# ADMINISTRATIVE POLICY COMMITTEE AND VILLAGE BOARD - BUDGET WORKSHOP 1 AGENDA

**October 19, 2026 at 3:00 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. **NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION**
   - **C.** 2027 Budget Workshop Discussion #1
4. **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: 10/14/2026 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**

# VILLAGE OF KRONENWETTER

# 2027 Proposed Budget

# &

# 2027-2036

# Capital Improvements Program (CIP) Budget

## Prepared as of 10/15/2026

village of Kronenwetter

# INTRODUCTION

# REPORT TO VILLAGE BOARD and Other Village Committees

**ITEM NAME:** **2027 Budget Summary & Highlights**

**PREPARED BY:** **James Davel, Village Administrator and John Jacobs, Finance Director/Treasurer**

**DATE PREPARED:** **10/15/2026**

We respectfully submit this 2027 Annual Budget and 2027 Capital Improvements Program (CIP) Budget to the Village Board and APC Committee for review with the department managers at the 2027 Budget Workshops scheduled for Monday, October 19, 2026 (starting at 3pm) and Tuesday, October 20, 2026 (starting at 6pm).

After any 2027 budget changes are made to this document at those budget workshops, the 2027 budget shall be published on the Village's website and in the Wausau Daily Herald prior to the 2027 Budget Hearing scheduled for Monday, November 9, 2026 (starting at 6pm). All Village residents will have the opportunity to review this 2027 budget document prior to the Budget Hearing, and will be provided an opportunity to share their comments on the budget, prior to the Village Board taking action on the budget resolutions on the Monday, November 9, 2026 regular Village Board meeting.

This 2027 budget document (including the Village's first 10-year Capital Improvements Program for 2027-2036) has been reviewed by various committees and Village Board members during the past few months, and now is ready to have a final review and discussion, prior to the publication requirements that follow, ending with the 2027 Budget Hearing on November 9, 2026.

## 2027 BUDGET OVERALL SUMMARY

**Village's Property Tax Rate:**
December 2025 Adopted Assessed Tax Rate = $4.03
December 2026 Proposed Assessed Tax Rate = $4.26
Proposed Tax Rate Increase = $0.23
Proposed Tax Rate % Increase = 5.70% increase

**Village's Property Tax Levy:**
December 2025 Adopted Tax Levy = $2,722,913
December 2026 Proposed Tax Levy = $2,913,329
Proposed Tax Levy Increase = $190,416
Proposed Tax Levy % Increase = 6.99% increase

**Village's Residential Garbage/Recycling Fee:**

2026 Garbage/Recycling Fee (on December 2025 tax bill) = $228.00
2027 Garbage/Recycling Fee (on December 2026 tax bill) = $267.24
Proposed Garbage/Recycling Fee Increase = $39.24
Proposed Garbage/Recycling Fee % Increase = 17.2% increase

| | |
|---|---|
| Rate increase due to 4% increase in Harter's contract for 2027 = | $ 9.12 (Base Contract) |
| Rate increase due to Diesel Fuel Surcharge Fee above $4.00 gallon = | $30.12 (Fuel) |
| Total Rate Increase Recommended for 2027 Year = | $39.24 Increase |

Due to the price per gallon of diesel fuel exceeding $4.00 gallon beginning in March 2026, the Village is billed monthly for an additional fuel surcharge for all months. The September 2026 price for diesel fuel that the Village was billed for was $6.35/gallon.

The Village is estimating that the additional 2026 fuel surcharge costs would have added an additional $20 on top of the original $228 garbage/recycling fee. However, the Village has decided to **NOT** bill 2,900 residential customers in 2026 for this additional budgetary cost (totaling about $58,000). Rather, the Village would absorb this additional cost in its 2026 budget.

However, the Village will need to bill residential customers in 2027 for this unexpected additional diesel fuel cost as shown above. Once the diesel prices drop lower towards $4.00/gallon again, the Village would then reduce or even eliminate this fuel surcharge cost entirely to our Village residents.

**SUMMARY OF 2027 BUDGET IMPACT TO DECEMBER 2026 TAX BILLS:**

| | |
|---|---|
| 2026 Proposed Assessed Tax Rate | $ 4.258519 |
| 2025 Adopted Assessed Tax Rate | 4.027458 |
| **2026 Proposed INCREASE in Assessed Tax Rate** | **$ 0.231061** |

| ***Estimated Increase for 2026 Property Tax Bills:*** | | Increase in Village Taxes | | Increase in Garbage Fees | | Total Increase in Village Tax Bill & Garbage Fees | Cost increase per week |
|---|---|---|---|---|---|---|---|
| Assumption for $100,000 home | $ 100,000 | $ 23.11 | + | $ 39.24 | = | $ 62.35 | $ 1.20 |
| Assumption for $150,000 home | $ 150,000 | $ 34.66 | + | $ 39.24 | = | $ 73.90 | $ 1.42 |
| Assumption for $200,000 home | $ 200,000 | $ 46.21 | + | $ 39.24 | = | $ 85.45 | $ 1.64 |
| Assumption for $250,000 home | $ 250,000 | $ 57.77 | + | $ 39.24 | = | $ 97.01 | $ 1.87 |

Therefore, the combined impact of the proposed December 2026 tax rate increase and the 2027 garbage/recycling fees is shown above in the chart, for various assessed valuation homes.
For example, if the assessed valuation is $200,000, then the Village's December 2026 tax bill for **Village services and garbage/recycling fees** would be an increase of $85.45, or a weekly cost increase of $1.64. Remember that $30 of this increase is due to the price increase in diesel fuel, which is beyond the control of the Village.

Also, we have not received any information from the other taxing jurisdictions (Marathon County, NTC, or School Districts) as of yet, which could also impact the grand total tax bill for December 2026, either upward or downward. The Lottery Credit and First Dollar Credit amounts will also be provided to us in mid-November 2026, which help reduce the property tax bill amount.

## 2027 WATER & SEWER UTILITY RATES

**WATER UTILITY RATES:**
There are NO rate changes proposed for the Water Utility for 2027.

However, the Village staff has started the process for identifying a new site for an additional New Well and for an additional New Water Tower. No costs for these projects are planned for 2027. The Village has projected that these costs would occur sometime during 2028-2036, and has placed these costs in the Village's 2027-2036 Capital Improvements Program (CIP) at this time.

**SEWER UTILITY RATES:**
There are NO rate changes proposed for the Sewer Utility for 2027.

There are some sewer projects that the Village has planned for 2027, and these projects will be financed by a combination of available cash reserves and capital borrowing. The capital borrowing would occur after 7/1/2027, and the first principal and interest payments would not occur until 2028. Therefore, the Village is projecting to raise the Sewer Rates annually on a minimal basis beginning in 2028.

## GENERAL FUND - EXPENDITURES

The following information provides support for the changes in various departmental/cost center areas for Budget Year 2027. Some budget areas are increasing, while others are decreasing for 2027.

Propose 2027 budget increase of $657,030 for General Fund.

- 2026 Original budget = $5,894,089
- 2027 Proposed budget = $6,551,119
- 2027 Proposed budget increase = $657,030
- 2027 Proposed budget % increase = 11.15% increase

**VILLAGE BOARD:**
Implement balance of salary increases for Village President and Village Trustees elected in ODD-numbered year (2027), beginning in mid-April 2027. Those officials elected in 2026 already have received their salary increase in April 2026. The Village Board had passed the salary resolution back in late 2024.

**VILLAGE ATTORNEY:**
Recommend to increase the Village Attorney legal fees budget by $10,000. Village attorney activity has increased, and more assistance with some developer agreements may be necessary in the next few years, as the community continues to grow.

**MUNICIPAL COURT:**
Recommend to raise judge's salary from $5,500 annually to $6,000, effective in April 2027.. The judge has not received any salary adjustment in a number of years. Also, the present full-time Police Court Clerk will be retiring in December 2027, and we anticipate to hire a new full-time Police Court Clerk around 10/01/2027, to provide ample cross-training time between the outgoing and new incoming Clerk. An increase in wages/fringes is requested for the last 3 months of 2027.

**VILLAGE GENERAL OFFICE:**
No major changes here.

**VILLAGE ADMINISTRATOR:**
Propose to shift additional hours dedicated to TID #1 administration for current and future developments that are being proposed within TID #1 area of the Village, including the new Distribution Center. Therefore, a reduction of wages/fringes is proposed in 2027 General Fund for this purpose.

**VILLAGE CLERK/ELECTIONS/COMMUNICATIONS:**
Proposed Increases: Propose to hire Deputy Clerk position effective of 4/01/2027. Also, increase Unemployment budget to match 2025 actual number.

Proposed Decreases: Reduce elections budget from 4 elections to 2 elections in 2027. Also, propose to not fill Summer Intern position in 2027.

**FINANCE/TREASURER:**
No changes: Hold financial audit costs unchanged for 2027, since Village Staff is doing more of the audit prep work, instead of hiring the accounting firm to perform those additional fee tasks. This is a budgetary savings.

Proposed Decreases: Eliminate 5-month overlap wages for cross-training new employee that occurred in Jan-May 2026. This is not necessary again for 2027 budget. However, do plan on utilizing about 8 hours a week from Utility Clerk, to assist in payroll administration, tax collection assistance, and other accounting duties during 2027.

**VILLAGE ASSESSOR:**
No major change: Implement 2nd year of Revaluation work by contracted assessor, with open book planned after Labor Day 2027. The revaluation work will not be needed again in 2028 budget year.

**MUNICIPAL BUILDING:**
Included $75,000 of 2027 capital improvement projects for Village Municipal Center here, and to recommend to be funded with one-time 2025 budgetary savings. Other future year's work will be included in 10-year CIP Budget, and either funded by tax levy, available capital project funds, or capital borrowing in future years after 2027.

**OTHER GENERAL GOVERNMENT:**
Shifted some of the Municipality annual dues to Water Utility Fund or other departmental funds. Therefore, small reduction available for 2027 here. Slight increase in municipal insurance. Some departments have their own allocations for property insurance in their home budgets. Workers Comp Insurance is allocated to all department budgets, depending on their wages at each cost center.

**VILLAGE COMMISSION/COMMITTEES:**
No major changes here. Committee pay rate remains at $40/meeting for 2027.

**POLICE DEPARTMENT:**

Proposed Changes:

Fully fund the 2 new police officers in 2027, who were prorated and added during 2026 budget year. Estimating a 14.2% health insurance increase for Police Union employees, but an 8% health insurance increase for Non-Union employees. Estimating a 9% dental insurance increase for Police Union employees. No change requested for overtime or shift pay for 2027. Total part-time patrol officer hours is reduced from 180 hours (2026) to 120 hours (2027). New start-up costs for new officers ($21,700) in 2026, will not be needed again in 2027. $9,000 reduction in capital equipment costs for 2027.

Also, the present full-time Police Court Clerk will be retiring in December 2027, and we anticipate to hire a new full-time Police Court Clerk around 10/01/2027, to provide ample cross-training time between the outgoing and new incoming Clerk. An increase in wages/fringes is requested for the last 3 months of 2027 for this position. Cost is split between Police Department and Municipal Court. Finally, propose to raise hourly pay rate in 2027 to $20/hour for Crossing Guards. Present hourly wage rate is $16.48/hour in 2026.

**FIRE DEPARTMENT:**

Continue radio replacement radio schedule in 2027, similar to 2026 budget. 4 radios funded in General Fund, and 1 radio funded in EMS Grant Fund. Continue protective clothing replacement program schedule in 2027, similar to 2026 budget. Obtain additional matching grants for fire equipment in 2027.

Increase additional EMS staff hours in 2027 for support of increasing number of ambulance runs in 2027.

- 2025 actual number of runs = 390.
- 2026 original budget number of runs = 420.
- 2026 estimated number of runs = 492.
- Proposed 2027 number of EMS run = 500.

Contracted cost for Riverside Fire District increasing in 2027 due to increase in numbers of ambulance runs. Also, Base Rate formula per population increasing by 2% for 2027. Note……base rate formula will increase by 3% for 2028 budget year.

**INSPECTIONS:**

Slight decrease in 2027 budget here, due to a flat level of new construction again expected for majority of 2027. But, expect this amount to increase starting in late 2027/early 2028 for a number of years, as the Green Tree subdivision and FAA property subdivisions begin to be built out.

**POLICE & FIRE COMMISSION:**

Slight increase in 2027 budget, due to additional hours allocated here for clerical preparation and minutes for Police & Fire Commission meetings, based on actual past history.

**PUBLIC WORKS:**

Small reallocation of staffing requested here for Public Works Director, since more time required for TID #1 administration (for new incoming developments) and for TID #2 administration (for finalizing closeout projects along Kronenwetter Drive by 2027 year-end). Less hours allocated to General Fund for 2027.

The 2026 new grader lease contract is at a $4,000 annual reduction in cost. The winter plows blades cost will be almost $5,000 higher for 2027. Winter salt prices are higher for 2027, resulting in an $8,000 increase in cost.

Propose to increase road maintenance budget (seal coating/crackfilling/pavement marking) from $386,000 to $400,000 for 2027 ($14,000 increase, or a 3.63% increase).

Garbage/recycling/solid waste costs will increase by $117,704 for 2027. The present diesel fuel rate of $6.35/gallon is resulting in the Village being billed for a monthly fuel surcharge fee, when the price of diesel fuel EXCEEDS $4.00/gallon. Therefore, the increase for fuel surcharge fees is about $87,000, while the base contract cost increase is only $21,000 (4% contract cost increase). The Marathon County solid waste tipping fees at the landfill is also increasing, which results in a $7,000 increase.

**ANIMAL CONTROL:**

Reduce 2027 budget cost by $500, which would be closer to 2026 estimate for the Marathon County Humane Society agreement.

**PARKS DEPARTMENT:**

There are no full-time employees in the Parks Department. However, increase the number of hours for the 3 seasonal park employees as follows:

- 2026 budget = 800 hours/per employee
- 2026 estimate = 850 hours/per employee
- 2027 budget = 885 hours/per employee

The 2027 proposed budget would increase the hours that each Parks employee works at the Village by an additional 2 weeks. Additional hours are necessary for the maintenance and upkeep at the Village parks, along with addressing the vandalism that occurs at the bathrooms.

Any park operational funds that are not spent on Parks Projects at the end of a calendar, shall be proposed to be carryforward each year and added to the Park Fund, to finance future Park CIP projects, not just for maintenance.

**COMMUNITY DEVELOPMENT/ZONING/PLANNING TECHNICIAN:**

Slight reallocation of hours is proposed for both the Community Development Director and soon-to-be-hired Planning Technician. Planning and zoning needs will be needed for the future developments that are being proposed in TID #1. Therefore, more hours will be forecasted for TID #1, and slightly less in the General Fund for 2027.

It is expected to hire the new Planning Technician position in 4$^{th}$ quarter 2026 or 1$^{st}$ quarter 2027. The 2026 budget only provided funding for the Planning Technician beginning on 4/01/2026. Therefore, 2027 budget will need to fund this position for 12 months now.

**OTHER CONSERVATION & DEVELOPMENT:**

The 2027 budget proposes a slight increase in the number of meetings planned for Planning Commission and Zoning Board of Appeals.

Carryforward the $10,000 for the possible future Ehlers study for creating a TID #5. With the new Residential TID (tax incremental district) law that began on 10/01/2026, it is now probable for the Village to now revisit the possibility of creating a future TID, to assist in financing infrastructure needs for future subdivisions, including water and sewer.

**CONTINGENCY RESERVE:**

Propose to increase the 2027 General Fund contingency reserve (for emergencies or unexpected events) by $10,000.

- 2026 budget = $60,000 (estimated 1.02% of 2026 General Fund budget)
- 2027 budget = $70,000 (estimated 1.07% of 2027 General Fund budget)

# VILLAGE OF KRONENWETTER

## Property Tax Levies for 2020-2027 Budget Years

**(excluding Tax Increment Districts)**

***Updated as of 10/15/2026 for 2027 Proposed Budget***

| Fund Name | Fund # | Budget Years | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2020 Adopted | 2021 Adopted | 2022 Adopted | 2023 Adopted | 2024 Adopted | 2025 Original Adopted | 2025 Amended on 4/14/2025 | 2026 Adopted Budget | 2027 Proposed Budget | 2027 Proposed Budget AMOUNT Change | 2027 Proposed Budget % Change |
| General | 100 | $ 967,594 | $ 1,094,850 | $ 1,351,978 | $ 1,631,019 | $ 1,655,461 | $ 2,206,116 | $ 1,940,583 | $ 1,987,910 | $ 2,142,576 | $ 154,666 | 7.78% |
| Debt Service | 350 | $ 1,162,002 | $ 1,110,000 | $ 750,000 | $ 700,000 | $ 193,012 | $ 110,636 | $ 662,169 | $ 735,003 | $ 735,003 | $ - | 0.00% |
| Capital Projects | 410 | $ 125,361 | $ 100,000 | $ 200,000 | $ - | $ 200,000 | $ 200,000 | $ - | $ - | $ - | $ - | N/A |
| Equipment Replacement | 750 | $ 100,000 | $ 130,000 | $ 200,000 | $ 200,000 | $ 428,500 | $ 86,000 | $ - | $ - | $ 35,750 | $ 35,750 | N/A |
| **TOTAL PROPERTY TAX LEVY - excluding TID's** | | **$ 2,354,957** | **$ 2,434,850** | **$ 2,501,978** | **$ 2,531,019** | **$ 2,476,973** | **$ 2,602,752** | **$ 2,602,752** | **$ 2,722,913** | **$ 2,913,329** | **$ 190,416** | **6.99%** |

***Notes:***

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

**TAX LEVY DISTRIBUTION - 2025 Budget:**

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

# VILLAGE OF KRONENWETTER
## Calculation of 2026 Municipal Levy Limit
## Estimated as of 10/15/2026

| | | 2027 Proposed Budget | 2027 Maximum Tax Levy Allowable | Difference |
|---|---|---|---|---|
| Base Tax Levy - December 2025 | | $ 1,868,964 | $ 1,868,964 | $ - |
| ADD: 2026 Net New Construction | 0.651% | 12,167 | 12,167 | - |
| ADD: Closure of TID #3 during 2026 | | 4,139 | 4,139 | - |
| LESS: 2027 Personal Property Aid | | (20,504) | (20,504) | - |
| Base Tax Levy - December 2026 | | $ 1,864,766 | $ 1,864,766 | $ - |
| ADD: 2026 Debt Service Adjustment Allowable | | 1,048,563 | 2,151,178 | 1,102,615 |
| **2026 Proposed Tax Levy (as of 10/15/2026)** | | **$ 2,913,329** | **$ 4,015,944** | **$ 1,102,615** |
| 2026 Assessed Value (TID-Out) | | $ 684,117,809 | $ 684,117,809 | $ 676,087,231 |
| **2026 Proposed Assessed Tax Rate** | | **$ 4.258519** | **$ 5.870252** | **$ 1.630877** |

| | |
|---|---|
| 2026 Proposed Assessed Tax Rate | $ 4.258519 |
| 2025 Adopted Assessed Tax Rate | 4.027458 |
| **2026 Proposed INCREASE in Assessed Tax Rate** | **$ 0.231061** |

| ***Estimated Increase for 2026 Property Tax Bills:*** | | Increase in Village Taxes | | Increase in Garbage Fees | | Total Increase in Village Tax Bill & Garbage Fees | Cost increase per week |
|---|---|---|---|---|---|---|---|
| Assumption for $100,000 home | $ 100,000 | $ 23.11 | + | $ 39.24 | = | $ 62.35 | $ 1.20 |
| Assumption for $150,000 home | $ 150,000 | $ 34.66 | + | $ 39.24 | = | $ 73.90 | $ 1.42 |
| Assumption for $200,000 home | $ 200,000 | $ 46.21 | + | $ 39.24 | = | $ 85.45 | $ 1.64 |
| Assumption for $250,000 home | $ 250,000 | $ 57.77 | + | $ 39.24 | = | $ 97.01 | $ 1.87 |

## 2027 Debt Service Payments:

| | |
|---|---|
| Total 2027 Village Debt Service Payments (Principal & Interest): | $ 2,523,988.74 |
| Less: 2027 Lease Revenue Bond Debt Service Payments | (165,521.25) |
| Less: 2027 Safe Water Drinking Loan Debt Service Payments | (207,289.72) |
| **Total 2027 General Obligation Debt Service Payments** | **$ 2,151,177.77** |

# VILLAGE OF KRONENWETTER

## Examples of Changes to Dec. 2026 Proposed Assessed Tax Rate & Tax Levy (for the 2027 Budget)

**Updated 10/15/2026**

| | | |
|---|---|---|
| Assessed Valuation (TID-Out) | $ | 684,117,809 |
| **Dec. 2026 Proposed Tax Levy** | **$** | **2,913,329** |
| **Dec. 2026 Proposed Tax Rate** | **$** | **4.258519** |
| Change in $0.01 Tax Rate = | $ | 6,841 |

| Dec. 2026 Assessed Tax Rate | Change in Dec. 2026 Proposed Assessed Tax Rate | Dec. 2026 Tax Levy | Change in Dec. 2026 Proposed Tax Levy |
|---|---|---|---|
| $ 4.058519 | $ (0.20) | $ 2,776,505 | $ (136,824) |
| $ 4.068519 | $ (0.19) | $ 2,783,346 | $ (129,983) |
| $ 4.078519 | $ (0.18) | $ 2,790,187 | $ (123,142) |
| $ 4.088519 | $ (0.17) | $ 2,797,029 | $ (116,300) |
| $ 4.098519 | $ (0.16) | $ 2,803,870 | $ (109,459) |
| $ 4.108519 | $ (0.15) | $ 2,810,711 | $ (102,618) |
| $ 4.118519 | $ (0.14) | $ 2,817,552 | $ (95,777) |
| $ 4.128519 | $ (0.13) | $ 2,824,393 | $ (88,936) |
| $ 4.138519 | $ (0.12) | $ 2,831,235 | $ (82,094) |
| $ 4.148519 | $ (0.11) | $ 2,838,076 | $ (75,253) |
| $ 4.158519 | $ (0.10) | $ 2,844,917 | $ (68,412) |
| $ 4.168519 | $ (0.09) | $ 2,851,758 | $ (61,571) |
| $ 4.178519 | $ (0.08) | $ 2,858,599 | $ (54,730) |
| $ 4.188519 | $ (0.07) | $ 2,865,440 | $ (47,889) |
| $ 4.198519 | $ (0.06) | $ 2,872,282 | $ (41,047) |
| $ 4.208519 | $ (0.05) | $ 2,879,123 | $ (34,206) |
| $ 4.218519 | $ (0.04) | $ 2,885,964 | $ (27,365) |
| $ 4.228519 | $ (0.03) | $ 2,892,805 | $ (20,524) |
| $ 4.238519 | $ (0.02) | $ 2,899,646 | $ (13,683) |
| $ 4.248519 | $ (0.01) | $ 2,906,488 | $ (6,841) |
| **$ 4.258519** | **$ -** | **$ 2,913,329** | **$ -** |
| $ 4.268519 | $ 0.01 | $ 2,920,170 | $ 6,841 |
| $ 4.278519 | $ 0.02 | $ 2,927,011 | $ 13,682 |
| $ 4.288519 | $ 0.03 | $ 2,933,852 | $ 20,523 |
| $ 4.298519 | $ 0.04 | $ 2,940,693 | $ 27,364 |
| $ 4.308519 | $ 0.05 | $ 2,947,535 | $ 34,206 |
| $ 4.318519 | $ 0.06 | $ 2,954,376 | $ 41,047 |
| $ 4.328519 | $ 0.07 | $ 2,961,217 | $ 47,888 |
| $ 4.338519 | $ 0.08 | $ 2,968,058 | $ 54,729 |
| $ 4.348519 | $ 0.09 | $ 2,974,899 | $ 61,570 |
| $ 4.358519 | $ 0.10 | $ 2,981,740 | $ 68,411 |
| $ 4.368519 | $ 0.11 | $ 2,988,582 | $ 75,253 |
| $ 4.378519 | $ 0.12 | $ 2,995,423 | $ 82,094 |
| $ 4.388519 | $ 0.13 | $ 3,002,264 | $ 88,935 |
| $ 4.398519 | $ 0.14 | $ 3,009,105 | $ 95,776 |
| $ 4.408519 | $ 0.15 | $ 3,015,946 | $ 102,617 |
| $ 4.418519 | $ 0.16 | $ 3,022,788 | $ 109,459 |
| $ 4.428519 | $ 0.17 | $ 3,029,629 | $ 116,300 |
| $ 4.438519 | $ 0.18 | $ 3,036,470 | $ 123,141 |
| $ 4.448519 | $ 0.19 | $ 3,043,311 | $ 129,982 |
| $ 4.458519 | $ 0.20 | $ 3,050,152 | $ 136,823 |

