000.00	2,938.18	3,500			
~~601-53660-930-013~~	Recruiting Expense	-	1,924.83	-	1,000.00	-	-			
~~601-53660-930-015~~	Physicals	-	-	-	75.00	-	75			
601-53750-110-001	Salaries - Admin/Administrator							$ 6,970	$ 6,970	6% Water
601-53750-110-002	Salaries - Admin/PW Director							24,659	24,659	25% Water
601-53750-120-001	Hourly Wages - Finance Director							12,113	12,113	20% Water
601-53750-120-002	Hourly Wages - Account Clerk							5,237	5,237	10% Water
601-53750-151-000	FICA Taxes							14,608	14,608	Fringes for all employees here
601-53750-152-000	Retirement							12,877	12,877	Fringes for all employees here
601-53750-154-000	Health Insurance							60,677	60,677	Fringes for all employees here
601-53750-155-000	Life Insurance							-	-	Fringes for all employees here
601-53750-156-000	Workers Comp Ins							2,430	2,430	Fringes for all employees here
601-53750-157-000	Education/Training/Schools							10,000	10,000	
601-53750-164-000	Employee Health Tests/Physicals							200	200	
601-53750-169-000	Employee Assistance Program (EAP)							110	110	
601-53750-212-000	Legal Services							500	500	
601-53750-213-000	Accounting Services							8,000	8,000	
601-53750-215-000	Engineering Services							75,000	75,000	well exploration = 2026
601-53750-324-000	Professional Membership Dues							4,500	4,500	
601-53750-326-000	Advertising/Recruiting Expense							150	150	
601-53730-351-000	Maint Supplies - Fuel							6,500	6,500	
601-53750-	Insurance Expense							4,000	4,000	
601-53750-	Diggers Hotline							1,200	1,200	
601-53750-	Inspection Services							3,000	3,000	
601-53750-	PSC Remainder Assessment							1,000	1,000	
601-53750-	Regulatory Commission (PSC)							3,500	3,500	
	WATER ADMIN/GENERAL EXPENSES	$ 130,980.23	$ 143,875.27	$ 141,213.15	$ 178,488.72	$ 86,290.88	$ 138,178	$ 257,231	$ 257,231	
MISC CREW OPERATION EXPENSES (53760):										
~~601-53660-930-110~~	PW Crew - Misc Wages	$ 55.30	$ 5,394.51	$ 20,937.30	$ 21,303.62	$ 17,773.59	$ 26,660			
~~601-53660-930-151~~	PW Crew - Misc FICA Taxes	4.11	391.72	1,544.44	1,629.73	1,302.35	2,040			
~~601-53660-930-152~~	PW Crew - Misc Retirement	3.59	358.33	1,444.93	1,469.95	1,235.63	1,853			
~~601-53660-930-154~~	PW Crew - Misc Insurance	3,763.46	4,314.84	6,885.05	10,562.76	6,616.43	9,920			
~~601-53660-931-110~~	Utility/Operations - Wages	17,210.65	3,589.77	14,497.61	13,498.63	9,315.90	13,974			
~~601-53660-931-151~~	Utility/Operations - FICA Taxes	1,750.85	267.82	1,079.86	1,032.65	689.69	1,069			
~~601-53660-931-152~~	Utility/Operations - Retirement	2,872.16	2,170.17	994.94	931.41	647.71	971			
~~601-53660-931-154~~	Utility/Operations - Insurance	11,189.38	3,955.43	3,579.51	4,225.10	2,699.17	4,049			
								2026 wages reallocated elsewhere		
	MISC CREW OPERATION EXPENSES	$ 36,849.50	$ 20,442.59	$ 50,963.64	$ 54,653.85	$ 40,280.47	$ 60,536	$ -	$ -	

Section 3, ItemD.

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

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

NOTES:

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

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

Reasons for 2025 under budget:

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

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

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

Reasons for 2026 Budget Expenses INCREASE:

Increase 2026 Purchased Water	$ 50,000.00
Add 2026 Engineering costs for new well exploration	75,000.00
Balance for 2026 budgetary increase (1.22% increase)	15,192.44
Total 2026 Proposed Budget Expenses INCREASE	**$ 140,192.44**

