ADMINISTRATIVE POLICY COMMITTEE MEETING AGENDA

October 13, 2026 at 5:30 PM

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

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1. **CALL MEETING TO ORDER**
   - **A.** Pledge of Allegiance
   - **B.** Roll Call
2. **PUBLIC COMMENT**
   Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this Village that Public Comment will take no longer than 15 minutes with a three-minute time period, per person, with time extension per the Chief Presiding Officer's discretion. Be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments.
3. **APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION**
   - **C.** August 18, 2026 Administrative Policy Committee Meeting Minutes
   - **D.** September 15, 2026 Administrative Policy Committee Meeting Minutes
4. **REPORTS AND DISCUSSIONS**
   - **E.** Comparative Internal Financial Statements Year-To-Date: August 2026
   - **F.** 2025-2027 State Aids Listing for 2027 Budget
   - **G.** August 2026 Financial Statistical Report from Wisconsin Policy Forum
   - **H.** 2027-2036 Capital Improvements Program (CIP) Budget-2nd Draft
   - **I.** Debt Service Fund Tax Levy Strategy
5. **OLD BUSINESS- DISCUSSION AND POSSIBLE ACTION**
6. **NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION**
   - **J.** Municipal Center Hours
   - **K.** Written Public Comment Procedures for Village Meetings
   - **L.** Ordinance 14-16 (Police and Fire Commission and Utilities Committee Dual Service)
   - **M.** 2027 Operating Budget Preview
     * 2027 Proposed Budget Utility Funds Review
     *2027 Proposed Budget Operating & Capital Funds Review
7. **CONSIDERATION OF ITEMS FOR FUTURE AGENDA**
8. **NEXT MEETING: October 19, 2026 Budget Workshop / October 20, 2026 Budget Workshop / November 17, 2026 Administrative Policy Committee Meeting**
9. **ADJOURNMENT**

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

Posted: 10/07/2026 Kronenwetter Municipal Center and www.kronenwetter.org

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

John Jacobs

From: Pfotenhauer, Timothy J - DOR <Timothy.Pfotenhauer@wisconsin.gov> on behalf of DOR Equalization Wausau <DOREqualizationWausau@wisconsin.gov>
Sent: Tuesday, August 11, 2026 8:29 AM
To: John Jacobs; DOR Equalization Wausau
Cc: James Davel; Justin Servin
Subject: RE: [External] Village of Kronenwetter #37-145 (TID #1) - Question on Prior Year Correction DECREASE in 2026 equalized valuation for Non-Manufacturing Real Estate

Good morning John,

We did not make an adjustment to any particular parcels. The reduction of $1.4 million is the result of a 70.57 correction to the provided and full value.

For the 2025 assessment year, the assessor gave us an estimated MAR/TID report with a provided value of $5,618,600 and for the TID's we bring that to full value which was $8,091,300.

On the final MAR/TID report for 2025, the assessor reduced the provided value to $4,611,900 with a full market value of $6,648,600. The difference in value (-1,443,000) has to be a 70.57 correction applied to this year's TID final full value.

In other words, TID 1 in Kronenwetter was $1,443,000 over valued last year. That correction gets applied this year to make the tid whole.

There are no manufacturing 70.57 corrections for TID 1. The manufacturing full value increased this year from 13,518,200 to 14,387,500.

Let me know if you need further explanation.

Thanks

Tim Pfotenhauer
Supervisor of Equalization-Wausau District
State of Wisconsin- Department of Revenue
Equalization Bureau
500 N 3rd St, Suite 500
Wausau, WI 54403
715-842-5269
timothy.pfotenhauer@wisconsin.gov

From: John Jacobs <jjacobs@kronenwetter.gov>
Sent: Monday, August 10, 2026 5:25 PM
To: DOR Equalization Wausau <DOREqualizationWausau@wisconsin.gov>
Cc: James Davel <jdavel@kronenwetter.gov>; Justin Servin <jservin@apraz.com>
Subject: Village of Kronenwetter #37-145 (TID #1) - Question on Prior Year Correction DECREASE in 2026 equalized valuation for Non-Manufacturing Real Estate

CAUTION: This email originated from outside the organization.
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Good afternoon:

I have a question on where the 2026 Prior Year Correction for Non-Manufacturing Real Estate downward adjustment of $1,443,000 is coming from.

Could you identify the parcel(s) that you are making a downward adjustment for this total amount?

I have received an explanation from our contracted Village Assessor for the primary reason for the decrease in the 2026 Non-Manufacturing Real Estate Assessed Valuation for ($1,732,700) reduction.

However, I am trying to understand why there is an additional downward adjustment for $1,443,000 that is labeled a Prior Year Correction. What was this for? Will this adjustment then be reversed in the next year (2027) at all?

I look forward to your response and explanation, since a $2,546,900 total reduction in 2026 valuation is a significant 12% reduction to our TID #1.

Thank you,
John

John Jacobs
Village of Kronenwetter
Finance Director/Treasurer

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jjacobs@kronenwetter.gov

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REPORT TO VILLAGE BOARD and APC

ITEM NAME: **Finance/Treasurer Office Update: Comparative Internal Financial Statements for Year-to-Date thru 07/31/2026 and 07/31/2025**
PREPARED BY: **John Jacobs, Finance Director/Treasurer**
DATE PREPARED: **08/18/2026**

I have compiled the Comparative Internal Financial Statements for Year-to-Date (YTD) thru 07/31/2026 and 07/31/2025 for all Village Funds, for the Village Board meeting scheduled for 08/24/2026.

The June 2026 budget amendments (#1 & #2) and July 2026 budget amendments (#3 & #4) have been reflected in the July financial statements this month.

I will provide several highlights here for you for the General Fund, Water & Sewer Utility Funds, Debt Service Fund, and TID #1 Fund financial statements in this meeting packet. The detailed individual line items from our accounting software system (Caselle) for the General Fund and Water & Sewer Utility Funds are not included with these July 2026 financial statements, due to some "old" account numbers being used for expenditures in 2026, instead of the "new" account numbers that were to be used. I plan to include those detailed line item reports for the above mentioned funds along with the August financial statements next month.

General Fund:

- 07/31/2026 Revenues over Expenditures = $813,218
- 07/31/2025 Revenues over Expenditures = $1,248,335
- Therefore, the 2026 budget "surplus" as of 07/31/2026 is running about 65% of where the 2025 budget "surplus" was tracking at the same time compared to last year.

- 07/31/2026 Revenues = $3,695,278 (or 62.69% of budgeted revenues YTD)
- 07/31/2025 Revenues = $3,564,862 (or 62.94% of budgeted revenues YTD)
- Therefore, the 2026 revenues are tracking at 104% of where the 2025 revenues were a year ago.

    - **Additional Revenue Comments:**
        - Even though we still have $2,198,811 yet to collect for 2026 budgeted revenues as of 7/31/2026, $1.8 million of this amount is for State Shared Revenues to be collected 85% in November 2026. Also, the State Highway Aids balance of $87,438 will be collected in October 2026.

- 07/31/2026 Expenditures = $2,882,060 (or 48.90% of budgeted expenditures YTD); remember that we are already at 58% of the year completed. So, this number is tracking in a good 😊 direction at this time.
- 07/31/2025 Expenditures = $2,316,527 (or 40.90% of budgeted expenditures YTD)
- Therefore, the 2026 expenditures are tracking at 124% of where the 2025 expenditures were a year ago.

  - **Additional Expenditures Comments:**
    - **There are 3 areas of concern that I need to highlight at 7/31/2026. These areas are highlighted in YELLOW for your reference on the General Fund Expenditures Report.**
      1) **Village Attorney**: We are presently $11,351 over budget thru 7-months of 2026, due to the personnel investigation. We expect that the investigation legal invoices will not be wrapped up for several months yet. Therefore, I will recommend a 2026 budget amendment in the near future, once we are aware of what the final investigation cost will be.
      2) **Municipal Building**: We are presently at 62.78% of budget for the municipal building operational costs in 2026, due to unexpected repairs needed in the building, which have been deferred for several years. There is a good chance that a 2026 budget amendment will be necessary in a couple months as additional repair costs arise.
      3) **Garbage/Recycling/Solid Waste**: We are presently at 61.37% of budget for the 2026 year, due to the fuel surcharge fees that materialized starting in March 2026, when the price of diesel fuel eclipsed $4.00/gallon. The Iran war and 2026 rising fuel prices were an unexpected additional expenditure that has arisen. There is a good chance that a 2026 budget amendment will be necessary in a couple months for this budgetary area. We will not go back to all of the Kronenwetter property owners and send out a 2nd garbage bill for this additional cost. The original 2026 cost had been placed on all of the December 2025 property tax bills.
      4) **Contingency Reserve**: Remember that the Village's General Fund has a $60,000 contingency reserve already built into the 2026 budget. Some of these unused funds will be "reallocated" in a few months to the above 3 budgetary areas to resolve the budgetary shortfalls in those other areas.

  - **"Good News" on Expenditures as a Whole:**
    - General Government area: 48.91% expended to date (BELOW 2026 Budget)
    - Public Safety area: 54.65% expended to date (BELOW 2026 Budget)
    - Public Works area: 45.71% expended to date (BELOW 2026 Budget)
    - Parks area: 41.04% expended to date (BELOW 2026 Budget)
    - Conservation & Development area: 43.55% expended to date (BELOW 2026 Budget)
    - Contingency Reserve area: 0.00% expended to date (BELOW 2026 Budget)

Water Utility Fund:

- 07/31/2026 Revenues over Expenses = $167,700
- 07/31/2025 Revenues over Expenses = $187,649
- The 2026 fund balance will have ADDED $167,700 to the Water Utility fund balance as of 07/31/2026, before depreciation.
- Therefore, the 2026 budget "surplus" as of 07/31/2026 is running about 89% of where the 2025 budget "surplus" was tracking at the same time compared to last year.

- 07/31/2026 Revenues = $450,345 (or 52.98% of budgeted revenues YTD).
- 07/31/2025 Revenues = $449,269
- Therefore, the 2026 revenues are tracking at 100% of where the 2025 revenues were a year ago.

- 07/31/2026 Expenses = $282,645 (or 20.33% of original budgeted expenses YTD, before depreciation has been recorded)
- 07/31/2025 Expenses = $261,620
- Therefore, the 2026 expenses are tracking at 108% of where the 2025 expenses were a year ago.

- No capital costs are recorded as "expenses" in the Water Utility Fund for 2026. Rather, all capital costs are "capitalized" as an Asset, and will be depreciated over the useful life of the capital asset.

- The Village utilized $3,227,964 of the Safe Drinking Water Loan Program (out of a maximum of $3,385,500) as of 07/31/2026. The remaining balance of $157,536 will not be utilized. The Village paid $142,537 of principal and $32,996 interest in 2026 YTD. Principal payments began annually starting on 5/01/2025. The loan balance as of 7/31/2026 is $2,949,014.

- The 2026 budget had been set with a budgetary deficit = ($540,367).

Sewer Utility Fund:

- 07/31/2026 Revenues over Expenses = $121,050
- 07/31/2025 Revenues over Expenses = $268,150
- The 2026 fund balance will have ADDED $121,050 to the Sewer Utility fund balance as of 07/31/2026, before depreciation.
- Therefore, the 2026 budget "surplus" as of 07/31/2026 is running about 45% of where the 2025 budget "surplus" was tracking at the same time compared to last year.

- 07/31/2026 Revenues = $680,522 (or 51.22% of original budgeted revenues YTD)
- 07/31/2025 Revenues = $682,171
- Therefore, the 2026 revenues are tracking at 100% of where the 2025 revenues were a year ago.

- 07/31/2026 Expenses = $559,472 (or 44.41% of original budgeted expenses YTD, before depreciation has been recorded)
- 07/31/2025 Expenses = $414,021
- Therefore, the 2026 expenses are tracking at 135% of where the 2025 expenses were a year ago.

- No capital costs are recorded as "expenses" in the Sewer Utility Fund for 2026. Rather, all capital costs are "capitalized" as an Asset, and will be depreciated over the useful life of the capital asset.
    - **Additional Expense Comment:**
        - **There is 1 area of concern that I need to highlight at 7/31/2026.**
            1) The Rib Mt Sewerage District expenses for Jan-Jul 2026 = $324,100, as compared to $216,511 for the same period in 2025. This is a $107,589 increase in 2026, due to heavier sewer flows during Apr-Jul 2026 this year.
- There presently is no debt in the Sewer Utility Fund as of 07/31/2026.
- The 2026 budget had been set with a budgetary surplus = $68,661, before consideration for capital project costs.

Debt Service Fund:

- 07/31/2026 Revenues over Expenditures = $12,913 surplus
- 07/31/2025 Revenues over Expenditures = $2,032 surplus
- Therefore, the 2026 fund balance will have been INCREASED by $12,913 to the Debt Service fund balance as of 07/31/2026.
- 07/31/2026 Total Estimated Fund Balance = $86,592
    - Of this balance, the restricted 2024 bond premium ($73,679) was applied towards the 2026 budget (so the debt service tax levy could be reduced by $73,679 in the 2026 budget).
    - All 2026 debt service principal payments have been made as of 07/31/2026. There are additional 2026 interest payments to be made yet during the second half of 2026.

Schedule of Debt Outstanding:

- 07/31/2026 Total Village Debt Outstanding = $14,535,559
- 07/31/2026 Total General Obligation Debt Outstanding (funded by Tax Levy) = $10,141,545
- **07/31/2026 General Obligation Debt: Allowable Debt Capacity Used = 17.15%**
- Therefore, the Village has $49,007,290 of available General Obligation Debt Limit available for any future capital projects as of 07/31/2026.

TIF #1 :

- 12/31/2024 Audited Fund Balance Deficit = ($2,599,063)
- 07/31/2025 Fund Balance Deficit = ($2,696,081)
- 07/31/2026 Fund Balance Deficit estimate = ($2,794,070)
- NOTE: Each year, the annual fund balance deficit continues to grow by $100,000 - $125,000 annually, due to the annual property taxes collected in TID #1 are short of the annual debt service payment schedule.
- HOWEVER, once the new proposed distribution center is fully constructed, the significant increase in annual property taxes collected from this project will begin to reimburse the Village's General Fund advance made to TID #1.

There is NO "fuzzy math" here in these 7/31/2026 financial statements. These are all facts!!

VILLAGE OF KRONENWETTER

Comparative Internal Financial Statements for Year-to-Date thru July 31, 2026 and 2025

General Fund:

- General Fund – Summary
- General Fund – Revenues
- General Fund – Expenditures
- ~~General Fund – 2026 Budget vs. Actual Detail~~

Special Revenue Funds:

- Municipal Court Fund – Summary
- Park Fund – Summary
- Fire Department Donations Fund – Summary
- EMS Grants Fund – Summary
- 2% Fire Dues Fund – Summary

Capital Projects Funds:

- Tax Increment District (TID) #1 Fund – Summary
- Tax Increment District (TID) #2 Fund – Summary
- Tax Increment District (TID) #3 Fund – Summary
- Tax Increment District (TID) #4 Fund – Summary
- Capital Projects Fund – Summary
- Equipment Replacement Fund - Summary

Enterprise Funds:

- Water Utility Fund – Summary
- ~~Water Utility Fund – 2026 Budget vs. Actual Detail~~
- Sewer Utility Fund – Summary
- ~~Sewer Utility Fund – 2026 Budget vs. Actual Detail~~

Debt Service Fund:

- Debt Service Fund – Summary
- Schedule of Debt Outstanding

VILLAGE OF KRONENWETTER
General Fund Summary
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Taxes	$ 2,024,572	$ 2,027,335	$ 2,027,335	$ (2,763)	$ 1,976,933
Intergovernmental	695,762	2,582,029	2,582,029	(1,886,267)	690,423
Licenses, Permits, and Other	105,460	163,675	163,675	(58,215)	66,070
Fines & Forfeitures	36,238	60,000	60,000	(23,762)	25,554
Public Charges for Services	663,616	663,700	663,700	(84)	539,592
Intergovernmental Charges for Services	-	8,750	8,750	(8,750)	-
Miscellaneous	169,630	298,600	298,600	(128,970)	266,290
Other Financing Sources	-	90,000	90,000	(90,000)	-
TOTAL REVENUES	$ 3,695,278	$ 5,894,089	$ 5,894,089	$ (2,198,811)	$ 3,564,862
EXPENDITURES:					
General Government	$ 535,964	$ 1,096,933	$ 1,095,856	$ 559,892	$ 378,457
Public Safety	1,231,679	2,253,658	2,253,658	1,021,979	1,029,962
Public Works	965,068	2,111,120	2,111,120	1,146,052	746,163
Health & Human Services	5,075	6,500	6,500	1,425	2,725
Culture & Recreation	47,562	114,810	115,887	68,325	43,461
Conservation & Development	96,712	222,068	222,068	125,356	85,875
Debt Service	-	29,000	29,000	29,000	29,884
Contingency	-	60,000	60,000	60,000	-
Other Financing Uses	-	-	-	-	-
TOTAL EXPENDITURES	$ 2,882,060	$ 5,894,089	$ 5,894,089	$ 3,012,029	$ 2,316,527
NET CHANGE IN FUND BALANCE	$ 813,218	$ -	$ -	$ 813,218	$ 1,248,335

Fund Balance - January 1, 2026:		
Nonspendable:		**1/01/2025**
Inventories & Prepaid Items	to be updated	$ 132,238
Advance to TID #1	by	2,659,669
Assigned:	Sept. 2026	
Subsequent year's budget		-
Carryover funds		-
Unassigned		931,891
Total Fund Balance - January 1st	$ -	$ 3,723,798
Fund Balance:		
Nonspendable:		**12/31/2025**
Inventories & Prepaid Items	to be updated	to be updated
Advance to TID #1	by	by
Assigned:	Sept. 2026	Sept. 2026
Subsequent year's budget		
Carryover funds		
Unassigned		
Total Fund Balance	$ -	$ -
Current Year's Annual Budget	$ 5,894,089	$ 5,664,323
Actual Village's Unassigned General Fund Balance %	**N/A**	**N/A**

VILLAGE OF KRONENWETTER
General Fund Revenues
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Taxes:					
General Property Taxes	$ 1,987,910	$ 1,987,910	$ 1,987,910	$ -	$ 1,940,585
Mobile Home Taxes	5,740	8,925	8,925	(3,185)	5,911
Managed Forest Land Taxes	30,922	30,500	30,500	422	30,437
Interest & Penalties on Taxes	-	-	-	-	-
Total Taxes	$ 2,024,572	$ 2,027,335	$ 2,027,335	$ (2,763)	$ 1,976,933
Intergovernmental:					
State Shared Revenues	$ 73,386	$ 489,240	$ 489,240	$ (415,854)	$ 70,973
Environmental Impact Fees	34,627	34,627	34,627	-	34,627
Shared Taxes-Weston 4	243,304	1,622,030	1,622,030	(1,378,726)	243,537
Shared Taxes-Magellan Oil Pipeline Terminal	-	-	-	-	-
Highway Aids	261,695	349,133	349,133	(87,438)	254,163
Recycling Grant	28,671	28,686	28,686	(15)	28,687
Computer Aids	404	404	404	-	404
Personal Property State Aids	20,503	20,503	20,503	-	20,504
Law Enforcement Grants	-	-	-	-	-
Fire Department Grants	8,513	10,000	10,000	(1,487)	9,407
Election Service Aids	-	-	-	-	1,088
Forest Crop & Severance Taxes	3,826	3,827	3,827	(1)	3,827
County Bridge Aids	-	-	-	-	-
County Timber Sales	7,991	11,500	11,500	(3,509)	11,127
All Other Governmental	12,842	12,079	12,079	763	12,079
Total Intergovernmental	$ 695,762	$ 2,582,029	$ 2,582,029	$ (1,886,267)	$ 690,423
Licenses, Permits, and Other:					
Licenses:					
Occupational Licenses	$ 3,779	$ 4,675	$ 4,675	$ (896)	$ 4,205
Dog Licenses	6,766	10,000	10,000	(3,234)	6,577
Cable Franchise Fees	35,063	90,000	90,000	(54,937)	21,755
Permits:					
Building Permits	33,675	40,000	40,000	(6,325)	20,645
Excavating/Mining Permits	14,878	8,000	8,000	6,878	4,587
Plat Reviews	5,039	4,800	4,800	239	4,086
Other:					
Other Licenses/Permits	5,060	4,900	4,900	160	3,615
Other Regulatory Fees	1,200	1,300	1,300	(100)	600
Total Licenses, Permits, and Other	$ 105,460	$ 163,675	$ 163,675	$ (58,215)	$ 66,070
Fines & Forfeitures:					
Court Fines & Penalties	$ 36,238	$ 60,000	$ 60,000	$ (23,762)	$ 25,554
Total Fines & Forfeitures	$ 36,238	$ 60,000	$ 60,000	$ (23,762)	$ 25,554
Public Charges for Services:					
Public Records/Special Assessment Searches	$ 2,443	$ 4,000	$ 4,000	$ (1,557)	$ 2,030
Public Safety	558	250	250	308	235
Fire Department	1,231	1,500	1,500	(269)	923
Streets	-	-	-	-	-
Garbage/Refuse/Recycling	659,384	657,950	657,950	1,434	536,404
Total Public Charges for Services	$ 663,616	$ 663,700	$ 663,700	$ (84)	$ 539,592

VILLAGE OF KRONENWETTER
General Fund Revenues
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Intergovernmental Charges for Services:					
Crossing Guard	$ -	$ 2,800	$ 2,800	$ (2,800)	$ -
Fire Protection	-	5,950	5,950	(5,950)	-
Total Intergovernmental Charges for Services	$ -	$ 8,750	$ 8,750	$ (8,750)	$ -
Miscellaneous:					
Interest Income	$ 144,511	$ 262,500	$ 262,500	$ (117,989)	$ 227,461
Rent of Village Property	10,820	13,000	13,000	(2,180)	7,180
Sales of Materials & Supplies	2,588	4,100	4,100	(1,512)	4,096
Sales of Village Property	920	2,000	2,000	(1,080)	17,654
Insurance Claims & Refunds	3,815	6,000	6,000	(2,185)	135
Private Donations	4,370	6,000	6,000	(1,630)	4,565
Miscellaneous	2,606	5,000	5,000	(2,394)	5,199
Total Miscellaneous	$ 169,630	$ 298,600	$ 298,600	$ (128,970)	$ 266,290
Other Financing Sources:					
Transfer from Other Funds	$ -	$ -	$ -	$ -	$ -
Apply Undesignated Fund Balance	-	90,000	90,000	(90,000)	-
Apply Carryover Funds from Prior Year	-	-	-	-	-
Total Other Financing Sources	$ -	$ 90,000	$ 90,000	$ (90,000)	$ -
TOTAL REVENUES	$ 3,695,278	$ 5,894,089	$ 5,894,089	$ (2,198,811)	$ 3,564,862
Budget Percentage Received YTD	*62.69%*				

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	2026 Budget % Expended to Date	7/31/2025 YTD Actual
General Government:						
Village Board	$ 18,472	$ 37,914	$ 37,914	$ 19,442	48.72%	$ 15,894
Municipal Court	42,935	84,073	84,073	41,138	51.07%	31,026
Village Attorney	41,351	30,000	30,000	(11,351)	137.84%	18,766
General Office	92,046	154,000	154,000	61,954	59.77%	73,212
Administrator	68,638	136,332	136,332	67,694	50.35%	-
Village Clerk	65,332	108,073	108,073	42,741	60.45%	40,105
Administrative Assistant	-	-	-	-		15,734
Communications/Celebrations	13,437	31,495	31,495	18,058	42.66%	-
Personnel	8,218	12,350	12,350	4,132	66.54%	-
Elections	10,096	51,045	51,045	40,949	19.78%	11,611
Deputy Clerk-Treasurer	-	-	-	-		4,493
Accounting/Financial Audit	60,959	128,460	128,460	67,501	47.45%	36,180
Finance Director/Treasurer	20,148	36,625	36,625	16,477	55.01%	28,294
Assessor	10,457	110,654	110,654	100,197	9.45%	10,453
Municipal Building	79,032	125,889	125,889	46,857	62.78%	72,384
Commissions/Committees	10	4,423	3,346	3,336	0.30%	1,559
Other General Government	4,833	12,600	12,600	7,767	38.36%	18,746
Municipal Insurance	-	33,000	33,000	33,000	0.00%	-
Total General Government	**$ 535,964**	**$ 1,096,933**	**$ 1,095,856**	**$ 559,892**	**48.91%**	**$ 378,457**
Public Safety:						
Police & Fire Commission	$ 4,105	$ 9,948	$ 9,948	$ 5,843	41.26%	$ 3,790
Police Department	917,445	1,698,164	1,698,164	780,719	54.03%	774,751
Crossing Guards	3,767	6,695	6,695	2,928	56.27%	3,157
Fire Department	191,992	328,728	328,728	136,736	58.40%	121,948
Fire Grants	17,463	20,000	20,000	2,537	87.32%	20,000
First Responders	22,346	64,546	64,546	42,200	34.62%	29,558
Ambulance	66,277	74,977	74,977	8,700	88.40%	63,174
Building Inspector	163	23,800	23,800	23,637	0.68%	2,009
Capital Outlay-Police	6,431	15,300	15,300	8,869	42.03%	7,837
Capital Outlay-Fire	1,442	7,500	7,500	6,058	19.23%	2,984
Capital Outlay-First Responders	248	4,000	4,000	3,752	6.20%	754
Total Public Safety	**$ 1,231,679**	**$ 2,253,658**	**$ 2,253,658**	**$ 1,021,979**	**54.65%**	**$ 1,029,962**
Public Works:						
Public Works Director/Engineering	$ 35,229	$ 86,099	$ 86,099	$ 50,870	40.92%	52,713
Road & Street Maintenance	418,298	1,172,150	1,172,150	753,852	35.69%	352,652
Winter Maintenance	112,118	193,050	193,050	80,932	58.08%	52,162
Weather Sirens	438	-	-	(438)	N/A	1,000
Shop & Garage	21,690	37,375	37,375	15,685	58.03%	24,462
Street Lighting	28,617	57,000	57,000	28,383	50.21%	23,655
Storm Sewer Maintenance	3,525	3,000	3,000	(525)	117.50%	2,500
Garbage Collection/Recycling Collection/Solid Waste/Yard Waste	345,153	562,446	562,446	217,293	61.37%	237,019
Budget Adjustment - Public Works	-	-	-	-		-
Total Public Works	**$ 965,068**	**$ 2,111,120**	**$ 2,111,120**	**$ 1,146,052**	**45.71%**	**$ 746,163**
Health & Human Services:						
Animal and Insect Control	$ 5,075	$ 6,500	$ 6,500	$ 1,425	78.08%	$ 2,725
Total Health & Human Services	**$ 5,075**	**$ 6,500**	**$ 6,500**	**$ 1,425**	**78.08%**	**$ 2,725**

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	2026 Budget % Expended to Date	7/31/2025 YTD Actual
Culture & Recreation:						
Parks	$ 47,562	$ 114,810	$ 114,810	$ 67,248	41.43%	$ 43,461
Parks Committee	-	-	1,077	1,077	-	-
Total Culture & Recreation	**$ 47,562**	**$ 114,810**	**$ 115,887**	**$ 68,325**	**41.04%**	**$ 43,461**
Conservation & Development:						
Community Development/Zoning	$ 73,747	$ 132,774	$ 132,774	$ 59,027	55.54%	$ 63,069
Planning Technician	22,965	75,844	75,844	52,879	30.28%	22,806
Planning Commission	-	2,587	2,587	2,587	0.00%	-
Zoning Board of Appeals	-	863	863	863	0.00%	-
Urban/Economic Development	-	10,000	10,000	10,000	0.00%	-
Total Conservation & Development	**$ 96,712**	**$ 222,068**	**$ 222,068**	**$ 125,356**	**43.55%**	**$ 85,875**
Debt Service:						
Debt Service-Lease Payment/Public Works	$ -	$ 29,000	$ 29,000	$ 29,000	0.00%	$ 29,884
Debt Service-Lease Payment/General Office	-	-	-	-	N/A	-
Total Debt Service	**$ -**	**$ 29,000**	**$ 29,000**	**$ 29,000**	**0.00%**	**$ 29,884**
Contingency						
Contingency Reserve	$ -	$ 60,000	$ 60,000	$ 60,000	0.00%	$ -
Total Contingency	**$ -**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**0.00%**	**$ -**
Other Financing Uses:						
Transfer to Municipal Court Fund	$ -	$ -	$ -	$ -	N/A	$ -
Transfer to TID #1	-	-	-	-	N/A	-
Transfer to Equipment Replacement Fund	-	-	-	-	N/A	-
Total Other Financing Uses	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**	**$ -**
TOTAL EXPENDITURES	**$ 2,882,060**	**$ 5,894,089**	**$ 5,894,089**	**$ 3,012,029**	**48.90%**	**$ 2,316,527**
Budget Percentage Expended YTD	*48.90%*					

VILLAGE OF KRONENWETTER
Municipal Court Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Fines & Forfeitures					$ 32,349
Interest Income	Moved Municipal Court back to General Fund beginning on 1/1/2026.				-
Transfer from General Fund					-
TOTAL REVENUES					$ 32,349
Budget Percentage Received YTD					
EXPENDITURES:					
Municipal Court Judge					$ 4,636
Municipal Court Clerk					26,708
Municipal Court Other Exps					1,005
Transfer to General Fund					-
TOTAL EXPENDITURES					$ 32,349
Budget Percentage Expended YTD					
NET CHANGE IN FUND BALANCE					$ -
Fund Balance - January 1st	-	-	-	-	-
Fund Balance (Deficit) - July 31st	$ -	$ -	$ -	$ -	$ -

VILLAGE OF KRONENWETTER
Park Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Interest Income	$ 1,589	$ 2,300	$ 2,300	$ (711)	$ 1,848
Donations	4,550	-	-	4,550	-
Applied Fund Balance (Carryover from Prior Year)	-	-	-	-	-
TOTAL REVENUES	$ 6,139	$ 2,300	$ 2,300	$ 3,839	$ 1,848
Budget Percentage Received YTD	*266.91%*				
EXPENDITURES:					
Parks/Capital Outlay - Bike & Walkways	$ -	$ -	$ -	$ -	$ -
Transfer to Equipment Replacement Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -
Budget Percentage Expended YTD	*N/A*				
NET CHANGE IN FUND BALANCE	$ 6,139	$ 2,300	$ 2,300	$ 3,839	$ 1,848
Fund Balance - January 1st (est.)	71,808	71,808	71,808		74,857
Fund Balance - July 31st (est.)	$ 77,947	$ 74,108	$ 74,108		$ 76,705

VILLAGE OF KRONENWETTER
Fire Department Donations Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
REVENUES:					
Interest Income	$ -	$ 450	$ 450	$ (450)	$ 181
Donations	2,250	5,000	5,000	(2,750)	3
TOTAL REVENUES	$ 2,250	$ 5,450	$ 5,450	$ (3,200)	$ 184
Budget Percentage Received YTD	*41.28%*				
EXPENDITURES:					
Fire Donation Exps	$ 4,572	$ 5,450	$ 5,450	$ 878	$ 2,135
TOTAL EXPENDITURES	$ 4,572	$ 5,450	$ 5,450	$ 878	$ 2,135
Budget Percentage Expended YTD	*83.89%*				
NET CHANGE IN FUND BALANCE	$ (2,322)	$ -	$ -	$ (2,322)	$ (1,951)
Fund Balance - January 1st (est.)	29,660	29,660	29,660		22,402
Fund Balance - July 31st (est.)	$ 27,338	$ 29,660	$ 29,660		$ 20,451

VILLAGE OF KRONENWETTER
EMS Grants Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
EMS Grants	$ -	$ 37,855	$ 37,855	$ (37,855)	$ 37,855
Interest Income	-	1,050	1,050	(1,050)	-
TOTAL REVENUES	$ -	$ 38,905	$ 38,905	$ (38,905)	$ 37,855
Budget Percentage Received YTD	*0.00%*				
EXPENDITURES:					
EMS - Training/Schooling	$ 2,006	$ 2,400	$ 2,400	$ 394	$ -
EMS - Radio Maint Services	5,000	5,000	5,000	-	-
EMS - Outlay/Equipment	-	5,000	5,000	5,000	-
TOTAL EXPENDITURES	$ 7,006	$ 12,400	$ 12,400	$ 5,394	$ -
Budget Percentage Expended YTD	*56.50%*				
NET CHANGE IN FUND BALANCE	$ (7,006)	$ 26,505	$ 26,505	$ (33,511)	$ 37,855
Fund Balance - January 1st (est.)	69,934	69,934	69,934		-
Fund Balance - July 31st (est.)	$ 62,928	$ 96,439	$ 96,439		$ 37,855

VILLAGE OF KRONENWETTER
2% Fire Dues Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
REVENUES:					
State Aids - 2% Fire Dues/Kronenwetter	$ 44,420	$ 40,656	$ 40,656	$ 3,764	$ 40,656
State Aids - 2% Fire Dues/Town of Guenther	1,971	1,844	1,844	127	1,844
Interest Income	-	1,500	1,500	(1,500)	544
Applied Fund Balance	-	-	-	-	-
TOTAL REVENUES	$ 46,391	$ 44,000	$ 44,000	$ 2,391	$ 43,044
Budget Percentage Received YTD	*105.43%*				
EXPENDITURES:					
Wages & Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Fire Training/Schools/Meetings	1,030	-	-	(1,030)	-
Operating Supplies - All Other	3,168	3,500	3,500	332	
Other Supplies - Fire/Field Tools	2,025	10,000	10,000	7,975	26,983
Capital Outlay - Fire Equipment	1,687	20,000	20,000	18,313	-
TOTAL EXPENDITURES	$ 7,910	$ 33,500	$ 33,500	$ 25,590	$ 26,983
Budget Percentage Expended YTD	*23.61%*				
NET CHANGE IN FUND BALANCE	$ 38,481	$ 10,500	$ 10,500	$ 27,981	$ 16,061
Fund Balance - January 1st (est.)	86,827	86,827	86,827		81,989
Fund Balance - July 31st (est.)	$ 125,308	$ 97,327	$ 97,327		$ 98,050

VILLAGE OF KRONENWETTER
Debt Service Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Property Taxes	$ 735,003	$ 735,003	$ 735,003	$ -	$ 662,169
Special Assessments - Principal Payments	-	8,465	8,465	(8,465)	-
Interest Income - on Investments	22,438	12,000	12,000	10,438	10,832
Interest Income - on Special Assessments	-	1,856	1,856	(1,856)	2,109
Transfer from Capital Project Funds	-	-	-	-	57,000
TOTAL REVENUES	$ 757,441	$ 757,324	$ 757,324	$ 117	$ 732,110
Budget Percentage Received YTD	*100.02%*				
EXPENDITURES:					
Principal Payments	$ 654,953	$ 656,132	$ 656,132	$ 1,179	$ 634,531
Interest Payments	89,575	141,871	141,871	52,296	95,547
Debt Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES	$ 744,528	$ 798,003	$ 798,003	$ 53,475	$ 730,078
Budget Percentage Expended YTD	*93.30%*				
NET CHANGE IN FUND BALANCE	$ 12,913	$ (40,679)	$ (40,679)	$ 53,592	$ 2,032
Fund Balance - January 1st (est.)	73,679	73,679	73,679		128,654
Fund Balance - July 31st (est.)	$ 86,592	$ 33,000	$ 33,000		$ 130,686

Debt Service Fund Restrictions:

Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2026 budget)	$ 73,679
Unassigned Fund Balance/(Deficit)	$ 12,913
Fund Balance - 7/31/2026 (est.)	$ 86,592

VILLAGE OF KRONENWETTER
Capital Projects Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Property Taxes	$ -	$ -	$ -	$ -	$ -
Interest Income	8,989	13,500	13,500	(4,511)	17,464
Capital Borrowing Proceeds	-	-	-	-	-
Applied Fund Balance	-	-	-	-	-
TOTAL REVENUES	$ 8,989	$ 13,500	$ 13,500	$ (4,511)	$ 17,464
Budget Percentage Received YTD	*66.59%*				
EXPENDITURES:					
Road Improvements	$ 1,430	$ -	$ -	$ (1,430)	$ 5,336
Village Garage	133,333	533,334	548,149	414,816	-
Bike Paths	-	-	20,954	20,954	-
Other Capital Projects	-	-	-	-	-
Debt Issuance Costs	-	-	-	-	-
Transfer to Capital Equipment Fund	298,768	263,768	298,768	-	-
Transfer to Debt Service Fund	-	-	-	-	57,000
TOTAL EXPENDITURES	$ 433,531	$ 797,102	$ 867,871	$ 434,340	$ 62,336
Budget Percentage Expended YTD	*49.95%*				
NET CHANGE IN FUND BALANCE	$ (424,542)	$ (783,602)	$ (854,371)	$ 429,829	$ (44,872)
Fund Balance - January 1st (est.)	1,346,293	1,346,293	1,346,293		1,929,106
Fund Balance - July 31st (est.)	$ 921,751	$ 562,691	$ 491,922		$ 1,884,234

Fund Balance Restrictions:

Balance of 2024B Capital Borrowing Proceeds to be used in 2026-2027	$ 438,571
Unassigned Fund Balance	483,180
Fund Balance - 7/31/2026 (est.)	$ 921,751

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #1 Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Property Taxes	$ 253,876	$ 253,876	$ 253,876	$ -	$ 260,609
State Aids - Exempt Computer Aid	568	568	568	-	568
State Aids - Personal Property Aid	10,216	10,216	10,216	-	10,216
Tax Guarantee - Developers	-	61,005	61,005	(61,005)	-
Interest Income	11,549	13,500	13,500	(1,951)	12,524
TOTAL REVENUES	$ 276,209	$ 339,165	$ 339,165	$ (62,956)	$ 283,917
Budget Percentage Received YTD	*81.44%*				
EXPENDITURES:					
TID Admin Staff	$ 1,822	$ 3,455	$ 3,455	$ 1,633	$ 651
TID Misc Exps	3,769	4,540	4,540	771	593
Legal	-	-	-	-	522
RDA Committee	31	248	248	217	3
Debt - Principal Payments	345,000	345,000	345,000	-	330,000
Debt - Interest Payments	44,464	84,540	84,540	40,076	48,554
Debt - Issuance Costs	612	612	612	-	612
TOTAL EXPENDITURES	$ 395,698	$ 438,395	$ 438,395	$ 42,697	$ 380,935
Budget Percentage Expended YTD	*90.26%*				
NET CHANGE IN FUND BALANCE	$ (119,489)	$ (99,230)	$ (99,230)	$ (20,259)	$ (97,018)
Fund Balance (Deficit) - January 1st (est.)	(2,674,581)	(2,674,581)	(2,674,581)		(2,599,063)
Fund Balance (Deficit) - July 31st (est.)	$ (2,794,070)	$ (2,773,811)	$ (2,773,811)		$ (2,696,081)

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #2 Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Property Taxes	$ 956,640	$ 956,640	$ 956,640	$ -	$ 880,339
State Aids - Exempt Computer Aid	41,800	41,800	41,800	-	41,800
State Aids - Personal Property Aid	3,301	3,301	3,301	-	3,301
Interest Income	49,286	75,000	75,000	(25,714)	78,975
Capital Borrowing Proceeds	-	-	-	-	-
Debt Premium Proceeds	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
TOTAL REVENUES	$ 1,051,027	$ 1,076,741	$ 1,076,741	$ (25,714)	$ 1,004,415
Budget Percentage Received YTD	*97.61%*				
EXPENDITURES:					
TID Admin Staff	$ 17,460	$ 12,783	$ 12,783	$ (4,677)	$ 7,896
TID Misc Exps	4,980	13,908	13,908	8,928	552
RDA Committee	31	248	248	217	-
Engineering Costs	26,689	-	-	(26,689)	78,370
Advertising/Marketing	-	-	-	-	-
Legal	-	-	-	-	-
Infrastructure	1,843,888	632,400	632,400	(1,211,488)	-
Bike Paths	-	-	16,930	16,930	-
Developer Incentives	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Debt - Principal Payments	690,000	690,000	690,000	-	690,000
Debt - Interest Payments	128,500	239,750	239,750	111,250	122,268
Debt - Issuance Costs	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ 2,711,548	$ 1,589,089	$ 1,606,019	$ (1,105,529)	$ 899,086
Budget Percentage Expended YTD	*168.84%*				
NET CHANGE IN FUND BALANCE	$ (1,660,521)	$ (512,348)	$ (529,278)	$ (1,131,243)	$ 105,329
Fund Balance - January 1st (est.)	5,965,638	5,965,638	5,965,638		7,804,530
Fund Balance - July 31st (est.)	$ 4,305,117	$ 5,453,290	$ 5,436,360		$ 7,909,859

TID #2 Fund Balance Restrictions:

Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2025 & 2026 budgets)	$ 19,419	
Balance of 2024B Capital Borrowing Proceeds to be used in 2026-2027		<----to be filled in yet
Unassigned Fund Balance	4,285,698	
Fund Balance - 7/31/2026 (est.)	$ 4,305,117	

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #3 Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
REVENUES:					
Property Taxes	$ 39,038	$ 39,038	$ 39,038	$ -	$ 35,660
State Aids - Personal Property Aid	583	583	583	-	583
Interest Income	693	4,000	4,000	(3,307)	1,760
TOTAL REVENUES	$ 40,314	$ 43,621	$ 43,621	$ (3,307)	$ 38,003
Budget Percentage Received YTD	*92.42%*				
EXPENDITURES:					
TID Admin Staff	$ 1,822	$ 3,455	$ 3,455	$ 1,633	$ 687
TID Misc Exps	967	6,538	6,538	5,571	360
RDA Committee	31	248	248	217	-
Legal	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ 2,820	$ 10,241	$ 10,241	$ 7,421	$ 1,047
Budget Percentage Expended YTD	*27.54%*				
NET CHANGE IN FUND BALANCE	$ 37,494	$ 33,380	$ 33,380	$ 4,114	$ 36,956
Fund Balance - January 1st (est.)	169,436	169,436	169,436		132,760
Fund Balance - July 31st (est.)	$ 206,930	$ 202,816	$ 202,816		$ 169,716

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #4 Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
REVENUES:					
Property Taxes	$ 141,177	$ 141,177	$ 141,177	$ -	$ 134,585
State Aids - Exempt Computer Aid	675	675	675	-	675
State Aids - Personal Property Aid	3,528	3,528	3,528	-	3,528
Tax Guarantee - Developers	-	20,880	20,880	(20,880)	-
Interest Income	4,519	4,000	4,000	519	2,868
TOTAL REVENUES	$ 149,899	$ 170,260	$ 170,260	$ (20,361)	$ 141,656
Budget Percentage Received YTD	*88.04%*				
EXPENDITURES:					
TID Admin Staff	$ 1,822	$ 3,455	$ 3,455	$ 1,633	$ 767
TID Misc Exps	1,117	2,380	2,380	1,263	560
RDA Committee	31	248	248	217	-
Debt - Principal Payments	175,000	175,000	175,000	-	170,000
Debt - Interest Payments	13,050	22,600	22,600	9,550	16,450
TOTAL EXPENDITURES	$ 191,020	$ 203,683	$ 203,683	$ 12,663	$ 187,777
Budget Percentage Expended YTD	*93.78%*				
NET CHANGE IN FUND BALANCE	$ (41,121)	$ (33,423)	$ (33,423)	$ (7,698)	$ (46,121)
Fund Balance - January 1st (est.)	50,582	50,582	50,582		88,214
Fund Balance - July 31st (est.)	$ 9,461	$ 17,159	$ 17,159		$ 42,093

VILLAGE OF KRONENWETTER
Water Utility Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Metered Sales-Residential	$ 221,275	$ 450,000	$ 450,000	$ (228,725)	$ 221,752
Metered Sales-Commercial	20,916	43,000	43,000	(22,084)	19,654
Metered Sales-Industrial	5,174	11,800	11,800	(6,626)	4,325
Private Fire Protection	2,731	5,343	5,343	(2,612)	2,731
Public Fire Protection	66,607	132,600	132,600	(65,993)	66,246
Industrial Fire Protection	924	2,300	2,300	(1,376)	924
Commercial Fire Protection	3,191	6,400	6,400	(3,209)	3,143
Metered Sales-Public Authority	485	685	685	(200)	411
Metered Sales-Multi Family Residential	33,333	66,600	66,600	(33,267)	33,164
Cell Tower Rental on Water Tower	35,123	31,360	31,360	3,763	31,360
Water Connection Fees	8,516	2,000	2,000	6,516	1,975
Misc Operating Revenues	181	350	350	(169)	201
Clear Water Revenues	24,035	52,000	52,000	(27,965)	25,039
Contributed Assets	-	-	-	-	-
Interest on Investments	26,672	43,030	43,030	(16,358)	36,858
Interest on Lease Receivables	-	-	-	-	-
Forfeited Discounts	1,182	2,600	2,600	(1,418)	1,390
Misc Non-Operating Revenues	-	-	-	-	96
TOTAL REVENUES	$ 450,345	$ 850,068	$ 850,068	$ (399,723)	$ 449,269
Budget Percentage Received YTD	*52.98%*				
EXPENSES:					
Utility Committee	$ -	$ 842	$ 842	$ 842	$ 270
Maintenance of Meters	1,993	-	-	(1,993)	2,006
Pumping Expense	82,064	93,663	93,663	11,599	64,711
Purchased Water	-	300,000	300,000	300,000	-
Water Treatment Expense	19,393	42,626	42,626	23,233	11,284
Trans/Distribution Expense	15,673	158,045	158,045	142,372	24,909
Billing Expense	24,129	70,147	70,147	46,018	25,852
Water Administration	66,268	257,231	257,231	190,963	75,755
Misc Water Expense	51,128	-	-	(51,128)	38,360
Safe Drinking Loan - Interest	21,997	67,881	67,881	45,884	18,473
Depreciation	-	400,000	400,000	400,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	$ 282,645	$ 1,390,435	$ 1,390,435	$ 1,107,790	$ 261,620
Budget Percentage Expended YTD	*20.33%*				
NET CHANGE IN NET POSITION	$ 167,700	$ (540,367)	$ (540,367)	$ 708,067	$ 187,649
Asset Additions:					
Capital Projects	$ 58,605	$ -	$ -	$ (58,605)	$ 1,044,877

VILLAGE OF KRONENWETTER
Sewer Utility Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Metered Sales-Residential	$ 475,233	$ 927,987	$ 927,987	$ (452,754)	$ 474,341
Metered Sales-Commercial	52,955	98,841	98,841	(45,886)	48,575
Metered Sales-Industrial	14,523	33,500	33,500	(18,977)	12,807
Metered Sales-Multi Family Residential	108,589	214,155	214,155	(105,566)	107,500
Metered Sales-Public Authority	3,507	4,391	4,391	(884)	2,828
Sewer Connection Fees	364	2,500	2,500	(2,136)	1,850
Misc Operating Revenues	167	60	60	107	127
Contributed Assets	-	-	-	-	-
Interest on Investments	19,460	35,000	35,000	(15,540)	27,360
Sewer Tax Roll	-	-	-	-	-
Forfeited Discounts	5,724	12,000	12,000	(6,276)	6,720
Misc Non-Operating Revenues	-	127	127	(127)	63
Apply Unrestricted Fund Balance	-	-	-	-	-
TOTAL REVENUES	$ 680,522	$ 1,328,561	$ 1,328,561	$ (648,039)	$ 682,171
Budget Percentage Received YTD	*51.22%*				
EXPENSES:					
Sewer Administration/Crew	$ 136,759	$ 181,776	$ 181,776	$ 45,017	$ 119,598
Sewer Operations/Maintenance	98,613	337,282	337,282	238,669	77,912
Rib Mt Sewerage District	324,100	460,000	460,000	135,900	216,511
Depreciation	-	280,000	280,000	280,000	-
Utility Committee	-	842	842	842	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	$ 559,472	$ 1,259,900	$ 1,259,900	$ 700,428	$ 414,021
Budget Percentage Expended YTD	*44.41%*				
NET CHANGE IN NET POSITION	$ 121,050	$ 68,661	$ 68,661	$ 52,389	$ 268,150
Asset Additions:					
Capital Projects	$ 424,110	$ 1,116,666	$ 1,116,666	$ 692,556	$ 2,965

VILLAGE OF KRONENWETTER
Equipment Replacement Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Property Taxes	$ -	$ -	$ -	$ -	$ -
Interest Income	66	1,000	1,000	(934)	1,914
Proceeds from Sale of Capital Assets	-	-	-	-	-
Capital Borrowing Proceeds	-	-	-	-	-
Transfer from Capital Projects Fund	298,768	263,768	298,768	-	-
Transfer from General Fund	-	-	-	-	-
TOTAL REVENUES	$ 298,834	$ 264,768	$ 299,768	$ (934)	$ 1,914
Budget Percentage Received YTD	*99.69%*				
EXPENDITURES:					
Equipment Purchases:					$ 214,889
Police Squad Cars (2)	$ 118,177	$ 130,000	$ 130,000	$ 11,823	-
DPW Dump Truck - Box/Plow	163,730	163,768	163,768	38	-
Parks Lawnmower	29,933	30,000	30,000	67	-
Parks Leaf Blower	18,464	20,000	20,000	1,536	-
DPW Pickup Truck	49,548	-	49,559	11	-
Bank & Investment Fees	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ 379,852	$ 343,768	$ 393,327	$ 13,475	$ 214,889
Budget Percentage Expended YTD	*96.57%*				
NET CHANGE IN FUND BALANCE	$ (81,018)	$ (79,000)	$ (93,559)	$ 12,541	$ (212,975)
Fund Balance - January 1st (est.)	80,884	80,884	80,884		297,039
Fund Balance - July 31st (est.)	$ (134)	$ 1,884	$ (12,675)		$ 84,064

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
July 31, 2026

NAME OF DEBT OBLIGATION:	As of 7/31/2026
2016 Lease Revenue Bonds	$ 1,445,000.00
2018 General Obligation Notes	325,000.00
2021A General Obligation Bonds	1,770,000.00
2021B General Obligation Bonds	1,030,000.00
2023 Fire Truck Note	541,545.06
2024 Safe Water Drinking Loan	2,949,013.76
2024 General Obligation Notes	6,475,000.00
TOTAL DEBT OUTSTANDING	**$ 14,535,558.82**

DEBT OUTSTANDING BY FUNDING SOURCE:	As of 7/31/2026
Debt Service Fund - Tax Levy	$ 3,186,545.06
TID #1 Fund	2,620,000.00
TID #2 Fund	5,010,000.00
TID #3 Fund	-
TID #4 Fund	770,000.00
Water Utility Fund	2,949,013.76
Sewer Utility Fund	-
TOTAL DEBT OUTSTANDING - by Funding Source	**$ 14,535,558.82**

DEBT OUTSTANDING BY DEBT TYPE:	As of 7/31/2026
General Obligation Debt	$ 10,141,545.06
Lease Revenue Bonds	1,445,000.00
Water Utility Safe Water Drinking Loan	2,949,013.76
Water Utility Revenue Bonds	-
Sewer Utility Revenue Bonds	-
TOTAL DEBT OUTSTANDING - by Debt Type	**$ 14,535,558.82**

CALCULATION OF GENERAL OBLIGATION DEBT CAPACITY:	As of 7/31/2026	Debt Capacity
2026 Equalized Valuation of Village	$ 1,182,976,700	
	x 5%	
2026 Maximum General Obligation Debt Limit	$ 59,148,835	
2026 Maximum General Obligation Debt Limit	$ 59,148,835	
Less: 7/31/2026 Outstanding General Obligation Debt	$ (10,141,545)	17.15%
2026 General Obligation Debt Limit Available to Village	$ 49,007,290	82.85%

ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

August 18, 2026 at 5:30 PM

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

1. **CALL MEETING TO ORDER**
   CALL MEETING TO ORDER: 5:30 PM
   A. Pledge of Allegiance
   B. Roll Call
      PRESENT
      Guy Fredel
      Mary Solheim
      Jessica Stowell
      Misti Swanson
      ABSENT
      Chris Kluz
      STAFF: Finance Director John Jacobs and Account Clerk Samantha Heis
2. **PUBLIC COMMENT**
   Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this Village that Public Comment will take no longer than 15 minutes with a three-minute time period, per person, with time extension per the Chief Presiding Officer's discretion. Be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments.
3. **APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION**
   C. July 21, 2026, Administrative Policy Committee Meeting Minutes
      Motion to approve July 21st 2026 meeting minutes as presented. Voice Vote 4:0 Motion made by Solheim, Seconded by Swanson
4. **REPORTS AND DISCUSSIONS**
   D. 2026-2027 Revaluation Process Update from Village Assessor
   E. Finance Director Report-2026 Preliminary Equalized Valuation & TID Increments
      Discussion only no action taken
   F. July 2026 Budget Status Report
      Discussion only no action taken
   G. Review of Existing Debt Obligations Outstanding
      Discussion only no action taken
5. **OLD BUSINESS- DISCUSSION AND POSSIBLE ACTION**
6. **NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION**
   H. 2027-2036 Capital Improvements Program (CIP) Budget
      Discussion only no action taken
7. **CONSIDERATION OF ITEMS FOR FUTURE AGENDA**
   Guy Fredel discussed that he will bring items/proposals to Jessica Stowell for the next meeting.
8. **NEXT MEETING: September 15, 2026**
9. **ADJOURNMENT**
   Motion to approve adjournment. Voice Vote 4:0
   Motion made by Fredel, Seconded by Swanson

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

Posted: 08/12/2026 Kronenwetter Municipal Center and www.kronenwetter.org
Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages

Minutes prepared by _____

John Jacobs

From: Pfotenhauer, Timothy J - DOR <Timothy.Pfotenhauer@wisconsin.gov> on behalf of DOR Equalization Wausau <DOREqualizationWausau@wsiconsin.gov>
Sent: Tuesday, August 11, 2026 8:29 AM
To: John Jacobs; DOR Equalization Wausau
Cc: James Davel; Justin Servin
Subject: RE: [External] Village of Kronenwetter #37-145 (TID #1) - Question on Prior Year Correction DECREASE in 2026 equalized valuation for Non-Manufact uring Real Estate

Good morning John,

We did not make an adjustment to any particular parcels. The reduction of $1.4 million is the result of a 70 .57 correction to the provided and fullvalue.

For the 2025 assessment year, the assessor gave us an estimated MAR/TID report with a provided value of $5,618 ,600 and for the TID's we bring that to fullvalue which was $8,091,300.

On the final MAR/TID report for 2025, the assessor reduced the provided value to $4,611 ,900 with a full market value of $6,648,600. The difference in value (-1,443,000) has to be a 70 .57 correction applied to this year's TID final full value.

In other words, TID 1 in Kronenwetter was $1,443,000 over valued last year. That correction gets applied this year to make the tid whole.

There are no manufacturing 70.57 corrections for TID 1. The manufacturing full value increased this year from 13,518,200 to 14,387,500 .

Let me know if you need further explanation .

Thanks

Tim Pfotenhauer

Supervisor of Equalization-Wausau District
State of Wisconsin- Department of Revenue
Equalization Bureau
500 N 3rd St, Suite 500
Wausau,W154403 715-
842-5269
timothy.pfoten hauer@wisconsin.

From: John Jacobs <jjacobs@kronenwetter.gov>
Sent: Monday, August 10, 2026 5:25 PM
To: DOR Equalization Wausau <DOREqualizationWausau@wisconsin.gov>
Cc: James Davel <jdavel@kronenwetter .gov>; Justin Servin <jservin@apraz.com>
Subject: Village of Kronenwetter #37-145 (TIO #1) - Question on Prior Year Correction DECREASE in 2026 equalized

CAUTION: This email originated from outside the organization.
Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon:

I have a question on where the 2026 Prio r Year Correction for Non-Manufacturing Real Estate downward adjustment of $1,443,000 is coming from.

Could you identify the parcel(s) that you are making a downward adjustment for this total amount?

I have received an explanation from our contracted Village Assessor for the primary reason for the decrease in the 2026 Non-Manufacturing Real Estate Assessed Valuation for ($1 ,732,700) red uction.

However, I am trying to understand why there is an additional downward adjustment for $1,443,000 that is labeled a Prior Year Correct ion. What was this for? Will this adjustment then be reversed in the next year (2027) at all?

I look forward to your response and explanation, since a $2,546,900 total reduction in 2026 valuation is a significant 12% reduction to our TID #1.

Thank you, John

John Jacobs

Village of Kronenwetter

Finance Director/Treasurer

Phone: 715-693-4200 **ext.** 1726

Email:

i jacobs@k ronenwetter.gov

1582 Kronenwetter Drive

Kronenwetter, WI 54455

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REPORT TO VILLAGE BOARD and APC

ITEM NAME: **Finance/Treasurer Office Update: Comparative Internal Financial Statements for Vear-to-Date thru 07/31/2026 and 07/31/2025**

PREPARED BY: **John Jacobs, Finance Director/Treasurer DATE**

PREPARED: **08/18/2026**

I have compiled the Comparative Internal Financial Statements for Year-to-Date (YTD) thru 07/31/2026 and 07/31/2025 for all Village Funds, for the Village Board meeting scheduled for 08/24/2026.

The June 2026 budget amendments (#1 & #2) and July 2026 budget amendments (#3 & #4) have been reflected in the July financial statements this month.

I will provide several highlights here for you for the General Fund, Water & Sewer Utility Funds, Debt Service Fund, and TID #1 Fund financial statements in this meeting packet. The detailed individual line items from our accounting software system (Caselle) for the General Fund and Water & Sewer Utility Funds are not included with these July 2026 financial statements, due to some "old" account numbers being used for expenditures in 2026, instead of the "new" account numbers that were to be used. I plan to include those detailed line item reports for the above mentioned funds along with the August financial statements next month.

General Fund:

- 07/31/2026 Revenues over Expenditures= $813,218
- 07/31/2025 Revenues over Expenditures= $1,248,335
- Therefore, the 2026 budget "surplus" as of 07/31/2026 is running about 65% of where the 2025 budget "surplus" was tracking at the same time compared to last year.

- 07/31/2026 Revenues = $3,695,278 (or 62.69% of budgeted revenues YTD)
- 07/31/2025 Revenues = $3,564,862 (or 62.94% of budgeted revenues YTD)
- Therefore, the 2026 revenues are tracking at 104% of where the 2025 revenues were a year ago.

    - **Additional Revenue Comments:**
        - Even though we still have $2,198,811 yet to collect for 2026 budgeted revenues as of 7/31/2026, $1.8 million of this amount is for State Shared Revenues to be collected 85% in November 2026. Also, the State Highway Aids balance of $87,438 will be collected in October 2026.

- 07/31/2026 Expenditures= $2,882,060 (or 48.90%of budgeted expenditures YTD); remember that we are already at 58% of the year completed. So, this number is tracking in a good direction at this time.
- 07/31/2025 Expenditures= $2,316 ,527 (or 40.90% of budgeted expenditures YTD)
- Therefore, the 2026 expenditures are tracking at 124% of where the 2025 expenditures were a year ago.

- **Additional Expenditures Comments:**
  - **There are 3 areas of concern that I need to highlight at 7/31/2026. These areas are highlighted in YELLOW for your reference on the General Fund Expenditures Report.**
    1) **Village Att or'IB X:** We are presently $11,351 over budget thru 7-months of 2026, due to the personnel invest igat ion. We expect that the investigation legal invoices will not be wrapped up for several months yet . Therefo re, I will recommend a 2026 budget amendment in the near future, once we are aware of what the final investigation cost will be.
    2) **M unicipal Building:** We are presently at 62.78% of budget for the municipal building operational costs in 2026, due to unexpected repairs needed in the building, which have been deferred for several years.
       Th ere is a good chance that a 2026 budget amendment will be nece ssa ry in a couple months as addit ional repair cost s arise.
    3) **Garbage/Recycling/Solid Wast e:** We are presently at 61.37% of budget for the 2026 year, due to the fuel surcharge fees that mat er ialize d starting in March 2026, when the price of diesel fuel eclipsed $4.00/ gallon. The Iran war and 2026 rising fuel prices were an unexpected additional expenditure that has arise n. There is a good chan ce that a 2026 budget amendment will be necessar y in a couple months for this budgetary area. We will **not** go back to all of the Kronenwetter property owners and send out a 2nd garbage bill for this additional cost . The original 2026 cost had been placed on all of the December 2025 property tax bills.
    4) **Contingency Reserve:** Remember that the Vill age's General Fund has a $60,000 contingency reserve already built into the 2026 budget. Some of these unused funds will be "reallocated" in a few months to the above 3 budgetary areas to resolve the budgetary shortfalls in those other areas.