# GENERAL FUND
# REVENUES

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## General Fund Revenues

| 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 | Amount of 2027 Budget Change | % of 2027 Budget Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***TAXES (41000):*** | | | | | | | | | | | | |
| ~~100-41000-110~~ | General Property Taxes | $ 1,351,978.34 | $ 1,631,019.34 | $ 1,655,461.00 | $ 1,940,584.56 | $ 1,987,910 | $ 1,987,909.68 | $ 1,987,910 | $ 1,987,910 | $ 1,987,910 | $ - | 0.00% |
| | Property Tax Increase | | | | | | | | 154,666 | 154,666 | 154,666 | 7.78% |
| ~~100-41000-140~~ | Mobile Home Fees | 7,456.05 | 5,211.40 | 6,313.10 | 8,577.45 | 6,325 | 6,710.56 | 10,000 | 10,000 | 10,000 | 3,675 | 58.10% |
| ~~100-41000-141~~ | Mobile Home Lottery Credit | 1,834.67 | 1,661.77 | 2,588.04 | 2,364.48 | 2,600 | 3,612.48 | 3,612 | 3,612 | 3,612 | 1,012 | 38.92% |
| ~~100-41000-150~~ | Forest Crop Law (FCL) | - | - | - | - | - | - | - | - | - | - | N/A |
| ~~100-41000-151~~ | Managed Forest Law (MFL) | 29,089.87 | 31,228.99 | 29,257.70 | 30,437.36 | 30,500 | 30,922.02 | 30,922 | 30,922 | 30,922 | 422 | 1.38% |
| ~~100-41800-001~~ | Agricultural Conversion Charge | 1,382.04 | - | - | - | - | - | - | - | - | - | N/A |
| ~~100-41800-002~~ | Interest & Penalties on Taxes | - | 3,056.11 | - | - | - | - | - | - | - | - | N/A |
| | **TAXES** | **$ 1,391,740.97** | **$ 1,672,177.61** | **$ 1,693,619.84** | **$ 1,981,963.85** | **$ 2,027,335** | **$ 2,029,154.74** | **$ 2,032,444** | **$ 2,187,110** | **$ 2,187,110** | **$ 159,775** | **7.88%** |
| ***INTERGOVERNMENTAL REVENUE (43000):*** | | | | | | | | | | | | |
| ~~100-43000-001~~ | State Shared Revenues | $ 242,892.52 | $ 442,819.36 | $ 462,532.50 | $ 473,152.80 | $ 489,240 | $ 73,385.99 | $ 489,240 | $ 499,514 | $ 499,514 | 10,274 | 2.10% |
| ~~100-43000-003~~ | All Other Governmental Grants | - | - | - | - | - | - | - | - | - | - | N/A |
| ~~100-43000-005~~ | Environmental Impact Fees | 34,627.00 | 34,627.00 | 34,627.00 | 34,627.00 | 34,627 | 34,627.00 | 34,627 | 34,627 | 34,627 | - | 0.00% |
| ~~100-43000-410~~ | Shared Taxes-Weston 4 | 1,338,866.39 | 1,134,091.52 | 1,629,212.82 | 1,627,597.60 | 1,622,030 | 243,304.46 | 1,631,799 | 1,626,063 | 1,626,063 | 4,033 | 0.25% |
| ~~100-43000-411~~ | Shared Taxes - Magellan Term. | 66,590.01 | 53,386.18 | 53,445.09 | 54,370.14 | - | - | 54,370 | 54,370 | 54,370 | 54,370 | N/A |
| ~~100-43000-531~~ | State: Quarterly Highway Aids | 320,815.81 | 322,772.24 | 327,379.39 | 338,884.15 | 349,133 | 261,695.13 | 348,927 | 401,266 | 401,266 | 52,133 | 14.93% |
| ~~100-43000-541~~ | County: Culvert Reimbursement | - | - | 9,541.95 | - | - | - | - | - | - | - | N/A |
| ~~100-43000-545~~ | State: Recycling Aids | 28,556.70 | 28,512.31 | 28,816.52 | 28,686.45 | 28,686 | 28,671.29 | 28,671 | 28,671 | 28,671 | (15) | -0.05% |
| ~~100-43000-550~~ | State: Computer Aids | 404.27 | 404.27 | 404.27 | 404.27 | 404 | 404.27 | 404 | 404 | 404 | - | 0.00% |
| ~~100-43000-560~~ | Video Service Provider Aids | 12,078.85 | 12,078.85 | 12,078.85 | 12,078.85 | 12,079 | 12,078.85 | 12,079 | 12,079 | 12,079 | - | 0.00% |
| ~~100-43000-565~~ | State: COVID Reimbursement Aids | - | - | - | - | - | - | - | - | - | - | N/A |
| ~~100-43000-650~~ | Crossing Guard Fees | 2,551.89 | 2,524.50 | 2,942.17 | 2,748.82 | 2,800 | - | 2,749 | 2,800 | 2,800 | - | 0.00% |
| ~~100-43003-555~~ | State Election Service Aids | 1,200.00 | 827.56 | - | 1,688.10 | - | - | - | - | - | - | N/A |
| ~~100-43211-000~~ | Federal Law Enforcement Grants | - | 18,309.92 | - | - | - | - | - | - | - | - | N/A |
| ~~100-43523-000~~ | Police Department Grants | - | 60,134.95 | 2,400.00 | 3,520.00 | - | - | - | - | - | - | N/A |
| ~~100-43523-121~~ | Fire Department Grants | 2,953.10 | - | 8,021.77 | 9,407.01 | 10,000 | 8,512.53 | 8,513 | 10,000 | 10,000 | - | 100.00% |
| ~~100-43640-000~~ | FC/MC Sever/Yield Withdrawal Taxes | 370.65 | - | - | - | - | - | - | | | - | N/A |
| ~~100-43650-000~~ | Forest Crop/Managed Forest Lands | 3,369.41 | 3,812.22 | 3,827.66 | 3,827.26 | 3,827 | 3,825.73 | 3,826 | 3,826 | 3,826 | (1) | -0.03% |
| ~~100-43670-000~~ | Personal Property State Aids | 15,505.25 | 15,505.25 | 15,505.25 | 20,503.48 | 20,503 | 20,503.48 | 20,503 | 20,626 | 20,626 | 123 | 0.60% |
| ~~100-43690-000~~ | Other State Payments | 54,931.98 | - | - | - | - | - | - | - | - | - | N/A |
| ~~100-43790-000~~ | Other Local Gov't Grants | 9,941.04 | 9,975.94 | 2,000.00 | - | - | - | - | - | - | - | N/A |
| | **INTERGOV'T REVENUE** | **$ 2,135,654.87** | **$ 2,139,782.07** | **$ 2,592,735.24** | **$ 2,611,495.93** | **$ 2,573,329** | **$ 687,008.73** | **$ 2,635,708** | **$ 2,694,246** | **$ 2,694,246** | **$ 120,917** | **4.70%** |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## General Fund Revenues

| 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 | Amount of 2027 Budget Change | % of 2027 Budget Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***LICENSES & PERMITS (44000):*** | | | | | | | | | | | | |
| ~~100-44000-002~~ | All Other Permits & Licenses | $ 1,800.00 | $ 6,908.43 | $ 1,668.00 | $ 1,030.00 | $ - | $ 1,360.00 | $ 1,360 | $ 1,400 | $ 1,400 | 1,400 | N/A |
| ~~100-44000-110~~ | Liquor & Beer Licenses | 2,575.00 | 3,250.00 | 2,910.00 | 3,385.00 | 3,400 | 2,174.00 | 2,175 | 2,175 | 2,175 | (1,225) | -36.03% |
| ~~100-44000-120~~ | Operator Licenses | 315.00 | 1,100.00 | 190.00 | 790.00 | 1,000 | 1,405.00 | 1,405 | 1,425 | 1,425 | 425 | 42.50% |
| ~~100-44000-121~~ | Cigarette Licenses | 210.00 | 100.00 | - | 100.00 | 100 | 100.00 | 100 | 100 | 100 | - | N/A |
| ~~100-44000-122~~ | Kennel Licenses & Permits | 450.00 | 300.00 | 600.00 | 450.00 | 75 | - | - | 75 | 75 | - | 0.00% |
| ~~100-44000-123~~ | Mobile Home Court Licenses | 100.00 | 100.00 | 100.00 | 100.00 | 100 | 100.00 | 100 | 100 | 100 | - | 0.00% |
| ~~100-44000-124~~ | Dog License Late Fees | 315.00 | 125.00 | 3.50 | 755.50 | - | 40.00 | - | - | - | - | N/A |
| ~~100-44000-131~~ | Farmers Market Permits | 590.00 | 1,040.00 | 1,040.00 | 1,710.00 | 1,700 | 2,050.00 | 2,050 | 2,050 | 2,050 | 350 | 20.59% |
| ~~100-44000-200~~ | Dog Licenses | 802.00 | 3,785.25 | 172.50 | 6,518.00 | 10,000 | 6,798.00 | 6,800 | 6,800 | 6,800 | (3,200) | -32.00% |
| ~~100-44000-210~~ | Sign Permits/Misc Lic/Permits | 55.00 | 870.60 | 1,844.58 | 4,158.50 | 2,400 | 395.00 | 400 | 1,500 | 1,500 | (900) | -37.50% |
| ~~100-44000-300~~ | Building Permits | 73,402.35 | 33,452.97 | 29,305.25 | 30,780.40 | 40,000 | 44,618.39 | 50,000 | 60,000 | 60,000 | 20,000 | 50.00% |
| ~~100-44000-310~~ | Sign Inspection Fees | 1.09 | - | - | - | - | - | - | - | - | - | N/A |
| ~~100-44000-400~~ | Zoning & Variance Changes | 2,450.00 | 825.00 | 2,300.00 | 1,700.00 | 1,300 | 1,500.00 | 1,500 | 1,700 | 1,700 | 400 | 30.77% |
| ~~100-44000-401~~ | Conditional Use Permits | 1,050.00 | 1,325.00 | 1,300.00 | 1,450.00 | 800 | 1,625.00 | 1,625 | 2,000 | 2,000 | 1,200 | 150.00% |
| ~~100-44000-402~~ | Plat/CSM/Site Plan Reviews | 3,525.00 | 2,900.00 | 3,917.54 | 5,870.60 | 4,800 | 5,314.00 | 5,500 | 6,000 | 6,000 | 1,200 | 25.00% |
| ~~100-44000-900~~ | Excavating Permits | 3,000.00 | 700.00 | 3,100.00 | 42,530.80 | 8,000 | 15,077.90 | 15,080 | 10,000 | 10,000 | 2,000 | 25.00% |
| | **LICENSES & PERMITS** | **$ 90,640.44** | **$ 56,782.25** | **$ 48,451.37** | **$ 101,328.80** | **$ 73,675** | **$ 82,557.29** | **$ 88,095** | **$ 95,325** | **$ 95,325** | **$ 21,650** | **29.39%** |
| ***FINES, FORFEITURES, & PENALTIES (45000):*** | | | | | | | | | | | | |
| ~~100-45100-100~~ | Municipal Court Fines | $ 24,426.28 | $ 30,708.20 | $ 37,274.52 | $ 39,814.21 | $ 60,000 | $ 39,810.04 | $ 55,555 | $ 60,000 | $ 60,000 | - | 0.00% |
| ~~100-45100-200~~ | Restitution Payments | 100.00 | 50.41 | - | - | - | - | - | - | - | - | N/A |
| 100-45100-xxx | Municipal Court Costs/Fees | Transferred amount from Municipal Court Fund in 2026 | | | | - | - | - | - | - | - | 100.00% |
| | **FINES, FORFEITURES, & PENALTIES** | **$ 24,526.28** | **$ 30,758.61** | **$ 37,274.52** | **$ 39,814.21** | **$ 60,000** | **$ 39,810.04** | **$ 55,555** | **$ 60,000** | **$ 60,000** | **$ -** | **0.00%** |
| ***PUBLIC CHARGES FOR SERVICES (46000):*** | | | | | | | | | | | | |
| ~~100-46000-200~~ | Special Assessment Searches | $ 6,002.35 | $ 4,245.00 | $ 4,620.17 | $ 4,031.00 | $ 4,000 | $ 2,932.95 | $ 4,000 | $ 4,000 | $ 4,000 | $ - | 100.00% |
| ~~100-46000-210~~ | Police Department Services | 714.02 | 230.00 | 195.60 | 390.00 | 250 | 748.05 | 750 | 250 | 250 | - | 0.00% |
| ~~100-46000-221~~ | Fire Department Services | - | 2,070.28 | - | 1,201.45 | 1,500 | 1,364.80 | 1,365 | 1,500 | 1,500 | - | 0.00% |
| ~~100-46000-420~~ | Garbage Collection Fees | 494,381.25 | 510,461.71 | 348,539.14 | 354,303.51 | 657,950 | 435,161.55 | 435,162 | 775,000 | 775,000 | 117,050 | 17.79% |
| ~~100-46000-421~~ | Recycling Collection Fees | - | - | 179,550.46 | 182,519.99 | " | 224,222.01 | 224,222 | *$267.24 x 2,900 households = $775,000* | | | |
| | **PUBLIC CHARGES FOR SERVICES** | **$ 501,097.62** | **$ 517,006.99** | **$ 532,905.37** | **$ 542,445.95** | **$ 663,700** | **$ 664,429.36** | **$ 665,499** | **$ 780,750** | **$ 780,750** | **$ 117,050** | **17.64%** |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## General Fund Revenues

| 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 | Amount of 2027 Budget Change | % of 2027 Budget Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***INTERGOV'T CHARGES FOR SERVICES (47000):*** | | | | | | | | | | | | |
| ~~100-47000-323~~ | Town of Guenther-Standby Fees | $ 5,100.00 | $ 5,100.00 | $ 5,100.00 | $ 5,100.00 | $ 5,950 | $ - | $ 5,100 | $ 5,950 | $ 5,950 | $ - | 0.00% |
| ~~100-47331-001~~ | DPW-Transportation Local Aids | - | - | - | - | - | 762.86 | 763 | - | - | - | N/A |
| | **INTERGOV'T CHARGES FOR SERVICES** | **$ 5,100.00** | **$ 5,100.00** | **$ 5,100.00** | **$ 5,100.00** | **$ 5,950** | **$ 762.86** | **$ 5,863** | **$ 5,950** | **$ 5,950** | **$ -** | **0.00%** |
| ***MISCELLANEOUS REVENUES (48000):*** | | | | | | | | | | | | |
| ~~100-48000-100~~ | Interest Earned on Investments | $ 22,689.61 | $ 121,569.96 | $ 157,368.75 | $ 385,051.69 | $ 262,500 | $ 154,112.47 | $ 240,000 | $ 280,000 | $ 280,000 | $ 17,500 | 6.67% |
| ~~100-48000-200~~ | Municipal Center & Park Rental | 4,530.00 | 8,335.00 | 11,218.86 | 10,885.00 | 10,000 | 10,245.00 | 11,000 | 11,000 | 11,000 | 1,000 | 10.00% |
| ~~100-48000-201~~ | Athletic/Soccer Field Rental | 50.00 | 3,300.00 | 2,710.00 | 2,310.00 | 3,000 | 1,980.00 | 1,980 | 2,500 | 2,500 | (500) | -16.67% |
| ~~100-48000-306~~ | Sale of Scrap and Used Oil | 6,788.24 | 1,632.00 | 2,811.67 | 4,013.05 | 4,000 | 2,576.20 | 2,600 | 3,000 | 3,000 | (1,000) | -25.00% |
| ~~100-48000-309~~ | Wood Sales-County Forest Land | 9,182.51 | 11,110.52 | 6,961.74 | 11,127.08 | 11,500 | 7,991.04 | 7,991 | 8,000 | 8,000 | (3,500) | -30.43% |
| ~~100-48000-311~~ | Miscellaneous Revenue | 3,519.78 | 11,075.47 | 13,845.50 | 76,900.75 | 5,000 | 2,605.76 | 3,900 | 5,000 | 5,000 | - | 0.00% |
| ~~100-48000-312~~ | Sale of Office Supplies | 623.93 | 97.07 | 1,292.18 | 176.17 | 100 | 14.10 | 15 | 100 | 100 | - | 0.00% |
| ~~100-48000-314~~ | Culvert & Roadway Work/Sales | 6,126.55 | 861.00 | 1,350.00 | - | 2,000 | 2,520.00 | 2,520 | 2,520 | 2,520 | 520 | 26.00% |
| ~~100-48000-315~~ | Non-Governmental Grants | 1,029.00 | - | - | - | - | - | - | - | - | - | N/A |
| ~~100-48000-318~~ | Cable Franchise Fees | 71,024.79 | 70,559.76 | 89,520.19 | 65,489.52 | 90,000 | 30,235.52 | 60,500 | 60,500 | 60,500 | (29,500) | -32.78% |
| ~~100-48000-500~~ | Donations-All Other | - | - | - | - | 500 | 1,725.00 | 1,725 | 2,000 | 2,000 | 1,500 | 300.00% |
| ~~100-48000-530~~ | Donations-Police Department | 520.00 | 203.49 | 430.86 | 285.00 | 500 | 320.00 | 320 | 500 | 500 | - | 0.00% |
| ~~100-48301-000~~ | Sale of Law Enforcement Equipment | 7,999.00 | - | 7,625.00 | 17,654.00 | - | - | - | - | - | - | N/A |
| ~~100-48302-000~~ | Sale of Fire Dept Equipment | 19,624.38 | - | 23,716.74 | - | - | - | - | - | - | - | N/A |
| ~~100-48400-000~~ | Insurance Claim Proceeds | 56,829.15 | 174,894.86 | 29,655.72 | 16,920.66 | 6,000 | 3,814.88 | 3,815 | 6,000 | 6,000 | - | 0.00% |
| ~~100-48510-000~~ | Community Events Sponsorships | 1,250.00 | 6,888.09 | 1,575.00 | 4,550.00 | 5,000 | 4,450.00 | 4,450 | 5,000 | 5,000 | - | 0.00% |
| | **MISCELLANEOUS REVENUES** | **$ 211,786.94** | **$ 410,527.22** | **$ 350,082.21** | **$ 595,362.92** | **$ 400,100** | **$ 222,589.97** | **$ 340,816** | **$ 386,120** | **$ 386,120** | **$ (13,980)** | **-3.49%** |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## General Fund Revenues

| 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 | Amount of 2027 Budget Change | % of 2027 Budget Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***OTHER FINANCING SOURCES (49000):*** | | | | | | | | | | | | |
| ~~100-49000-600~~ | Insurance Proceeds | $ - | $ 2,853.00 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | N/A |
| ~~100-49155-000~~ | Undesignated Fund Revenue | - | - | - | - | 90,000 | - | 90,000 | 341,618 | 341,618 | 251,618 | 279.58% |
| ~~100-49200-000~~ | Transfer from Other Funds | - | 4,780.56 | - | - | *Apply fund balance for revaluation* | | | *Apply fund balance for various purposes (see below)* | | | |
| ~~100-49000-240~~ | Transfer from Capital Projects Fund | - | - | 45,000.00 | - | - | - | - | - | - | - | N/A |
| | **OTHER FINANCING SOURCES** | **$ -** | **$ 7,633.56** | **$ 45,000.00** | **$ -** | **$ 90,000** | **$ -** | **$ 90,000.00** | **$ 341,618** | **$ 341,618** | **$ 251,618** | **279.58%** |
| | **TOTAL GENERAL FUND REVENUES** | **$ 4,360,547.12** | **$ 4,839,768.31** | **$ 5,305,168.55** | **$ 5,877,511.66** | **$ 5,894,089** | **$ 3,726,312.99** | **$ 5,913,980** | **$ 6,551,119** | **$ 6,551,119** | **$ 657,030** | 11.15% |
| | | | | | | | | | | **$ 657,030 increase** | **11.15% increase** | |

**2026 Budget Surplus - Revenues $ 19,891**

***2027 Undesignated Fund Revenue Applied:***

| | |
|---|---|
| 2027 Revaluation cost (2nd year) | $ 90,000 |
| 2026 Carryover for TID #5 Development Fees | 10,000 |
| 2027 Municipal Center Capital Costs ("one-shot use") | 75,000 |
| Balance Applied from 2025 Budget Surplus | 166,618 |
| **Total Fund Balance Applied** | **$ 341,618** |

# 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** |

# 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

## 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
## Calculation of Unassigned Fund Balance - General Fund
## 2023 - 2027

| | | | Unassigned Fund Balance | Current Year's Budgeted Expenditures | Unassigned Fund Balance % as of Year-end | |
|---|---|---|---|---|---|---|
| **Unassigned Fund Balance, 12/31/2023 (Actual)** | | | **$ 182,212** | **$ 5,176,292** | **3.52%** | |
| 2024 Revenues - Actual | $ 5,274,031 | | | | | |
| Plus: Other 2024 Fund Balance Adjustments | $ 452,096 | | | | | |
| Less: 2024 Expenditures - Actual | $ (4,976,448) | | | | | |
| 2024 Budget Surplus (Deficit) | | $ 749,679 | $ 749,679 | | | |
| **Unassigned Fund Balance, 12/31/2024 (Actual)** | | | **$ 931,891** | **$ 5,703,006** | **16.34%** | |
| 2025 Revenues - Estimate | $ 5,877,512 | | | | | |
| Plus: Other 2025 Fund Balance Adjustments | $ (225,000) | Includes $100,000 estimated advance to TID#1 | | | | |
| Less: 2025 Expenditures - Estimate | $ (4,658,494) | | | | | |
| 2025 Budget Surplus (Deficit) | | $ 994,018 | $ 994,018 | | | |
| **Unassigned Fund Balance, 12/31/2025 (Pre-Audited)** | | | **$ 1,925,909** | **$ 5,664,323** | **34.00%** | **Exceeds Village Policy for 25% Minimum** |
| 2026 Revenues - Estimated | $ 5,823,980 | | | | | |
| Plus: Other 2026 Fund Balance Adjustments | $ (100,000) | Includes $100,000 estimated advance to TID#1 | | | | |
| Less: 2026 Expenditures - Estimates | $ (5,755,070) | | | | | |
| 2026 Budget Surplus (Deficit) | | $ (31,090) | $ (31,090) | | | |
| **Unassigned Fund Balance, 12/31/2026 (Estimate)** | | | **$ 1,894,819** | **$ 5,894,089** | **32.15%** | **Exceeds Village Policy for 25% Minimum** |
| 2027 Revenues - Budget | $ 6,209,501 | | | | | |
| Plus: Other 2027 Fund Balance Adjustments | $ (100,000) | Includes $100,000 estimated advance to TID#1 | | | | |
| Less: 2027 Expenditures - Budget | $ (6,551,119) | | | | | |
| 2027 Budget Surplus (Deficit) | | $ (441,618) | $ (441,618) | | | |
| **Unassigned Fund Balance, 12/31/2027 (Estimate)** | | | **$ 1,453,201** | **$ 6,551,119** | **22.18%** | |

# GENERAL FUND EXPENDITURES (Summary)

# VILLAGE OF KRONENWETTER
## EXPENDITURES SUMMARY
## 2027 Proposed Budget - General Fund (as of 10/15/2026)

| Budget Account | 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 2027 | Proposed Budget 2027 | Amount Budget Change 2027 | % Budget Change 2027 | % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | | | | | | |
| General Government | $ 748,396.10 | $ 1,058,721.04 | $ 1,022,706.22 | $ 670,669.48 | $ 1,096,287 | $ 667,803 | $ 1,037,541 | $ 1,205,870 | $ 1,205,870 | $ 109,583 | 10.00% | 18.41% |
| Public Safety | $ 1,283,733.58 | $ 1,853,915.19 | $ 1,865,029.51 | $ 1,889,211.41 | $ 2,253,658 | $ 1,441,430 | $ 2,265,837 | $ 2,589,352 | $ 2,589,352 | $ 335,694 | 14.90% | 39.52% |
| Public Works | $ 1,854,381.87 | $ 1,843,023.07 | $ 1,745,280.03 | $ 1,832,921.28 | $ 2,140,120 | $ 1,069,796 | $ 2,167,585 | $ 2,331,939 | $ 2,331,939 | $ 191,819 | 8.96% | 35.60% |
| Health & Human Services | $ 2,160.00 | $ 4,995.00 | $ - | $ 5,125.00 | $ 6,500 | $ 5,075 | $ 5,675 | $ 6,000 | $ 6,000 | $ (500) | -7.69% | 0.09% |
| Culture and Recreation | $ 108,545.87 | $ 112,132.61 | $ 108,609.14 | $ 107,694.58 | $ 115,887 | $ 61,316 | $ 115,887 | $ 128,163 | $ 128,163 | $ 12,276 | 10.59% | 1.96% |
| Conservation & Development | $ 67,015.49 | $ 141,473.48 | $ 144,863.35 | $ 152,871.76 | $ 221,637 | $ 115,190 | $ 162,545 | $ 219,795 | $ 219,795 | $ (1,842) | -0.83% | 3.35% |
| Transfers Out to Other Funds/Misc. | $ 99,368.19 | $ 34,913.87 | $ 56,879.19 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0.00% | 0.00% |
| Contingency Reserve | $ 18,326.22 | $ 16,520.44 | $ - | $ - | $ 60,000 | $ - | $ - | $ 70,000 | $ 70,000 | $ 10,000 | 16.67% | 1.07% |
| **TOTAL EXPENDITURES** | **$ 4,181,927.32** | **$ 5,065,694.70** | **$ 4,943,367.44** | **$ 4,658,493.51** | **$ 5,894,089** | **$ 3,360,610** | **$ 5,755,070** | **$ 6,551,119** | **$ 6,551,119** | **$ 657,030** | **11.15%** | **100.00%** |

# VILLAGE OF KRONENWETTER
## 2027 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/15/2026)
### General Fund

| Budget Account | 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 2027 | Proposed Budget 2027 | Amount Budget Change 2027 | % Budget Change 2027 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | | | | | |
| **GENERAL GOVERNMENT:** | | | | | | | | | | | |
| Village Board: | | | | | | | | | | | |
| Village Board | $ 27,363.25 | $ 21,495.38 | $ 29,277.49 | $ 28,563.26 | $ 37,914 | $ 24,716 | $ 34,973 | $ 39,957 | $ 39,957 | $ 2,043 | |
| | **$ 27,363.25** | **$ 21,495.38** | **$ 29,277.49** | **$ 28,563.26** | **$ 37,914** | **$ 24,716** | **$ 34,973** | **$ 39,957** | **$ 39,957** | **$ 2,043** | **5.39%** |
| Village Attorney: | | | | | | | | | | | |
| Village Attorney | $ 29,137.40 | $ 42,368.67 | $ 126,639.87 | $ 22,197.00 | $ 30,000 | $ 45,866 | $ 60,000 | $ 40,000 | $ 40,000 | $ 10,000 | |
| | **$ 29,137.40** | **$ 42,368.67** | **$ 126,639.87** | **$ 22,197.00** | **$ 30,000** | **$ 45,866** | **$ 60,000** | **$ 40,000** | **$ 40,000** | **$ 10,000** | **33.33%** |
| Municipal Court: | *Municipal Court Budget moved from Municipal Court Fund - Fund #221 starting in 2026 budget* | | | | | | | | | | |
| Municipal Court Judge | $ - | $ - | $ - | $ - | $ 7,928 | $ 5,658 | $ 7,145 | $ 8,077 | $ 8,077 | $ 149 | |
| Municipal Court Clerk | - | - | - | - | 50,045 | 33,039 | 49,873 | 63,064 | 63,064 | 13,019 | |
| Municipal Court Other | 38,151.06 | 43,157.48 | 25,610.68 | 25,610.68 | 26,100 | 11,835 | 23,225 | 26,000 | 26,000 | (100) | |
| | **$ 38,151.06** | **$ 43,157.48** | **$ 25,610.68** | **$ 25,610.68** | **$ 84,073** | **$ 50,532** | **$ 80,243** | **$ 97,141** | **$ 97,141** | **$ 13,068** | **15.54%** |
| Village General Office: | | | | | | | | | | | |
| Village General Office | $ 166,812.12 | $ 205,916.51 | $ 127,608.51 | $ 112,770.78 | $ 154,000 | $ 100,319 | $ 146,950 | $ 156,900 | $ 156,900 | $ 2,900 | |
| | **$ 166,812.12** | **$ 205,916.51** | **$ 127,608.51** | **$ 112,770.78** | **$ 154,000** | **$ 100,319** | **$ 146,950** | **$ 156,900** | **$ 156,900** | **$ 2,900** | **1.88%** |
| Village Administrator: | | | | | | | | | | | |
| Village Administrator | $ 68,745.51 | $ 56,231.35 | $ 60,044.15 | $ 15,854.76 | $ 136,332 | $ 82,822 | $ 119,458 | $ 127,703 | $ 127,703 | $ (8,629) | |
| | **$ 68,745.51** | **$ 56,231.35** | **$ 60,044.15** | **$ 15,854.76** | **$ 136,332** | **$ 82,822** | **$ 119,458** | **$ 127,703** | **$ 127,703** | **$ (8,629)** | **-6.33%** |
| Village Clerk: | | | | | | | | | | | |
| Village Clerk/Deputy Clerk | $ 104,008.18 | $ 98,806.39 | $ 100,994.45 | $ 93,601.38 | $ 108,073 | $ 77,965 | $ 103,893 | $ 176,326 | $ 176,326 | $ 68,253 | |
| Administrative Assistant | 13,120.11 | 61,361.36 | 78,317.53 | 15,761.38 | - | - | - | - | - | - | |
| Communications/ Celebrations | 8,436.79 | 14,301.57 | 10,850.99 | 7,702.56 | 31,495 | 20,090 | 24,889 | 17,700 | 17,700 | (13,795) | |
| Personnel | 3,262.80 | 2,845.91 | 13,635.37 | 16,890.77 | 12,350 | 9,444 | 19,200 | 19,900 | 19,900 | 7,550 | |
| Elections | 32,898.34 | 20,085.54 | 46,524.68 | 13,970.01 | 51,045 | 16,518 | 41,738 | 24,218 | 24,218 | (26,827) | |
| | **$ 161,726.22** | **$ 197,400.77** | **$ 250,323.02** | **$ 147,926.10** | **$ 202,963** | **$ 124,017** | **$ 189,720** | **$ 238,144** | **$ 238,144** | **$ 35,181** | **17.33%** |