SEWER UTILITY FUND

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

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

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
~~650-53560-850-152~~	Retirement - PW Crew	-	3,602.14	1,533.43	1,469.95	1,235.61	"			
~~650-53560-850-154~~	Insurance - PW Crew	3,763.46	21,233.12	7,605.39	10,562.76	6,616.35	"			
~~650-53560-850-156~~	Workers Comp Ins	-	-	-	-	-	"			
650-53610-120-001	Hourly Wages - Regular/Utility Crew							$ 90,628	$ 90,628	
650-53610-121-001	Hourly Wages - Overtime/Utility Crew							7,000	7,000	
650-53610-122-001	Hourly Wages - Premium Pay/Utility Crew							-	-	
650-53610-125-001	Hourly Wages - Call Time Pay/Utility Crew							6,500	6,500	$250/week
650-53610-xxx	Hourly Wages - Part-time/On-Call							4,456	4,456	
650-53610-xxx	Hourly Wages - Part-time/Premium Pay							6,213	6,213	
650-53610-120-002	Hourly Wages - Regular/PW Crew							-	-	
650-53610-121-002	Hourly Wages - Overtime/PW Crew							-	-	
650-53610-122-002	Hourly Wages - Premium Pay/PW Crew							-	-	
650-53610-125-002	Hourly Wages - Call Time Pay/PW Crew							-	-	
650-53610-151-000	FICA Taxes							8,782	8,782	
650-53610-152-000	Retirement							7,873	7,873	
650-53610-154-000	Health Insurance							32,275	32,275	
650-53610-155-000	Life Insurance							-	-	
650-53610-156-000	Workers Comp Ins							2,330	2,330	
650-53610-157-000	Education/Training/Schools							500	500	
650-53610-164-000	Employee Health Tests/Physicals							125	125	
650-53610-169-000	Employee Assistance Program (EAP)							100	100	
650-53610-222-000	Utilities-Electricity							37,000	37,000	
650-53610-223-000	Utilities-Natural Gas							300	300	
650-53610-225-000	Utilities-Telephone							3,500	3,500	
650-53610-240-000	Diggers Hotline							1,000	1,000	
650-53610-242-000	Repairs/Maint - Mach./Equip./Vehicles							6,000	6,000	
650-53610-310-000	Office Supplies/Operations							500	500	
650-53610-346-000	Oper Supplies - Uniforms							2,500	2,500	
650-53610-349-000	Oper Supplies - All Other							1,200	1,200	
650-53610-351-000	Maint Supplies - Fuel							4,250	4,250	
650-53610-512-000	Insurance-Vehicles/Equipment							4,750	4,750	
650-53610-	Maint of Collection System							43,500	43,500	
650-53610-	Maint of Stations							60,000	60,000	
650-53610-	Maint of Meters Purchase							6,000	6,000	
650-53610-	Rib Mt Sewerage District							460,000	460,000	
650-53610-	Capital Equipment-Outlay							see CIP	see CIP	
	SEWER OPERATION EXPENSES	$ 462,460.25	$ 613,220.50	$ 923,930.80	$ 1,202,430.01	$ 419,004.44	$ 758,346	$ 797,282	$ 797,282	
CUSTOMER ACCOUNTS/BILLING EXPENSES (53611):										
~~650-53560-850-010~~	Utilities Clerk - EAP Fringe	$ 3.37	$ -	$ -	$ 29.00	$ -	$ -			
~~650-53560-851-110~~	Salaries & Wages - Utility Clerk	15,361.31	11,878.90	13,533.39	10,623.56	6,560.55	10,169			
~~650-53560-851-151~~	FICA Taxes - Utility Clerk	1,557.17	873.93	991.92	812.70	478.87	778			
~~650-53560-851-152~~	Retirement - Utility Clerk	(4,234.89)	808.39	933.93	733.03	456.05	707			
~~650-53560-851-154~~	Insurance - Utility Clerk	5,597.11	4,848.81	5,086.05	4,225.10	2,714.82	4,695			
~~650-53560-851-156~~	Workers Comp Ins	-	-	-	-	-	13			
~~650-53560-851-169~~	Employee Assistance Program (EAP)	-	-	-	-	-	30			
~~650-53650-851-001~~	Office Supplies Expense	790.01	1,041.23	697.00	1,000.00	169.50	750			
~~650-53650-851-002~~	Postage Expense	3,533.39	2,116.43	7,098.38	10,000.00	2,198.74	8,000			
~~650-53650-851-003~~	Telephone-Office	658.11	945.17	158.52	2,000.00	-	2,000			
~~650-53650-851-004~~	Copy Expense	-	-	-	-	-	-			
~~650-53650-851-006~~	Internet Access	714.88	659.40	69.83	-	161.32	750			
~~650-53650-851-007~~	Bank Fees	3,210.03	3,111.66	236.25	500.00	160.00	240			