- **"Good News" on Expenditures as a Whole:**
  - General Government area: 48.91% expended to date (BELOW 2026 Budget)
  - Public Safety area: 54.65% expended to date (BELOW 2026 Budget)
  - Public Works area : 45.71% expended to date (BELOW 2026 Budget)
  - Parks area : 41.04% expended to date (BELOW 2026 Budget)
  - Conservat ion & Development area: 43.55% expended to date (BELOW 2026 Budget)
  - Contingency Reserve area: 0.00% expended to date (BELOW 2026 Budget)

Water Utility Fund:

- 07/31/2026 Revenues over Expenses = $167,700
- 07/31/2025 Revenues over Expenses= $187,649
- The 2026 fund balance will have ADDED $167,700 to the Water Utility fund balance as of 07/31/2026, before depreci at ion.
- Therefore, the 2026 budget "surplus" as of 07/31/2026 is running about 89% of where the 2025 budget "surplus" was tracking at the same time compared to last year.

- 07/31/2026 Revenues= $450,345 (or 52.98% of budgeted revenues YTD).
- 07/31/2025 Revenues= $449,269
- Therefore, the 2026 revenues are tracking at 100% of where the 2025 revenues were a year ago.

- 07/31/2026 Expenses = $282,645 (or 20.33% of original budgeted expenses YTD, before depreciation has been recorded)
- 07/31/2025 Expenses = $261,620
- Therefore, the 2026 expenses are tracking at 108% of where the 2025 expenses were a year ago.

- No capital costs are recorded as "expenses" in the Wa!er Utility Fund for 2026. Rather, all capital costs are "capitalized" as an Asset, and will be depreciated over the useful life of the capital asset.
- The Village utilized $3,227,964 of the Safe Drinking Water Loan Program (out of a maximum of $3,385,500} as of 07/31/2026. The remaining balance of $157,536 will not be utili zed. The Village paid $142,537 of principal and $32,996 interest in 2026 YTD. Principal payments began annually starting on 5/01/2025. The loan balance as of 7/31/2026 is $2,949,014 .
- The 2026 budget had been set with a budgetary deficit = ($540,367).

Sewer Utility Fund:

- 07/31/2026 Revenues over Expenses= $121,050
- 07/31/2025 Revenues over Expenses= $268,150
- The 2026 fund balance will have ADDED $121,050 to the Sewer Utility fund balance as of 07/ 31/ 2026, before depreciation.
- There fore, the 2026 budget "surplus" as of 07/31/2026 is running about 45% of where the 2025 budget "surplus" was tracking at the same time compared to last year.

- 07/31/2026 Revenues= $680,522 (or 51.22% of original budgeted revenues YTD)
- 07/31/2025 Revenues= $682,171
- Therefore, the 2026 revenues are tracking at 100% of where the 2025 revenues were a year ago.

- 07/31/2026 Expenses= $559,472 (or 44.41% of original budgeted expenses YTD, before depreciation has been recorded)
- 07/31/2025 Expenses = $414,021
- There fore, the 2026 expenses are tracking at 135% of where the 2025 expenses were a year ago.

- No capital costs are recorded as "expenses" in the Sewer Utility Fund for 2026. Rather, all capital costs are "capitalized" as an Asset, and will be depreciated over the useful life of the capital asset.
    - **Additional Expense Comment:**
        - **There is 1 area of concern that I need to highlight at 7/31/2026.**
            1) The Rib Mt Sewerage District expenses for Jan-Jul 2026 = $324,100, as compared to $216,511 for the same period in 2025. This is a $107,589 increase in 2026, due to heavier sewer flows during Apr-Jul 2026 this year.
- There presently is no debt in the Sewer Utility Fund as of 07/31/2026.
- The 2026 budget had been set with a budgetary surplus = $68,661, before consideration for capital project costs.

Debt Service Fund:

- 07/31/2026 Revenues over Expenditures= $12,913 surplus
- 07/31/2025 Revenues over Expenditures= $2,032 surplus
- Therefore, the 2026 fund balance will have been INCREASED by $12,913 to the Debt Service fund balance as of 07/31/2026.
- 07/31/2026 Total Estimated Fund Balance= $86,592
    - Of this balance, the restricted 2024 bond premium ($73,679) was applied towards the 2026 budget (so the debt service tax levy could be reduced by $73,679 in the 2026 budget).
    - All 2026 debt service principal payments have been made as of 07/31/2026. There are additional 2026 interest payments to be made yet during the second half of 2026.

Schedule of Debt Outstanding:

- 07/31/2026 Total Village Debt Outstanding= $14,535,559
- 07/31/2026 Total General Obligation Debt Outstanding (funded by Tax Levy)= $10,141,545
- **07/31/2026 General Obligation Debt: Allowable Debt Capacity Used= 17.15%**
- Therefore, the Village has $49,007,290 of available General Obligation Debt Limit available for any future capital projects as of 07/31/2026.

TIF#I:

- 12/31/2024 Audited Fund Balance Deficit= {$2,599,063)
- 07/31/2025 Fund Balance Deficit = {$2,696,081)
- 07/31/2026 Fund Balance Deficit estimate = ($2,794,070)
- NOTE: Each year, the annual fund balance deficit continues to grow by $100,000 - $125,000 annually, due to the annual property taxes collected in TID #1 are short of the annual debt service payment schedule.
- HOWEVER, once the new proposed distribution center is fully constructed, the significant increase in annual property taxes collected from this project will begin to reimburse the Village's General Fund advance made to TIO#1.

There is NO "fuzzy math" here in these 7/31/2026 financial statements. These are all facts!!

VILLAGE OF KRONENWETTER

Comparative Internal Financial Statements for Year-to-Date thru July 31, 2026 and 2025

General Fund:

- General Fund - Summary
- General Fund - Revenues
- General Fund - Expenditures

._General Fund_w 2026 Budget vs. Actual Detail

Special Revenue Funds:

- Municipal Court Fund- Summary
- Park Fund - Summary
- Fire Department Donations Fund - Summary
- EMS Grants Fund - Summary
- 2% Fire Dues Fund - Summary

Capital Projects Funds:

- Tax Increment District (TID) #1 Fund - Summary
- Tax Increment District (TID) #2 Fund - Summary
- Tax Increment District (TID) #3 Fund - Summary
- Tax Increment District (TID) #4 Fund - Summary
- Capital Projects Fund - Summary
- Equipment Replacement Fund - Summary

Enterprise Funds:

- Water Utility Fund - Summary

._y/ater Utility Fund_w 2026 Budget vs. Actual Detail

- Sewer Utility Fund - Summary

._Sewer Utility Fund_w 2026 Budget vs. Actual Detail

Debt Service Fund:

- Debt Service Fund - Summary
- Schedule of Debt Outstanding

VILLAGE OF KRONENWETIER

General Fund Summary

Year-to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Taxes	$ 2,024,572	$ 2,027,335	$ 2,027,335	$ (2,763)	$ 1,976,933
Intergovernmental	695,762	2,582,029	2,582,029	(1,886,267)	690,423
Licenses, Permi ts, and Other	105,460	163,675	163,675	(58,215)	66,070
Fines & Forfeitures	36,238	60,000	60,000	(23,762)	25,554
Public Charges for Services	663,616	663,700	663,700	(84)	539,592
Intergovernmental Charges for Services		8,750	8,750	(8,750)	
Miscellaneous	169,630	298,600	298,600	(128,970)	266,290
Other Financing Sources		90,000	90,000	(90,000)	
TOTAL REVENUES	$ 3,695,278	$ 5,894,089	$ 5,894,089	$ (2,198,811)	$ 3,564,862
EXPENDITURES:					
General Government	$ 535,964	$ 1,096,933	$ 1,095,856	$ 559,892	$ 378,457
Pub lic Safety	1,231,679	2,253,658	2,253,658	1,021,979	1,029,962
Public Works	965,068	2,111,120	2,111,120	1,146,052	746,163
Health & Human Services	5,075	6,500	6,500	1,425	2,725
Culture & Recreation	47,562	114,810	115,887	68,325	43,461
Conservation & Development	96,712	222,068	222,068	125,356	85,875
Debt Service		29,000	29,000	29,000	29,884
Contingency		60,000	60,000	60,000	
Other Financing Uses					
TOTAL EXPENDITURES	$ 2,882,060	$ 5,894,089	$ 5,894,089	$ 3,012,029	$ 2,316,527
NETCHANGEINFUNDBALANCE	$ 813,218	$	$	$ 813,218	$ 1,248,335

Fund Balance - January 1. 2026:

		1/01/2025
Inventories & Prepaid Items	to be updated	$ 132,238
Advance to TIO #1	by	2,659,669
Assigned:	Sept. 2026	
Subsequent year's budget		
Carryover funds		
11n.a..s.s.jgn_		931,891
TotalFund Balance - January 1st	$	$ 3,723,798

Fund Balance:

		12/31/2025
Nonspendable:	to be updated	to be updated
Inventories & Prepaid Items	by	by
AdvancetoTIO#1	Sept. 2026	Sept. 2026
Assigned:		
Subsequentyea(sbudget		
Carryover funds		
Unassigned		

Total Fund Balance	$	$
Current Year's Annual Budget	$ 5,894,089	$ 5,664,323
Actual Village's Unassigned General Fund Balance%	N/A	NIA

VILLAGE OF KRONENWETTER

General Fund Revenues

Year-to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

REVENUES:	7/31/2026 YTDActual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTDActual
TuKfil_;_					
General Property Taxes	$ 1,987,910	$ 1,987,910	$ 1,987,910	$	$ 1,940,585
Mobile Home Taxes	5,740	8,925	8,925	(3,185)	5,911
Managed Forest Land Taxes	30,922	30,500	30,500	422	30,437
Interest & Pena l t ies on Taxes					
Tota l Taxes	$ 2,024 ,572	$ 2,027,335	$ 2,027,335	$ (2,763)	$ 1,976,933
State Shared Revenues	$ 73,386	$ 489,240	$ 489,240	$ (415,854)	$ 70,973
Environmental Impact Fees	34,627	34,627	34,627		34,627
Shared Taxes-Weston 4	243,304	1,622,030	1,622,030	(1,378,726)	243,537
Shared Taxes-Magella n Oil Pipeline Terminal					
H ighway Aids	261,695	349,133	349,133	(87,438)	254,163
Re cycling Grant	28,671	28,686	28,686	(15)	28,687
Comp uter Aids	404	404	404		404
Perso nal Property State Aids	20,503	20,503	20,503		20,504
Law Enforcement Grants					
Fire Department Grants	8,513	10,000	10,000	(1,487)	9,407
Elect ion Service Aids					1,088
Forest Crop & Severance Taxes	3,826	3,827	3,827	(1)	3,827
County Bridge Aids					
County Timber Sales	7,991	11,500	11,500	(3,509)	11,127
All Other Governmental	12,842	12,079	12,079	763	12,079
Total Inte rgovernmental	$ 695,762	$ 2,582,029	$ 2,582,029	$ (1 ,886,267)	$ 690,423
Lie.eases, e.ermits amt Qtlrnc;					
Liceoses·					
Occupational Licenses	$ 3,779	$ 4,675	$ 4,675	$ (896)	$ 4,205
Dog Licenses	6,766	10,000	10,000	(3,234)	6,577
Cable Franch ise Fees	35,063	90,000	90,000	(54,937)	21,755
Building Permits	33,675	40,000	40,000	(6,325)	20,645
Excavating/Min ing Permits	14,878	8,000	8,000	6,878	4,587
Plat Reviews	5,039	4,800	4,800	239	4,086
Other Licenses/Permits	5,060	4,900	4,900	160	3,615
Other Regulatory Fees	1,200	1,300	1,300	(100)	600
Total Licenses, Permits, and Other	$ 105,460	$ 163,675	$ 163 ,675	$ (58,215)	$ 66,070
Raes & Forfeitures:					
Court Fines & Pena lties	$ 36,238	$ 60,000	$ 60,000	$ (23,762)	$ 25,554
Total Fin es & Forfeitures	$ 36,238	$ 60,000	$ 60,000	$ (23,762)	$ 25.554
e.u/Jlic.C.tJ.ars lo.cServic.es:					
Public Rec ords/Specia l Assessment Searches	$ 2,443	$ 4,000	$ 4,000	$ (1,557)	$ 2,030
Public Safety	558	250	250	308	235
Fire Departme nt	1,231	1,500	1,500	(269)	923
Streets					
Garbage/Refuse/Recycling	659,384	657,950	657,950	1,434	536,

Total Pub li c Charges for Services	$ 663,616	$ 663,700	$ 663,700	$ (84)	$

VILLAGE OF KRONENWETIER

General Fund Revenues

Year-to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

REVENUES:	7/31/2026 YTDActual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTDActual
lare.rg_o came.atal C.b.a,y_s. (Ql S.e.Olic.e.s.;					
Crossing Guard	$	$ 2,800	$ 2,800	$ (2,800)	$
Fire Protection		5,950	5,950	(5,950)	
Total Intergovernmental Charges for Services	$	$ 8,750	$ 8,750	$ (8,750)	$
Mis.c.e.llaae.Qus.:					
Interest Income	$ 144,511	$ 262,500	$ 262,500	$ (117,989)	$ 227,461
Rent of Village Property	10,820	13,000	13,000	(2,180)	7,180
Sales of Materials & Supplies	2,588	4,100	4,100	(1,512)	4,096
Sales of Village Property	920	2,000	2,000	(1,080)	17,654
Insurance Claims & Refunds	3,815	6,000	6,000	(2,185)	135
Private Donations	4,370	6,000	6,000	(1,63 0)	4,565
Miscellaneous	2,606	5,000	5,000	(2,394)	5,199
Total Miscellaneous	$ 169,630	$ 298,600	$ 298,600	$ (128,970)	$ 266,290
Otb.e.r Eiaaac.iag_SQurc.e.s.:					
Transfer from Other Funds	$	$	$	$	$
Apply Undesignated Fund Balance		90,000	90,000	(90,000)	
Apply Carryover Funds from Prior Year					
Total Other Financing Sources	$	$ 90,000	$ 90,000	$ (90,000)	$
TOTAL REVENUES	$ 3,695,278	$ 5,894,089	$ 5,894,089	$ (2,198,811)	$ 3,564,862
Budget Percentage Rece ived YTD	62.69%				

VILLAGE OF KRONENWETTER

General Fund Expenditures

Year-to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	2026 Budget% Expended to Date	7/31/2025 YTD Actual
General Government:						
Village Board	$ 18,472	$ 37,914	$ 37,914	$ 19,442	48.72%	$ 15,894
Municipal Court	42,935	84,073	84,073	41,138	51.07%	31,026
Village Attorney	41,351	30,000	30,000	(11,351)	137.84%	18,766
General Office	92,046	154,000	154,000	61,954	59.77%	73,212
Administrator	68,638	136,332	136,332	67,694	50.35%	
Village Clerk	65,332	108,073	108,073	42,741	60.45%	40,105
Administrative Assistant						15,734
Communications/Celebratio ns	13,437	31,495	31,495	18,058	42.66%	
Personnel	8,218	12,350	12,350	4,132	66.54%	
Elections	10,096	51,045	51,045	40,949	19.78%	11,611
Deputy Clerk-Treasurer						4,493
Accounting/Financial Audit	60,959	128,460	128,460	67,501	47.45%	36,180
Finance Director/Treasurer	20,148	36,625	36,625	16,477	55.01%	28,294
Assessor	10,457	110,654	110,654	100,197	9.45%	10,453
Municipal Building	79,032	125,889	125,889	46,857	62.78%	72,384
Commissions/Committees	10	4,423	3,346	3,336	0.30%	1,559
Other General Government	4,833	12,600	12,600	7,767	38.36%	18,746
Municipal Insurance		33,000	33,000	33,000	0.00%	
Total General Government	**$ 535,964**	**$1,096,933**	**$ 1,095,856**	**$ 559,892**	**48.91%**	**$ 378,457**
Public Safety:						
Police & Fire Commission	$ 4,105	$ 9,948	$ 9,948	$ 5,843	41.26%	$ 3,790
Police Department	917,445	1,698,164	1,698,164	780,719	54.03%	774,751
Crossing Guards	3,767	6,695	6,695	2,928	56.27%	3,157
Fire Department	191,992	328,728	328,728	136,736	58.40%	121,948
Fire Grants	17,463	20,000	20,000	2,537	87.32%	20,000
First Responders	22,346	64,546	64,546	42,200	34.62%	29,558
Ambulance	66,277	74,977	74,977	8,700	88.40%	63,174
Building Inspector	163	23,800	23,800	23,637	0.68%	2,009
Capital Outlay-Police	6,431	15,300	15,300	8,869	42.03%	7,837
Capital Outlay-Fire	1,442	7,500	7,500	6,058	19.23%	2,984
Capital Outlay-First Responders	248	4,000	4,000	3,752	6.20%	754
Total Public Safety	**$ 1,231,679**	**$2,253,658**	**$ 2,253,658**	**$ 1,021,979**	**54.65%**	**$ 1,029,962**
Public Works:						
Public Works Director/Engineering	$ 35,229	$ 86,099	$ 86,099	$ 50,870	40.92%	52,713
Road & Street Maintenance	418,298	1,172,150	1,172,150	753,852	35.69%	352,652
Winter Maintenance	112,118	193,050	193,050	80,932	58.08%	52,162
Weather Sirens	438			(438)	N/A	
Shop & Garage	21,690	37,375	37,375	15,685	58.03%	
Street Lighting	28,617	57,000	57,000	28,383	50.21%	25,655

Storm Sewer Maintenance	3,525	3,000	3,000	(525)	117.50%	2,500
Garbage Collection/Recycling Collection/Sol id Waste/Yard Waste	345,153	562,446	562,446	217,293	61.37%	237,613
Budget Adjustment· Public Works						
Total Public Worl<s	$ **965,068**	**$2,111,120**	$ 2,111,120	**$1,146,052**	**45.71%**	$ **746,163**
Health & Human services:						
Animal and Insect Control	$ 5,075	$ 6,500	$ 6,500	$ 1,425	78.08%	$ 2,725
Total Health & Human Services	$ **5,075**	$ **6,500**	$ **6,500**	$ **1,425**	**78.08%**	$ **2,725**

VILLAGE OF KRO NENWETTER

General Fund Expenditures

Year-to-Dat e Ended July 31, 2026 and 2025

(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	2026 Budget% Expended to Date	7/31/2025 YTD Actual
Culture & Recreation:						
Parks	$ 47,562	$ 114,810	$ 114,810	$ 67,248	41.43%	$ 43,461
Parks Committee			1,077	1,077		
Total Culture & Recreation	**$ 47,562**	**$ 114,810**	**$ 115,887**	**$ 68,325**	**41.04%**	**$ 43,461**
Conseot.aticm & Q.eveloament:						
Community Development/Zoning	$ 73,747	$ 132,774	$ 132,774	$ 59,027	55.54%	$ 63,069
Planning Technician	22,965	75,844	75,844	52,879	30.28%	22,806
Planning Commission		2,587	2,587	2,587	0.00%	
Zoning Board of Appeals		863	863	863	0.00%	
Urban/Economic Development		10,000	10,000	10,000	0.00%	
Total Conservation & Development	**$ 96,712**	**$ 222,068**	**$ 222,068**	**$ 125,356**	**43.55%**	**$ 85,875**
Deb.t Service :						
Debt Service-Lease Payment/Public Works	$	$ 29,000	$ 29,000	$ 29,000	0.00%	$ 29,884
Debt Service-Lease Payment/General Office					N/A	
Total Debt Service	**$**	**$ 29,000**	**$ 29,000**	**$ 29,000**	**0.00%**	**$ 29,884**
Contia nc'[						
Contingency Reserve	$	$ 60,000	$ 60,000	$ 60,000	0.00%	$
Total Contingency	**$**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**0.00%**	**$**
Other Fmancing Us.es:						
Transfer to Municipal Court Fund	$	$	$	$	N/A	$
Transfer to TID #1					N/A	
Transfer to Equipment Replacement Fund					N/A	
Total Other Financing Uses	**$**	**$**	**$**	**$**	**N/A**	**$**
TOTAL EXPEND ITURES	**$ 2,882,060**	**$5,894,089**	**$ 5,894,089**	**$ 3,012,029**	**48.90%**	**$ 2,316,527**
Budget Percentage Expended YTD	*48 . 90%*					

VILLAGE OF KRONENWETTER

Municipal Court Fund

Year-to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance-Positive (Negative)	7/31/2025 YTD Actual
Fines & Forfeitures					$ 32,349
Interest Income	Moved Municipal Court back to General Fund beginning on 1/1/2026.				
Transfer from General Fund					
TOTAL REVENUES					$ 32,349
Budget Percentage Received YTD					
EXPENDITURES:					
Municipal Court Judge					$ 4,636
Municipal Court Clerk					26,708
Municipal Court Other Exps					1,005
Transfer to General Fund					
TOTAL EXPENDITURES					$ 32,349
Budget Percentage Expended YTD					
NET CHANGE IN FUND BALANCE					$
Fund Balance - January 1st	$	$	$	$	
Fund Balance (Deficit) - July 31st					$

VILLAGE OF KRONENWETIER

Park Fund

Year-to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance- Positive (Negative)	7/31/2025 YTD Actual
Interest Income	$ 1,589	$ 2,300	$ 2,300	$ (711)	$ 1,848
Donations	4,550			4,550	
Applied Fund Balance (Carryover from Prior Year)					
TOTAL REVENUES	$ 6,139	$ 2,300	$ 2,300	$ 3,839	$ 1,848
Budget Percentage Received YTD	*266 .91%*				
EXPENDITURES:					
Parks/Capital Outlay - Bil<e & Walkways	$	$	$	$	$
Transfer to Equipment Replacement Fund					
TOTAL EXPENDITURES	$	$	$	$	$
Budget Percentage Expended YTD	*NIA*				
NET CHANGE IN FUND BALANCE	$ 6,139	$ 2,300	$ 2,300	$ 3,839	$ 1,848
Fund Balance - January 1st (est.)	71,808	71,808	71,808		74,857
Fund Balance - July 31st (est.)	$ 77,947	$ 74,108	$ 74,108		$ 76,705

VILLAGE OF KRONENWETIER
Fire Department Donations Fund
Year-to-Date Ended July 31, 2026 and 2025
(58% of Year Completed)

REVENUES:	7/31/2026 YTDActual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTDActual
Interest Income	$	$ 450	$ 450	$ (450)	$ 181
Donations	2,250	5,000	5,000	(2,750)	3
TOTAL REVENUES	$ 2,250	$ 5,450	$ 5,450	$ (3,200)	$ 184
Budget Percentage Received YTD	*41.28%*				
EXPENDITURES:					
Fire Donation Exps	$ 4,572	$ 5,450	$ 5,450	$ 878	$ 2,135
TOTAL EXPENDITURES	$ 4,572	$ 5,450	$ 5,450	$ 878	$ 2,135
Budget Perce ntage Expended YTD	*83.89%*				
NET CHANGE IN FUND BALANCE	$ (2,322)	$	$	$ (2,322)	$ (1,951)
Fund Balance - January 1st (est.)	29,660	29,660	29,660		22,402
Fund Balance - July 31st (est.)	$ 27,338	$ 29,660	$ 29,660		$ 20,451

VILLAGE OF KRONENWETTER

EMS Grants Fund

Year -to-Da te Ended July 31, 2026 and 2025

(58% of Year Completed)

REVENUES:	7/31/2026 YTDActual	2026 Origina l Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTDActual
EMS Grants	$	$ 37,855	$ 37,855	$ (37,855)	$ 37,855
Interest Income		1,050	1,050	(t 050)	
TOTAL REVENUES	$	$ 38,905	$ 38,905	$ (38,905)	$ 37,855
Budget Percentage Received YTD	*0.00%*				
EXPENDITURES:					
EMS - Training/Schooling	$ 2,006	$ 2,400	$ 2,400	$ 394	$
EMS - Radio Maint Services	5,000	5,000	5,000		
EMS - Outlay/Equipment		5,000	5,000	5,000	
TOTAL EXPENDITURES	$ 7,006	$ 12,400	$ 12,400	$ 5,394	$
Budget Percentage Expended YTD	56.50%				
NET CHANGE IN FUND BALANCE	$ (7,006)	$ 26,505	$ 26,505	$ (33,511)	$ 37,855
Fund Balance - January 1st (est.)	69,934	69,934	69,934		
Fund Balance - July 31st (est.)	$ 62,928	$ 96,439	$ 96,439		$ 37,855

VILLAGE OF I<RONENWETTER

2% Fire Dues Fund

Yea r-to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

REVENUES:	7/31/2026 YTDActual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTDActual
State Aids - 2% Fire Dues/Kronenwetter	$ 44,420	$ 40,656	$ 40,656	$ 3,764	$ 40,656
State Aids - 2% Fire Dues/Town of Guenther	1,971	1,844	1,844	127	1,844
Interest Income		1,500	1,500	(1,500)	544
Applied Fund Balance					
TOTAL REVENUES	$ 46,391	$ 44,000	$ 44,000	$ 2,391	$ 43,044
BudgetPercentageReceivedYTD	*105.43%*				
EXPENDITURES:					
Wages &Fringe Benefits	$	$	$	$	$
Fire Trai ning/Schools/ Meetings	1,030			(1,030)	
Operating Supplies - All Other	3,168	3,500	3,500	332	
Other Supplies - Fire/Field Tools	2,025	10,000	10,000	7,975	26,983
Capital Outlay- Fire Equipment	1,687	20,000	20,000	18,313	
TOTAL EXPENDITURES	$ 7,910	$ 33,500	$ 33,500	$ 25,590	$ 26,983
Budget Perce ntage Expended YTD	*23.61%*				
NET CHANGE IN FUND BALANCE	$ 38,481	$ 10,500	$ 10,500	$ 27,981	$ 16,061
Fund Balance - January 1st (est.)	86,827	86,827	86,827		81,989
Fund Balance - July 31st (est.)	$ 125,308	$ 97,327	$ 97,327		$ 98,050

VILLAGE OF KRO NENWETIER

Debt Service Fund

Year -to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

REVENUES:	7/31/2026 YTDA ctual	2026 Original Budget	2026 Amended Budget	2026Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Property Taxes	$ 735,003	$ 735,003	$ 735,003	$	$ 662,169
Special Assessmen ts - Principal Payments		8,465	8,465	(8,465)	
Inte rest Income - on Investments	22,438	12,000	12,000	10,438	10,832
Interest Income - on Special Assessmen ts		1,856	1,856	(1,856)	2,109
Transfer from Capital Project Funds					57,000
TOTAL REVENUES	$ 757 ,441	$ 757,324	$ 757,324	$ 117	$ 732,110
Budget Percentage Received YTD	*100.02%*				
EXPENDITURES:					
Principal Payments	$ 654,953	$ 656,132	$ 656,132	$ 1,179	$ 634,531
Interest Payments	89,575	141,871	141,871	52,296	95,547
Debt Issuance Costs					
TOTAL EXPENDITURES	$ 744,528	$ 798,003	$ 798,003	$ 53,475	$ 730,078
Budget Percentage Expended YTD	*93.30%*				
NET CHANGE IN FUND BALANCE	$ 12,913	$ (40,679)	$ (40,679)	$ 53,592	$ 2,032
Fund Balance - January 1st (est.)	73,679	73,679	73,679		128,654
Fund Balance -July31st (est.)	$ 86,592	$ 33,000	$ 33,000		$ 130,686

De.b.t Service. Fuad Be.s.trictiQns.:

Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2026 budget)	$ 73,679
UnassignedFund Balance/(Deticit)	$ 12,913
Fund Balance - 7/31/2026 (est.)	$ 86,592

VILLAGE OF I<RONENWETTER

Capital Projects Fund

Year-to-Date Ended July 31, 2026 and 2025

(58% of Ye ar Completed)

REVENUES:	7/31/2026 YTDActual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance· Positive (Negative)	7/31/2025 YTD Actual
Property Taxes	$	$	$	$	$
Interest Income	8,989	13,500	13,500	(4,511)	17,464
Capital Borrowing Proceeds					
Applied Fund Balance					
TOTAL REVENUES	$ 8,989	$ 13,500	$ 13,500	$ (4,511)	$ 17,464
Budget Percentage Received YTD	*66.59%*				
EXPENDITURES:					
Road Improvements	$ 1,430	$	$	$ (1,430)	$ 5,336
Village Garage	133,333	533,334	548,149	414,816	
Bike Paths			20,954	20,954	
Other Capital Projects					
Debt Issuance Costs					
Transfer to Capital Equipment Fund	298,768	263,768	298,768		
Transfer to Debt Service Fund					57,000
TOTAL EXPENDITURES	$ 433,531	$ 797,102	$ 867,871	$ 434,340	$ 62,336
Budget Percentage Expended YTD	*49.95%*				
NET CHANGE IN FUND BALANCE	$ (424,542)	$ (783,602)	$ (854,371)	$ 429,829	$ (44,872)
Fund Balance· January 1st (est.)	1,346,293	1,346,293	1,346,293		1,929,106
Fund Balance· July 31st (est.)	$ 921,751	$ 562,691	$ 491,922		$ 1,884,234

FundBalanceRestrictions:

Balance of 20248 Capital Borrowing Proceeds to be used in 2026-2027	$ 438,571
Unassigned Fund Balance	483,180
Fund Balance. 7/31/2026 (est.)	$ 921,751

VILLAGE OF KRONENWETTER

Tax Increment District (TIO) #1Fund Year-to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

	7/31/2026 YTDActual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
REVENUES:					
Property Taxes	$ 253,876	$ 253,876	$ 253,876	$	$ 260,609
State Aids - Exempt Computer Aid	568	568	568		568
State Aids - Personal Property Aid	10,216	10,216	10,216		10,216
Tax Guarantee - Developers		61,005	61,005	(61,005)	
Interest Income	11,549	13,500	13,500	(1,951)	12,524
TOTAL REVENUES	$ 276,209	$ 339,165	$ 339,165	$ (62,956)	$ 283,917
Budget Percentage Received YTD	*81.44%*				
EXPENDITURES:					
TID Admin Staff	$ 1,822	$ 3,455	$ 3,455	$ 1,633	$ 651
TID Misc Exps	3,769	4,540	4,540	771	593
Legal					522
RDA Committee	31	248	248	217	3
Debt- Principal Payments	345,000	345,000	345,000		330,000
Debt - Interest Payments	44,464	84,540	84,540	40,076	48,554
Debt - Issuance Costs	612	612	612		612
TOTAL EXPENDITURES	$ 395,698	$ 438,395	$ 438,395	$ 42,697	$ 380,935
Budget Percentage Expended YTD	*90.26%*				
NET CHANGE IN FUND BALANCE	$ (119,489)	$ (99,230)	$ (99,230)	$ (20,259)	$ (97,018)
Fund Balance (Deficit) - January 1st (est.)	(2,674,581)	(2,674,581)	(2,674,581)		(2,599,063)
Fund Balance (Deficit)-July 31st (est.)	$ {2,794,070)	$ {2,773,811)	$ (2,773,811)		$ (2,696,081)

VILLAGE OF I(RONENWETIER

TaxIncrementDistrict(TID)#2Fund Year-to-Date Ended July 31, 2026 and 2025

(58% of Vear Completed)

REVE NUES:	7/31/2026 VTDActual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 VTD Actual
Property Taxes	$ 956,640	$ 956,640	$ 956,640	$	$ 880,339
State Aids - Exempt Compu ter Aid	41,800	41,800	41,800		41,800
State Aids - Personal Property Aid	3,301	3,301	3,301		3,301
Interest Income	49,286	75,000	75,000	(25,714)	78,975
Capital Borrowing Proceeds					
Debt Premium Proceeds					
Miscellaneous Revenue					
TOTAL REVENUES	$ 1,051,027	$ 1,076,741	$ 1,076,741	$ (25,714)	$ 1,004.415
Budget PercentageReceived YTD	*97.61%*				
EXPENDITURES:					
TIO Admin Staff	$ 17.460	$ 12,783	$ 12,783	$ (4,677)	$ 7,896
TIO Misc Exps	4,980	13,908	13,908	8,928	552
RDA Committee	31	248	248	217	
Engineering Costs	26,689			(26,689)	78,370
Advertising/Marketing					
Legal					
Infrastructure	1,843,888	632,400	632,400	(1,211,488)	
Bil<e Paths			16,930	16,930	
Developer Incentives					
Land Acquisition					
Debt - Principal Payments	690,000	690,000	690,000		690,000
Debt - Interest Payments	128,500	239,750	239,750	111,250	122,268
Debt - Issuance Costs					
Transfer to General Fund					
TOTAL EXPENDITURES	$ 2,711,548	$ 1,589,089	$ 1,606,019	$ (1,105,529)	$ 899,086
Budget Percentage Expended YTD	*168.84%*				
NET CHANGE IN FUND BALANCE	$ (1,660,521)	$ (512,348)	$ (529,278)	$ (1,131 ,243)	$ 105,329
Fund Balance - January 1st (est.)	5,965,638	5,965,638	5,965,638		7,804,530
FundBalance-July31st (est.)	$ 4,305,117	$ 5,453,290	$ 5,436,360		$ 7,909,859

II.D.112FuarJ.Balaac.e Bes.tric.tio.as.:

Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2025 & 2026 budgets)	$ 19,419
Balance of 20248 Capital Borrowing Proceeds to be used in 2026-2027	<----to be filled in yet
Unassigned Fund Balance	4,285,698
Fund Balance - 7/31/2026 (est.)	$ 4,305,117

VILLAGE OF KRONENWETTER

Tax Increment District (TIO) #3 Fund

Year-to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
REVENUES:					
Property Taxes	$ 39,038	$ 39,038	$ 39,038	$	$ 35,660
State Aids - Personal Property Aid	583	583	583		583
Interest Income	693	4,000	4,000	(3,307)	1,760
TOTAL REVENUES	$ 40,314	$ 43,621	$ 43,621	$ (3,307)	$ 38,003
Budget Percentage Received YTD	*92.42%*				
EXPENDITURES:					
TID Admin Staff	$ 1,822	$ 3,455	$ 3,455	$ 1,633	$ 687
TIO Misc Exps	967	6,538	6,538	5,571	360
RDA Committee	31	248	248	217	
Legal					
Transfer to General Fund					
TOTAL EXPENDITURES	$ 2,820	$ 10,241	$ 10,241	$ 7,421	$ 1,047
Budget Percentage Expended YTD	*27.54%*				
NET CHANGE IN FUND BALANCE	$ 37,494	$ 33,380	$ 33,380	$ 4,114	$ 36,956
Fund Balance - January 1st {est.)	169,436	169,436	169,436		132,760
Fund Balance-July 31st {est.)	$ 206,930	$ 202,816	$ 202,816		$ 169,716

VILLAGE OF KRONENWETTER

Tax Increment District (TID) #4 Fund

Year-to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

REVENUES:	7/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
Property Taxes	$ 141,177	$ 141,177	$ 141,177	$	$ 134,585
State Aids - Exempt Computer Aid	675	675	675		675
State Aids - Personal Property Aid	3,528	3,528	3,528		3,528
Tax Guarantee - Developers		20,880	20,880	(20,880)	
Interest Income	4,519	4,000	4,000	519	2,868
TOTAL REVENUES	$ 149,899	$ 170,260	$ 170,260	$ (20,361)	$ 141,656
Budget Percentage Received YTD	*88.04%*				
EXPENDITURES:					
TID Admin Staff	$ 1,822	$ 3,455	$ 3,455	$ 1,633	$ 767
TID Misc Exps	1,117	2,380	2,380	1,263	560
RDA Committee	31	248	248	217	
Debt - Principal Payments	175,000	175,000	175,000		170,000
Debt - Interest Payments	13,050	22,600	22,600	9,550	16,450
TOTAL EXPENDITURES	$ 191,020	$ 203,683	$ 203,683	$ 12,663	$ 187,777
Budget Percentage Expended YTD	*93.78%*				
NET CHANGE IN FUND BALANCE	$ (41,121)	$ (33,423)	$ (33,423)	$ (7,698)	$ (46,121)
Fund Balance - January 1st (est.)	50,582	50,582	50,582		88,214
Fund Balance - July 31st (est.)	$ 9,461	$ 17,159	$ 17,159		$ 42,093

VILLAGE OF KRONENWETTER

Water Utility Fund

Year-to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

	7/31/2026 YTDA ctual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTD Actual
REVENUES:					
Metered Sales -Res idential	$ 221,275	$ 450,000	$ 450,000	$ (228,725)	$ 221,752
Metered Sales-Commercial	20,916	43,000	43,000	(22,084)	19,654
Metered Sales-Industrial	5,174	11,800	11,800	(6 ,6 26)	4,325
Private Fire Protection	2,731	5,343	5,343	(2,612)	2,731
Public Fire Protection	66,607	132,600	132,600	(65,993)	66,246
Industrial Fire Protection	924	2,300	2,300	{1,376)	924
Commercial Fire Protection	3,191	6,400	6,400	(3,209)	3,143
Metered Sales-Public Authority	485	685	685	(200)	411
Metered Sales-Multi Family Residential	33,333	66,60 0	66,600	(33, 267).	33,164
Cell Tower Rental on Water Tower	35,123	31,360	31,360	3,763	31,360
Water Connection Fees	8,516	2,000	2,000	6,516	1,975
Misc Operating Revenues	181	350	350	(169)	201
Clear Water Revenues	24,035	52,000	52,000	(27,965)	25,039
Contributed Assets					
Interest on Investments	26,672	43,030	43,030	(16 , 358)	36,858
Interest on Lease Receivables					
Forfeited Discounts	1,182	2,600	2,600	(1,418)	1,390
Misc Non-Operating Revenues					96
TOTAL REVENUES	$ 450,345	$ 850,068	$ 850,068	$ (399,723)	$ 449,269
Budget Percentage Received YTD	*52 .98%*				
EXPENSES:					
Utility Committee	$	$ 842	$ 842	$ 842	$ 270
Maintena nce of Meters	1,993			(1,993)	2,006
Pumping Expense	82,064	93,663	93,663	11,599	64,711
Purchased Water		300 ,000	300,000	300,000	
Water Treatment Expense	19,393	42,626	42,626	23,233	11,284
Trans/Distribution Expense	15,673	158,045	158,045	142,372	24,909
Billing Expense	24,129	70,147	70,147	46,018	25,852
Water Administration	66,268	257,231	257,231	190,963	75,755
Misc Water Expense	51,128			(51,128)	38,360
Safe Drinking Loan - Interest	21,997	67,881	67,881	45,884	18,473
Depreciation		400,000	400,000	400,000	
Transfer to General Fund					
TOTAL EXPENSES	$ 282,645	$ 1,390,435	$ 1,390 ,435	$ 1,107,790	$ 261,620
Budget Percentage Expended YTD	*20.33%*				
NETCHANGEINNETPOSITION	$ 167,700	$ (540,367)	$ {540,367)	$ 708,067	$ 187,649
Asset Additions:					
CapitalProjects	$ 58,605	$	$	$ (58,605)	$ 1,044,877

VILLAGE OF KRONENWETIER

Sewer Utility Fund

Year-to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

REVENUES:	7/31/2026 YTDActual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 YTDActual
Metered Sales-Residential	$ 475,233	$ 927,987	$ 927,987	$ (452,754)	$ 474,341
Metered Sales-Commercial	52,955	98,841	98,841	(45,886)	48,575
Metered Sales-Industrial	14,523	33,500	33,500	(18,977)	12,8 07
Metered Sales-Multi Family Residential	108,589	214,155	214,155	(105,566)	107,500
Metered Sales -Pub lic Authority	3,507	4,391	4,391	(884)	2,828
Sewer Connection Fees	364	2,500	2,500	(2,136)	1,850
Misc Operating Revenues	167	60	60	107	127
Contributed Assets					
Interest on Investments	19,460	35,000	35,000	(15 ,540)	27,360
Sewer Tax Roll					
Forfeited Discounts	5,724	12,000	12,000	(6 ,276)	6,720
Misc Non-Operating Revenues		127	127	(127)	63
Apply Unrestricted Fund Balance					
TOTAL REVENUES	$ 680,522	$ 1,328,561	$ 1,328,561	$ (648,039)	$ 682,171
Budget Percentage Received YTD	*51.22%*				
EXPENSES:					
Sewe r Administration/Crew	$ 136,759	$ 181,776	$ 181,776	$ 45,017	$ 119,598
Sewer Operations /Maintenance	98,613	337,282	337,282	238,669	77,912
Rib Mt Sewerage District	324,100	460,000	460,000	135,900	216,511
Depreciation		280,000	280,000	280,000	
Utility Committee		842	842	842	
Transfer to General Fund					
TOTAL EXPENSES	$ 559,472	$ 1,259,900	$ 1,259,900	$ 700,428	$ 414,021
Budget Perce ntageExpended YTD	*44.41%*				
NETCHANGEINNETPOSITION	$ 121,050	$ 68,661	$ 68,661	$ 52,389	$ 268,150
Asset Additions:					
Capital Projects	$ 424,110	$ 1,116,666	$ 1,116,666	$ 692,556	$ 2,965

VILLAGE OF KRONENWETIER

Equipment Replacement Fund

Year-to-Date Ended July 31, 2026 and 2025

(58% of Year Completed)

	7/31/2026 VTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	7/31/2025 VTD Actual
REVENUES:					
Property Taxes	$	$	$	$	$
Interest Income	66	1,000	1,000	(934)	1,914
Proceeds from Sale of Capital Assets					
Capital Borrowing Proceeds					
Transfer from Capital Projects Fund	298,768	263,768	298,768		
Transfer from General Fund					
TOTAL REVENUES	$ 298,834	$ 264,768	$ 299,768	$ (934)	$ 1,914
Budget Percentage Received YTD	99.69%				
EXPENDITURES:					
Equipment Purchases:					$ 214,889
Police Squad Cars (2)	$ 118,177	$ 130,000	$ 130,000	$ 11,823	
DPW Dump Truck- Box/ Plow	163,730	163,768	163,768	38	
Parks Lawnmower	29,933	30,000	30,000	67	
Parks Leaf Blower	18,464	20,000	20,000	1,536	
DPW Pickup Truck	49,548		49,559	11	
Bank & Investment Fees					
Transfer to General Fund					
TOTAL EXPENDITURES	$ 379,852	$ 343,768	$ 393,327	$ 13,475	$ 214,889
Budget Percentage Expended YTD	96.57%				
NET CHANGE IN FUND BALANCE	$ (81,018)	$ (79,000)	$ (93,559)	$ 12,541	$ (212,975)
Fund Balance - January 1st (est.)	80,884	80,884	80,884		297,039
Fund Balance - July 31st (est.)	$ (134)	$ 1,884	$ (12,675)		$ 84,064

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
July 31, 2026

NAME OF DEBT OBLIGATION:	As of 7/31/2026
2016 Lease Revenue Bonds	$ 1,445,000.00
2018 General Obligation Notes	325,000.00
2021A General Obligation Bonds	1,770,000.00
20218 General Obligation Bonds	1,030,000.00
2023 FireTrue!<Note	541,545.06
2024Safe Water Drinl<ingLoan	2,949,013.76
2024 General Obligation Notes	6,475,000.00
TOTAL DEBT OUTSTANDING	**$ 14,535,558.82**

DEBT OUTSTANDING BY FUNDING SOURCE:	As of 7/31/2026
Debt Service Fund - Tax Levy	$ 3,186,545.06
TID #1 Fund	2,620,000.00
TID #2 Fund	5,010,000.00
TID #3 Fund	
TID #4Fund	770,000.00
Water Utility Fund	2,949,013.76
Sewer Utility Fund	
TOTAL DEBT OUTSTANDING - by Funding Source	**$ 14,535,558.82**

DEBT OUTSTANDING BY DEBT TYPE:	As of 7/31/2026
General Obligation Debt	$ 10,141,545.06
Lease Revenue Bonds	1,445,000 .00
Water Utility Safe Water Drinking Loan	2,949,013.76
Water Utility Revenue Bonds	
Sewer Utility Revenue Bonds	
TOTAL DEBT OUTSTANDING- by DebtType	**$ 14,535,558.82**

CALCULATION OF GENERAL OBLIGATION DEBT CAPACITY:	As of 7/31/2026	Debt Capacity
2026 Equalized Valuation of Village	$ 1,182,976,700	
	X 5%	
2026 Maximum General Obligation Debt Limit	$ 59,148,835	
2026 Maximum General Obligation Debt Limit	$ 59,148,835	

Less: 7/31/2026 Outstanding General Obligation Debt	$	**(10,141,545)**	17.15%
2026 General Obligation Debt Limit Available to Village	$	49,007,290	82.85%

ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

September 15, 2026 at 5:30 PM

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

---

1. CALL MEETING TO ORDER

Call Meeting to Order: 5:30 PM

A. Pledge of Allegiance

B. Roll Call

PRESENT
Guy Fredel
Mary Solheim
Chris Kluz
Jessica Stowell
Misti Swanson
Staff: Finance Director John Jacobs, Administrator James Davel, and Account Clerk Samantha Heis

2. PUBLIC COMMENT

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

Bernie Kramer-2150 East State HWY 153-Mr. Kramer asked to get a copy of the 10 year plan. Mr. Kramer commented on even with a 10 year plan for the Village of Kronenwetter things change. The future is always unknown, unpredictable, and really need to take care of the close up stuff. He went to a planning commission meeting about the conditional use that went through. And one line in there that stated like this "traffic generated by the facility is anticipated to be manageable and compatible with surrounding roadways". Mr. Kramer commented that Old HWY 51 is our responsibility our road. Our job is to take care of Old HWY 51 not the counties job. Mr. Kramer said that we should sit down with the county and workout a better traffic situation on Old 51. Mr. Kramer hopes that we can do better or at least get some good positive interaction between us and the county but we have to make the first step we are responsible.

3. APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION

C. August 18, 2026 Administrative Policy Committee Meeting Minutes

Was not able to approve/not approve August 18, 2026 Administrative Policy Committee Meeting Minutes due to not attached in the packet. Will have the August 18, 2026 APC Meeting Minutes attached in the next meeting which is October 13, 2026.

4. REPORTS AND DISCUSSIONS

D. Finance Director Report-Monthly Update

Discussion only no action taken

E. August 2026 Budget Status Report

Discussion only no action taken

F. 2027 Operating Budget Preview
Discussion only no action taken

5. OLD BUSINESS- DISCUSSION AND POSSIBLE ACTION

6. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

G. 2027-2036 CIP Budget-September 2026 Update
*Funding Analysis
*Debt Service Analysis
*TID Projected Closer Analysis
Discussion only no action taken

7. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

*Possible Ordinance Change
*Public Comment Changes

8. NEXT MEETING: October 13th 2026

9. ADJOURNMENT

Motion made by Solheim, Seconded by Kluz to adjourn.
Voice Vote Voting Yea: Fredel, Solheim, Kluz, Stowell, Swanson 5:0

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

Posted: 09/08/2026 Kronenwetter Municipal Center and www.kronenwetter.org
Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages

Minutes prepared by _____

Meeting Date: September 15th 2026
APC Meeting

PUBLIC COMMENT SIGN-IN SHEET

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.

PRINT NAME	ADDRESS	TOPIC
Bernie Tierney	21501 Rt 153	Gen

VILLAGE OF KRONENWETTER

Garbage/Recycling Fuel Surcharge Costs for 2026 & 2027

Prepared as of 9/15/2026

FISCAL YEAR - 2026

	Diesel Fuel Price		Garbage Fuel Surcharge	Recycling Fuel Surcharge	Total Fuel Surcharge
Jan-26	< $4.00	Actual	$ -	$ -	$ -
Feb-26	< $4.00	Actual	$ -	$ -	$ -
Mar-26	$ 4.785	Actual	$ 1,945.87	$ 1,059.95	$ 3,005.82
Apr-26	$ 4.785	Actual	$ 3,090.75	$ 1,683.58	$ 4,774.33
May-26	$ 5.732	Actual	$ 4,297.79	$ 2,341.07	$ 6,638.86
Jun-26	$ 4.984	Actual	$ 2,443.39	$ 1,330.95	$ 3,774.34
Jul-26	$ 4.825	Actual	$ 2,048.58	$ 1,115.89	$ 3,164.47
Aug-26	$ 5.420	Actual	$ 3,518.59	$ 1,916.63	$ 5,435.22
Sep-26	$ 6.000	Estimate	$ 4,498.73	$ 2,450.53	$ 6,949.26
Oct-26	$ 6.000	Estimate	$ 4,498.73	$ 2,450.53	$ 6,949.26
Nov-26	$ 6.000	Estimate	$ 4,498.73	$ 2,450.53	$ 6,949.26
Dec-26	$ 6.000	Estimate	$ 4,498.73	$ 2,450.53	$ 6,949.26
	TOTALS		$ 35,339.89	$ 19,250.19	$ 54,590.08

Number of households 2,884

Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon **$ 18.93**

VILLAGE OF KRONENWETTER
Garbage/Recycling Fuel Surcharge Costs for 2026 & 2027
Prepared as of 9/15/2026

PROPOSED BUDGET YEAR - 2027 (assumption = $5.75/gallon for diesel fuel)

	Diesel Fuel Price	Garbage Fuel Surcharge		Recycling Fuel Surcharge		Total Fuel Surcharge	
Jan-27	$ 5.750 Estimate	$ 4,311.29		$ 2,348.42		$ 6,659.71	
		x 12	months	x 12	months	x 12	months
	TOTALS	$ 51,735.48		$ 28,181.04		$ 79,916.52	

Number of households 2,884

Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon **$ 27.71**

PROPOSED BUDGET YEAR - 2027 (assumption = $6.00/gallon for diesel fuel)

	Diesel Fuel Price	Garbage Fuel Surcharge		Recycling Fuel Surcharge		Total Fuel Surcharge	
Jan-27	$ 6.000 Estimate	$ 4,498.73		$ 2,450.53		$ 6,949.26	
		x 12	months	x 12	months	x 12	months
	TOTALS	$ 53,984.76		$ 29,406.36		$ 83,391.12	

Number of households 2,884

Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon **$ 28.92**

PROPOSED BUDGET YEAR - 2027 (assumption = $6.25/gallon for diesel fuel)

	Diesel Fuel Price	Garbage Fuel Surcharge		Recycling Fuel Surcharge		Total Fuel Surcharge	
Jan-27	$ 6.250 Estimate	$ 4,686.18		$ 2,552.63		$ 7,238.81	
		x 12	months	x 12	months	x 12	months
	TOTALS	$ 56,234.16		$ 30,631.56		$ 86,865.72	

Number of households 2,884

Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon **$ 30.12**

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%	
Actual	**Dec 2025**	**2026**	**$ 228.00**	**$ 41.27**	**22.10%**	
Estimate	Dec 2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
			+ $ 27.71	$ 27.71		Fuel Surcharge estimate
If assumption of $5.75/gallon diesel fuel surcharge cost --->			**$ 264.83**	$ 36.83		**Total Proposed Fee**
Estimate	Dec 2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
			+ $ 28.92	$ 28.92		Fuel Surcharge estimate
If assumption of $6.00/gallon diesel fuel surcharge cost --->			**$ 266.04**	$ 38.04		**Total Proposed Fee**
Estimate	Dec 2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
			+ $ 30.12	$ 30.12		Fuel Surcharge estimate
If assumption of $6.25/gallon diesel fuel surcharge cost --->			**$ 267.24**	$ 39.24		**Total Proposed Fee**

VILLAGE OF KRONENWETTER
Summary of 2024B G.O. Notes - Uses of Project Costs
Updated as of 9/15/2026

	Total	FUND #452 TID #2 Portion	FUND #410 Non-TID (Levy) Portion
Total CIP Project Funding via 2024B G.O. Notes	$ 7,817,599.00	$ 6,357,599.00	$ 1,460,000.00
Less: CIP Projects approved by Village Board to date:			
1) Lift Station #8 - TID #2	$ (2,885,962.00)	$ (2,885,962.00)	$ -
2) Kronenwetter Drive Road Project	$ (3,146,530.14)	$ (2,175,099.34)	$ (971,430.80)
3) Design/Engineering Services - Flanner Rd./Jamroz Rd.	$ (45,000.00)	$ (45,000.00)	$ -
4) Constr./Engineering Services - Lift Station #8	$ (57,719.24)	$ (57,719.24)	$ -
5) Constr./Engineering Services - Kronenwetter Drive Road	$ (62,931.00)	$ (43,502.00)	$ (19,429.00)
6) Bike Path Sealing bid from Fahrner (Quote dated 5/29/2026)	$ (37,884.00)	$ (16,930.00)	$ (20,954.00)
2024 G.O. Notes Funds Remaining - subtotal	**$ 1,581,572.62**	**$ 1,133,386.42**	**$ 448,186.20**
Adopted 4/14/2025 Budget Amendment to Utilize a portion of Note Proceeds to pay for 2025 debt service costs (only INTEREST portion allowed, per Ehlers)	$ (57,000.00)	$ -	$ (57,000.00)
Less: Reserve TID #2 proceeds for 2025-2026 TID #2 principal & interest payments (per Ehlers)	$ (270,187.00)	$ (270,187.00)	$ -
Less: Additional CIP Project Costs estimated as of 7/15/2026 (not yet approved by Village Board):			
Change Orders for Kronenwetter Drive North Project: non-TID area 7) (estimate)	$ (15,000.00)	$ -	$ (15,000.00)
2024 G.O. Notes Funds Remaining - subtotal	**$ 1,239,385.62**	**$ 863,199.42**	**$ 376,186.20**
Proposed Reallocation of Borrowing Proceeds from TID #2 ----> to Non-TID	$ -	$ (863,199.42)	$ 863,199.42
2024 G.O. Notes Funds Remaining	**$ 1,239,385.62**	**$ -**	**$ 1,239,385.62**

Total Roth RPS Construction/Engineering/Design Services **$ 140,603.24**

VILLAGE OF KRONENWETTER

Amortization Schedule for $7,855,000 General Obligation Promissory Notes, Series 2024B

ORIGINAL AMORTIZATION SCHEDULE

		TID #2 Fund		Debt Service Fund/Tax Levy		
Date	Coupon	Principal	Interest	Principal	Interest	Total Prin + Int
10/30/2024						
4/1/2025	5.00%	$ 690,000.00	$ 122,268.06	$ -	$ 26,425.00	$ 838,693.06
10/1/2025			$ 128,500.00		$ 31,500.00	$ 160,000.00
4/1/2026	5.00%	$ 690,000.00	$ 128,500.00	$ -	$ 31,500.00	$ 850,000.00
10/1/2026			$ 111,250.00		$ 31,500.00	$ 142,750.00
4/1/2027	5.00%	$ 705,000.00	$ 111,250.00	$ 5,000.00	$ 31,500.00	$ 852,750.00
10/1/2027			$ 93,625.00		$ 31,375.00	$ 125,000.00
4/1/2028	5.00%	$ 725,000.00	$ 93,625.00	$ 25,000.00	$ 31,375.00	$ 875,000.00
10/1/2028			$ 75,500.00		$ 30,750.00	$ 106,250.00
4/1/2029	5.00%	$ 780,000.00	$ 75,500.00	$ 410,000.00	$ 30,750.00	$ 1,296,250.00
10/1/2029			$ 56,000.00		$ 20,500.00	$ 76,500.00
4/1/2030	4.00%	$ 780,000.00	$ 56,000.00	$ 260,000.00	$ 20,500.00	$ 1,116,500.00
10/1/2030			$ 40,400.00		$ 15,300.00	$ 55,700.00
4/1/2031	4.00%	$ 800,000.00	$ 40,400.00	$ 265,000.00	$ 15,300.00	$ 1,120,700.00
10/1/2031			$ 24,400.00		$ 10,000.00	$ 34,400.00
4/1/2032	4.00%	$ 800,000.00	$ 24,400.00	$ 275,000.00	$ 10,000.00	$ 1,109,400.00
10/1/2032			$ 8,400.00		$ 4,500.00	$ 12,900.00
4/1/2033	4.00%	$ 420,000.00	$ 8,400.00	$ 225,000.00	$ 4,500.00	$ 657,900.00
		$ 6,390,000.00	$ 1,198,418.06	$ 1,465,000.00	$ 377,275.00	$ 9,430,693.06

VILLAGE OF KRONENWETTER

Amortization Schedule for $7,855,000 General Obligation Promissory Notes, Series 2024B

PROPOSED ADJUSTED AMORTIZATION SCHEDULE - beginning in 1/01/2027

		TID #2 Fund		Debt Service Fund/Tax Levy		
Date	Coupon	Principal	Interest	Principal	Interest	Total Prin + Int
10/30/2024						
4/1/2025	5.00%	$ 690,000.00	$ 122,268.06	$ -	$ 26,425.00	$ 838,693.06
10/1/2025			$ 128,500.00		$ 31,500.00	$ 160,000.00
4/1/2026	5.00%	$ 690,000.00	$ 128,500.00	$ -	$ 31,500.00	$ 850,000.00
10/1/2026			$ 111,250.00		$ 31,500.00	$ 142,750.00
4/1/2027	5.00%	$ 710,000.00	$ 93,998.50	$ -	$ 48,751.50	$ 852,750.00
10/1/2027			$ 76,248.50		$ 48,751.50	$ 125,000.00
4/1/2028	5.00%	$ 737,500.00	$ 76,248.50	$ 12,500.00	$ 48,751.50	$ 875,000.00
10/1/2028			$ 57,811.00		$ 48,439.00	$ 106,250.00
4/1/2029	5.00%	$ 765,000.00	$ 57,811.00	$ 425,000.00	$ 48,439.00	$ 1,296,250.00
10/1/2029			$ 38,686.00		$ 37,814.00	$ 76,500.00
4/1/2030	4.00%	$ 595,000.00	$ 38,686.00	$ 445,000.00	$ 37,814.00	$ 1,116,500.00
10/1/2030			$ 26,786.00		$ 28,914.00	$ 55,700.00
4/1/2031	4.00%	$ 602,000.00	$ 26,786.00	$ 463,000.00	$ 28,914.00	$ 1,120,700.00
10/1/2031			$ 14,746.00		$ 19,654.00	$ 34,400.00
4/1/2032	4.00%	$ 593,300.00	$ 14,746.00	$ 481,700.00	$ 19,654.00	$ 1,109,400.00
10/1/2032			$ 2,880.00		$ 10,020.00	$ 12,900.00
4/1/2033	4.00%	$ 144,000.00	$ 2,880.00	$ 501,000.00	$ 10,020.00	$ 657,900.00
		$ 5,526,800.00	$ 1,018,831.56	$ 2,328,200.00	$ 556,861.50	$ 9,430,693.06
Principal Change --->		$ (863,200.00)		$ 863,200.00		

TOTAL DEBT SERVICE PAYMENT BY FUNDING SOURCE:

BEFORE TID #2 DEBT RESTRUCTURE

ebt Service Fund - Tax Levy:

ame of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
018 G.O. Notes	$ 785,000.00	$ 171,300.00	$ 635,000.00	$ 171,725.00	$ 480,000.00	$ 167,075.00	$ 325,000.00	$ 167,350.00	$ 167,475.00	$ -	$ -	$ -	$ -
021A G.O. Bonds	$ 2,100,000.00	$ 471,100.00	$ 1,705,000.00	$ 474,900.00	$ 1,290,000.00	$ 477,900.00	$ 1,290,000.00	$ 455,600.00	$ 433,500.00	$ -	$ -	$ -	$ -
023 Fire Truck Note	$ 732,208.00	$ 90,027.77	$ 671,029.23	$ 90,027.77	$ 606,498.36	$ 90,027.77	$ 541,545.06	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77
024B G.O. Notes	$ -	$ -	$ 1,465,000.00	$ 57,925.00	$ 1,465,000.00	$ 63,000.00	$ 1,465,000.00	$ 67,875.00	$ 87,125.00	$ 461,250.00	$ 295,800.00	$ 290,300.00	$ 289,500.00
	$ 3,617,208.00	$ 732,427.77	$ 4,476,029.23	$ 794,577.77	$ 3,841,498.36	$ 798,002.77	$ 3,621,545.06	$ 780,852.77	$ 778,127.77	$ 551,277.77	$ 385,827.77	$ 380,327.77	$ 379,527.77
					Change in annual Debt Service Tax Levy			*$ (17,150.00)*	*$ (2,725.00)*	*$ (226,850.00)*	*$ (165,450.00)*	*$ (5,500.00)*	*$ (800.00)*

ID #1:

ame of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
016 Lease Rev Bonds	$ 1,810,000.00	$ 168,707.50	$ 1,690,000.00	$ 166,217.50	$ 1,570,000.00	$ 168,490.00	$ 1,445,000.00	$ 165,521.25	$ 167,332.50	$ 168,852.50	$ 170,070.00	$ 166,080.00	$ 166,875.00
021A G.O. Bonds	$ 945,000.00	$ 106,400.00	$ 875,000.00	$ 103,600.00	$ 805,000.00	$ 105,700.00	$ 805,000.00	$ 107,600.00	$ 104,400.00	$ 111,000.00	$ 107,400.00	$ 108,700.00	$ 104,900.00
021B G.O. Bonds	$ 870,000.00	$ 156,000.00	$ 730,000.00	$ 153,200.00	$ 590,000.00	$ 155,350.00	$ 590,000.00	$ 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	$ 2,840,000.00	$ 425,571.25	$ 426,232.50	$ 431,352.50	$ 277,470.00	$ 274,780.00	$ 271,775.00