# VILLAGE OF KRONENWETTER
## 2027 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/15/2026)
### General Fund

| Budget Account | 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 2027 | Proposed Budget 2027 | Amount Budget Change 2027 | % Budget Change 2027 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | | | | | |
| **GENERAL GOVERNMENT (cont.):** | | | | | | | | | | | |
| Finance/Treasurer: | | | | | | | | | | | |
| Accounting/Financial Audit | $ 60,971.31 | $ 113,498.95 | $ 91,425.47 | $ 80,213.91 | $ 128,460 | $ 68,687 | $ 104,570 | $ 111,549 | $ 111,549 | $ (16,911) | |
| Finance Director/Treasurer | 66,987.86 | 107,578.42 | 54,710.16 | 52,632.87 | 36,625 | 21,678 | 30,663 | 36,263 | 36,263 | (362) | |
| | **$ 127,959.17** | **$ 221,077.37** | **$ 146,135.63** | **$ 132,846.78** | **$ 165,085** | **$ 90,365** | **$ 135,233** | **$ 147,812** | **$ 147,812** | **$ (17,273)** | **-10.46%** |
| Village Assessor: | | | | | | | | | | | |
| Assessor | $ 17,623.99 | $ 17,798.12 | $ 18,363.94 | $ 15,765.20 | $ 30,131 | $ 13,444 | $ 14,476 | $ 26,583 | $ 26,583 | $ (3,548) | |
| Revaluation | - | - | - | - | 80,523 | 39,020 | 81,117 | 81,117 | 81,117 | 594 | |
| | **$ 17,623.99** | **$ 17,798.12** | **$ 18,363.94** | **$ 15,765.20** | **$ 110,654** | **$ 52,464** | **$ 95,593** | **$ 107,700** | **$ 107,700** | **$ (2,954)** | **-2.67%** |
| Municipal Building: | | | | | | | | | | | |
| Municipal Building | $ 81,815.31 | $ 198,660.14 | $ 183,589.34 | $ 122,405.53 | $ 125,889 | $ 96,702 | $ 132,022 | $ 204,027 | $ 204,027 | $ 78,138 | |
| | **$ 81,815.31** | **$ 198,660.14** | **$ 183,589.34** | **$ 122,405.53** | **$ 125,889** | **$ 96,702** | **$ 132,022** | **$ 204,027** | **$ 204,027** | **$ 78,138** | **62.07%** |
| Other General Government: | | | | | | | | | | | |
| Other General Government | $ 9,868.10 | $ 13,925.84 | $ 11,409.14 | $ 3,565.57 | $ 12,600 | $ - | $ 6,866 | $ 7,630 | $ 7,630 | $ (4,970) | |
| Municipal Insurance | 8,850.91 | 31,679.34 | 42,073.05 | 40,000.00 | 33,000 | - | 33,000 | 35,000 | 35,000 | 2,000 | |
| | **$ 18,719.01** | **$ 45,605.18** | **$ 53,482.19** | **$ 43,565.57** | **$ 45,600** | **$ -** | **$ 39,866** | **$ 42,630** | **$ 42,630** | **$ (2,970)** | **-6.51%** |
| Village Commissions/Committees: | | | | | | | | | | | |
| Commissions/Committees | $ 10,343.06 | $ 9,010.07 | $ 1,631.40 | $ 3,163.82 | $ 3,777 | $ - | $ 3,483 | $ 3,856 | $ 3,856 | $ 79 | |
| | **$ 10,343.06** | **$ 9,010.07** | **$ 1,631.40** | **$ 3,163.82** | **$ 3,777** | **$ -** | **$ 3,483** | **$ 3,856** | **$ 3,856** | **$ 79** | **2.09%** |
| **GENERAL GOVERNMENT - Total** | **$ 748,396.10** | **$ 1,058,721.04** | **$ 1,022,706.22** | **$ 670,669.48** | **$ 1,096,287** | **$ 667,803** | **$ 1,037,541** | **$ 1,205,870** | **$ 1,205,870** | **$ 109,583** | **10.00%** |

# VILLAGE OF KRONENWETTER
## 2027 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/15/2026)
## General Fund

| Budget Account | 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 2027 | Proposed Budget 2027 | Amount Budget Change 2027 | % Budget Change 2027 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | | | | | |
| **PUBLIC SAFETY:** | | | | | | | | | | | |
| Police Department: | | | | | | | | | | | |
| Police Operations | $ 899,887.33 | $ 1,214,871.97 | $ 1,372,371.34 | $ 1,405,820.67 | $ 1,648,248 | $ 1,063,027 | $ 1,675,163 | $ 1,933,990 | $ 1,933,990 | $ 285,742 | |
| Police Grants | - | 18,309.92 | 1,800.00 | 1,800.00 | - | - | - | - | - | - | |
| Police Donations | - | - | - | - | - | - | - | - | - | - | |
| Crossing Guards | 4,943.62 | 5,556.98 | 6,365.07 | 5,697.54 | 6,695 | 3,918 | 6,895 | 8,071 | 8,071 | 1,376 | |
| Police Clerk/Deputy Clerk | 35,998.92 | 41,019.23 | 49,853.71 | 49,853.71 | 65,216 | 39,770 | 65,005 | 81,212 | 81,212 | 15,996 | |
| | **$ 940,829.87** | **$ 1,279,758.10** | **$ 1,430,390.12** | **$ 1,463,171.92** | **$ 1,720,159** | **$ 1,106,715** | **$ 1,747,063** | **$ 2,023,273** | **$ 2,023,273** | **$ 303,114** | **17.62%** |
| Fire Department: | | | | | | | | | | | |
| Fire Protection Services | $ 202,850.80 | $ 362,405.73 | $ 267,783.07 | $ 257,162.85 | $ 336,228 | $ 192,312 | $ 313,517 | $ 350,374 | $ 350,374 | $ 14,146 | |
| Fire Grants | 3,346.20 | - | 14,090.43 | 20,000.00 | 20,000 | 17,463 | 17,463 | 20,000 | 20,000 | - | |
| EMS/First Responders Services | 27,115.36 | 41,846.43 | 50,136.12 | 52,486.49 | 68,546 | 52,796 | 76,353 | 81,410 | 81,410 | 12,864 | |
| EMS Grants | 870.00 | 61,644.95 | - | - | - | - | - | - | - | - | |
| Contracted Ambulance Services | 69,931.60 | 71,231.12 | 76,325.56 | 72,174.16 | 74,977 | 66,276 | 78,577 | 80,030 | 80,030 | 5,053 | |
| | **$ 304,113.96** | **$ 537,128.23** | **$ 408,335.18** | **$ 401,823.50** | **$ 499,751** | **$ 328,847** | **$ 485,910** | **$ 531,814** | **$ 531,814** | **$ 32,063** | **6.42%** |
| Inspections: | | | | | | | | | | | |
| Building Inspections | $ 35,903.87 | $ 30,375.52 | $ 18,497.81 | $ 15,777.50 | $ 22,800 | $ 257 | $ 21,800 | $ 22,300 | $ 22,300 | $ (500) | |
| Weights & Measures Inspections | 400.00 | 400.00 | 750.00 | 750.00 | 1,000 | 750 | 750 | 1,000 | 1,000 | - | |
| | **$ 36,303.87** | **$ 30,775.52** | **$ 19,247.81** | **$ 16,527.50** | **$ 23,800** | **$ 1,007** | **$ 22,550** | **$ 23,300** | **$ 23,300** | **$ (500)** | **-2.10%** |
| Police & Fire Commission: | | | | | | | | | | | |
| Police & Fire Commission | $ 2,485.88 | $ 6,253.34 | $ 7,056.40 | $ 7,688.49 | $ 9,948 | $ 4,861 | $ 10,314 | $ 10,965 | $ 10,965 | $ 1,017 | |
| | **$ 2,485.88** | **$ 6,253.34** | **$ 7,056.40** | **$ 7,688.49** | **$ 9,948** | **$ 4,861** | **$ 10,314** | **$ 10,965** | **$ 10,965** | **$ 1,017** | **10.22%** |
| **PUBLIC SAFETY - Total** | **$ 1,283,733.58** | **$ 1,853,915.19** | **$ 1,865,029.51** | **$ 1,889,211.41** | **$ 2,253,658** | **$ 1,441,430** | **$ 2,265,837** | **$ 2,589,352** | **$ 2,589,352** | **$ 335,694** | **14.90%** |

# VILLAGE OF KRONENWETTER
## 2027 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/15/2026)
## General Fund

| Budget Account | 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 2027 | Proposed Budget 2027 | Amount Budget Change 2027 | % Budget Change 2027 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | | | | | |
| **PUBLIC WORKS:** | | | | | | | | | | | |
| Public Works Department: | | | | | | | | | | | |
| Public Works | | | | | | | | | | | |
| Admin/Engineering | $ 58,830.56 | $ 41,418.57 | $ 42,720.89 | $ 79,042.50 | $ 86,099 | $ 42,219 | $ 62,972 | $ 75,056 | $ 75,056 | $ (11,043) | |
| Public Works Grants | - | - | - | - | - | - | - | - | - | - | |
| Highway/Street Maintenance | 1,047,043.93 | 1,044,160.26 | 1,062,619.74 | 1,109,003.45 | 1,201,150 | 501,753 | 1,195,644 | 1,265,683 | 1,265,683 | 64,533 | |
| Winter Maintenance | 182,437.62 | 174,770.85 | 101,785.85 | 87,313.00 | 193,050 | 112,117 | 187,291 | 205,800 | 205,800 | 12,750 | |
| Garage Operations | 57,320.74 | 38,894.08 | 29,213.63 | 33,966.24 | 37,375 | 23,467 | 38,900 | 40,750 | 40,750 | 3,375 | |
| Street Lighting | 44,231.09 | 49,063.35 | 53,810.07 | 40,001.16 | 57,000 | 32,634 | 57,000 | 60,000 | 60,000 | 3,000 | |
| Storm Sewer Maintenance | 1,395.69 | 2,500.00 | 2,500.00 | 2,500.00 | 3,000 | 3,525 | 3,525 | 4,500 | 4,500 | 1,500 | |
| Refuse/Garbage Collection | 329,151.16 | 365,489.55 | 322,676.93 | 352,057.23 | 305,078 | 194,808 | 342,318 | 377,694 | 377,694 | 72,616 | |
| Solid Waste Disposal | - | - | - | - | 95,000 | 56,901 | 97,500 | 102,000 | 102,000 | 7,000 | |
| Recycling Program | 133,971.08 | 126,726.41 | 129,952.92 | 129,037.70 | 162,368 | 102,372 | 182,435 | 200,456 | 200,456 | 38,088 | |
| Budget Adjustment | - | - | - | - | - | - | - | - | - | - | |
| **PUBLIC WORKS - Total** | **$ 1,854,381.87** | **$ 1,843,023.07** | **$ 1,745,280.03** | **$ 1,832,921.28** | **$ 2,140,120** | **$ 1,069,796** | **$ 2,167,585** | **$ 2,331,939** | **$ 2,331,939** | **$ 191,819** | **8.96%** |
| **HEALTH & HUMAN SERVICES:** | | | | | | | | | | | |
| Animal Control: | | | | | | | | | | | |
| Animal Control | $ 2,160.00 | $ 4,995.00 | $ - | $ 5,125.00 | $ 6,500 | $ 5,075 | $ 5,675 | $ 6,000 | $ 6,000 | $ (500) | |
| **HEALTH & HUMAN SERVICES - Total** | **$ 2,160.00** | **$ 4,995.00** | **$ -** | **$ 5,125.00** | **$ 6,500** | **$ 5,075** | **$ 5,675** | **$ 6,000** | **$ 6,000** | **$ (500)** | **-7.69%** |
| **CULTURE, RECREATION, & EDUCATION:** | | | | | | | | | | | |
| Parks Department: | | | | | | | | | | | |
| Parks Operations | $ 108,545.87 | $ 112,132.61 | $ 108,609.14 | $ 107,694.58 | $ 113,510 | $ 61,316 | $ 114,810 | $ 126,654 | $ 126,654 | $ 13,144 | |
| Parks Grants | - | - | - | - | - | - | - | - | - | - | |
| Parks Committee | - | - | - | - | 1,077 | - | 1,077 | 1,509 | 1,509 | 432 | |
| Swimming Areas/Beaches | - | - | - | - | 1,300 | - | - | - | - | (1,300) | |
| **CULTURE, RECREATION, & EDUCATION - Total** | **$ 108,545.87** | **$ 112,132.61** | **$ 108,609.14** | **$ 107,694.58** | **$ 115,887** | **$ 61,316** | **$ 115,887** | **$ 128,163** | **$ 128,163** | **$ 12,276** | **10.59%** |

# VILLAGE OF KRONENWETTER
## 2027 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/15/2026)
## General Fund

| Budget Account | 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 2027 | Proposed Budget 2027 | Amount Budget Change 2027 | % Budget Change 2027 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | | | | | |
| **CONSERVATION & DEVELOPMENT:** | | | | | | | | | | | |
| Community Development/Zoning: | | | | | | | | | | | |
| Community Development/Zoning | $ 31,149.40 | $ 87,079.39 | $ 103,971.73 | $ 110,598.47 | $ 132,774 | $ 87,679 | $ 115,011 | $ 114,986 | $ 114,986 | $ (17,788) | |
| Planning Technician | 34,681.95 | 51,971.98 | 39,174.03 | 40,490.82 | 75,844 | 27,511 | 44,515 | 90,498 | 90,498 | 14,654 | |
| | **$ 65,831.35** | **$ 139,051.37** | **$ 143,145.76** | **$ 151,089.29** | **$ 208,618** | **$ 115,190** | **$ 159,526** | **$ 205,484** | **$ 205,484** | **$ (3,134)** | **-1.50%** |
| Planning Commission: | | | | | | | | | | | |
| Planning Commission | $ 1,022.68 | $ 2,260.65 | $ 1,020.87 | $ 1,591.09 | $ 2,587 | $ - | $ 2,587 | $ 3,449 | $ 3,449 | $ 862 | |
| | **$ 1,022.68** | **$ 2,260.65** | **$ 1,020.87** | **$ 1,591.09** | **$ 2,587** | **$ -** | **$ 2,587** | **$ 3,449** | **$ 3,449** | **$ 862** | **33.32%** |
| Zoning Board of Appeals: | | | | | | | | | | | |
| Zoning Board of Appeals | $ 161.46 | $ 161.46 | $ 696.72 | $ 191.38 | $ 432 | $ - | $ 432 | $ 862 | $ 862 | $ 430 | |
| | **$ 161.46** | **$ 161.46** | **$ 696.72** | **$ 191.38** | **$ 432** | **$ -** | **$ 432** | **$ 862** | **$ 862** | **$ 430** | **99.54%** |
| Urban/Economic Development: | | | | | | | | | | | |
| Urban Development | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | |
| Economic Development | - | - | - | - | 10,000 | - | - | 10,000 | 10,000 | - | |
| | **$ -** | **$ -** | **$ -** | **$ -** | **$ 10,000** | **$ -** | **$ -** | **$ 10,000** | **$ 10,000** | **$ -** | **0.00%** |
| **CONSERVATION & DEVELOPMENT - Total** | **$ 67,015.49** | **$ 141,473.48** | **$ 144,863.35** | **$ 152,871.76** | **$ 221,637** | **$ 115,190** | **$ 162,545** | **$ 219,795** | **$ 219,795** | **$ (1,842)** | **-0.83%** |

# VILLAGE OF KRONENWETTER
## 2027 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/15/2026)
## General Fund

| Budget Account | 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 2027 | Proposed Budget 2027 | Amount Budget Change 2027 | % Budget Change 2027 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | | | | | |
| **OTHER FINANCING USES:** | | | | | | | | | | | |
| Debt Service Payments: | | | | | | | | | | | |
| Debt Service Payments | $ 31,984.19 | $ 34,913.87 | $ 29,484.19 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | |
| Transfers Out to Other Funds: | | | | | | | | | | | |
| Transfers Out to Other Funds | 67,384.00 | - | 27,395.00 | - | - | - | - | - | - | - | |
| Contingency: | | | | | | | | | | | |
| Contingency Expenditures | 18,326.22 | 16,520.44 | - | - | 60,000 | - | - | 70,000 | 70,000 | 10,000 | |
| **OTHER FINANCING USES - Total** | **$ 117,694.41** | **$ 51,434.31** | **$ 56,879.19** | **$ -** | **$ 60,000** | **$ -** | **$ -** | **$ 70,000** | **$ 70,000** | **$ 10,000** | **16.67%** |
| **TOTAL GENERAL FUND EXPENDITURES** | **$ 4,181,927.32** | **$ 5,065,694.70** | **$ 4,943,367.44** | **$ 4,658,493.51** | **$ 5,894,089** | **$ 3,360,610** | **$ 5,755,070** | **$ 6,551,119** | **$ 6,551,119** | **$ 657,030** | **11.15%** |

| | |
|---|---|
| **2026 Budget Surplus - Exps.** | **$ 139,019** |

# GENERAL FUND
# EXPENDITURES
# (Detail by Departments)

# GENERAL GOVERNMENT

# VILLAGE BOARD

# &

# VILLAGE ATTORNEY

# VILLAGE OF KRONENWETTER
## Staffing Sheet - Village Board
## 2026 Estimate & 2027 Proposed Budget

| Position | Term Length | Present Term | Next Term | 2026 Estimate # of positions | 2026 Estimate Monthly Salary (1/1/26-4/20/26) | 2026 Estimate Monthly Salary (4/21/26-12/31/26) | 2026 Estimate Annual Salary | 2027 Proposed Budget # of positions | 2027 Proposed Budget Monthly Salary (1/1/27-4/19/27) | 2027 Proposed Budget Monthly Salary (4/20/27-12/31/27) | 2027 Proposed Budget Annual Salary |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Village President | 2- years: Elected in odd years | 04/15/2025 -04/19/2027 | 04/20/2027 - 04/16/2029 | 1 | $ 650 | $ 650 | $ 7,800.00 | 1 | $ 650 | $ 700 | $ 8,218.50 |
| Trustee #1 | 2- years: Elected in odd years | 04/15/2025 -04/19/2027 | 04/20/2027 - 04/16/2029 | 1 | $ 350 | $ 350 | $ 4,200.00 | 1 | $ 350 | $ 400 | $ 4,618.50 |
| Trustee #2 | 2- years: Elected in odd years | 04/15/2025 -04/19/2027 | 04/20/2027 - 04/16/2029 | 1 | $ 350 | $ 350 | $ 4,200.00 | 1 | $ 350 | $ 400 | $ 4,618.50 |
| Trustee #3 | 2- years: Elected in odd years | 04/15/2025 -04/19/2027 | 04/20/2027 - 04/16/2029 | 1 | $ 350 | $ 350 | $ 4,200.00 | 1 | $ 350 | $ 400 | $ 4,618.50 |
| Trustee #4 | 2- years: Elected in even years | 04/16/2024 - 04/20/2026 | 04/21/2026 - 04/17/2028 | 1 | $ 350 | $ 400 | $ 4,616.50 | 1 | $ 400 | $ 400 | $ 4,800.00 |
| Trustee #5 | 2- years: Elected in even years | 04/16/2024 - 04/20/2026 | 04/21/2026 - 04/17/2028 | 1 | $ 350 | $ 400 | $ 4,616.50 | 1 | $ 400 | $ 400 | $ 4,800.00 |
| Trustee #6 | 2- years: Elected in even years | 04/16/2024 - 04/20/2026 | 04/21/2026 - 04/17/2028 | 1 | $ 350 | $ 400 | $ 4,616.50 | 1 | $ 400 | $ 400 | $ 4,800.00 |
| Total | | | | 7 | $ 2,750 | $ 2,900 | $ 34,249.50 | 7 | $ 2,900 | $ 3,100 | $ 36,474.00 |

| | | 2026 Estimate | 2027 Proposed Budget |
|---|---|---|---|
| Total wages before any waived salaries | | $ 34,250 | $ 36,474 |
| Less waived salaries: | (3.5 months) | (1,285) | - |
| Less vacant elected positions | (2 months) | (700) | - |
| **Total wages after any waived salaries** | | **$ 32,265** | **$ 36,474** |

Notes:

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

# VILLAGE OF KRONENWETTER

## Calculation of Village Board Wages: 2024 - 2028

| | Term Begins | Term Ends | Monthly Salary | Term Begins | Term Ends | Monthly Salary | Term Begins | Term Ends | Monthly Salary | 2024 Salary | 2025 Salary | 2026 Salary calculations | 2026 Salary |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| sident<br>d yr | 4/18/2023 | 4/14/2025 | $ 650 | 4/15/2025 | 4/19/2027 | $ 650 | 4/20/2027 | 4/16/2029 | $ 700 | $ 7,800.00 | $ 7,800.00 | Old salary # of months<br>$ 650 x 12.00 = $ 7,800.00 | $ 7,800.00 |
| ustee #1<br>ld yr | 4/18/2023 | 4/14/2025 | $ 350 | 4/15/2025 | 4/19/2027 | $ 350 | 4/20/2027 | 4/16/2029 | $ 400 | $ 4,200.00 | $ 4,200.00 | Old salary # of months<br>$ 350 x 12.00 = $ 4,200.00 | $ 4,200.00 |
| ustee #2<br>dd yr | 4/18/2023 | 4/14/2025 | $ 350 | 4/15/2025 | 4/19/2027 | $ 350 | 4/20/2027 | 4/16/2029 | $ 400 | $ 4,200.00 | $ 4,200.00 | Old salary # of months<br>$ 350 x 12.00 = $ 4,200.00 | $ 4,200.00 |
| rustee #3<br>dd yr | 4/18/2023 | 4/14/2025 | $ 350 | 4/15/2025 | 4/19/2027 | $ 350 | 4/20/2027 | 4/16/2029 | $ 400 | $ 4,200.00 | $ 4,200.00 | Old salary # of months<br>$ 350 x 12.00 = $ 4,200.00 | $ 4,200.00 |
| Trustee #4<br>even yr | 4/16/2024 | 4/20/2026 | $ 350 | 4/21/2026 | 4/17/2028 | $ 400 | 4/18/2028 | 4/15/2030 | $ 400 | $ 4,200.00 | $ 4,200.00 | Old salary # of months<br>$ 350 x 3.67 = $ 1,284.50<br>New salary # of months<br>$ 400 x 8.33 = $ 3,332.00<br>12.00 $ 4,616.50 | $ 4,616.50 |
| Trustee #5<br>even yr | 4/16/2024 | 4/20/2026 | $ 350 | 4/21/2026 | 4/17/2028 | $ 400 | 4/18/2028 | 4/15/2030 | $ 400 | $ 4,200.00 | $ 4,200.00 | Old salary # of months<br>$ 350 x 3.67 = $ 1,284.50<br>New salary # of months<br>$ 400 x 8.33 = $ 3,332.00<br>12.00 $ 4,616.50 | $ 4,616.50 |
| Trustee #6<br>even yr | 4/16/2024 | 4/20/2026 | $ 350 | 4/21/2026 | 4/17/2028 | $ 400 | 4/18/2028 | 4/15/2030 | $ 400 | $ 4,200.00 | $ 4,200.00 | Old salary # of months<br>$ 350 x 3.67 = $ 1,284.50<br>New salary # of months<br>$ 400 x 8.33 = $ 3,332.00<br>12.00 $ 4,616.50 | $ 4,616.50 |
| | | | | | | | | | Subtotal | $ 33,000.00 | $ 33,000.00 | | $ 34,249.50 |
| | | | | | | | | | Less: Charneski waive salary (12 months) | $ (4,200.00) | $ (4,200.00) | Less: Charneski waive salary (3.5 months) | $ (1,284.50) |
| | | | | | | | | | Less: Shaw waive salary (3.5 months) | $ (1,225.00) | $ - | Less: Vacant elected positions (2 months) | $ (700.00) |
| | | | | | | | | | Less: Dumais waive salary (3.5 months) | $ (1,225.00) | $ - | | $ - |
| | | | | | | | | | **Final Total** | **$ 26,350.00** | **$ 28,800.00** | | **$ 32,265.00** |

| | 2027 Salary calculations | 2027 Salary | 2028 Salary calculations | 2028 Salary |
|---|---|---|---|---|
| esident<br>dd yr | Old salary $ 650 x # of months 3.63 = $ 2,359.50<br>New salary $ 700 x # of months 8.37 = $ 5,859.00<br>12.00 $ 8,218.50 | $ 8,218.50 | New salary $ 700 x # of months 12.00 = $ 8,400.00 | $ 8,400.00 |
| rustee #1<br>dd yr | Old salary $ 350 x # of months 3.63 = $ 1,270.50<br>New salary $ 400 x # of months 8.37 = $ 3,348.00<br>12.00 $ 4,618.50 | $ 4,618.50 | New salary $ 400 x # of months 12.00 = $ 4,800.00 | $ 4,800.00 |
| rustee #2<br>dd yr | Old salary $ 350 x # of months 3.63 = $ 1,270.50<br>New salary $ 400 x # of months 8.37 = $ 3,348.00<br>12.00 $ 4,618.50 | $ 4,618.50 | New salary $ 400 x # of months 12.00 = $ 4,800.00 | $ 4,800.00 |
| rustee #3<br>dd yr | Old salary $ 350 x # of months 3.63 = $ 1,270.50<br>New salary $ 400 x # of months 8.37 = $ 3,348.00<br>12.00 $ 4,618.50 | $ 4,618.50 | New salary $ 400 x # of months 12.00 = $ 4,800.00 | $ 4,800.00 |
| Trustee #4<br>even yr | New salary $ 400 x # of months 12.00 = $ 4,800.00 | $ 4,800.00 | New salary $ 400 x # of months 12.00 = $ 4,800.00 | $ 4,800.00 |
| Trustee #5<br>even yr | New salary $ 400 x # of months 12.00 = $ 4,800.00 | $ 4,800.00 | New salary $ 400 x # of months 12.00 = $ 4,800.00 | $ 4,800.00 |
| Trustee #6<br>even yr | New salary $ 400 x # of months 12.00 = $ 4,800.00 | $ 4,800.00 | New salary $ 400 x # of months 12.00 = $ 4,800.00 | $ 4,800.00 |
| | | $ 36,474.00 | | $ 37,200.00 |
| | | $ - | | $ - |
| | | $ - | | $ - |
| | | $ - | | $ - |
| | | **$ 36,474.00** | | **$ 37,200.00** |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Village Board / Village Attorney

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***VILLAGE BOARD (51100):*** | | | | | | | | | | | | | |
| ~~100-51000-108-110~~ | Salaries & Wages - Board Members | $ 24,723.36 | $ 19,525.00 | $ 26,175.00 | $ 26,102.07 | | | | | | | | |
| ~~100-51000-108-151~~ | FICA Taxes | 1,947.20 | 1,507.26 | 2,001.03 | 1,972.00 | | | | | | | | |
| ~~100-51000-108-156~~ | Workers Comp Ins | - | - | - | - | | | | | | | | |
| ~~100-51000-108-320~~ | Expenses - Board Members | 692.69 | 463.12 | 1,101.46 | 489.19 | | | | | | | | |
| 100-51100-111-000 | Salaries - Elected Officials | | | | | $ 34,250 | $ 22,846.49 | $ 32,265 | $ 36,474 | $ 36,474 | | | |
| 100-51100-151-000 | FICA Taxes | | | | | 2,621 | 1,747.96 | 2,468 | 2,790 | 2,790 | | | |
| 100-51100-156-000 | Workers Comp Ins | | | | | 43 | - | 40 | 43 | 43 | | | |
| 100-51100-157-000 | Education/Training | | | | | 400 | - | - | 200 | 200 | | | |
| 100-51100-310-000 | Office Supplies & Expenses | | | | | 100 | 121.05 | 200 | 200 | 200 | | | |
| 100-51100-325-000 | Conferences/Registration Fees | | | | | 500 | - | - | 250 | 250 | | | |
| 100-51100-330-000 | Travel Exps - Meals/Mileage/Hotel | | | | | - | - | - | - | - | | | |
| 100-51100-335-000 | Business Meeting Expenses | | | | | - | - | - | - | - | | | |
| | | | | | | | | - | - | - | | | |
| | **VILLAGE BOARD** | **$ 27,363.25** | **$ 21,495.38** | **$ 29,277.49** | **$ 28,563.26** | **$ 37,914** | **$ 24,715.50** | **$ 34,973** | **$ 39,957** | **$ 39,957** | **$ 39,051** | **$ (906)** | **NO** |
| | | | | | | | | | | $ 2,043 increase | 5.39% | 2027 Budget increase | |
| | If Addback Trustee Wages waived - | (3) Trustee wages waived | | $ 6,650.00 | $ 4,200.00 | | $ 1,285.00 | $ 1,285 | | | | | |
| | If Addback Trustee FICA Taxes waived | | | 509.00 | 321.00 | | 98.00 | 98 | | | | | |
| | **VILLAGE BOARD (adjusted, if addback "waived" wages/fringes)** | | | **$ 36,436.49** | **$ 33,084.26** | | **$ 26,098.50** | **$ 36,356** | | | | | |
| ***VILLAGE ATTORNEY (51300):*** | | | | | | | | | | | | | |
| ~~100-51300-302-000~~ | Legal Fees - General | $ 29,137.40 | $ 42,368.67 | $ 126,639.87 | $ 22,197.00 | | | | | | | | |
| 100-51300-212-000 | Legal Services - General | | | | | $ 30,000 | $ 45,865.96 | $ 60,000 | $ 40,000 | $ 40,000 | | | |
| | **VILLAGE ATTORNEY** | **$ 29,137.40** | **$ 42,368.67** | **$ 126,639.87** | **$ 22,197.00** | **$ 30,000** | **$ 45,865.96** | **$ 60,000** | **$ 40,000** | **$ 40,000** | **$ 30,900** | **$ (9,100)** | **NO** |
| | | | | | | | | | | $ 10,000 increase | 33.33% | 2027 Budget increase | |