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
~~650-53650-851-009~~	Computer Supplies & Expenses	717.99	13,722.82	9,439.32	15,000.00	4,532.98	15,000			
650-53611-120-000	Hourly Wages - Utility Clerk							26,184	26,184	
650-53611-121-000	Hourly Wages - Overtime							1,000	1,000	
650-53611-151-000	FICA Taxes							2,080	2,080	
650-53611-152-000	Retirement							1,957	1,957	
650-53611-154-000	Health Insurance							11,736	11,736	
650-53611-155-000	Life Insurance							-	-	
650-53611-156-000	Workers Comp Ins							34	34	
650-53611-157-000	Education/Training/Schools							500	500	
650-53611-164-000	Employee Health Tests/Physicals							-	-	
650-53611-169-000	Employee Assistance Program (EAP)							30	30	
650-53611-225-000	Utilities-Telephone/Office							2,000	2,000	
650-53611-281-000	Postage Meter Lease Contract							500	500	
650-53611-284-000	Internet Access							700	700	
650-53611-286-000	Software License Fees							10,000	10,000	
650-53611-287-000	Computer Maint Services							5,000	5,000	
650-53611-310-000	Office Supplies							1,000	1,000	
650-53611-311-000	Postage							12,000	12,000	
650-53611-317-000	Bank Fees							300	300	
650-53611-325-000	Conferences/Registration Fees							200	200	
650-53611-330-000	Travel Exps-Meals/Miles/Hotel							200	200	
	CUSTOMER ACCOUNTS/BILLING EXPS	$ 27,908.48	$ 40,006.74	$ 38,244.59	$ 44,923.39	$ 17,432.83	$ 43,132	$ 75,421	$ 75,421	
SEWER ADMINISTRATION/GENERAL EXPENSES (53612):										
~~650-53560-852-110~~	Salaries & Wages - PW Director	$ 34,584.19	$ 27,908.34	$ 12,221.34	$ 23,818.75	$ 14,498.71	$ 23,666			
~~650-53560-852-151~~	FICA Taxes - PW Director	2,488.36	1,489.45	914.68	1,822.13	1,080.31	1,810			
~~650-53560-852-152~~	Retirement - PW Director	2,250.57	1,213.32	843.71	1,643.49	1,007.98	1,645			
~~650-53560-852-154~~	Insurance - PW Director	24,189.18	13,042.15	2,470.26	5,281.38	3,393.70	5,868			
~~650-53560-854-110~~	Wages - Administration	-	2,475.04	24,050.88	25,451.20	3,562.98	10,297			
~~650-53560-854-151~~	FICA Taxes - Administration	-	185.01	1,813.04	1,947.02	259.93	788			
~~650-53560-854-152~~	Retirement - Administration	-	168.29	1,629.11	5,492.64	247.69	716			
~~650-53560-854-154~~	Insurance - Administration	-	435.88	5,722.50	1,756.12	1,357.62	2,640			
~~650-53650-852-009~~	Fin Dir/Treas Contracted Services	-	-	-	-	14,954.59	16,000			
~~650-53650-852-001~~	Accounting Services	5,333.44	8,302.50	4,879.20	8,000.00	3,833.48	8,000			
~~650-53650-852-002~~	Engineering Services	2,388.75	32,686.25	32,330.00	20,000.00	-	1,898			
~~650-53650-852-003~~	Legal Services	-	760.38	-	500.00	-	-			
650-53612-110-001	Salaries - Admin/Administrator							$ 6,970	$ 6,970	6% Sewer
650-53612-110-002	Salaries - Admin/PW Director							24,659	24,659	25% Sewer
650-53612-120-001	Hourly Wages - Finance Director							12,113	12,113	20% Sewer
650-53612-120-002	Hourly Wages - Account Clerk							5,237	5,237	10% Sewer
650-53612-151-000	FICA Taxes							3,747	3,747	
650-53612-152-000	Retirement							2,654	2,654	
650-53612-154-000	Health Insurance							9,624	9,624	
650-53612-155-000	Life Insurance							-	-	
650-53612-156-000	Workers Comp Ins							61	61	
650-53612-157-000	Education/Training/Schools							1,000	1,000	
650-53612-164-000	Employee Health Tests/Physicals							500	500	
650-53612-169-000	Employee Assistance Program (EAP)							40	40	
650-53612-212-000	Legal Services							500	500	
650-53611-213-000	Accounting Services							8,000	8,000	
650-53611-215-000	Engineering Services							30,000	30,000	
650-53612-330-000	Travel Exps-Meals/Miles/Hotel							1,000	1,000	

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

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

Notes:

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

Net change in Net Position **before** Reclassification of Capitalized Assets	$ (42,596.26)
Addback: Reclassification of Capital Outlay-Equipment from expense to Capitalized Asset	73,718.00
Net change in Net Position **after** Reclassification of Capitalized Assets	31,121.74

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Kronenwetter, WI
2025 Sewer Rate Study LRCFA

October 2nd, 2025 Utility Committee

Why are we here?

- Ehlers to identify fiscal sustainability
- Impact of Sewer CIP projects 2026-2030
- Our Process:
  - ✓ Historical Rate Performance
  - ✓ Future Projections
    - ➢ O&M, Depreciation
    - ➢ Funding Project
    - ➢ Rate Impact