ID #2:

ame of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
024B G.O. Notes	$ -	$ -	$ 6,390,000.00	$ 940,768.06	$ 5,700,000.00	$ 929,750.00	$ 5,700,000.00	$ 909,875.00	$ 894,125.00	$ 911,500.00	$ 876,400.00	$ 864,800.00	$ 832,800.00
	$ -	$ -	$ 6,390,000.00	$ 940,768.06	$ 5,700,000.00	$ 929,750.00	$ 5,700,000.00	$ 909,875.00	$ 894,125.00	$ 911,500.00	$ 876,400.00	$ 864,800.00	$ 832,800.00

ID #3:

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

ID #4:

ame of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
021A G.O. Bonds	$ 695,000.00	$ 189,500.00	$ 530,000.00	$ 187,800.00	$ 360,000.00	$ 185,900.00	$ 360,000.00	$ 188,700.00	$ -	$ -	$ -	$ -	$ -
021B G.O. Bonds	$ 585,000.00	$ 11,700.00	$ 585,000.00	$ 11,700.00	$ 585,000.00	$ 11,700.00	$ 585,000.00	$ 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	$ 945,000.00	$ 200,400.00	$ 199,800.00	$ 200,950.00	$ 202,000.00	$ -	$ -

ater Utility Fund:

ame of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
24 Safe Water Drinking Loan	$ -	$ 26,406.22	$ 2,282,472.90	$ 196,535.20	$ 3,091,551.22	$ 207,161.31	$ 2,949,013.76	$ 207,289.72	$ 207,256.24	$ 207,222.02	$ 207,187.08	$ 207,151.38	$ 207,114.92
	$ -	$ 26,406.22	$ 2,282,472.90	$ 196,535.20	$ 3,091,551.22	$ 207,161.31	$ 2,949,013.76	$ 207,289.72	$ 207,256.24	$ 207,222.02	$ 207,187.08	$ 207,151.38	$ 207,114.92
AND TOTAL	**$ 8,522,208.00**	**$ 1,391,141.49**	**$ 17,558,502.13**	**$ 2,554,398.53**	**$ 16,543,049.58**	**$ 2,562,054.08**	**$ 16,055,558.82**	**$ 2,523,988.74**	**$ 2,505,541.51**	**$ 2,302,302.29**	**$ 1,948,884.85**	**$ 1,727,059.15**	**$ 1,691,217.69**

TOTAL DEBT SERVICE PAYMENT BY FUNDING SOURCE:

ebt Service Fund - Tax L

ame of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
018 G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 844,925.00
021A G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,313,000.00
023 Fire Truck Note	$ 90,113.61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 900,363.54
024B G.O. Notes	$ 229,500.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,842,275.00
	$ 319,613.61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,900,563.54
	$ (59,914.16)	*$ (319,613.61)*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	

ID #1:

ame of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
016 Lease Rev Bonds	$ 167,412.50	$ 167,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,178,721.25
021A G.O. Bonds	$ 106,000.00	$ 102,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,167,700.00
021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 923,000.00
	$ 273,412.50	$ 269,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,269,421.25

ID #2:

ame of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
024B G.O. Notes	$ 428,400.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,588,418.06
	$ 428,400.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,588,418.06

ID #3:

ame of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

ID #4:

ame of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
021A G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 751,900.00
021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 649,550.00
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,401,450.00

ater Utility Fund:

ame of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
24 Safe Water Drinking Loan	$ 207,077.67	$ 207,039.63	$ 207,000.78	$ 206,961.07	$ 206,920.53	$ 206,879.12	$ 206,836.83	$ 206,793.61	$ 206,749.46	$ 206,704.39	$ 206,658.34	$ 3,948,945.52
	$ 207,077.67	$ 207,039.63	$ 207,000.78	$ 206,961.07	$ 206,920.53	$ 206,879.12	$ 206,836.83	$ 206,793.61	$ 206,749.46	$ 206,704.39	$ 206,658.34	$ 3,948,945.52
AND TOTAL	**$ 1,228,503.78**	**$ 476,762.13**	**$ 374,800.78**	**$ 374,601.07**	**$ 206,920.53**	**$ 206,879.12**	**$ 206,836.83**	**$ 206,793.61**	**$ 206,749.46**	**$ 206,704.39**	**$ 206,658.34**	**$ 23,108,798.37**

TOTAL DEBT SERVICE PAYMENT BY FUNDING SOURCE:

AFTER TID #2 DEBT REST

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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
2018 G.O. Notes	$ 785,000.00	$ 171,300.00	$ 635,000.00	$ 171,725.00	$ 480,000.00	$ 167,075.00	$ 325,000.00	$ 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	$ 855,000.00	$ 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	$ 541,545.06	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77
2024B G.O. Notes	$ -	$ -	$ 1,465,000.00	$ 57,925.00	$ 1,465,000.00	$ 63,000.00	$ 2,328,200.00	$ 97,503.00	$ 109,690.50	$ 511,253.00	$ 511,728.00	$ 511,568.00	$ 511,374.00
	$ 3,617,208.00	$ 732,427.77	$ 4,476,029.23	$ 794,577.77	$ 3,841,498.36	$ 798,002.77	$ 4,049,745.06	$ 810,480.77	$ 800,693.27	$ 601,280.77	$ 601,755.77	$ 601,595.77	$ 601,401.77
					Change in annual Debt Service Tax Levy			$ 12,478.00	$ (9,787.50)	$ (199,412.50)	$ 475.00	$ (160.00)	$ (194.00)

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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 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	$ 1,445,000.00	$ 165,521.25	$ 167,332.50	$ 168,852.50	$ 170,070.00	$ 166,080.00	$ 166,875.00
2021A G.O. Bonds	$ 945,000.00	$ 106,400.00	$ 875,000.00	$ 103,600.00	$ 805,000.00	$ 105,700.00	$ 730,000.00	$ 107,600.00	$ 104,400.00	$ 111,000.00	$ 107,400.00	$ 108,700.00	$ 104,900.00
2021B G.O. Bonds	$ 870,000.00	$ 156,000.00	$ 730,000.00	$ 153,200.00	$ 590,000.00	$ 155,350.00	$ 445,000.00	$ 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	$ 2,620,000.00	$ 425,571.25	$ 426,232.50	$ 431,352.50	$ 277,470.00	$ 274,780.00	$ 271,775.00

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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
2024B G.O. Notes	$ -	$ -	$ 6,390,000.00	$ 940,768.06	$ 5,700,000.00	$ 929,750.00	$ 4,146,800.00	$ 880,247.00	$ 871,559.50	$ 861,497.00	$ 660,472.00	$ 643,532.00	$ 610,926.00
	$ -	$ -	$ 6,390,000.00	$ 940,768.06	$ 5,700,000.00	$ 929,750.00	$ 4,146,800.00	$ 880,247.00	$ 871,559.50	$ 861,497.00	$ 660,472.00	$ 643,532.00	$ 610,926.00

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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
2021A G.O. Bonds	$ 695,000.00	$ 189,500.00	$ 530,000.00	$ 187,800.00	$ 360,000.00	$ 185,900.00	$ 185,000.00	$ 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	$ 585,000.00	$ 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	$ 770,000.00	$ 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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
2024 Safe Water Drinking Loan	$ -	$ 26,406.22	$ 2,282,472.90	$ 196,535.20	$ 3,091,551.22	$ 207,161.31	$ 2,949,013.76	$ 207,289.72	$ 207,256.24	$ 207,222.02	$ 207,187.08	$ 207,151.38	$ 207,114.92
	$ -	$ 26,406.22	$ 2,282,472.90	$ 196,535.20	$ 3,091,551.22	$ 207,161.31	$ 2,949,013.76	$ 207,289.72	$ 207,256.24	$ 207,222.02	$ 207,187.08	$ 207,151.38	$ 207,114.92
GRAND TOTAL	$ 8,522,208.00	$ 1,391,141.49	$ 17,558,502.13	$ 2,554,398.53	$ 16,543,049.58	$ 2,562,054.08	$ 14,535,558.82	$ 2,523,988.74	$ 2,505,541.51	$ 2,302,302.29	$ 1,948,884.85	$ 1,727,059.15	$ 1,691,217.69

TOTAL DEBT SERVICE PAYMENT BY FUNDING SOURCE:

Debt Service Fund - Tax L

Name of Debt Obligation	2033 Payment	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	$ 90,113.61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 900,363.54
2024B G.O. Notes	$ 511,020.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,885,061.50
	$ 601,133.61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,943,350.04
	$ (268.16)	$ (601,133.61)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

ID #1:

Name of Debt Obligation	2033 Payment	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	$ 167,412.50	$ 167,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,178,721.25
2021A G.O. Bonds	$ 106,000.00	$ 102,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,167,700.00
2021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 923,000.00
	$ 273,412.50	$ 269,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,269,421.25

ID #2:

Name of Debt Obligation	2033 Payment	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	$ 146,880.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,545,631.56
	$ 146,880.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,545,631.56

ID #3:

Name of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

ID #4:

Name of Debt Obligation	2033 Payment	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	2033 Payment	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	$ 207,077.67	$ 207,039.63	$ 207,000.78	$ 206,961.07	$ 206,920.53	$ 206,879.12	$ 206,836.83	$ 206,793.61	$ 206,749.46	$ 206,704.39	$ 206,658.34	$ 3,948,945.52
	$ 207,077.67	$ 207,039.63	$ 207,000.78	$ 206,961.07	$ 206,920.53	$ 206,879.12	$ 206,836.83	$ 206,793.61	$ 206,749.46	$ 206,704.39	$ 206,658.34	$ 3,948,945.52
GRAND TOTAL	$ 1,228,503.78	$ 476,762.13	$ 374,800.78	$ 374,601.07	$ 206,920.53	$ 206,879.12	$ 206,836.83	$ 206,793.61	$ 206,749.46	$ 206,704.39	$ 206,658.34	$ 23,108,798.37

ATTACHMENT B

PRINCIPAL AND INTEREST PAYMENT SCHEDULE BY PURPOSE

Issue ID# 342616

Village of Kronenwetter, WI

Dated Date: 10/30/2024

$7,855,000 General Obligation Promissory Notes, Series 2024B

Call Date: 4/1/2029

Payment Date	ALLOCATION OF DEBT APPLICABLE TO: TID 2 Principal	TID 2 Interest	TID 2 Less: Total Funds Available for Debt Service	TID 2 Net Fiscal Total	Levy Principal	Levy Interest	Levy Less: Total Funds Available for Debt Service	Levy Net Fiscal Total
4/1/2025	690,000.00	122,268.06	(122,268.06)	-	-	26,425.00	(21,250.00)	-
10/1/2025	-	128,500.00	(128,500.00)	690,000.00	-	31,500.00	(21,250.00)	15,425.00
4/1/2026	690,000.00	128,500.00	(19,418.92)	-	-	31,500.00	(13,089.50)	-
10/1/2026	-	111,250.00	-	910,331.08	-	31,500.00	(13,089.50)	36,821.00
4/1/2027	705,000.00	111,250.00	-	-	5,000.00	31,500.00	(5,000.00)	-
10/1/2027	-	93,625.00	-	909,875.00	-	31,375.00	-	62,875.00
4/1/2028	725,000.00	93,625.00	-	-	25,000.00	31,375.00	-	-
10/1/2028	-	75,500.00	-	894,125.00	-	30,750.00	-	87,125.00
4/1/2029	780,000.00	75,500.00	-	-	410,000.00	30,750.00	-	-
10/1/2029	-	56,000.00	-	911,500.00	-	20,500.00	-	461,250.00
4/1/2030	780,000.00	56,000.00	-	-	260,000.00	20,500.00	-	-
10/1/2030	-	40,400.00	-	876,400.00	-	15,300.00	-	295,800.00
4/1/2031	800,000.00	40,400.00	-	-	265,000.00	15,300.00	-	-
10/1/2031	-	24,400.00	-	864,800.00	-	10,000.00	-	290,300.00
4/1/2032	800,000.00	24,400.00	-	-	275,000.00	10,000.00	-	-
10/1/2032	-	8,400.00	-	832,800.00	-	4,500.00	-	289,500.00
4/1/2033	420,000.00	8,400.00	-	428,400.00	225,000.00	4,500.00	-	229,500.00
Totals	**6,390,000.00**	**1,198,418.06**	**(270,186.98)**	**7,318,231.08**	**1,465,000.00**	**377,275.00**	**(73,679.00)**	**1,768,596.00**

12/31/2026 DEBT SERVICE "RESERVE" FUND BALANCE

EHLERS

VILLAGE OF KRONENWETTER

Examples of Changes to Dec. 2025 Proposed Assessed Tax Rate & Tax Levy (for the 2026 Budget)

Updated 10/22/2025

Assessed Valuation (TID-Out)	$	676,087,231
Dec. 2025 Proposed Tax Levy	**$**	**2,722,913**
Dec. 2025 Proposed Tax Rate	**$**	**4.027458**
Change in $0.01 Tax Rate =	$	6,761

	Dec. 2025 Assessed Tax Rate	Change in Dec. 2025 Proposed Assessed Tax Rate	Dec. 2025 Tax Levy	Change in Dec. 2025 Proposed Tax Levy
	$ 3.827458	$ (0.20)	$ 2,587,695	$ (135,218)
	$ 3.837458	$ (0.19)	$ 2,594,456	$ (128,457)
	$ 3.847458	$ (0.18)	$ 2,601,217	$ (121,696)
	$ 3.857458	$ (0.17)	$ 2,607,978	$ (114,935)
	$ 3.867458	$ (0.16)	$ 2,614,739	$ (108,174)
	$ 3.877458	$ (0.15)	$ 2,621,500	$ (101,413)
	$ 3.887458	$ (0.14)	$ 2,628,261	$ (94,652)
	$ 3.897458	$ (0.13)	$ 2,635,022	$ (87,891)
	$ 3.907458	$ (0.12)	$ 2,641,782	$ (81,131)
	$ 3.917458	$ (0.11)	$ 2,648,543	$ (74,370)
	$ 3.927458	$ (0.10)	$ 2,655,304	$ (67,609)
	$ 3.937458	$ (0.09)	$ 2,662,065	$ (60,848)
	$ 3.947458	$ (0.08)	$ 2,668,826	$ (54,087)
	$ 3.957458	$ (0.07)	$ 2,675,587	$ (47,326)
	$ 3.967458	$ (0.06)	$ 2,682,348	$ (40,565)
	$ 3.977458	$ (0.05)	$ 2,689,109	$ (33,804)
	$ 3.987458	$ (0.04)	$ 2,695,869	$ (27,044)
	$ 3.997458	$ (0.03)	$ 2,702,630	$ (20,283)
	$ 4.007458	$ (0.02)	$ 2,709,391	$ (13,522)
	$ 4.017458	$ (0.01)	$ 2,716,152	$ (6,761)
Proposed Assessed Tax Rate	**$ 4.027458**	**$ -**	**$ 2,722,913**	**$ -**
	$ 4.037458	$ 0.01	$ 2,729,674	$ 6,761
	$ 4.047458	$ 0.02	$ 2,736,435	$ 13,522
	$ 4.057458	$ 0.03	$ 2,743,196	$ 20,283
	$ 4.067458	$ 0.04	$ 2,749,956	$ 27,043
	$ 4.077458	$ 0.05	$ 2,756,717	$ 33,804
	$ 4.087458	$ 0.06	$ 2,763,478	$ 40,565
	$ 4.097458	$ 0.07	$ 2,770,239	$ 47,326
	$ 4.107458	$ 0.08	$ 2,777,000	$ 54,087
	$ 4.117458	$ 0.09	$ 2,783,761	$ 60,848
	$ 4.127458	$ 0.10	$ 2,790,522	$ 67,609
	$ 4.137458	$ 0.11	$ 2,797,283	$ 74,370
	$ 4.147458	$ 0.12	$ 2,804,043	$ 81,130
	$ 4.157458	$ 0.13	$ 2,810,804	$ 87,891
	$ 4.167458	$ 0.14	$ 2,817,565	$ 94,652
	$ 4.177458	$ 0.15	$ 2,824,326	$ 101,413
	$ 4.187458	$ 0.16	$ 2,831,087	$ 108,174
	$ 4.197458	$ 0.17	$ 2,837,848	$ 114,935
	$ 4.207458	$ 0.18	$ 2,844,609	$ 121,696
	$ 4.217458	$ 0.19	$ 2,851,370	$ 128,457
	$ 4.227458	$ 0.20	$ 2,858,130	$ 135,217

REPORT TO VILLAGE BOARD and APC

ITEM NAME: **Finance/Treasurer Office Update: Comparative Internal Financial Statements for Year-to-Date thru 08/31/2026 and 08/31/2025**
PREPARED BY: **John Jacobs, Finance Director/Treasurer**
DATE PREPARED: **09/24/2026**

I have compiled the Comparative Internal Financial Statements for Year-to-Date (YTD) thru 08/31/2026 and 08/31/2025 for all Village Funds, for the Village Board meeting scheduled for 09/28/2026.

I will provide several highlights here for you for the General Fund, Water & Sewer Utility Funds, Debt Service Fund, and TID #1 Fund financial statements in this meeting packet. The detailed individual line items from our accounting software system (Caselle) for the General Fund are included with these August 2026 financial statements. However, I will include the detail line-item activity for the Water & Sewer Utility Funds with the September 2026 financial statements, due to some "old" account numbers being used for expenditures in 2026, instead of the "new" account numbers that were to be used.

General Fund:

- 08/31/2026 Revenues over Expenditures = $364,397
- 08/31/2025 Revenues over Expenditures = $667,691
- Therefore, the 2026 budget "surplus" as of 08/31/2026 is running about 55% of where the 2025 budget "surplus" was tracking at the same time compared to last year.

- 08/31/2026 Revenues = $3,741,923 (or 63.49% of budgeted revenues YTD)
- 08/31/2025 Revenues = $3,661,593 (or 64.64% of budgeted revenues YTD)
- Therefore, the 2026 revenues are tracking at 102% of where the 2025 revenues were a year ago.

    - **Additional Revenue Comments:**
        - Even though we still have $2,152,166 yet to collect for 2026 budgeted revenues as of 8/31/2026, $1.8 million of this amount is for State Shared Revenues to be collected 85% in November 2026. Also, the State Highway Aids balance of $87,438 will be collected in October 2026.

- 08/31/2026 Expenditures = $3,377,526 (or 57.30% of budgeted expenditures YTD); remember that we are already at 67% of the year completed. So, this number is tracking in a good 😊 direction at this time.
- 08/31/2025 Expenditures = $2,993,902 (or 52.86% of budgeted expenditures YTD)
- Therefore, the 2026 expenditures are tracking at 113% of where the 2025 expenditures were a year ago.

- **Additional Expenditures Comments:**
  - **There are 3 areas of concern that I need to highlight at 8/31/2026. These areas are highlighted in YELLOW for your reference on the General Fund Expenditures Report.**
    1) **Village Attorney**: We are presently $15,866 over budget thru 8-months of 2026, due to the personnel investigation. We expect that the investigation legal invoices will not be wrapped up for several months yet. Therefore, I will recommend a 2026 budget amendment in the near future, once we are aware of what the final investigation cost will be.
    2) **Municipal Building**: We are presently at 76.82% of budget for the municipal building operational costs in 2026, due to unexpected repairs needed in the building, which have been deferred for several years. There is a good chance that a 2026 budget amendment will be necessary in a couple months as additional repair costs arise.
    3) **Garbage/Recycling/Solid Waste**: We are presently at 62.95% of budget for the 2026 year, due to the fuel surcharge fees that materialized starting in March 2026, when the price of diesel fuel eclipsed $4.00/gallon. The Iran war and 2026 rising fuel prices were an unexpected additional expenditure that has arisen. There is a good chance that a 2026 budget amendment will be necessary in a couple months for this budgetary area. We will **not** go back to all of the Kronenwetter property owners and send out a 2nd garbage bill for this additional cost. The original 2026 cost had been placed on all of the December 2025 property tax bills.
    4) **Contingency Reserve**: Remember that the Village's General Fund has a $60,000 contingency reserve already built into the 2026 budget. Some of these unused funds will be "reallocated" in a few months to the above 3 budgetary areas to resolve the budgetary shortfalls in those other areas.
- **"Good News" on Expenditures as a Whole:**
  - General Government area: 61.29% expended to date (BELOW 2026 Budget)
  - Public Safety area: 64.54% expended to date (BELOW 2026 Budget)
  - Public Works area: 50.67% expended to date (BELOW 2026 Budget)
  - Parks area: 52.91% expended to date (BELOW 2026 Budget)
  - Conservation & Development area: 51.87% expended to date (BELOW 2026 Budget)
  - Contingency Reserve area: 0.00% expended to date (BELOW 2026 Budget)

Water Utility Fund:

- 08/31/2026 Revenues over Expenses = $183,902
- 08/31/2025 Revenues over Expenses = $217,115
- The 2026 fund balance will have ADDED $183,902 to the Water Utility fund balance as of 08/31/2026, before depreciation.
- Therefore, the 2026 budget "surplus" as of 08/31/2026 is running about 85% of where the 2025 budget "surplus" was tracking at the same time compared to last year.

- 08/31/2026 Revenues = $513,151 (or 60.37% of budgeted revenues YTD).
- 08/31/2025 Revenues = $511,957
- Therefore, the 2026 revenues are tracking at 100% of where the 2025 revenues were a year ago.

- 08/31/2026 Expenses = $329,249 (or 23.68% of original budgeted expenses YTD, before depreciation has been recorded)
- 08/31/2025 Expenses = $294,842
- Therefore, the 2026 expenses are tracking at 112% of where the 2025 expenses were a year ago.

- No capital costs are recorded as "expenses" in the Water Utility Fund for 2026. Rather, all capital costs are "capitalized" as an Asset, and will be depreciated over the useful life of the capital asset.

- The Village utilized $3,227,964 of the Safe Drinking Water Loan Program (out of a maximum of $3,385,500) as of 08/31/2026. The remaining balance of $157,536 will not be utilized. The Village paid $142,537 of principal and $32,996 interest in 2026 YTD. Principal payments began annually starting on 5/01/2025. The loan balance as of 8/31/2026 is $2,949,014.

- The 2026 budget had been set with a budgetary deficit = ($540,367).

Sewer Utility Fund:

- 08/31/2026 Revenues over Expenses = $198,038
- 08/31/2025 Revenues over Expenses = $312,541
- The 2026 fund balance will have ADDED $198,038 to the Sewer Utility fund balance as of 08/31/2026, before depreciation.
- Therefore, the 2026 budget "surplus" as of 08/31/2026 is running about 63% of where the 2025 budget "surplus" was tracking at the same time compared to last year.

- 08/31/2026 Revenues = $786,363 (or 59.19% of original budgeted revenues YTD)
- 08/31/2025 Revenues = $790,460
- Therefore, the 2026 revenues are tracking at 99% of where the 2025 revenues were a year ago.

- 08/31/2026 Expenses = $588,325 (or 46.70% of original budgeted expenses YTD, before depreciation has been recorded)
- 08/31/2025 Expenses = $477,919
- Therefore, the 2026 expenses are tracking at 123% of where the 2025 expenses were a year ago.

- No capital costs are recorded as "expenses" in the Sewer Utility Fund for 2026. Rather, all capital costs are "capitalized" as an Asset, and will be depreciated over the useful life of the capital asset.

    - **Additional Expense Comment:**
        - **There is 1 area of concern that I need to highlight at 8/31/2026.**
            1) The Rib Mt Sewerage District expenses for Jan-Aug 2026 = $324,100, as compared to $254,520 for the same period in 2025. This is a $69,580 increase in 2026, due to heavier sewer flows during Apr-Aug 2026 this year.

- There presently is no debt in the Sewer Utility Fund as of 08/31/2026.

- The 2026 budget had been set with a budgetary surplus = $68,661, before consideration for capital project costs.

Debt Service Fund:

- 08/31/2026 Revenues over Expenditures = $18,480 surplus
- 08/31/2025 Revenues over Expenditures = $3,668 surplus
- Therefore, the 2026 fund balance will have been INCREASED by $18,480 to the Debt Service fund balance as of 08/31/2026.

- 08/31/2026 Total Estimated Fund Balance = $92,159
    - Of this balance, the restricted 2024 bond premium ($73,679) was applied towards the 2026 budget (so the debt service tax levy could be reduced by $73,679 in the 2026 budget).
    - All 2026 debt service principal payments have been made as of 08/31/2026. There are additional 2026 interest payments to be made yet during the second half of 2026.

Schedule of Debt Outstanding:

- 08/31/2026 Total Village Debt Outstanding = $14,535,559
- 08/31/2026 Total General Obligation Debt Outstanding (funded by Tax Levy) = $10,141,545
- **08/31/2026 General Obligation Debt: Allowable Debt Capacity Used = 17.15%**

- Therefore, the Village has $49,007,290 of available General Obligation Debt Limit available for any future capital projects as of 08/31/2026.

TIF #1 :

- 12/31/2024 Audited Fund Balance Deficit = ($2,599,063)
- 08/31/2025 Fund Balance Deficit = ($2,634,055)
- 08/31/2026 Fund Balance Deficit estimate = ($2,802,223)
- NOTE: Each year, the annual fund balance deficit continues to grow by $100,000 - $125,000 annually, due to the annual property taxes collected in TID #1 are short of the annual debt service payment schedule.
- HOWEVER, once the new proposed distribution center is fully constructed, the significant increase in annual property taxes collected from this project will begin to reimburse the Village's General Fund advance made to TID #1.

There is NO "fuzzy math" here in these 8/31/2026 financial statements. These are all facts!!

VILLAGE OF KRONENWETTER

Comparative Internal Financial Statements for Year-to-Date thru August 31, 2026 and 2025

General Fund:

- General Fund – Summary
- General Fund – Revenues
- General Fund – Expenditures
- General Fund – 2026 Budget vs. Actual Detail

Special Revenue Funds:

- Municipal Court Fund – Summary
- Park Fund – Summary
- Fire Department Donations Fund – Summary
- EMS Grants Fund – Summary
- 2% Fire Dues Fund – Summary

Capital Projects Funds:

- Tax Increment District (TID) #1 Fund – Summary
- Tax Increment District (TID) #2 Fund – Summary
- Tax Increment District (TID) #3 Fund – Summary
- Tax Increment District (TID) #4 Fund – Summary
- Capital Projects Fund – Summary
- Equipment Replacement Fund - Summary

Enterprise Funds:

- Water Utility Fund – Summary
- ~~Water Utility Fund – 2026 Budget vs. Actual Detail~~
- Sewer Utility Fund – Summary
- ~~Sewer Utility Fund – 2026 Budget vs. Actual Detail~~

Debt Service Fund:

- Debt Service Fund – Summary
- Schedule of Debt Outstanding

VILLAGE OF KRONENWETTER
General Fund Summary
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Taxes	$ 2,029,144	$ 2,027,335	$ 2,027,335	$ 1,809	$ 1,977,603
Intergovernmental	694,999	2,582,029	2,582,029	(1,887,030)	691,023
Licenses, Permits, and Other	128,413	163,675	163,675	(35,262)	115,207
Fines & Forfeitures	39,810	60,000	60,000	(20,190)	28,543
Public Charges for Services	664,430	663,700	663,700	730	540,416
Intergovernmental Charges for Services	763	8,750	8,750	(7,987)	2,749
Miscellaneous	184,364	298,600	298,600	(114,236)	306,052
Other Financing Sources	-	90,000	90,000	(90,000)	-
TOTAL REVENUES	$ 3,741,923	$ 5,894,089	$ 5,894,089	$ (2,152,166)	$ 3,661,593
EXPENDITURES:					
General Government	$ 671,648	$ 1,096,933	$ 1,095,856	$ 424,208	$ 420,433
Public Safety	1,454,501	2,253,658	2,253,658	799,157	1,161,908
Public Works	1,069,796	2,111,120	2,111,120	1,041,324	1,225,082
Health & Human Services	5,075	6,500	6,500	1,425	2,725
Culture & Recreation	61,316	114,810	115,887	54,571	56,140
Conservation & Development	115,190	222,068	222,068	106,878	97,730
Debt Service	-	29,000	29,000	29,000	29,884
Contingency	-	60,000	60,000	60,000	-
Other Financing Uses	-	-	-	-	-
TOTAL EXPENDITURES	$ 3,377,526	$ 5,894,089	$ 5,894,089	$ 2,516,563	$ 2,993,902
NET CHANGE IN FUND BALANCE	$ 364,397	$ -	$ -	$ 364,397	$ 667,691

Fund Balance - January 1, 2026:		1/01/2025
Nonspendable:		
Inventories & Prepaid Items	to be updated by Sept. 2026	$ 132,238
Advance to TID #1		2,659,669
Assigned:		
Subsequent year's budget		-
Carryover funds		-
Unassigned		931,891
Total Fund Balance - January 1st	$ -	$ 3,723,798

Fund Balance:		12/31/2025
Nonspendable:		
Inventories & Prepaid Items	to be updated by Sept. 2026	to be updated by Sept. 2026
Advance to TID #1		
Assigned:		
Subsequent year's budget		
Carryover funds		
Unassigned		
Total Fund Balance	$ -	$ -
Current Year's Annual Budget	$ 5,894,089	$ 5,664,323
Actual Village's Unassigned General Fund Balance %	N/A	N/A

VILLAGE OF KRONENWETTER
General Fund Revenues
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Taxes:					
General Property Taxes	$ 1,987,910	$ 1,987,910	$ 1,987,910	$ -	$ 1,940,585
Mobile Home Taxes	10,312	8,925	8,925	1,387	6,581
Managed Forest Land Taxes	30,922	30,500	30,500	422	30,437
Interest & Penalties on Taxes	-	-	-	-	-
Total Taxes	$ 2,029,144	$ 2,027,335	$ 2,027,335	$ 1,809	$ 1,977,603
Intergovernmental:					
State Shared Revenues	$ 73,386	$ 489,240	$ 489,240	$ (415,854)	$ 70,973
Environmental Impact Fees	34,627	34,627	34,627	-	34,627
Shared Taxes-Weston 4	243,304	1,622,030	1,622,030	(1,378,726)	243,537
Shared Taxes-Magellan Oil Pipeline Terminal	-	-	-	-	-
Highway Aids	261,695	349,133	349,133	(87,438)	254,163
Recycling Grant	28,671	28,686	28,686	(15)	28,687
Computer Aids	404	404	404	-	404
Personal Property State Aids	20,503	20,503	20,503	-	20,504
Law Enforcement Grants	-	-	-	-	-
Fire Department Grants	8,513	10,000	10,000	(1,487)	9,407
Election Service Aids	-	-	-	-	1,688
Forest Crop & Severance Taxes	3,826	3,827	3,827	(1)	3,827
County Bridge Aids	-	-	-	-	-
County Timber Sales	7,991	11,500	11,500	(3,509)	11,127
All Other Governmental	12,079	12,079	12,079	-	12,079
Total Intergovernmental	$ 694,999	$ 2,582,029	$ 2,582,029	$ (1,887,030)	$ 691,023
Licenses, Permits, and Other:					
Licenses:					
Occupational Licenses	$ 3,779	$ 4,675	$ 4,675	$ (896)	$ 4,280
Dog Licenses	6,838	10,000	10,000	(3,162)	6,611
Cable Franchise Fees	45,856	90,000	90,000	(44,144)	33,850
Permits:					
Building Permits	44,618	40,000	40,000	4,618	21,404
Excavating/Mining Permits	15,078	8,000	8,000	7,078	37,856
Plat Reviews	5,314	4,800	4,800	514	4,636
Other:					
Other Licenses/Permits	5,430	4,900	4,900	530	5,470
Other Regulatory Fees	1,500	1,300	1,300	200	1,100
Total Licenses, Permits, and Other	$ 128,413	$ 163,675	$ 163,675	$ (35,262)	$ 115,207
Fines & Forfeitures:					
Court Fines & Penalties	$ 39,810	$ 60,000	$ 60,000	$ (20,190)	$ 28,543
Total Fines & Forfeitures	$ 39,810	$ 60,000	$ 60,000	$ (20,190)	$ 28,543
Public Charges for Services:					
Public Records/Special Assessment Searches	$ 2,933	$ 4,000	$ 4,000	$ (1,067)	$ 2,561
Public Safety	748	250	250	498	250
Fire Department	1,365	1,500	1,500	(135)	1,201
Streets	-	-	-	-	-
Garbage/Refuse/Recycling	659,384	657,950	657,950	1,434	536,404
Total Public Charges for Services	$ 664,430	$ 663,700	$ 663,700	$ 730	$ 540,416

VILLAGE OF KRONENWETTER
General Fund Revenues
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Intergovernmental Charges for Services:					
Crossing Guard	$ -	$ 2,800	$ 2,800	$ (2,800)	$ 2,749
Fire Protection	-	5,950	5,950	(5,950)	-
Snow Removal Aids - Town of Mosinee	763	-	-	763	-
Total Intergovernmental Charges for Services	$ 763	$ 8,750	$ 8,750	$ (7,987)	$ 2,749
Miscellaneous:					
Interest Income	$ 154,113	$ 262,500	$ 262,500	$ (108,387)	$ 260,655
Rent of Village Property	12,225	13,000	13,000	(775)	8,145
Sales of Materials & Supplies	2,590	4,100	4,100	(1,510)	4,122
Sales of Village Property	2,520	2,000	2,000	520	17,654
Insurance Claims & Refunds	3,815	6,000	6,000	(2,185)	5,712
Private Donations	6,495	6,000	6,000	495	4,565
Miscellaneous	2,606	5,000	5,000	(2,394)	5,199
Total Miscellaneous	$ 184,364	$ 298,600	$ 298,600	$ (114,236)	$ 306,052
Other Financing Sources:					
Transfer from Other Funds	$ -	$ -	$ -	$ -	$ -
Apply Undesignated Fund Balance	-	90,000	90,000	(90,000)	-
Apply Carryover Funds from Prior Year	-	-	-	-	-
Total Other Financing Sources	$ -	$ 90,000	$ 90,000	$ (90,000)	$ -
TOTAL REVENUES	$ 3,741,923	$ 5,894,089	$ 5,894,089	$ (2,152,166)	$ 3,661,593
Budget Percentage Received YTD	*63.49%*				

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

EXPENDITURES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	2026 Budget % Expended to Date	8/31/2025 YTD Actual
General Government:						
Village Board	$ 24,716	$ 37,914	$ 37,914	$ 13,198	65.19%	$ 18,477
Municipal Court	50,532	84,073	84,073	33,541	60.10%	32,177
Village Attorney	45,866	30,000	30,000	(15,866)	152.89%	18,766
General Office	100,319	154,000	154,000	53,681	65.14%	84,149
Administrator	82,822	136,332	136,332	53,510	60.75%	-
Village Clerk	73,213	108,073	108,073	34,860	67.74%	47,953
Administrative Assistant	-	-	-	-		15,748
Communications/Celebrations	19,339	31,495	31,495	12,156	61.40%	-
Personnel	8,446	12,350	12,350	3,904	68.39%	-
Elections	16,518	51,045	51,045	34,527	32.36%	11,611
Deputy Clerk-Treasurer	5,503	-	-	(5,503)		5,107
Accounting/Financial Audit	68,687	128,460	128,460	59,773	53.47%	41,712
Finance Director/Treasurer	21,678	36,625	36,625	14,947	59.19%	32,069
Assessor	52,464	110,654	110,654	58,190	47.41%	10,453
Municipal Building	96,702	125,889	125,889	29,187	76.82%	79,381
Commissions/Committees	10	4,423	3,346	3,336	0.30%	1,559
Other General Government	4,833	12,600	12,600	7,767	38.36%	21,271
Municipal Insurance	-	33,000	33,000	33,000	0.00%	-
Total General Government	**$ 671,648**	**$ 1,096,933**	**$ 1,095,856**	**$ 424,208**	**61.29%**	**$ 420,433**
Public Safety:						
Police & Fire Commission	$ 4,861	$ 9,948	$ 9,948	$ 5,087	48.86%	$ 4,312
Police Department	1,096,366	1,698,164	1,698,164	601,798	64.56%	878,001
Crossing Guards	3,918	6,695	6,695	2,777	58.52%	3,157
Fire Department	200,648	328,728	328,728	128,080	61.04%	145,004
Fire Grants	17,463	20,000	20,000	2,537	87.32%	20,000
First Responders	56,573	64,546	64,546	7,973	87.65%	33,446
Ambulance	66,277	74,977	74,977	8,700	88.40%	63,174
Building Inspector	257	23,800	23,800	23,543	1.08%	2,009
Capital Outlay-Police	6,431	15,300	15,300	8,869	42.03%	7,837
Capital Outlay-Fire	1,442	7,500	7,500	6,058	19.23%	4,214
Capital Outlay-First Responders	265	4,000	4,000	3,735	6.63%	754
Total Public Safety	**$ 1,454,501**	**$ 2,253,658**	**$ 2,253,658**	**$ 799,157**	**64.54%**	**$ 1,161,908**
Public Works:						
Public Works Director/Engineering	$ 42,219	$ 86,099	$ 86,099	$ 43,880	49.04%	57,137
Road & Street Maintenance	501,753	1,172,150	1,172,150	670,397	42.81%	786,286
Winter Maintenance	112,117	193,050	193,050	80,933	58.08%	54,657
Weather Sirens	438	1,750	1,750	1,312	25.03%	1,250
Shop & Garage	23,029	35,625	35,625	12,596	64.64%	23,479
Street Lighting	32,634	57,000	57,000	24,366	57.25%	20,730
Storm Sewer Maintenance	3,525	3,000	3,000	(525)	117.50%	2,500
Garbage Collection/Recycling Collection/Solid Waste/Yard Waste	354,081	562,446	562,446	208,365	62.95%	279,043
Budget Adjustment - Public Works	-	-	-	-		-
Total Public Works	**$ 1,069,796**	**$ 2,111,120**	**$ 2,111,120**	**$ 1,041,324**	**50.67%**	**$ 1,225,082**
Health & Human Services:						
Animal and Insect Control	$ 5,075	$ 6,500	$ 6,500	$ 1,425	78.08%	$
Total Health & Human Services	**$ 5,075**	**$ 6,500**	**$ 6,500**	**$ 1,425**	**78.08%**	**$**

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

EXPENDITURES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	2026 Budget % Expended to Date	8/31/2025 YTD Actual
Culture & Recreation:						
Parks	$ 61,316	$ 114,810	$ 114,810	$ 53,494	53.41%	$ 56,140
Parks Committee	-	-	1,077	1,077	-	-
Total Culture & Recreation	**$ 61,316**	**$ 114,810**	**$ 115,887**	**$ 54,571**	**52.91%**	**$ 56,140**
Conservation & Development:						
Community Development/Zoning	$ 87,679	$ 132,774	$ 132,774	$ 45,095	66.04%	$ 71,860
Planning Technician	27,511	75,844	75,844	48,333	36.27%	25,870
Planning Commission	-	2,587	2,587	2,587	0.00%	-
Zoning Board of Appeals	-	863	863	863	0.00%	-
Urban/Economic Development	-	10,000	10,000	10,000	0.00%	-
Total Conservation & Development	**$ 115,190**	**$ 222,068**	**$ 222,068**	**$ 106,878**	**51.87%**	**$ 97,730**
Debt Service:						
Debt Service-Lease Payment/Public Works	$ -	$ 29,000	$ 29,000	$ 29,000	0.00%	$ 29,884
Debt Service-Lease Payment/General Office	-	-	-	-	N/A	-
Total Debt Service	**$ -**	**$ 29,000**	**$ 29,000**	**$ 29,000**	**0.00%**	**$ 29,884**
Contingency						
Contingency Reserve	$ -	$ 60,000	$ 60,000	$ 60,000	0.00%	$ -
Total Contingency	**$ -**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**0.00%**	**$ -**
Other Financing Uses:						
Transfer to Municipal Court Fund	$ -	$ -	$ -	$ -	N/A	$ -
Transfer to TID #1	-	-	-	-	N/A	-
Transfer to Equipment Replacement Fund	-	-	-	-	N/A	-
Total Other Financing Uses	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**	**$ -**
TOTAL EXPENDITURES	**$ 3,377,526**	**$ 5,894,089**	**$ 5,894,089**	**$ 2,516,563**	**57.30%**	**$ 2,993,902**
Budget Percentage Expended YTD	*57.30%*					

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
100-41000-110	GENERAL PROPERTY TAXES	.00	1,987,909.68	1,987,910.00	.32	100.0
100-41000-140	MOBILE HOME FEES (MONTHLY)	959.29	6,699.54	6,325.00	(374.54)	105.9
100-41000-141	MOBILE HOME LOTTERY CREDIT	.00	3,612.48	2,600.00	(1,012.48)	138.9
100-41000-151	MANAGED FOREST LAW (MFL)	.00	30,922.02	30,500.00	(422.02)	101.4
	TOTAL TAXES	959.29	2,029,143.72	2,027,335.00	(1,808.72)	100.1
	INTERGOVERNMENTAL REVENUE					
100-43000-001	STATE; SHARED REVENUES	.00	73,385.99	489,240.00	415,854.01	15.0
100-43000-005	ENVIRONMENTAL IMPACT FEES	.00	34,627.00	34,627.00	.00	100.0
100-43000-410	SHARED TAXES-WESTON 4	.00	243,304.46	1,622,030.00	1,378,725.54	15.0
100-43000-531	STATE; QUARTERLY HIGHWAY AID	.00	261,695.13	349,133.00	87,437.87	75.0
100-43000-545	STATE; RECYCLING AID	.00	28,671.29	28,686.00	14.71	100.0
100-43000-550	STATE; COMPUTER AID	.00	404.27	404.00	(.27)	100.1
100-43000-560	VIDEO SERVICE PROVIDER AID	.00	12,078.85	12,079.00	.15	100.0
100-43000-650	CROSSING GUARD FEES	.00	.00	2,800.00	2,800.00	.0
100-43523-121	FIRE DEPARTMENT GRANTS	.00	8,512.53	10,000.00	1,487.47	85.1
100-43650-000	FOREST CROP/MAN FOREST LAND	.00	3,825.73	3,827.00	1.27	100.0
100-43670-000	PERSONAL PROPERTY STATE AID	.00	20,503.48	20,503.00	(.48)	100.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	687,008.73	2,573,329.00	1,886,320.27	26.7
	LICENSES & PERMITS					
100-44000-002	ALL OTHER PERMITS & LICENSES	20.00	1,360.00	.00	(1,360.00)	.0
100-44000-110	LIQUOR & BEER LICENSES	.00	2,174.00	3,400.00	1,226.00	63.9
100-44000-120	OPERATOR LICENSES	.00	1,405.00	1,000.00	(405.00)	140.5
100-44000-121	CIGARETTE LICENSES	.00	100.00	100.00	.00	100.0
100-44000-122	KENNEL LICENSES & PERMITS	.00	.00	75.00	75.00	.0
100-44000-123	MOBILE HOME COURT LICENSES	.00	100.00	100.00	.00	100.0
100-44000-124	DOG LICENSE LATE FEES	.00	40.00	.00	(40.00)	.0
100-44000-131	FARMERS MARKET PERMIT	350.00	2,050.00	1,700.00	(350.00)	120.6
100-44000-200	DOG LICENSES	72.50	6,798.00	10,000.00	3,202.00	68.0
100-44000-210	SIGN PERMITS/MISC LIC/PERMITS	.00	395.00	2,400.00	2,005.00	16.5
100-44000-300	BUILDING PERMITS	10,942.85	44,618.39	40,000.00	(4,618.39)	111.6
100-44000-400	ZONING & VARIANCE CHANGES	300.00	1,500.00	1,300.00	(200.00)	115.4
100-44000-401	CONDITIONAL USE PERMITS	.00	1,625.00	800.00	(825.00)	203.1
100-44000-402	PLAT/CSM/SITE PLAN REVIEWS	275.00	5,314.00	4,800.00	(514.00)	110.7
100-44000-900	EXCAVATING PERMITS	200.00	15,077.90	8,000.00	(7,077.90)	188.5
	TOTAL LICENSES & PERMITS	12,160.35	82,557.29	73,675.00	(8,882.29)	112.1

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FINES, FORFEITURES AND PENALT					
100-45100-100	FINES	3,732.50	39,810.04	60,000.00	20,189.96	66.4
	TOTAL FINES, FORFEITURES AND PENALT	3,732.50	39,810.04	60,000.00	20,189.96	66.4
	PUBLIC CHARGES FOR SERVIC					
100-46000-200	SPECIAL ASSESSMENT SEARCH	490.00	2,932.95	4,000.00	1,067.05	73.3
100-46000-210	POLICE DEPARTMENT SERVICES	30.00	748.05	250.00	(498.05)	299.2
100-46000-221	FIRE DEPARTMENT SERVICES	133.30	1,364.80	1,500.00	135.20	91.0
100-46000-420	GARBAGE COLLECTION FEES	.00	659,335.68	657,950.00	(1,385.68)	100.2
100-46000-421	RECYCLING COLLECTION FEES	.00	47.88	.00	(47.88)	.0
	TOTAL PUBLIC CHARGES FOR SERVIC	653.30	664,429.36	663,700.00	(729.36)	100.1
	INTERGOV'T. CHARGES FOR S					
100-47000-323	TOWN OF GUENTHER-STANDBY FEES	.00	.00	5,950.00	5,950.00	.0
100-47331-001	DPW-TRANSPORTATION LOCAL AIDS	.00	762.86	.00	(762.86)	.0
	TOTAL INTERGOV'T. CHARGES FOR S	.00	762.86	5,950.00	5,187.14	12.8
	MISCELLANEOUS REVENUES					
100-48000-100	INTEREST EARNED ON INVESTMENTS	9,601.71	154,112.47	262,500.00	108,387.53	58.7
100-48000-200	MUNICIPAL CENTER & PARK RENTAL	1,405.00	10,245.00	10,000.00	(245.00)	102.5
100-48000-201	ATHLETIC/SOCCER FIELD RENTAL	.00	1,980.00	3,000.00	1,020.00	66.0
100-48000-306	SALE OF SCRAP AND USED OIL	.00	2,576.20	4,000.00	1,423.80	64.4
100-48000-309	WOOD SALES-COUNTY FOREST LAND	.00	7,991.04	11,500.00	3,508.96	69.5
100-48000-311	MISCELLANEOUS REVENUE	.00	2,605.76	5,000.00	2,394.24	52.1
100-48000-312	SALE OF OFFICE SUPPLIES	2.10	14.10	100.00	85.90	14.1
100-48000-314	CULVERT & ROADWAY WORK/SALE	1,600.00	2,520.00	2,000.00	(520.00)	126.0
100-48000-316	FRANCHISE FEE	10,792.86	45,856.12	90,000.00	44,143.88	51.0
100-48000-500	DONATIONS; OTHER	425.00	1,725.00	500.00	(1,225.00)	345.0
100-48000-530	DONATIONS-POLICE DEPARTMENT	100.00	320.00	500.00	180.00	64.0
100-48400-000	INSURANCE CLAIM PROCEEDS	.00	3,814.88	6,000.00	2,185.12	63.6
100-48510-000	COMMUNITY EVENTS SPONSORSHIPS	.00	4,450.00	5,000.00	550.00	89.0
	TOTAL MISCELLANEOUS REVENUES	23,926.67	238,210.57	400,100.00	161,889.43	59.5
	OTHER FINANCING SOURCES					
100-49155-000	UNDESIGNATED FUND REVENUE	.00	.00	90,000.00	90,000.00	.0
	TOTAL OTHER FINANCING SOURCES	.00	.00	90,000.00	90,000.00	.0

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	41,432.11	3,741,922.57	5,894,089.00	2,152,166.43	63.5

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VILLAGE BOARD					
100-51100-111-000	SALARIES - ELECTED OFFICIALS	5,800.00	22,846.49	34,250.00	11,403.51	66.7
100-51100-151-000	FICA TAXES	443.74	1,747.96	2,621.00	873.04	66.7
100-51100-156-000	WORKERS COMP INS	.00	.00	43.00	43.00	.0
100-51100-157-000	EDUCATION/TRAINING	.00	.00	400.00	400.00	.0
100-51100-310-000	OFFICE SUPPLIES & EXPENSES	.00	121.05	100.00	(21.05)	121.1
100-51100-325-000	CONFERENCES/REGISTRATION FEES	.00	.00	500.00	500.00	.0
	TOTAL VILLAGE BOARD	6,243.74	24,715.50	37,914.00	13,198.50	65.2
	MUNICIPAL COURT JUDGE					
100-51200-111-000	SALARIES-ELECTED OFFICIALS	916.66	4,124.97	5,500.00	1,375.03	75.0
100-51200-151-000	FICA TAXES	70.14	315.61	421.00	105.39	75.0
100-51200-156-000	WORKERS COMP INS	.00	.00	7.00	7.00	.0
100-51200-157-000	EDUCATION/TRAINING/SCHOOLS	.00	800.00	1,000.00	200.00	80.0
100-51200-207-000	INTERPRETER/SUBSTITUTE JUDGE	.00	.00	300.00	300.00	.0
100-51200-324-000	PROFESSIONAL MEMBERSHIP DUES	.00	215.00	200.00	(15.00)	107.5
100-51200-330-000	TRAVEL EXP-MEALS/MILEAGE/HOTEL	.00	202.00	300.00	98.00	67.3
100-51200-521-000	INSURANCE-OFFICIALS BONDS	.00	.00	200.00	200.00	.0
	TOTAL MUNICIPAL COURT JUDGE	986.80	5,657.58	7,928.00	2,270.42	71.4
	MUNICIPAL COURT CLERK					
100-51201-120-000	HOURLY WAGES - REGULAR	4,010.92	23,499.84	34,744.00	11,244.16	67.6
100-51201-151-000	FICA TAXES	294.79	1,730.28	2,658.00	927.72	65.1
100-51201-152-000	RETIREMENT	223.87	1,271.49	1,938.00	666.51	65.6
100-51201-154-000	HEALTH INSURANCE	1,132.77	6,419.00	9,506.00	3,087.00	67.5
100-51201-156-000	WORKERS COMP INS	.00	.00	44.00	44.00	.0
100-51201-169-000	EMPLOYEE ASST PROGRAM (EAP)	.00	8.17	45.00	36.83	18.2
100-51201-324-000	PROFESSIONAL MEMBERSHIP DUES	.00	110.00	60.00	(50.00)	183.3
100-51201-325-000	CONFERENCES/REGISTRATION FEES	.00	.00	50.00	50.00	.0
100-51201-330-000	TRAVEL EXP-MEALS/MILEAGE/HOTEL	.00	.00	1,000.00	1,000.00	.0
	TOTAL MUNICIPAL COURT CLERK	5,662.35	33,038.78	50,045.00	17,006.22	66.0
	MUNICIPAL COURT OTHER					
100-51202-212-000	LEGAL SERVICES	928.60	11,174.80	23,000.00	11,825.20	48.6
100-51202-281-000	POSTAGE METER LEASE CONTRACT	.00	161.94	.00	(161.94)	.0
100-51202-286-000	SOFTWARE LICENSE FEES	.00	.00	1,100.00	1,100.00	.0
100-51202-310-000	OFFICE SUPPLIES	10.34	356.86	2,000.00	1,643.14	17.8
100-51202-311-000	POSTAGE & SHIPPING	.00	141.75	.00	(141.75)	.0
	TOTAL MUNICIPAL COURT OTHER	938.94	11,835.35	26,100.00	14,264.65	45.4

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VILLAGE ATTORNEY					
100-51300-212-000	LEGAL SERVICES - GENERAL	4,514.70	45,865.96	30,000.00	(15,865.96)	152.9
	TOTAL VILLAGE ATTORNEY	4,514.70	45,865.96	30,000.00	(15,865.96)	152.9
	VILLAGE GENERAL OFFICE					
100-51400-280-000	OFFICE EQUIP/SERVICE AGREEMENT	.00	2,056.20	22,000.00	19,943.80	9.4
100-51400-281-000	POSTAGE METER LEASE CONTRACT	.00	1,871.33	.00	(1,871.33)	.0
100-51400-287-000	COMPUTER MAINT SERVICES	7,211.40	88,986.55	124,000.00	35,013.45	71.8
100-51400-310-000	OFFICE SUPPLIES	61.50	2,434.14	8,000.00	5,565.86	30.4
100-51400-311-000	POSTAGE & SHIPPING	1,000.00	4,971.03	.00	(4,971.03)	.0
	TOTAL VILLAGE GENERAL OFFICE	8,272.90	100,319.25	154,000.00	53,680.75	65.1
	VILLAGE ADMINISTRATOR					
100-51410-110-000	SALARIES - ADMIN	10,250.47	61,204.23	97,457.00	36,252.77	62.8
100-51410-151-000	FICA TAXES	768.12	4,585.88	7,455.00	2,869.12	61.5
100-51410-152-000	RETIREMENT	738.05	4,406.75	7,017.00	2,610.25	62.8
100-51410-154-000	HEALTH INSURANCE	1,887.90	11,327.41	17,746.00	6,418.59	63.8
100-51410-156-000	WORKERS COMP INS	.00	.00	122.00	122.00	.0
100-51410-157-000	EDUCATION/TRAINING	.00	139.00	.00	(139.00)	.0
100-51410-169-000	EMPLOYEE ASST PROGRAM (EAP)	.00	11.43	35.00	23.57	32.7
100-51410-310-000	OFFICE SUPPLIES & EXPENSES	527.87	626.87	1,000.00	373.13	62.7
100-51410-324-000	PROFESSIONAL MEMBERSHIP DUES	.00	.00	500.00	500.00	.0
100-51410-325-000	CONFERENCES/REGISTRATION FEES	.00	20.00	2,000.00	1,980.00	1.0
100-51410-327-000	PUBLIC RELATIONS/MARKETING EXP	.00	500.94	.00	(500.94)	.0
100-51410-330-000	TRAVEL EXP-MEALS/MILEAGE/HOTEL	.00	.00	2,000.00	2,000.00	.0
100-51410-335-000	BUSINESS MEETING EXPENSES	.00	.00	1,000.00	1,000.00	.0
	TOTAL VILLAGE ADMINISTRATOR	14,172.41	82,822.51	136,332.00	53,509.49	60.8
	COMMUNITY DEVELOPMENT/ZON					
100-51420-350-000	COMMUNITY EVENTS	(1,559.28)	.00	.00	.00	.0
	TOTAL COMMUNITY DEVELOPMENT/ZON	(1,559.28)	.00	.00	.00	.0

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CLERK					
100-51421-110-000	SALARIES - ADMIN (CLERK)	48,946.02	48,946.02	72,026.00	23,079.98	68.0
100-51421-110-110	SALARIES & WAGES - CLERK	(40,626.81)	.00	.00	.00	.0
100-51421-110-151	FICA TAX - CLERK	(3,011.66)	.00	.00	.00	.0
100-51421-110-152	RETIREMENT - CLERK	(2,925.18)	.00	.00	.00	.0
100-51421-110-154	INSURANCE - CLERK	(11,332.99)	.00	.00	.00	.0
100-51421-151-000	FICA TAXES	3,629.27	3,629.27	5,510.00	1,880.73	65.9
100-51421-152-000	RETIREMENT	3,524.16	3,524.16	5,186.00	1,661.84	68.0
100-51421-154-000	HEALTH INSURANCE	13,545.91	13,545.91	21,126.00	7,580.09	64.1
100-51421-156-000	WORKERS COMP INS	.00	.00	90.00	90.00	.0
100-51421-157-000	EDUCATION/TRAINING	.00	309.95	600.00	290.05	51.7
100-51421-169-000	EMPLOYEE ASST PROGRAM (EAP)	.00	13.61	35.00	21.39	38.9
100-51421-310-000	OFFICE SUPPLIES & EXPENSES	.00	.00	100.00	100.00	.0
100-51421-321-000	PUBLICATION FEES-LEGAL NOTICES	.00	751.11	.00	(751.11)	.0
100-51421-322-000	MISC - BONDING	.00	20.00	.00	(20.00)	.0
100-51421-324-000	PROFESSIONAL MEMBERSHIP DUES	.00	.00	150.00	150.00	.0
100-51421-325-000	CONFERENCES/REGISTRATION FEES	.00	1,014.23	1,650.00	635.77	61.5
100-51421-330-000	TRAVEL EXP-MEALS/MILEAGE/HOTEL	318.66	1,065.14	1,600.00	534.86	66.6
100-51421-340-000	CLERK; SEMINARS & MILEAGE	393.75	393.75	.00	(393.75)	.0
	TOTAL CLERK	12,461.13	73,213.15	108,073.00	34,859.85	67.7
	DEPUTY CLERK					
100-51422-110-110	SALARIES & WAGES - DEPUTY CLER	607.64	3,653.11	.00	(3,653.11)	.0
100-51422-110-151	FICA TAX - DEPUTY CLERK	44.67	268.26	.00	(268.26)	.0
100-51422-110-152	RETIREMENT - DEPUTY CLER	43.76	263.07	.00	(263.07)	.0
100-51422-110-154	INSURANCE - DEPUTY CLER	213.17	1,318.25	.00	(1,318.25)	.0
	TOTAL DEPUTY CLERK	909.24	5,502.69	.00	(5,502.69)	.0
	COMMUNICATIONS/CELEBRATIONS					
100-51424-120-000	HOURLY WAGES-REGULAR (INTERN)	2,228.20	9,440.98	12,800.00	3,359.02	73.8
100-51424-151-000	FICA TAXES	714.52	714.52	979.00	264.48	73.0
100-51424-156-000	WORKERS COMP INS	.00	.00	16.00	16.00	.0
100-51424-206-000	COMMUNITY EVENTS	2,938.28	7,045.17	8,500.00	1,454.83	82.9
100-51424-207-000	NEWSLETTER PRINTING	.00	1,924.59	5,000.00	3,075.41	38.5
100-51424-321-000	PUBLICATION FEES	.00	.00	2,700.00	2,700.00	.0
100-51424-327-000	PUBLIC RELATIONS/MARKETING EXP	.00	192.16	1,500.00	1,307.84	12.8
100-51424-330-000	TRAVEL EXP-MEALS/MILEAGE/HOTEL	21.75	21.75	.00	(21.75)	.0
	TOTAL COMMUNICATIONS/CELEBRATIONS	5,902.75	19,339.17	31,495.00	12,155.83	61.4

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING TECHNICIAN					
100-51425-110-110	SALARY & WAGES - PLAN TECH	(15,226.29)	.00	.00	.00	.0
100-51425-110-151	FICA TAX - PLAN TECH	(1,117.84)	.00	.00	.00	.0
100-51425-110-152	RETIREMENT - PLAN TECH	(1,096.34)	.00	.00	.00	.0
100-51425-110-154	INSURANCE - PLAN TECH	(5,524.84)	.00	.00	.00	.0
	TOTAL PLANNING TECHNICIAN	(22,965.31)	.00	.00	.00	.0
	ACCT CLERK					
100-51427-110-110	SALARIES & WAGES - ACCT CLERK	(31,163.70)	.00	.00	.00	.0
100-51427-110-151	FICA TAX - ACCT CLERK	(2,267.82)	.00	.00	.00	.0
100-51427-110-152	RETIREMENT - ACCT CLERK	(2,243.77)	.00	.00	.00	.0
100-51427-110-154	INSURANCE - ACCT CLERK	(13,676.74)	.00	.00	.00	.0
100-51427-340-000	ACCT CLERK; SEMINARS & MILEAGE	(163.13)	.00	.00	.00	.0
	TOTAL ACCT CLERK	(49,515.16)	.00	.00	.00	.0
	PERSONNEL					
100-51430-138-000	VILLAGE EMPLOYEE EVENTS	.00	457.65	1,000.00	542.35	45.8
100-51430-158-000	UNEMPLOYMENT COMP	228.92	6,885.18	10,000.00	3,114.82	68.9
100-51430-162-000	UNIFORMS/VILLAGE APPAREL	.00	.00	1,000.00	1,000.00	.0
100-51430-164-000	EMPLOYEE HEALTH TEST/PHYSICALS	.00	561.25	.00	(561.25)	.0
100-51430-175-000	EMPLOYEE SAFETY/WELLNESS/GIFTS	.00	153.36	350.00	196.64	43.8
100-51430-177-000	RECRUITMENT& BACKGROUND CHECKS	.00	14.00	.00	(14.00)	.0
100-51430-310-000	OFFICE SUPPLIES - PERSONNEL	.00	375.00	.00	(375.00)	.0
	TOTAL PERSONNEL	228.92	8,446.44	12,350.00	3,903.56	68.4
	ELECTIONS					
100-51440-110-110	SALARIES & WAGES - ELECTIONS	(8,674.71)	.00	.00	.00	.0
100-51440-128-000	TEMPORARY WAGES - POLLWORKERS	14,595.50	14,734.73	36,000.00	21,265.27	40.9
100-51440-156-000	WORKERS COMP INS	.00	.00	45.00	45.00	.0
100-51440-157-000	EDUCATION/TRAINING	.00	.00	500.00	500.00	.0
100-51440-242-000	REPAIRS/MAINT-MACHINERY/EQUIP	.00	200.00	1,000.00	800.00	20.0
100-51440-287-000	COMPUTER MAINT SERVICES	.00	.00	1,500.00	1,500.00	.0
100-51440-310-000	OFFICE SUPPLIES & EXPENSES	500.98	1,583.03	5,800.00	4,216.97	27.3
100-51440-311-000	POSTAGE & SHIPPING	.00	.00	6,200.00	6,200.00	.0
	TOTAL ELECTIONS	6,421.77	16,517.76	51,045.00	34,527.24	32.4