# VILLAGE COMMISSIONS

# &

# COMMITTEES

# VILLAGE OF KRONENWETTER

## Calculation of Committee Member Wages: 2025 - 2027

*(Increased 2026 Meeting Pay for Committee members from $25 ----> to $40/meeting)*

| Committee Name | # of Members | # of Meetings | 2025 Meeting Pay | 2026 Meeting Pay | 2027 Meeting Pay | Funding Source | 2025 Salary | 2026 Salary | 2027 Salary |
|---|---|---|---|---|---|---|---|---|---|
| **Admin Policy:** | | | | | | Gen. Fund | | | |
| 2025 | 3 | 18 | $ 25 | | | (Gen. Gov't) | $ 1,350.00 | | |
| 2026 | 3 | 13 | | $ 40 | | | | $ 1,560.00 | |
| 2027 | 3 | 14 | | | $ 40 | | | | $ 1,680.00 |
| **Board of Appeals:** | | | | | | Gen. Fund | | | |
| 2025 | 5 | 4 | $ 25 | | | (Com. Dev.) | $ 500.00 | | |
| 2026 | 5 | 2 | | $ 40 | | | | $ 400.00 | |
| 2027 | 5 | 4 | | | $ 40 | | | | $ 800.00 |
| **Board of Review:** | | | | | | Gen. Fund | | | |
| 2025 | 1 | 1 | $ 25 | | | (Gen. Gov't) | $ 25.00 | | |
| 2026 | 1 | 1 | | $ 40 | | | | $ 40.00 | |
| 2027 | 1 | 1 | | | $ 40 | | | | $ 40.00 |
| **CLIPP:** | | | | | | Gen. Fund | | | |
| 2025 | 3 | 12 | $ 25 | | | (Gen. Gov't) | $ 900.00 | | |
| 2026 | 3 | 12 | | $ 40 | | | | $ 1,440.00 | |
| 2027 | 3 | 12 | | | $ 40 | | | | $ 1,440.00 |
| **Parks Committee:** | | | | | | Gen. Fund | | | |
| | | | | | | (Culture/Recreation) | $ - | | |
| 2026 | 5 | 5 | | $ 40 | | | | $ 1,000.00 | |
| 2027 | 5 | 7 | | | $ 40 | | | | $ 1,400.00 |
| **Planning Commission:** | | | | | | Gen. Fund | | | |
| 2025 | 5 | 12 | $ 25 | | | (Com. Dev.) | $ 1,500.00 | | |
| 2026 | 5 | 12 | | $ 40 | | | | $ 2,400.00 | |
| 2027 | 5 | 16 | | | $ 40 | | | | $ 3,200.00 |
| **Redevelopment Authority:** | | | | | | TIF Funds | | | |
| 2025 | 5 | 4 | $ 25 | | | | $ 500.00 | | |
| 2026 | 5 | 2 | | $ 40 | | | | $ 400.00 | |
| 2027 | 5 | 4 | | | $ 40 | | | | $ 800.00 |
| **Utility Committee:** | | | | | | Water & Sewer | | | |
| 2025 | 3 | 13 | $ 25 | | | Funds | $ 975.00 | | |
| 2026 | 3 | 13 | | $ 40 | | | | $ 1,560.00 | |
| 2027 | 3 | 13 | | | $ 40 | | | | $ 1,560.00 |
| **Police/Fire Commission:** | | | | | | Gen. Fund | | | |
| 2025 | 5 | 12 | $ 25 | | | (Public Safety) | $ 1,500.00 | | |
| 2026 | 5 | 12 | | $ 40 | | | | $ 2,400.00 | |
| 2027 | 5 | 12 | | | $ 40 | | | | $ 2,400.00 |
| **TIF Joint Review Board:** | | | | | | TIF Funds | | | |
| 2025 | 1 | 3 | $ 25 | | | | $ 75.00 | | |
| 2026 | 1 | 1 | | $ 40 | | | | $ 40.00 | |
| 2027 | 1 | 3 | | | $ 40 | | | | $ 120.00 |
| | | | | | | Grand Total | $ 7,325.00 | $ 11,240.00 | $ 13,440.00 |
| | | | | | | General Fund | $ 5,775.00 | $ 9,240.00 | $ 10,960.00 |
| | | | | | | Utility Funds | $ 975.00 | $ 1,560.00 | $ 1,560.00 |
| | | | | | | TIF Funds | $ 575.00 | $ 440.00 | $ 920.00 |
| | | | | | | | $ 7,325.00 | $ 11,240.00 | $ 13,440.00 |
| | | | | | | ***General Fund increase in 2026 or 2027 budget - wages*** | | $ 3,465.00 | $ 1,720.00 |
| | | | | | | FICA taxes | 7.65% | $ 265.00 | $ 132.00 |
| | | | | | | Workers Comp ins | 0.12509% | $ 4.00 | $ 2.00 |
| | | | | | | **Total General Fund Increase** | | **$ 3,734.00** | **$ 1,854.00** |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Village Commissions / Village Committees

| 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 7/31/2026 | Estimated Year-end 12/31/2026 | Dept. Request Budget 2027 | Proposed Budget 2027 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***VILLAGE COMMISSIONS / VILLAGE COMMITTEES (51980):*** | | | | | | | | | | | | | |
| ~~100-51500-530-110~~ | Prop. & Infrastructure Comm - Wages | $ 511.33 | $ 645.91 | $ - | $ - | | | | | | | | |
| ~~100-51500-540-110~~ | CLIPP Committee - Wages | 672.81 | 1,147.81 | 400.00 | 650.00 | | | | | | | | |
| ~~100-51500-540-151~~ | CLIPP Committee - FICA Taxes | - | 36.34 | 28.75 | 51.58 | | | | | | | | |
| ~~100-51500-540-156~~ | CLIPP Committee - Workers Comp Ins | - | - | - | - | | | | | | | | |
| ~~100-51500-580-000~~ | Recruitment & Background Check | 8,270.81 | 5,484.50 | 639.80 | 664.66 | | | | | | | | |
| ~~100-51500-590-110~~ | Admin Policy Committee - Wages | 780.46 | 778.69 | 250.00 | 1,600.00 | | | | | | | | |
| ~~100-51500-590-151~~ | Admin Policy Committee - FICA Taxes | - | 28.69 | 17.97 | 123.56 | | | | | | | | |
| ~~100-51500-590-156~~ | Admin Policy Committee - Workers Comp Ins | - | - | - | - | | | | | | | | |
| ~~100-51500-595-110~~ | Special/Ad Hoc Committee - Wages | 107.65 | 655.60 | 150.00 | 25.00 | | | | | | | | |
| ~~100-51500-595-151~~ | Special/Ad Hoc Committee - FICA Taxes | - | 17.21 | 10.78 | 2.61 | | | | | | | | |
| ~~100-51500-596-110~~ | Kowalski Interchange Comm - Wages | - | 200.00 | 125.00 | - | | | | | | | | |
| ~~100-51500-596-151~~ | Kowalski Interchange Comm - FICA Taxes | - | 15.32 | 9.10 | 0.45 | | | | | | | | |
| ~~100-51500-xxx-110~~ | Board of Review - Wages | - | - | - | - | | | | | | | | |
| ~~100-51500-xxx-151~~ | Board of Review - FICA Taxes | - | - | - | - | | | | | | | | |
| ~~100-51500-xxx-156~~ | Board of Review - Workers Comp Ins | - | - | - | - | | | | | | | | |
| ~~100-51500-597-100~~ | Committees - Office Supplies | - | - | - | 45.96 | | | | | | | | |
| **Admin Policy Committee:** | | | | | | | | | | | | | |
| 100-51980-112-000 | Admin Policy Committee - Committee Wages | | | | | $ 1,560 | $ - | $ 1,560 | $ 1,680 | $ 1,680 | | | |
| 100-51980-151-000 | Admin Policy Committee - FICA Taxes | | | | | 119 | - | 119 | 129 | 129 | | | |
| 100-51980-156-000 | Admin Policy Committee - Workers Comp | | | | | 3 | - | 2 | 2 | 2 | | | |
| **Board of Review:** | | | | | | | | | | | | | |
| 100-51981-112-000 | Board of Review - Committee Wages | | | | | 40 | - | - | 40 | 40 | | | |
| 100-51981-151-000 | Board of Review - FICA Taxes | | | | | 3 | - | - | 3 | 3 | | | |
| 100-51981-156-000 | Board of Review - Workers Comp | | | | | - | - | - | - | - | | | |
| **CLIPP Committee:** | | | | | | | | | | | | | |
| 100-51982-112-000 | CLIPP Committee - Committee Wages | | | | | 1,440 | - | 1,440 | 1,440 | 1,440 | | | |
| 100-51982-151-000 | CLIPP Committee - FICA Taxes | | | | | 110 | - | 110 | 110 | 110 | | | |
| 100-51982-156-000 | CLIPP Committee - Workers Comp | | | | | 2 | - | 2 | 2 | 2 | | | |
| **All Committees:** | | | | | | | | | | | | | |
| 100-51983-310-000 | All Committees - Office Supplies | | | | | 500 | - | 250 | 450 | 450 | | | |
| | **VILLAGE COMMISSIONS / COMMITTEES** | **$ 10,343.06** | **$ 9,010.07** | **$ 1,631.40** | **$ 3,163.82** | **$ 3,777** | **$ -** | **$ 3,483** | **$ 3,856** | **$ 3,856** | **$ 3,890** | **$ 34** | **YES** |
| | | | | | | | | | | **$ 79 increase** | **2.09%** | **2027 Budget increase** | |

# MUNICIPAL COURT

# VILLAGE OF KRONENWETTER
## Staffing Sheet - Municipal Court
## 2026 Adopted Budget, 2027 Dept. Request, & 2027 Proposed Budget

| Position | 2026 Adopted Budget | 2027 Dept. Request | 2027 Proposed Budget |
|---|---|---|---|
| **Elected:** | | | |
| Municipal Court Judge | 1.000 FTE | 1.000 FTE | 1.000 FTE |
| **Full-time:** | | | |
| Police Court Clerk - Full-time | 0.450 | 0.450 | 0.450 |
| Police Court Clerk - Full-time *(proposed starting 10/01/2027)* | - | 0.110 | 0.110 |
| **Part-time:** | | | |
| Police Court Clerk - Part-time | 0.150 | 0.150 | 0.150 |
| Total | 1.600 FTE | 1.710 FTE | 1.710 FTE |

Notes:

1) FTE - Full Time Equivalent

2) Police Court Clerk is retiring in December 2027. A new employee is proposed to be hired on 10/01/2027 to be cross-trained in all Police Court Clerk duties.

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Municipal Court

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***MUNICIPAL COURT JUDGE (51200) - (General Fund #100):*** | | | | | | | | | | | | | |
| 100-51200-111-000 | Salaries - Elected Officials | | | | | $ 5,500 | $ 4,124.97 | $ 5,500 | $ 5,848 | $ 5,848 | <----- Propose to raise Municipal Judge salary from $5,500 to $6,000 after April 2027 for new 4-year term. | | |
| 100-51200-151-000 | FICA Tax | | | | | 421 | 315.61 | 421 | 447 | 447 | | | |
| 100-51200-156-000 | Workers Comp Ins | | | | | 7 | - | 7 | 7 | 7 | | | |
| 100-51200-157-000 | Education/Training/Schools | | | | | 1,000 | 800.00 | 800 | 1,000 | 1,000 | | | |
| 100-51200-207-000 | Interpreter/Substitute Judge | | | | | 300 | - | - | 300 | 300 | | | |
| 100-51200-324-000 | Professional Membership Dues | | | | | 200 | 215.00 | 215 | 225 | 225 | | | |
| 100-51200-330-000 | Travel Exps - Meals/Mileage/Hotel | | | | | 300 | 202.00 | 202 | 250 | 250 | | | |
| 100-51200-521-000 | Insurance-Officials Bonds | | | | | 200 | - | - | - | - | | | |
| | **MUNICIPAL COURT JUDGE** | **$ -** | **$ -** | | **$ -** | **$ 7,928** | **$ 5,657.58** | **$ 7,145** | **$ 8,077** | **$ 8,077** | | | |
| ***MUNICIPAL COURT CLERK (51201) - (General Fund #100):*** | | | | | | | | | | | | | |
| 100-51201-120-000 | Hourly Wages - Regular | | | | | $ 34,744 | $ 23,499.84 | $ 34,944 | $ 43,012 | $ 43,012 | <----- Add New Police Court Clerk as of 10/01/2027, to be cross-trained by retiring Police Court Clerk by Dec. 2027. | | |
| 100-51201-121-000 | Hourly Wages - Overtime | | | | | - | - | - | - | - | | | |
| 100-51201-151-000 | FICA Taxes | | | | | 2,658 | 1,730.28 | 2,673 | 3,290 | 3,290 | | | |
| 100-51201-152-000 | Retirement | | | | | 1,938 | 1,271.49 | 1,948 | 2,526 | 2,526 | | | |
| 100-51201-154-000 | Health Insurance | | | | | 9,506 | 6,419.00 | 9,506 | 12,777 | 12,777 | | | |
| 100-51201-155-000 | Life Insurance | | | | | - | - | - | - | - | | | |
| 100-51201-156-000 | Workers Comp Ins | | | | | 44 | - | 44 | 50 | 50 | | | |
| 100-51201-169-000 | Employee Assistance Program (EAP) | | | | | 45 | 8.17 | 18 | 29 | 29 | | | |
| 100-51201-324-000 | Professional Membership Dues | | | | | 60 | 110.00 | 110 | 250 | 250 | | | |
| 100-51201-325-000 | Conferences/Registration Fees | | | | | 50 | - | 55 | 130 | 130 | | | |
| 100-51201-330-000 | Travel Exps - Meals/Mileage/Hotel | | | | | 1,000 | - | 575 | 1,000 | 1,000 | | | |
| | **MUNICIPAL COURT CLERK** | **$ -** | **$ -** | | **$ -** | **$ 50,045** | **$ 33,038.78** | **$ 49,873** | **$ 63,064** | **$ 63,064** | | | |
| ***MUNICIPAL COURT OTHER (51202) - (General Fund #100):*** | | | | | | | | | | | | | |
| ~~100-51200-100-333~~ | Municipal Court Legal Fees | $ 9,442.37 | $ 14,107.24 | $ 18,764.58 | $ 28,684.86 | | | | | | | | |
| ~~100-51200-352-000~~ | Kronenwetter Court Expenditures | 28,708.69 | 29,050.24 | 34,538.00 | 19,933.60 | | | | | | | | |
| 100-51202-212-000 | Legal Services | | | | | $ 23,000 | $ 11,174.80 | $ 21,000 | $ 23,000 | $ 23,000 | | | |
| 100-51202-281-000 | Postage Meter Lease Contract | | | | | - | 161.94 | 325 | $ 350 | $ 350 | | | |
| 100-51202-286-000 | Software License Fees | | | | | 1,100 | - | 1,100 | 1,250 | 1,250 | | | |
| 100-51202-310-000 | Office Supplies | | | | | 2,000 | 356.86 | 600 | 1,200 | 1,200 | | | |
| 100-51202-311-000 | Postage & Shipping | | | | | - | 141.75 | 200 | 200 | 200 | | | |
| | **MUNICIPAL COURT OTHER** | **$ 38,151.06** | **$ 43,157.48** | **$ 53,302.58** | **$ 48,618.46** | **$ 26,100** | **$ 11,835.35** | **$ 23,225** | **$ 26,000** | **$ 26,000** | | | |
| | **TOTAL MUNICIPAL COURT (General Fund - #100)** | **$ 38,151.06** | **$ 43,157.48** | **$ 53,302.58** | **$ 48,618.46** | **$ 84,073** | **$ 50,531.71** | **$ 80,243** | **$ 97,141** | **$ 97,141** | | | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Municipal Court

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***MUNICIPAL COURT - Fund #221 (Municipal Court Fund)*** | | | | | | | | | | | | | |
| ~~221-51200-100-110~~ | Salaries - Judge | $ 4,794.93 | $ 5,958.29 | $ 5,499.96 | $ 5,041.63 | | | | | | Move 2026 budget to General Fund | | |
| ~~221-51200-100-151~~ | FICA Tax - Judge | 385.73 | 455.89 | 420.81 | 385.76 | | | | | | | | |
| ~~221-51200-100-156~~ | Workers Comp Ins - Judge | - | - | - | - | | | | | | | | |
| ~~221-51200-100-320~~ | Court Expense - Bonding | 189.50 | - | - | - | | | | | | | | |
| ~~221-51200-100-334~~ | Interpreter/Substitute Judge | - | - | 152.00 | 76.00 | | | | | | | | |
| ~~221-51200-100-354~~ | Materials & Supplies | 2,187.07 | 1,471.36 | 1,170.00 | 707.68 | | | | | | | | |
| ~~221-51200-100-480~~ | Computer Program Support | 950.00 | 1,100.00 | 967.26 | 1,100.00 | | | | | | | | |
| ~~221-51250-100-110~~ | Salaries & Wages - Court Clerk | 21,952.27 | 24,738.16 | 33,155.08 | 33,787.85 | | | | | | | | |
| ~~221-51250-100-151~~ | FICA Tax - Court Clerk | 1,644.32 | 1,826.49 | 2,442.95 | 2,484.64 | | | | | | | | |
| ~~221-51250-100-152~~ | Retirement - Court Clerk | 1,457.27 | 1,710.18 | 1,758.44 | 1,771.52 | | | | | | | | |
| ~~221-51250-100-154~~ | Insurance - Court Clerk | 7,395.29 | 8,226.09 | 8,535.84 | 9,506.86 | | | | | | | | |
| ~~221-51250-100-156~~ | Workers Comp Ins - Court Clerk | - | - | - | - | | | | | | | | |
| ~~221-51252-330-000~~ | Mileage - Court Clerk | 161.25 | - | 174.20 | - | | | | | | | | |
| ~~221-51252-340-000~~ | Training/School/Meetings | 1,123.86 | 1,301.57 | 1,341.91 | 1,005.00 | | | | | | | | |
| ~~221-51252-938-000~~ | Prop & Liability Insurance | 117.54 | 185.33 | 1,037.74 | - | | | | | | | | |
| ~~221-59200-100-000~~ | Transfer to General Fund | - | 267.28 | 132.74 | - | | | | | | | | |
| | **MUNICIPAL COURT - Fund #221** | **$ 42,359.03** | **$ 47,240.64** | **$ 56,788.93** | **$ 55,866.94** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | | | |
| | **TOTAL MUNICIPAL COURT** | **$ 80,510.09** | **$ 90,398.12** | **$ 110,091.51** | **$ 104,485.40** | **$ 84,073** | **$ 50,531.71** | **$ 80,243** | **$ 97,141** | **$ 97,141** | **$ 86,595** | **$ (10,546)** | **NO** |
| | | | | | | | | | | **$ 13,068 increase** | **15.54%** | **2027 Budget increase** | |

# VILLAGE
# GENERAL OFFICE

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Village General Office

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***VILLAGE GENERAL OFFICE (51400):*** | | | | | | | | | | | | | |
| 100-51400-460-000 | Office Supplies | $ 9,347.10 | $ 19,445.15 | $ 9,834.48 | $ 12,026.97 | | | | | | | | |
| 100-51400-470-000 | Office Equipment/Service Agreements | 3,583.33 | 23,030.36 | 15,691.03 | 9,745.78 | | | | | | | | |
| 100-51400-485-000 | Computer Supplies, Expenses | 27,272.27 | 160,781.51 | 102,083.00 | 90,998.03 | | | | | | | | |
| 100-51400-511-000 | Other Professional Services | 119,734.25 | - | - | - | | | | | | | | |
| 100-51400-512-000 | Municipal Code Update Services | 4,370.17 | 2,371.49 | - | - | | | | | | | | |
| 100-51250-351-000 | Credit Card - Adhoc Service Fees | 90.00 | - | - | - | | | | | | | | |
| 100-51900-997-000 | Website Maintenance | 2,415.00 | 288.00 | - | - | | | | | | | | |
| 100-51400-280-000 | Office Equipment/Service Agreements | | | | | $ 22,000 | $ 2,056.20 | $ 3,000 | $ 4,000 | $ 4,000 | Postage costs moved to Postage & Shipping line item "51400-311" | | |
| 100-51400-281-000 | Postage Meter Lease Contract | | | | | - | 1,871.33 | 1,950 | 2,400 | 2,400 | | | |
| 100-51400-287-000 | Computer Supplies, Expenses | | | | | 124,000 | 88,986.55 | 124,000 | 130,000 | 130,000 | 5% increase | | |
| 100-51400-310-000 | Office Supplies | | | | | $ 8,000 | 2,434.14 | 10,500 | 12,000 | 12,000 | Includes $6,000 for mailing/ sorting/printing of Dec tax bills | | |
| 100-51400-311-000 | Postage & Shipping | | | | | - | 4,971.03 | 7,500 | 8,500 | 8,500 | | | |
| | **VILLAGE GENERAL OFFICE** | **$ 166,812.12** | **$ 205,916.51** | **$ 127,608.51** | **$ 112,770.78** | **$ 154,000** | **$ 100,319.25** | **$ 146,950** | **$ 156,900** | **$ 156,900** | **$ 158,620** | **$ 1,720** | **YES** |
| | | | | | | | | | | **$ 2,900 increase** | **1.88%** | **2027 Budget increase** | |

# VILLAGE ADMINISTRATOR

# VILLAGE OF KRONENWETTER

## Staffing Sheet - Administrator

## 2026 Estimated, 2027 Dept. Request, & 2027 Proposed Budget

| Position | 2026 Estimated Budget | 2027 Dept. Request | 2027 Proposed Budget | |
|---|---|---|---|---|
| **Full-time:** | | | | |
| Village Administrator | 0.75 FTE | 0.75 FTE | 0.75 FTE | (shared with Utilities & TID's) |
| Total | 0.75 FTE | 0.75 FTE | 0.75 FTE | |

Notes:

1) FTE - Full Time Equivalent

2) The position is allocated between General Fund, Utilities, and 4 TID's (in 2026) and 3 TID's (in 2027).

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Village Administrator

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***VILLAGE ADMINISTRATOR (51410):*** | | | | | | | | | | | | | |
| ~~100-51410-110-110~~ | Salaries & Wages | $ 51,278.08 | $ 52,076.26 | $ 42,937.63 | $ 11,610.57 | | | | | | | | |
| ~~100-51410-110-151~~ | FICA Taxes | 3,783.07 | (138.41) | 3,367.38 | 866.81 | | | | | | | | |
| ~~100-51410-110-152~~ | Retirement | 2,575.60 | (117.60) | 2,723.74 | 806.92 | | | | | | | | |
| ~~100-51410-110-154~~ | Health Insurance | 10,152.95 | (859.74) | 8,023.56 | 2,564.70 | | | | | | | | |
| ~~100-51410-131-000~~ | Employee Assistance Program (EAP) | 27.00 | 27.00 | 14.50 | 5.76 | | | | | | | | |
| ~~100-51410-322-000~~ | Misc-Business/Meeting Expenses | 44.99 | 53.99 | 744.64 | - | | | | | | | | |
| ~~100-51410-332-000~~ | Relocation Expenses | - | 24.00 | - | - | | | | | | | | |
| ~~100-51410-340-000~~ | Seminars & Mileage | 883.82 | 5,165.85 | 2,232.70 | - | | | | | | | | |
| 100-51410-110-000 | Salaries - Admin | | | | | $ 97,457 | $ 61,204.23 | $ 88,960 | $ 92,300 | $ 92,300 | 2027 budget wage reallocation increased to TID #1 for New Developments. Therefore, General Fund allocation reduced from 0.84 FTE ---> to 0.75 FTE for 2027. | | |
| 100-51410-151-000 | FICA Taxes | | | | | 7,455 | 4,585.88 | 6,805 | 7,061 | 7,061 | | | |
| 100-51410-152-000 | Retirement | | | | | 7,017 | 4,406.75 | 6,405 | 6,692 | 6,692 | | | |
| 100-51410-154-000 | Health Insurance | | | | | 17,746 | 11,327.41 | 15,844 | 17,112 | 17,112 | | | |
| 100-51410-155-000 | Life Insurance | | | | | - | - | - | - | - | | | |
| 100-51410-156-000 | Workers Comp Ins | | | | | 122 | - | 111 | 108 | 108 | | | |
| 100-51410-157-000 | Education/Training | | | | | - | 139.00 | 139 | 100 | 100 | | | |
| 100-51410-169-000 | Employee Assistance Program (EAP) | | | | | 35 | 11.43 | 23 | 30 | 30 | | | |
| 100-51410-310-000 | Office Supplies & Expenses | | | | | 1,000 | 626.87 | 650 | 800 | 800 | | | |
| 100-51410-324-000 | Professional Membership Dues | | | | | 500 | - | - | - | - | | | |
| 100-51410-325-000 | Conferences/Registration Fees | | | | | 2,000 | 20.00 | 20 | 1,000 | 1,000 | | | |
| 100-51410-327-000 | Public Relations/Marketing Exps | | | | | - | 500.94 | 501 | 500 | 500 | | | |
| 100-51410-330-000 | Travel Exps - Meals/Mileage/Hotel | | | | | 2,000 | - | - | 1,000 | 1,000 | | | |
| 100-51410-335-000 | Business Meeting Expenses | | | | | 1,000 | - | - | 1,000 | 1,000 | | | |
| | VILLAGE ADMINISTRATOR | $ 68,745.51 | $ 56,231.35 | $ 60,044.15 | $ 15,854.76 | $ 136,332 | $ 82,822.51 | $ 119,458 | $ 127,703 | $ 127,703 | | | |
| | **VILLAGE ADMINISTRATOR** | **$ 68,745.51** | **$ 56,231.35** | **$ 60,044.15** | **$ 15,854.76** | **$ 136,332** | **$ 82,822.51** | **$ 119,458** | **$ 127,703** | **$ 127,703** | **$ 140,422** | **$ 12,719** | **YES** |
| | | | | | | | | | | **$ (8,629) decrease** | **-6.33%** | **2027 Budget decrease** | |

# VILLAGE CLERK

# VILLAGE OF KRONENWETTER
## Staffing Sheet - Village Clerk
## 2026 Adopted Budget, 2027 Dept. Request, & 2027 Proposed Budget

| Position | 2026 Adopted Budget | 2027 Dept. Request | 2027 Proposed Budget |
|---|---|---|---|
| **Full-time:** | | | |
| Village Clerk | 1.00 | 1.00 | 1.00 |
| Deputy Clerk | - | 0.75 | 0.75 |
| Administrative Assistant | - | - | - |
| **Part-time:** | | | |
| Summer Intern (16 weeks; 640 hours) | 0.31 | - | - |
| **Elections:** | | | |
| Various Number of Pollworkers *(working for 4 elections=2026 and 2 elections=2027)* | - | - | - |
| Total | 1.31 FTE | 1.75 FTE | 1.75 FTE |

Notes:

1) FTE - Full Time Equivalent

2) Propose to fill Deputy Clerk position beginning on 4/01/2027.