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Historical Rate Performance

Component	Revenue Requirement Description	Actual 2021	Actual 2022	Actual 2023	Estimated 2024	Estimated 2025
	Shown with no increase					
Cash Basis						
1	Operating and Maintenance	$460,190	$553,548	$745,712	$975,332	$875,332
2	Debt	$0	$0	$0	$0	$0
3	Cash Funded Capital^	$97,591	$67,761	$55,053	$73,718	$499,000
	Less:					
	Other Revenue	$33,452	$16,394	$26,655	$21,691	$8,881
	Interest Income	$7,635	$7,016	$38,625	$57,199	$35,000
	Revenue Requirement (Costs less Other Income)	$516,694	$597,899	$735,485	$970,161	$1,330,451
	User Rates Revenue	$664,497	$646,727	$719,635	$1,207,564	$1,278,874
	Rate Adequacy	$147,803	$48,828	($15,850)	$237,404	($51,577)
	Rate Adjustment Needed	0.00%	0.00%	2.20%	0.00%	4.03%
Utility Basis (PSC)						
1	Operating and Maintenance	$460,190	$553,548	$745,712	$975,332	$875,332
2	Depreciation	$222,261	$226,167	$230,138	$235,000	$280,000
	NIRB	$9,300,635	$9,199,765	$9,084,936	$8,935,637	$8,941,996
3	Typical ROI (2.5%)	$232,516	$229,994	$227,123	$223,391	$223,550
	Less:					
	Other Revenue	$33,452	$16,394	$26,655	$21,691	$8,881
	Interest Income	$7,635	$7,016	$38,625	$57,199	$35,000
	Revenue Requirement (Costs less Other Income)	$873,880	$986,299	$1,137,693	$1,354,833	$1,335,001
	User Rates Revenue	$664,497	$646,727	$719,635	$1,207,564	$1,278,874
	Rate Adequacy	($209,383)	($339,572)	($418,058)	($147,269)	($56,127)
	Rate Adjustment Needed	31.51%	52.51%	58.09%	12.20%	4.39%

Notes:
^Includes recommended debt coverage at 1.4x annual debt payment

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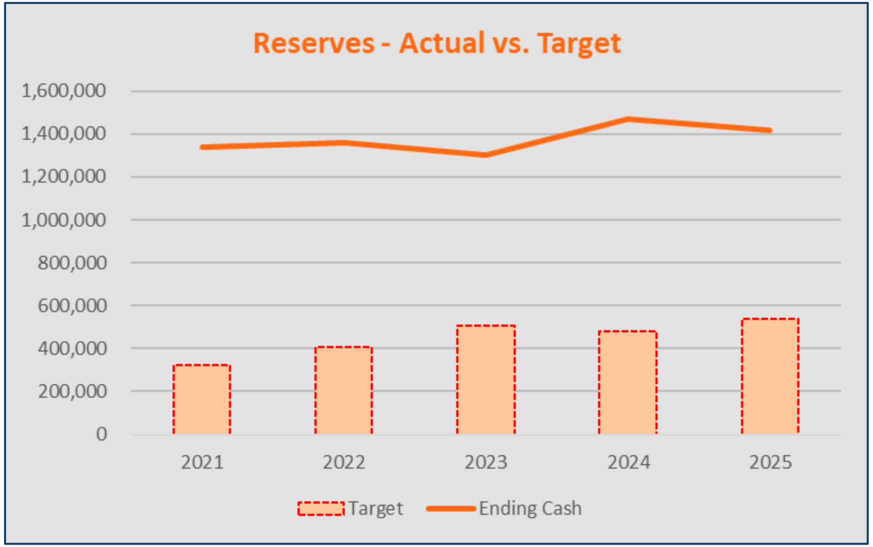
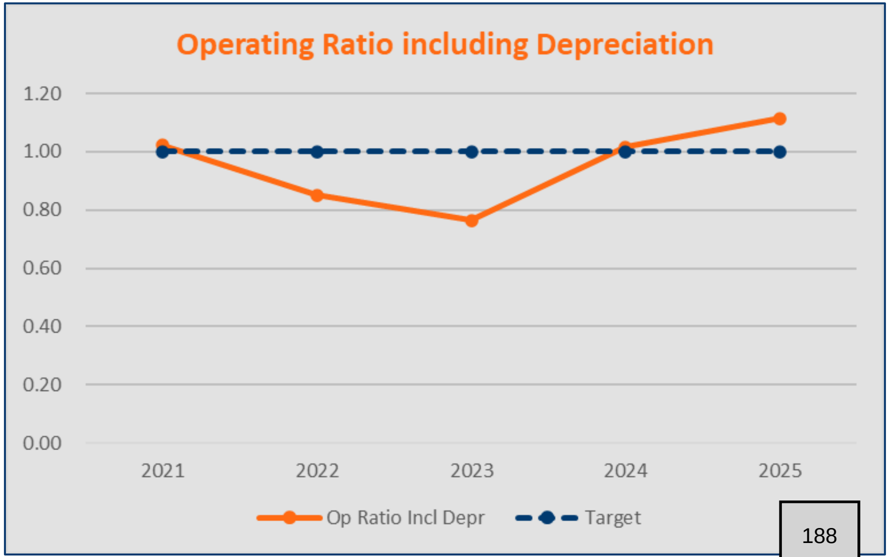
Historical Financial Indicators

Section 3, ItemD.