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ACCOUNTING/FINANCIAL AUDIT					
100-51510-120-000	HOURLY WAGES-REG (ACCT CLERK)	35,321.88	35,321.88	63,713.00	28,391.12	55.4
100-51510-121-000	HOURLY WAGES-O.T. (ACCT CLERK)	816.30	816.30	1,200.00	383.70	68.0
100-51510-151-000	FICA TAXES	2,631.25	2,631.25	4,966.00	2,334.75	53.0
100-51510-152-000	RETIREMENT	2,601.93	2,601.93	4,674.00	2,072.07	55.7
100-51510-154-000	HEALTH INSURANCE	15,690.52	15,697.52	25,774.00	10,076.48	60.9
100-51510-156-000	WORKERS COMP INS	.00	.00	83.00	83.00	.0
100-51510-157-000	EDUCATION/TRAINING	.00	.00	500.00	500.00	.0
100-51510-169-000	EMPLOYEE ASST PROGRAM (EAP)	.00	17.70	50.00	32.30	35.4
100-51510-213-000	ACCOUNTING/AUDITING FEES	.00	10,677.62	26,000.00	15,322.38	41.1
100-51510-310-000	OFFICE SUPPLIES & EXPENSES	.00	116.00	500.00	384.00	23.2
100-51510-325-000	CONFERENCES/REGISTRATION FEES	.00	299.00	500.00	201.00	59.8
100-51510-330-000	TRAVEL EXP-MEALS/MILEAGE/HOTEL	163.13	507.47	500.00	(7.47)	101.5
	TOTAL ACCOUNTING/FINANCIAL AUDIT	57,225.01	68,686.67	128,460.00	59,773.33	53.5
	FINANCE DIRECTOR/TREASURER					
100-51520-110-110	SALARIES & WAGES - TREASURER	(18,108.92)	.00	.00	.00	.0
100-51520-110-151	FICA TAX - TREASURER	(1,385.35)	.00	.00	.00	.0
100-51520-120-000	HOURLY WAGES - REGULAR	19,486.92	19,486.92	31,495.00	12,008.08	61.9
100-51520-151-000	FICA TAXES	1,490.76	1,490.76	2,410.00	919.24	61.9
100-51520-156-000	WORKERS COMP INS	.00	.00	40.00	40.00	.0
100-51520-169-000	EMPLOYEE ASST PROGRAM (EAP)	.00	7.08	30.00	22.92	23.6
100-51520-209-000	BANK & INVESTMENT FEES	40.00	342.50	550.00	207.50	62.3
100-51520-310-000	OFFICE SUPPLIES & EXPENSES	.00	51.60	300.00	248.40	17.2
100-51520-324-000	PROFESSIONAL MEMBERSHIP DUES	.00	.00	300.00	300.00	.0
100-51520-325-000	CONFERENCES/REGISTRATION FEES	.00	299.00	500.00	201.00	59.8
100-51520-330-000	TRAVEL EXP-MEALS/MILEAGE/HOTEL	.00	.00	1,000.00	1,000.00	.0
	TOTAL FINANCE DIRECTOR/TREASURER	1,523.41	21,677.86	36,625.00	14,947.14	59.2
	VILLAGE ASSESSOR					
100-51530-218-001	ASSESSOR FEE-CONTRACTED	2,987.56	13,444.06	32,000.00	18,555.94	42.0
100-51530-218-002	LESS: ASSESSOR FEE TO TIDS	.00	.00	(3,369.00)	(3,369.00)	.0
100-51530-218-011	ASSESSOR FEE - MANUFACTURING	.00	.00	1,500.00	1,500.00	.0
100-51530-218-021	REVALUATION FEE	39,019.92	39,019.92	90,000.00	50,980.08	43.4
100-51530-218-022	LESS: REVALUATION TO TID FUNDS	.00	.00	(9,477.00)	(9,477.00)	.0
	TOTAL VILLAGE ASSESSOR	42,007.48	52,463.98	110,654.00	58,190.02	47.4

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MUNICIPAL BUILDING					
100-51600-110-110	WAGES -CLEANING/SNOW REMOVAL	2,369.13	14,808.20	.00	(14,808.20)	.0
100-51600-110-151	FICA - CLEANING/SNOW REMOVAL	181.23	1,132.77	.00	(1,132.77)	.0
100-51600-120-000	HOURLY WAGES - CUSTODIAN	.00	.00	20,056.00	20,056.00	.0
100-51600-128-000	TEMP WAGES - SEASONAL/SNOWPLOW	.00	.00	2,507.00	2,507.00	.0
100-51600-151-000	FICA TAXES	.00	.00	1,726.00	1,726.00	.0
100-51600-156-000	WORKERS COMP INS	.00	.00	600.00	600.00	.0
100-51600-221-000	UTILITIES - WATER/SEWER	.00	2,158.24	16,250.00	14,091.76	13.3
100-51600-222-000	UTILITIES- ELECTRICITY/NAT GAS	2,732.15	31,156.96	32,500.00	1,343.04	95.9
100-51600-225-000	UTILITIES - TELEPHONE	1,490.77	11,235.04	16,250.00	5,014.96	69.1
100-51600-247-000	REPAIRS/MAINT-BUILDING REPAIRS	1,101.38	5,503.43	30,000.00	24,496.57	18.3
100-51600-310-000	OFFICE SUPPLIES & EXPENSES	.00	.00	1,000.00	1,000.00	.0
100-51600-344-000	OPER SUPPLIES - JANITORIAL	55.68	1,049.15	5,000.00	3,950.85	21.0
100-51600-355-000	JANITORIAL SUPPLIES	151.44	1,528.89	.00	(1,528.89)	.0
100-51600-389-000	MAINTENANCE	9,587.81	28,129.21	.00	(28,129.21)	.0
	TOTAL MUNICIPAL BUILDING	17,669.59	96,701.89	125,889.00	29,187.11	76.8
	OTHER GENERAL GOVERNMENT					
100-51900-115-000	VILLAGE EMPLOYEE EVENT	.00	475.00	.00	(475.00)	.0
100-51900-324-000	DUES & MEMBERSHIPS - VILLAGE	.00	.00	12,600.00	12,600.00	.0
100-51900-960-000	PUBLICATIONS	.00	522.95	.00	(522.95)	.0
100-51900-990-000	DUES & MEMBERSHIPS	.00	250.00	.00	(250.00)	.0
100-51900-994-000	WEIGHTS MEASURES INSPECTION	.00	750.00	.00	(750.00)	.0
100-51900-997-000	WEB SITE MAINTENANCE	.00	2,835.00	.00	(2,835.00)	.0
	TOTAL OTHER GENERAL GOVERNMENT	.00	4,832.95	12,600.00	7,767.05	38.4
	MUNICIPAL INSURANCE					
100-51938-511-000	INSURANCE - BUILDINGS	.00	.00	16,500.00	16,500.00	.0
100-51938-513-000	INSURANCE - PUBLIC LIABILITY	.00	.00	16,500.00	16,500.00	.0
	TOTAL MUNICIPAL INSURANCE	.00	.00	33,000.00	33,000.00	.0
	ADMIN POLICY COMMITTEE					
100-51980-112-000	ADM POLICY COM-COMMITTEE WAGES	.00	.00	2,160.00	2,160.00	.0
100-51980-151-000	ADM POLICY COM-FICA TAXES	.00	.00	165.00	165.00	.0
100-51980-156-000	ADM POLICY COM-WORKERS COMP	.00	.00	3.00	3.00	.0
	TOTAL ADMIN POLICY COMMITTEE	.00	.00	2,328.00	2,328.00	.0

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BOARD OF REVIEW					
100-51981-112-000	BRD OF REVIEW-COMMITTEE WAGES	.00	.00	40.00	40.00	.0
100-51981-151-000	BRD OF REVIEW-FICA TAXES	.00	.00	3.00	3.00	.0
	TOTAL BOARD OF REVIEW	.00	.00	43.00	43.00	.0
	CLIPP COMMITTEE					
100-51982-112-000	CLIPP COMM-COMMITTEE WAGES	.00	.00	1,440.00	1,440.00	.0
100-51982-151-000	CLIPP COMM-FICA TAXES	.00	.00	110.00	110.00	.0
100-51982-156-000	CLIPP COMM-WORKERS COMP	.00	.00	2.00	2.00	.0
	TOTAL CLIPP COMMITTEE	.00	.00	1,552.00	1,552.00	.0
	ALL COMMITTEES					
100-51983-310-000	ALL COMMITTEES-OFFICE SUPPLIES	.00	10.34	500.00	489.66	2.1
	TOTAL ALL COMMITTEES	.00	10.34	500.00	489.66	2.1

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE DEPT					
100-52000-110-110	SALARIES & WAGES - CROSS GUARD	(3,172.40)	.00	.00	.00	.0
100-52000-110-151	FICA TAX - CROSSING GUARD	(242.65)	.00	.00	.00	.0
100-52000-120-321	FT OFFICERS PROTECTIVE CLOTH	(30.89)	.00	.00	.00	.0
100-52000-120-323	PHYSICAL EXAMS	(165.75)	.00	.00	.00	.0
100-52000-120-380	EQUIPMENT REPAIRS/MAINTENANCE	(482.84)	.00	.00	.00	.0
100-52000-120-460	OFFICE SUPPLIES	(23.23)	.00	.00	.00	.0
100-52000-120-476	PROPERTY ROOM/EVIDENCE	(112.60)	.00	.00	.00	.0
100-52000-120-820	PD: COMPUTER SUPPLIES, EXPENSE	(5,390.00)	.00	.00	.00	.0
100-52000-121-110	SALARY & WAGES - LIEUTENANT	(61,588.33)	.00	.00	.00	.0
100-52000-121-151	FICA - LIEUTENANT	(4,604.51)	.00	.00	.00	.0
100-52000-121-152	RETIREMENT - LIEUTENANT	(9,079.46)	.00	.00	.00	.0
100-52000-121-154	HEALTH INSURANCE - LIEUTENANT	(12,586.05)	.00	.00	.00	.0
100-52000-122-110	SALARIES & WAGES - FT OFFICERS	(284,969.31)	.00	.00	.00	.0
100-52000-122-151	FICA TAX - FT OFFICERS	(21,002.58)	.00	.00	.00	.0
100-52000-122-152	RETIREMENT (WRS) - FT OFFICERS	(42,121.61)	.00	.00	.00	.0
100-52000-122-154	HEALTH INSURANCE - FT OFFICERS	(108,145.93)	.00	.00	.00	.0
100-52000-123-110	SALARIES & WAGES - PT OFFICERS	(4,931.38)	.00	.00	.00	.0
100-52000-123-151	FICA TAX - PT OFFICERS	(373.55)	.00	.00	.00	.0
100-52000-123-152	RETIREMENT (WRS) - PT OFFICERS	(443.08)	.00	.00	.00	.0
100-52000-123-154	INSURANCE - PT OFFICERS	(1,297.99)	.00	.00	.00	.0
100-52000-124-110	SALARIES & WAGES - POLICE CLER	(18,145.68)	.00	.00	.00	.0
100-52000-124-151	FICA TAX - POLICE CLERK	(1,318.80)	.00	.00	.00	.0
100-52000-124-152	RETIREMENT(WRS) - POLICE CLERK	(1,306.50)	.00	.00	.00	.0
100-52000-124-154	HEALTH INS - POLICE CLERK	(6,594.69)	.00	.00	.00	.0
100-52000-125-110	SALARIES & WAGES - PROPERTY RO	(5,135.08)	.00	.00	.00	.0
100-52000-125-151	FICA TAX - PROP ROOM MGR	(392.93)	.00	.00	.00	.0
100-52000-126-110	SALARIES & WAGES PT POLICE CLE	(5,377.32)	.00	.00	.00	.0
100-52000-126-151	PT POLICE CLERK; FICA TAX	(411.38)	.00	.00	.00	.0
100-52000-127-110	SALARY & WAGES - POLICE CHIEF	(68,029.05)	.00	.00	.00	.0
100-52000-127-151	FICA TAX - POLICE CHIEF	(5,097.22)	.00	.00	.00	.0
100-52000-127-152	RETIREMENT(WRS) - POLICE CHIEF	(10,054.86)	.00	.00	.00	.0
100-52000-127-154	HEALTH INS - POLICE CHIEF	(12,586.05)	.00	.00	.00	.0
100-52000-128-110	SALARY & WAGES - SARGEANT	(110,091.22)	.00	.00	.00	.0
100-52000-128-151	FICA TAX - SARGEANT	(8,235.14)	.00	.00	.00	.0
100-52000-128-152	RETIREMENT(WRS) - SARGEANT	(16,012.55)	.00	.00	.00	.0
100-52000-128-154	HEALTH INS - SARGEANT	(22,883.84)	.00	.00	.00	.0
	TOTAL POLICE DEPT	(852,436.45)	.00	.00	.00	.0

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE OPERATIONS					
100-52100-110-000	SALARIES - ADMIN	155,987.47	155,987.47	226,527.00	70,539.53	68.9
100-52100-120-000	HOURLY WAGES - REGULAR	461,017.12	461,017.12	667,870.00	206,852.88	69.0
100-52100-121-000	HOURLY WAGES - OVERTIME	5,918.54	5,918.54	23,000.00	17,081.46	25.7
100-52100-122-000	HOLIDAY PAY	7,268.17	7,268.17	25,798.00	18,529.83	28.2
100-52100-124-000	SHIFT DIFFERENTIAL PAY	4,109.19	4,109.19	9,074.00	4,964.81	45.3
100-52100-128-001	TEMP WAGES - PT OFFICERS	4,931.38	4,931.38	7,302.00	2,370.62	67.5
100-52100-128-002	TEMP WAGES - CUSTODIAN	6,267.29	6,267.29	9,979.00	3,711.71	62.8
100-52100-131-000	PD CERTIFICATION PAY	335.00	335.00	.00	(335.00)	.0
100-52100-151-000	FICA TAXES	47,953.22	47,953.22	74,171.00	26,217.78	64.7
100-52100-152-000	RETIREMENT	93,929.80	93,929.80	139,984.00	46,054.20	67.1
100-52100-154-000	HEALTH INSURANCE	188,040.50	188,040.50	242,390.00	54,349.50	77.6
100-52100-155-000	LIFE INSURANCE	191.20	684.40	1,482.00	797.60	46.2
100-52100-156-000	WORKERS COMP INS	.00	.00	16,006.00	16,006.00	.0
100-52100-157-001	EDUCATION/TRAINING-CHIEF/LT	.00	2,807.89	4,000.00	1,192.11	70.2
100-52100-157-002	EDUCATION/TRAINING-SGT/OFFCERS	451.28	2,997.40	6,500.00	3,502.60	46.1
100-52100-164-000	EMPLOYEE HEALTH TEST/PHYSICALS	165.75	165.75	1,000.00	834.25	16.6
100-52100-169-000	EMPLOYEE ASST PROGRAM (EAP)	.00	88.85	290.00	201.15	30.6
100-52100-212-000	LEGAL SERVICES	.00	913.14	1,500.00	586.86	60.9
100-52100-225-000	UTILITIES - TELEPHONE	574.53	4,196.39	8,900.00	4,703.61	47.2
100-52100-241-000	REPAIRS/MAINT - VEHICLES/EQUIP	482.84	12,556.86	20,000.00	7,443.14	62.8
100-52100-281-000	POSTAGE METER LEASE CONTRACT	.00	53.98	100.00	46.02	54.0
100-52100-287-000	COMPUTER MAINT SERVICES	7,317.45	20,899.85	40,000.00	19,100.15	52.3
100-52100-290-000	OUTSIDE CONTRACTED SERVICES	.00	188.79	500.00	311.21	37.8
100-52100-310-000	OFFICE SUPPLIES & EXPENSES	33.65	2,174.48	5,500.00	3,325.52	39.5
100-52100-311-000	POSTAGE & SHIPPING	.00	(39.14)	550.00	589.14	(7.1)
100-52100-324-000	PROFESSIONAL MEMBERSHIP DUES	.00	40.00	925.00	885.00	4.3
100-52100-327-000	PUBLIC RELATION EXPENSES	.00	397.72	400.00	2.28	99.4
100-52100-341-000	OPER SUPPL-FIREARMS/AMMUNITION	.00	.00	3,000.00	3,000.00	.0
100-52100-343-000	OPER SUPPLIES-PROP EVIDENCE RM	112.60	637.11	1,000.00	362.89	63.7
100-52100-346-000	OPER SUPPLIES-UNIFORMS/STARTUP	1,508.50	14,331.22	21,700.00	7,368.78	66.0
100-52100-347-001	OPER SUPPL-PROTECTIVE CLOTH/FT	30.89	2,718.00	9,000.00	6,282.00	30.2
100-52100-347-002	OPER SUPPL-PROTECTIVE CLOTH/PT	225.74	225.74	500.00	274.26	45.2
100-52100-351-000	MAINT SUPPLIES-FUEL/OIL CHANGE	2,353.90	14,799.84	30,000.00	15,200.16	49.3
100-52100-511-000	INSURANCE - BUILDINGS	.00	.00	4,000.00	4,000.00	.0
100-52100-512-000	INSURANCE - VEHICLES/EQUIPMENT	.00	.00	30,000.00	30,000.00	.0
100-52100-819-000	CAP EQUIP - ALL OTHER	.00	6,431.20	15,300.00	8,868.80	42.0
	TOTAL POLICE OPERATIONS	989,206.01	1,063,027.15	1,648,248.00	585,220.85	64.5
	CROSSING GUARDS					
100-52105-128-000	TEMP WAGES - SEASONAL/PT	3,312.48	3,312.48	5,933.00	2,620.52	55.8
100-52105-151-000	FICA TAXES	253.38	253.38	454.00	200.62	55.8
100-52105-156-000	WORKERS COMP INS	.00	.00	158.00	158.00	.0
100-52105-346-000	OPER SUPPLIES - UNIFORMS	.00	351.84	150.00	(201.84)	234.6
	TOTAL CROSSING GUARDS	3,565.86	3,917.70	6,695.00	2,777.30	58.5

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE CLERK/DEPUTY CLERK					
100-52110-120-000	HOURLY WAGES - FT/PT CLERKS	27,889.87	27,889.87	47,581.00	19,691.13	58.6
100-52110-151-000	FICA TAXES	2,051.11	2,051.11	3,640.00	1,588.89	56.4
100-52110-152-000	RETIREMENT	1,550.24	1,550.24	2,111.00	560.76	73.4
100-52110-154-000	HEALTH INSURANCE	7,827.94	7,827.94	10,352.00	2,524.06	75.6
100-52110-156-000	WORKERS COMP INS	.00	.00	60.00	60.00	.0
100-52110-157-000	EDUCATION/TRAINING/MEALS/HOTEL	.00	438.85	1,200.00	761.15	36.6
100-52110-169-000	EMPLOYEE ASST PROGRAM (EAP)	.00	12.24	47.00	34.76	26.0
100-52110-330-000	TRAVEL EXPS-MILEAGE	.00	.00	225.00	225.00	.0
	TOTAL POLICE CLERK/DEPUTY CLERK	39,319.16	39,770.25	65,216.00	25,445.75	61.0

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE PROTECTION SERVICES					
100-52200-120-000	HOURLY WAGES	111,523.78	111,523.78	150,000.00	38,476.22	74.4
100-52200-126-000	STIPEND PAY	10,050.00	10,050.00	14,520.00	4,470.00	69.2
100-52200-151-000	FICA TAXES	9,300.35	9,300.35	12,586.00	3,285.65	73.9
100-52200-152-000	RETIREMENT	5,240.54	5,240.54	9,800.00	4,559.46	53.5
100-52200-156-000	WORKERS COMP INS	.00	.00	3,242.00	3,242.00	.0
100-52200-157-000	EDUCATION/TRAINING/SCHOOLS	595.16	4,758.13	4,000.00	(758.13)	119.0
100-52200-164-000	EMPLOYEE HEALTH TEST/PHYSICALS	326.25	567.50	1,500.00	932.50	37.8
100-52200-166-000	DISABILITY/ACCIDENT/DEATH INS	.00	.00	8,925.00	8,925.00	.0
100-52200-169-000	EMPLOYEE ASST PROGRAM (EAP)	.00	435.76	725.00	289.24	60.1
100-52200-176-000	PHONE REIMBURSEMENT	.00	160.00	480.00	320.00	33.3
100-52200-177-000	RECRUITMENT& BACKGROUND CHECKS	.00	30.00	.00	(30.00)	.0
100-52200-201-110	SALARIES & WAGES - FIRE DEPART	(118,074.96)	.00	.00	.00	.0
100-52200-201-151	FICA TAX - FIRE DEPARTMENT	(9,032.74)	.00	.00	.00	.0
100-52200-201-152	RETIREMENT FIRE DEPARTMENT	(5,007.48)	.00	.00	.00	.0
100-52200-201-322	MISCELLANEOUS FD SUPPLIES	(90.21)	.00	.00	.00	.0
100-52200-201-323	PHYSICAL EXAMS	(115.00)	.00	.00	.00	.0
100-52200-201-326	UTILITIES - SIREN	(31.77)	.00	.00	.00	.0
100-52200-201-340	TRAINING/SCHOOLING/MEETINGS	(595.16)	.00	.00	.00	.0
100-52200-201-350	OFFICE EXPENSES & SUPPLIES	(21.34)	.00	.00	.00	.0
100-52200-201-940	FD GRANT MATCHING	(618.99)	.00	.00	.00	.0
100-52200-222-000	ELECTRICITY - SIREN	62.20	253.00	500.00	247.00	50.6
100-52200-241-000	REPAIRS/MAINT - VEHICLES/EQUIP	1,844.24	11,393.29	30,000.00	18,606.71	38.0
100-52200-277-000	RADIO MAINT SERVICES	.00	17,141.63	20,000.00	2,858.37	85.7
100-52200-300-110	SALARIES & WAGES - FR/EMS	(12,422.83)	.00	.00	.00	.0
100-52200-300-151	FICA TAX - FIRST RESPONDERS	(950.35)	.00	.00	.00	.0
100-52200-300-152	RETIREMENT - EMS/FR	(524.59)	.00	.00	.00	.0
100-52200-301-360	MEDICAL/PHYSICALS	(15.00)	.00	.00	.00	.0
100-52200-301-811	OUTLAY-EQUIPMENT	(17.09)	.00	.00	.00	.0
100-52200-310-000	OFFICE SUPPLIES & EXPENSES	176.02	1,688.90	1,500.00	(188.90)	112.6
100-52200-310-329	SERVICE/STANDBY FEE	(53,976.60)	.00	.00	.00	.0
100-52200-311-000	POSTAGE & SHIPPING	.00	141.75	.00	(141.75)	.0
100-52200-324-000	PROFESSIONAL MEMBERSHIP DUES	.00	1,644.00	1,700.00	56.00	96.7
100-52200-346-000	OPER SUPPLIES - UNIFORMS	1,288.50	2,528.50	4,000.00	1,471.50	63.2
100-52200-347-000	OPER SUPPL-PROTECTIVE CLOTHING	64.85	17,179.21	30,000.00	12,820.79	57.3
100-52200-349-000	OPER SUPPLIES - ALL OTHER	153.98	1,028.15	1,000.00	(28.15)	102.8
100-52200-351-000	MAINT SUPPLIES-FUEL/OIL CHANGE	563.65	4,965.75	6,000.00	1,034.25	82.8
100-52200-393-000	OTHER SUPPL - FIRE/FIELD TOOLS	.00	1,442.20	7,500.00	6,057.80	19.2
100-52200-512-000	INSURANCE - VEHICLES/EQUIPMENT	.00	.00	26,250.00	26,250.00	.0
100-52200-808-000	COMPUTER EQUIPMENT/SOFTWARE	.00	618.14	2,000.00	1,381.86	30.9
	TOTAL FIRE PROTECTION SERVICES	(60,304.59)	202,090.58	336,228.00	134,137.42	60.1
	FIRE GRANTS					
100-52201-391-000	OTHER SUPPLIES-MATCHING GRANT	618.99	17,463.09	20,000.00	2,536.91	87.3
	TOTAL FIRE GRANTS	618.99	17,463.09	20,000.00	2,536.91	87.3

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EMS/FIRST RESPONDER SERVICES					
100-52300-120-000	HOURLY WAGES	31,040.06	31,040.06	36,350.00	5,309.94	85.4
100-52300-127-000	EMS ON-CALL PAY	10,289.88	10,289.88	10,000.00	(289.88)	102.9
100-52300-151-000	FICA TAXES	3,161.74	3,161.74	3,546.00	384.26	89.2
100-52300-152-000	RETIREMENT	1,763.22	1,763.22	2,150.00	386.78	82.0
100-52300-157-000	EDUCATION/TRAINING/SCHOOLS	1,366.90	5,007.12	4,000.00	(1,007.12)	125.2
100-52300-164-000	EMPLOYEE HEALTH TEST/PHYSICALS	15.00	15.00	500.00	485.00	3.0
100-52300-340-000	OPER SUPPLIES-LINE OPERATIONS	519.58	5,295.71	8,000.00	2,704.29	66.2
100-52300-811-000	CAP EQUIP-AUTOMOTIVE/EQUIPMENT	17.09	265.09	4,000.00	3,734.91	6.6
	TOTAL EMS/FIRST RESPONDER SERVICES	48,173.47	56,837.82	68,546.00	11,708.18	82.9
	AMBULANCE SERVICES-CONTRACTED					
100-52310-274-000	AMBULANCE-BASE STANDBY FEES	.00	12,300.00	21,000.00	8,700.00	58.6
100-52310-275-000	AMBULANCE-AMBUL RUN FEES	53,976.60	53,976.60	53,977.00	.40	100.0
	TOTAL AMBULANCE SERVICES-CONTRACTED	53,976.60	66,276.60	74,977.00	8,700.40	88.4
	BUILDING INSPECTIONS					
100-52400-219-000	CONTRACTED INSPECTIONS-BLDGS	.00	.00	20,000.00	20,000.00	.0
100-52400-307-000	OFFICE SUPPLIES-HOUSE NUMBERS	193.10	257.35	300.00	42.65	85.8
100-52400-322-000	SUBSCRIPTIONS-ADMIN BOOK/CODES	.00	.00	500.00	500.00	.0
100-52400-386-000	COMPUTER SOFTWARE & SUPPLIES	.00	.00	2,000.00	2,000.00	.0
100-52400-400-353	HOUSE NUMBERS	(99.12)	.00	.00	.00	.0
	TOTAL BUILDING INSPECTIONS	93.98	257.35	22,800.00	22,542.65	1.1
	WEIGHTS & MEASURES INSPECTIONS					
100-52410-219-000	CONTRACTED INSPECTIONS-STATE	.00	.00	1,000.00	1,000.00	.0
	TOTAL WEIGHTS & MEASURES INSPECTIONS	.00	.00	1,000.00	1,000.00	.0

VILLAGE OF KRONENWETTER
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE & FIRE COMMISSION					
100-52800-101-110	PFC CLERK SALARIES & WAGES	(2,599.36)	.00	.00	.00	.0
100-52800-101-151	PFC CLERK FICA TAX	(191.39)	.00	.00	.00	.0
100-52800-101-152	PFC CLERK RETIREMENT	(139.74)	.00	.00	.00	.0
100-52800-101-154	PFC CLERK-HEALTH INSURANCE	(705.13)	.00	.00	.00	.0
100-52800-112-000	COMMITTEE MEMBERS - WAGES	.00	.00	2,400.00	2,400.00	.0
100-52800-120-000	HOURLY WAGES - PFC CLERK	3,134.57	3,134.57	4,532.00	1,397.43	69.2
100-52800-151-000	FICA TAXES	230.71	230.71	530.00	299.29	43.5
100-52800-152-000	RETIREMENT	169.62	169.62	326.00	156.38	52.0
100-52800-154-000	HEALTH INSURANCE	856.32	856.32	1,600.00	743.68	53.5
100-52800-156-000	WORKERS COMP INS	.00	.00	10.00	10.00	.0
100-52800-157-000	EDUCATION/TRAINING/SCHOOLS	.00	80.00	250.00	170.00	32.0
100-52800-212-000	LEGAL SERVICES	.00	227.00	.00	(227.00)	.0
100-52800-310-000	OFFICE SUPPLIES & EXPS	.00	20.68	100.00	79.32	20.7
100-52800-311-000	POSTAGE & SHIPPING	.00	141.75	200.00	58.25	70.9
	TOTAL POLICE & FIRE COMMISSION	755.60	4,860.65	9,948.00	5,087.35	48.9
	PUBLIC WORKS					
100-53000-302-110	SALARIES & WAGES - PW DIRECTOR	(25,362.08)	.00	.00	.00	.0
100-53000-302-151	FICA TAX - PW DIRECTOR	(1,895.75)	.00	.00	.00	.0
100-53000-302-152	RETIREMENT (WRS) - PW DIRECTOR	(1,826.03)	.00	.00	.00	.0
100-53000-302-154	HEALTH INSURANCE - PW DIRECTOR	(5,225.47)	.00	.00	.00	.0
100-53000-302-159	SUBSCRIPTIONS & LICENSE FEES	(60.00)	.00	.00	.00	.0
100-53000-302-330	MILEAGE - PUBLIC WORKS	(500.25)	.00	.00	.00	.0
100-53000-311-110	SALARIES & WAGES - PW	(213,776.72)	.00	.00	.00	.0
100-53000-311-130	PW EMPLOYEES PHYSICALS	(120.00)	.00	.00	.00	.0
100-53000-311-151	FICA - PW	(15,855.41)	.00	.00	.00	.0
100-53000-311-152	RETIREMENT - PW	(15,291.76)	.00	.00	.00	.0
100-53000-311-154	HEALTH INSURANCE - PW	(58,654.48)	.00	.00	.00	.0
100-53000-311-358	ROAD SIGNS	(199.99)	.00	.00	.00	.0
100-53000-311-380	EQUIPMENT; REPAIRS/MAINTENANCE	(19.79)	.00	.00	.00	.0
100-53000-311-384	PWKS; FUEL & OIL CHANGES	(1,828.46)	.00	.00	.00	.0
100-53000-312-329	UNIFORMS & SAFETY EQUIPMENT	(240.46)	.00	.00	.00	.0
100-53000-312-354	OFFICE SUPPLIES	(280.91)	.00	.00	.00	.0
100-53000-314-320	GARAGE SUPPLIES & EXPENSES	459.64	.00	.00	.00	.0
100-53000-314-422	WEATHER SIRENS	(437.50)	.00	.00	.00	.0
	TOTAL PUBLIC WORKS	(341,115.42)	.00	.00	.00	.0

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS ADMIN/ENGINEERING					
100-53100-110-000	SALARIES - ADMIN	30,555.99	30,555.99	44,387.00	13,831.01	68.8
100-53100-151-000	FICA TAXES	2,284.35	2,284.35	3,396.00	1,111.65	67.3
100-53100-152-000	RETIREMENT	2,199.99	2,199.99	3,196.00	996.01	68.8
100-53100-154-000	HEALTH INSURANCE	6,252.99	6,252.99	9,506.00	3,253.01	65.8
100-53100-156-000	WORKERS COMP INS	.00	.00	1,179.00	1,179.00	.0
100-53100-169-000	EMPLOYEE ASST PROGRAM (EAP)	.00	6.13	35.00	28.87	17.5
100-53100-215-000	ENGINEERING/CONSULTING FEES	.00	.00	15,000.00	15,000.00	.0
100-53100-239-000	OUTSIDE SERVICES-GIS/MAPPING	.00	.00	5,000.00	5,000.00	.0
100-53100-310-000	OFFICE SUPPLIES & EXPENSES	.00	199.38	500.00	300.62	39.9
100-53100-324-000	PROFESSIONAL MEMBERSHIP DUES	60.00	60.00	1,000.00	940.00	6.0
100-53100-325-000	CONFERENCES/REGISTRATION FEES	.00	.00	1,200.00	1,200.00	.0
100-53100-330-000	TRAVEL EXP-MEALS/MILEAGE/HOTEL	500.25	500.25	1,500.00	999.75	33.4
100-53100-335-000	BUSINESS MEETING EXPENSES	.00	160.10	200.00	39.90	80.1
	TOTAL PUBLIC WORKS ADMIN/ENGINEERING	41,853.57	42,219.18	86,099.00	43,879.82	49.0
	HIGHWAY / STREET MAINTENANCE					
100-53311-120-000	HOURLY WAGES - DPW CREW	254,731.06	254,731.06	366,554.00	111,822.94	69.5
100-53311-121-000	HOURLY WAGES - OVERTIME/CREW	.00	.00	16,282.00	16,282.00	.0
100-53311-123-000	HOURLY WAGES - PREMIUM PAY	.00	.00	500.00	500.00	.0
100-53311-125-000	HOURLY WAGES - CALL TIME PAY	.00	.00	500.00	500.00	.0
100-53311-128-000	TEMP WAGES - SEASONAL/PT	.00	.00	5,014.00	5,014.00	.0
100-53311-151-000	FICA TAXES	18,881.46	18,881.46	29,747.00	10,865.54	63.5
100-53311-152-000	RETIREMENT	18,240.48	18,240.48	27,636.00	9,395.52	66.0
100-53311-154-000	HEALTH INSURANCE	71,240.53	71,240.53	110,906.00	39,665.47	64.2
100-53311-156-000	WORKERS COMP INS	.00	.00	10,331.00	10,331.00	.0
100-53311-157-000	EDUCATION/TRAINING/SCHOOLS	.00	.00	1,000.00	1,000.00	.0
100-53311-164-000	EMPLOYEE HEALTH TEST/PHYSICALS	120.00	635.50	600.00	(35.50)	105.9
100-53311-169-000	EMPLOYEE ASST PROGRAM (EAP)	.00	71.46	280.00	208.54	25.5
100-53311-219-000	CONTRACTED INSPECTIONS-BRIDGES	.00	.00	2,500.00	2,500.00	.0
100-53311-230-000	ROAD MAINT - SEAL/CRACKFILLING	471.75	39,936.96	386,000.00	346,063.04	10.4
100-53311-231-000	TRAFFIC SIGNAL/SIGNAGE REPAIRS	.00	3,814.88	.00	(3,814.88)	.0
100-53311-233-000	RIGHT-OF-WAY TREE WORK	.00	.00	750.00	750.00	.0
100-53311-241-000	REPAIRS/MAINT - VEHICLES/EQUIP	235.10	10,613.03	60,000.00	49,386.97	17.7
100-53311-325-000	CONFERENCES/REGISTRATION FEES	.00	.00	500.00	500.00	.0
100-53311-330-000	TRAVEL EXP-MEALS/MILEAGE/HOTEL	.00	.00	500.00	500.00	.0
100-53311-351-000	MAINT SUPPLIES-FUEL/OIL CHANGE	4,869.42	44,443.40	60,000.00	15,556.60	74.1
100-53311-363-000	OTHER SUPPLIES - SIGNAGE	199.99	1,263.67	4,100.00	2,836.33	30.8
100-53311-364-000	OTHER SUPPLIES-TRAFFIC SIGNALS	.00	2,708.20	1,450.00	(1,258.20)	186.8
100-53311-372-000	PATCHING MATERIALS - ASPHALT	16,354.89	28,426.15	32,000.00	3,573.85	88.8
100-53311-373-000	GRAVEL & ROAD BASE	456.00	815.19	8,000.00	7,184.81	10.2
100-53311-374-000	CULVERTS	3,329.64	5,931.24	.00	(5,931.24)	.0
100-53311-511-000	INSURANCE - BUILDINGS	.00	.00	7,000.00	7,000.00	.0
100-53311-512-000	INSURANCE - VEHICLES/EQUIPMENT	.00	.00	40,000.00	40,000.00	.0
100-53311-532-000	RENTALS - MOTORIZED EQUIPMENT	.00	.00	29,000.00	29,000.00	.0
	TOTAL HIGHWAY / STREET MAINTENANCE	389,130.32	501,753.21	1,201,150.00	699,396.79	41.8

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WINTER MAINTENANCE					
100-53312-157-000	EDUCATION/TRAINING/SCHOOLS	.00	.00	500.00	500.00	.0
100-53312-356-000	WINTER MAINT-PLOW BLADES/ETC	.00	2,410.00	4,750.00	2,340.00	50.7
100-53312-357-000	WINTER MAINT-DAMAGE REPAIRS	.00	160.35	300.00	139.65	53.5
100-53312-374-000	WINTER SUPPLIES - SAND	.00	577.05	500.00	(77.05)	115.4
100-53312-375-000	WINTER SUPPLIES - SALT	.00	108,970.10	187,000.00	78,029.90	58.3
	TOTAL WINTER MAINTENANCE	.00	112,117.50	193,050.00	80,932.50	58.1
	GARAGE OPERATIONS					
100-53313-221-000	UTILITIES - WATER/SEWER	.00	.00	250.00	250.00	.0
100-53313-222-000	UTILITIES-ELECTRICITY/NAT GAS	227.68	5,381.48	10,500.00	5,118.52	51.3
100-53313-225-000	UTILITIES - TELEPHONE	259.66	2,337.88	4,000.00	1,662.12	58.5
100-53313-276-000	WEATHER SIRENS	437.50	437.50	1,750.00	1,312.50	25.0
100-53313-310-000	OFFICE SUPPLIES & EXPENSES	280.91	280.91	500.00	219.09	56.2
100-53313-346-000	OPER SUPPLIES - UNIFORMS	697.90	4,282.53	7,000.00	2,717.47	61.2
100-53313-347-000	OPER SUPPL-PROTECTIVE CLOTHING	200.00	200.00	1,000.00	800.00	20.0
100-53313-390-000	OTHER SUPPLIES - ALL OTHER	(293.33)	10,546.19	12,375.00	1,828.81	85.2
	TOTAL GARAGE OPERATIONS	1,810.32	23,466.49	37,375.00	13,908.51	62.8
	STREET LIGHTING					
100-53420-222-000	STREET LIGHTING - ELECTRICITY	4,016.44	32,633.54	57,000.00	24,366.46	57.3
	TOTAL STREET LIGHTING	4,016.44	32,633.54	57,000.00	24,366.46	57.3
	STORM SEWER MAINTENANCE					
100-53441-308-000	STORMWATER PERMIT REQUIREMENTS	.00	3,525.00	2,500.00	(1,025.00)	141.0
100-53441-309-000	STORMWATER SUPPLIES	.00	.00	500.00	500.00	.0
	TOTAL STORM SEWER MAINTENANCE	.00	3,525.00	3,000.00	(525.00)	117.5
	REFUSE/GARBAGE COLLECTION					
100-53620-295-000	YARD WASTE SITE/CLEANUP WEEK	.00	7,369.75	7,000.00	(369.75)	105.3
100-53620-297-000	REFUSE/GARBAGE COLLECTION	.00	187,438.42	298,078.00	110,639.58	62.9
	TOTAL REFUSE/GARBAGE COLLECTION	.00	194,808.17	305,078.00	110,269.83	63.9

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SOLID WASTE DISPOSAL					
100-53631-294-000	SOLID WASTE DISPOSAL-COUNTY	8,928.48	56,900.68	95,000.00	38,099.32	59.9
	TOTAL SOLID WASTE DISPOSAL	8,928.48	56,900.68	95,000.00	38,099.32	59.9
	RECYCLING PROGRAM					
100-53635-297-000	RECYCLING COLLECTION	.00	102,372.60	162,368.00	59,995.40	63.1
	TOTAL RECYCLING PROGRAM	.00	102,372.60	162,368.00	59,995.40	63.1
	ANIMAL CONTROL					
100-54110-000-000	ANIMAL CONTROL	(5,075.00)	.00	.00	.00	.0
100-54110-210-000	ANIMAL CONTROL SERVICES	5,075.00	5,075.00	6,500.00	1,425.00	78.1
	TOTAL ANIMAL CONTROL	.00	5,075.00	6,500.00	1,425.00	78.1
	PARKS					
100-55000-200-110	SALARY & WAGES - PARKS	(24,899.72)	.00	.00	.00	.0
100-55000-200-116	PARKS SCHOOLING, TRAINING	(160.95)	.00	.00	.00	.0
100-55000-200-151	FICA TAX - PARKS	(1,904.83)	.00	.00	.00	.0
100-55000-200-326	PARKS; UTILITIES	(86.81)	.00	.00	.00	.0
100-55000-200-361	MAINTENANCE SUPPLIES	(63.18)	.00	.00	.00	.0
	TOTAL PARKS	(27,115.49)	.00	.00	.00	.0

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARK OPERATIONS					
100-55200-128-000	TEMPORARY WAGES - SEASONAL	35,412.50	35,412.50	44,544.00	9,131.50	79.5
100-55200-151-000	FICA TAXES	2,709.03	2,709.03	3,408.00	698.97	79.5
100-55200-156-000	WORKERS COMP INS	.00	.00	1,183.00	1,183.00	.0
100-55200-157-000	EDUCATION/TRAINING/SCHOOLS	160.95	160.95	1,000.00	839.05	16.1
100-55200-169-000	EMPLOYEE ASST PROGRAM (EAP)	.00	.00	125.00	125.00	.0
100-55200-221-000	UTILITIES - WATER/SEWER	93.53	467.65	2,000.00	1,532.35	23.4
100-55200-222-000	UTILITIES-ELECTRICITY/NAT GAS	339.47	1,477.43	2,000.00	522.57	73.9
100-55200-241-000	REPAIRS/MAINT - VEHICLES/EQUIP	77.94	3,237.37	4,400.00	1,162.63	73.6
100-55200-245-000	REPAIRS/MAINT-LANDSCAPE/GROUND	319.52	5,395.89	5,700.00	304.11	94.7
100-55200-324-000	PROFESSIONAL MEMBERSHIP DUES	.00	150.00	500.00	350.00	30.0
100-55200-330-000	TRAVEL EXPS-MILEAGE/HOTEL/MEAL	.00	546.08	300.00	(246.08)	182.0
100-55200-346-000	OPER SUPPLIES - UNIFORMS	.00	357.52	150.00	(207.52)	238.4
100-55200-351-000	MAINT SUPPLIES-GAS/OIL CHANGES	761.17	6,374.92	5,300.00	(1,074.92)	120.3
100-55200-511-000	INSURANCE-BUILDINGS	.00	.00	4,500.00	4,500.00	.0
100-55200-512-000	INSURANCE-VEHICLES/EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
100-55200-534-000	RENTALS - PORTABLE RESTROOMS	995.00	5,000.00	6,400.00	1,400.00	78.1
100-55200-824-000	CAP IMPROVS-PARKS/PLAYGROUNDS	.00	26.36	30,000.00	29,973.64	.1
	TOTAL PARK OPERATIONS	40,869.11	61,315.70	113,510.00	52,194.30	54.0
	SWIMMING AREAS/BEACHES					
100-55420-205-000	HEALTH INSPECTION FEES	.00	.00	650.00	650.00	.0
100-55420-363-000	OTHER SUPPLIES - SIGNAGE	.00	.00	400.00	400.00	.0
100-55420-390-000	OTHER SUPPLIES - ALL OTHER	.00	.00	250.00	250.00	.0
	TOTAL SWIMMING AREAS/BEACHES	.00	.00	1,300.00	1,300.00	.0
	COMMUN DEVELOP/ZONING					
100-56300-110-000	SALARIES - ADMIN	9,349.24	62,589.13	87,591.00	25,001.87	71.5
100-56300-151-000	FICA TAXES	694.24	4,677.91	6,701.00	2,023.09	69.8
100-56300-152-000	RETIREMENT	673.14	4,506.43	6,307.00	1,800.57	71.5
100-56300-154-000	HEALTH INSURANCE	2,467.56	13,948.61	20,280.00	6,331.39	68.8
100-56300-156-000	WORKERS COMP INS	.00	.00	110.00	110.00	.0
100-56300-157-000	EDUCATION/TRAINING	.00	50.00	1,500.00	1,450.00	3.3
100-56300-169-000	EMPLOYEE ASST PROGRAM (EAP)	.00	13.07	35.00	21.93	37.3
100-56300-215-000	ENGINEERING/SURVEY/CONSULTING	.00	1,200.00	7,500.00	6,300.00	16.0
100-56300-310-000	OFFICE SUPPLIES & EXPS	.00	.00	500.00	500.00	.0
100-56300-324-000	PROFESSIONAL MEMBERSHIP DUES	693.40	693.40	.00	(693.40)	.0
100-56300-325-000	CONFERENCES/REGISTRATION FEES	.00	.00	1,000.00	1,000.00	.0
100-56300-330-000	TRAVEL EXPS-MILEAGE/HOTEL/MEAL	.00	.00	750.00	750.00	.0
100-56300-335-000	MEETING EXPENSES	.00	.00	500.00	500.00	.0
	TOTAL COMMUN DEVELOP/ZONING	13,877.58	87,678.55	132,774.00	45,095.45	66.0

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING TECHNICIAN					
100-56301-120-000	HOURLY WAGES - REGULAR	18,264.47	18,264.47	51,000.00	32,735.53	35.8
100-56301-151-000	FICA TAXES	1,341.19	1,341.19	3,902.00	2,560.81	34.4
100-56301-152-000	RETIREMENT	1,315.09	1,315.09	3,672.00	2,356.91	35.8
100-56301-154-000	HEALTH INSURANCE	6,590.66	6,590.66	15,671.00	9,080.34	42.1
100-56301-156-000	WORKERS COMP INS	.00	.00	64.00	64.00	.0
100-56301-157-000	EDUCATION/TRAINING	.00	.00	500.00	500.00	.0
100-56301-169-000	EMPLOYEE ASST PROGRAM (EAP)	.00	.00	35.00	35.00	.0
100-56301-325-000	CONFERENCES/REGISTRATION FEES	.00	.00	500.00	500.00	.0
100-56301-330-000	TRAVEL EXPS-MILEAGE/HOTEL/MEAL	.00	.00	500.00	500.00	.0
	TOTAL PLANNING TECHNICIAN	27,511.41	27,511.41	75,844.00	48,332.59	36.3
	PLAN COMMISSION					
100-56310-112-000	COMMITTEE MEMBERS - WAGES	.00	.00	2,400.00	2,400.00	.0
100-56310-151-000	FICA TAXES	.00	.00	184.00	184.00	.0
100-56310-156-000	WORKERS COMP INS	.00	.00	3.00	3.00	.0
	TOTAL PLAN COMMISSION	.00	.00	2,587.00	2,587.00	.0
	ZONING BOARD OF APPEALS					
100-56400-112-000	COMMITTEE MEMBERS - WAGES	.00	.00	800.00	800.00	.0
100-56400-151-000	FICA TAXES	.00	.00	62.00	62.00	.0
100-56400-156-000	WORKERS COMP INS	.00	.00	1.00	1.00	.0
	TOTAL ZONING BOARD OF APPEALS	.00	.00	863.00	863.00	.0
	URBAN/ECONOMIC DEVELOPMENT					
100-56700-215-000	ENGINEERING/SURVEY/CONSULTING	.00	.00	10,000.00	10,000.00	.0
	TOTAL URBAN/ECONOMIC DEVELOPMENT	.00	.00	10,000.00	10,000.00	.0
	CONTINGENCY RESERVE					
100-59900-399-000	OTHER SUPPLIES-MISC OTHER EXPS	.00	.00	60,000.00	60,000.00	.0
	TOTAL CONTINGENCY RESERVE	.00	.00	60,000.00	60,000.00	.0
	TOTAL FUND EXPENDITURES	493,836.34	3,377,526.05	5,894,089.00	2,516,562.95	57.3
	NET REVENUE OVER EXPENDITURES	(452,404.23)	364,396.52	.00	(364,396.52)	.0

VILLAGE OF KRONENWETTER
Municipal Court Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Fines & Forfeitures					$ 33,958
Interest Income	Moved Municipal Court back to General Fund beginning on 1/1/2026.				-
Transfer from General Fund					-
TOTAL REVENUES					$ 33,958
Budget Percentage Received YTD					
EXPENDITURES:					
Municipal Court Judge					$ 5,137
Municipal Court Clerk					30,624
Municipal Court Other Exps					1,005
Transfer to General Fund					-
TOTAL EXPENDITURES					$ 36,766
Budget Percentage Expended YTD					
NET CHANGE IN FUND BALANCE					$ (2,808)
Fund Balance - January 1st	-	-	-	-	-
Fund Balance (Deficit) - August 31st	$ -	$ -	$ -	$ -	$ (2,808)

VILLAGE OF KRONENWETTER
Park Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Interest Income	$ 1,826	$ 2,300	$ 2,300	$ (474)	$ 2,119
Donations	8,832	-	-	8,832	-
Applied Fund Balance (Carryover from Prior Year)	-	-	-	-	-
TOTAL REVENUES	$ 10,658	$ 2,300	$ 2,300	$ 8,358	$ 2,119
Budget Percentage Received YTD	*463.39%*				
EXPENDITURES:					
Parks/Capital Outlay - Bike & Walkways	$ -	$ -	$ -	$ -	$ -
Transfer to Equipment Replacement Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -
Budget Percentage Expended YTD	*N/A*				
NET CHANGE IN FUND BALANCE	$ 10,658	$ 2,300	$ 2,300	$ 8,358	$ 2,119
Fund Balance - January 1st (est.)	71,808	71,808	71,808		74,857
Fund Balance - August 31st (est.)	$ 82,466	$ 74,108	$ 74,108		$ 76,976

VILLAGE OF KRONENWETTER
Fire Department Donations Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Interest Income	$ -	$ 450	$ 450	$ (450)	$ 192
Donations	4,450	5,000	5,000	(550)	3
TOTAL REVENUES	$ 4,450	$ 5,450	$ 5,450	$ (1,000)	$ 195
Budget Percentage Received YTD	*81.65%*				
EXPENDITURES:					
Fire Donation Exps	$ 4,666	$ 5,450	$ 5,450	$ 784	$ 2,135
TOTAL EXPENDITURES	$ 4,666	$ 5,450	$ 5,450	$ 784	$ 2,135
Budget Percentage Expended YTD	*85.61%*				
NET CHANGE IN FUND BALANCE	$ (216)	$ -	$ -	$ (216)	$ (1,940)
Fund Balance - January 1st (est.)	29,660	29,660	29,660		22,402
Fund Balance - August 31st (est.)	$ 29,444	$ 29,660	$ 29,660		$ 20,462

VILLAGE OF KRONENWETTER
EMS Grants Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
EMS Grants	$ -	$ 37,855	$ 37,855	$ (37,855)	$ 37,855
Interest Income	-	1,050	1,050	(1,050)	-
TOTAL REVENUES	$ -	$ 38,905	$ 38,905	$ (38,905)	$ 37,855
Budget Percentage Received YTD	*0.00%*				
EXPENDITURES:					
EMS - Training/Schooling	$ 2,595	$ 2,400	$ 2,400	$ (195)	$ 418
EMS - Radio Maint Services	5,000	5,000	5,000	-	-
EMS - Outlay/Equipment	-	5,000	5,000	5,000	2,694
TOTAL EXPENDITURES	$ 7,595	$ 12,400	$ 12,400	$ 4,805	$ 3,112
Budget Percentage Expended YTD	*61.25%*				
NET CHANGE IN FUND BALANCE	$ (7,595)	$ 26,505	$ 26,505	$ (34,100)	$ 34,743
Fund Balance - January 1st (est.)	69,934	69,934	69,934		-
Fund Balance - August 31st (est.)	$ 62,339	$ 96,439	$ 96,439		$ 34,743

VILLAGE OF KRONENWETTER
2% Fire Dues Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
State Aids - 2% Fire Dues/Kronenwetter	$ 44,420	$ 40,656	$ 40,656	$ 3,764	$ 40,656
State Aids - 2% Fire Dues/Town of Guenther	1,971	1,844	1,844	127	1,844
Interest Income	-	1,500	1,500	(1,500)	569
Applied Fund Balance	-	-	-	-	-
TOTAL REVENUES	$ 46,391	$ 44,000	$ 44,000	$ 2,391	$ 43,069
Budget Percentage Received YTD	*105.43%*				
EXPENDITURES:					
Wages & Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Fire Training/Schools/Meetings	1,232	-	-	(1,232)	-
Operating Supplies - All Other	3,168	3,500	3,500	332	3,452
Other Supplies - Fire/Field Tools	2,025	10,000	10,000	7,975	25,471
Capital Outlay - Fire Equipment	1,687	20,000	20,000	18,313	8,470
TOTAL EXPENDITURES	$ 8,112	$ 33,500	$ 33,500	$ 25,388	$ 37,393
Budget Percentage Expended YTD	*24.21%*				
NET CHANGE IN FUND BALANCE	$ 38,279	$ 10,500	$ 10,500	$ 27,779	$ 5,676
Fund Balance - January 1st (est.)	86,827	86,827	86,827		81,989
Fund Balance - August 31st (est.)	$ 125,106	$ 97,327	$ 97,327		$ 87,665

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #1 Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Property Taxes	$ 254,871	$ 253,876	$ 253,876	$ 995	$ 260,609
State Aids - Exempt Computer Aid	568	568	568	-	568
State Aids - Personal Property Aid	10,216	10,216	10,216	-	10,216
Tax Guarantee - Developers	-	61,005	61,005	(61,005)	61,005
Interest Income	12,514	13,500	13,500	(986)	14,430
TOTAL REVENUES	$ 278,169	$ 339,165	$ 339,165	$ (60,996)	$ 346,828
Budget Percentage Received YTD	*82.02%*				
EXPENDITURES:					
TID Admin Staff	$ 11,966	$ 3,455	$ 3,455	$ (8,511)	$ 742
TID Misc Exps	3,769	4,540	4,540	771	593
Legal	-	-	-	-	1,316
RDA Committee	-	248	248	248	3
Debt - Principal Payments	345,000	345,000	345,000	-	330,000
Debt - Interest Payments	44,464	84,540	84,540	40,076	48,554
Debt - Issuance Costs	612	612	612	-	612
TOTAL EXPENDITURES	$ 405,811	$ 438,395	$ 438,395	$ 32,584	$ 381,820
Budget Percentage Expended YTD	*92.57%*				
NET CHANGE IN FUND BALANCE	$ (127,642)	$ (99,230)	$ (99,230)	$ (28,412)	$ (34,992)
Fund Balance (Deficit) - January 1st (est.)	(2,674,581)	(2,674,581)	(2,674,581)		(2,599,063)
Fund Balance (Deficit) - August 31st (est.)	$ (2,802,223)	$ (2,773,811)	$ (2,773,811)		$ (2,634,055)

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #2 Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Property Taxes	$ 954,267	$ 956,640	$ 956,640	$ (2,373)	$ 880,339
State Aids - Exempt Computer Aid	41,800	41,800	41,800	-	41,800
State Aids - Personal Property Aid	3,301	3,301	3,301	-	3,301
Interest Income	58,105	75,000	75,000	(16,895)	86,162
Capital Borrowing Proceeds	-	-	-	-	-
Debt Premium Proceeds	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
TOTAL REVENUES	$ 1,057,473	$ 1,076,741	$ 1,076,741	$ (19,268)	$ 1,011,602
Budget Percentage Received YTD	*98.21%*				
EXPENDITURES:					
TID Admin Staff	$ 10,774	$ 12,783	$ 12,783	$ 2,009	$ 7,999
TID Misc Exps	4,980	13,908	13,908	8,928	1,395
RDA Committee	-	248	248	248	-
Engineering Costs	26,690	-	-	(26,690)	94,922
Advertising/Marketing	-	-	-	-	-
Legal	-	-	-	-	-
Infrastructure	1,987,122	632,400	632,400	(1,354,722)	208,574
Bike Paths	-	-	16,930	16,930	-
Developer Incentives	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Debt - Principal Payments	690,000	690,000	690,000	-	690,000
Debt - Interest Payments	128,500	239,750	239,750	111,250	122,268
Debt - Issuance Costs	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ 2,848,066	$ 1,589,089	$ 1,606,019	$ (1,242,047)	$ 1,125,158
Budget Percentage Expended YTD	*177.34%*				
NET CHANGE IN FUND BALANCE	$ (1,790,593)	$ (512,348)	$ (529,278)	$ (1,261,315)	$ (113,556)
Fund Balance - January 1st (est.)	5,965,638	5,965,638	5,965,638		7,804,530
Fund Balance - August 31st (est.)	$ 4,175,045	$ 5,453,290	$ 5,436,360		$ 7,690,974

TID #2 Fund Balance Restrictions:

Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2025 & 2026 budgets)	$ 19,419	
Balance of 2024B Capital Borrowing Proceeds to be used in 2026-2027		<----to be filled in yet
Unassigned Fund Balance	4,155,626	
Fund Balance - 7/31/2026 (est.)	$ 4,175,045	

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #3 Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Property Taxes	$ 38,941	$ 39,038	$ 39,038	$ (97)	$ 35,660
State Aids - Personal Property Aid	583	583	583	-	583
Interest Income	1,740	4,000	4,000	(2,260)	1,954
TOTAL REVENUES	$ 41,264	$ 43,621	$ 43,621	$ (2,357)	$ 38,197
Budget Percentage Received YTD	*94.60%*				
EXPENDITURES:					
TID Admin Staff	$ 2,118	$ 3,455	$ 3,455	$ 1,337	$ 742
TID Misc Exps	967	6,538	6,538	5,571	396
RDA Committee	-	248	248	248	-
Legal	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ 3,085	$ 10,241	$ 10,241	$ 7,156	$ 1,138
Budget Percentage Expended YTD	*30.12%*				
NET CHANGE IN FUND BALANCE	$ 38,179	$ 33,380	$ 33,380	$ 4,799	$ 37,059
Fund Balance - January 1st (est.)	169,436	169,436	169,436		132,760
Fund Balance - August 31st (est.)	$ 207,615	$ 202,816	$ 202,816		$ 169,819

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #4 Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Property Taxes	$ 140,827	$ 141,177	$ 141,177	$ (350)	$ 134,585
State Aids - Exempt Computer Aid	675	675	675	-	675
State Aids - Personal Property Aid	3,528	3,528	3,528	-	3,528
Tax Guarantee - Developers	-	20,880	20,880	(20,880)	20,880
Interest Income	5,245	4,000	4,000	1,245	3,238
TOTAL REVENUES	$ 150,275	$ 170,260	$ 170,260	$ (19,985)	$ 162,906
Budget Percentage Received YTD	*88.26%*				
EXPENDITURES:					
TID Admin Staff	$ 2,118	$ 3,455	$ 3,455	$ 1,337	$ 741
TID Misc Exps	1,117	2,380	2,380	1,263	677
RDA Committee	-	248	248	248	-
Debt - Principal Payments	175,000	175,000	175,000	-	170,000
Debt - Interest Payments	13,050	22,600	22,600	9,550	16,450
TOTAL EXPENDITURES	$ 191,285	$ 203,683	$ 203,683	$ 12,398	$ 187,868
Budget Percentage Expended YTD	*93.91%*				
NET CHANGE IN FUND BALANCE	$ (41,010)	$ (33,423)	$ (33,423)	$ (7,587)	$ (24,962)
Fund Balance - January 1st (est.)	50,582	50,582	50,582		88,214
Fund Balance - August 31st (est.)	$ 9,572	$ 17,159	$ 17,159		$ 63,252

VILLAGE OF KRONENWETTER
Capital Projects Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Property Taxes	$ -	$ -	$ -	$ -	$ -
Interest Income	10,871	13,500	13,500	(2,629)	18,927
Capital Borrowing Proceeds	-	-	-	-	-
Applied Fund Balance	-	-	-	-	-
TOTAL REVENUES	$ 10,871	$ 13,500	$ 13,500	$ (2,629)	$ 18,927
Budget Percentage Received YTD	*80.53%*				
EXPENDITURES:					
Road Improvements	$ 1,430	$ -	$ -	$ (1,430)	$ 232,945
Village Garage	133,333	533,334	548,149	414,816	-
Bike Paths	-	-	20,954	20,954	-
Other Capital Projects	-	-	-	-	-
Debt Issuance Costs	-	-	-	-	-
Transfer to Capital Equipment Fund	298,768	263,768	298,768	-	-
Transfer to Debt Service Fund	-	-	-	-	57,000
TOTAL EXPENDITURES	$ 433,531	$ 797,102	$ 867,871	$ 434,340	$ 289,945
Budget Percentage Expended YTD	*49.95%*				
NET CHANGE IN FUND BALANCE	$ (422,660)	$ (783,602)	$ (854,371)	$ 431,711	$ (271,018)
Fund Balance - January 1st (est.)	1,346,293	1,346,293	1,346,293		1,929,106
Fund Balance - August 31st (est.)	$ 923,633	$ 562,691	$ 491,922		$ 1,658,088