3) Do not fill Administrative Assistant position for 2027.

4) 2026 Budget: Added Summer Intern for 16 weeks to assist Village Clerk/Planning Technician with celebrations, communications, newsletters, and marketing. Not fill position in 2027.

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Village Clerk / Personnel / Elections

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***VILLAGE CLERK/DEPUTY CLERK (51421):*** | | | | | | | | | | | | | |
| ~~100-51421-110-110~~ | Salaries & Wages - Clerk | $ 75,203.25 | $ 54,640.83 | $ 65,222.07 | $ 58,922.99 | | | | | | | | |
| ~~100-51421-110-151~~ | FICA Taxes - Clerk | 5,541.13 | 4,140.22 | 4,838.22 | 4,360.80 | | | | | | | | |
| ~~100-51421-110-152~~ | Retirement - Clerk | 2,679.77 | 3,725.09 | 3,932.64 | 3,725.52 | | | | | | | | |
| ~~100-51421-110-154~~ | Health Insurance - Clerk | 8,900.27 | 18,055.07 | 17,434.53 | 17,275.32 | | | | | | | | |
| ~~100-51421-131-000~~ | Employee Assistance Program (EAP)-Clerk | 13.50 | 27.00 | 29.00 | 26.99 | | | | | | | | |
| ~~100-51421-156-000~~ | Workers Comp Ins | - | - | - | - | | | | | | | | |
| ~~100-51421-322-000~~ | Misc - Bonding - Clerk | 130.31 | 40.00 | - | 255.00 | | | | | | | | |
| ~~100-51421-340-000~~ | Seminars & Mileage - Clerk | 1,349.38 | 4,451.03 | 1,826.98 | 1,057.57 | | | | | | | | |
| ~~100-51422-110-110~~ | Salaries & Wages - Deputy Clerk | 6,485.83 | 8,937.60 | 5,101.42 | 5,130.35 | | | | | | | | |
| ~~100-51422-110-151~~ | FICA Taxes - Deputy Clerk | 482.91 | 657.48 | 374.57 | 374.52 | | | | | | | | |
| ~~100-51422-110-152~~ | Retirement - Deputy Clerk | 423.06 | 607.74 | 352.07 | 356.65 | | | | | | | | |
| ~~100-51422-110-154~~ | Health Insurance - Deputy | 2,798.77 | 3,524.33 | 1,882.95 | 2,112.97 | | | | | | | | |
| ~~100-51422-131-000~~ | Employee Assistance Program (EAP)-Dep Clk | - | - | - | 2.70 | | | | | | | | |
| ~~100-51422-110-156~~ | Workers Comp Ins | - | - | - | - | | | | | | | | |
| ~~100-51422-322-000~~ | Misc - Bonding - Deputy Clerk | - | - | - | - | | | | | | | | |
| ~~100-51422-340-000~~ | Seminars & Mileage - Deputy Clerk | - | - | - | - | | | | | | | | |
| 100-51421-110-000 | Salaries - Admin (Clerk) | | | | | $ 72,026 | $ 48,946.02 | $ 63,967 | $ 72,729 | $ 72,729 | | | |
| 100-51421-120-000 | Hourly Wages - Regular (Deputy Clerk) | | | | | - | 3,653.11 | 5,468 | 41,409 | 41,409 | Propose to fill Deputy Clerk | | |
| 100-51421-121-000 | Hourly Wages - Overtime (Deputy Clerk) | | | | | - | - | - | - | - | position starting on 4/1/2027. | | |
| 100-51421-151-000 | FICA Taxes | | | | | 5,510 | 3,897.53 | 5,312 | 8,732 | 8,732 | | | |
| 100-51421-152-000 | Retirement | | | | | 5,186 | 3,787.23 | 5,000 | 8,275 | 8,275 | | | |
| 100-51421-154-000 | Health Insurance | | | | | 21,126 | 14,864.16 | 21,126 | 39,927 | 39,927 | | | |
| 100-51421-155-000 | Life Insurance | | | | | - | - | - | - | - | | | |
| 100-51421-156-000 | Workers Comp Ins | | | | | 90 | - | 87 | 133 | 133 | | | |
| 100-51421-157-000 | Education/Training | | | | | 600 | 309.95 | 310 | 600 | 600 | Notary Clerk training | | |
| 100-51421-169-000 | Employee Assistance Program (EAP) | | | | | 35 | 13.61 | 30 | 71 | 71 | | | |
| 100-51421-310-000 | Office Supplies & Expenses | | | | | 100 | - | 100 | 300 | 300 | | | |
| 100-51421-321-000 | Publication Fees-Legal Notices | | | | | - | - | - | - | - | | | |
| 100-51421-322-000 | Misc - Bonding | | | | | - | 20.00 | 20 | - | - | | | |
| 100-51421-324-000 | Professional Membership Dues | | | | | 150 | - | - | 150 | 150 | | | |
| 100-51421-325-000 | Conferences/Registration Fees | | | | | 1,650 | 1,014.23 | 1,014 | 2,000 | 2,000 | for 2 employees in 2027 | | |
| 100-51421-330-000 | Travel Exps - Meals/Mileage/Hotel | | | | | 1,600 | 1,458.89 | 1,459 | 2,000 | 2,000 | for 2 employees in 2027 | | |
| 100-51421-522-000 | Insurance - Employee Bonds | | | | | - | - | - | - | - | | | |
| | VILLAGE CLERK | $ 104,008.18 | $ 98,806.39 | $ 100,994.45 | $ 93,601.38 | $ 108,073 | $ 77,964.73 | $ 103,893 | $ 176,326 | $ 176,326 | | | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Village Clerk / Personnel / Elections

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***ADMINISTRATIVE ASSISTANT (51423):*** | | | | | | | | | | | | | |
| ~~100-51423-110-110~~ | Salaries & Wages | $ 11,931.76 | $ 37,657.38 | $ 51,568.80 | $ 10,336.57 | | | | | | | | |
| ~~100-51423-110-151~~ | FICA Taxes | 972.39 | 2,766.23 | 3,789.74 | 758.01 | | | | | | | | |
| ~~100-51423-110-152~~ | Retirement | 53.57 | 2,582.59 | 3,560.83 | 719.11 | | | | | | | | |
| ~~100-51423-110-154~~ | Health Insurance | - | 16,989.46 | 18,895.73 | 3,920.70 | | | | | | | | |
| ~~100-51423-131-000~~ | Employee Assistance Program (EAP) | - | - | - | 26.99 | | | | | | | | |
| ~~100-51423-340-000~~ | Seminars & Mileage | 162.39 | 1,365.70 | 502.43 | - | | | | | | | | |
| 100-51423-120-000 | Hourly Wages - Regular | | | | | $ - | $ - | $ - | $ - | $ - | Position not to be filled | | |
| 100-51423-121-000 | Hourly Wages - Overtime | | | | | - | - | - | - | - | in 2027. | | |
| 100-51423-151-000 | FICA Taxes | | | | | - | - | - | - | - | | | |
| 100-51423-152-000 | Retirement | | | | | - | - | - | - | - | | | |
| 100-51423-154-000 | Health Insurance | | | | | - | - | - | - | - | | | |
| 100-51423-155-000 | Life Insurance | | | | | - | - | - | - | - | | | |
| 100-51423-156-000 | Workers Comp Ins | | | | | - | - | - | - | - | | | |
| | ADMINISTRATIVE ASSISTANT | $ 13,120.11 | $ 61,361.36 | $ 78,317.53 | $ 15,761.38 | $ - | $ - | $ - | $ - | $ - | | | |
| ***COMMUNICATIONS/CELEBRATIONS (51424):*** | | | | | | | | | | | | | |
| ~~100-51420-350-000~~ | Community Events | $ 4,007.57 | $ 4,952.63 | $ 7,085.10 | $ 2,295.45 | | | | | | | | |
| ~~100-51420-360-000~~ | Public Relations/Marketing | 789.21 | 790.19 | 1,086.98 | 946.20 | | | | | | | | |
| ~~100-51900-960-000~~ | Publications | 1,041.82 | 2,793.47 | 1,208.91 | 2,286.91 | | | | | | | | |
| ~~100-51900-970-000~~ | Newsletter | 2,598.19 | 5,765.28 | 1,470.00 | 2,174.00 | | | | | | | | |
| 100-51424-120-000 | Hourly Wages - Regular (Intern) | | | | | $ 12,800 | $ 9,340.98 | $ 9,340 | $ - | $ - | No Summer Intern | | |
| 100-51424-151-000 | FICA Taxes | | | | | 979 | 714.52 | 715 | - | - | for 2027. | | |
| 100-51424-156-000 | Workers Comp Ins | | | | | 16 | - | 12 | - | - | | | |
| 100-51424-206-000 | Community Events | | | | | 8,500 | 7,045.17 | 7,500 | 8,500 | 8,500 | | | |
| 100-51424-207-000 | Newsletter Printing | | | | | 5,000 | 1,924.59 | 4,000 | 5,000 | 5,000 | | | |
| 100-51424-321-000 | Publication Fees | | | | | 2,700 | 751.11 | 2,700 | 2,700 | 2,700 | | | |
| 100-51424-327-000 | Public Relations/Marketing | | | | | 1,500 | 192.16 | 500 | 1,500 | 1,500 | | | |
| 100-51424-330-000 | Travel Exps - Meals/Mileage/Hotel | | | | | - | 121.75 | 122 | - | - | | | |
| | COMMUNICATIONS/CELEBRATIONS | $ 8,436.79 | $ 14,301.57 | $ 10,850.99 | $ 7,702.56 | $ 31,495 | $ 20,090.28 | $ 24,889 | $ 17,700 | $ 17,700 | | | |
| ***PERSONNEL (51430):*** | | | | | | | | | | | | | |
| ~~100-51900-095-000~~ | Unemployment | $ 2,345.90 | $ - | $ 12,907.46 | $ 16,428.87 | | | | | | | | |
| ~~100-51900-115-000~~ | Village Employee Event | 296.78 | 1,072.77 | 378.05 | 451.37 | | | | | | | | |
| ~~100-51900-120-000~~ | Employee Settlements | - | - | - | - | | | | | | | | |
| ~~100-51400-516-000~~ | Uniforms/Apparel | 620.12 | 851.15 | 201.51 | - | | | | | | | | |
| ~~100-51400-517-000~~ | Employee Safety/Wellness/Gifts | - | 921.99 | 148.35 | 10.53 | | | | | | | | |
| 100-51430-138-000 | Village Employee Event | | | | | $ 1,000 | $ 932.65 | $ 1,000 | $ 1,000 | $ 1,000 | | | |
| 100-51430-158-000 | Unemployment Compensation | | | | | 10,000 | 6,885.18 | 16,500 | 16,500 | 16,500 | Increase to 2025 actual | | |
| 100-51430-159-000 | Employee Settlements | | | | | - | - | - | - | - | | | |
| 100-51430-162-000 | Uniforms/Apparel | | | | | 1,000 | - | - | 1,000 | 1,000 | | | |
| 100-51430-164-000 | Employee Health Tests/Physicals | | | | | - | 561.25 | 600 | - | - | | | |
| 100-51430-175-000 | Employee Safety/Wellness/Gifts | | | | | 350 | 153.36 | 153 | 350 | 350 | | | |
| 100-51430-177-000 | Recruitment & Background Checks | | | | | - | 14.00 | 49 | 100 | 100 | | | |
| 100-51430-310-000 | Office Supplies | | | | | - | 375.00 | 375 | 400 | 400 | | | |
| 100-51430-321-000 | Publication Fees | | | | | - | 522.95 | 523 | 550 | 550 | | | |
| | PERSONNEL | $ 3,262.80 | $ 2,845.91 | $ 13,635.37 | $ 16,890.77 | $ 12,350 | $ 9,444.39 | $ 19,200 | $ 19,900 | $ 19,900 | | | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Village Clerk / Personnel / Elections

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***ELECTIONS (51440):*** | | | | | | | | | | | | | |
| ~~100-51440-000-000~~ | Elections | $ 244.66 | $ - | $ - | $ - | | | | | | | | |
| ~~100-51440-110-110~~ | Salaries & Wages - Elections | 13,706.40 | 9,366.42 | 32,676.42 | 10,030.36 | | | | | | | | |
| ~~100-51440-110-151~~ | FICA Taxes | 14.80 | 32.78 | 147.68 | 75.94 | | | | | | | | |
| ~~100-51440-110-152~~ | Retirement | - | - | 12.85 | - | | | | | | | | |
| ~~100-51440-110-154~~ | Health Insurance | - | - | 65.12 | - | | | | | | $ 13,475 | 2 elections | |
| ~~100-51440-350-000~~ | Other Expenses & Supplies | 18,932.48 | 10,686.34 | 13,622.58 | 3,863.71 | | | | | | 1,525 | training wages | |
| 100-51440-128-000 | Temporary Wages - Elections | | | | | $ 36,000 | $ 14,734.73 | $ 30,000 | $ 15,000 | $ 15,000 | $ 15,000 | | |
| 100-51440-151-000 | FICA Taxes | | | | | - | - | - | - | - | (2) elections w/training, | | |
| 100-51440-152-000 | Retirement | | | | | - | - | - | - | - | plus 9 business days for | | |
| 100-51440-154-000 | Health Insurance | | | | | - | - | - | - | - | early in-person voting for | | |
| 100-51440-155-000 | Life Insurance | | | | | - | - | - | - | - | each election, & machine | | |
| 100-51440-156-000 | Workers Comp Ins | | | | | 45 | - | 38 | 18 | 18 | testing day. | | |
| 100-51440-157-000 | Education/Training | | | | | 500 | - | - | 500 | 500 | | | |
| 100-51440-242-000 | Repairs/Maint - Machinery/Equipment | | | | | 1,000 | 200.00 | 1,000 | 1,000 | 1,000 | | | |
| 100-51440-287-000 | Computer Maint Services | | | | | 1,500 | - | 1,500 | 1,500 | 1,500 | | | |
| 100-51440-310-000 | Office Supplies | | | | | 5,800 | 1,583.03 | 3,000 | 3,000 | 3,000 | 2 elections in 2027 | | |
| 100-51440-311-000 | Postage & Shipping | | | | | 6,200 | - | 6,200 | 3,200 | 3,200 | 2 elections in 2027 | | |
| | ELECTIONS | $ 32,898.34 | $ 20,085.54 | $ 46,524.65 | $ 13,970.01 | $ 51,045 | $ 16,517.76 | $ 41,738 | $ 24,218 | $ 24,218 | | | |
| | **VILLAGE CLERK/PERSONNEL/ELECTIONS** | **$ 161,726.22** | **$ 197,400.77** | **$ 250,322.99** | **$ 147,926.10** | **$ 202,963** | **$ 124,017.16** | **$ 189,720** | **$ 238,144** | **$ 238,144** | **$ 209,052** | **$ (29,092)** | **NO** |
| | | | | | | | | | | **$ 35,181 increase** | **17.33%** | **2027 Budget increase** | |

# FINANCE DIRECTOR / TREASURER

# VILLAGE OF KRONENWETTER

## Staffing Sheet - Village Treasurer/Finance Department

## 2026 Adopted Budget, 2027 Dept. Request, & 2027 Proposed Budget

| Position | 2026 Adopted Budget | | 2027 Dept. Request | | 2027 Proposed Budget | | |
|---|---|---|---|---|---|---|---|
| **Full-time:** | | | | | | | |
| Account Clerk #1 - (Jan 2026-May 2026 only) | 0.42 | FTE | - | FTE | - | FTE | (shared with Utilities) |
| Account Clerk #2 - (2,080 hours/full year) | 0.80 | | 0.76 | | 0.76 | | (shared with Utilities & 2 TID's) |
| Utility Clerk | - | | 0.20 | | 0.20 | | (shared with Utilities) |
| **Part-time:** | | | | | | | |
| Finance Director/Treasurer (1,198 hours) | 0.24 | | 0.25 | | 0.25 | | (shared with Utilities & 3 TID's) |
| Total | 1.46 | FTE | 1.21 | FTE | 1.21 | FTE | |

Notes:

1) FTE - Full Time Equivalent

2) Finance Director/Treasurer 2025 budgeted position transitioned from Full-time (2,080 hours) to Part-time (1,198 hours) starting in Sept. 2025. Hours are allocated between General Fund, Utilities, and 4 TID's (in 2026) and 3 TID's (in 2027).

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

4) Utility Clerk added to Finance Department for (416 annual hours ---> 8 hours/week) for payroll processing and fringe benefits administration responsibilities.

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Finance Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***ACCOUNTING / FINANCIAL AUDIT formerly Account Clerk (51510):*** | | | | | | | | | | | | | |
| ~~100-51427-110-110~~ | Salaries & Wages - Acct Clerk | $ 28,252.83 | $ 59,549.65 | $ 42,978.52 | $ 41,349.04 | | | | | | | | |
| ~~100-51427-110-151~~ | FICA Taxes - Acct Clerk | 2,153.65 | 4,378.99 | 3,155.05 | 3,006.64 | | | | | | | | |
| ~~100-51427-110-152~~ | Retirement - Acct Clerk | 1,598.75 | 4,051.60 | 2,967.00 | 2,875.49 | | | | | | | | |
| ~~100-51427-110-154~~ | Health Insurance - Acct Clerk | 9,312.75 | 19,965.94 | 15,130.82 | 16,899.84 | | | | | | | | |
| ~~100-51427-131-000~~ | Employee Assist. Program (EAP)-Acct Clerk | 27.00 | 27.00 | 29.00 | 21.60 | | | | | | | | |
| ~~100-51427-156-000~~ | Workers Comp Ins - Acct Clerk | - | - | - | - | | | | | | | | |
| ~~100-51427-322-000~~ | Misc - Bonding - Acct Clerk | 250.00 | - | - | - | | | | | | | | |
| ~~100-51427-340-000~~ | Seminars & Mileage - Acct Clerk | 843.21 | 880.77 | 1,594.51 | 886.44 | | | | | | | | |
| ~~100-51400-510-000~~ | Independent Audit/Accounting | 18,533.12 | 24,645.00 | 25,570.57 | 15,174.86 | | | | | | | | |
| 100-51510-120-000 | Hourly Wages - Regular (Acct. Clerk) | | | | | $ 63,713 | $ 35,321.88 | $ 48,744 | $ 52,277 | $ 52,277 | | | |
| 100-51510-121-000 | Hourly Wages - Overtime (Acct. Clerk) | | | | | 1,200 | 816.30 | 1,200 | 1,200 | 1,200 | Overtime: 30 annual hours | | |
| 100-51510-151-000 | FICA Taxes | | | | | 4,966 | 2,631.25 | 3,821 | 4,091 | 4,091 | | | |
| 100-51510-152-000 | Retirement | | | | | 4,674 | 2,601.93 | 3,600 | 3,877 | 3,877 | | | |
| 100-51510-154-000 | Health Insurance | | | | | 25,774 | 15,697.52 | 20,000 | 21,903 | 21,903 | | | |
| 100-51510-155-000 | Life Insurance | | | | | - | - | - | - | - | | | |
| 100-51510-156-000 | Workers Comp Ins | | | | | 83 | - | 62 | 62 | 62 | | | |
| 100-51510-157-000 | Education/Training | | | | | 500 | - | | 500 | 500 | | | |
| 100-51510-169-000 | Employee Assistance Program (EAP) | | | | | 50 | 17.70 | 37 | 39 | 39 | | | |
| 100-51510-213-000 | Accounting/Auditing Fees | | | | | 26,000 | 10,677.62 | 26,000 | 26,000 | 26,000 | No increase for 2026-2027, since John's team will do all monthly closing journal entries. | | |
| 100-51510-310-000 | Office Supplies & Expenses | | | | | 500 | 116.00 | 300 | 500 | 500 | | | |
| 100-51510-325-000 | Conferences/Registration Fees | | | | | 500 | 299.00 | 299 | 500 | 500 | | | |
| 100-51510-330-000 | Travel Exps - Meals/Mileage/Hotel | | | | | 500 | 507.47 | 507 | 600 | 600 | | | |
| | ACCOUNTING / FINANCIAL AUDIT | $ 60,971.31 | $ 113,498.95 | $ 91,425.47 | $ 80,213.91 | $ 128,460 | $ 68,686.67 | $ 104,570 | $ 111,549 | $ 111,549 | | | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Finance Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***FINANCE DIRECTOR / TREASURER (51520):*** | | | | | | | | | | | | | |
| ~~100-51520-110-110~~ | Salaries & Wages | $ 52,457.99 | $ 80,077.55 | $ 38,589.32 | $ 16,156.96 | | | | | | John began position on 9/8/25 | | |
| ~~100-51520-110-151~~ | FICA Taxes | 3,858.55 | 4,686.40 | 2,911.88 | 1,236.01 | | | | | | | | |
| ~~100-51520-110-152~~ | Retirement | 3,299.65 | 2,477.40 | 2,633.01 | - | | | | | | | | |
| ~~100-51520-110-154~~ | Health Insurance | 3,684.42 | 14,089.51 | 8,275.50 | - | | | | | | | | |
| ~~100-51520-110-156~~ | Workers Comp Ins | - | - | - | - | | | | | | | | |
| ~~100-51520-131-000~~ | Employee Assistance Program (EAP) | 27.00 | 27.00 | 29.00 | 14.04 | | | | | | | | |
| ~~100-51520-300-001~~ | Fin. Dir./Treas. - Contracted Services | - | - | - | 34,564.78 | | | | | | John contracted 1/30-8/31/25 | | |
| ~~100-51520-322-000~~ | Miscellaneous-Bonding | 625.00 | - | | - | | | | | | | | |
| ~~100-51520-340-000~~ | Seminars & Mileage | 1,675.26 | 4,149.04 | 1,664.45 | - | | | | | | | | |
| ~~100-51520-999-000~~ | Budget Adjustment | - | - | - | - | | | | | | | | |
| ~~100-51900-910-000~~ | Tax Refunds & Adjustments | - | - | - | - | | | | | | | | |
| ~~100-51900-991-000~~ | Bank & Investment Fees | 1,359.99 | 2,071.52 | 607.00 | 661.08 | | | | | | | | |
| 100-51520-120-000 | Hourly Wages - Regular | | | | | $ 31,495 | $ 19,486.92 | $ 27,144 | $ 31,320 | $ 31,320 | | | |
| 100-51520-151-000 | FICA Taxes | | | | | 2,410 | 1,490.76 | 2,077 | 2,396 | 2,396 | | | |
| 100-51520-152-000 | Retirement | | | | | - | - | - | - | - | | | |
| 100-51520-154-000 | Health Insurance | | | | | - | - | - | - | - | | | |
| 100-51520-155-000 | Life Insurance | | | | | - | - | - | - | - | | | |
| 100-51520-156-000 | Workers Comp Ins | | | | | 40 | - | 34 | 37 | 37 | | | |
| 100-51520-169-000 | Employee Assistance Program (EAP) | | | | | 30 | 7.08 | 8 | 10 | 10 | | | |
| 100-51520-209-000 | Bank & Investment Fees | | | | | 550 | 342.50 | 600 | 700 | 700 | | | |
| 100-51520-310-000 | Office Supplies & Expenses | | | | | 300 | 51.60 | 300 | 300 | 300 | | | |
| 100-51520-324-000 | Professional Membership Dues | | | | | 300 | - | - | 300 | 300 | | | |
| 100-51520-325-000 | Conferences/Registration Fees | | | | | 500 | 299.00 | 300 | 500 | 500 | | | |
| 100-51520-330-000 | Travel Exps - Meals/Mileage/Hotel | | | | | 1,000 | - | 200 | 700 | 700 | | | |
| | FINANCE DIRECTOR / TREASURER | $ 66,987.86 | $ 107,578.42 | $ 54,710.16 | $ 52,632.87 | $ 36,625 | $ 21,677.86 | $ 30,663 | $ 36,263 | $ 36,263 | | | |
| | **FINANCE DEPARTMENT** | **$ 127,959.17** | **$ 221,077.37** | **$ 146,135.63** | **$ 132,846.78** | **$ 165,085** | **$ 90,364.53** | **$ 135,233** | **$ 147,812** | **$ 147,812** | **$ 170,038** | **$ 22,226** | **YES** |
| | | | | | | | | | | **$ (17,273) decrease** | **-10.46%** | **2027 Budget decrease** | |

# VILLAGE ASSESSOR

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Village Assessor

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***VILLAGE ASSESSOR (51530):*** | | | | | | | | | | | | | |
| ~~100-51530-110-000~~ | Assessor Fee | $ 16,433.88 | $ 16,838.92 | $ 17,275.40 | $ 17,525.40 | | | | | | | | |
| | Less: Allocation to TID Funds | | | | (1,845.40) | | | | | | | | |
| ~~100-51530-113-000~~ | Assessor Fee - Manufacturing | 1,190.11 | 959.20 | 1,088.54 | 1,285.12 | | | | | | | | |
| | Less: Allocation to TID Funds | | | | (1,199.92) | | | | | | | | |
| 100-51530-218-001 | Assessor Fee | | | | | $ 32,000 | $ 13,444.06 | $ 16,155 | $ 29,744 | $ 29,744 | | | |
| 100-51530-218-002 | Less: Allocation to TID Funds | | | | | (3,369) | - | (1,770) | (3,256) | (3,256) | | | |
| 100-51530-218-011 | Assessor Fee - Manufacturing | | | | | 1,500 | - | 1,346 | 1,413 | 1,413 | | | |
| 100-51530-218-012 | Less: Allocation to TID Funds | | | | | - | - | (1,255) | (1,318) | (1,318) | | | |
| 100-51530-218-021 | Revaluation Fee (2026-2027 only) | | | | | 90,000 | 39,019.92 | 90,000 | 90,000 | 90,000 | 2026 = 50%; 2027 = 50% | | |
| 100-51530-218-022 | Less: Allocation to TID Funds | | | | | (9,477) | - | (8,883) | (8,883) | (8,883) | | | |
| | | | | | | | | | | | Reassessment required to be completed by 12/31/2027. | | |
| | **VILLAGE ASSESSOR** | **$ 17,623.99** | **$ 17,798.12** | **$ 18,363.94** | **$ 15,765.20** | **$ 110,654** | **$ 52,463.98** | **$ 95,593** | **$ 107,700** | **$ 107,700** | **$ 113,974** | **$ 6,274** | **YES** |
| | | | | | | | | | | **$ (2,954) decrease** | **-2.67% 2027 Budget decrease** | | |

# VILLAGE OF KRONENWETTER
## Assessment Contract Fees Allocation
## 2025 Actual

**2025 Actual**

| | 2025 Equalized Valuation | % of Total | 2025 Actual Assessment Maintenance Cost |
|---|---|---|---|
| Village - all non TID areas | $ 967,500,100 | 89.47% | $ 15,680 |
| TID #1 - Base/Increment Value | $ 21,590,800 | 2.00% | $ 351 |
| TID #2 - Base/Increment Value | $ 78,045,800 | 7.22% | $ 1,265 |
| TID #3 - Base/Increment Value | $ 3,369,600 | 0.31% | $ 54 |
| TID #4 - Base/Increment Value | $ 10,827,600 | 1.00% | $ 175 |
| **TOTAL Village Equalized Value** | **$ 1,081,333,900** | **100.00%** | **$ 17,525** |

| | |
|---|---|
| TID share ---> | $ 1,845 |
| Non-TID share --> | $ 15,680 |
| TOTAL | $ 17,525 |

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

# VILLAGE OF KRONENWETTER
## Assessment Contract Fees Allocation
## 2025 Actual, 2026 Estimate, and 2027 Proposed Budget

| | 2026 Equalized Valuation | % of Total | 2025 Actual Assessment Maintenance Cost | 2026 Estimated Assessment Maintenance Cost | 2026 Estimated Revaluation Cost | 2027 Estimated Assessment Maintenance Cost | 2027 Estimated Revaluation Cost |
|---|---|---|---|---|---|---|---|
| | | | **2025 Actual** | **2026 Estimate** | | **2027 Proposed Budget** | |
| Village - all non TID areas | $ 1,066,171,100 | 90.13% | $ 15,680 | $ 16,155 | $ 81,117 | $ 29,744 | $ 81,117 |
| TID #1 - Base/Increment Value | $ 19,043,900 | 1.61% | $ 351 | $ 289 | $ 1,449 | $ 531 | $ 1,449 |
| TID #2 - Base/Increment Value | $ 86,129,400 | 7.28% | $ 1,265 | $ 1,305 | $ 6,552 | $ 2,402 | $ 6,552 |
| TID #3 - Base/Increment Value | $ - | 0.00% | $ 54 | $ - | $ - | $ - | $ - |
| TID #4 - Base/Increment Value | $ 11,632,300 | 0.98% | $ 175 | $ 176 | $ 882 | $ 323 | $ 882 |
| **TOTAL Village Equalized Value** | **$ 1,182,976,700** | **100.00%** | **$ 17,525** | **$ 17,925** | **$ 90,000** | **$ 33,000** | **$ 90,000** |
| | | TID share ---> | $ 1,845 | $ 1,770 | $ 8,883 | $ 3,256 | $ 8,883 |
| | | Non-TID share --> | $ 15,680 | $ 16,155 | $ 81,117 | $ 29,744 | $ 81,117 |
| | | TOTAL | $ 17,525 | $ 17,925 | $ 90,000 | $ 33,000 | $ 90,000 |

| | |
|---|---|
| 2025 Actual Assessment Maintenance Contract Cost | $ 17,525 |

| | |
|---|---|
| 2026 Estimated Assessment Maintenance Contract Cost | $ 17,925 |
| 2026 First RFP Quote Exterior only Revaluation Contract Cost (50% - 1st year) | $ 90,000 |

2.28% contract increase from previous year

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

84.10% contract increase from previous year

*Base Contract for future years:*

| | |
|---|---|
| 2028 = $34,000 | 3.03% increase |
| 2029 = $35,000 | 2.94% increase |
| 2030 = $36,000 | 2.86% increase |
| 2031 = $37,000 | 2.78% increase |

# MUNICIPAL BUILDING

# VILLAGE OF KRONENWETTER

## Staffing Sheet - Municipal Building

## 2026 Adopted Budget, 2027 Dept. Request, & 2027 Proposed Budget

| Position | 2026 Adopted Budget | 2027 Dept. Request | 2027 Proposed Budget | |
|---|---|---|---|---|
| **Part-time:** | | | | |
| Custodian (2026 Budget = 800 hrs.) | 0.362 FTE | 0.362 FTE | 0.362 FTE | (Shared with Utilities) |
| Seasonal Snowplow Driver (100 annual hrs.) | 0.048 | 0.048 | 0.048 | |
| Total | 0.410 FTE | 0.410 FTE | 0.410 FTE | |

Notes:

1) FTE - Full Time Equivalent

2) Custodian position is allocated between General Fund and Utilities.