Reserve target:
5 months O&M + 1 year debt service



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Historical Cash Position

Opportunity to leverage some cash to fund CIP projects

	Actual				Estimated	Budget
	2021	2022	2023	2024	2025	2026
Target minimum cash balance						
Target minimum working capital - Ehlers[1]	324,881	406,604	504,305	481,388	535,862	654,396
Actual Days Cash Available - PSC[2]	1,061	1,615	1,062	1,071	1,163	1,775
Actual Days Cash Available - Moody's[3]	837	710	343	325	341	718
Target minimum working capital - S&P[4]	837	710	343	325	341	718
Actual working capital-cash balance	1,337,228	1,359,501	1,303,026	1,470,201	1,418,624	2,527,959
Over (Under) Ehlers target	1,012,347	952,897	798,721	988,813	882,762	1,873,563
Over (Under) PSC target (90 days)	971	1,525	972	981	1,073	1,685
Over (Under) Moody's target (150 days)	687	560	193	175	191	568
Over (Under) S&P target (150 days)	687	560	193	175	191	568

Notes:
1) Target capital equals 5 mos of next year's operating expenses, including depreciation, plus 100% of debt.
2) PSC formula = O&M expense + taxes + interest on long term debt ÷ 365 to get expense per day. Then Unrestricted Cash ÷ expense per day
3) Moody's Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation
4) S&P Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation; include designated reserve funds: ERFs, RSFs, etc

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Capital Improvement Plan

- $3.35M in capital projects investment 2026 – 2030
- Mix of revenue debt & cash

Projects	Funding	2026	2027	2028	2029	2030	Totals
Lift Station 3 Removal	Revenue Debt	600,000					*600,000*
Lift Station 1 Generator	Cash	250,000					*250,000*
Village Garage 2 Sewer Bays	Cash	266,666					*266,666*
Lift Station 5 Panel Upgrade & Generator	Cash		300,000				*300,000*
Hoist Truck (if garage exists)	Cash		100,000				*100,000*
Sewer Vacuum Truck (if garage exists)	Revenue Debt		550,000				*550,000*
Replace Plow Truck	Cash		80,000				*80,000*
Lift Station 7 Panel Upgrade & Generator	Revenue Debt			500,000			*500,000*
Lift Station 9 Panel Upgrade	Cash				300,000		*300,000*
Lift Station 10 Removal	Cash					400,000	*400,000*
Actual CIP Costs		**1,116,666**	**1,030,000**	**500,000**	**300,000**	**400,000**	**3,346,666**

Sources of Funding	2026	2027	2028	2029	2030	
G.O. Debt	0	0	0	0	0	*0*
Revenue Debt (2026 Issue)	600,000	550,000	500,000	0	0	*1,650,000*
Grants/Aids	0	0	0	0	0	*0*
Special Assessment	0	0	0	0	0	*0*
User Fees	0	0	0	0	0	*0*
Tax Levy	0	0	0	0	0	*0*
Equipment Replacement Fund	0	0	0	0	0	*0*
Cash	516,666	480,000	0	300,000	400,000	*1,696,666*
Total	**1,116,666**	**1,030,000**	**500,000**	**300,000**	**400,000**	**3,346,666**

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Future Projection

	Budget	Projected								
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Revenues										
Total Revenues from User Rates[1]	$1,278,874	$1,310,846	$1,343,617	$1,377,207	$1,411,638	$1,446,929	$1,483,102	$1,520,179	$1,558,184	$1,597,138
Percent Increase to User Rates	**0.00%**	**2.50%**	**2.50%**	**2.50%**	**2.50%**	**2.50%**	**2.50%**	**2.50%**	**2.50%**	**2.50%**
Cumulative Percent Rate Increase	**0.00%**	**2.50%**	**5.06%**	**7.69%**	**10.38%**	**13.14%**	**15.97%**	**18.87%**	**21.84%**	**24.89%**
Dollar Amount Increase to Revenues		**$31,972**	**$32,771**	**$33,590**	**$34,430**	**$35,291**	**$36,173**	**$37,078**	**$38,004**	**$38,955**
Total Other Revenues	$17,026	$17,097	$17,168	$17,239	$17,312	$17,385	$17,459	$17,533	$17,609	$17,685
Total Revenues	$1,295,900	$1,327,942	$1,360,785	$1,394,447	$1,428,949	$1,464,313	$1,500,560	$1,537,712	$1,575,792	$1,614,823
Less: Expenses										
Operating and Maintenance[2]	$519,900	$535,497	$551,562	$568,109	$585,152	$602,707	$620,788	$639,411	$658,594	$678,352
Rib Mountain Metro[3]	$460,000	$478,400	$497,536	$517,437	$538,135	$559,660	$582,047	$605,329	$629,542	$654,723
Net Before Debt Service and Capital Expenditures	$316,000	$314,045	$311,687	$308,900	$305,662	$301,946	$297,726	$292,972	$287,657	$281,748
Debt Service										
Existing Debt P&I	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
New (2026-2035) Debt Service P&I	$0	$87,542	$173,500	$169,500	$165,500	$166,375	$167,000	$162,500	$158,000	$153,500
Total Debt Service	$0	$87,542	$173,500	$169,500	$165,500	$166,375	$167,000	$162,500	$158,000	$153,500
Transfer In (Out)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Less: Capital Improvements	$1,116,666	$1,030,000	$500,000	$300,000	$400,000	$0	$0	$0	$0	$0
Debt Issued/Grants/Aid	$1,910,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Annual Cash Flow	**$1,109,334**	**($803,496)**	**($361,813)**	**($160,600)**	**($259,838)**	**$135,571**	**$130,726**	**$130,472**	**$129,657**	**$128,248**
Restricted and Unrestricted Cash Balance:										
Balance at first of year	$1,418,624	$2,527,959	$1,724,463	$1,362,649	$1,202,050	$942,212	$1,077,783	$1,208,509	$1,338,982	$1,468,638
Net Annual Cash Flow Addition/(subtraction)	$1,109,334	($803,496)	($361,813)	($160,600)	($259,838)	$135,571	$130,726	$130,472	$129,657	$128,248
Balance at end of year	$2,527,959	$1,724,463	$1,362,649	$1,202,050	$942,212	$1,077,783	$1,208,509	$1,338,982	$1,468,638	$1,596,886
"All-in"Debt Coverage		3.59	1.80	1.82	1.85	1.81	1.78	1.80	1.82	1.84