Fund Balance Restrictions:

Balance of 2024B Capital Borrowing Proceeds to be used in 2026-2027	$ 438,571
Unassigned Fund Balance	485,062
Fund Balance - 8/31/2026 (est.)	$ 923,633

VILLAGE OF KRONENWETTER
Equipment Replacement Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Property Taxes	$ -	$ -	$ -	$ -	$ -
Interest Income	76	1,000	1,000	(924)	1,965
Proceeds from Sale of Capital Assets	-	-	-	-	-
Capital Borrowing Proceeds	-	-	-	-	-
Transfer from Capital Projects Fund	298,768	263,768	298,768	-	-
Transfer from General Fund	-	-	-	-	-
TOTAL REVENUES	$ 298,844	$ 264,768	$ 299,768	$ (924)	$ 1,965
Budget Percentage Received YTD	*99.69%*				
EXPENDITURES:					
Equipment Purchases:					$ 215,048
Police Squad Cars (2)	$ 118,177	$ 130,000	$ 130,000	$ 11,823	-
DPW Dump Truck - Box/Plow	163,730	163,768	163,768	38	-
Parks Lawnmower	29,933	30,000	30,000	67	-
Parks Leaf Blower	18,464	20,000	20,000	1,536	-
DPW Pickup Truck	49,548	-	49,559	11	-
Bank & Investment Fees	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ 379,852	$ 343,768	$ 393,327	$ 13,475	$ 215,048
Budget Percentage Expended YTD	*96.57%*				
NET CHANGE IN FUND BALANCE	$ (81,008)	$ (79,000)	$ (93,559)	$ 12,551	$ (213,083)
Fund Balance - January 1st (est.)	80,884	80,884	80,884		297,039
Fund Balance - August 31st (est.)	$ (124)	$ 1,884	$ (12,675)		$ 83,956

VILLAGE OF KRONENWETTER
Water Utility Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Metered Sales-Residential	$ 252,969	$ 450,000	$ 450,000	$ (197,031)	$ 253,789
Metered Sales-Commercial	25,640	43,000	43,000	(17,360)	24,715
Metered Sales-Industrial	8,081	11,800	11,800	(3,719)	6,920
Private Fire Protection	3,108	5,343	5,343	(2,235)	3,108
Public Fire Protection	75,778	132,600	132,600	(56,822)	75,487
Industrial Fire Protection	1,399	2,300	2,300	(901)	1,399
Commercial Fire Protection	3,764	6,400	6,400	(2,636)	3,716
Metered Sales-Public Authority	509	685	685	(176)	438
Metered Sales-Multi Family Residential	37,742	66,600	66,600	(28,858)	38,040
Cell Tower Rental on Water Tower	35,123	31,360	31,360	3,763	31,360
Water Connection Fees	9,299	2,000	2,000	7,299	2,000
Misc Operating Revenues	181	350	350	(169)	236
Clear Water Revenues	27,693	52,000	52,000	(24,307)	27,563
Contributed Assets	-	-	-	-	-
Interest on Investments	30,644	43,030	43,030	(12,386)	41,685
Interest on Lease Receivables	-	-	-	-	-
Forfeited Discounts	1,221	2,600	2,600	(1,379)	1,405
Misc Non-Operating Revenues	-	-	-	-	96
TOTAL REVENUES	$ 513,151	$ 850,068	$ 850,068	$ (336,917)	$ 511,957
Budget Percentage Received YTD	*60.37%*				
EXPENSES:					
Utility Committee	$ -	$ 842	$ 842	$ 842	$ 270
Maintenance of Meters/Water Source Plant	3,258	-	-	(3,258)	3,432
Pumping Expense	91,376	93,663	93,663	2,287	75,347
Purchased Water	-	300,000	300,000	300,000	-
Water Treatment Expense	21,845	42,626	42,626	20,781	12,610
Trans/Distribution Expense	22,475	158,045	158,045	135,570	29,102
Billing Expense	26,432	70,147	70,147	43,715	28,788
Water Administration	75,430	257,231	257,231	181,801	83,601
Misc Water Expense	66,436	-	-	(66,436)	43,219
Safe Drinking Loan - Interest	21,997	67,881	67,881	45,884	18,473
Depreciation	-	400,000	400,000	400,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	$ 329,249	$ 1,390,435	$ 1,390,435	$ 1,061,186	$ 294,842
Budget Percentage Expended YTD	*23.68%*				
NET CHANGE IN NET POSITION	$ 183,902	$ (540,367)	$ (540,367)	$ 724,269	$ 217,115
Asset Additions:					
Capital Projects	$ -	$ -	$ -	$ -	$ 1,044,877

VILLAGE OF KRONENWETTER
Sewer Utility Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Metered Sales-Residential	$ 544,415	$ 927,987	$ 927,987	$ (383,572)	$ 544,719
Metered Sales-Commercial	62,685	98,841	98,841	(36,156)	58,443
Metered Sales-Industrial	22,343	33,500	33,500	(11,157)	20,033
Metered Sales-Multi Family Residential	124,685	214,155	214,155	(89,470)	124,507
Metered Sales-Public Authority	3,564	4,391	4,391	(827)	2,885
Sewer Connection Fees	364	2,500	2,500	(2,136)	1,850
Misc Operating Revenues	189	60	60	129	127
Contributed Assets	-	-	-	-	-
Interest on Investments	22,361	35,000	35,000	(12,639)	31,098
Sewer Tax Roll	-	-	-	-	-
Forfeited Discounts	5,757	12,000	12,000	(6,243)	6,735
Misc Non-Operating Revenues	-	127	127	(127)	63
Apply Unrestricted Fund Balance	-	-	-	-	-
TOTAL REVENUES	$ 786,363	$ 1,328,561	$ 1,328,561	$ (542,198)	$ 790,460
Budget Percentage Received YTD	*59.19%*				
EXPENSES:					
Sewer Administration/Crew	$ 162,418	$ 181,776	$ 181,776	$ 19,358	$ 136,273
Sewer Operations/Maintenance	101,807	337,282	337,282	235,475	87,126
Rib Mt Sewerage District	324,100	460,000	460,000	135,900	254,520
Depreciation	-	280,000	280,000	280,000	-
Utility Committee	-	842	842	842	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	$ 588,325	$ 1,259,900	$ 1,259,900	$ 671,575	$ 477,919
Budget Percentage Expended YTD	*46.70%*				
NET CHANGE IN NET POSITION	$ 198,038	$ 68,661	$ 68,661	$ 129,377	$ 312,541
Asset Additions:					
Capital Projects	$ 431,122	$ 1,116,666	$ 1,116,666	$ 685,544	$ 2,965

VILLAGE OF KRONENWETTER
Debt Service Fund
Year-to-Date Ended August 31, 2026 and 2025
(67% of Year Completed)

REVENUES:	8/31/2026 YTD Actual	2026 Original Budget	2026 Amended Budget	2026 Budget Variance - Positive (Negative)	8/31/2025 YTD Actual
Property Taxes	$ 735,003	$ 735,003	$ 735,003	$ -	$ 662,169
Special Assessments - Principal Payments	-	8,465	8,465	(8,465)	-
Interest Income - on Investments	26,149	12,000	12,000	14,149	12,468
Interest Income - on Special Assessments	1,856	1,856	1,856	-	2,109
Transfer from Capital Project Funds	-	-	-	-	57,000
TOTAL REVENUES	$ 763,008	$ 757,324	$ 757,324	$ 5,684	$ 733,746
Budget Percentage Received YTD	*100.75%*				
EXPENDITURES:					
Principal Payments	$ 654,953	$ 656,132	$ 656,132	$ 1,179	$ 634,531
Interest Payments	89,575	141,871	141,871	52,296	95,547
Debt Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES	$ 744,528	$ 798,003	$ 798,003	$ 53,475	$ 730,078
Budget Percentage Expended YTD	*93.30%*				
NET CHANGE IN FUND BALANCE	$ 18,480	$ (40,679)	$ (40,679)	$ 59,159	$ 3,668
Fund Balance - January 1st (est.)	73,679	73,679	73,679		128,654
Fund Balance - August 31st (est.)	$ 92,159	$ 33,000	$ 33,000		$ 132,322

Debt Service Fund Restrictions:

Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2026 budget)	$ 73,679
Unassigned Fund Balance/(Deficit)	$ 18,480
Fund Balance - 8/31/2026 (est.)	$ 92,159

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
August 31, 2026

NAME OF DEBT OBLIGATION:	As of 8/31/2026
2016 Lease Revenue Bonds	$ 1,445,000.00
2018 General Obligation Notes	325,000.00
2021A General Obligation Bonds	1,770,000.00
2021B General Obligation Bonds	1,030,000.00
2023 Fire Truck Note	541,545.06
2024 Safe Water Drinking Loan	2,949,013.76
2024 General Obligation Notes	6,475,000.00
TOTAL DEBT OUTSTANDING	**$ 14,535,558.82**

DEBT OUTSTANDING BY FUNDING SOURCE:	As of 8/31/2026
Debt Service Fund - Tax Levy	$ 3,186,545.06
TID #1 Fund	2,620,000.00
TID #2 Fund	5,010,000.00
TID #3 Fund	-
TID #4 Fund	770,000.00
Water Utility Fund	2,949,013.76
Sewer Utility Fund	-
TOTAL DEBT OUTSTANDING - by Funding Source	**$ 14,535,558.82**

DEBT OUTSTANDING BY DEBT TYPE:	As of 8/31/2026
General Obligation Debt	$ 10,141,545.06
Lease Revenue Bonds	1,445,000.00
Water Utility Safe Water Drinking Loan	2,949,013.76
Water Utility Revenue Bonds	-
Sewer Utility Revenue Bonds	-
TOTAL DEBT OUTSTANDING - by Debt Type	**$ 14,535,558.82**

CALCULATION OF GENERAL OBLIGATION DEBT CAPACITY:	As of 8/31/2026	Debt Capacity
2026 Equalized Valuation of Village	$ 1,182,976,700	
	x 5%	
2026 Maximum General Obligation Debt Limit	$ 59,148,835	
2026 Maximum General Obligation Debt Limit	$ 59,148,835	
Less: 8/31/2026 Outstanding General Obligation Debt	$ (10,141,545)	17.15%
2026 General Obligation Debt Limit Available to Village	$ 49,007,290	82.85%

REPORT TO APC & VILLAGE BOA

ITEM NAME: **2027 Budget Preview:**
2025-2027 State Aids Listing for 2027 Budget
PREPARED BY: **John Jacobs, Finance Director/Treasurer**
DATE PREPARED: **09/23/2026**

Here is a comparison of the 2025-2027 State Aids that the Village has received during 2025 and 2026, and is expecting to receive in 2027.

The 2025 state aids totaled $2,751.141.92.

The 2026 state aids totaled $2,777,798.79. This was an increase of $26,656.87 (or a 0.97% increase from the previous year).

The 2027 state aids total is estimated to be $2,834,215.60 at this time. **This is an increase of state aids of $56,416.81 (or a 2.03% increase from the previous year).** There is a significant increase of $52,339.03 in the transportation aids for 2027. The reason for the increase is that the Village incurred street improvements for the Kronenwetter Drive project in 2025, which positively affects the highway aid formula for a 3-year and 6-year average.

Both highway expenditures and police department expenditures affect the state highway aids formula, that if spending in those areas increase each year going forward, then the formula can result in additional highway aids being granted to the municipality, as long as the State Budget provides for an increase in funding in its 2-year biennial budget each time. If a municipality's spending in highway and police expenditures remain "flat", then it is likely that a municipality may not receive much of an increase in funding from year-to-year.

The other factor that affects the highway aids formula is the road miles in a community. As the Village of Kronenwetter plans to buildout the Green Tree development and the FAA property in the coming years, more road miles will be built within the Village of Kronenwetter, and will factor in the potential for increased funding in highway aids via the formula.

This $56,416.81 increase in 2027 funding for next year's budget will be very helpful to minimize the impact of requiring the Village's tax levy to be increased significantly in order to "balance" the 2027 budget.

VILLAGE OF KRONENWETTER
State Aids Listing for 2025-2027
Prepared as of 9/23/2026

	2025 Actual		2026 Actual			2027 Budget Estimate		
	2025 Amount	2026 % Change	2026 Amount	2026 Amount Change		2027 % Change	2027 Amount	2027 Amount Change
Shared Revenue:								
County & municipal aid	$ 248,447.89	3.40%	$ 256,894.15	$ 8,446.26		2.10%	$ 262,288.76	$ 5,394.61
Supplemental county & municipal aid	$ 224,704.91	3.40%	$ 232,345.82	$ 7,640.91		2.10%	$ 237,225.09	$ 4,879.27
Utility aid	$ 1,627,597.60	0.26%	$ 1,631,799.31	$ 4,201.71		-0.35%	$ 1,626,063.27	$ (5,736.04)
Total Shared Revenue	$ 2,100,750.40		$ 2,121,039.28	$ 20,288.88			$ 2,125,577.12	$ 4,537.84
All Other Aids:								
State Environmental Impact Fee Aids	$ 34,627.00	0.00%	$ 34,627.00	$ -		0.00%	$ 34,627.00	$ -
State Recycling Aids	$ 28,686.45	-0.05%	$ 28,671.29	$ (15.16)		0.00%	$ 28,671.29	$ -
State Computer Aids	$ 43,446.51	0.00%	$ 43,446.51	$ -		0.00%	$ 43,446.51	$ -
State Video Service Provider Aids	$ 12,078.85	0.00%	$ 12,078.85	$ -		0.00%	$ 12,078.85	$ -
State Personal Property Aids	$ 38,131.13	0.00%	$ 38,131.13	$ -		-1.21%	$ 37,671.07	$ (460.06)
Emergency Medical Services Aids	$ 37,854.80	-4.54%	$ 36,137.58	$ (1,717.22)		0.00%	$ 36,137.58	$ -
Law Enforcement Training Aids	$ 3,520.00	-100.00%	$ -	$ (3,520.00)		N/A	$ -	$ -
Election Grants	$ 1,688.10	-100.00%	$ -	$ (1,688.10)		N/A	$ -	$ -
Oil Pipeline Terminal Tax Payment	$ 54,370.14	0.00%	$ 54,370.14	$ -		0.00%	$ 54,370.14	$ -
Lottery Credit - Mobile Home Park	$ 2,364.48	52.78%	$ 3,612.48	$ 1,248.00		0.00%	$ 3,612.48	$ -
Fire dues distribution payment	$ 40,655.90	9.26%	$ 44,419.43	$ 3,763.53		0.00%	$ 44,419.43	$ -
Fire Suppression Grant	$ 9,407.01	-9.51%	$ 8,512.53	$ (894.48)		0.00%	$ 8,512.53	$ -
Forest Crop, Managed Forest Lands Aids	$ 3,827.26	-0.04%	$ 3,825.73	$ (1.53)		0.00%	$ 3,825.73	$ -
Miscellaneous Other/DNR Grants	$ 849.74	-100.00%	$ -	$ (849.74)		N/A	$ -	$ -
State Transportation Aids	$ 338,884.15	2.96%	$ 348,926.84	$ 10,042.69		15.00%	$ 401,265.87	$ 52,339.03
All Other Aids	$ 650,391.52		$ 656,759.51	$ 6,367.99			$ 708,638.48	$ 51,878.97
GRAND TOTAL	**$ 2,751,141.92**	**0.97%**	**$ 2,777,798.79**	**$ 26,656.87**		**2.03%**	**$ 2,834,215.60**	**$ 56,416.81**

REPORT TO APC & VILLAGE BOA

ITEM NAME: **August 2026 Financial Statistical Report from Wisconsin Policy Forum (using 2024 per capita data – comparing North Central Wisconsin communities**
PREPARED BY: **John Jacobs, Finance Director/Treasurer**
DATE PREPARED: **09/23/2026**

Here is a comparison of 2024 per capita data, comparing 10 North Central Wisconsin communities, between Plover and Merrill. This analysis was compiled by the Wisconsin Policy Forum and became available to us in August 2026.

The 10 North Central Wisconsin communities that I am using for this comparison are the following from north-to-south:

- City of Merrill
- City of Wausau
- Village of Rib Mountain
- Village of Weston
- City of Schofield
- Village of Rothschild
- Village of Kronenwetter
- City of Mosinee
- City of Stevens Point
- Village of Plover

Municipal Spending:

General Government Spending Per Capita:

The Village of Kronenwetter was at $120 for general government spending per capita in 2024. Remember, that this number is actually "much higher than normal for 2024" for Kronenwetter, due to the $126,640 expenditures in legal fees, primarily spent on the Von Briesen report that year.

The City of Schofield had the highest amount = $179, while Village of Plover was the lowest at $54.

Street Maintenance Spending Per Capita:

The Village of Kronenwetter was at $147 for street maintenance spending per capita in 2024, which was almost the lowest of the communities shown here.

The City of Mosinee had the highest amount = $542, while Village of Weston was the lowest at $135.

Net Fire-EMS Spending Per Capita:

The Village of Kronenwetter was at $47 for net Fire-EMS spending per capita in 2024, which was almost the lowest of the communities shown here.

The City of Wausau had the highest amount = $261, while Village of Plover was the lowest at $44.

Net Police Spending Per Capita:

The Village of Kronenwetter was at $163 for net Police spending per capita in 2024, which was almost the lowest of the communities shown here.

The Village of Rothschild had the highest amount = $383, while Village of Rib Mountain was the lowest at $48.

However, Rib Mountain does not have a 24/7 staffed Police Department of their own yet, and continues to utilize Marathon County services since incorporating into a Village in 2023. At some point in the future, Marathon County will likely require Rib Mountain to obtain their own 24/7 staffed Police Department in-house, as is required by all of the other cities and villages on this list. All Marathon County taxpayers are presently subsidizing the Village of Rib Mountain for policing services in Rib Mountain at this time.

When the Village of Kronenwetter incorporated in 2002, Marathon County eventually required that the new Village of Kronenwetter would be required to obtain and sustain its own 24/7 police department, which it has accomplished to do. For 2026, the Village of Kronenwetter Police Department is on track to have responded to over 8,000 calls for service.

The Village of Rib Mountain incorporated in 2023, so at some time in the future, it would be expected that Marathon County would require the Village of Rib Mountain to also obtain and sustain its own 24/7 police department.

Net Basic Spending Per Capita:

The Village of Kronenwetter was at $477 for net basic spending per capita in 2024, which was almost the lowest of the communities shown here.

The City of Mosinee had the highest amount = $1,005, while Village of Rib Mountain was the lowest at $395.

Net Operating Spending Per Capita:

The Village of Kronenwetter was at $587 for net operating spending per capita in 2024, which was the lowest of the communities shown here.

The City of Wausau had the highest amount = $1,481, while Village of Kronenwetter was the lowest at $587.

Property Taxes:

Property Tax Levy Per Capita (bars) vs. Residential Share (dots):

The Village of Kronenwetter was at $317 for the property tax levy per capita in 2025, which was the lowest of the communities shown here.

The City of Schofield had the highest amount = $919, while Village of Kronenwetter was the lowest at $317. The Village of Rib Mountain was the second lowest at $496.

However, when comparing the residential share of property taxes generated, the Village of Kronenwetter had the highest residential share of property taxes coming from the residents (84%), and not from commercial/manufacturing properties. The City of Schofield had the lowest residential share of property taxes coming from the residents (39%).

Shared Revenue & Property Values:

Shared Revenues Per Capita:

The Village of Kronenwetter was at $253 for shared revenues per capita in 2024, which was near the highest of the communities shown here from the Wausau Metro Area. The Village of Rothschild, our next door neighbor, was at $308 per capita for 2024. Both of these communities receive a significant amount of shared revenues (for utility aid payment), due to the Weston Power Plant which lies in both of these communities.

The City of Merrill had the highest amount = $459, while Village of Rib Mountain was the lowest at $43.

Municipal Debt:

Municipal Debt Per Capita (bars) vs. as % of State Limit (dots):

The Village of Kronenwetter was at $1,589 for the municipal debt per capita in 2024, which was almost the lowest of the communities shown here.

The City of Schofield had the highest amount = $3,969, while Village of Plover was the lowest at $1,171.

Also, when comparing the percentage of municipal debt compared to each municipality's state limit, the Village of Kronenwetter was the 2nd lowest at 28.2%.

The Village of Rib Mountain was the highest at 99.6% of their municipal state debt limit, while the Village of Plover was the lowest at 18.2%.

Fund Balance:

Fund Balance Per Capita (bars) vs. as % of Net Operating Spending (dots):

The Village of Kronenwetter was at $1,344 for the fund balance per capita in 2024, which was the 3rd highest of the communities shown here.

The Village of Rothschild had the highest amount = $1,613, while Village of Plover was the lowest at $180.

Also, when comparing the percentage of fund balance compared to each municipality's net operating spending, the Village of Kronenwetter was the highest at 228.8%. However, this percentage is a bit misleading, because the Village's General Fund has advanced $2,659,669 to TID #1 Fund as of 12/31/2024, which makes this amount considered "nonspendable" in the near future for operations, until TID #1 has repaid back the Village for the advance made to it, to meet its annual debt obligations. Once the new distribution center has been constructed, the additional valuation will generate a substantial increase in annual property taxes, to enable TID #1 to begin repaying back the Village annually for this $2.7 million advance.

While the Village of Kronenwetter had the highest percentage at 228.8%, the Village of Plover had the lowest percentage of fund balance as % of net operating spending = 25.4%.

Income and Population:

Income Per Tax Return:

The Village of Kronenwetter was at $82,000 for 2024 income per tax return, which is about average for the communities shown here in this chart.

The Village of Rib Mountain was the highest at $125,000 per income tax return, while the City of Merrill was the lowest at $57,000 per income tax return.

WISCONSIN POLICY FORUM

MUNICIPAL DATATOOL

Examining and comparing Wisconsin cities and villages

AUGUST 2026

Municipal Spending: General Government Per Capita Comparison

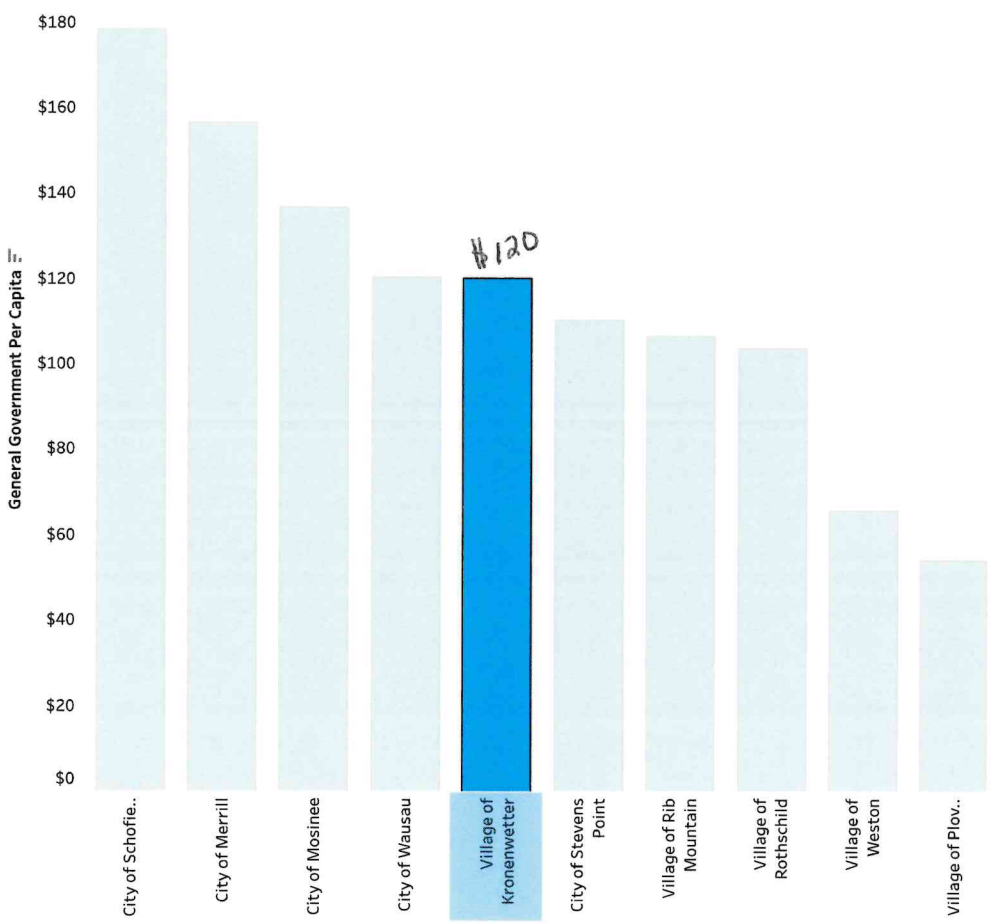
This page compares general government spending per capita for the most recent data (2024) for a custom selection. Choose **up to 10 municipalities** below to compare, or create a custom comparison for another value.

Click to Return to Main View: Municipal Spending

Select Cities or Villages
(Multiple values)

- General Government
- Street Maintenance
- Net Fire-EMS
- Net Police
- Net Basic Spending
- Net Operating Spending
- Property Taxes
- Shared Revenues
- Municipal Debt
- Fund Balance
- Individual Income

Custom Comparison: General Government Spending Per Capita



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Examining and comparing Wisconsin cities and villages

AUGUST 2026

Municipal Spending: Street Maintenance Per Capita Comparison

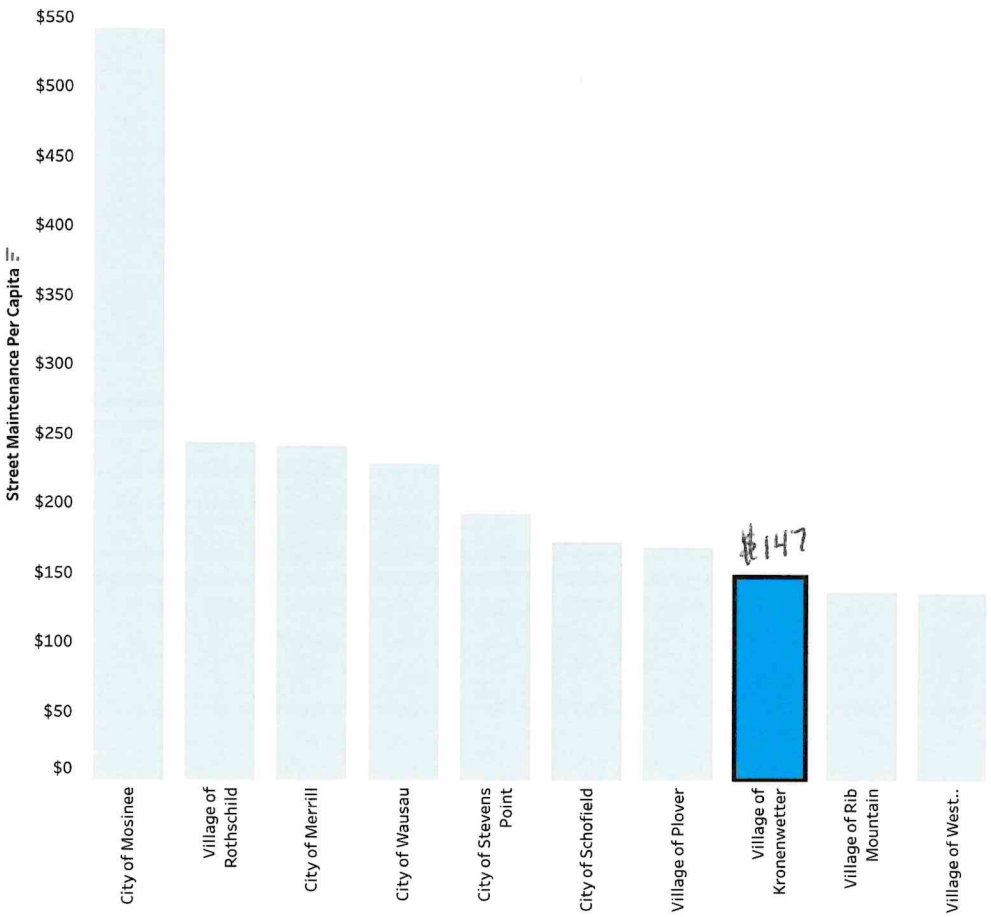
This page compares street maintenance spending per capita for the most recent data (2024) for a custom selection. Choose **up to 10 municipalities** below to compare, or create a custom comparison for another value.

Click to Return to Main View: Municipal Spending

Select Cities or Villages
(Multiple values)

- General Government
- Street Maintenance
- Net Fire-EMS
- Net Police
- Net Basic Spending
- Net Operating Spending
- Property Taxes
- Shared Revenues
- Municipal Debt
- Fund Balance
- Individual Income

Custom Comparison: Street Maintenance Spending Per Capita



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AUGUST 2026

Municipal Spending: Net Fire-EMS Per Capita Comparison

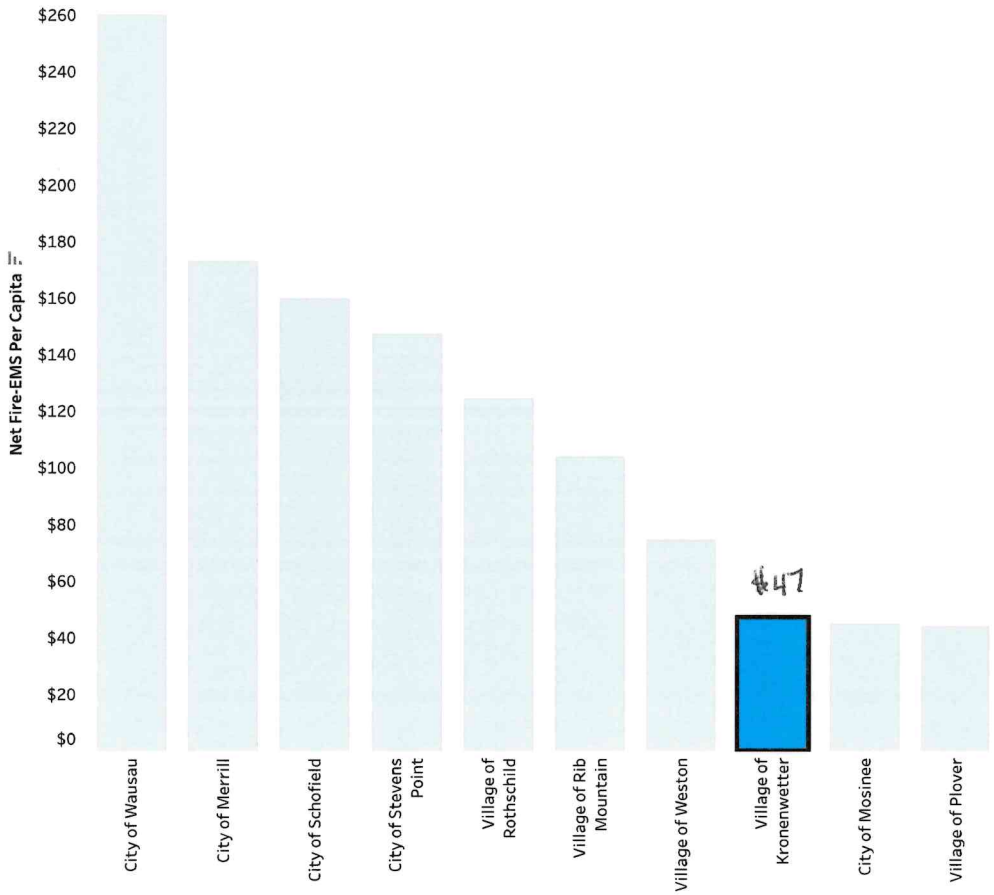
This page compares net fire-EMS spending per capita for the most recent data (2024) for a custom selection. Choose **up to 10 municipalities** below to compare, or create a custom comparison for another value.

Click to Return to Main View: Municipal Spending

Select Cities or Villages
(Multiple values)

- General Government
- Street Maintenance
- Net Fire-EMS
- Net Police
- Net Basic Spending
- Net Operating Spending
- Property Taxes
- Shared Revenues
- Municipal Debt
- Fund Balance
- Individual Income

Custom Comparison: Net Fire-EMS Spending per Capita



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Municipal Spending: Net Police Per Capita Comparison

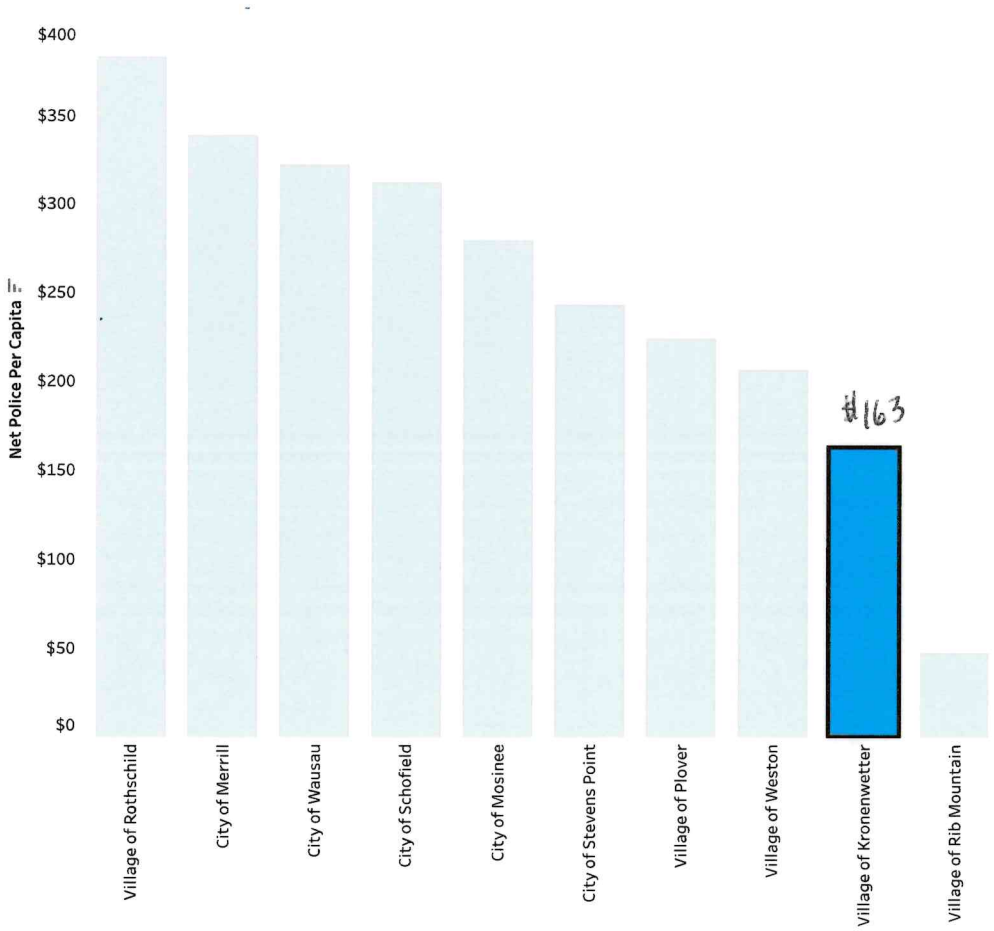
This page compares net police spending per capita for the most recent data (2024) for a custom selection. Choose **up to 10 municipalities** below to compare, or create a custom comparison for another value.

Click to Return to Main View: Municipal Spending

Select Cities or Villages
(Multiple values)

- General Government
- Street Maintenance
- Net Fire-EMS
- Net Police
- Net Basic Spending
- Net Operating Spending
- Property Taxes
- Shared Revenues
- Municipal Debt
- Fund Balance
- Individual Income

Custom Comparison: Net Police Spending Per Capita



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Municipal Spending: Net Basic Spending Per Capita Comparison

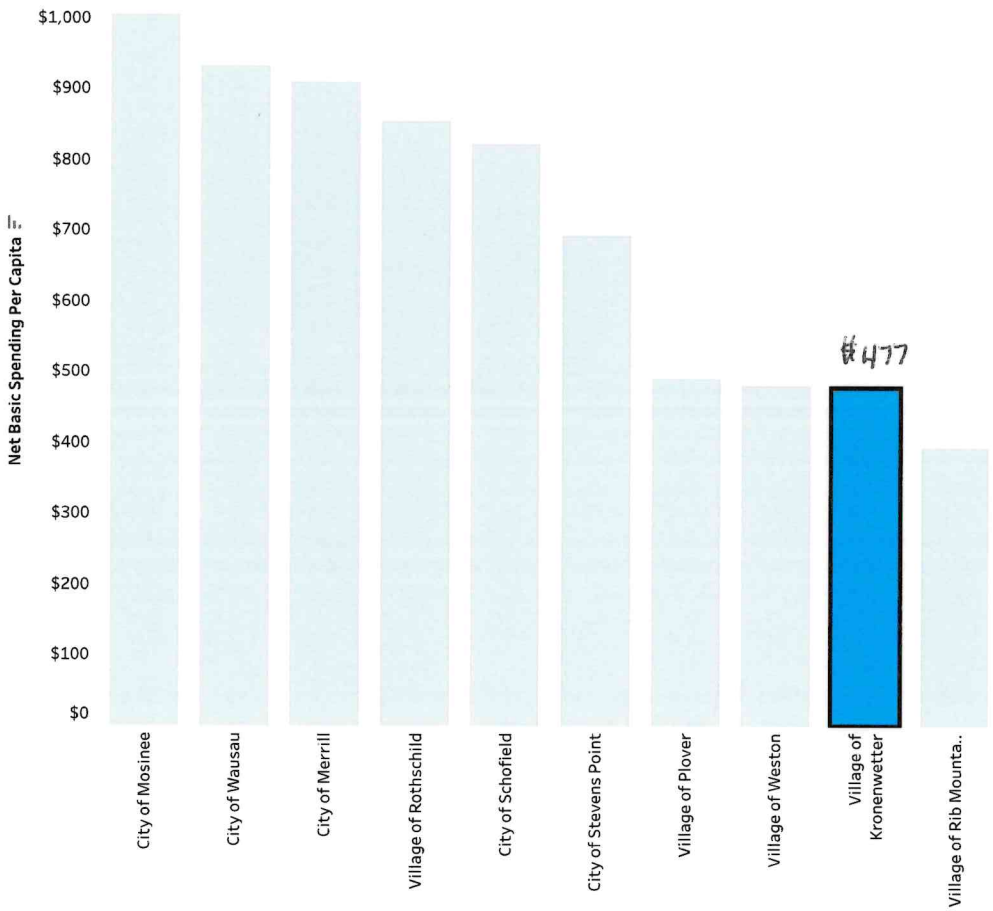
This page compares net basic spending per capita for the most recent data (2024) for a custom selection. Choose **up to 10 municipalities** below to compare, or create a custom comparison for another value.

Click to Return to Main View: Municipal Spending

Select Cities or Villages
(Multiple values)

- General Government
- Street Maintenance
- Net Fire-EMS
- Net Police
- Net Basic Spending
- Net Operating Spending
- Property Taxes
- Shared Revenues
- Municipal Debt
- Fund Balance
- Individual Income

Custom Comparison: Net Basic Spending Per Capita



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AUGUST 2026

Municipal Spending: Net Operating Spending Per Capita Comparison

This page compares net operating spending per capita for the most recent data (2024) for a custom selection. Choose **up to 10 municipalities** below to compare, or create a custom comparison for another value.

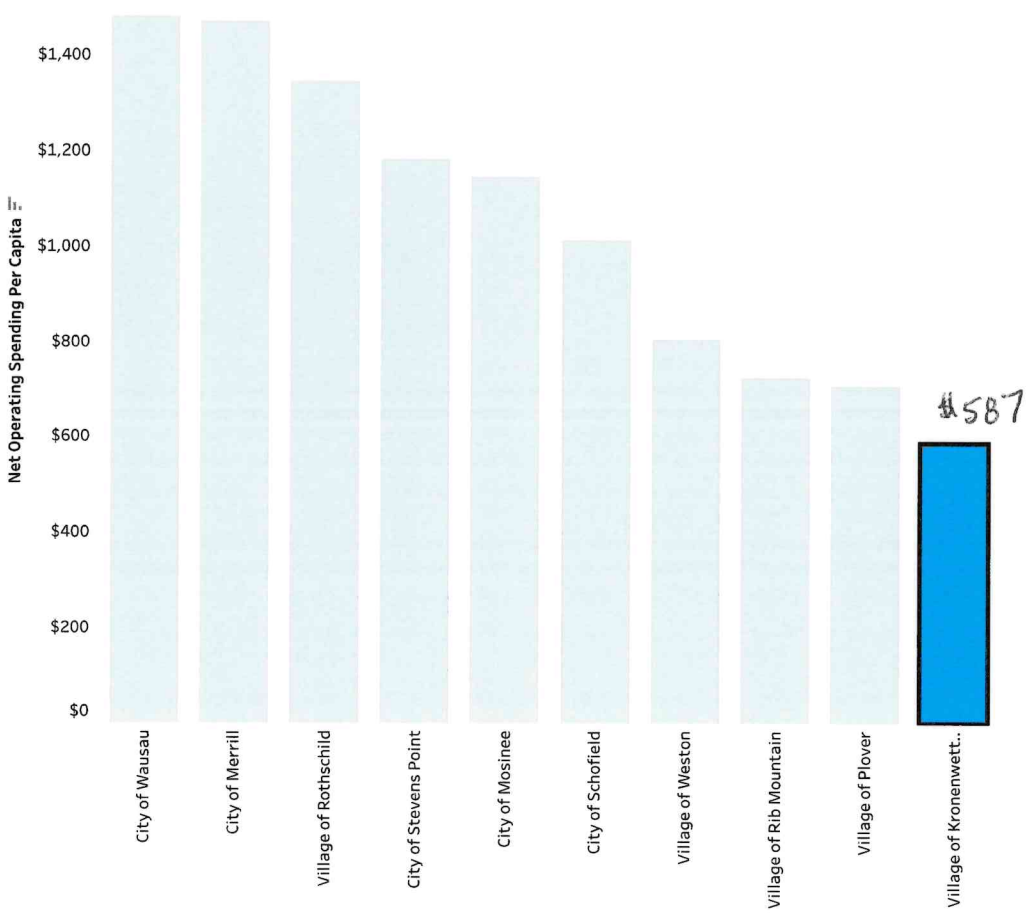
Click to Return to Main View: Municipal Spending

Select Cities or Villages

(Multiple values)

- General Government
- Street Maintenance
- Net Fire-EMS
- Net Police
- Net Basic Spending
- Net Operating Spending
- Property Taxes
- Shared Revenues
- Municipal Debt
- Fund Balance
- Individual Income

Custom Comparison: Net Operating Spending Per Capita



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Property Taxes: Levy Per Capita vs. Residential Share Comparison

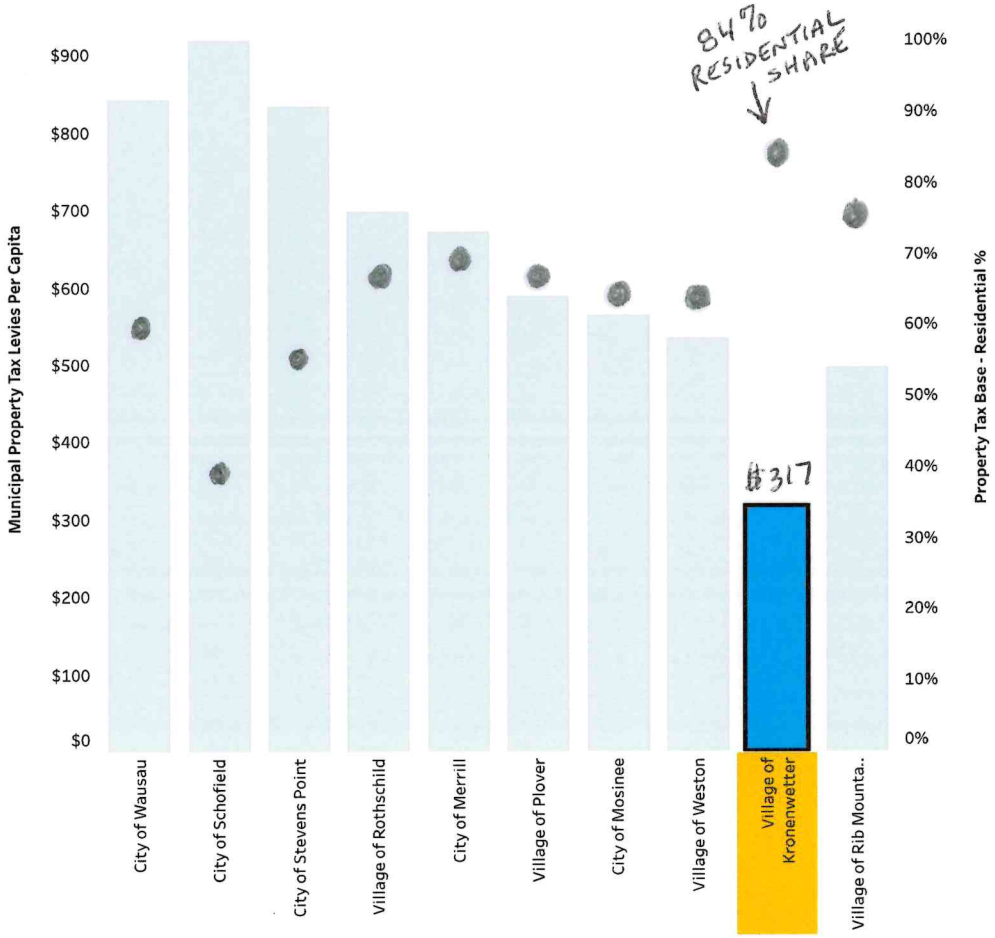
This page compares municipal property tax levies per capita and residential share of municipal levies for the most recent data (2025) for a custom selection. Choose **up to 10 municipalities** below to compare, or create a custom comparison for another value.

Click to Return to Main View: Property Taxes

Select Cities or Villages
(Multiple values)

- General Government
- Street Maintenance
- Net Fire-EMS
- Net Police
- Net Basic Spending
- Net Operating Spending
- Property Taxes
- Shared Revenues
- Municipal Debt
- Fund Balance
- Individual Income

Custom Comparison: Property Tax Levy Per Capita (bars) vs. Residential Share (dots)



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AUGUST 2026

Shared Revenue & Property Values: Shared Revenues Per Capita Comparison

This page compares shared revenues per capita for the most recent data (2024) for a custom selection. Choose **up to 10 municipalities** below to compare, or create a custom comparison for another value.

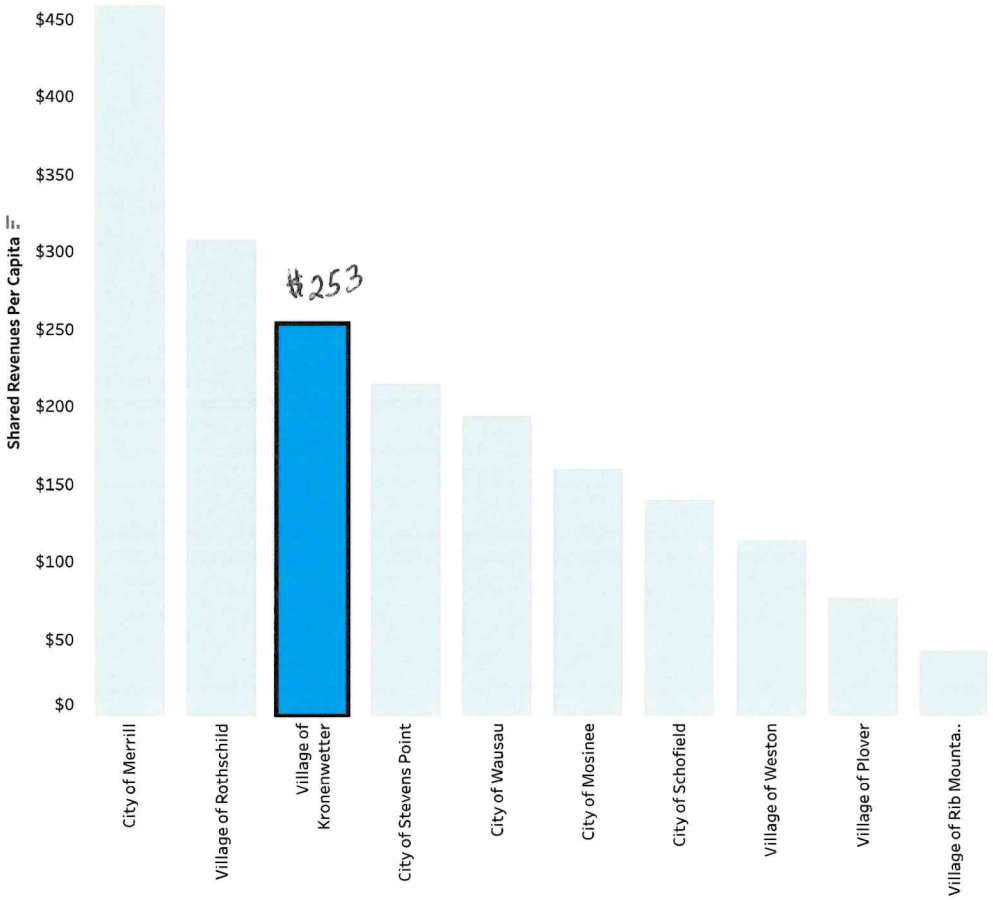
Click to Return to Main View: Shared Revenues

Select Cities or Villages

(Multiple values)

- General Government
- Street Maintenance
- Net Fire-EMS
- Net Police
- Net Basic Spending
- Net Operating Spending
- Property Taxes
- Shared Revenues
- Municipal Debt
- Fund Balance
- Individual Income

Custom Comparison: Shared Revenues Per Capita



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AUGUST 2026

Debt: Debt Per Capita and % of State Limit Comparison

This page compares municipal debt per capita for the most recent data (2024) for a custom selection. Choose **up to 10 municipalities** below to compare, or create a custom comparison for another value.

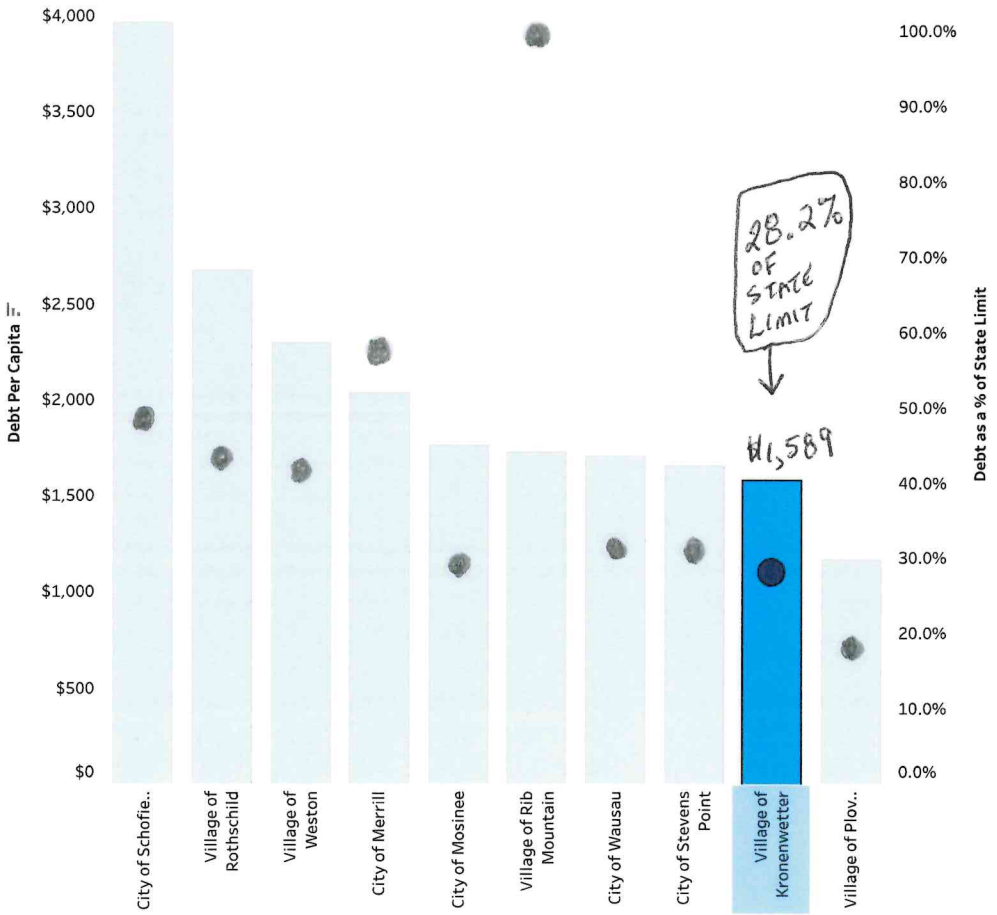
Click to Return to Main View: Debt

Select Cities or Villages

(Multiple values)

- General Government
- Street Maintenance
- Net Fire-EMS
- Net Police
- Net Basic Spending
- Net Operating Spending
- Property Taxes
- Shared Revenues
- Municipal Debt
- Fund Balance
- Individual Income

Custom Comparison: Debt Per Capita (Bars) vs. as % of State Limit (Dots)



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Fund Balance: Fund Balance Per Capita Comparison

This page compares fund balance per capita and as a % of net operating spending (2024) for a custom selection. Choose **up to 10 municipalities** below to compare, or create a custom comparison for another value.

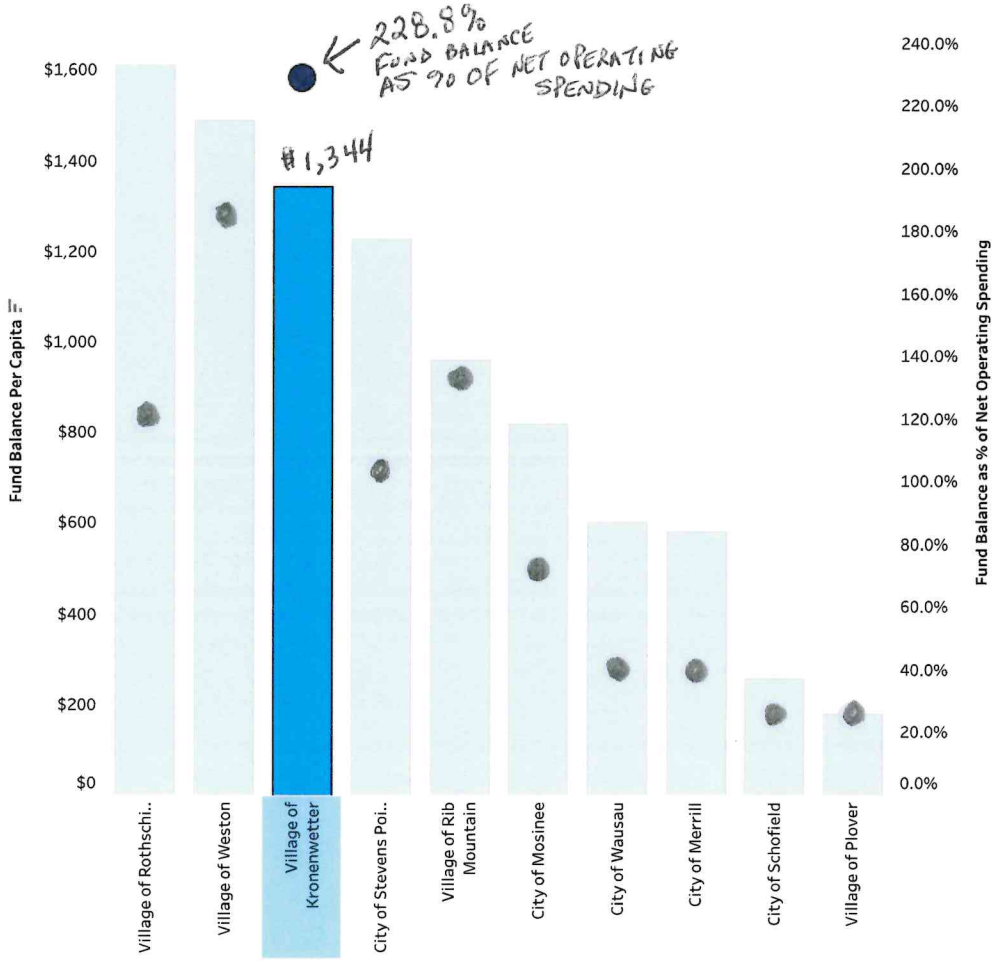
Click to Return to Main View: Fund Balance

Select Cities or Villages

(Multiple values)

- General Government
- Street Maintenance
- Net Fire-EMS
- Net Police
- Net Basic Spending
- Net Operating Spending
- Property Taxes
- Shared Revenues
- Municipal Debt
- **Fund Balance**
- Individual Income

Custom Comparison: Fund Balance Per Capita (Bars) vs. as % of Net Operating Spending (Dots)



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Examining and comparing Wisconsin cities and villages

AUGUST 2026

Income and Population: Income Per Tax Return Comparison

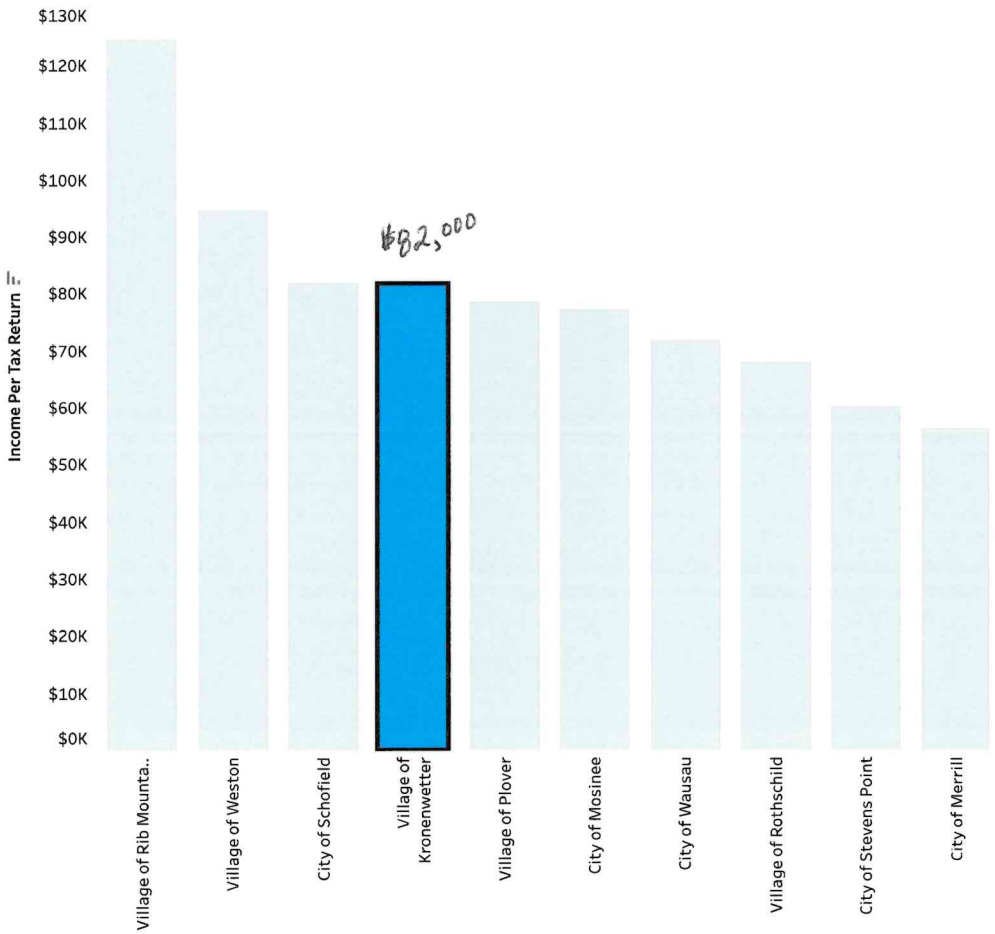
This page compares income per tax return for the most recent data (2024) for a custom selection. Choose **up to 10 municipalities** below to compare, or create a custom comparison for another value.

Click to Return to Main View: Income and Population

Select Cities or Villages
(Multiple values)

- General Government
- Street Maintenance
- Net Fire-EMS
- Net Police
- Net Basic Spending
- Net Operating Spending
- Property Taxes
- Shared Revenues
- Municipal Debt
- Fund Balance
- Individual Income

Custom Comparison: Income Per Tax Return



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REPORT TO VILLAGE BOARD and Other Village Committees

ITEM NAME: **2027-2036 Capital Improvements Program (CIP) Budget – 3rd Draft as of 10/09/2026**

PREPARED BY: **John Jacobs, Finance Director/Treasurer**
DATE PREPARED: **10/09/2026**

This document is the 3rd draft of the Village's 10-year Capital Improvements Program (CIP) Budget for 2027-2036 for the various Village Committees and the Village Board to review, prior to the Village's 10/19 and 10/20 Budget Workshops in October 2026.