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Municipal Building

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***MUNICIPAL BUILDING (51600):*** | | | | | | | | | | | | | |
| ~~100-51600-000-000~~ | Municipal Building | $ 80.99 | $ - | $ - | $ - | | | | | | | | |
| ~~100-51600-110-110~~ | Wages - Cleaning/Snow Removal | 9,967.70 | 15,680.78 | 18,369.25 | 22,168.87 | | | | | | | | |
| ~~100-51600-110-151~~ | FICA Taxes - Cleaning/Snow Removal | 796.51 | 1,199.59 | 1,405.25 | 1,695.99 | | | | | | | | |
| ~~100-51600-110-156~~ | Workers Comp Ins | - | - | - | - | | | | | | | | |
| ~~100-51600-326-000~~ | Utilities | 29,985.49 | 23,855.73 | 58,568.97 | 68,773.83 | | | | | | | | |
| ~~100-51600-354-000~~ | Materials & Supplies | 6,925.36 | 10,917.09 | 7,066.50 | 756.59 | | | | | | | | |
| ~~100-51600-355-000~~ | Janitorial Supplies | - | - | 233.88 | 2,298.99 | | | | | | | | |
| ~~100-51600-389-000~~ | Maintenance of Buildings | 34,059.26 | 33,565.70 | 23,358.74 | 26,711.26 | | | | | | | | |
| ~~100-51600-390-000~~ | Major Repairs | - | 113,441.25 | 74,586.75 | - | | | | | | | | |
| 100-51600-120-000 | Hourly Wages - Custodian | | | | | $ 20,056 | $ 14,808.20 | $ 18,878 | $ 19,540 | $ 19,540 | 2026 Budget: 753 annual hrs. | | |
| 100-51600-128-000 | Temp. Wages - Seasonal/Snowplowing | | | | | 2,507 | - | 2,507 | 2,595 | 2,595 | 2026 Budget: 100 annual hrs. | | |
| 100-51600-151-000 | FICA Taxes | | | | | 1,726 | 1,132.77 | 1,635 | 1,636 | 1,636 | | | |
| 100-51600-156-000 | Workers Comp Ins | | | | | 600 | - | 567 | 506 | 506 | | | |
| 100-51600-221-000 | Utilities - Water/Sewer | | | | | 16,250 | 2,158.24 | 4,335 | 4,500 | 4,500 | | | |
| 100-51600-222-000 | Utilities - Electricity/Natural Gas | | | | | 32,500 | 31,156.96 | 45,000 | 47,250 | 47,250 | | | |
| 100-51600-225-000 | Utilities - Telephone | | | | | 16,250 | 11,235.04 | 17,100 | 18,000 | 18,000 | | | |
| 100-51600-247-000 | Repairs/Maint - Building Repairs | | | | | 30,000 | 33,632.64 | 37,000 | 30,000 | 30,000 | | | |
| 100-51600-310-000 | Office Supplies & Expenses | | | | | 1,000 | - | - | - | - | | | |
| 100-51600-344-000 | Oper. Supplies - Janitorial | | | | | 5,000 | 2,578.04 | 5,000 | 5,000 | 5,000 | | | |
| 100-51600-8xx-000 | Cap. Improv. - Building Repairs | | | | | - | - | - | 75,000 | 75,000 | ***Capital Improvements*** | | |
| | | | | | | | | | | | 25,000 | Replace Boiler | |
| | | | | | | | | | | | 20,000 | New Roof-Flat Areas | |
| | | | | | | | | | | | 30,000 | Resurface Mun. Ctr. Parking Lot | |
| | | | | | | | | | | | 75,000 | | |
| | **MUNICIPAL BUILDING** | **$ 81,815.31** | **$ 198,660.14** | **$ 183,589.34** | **$ 122,405.53** | **$ 125,889** | **$ 96,701.89** | **$ 132,022** | **$ 204,027** | **$ 204,027** | **$ 129,666** | **$ (74,361)** | **NO** |
| | | | | | | | | | | $ 78,138 increase | | **62.07% 2027 Budget increase** | |

| | |
|---|---|
| Capital Improvements | $ 75,000 |
| All Other Increases | 3,138 |
| 2027 Budget Increase | $ 78,138 |

# OTHER GENERAL GOVERNMENT

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Other General Government / Municipal Insurance

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***OTHER GENERAL GOVERNMENT (51900):*** | | | | | | | | | | | | | |
| ~~100-51900-990-000~~ | Dues & Memberships - Village | $ 9,868.10 | $ 13,925.84 | $ 11,409.14 | $ 3,565.57 | | | | | | | | |
| 100-51900-324-000 | Dues & Memberships - Village | | | | | $ 12,600 | $ - | $ 6,866 | $ 7,630 | $ 7,630 | 2027 Budget: 11% increase from 2026 estimate | | |
| | **OTHER GENERAL GOVERNMENT** | **$ 9,868.10** | **$ 13,925.84** | **$ 11,409.14** | **$ 3,565.57** | **$ 12,600** | **$ -** | **$ 6,866** | **$ 7,630** | **$ 7,630** | **$ 12,978** | **$ 5,348** | **YES** |
| | | | | | | | | | | **$ (4,970) increase** | **-39.44%** | **2027 Budget increase** | |
| ***MUNICIPAL INSURANCE (51938):*** | | | | | | | | | | | | | |
| ~~100-51900-938-000~~ | Property & Liability Insurance | $ 8,850.91 | $ 31,679.34 | $ 42,073.05 | $ 40,000.00 | | | | | | | | |
| 100-51938-511-000 | Insurance-Buildings | | | | | $ 16,500 | $ - | $ 16,500 | $ 17,500 | $ 17,500 | | | |
| 100-51938-513-000 | Insurance-Public Liability | | | | | 16,500 | - | 16,500 | 17,500 | 17,500 | | | |
| | **MUNICIPAL INSURANCE** | **$ 8,850.91** | **$ 31,679.34** | **$ 42,073.05** | **$ 40,000.00** | **$ 33,000** | **$ -** | **$ 33,000** | **$ 35,000** | **$ 35,000** | **$ 33,990** | **$ (1,010)** | **NO** |
| | | | | | | | | | | **$ 2,000 increase** | **6.06%** | **2027 Budget increase** | |

# PUBLIC SAFETY

# POLICE DEPARTMENT

# VILLAGE OF KRONENWETTER

## Staffing Sheet - Police Department

## 2026 Adopted Budget, 2027 Dept. Request, & 2027 Proposed Budget

| Position | 2026 Adopted Budget | 2027 Dept. Request | 2027 Proposed Budget |
|---|---|---|---|
| **Full-time:** | | | |
| Police Chief | 1.00 FTE | 1.00 FTE | 1.00 FTE |
| Lieutenant | 1.00 | 1.00 | 1.00 |
| Sargeants | 2.00 | 2.00 | 2.00 |
| Detective | - | - | - |
| Patrol Officers - Full-time | 8.00 | 8.00 | 8.00 |
| Police Court Clerk - Full-time | 0.49 | 0.49 | 0.49 |
| Police Court Clerk - Full-time *(proposed starting 10/01/2027)* | - | 0.14 | 0.14 |
| **Part-time:** | | | |
| Police Court Clerk - Part-time | 0.35 | 0.35 | 0.35 |
| (3) Patrol Officers - Part-time *(180 hours = 2026; 120 hours = 2027)* | 0.09 | 0.06 | 0.06 |
| Custodian - Evidence Room *(500 hours = 2026; 500 hours = 2027)* | 0.24 | 0.24 | 0.24 |
| Total | 13.17 FTE | 13.28 FTE | 13.28 FTE |

Notes:

1) FTE - Full Time Equivalent

2) Police Court Clerk is retiring in December 2027. A new employee is proposed to be hired on 10/01/2027 to be cross-trained in all Police Court Clerk duties.

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget - with DEPT. REQUEST staffing increases
## Police Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal | Chief's Notes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***POLICE OPERATIONS (52100):*** | | | | | | | | | | | | | | |
| ~~100-52000-120-100~~ | Police Chief & Lieutenant | $ 99.00 | $ - | $ - | $ - | | | | | | | | | |
| ~~100-52000-120-138~~ | Training & Conf - Police Chief | 1,124.97 | 1,315.83 | 1,610.37 | 471.95 | | | | | | | | | |
| ~~100-52000-120-140~~ | Employee Assistance Prog-Chief | 27.00 | 27.00 | 29.00 | - | | | | | | | | | |
| ~~100-52000-120-145~~ | Life Insurance-Chief | - | - | - | - | | | | | | | | | |
| ~~100-52000-120-146~~ | Professional Dues-Police Chief | 475.00 | 480.00 | 510.00 | 510.00 | | | | | | | | | |
| ~~100-52000-120-157~~ | EAP-Lieutenant | 27.00 | 27.00 | 29.00 | - | | | | | | | | | |
| ~~100-52000-120-158~~ | Premium Pay - Lieutenant | 269.41 | - | - | - | | | | | | | | | |
| ~~100-52000-120-159~~ | Professional Dues - Lieutenant | 168.00 | 150.00 | 245.00 | 275.00 | | | | | | | | | |
| ~~100-52000-120-160~~ | Training & Conf - Lieutenant | 1,569.59 | 304.00 | 1,100.00 | 651.40 | | | | | | | | | |
| ~~100-52000-120-238~~ | Training - Officers | 3,297.55 | 4,328.30 | 5,932.12 | 2,127.93 | | | | | | | | | |
| ~~100-52000-120-240~~ | Emergency Assist Prog-Officers | 243.00 | 243.00 | 261.00 | - | | | | | | | | | |
| ~~100-52000-120-250~~ | Legal Services-Police Dept | 4,641.00 | 50.00 | 354.00 | 793.38 | | | | | | | | | |
| ~~100-52000-120-320~~ | Ammunition | 1,877.17 | 2,680.48 | 2,789.58 | 1,890.93 | | | | | | | | | |
| ~~100-52000-120-321~~ | FT Officers Protective Clothing | 5,861.13 | 5,984.37 | 6,726.02 | 5,864.77 | | | | | | | | | |
| ~~100-52000-120-322~~ | PT Officers Protective Clothing | - | 497.24 | 190.96 | - | | | | | | | | | |
| ~~100-52000-120-323~~ | Physical Exams | 1,318.00 | 1,370.50 | - | 674.00 | | | | | | | | | |
| ~~100-52000-120-324~~ | Fuel | 30,049.57 | 27,029.90 | 26,828.42 | 18,375.10 | | | | | | | | | |
| ~~100-52000-120-326~~ | Telephone & Utilities | 7,233.98 | 7,376.51 | 7,172.37 | 5,583.57 | | | | | | | | | |
| ~~100-52000-120-380~~ | Equipment Repairs/Maintenance | 7,839.04 | 20,378.73 | 16,708.44 | 20,864.66 | | | | | | | | | |
| ~~100-52000-120-381~~ | Vehicle Accident - Repairs | - | - | 1,353.80 | - | | | | | | | | | |
| ~~100-52000-120-460~~ | Office Supplies | 4,424.62 | 5,159.53 | 4,933.58 | 3,249.31 | | | | | | | | | |
| ~~100-52000-120-475~~ | Postage & Shipping | 421.49 | 354.23 | 184.12 | 429.46 | | | | | | | | | |
| ~~100-52000-120-476~~ | Property Room/Evidence | 826.50 | 688.30 | 872.35 | 201.36 | | | | | | | | | |
| ~~100-52000-120-477~~ | Narcan Supplies | - | (120.00) | - | - | | | | | | | | | |
| ~~100-52000-120-600~~ | PD Licensing Expenses | - | - | - | - | | | | | | | | | |
| ~~100-52000-120-811~~ | Outlay - Equipment | 9,412.63 | 6,885.50 | 6,605.50 | 14,313.68 | | | | | | | | | |
| ~~100-52000-120-815~~ | PD Contracted Services | 159.05 | 478.43 | 500.62 | 138.01 | | | | | | | | | |
| ~~100-52000-120-820~~ | PD Computer Supplies/Expense | 25,230.13 | 31,177.81 | 29,923.23 | 28,358.25 | | | | | | | | | |
| ~~100-52000-120-938~~ | Police Department Insurance | 24,535.97 | 28,472.39 | 33,500.91 | 1,161.76 | | | | | | | | | |
| ~~100-52000-121-110~~ | Salaries & Wages - Lieutenant | 85,804.77 | 104,193.69 | 103,173.05 | 103,954.26 | | | | | | | | | |
| ~~100-52000-121-151~~ | FICA Tax - Lieutenant | 12,478.91 | 9,202.14 | 7,738.63 | 7,772.86 | | | | | | | | | |
| ~~100-52000-121-152~~ | Retirement - Lieutenant | 20,172.12 | 16,286.25 | 14,491.90 | 15,316.14 | | | | | | | | | |
| ~~100-52000-121-154~~ | Health Insurance - Lieutenant | 1,397.00 | 18,705.04 | 18,968.02 | 21,125.52 | | | | | | | | | |
| ~~100-52000-122-110~~ | Salaries & Wages - FT Officers<br>Overtime - Officers/Sgts | 421,723.16 | 608,225.36 | 514,776.03 | 488,799.01 | | | | | | | | | |
| ~~100-52000-122-151~~ | FICA Tax - FT Officers | 32,819.56 | 46,172.04 | 38,974.68 | 36,489.89 | | | | | | | | | |
| ~~100-52000-122-152~~ | Retirement - FT Officers | 50,413.46 | 78,311.55 | 72,976.25 | 72,544.10 | | | | | | | | | |
| ~~100-52000-122-154~~ | Health Insurance - FT Officers<br>Life Ins | 40,261.01 | 17,929.83 | 59,464.43 | 117,870.68 | | | | | | | | | |
| ~~100-52000-123-110~~ | Salaries & Wages - PT Officers | 5,055.54 | 420.46 | 5,098.04 | 3,475.06 | | | | | | | | | |
| ~~100-52000-123-151~~ | FICA Tax - PT Officers | 370.08 | 32.17 | 390.00 | 265.84 | | | | | | | | | |
| ~~100-52000-123-152~~ | Retirement - PT Officers | - | - | - | - | | | | | | | | | |
| ~~100-52000-123-154~~ | Health Insurance - PT Officers | - | - | - | - | | | | | | | | | |
| ~~100-52000-125-110~~ | Salaries & Wages - Property Room | 7,259.49 | 7,803.00 | 7,862.00 | 8,783.50 | | | | | | | | | |
| ~~100-52000-125-151~~ | FICA Tax - Prop Room Mgr | 555.22 | 596.94 | 601.43 | 671.90 | | | | | | | | | |
| ~~100-52000-127-110~~ | Salaries & Wages - Police Chief | 90,199.09 | 119,278.49 | 113,108.41 | 113,603.75 | | | | | | | | | |
| ~~100-52000-127-151~~ | FICA Tax - Police Chief | 130.20 | 7,096.43 | 8,495.63 | 8,512.49 | | | | | | | | | |
| ~~100-52000-127-152~~ | Retirement - Police Chief | 116.92 | 12,604.53 | 15,886.32 | 16,740.05 | | | | | | | | | |
| ~~100-52000-127-154~~ | Health Ins - Police Chief | - | 17,118.98 | 18,968.02 | 21,125.52 | | | | | | | | | |
| ~~100-52000-128-110~~ | Salaries & Wages - Sargeant | - | 4,555.24 | 183,485.04 | 190,728.70 | | | | | | | | | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget - with DEPT. REQUEST staffing increases
## Police Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal | Chief's Notes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ~~100-52000-128-151~~ | FICA Tax - Sargeant | - | 348.47 | 14,043.70 | 14,340.12 | | | | | | | | | |
| ~~100-52000-128-152~~ | Retirement - Sargeant | - | 652.31 | 25,464.85 | 27,837.00 | | | | | | | | | |
| ~~100-52000-128-154~~ | Health Ins - Sargeant | - | - | - | 29,929.76 | | | | | | | | | |
| ~~100-52000-128-157~~ | EAP - Sargeant | - | - | - | - | | | | | | | | | |
| 100-52100-110-000 | Salaries - Admin | | | | | $ 226,527 | $ 155,987.47 | $ 226,796 | $ 237,450 | $ 237,450 | | | | |
| 100-52100-120-000 | Hourly Wages - Regular | | | | | 667,870 | 461,017.12 | 713,707 | 880,340 | 880,340 | | | | This will be higher than a 3% increase for 2027 due to having two more FT officers' salaries for the entire year instead of a partial year |
| 100-52100-121-000 | Hourly Wages - Overtime | | | | | 23,000 | 5,918.54 | 12,000 | 23,000 | 23,000 | - | | | This was a light year for OT, so it's unusually low; 2025 was roughly 20k |
| 100-52100-122-000 | Holiday Pay | | | | | 25,798 | 7,268.17 | 25,798 | 26,700 | 26,700 | | | | |
| 100-52100-124-000 | Shift Differential Pay | | | | | 9,074 | 4,109.19 | 9,074 | 9,074 | 9,074 | | | | |
| 100-52100-128-001 | Temporary Wages - PT Officers | | | | | 7,302 | 4,931.38 | 4,381 | 3,038 | 3,038 | | | | |
| 100-52100-128-002 | Temporary Wages - Custodian | | | | | 9,979 | 6,267.29 | 9,580 | 9,914 | 9,914 | | | | |
| 100-52100-131-000 | PD Certification Pay | | | | | - | 335.00 | - | - | - | | | | |
| 100-52100-151-000 | FICA Tax | | | | | 74,171 | 47,953.22 | 76,602 | 90,998 | 90,998 | | | | This will be higher than a 3% increase for 2027 due to having two more FT officers' salaries for the entire |
| 100-52100-152-000 | Retirement | | | | | 139,984 | 93,929.80 | 146,132 | 171,072 | 171,072 | | | | This will be higher than a 3% increase for 2027 due to having two more FT officers' salaries for the entire |
| 100-52100-154-000 | Health Insurance | | | | | 242,390 | 188,040.50 | 237,276 | 272,095 | 272,095 | 14.2% health increase Police Union; 8% health increase Non-Union; 9% dental increase Police Union | | | This will be higher than a 3% increase for 2027 due to having two more FT officers' salaries for the entire year |
| 100-52100-155-000 | Life Insurance | | | | | 1,482 | 684.40 | 1,100 | 1,100 | 1,100 | | | | This will be higher than a 3% increase for 2027 due to having two more FT officers' salaries for the entire |
| 100-52100-156-000 | Workers Comp Ins | | | | | 16,006 | - | 16,605 | 19,350 | 19,350 | | | | This will be higher than a 3% increase for 2027 due to having two more FT officers' salaries for the entire year |
| 100-52100-157-001 | Education/Training/Schools -Chief/Lt/Sgt | | | | | 4,000 | 2,807.89 | 3,500 | 4,000 | 4,000 | 0% | - | | Lt could be selected for FBI National Academy any year now |
| 100-52100-157-002 | Education/Training/Schools-Sgt's & Officers | | | | | 6,500 | 2,997.40 | 6,000 | 7,500 | 7,500 | 13.33% | 1,000 | | increase by 1k for two new officers & still trying to get Sgt Shope to the WI Command College at Ft. McCoy |
| 100-52100-164-000 | Employee Health Tests/Physicals | | | | | 1,000 | 165.75 | 700 | 1,000 | 1,000 | 0% | 0 | | |
| 100-52100-169-000 | Employee Assistance Program | | | | | 290 | 88.85 | 334 | 484 | 484 | | | | |
| 100-52100-212-000 | Legal Services | | | | | 1,500 | 913.14 | 4,000 | 2,500 | 2,500 | 66% | 1000 | | open records requests from Ken Charneski cost additional legal fees in 2026 & caused this line to increase for 2027 as a precaution |
| 100-52100-221-000 | Utilities - Water/Sewer | | | | | Included in 225 | - | | | | | | | |
| 100-52100-222-000 | Utilities - Electricity/Natural Gas | | | | | Included in 225 | - | | | | | | | |
| 100-52100-225-000 | Utilities - Telephone | | | | | 8,900 | 4,196.39 | 7,100 | 8,900 | 8,900 | 0% | 0 | | **Roughly 7k needed just for AT & T cells and cradle points; unsure of total PD cost for TDS landlines or any other utility costs** |
| 100-52100-241-000 | Repairs/Maint. - Motor Vehicles/Equipment | | | | | 20,000 | 12,556.86 | 20,000 | 23,000 | 23,000 | 15% | 3000 | | Over 20k in 2025 and it's likely to be close in 2026; two more officers year round will only add to that |
| 100-52100-281-000 | Postage Meter Lease Contract | | | | | 100 | 53.98 | 100 | 125 | 125 | 25% | 25 | | |
| 100-52100-286-000 | ~~Software License Fees~~ | | | | | | | | | | | | | |