Notes:
1) Assumes no changes in customer count or usage beyond Test Year.
2) Assumes 3.00% annual inflation beyond budget year.
3) Assumes 4% annual increases to Rib Mountain Metro expense, beginning in 2027.

Legend:
Increase depicted to maintain with assumed O&M inflation
Increase needed above inflationary adjustment

Future Projection – Cash Position

	Budget	Projected								
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Target minimum cash balance										
Target minimum working capital - Ehlers[1]	654,396	768,221	786,111	802,993	824,276	841,762	854,723	868,304	882,529	618,582
Actual Days Cash Available - PSC[2]	1,775	1,010	771	667	513	575	632	687	738	786
Actual Days Cash Available - Moody's[3]	718	404	265	202	111	150	184	216	246	273
Target minimum working capital - S&P[4]	718	404	265	202	111	150	184	216	246	273
Actual working capital-cash balance	2,527,959	1,724,463	1,362,649	1,202,050	942,212	1,077,783	1,208,509	1,338,982	1,468,638	1,596,886
Over (Under) Ehlers target	1,873,563	956,241	576,538	399,057	117,936	236,021	353,786	470,677	586,109	978,304
Over (Under) PSC target (90 days)	1,685	920	681	577	423	485	542	597	648	696
Over (Under) Moody's target (150 days)	568	254	115	52	(39)	(0)	34	66	96	123
Over (Under) S&P target (150 days)	568	254	115	52	(39)	(0)	34	66	96	123

Notes:

CIP depicted

1) Target capital equals 5 mos of next year's operating expenses, including depreciation, plus 100% of debt.
2) PSC formula = O&M expense + taxes + interest on long term debt ÷ 365 to get expense per day. Then Unrestricted Cash ÷ expense per day
3) Moody's Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation
4) S&P Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation; include designated reserve funds: ERFs, RSFs, etc

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Impact on Avg. Res. Bill

	Sewer									
Year	Increase	Sewer Vol. Charge[3]	Sewer User Charge[3]	Utility Bill (Quarterly)	Change Over Prior Year	Utility Bill (Annual)	Change Over Prior Year	% of MHI (107,268)	Year
		1,000 Gal	Gen Service						
2025		6.75	43.45	$ 124.45		$ 497.80		0.46%	2025
2026	0.00%	6.75	43.45	$ 124.45	$ -	$ 497.80	$ -	0.46%	2026
2027	2.50%	6.92	44.54	$ 127.56	$ 3.11	$ 510.25	$ 12.45	0.48%	2027
2028	2.50%	7.09	45.65	$ 130.75	$ 3.19	$ 523.00	$ 12.76	0.49%	2028
2029	2.50%	7.27	46.79	$ 134.02	$ 3.27	$ 536.08	$ 13.08	0.50%	2029
2030	2.50%	7.45	47.96	$ 137.37	$ 3.35	$ 549.48	$ 13.40	0.51%	2030
2031	2.50%	7.64	49.16	$ 140.80	$ 3.43	$ 563.22	$ 13.74	0.53%	2031
2032	2.50%	7.83	50.39	$ 144.32	$ 3.52	$ 577.30	$ 14.08	0.54%	2032
2033	2.50%	8.02	51.65	$ 147.93	$ 3.61	$ 591.73	$ 14.43	0.55%	2033
2034	2.50%	8.22	52.94	$ 151.63	$ 3.70	$ 606.52	$ 14.79	0.57%	2034
2035	2.50%	8.43	54.26	$ 155.42	$ 3.79	$ 621.68	$ 15.16	0.58%	2035
Total Change over planning period					**$ 30.97**		**$ 123.88**		

Notes:

1. The current Sewer volumetric rate is $6.75 per 1,000 gallons and a service charge of $43.45 for 5/8 inch meter.
2. The usage is assumed to be 12,000 Gallons per quarter.