The Parks Committee have made additions to their list of CIP projects for the years of 2027-2036. Otherwise, the list of the CIP projects has not materially changed since the 1st draft of our CIP Budget presented on 7/31/2026.

All Village Committees will get an opportunity to once again review the 10-Year CIP Budget prior to the 2027 Budget Workshops scheduled in October 2026. Suggestions for additions, deletions, or modifications can be made at ANY of these meetings. The public is welcome to attend any or all of these meetings during September/October.

The primary goal is to zero in on only the 2027 CIP budget by the time that we get to the 2027 budget workshops. During the next round of meetings with the Village Board and various Village Committees, I would like some discussion on the implications of future Village borrowing over the next 10 years, and how that would impact the Tax Levy required for the Village's Debt Service Fund.

On the page with the pie chart, I have highlighted in "yellow" the General Obligation (G.O.) Debt that is proposed in the 10-year CIP Budget for each individual year. The G.O. borrowing amount proposed for the 2027 budget at this time = $1,865,000. And, if this borrowing occurs after 7/01/2027, then no principal or interest payments would be required until 2028.

Only the 2027 CIP Budget projects and equipment will be included in the published budget hearing notice. Then, on 11/09/26 (the budget public hearing date), the public will have an opportunity to speak on any items included in the entire 2027 budget, and the Village Board will take action thereafter to finalize the 2027 budget and set the December 2026 tax levy and tax rate.

No formal action will be undertaken by the Village Board on 11/09/26 on the CIP Budget years of 2028-2036.

Included in this CIP Budget Packet are the following:

- EXPENDITURES: Projects Listing by Category and Department
- REVENUES: Funding Source Summary by Type of Funding Source
- REVENUES: Funding Source Total by Department
- REVENUES: Projects Listing by Funding Source

For the revenue side/funding sources for the projects, I have tried to utilize any estimated available Village funds on hand as of 01/01/2027.

- For example, an estimated fund balance is expected to be **about $1.2 million in the Capital Projects Fund** (from the unused 2024 General Obligation Debt that was borrowed for in Oct 2024 and must be used up in full by Oct 2027).
- There may be about $25,000-$50,000 remaining in the Capital Equipment Replacement Fund by 01/01/2027.
- We are proposing to utilize capital replacement funds (depreciation funds) in the Water & Sewer Utility Funds, to finance some utility projects.
- General Fund budget would be proposed to be used for some municipal building and smaller equipment purchases, instead of the Capital Projects Fund or the Capital Equipment Replacement Fund.
- By using all of these other funding sources in 2027 listed above, this would result in a much lower proposed borrowing amount in 2027, and in all other future years, using the same strategy.

Remember that all CIP projects, amounts, priorities, and years CAN BE MODIFIED at any time, when discussing the projects and financing for these projects. I will maintain a running total and cumulative project listing as the committees and Village Board make changes over the coming weeks.

However, only the 2027 CIP Budget year will be included in the Village's adopted budget for 2027 in November 2026.

After the 2027 Village Budget has been adopted, then the new 10-year CIP Budget "fluid" document will be for 2028-2037……and we proceed with the CIP Budget meetings and review all over again in early/mid-2027.

Let me know if you have any questions at all over the coming weeks.

VILLAGE OF KRONENWETTER

Proposed 2027-2036

Capital Improvements Program

(CIP) Budget – 3rd Draft

as of 10/09/2026

VILLAGE OF KRONENWETTER

Proposed 2027-2036

Capital Improvements Program

(CIP) Budget – 3rd Draft

as of 10/09/2026

EXPENDITURES

(Projects Listing)

2027 through 2036

Capital Improvement Plan

Village of Kronenwetter, WI

Projects by Category And Department

Department / Category	Project #	Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Fire Department													
Capital Equipment													
Fire Radios Replacement	*FIR-EQU-001*		30,000	30,000	30,000								**90,000**
Fire Rescue Truck #6	*FIR-EQU-002*				1,852,200								**1,852,200**
Fire Tanker #2	*FIR-EQU-003*										500,000		**500,000**
Fire Utility Terrain Vehicle	*FIR-EQU-004*											25,000	**25,000**
Fire SCBA w/Bottle & Masks	*FIR-EQU-005*			4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	**40,500**
Fire SCBA Cascade System/ Harnesses	*FIR-EQU-006*				7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	**57,600**
	Capital Equipment Total		**30,000**	**34,500**	**1,893,900**	**11,700**	**11,700**	**11,700**	**11,700**	**11,700**	**511,700**	**36,700**	**2,565,300**
	Fire Department Total		**30,000**	**34,500**	**1,893,900**	**11,700**	**11,700**	**11,700**	**11,700**	**11,700**	**511,700**	**36,700**	**2,565,300**
Municipal Center													
Buildings													
Replace Boiler	*MUN-BLG-001*		25,000										**25,000**
New Roofing - for Flat Roof Areas	*MUN-BLG-002*		20,000										**20,000**
Resurface Municipal Center Parking Lot	*MUN-BLG-003*	1	30,000										**30,000**
Add Camera System outside Municipal Center	*MUN-BLG-004*			0									**0**
	Buildings Total		**75,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**75,000**
	Municipal Center Total		**75,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**75,000**
Parks Department													
Capital Equipment													
Parks Equipment: 1- Ton Dump Truck	*P&R-EQU-001*			80,000									**80,000**
Park Lawnmower	*P&R-EQU-002*						0						**0**
	Capital Equipment Total		**0**	**80,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**80,000**
Park Improvements													
Buska Park-Playground Equipment	*P&R-FAC-001*		200,000										**200,000**

Department / Category	Project #	Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2	
Friendship Park-Poured in Place Rubberized Surfacing & Zip-Line	*P&R-FAC-002*				100,000								**100,000**
Gooding Park	*P&R-FAC-003*											0	**0**
Municipal Park-Bathrooms	*P&R-FAC-004*								100,000				**100,000**
Norm Plaza Memorial Park-Dog Park Fencing	*P&R-FAC-005*			50,000									**50,000**
Seville Park-Playground	*P&R-FAC-006*											200,000	**200,000**
Towering Pines Park-Bandstand & Bathrooms	*P&R-FAC-007*							150,000					**150,000**
Park Improvements Total			**200,000**	**50,000**	**100,000**	**0**	**0**	**150,000**	**100,000**	**0**	**0**	**200,000**	**800,000**
Parks Department Total			**200,000**	**130,000**	**100,000**	**0**	**0**	**150,000**	**100,000**	**0**	**0**	**200,000**	**880,000**
Police Department													
Capital Equipment													
Police Squad Car - purchase	*POL-EQU-001*	1	45,000	45,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	**810,000**
Police Squad Car - Build (Belco)	*POL-EQU-002*		20,000	20,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	**360,000**
Police Squad Car - Arbitrator Camera System	*POL-EQU-003*		6,500	6,500	6,500	6,500	6,500						**32,500**
Capital Equipment Total			**71,500**	**71,500**	**136,500**	**136,500**	**136,500**	**130,000**	**130,000**	**130,000**	**130,000**	**130,000**	**1,202,500**
Police Department Total			**71,500**	**71,500**	**136,500**	**136,500**	**136,500**	**130,000**	**130,000**	**130,000**	**130,000**	**130,000**	**1,202,500**
Public Works Department													
Capital Equipment													
Front End Loader	*DPW-EQU-001*			275,000				300,000					**575,000**
Tandem Axle Dump Truck (K-23)	*DPW-EQU-002*					270,000							**270,000**
Wheeled Excavator	*DPW-EQU-003*						320,000						**320,000**
Crew Cab PIckup	*DPW-EQU-004*								75,000				**75,000**
Tandem Axle Dump Truck (K-21)	*DPW-EQU-005*									290,000			**290,000**
Small Dump Truck - Regular Cab	*DPW-EQU-006*											100,000	**100,000**
Capital Equipment Total			**0**	**275,000**	**0**	**270,000**	**320,000**	**300,000**	**75,000**	**290,000**	**0**	**100,000**	**1,630,000**
Streets Infrastructure													
Maple Ridge Road	*DPW-STR-001*		2,890,000										**2,890,000**
Peplin Road	*DPW-STR-002*			522,000									**522,000**
Martin Road	*DPW-STR-003*				5,000,000								**5,000,000**
South Road	*DPW-STR-004*					234,000							**234,000**
Forest Road	*DPW-STR-005*						587,000						**587,000**
Autumn Road	*DPW-STR-006*						436,000						**436,000**
Streets Infrastructure Total			**2,890,000**	**522,000**	**5,000,000**	**234,000**	**1,023,000**	**0**	**0**	**0**	**0**	**0**	**9,669,000**
Public Works Department Total			**2,890,000**	**797,000**	**5,000,000**	**504,000**	**1,343,000**	**300,000**	**75,000**	**290,000**	**0**	**100,000**	**11,299,000**

Department / Category	Project # Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2	
Sewer Utility Department												
Capital Equipment												
Sewer Hoist Truck	*SWR-EQU-001*	100,000										**100,000**
Sewer Vacuum Truck	*SWR-EQU-002*	550,000										**550,000**
Sewer Plow Truck (Replacement)	*SWR-EQU-003*	80,000										**80,000**
Capital Equipment Total		**730,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**730,000**
Sewer Infrastructure												
Lift Station 5 Panel Upgrade & Generator	*SWR-INF-003*	300,000										**300,000**
Lift Station 7 Panel Upgrade & Generator	*SWR-INF-004*		500,000									**500,000**
Lift Station 9 Panel Upgrade	*SWR-INF-005*			300,000								**300,000**
Lift Station 10 removal	*SWR-INF-006*				400,000							**400,000**
Upgrade all lift stations to SCADA/ Cellular Systems	*SWR-INF-007*				275,000							**275,000**
Sewer Infrastructure Total		**300,000**	**500,000**	**300,000**	**675,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,775,000**
Sewer Utility Department Total		**1,030,000**	**500,000**	**300,000**	**675,000**	**0**	**0**	**0**	**0**	**0**	**0**	**2,505,000**
Water Utility Department												
Capital Equipment												
Add New Water Truck (for new employee)	*WTR-EQU-001*		70,000									**70,000**
Water Truck - Replacement	*WTR-EQU-002*							80,000			80,000	**160,000**
Capital Equipment Total		**0**	**70,000**	**0**	**0**	**0**	**0**	**80,000**	**0**	**0**	**80,000**	**230,000**
Water Infrastructure												
New Well, piping and filtration	*WTR-INF-002*		6,000,000									**6,000,000**
New Water Tower	*WTR-INF-003*		5,000,000									**5,000,000**
Repaint Water Tower on Tower Rd	*WTR-INF-004*		500,000									**500,000**
Upgrade all lift stations to SCADA/ Cellular Systems	*WTR-INF-005*				275,000							**275,000**
Add Water Loop - Kronenwetter Drive	*WTR-INF-006*			35,000								**35,000**
Add Water Loop - FAA Property	*WTR-INF-007*	20,000										**20,000**

Department *Category*	Project # Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2	
Add Water Loop - Kowalski Rd to Municipal Center	*WTR-INF-008*										0	**0**
Water Infrastructure Total		**20,000**	**11,500,000**	**35,000**	**275,000**	**0**	**0**	**0**	**0**	**0**	**0**	**11,830,000**
Water Utility Department Total		**20,000**	**11,570,000**	**35,000**	**275,000**	**0**	**0**	**80,000**	**0**	**0**	**80,000**	**12,060,000**
GRAND TOTAL		**4,316,500**	**13,103,000**	**7,465,400**	**1,602,200**	**1,491,200**	**591,700**	**396,700**	**431,700**	**641,700**	**546,700**	**30,586,800**

VILLAGE OF KRONENWETTER

Proposed 2027-2036

Capital Improvements Program

(CIP) Budget – 3rd Draft

as of 10/09/2026

REVENUES

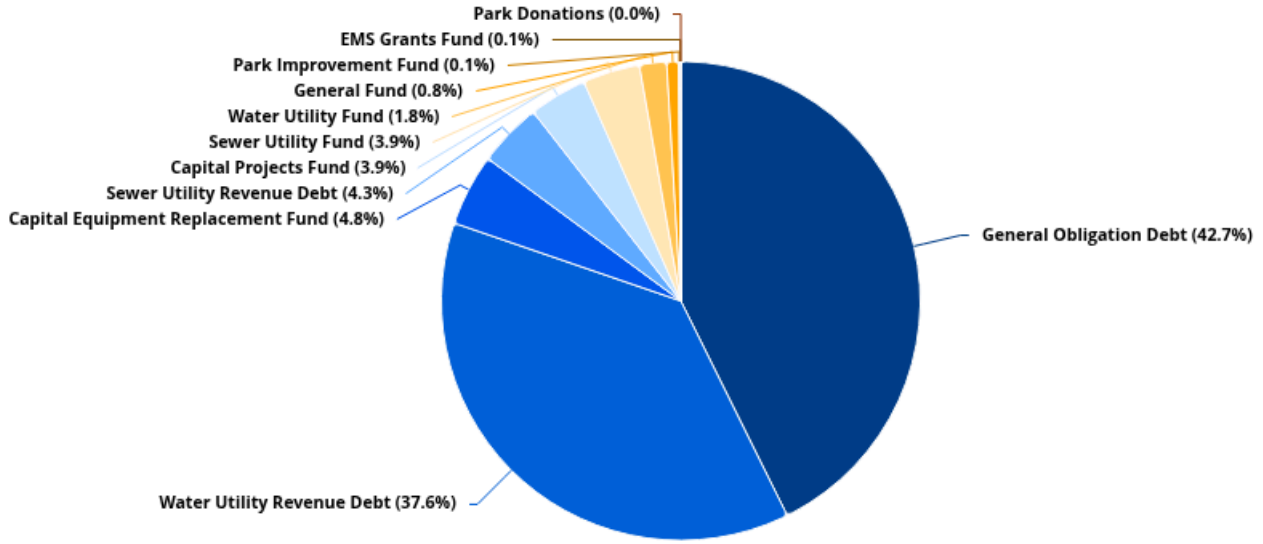
(Funding Sources List)

2027 through 2036

Capital Improvement Plan

Village of Kronenwetter, WI

Funding Source Summary



Source	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Capital Equipment Replacement Fund	71,500	151,500	136,500	136,500	136,500	130,000	205,000	130,000	130,000	255,000	**1,482,500**
Capital Projects Fund	1,200,000										**1,200,000**
EMS Grants Fund	6,000	6,000	6,000								**18,000**
General Fund	99,000	28,500	35,700	11,700	11,700	11,700	11,700	11,700	11,700	11,700	**245,100**
General Obligation Debt	1,865,000	847,000	6,952,200	504,000	1,343,000	450,000	100,000	290,000	500,000	200,000	**13,051,200**
Park Donations										0	**0**
Park Improvement Fund	25,000										**25,000**
Sewer Utility Fund	480,000		300,000	400,000							**1,180,000**
Sewer Utility Revenue Debt	550,000	500,000		275,000							**1,325,000**
Water Utility Fund	20,000	70,000	35,000	275,000			80,000			80,000	**560,000**
Water Utility Revenue Debt		11,500,000									**11,500,000**
GRAND TOTAL	**4,316,500**	**13,103,000**	**7,465,400**	**1,602,200**	**1,491,200**	**591,700**	**396,700**	**431,700**	**641,700**	**546,700**	**30,586,800**

2027 through 2036

Capital Improvement Plan

Village of Kronenwetter, WI

Funding Source Total By Department

Department	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Fire Department											
Capital Equipment Replacement Fund										25,000	**25,000**
EMS Grants Fund	6,000	6,000	6,000								**18,000**
General Fund	24,000	28,500	35,700	11,700	11,700	11,700	11,700	11,700	11,700	11,700	**170,100**
General Obligation Debt			1,852,200						500,000		**2,352,200**
Fire Department Total	**30,000**	**34,500**	**1,893,900**	**11,700**	**11,700**	**11,700**	**11,700**	**11,700**	**511,700**	**36,700**	**2,565,300**
Municipal Center											
General Fund	75,000	0									**75,000**
Municipal Center Total	**75,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**75,000**
Parks Department											
Capital Equipment Replacement Fund		80,000			0						**80,000**
General Obligation Debt	175,000	50,000	100,000			150,000	100,000			200,000	**775,000**
Park Donations										0	**0**
Park Improvement Fund	25,000										**25,000**
Parks Department Total	**200,000**	**130,000**	**100,000**	**0**	**0**	**150,000**	**100,000**	**0**	**0**	**200,000**	**880,000**
Police Department											
Capital Equipment Replacement Fund	71,500	71,500	136,500	136,500	136,500	130,000	130,000	130,000	130,000	130,000	**1,202,500**
Police Department Total	**71,500**	**71,500**	**136,500**	**136,500**	**136,500**	**130,000**	**130,000**	**130,000**	**130,000**	**130,000**	**1,202,500**
Public Works Department											
Capital Equipment Replacement Fund							75,000			100,000	**175,000**
Capital Projects Fund	1,200,000										**1,200,000**
General Obligation Debt	1,690,000	797,000	5,000,000	504,000	1,343,000	300,000		290,000			**9,924,000**
Public Works Department Total	**2,890,000**	**797,000**	**5,000,000**	**504,000**	**1,343,000**	**300,000**	**75,000**	**290,000**	**0**	**100,000**	**11,299,000**
Sewer Utility Department											
Sewer Utility Fund	480,000		300,000	400,000							**1,180,000**
Sewer Utility Revenue Debt	550,000	500,000		275,000							**1,325,000**
Sewer Utility Department Total	**1,030,000**	**500,000**	**300,000**	**675,000**	**0**	**0**	**0**	**0**	**0**	**0**	**2,505,000**
Water Utility Department											
Water Utility Fund	20,000	70,000	35,000	275,000			80,000			80,000	**560,000**

Department	2027	2028	2029	2030	2031	2032	2033	2034	2035	20	
Water Utility Revenue Debt		11,500,000									
Water Utility Department Total	**20,000**	**11,570,000**	**35,000**	**275,000**	**0**	**0**	**80,000**	**0**	**0**	**80,000**	**12,060,000**
GRAND TOTAL	**4,316,500**	**13,103,000**	**7,465,400**	**1,602,200**	**1,491,200**	**591,700**	**396,700**	**431,700**	**641,700**	**546,700**	**30,586,800**

2027 through 2036

Capital Improvement Plan

Village of Kronenwetter, WI

Projects By Funding Source

Source	Project #	Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Capital Equipment Replacement Fund													
Crew Cab PIckup	*DPW-EQU-004*								75,000				**75,000**
Small Dump Truck - Regular Cab	*DPW-EQU-006*											100,000	**100,000**
Fire Utility Terrain Vehicle	*FIR-EQU-004*											25,000	**25,000**
Police Squad Car - purchase	*POL-EQU-001*	1	45,000	45,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	**810,000**
Police Squad Car - Build (Belco)	*POL-EQU-002*		20,000	20,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	**360,000**
Police Squad Car - Arbitrator Camera System	*POL-EQU-003*		6,500	6,500	6,500	6,500	6,500						**32,500**
Parks Equipment: 1- Ton Dump Truck	*P&R-EQU-001*			80,000									**80,000**
Park Lawnmower	*P&R-EQU-002*						0						**0**
Capital Equipment Replacement Fund Total			**71,500**	**151,500**	**136,500**	**136,500**	**136,500**	**130,000**	**205,000**	**130,000**	**130,000**	**255,000**	**1,482,500**
Capital Projects Fund													
Maple Ridge Road	*DPW-STR-001*		1,200,000										**1,200,000**
Capital Projects Fund Total			**1,200,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,200,000**
EMS Grants Fund													
Fire Radios Replacement	*FIR-EQU-001*		6,000	6,000	6,000								**18,000**
EMS Grants Fund Total			**6,000**	**6,000**	**6,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**18,000**
General Fund													
Fire Radios Replacement	*FIR-EQU-001*		24,000	24,000	24,000								**72,000**
Fire SCBA w/Bottle & Masks	*FIR-EQU-005*			4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	**40,500**
Fire SCBA Cascade System/ Harnesses	*FIR-EQU-006*				7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	**57,600**
Replace Boiler	*MUN-BLG-001*		25,000										**25,000**
New Roofing - for Flat Roof Areas	*MUN-BLG-002*		20,000										**20,000**
Resurface Municipal Center Parking Lot	*MUN-BLG-003*	1	30,000										**30,000**

Source	Project # Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	20	
Add Camera System outside Municipal Center	*MUN-BLG-004*		0									**0**
	General Fund Total	**99,000**	**28,500**	**35,700**	**11,700**	**11,700**	**11,700**	**11,700**	**11,700**	**11,700**	**11,700**	**245,100**
General Obligation Debt												
Front End Loader	*DPW-EQU-001*		275,000				300,000					**575,000**
Tandem Axle Dump Truck (K-23)	*DPW-EQU-002*				270,000							**270,000**
Wheeled Excavator	*DPW-EQU-003*					320,000						**320,000**
Tandem Axle Dump Truck (K-21)	*DPW-EQU-005*								290,000			**290,000**
Maple Ridge Road	*DPW-STR-001*	1,690,000										**1,690,000**
Peplin Road	*DPW-STR-002*		522,000									**522,000**
Martin Road	*DPW-STR-003*			5,000,000								**5,000,000**
South Road	*DPW-STR-004*				234,000							**234,000**
Forest Road	*DPW-STR-005*					587,000						**587,000**
Autumn Road	*DPW-STR-006*					436,000						**436,000**
Fire Rescue Truck #6	*FIR-EQU-002*			1,852,200								**1,852,200**
Fire Tanker #2	*FIR-EQU-003*									500,000		**500,000**
Buska Park-Playground Equipment	*P&R-FAC-001*	175,000										**175,000**
Friendship Park-Poured in Place Rubberized Surfacing & Zip-Line	*P&R-FAC-002*			100,000								**100,000**
Municipal Park-Bathrooms	*P&R-FAC-004*							100,000				**100,000**
Norm Plaza Memorial Park-Dog Park Fencing	*P&R-FAC-005*		50,000									**50,000**
Seville Park-Playground	*P&R-FAC-006*										200,000	**200,000**
Towering Pines Park-Bandstand & Bathrooms	*P&R-FAC-007*						150,000					**150,000**
	General Obligation Debt Total	**1,865,000**	**847,000**	**6,952,200**	**504,000**	**1,343,000**	**450,000**	**100,000**	**290,000**	**500,000**	**200,000**	**13,051,200**
Park Donations												
Gooding Park	*P&R-FAC-003*										0	**0**
	Park Donations Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Park Improvement Fund												
Buska Park-Playground Equipment	*P&R-FAC-001*	25,000										**25,000**
	Park Improvement Fund Total	**25,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**25,000**

Source	Project # Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	20	
Sewer Utility Fund												
Sewer Vacuum Truck	*SWR-EQU-002*	480,000										**480,000**
Lift Station 9 Panel Upgrade	*SWR-INF-005*			300,000								**300,000**
Lift Station 10 removal	*SWR-INF-006*				400,000							**400,000**
Sewer Utility Fund Total		**480,000**	**0**	**300,000**	**400,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,180,000**
Sewer Utility Revenue Debt												
Sewer Hoist Truck	*SWR-EQU-001*	100,000										**100,000**
Sewer Vacuum Truck	*SWR-EQU-002*	70,000										**70,000**
Sewer Plow Truck (Replacement)	*SWR-EQU-003*	80,000										**80,000**
Lift Station 5 Panel Upgrade & Generator	*SWR-INF-003*	300,000										**300,000**
Lift Station 7 Panel Upgrade & Generator	*SWR-INF-004*		500,000									**500,000**
Upgrade all lift stations to SCADA/ Cellular Systems	*SWR-INF-007*				275,000							**275,000**
Sewer Utility Revenue Debt Total		**550,000**	**500,000**	**0**	**275,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,325,000**
Water Utility Fund												
Add New Water Truck (for new employee)	*WTR-EQU-001*		70,000									**70,000**
Water Truck - Replacement	*WTR-EQU-002*							80,000			80,000	**160,000**
Upgrade all lift stations to SCADA/ Cellular Systems	*WTR-INF-005*				275,000							**275,000**
Add Water Loop - Kronenwetter Drive	*WTR-INF-006*			35,000								**35,000**
Add Water Loop - FAA Property	*WTR-INF-007*	20,000										**20,000**
Add Water Loop - Kowalski Rd to Municipal Center	*WTR-INF-008*										0	**0**
Water Utility Fund Total		**20,000**	**70,000**	**35,000**	**275,000**	**0**	**0**	**80,000**	**0**	**0**	**80,000**	**560,000**
Water Utility Revenue Debt												
New Well, piping and filtration	*WTR-INF-002*		6,000,000									**6,000,000**
New Water Tower	*WTR-INF-003*		5,000,000									**5,000,000**

Source	Project # Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	20
Repaint Water Tower on Tower Rd	*WTR-INF-004*		500,000								
Water Utility Revenue Debt Total		**0**	**11,500,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
GRAND TOTAL		**4,316,500**	**13,103,000**	**7,465,400**	**1,602,200**	**1,491,200**	**591,700**	**396,700**	**431,700**	**641,700**	**546,700**

11,500,000
30,586,800

VILLAGE OF KRONENWETTER

Proposed 2027

Capital Improvements Program

(CIP) Budget – 3rd Draft

as of 10/09/2026

2027 REVENUES

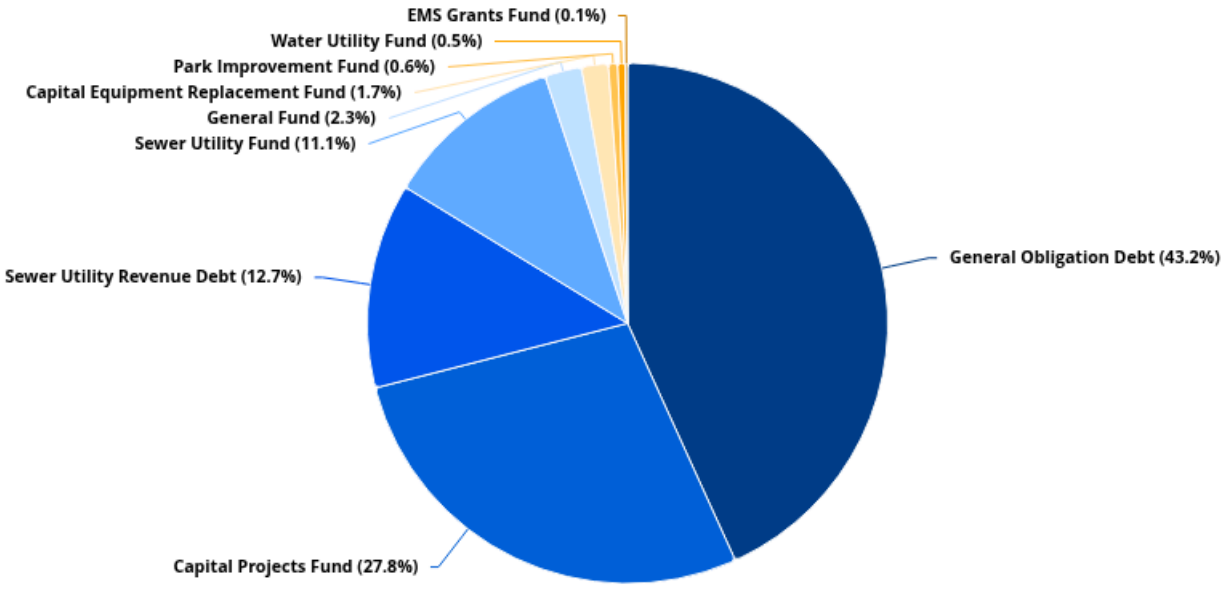
(Funding Sources List)

2027 through 2027

Capital Improvement Plan

Village of Kronenwetter, WI

Funding Source Summary



Source	2027	Total
Capital Equipment Replacement Fund	71,500	**71,500**
Capital Projects Fund	1,200,000	**1,200,000**
EMS Grants Fund	6,000	**6,000**
General Fund	99,000	**99,000**
General Obligation Debt	1,865,000	**1,865,000**
Park Improvement Fund	25,000	**25,000**
Sewer Utility Fund	480,000	**480,000**
Sewer Utility Revenue Debt	550,000	**550,000**
Water Utility Fund	20,000	**20,000**
GRAND TOTAL	**4,316,500**	**4,316,500**

2027 through 2027

Capital Improvement Plan

Village of Kronenwetter, WI

Projects By Funding Source

Source	Project #	Priority	2027	Total
Capital Equipment Replacement Fund				
Police Squad Car - purchase	*POL-EQU-001*	1	45,000	**45,000**
Police Squad Car - Build (Belco)	*POL-EQU-002*		20,000	**20,000**
Police Squad Car - Arbitrator Camera System	*POL-EQU-003*		6,500	**6,500**
Capital Equipment Replacement Fund Total			**71,500**	**71,500**
Capital Projects Fund				
Maple Ridge Road	*DPW-STR-001*		1,200,000	**1,200,000**
Capital Projects Fund Total			**1,200,000**	**1,200,000**
EMS Grants Fund				
Fire Radios Replacement	*FIR-EQU-001*		6,000	**6,000**
EMS Grants Fund Total			**6,000**	**6,000**
General Fund				
Fire Radios Replacement	*FIR-EQU-001*		24,000	**24,000**
Replace Boiler	*MUN-BLG-001*		25,000	**25,000**
New Roofing - for Flat Roof Areas	*MUN-BLG-002*		20,000	**20,000**
Resurface Municipal Center Parking Lot	*MUN-BLG-003*	1	30,000	**30,000**
General Fund Total			**99,000**	**99,000**
General Obligation Debt				
Maple Ridge Road	*DPW-STR-001*		1,690,000	**1,690,000**
Buska Park-Playground Equipment	*P&R-FAC-001*		175,000	**175,000**
General Obligation Debt Total			**1,865,000**	**1,865,000**
Park Improvement Fund				
Buska Park-Playground Equipment	*P&R-FAC-001*		25,000	**25,000**
Park Improvement Fund Total			**25,000**	**25,000**
Sewer Utility Fund				
Sewer Vacuum Truck	*SWR-EQU-002*		480,000	**480,000**
Sewer Utility Fund Total			**480,000**	**480,000**
Sewer Utility Revenue Debt				
Sewer Hoist Truck	*SWR-EQU-001*		100,000	**100,000**
Sewer Vacuum Truck	*SWR-EQU-002*		70,000	**70,000**
Sewer Plow Truck (Replacement)	*SWR-EQU-003*		80,000	**80,000**
Lift Station 5 Panel Upgrade & Generator	*SWR-INF-003*		300,000	**300,000**
Sewer Utility Revenue Debt Total			**550,000**	**550,000**

Source	Project # Priority	2027	
Water Utility Fund			
Add Water Loop - FAA Property	*WTR-INF-007*	20,000	**20,000**
	Water Utility Fund Total	**20,000**	**20,000**
	GRAND TOTAL	**4,316,500**	**4,316,500**

REPORT TO APC & VILLAGE BOA

ITEM NAME: **2027 Operating Budget Preview:**
Debt Service Fund Tax Levy Strategy
PREPARED BY: **John Jacobs, Finance Director/Treasurer**
DATE PREPARED: **09/24/2026**

Here is my plan for the transfer of unused 2024 General Obligation Borrowing Proceeds from TID #2 Fund to Village Capital Projects Fund beginning with the 2027 Budget Year.

Step #1: Identify amount of unused proceeds to be transferred from TID #2 ---→ Capital Projects Fund in the 2027 budget.

- Proposed Amount to transfer = $863,200 (see attachment)
- This amount had been included in the 2024 General Obligation Borrowing on 10/30/2024.
- This amount must be expended in full by 10/30/2027 (3 years later).
- Since the 2026 proposed Flanner/Jamroz project came in over budget for the remainder of the TID #2 borrowed proceeds, then the Village Board had decided to not proceed forward with the project. In its place, the unused portion of TID #2 proceeds would be used on other Village Capital Projects during 2027.

Step #2: Since the unused proceeds would no longer be included as debt of TID #2 Fund, then a proposed "amended" debt amortization schedule needs to be proposed for both TID #2 (to lower the principal amount owed & associated debt interest costs) and to the Village's Debt Service Fund/Tax Levy (to increase the principal amount owed & associated debt interest costs).

- The proposed TID #2 debt amortization schedule would LOWER the principal amount owed by $863,200. (see attachment)
- The proposed Village's Debt Service Fund/Tax Levy debt amortization schedule would INCREASE the principal amount owed by $863,200. (see attachment)
- The maturity date for the debt issuance remains "unchanged" at 4/1/2033.
- The total principal and interest costs would remain "unchanged" on this debt issuance. This is merely a reallocation of debt services costs between TID #2 Fund and the Debt Service Fund.
- **POSITIVE IMPACT:** TID #2 debt will be paid off "sooner", and would allow TID #2 to be closed out sooner than earlier projections, to allow the new TID #2 tax increment ($80,730,800) to be rolled back onto the Village's assessment roll "sooner", and generate additional property taxes for the Village's annual budget.
- **POSITIVE IMPACT:** The Village would now be able to utilize this additional $863,200 of debt proceeds towards funding any capital infrastructure projects or capital equipment purchases in budget year 2027.
- **NEGATIVE IMPACT:** The Village's debt service tax levy will now absorb $863,200 in additional principal and associated interest costs, and must pay this amount off by 4/1/2033.

Step #3: Reset the Village's "Base Line" Debt Service Tax Levy beginning in 2027 and all futu BEFORE adding any new proposed debt issuances beginning in 2027 to the Debt Service Tax Levy.

- For example, the original Debt Service Tax Levy for the years of 2027-2034 were the following:
  - 2026: $798,002.77
  - 2027: $780,852.77 Decrease of ($ 17,150)
  - 2028: $778,127.77 Decrease of ($ 2,725)
  - 2029: $551,277.77 Decrease of ($226,850) FIRST BIG DROP in Debt Service
  - 2030: $385,827.77 Decrease of ($165,450) SECOND BIG DROP in Debt Service
  - 2031: $380,327.77 Decrease of ($ 5,500)
  - 2032: $379,527.77 Decrease of ($ 800)
  - 2033: $319,613.61 Decrease of ($ 59,914)
  - 2034: $0 Decrease of ($319,614)

- After the resetting of the Village's "Base Line" Debt Service Tax Levy beginning in 2027 and all future years, this proposed Village Debt Service Tax Levy would be the following, BEFORE any new debt issuances would be proposed to be added to any future years beyond 2027:
  - 2026: $798,002.77
  - 2027: $810,480.77 Increase of $ 12,478
  - 2028: $800,693.27 Decrease of ($ 9,788)
  - 2029: $601,280.77 Decrease of ($199,413) FIRST BIG DROP in Debt Service
  - 2030: $601,755.77 Increase of $ 475
  - 2031: $601,595.77 Decrease of ($ 160)
  - 2032: $601,401.77 Decrease of ($ 194)
  - 2033: $601,133.61 Decrease of ($ 268)
  - 2034: $0 Decrease of ($601,134)

Step #4: If any 2027 General Obligation Debt Borrowing is proposed in the 2027 CIP Budget, issue the debt after 7/01/2027, so that NO additional debt issuance costs were to be added to the 2027 Debt Service Tax Levy amount required.

- Since the proposed "updated" 2027 Debt Service Tax Levy amount **would increase by $12,478** (instead of decrease by $17,150) because of the transfer of debt from TID #2 of $863,200 at 1/1/2027, then it might be a wise strategy to **NOT** incur any additional debt service costs during 2027. Therefore, issue any 2027 debt issuances after 7/01/2026, so that **NO** principal or interest payments would come due **until the 2028 budget year**.

Step #5: Add additional layers of future debt service costs beginning in 2028, recognizing that there is a drop of $200,000 beginning in 2029.

- **GOAL:** Establish a "relatively flat or stable debt service tax levy", which meets the needs of funding the 2027-2036 CIP (Capital Improvements Program) Budget for the highest priority capital projects that the Village Board and Village Committees believes is in the best interest of the Village of Kronenwetter residents and businesses.

In conclusion, I plan to discuss various strategies of utilizing 10, 15, or 20-year capital borrowing issues with our financial advisors at Ehlers, to come up with the best debt amortization schedules that would be beneficial for recommending a relatively level debt service tax levy beginning with the 2028 budget year.

VILLAGE OF KRONENWETTER
Summary of 2024B G.O. Notes - Uses of Project Costs
Updated as of 9/15/2026

	Total	FUND #452 TID #2 Portion	FUND #410 Non-TID (Levy) Portion
Total CIP Project Funding via 2024B G.O. Notes	$ 7,817,599.00	$ 6,357,599.00	$ 1,460,000.00
Less: CIP Projects approved by Village Board to date:			
1) Lift Station #8 - TID #2	$ (2,885,962.00)	$ (2,885,962.00)	$ -
2) Kronenwetter Drive Road Project	$ (3,146,530.14)	$ (2,175,099.34)	$ (971,430.80)
3) Design/Engineering Services - Flanner Rd./Jamroz Rd.	$ (45,000.00)	$ (45,000.00)	$ -
4) Constr./Engineering Services - Lift Station #8	$ (57,719.24)	$ (57,719.24)	$ -
5) Constr./Engineering Services - Kronenwetter Drive Road	$ (62,931.00)	$ (43,502.00)	$ (19,429.00)
6) Bike Path Sealing bid from Fahrner (Quote dated 5/29/2026)	$ (37,884.00)	$ (16,930.00)	$ (20,954.00)
2024 G.O. Notes Funds Remaining - subtotal	**$ 1,581,572.62**	**$ 1,133,386.42**	**$ 448,186.20**
Adopted 4/14/2025 Budget Amendment to Utilize a portion of Note Proceeds to pay for 2025 debt service costs (only INTEREST portion allowed, per Ehlers)	$ (57,000.00)	$ -	$ (57,000.00)
Less: Reserve TID #2 proceeds for 2025-2026 TID #2 principal & interest payments (per Ehlers)	$ (270,187.00)	$ (270,187.00)	$ -
Less: Additional CIP Project Costs estimated as of 7/15/2026 (not yet approved by Village Board):			
Change Orders for Kronenwetter Drive North Project: non-TID area			
7) (estimate)	$ (15,000.00)	$ -	$ (15,000.00)
2024 G.O. Notes Funds Remaining - subtotal	**$ 1,239,385.62**	**$ 863,199.42**	**$ 376,186.20**
Proposed Reallocation of Borrowing Proceeds from TID #2 ----> to Non-TID	$ -	$ (863,199.42)	$ 863,199.42
2024 G.O. Notes Funds Remaining	**$ 1,239,385.62**	**$ -**	**$ 1,239,385.62**
Total Roth RPS Construction/Engineering/Design Services	**$ 140,603.24**		

VILLAGE OF KRONENWETTER

Amortization Schedule for $7,855,000 General Obligation Promissory Notes, Series 2024B

ORIGINAL AMORTIZATION SCHEDULE

		TID #2 Fund		Debt Service Fund/Tax Levy		
Date	Coupon	Principal	Interest	Principal	Interest	Total Prin + Int
10/30/2024						
4/1/2025	5.00%	$ 690,000.00	$ 122,268.06	$ -	$ 26,425.00	$ 838,693.06
10/1/2025			$ 128,500.00		$ 31,500.00	$ 160,000.00
4/1/2026	5.00%	$ 690,000.00	$ 128,500.00	$ -	$ 31,500.00	$ 850,000.00
10/1/2026			$ 111,250.00		$ 31,500.00	$ 142,750.00
4/1/2027	5.00%	$ 705,000.00	$ 111,250.00	$ 5,000.00	$ 31,500.00	$ 852,750.00
10/1/2027			$ 93,625.00		$ 31,375.00	$ 125,000.00
4/1/2028	5.00%	$ 725,000.00	$ 93,625.00	$ 25,000.00	$ 31,375.00	$ 875,000.00
10/1/2028			$ 75,500.00		$ 30,750.00	$ 106,250.00
4/1/2029	5.00%	$ 780,000.00	$ 75,500.00	$ 410,000.00	$ 30,750.00	$ 1,296,250.00
10/1/2029			$ 56,000.00		$ 20,500.00	$ 76,500.00
4/1/2030	4.00%	$ 780,000.00	$ 56,000.00	$ 260,000.00	$ 20,500.00	$ 1,116,500.00
10/1/2030			$ 40,400.00		$ 15,300.00	$ 55,700.00
4/1/2031	4.00%	$ 800,000.00	$ 40,400.00	$ 265,000.00	$ 15,300.00	$ 1,120,700.00
10/1/2031			$ 24,400.00		$ 10,000.00	$ 34,400.00
4/1/2032	4.00%	$ 800,000.00	$ 24,400.00	$ 275,000.00	$ 10,000.00	$ 1,109,400.00
10/1/2032			$ 8,400.00		$ 4,500.00	$ 12,900.00
4/1/2033	4.00%	$ 420,000.00	$ 8,400.00	$ 225,000.00	$ 4,500.00	$ 657,900.00
		$ 6,390,000.00	$ 1,198,418.06	$ 1,465,000.00	$ 377,275.00	$ 9,430,693.06

VILLAGE OF KRONENWETTER

Amortization Schedule for $7,855,000 General Obligation Promissory Notes, Series 2024B

PROPOSED ADJUSTED AMORTIZATION SCHEDULE - beginning in 1/01/2027

		TID #2 Fund		Debt Service Fund/Tax Levy		
Date	Coupon	Principal	Interest	Principal	Interest	Total Prin + Int
10/30/2024						
4/1/2025	5.00%	$ 690,000.00	$ 122,268.06	$ -	$ 26,425.00	$ 838,693.06
10/1/2025			$ 128,500.00		$ 31,500.00	$ 160,000.00
4/1/2026	5.00%	$ 690,000.00	$ 128,500.00	$ -	$ 31,500.00	$ 850,000.00
10/1/2026			$ 111,250.00		$ 31,500.00	$ 142,750.00
4/1/2027	5.00%	$ 710,000.00	$ 93,998.50	$ -	$ 48,751.50	$ 852,750.00
10/1/2027			$ 76,248.50		$ 48,751.50	$ 125,000.00
4/1/2028	5.00%	$ 737,500.00	$ 76,248.50	$ 12,500.00	$ 48,751.50	$ 875,000.00
10/1/2028			$ 57,811.00		$ 48,439.00	$ 106,250.00
4/1/2029	5.00%	$ 765,000.00	$ 57,811.00	$ 425,000.00	$ 48,439.00	$ 1,296,250.00
10/1/2029			$ 38,686.00		$ 37,814.00	$ 76,500.00
4/1/2030	4.00%	$ 595,000.00	$ 38,686.00	$ 445,000.00	$ 37,814.00	$ 1,116,500.00
10/1/2030			$ 26,786.00		$ 28,914.00	$ 55,700.00
4/1/2031	4.00%	$ 602,000.00	$ 26,786.00	$ 463,000.00	$ 28,914.00	$ 1,120,700.00
10/1/2031			$ 14,746.00		$ 19,654.00	$ 34,400.00
4/1/2032	4.00%	$ 593,300.00	$ 14,746.00	$ 481,700.00	$ 19,654.00	$ 1,109,400.00
10/1/2032			$ 2,880.00		$ 10,020.00	$ 12,900.00
4/1/2033	4.00%	$ 144,000.00	$ 2,880.00	$ 501,000.00	$ 10,020.00	$ 657,900.00
		$ 5,526,800.00	$ 1,018,831.56	$ 2,328,200.00	$ 556,861.50	$ 9,430,693.06
Principal Change --->		$ (863,200.00)		$ 863,200.00		

TOTAL DEBT SERVICE PAYMENT BY FUNDING SOURCE:

BEFORE TID #2 DEBT RESTRUCTURE

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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
018 G.O. Notes	$ 785,000.00	$ 171,300.00	$ 635,000.00	$ 171,725.00	$ 480,000.00	$ 167,075.00	$ 325,000.00	$ 167,350.00	$ 167,475.00	$ -	$ -	$ -	$ -
021A G.O. Bonds	$ 2,100,000.00	$ 471,100.00	$ 1,705,000.00	$ 474,900.00	$ 1,290,000.00	$ 477,900.00	$ 1,290,000.00	$ 455,600.00	$ 433,500.00	$ -	$ -	$ -	$ -
023 Fire Truck Note	$ 732,208.00	$ 90,027.77	$ 671,029.23	$ 90,027.77	$ 606,498.36	$ 90,027.77	$ 541,545.06	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77
024B G.O. Notes	$ -	$ -	$ 1,465,000.00	$ 57,925.00	$ 1,465,000.00	$ 63,000.00	$ 1,465,000.00	$ 67,875.00	$ 87,125.00	$ 461,250.00	$ 295,800.00	$ 290,300.00	$ 289,500.00
	$ 3,617,208.00	$ 732,427.77	$ 4,476,029.23	$ 794,577.77	$ 3,841,498.36	$ 798,002.77	$ 3,621,545.06	$ 780,852.77	$ 778,127.77	$ 551,277.77	$ 385,827.77	$ 380,327.77	$ 379,527.77
					Change in annual Debt Service Tax Levy			*$ (17,150.00)*	*$ (2,725.00)*	*$ (226,850.00)*	*$ (165,450.00)*	*$ (5,500.00)*	*$ (800.00)*

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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
016 Lease Rev Bonds	$ 1,810,000.00	$ 168,707.50	$ 1,690,000.00	$ 166,217.50	$ 1,570,000.00	$ 168,490.00	$ 1,445,000.00	$ 165,521.25	$ 167,332.50	$ 168,852.50	$ 170,070.00	$ 166,080.00	$ 166,875.00
021A G.O. Bonds	$ 945,000.00	$ 106,400.00	$ 875,000.00	$ 103,600.00	$ 805,000.00	$ 105,700.00	$ 805,000.00	$ 107,600.00	$ 104,400.00	$ 111,000.00	$ 107,400.00	$ 108,700.00	$ 104,900.00
021B G.O. Bonds	$ 870,000.00	$ 156,000.00	$ 730,000.00	$ 153,200.00	$ 590,000.00	$ 155,350.00	$ 590,000.00	$ 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	$ 2,840,000.00	$ 425,571.25	$ 426,232.50	$ 431,352.50	$ 277,470.00	$ 274,780.00	$ 271,775.00

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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
024B G.O. Notes	$ -	$ -	$ 6,390,000.00	$ 940,768.06	$ 5,700,000.00	$ 929,750.00	$ 5,700,000.00	$ 909,875.00	$ 894,125.00	$ 911,500.00	$ 876,400.00	$ 864,800.00	$ 832,800.00
	$ -	$ -	$ 6,390,000.00	$ 940,768.06	$ 5,700,000.00	$ 929,750.00	$ 5,700,000.00	$ 909,875.00	$ 894,125.00	$ 911,500.00	$ 876,400.00	$ 864,800.00	$ 832,800.00

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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
021A G.O. Bonds	$ 695,000.00	$ 189,500.00	$ 530,000.00	$ 187,800.00	$ 360,000.00	$ 185,900.00	$ 360,000.00	$ 188,700.00	$ -	$ -	$ -	$ -	$ -
021B G.O. Bonds	$ 585,000.00	$ 11,700.00	$ 585,000.00	$ 11,700.00	$ 585,000.00	$ 11,700.00	$ 585,000.00	$ 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	$ 945,000.00	$ 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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
024 Safe Water Drinking Loan	$ -	$ 26,406.22	$ 2,282,472.90	$ 196,535.20	$ 3,091,551.22	$ 207,161.31	$ 2,949,013.76	$ 207,289.72	$ 207,256.24	$ 207,222.02	$ 207,187.08	$ 207,151.38	$ 207,114.92
	$ -	$ 26,406.22	$ 2,282,472.90	$ 196,535.20	$ 3,091,551.22	$ 207,161.31	$ 2,949,013.76	$ 207,289.72	$ 207,256.24	$ 207,222.02	$ 207,187.08	$ 207,151.38	$ 207,114.92
GRAND TOTAL	**$ 8,522,208.00**	**$ 1,391,141.49**	**$ 17,558,502.13**	**$ 2,554,398.53**	**$ 16,543,049.58**	**$ 2,562,054.08**	**$ 16,055,558.82**	**$ 2,523,988.74**	**$ 2,505,541.51**	**$ 2,302,302.29**	**$ 1,948,884.85**	**$ 1,727,059.15**	**$ 1,691,217.69**

TOTAL DEBT SERVICE PAYMENT BY FUNDING SOURCE:

ebt Service Fund - Tax L

lame of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
018 G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 844,925.00
021A G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,313,000.00
023 Fire Truck Note	$ 90,113.61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 900,363.54
024B G.O. Notes	$ 229,500.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,842,275.00
	$ 319,613.61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,900,563.54
	$ (59,914.16)	*$ (319,613.61)*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	

ID #1:

lame of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
016 Lease Rev Bonds	$ 167,412.50	$ 167,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,178,721.25
021A G.O. Bonds	$ 106,000.00	$ 102,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,167,700.00
021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 923,000.00
	$ 273,412.50	$ 269,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,269,421.25

ID #2:

lame of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
024B G.O. Notes	$ 428,400.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,588,418.06
	$ 428,400.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,588,418.06

ID #3:

lame of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

ID #4:

lame of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
021A G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 751,900.00
021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 649,550.00
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,401,450.00

ater Utility Fund:

lame of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
024 Safe Water Drinking Loan	$ 207,077.67	$ 207,039.63	$ 207,000.78	$ 206,961.07	$ 206,920.53	$ 206,879.12	$ 206,836.83	$ 206,793.61	$ 206,749.46	$ 206,704.39	$ 206,658.34	$ 3,948,945.52
	$ 207,077.67	$ 207,039.63	$ 207,000.78	$ 206,961.07	$ 206,920.53	$ 206,879.12	$ 206,836.83	$ 206,793.61	$ 206,749.46	$ 206,704.39	$ 206,658.34	$ 3,948,945.52
RAND TOTAL	**$ 1,228,503.78**	**$ 476,762.13**	**$ 374,800.78**	**$ 374,601.07**	**$ 206,920.53**	**$ 206,879.12**	**$ 206,836.83**	**$ 206,793.61**	**$ 206,749.46**	**$ 206,704.39**	**$ 206,658.34**	**$ 23,108,798.37**

TOTAL DEBT SERVICE PAYMENT BY FUNDING SOURCE:

AFTER TID #2 DEBT RESTR

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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
2018 G.O. Notes	$ 785,000.00	$ 171,300.00	$ 635,000.00	$ 171,725.00	$ 480,000.00	$ 167,075.00	$ 325,000.00	$ 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	$ 855,000.00	$ 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	$ 541,545.06	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77
2024B G.O. Notes	$ -	$ -	$ 1,465,000.00	$ 57,925.00	$ 1,465,000.00	$ 63,000.00	$ 2,328,200.00	$ 97,503.00	$ 109,690.50	$ 511,253.00	$ 511,728.00	$ 511,568.00	$ 511,374.00
	$ 3,617,208.00	$ 732,427.77	$ 4,476,029.23	$ 794,577.77	$ 3,841,498.36	$ 798,002.77	$ 4,049,745.06	$ 810,480.77	$ 800,693.27	$ 601,280.77	$ 601,755.77	$ 601,595.77	$ 601,401.77
					Change in annual Debt Service Tax Levy			$ 12,478.00	$ (9,787.50)	$ (199,412.50)	$ 475.00	$ (160.00)	$ (194.00)

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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 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	$ 1,445,000.00	$ 165,521.25	$ 167,332.50	$ 168,852.50	$ 170,070.00	$ 166,080.00	$ 166,875.00
2021A G.O. Bonds	$ 945,000.00	$ 106,400.00	$ 875,000.00	$ 103,600.00	$ 805,000.00	$ 105,700.00	$ 730,000.00	$ 107,600.00	$ 104,400.00	$ 111,000.00	$ 107,400.00	$ 108,700.00	$ 104,900.00
2021B G.O. Bonds	$ 870,000.00	$ 156,000.00	$ 730,000.00	$ 153,200.00	$ 590,000.00	$ 155,350.00	$ 445,000.00	$ 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	$ 2,620,000.00	$ 425,571.25	$ 426,232.50	$ 431,352.50	$ 277,470.00	$ 274,780.00	$ 271,775.00

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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
2024B G.O. Notes	$ -	$ -	$ 6,390,000.00	$ 940,768.06	$ 5,700,000.00	$ 929,750.00	$ 4,146,800.00	$ 880,247.00	$ 871,559.50	$ 861,497.00	$ 660,472.00	$ 643,532.00	$ 610,926.00
	$ -	$ -	$ 6,390,000.00	$ 940,768.06	$ 5,700,000.00	$ 929,750.00	$ 4,146,800.00	$ 880,247.00	$ 871,559.50	$ 861,497.00	$ 660,472.00	$ 643,532.00	$ 610,926.00

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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
2021A G.O. Bonds	$ 695,000.00	$ 189,500.00	$ 530,000.00	$ 187,800.00	$ 360,000.00	$ 185,900.00	$ 185,000.00	$ 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	$ 585,000.00	$ 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	$ 770,000.00	$ 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	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
2024 Safe Water Drinking Loan	$ -	$ 26,406.22	$ 2,282,472.90	$ 196,535.20	$ 3,091,551.22	$ 207,161.31	$ 2,949,013.76	$ 207,289.72	$ 207,256.24	$ 207,222.02	$ 207,187.08	$ 207,151.38	$ 207,114.92
	$ -	$ 26,406.22	$ 2,282,472.90	$ 196,535.20	$ 3,091,551.22	$ 207,161.31	$ 2,949,013.76	$ 207,289.72	$ 207,256.24	$ 207,222.02	$ 207,187.08	$ 207,151.38	$ 207,114.92
GRAND TOTAL	**$ 8,522,208.00**	**$ 1,391,141.49**	**$ 17,558,502.13**	**$ 2,554,398.53**	**$ 16,543,049.58**	**$ 2,562,054.08**	**$ 14,535,558.82**	**$ 2,523,988.74**	**$ 2,505,541.51**	**$ 2,302,302.29**	**$ 1,948,884.85**	**$ 1,727,059.15**	**$ 1,691,217.69**

TOTAL DEBT SERVICE PAYMENT BY FUNDING SOURCE:

Debt Service Fund - Tax L

Name of Debt Obligation	2033 Payment	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	$ 90,113.61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 900,363.54
2024B G.O. Notes	$ 511,020.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,885,061.50
	$ 601,133.61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,943,350.04
	$ (268.16)	*$ (601,133.61)*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	

TID #1:

Name of Debt Obligation	2033 Payment	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	$ 167,412.50	$ 167,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,178,721.25
2021A G.O. Bonds	$ 106,000.00	$ 102,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,167,700.00
2021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 923,000.00
	$ 273,412.50	$ 269,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,269,421.25

TID #2:

Name of Debt Obligation	2033 Payment	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	$ 146,880.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,545,631.56
	$ 146,880.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,545,631.56

TID #3:

Name of Debt Obligation	2033 Payment	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	2033 Payment	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	2033 Payment	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	$ 207,077.67	$ 207,039.63	$ 207,000.78	$ 206,961.07	$ 206,920.53	$ 206,879.12	$ 206,836.83	$ 206,793.61	$ 206,749.46	$ 206,704.39	$ 206,658.34	$ 3,948,945.52
	$ 207,077.67	$ 207,039.63	$ 207,000.78	$ 206,961.07	$ 206,920.53	$ 206,879.12	$ 206,836.83	$ 206,793.61	$ 206,749.46	$ 206,704.39	$ 206,658.34	$ 3,948,945.52
GRAND TOTAL	**$ 1,228,503.78**	**$ 476,762.13**	**$ 374,800.78**	**$ 374,601.07**	**$ 206,920.53**	**$ 206,879.12**	**$ 206,836.83**	**$ 206,793.61**	**$ 206,749.46**	**$ 206,704.39**	**$ 206,658.34**	**$ 23,108,798.37**

ATTACHMENT B

PRINCIPAL AND INTEREST PAYMENT SCHEDULE BY PURPOSE

Issue ID# 342616

Village of Kronenwetter, WI

Dated Date: 10/30/2024

$7,855,000 General Obligation Promissory Notes, Series 2024B

Call Date: 4/1/2029

Payment Date	ALLOCATION OF DEBT APPLICABLE TO: TID 2 Principal	TID 2 Interest	TID 2 Less: Total Funds Available for Debt Service	TID 2 Net Fiscal Total	Levy Principal	Levy Interest	Levy Less: Total Funds Available for Debt Service	Levy Net Fiscal Total
4/1/2025	690,000.00	122,268.06	(122,268.06)	-	-	26,425.00	(21,250.00)	-
10/1/2025	-	128,500.00	(128,500.00)	690,000.00	-	31,500.00	(21,250.00)	15,425.00
4/1/2026	690,000.00	128,500.00	(19,418.92)	-	-	31,500.00	(13,089.50)	-
10/1/2026	-	111,250.00	-	910,331.08	-	31,500.00	(13,089.50)	36,821.00
4/1/2027	705,000.00	111,250.00	-	-	5,000.00	31,500.00	(5,000.00)	-
10/1/2027	-	93,625.00	-	909,875.00	-	31,375.00	-	62,875.00
4/1/2028	725,000.00	93,625.00	-	-	25,000.00	31,375.00	-	-
10/1/2028	-	75,500.00	-	894,125.00	-	30,750.00	-	87,125.00
4/1/2029	780,000.00	75,500.00	-	-	410,000.00	30,750.00	-	-
10/1/2029	-	56,000.00	-	911,500.00	-	20,500.00	-	461,250.00
4/1/2030	780,000.00	56,000.00	-	-	260,000.00	20,500.00	-	-
10/1/2030	-	40,400.00	-	876,400.00	-	15,300.00	-	295,800.00
4/1/2031	800,000.00	40,400.00	-	-	265,000.00	15,300.00	-	-
10/1/2031	-	24,400.00	-	864,800.00	-	10,000.00	-	290,300.00
4/1/2032	800,000.00	24,400.00	-	-	275,000.00	10,000.00	-	-
10/1/2032	-	8,400.00	-	832,800.00	-	4,500.00	-	289,500.00
4/1/2033	420,000.00	8,400.00	-	428,400.00	225,000.00	4,500.00	-	229,500.00
Totals	**6,390,000.00**	**1,198,418.06**	**(270,186.98)**	**7,318,231.08**	**1,465,000.00**	**377,275.00**	**(73,679.00)**	**1,768,596.00**

12/31/2026 DEBT SERVICE "RESERVE" FUND BALANCE

EHLERS

VILLAGE OF KRONENWETTER

Examples of Changes to Dec. 2025 Proposed Assessed Tax Rate & Tax Levy (for the 2026 Budget)

Updated 10/22/2025

Assessed Valuation (TID-Out)	$	676,087,231
Dec. 2025 Proposed Tax Levy	**$**	**2,722,913**
Dec. 2025 Proposed Tax Rate	**$**	**4.027458**
Change in $0.01 Tax Rate =	$	6,761

	Dec. 2025 Assessed Tax Rate	Change in Dec. 2025 Proposed Assessed Tax Rate	Dec. 2025 Tax Levy	Change in Dec. 2025 Proposed Tax Levy
	$ 3.827458	$ (0.20)	$ 2,587,695	$ (135,218)
	$ 3.837458	$ (0.19)	$ 2,594,456	$ (128,457)
	$ 3.847458	$ (0.18)	$ 2,601,217	$ (121,696)
	$ 3.857458	$ (0.17)	$ 2,607,978	$ (114,935)
	$ 3.867458	$ (0.16)	$ 2,614,739	$ (108,174)
	$ 3.877458	$ (0.15)	$ 2,621,500	$ (101,413)
	$ 3.887458	$ (0.14)	$ 2,628,261	$ (94,652)
	$ 3.897458	$ (0.13)	$ 2,635,022	$ (87,891)
	$ 3.907458	$ (0.12)	$ 2,641,782	$ (81,131)
	$ 3.917458	$ (0.11)	$ 2,648,543	$ (74,370)
	$ 3.927458	$ (0.10)	$ 2,655,304	$ (67,609)
	$ 3.937458	$ (0.09)	$ 2,662,065	$ (60,848)
	$ 3.947458	$ (0.08)	$ 2,668,826	$ (54,087)
	$ 3.957458	$ (0.07)	$ 2,675,587	$ (47,326)
	$ 3.967458	$ (0.06)	$ 2,682,348	$ (40,565)
	$ 3.977458	$ (0.05)	$ 2,689,109	$ (33,804)
	$ 3.987458	$ (0.04)	$ 2,695,869	$ (27,044)
	$ 3.997458	$ (0.03)	$ 2,702,630	$ (20,283)
	$ 4.007458	$ (0.02)	$ 2,709,391	$ (13,522)
	$ 4.017458	$ (0.01)	$ 2,716,152	$ (6,761)
Proposed Assessed Tax Rate	**$ 4.027458**	**$ -**	**$ 2,722,913**	**$ -**
	$ 4.037458	$ 0.01	$ 2,729,674	$ 6,761
	$ 4.047458	$ 0.02	$ 2,736,435	$ 13,522
	$ 4.057458	$ 0.03	$ 2,743,196	$ 20,283
	$ 4.067458	$ 0.04	$ 2,749,956	$ 27,043
	$ 4.077458	$ 0.05	$ 2,756,717	$ 33,804
	$ 4.087458	$ 0.06	$ 2,763,478	$ 40,565
	$ 4.097458	$ 0.07	$ 2,770,239	$ 47,326
	$ 4.107458	$ 0.08	$ 2,777,000	$ 54,087
	$ 4.117458	$ 0.09	$ 2,783,761	$ 60,848
	$ 4.127458	$ 0.10	$ 2,790,522	$ 67,609
	$ 4.137458	$ 0.11	$ 2,797,283	$ 74,370
	$ 4.147458	$ 0.12	$ 2,804,043	$ 81,130
	$ 4.157458	$ 0.13	$ 2,810,804	$ 87,891
	$ 4.167458	$ 0.14	$ 2,817,565	$ 94,652
	$ 4.177458	$ 0.15	$ 2,824,326	$ 101,413
	$ 4.187458	$ 0.16	$ 2,831,087	$ 108,174
	$ 4.197458	$ 0.17	$ 2,837,848	$ 114,935
	$ 4.207458	$ 0.18	$ 2,844,609	$ 121,696
	$ 4.217458	$ 0.19	$ 2,851,370	$ 128,457
	$ 4.227458	$ 0.20	$ 2,858,130	$ 135,217

village of Kronenwetter

Report to APC

Agenda Item: Municipal Center Hours
Meeting Date: 13 October
Referring Body: Administrator
Committee Contact: APC
Staff Contact: Jim Davel
Report Prepared by: Jim Davel

AGENDA ITEM: Municipal Center Hours

OBJECTIVE(S): The attached policy change intent is to set new ours for the municipal center to better serve the public given the shortage we have in staff.