**VILLAGE OF KRONENWETTER**
**2027 Proposed Budget - with DEPT. REQUEST staffing increases**
**Police Department**

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal | Chief's Notes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 100-52100-287-000 | Computer & Maint/IT Services | | | | | 40,000 | 20,899.85 | 40,000 | 43,000 | 43,000 | 7.5% | 3000 | | 3k to replace an aging MDC in squad car--desktop CPU's are good for a while, 2025-2028 need to replace old MDC's; $1250 second half of CIS Policy program; **NEW CCIT FEES**: $1400 for new SQL licenses after 2026 video storage migration; $1000 new firewall install + $900 for 3 year's worth of licenses; $1040 for upgraded Yubi (MFA) keys for each officer ($4343 in new 2027 CCIT fees) |
| 100-52100-290-000 | Outside Contracted Services | | | | | 500 | 188.79 | 600 | 800 | 800 | 60% | 300 | | Dist. Atty. Officer testifies on behalf of our officer at preliminary hearings; We would be paying our officer a higher OT rate @ 2.5 hours min |
| 100-52100-310-000 | Office Supplies | | | | | 5,500 | 2,174.48 | 5,100 | 6,000 | 6,000 | 9% | 500 | | |
| 100-52100-311-000 | Postage & Shipping | | | | | 550 | (39.14) | 300 | 550 | 550 | 0% | 0 | | |
| 100-52100-315-000 | ~~Investigative Expenses~~ | | | | | | | | | | | | | |
| 100-52100-324-000 | Professional Membership Dues, Chief & Lt | | | | | 925 | 40.00 | 1,090 | 1,200 | 1,200 | 29% | 275 | | dues are likely to increase each year & Lt got a speical rate on IACP in 2026 that saved $165; NCCPA, WCPA, IACP, FBINAA and IHIA |
| 100-52100-325-000 | ~~Conferences/Registration Fees~~ | | | | | | | | | | | | | |
| 100-52100-327-000 | Public Relation Expenses | | | | | 400 | 397.72 | 398 | 500 | 500 | 25% | 100 | | Can easily use the extra $100 for kids' trinkets at community events & Halloween event |
| 100-52100-330-000 | ~~Travel Exps - Meals/Miles/Hotel~~ | | | | | | | | | | | | | |
| 100-52100-341-000 | Oper Supplies - Firearms & Ammunition | | | | | 3,000 | - | 2,900 | 3,000 | 3,000 | 0% | 0 | | |
| 100-52100-342-000 | ~~Oper Supplies - Ammunition~~ | | | | | | | | | | | | | |
| 100-52100-343-000 | Oper Supplies-Prop Evidence Room | | | | | 1,000 | 637.11 | 990 | 1,000 | 1,000 | 0.00% | 0 | | |
| 100-52100-346-000 | New Start-up Costs for New Officers | | | | | 21,700 | 14,331.22 | 16,000 | - | - | -100% | (21,700.00) | | unique to 2026, no money needed for 2027 in this line |
| 100-52100-347-001 | Oper Supplies - Protective Clothing - FT | | | | | 9,000 | 2,718.00 | 8,500 | 10,500 | 10,500 | 16.6% | 1500 | | Two new officers, each get $750/year uniform |
| 100-52100-347-002 | Oper Supplies - Protective Clothing - PT | | | | | 500 | 225.74 | 500 | 500 | 500 | 0% | 0 | | |
| 100-52100-351-000 | Maint Supplies - Fuel | | | | | 30,000 | 14,799.84 | 30,000 | 33,000 | 33,000 | 10.0% | 3000 | | 3k increase to account for two new officers for full |
| 100-52100-511-000 | Insurance - Buildings | | | | | | - | | | - | | | | |
| 100-52100-512-000 | Insurance - Vehicles/Equipment | | | | | 34,000 | - | 34,000 | 36,000 | 36,000 | combined | | | |
| 100-52100-811-000 | Cap Equip - Automotive/Equip | | | | | - | - | - | - | | | | | See CIP |
| 100-52100-819-000 | Cap Equip - All Other | | | | | 15,300 | 6,431.20 | 14,000 | 6,300 | 6,300 | -59% | -9000 | | replace ballistic vests and purchase a WRAP restraint system for combative individuals |
| | POLICE OPERATIONS | $ 899,887.33 | $ 1,214,871.97 | $ 1,372,326.82 | $ 1,405,820.67 | $ 1,648,248 | $ 1,063,027.15 | $ 1,675,163 | $ 1,933,990 | $ 1,933,990 | | **-$17,000** | | **Overall, 17k cut from last year's operating line expenses (i.e., budget lines I have some control over, not wages, insurance, etc.)** |
| ***POLICE GRANTS (52101):*** | | | | | | | | | | | | | | |
| ~~100-52000-120-812~~ | PD Grant Expenditures | $ - | $ 18,309.92 | $ 1,800.00 | $ - | | | | - | | | | | |
| 100-52101-391-000 | Other Supplies - Matching Grant | | | | | $ - | $ - | $ - | $ - | $ - | | | | |
| | POLICE GRANTS | $ - | $ 18,309.92 | $ 1,800.00 | $ - | $ - | $ - | $ - | $ - | $ - | | | | |
| ***POLICE DONATIONS (52102):*** | | | | | | | | | | | | | | |
| 100-52102-390-000 | Other Supplies - All Other | | | | | $ - | $ - | $ - | $ - | $ - | | | | |
| | POLICE DONATIONS | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | |
| ***CROSSING GUARDS (52105):*** | | | | | | | | | | | | | | |
| ~~100-52000-110-110~~ | Salaries & Wages - Crossing Guards | $ 4,425.74 | $ 4,920.00 | $ 5,062.78 | $ 5,292.72 | | | | | | | | | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget - with DEPT. REQUEST staffing increases
## Police Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal | Chief's Notes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ~~100-52000-110-151~~ | FICA Tax - Crossing Guards | 344.79 | 376.43 | 387.37 | 404.82 | | | | | | | | | |
| ~~100-52000-110-154~~ | Insurance - Crossing Guards | 173.09 | 260.55 | 914.92 | - | | | | | | | | | |
| ~~100-52000-110-156~~ | Workers Comp Ins | - | - | - | - | | | | | | | | | |
| | | | | | | | | | | | | | | Can we propose a raise to $20/hr for crossing guards? It's hard to keep and attract people for $16.48/hr.; Wausau increased wage to $22/hr |
| 100-52105-128-000 | Temporary Wages - Seasonal/PT | | | | | $ 5,933 | $ 3,312.48 | $ 5,932 | $ 7,200 | $ 7,200 | | | | |
| 100-52105-151-000 | FICA Tax | | | | | 454 | 253.38 | 454 | 551 | 551 | | | | |
| 100-52105-156-000 | Workers Comp Ins | | | | | 158 | - | 157 | 170 | 170 | | | | |
| 100-52105-346-000 | Oper Supplies - Uniforms | | | | | 150 | 351.84 | 352 | 150 | 150 | | | | |
| 100-52105-349-000 | Oper Supplies - All Other | | | | | - | - | | | | | | | |
| | CROSSING GUARDS | $ 4,943.62 | $ 5,556.98 | $ 6,365.07 | $ 5,697.54 | $ 6,695 | $ 3,917.70 | $ 6,895 | 8,071 | 8,071 | | | | |
| ***POLICE CLERK/DEPUTY CLERK (52110) - shared with Municipal Court:*** | | | | | | | | | | | | | | |
| ~~100-52000-124-110~~ | Salaries & Wages - FT Police Clerk | $ 24,442.82 | $ 26,928.71 | $ 28,254.07 | $ 28,291.36 | | | | | | | | | |
| ~~100-52000-124-151~~ | FICA Tax - FT Police Clerk | 1,829.97 | 1,988.06 | 2,073.32 | 2,055.15 | | | | | | | | | |
| ~~100-52000-124-152~~ | Retirement - FT Police Clerk | 1,562.53 | 1,802.20 | 1,936.19 | 1,928.66 | | | | | | | | | |
| ~~100-52000-124-154~~ | Health Ins - FT Police Clerk | 8,052.65 | 10,024.14 | 9,293.50 | 10,350.97 | | | | | | | | | |
| ~~100-52000-126-110~~ | Salaries & Wages - PT Police Clerk | - | - | 7,668.29 | 8,415.62 | | | | | | | | | |
| ~~100-52000-126-151~~ | FICA Tax - PT Police Clerk | - | - | 586.61 | 643.81 | | | | | | | | | |
| ~~100-52000-120-434~~ | Employee Assist Prog-PD Clerk | 27.00 | 27.00 | 29.00 | - | | | | | | | | | |
| ~~100-52000-120-437~~ | Mileage - PD Clerk | 83.95 | 199.12 | 12.73 | 179.20 | | | | | | | | | |
| ~~100-52000-120-438~~ | Training/Meetings - PD Clerk | - | 50.00 | - | 235.01 | | | | | | | | | |
| ~~100-52000-120-439~~ | Dues & Memberships - PD Clerk | - | - | - | - | | | | | | | | | |
| | | | | | | | | | | | | | | Will need to hire a new PD Clerk and cross train from Oct-Dec; Dianne will retire mid-Dec. |
| 100-52110-120-000 | Hourly Wages - FT & PT Clerks | | | | | $ 47,581 | $ 27,889.87 | $ 47,872 | $ 58,259 | $ 58,259 | | | | |
| 100-52110-151-000 | FICA Tax | | | | | 3,640 | 2,051.11 | 3,662 | 4,457 | 4,457 | | | | |
| 100-52110-152-000 | Retirement | | | | | 2,111 | 1,550.24 | 2,121 | 2,864 | 2,864 | | | | |
| 100-52110-154-000 | Health Insurance | | | | | 10,352 | 7,827.94 | 10,352 | 14,374 | 14,374 | | | | |
| 100-52110-155-000 | Life Insurance | | | | | - | - | - | - | - | | | | |
| 100-52110-156-000 | Workers Comp Ins | | | | | 60 | - | 60 | 68 | 68 | | | | |
| | | | | | | | | | | | | | | for incoming clerk in case there's a fall course on Open Records they can attend |
| 100-52110-157-000 | Education/Training, meals, hotel | | | | | 1,200 | 438.85 | 762 | 900 | 900 | | | | |
| 100-52110-169-000 | Employee Assistance Program | | | | | 47 | 12.24 | 26 | 40 | 40 | | | | |
| 100-52110-324-000 | Professional Membership Dues | | | | | - | - | - | - | - | | | | |
| 100-52110-325-000 | ~~Conferences/Registration Fees~~ | | | | | - | - | - | - | - | | | | |
| 100-52110-330-000 | Travel Exps - ~~Meals~~/Miles/~~Hotel~~ | | | | | 225 | - | 150 | 250 | 250 | | | | |
| | POLICE CLERK/DEPUTY CLERK | $ 35,998.92 | $ 41,019.23 | $ 49,853.71 | $ 52,099.78 | $ 65,216 | $ 39,770.25 | $ 65,005 | $ 81,212 | $ 81,212 | | | | |
| | **POLICE DEPARTMENT** | **$ 940,829.87** | **$ 1,279,758.10** | **$ 1,430,345.60** | **$ 1,463,617.99** | **$ 1,720,159** | **$ 1,106,715.10** | **$ 1,747,063** | **$ 2,023,273** | **$ 2,023,273** | **$ 1,771,764** | **$ (251,509)** | **NO** | |
| | | | | | | | | | | **$ 303,114 increase** | **17.62%** | **2027 Budget increase** | | |

| PD 750 Fund Squad Car CIP | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 750-51000-001-000<br>Disclaimer: These are estimates and could change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Outlay - Squad Car Replace** | **SUV** | **SUV** | **SUV** | **SUV** | **SUV** | **SUV** | **SUV** | **SUV** | **SUV** | **SUV** | |
| Squad Car | 45,000 | 45,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | Det. Position in 2029 or 2030? Will have to replace 2 cars some years--estimated high with 2-car replacement, but that could change. Will need to evaluate that in the future |
| Squad car build--Belco | 20,000 | 20,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | |
| Arbitrator camera system | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | | | | | | replacing aging Arbitrator squad video system units |
| Misc | | | | | | | | | | | |
| Misc | | | | | | | | | | | |
| Misc | | | | | | | | | | | |
| Misc | | | | | | | | | | | |
| **Total Capital Outlay - Squad Car Replace** | **71,500** | **71,500** | **136,500** | **136,500** | **136,500** | **130,000** | **130,000** | **130,000** | **130,000** | **130,000** | See Equipment Replacement Fund |

# FIRE DEPARTMENT

# VILLAGE OF KRONENWETTER

## Staffing Sheet - Fire Department

## 2026 Adopted Budget, 2027 Dept. Request, & 2027 Proposed Budget

| Position | 2026 Adopted Budget | 2027 Dept. Request | 2027 Proposed Budget |
|---|---|---|---|
| **Management Team:** | | | |
| Fire Chief | 1 | 1 | 1 |
| Deputy Chief (presently vacant) | - | - | - |
| EMS Coordinator | 1 | 1 | 1 |
| Captains | 4 | 4 | 4 |
| Lieutenants | 4 | 4 | 4 |
| **Fire/EMS Crew:** | | | |
| Firefighter/EMS member | 30 | 30 | 30 |
| Total | 40 members | 40 members | 40 members |

Notes:

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

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Fire Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***FIRE PROTECTION SERVICES (52200):*** | | | | | | | | | | | | | |
| ~~100-52200-201-110~~ | Salaries & Wages - Fire Dept | $ 67,009.88 | $ 172,284.25 | $ 153,838.68 | $ 149,618.35 | | | | | | | | |
| ~~100-52200-201-131~~ | Employee Assistance Program | 688.50 | 688.50 | 578.00 | 863.39 | | | | | | | | |
| ~~100-52200-201-151~~ | FICA Tax - Fire Dept | 5,159.91 | 13,534.93 | 11,647.25 | 10,419.73 | | | | | | | | |
| ~~100-52200-201-152~~ | Retirement - Fire Dept | - | 16,370.48 | 7,477.07 | 7,401.11 | | | | | | | | |
| ~~100-52200-201-156~~ | Workers Comp Ins | - | - | - | 4,136.00 | | | | | | W/C Fire rate set by population | | |
| ~~100-52200-201-321~~ | Protective Clothing | 25,308.89 | 21,334.21 | 18,385.46 | 20,000.00 | | | | | | | | |
| ~~100-52200-201-322~~ | Miscellaneous FD Supplies | 404.93 | 937.47 | 1,013.42 | 567.51 | | | | | | | | |
| ~~100-52200-201-323~~ | Physical Exams | 1,516.00 | 1,160.25 | 1,950.00 | 1,225.00 | | | | | | | | |
| ~~100-52200-201-324~~ | Fuel | 4,901.34 | 6,714.40 | 4,573.90 | 5,604.69 | | | | | | | | |
| ~~100-52200-201-326~~ | Utilities - Siren | 376.05 | 561.83 | 352.18 | 381.15 | | | | | | | | |
| ~~100-52200-201-327~~ | Radios | 12,133.59 | 7,499.68 | 8,441.60 | 10,000.00 | | | | | | | | |
| ~~100-52200-201-328~~ | Disability/Accident Death Policy Ins | 3,517.80 | 5,940.35 | 8,276.95 | 8,277.00 | | | | | | | | |
| ~~100-52200-201-329~~ | Mileage - Fire Dept | 2,032.51 | 995.05 | - | - | | | | | | | | |
| ~~100-52200-201-330~~ | Phone Reimbursement | 760.00 | 480.00 | 480.00 | 480.00 | | | | | | | | |
| ~~100-52200-201-331~~ | FD Dues & Memberships | 600.00 | 600.00 | 675.00 | 1,584.00 | | | | | | | | |
| ~~100-52200-201-340~~ | Training/Schooling/Meetings | 200.00 | 2,345.00 | 4,136.97 | 2,513.98 | | | | | | | | |
| ~~100-52200-201-350~~ | Office Expenses & Supplies | 860.95 | 5,996.63 | (3,812.33) | 1,467.06 | | | | | | | | |
| ~~100-52200-201-351~~ | Fire Prevention Supplies | 2,036.50 | - | - | - | | | | | | | | |
| ~~100-52200-201-380~~ | Equipment Repairs/Maintenance | 57,292.25 | 76,179.53 | 21,596.62 | 27,990.67 | | | | | | | | |
| ~~100-52200-201-383~~ | Field Tools Outlay | 1,499.02 | 8,251.74 | 7,410.70 | 4,396.96 | | | | | | | | |
| ~~100-52200-201-820~~ | Computer Purchase/Software | - | 1,500.00 | 1,484.59 | 236.25 | | | | | | | | |
| ~~100-52200-201-938~~ | Fire Department Insurance | 16,552.68 | 19,031.43 | 19,276.07 | - | | | | | | | | |
| 100-52200-120-000 | Hourly Wages | | | | | $ 150,000 | $ 102,913.28 | $ 154,370 | $ 160,000 | $ 160,000 | **Propose 3.5% increase over 2026 actual** | | |
| 100-52200-126-000 | Stipend Pay | | | | | 14,520 | 10,050.00 | 15,075 | 15,075 | 15,075 | | | |
| 100-52200-151-000 | FICA Taxes | | | | | 12,586 | 8,641.65 | 12,963 | 13,393 | 13,393 | | | |
| 100-52200-152-000 | Retirement | | | | | 9,800 | 4,730.81 | 7,000 | 7,118 | 7,118 | | | |
| 100-52200-156-000 | Workers Comp Ins | | | | | 3,242 | - | 4,065 | 4,206 | 4,206 | W/C Fire rate set by population | | |
| 100-52200-157-000 | Education/Training/Schools | | | | | 4,000 | 4,758.13 | 4,760 | 4,800 | 4,800 | | | |
| 100-52200-164-000 | Employee Health Tests/Physicals | | | | | 1,500 | 567.50 | 1,000 | 1,500 | 1,500 | | | |
| 100-52200-166-000 | Disability/Accident/Death Ins | | | | | 8,925 | - | 8,925 | 8,925 | 8,925 | | | |
| 100-52200-169-000 | Employee Assistance Program (EAP) | | | | | 725 | 435.76 | 1,213 | 1,627 | 1,627 | | | |
| 100-52200-176-000 | Phone Reimbursement | | | | | 480 | 160.00 | 480 | 480 | 480 | | | |
| 100-52200-177-000 | Recruitment & Background Checks | | | | | - | 30.00 | 30 | - | - | | | |
| 100-52200-222-000 | Electricity - Siren | | | | | 500 | 253.00 | 500 | 500 | 500 | | | |
| 100-52200-241-000 | Repairs/Maint - Motor Vehicles/Equipment | | | | | 30,000 | 11,393.29 | 20,000 | 30,000 | 30,000 | | | |
| 100-52200-277-000 | Radio Maint Services | | | | | 20,000 | 17,141.63 | 17,142 | 20,000 | 20,000 | *Replace (4) radios in 2027;* | | |
| 100-52200-310-000 | Office Supplies & Expenses | | | | | 1,500 | 1,688.90 | 1,800 | 2,000 | 2,000 | *Replace (1) radio in EMS Grant Fund.* | | |
| 100-52200-311-000 | Postage & Shipping | | | | | - | 141.75 | 300 | 300 | 300 | | | |
| 100-52200-324-000 | Membership Dues | | | | | 1,700 | 1,644.00 | 1,644 | 1,700 | 1,700 | | | |
| 100-52200-346-000 | Oper Supplies - Uniforms | | | | | 4,000 | 2,528.50 | 3,000 | 4,000 | 4,000 | $100/employee x 40 employees | | |
| 100-52200-347-000 | Oper Supplies - Protective Clothing | | | | | 30,000 | 17,179.21 | 20,000 | 30,000 | 30,000 | Start protective clothing replacement in 2026 | | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Fire Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 100-52200-349-000 | Oper Supplies - All Other | | | | | 1,000 | 1,028.15 | 1,500 | 1,000 | 1,000 | | | |
| 100-52200-351-000 | Maint Supplies - Fuel | | | | | 6,000 | 4,965.75 | 7,500 | 8,000 | 8,000 | | | |
| 100-52200-393-000 | Other Supplies - Fire/Field Tools | | | | | 7,500 | 1,442.20 | 2,000 | 7,500 | 7,500 | | | |
| 100-52200-512-000 | Insurance-Vehicles/Equipment | | | | | 26,250 | - | 26,250 | 26,250 | 26,250 | | | |
| 100-52200-808-000 | Computer Equipment/Software | | | | | 2,000 | 618.14 | 2,000 | 2,000 | 2,000 | | | |
| | FIRE PROTECTION SERVICES | $ 202,850.80 | $ 362,405.73 | $ 267,782.13 | $ 257,162.85 | $ 336,228 | $ 192,311.65 | $ 313,517 | $ 350,374 | $ 350,374 | | | |
| ***FIRE GRANTS (52201):*** | | | | | | | | | | | | | |
| ~~100-52200-201-940~~ | FD Grant Matching | $ 3,346.20 | $ - | $ 14,090.43 | $ 20,000.00 | | | | | | | | |
| 100-52201-391-000 | Other Supplies - Matching Grant | | | | | $ 20,000 | $ 17,463.09 | $ 17,463 | $ 20,000 | $ 20,000 | | | |
| | FIRE GRANTS | $ 3,346.20 | $ - | $ 14,090.43 | $ 20,000.00 | $ 20,000 | $ 17,463.09 | $ 17,463 | $ 20,000 | $ 20,000 | | | |
| ***EMS/FIRST RESPONDER SERVICES (52300):*** | | | | | | | | | | | | | |
| ~~100-52200-300-110~~ | Salaries & Wages - First Resp/EMS | $ 19,703.50 | $ 24,393.64 | $ 34,590.62 | $ 36,815.00 | | | | | | | | |
| ~~100-52200-300-151~~ | FICA Tax - First Resp/EMS | 1,473.74 | 3,088.97 | 2,686.00 | 2,764.78 | | | | | | | | |
| ~~100-52200-300-152~~ | Retirement - First Resp/EMS | - | 985.28 | 1,483.66 | 2,217.44 | | | | | | | | |
| ~~100-52200-300-156~~ | Workers Comp Ins | - | - | - | - | | | | | | | | |
| ~~100-52200-301-000~~ | Equipment Supplies/Maintenance | 3,316.03 | 4,850.81 | 3,804.78 | 4,656.96 | | | | | | | | |
| ~~100-52200-301-340~~ | Training/Schooling/Meetings | 1,017.20 | 860.33 | 1,554.84 | 1,316.04 | | | | | | | | |
| ~~100-52200-301-350~~ | Supplies, Mileage & Expenses | 1,604.89 | 2,977.70 | 2,803.22 | 2,806.60 | | | | | | | | |
| ~~100-52200-301-360~~ | Medical/Physicals | - | 687.25 | 67.00 | 240.50 | | | | | | | | |
| ~~100-52200-301-811~~ | Outlay - Equipment | - | 4,002.45 | 3,146.00 | 1,669.17 | | | | | | | | |
| 100-52300-120-000 | Hourly Wages | | | | | $ 36,350 | 27,383.06 | $ 41,100 | $ 42,600 | $ 42,600 | Propose 3.5% increase over 2026 actual | | |
| 100-52300-127-000 | EMS On-Call Pay | | | | | 10,000 | 10,289.88 | 15,450 | 15,450 | 15,450 | | | |
| 100-52300-151-000 | FICA Taxes | | | | | 3,546 | 2,881.98 | 4,326 | 4,450 | 4,450 | | | |
| 100-52300-152-000 | Retirement | | | | | 2,150 | 1,657.86 | 2,370 | 2,410 | 2,410 | | | |
| 100-52300-156-000 | Workers Comp Ins | | | | | Included in Fire | - | - | - | - | | | |
| 100-52300-157-000 | Education/Training/Schools | | | | | 4,000 | 5,007.12 | 5,007 | 4,000 | 4,000 | | | |
| 100-52300-164-000 | Employee Health Tests/Physicals | | | | | 500 | 15.00 | 100 | 500 | 500 | | | |
| 100-52300-169-000 | Employee Assistance Program (EAP) | | | | | Included in Fire | - | - | - | - | | | |
| 100-52300-340-000 | Oper Supplies - Line Operations | | | | | 8,000 | 5,295.71 | 7,000 | 8,000 | 8,000 | | | |
| 100-52300-811-000 | Cap Equip - Automotive/Equipment | | | | | 4,000 | 265.09 | 1,000 | 4,000 | 4,000 | | | |
| | EMS/FIRST RESPONDER SERVICES | $ 27,115.36 | $ 41,846.43 | $ 50,136.12 | $ 52,486.49 | $ 68,546 | $ 52,795.70 | $ 76,353 | $ 81,410 | $ 81,410 | | | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Fire Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***EMS GRANTS (52301):*** | | | | | | | | | | | | | |
| ~~100-52200-301-370~~ | EMS Grant Expense | $ 870.00 | $ 61,644.95 | $ - | $ - | | | | | | | | |
| 100-52301-391-000 | Other Supplies - Matching Grant | | | | | $ - | $ - | | $ - | $ - | | | |
| | EMS GRANTS | $ 870.00 | $ 61,644.95 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | |
| ***CONTRACTED AMBULANCE SERVICES (52310):*** | | | | | | | | | | | | | |
| ~~100-52200-310-210~~ | Ambulance-Outside Services | $ 21,200.00 | $ 10,300.00 | $ 19,850.00 | $ 19,500.00 | | | | | | 2026 Estimate = 492 runs | | |
| ~~100-52200-310-329~~ | Ambulance-Service/Standby Fee | 48,731.60 | 60,931.12 | 56,475.56 | 52,674.16 | | | | | | | | |
| 100-52310-274-000 | Ambulance-Base Standby Fees | | | | | $ 21,000 | $ 12,300.00 | $ 24,600 | $ 25,000 | $ 25,000 | 2027 Budget = 500 runs | | |
| 100-52310-275-000 | Ambulance-Ambul Run Fees | | | | | 53,977 | 53,976.60 | 53,977 | 55,030 | 55,030 | 2027 Budget = 2% increase | | |
| | CONTR. AMBULANCE SERVICES | $ 69,931.60 | $ 71,231.12 | $ 76,325.56 | $ 72,174.16 | $ 74,977 | $ 66,276.60 | $ 78,577 | $ 80,030 | $ 80,030 | | | |
| | **FIRE DEPARTMENT** | **$ 304,113.96** | **$ 537,128.23** | **$ 408,334.24** | **$ 401,823.50** | **$ 499,751** | **$ 328,847.04** | **$ 485,910** | **$ 531,814** | **$ 531,814** | **$ 514,744** | **$ (17,070)** | **NO** |
| | | | | | | | | | | **$ 32,063 increase** | **6.42%** | **2027 Budget increase** | |

**Summary of 2027 Budgetary Increase:**

| | |
|---|---|
| Increase number of contracted ambulance runs | 5,053 |
| All Other Departmental "Net Decreases" | 27,010 |
| **Net 2027 Budget Increase - Fire Department** | **$ 32,063** |

# VILLAGE OF KRONENWETTER

## Summary of Ambulance Billing Costs to Riverside Fire District

## 2022 - 2027

| Year | Per Capita Cost | | WDOA Population | | Base Fee | Processing Fee per Call | | # of Calls | | Processing Fees | Total Ambulance Cost | Annual Cost Increase | % Annual Cost Increase |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2022 | $ 5.80 | x | 8,402<br>2021 pop. | = | $ 48,731.60 | $ 50.00 | x | 424 | = | $ 21,200.00 | $ 69,931.60 Actual | | |
| 2023 | $ 5.92 | x | 8,561<br>2022 pop. | = | $ 50,681.12 | $ 50.00 | x | 411 | = | $ 20,550.00 | $ 71,231.12 Actual | $ 1,299.52 | 1.86% |
| 2024 | $ 6.04 | x | 8,539<br>2023 pop. | = | $ 51,575.56 | $ 50.00 | x | 397 | = | $ 19,850.00 | $ 71,425.56 Actual | $ 194.44 | 0.27% |
| 2025 | $ 6.16 | x | 8,551<br>2024 pop. | = | $ 52,674.16 | $ 50.00 | x | 390 | = | $ 19,500.00 | $ 72,174.16 Actual | $ 748.60 | 1.05% |
| 2026 | 2% increase<br>$ 6.28 | x | 8,595<br>2025 pop. | = | $ 53,976.60<br>Estimate | $ 50.00<br>$ 50.00 | x<br>x | (Actual: 1/1-6/30/26)<br>246<br>246<br>(Estimate: 7/1-12/31/26)<br>492 | =<br>= | (Actual: 1/1-6/30/26)<br>$ 12,300.00<br>$ 12,300.00 | $ 78,576.60 Estimate<br>*2026 Original Budget = $74,977; 420 calls*<br>*(2026 Estimate is running 72 additional calls above budget)* | $ 6,402.44 | 8.87% |
| 2027 | 2% increase<br>$ 6.41 | x | 8,585<br>2026 pop. | = | $ 55,029.85<br>Estimate | $ 50.00 | x | 500<br>Estimate | = | $ 25,000.00<br>Estimate | $ 80,029.85 Estimate | $ 1,453.25 | 1.85% |

*NOTE: 3% rate increase will be effective for 2028 budget year.*

Finance
10/13/2026

# INSPECTIONS

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Other Public Safety

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***BUILDING INSPECTIONS (52400):*** | | | | | | | | | | | | | |
| ~~100-52400-400-110~~ | Salaries & Wages - Bldg. Inspections | $ 9,019.16 | $ 13,129.42 | $ - | $ - | | | | | | | | |
| ~~100-52400-400-151~~ | FICA Taxes - Bldg. Inspections | 649.08 | 964.37 | - | - | | | | | | | | |
| ~~100-52400-400-152~~ | Retirement - Bldg. Inspections | 590.77 | 892.76 | - | - | | | | | | | | |
| ~~100-52400-400-154~~ | Health Insurance - Bldg. Inspections | 2,976.14 | 2,081.57 | - | - | | | | | | | | |
| ~~100-52400-400-250~~ | Contracted Inspector Services | 20,572.50 | 13,073.88 | 18,413.60 | 13,680.00 | | | | | | | | |
| ~~100-52400-400-352~~ | Administrative Books, Codes | 668.59 | - | - | - | | | | | | | | |
| ~~100-52400-400-353~~ | House Numbers | - | 233.52 | 84.21 | 146.70 | | | | | | | | |
| ~~100-52400-400-354~~ | Computer Software & Supplies | 1,427.63 | - | - | 1,950.80 | | | | | | | | |
| | | | | | | | | | | | 2023 actual = 92 inspections; 2024 actual = 148 inspections; 2025 actual = 114 inspections; 2026 estimate = 150 inspections; 2027 budget = 150 inspections | | |
| 100-52400-219-000 | Contracted Inspector Services | | | | | $ 20,000 | $ - | $ 19,500 | $ 19,500 | $ 19,500 | | | |
| 100-52400-322-000 | Administrative Books, Codes | | | | | 500 | - | - | 500 | 500 | | | |
| 100-52400-307-000 | House Numbers | | | | | 300 | 257.35 | 300 | 300 | 300 | | | |
| 100-52400-386-000 | Computer Software & Supplies | | | | | 2,000 | - | 2,000 | 2,000 | 2,000 | | | |
| | **BUILDING INSPECTIONS** | **$ 35,903.87** | **$ 30,375.52** | **$ 18,497.81** | **$ 15,777.50** | **$ 22,800** | **$ 257.35** | **$ 21,800** | **$ 22,300** | **$ 22,300** | **$ 23,484** | **$ 1,184** | **YES** |
| | | | | | | | | | | $ (500) decrease | -2.19% 2027 Budget decrease | | |
| ***WEIGHTS & MEASURES INSPECTIONS (52410):*** | | | | | | | | | | | | | |
| ~~100-51900-994-000~~ | Weights & Measures Inspections | $ 400.00 | $ 400.00 | $ 750.00 | $ 750.00 | | | | | | | | |
| 100-52410-219-000 | Weights & Measures Inspections | | | | | $ 1,000 | $ 750.00 | $ 750 | $ 1,000 | $ 1,000 | | | |
| | **WEIGHTS & MEASURES INSPECTIONS** | **$ 400.00** | **$ 400.00** | **$ 750.00** | **$ 750.00** | **$ 1,000** | **$ 750.00** | **$ 750** | **$ 1,000** | **$ 1,000** | **$ 1,030** | **$ 30** | **YES** |
| | | | | | | | | | | $ - increase | 0.00% 2027 Budget increase | | |