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Recommendations & Next Steps

- Implement inflationary increases as depicted, beginning in 2027 and beyond
  - ✓ Subject to changes in CIP
  - ✓ Target all-in debt coverage above 1.40

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TONIGHT's ACTION: Consensus on sewer rate approach

Questions?

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CAPITAL IMPROVEMENTS PROGRAM

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

	YEAR						
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
Sewer Revenue Bonds:							
Lift Station 3 removal	$ 600,000						
Lift Station 1 generator	$ 250,000						
Village Garage (2 Sewer bays)	$ 266,666						
Lift Station 5 Panel Upgrade & Generator		$ 300,000					
Hoist Truck (if garage exists)		$ 100,000					
Sewer Vacuum Truck (if garage exists)		$ 550,000					
Replace Plow Truck		$ 80,000					
Lift Station 7 Panel Upgrade & Generator			$ 500,000				
Lift Station 9 Panel Upgrade				$ 300,000			
Lift Station 10 removal					$ 400,000		
TOTAL - Sewer Revenue Bonds	$ 1,116,666	$ 1,030,000	$ 500,000	$ 300,000	$ 400,000	$ -	$ -
Water Revenue Bonds:							
Well #3 and New Tower Study	$ 75,000						
New Well, piping and filtration		$ 6,000,000					
New Water Tower		$ 5,000,000					
Repaint Water Tower on Tower Rd			$ 500,000				
Upgrade all lift stations to SCADA/Cellular Systems					$ 550,000		
TOTAL - Water Revenue Bonds	$ 75,000	$ 11,000,000	$ 500,000	$ -	$ 550,000	$ -	$ -
General Obligation Debt or General Tax Levy:							
Village-wide:							
Village Garage (2 parks bays, 2 police bays)	$ 533,334						
Public Works:							
Crew Cab Pickup Truck - DPW		$ 65,000					
Front End Loader - DPW			$ 275,000				
Tandem Axle Dump Truck - DPW					$ 400,000		
Wheeled Excavator - DPW						$ 320,000	
Front End Loader - DPW							$ 300,000
Roads:							
Martin Road - reconstruction (3 miles)	$ 3,000,000						
Peplin Road - pulverize & chip (1 mile)		$ 120,000					
Maple Ridge Road - CTH X to Kronen Dr		?					
South Road - Village limits to Wisz Rd			?				
Forrest Road				?			
Autumn Road				?			
TOTAL - General Obligation Debt or General Tax Levy	$ 3,533,334	$ 185,000	$ 275,000	$ -	$ 400,000	$ 320,000	$ 300,000
Equipment Replacement Fund Balance:							
Tandem Axle Dump Truck - DPW	$ 163,768						
(2025 = $140,000 Chassis; and 2026 = $163,768 Box/Plow)							
Parks:							
1-Ton Dump Truck - Parks	$ 80,000						
Toro Groundsmaster Lawnmower - Parks			$ 25,000				
Police:							
(2) Patrol Squad Cars	$ 130,000						
TOTAL - Equipment Replacement Fund Balance	$ 373,768	$ -	$ 25,000	$ -	$ -	$ -	$ -
GRAND TOTAL	**$ 5,098,768**	**$ 12,215,000**	**$ 1,300,000**	**$ 300,000**	**$ 1,350,000**	**$ 320,000**	**$ 3**

KPD Staffing 2025

Officers per 1000 Citizens

Police staffing levels are often viewed in terms of the number of full-time officers per 1000 residents. With our current staffing level of ten full-time officers, we have a ratio of full-time officers per 1000 citizens that is significantly lower than area levels.

As you see, not including KPD, the lowest officers/1000 ratio for Marathon County area 24/7 departments are 1.58. One other thing to keep in mind about Mountain Bay PD's ratio is if you combine the old Everest Metro and Rothschild PD's pre-merger total officers, it would be 42 officers.

Mosinee PD is also asking for an 11th full time officer in 2026, which would push their ratio even higher (2.4). We have roughly double their population and six times more geographical jurisdiction to cover, but the same number of full-time officers.

Jan 2025 WI DOA Population Estimates

AGENCY	POPULATION	FT OFFICERS	FT per 1000
Kronenwetter PD	**8595**	**10**	**1.16**
Wausau PD	40,415	81	2.00
Mountain Bay PD	24,571	39	1.58
Mosinee PD	4578	10	2.18
Colby-Abby	4385	9	2.06

Important Notes

*KPD would need to hire three new FT officers to come close to matching MBPD; however, we would still be the lowest ratio with only 1.51 officers/1000 residents.

*The 2025 DOA population estimate does not account for the proposed Glacier Meadow subdivision, with an approximate 100 homes. It also does not include the potential for new homes to be built on the 94 acres of FAA land that is up for sale. The combined population increase from these two would likely push the Village to at least 9000 residents, thus decreasing our FT officers/1000 residents to 1.11.