WHAT ARE THE HOURS PROPOSED:
1. 7:30 am – 4:30 pm Monday - Thursday
   7:30 am - 12:00 pm Friday

2. Friday would be an administrative day and the Municipal Center would be closed to the public. Events such as elections we would set those hours accordingly.

3. We would not have summer hours, this schedule would be for the entire year.

RECOMMENDED ACTION:
Approve the change to the new hours..

VILLAGE OF KRONENWETTER
Resolution No. 2024-005
Adoption of Village of Kronenwetter Summer Hours

WHEREAS, the Village Board finds and determines that it is desirable to shift to summer hours for the benefit of Village staff and residents; and

WHEREAS, in the best interest of the Village of Kronenwetter, Marathon County, Wisconsin, to implement summer hours commencing the Tuesday after Memorial Day through the Friday before Labor Day; and

WHEREAS, the operational hours for the municipal center will change to Mondays through Thursdays from 7:00 AM – 4:30 PM; Fridays 7:00 AM – 11:00 AM; and

WHEREAS, the village will be closed for the following 2024 holidays: May 27th, 2024, July 4th and 5th, 2024, and September 2nd, 2024; and

WHEREAS, the village will resume regular municipal center operational hours preceding Labor Day; and

BE IT FURTHER RESOLVED, that this resolution shall be made available to the public.

ADOPTED this 22nd day of April 2024, by a vote of 5 for, 2 against, 0 abstaining, and 0 absent.

VILLAGE OF KRONENWETTER BOARD

Chris Voll, Village President

ATTEST

Bobbi Birk-LaBarge, Village Clerk

Posted:

POLICY ID: *GEN-010*	TITLE: *Public Comment-for citizens unable to attend Village Committees, Commissions & Boards*
☒ ORIGINAL ☐ REVISION EFFECTIVE DATE: *Immediate*	APPROVED BY VILLAGE BOARD: *Clarissa Jones* *Village Clerk* DATE: *4-13-21*
APPLIES TO: ☒ FLSA EXEMPT ☒ REPRESENTED EMPLOYEES	☒ FLSA NON-EXEMPT ☒ Non-REPRESENTED EMPLOYEES

This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.

Purpose – In recognition that a free government is only possible by having informed and involved citizens, the Village Board encourages public comment on any matter. The Village Board also understands that citizens may not be able to attend a public meeting. It adopts this policy to create a process to allow citizens to have their comments received by the Village when they cannot participate in a discussion.

Policy – Any resident may submit a comment on any matter of concern to them by sending it to the Village Clerk's Office either in writing or via email. The Village Clerk shall forward all such statements to Village Board members. The Village Clerk will forward any messages addressing a particular matter under consideration by any committee, commission, or board, to the designated clerk of that body dealing with that issue, who in turn shall have it read into the record of the next meeting during the public comment section. The clerks shall provide a copy of the submitted comments to each committee member.

Matters of concern that the writer designates as "public input," "public comment," or anything along those lines shall be of a length that someone can reasonably read in 3 minutes or less.

On the day of the meeting, any comments submitted after 11 am may or may not, as circumstances allow, be included in the meeting of that day at the Village Clerk's discretion. The clerk of the session shall process comments not included in the discussion of that day in the above manner at the next meeting of that body.

In the event of input so numerous that reading them all would be impractical, the committee, commission, or board may accept the comments into the record without being read at the presiding officer's discretion. Nevertheless, all items submitted shall be copied to all members of the body and attached to the minutes of that meeting.

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

POLICY ID: GEN-010	TITLE: Public Comment / Written Comments Update
☐ ORIGINAL ☒ REVISION EFFECTIVE DATE: *Immediate*	APPROVED BY VILLAGE BOARD: DATE: _____ _____ Village Clerk
APPLIES TO: ☒ FLSA EXEMPT ☒ FLSA NON-EXEMPT ☒ REPRESENTED EMPLOYEES ☒ Non-REPRESENTED EMPLOYEES	

This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.

The purpose of the following procedures is intended to provide consistent and equitable handling of written comments regardless of when they are received. Written comments from members of the public are welcomed and encouraged to be submitted for consideration by the Board, committees, and/or commissions in connection with a public meeting or matters that are or may be before the governing body.

1. **Comments received by the packet deadline** – Written comments received on or before 12:00 PM on the Wednesday preceding a meeting will be included in the meeting packet distributed to Board, committees, and/or commissions members.

2. **Comments received after the packet is released** – Written comments received after the meeting packet has been released, including comments received after the Wednesday noon deadline, will not be added to the meeting packet. A copy of the written comment will instead be distributed to Board, committees, and/or commissions members at the meeting. The Chair and/or staff will note receipt of the written comment during the meeting.
‘

3. **Comments received at the meeting** – Written comments submitted at the meeting will be acknowledged by the Chair. The Chair may direct staff to arrange for a copy of the comment to be provided to each Board, committees, and/or commissions members.

4. **Comments received after the meeting** – Written comments received after a meeting has concluded will be retained for consideration at the next applicable meeting and will be handled according to the same procedures outlined above in accordance with Sections 1– 3.

5. **Attachment to Meeting Minutes** – Written comments received after the meeting packet has been released, as described in Sections 2 – 4 above, will be retained and attached to the minutes of the appropriate meeting as part of the public record, subject to applicable public-records requirements. Written Comments will not be read aloud – Written comments will not be read aloud during the meeting, even if the person submitting the comment requests that it be read. The written comment will be provided to the Board, committees, and/or commissions members in accordance with this policy and will be available as part of the public record as applicable.

Inappropriate or Profane Comments – Comments containing personal remarks, derogatory, threatening, or profane language will not be included in the packet nor the meeting minutes. Such comments will still be received and provided to the appropriate Board, committee, and/or commission

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

members for their review in accordance with this policy. If there is a question as to whether a w
comment contains inappropriate or profane language and therefore should be excluded from the packet and meeting minutes, the Administrator, in consultation with the Chair of the applicable Board, committee, and/or commission, shall determine whether the written comment falls within this provision. The Administrator and Chair may consider the context and nature of the comment in making such determination.

***DO NOT CHANGE FONT OR SIZE OR BOXES IN HEADER!!

Copy this template and save to an appropriate folder. DO NOT CHANGE THIS TEMPLATE.***

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

village of Kronenwetter

Report to APC

Agenda Item: Ordinance 14-16
Meeting Date: 13 October
Referring Body: Administrator
Committee Contact: APC
Staff Contact: Jim Davel
Report Prepared by: Jim Davel

AGENDA ITEM: Ordinance 14-16

OBJECTIVE(S): To discuss changing ordinance 14-16 to allow police and fire commission members to be appointed to other committees.

RECOMMENDED ACTION:
Do not approve the ordinance change, police and fire needs to be out of the potential for any political retribution.

§ 14-16. - Police and fire commission.

A. *Composition.* The police and fire commission shall consist of five members, none of whom may be elected or appointed officials or employed by the village. Three members of the police and fire commission shall constitute a quorum.

B. *Appointment.* The village president appoints members to the police and fire commission, with consultation and confirmation by the village board. All members of the police and fire commission shall be citizen members as defined in this chapter. Appointments shall conform to Wis. Stats. § 62.13(1). The term of office shall be five years.

C. *Organization.* The police and fire commission shall select a chairperson and vice chairperson annually as described in § 14-10 of this Code. The secretary of the police and fire commissioners will be the village staff member designated by the administrator.

D. *Recordkeeping.* The police and fire commission shall keep a written record of its proceedings to include all actions taken, a copy of which shall be filed with the village clerk.

E. *Meetings.* The police and fire commission shall meet annually sometime during the month of May, and more often as determined by the commission or chairperson.

F. *Duties.* Pursuant to Wis. Stats. § 61.65(3g)(a), said board of police and fire commissioners is hereby consolidated into one board.

(1) The police and fire commission shall have exclusive jurisdiction over the following matters concerning police officers and fire department personnel, including emergency medical technicians and first responders as members of the fire department, as follows:

(a) Appoint, suspend or remove the chief of police department and the chief of the fire department;

(b) Approve all appointments made by the police chief and fire chief, including the promotion of subordinates;

(c) Approve competitive examinations used to judge suitability for appointment of subordinates;

(d) Approve each list of individuals determined to be eligible for appointment;

(e) Suspend the chief of a department or subordinates pending the filing and hearing of charges against them;

(f) Initiate charges against the chief of a department or any subordinate;

(g) Hear charges filed against the chief of a department or a subordinate, make findings and determinations, and impose penalties; and

(h) Hear appeals of disciplinary actions initiated by the chief of a department against any subordinate.

(2) The commission shall not have the optional powers granted in Wis. Stats. § 62.13(6).

G. *Compensation.* Members of the police and fire commissioners shall receive a per diem amount set from time to time by the village board.

Municipal LAW
& LITIGATION GROUP

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ADAM J. MEYERS
SAVANNA GAIN
JAIME L. STAFFARONI
HAILEY R. LIPINSKI
SAVANNAH H. ZIEGLER
ANDREW F. PIETROSKE

STEPHEN J. CENTINARIO, JR.

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September 9, 2026

James Davel
Village of Kronenwetter

RE: Police and Fire Commission and Utilities Committee Dual Service

Dear Mr. Davel:

You asked us to review whether a current member of the Village's Police and Fire Commission (PFC) may also serve on the Village's Utilities Committee (UC), and whether the Village could amend its Code to permit simultaneous service on both bodies.

Village Code. As an initial matter, we agree that simultaneous service is prohibited under the Village Code as currently written. Section 14-16(A) provides that the PFC consists of five members, "none of whom may be elected or appointed officials or employed by the village." Although Section 14-22(A) refers to three of the five UC members as "citizen members," UC members are appointed by the Village President with consultation and confirmation by the Village Board, Section 14-22(B). More importantly, Section 14-22(G) characterizes the UC members as "sworn public officials." Thus, under the plain language of Sections 14-16(A), 14-22(B), and 14-22(G), the person cannot simultaneously serve on the PFC and UC with Section 14-16(A) as currently written.

State Law. PFCs in villages are governed by Wis. Stat. § 61.65 which directs that village PFC boards "shall be organized in the same manner as boards of police and fire commissioners under s. 62.13 (1)." Wis. Stat. § 62.13(1) provides a PFC consists of five "citizens," with no more than three members from the same political party, but it does not prohibit PFC members from simultaneously holding other appointed positions, such as that of a member on the Village's UC.

The League has taken the position that a member of a municipal governing body (members of the village board) may also serve on a PFC based on Wis. Stat. § 66.0501(2), which generally permits a municipal governing body to be represented on municipal boards and commissions. LWM Police and Fire Commissions Op. #165. An informal (unpublished) attorney general opinion dated June 28, 2004 disagrees with that conclusion and reasons that the term "citizen" in Wis. Stat. § 62.13 arguably means a person who does not hold a municipal office or employment. The League's response to that opinion is as follows:

> *[T]hat conclusion…is premised entirely upon the legislative intent of creating the PFC to insulate the police and fire department from politics. The short, informal opinion fails to acknowledge that the predecessor to sec. 66.0501(2) specifically excluded governing body representation on the PFC while the current version of the statute does not.*

The League itself characterizes this as an unsettled question rather than a definitive statutory prohibition. That brings us to the question of whether this person's membership on the PFC and UC is compatible, even if the Village amended Section 14-16(A).

Compatibility of Positions. The incompatibility doctrine is a court-created doctrine that prohibits a public official from simultaneously holding dual offices or an office and a position of public employment where the two are incompatible. *Otradovec v. City of Green Bay*, 118 Wis. 2d 393 (Ct. App. 1984). An incompatibility exists whenever the statutory functions and duties of the office conflict or require the officer to choose one obligation over another.

The authority assigned to the PFC and UC do not appear to overlap in any material respect. The UC has no authority over the appointment, promotion, discipline, or removal of police or fire personnel, while the PFC has no responsibility for the Village's water or sewer utilities, broadband, stormwater, utility budgets, or other matters assigned to the UC. Neither body supervises the other, reviews the other's decisions, or appears to exercise authority over the other's members. The performance of the duties of one position therefore does not appear to place the individual in a position of reviewing, supervising, or otherwise acting upon decisions made in the other position.

Options. Based on the foregoing, the Village appears to have two options for addressing the individual's simultaneous service on the PFC and UC: (1) the Village may leave Section 14-16(A) unchanged, in which case the individual cannot continue serving on both bodies, or (2) amend Section 14-16(A) to permit PFC members to serve on other appointed Village boards, commissions, or committees that are legally compatible. We can provide further guidance regarding the applicable procedures or proposed ordinance language once the Village determines which option it would like to pursue.

Yours very truly,
MUNICIPAL LAW & LITIGATION GROUP, S.C.

s/ Remzy D. Bitar

Remzy D. Bitar

s/ Hailey R. Lipinski

Hailey R. Lipinski

REPORT TO UTILITIES COMMITTEE

ITEM NAME: 2027 Proposed Budget – Water & Sewer Utility Funds
PREPARED BY: John Jacobs, Finance Director/Treasurer
DATE PREPARED: 10/05/2026

I have attached the Revenue Worksheets for the 2027 proposed budgets for the Water & Sewer Utility Funds. The 2027 Expense Worksheets will be distributed at the meeting on Tuesday night.

Water Utility Fund:

- 2026 Budget Revenues = $850,068
- 2026 Estimate Revenues = $869,743
- 2027 Proposed Budget Revenues = $947,820
  - Includes $90,000 estimate for Marathon County Garage connection fees
  - **NO** Water rate increase proposed for 2027 budget

Sewer Utility Fund:

- 2026 Budget Revenues = $1,328,561
- 2026 Estimate Revenues = $1,371,730
- 2027 Proposed Budget Revenues = $1,371,730
  - **NO** Sewer rate increase proposed for 2027 budget

- **Delay** any Proposed Sewer Borrowing for 2027-2029 CIP (Capital Improvements Program) until after 07/01/2027, to delay any new principal & interest costs until 2028 budget year

- **Delay** any Proposed Sewer Rate increase until 2028 budget year, if we can absorb the increased cost in Rib Mountain Metro Sewerage District (RMMSD) fees in 2027.
  - 2026 Budget RMMSD = $460,000
  - 2026 Estimate RMMSD = $572,872
  - 2027 Proposed Budget RMMSD = $548,100

RIB MOUNTAIN METROPOLITAN SEWERAGE DISTRICT

2027 DRAFT BUDGET - 8 September 2026

9/8/26 2:29 PM

Page 1

ACCT #	NAME	2025 BUDGET	2025 ACTUAL	2026 Y.T.D.	2026 PROJECTED	2026 BUDGET	% 26P/26B	2027 BUDGET	% 27B/26B	% 27B/26P
SUB 41	O & M INCOME	2,445,648	2,311,104	1,397,970	2,893,944	2,652,441	109.10%	2,876,930	108.46%	99.41%
	DEBT SERVICE INCOME	1,633,139	1,487,055	822,788	1,645,576	1,636,417	100.56%	1,639,750	100.20%	99.65%
	TOTAL REVENUES	4,078,787	3,798,159	2,220,758	4,539,520	4,288,858	105.84%	4,516,680	105.31%	99.50%

Things to remember when drafting 2027 budget

Plan for up to 6 months with two clerks and other succession planning
Check debt service revenue for Phase 2 CWF loan
Check costs due to WPDES requirements (PFAS, e coli,etc)
Increase capital and replacement
Changes due to High Deductible Health Plan
Add moving expenses for new hires

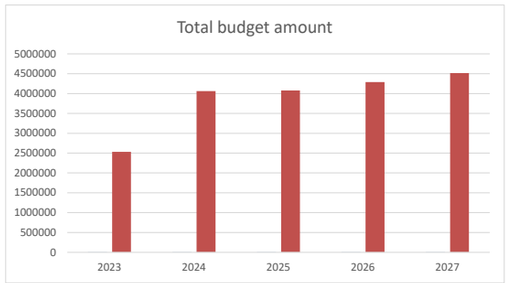
EXPENDITURES

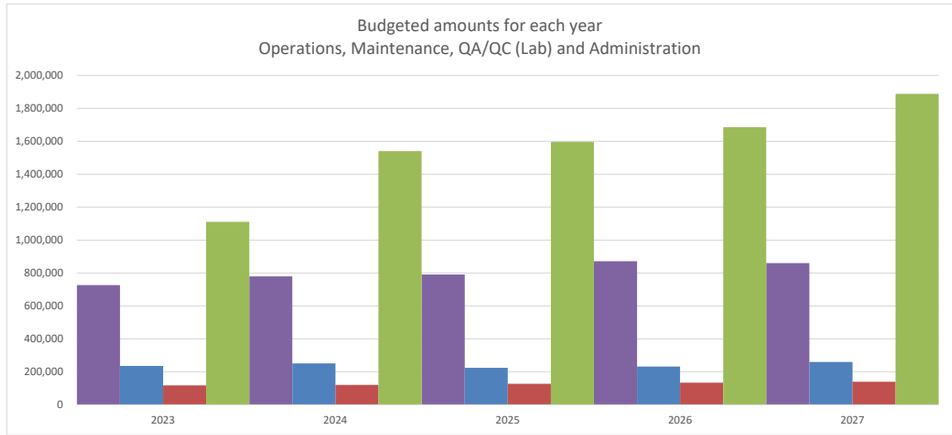
ACCT #	NAME	2025 BUDGET	2025 ACTUAL	2026 Y.T.D.	2026 PROJ	2026 BUDGET	% 26P/26B	2027 BUDGET	% 27B/26B	% 27B/26P
SUB 56	OPERATIONS EXPENSES	790,304	788,868	471,840	908,439	872,185	104.16%	860,076	98.61%	94.68%
SUB 57	MAINTENANCE	224,170	186,475	121,073	235,319	232,066	101.40%	260,362	112.19%	110.64%
SUB 58	QUALITY CONTROL EXPENSES	126,782	102,542	56,213	112,426	134,161	83.80%	139,569	104.03%	124.14%
SUB 59	ADMINISTRATIVE EXPENSES	1,642,922	1,157,205	882,818	1,415,421	1,685,394	83.98%	1,887,923	112.02%	133%
	EXTRA ORD. REFINANCE EXP.									
	DEBT PRINCIPLE	1,212,240	1,487,055	822,788	1,645,576	1,215,416	135.39%	1,218,750	100.27%	74%
	CAPITAL IMPROVEMENT	250,000	250,000	125,000	250,000	300,000	83.33%	300,000		
DEBT SERVICE REDUCTION BY INVESTMENT		0	0							
GENERAL REDUCTION BY COLLECTION		0		0	0	0				
GENERAL REDUCTION BY MISC. INCOME (HAULERS)		(120,000)	(204,043)	(70,937)	(141,874)	(170,000)		(150,000)		
	TOTAL EXPENDITURES	4,126,418	3,768,102	2,408,795	4,425,307	4,269,222	104%	4,516,680	105.80%	102.06%

Rib Mountain Metropolitan Sewerage District (RMMSD) is a wastewater treatment plant (WWTP) that serves five communities: Village of Rib Mountain, Village of Weston, Village of Rothschild, Village of Kronenwetter and City of Mosinee.
RMMSD was constructed in 1984-1986 after Rib Mountain, Rothschild and Weston created the Metro. Kronenwetter joined in the 1990s and Mosinee was added in 2012.
RMMSD is governed by a 5 member commissioner board. Commissioners are required to live in the District and not be an elected official or employee of the communities. Commissioners are appointed by the Marathon County Board of Supervisors
RMMSD employs 7 people: four technicians, a superintendent, a clerk and a director.
Of those 7 employees, three are expected to retire in the next 5 years and another two in the following 5 years. Employees are replaced through an interview process after each retirement.

The below chart shows the total budget amount for each year in the last 4 years with the proposed budget amount for the current year

		Purple	Blue	Red	Green
Year	Budget amount	Operations	Maintenance	QA/QC (Lab)	Admin
2021	2,086,043	563,522	211,834	109,949	954,737
2022	2,174,387	608,830	220,322	112,941	987,386
2023	2,530,922	726,359	235,520	118,187	1,111,088
2024	4,060,614	779,189	251,379	121,037	1,540,087
2025	4,079,920	790,737	224,438	126,983	1,595,629
2026	4,288,257	872,185	232,066	134,162	1,685,028
2027	4,516,680	860,076	260,362	139,569	1,887,923





For capital expenditures, RMMSD has a procurement policy established by Resolution # 111 which indicates that for expeditures under $7,500, the Commissioner Board is to be informed. For Capital Expenditures over $7,500, quotes must be obtained unless Commissioners determine it is more cost effective to stay with the current vendor.

In about 2014, RMMSD began the Planning process as the WWTP was about 30 years old, 10 years beyond design life. That plan recommended a multi-phase process to improve the WWTP for the next 20+ years. Phase 1 was completed in 2019 and included a new operations building, influent piping changes, a new transfer switch and lighting changes. Phase 2 includes a new forcemain from the pump house to the grit building, required HVAC upgrades in each building, a new bigger methane boiler, replacement of all MCCs, a new step screen, a new gas room to bring the digester building up to methane standards (NFP80), digester cover rehab, a new solar array expected to provide about 40% of our electricity needs, a new backup diesel generator, a new chemical tank for phosphorus removal chemical and new flexible membranes for the aeration system.

In March of 2024, CD Smith was awarded the contract for the Phase 2 construction project and mobilized in July. RMMSD is using a Clean Water Fund (CWF) loan to pay for the project and the total project cost/loan amount is expected to be about $24 Million

Things to remember when drafting 2027 budget

1 RMMSD's WPDES permit has been reissued effective 1 July 2025. RMMSD's SUO should be updated due to WPDES permit changes, stautory/code changes and anything else that needs to be considered. The plan is to use our current lawyer, G&K to help with the SUO update.
2 The balance on the CWF Loan RMMSD is using for the Phase 2 project increases everytime a request for disbursement is approved and interest accrues accordingly. RMMSD makes P&I payments in May and just interest payment in November. RMMSD is currently bringing in debt retirement revenue sufficient to make payments on the Phase 1 loan and the expected approximately $24 Million loan for Phase 2. Once the Phase 2 project is completed and the final payment is made, RMMSD will have a known payment schedule amounts and can adjust debt retirement rates accordingly. RMMSD expects to close the CWF loan in early 2027 so the 2028 budget can be drafted with known loan payment amounts.
3 As the plant ages, the need for Capital projects (e.g. interceptor or other structure repairs) increases and Replacment demand increases with all the equipment we are adding with the Phase 2 project.

	A	B	C	D	E	F	G	H	I	J	K	L
1	Page 2											
2	2027 DRAFT BUDGET - 8 September 2026											
3	REVENUES											
4												
5			2025	2025	2026	2026	2026	%	2027	%	%	
6	ACCT #	NAME	BUDGET	ACTUAL	Y.T.D.	PROJ	BUDGET	26P/26B	BUDGET	27B/26B	27B/26P	
7	==========	==========	==========	==========	==========	==========	==========	==========	==========	=======	========	
8	41100	HAULER INCOME	0	150,932	70,728	141,456	0	0.00%	0	0.00%	0.00%	
9	41710	RCPTS FROM RIB MT	448,225	391,189	245,010	588,024	465,874	126.22%	519,952	111.61%	88.42%	
10	41720	RCPTS FROM ROTHS	349,041	266,226	163,284	326,568	393,693	82.95%	400,310	101.68%	122.58%	
11	41730	RCPTS FROM WESTON	1,116,171	984,714	585,138	1,170,276	1,199,729	97.55%	1,281,517	106.82%	109.51%	
12	41740	RCPTS FROM KRONEN	278,963	258,472	176,630	353,260	302,403	116.82%	348,814	115.35%	98.74%	
13	41700	RCPTS FROM MOSINEE	253,248	259,571	157,180	314,360	290,742	108.12%	326,337	112.24%	103.81%	
14	41810	RECPT FOR DEBT SERV-RIB MTN	298,664	268,915	151,473	302,946	286,842	105.61%	295,564	103.04%	97.56%	
15	41820	RECPT FOR DEBT SERV-ROTHS	233,342	183,015	101,112	202,224	242,953	83.24%	228,040	93.86%	112.77%	
16	41830	RECPT FOR DEBT SER-WESTON	744,300	677,635	362,570	725,140	739,342	98.08%	729,890	98.72%	100.66%	
17	41840	RCPTS FOR DEBT SERV-KRONEN	186,754	178,095	109,806	219,612	186,979	117.45%	199,284	106.58%	90.74%	
18	41850	RCPTS FOR DEBT SERV-MOSINEE	170,079	179,395	97,827	195,654	180,301	108.52%	186,971	103.70%	95.56%	
19	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	
20	SUB - 41	OTHER INCOME	4,078,787	3,798,159	2,220,758	4,539,520	4,288,858	105.84%	4,516,680	105.31%	99.50%	
21												
22												
23												
24												

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	Page 3																		
2	2027 DRAFT BUDGET - 8 September 2026																		
3	EXPENDITURES																		
4																			
5			2025	2025	2026	2026	2026	%	2027	%	%								
6	ACCOUNT #	OPERATION EXPENSES	BUDGET	ACTUAL	Y.T.D.	PROJ	BUDGET	26P/26B	BUDGET	27B/26B	27B/26P								
7	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========								
8	56010	SALARY	0	0	0	0	0	0.00%	0	0.00%	0.00%								
9	56020	WAGES-REGULAR	158,549	189,420	106,345	212,690	162,107	131.20%	167,249	103.17%	78.63%								
10	56030	WAGES-OVERTIME	48,355	47,341	36,335	72,670	49,678	146.28%	51,327	103.32%	70.63%								
11	56150	HEALTH & SAFETY	10,000	4,282	3,334	6,668	10,000	66.68%	10,000	100.00%	149.97%								
12	56300-100	SUP MTR STA/RIB MTN	550	531	249	427	550	77.61%	550	100.00%	128.85%								
13	56300-200	SUP MTR STA ROTH MTR	550	531	289	578	550	105.09%	550	100.00%	95.16%								
14	56300-300	SUP MTR STA/WESTON SD	500	503	239	478	500	95.60%	500	100.00%	104.60%								
15	56300-310	SUP MTR STA/WESTON XX	650	561	349	698	650	107.38%	650	100.00%	93.12%								
16	56300-320	SUP MTR STA/WESTON CC	750	660	347	694	750	92.53%	750	100.00%	108.07%								
17	56500	WATER UTILITY BILLS	900	1,019	516	1,032	900	114.67%	1,000	111.11%	96.90%								
18	56510	NATURAL GAS	15,000	13,622	8,172	16,344	15,000	108.96%	5,000	33.33%	30.59%		* project done, less threat of need for extra gas						
19	56521	SOLIDS DISP-DIESEL FUEL	35,000	18,262	23,994	33,994	35,000	97.13%	35,000	100.00%	102.96%								
20	56522	HAULING ASSISTANCE	45,000	21,726	21,176	21,176	45,000	47.06%	45,000	100.00%	212.50%								
21	56530	GASOLINE	3,500	2,465	1,483	2,966	3,500	84.74%	3,500	100.00%	118.00%								
22	56540	ELECTRICITY-GENERAL	180,000	187,575	64,500	129,000	162,000	79.63%	150,000	92.59%	116.28%		May be able to reduce more in 2028.						
23	56600	OTHER CHEM & FAB EXPENSES	250,000	269,738	184,980	369,960	340,000	108.81%	340,000	100.00%	91.90%								
24	56690	OTHER OPERATING EXPENSES	2,000	0	3,065	6,130	2,000	306.50%	5,000	250.00%	81.57%		Includes Paxxo bags and other operating expenses						
25	56900	PROF & ENG CONTRACTAL SER	2,000	0	0	0	2,000	0.00%	2,000	100.00%	0.00%								
26	56950	MISC CONTRACTUAL SERV	35,000	29,823	16,467	32,934	40,000	82.34%	40,000	100.00%	121.46%		* this includes Bay Towel, Waste Management, Per Mar, Digger's Hotline,						
27	56990	MISC EXPENSES	2,000	809	0	0	2,000	0.00%	2,000	100.00%	#DIV/0!		PBBS, AW&G						
28	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------								
29	SUB - 56		790,304	788,868	471,840	908,439	872,185	104.16%	860,076	98.61%	94.68%								

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2027 DRAFT BUDGET - 8 September 2026

ACCOUNT #	MAINTENANCE EXPENSES	2025 BUDGET	2025 ACTUAL	2026 Y.T.D.	2026 PROJ	2026 BUDGET	% 26P/26B	2027 BUDGET	% 27B/26B	% 27B/26P	Comments
57010	SALARY	0	0	0	0	0		0	0.00%	0.00%	
57020	WAGES-REGULAR	138,730	110,838	59,175	118,350	141,844	83.44%	146,343	103.17%	123.65%	
57030	WAGES-OVERTIME	2,844	1,226	1,467	2,934	2,922	100.41%	3,019	103.33%	102.91%	
57700	JANITORAL EXPENSES	11,296	10,296	6,006	12,012	13,500	88.98%	14,000	103.70%	116.55%	
57710	MOTOR VEHICLE EXPENSES	24,800	15,605	3,730	6,394	24,800	25.78%	10,000	40.32%	156.39%	Replaced tires last year
57720	LUBRICATION-OIL/GREASE	5,000	4,213	1,434	2,868	5,000	57.36%	5,000	100.00%	174.34%	
57740	PAINTING & HARDWARE EXPENSES	2,000	791	1,760	3,520	2,000	176.00%	2,000	100.00%	56.82%	
57750	MACHINERY & EQUIP EXPENSES	20,000	22,021	26,270	52,540	20,000	262.70%	40,000	200.00%	76.13%	Mechanical maintenance did not
57760	PLUMBING EXPENSES	1,000	5,463	270	540	1,500	36.00%	1,500	100.00%	277.78%	
57770	ELEC & INSTRUMENTATION EXP	10,000	12,257	20,165	34,569	10,000	345.69%	25,000	250.00%	72.32%	Electrical maintenance did not dr
57890	MAINTENANCE EXPENSES	3,000	1,225	796	1,592	3,000	53.07%	3,000	100.00%	188.44%	
57900	PROF & ENG CONTRACTUAL SERVICES	500	0	0	0	500	0.00%	500	100.00%	#DIV/0!	
57950	MISC CONTRACTUAL SERVICES	3,000	2,480	0	0	5,000	0.00%	5,000	100.00%	#DIV/0!	Fabick maintenance plan
57990	MISC EXPENSES	2,000	60	0	0	2,000	0.00%	5,000	250.00%	#DIV/0!	Replce some power tools
SUB - 57	MAINTENANCE EXPENSES	224,170	186,475	121,073	235,319	232,066	101.40%	260,362	112.19%	110.64%	

ACCOUNT #	QUALITY CONTROL EXPENSES	2025 BUDGET	2025 ACTUAL	2026 Y.T.D.	2026 PROJ	2026 BUDGET	% 26P/26B	2027 BUDGET	% 27B/26B	% 27B/26P	
58010	SALARY	0	0	0	0	0	0.00%	0	0.00%	0.00%	
58020	WAGES-REGULAR	99,093	77,894	41,033	82,066	101,317	81.00%	104,530	103.17%	127.37%	
58030	WAGES-OVERTIME	5,689	5,653	3,227	6,454	5,844	110.44%	6,039	103.33%	93.56%	
58490	LABORATORY EXPENSES	8,000	7,167	3,676	7,352	8,000	91.90%	8,000	100.00%	108.81%	
58900	PROF & ENG CONTRACTUAL SERV	1,500	0	0	0	1,500	0.00%	1,500	100.00%	0.00%	
58941	P.S.- EQUIP CALIBRATION	1,500	150	0	0	1,500	0.00%	1,500	100.00%	0.00%	
58942	P.S.- OUTSIDE LAB TESTING	10,000	11,678	8,277	16,554	15,000	110.36%	17,000	113.33%	102.69%	PFAS testing of effluent and slud
58990	MISC EXPENSES	1,000	0	0	0	1,000	0.00%	1,000	100.00%	0.00%	
SUB - 58	QUALITY CONTROL EXPENSES	126,782	102,542	56,213	112,426	134,161	83.80%	139,569	104.03%	124.14%	

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2027 DRAFT BUDGET - 8 September 2026

ACCOUNT #	ADMINISTRATIVE EXPENSE	2025 BUDGET	2025 ACTUAL	2026 Y.T.D.	2026 PROJ	2026 BUDGET	% 26P/26B	2027 BUDGET	% 27B/26B	% 27B/26P	
59010	SALARY	107,803	107,324	62,435	124,870	113,193	110.32%	116,591	103.00%	93.37%	
59020	WAGES	58,200	52,026	27,743	55,486	58,259	95.24%	89,934	154.37%	162.08%	* account for overlap of Clerks
59040	COMMISSION - COMPENSATION	6,000	5,300	3,400	6,800	6,000	113.33%	7,000	116.67%	102.94%	
59050	COMMISSION - EXPENSES	4,000	3,044	1,944	3,888	4,000	97.20%	4,000	100.00%	102.88%	
59100	HEALTH INSURANCE	218,496	172,492	143,075	214,613	198,366	108.19%	246,803	124.42%	115.00%	
51908	HSA EXPENSE	0	0	36,750	36,750	36,750	100.00%	36,750	100.00%	100.00%	
59110	LIFE INSURANCE	700	3,377	501	1,002	600	167.00%	1,000	166.67%	99.80%	
59120	WI RETIREMENT FUND	49,329	73,593	27,392	54,784	53,020	103.33%	54,734	103.23%	99.91%	7.25%
59121	SOCIAL SECURITY (6.2%)	44,377	41,692	22,421	44,842	45,713	98.09%	47,241	103.34%	105.35%	
59122	MEDICARE (1.45%)	10,379	9,751	5,244	10,488	10,691	98.10%	11,048	103.34%	105.34%	
59125	DENTAL INSURANCE	0	0	3,682	6,312	6,312	100.00%	7,258	114.99%	114.99%	Would go to ZERO if we switch to
59127	VISION INSURANCE	0	0	638	1,093	1,093	100.00%	920	84.18%	84.18%	
59130	WORKMEN'S COMP.	13,237	11,764	4,019	4,019	13,237	30.36%	13,237	100.00%	329.36%	
59200	SICK LEAVE PAY	29,161	33,304	4,667	9,334	30,012	31.10%	30,908	102.99%	331.13%	
59220	STAND-BY DUTY	59,220	11,784	6,260	12,520	12,057	103.84%	12,426	103.06%	99.25%	
59230	HOLIDAY PAY	27,453	27,270	9,928	19,856	28,299	70.17%	29,209	103.22%	147.11%	
59240	VACATION PAY	51,360	53,454	18,814	37,628	55,784	67.45%	58,256	104.43%	154.82%	
59250	FUNERAL LEAVE	1,000	0	981	1,962	1,000	0.00%	2,000	200.00%	101.94%	
59300	TELEPHONE and INTERNET	10,200	11,226	7,311	14,622	13,000	112.48%	16,000	123.08%	109.42%	Includes four land lines, two cell lir
59320	OFFICE EQ. REPAIR & SERVICE	27,000	16,508	8,209	16,418	27,000	60.81%	20,000	74.07%	121.82%	Applied Tech, EO Johnson, Workh
59330	POSTAGE/SHIPPING	3,000	728	378	756	3,000	25.20%	3,000	100.00%	396.83%	
59340	OFFICE SUPPLIES	3,000	1,575	1,078	2,156	3,000	71.87%	3,000	100.00%	139.15%	
59350	PRINTING & PUBLICATIONS	1,100	695	117	234	1,100	21.27%	1,100	100.00%	470.09%	
59360	EDUCATION & TRAINING	10,000	9,785	2,784	5,568	15,000	37.12%	25,000	166.67%	448.99%	Added $10,000 for moving expens
59370	MEMBERSHIP/SUBSCRIPT/LICENSE	40,000	29,329	29,429	40,000	40,000	100.00%	40,000	100.00%	100.00%	
59380	MILEAGE REIMBURSEMENT	1,500	1,454	345	690	1,500	46.00%	1,500	100.00%	217.39%	
59390	BANK CHARGES	500	587	347	694	500	138.80%	500	100.00%	72.05%	
59440	INSURANCE PREMIUM	47,408	45,582	37,688	50,251	47,408	106.00%	47,408	100.00%	94.34%	
59495	REPLACEMENT EXPENSE	360,000	360,000	200,000	400,000	400,000	100.00%	480,000	120.00%	120.00%	
59839	INTEREST EXP. - CWF	420,999	45,206	192,169	214,226	421,000	50.88%	421,000	100.00%	196.52%	
59900	PROF & ENG CONT SERVICE	0	0	0	0	0	#DIV/0!	20,000	#DIV/0!	#DIV/0!	Help after closing Phase 2 CWF lo
59900-003	PROF & ENG CONT SER	0	0	0	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	
59910	P.S. ACCTING & AUDITING	20,000	20,432	22,578	22,578	21,000	107.51%	22,600	107.62%	100.10%	
59920	P.S.-LEGAL	15,000	6,081	63	126	15,000	0.84%	15,000	100.00%	11904.76%	
59990	MISC EXPENSES	2,500	1,842	428	856	2,500	34.24%	2,500	100.00%	292.06%	
SUB - 59	ADMINISTRATIVE	1,642,922	1,157,205	882,818	1,415,421	1,685,394	84%	1,887,923	112%	133%	

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27	orse, LW Allen programming and Computer security upgrades - WORKHORSE increase							
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1	Page 7														
2	2027 DRAFT BUDGET - 8 September 2026														
3	**RATE CALCULATION**														
4			BUDGET												
5			EXPENSE			FLOW	B.O.D.	S.S.							
6															
7		A/O/M/QC COSTS	$2,096,930			750,701	725,538	620,691							
8						35.80%	34.60%	29.60%							
9		CONTINGENCY RESERVE	300,000			107,400	103,800	88,800							
10															
11		DEBT SERVICE	$1,639,750			587,030	567,353	485,366							
12		MOSINEE				0.00%									
13		KRONENWETTER													
14		RIB MT.													
15		ROTHSCHILD													
16		WESTON													
17		REPLACEMENT COST	$480,000			139,200	174,720	166,080							
18						29.00%	36.40%	34.60%							
19		EQUIPAGES													
20															
21		==========	==========			==========	==========	==========	==========						
22		TOTAL	4,516,680			1,584,331	1,571,411	1,360,937							
23															
24															
25															
26															
27				O&M				DEBT			TOTAL				
28				COST				COST			COST				
29															
30	FLOW RATE	COST	$997,301	1.0389	PER 1,000 GAL.		$587,030	0.6115	PER 1,000 GAL.		$1.650	PER 1,000 GAL.			
31		VOLUME (PER 1,000 GAL.)	960,000				960,000								
32															
33	B.O.D. RATE														
34		COST	$1,004,058	0.3260	LB.		$567,353	0.1842	LB.		$0.510	LB.			
35		LBS. BOD	3,080,000				3,080,000								
36															
37	SS RATE														
38		COST	$875,571	0.2661	LB.		$485,366	0.1475	LB.		$0.414	LB.			
39		LBS. SS	3,290,000				3,290,000								
40															
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2027 DRAFT BUDGET - 8 September 2026

USAGE AND LOADING — Set these predicted 2026 number on 7 July 2025

COMMUNITIES	FLOW/1000	BOD #/Y	SS #/Y
MOSINEE	140,000	310,000	300,000
KRONENWETTER	130,000	370,000	350,000
RIB MT.	150,000	570,000	670,000
ROTHSCHILD	130,000	430,000	470,000
WESTON	410,000	1,400,000	1,500,000
	960,000	3,080,000	3,290,000

PROJECTED INCOME

COMMUNITIES	FLOW O&M	B.O.D. O&M	S.S. O&M	FLOW DEBT	B.O.D. DEBT	S.S. DEBT	TOTAL O&M CHARGES	TOTAL DEBT CHARGES	TOTAL CHARGES
MOSINEE	$145,440	$101,058	$79,839	$85,609	$57,104	$44,258	$326,337	$186,971	$513,308
KRONENWETTER	$135,051	$120,617	$93,146	$79,494	$68,156	$51,635	$348,814	$199,284	$548,099
RIB MOUNTAIN	$155,828	$185,816	$178,308	$91,724	$104,997	$98,844	$519,952	$295,564	$815,516
ROTHSCHILD	$135,051	$140,177	$125,082	$79,494	$79,208	$69,338	$400,310	$228,040	$628,350
WESTON	$425,931	$456,390	$399,197	$250,711	$257,888	$221,291	$1,281,517	$729,890	$2,011,408
TOTAL	$997,301	$1,004,058	$875,571	$587,030	$567,353	$485,366	$2,876,930	$1,639,750	$4,516,680

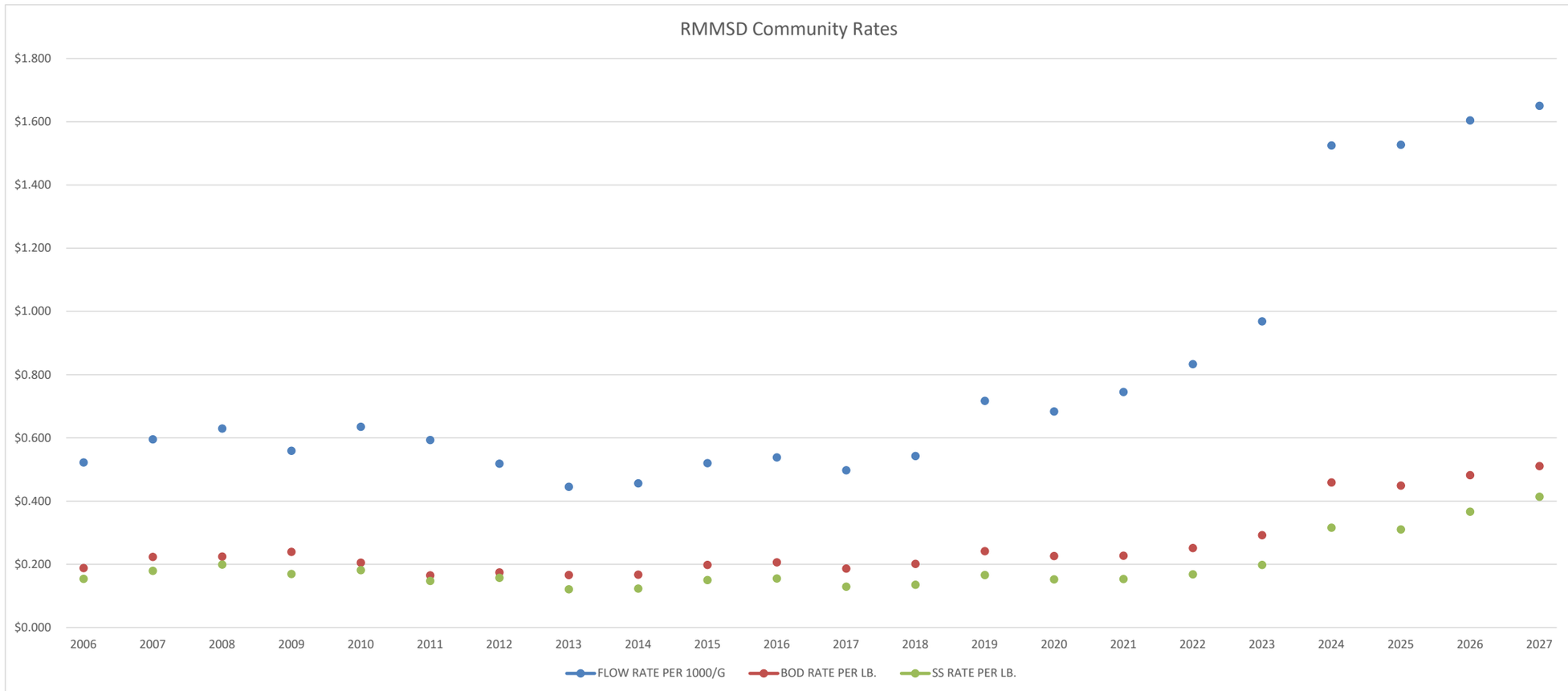
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2027 DRAFT BUDGET - 8 September 2026

YEARLY USER CHARGE

YEAR	CUSTOMER	FLOW RATE PER 1000/G	BOD RATE PER LB.	SS RATE PER LB.
2006	COMMUNITIES RATES	$0.522	$0.188	$0.154
2007	COMMUNITIES RATES	$0.595	$0.223	$0.179
2008	COMMUNITIES RATES	$0.629	$0.224	$0.199
2009	COMMUNITIES RATES	$0.559	$0.239	$0.169
2010	COMMUNITIES RATES	$0.635	$0.205	$0.181
2011	COMMUNITIES RATES	$0.593	$0.165	$0.147
2012	COMMUNITIES RATES	$0.518	$0.174	$0.157
2013	COMMUNITIES RATES	$0.445	$0.166	$0.121
2014	COMMUNITIES RATES	$0.456	$0.167	$0.123
2015	COMMUNITIES RATES	$0.520	$0.198	$0.150
2016	COMMUNITIES RATES	$0.538	$0.206	$0.155
2017	COMMUNITIES RATES	$0.497	$0.186	$0.129
2018	COMMUNITIES RATES	$0.543	$0.201	$0.135
2019	COMMUNITIES RATES	$0.717	$0.241	$0.166
2020	COMMUNITIES RATES	$0.683	$0.226	$0.152

	A	B	C	D	E
37	2021	COMMUNITIES RATES	$0.745	$0.227	$0.153
38					
39	2022	COMMUNITIES RATES	$0.833	$0.251	$0.168
40					
41	2023	COMMUNITIES RATES	$0.968	$0.292	$0.198
42					
43	2024	COMMUNTIES RATES	$1.525	$0.459	$0.316
44					
45	2025	COMMUNTIES RATES	$1.527	$0.449	$0.310
46					
47	2026	COMMUNTIES RATES	$1.604	$0.482	$0.366
48					
49	2027	COMMUNTIES RATES	$1.650	$0.510	$0.414
50					
51		% change FROM 2026	102.89%	105.85%	113.02%
52					


RMMSD Community Rates
$1.800
$1.600
$1.400
$1.200
$1.000
$0.800
$0.600
$0.400
$0.200
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2006
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FLOW RATE PER 1000/G
BOD RATE PER LB.
SS RATE PER LB.

	A	B	C	D	E	F	G	H	I	J	K	L
1	Page 10								Page 10			
2	2027 DRAFT BUDGET - 8 September 2026											
3	WASTEWATER SALES, LOADINGS AND CUSTOMERS											
4												
5			Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
6			==========		==========		==========		==========		==========	=========
7												
8	2012 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
9	Flow 1000 G/Y		194,634		115,338		371,575		114,167		16,090	811,804
10	BOD #/Y		617,410		378,695		935,473		6,000		41,829	1,979,407
11	SS #/Y		729,068		482,055		1,214,169		257,155		40,104	2,722,551
12						0						
13	2013 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
14	Flow 1000 G/Y		197,054		129,041		409,478		112,576		110,042	958,191
15	BOD #/Y		652,932		396,673		1,101,644		258,691		225,821	2,635,761
16	SS #/Y		819,618		493,583		1,370,228		249,337		184,451	3,117,217
17												
18	2014 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
19	Flow 1000 G/Y		188,545		146,210		429,061		110,901		110,999	985,716
20	BOD #/Y		522,870		348,699		1,010,874		237,080		223,474	2,342,997
21	SS #/Y		642,933		430,201		1,273,653		246,140		231,456	2,824,383
22												
23	2015 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
24	Flow 1000 G/Y		171,193		173,865		434,242		108,168		106,860	994,328
25	BOD #/Y		518,447		561,619		1,174,203		272,792		219,911	2,746,972
26	SS #/Y		628,130		725,608		1,529,630		313,116		206,745	3,403,229
27												
28	2016 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
29	Flow 1000 G/Y		162,647		148,817		470,980		103,867		124,129	1,010,440
30	BOD #/Y		528,401		513,873		1,277,080		266,213		252,112	2,837,679
31	SS #/Y		627,240		689,233		1,702,851		274,909		241,254	3,535,487
32												
33	2017 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
34	Flow 1000 G/Y		169,158		127,799		454,458		106,852		140,764	999,031
35	BOD #/Y		594,878		499,386		1,284,660		300,179		294,213	2,973,316
36	SS #/Y		706,168		653,154		1,750,334		298,760		414,381	3,822,797
37												
38	2018 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
39	Flow 1000 G/Y		167,221		99,340		410,646		105,700		143,373	926,280
40	BOD #/Y		589,674		423,098		1,279,556		301,164		297,825	2,891,317
41	SS #/Y		712,189		561,273		1,558,357		287,154		424,768	3,543,741
42												
43	2019 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
44	Flow 1000 G/Y		176,066		119,213		418,413		145,290		148,898	1,007,880
45	BOD #/Y		738,032		487,262		1,759,099		308,567		306,600	3,599,560
46	SS #/Y		964,945		652,844		2,519,505		277,930		456,852	4,872,076
47												
48												
49												
50	2020 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
51	Flow 1000 G/Y		151,590		94,294		389,404		126,514		131,337	893,139
52	BOD #/Y		659,422		351,509		1,487,187		398,518		291,824	3,188,460
53	SS #/Y		936,051		414,285		2,042,940		352,271		532,112	4,277,659
54												
55	2021 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
56	Flow 1000 G/Y		139,404		153,963		372,265		118,037		122,751	906,420
57	BOD #/Y		520,361		488,130		1,302,373		376,880		291,258	2,979,002
58	SS #/Y		709,923		545,819		1,840,185		351,397		325,820	3,773,144
59												
60	2022 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
61	Flow 1000 G/Y		146,666		148,488		385,000		114,572		136,808	931,534
62	BOD #/Y		599,382		490,300		1,393,520		361,884		335,591	3,180,677
63	SS #/Y		731,524		556,993		1,845,192		341,166		287,792	3,762,667
64												
65												
66	2023 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
67	Flow 1000 G/Y		144,149		142,742		390,022		116,158		130,591	923,662
68	BOD #/Y		615,184		493,179		1,401,570		384,202		317,857	3,211,992
69	SS #/Y		777,845		543,727		2,148,921		370,702		291,062	4,132,257
70												
71	2024 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
72	Flow 1000 G/Y		140,053		131,220		392,376		129,578		140,473	933,700
73	BOD #/Y		514,445		441,190		1,233,341		365,080		293,946	2,848,002
74	SS #/Y		568,641		441,344		1,676,846		345,073		280,079	3,311,983
75												
76												
77	2025 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
78	Flow 1000 G/Y		151,782		103,811		404,704		118,861		140,382	919,540
79	BOD #/Y		543,265		364,505		1,318,927		344,605		287,929	2,859,231
80	SS #/Y		570,621		397,456		1,394,912		312,111		291,275	2,966,375
81												
82												
83	2026 Predicted Usage and Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
84	Flow 1000 G/Y		173,940		126,808		467,774		165,412		156,256	1,090,190
85	BOD #/Y		564,119		366,853		1,318,768		373,872		308,491	2,932,102
86	SS #/Y		664,020		408,070		1,398,402		349,906		304,159	3,124,558
87												
88												
89	5 year average		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
90	Flow 1000 G/Y		151,318		130,614		407,975		128,916		140,902	959,725
91	BOD #/Y		567,279		431,205		1,333,225		365,929		308,763	3,006,401
92	SS #/Y		662,530		469,518		1,692,855		343,792		290,873	3,459,568

WATER UTILITY FUND

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Water Utility Fund - Fund #601

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
Beginning Net Position, January 1st		$ 10,237,236.00	$ 10,895,892.69	$ 11,172,508.32	$ 11,368,485.06						
REVENUES:											
601-40800-100	Fire Protection Taxes	$ (50.78)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
601-42100-000	Misc Non-Operating Income	4,178.51	15,104.80	-	96.24	-	-	-	-	-	
601-46100-001	Interest on Lease Receivables	-	17,126.00	16,768.00	16,399.00	-	-	-	-	-	
601-46161-000	Metered Sales - Residential	491,861.23	508,845.07	442,021.41	446,935.41	450,000.00	252,969.10	447,000	450,000	450,000	
601-46161-200	Metered Sales - Commercial	57,749.29	61,983.78	42,383.17	40,472.41	43,000.00	25,640.28	41,400	41,400	41,400	
601-46161-300	Metered Sales - Industrial	15,314.34	16,960.36	9,275.33	11,286.77	11,800.00	8,080.65	12,450	12,450	12,450	
601-46162-000	Private Fire Protection	18,254.95	9,561.77	5,794.93	5,385.60	5,343.00	3,108.40	5,400	5,400	5,400	
601-46163-000	Public Fire Protection	128,748.12	133,279.58	129,958.77	130,966.78	132,600.00	75,777.45	131,250	131,250	131,250	
601-46163-030	Industrial Fire Protection	-	504.98	1,884.22	2,164.80	2,300.00	1,399.20	2,165	2,165	2,165	
601-46163-200	Commercial Fire Protection	-	487.63	6,840.33	6,346.40	6,400.00	3,764.00	6,400	6,400	6,400	
601-46164-000	Metered Sales - Public Authority	717.83	912.58	651.31	908.81	685.00	508.53	980	980	980	
601-16165-000	Metered Sales - Multi Family Resid.	81,229.81	81,393.05	61,075.10	69,219.48	66,600.00	37,741.73	68,925	68,925	68,925	
601-46172-000	Cell Tower Rent on Water Tower	31,360.00	14,234.00	14,592.00	14,961.00	31,360.00	35,123.20	35,123	27,000	27,000	New lease contract starting in 2027 at lower rate
601-46100-470	Forfeited Discount	596.85	666.72	4,124.98	3,234.88	2,600.00	1,220.59	3,050	3,050	3,050	
601-46173-000	Water Connection Fees	-	5,046.00	1,725.00	2,262.50	2,000.00	9,299.00	9,300	92,500	92,500	Includes $90,000 Marathon County Garage connection fees
601-46174-000	Other Misc. Water Revenues	13,779.77	13,361.70	14,727.90	664.18	350.00	180.77	500	500	500	
601-46175-000	Clear Water Revenues	-	3,204.17	54,735.05	57,215.97	52,000.00	27,693.28	58,700	58,700	58,700	
601-46421-000	Contributed Assets	350,400.91	8,845.98	-	-	-	-	-	-	-	
601-48001-100	Interest on Investments	3,942.39	49,639.43	87,898.99	59,407.67	43,030.00	30,644.58	47,100	47,100	47,100	
	WATER UTILITY FUND REVENUES	**$ 1,198,083.22**	**$ 941,157.60**	**$ 894,456.49**	**$ 867,927.90**	**$ 850,068.00**	**$ 513,150.76**	**$ 869,743**	**$ 947,820**	**$ 947,820**	
	WATER UTILITY REVENUES (adjusted)	**$ 1,198,083.22**	**$ 941,157.60**	**$ 894,456.49**	**$ 867,927.90**	**$ 850,068.00**	**$ 513,150.76**	**$ 869,743**	**$ 947,820**	**$ 947,820**	

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Water Utility Fund - Fund #601

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	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	-	-	-	-	300,000.00	-	-			6 years. Water storage is needed
601-53610-xxx	Purchased Water								$ 250,000	$ 250,000	for public fire protection.
	SOURCE OF SUPPLY EXPENSES	$ 1,919.77	$ -	$ -	$ -	$ 300,000.00	$ -	$ -	$ 250,000	$ 250,000	
PUMPING EXPENSES (53710):											
~~601-53610-620-110~~	Wages - Water Operation	9,266.45	77,777.92	33,073.37	36,273.60	9,063.00	28,639.47	See below	See below	See below	
~~601-53610-620-151~~	FICA Taxes - Water Operation	1,685.88	5,290.09	2,184.97	2,696.16	-	2,132.46	"	"	"	
~~601-53610-620-152~~	Retirement	-	2,610.61	1,950.62	2,511.42	-	2,020.79	"	"	"	
~~601-53610-620-154~~	Health Insurance	-	10,345.80	7,437.79	9,443.43	-	6,876.73	"	"	"	
~~601-53610-621-110~~	Paid-on-Call Wages - Utility Operator	6,659.24	5,174.00	10,990.91	9,430.96	-	4,152.63	"	"	"	
~~601-53610-621-151~~	FICA Taxes	509.18	441.74	755.09	721.66	-	317.81	"	"	"	
~~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	38,909.93	42,000.00	24,287.59	40,000	42,000	42,000	
~~601-53610-622-003~~	WPS Natural Gas	2,825.61	4,027.98	332.16	-	8,000.00	-	4,000	4,000	4,000	
~~601-53610-622-004~~	Utilities-Water	-	-	-	2,208.32	-	1,630.76	2,500	2,800	2,800	
~~601-51610-623-001~~	Operation Supplies & Expenses	-	-	-	1,800.31	-	30.12	30	-	-	
	Office Supplies/Operations-wellhouse	-	-	-	-	1,000.00	-	-	1,000	1,000	
	Oper Supplies - Uniforms	-	-	-	-	2,400.00	-	2,400	3,500	3,500	
~~601-53610-623-002~~	Telephone Exp - Wellhouse	1,246.05	1,596.01	29.65	873.39	1,700.00	1,240.09	2,500	2,500	2,500	
	Repairs/Maint - Mach./Equipment/Vehicles		-	-	-	12,500.00	-	See below	See below	See below	
~~601-53610-623-003~~	Pumping Operation Expense	-	-	-	-	-	-	-	-	-	
~~601-53610-625-001~~	Maint of Pumping Plant	1,157.41	1,460.40	2,512.09	8,472.75	17,000.00	10,735.65	13,000	13,000	13,000	
601-53710-120-001	Hourly Wages - Regular/Utility Crew							8,501	$ 12,663	$ 12,663	10% Water Pumping hours
601-53710-121-001	Hourly Wages - Overtime/Utility Crew							See below	See below	See below	
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							"	"	"	
601-53710-223-000	Utilities-Natural Gas							"	"	"	
601-53710-225-000	Utilities-Telephone							"	"	"	
601-53710-242-000	Repairs/Maint - Mach./Equipment/Vehicles							"	"	"	
601-53710-310-000	Office Supplies/Operations-wellhouse							"	"	"	
601-53710-346-000	Oper Supplies - Uniforms							"	"	"	
601-53710-xxx	Maint of Pumping Plant							"	"	"	
	PUMPING EXPENSES	$ 55,814.28	$ 147,307.69	$ 86,865.66	$ 113,341.93	$ 93,663.00	$ 82,064.10	$ 72,931	$ 81,463	$ 81,463	
WATER TREATMENT EXPENSES (53720):											
	Hourly Wages - Regular/Utility Crew	$ -	$ -	$ -	$ -	$ 18,126.00	$ -	see below	see below	see below	20% Water Treatment hours
~~601-53620-630-001~~	Water Treatment Operation Expense	-	-	178.98	2,822.78	-	$ 3,447.27	$ 5,000	7,000	7,000	
~~601-53620-630-010~~	Marathon County Health Lab	1,045.00	1,034.00	1,684.00	1,432.00	2,000.00	1,234.00	2,000	2,200	2,200	8 samples per month
	Oper Supplies - All Other	-	-	-	-	2,500.00	-	-	2,500	2,500	
~~601-53620-631-001~~	Chemicals	30,751.17	29,599.66	35,441.11	16,731.32	20,000.00	14,711.88	20,000	25,000	25,000	
~~601-53620-632-002~~	Capital Projects	-	46.35	-	329,139.06	-	58,604.93	move to Assets	see CIP	See CIP	Lower cost since 2025, filtering sys
601-53720-120-001	Hourly Wages - Regular/Utility Crew							17,001	$ 25,326	$ 25,326	20% Water Treatment hours
601-53720-121-001	Hourly Wages - Overtime/Utility Crew							see below	see below	see below	