Part Time Officer Hours: We used to rely on part time officers as a cheap force multiplier, but that is no longer the case. The numbers below bear this out:

- Between 2010-2020, our part time program averaged 1743 hours per year.
- Between 2021- present, we are only averaging 227 part time hours per year.

There are a few reasons for this. First, when Officer Gary Anderson retired at the end of 2020, the program took a big hit. He was the cornerstone of that program, and not only did he work full time for Stevens Point PD, but he also put in many part time hours here.

KPD Staffing 2025

Moreover, young officers no longer need to cut their teeth on part time work because there are so many full-time openings that they go directly into the field via full time.

Generally, the part-time officers you see now have full-time jobs elsewhere. This is the case for us as well. With so many agencies facing staffing issues, these officers can work overtime at a much higher rate than they do here as a part time officer. However, the biggest factor is that they have full-time jobs and families; therefore, they don't have the time that young part-time officers do who don't have a family or full-time job.

Schedule Notations:
I did a review of the schedules from 2020 to present, and almost every year, we have some kind of extended absence that causes staffing issues. Anything from on or off duty injuries, extended illnesses of the employee or a family member, pregnancy, maternity and/or paternity leave, military leave, etc. are all examples of situations that throw a wrench in our schedule. All of this is not uncommon in any workplace, and we should have adequate staffing to cover these contingencies. When a department is already understaffed, these situations exacerbate the situation. This is particularly true of professions like ours that are 24/7 and must run continues operations every day.

Soft Minimum Staffing: We have two patrol work rotations on 12-hour shifts that consist of one Sgt and three officers. When one person is off (vacation, sick, injury, family leave, etc.), that work rotation is down to soft minimum staffing. Soft minimum staffing gives us a day shift, afternoon shift, and night shift officer. That occurred 204 out of 365 days in 2024 and 243 out of 365 days in 2025!

Hard minimum staffing: This means we are down to just one day officer and one night officer. That's one officer on duty for the entire village over a 24-hour period. Officers make vacation requests at the beginning of the year and when previously approved PTO collides with light duty, paternity/maternity leave, administrative leave or sick time, we are at hard minimums (a day car and a night car). This happened about 32 times in 2024, and the number would be much higher, but some officers from the opposite work rotation graciously traded shifts when their rotation was full and reduced the number of hard minimum shifts on the other work team. In 2025, we're projected to be at a hard minimum 56 times and that will likely increase, as officers still have vacation to use.

Officer & citizen Safety: One of the biggest reasons to have adequate staffing is safety for both citizens and officers. Officers are much safer in pairs than they are alone, and we can't always count on Mosinee or even Mountain Bay because they could be tied up on their own calls. When we're shorthanded and our single officer is tied up on a call, that can leave the Village without an officer for hours.

KPD Staffing 2025

Rank	Call Type	Avg # Officer on Scene	Avg Time on Scene
1	Warrant Service	3.3	1 hour, I minute
2	Family Disturbance	2.48	1 Hour, 4 minutes
3	Juvenile Disturbance	2.43	41 minutes
4	Traffic Crash—injury	2.36	1 hour, 3 minutes
5	Alarms (general)	1.94	12 minutes
6	Welfare Check	1.70	39 minutes
7	Mental Health Subject	1.43	43 minutes
8	Traffic Crash—non injury	1.40	32 minutes
9	Criminal Miscellaneous	1.39	49 minutes
10	Suspicious Activity	1.35	21 minutes
11	Assist Fire Dept.	1.35	20 minutes
12	Fire or CO Alarm	1.88	20 minutes
13	Medical Emergency	1.29	25 minutes
14	Sexual Assault	1.25	1 hour, 32 minutes
15	Traffic Crash—hit & run	1.25	54 minutes

The chart above depicts the 15 call types that required the greatest number of officers on scene in 2024. This chart illustrates why adequate patrol staffing is so critical for officer and citizen safety.

Another important thing to keep in mind with this chart is the fact that the average time on scene does not include any additional follow up investigation, report or search warrant writing, evidence collection, video and document review or other miscellaneous tasks that are completed once the officer has cleared the initial scene.

Each year, we tackle labor-intensive investigations where a lot of time was spent *after* the officer(s) cleared the initial scene. During some of these, officers wrote search warrants (many for electronic devices) and reviewed thousands of text messages and other pieces of electronic data. These investigations can take anywhere from several weeks to many months to complete and in many cases, reports totaled anywhere from 30-96 pages!

This year, we had a sextortion investigation from March, an aggravated battery form June, and a death investigation from August that are still open and under investigation. The sextortion case was essentially a homicide, and the aggravated battery and death investigation were both to the degree that the investigation required them to be handled as if they were homicides. The amount of time we've spent on these three cases alone has been staggering. The time officers spend on scene is only the tip of the iceberg when it comes to the total time spent on investigations.