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Water Utility Fund - Fund #601

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
601-53720-122-001	Hourly Wages - Premium Pay/Utility Crew							"	"	"	
601-53720-125-001	Hourly Wages - Call Time Pay/Utility Crew							"	"	"	
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							see above	see above	see above	8 samples per month
601-53720-xxx	Chemicals							"	"	"	
601-53720-349-000	Oper Supplies - All Other							"	"	"	
	WATER TREATMENT EXPENSES	$ 31,796.17	$ 30,680.01	$ 37,304.09	$ 350,125.16	$ 42,626.00	$ 77,998.08	$ 44,001	$ 62,026	$ 62,026	
TRANSMISSION/DISTRIBUTION EXPENSES (53730):											
~~601-53630-640-110~~	Hourly Wages - Regular/Utility Crew	$ 17,232.65	$ 6,867.18	$ 16,249.95	$ 14,767.93	$ 54,376.00	$ 7,052.78	$ 51,004	75,979	75,979	60% Transmission hours
	Hourly Wages - Overtime/Utility Crew	-	-	-	-	7,000.00	-	7,000	7,000	7,000	
	Hourly Wages - Call Time Pay/Utility Crew	-	-	-	-	6,500.00	-	6,500	6,500	6,500	$250/week
	Hourly Wages - Part-Time/On-Call	-	-	-	-	4,456.00	-	4,456	4,456	4,456	
	Hourly Wages - Part-time/Premium Pay	-	-	-	-	6,213.00	-	6,213	6,213	6,213	
~~601-53630-640-151~~	Trans/Distribution FICA Taxes	1,129.02	512.12	1,079.87	1,094.07	-	526.02	see below	see below	see below	
~~601-53630-640-152~~	Retirement	-	238.70	994.93	1,023.30	-	466.55	"	"	"	
~~601-53630-640-154~~	Health Insurance	-	753.38	3,579.51	4,187.65	-	1,590.31	"	"	"	
~~601-53630-641-001~~	Trans/Distribution Operation Expense	2,751.33	1,526.62	2,213.56	133.80	-	-	-	-	-	
~~601-53630-641-002~~	Water Sampling Exp	5,153.55	6,501.85	5,841.80	7,722.32	9,000.00	2,756.76	8,000	9,000	9,000	
~~601-53630-641-003~~	Utilities - Water	-	-	-	-	-	76.44	80	-	-	
~~601-53630-650-001~~	Maint of Distribution Reservior	-	1,431.64	-	-	-	-	-	-	-	
~~601-53630-650-002~~	Water Storage	-	10,800.00	20,280.00	-	10,000.00	-	-	10,000	10,000	
~~601-53630-651-001~~	Maint of Mains	2,574.60	984.31	7,064.77	-	15,000.00	792.84	1,000	15,000	15,000	
~~601-53630-652-001~~	Maint of Services	11,050.96	-	1,325.00	10,285.90	15,000.00	-	-	15,000	15,000	
~~601-53630-653-001~~	Maint of Meters Purchase	4,823.69	17,936.82	1,300.09	3,274.09	8,000.00	1,836.99	3,500	8,000	8,000	
~~601-53630-654-001~~	Maint of Hydrants	2,322.89	1,462.47	1,849.46	5,249.73	7,000.00	419.79	2,000	7,000	7,000	
~~601-53630-655-001~~	Maint of Other Plants-Metering Stn	525.32	684.65	-	2,190.00	500.00	154.63	500	1,500	1,500	
~~601-53600-608-001~~	Maint of Meter Replacement	-	-	-	4,825.69	15,000.00	1,993.00	5,000	13,000	13,000	
601-53730-120-001	Hourly Wages - Regular/Utility Crew								See above	See above	60% Transmission hours
601-53730-121-001	Hourly Wages - Overtime/Utility Crew								"	"	
601-53730-122-001	Hourly Wages - Premium Pay/Utility Crew								"	"	
601-53730-125-001	Hourly Wages - Call Time Pay/Utility Crew								"	"	$250/week
601-53730-xxx	Hourly Wages - Part-Time/On-Call								"	"	
601-53730-xxx	Hourly Wages - Part-time/Premium Pay								"	"	
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								"	"	
601-53730-	Water Storage								"	"	
601-53730-	Maint of Mains								"	"	
601-53730-	Maint of Services								"	"	
601-53730-	Maint of Meters Purchase								"	"	
601-53730-	Maint of Hydrants								"	"	
601-53730-	Maint of Other Plants-Metering Stn								"	"	
601-53730-	Maint of Meters Purchase								"	"	
601-53730-	Capital Equipment-Outlay								see CIP	see CIP	
	TRANSMISSION/DISTRIBUTION EXPS.	$ 47,564.01	$ 49,699.74	$ 61,778.94	$ 54,754.48	$ 158,045.00	$ 17,666.11	$ 95,253	$ 178,648	$ 178,648	
CUSTOMER ACCOUNTS/BILLING EXPENSES (53740):											
~~601-53640-902-110~~	Salaries & Wages - Utility Clerk	$ 4,290.46	$ 8,813.89	$ 7,585.42	$ 5,130.35	$ 26,184.00	$ 3,045.47	$ 21,047	21,782	21,782	
	Overtime - Utility Clerk					$ 1,000.00	$ -	$ 1,000	1,000	1,000	
~~601-53640-902-151~~	FICA Taxes - Utility Clerk	1,830.40	646.71	496.24	374.52	-	223.59	See below	See below	See below	

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Water Utility Fund - Fund #601

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
~~601-53640-902-152~~	Retirement - Utility Clerk	(8,139.00)	278.36	467.09	356.65	-	219.31	"	"	"	
~~601-53640-902-154~~	Health Insurance	-	1,403.80	2,543.25	2,112.97	-	1,105.08	"	"	"	
~~601-53660-926-005~~	Utility Clerk - EAP	$ 84.38	$ 81.00	$ 29.00	$ -	$ -	$ -	"	"	"	
~~601-53640-903-001~~	Billing Supplies	458.00	-	-	-	1,000.00	-	1,000	1,200	1,200	
~~601-53640-903-002~~	Postage Expense	5,365.25	4,296.92	9,404.73	10,977.12	12,000.00	5,756.48	12,000	14,000	14,000	
~~601-53640-903-003~~	Bank Fees	-	-	236.25	241.25	300.00	143.75	300	300	300	
	Education/Training/Schools	-	-	-	-	500.00	-	-	500	500	
~~601-53740-281-000~~	Postage Meter Lease Contract	-	-	-	-	500.00	305.88	612	650	650	
	Internet Access	-	-	-	-	700.00	-	700	800	800	
	Software License Fees	-	-	-	-	10,000.00	-	10,000	10,000	10,000	
~~601-53640-903-004~~	Computer Software & Support	3,962.50	15,517.57	6,083.26	3,957.20	5,000.00	4,000.00	5,000	6,000	6,000	
	Conferences/Registration Fees	-	-	-	-	200.00	-	-	200	200	
	Travel Exps-Meals/Miles/Hotel	-	-	-	-	200.00	-	-	200	200	
~~601-53640-905-110~~	Utility Operator Wages	17,210.65	3,813.56	14,665.55	14,767.93	9,063.00	7,052.78	8,501	12,663	12,663	10% Meter Reading hours
~~601-53640-905-151~~	Utility Operator Wages - FICA Taxes	593.13	776.29	975.19	1,094.07	-	526.02	See below	See below	See below	
~~601-53640-905-152~~	Retirement	-	15.84	903.33	1,023.30	-	466.55	"	"	"	
~~601-53640-905-154~~	Health Insurance	-	-	3,172.58	4,187.65	-	1,590.31	"	"	"	
~~601-53640-906-007~~	Consumer Confidence Report	3,081.76	3,848.12	795.16	-	3,500.00	-	3,500	4,000	4,000	
601-53740-120-001	Hourly Wages - Regular/Utility Crew								See above	See above	10% Meter Reading hours
601-53740-120-002	Hourly Wages - Utility Clerk								"	"	
601-53740-121-000	Hourly Wages - Overtime								"	"	
601-53740-157-000	Education/Training/Schools								"	"	
601-53740-281-000	Postage Meter Lease Contract								"	"	
601-53740-284-000	Internet Access								"	"	
601-53740-286-000	Software License Fees								"	"	
601-53740-287-000	Computer Maint Services								"	"	
601-53740-	Consumer Confidence Report								"	"	
601-53740-310-000	Office Supplies								"	"	
601-53740-311-000	Postage								"	"	
601-53740-317-000	Bank Fees								"	"	
601-53740-325-000	Conferences/Registration Fees								"	"	
601-53740-330-000	Travel Exps-Meals/Miles/Hotel								"	"	
	CUSTOMER ACCOUNTS/BILLING EXPS	$ 28,737.53	$ 39,492.06	$ 47,357.05	$ 44,223.01	$ 70,147.00	$ 24,435.22	$ 63,660	$ 73,295	$ 73,295	
WATER ADMINISTRATION/GENERAL EXPENSES (53750):											
~~601-53650-920-110~~	Utility Crew/Billing-Wages	$ 20,453.57	$ 18,155.17	$ 16,673.43	$ 14,767.93	$ -	$ 7,052.78	See below	See below	See below	
~~601-53650-920-151~~	Utility Crew/Billing-FICA Taxes	1,368.71	1,348.66	1,107.96	1,094.07	-	526.02	"	"	"	
~~601-53650-920-152~~	Utility Crew/Billing-Retirement	815.91	1,500.35	1,022.02	1,023.30	-	466.55	"	"	"	
~~601-53650-920-154~~	Utility Crew/Billing-Insurance	6,296.84	6,585.48	3,854.14	4,187.65	-	1,590.31	"	"	"	
~~601-53650-921-001~~	Office Supply Expense	1,608.05	2,320.49	665.77	460.34	-	31.94	500	500	500	
~~601-53650-921-003~~	Office Phone Expense	658.12	781.99	3,279.85	1,862.04	-	1,751.34	3,000	3,000	3,000	
~~601-53650-921-005~~	Internet Access	714.88	659.40	69.83	161.34	-	-	-	-	-	
~~601-53650-921-006~~	Fuel	5,927.71	4,172.70	3,962.36	3,187.42	6,500.00	3,723.50	5,500	5,500	5,500	
~~601-53650-921-007~~	Mileage - Water Utility	133.91	500.26	187.24	658.57	-	176.90	200	700	700	
~~601-53650-921-008~~	Equipment Parts & Maint	-	4,557.59	7,157.01	4,894.17	-	1,655.60	5,000	12,500	12,500	
~~601-53650-921-009~~	Uniforms	730.82	1,520.39	2,753.09	1,740.68	-	1,341.79	3,000	3,500	3,500	
~~601-53650-921-110~~	Utility Clerk/Billing - Wages	3,026.47	2,521.12	6,505.01	5,130.35	-	3,045.47	See below	See below	See below	
~~601-53650-921-151~~	Utility Clerk/Billing - FICA Taxes	241.38	185.42	476.66	374.52	-	223.59	"	"	"	
~~601-53650-921-152~~	Retirement	-	-	447.97	356.65	-	219.31	"	"	"	
~~601-53650-921-154~~	Health Insurance	-	-	2,304.95	2,112.97	-	1,105.08	"	"	"	
~~601-53650-921-160~~	EAP	-	-	72.50	-	-	-	"	"	"	
~~601-53650-922-110~~	Admin/PW Director - Wages	35,633.22	35,313.58	14,009.94	23,370.72	-	14,092.24	"	"	"	
	Salaries - Admin/Administrator	-	-	-	-	6,970.00	-	"	"	"	6% Water
	Salaries - Admin/PW Director	-	-	-	-	24,659.00	-	"	"	"	25% Water

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Water Utility Fund - Fund #601

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
~~601-53650-922-151~~	Admin/PW Director - FICA Taxes	2,860.49	1,921.47	1,047.79	1,742.99	-	1,053.36	"	"	"	
~~601-53650-922-152~~	Admin/PW Director - Retirement	2,316.14	1,607.18	960.93	1,592.14	-	1,014.61	"	"	"	
~~601-53650-922-154~~	Admin/PW Director - Insurance	24,189.24	14,335.62	2,915.55	5,281.79	-	2,903.50	"	"	"	
~~601-53650-923-001~~	Accounting Services	6,680.93	7,455.00	7,523.00	8,817.58	8,000.00	1,777.75	8,000	8,000	8,000	
~~601-53650-923-002~~	Engineering Services	2,388.75	18,328.62	326.67	3,660.00	75,000.00	-	-	75,000	75,000	well exploration = 2027, carryover from 2026
~~601-53650-923-004~~	Legal Services	142.00	2,416.99	-	-	500.00	-	-	500	500	
~~601-53650-923-005~~	Diggers Hotline	508.00	323.20	325.31	636.39	1,200.00	748.38	900	1,500	1,500	
~~601-53650-923-007~~	Inspection Services	2,700.00	2,150.00	2,500.00	2,100.00	3,000.00	-	-	3,000	3,000	Cross connections - DNR
~~601-53650-923-008~~	Subscriptions & License Fees	-	-	4,007.66	-	-	125.00	125	300	300	
~~601-53650-923-009~~	Fin Dir/Treasurer Contr. Services	-	-	-	17,282.49	-	-	-	-	-	
~~601-53650-923-110~~	Admin Asst/Treasurer - Wages	-	2,475.04	24,050.88	11,793.36	-	16,272.48	See below	See below	See below	
	Hourly Wages - Finance Director	-	-	-	-	12,113.00	-	"	"	"	20% Water
	Hourly Wages - Account Clerk	-	-	-	-	5,237.00	-	"	"	"	10% Water
~~601-53650-923-151~~	Admin Asst/Treasurer - FICA Taxes	-	185.01	1,813.27	880.96	-	1,218.79	"	"	"	
~~601-53650-923-152~~	Admin Asst/Treasurer - Retirement	-	168.31	1,629.24	441.28	-	670.18	"	"	"	
~~601-53650-923-154~~	Admin Asst/Treasurer - Insurance	-	435.89	5,722.35	2,314.22	-	3,020.74	"	"	"	
	FICA Taxes					14,608.00	-	"	"	"	Fringes for all employees here
	Retirement					12,877.00	-	"	"	"	Fringes for all employees here
	Health Insurance					60,677.00	-	"	"	"	Fringes for all employees here
	Life Insurance					-	-	"	"	"	Fringes for all employees here
	Workers Comp Ins					2,430.00	-	"	"	"	Fringes for all employees here
	Employee Assistance Program (EAP)					110.00	-	"	"	"	
	Professional Membership Dues					4,500.00	-	"	"	"	
~~601-53600-408-001~~	PSC Remainder Assessment	798.34	747.36	1,051.42	763.97	1,000.00	-	1,000	1,000	1,000	
~~601-53660-924-001~~	Insurance Expense	-	-	-	-	4,000.00	-	"	"	"	
~~601-53660-931-001~~	Insurance Expense	5,918.61	6,441.67	9,430.06	-	-	-	"	"	"	
~~601-53660-931-002~~	Regulatory Commission (PSC)	3,875.59	2,836.48	-	-	3,500.00	-	"	"	"	
~~601-53660-930-009~~	Education/Training/Schools	992.55	-	1,272.32	3,735.18	10,000.00	3,466.50	4,000	10,000	10,000	
~~601-53660-930-013~~	Recruiting Expense	-	1,924.83	-	-	150.00	-	-	150	150	
~~601-53660-930-015~~	Physicals	-	-	-	-	200.00	-	-	200	200	
601-53750-110-001	Salaries - Admin/Administrator							7,117	$ 7,384	$ 7,384	6% Water
601-53750-110-002	Salaries - Admin/PW Director							24,790	25,982	25,982	25% Water
601-53750-120-001	Hourly Wages - Finance Director							14,703	16,286	16,286	13% Water
601-53750-120-002	Hourly Wages - Account Clerk							5,463	5,445	5,445	10% Water
601-53750-	Hourly Wages - Part-time Custodian							602	623	623	
601-53750-151-000	FICA Taxes							14,069	17,542	17,542	Fringes for all employees here
601-53750-152-000	Retirement							11,370	14,626	14,626	Fringes for all employees here
601-53750-154-000	Health Insurance							46,159	61,259	61,259	Fringes for all employees here
601-53750-155-000	Life Insurance							-	-	-	Fringes for all employees here
601-53750-156-000	Workers Comp Ins							2,304	2,730	2,730	Fringes for all employees here
601-53750-157-000	Education/Training/Schools							-	-	-	
601-53750-164-000	Employee Health Tests/Physicals							-	-	-	
601-53750-169-000	Employee Assistance Program (EAP)							87	136	136	
601-53750-212-000	Legal Services							See above	See above	See above	
601-53750-213-000	Accounting Services							"	"	"	
601-53750-215-000	Engineering Services							"	"	"	well exploration = 2026
601-53750-324-000	Professional Membership Dues							"	"	"	
601-53750-326-000	Advertising/Recruiting Expense							"	"	"	
601-53750-330-000	Travel Exps-Meals/Miles/Hotel						154.39	"	"	"	
601-53730-351-000	Maint Supplies - Fuel							"	"	"	
601-53750-	Insurance Expense							"	"	"	
601-53750-	Diggers Hotline							"	"	"	
601-53750-	Inspection Services							"	"	"	
601-53750-	PSC Remainder Assessment							"	"	"	

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Water Utility Fund - Fund #601

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
601-53750-	Regulatory Commission (PSC)							"	"	"	
	WATER ADMIN/GENERAL EXPENSES	$ 130,980.23	$ 143,875.27	$ 129,126.18	$ 126,425.07	$ 257,231.00	$ 69,428.10	$ 157,889	$ 277,363	$ 277,363	
MISC CREW OPERATION EXPENSES (53760):											
~~601-53660-930-110~~	PW Crew - Misc Wages	$ 55.30	$ 5,394.51	$ 23,468.03	$ 27,779.62	$ -	$ 27,921.64	2026 wages reallocated elsewhere			
~~601-53660-930-151~~	PW Crew - Misc FICA Taxes	4.11	391.72	1,544.44	2,035.94	-	2,085.02	"			
~~601-53660-930-152~~	PW Crew - Misc Retirement	3.59	358.33	1,444.93	1,931.05	-	2,010.40	"			
~~601-53660-930-154~~	PW Crew - Misc Insurance	3,763.46	4,314.84	6,885.05	10,369.94	-	6,005.10	"			
~~601-53660-931-110~~	Utility/Operations - Wages	17,210.65	3,589.77	16,249.96	14,767.93	-	7,052.78	"			
~~601-53660-931-151~~	Utility/Operations - FICA Taxes	1,750.85	267.82	1,079.86	1,094.07	-	526.02	"			
~~601-53660-931-152~~	Utility/Operations - Retirement	2,872.16	2,170.17	994.94	1,023.30	-	466.55	"			
~~601-53660-931-154~~	Utility/Operations - Insurance	11,189.38	3,955.43	3,579.51	4,187.65	-	1,593.81	"			
	MISC CREW OPERATION EXPENSES	$ 36,849.50	$ 20,442.59	$ 55,246.72	$ 63,189.50	$ -	$ 47,661.32	$ -	$ -	$ -	
MISC OTHER WATER EXPENSES (53770):											
~~601-50999-000-000~~	Pension Expense	$ (12,849.00)	$ -	$ -	$ -	$ -	$ -	$ -			
~~601-53900-999-999~~	WRS - GASB 68 Adjustments	-	4,957	(3,509.00)	-	-	-	-			
~~601-59000-100-000~~	Transfer to General Fund	-	505.76	739.23	-	-	-	-			
~~601-53600-403-000~~	Depreciation Expense	218,614.04	226,847.74	229,944.90	254,463.00	400,000.00	-	300,000			
601-53613-540-000	Depreciation Expense								$ 300,000	$ 300,000	
	MISC OTHER WATER EXPENSES	$ 205,765.04	$ 232,310.50	$ 227,175.13	$ 254,463.00	$ 400,000.00	$ -	$ 300,000	$ 300,000	$ 300,000	
UTILITY COMMITTEE (53780) - Shared with Sewer Utility Fund:											
~~601-51500-560-110~~	Utility Committee Wages	$ -	$ 725.00	$ 450.00	$ 1,100.00	$ 780.00	$ -	$ 780			
~~601-51500-560-151~~	Utility Committee FICA Taxes	-	55.46	33.29	85.30	60.00	-	60			
~~601-51500-560-156~~	Workers Comp Ins	-	-	-	-	2.00	-	2			
601-53619-112-000	Wages - Committee Members								$ 780	$ 780	
601-53619-151-000	FICA Taxes								60	60	
601-53619-156-000	Workers Comp Ins								2	2	
	UTILITY COMMITTEE	$ -	$ 780.46	$ 483.29	$ 1,185.30	$ 842.00	$ -	$ 842	$ 842	$ 842	
DEBT SERVICE (58300):											
~~601-53600-427-000~~	Safe Drinking Loan - Interest	$ -	$ -	$ 35,642.69	$ 61,884.36	$ 67,881.00	$ 21,997.12	$ 64,624			
601-58300-xxx-xxx	Safe Drinking Loan - Interest								$ 61,695	$ 61,695	
~~601-53600-428-000~~	Amortization-Debt Issue Costs	-	-	17,500.00	-	-	-	-	-	-	
	UTILITY COMMITTEE	$ -	$ -	$ 53,142.69	$ 61,884.36	$ 67,881.00	$ 21,997.12	$ 64,624	$ 61,695	$ 61,695	
	WATER UTILITY FUND EXPENSES	**$ 539,426.53**	**$ 664,588.32**	**$ 698,479.75**	**$ 1,069,591.81**	**$ 1,390,435.00**	**$ 341,250.05**	**$ 799,200**	**$ 1,285,332**	**$ 1,285,332**	
	Less: Capital Projects moved to Assets	**-**	**(46.35)**	**-**	**(329,139.06)**	**-**	**(58,604.93)**	**$ -**	**$ -**	**$ -**	
	NET WATER UTILITY FUND EXPENSES	**$ 539,426.53**	**$ 664,541.97**	**$ 698,479.75**	**$ 740,452.75**	**$ 1,390,435.00**	**$ 282,645.12**	**$ 799,200**	**$ 1,285,332**	**$ 1,285,332**	
	NET CHANGE IN NET POSITION	$ 658,656.69	$ 276,615.63	$ 195,976.74	$ 127,475.15	$ (540,367.00)	$ 230,505.64	$ 70,543	$ (337,512)	$ (337,512)	
Ending Net Position, December 31st		**$ 10,895,892.69**	**$ 11,172,508.32**	**$ 11,368,485.06**	**$ 11,495,960.21**	**$ (540,367.00)**	**$ 230,505.64**	**$ 70,543**	**$ (337,512)**	**$ (337,512)**	

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Water Utility Fund - Fund #601

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments

NOTES:

1) 2026 Estimated Expenses are under budget by $591,235.

2026 Amended Budget Expenses	$ 1,390,435.00
2026 Estimated Year-End Expenses	$ (799,200.00)
2026 Expenses UNDER budget	**$ 591,235.00**

Reasons for 2026 under budget:

Not needed purchased water in 2026	$ 300,000.00
Not needed Storage of Water in 2026	10,000.00
Lesser amount for Maint. of Mains in 2026	14,000.00
Not needed Maint. of Services in 2026	15,000.00
2026 Estimated depreciation is lower	100,000.00
Not needed 2026 Engineering costs for new well exploration	75,000.00
Balance from 2026 budgetary savings	77,235.00
Total 2026 Budget Exp. Savings	**$ 591,235.00**

2) Decrease in 2027 Budget Expenses = $55,103

2027 Proposed Budget Expenses	$ 1,285,332.00
2026 Amended Budget Expenses	$ (1,390,435.00)
2027 Proposed Budget DECREASE	**$ (105,103.00)**

Reasons for 2027 Budget Expenses DECREASE:

2027 Estimated depreciation expense is lower	$ (100,000.00)
Reduced 2027 Purchased water estimate	(50,000.00)
Balance for 2027 budgetary increase (3.22% increase)	44,897.00
(Proposed adding 1 employee to Utility Crew in 2027, shared with Sewer)	
Total 2027 Proposed Budget Expenses DECREASE	**$ (105,103.00)**

SEWER UTILITY FUND

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Sewer Utility Fund - Fund #650

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
Beginning Net Position, January 1st		$ 10,824,308.00	$ 10,709,237.98	$ 10,571,102.81	$ 10,796,362.61						
REVENUES:											
~~650-40800-000~~	Sewer Tax Roll	$ -	$ 201.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
~~650-46222-001~~	Metered Sales - Residential	463,174.56	521,649.75	888,457.82	954,604.66	927,987.00	544,414.73	955,000	955,000	955,000	
~~650-46222-002~~	Metered Sales - Commercial	57,628.95	64,610.44	97,046.77	98,409.01	98,841.00	62,685.51	102,650	102,650	102,650	
~~650-46222-003~~	Metered Sales - Industrial	16,817.74	18,419.20	25,801.24	32,260.17	33,500.00	22,343.33	34,600	34,600	34,600	
~~650-46222-005~~	Metered Sales - Multi Family Resid.	107,558.64	113,283.07	187,935.72	220,339.12	214,155.00	124,684.61	220,520	220,520	220,520	
~~650-46223-000~~	Metered Sales - Public Authority	1,545.68	1,673.48	3,454.96	5,977.35	4,391.00	3,563.74	6,660	6,660	6,660	
~~650-46231-000~~	Forfeited Discount	4,894.35	6,953.68	14,661.17	12,426.83	12,000.00	5,756.59	12,000	12,000	12,000	
~~650-46232-000~~	Sewer Connection Fees	-	4,871.00	1,050.00	2,112.50	2,500.00	364.00	600	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	64,911.25	-	-	-	-	-	-	
~~650-48000-000~~	Miscellaneous Revenue	-	-	5,979.78	127.42	127.00	189.23	200	300	300	
~~650-48001-100~~	Interest on Investments	7,015.84	38,624.54	57,198.64	44,588.32	35,000.00	22,361.36	39,500	37,500	37,500	
~~650-48002-311~~	Other Misc. Sewer Revenues	-	5,804.68	-	63.00	60.00	-	-	-	-	
~~650-49155-000~~	Undesignated Fund Revenue	-	-	-	-	-	-	-	-	-	
	SEWER UTILITY FUND REVENUES	**$ 672,699.22**	**$ 838,222.04**	**$ 1,346,497.35**	**$ 1,370,908.38**	**$ 1,328,561.00**	**$ 786,363.10**	**$ 1,371,730**	**$ 1,371,730**	**$ 1,371,730**	

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Sewer Utility Fund - Fund #650

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
EXPENSES:											
SEWER OPERATION EXPENSES (53610):											
~~650-53650-653-001~~	Maint. of Meters Purchases	$ -	$ -	$ -	$ 6,413.15	$ 6,000.00	$ 2,258.34	$ 3,000	13,000	13,000	New Subdivision
~~650-53650-821-001~~	Wisconsin Public Service-Electricity	28,479.62	60,569.44	27,825.42	28,329.99	37,000.00	24,991.13	37,000	39,000	39,000	
~~650-53650-821-002~~	Wisconsin Public Service-Natural Gas	144.36	76.13	6.08	-	300.00	-	-	-	-	
~~650-53650-826-000~~	Capital Outlay-Equipment	4,700.00	-	-	213,952.50	see CIP	431,122.43	431,122	see CIP	see CIP	
~~650-53650-827-001~~	Telephone-Operations/8 lift stations	5,430.34	5,440.72	1,217.60	2,098.90	3,500.00	1,027.72	2,100	2,300	2,300	switched to TDS in 2024
~~650-53650-831-000~~	Maint. of Collecting System	24,643.23	29,809.68	25,826.99	33,456.05	43,500.00	315.00	35,000	43,500	43,500	Sewer televising services
~~650-53650-832-000~~	Maint. of Stations/pull pumps/vac pump	29,603.22	31,985.19	71,887.32	29,042.02	60,000.00	61,336.86	65,000	60,000	60,000	
~~650-53650-851-008~~	Repairs/Maint - Mach./Equip./Vehicles	3,198.11	2,981.30	2,924.15	5,070.41	6,000.00	3,231.39	5,000	6,000	6,000	
~~650-53650-851-010~~	Oper Supplies - Uniforms	741.33	1,249.33	2,529.60	1,650.97	2,500.00	1,446.80	2,500	3,500	3,500	
~~650-53650-852-004~~	Rib Mt Sewerage District	246,240.23	297,985.75	474,327.37	436,566.21	460,000.00	324,099.64	572,872	548,100	548,100	
~~650-53650-852-005~~	Diggers Hotline	508.00	323.20	346.10	850.59	1,000.00	876.39	900	1,500	1,500	
~~650-53650-852-008~~	Pipeline Newsletter	1,463.81	-	-	-	-	-	-	-	-	
~~650-53650-853-000~~	Insurance Expense	2,113.38	3,057.20	6,483.22	-	4,750.00	-	-	-	-	
~~650-53650-856-000~~	Misc General Expense	14,257.11	20,916.29	10,352.33	3,416.52	1,200.00	416.06	500	1,200	1,200	
~~650-53650-856-001~~	Education/Seminars Expense	658.90	-	427.33	58.17	500.00	360.20	360	1,000	1,000	
~~650-53650-856-002~~	Mileage - Sewer Utility	68.05	250.05	317.21	130.74	-	119.63	120	150	150	
~~650-53650-856-003~~	Fuel	2,868.92	3,595.33	4,019.13	3,396.42	4,250.00	2,136.24	4,250	5,500	5,500	
~~650-53650-856-013~~	Recruiting Expense	142.00	100.27	-	-	-	-	-	-	-	
~~650-53650-856-014~~	Physicals	-	-	-	-	125.00	-	-	125	125	
~~650-53650-857-001~~	Capital Improvements	-	5,438.77	-	-	see CIP	-	-	see CIP	see CIP	
								included in Red numbers			
~~650-53560-853-110~~	Hourly Wages - Regular/Utility Crew	83,980.94	55,780.25	92,444.27	83,270.44	90,628.00	45,513.57	shown below			
	Hourly Wages - Overtime/Utility Crew		-	-	-	7,000.00	-	"			
	Hourly Wages - Call Time Pay/Utility Crew		-	-	-	6,500.00	-	"			$250/week
	Hourly Wages - Part-time/On-Call		-	-	-	4,456.00	-	"			
	Hourly Wages - Part-time/Premium Pay		-	-	-	6,213.00	-	"			
~~650-53560-853-151~~	FICA Taxes - Utility Crew	6,318.15	4,978.94	6,313.42	6,191.47	-	3,403.20	"			
~~650-53560-853-152~~	Retirement - Utility Crew	4,579.55	4,218.92	5,116.46	5,116.21	-	2,694.09	"			
~~650-53560-853-154~~	Insurance - Utility Crew	(1,442.46)	-	18,282.00	20,937.91	-	9,246.92	"			
~~650-53560-853-156~~	Workers Comp Ins	-	-	-	-	-	-	"			
~~650-53560-850-110~~	Salaries & Wages - PW Crew	-	55,503.83	24,334.50	27,779.50	-	32,589.06	"			
~~650-53560-850-151~~	FICA Taxes - PW Crew	-	4,124.65	1,635.31	2,035.71	-	2,427.74	"			
~~650-53560-850-152~~	Retirement - PW Crew	-	3,602.14	1,533.43	1,931.01	-	2,346.37	"			
~~650-53560-850-154~~	Insurance - PW Crew	3,763.46	21,233.12	7,605.39	10,369.79	-	7,673.87	"			
~~650-53560-850-156~~	Workers Comp Ins	-	-	-	-	-	-	"			
											Add (1) Utility Crew employee in 2027;
650-53610-120-001	Hourly Wages - Regular/Utility Crew							85,006	126,632	126,632	shared 50% with Water Utility
650-53610-121-001	Hourly Wages - Overtime/Utility Crew							7,000	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	6,500	$250/week
650-53610-xxx	Hourly Wages - Part-time/On-Call							4,456	4,456	4,456	
650-53610-xxx	Hourly Wages - Part-time/Premium Pay							6,213	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							-	-	-	

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Sewer Utility Fund - Fund #650

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
650-53610-151-000	FICA Taxes					8,782.00		8,352	11,536	11,536	
650-53610-152-000	Retirement					7,873.00		7,092	10,160	10,160	
650-53610-154-000	Health Insurance					32,275.00		29,048	42,779	42,779	
650-53610-155-000	Life Insurance					-		-	-	-	
650-53610-156-000	Workers Comp Ins					2,330.00		2,210	2,637	2,637	
650-53610-157-000	Education/Training/Schools							-	-	-	
650-53610-164-000	Employee Health Tests/Physicals							-	-	-	
650-53610-169-000	Employee Assistance Program (EAP)					100.00	18.71	42	76	76	
650-53610-222-000	Utilities-Electricity						See above	See above	See above	See above	
650-53610-223-000	Utilities-Natural Gas						"	"	"	"	
650-53610-225-000	Utilities-Telephone						"	"	"	"	
650-53610-240-000	Diggers Hotline						"	"	"	"	
650-53610-242-000	Repairs/Maint - Mach./Equip./Vehicles						"	"	"	"	
650-53610-310-000	Office Supplies/Operations					500.00	-	-	500	500	
650-53610-346-000	Oper Supplies - Uniforms						"	"	"	"	
650-53610-349-000	Oper Supplies - All Other						"	"	"	"	
650-53610-351-000	Maint Supplies - Fuel						"	"	"	"	
650-53610-512-000	Insurance-Vehicles/Equipment						"	"	"	"	
650-53610-	Maint of Collection System						"	"	"	"	
650-53610-	Maint of Stations						"	"	"	"	
650-53610-	Maint of Meters Purchase						"	"	"	"	
650-53610-	Rib Mt Sewerage District						"	"	"	"	
650-53610-	Capital Equipment-Outlay						"	"	"	"	
	SEWER OPERATION EXPENSES	$ 462,460.25	$ 613,220.50	$ 785,754.63	$ 922,064.68	$ 797,282.00	$ 959,651.36	$ 1,315,643	$ 943,364	$ 943,364	
CUSTOMER ACCOUNTS/BILLING EXPENSES (53611):											
~~650-53560-850-010~~	Utilities Clerk - EAP Fringe	$ 3.37	$ -	$ -	$ -	$ 30.00	$ -				
~~650-53560-851-110~~	Hourly Wages - Utility Clerk	15,361.31	11,878.90	14,830.25	10,258.73	26,184.00	7,305.95				
	Hourly Wages - Overtime					1,000.00	-				
~~650-53560-851-151~~	FICA Taxes - Utility Clerk	1,557.17	873.93	991.92	748.91	2,080.00	536.50				
~~650-53560-851-152~~	Retirement - Utility Clerk	(4,234.89)	808.39	933.93	713.05	1,957.00	525.82				
~~650-53560-851-154~~	Insurance - Utility Clerk	5,597.11	4,848.81	5,086.05	4,225.11	11,736.00	2,636.18				
~~650-53560-851-156~~	Workers Comp Ins	-	-	-	-	34.00	-				
	Education/Training/Schools	-	-	-	-	500.00	-	-	500	500	
~~650-53560-851-169~~	Employee Assistance Program (EAP)	-	-	-	-	-	6.81	-	-	-	
~~650-53650-851-001~~	Office Supplies Expense	790.01	1,041.23	697.00	339.00	1,000.00	-	500	1,000	1,000	
~~650-53650-851-002~~	Postage Expense	3,533.39	2,116.43	6,359.15	2,660.93	12,000.00	1,204.87	3,000	3,500	3,500	
~~650-53611-281-000~~	Postage Meter Lease Contract	-	-	-	-	500.00	305.88	612	650	650	
~~650-53650-851-003~~	Telephone-Office	658.11	945.17	158.52	-	2,000.00	-	1,000	1,000	1,000	
~~650-53650-851-004~~	Copy Expense	-	-	-	-	-	-	-	-	-	
~~650-53650-851-006~~	Internet Access	714.88	659.40	69.83	161.32	700.00	-	-	-	-	
~~650-53650-851-007~~	Bank Fees	3,210.03	3,111.66	236.25	241.25	300.00	163.75	300	300	300	
	Software License Fees	-	-	-	-	10,000.00	-	10,000	10,000	10,000	
~~650-53650-851-009~~	Computer Supplies & Expenses	717.99	13,722.82	10,639.32	5,119.14	5,000.00	-	5,000	5,000	5,000	
	Conferences/Registration Fees	-	-	-	-	200.00	-	200	200	200	
	Travel Exps-Meals/Miles/Hotel	-	-	-	-	200.00	-	200	200	200	
650-53611-120-000	Hourly Wages - Utility Clerk							21,047	21,782	21,782	
650-53611-121-000	Hourly Wages - Overtime							1,000	1,000	1,000	
650-53611-151-000	FICA Taxes							1,687	1,743	1,743	
650-53611-152-000	Retirement							1,587	1,652	1,652	
650-53611-154-000	Health Insurance							8,450	9,126	9,126	

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Sewer Utility Fund - Fund #650

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
650-53611-155-000	Life Insurance							-	-	-	
650-53611-156-000	Workers Comp Ins							28	27	27	
650-53611-157-000	Education/Training/Schools							-	-	-	
650-53611-164-000	Employee Health Tests/Physicals							-	-	-	
650-53611-169-000	Employee Assistance Program (EAP)							12	16	16	
650-53611-225-000	Utilities-Telephone/Office							see above	see above	see above	
650-53611-281-000	Postage Meter Lease Contract							"	"	"	
650-53611-284-000	Internet Access							"	"	"	
650-53611-286-000	Software License Fees							"	"	"	
650-53611-287-000	Computer Maint Services							"	"	"	
650-53611-310-000	Office Supplies							"	"	"	
650-53611-311-000	Postage							"	"	"	
650-53611-317-000	Bank Fees							"	"	"	
650-53611-325-000	Conferences/Registration Fees							"	"	"	
650-53611-330-000	Travel Exps-Meals/Miles/Hotel							"	"	"	
	CUSTOMER ACCOUNTS/BILLING EXPS	$ 27,908.48	$ 40,006.74	$ 40,002.22	$ 24,467.44	$ 75,421.00	$ 12,685.76	$ 54,623	$ 57,696	$ 57,696	
SEWER ADMINISTRATION/GENERAL EXPENSES (53612):											
								see red numbers	see red numbers	see red numbers	
~~650-53560-852-110~~	Salaries & Wages - PW Director	$ 34,584.19	$ 27,908.34	$ 13,392.47	$ 23,370.72	$ 24,659.00	$ 16,977.75	below	below	below	25% Sewer
~~650-53560-852-151~~	FICA Taxes - PW Director	2,488.36	1,489.45	914.68	1,743.02	-	1,269.37	"	"	"	
~~650-53560-852-152~~	Retirement - PW Director	2,250.57	1,213.32	843.71	1,592.11	-	1,222.44	"	"	"	
~~650-53560-852-154~~	Insurance - PW Director	24,189.18	13,042.15	2,470.26	5,281.79	-	3,474.39	"	"	"	
~~650-53560-854-110~~	Wages - Administration	-	2,475.04	26,355.60	11,793.36	6,970.00	16,833.14	"	"	"	6% Sewer
~~650-53560-854-151~~	FICA Taxes - Administration	-	185.01	1,813.04	880.90	-	1,263.39	"	"	"	
~~650-53560-854-152~~	Retirement - Administration	-	168.29	1,629.11	441.32	-	672.37	"	"	"	
~~650-53560-854-154~~	Insurance - Administration	-	435.88	5,722.50	2,314.22	-	2,836.08	"	"	"	
~~650-53650-852-009~~	Fin Dir/Treas Contracted Services	-	-	-	17,282.47	-	-	"	"	"	
~~650-53650-852-001~~	Accounting Services	5,333.44	8,302.50	4,879.20	8,359.73	8,000.00	1,672.75	8,000	8,000	8,000	
~~650-53650-852-002~~	Engineering Services	2,388.75	32,686.25	1,241.67	-	30,000.00	-	20,000	30,000	30,000	
~~650-53650-852-003~~	Legal Services	-	760.38	-	-	500.00	249.70	500	500	500	
~~650-53650-852-011~~	Subscriptions & License Fees	-	-	4,007.66	-	-	-	"	"	"	
	Hourly Wages - Finance Director					12,113.00	-	"	"	"	13% Sewer
	Hourly Wages - Account Clerk					5,237.00	-	"	"	"	10% Sewer
	FICA Taxes					3,747.00	-	"	"	"	
	Retirement					2,654.00	-	"	"	"	
	Health Insurance					9,624.00	-	"	"	"	
	Life Insurance					-	-	"	"	"	
	Workers Comp Ins					61.00	-	"	"	"	
	Education/Training/Schools					1,000.00	-	"	"	"	
	Employee Health Tests/Physicals					500.00	-	"	"	"	
	Employee Assistance Program (EAP)					40.00	8.30	"	"	"	
~~650-53612-330-000~~	Travel Exps-Meals/Miles/Hotel					1,000.00	630.11	630	1,000	1,000	
	Meeting Expenses					250.00	-	-	250	250	
650-53612-110-001	Salaries - Admin/Administrator							7,117	7,384	7,384	6% Sewer
650-53612-110-002	Salaries - Admin/PW Director							24,790	25,982	25,982	25% Sewer
650-53612-120-001	Hourly Wages - Finance Director							14,703	16,286	16,286	13% Sewer
650-53612-120-002	Hourly Wages - Account Clerk							5,463	5,445	5,445	10% Sewer
650-53612-	Hourly Wages - Part-time Custodian							602	623	623	

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Sewer Utility Fund - Fund #650

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
650-53612-151-000	FICA Taxes							4,030	4,263	4,263	
650-53612-152-000	Retirement							2,691	2,814	2,814	
650-53612-154-000	Health Insurance							8,661	9,354	9,354	
650-53612-155-000	Life Insurance							-	-	-	
650-53612-156-000	Workers Comp Ins							66	66	66	
650-53612-157-000	Education/Training/Schools							-	-	-	
650-53612-164-000	Employee Health Tests/Physicals							-	-	-	
650-53612-169-000	Employee Assistance Program (EAP)							33	44	44	
650-53612-212-000	Legal Services							-	-	-	
650-53611-213-000	Accounting Services							-	-	-	
650-53611-215-000	Engineering Services							-	-	-	
650-53612-330-000	Travel Exps-Meals/Miles/Hotel							-	-	-	
650-53612-335-000	Meeting Expenses							-	-	-	
	SEWER ADMIN/GENERAL EXPENSES	$ 71,234.49	$ 88,666.61	$ 63,269.90	$ 73,059.64	$ 106,355.00	$ 47,109.79	$ 97,286	$ 112,011	$ 112,011	
MISC OTHER SEWER EXPENSES (53613):											
~~650-53900-999-999~~	WRS - GASB 68 Adjustments	$ -	$ 3,820.00	$ (3,180.00)	$ -	$ -	$ -	$ -	$ -	$ -	
~~650-59000-100-000~~	Transfer to General Fund	-	505.76	739.23	-	-	-	-	-	-	
~~650-53650-403-000~~	Depreciation Expense	226,166.02	230,137.60	234,651.57	210,133.47	280,000.00	-	240,000	-	-	
650-53613-540-000	Depreciation Expense								$ 250,000	$ 250,000	
	MISC OTHER SEWER EXPENSES	$ 226,166.02	$ 234,463.36	$ 232,210.80	$ 210,133.47	$ 280,000.00	$ -	$ 240,000	$ 250,000	$ 250,000	
UTILITY COMMITTEE (53619) - Shared with Water Utility Fund:											13 meetings
650-53619-112-000	Wages - Committee Members					780.00	-	$ 780	$ 780	$ 780	$25/mtg=2025; $40/mtg=2026
650-53619-151-000	FICA Taxes					60.00	-	60	60	60	
650-53619-156-000	Workers Comp Ins					2.00	-	2	2	2	
	UTILITY COMMITTEE	$ -	$ -	$ -	$ -	$ 842.00	$ -	$ 842	$ 842	$ 842	
	SEWER UTILITY FUND EXPENSES	**$ 787,769.24**	**$ 976,357.21**	**$ 1,121,237.55**	**$ 1,229,725.23**	**$ 1,259,900.00**	**$ 1,019,446.91**	**$ 1,708,394**	**$ 1,363,913**	**$ 1,363,913**	
	NET CHANGE IN NET POSITION	$ (115,070.02)	$ (138,135.17)	$ 225,259.80	$ 141,183.15	$ 68,661.00	$ (233,083.81)	$ (336,664)	$ 7,817	$ 7,817	
Ending Net Position, December 31st		**$ 10,709,237.98**	**$ 10,571,102.81**	**$ 10,796,362.61**	**$ 10,937,545.76**	**$ 68,661.00**		**$ (336,664)**	**$ 7,817**	**$ 7,817**	

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	$ 225,259.80	$ 141,183.15		$ (336,664)
Addback: Reclassification of Capital Outlay-Equipment from expense to Capitalized Asset	-	213,952.50		431,122
Net change in Net Position **after** Reclassification of Capitalized Assets	225,259.80	355,135.65		94,458.00

REPORT TO APC & VILLAGE BOARD

ITEM NAME: **Finance/Treasurer Office Update:**
2027 Operating Budget Preview
PREPARED BY: **John Jacobs, Finance Director/Treasurer**
DATE PREPARED: **09/14/2026**

Here is an update on some of the 2027 Operating Budget items that Village Staff is considering and working on at the present time.

2027 Staffing:

- Proposed Additional Staffing for 2027 Budget:
  - **Adding a Deputy Clerk position.** This position would be funded 100% by the General Fund.
  - **Possibly adding an additional Utility Crew position.** We presently have 3 employees in the Utility Division, and are considering adding a 4th position to the Utility Crew, to be able to handle the ongoing service calls needed for the Village lift stations and other Water Utility service areas. This new position would be funded by the Water/Sewer Utility Rate structure, not by the tax levy.
  - **Retain funding in budget for Planning Technician position for 2027** (to be hired).

- Negotiations with Union Employee Contracts:
  - Have started negotiations with Police Officers Union Contract for a proposed 3-year term (2027-2029).
  - Scheduled first negotiation meeting with Teamsters Union Contract on 9/24/2026, for a proposed 1-year contract for 2027.

2027 Special Charges for Garbage/Recycling Fees set on December 2026 Tax Roll:

- Dilemma here is that the Village has a 4% contract increase in flat fee from Harter's for 2027.
- However, the diesel prices have jumped from an average of $3.70/gallon last year, to now over $6.00/gallon as of last week.
- The Harter's contract has a provision for a fuel surcharge fee, once the diesel prices have eclipsed $4.00/gallon.
- The December 2025 tax roll special charge for 2026 Garbage/Recycling Fees was set at $228, under the assumption that the diesel gas prices would remain under $4.00/gallon.
- The Village's General Fund is presently absorbing the monthly fuel surcharge each month, when the diesel gas price is above $4.00/gallon, since February 2026.
- **Goal for the 2027 budget – To set the 2027 garbage/recycling fee for the December 2026 tax roll, so that the Village's General Fund is NOT absorbing the additional fuel surcharge fees on a monthly basis when diesel prices are above $4.00/gallon.**

2026 Municipal Levy Limit Worksheet:

Based on the 2026 Net New Construction of 0.651% that we received from the Wisconsin Department of Revenue (WDOR) back in August 2026, we can increase our 2027 Budget Tax Levy by $12,167.

In addition, we can also increase the 2027 Budget Tax Levy by $4,139 for the closure of TID #3 in February 2026.

Therefore, the Village's maximum tax levy can increase by only $16,306 per the WDOR for the 2027 budget, before any adjustments are applied to the 2027 Budget Tax Levy.

I would anticipate that the Village would again need to utilize the Debt Service Adjustment to increase the 2027 Budget Tax Levy above the preliminary Municipal Levy Limit Worksheet amount allowed by the State. Last year, the Village added $874,452 to the Municipal Tax Levy Limit for general obligation debt payments authorized after 7/01/2005 for the 2026 Budget Year. An adjustment amount would likely be necessary again for the 2027 Budget.

Upcoming APC Meeting Dates:

- Tuesday, 10/13/2026: Special APC Meeting (start time 5:30pm) – review entire 2027 Budget (both Operating & CIP Budgets)

- Monday, 10/19/2026: **2027 Budget Workshop Meeting #1** with Village Board (start time 3:00pm). *Note start time is in afternoon, due to Plan Commission meeting starting at 6:00pm also on Monday, 10/19/2026*

- Tuesday, 10/20/2026: **2027 Budget Workshop Meeting #2** with Village Board (start time 6:00pm)

PRESENTED 10/22/2025

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%

Democracy Dies in Darkness

Trending Full-body MRIs The 7: Morning briefing Space lasers Commanders loss Mitch McConnell Skin care don'ts

The 7 LIVE

Diesel price hits $6 record high amid war with Iran

Diesel is the main fuel for vehicles carrying goods across the country and higher prices are expected to lead to inflationary pressure.

September 11, 2026

By Victoria Craw

The U.S. average price for diesel hit a record high of $6.05 per gallon Friday, up more than 60 percent from one year ago, according to AAA.

The price is up from $5.85 one week ago, and it comes amid the ongoing U.S. war with Iran that has stretched past the six-month mark. The average price of a gallon of diesel one year ago was $3.70, according to AAA.

Higher diesel prices will put additional cost pressure on manufacturers and retailers and push up the cost of transporting goods, which could lead to higher prices for consumers.

The increase comes as the price for Brent crude, the global benchmark for oil, crossed the $100 mark Wednesday following fresh fighting between the U.S. and Iran in the Strait of Hormuz.

The elevated oil price is likely to push up prices at the pump further. On Friday the average price for gas was at $4.29 a gallon.

Catch up quickly every weekday morning with a rundown of the 7 most important and interesting stories. Sign up for The 7 newsletter.

The 7 LIVE

Just now



In onstage call with Nvidia CEO, Trump deems AI fears a 'hoax'

Just now



Rep. Jasmine Crockett honors Chris Brown at concert, drawing backlash

12 minutes ago



Scotland, Wales and Northern Ireland join in Celtic independence push

September 14, 2026



U.S. has first → weapon, secretar

What readers are saying

The comments express widespread dissatisfaction with high fuel prices, particularly diesel, and attribute blame to President Donald Trump and his administration. Many commenters criticize Trump's policies, suggesting they have led to increased costs for transportation and goods,...

Show more

This summary is AI-generated. AI can make mistakes and this summary is not a replacement for reading the comments.

Form SL-202m

2026 Municipal Levy Limit Worksheet

WI Dept of Revenue

Year	Co-muni Code	County	Account No.	Report Type
2026	37145	MARATHON	1978	
		Municipality: VILLAGE OF KRONENWETTER		

Section A: Determination of 2026 Payable 2027 Allowable Levy Limit

1	2025 payable 2026 actual levy plus 2026 personal property aid ($20,503.48)	$2,743,416
2	Exclude prior year levy for unreimbursed expenses related to an emergency	$0
3	Exclude 2025 levy for new general obligation debt authorized **after** July 1, 2005	$874,452
4	2025 payable 2026 adjusted actual levy *(Line 1 minus Lines 2 and 3)*	$1,868,964
5	0.00% growth applied to 2025 adjusted actual levy	$1,868,964
6	Net new construction (0.651 %) applied to 2025 adjusted actual levy INCREASE #12,167	$1,881,131
7	Greater of Line 5 or Line 6	$1,881,131
8	2026 levy limit before adjustments **less 2027 personal property aid** ($20,503.48)	$1,860,627
9	Increase for terminated TID (0.152 %) plus subtracted TID (0 %) applied to 2025 allowable levy limit	$4,139
10	Total adjustments *(from Sec. D, Line U)*	$0
11	**2026 Payable 2027 Allowable Levy** *(sum of Lines 8, 9, and 10)*	$1,864,766
12	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	$2,722,913
2	Previous year's actual levy	$2,722,913
3	Previous year's unused levy *(Line 1 minus Line 2)*	$0
4	Previous year's actual levy $2,722,913 x 0.015	$40,844
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	2025 unused percentage	0.000%
2	2024 unused percentage	0.000%
3	2023 unused percentage	0.000%
4	2022 unused percentage	0.000%
5	2021 unused percentage	0.026%
6	Total unused percentage *(sum of Lines 1-5)*	0.026%
7	Previous year's actual levy due to valuation factor	$1,868,964
8	**Allowable Increase** *(Line 6 multiplied by Line 7)*	$4

Form SL-202m

2026 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 2027 debt service levy as compared to 2026 debt service levy for debt authorized **prior to** July 1, 2005		
C	Increase in 2027 debt service levy as compared to 2026 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 2026 payable 2027 levy approved by a referendum.		
G	Amount levied in 2026 to pay unreimbursed expenses related to an emergency		
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement		
I	Adjustment to 2026 payable 2027 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district		
J	Adjustment to 2026 payable 2027 levy for transfer of services during 2026 **to** other governmental units		
K	Adjustment to 2026 payable 2027 for transfer of services during 2026 **from** other governmental units		
L	Adjustment to 2026 payable 2027 levy for annexation of land during 2026 by a city or village *(towns only)*		
M	Adjustment to 2026 payable 2027 levy for annexation of land during 2026 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 2026 payable 2027 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 2025 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

VILLAGE OF KRONENWETTER
Garbage/Recycling Fuel Surcharge Costs for 2026 & 2027
Updated as of 9/24/2026

FISCAL YEAR - 2026

	Diesel Fuel Price		Garbage Fuel Surcharge	Recycling Fuel Surcharge	Total Fuel Surcharge
Jan-26	< $4.00	Actual	$ -	$ -	$ -
Feb-26	< $4.00	Actual	$ -	$ -	$ -
Mar-26	$ 4.785	Actual	$ 1,945.87	$ 1,059.95	$ 3,005.82
Apr-26	$ 4.785	Actual	$ 3,090.75	$ 1,683.58	$ 4,774.33
May-26	$ 5.732	Actual	$ 4,297.79	$ 2,341.07	$ 6,638.86
Jun-26	$ 4.984	Actual	$ 2,443.39	$ 1,330.95	$ 3,774.34
Jul-26	$ 4.825	Actual	$ 2,048.58	$ 1,115.89	$ 3,164.47
Aug-26	$ 5.420	Actual	$ 3,518.59	$ 1,916.63	$ 5,435.22
Sep-26	$ 6.500	Estimate	$ 4,873.63	$ 2,654.74	$ 7,528.37
Oct-26	$ 6.500	Estimate	$ 4,873.63	$ 2,654.74	$ 7,528.37
Nov-26	$ 6.500	Estimate	$ 4,873.63	$ 2,654.74	$ 7,528.37
Dec-26	$ 6.500	Estimate	$ 4,873.63	$ 2,654.74	$ 7,528.37
	TOTALS		$ 36,839.49	$ 20,067.03	$ 56,906.52

Number of households 2,884

Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon **$ 19.73**

VILLAGE OF KRONENWETTER
Garbage/Recycling Fuel Surcharge Costs for 2026 & 2027
Updated as of 9/24/2026

PROPOSED BUDGET YEAR - 2027 (assumption = $5.75/gallon for diesel fuel)

	Diesel Fuel Price	Garbage Fuel Surcharge	Recycling Fuel Surcharge	Total Fuel Surcharge
Jan-27	$ 5.750 Estimate	$ 4,311.29	$ 2,348.42	$ 6,659.71
		x 12 months	x 12 months	x 12 months
	TOTALS	$ 51,735.48	$ 28,181.04	$ 79,916.52
Number of households				2,884
Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon				**$ 27.71**

PROPOSED BUDGET YEAR - 2027 (assumption = $6.00/gallon for diesel fuel)

	Diesel Fuel Price	Garbage Fuel Surcharge	Recycling Fuel Surcharge	Total Fuel Surcharge
Jan-27	$ 6.000 Estimate	$ 4,498.73	$ 2,450.53	$ 6,949.26
		x 12 months	x 12 months	x 12 months
	TOTALS	$ 53,984.76	$ 29,406.36	$ 83,391.12
Number of households				2,884
Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon				**$ 28.92**

PROPOSED BUDGET YEAR - 2027 (assumption = $6.25/gallon for diesel fuel)

	Diesel Fuel Price	Garbage Fuel Surcharge	Recycling Fuel Surcharge	Total Fuel Surcharge
Jan-27	$ 6.250 Estimate	$ 4,686.18	$ 2,552.63	$ 7,238.81
		x 12 months	x 12 months	x 12 months
	TOTALS	$ 56,234.16	$ 30,631.56	$ 86,865.72
Number of households				2,884
Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon				**$ 30.12**

VILLAGE OF KRONENWETTER
Garbage/Recycling Fuel Surcharge Costs for 2026 & 2027
Updated as of 9/24/2026

PROPOSED BUDGET YEAR - 2027 (assumption = $6.50/gallon for diesel fuel)

	Diesel Fuel Price		Garbage Fuel Surcharge		Recycling Fuel Surcharge		Total Fuel Surcharge	
Jan-27	$ 6.500	Estimate	$ 4,873.63		$ 2,654.74		$ 7,528.37	
			x 12	months	x 12	months	x 12	months
	TOTALS		$ 58,483.56		$ 31,856.88		$ 90,340.44	
Number of households							2,884	
Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon							**$ 31.32**	

PROPOSED BUDGET YEAR - 2027 (assumption = $6.75/gallon for diesel fuel)

	Diesel Fuel Price		Garbage Fuel Surcharge		Recycling Fuel Surcharge		Total Fuel Surcharge	
Jan-27	$ 6.750	Estimate	$ 5,061.08		$ 2,756.84		$ 7,817.92	
			x 12	months	x 12	months	x 12	months
	TOTALS		$ 60,732.96		$ 33,082.08		$ 93,815.04	
Number of households							2,884	
Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon							**$ 32.53**	

PROPOSED BUDGET YEAR - 2027 (assumption = $7.00/gallon for diesel fuel)

	Diesel Fuel Price		Garbage Fuel Surcharge		Recycling Fuel Surcharge		Total Fuel Surcharge	
Jan-27	$ 7.000	Estimate	$ 5,248.52		$ 2,858.95		$ 8,107.47	
			x 12	months	x 12	months	x 12	months
	TOTALS		$ 62,982.24		$ 34,307.40		$ 97,289.64	
Number of households							2,884	
Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon							**$ 33.73**	

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%	
Actual	**Dec**	**2025**	**2026**	**$ 228.00**	**$ 41.27**	**22.10%**	
Estimate	Dec	2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
				+ $ 27.71	$ 27.71		Fuel Surcharge estimate
If assumption of $5.75/gallon diesel fuel surcharge cost --->				**$ 264.83**	$ 36.83		**Total Proposed Fee**
Estimate	Dec	2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
				+ $ 28.92	$ 28.92		Fuel Surcharge estimate
If assumption of $6.00/gallon diesel fuel surcharge cost --->				**$ 266.04**	$ 38.04		**Total Proposed Fee**
Estimate	Dec	2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
				+ $ 30.12	$ 30.12		Fuel Surcharge estimate
If assumption of $6.25/gallon diesel fuel surcharge cost --->				**$ 267.24**	$ 39.24		**Total Proposed Fee**
Estimate	Dec	2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
				+ $ 31.32	$ 31.32		Fuel Surcharge estimate
If assumption of $6.50/gallon diesel fuel surcharge cost --->				**$ 268.44**	$ 40.44		**Total Proposed Fee**
Estimate	Dec	2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
				+ $ 32.53	$ 32.53		Fuel Surcharge estimate
If assumption of $6.75/gallon diesel fuel surcharge cost --->				**$ 269.65**	$ 41.65		**Total Proposed Fee**
Estimate	Dec	2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
				+ $ 33.73	$ 33.73		Fuel Surcharge estimate
If assumption of $7.00/gallon diesel fuel surcharge cost --->				**$ 270.85**	$ 42.85		**Total Proposed Fee**

VILLAGE OF KRONENWETTER

2027 Proposed

Operating Fund Budgets

will be posted online & distributed

on Monday, 10/12/2026