# POLICE & FIRE COMMISSION

# VILLAGE OF KRONENWETTER
## Staffing Sheet - Police & Fire Commission
## 2026 Adopted Budget, 2027 Dept. Request, & 2027 Proposed Budget

| Position | 2026 Adopted Budget | 2027 Dept. Request | 2027 Proposed Budget |
|---|---|---|---|
| **Full-time:** | | | |
| Police Court Clerk - Full-time | 0.080 | 0.080 | 0.080 |
| Total | 0.080 FTE | 0.080 FTE | 0.080 FTE |

Notes:
1) FTE - Full Time Equivalent

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Other Public Safety

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***POLICE & FIRE COMMISSION (52800):*** | | | | | | | | | | | | | | |
| ~~100-51500-535-110~~ | PFC Committee - Wages | $ - | $ 1,200.00 | $ 750.00 | $ 1,000.00 | | | | | | | | | |
| ~~100-51500-535-151~~ | PFC Committee - FICA Taxes | - | 91.81 | 53.91 | 79.99 | | | | | | | | | |
| ~~100-51500-535-156~~ | Workers Comp Ins | - | - | - | - | | | | | | | | | |
| ~~100-52800-100-321~~ | PFC Postage | 12.24 | 197.21 | 50.00 | 231.59 | | | | | | | | | |
| ~~100-52800-100-340~~ | PFC Training/Schooling | 140.00 | - | - | - | | | | | | | | | |
| ~~100-52800-100-354~~ | Materials & Supplies | 67.12 | (0.66) | 102.51 | - | | | | | | | | | |
| ~~100-52800-101-110~~ | PFC Clerk - Salaries & Wages | 802.13 | 2,774.69 | 4,400.72 | 4,539.19 | | | | | | | | | |
| ~~100-52800-101-151~~ | PFC Clerk - FICA Taxes | 284.46 | 335.89 | 325.93 | 333.83 | | | | | | | | | |
| ~~100-52800-101-152~~ | PFC Clerk - Retirement | 193.92 | 228.07 | 234.66 | 236.20 | | | | | | | | | |
| ~~100-52800-101-154~~ | PFC Clerk - Health Insurance | 986.01 | 1,426.33 | 1,138.67 | 1,267.69 | | | | | | | | | |
| ~~100-52800-330-000~~ | PFC Legal Services | - | - | - | - | | | | | | | | | |
| 100-52800-112-000 | Committee Wages - PFC | | | | | $ 2,400 | $ - | $ 2,400 | $ 2,400 | $ 2,400 | | | | |
| 100-52800-120-000 | Hourly Wages - PFC Clerk | | | | | 4,532 | 3,134.57 | 4,809 | 4,978 | 4,978 | Increased 2027 wage allocation from 0.06 FTE to 0.08 FTE for Police Clerk here. | | | |
| 100-52800-151-000 | FICA Taxes | | | | | 530 | 230.71 | 551 | 564 | 564 | | | | |
| 100-52800-152-000 | Retirement | | | | | 326 | 169.62 | 346 | 361 | 361 | | | | |
| 100-52800-154-000 | Health Insurance | | | | | 1,600 | 856.32 | 1,690 | 1,825 | 1,825 | | | | |
| 100-52800-155-000 | Life Insurance | | | | | - | - | - | - | - | | | | |
| 100-52800-156-000 | Workers Comp Ins | | | | | 10 | - | 9 | 9 | 9 | | | | |
| 100-52800-157-000 | Training/Schooling | | | | | 250 | 80.00 | 80 | 250 | 250 | | | | |
| 100-52800-169-000 | Employee Assistance Program (EAP) | | | | | - | - | 2 | 3 | 3 | | | | |
| 100-52800-212-000 | Legal Services | | | | | - | 227.00 | 227 | 300 | 300 | Added Legal Fees for 2027 budget | | | |
| 100-52800-310-000 | Office Supplies & Expenses | | | | | 100 | 20.68 | 50 | 75 | 75 | | | | |
| 100-52800-311-000 | Postage | | | | | 200 | 141.75 | 150 | 200 | 200 | | | | |
| | **POLICE & FIRE COMMISSION** | **$ 2,485.88** | **$ 6,253.34** | **$ 7,056.40** | **$ 7,688.49** | **$ 9,948** | **$ 4,860.65** | **$ 10,314** | **$ 10,965** | **$ 10,965** | **$ 10,246** | **$ (719)** | **NO** | |
| | | | | | | | | | | **$ 1,017 increase** | **10.22% 2027 Budget increase** | | | |

# PUBLIC WORKS

# VILLAGE OF KRONENWETTER
## Staffing Sheet - Public Works Department
## 2026 Adopted Budget, 2027 Dept. Request, & 2027 Proposed Budget

| Position | 2026 Adopted Budget | 2027 Dept. Request | 2027 Proposed Budget | |
|---|---|---|---|---|
| **Full-time:** | | | | |
| Public Works Director | 0.450 FTE | 0.350 FTE | 0.350 FTE | (shared with Utilities, TID #1, & TID #2 Admin.) |
| Crew Leader | 1.000 | 1.000 | 1.000 | |
| Assistant Crew Leader | 1.000 | 1.000 | 1.000 | |
| Operator/Laborer | 1.000 | 1.000 | 1.000 | |
| Operator/Laborer | 1.000 | 1.000 | 1.000 | |
| Mechanic | 1.000 | 1.000 | 1.000 | |
| Operator II / DPW Maintenance | 0.250 | 0.250 | 0.250 | (shared with Utilities) |
| **Part-time:** | | | | |
| Seasonal Snowplow Driver (100 hrs.) | 0.048 | 0.048 | 0.048 | |
| Seasonal Snowplow Driver (100 hrs.) | 0.048 | 0.048 | 0.048 | |
| *Total Combined Snowplow Drivers = 200 hrs. annually* | | | | |
| Total | 5.796 FTE | 5.696 FTE | 5.696 FTE | |

Notes:

1) FTE - Full Time Equivalent

2) Increased time allocation for Public Works Director in 2027 to TID #1 (New Developments) & TID #2 (Close out Kronenwetter Drive projects); therefore, reduction in time allocation to General Fund in 2027.

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Public Works Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***PUBLIC WORKS ADMIN/ENGINEERING (53100):*** | | | | | | | | | | | | | |
| ~~100-53000-300-000~~ | Engineering Costs | $ (2,367.68) | $ - | $ 5,559.16 | $ 19,632.50 | | | | | | | | |
| ~~100-53000-300-110~~ | Consultant Fees/Contract | 25,304.08 | - | - | - | | | | | | | | |
| ~~100-53000-302-110~~ | Salaries & Wages - PW Director | 25,233.72 | 23,064.58 | 23,711.11 | 42,058.78 | | | | | | | | |
| ~~100-53000-302-131~~ | EAP Fringe - PW Director | 20.25 | 27.00 | 14.50 | 12.15 | | | | | | | | |
| ~~100-53000-302-151~~ | FICA Tax - PW Director | 1,787.06 | 1,723.87 | 1,773.92 | 3,136.67 | | | | | | | | |
| ~~100-53000-302-152~~ | Retirement - PW Director | 1,232.39 | 1,204.88 | 1,636.89 | 2,865.27 | | | | | | | | |
| ~~100-53000-302-154~~ | Health Insurance - PW Director | 5,672.80 | 12,939.06 | 4,869.25 | 9,505.30 | | | | | | | | |
| ~~100-53000-302-156~~ | Workers Comp Ins | - | - | - | - | | | | | | | | |
| ~~100-53000-302-159~~ | Subscriptions & License Fees | - | - | 4,007.68 | - | | | | | | | | |
| ~~100-53000-302-322~~ | Phone Expense - PW Director | 120.00 | 142.50 | - | - | | | | | | | | |
| ~~100-53000-302-330~~ | Mileage | 128.19 | 183.48 | - | 439.83 | | | | | | | | |
| ~~100-53000-302-340~~ | Seminars/Training/Mileage | 1,699.75 | 2,133.20 | 1,148.38 | 1,392.00 | | | | | | | | |
| 100-53100-110-000 | Salaries - Admin. | | | | | $ 44,387 | $ 30,555.99 | $ 44,622 | $ 36,376 | $ 36,376 | 2027 budget wage reallocation increased to TID #1 & TID #2, for New Developments/Kronenwetter Drive closeout projects. Therefore, General Fund allocation reduced from 0.45 FTE ---> to 0.35 FTE for 2027. | | |
| 100-53100-151-000 | FICA Taxes | | | | | 3,396 | 2,284.35 | 3,414 | 2,783 | 2,783 | | | |
| 100-53100-152-000 | Retirement | | | | | 3,196 | 2,199.99 | 3,213 | 2,637 | 2,637 | | | |
| 100-53100-154-000 | Health Insurance | | | | | 9,506 | 6,252.99 | 9,506 | 7,985 | 7,985 | | | |
| 100-53100-155-000 | Life Insurance | | | | | - | - | - | - | - | | | |
| 100-53100-156-000 | Workers Comp Ins | | | | | 1,179 | - | 1,183 | 861 | 861 | | | |
| 100-53100-169-000 | Employee Assistance Program (EAP) | | | | | 35 | 6.13 | 14 | 14 | 14 | | | |
| 100-53100-176-000 | Phone Reimbursement | | | | | - | - | - | - | - | | | |
| 100-53100-215-000 | Engineering/Consulting Fees | | | | | 15,000 | - | - | 15,000 | 15,000 | | | |
| 100-53100-239-000 | Outside Services - GIS/Mapping | | | | | 5,000 | - | - | 5,000 | 5,000 | | | |
| 100-53100-310-000 | Office Supplies & Expenses | | | | | 500 | 199.38 | 300 | 500 | 500 | | | |
| 100-53100-324-000 | Professional Membership Dues | | | | | 1,000 | 60.00 | 60 | 1,000 | 1,000 | | | |
| 100-53100-325-000 | Conferences/Registration Fees | | | | | 1,200 | - | - | 1,200 | 1,200 | | | |
| 100-53100-330-000 | Travel Exps-Meals/Miles/Hotel | | | | | 1,500 | 500.25 | 500 | 1,500 | 1,500 | | | |
| 100-53100-335-000 | Business Meeting Expenses | | | | | 200 | 160.10 | 160 | 200 | 200 | | | |
| | PUBLIC WORKS ADMIN/ENGINEERING | $ 58,830.56 | $ 41,418.57 | $ 42,720.89 | $ 79,042.50 | $ 86,099 | $ 42,219.18 | $ 62,972 | $ 75,056 | $ 75,056 | | | |
| ***PUBLIC WORKS GRANTS (53101):*** | | | | | | | | | | | | | |
| 100-53101-391-000 | Other Supplies - Matching Grant | | | | | $ - | $ - | - | - | - | | | |
| | PUBLIC WORKS GRANTS | - | - | - | - | $ - | | - | - | - | | | |
| ***HIGHWAY/STREET MAINTENANCE (53311):*** | | | | | | | | | | | | | |
| ~~100-53000-311-110~~ | Salaries & Wages - PW Crew | $ 331,724.06 | $ 339,494.40 | $ 351,128.60 | $ 342,322.75 | | | | | | | | |
| ~~100-53000-311-130~~ | Employees Physicals | 332.25 | 227.75 | 346.25 | 865.25 | | | | | | | | |
| ~~100-53000-311-137~~ | EAP Fringe - PW Crew | 148.50 | 135.00 | 145.00 | 141.71 | | | | | | | | |
| ~~100-53000-311-151~~ | FICA Tax - PW Crew | 24,962.72 | 25,135.05 | 26,083.70 | 25,334.66 | | | | | | | | |
| ~~100-53000-311-152~~ | Retirement - PW Crew | 21,113.96 | 21,394.84 | 24,287.00 | 23,644.03 | | | | | | | | |
| ~~100-53000-311-154~~ | Health Insurance - PW Crew | 77,201.00 | 83,649.93 | 96,996.76 | 101,013.41 | | | | | | | | |
| ~~100-53000-311-156~~ | Workers Comp Ins - PW Crew | - | - | - | - | | | | | | | | |
| ~~100-53000-311-344~~ | Patching Material-Asphalt | 18,866.52 | 46,070.67 | 31,983.50 | 60,188.04 | | | | | | | | |
| ~~100-53000-311-345~~ | Seal Coating | 237,623.93 | 238,405.30 | 298,381.86 | 300,000.00 | | | | | | | | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Public Works Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ~~100-53000-311-346~~ | Crackfilling | 44,998.80 | 44,998.80 | 65,000.00 | 65,000.00 | | | | | | | | |
| ~~100-53000-311-347~~ | Pavement Marking | 15,992.17 | 12,505.85 | 20,000.00 | 20,000.00 | | | | | | | | |
| ~~100-53000-311-348~~ | Gravel & Road Base | 6,355.29 | 12,303.20 | 7,787.96 | 27,250.98 | | | | | | | | |
| ~~100-53000-311-349~~ | Capital - Road Improvements | 67,221.06 | 30,942.04 | - | - | | | | | | | | |
| ~~100-53000-311-357~~ | Culverts | 10,827.40 | 8,195.08 | 10,655.96 | 6,659.42 | | | | | | | | |
| ~~100-53000-311-358~~ | Road Signs | 3,661.13 | 977.53 | 4,213.54 | 3,434.68 | | | | | | | | |
| ~~100-53000-311-359~~ | Bridge Inspections | 980.00 | 810.00 | 2,365.00 | - | | | | | | | | |
| ~~100-53000-311-380~~ | Equipment Repairs/Maintenance | 63,871.93 | 75,411.65 | 48,297.12 | 50,453.38 | | | | | | 2025 reduction due to light winter | | |
| ~~100-53000-311-381~~ | Traffic Signal Maint & Repairs | 5,444.70 | 4,780.24 | 1,412.49 | 1,377.16 | | | | | | | | |
| ~~100-53000-311-384~~ | Fuel & Oil Changes | 60,770.43 | 58,592.92 | 41,232.68 | 50,699.77 | | | | | | | | |
| ~~100-53000-311-814~~ | Equipment Rentals | 13,182.71 | 16,625.48 | 4,133.62 | 30,618.21 | | | | | | | | |
| ~~100-53000-938-000~~ | Public Works Insurance | 41,765.37 | 23,504.53 | 27,418.70 | - | | | | | | | | |
| ~~100-53000-940-000~~ | Right-of-Way Tree Work | - | - | 750.00 | - | | | | | | | | |
| 100-53311-120-000 | Hourly Wages - DPW Crew | | | | | $ 366,554 | 254,731.06 | 369,768 | $ 382,715 | $ 382,715 | | | |
| 100-53311-121-000 | Hourly Wages - Overtime - DPW Crew | | | | | 17,282 | - | 17,282 | 18,000 | 18,000 | | | |
| 100-53311-123-000 | Hourly Wages - Premium Pay | | | | | included in OT | included in OT | included in OT | included in OT | included in OT | | | |
| 100-53311-125-000 | Hourly Wages - Call Time Pay | | | | | included in OT | included in OT | included in OT | included in OT | included in OT | | | |
| 100-53311-128-000 | Temporary Wages - Seasonal | | | | | 5,014 | - | 5,014 | 5,190 | 5,190 | | | |
| 100-53311-129-000 | Temporary Wages - Overtime | | | | | - | - | - | - | - | | | |
| 100-53311-137-000 | Out-of-Classification Pay | | | | | - | - | - | - | - | | | |
| 100-53311-151-000 | FICA Taxes | | | | | 29,747 | 18,881.46 | 29,993 | 31,052 | 31,052 | | | |
| 100-53311-152-000 | Retirement | | | | | 27,636 | 18,240.48 | 27,868 | 29,052 | 29,052 | | | |
| 100-53311-154-000 | Health Insurance | | | | | 110,906 | 71,240.53 | 110,909 | 119,781 | 119,781 | | | |
| 100-53311-155-000 | Life Insurance | | | | | - | - | - | - | - | | | |
| 100-53311-156-000 | Workers Comp Ins | | | | | 10,331 | - | 10,391 | 9,611 | 9,611 | | | |
| 100-53311-157-000 | Education/Training/Schools | | | | | 1,000 | - | - | 1,000 | 1,000 | | | |
| 100-53311-164-000 | Employee Health Tests/Physicals | | | | | 600 | 635.50 | 640 | 700 | 700 | | | |
| 100-53311-169-000 | Employee Assistance Program (EAP) | | | | | 280 | 71.46 | 159 | 212 | 212 | | | |
| 100-53311-219-000 | Contracted Bridge Inspections | | | | | 2,500 | - | - | - | - | | | |
| 100-53311-230-000 | Road Maintenance | <<<<<<<< (Seal Coating/Crackfilling/Pavement Marking) | | | | 386,000 | 39,936.96 | 386,000 | 400,000 | 400,000 | | | |
| 100-53311-231-000 | Traffic Signal Maint & Repairs | | | | | - | 3,814.88 | 7,500 | 7,500 | 7,500 | | | |
| 100-53311-233-000 | Right-of-Way Tree Work | | | | | 750 | - | - | 750 | 750 | | | |
| 100-53311-241-000 | Repairs/Maint - Motor Vehicles/Equipment | | | | | 60,000 | 10,613.03 | 35,000 | 60,000 | 60,000 | | | |
| 100-53311-325-000 | Conferences/Registration Fees | | | | | 500 | - | - | - | - | | | |
| 100-53311-330-000 | Travel Exps-Meals/Miles/Hotel | | | | | 500 | - | - | - | - | | | |
| 100-53311-351-000 | Maint Supplies - Fuel & Oil Changes | | | | | 60,000 | 44,443.40 | 67,000 | 67,000 | 67,000 | | | |
| 100-53311-363-000 | Other Supplies - Signage | | | | | 4,100 | 1,263.67 | 2,000 | 4,000 | 4,000 | | | |
| 100-53311-364-000 | Other Supplies - Traffic Signals | | | | | 1,450 | 2,708.20 | 7,500 | 7,500 | 7,500 | | | |
| 100-53311-372-000 | Patching Material-Asphalt | | | | | 32,000 | 28,426.15 | 32,000 | 32,000 | 32,000 | | | |
| 100-53311-373-000 | Gravel & Road Base | | | | | 8,000 | 815.19 | 8,000 | 8,000 | 8,000 | | | |
| 100-53311-374-000 | Culverts | | | | | - | 5,931.24 | 6,500 | 6,500 | 6,500 | | | |
| 100-53311-511-000 | Insurance-Buildings | | | | | 47,000 | - | 47,000 | 50,000 | 50,000 | | | |
| 100-53311-512-000 | Insurance-Vehicles/Equipment | | | | | included in Bldgs | included in Bldgs | included in Bldgs | included in Bldgs | included in Bldgs | | | |
| 100-53311-532-000 | Rentals - Motorized Equipment | | | | | 29,000 | - | 25,120 | 25,120 | 25,120 | New 2026 Grader Lease contract at lower cost | | |
| | HIGHWAY/STREET MAINTENANCE | $ 1,047,043.93 | $ 1,044,160.26 | $ 1,062,619.74 | $ 1,109,003.45 | $ 1,201,150 | $ 501,753.21 | $ 1,195,644 | $ 1,265,683 | $ 1,265,683 | | | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Public Works Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***WINTER MAINTENANCE (53312):*** | | | | | | | | | | | | | |
| ~~100-53000-311-342~~ | Salt/Brine | $ 172,914.78 | $ 165,013.20 | $ 97,160.13 | $ 81,381.03 | | | | | | | | |
| ~~100-53000-312-355~~ | Winter Maint-Plow Blades/Etc. | 9,246.25 | 9,712.65 | 4,625.72 | 5,931.97 | | | | | | | | |
| ~~100-53000-312-356~~ | Winter Damage-Private Property | 276.59 | 45.00 | - | - | | | | | | | | |
| 100-53312-157-000 | Education/Training/Schools | | | | | $ 500 | - | 500 | $ - | $ - | | | |
| 100-53312-356-000 | Winter Maint - Plow Blades/Etc. | | | | | 4,750 | 2,410.00 | 4,750 | 10,000 | 10,000 | Quoted double increase for 2027 | | |
| 100-53312-357-000 | Winter Maint - Damage Repairs | | | | | 300 | 160.35 | 200 | 300 | 300 | | | |
| 100-53312-374-000 | Winter Supplies - Sand | | | | | 500 | 577.05 | 577 | 500 | 500 | | | |
| 100-53312-375-000 | Winter Supplies - Salt | | | | | 187,000 | 108,970.10 | 181,264 | 195,000 | 195,000 | $11/ton increase per State contract; increased from $109 to $120 per ton for 2027 | | |
| 100-53312-376-000 | Winter Supplies - Brine | | | | | - | - | - | - | - | | | |
| | WINTER MAINTENANCE | $ 182,437.62 | $ 174,770.85 | $ 101,785.85 | $ 87,313.00 | $ 193,050 | $ 112,117.50 | $ 187,291 | $ 205,800 | $ 205,800 | | | |
| ***GARAGE OPERATIONS (53313):*** | | | | | | | | | | | | | |
| ~~100-53000-312-326~~ | Garage Utilities | $ 10,000.90 | $ 14,190.46 | $ 8,593.54 | $ 11,288.11 | | | | | | | | |
| ~~100-53000-312-329~~ | Uniforms & Safety Equipment | 5,234.47 | 6,499.91 | 7,869.08 | 5,970.62 | | | | | | | | |
| ~~100-53000-312-354~~ | Office Supplies | 741.23 | 226.74 | 485.25 | 440.95 | | | | | | | | |
| ~~100-53000-314-320~~ | Garage Supplies & Expenses | 14,765.20 | 17,976.97 | 12,015.76 | 15,016.56 | | | | | | | | |
| ~~100-53000-314-422~~ | Weather Sirens | 26,578.94 | - | 250.00 | 1,250.00 | | | | | | | | |
| 100-53313-221-000 | Utilities - Water/Sewer | | | | | $ 250 | - | - | $ - | $ - | | | |
| 100-53313-222-000 | Utilities - Electricity/Natural Gas | | | | | 10,500 | 5,381.48 | 10,500 | 11,000 | 11,000 | | | |
| 100-53313-225-000 | Utilities - Telephone | | | | | 4,000 | 2,337.88 | 4,000 | 4,000 | 4,000 | | | |
| 100-53313-276-000 | Weather Sirens | | | | | 1,750 | 437.50 | 1,250 | 1,750 | 1,750 | | | |
| 100-53313-310-000 | Office Supplies | | | | | 500 | 280.91 | 500 | 500 | 500 | | | |
| 100-53313-346-000 | Oper Supplies - Uniforms | | | | | 7,000 | 4,282.53 | 7,650 | 7,500 | 7,500 | | | |
| 100-53313-347-000 | Oper Supplies - Protective Clothing | | | | | 1,000 | 200.00 | 1,000 | 1,000 | 1,000 | | | |
| 100-53313-390-000 | Other Supplies - All Other | | | | | 12,375 | 10,546.19 | 14,000 | 15,000 | 15,000 | | | |
| | GARAGE OPERATIONS | $ 57,320.74 | $ 38,894.08 | $ 29,213.63 | $ 33,966.24 | $ 37,375 | $ 23,466.49 | $ 38,900 | $ 40,750 | $ 40,750 | | | |
| ***STREET LIGHTING (53420):*** | | | | | | | | | | | | | |
| ~~100-53000-315-420~~ | Street Lighting | $ 44,231.09 | $ 49,063.35 | $ 53,810.07 | $ 40,001.16 | | | | | | | | |
| 100-53420-222-000 | Electricity - Street Lighting | | | | | $ 57,000 | 32,633.54 | 57,000 | $ 60,000 | $ 60,000 | | | |
| | STREET LIGHTING | $ 44,231.09 | $ 49,063.35 | $ 53,810.07 | $ 40,001.16 | $ 57,000 | $ 32,633.54 | $ 57,000 | $ 60,000 | $ 60,000 | | | |
| ***STORM SEWER MAINTENANCE (53441):*** | | | | | | | | | | | | | |
| ~~100-53000-301-000~~ | Stormwater Permit Requirements | $ 1,000.00 | $ - | $ - | $ - | | | | | | | | |
| ~~100-53000-311-360~~ | Stormwater | 395.69 | 2,500.00 | 2,500.00 | 2,500.00 | | | | | | | | |
| 100-53441-308-000 | Stormwater Permit Requirements | | | | | $ 2,500 | 3,525.00 | 3,525 | $ 4,000 | $ 4,000 | | | |
| 100-53441-309-000 | Stormwater - Supplies | | | | | 500 | - | - | 500 | 500 | | | |
| | STORM SEWER MAINTENANCE | $ 1,395.69 | $ 2,500.00 | $ 2,500.00 | $ 2,500.00 | $ 3,000 | $ 3,525.00 | $ 3,525 | $ 4,500 | $ 4,500 | | | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Public Works Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***REFUSE/GARBAGE COLLECTION (53620):*** | | | | | | | | | | | | | |
| ~~100-53000-620-317~~ | Yard Waste Site Exp | $ - | $ 28,500.00 | $ 4,920.88 | $ 6,582.78 | | | | | | | | |
| ~~100-53000-620-320~~ | Solid Waste Collection Expense | 329,151.16 | 336,989.55 | 317,756.05 | 345,474.45 | | | | | | 2025 included Refuse & Solid Waste | | |
| 100-53620-295-000 | Yard Waste Site Exp | | | | | $ 7,000 | 7,369.75 | 7,400 | $ 10,000 | $ 10,000 | | | |
| 100-53620-297-000 | Refuse/Garbage Pickup | | | | | 298,078 | 170,093 | 298,078 | 311,460 | 311,460 | Harter's = 2,900 est. households | | |
| | | | | | | *2026 Budget = ($8.61/monthly x 2,885 households)* | | | | *2027 Budget = ($8.95/monthly x 2,900 households)* | | | |
| | | | | | | | | | | | *(4% increase in 2027 Harter refuse/garbage rate)* | | |
| 100-53620-297-000 | Refuse/Fuel Surcharge Fees | - | - | - | - | - | 17,345 | 36,840 | 56,234 | 56,234 | *2027 Budget: Assuming Fuel Surcharge at $6.25/gallon for diesel fuel* | | |
| | REFUSE/GARBAGE COLLECTION | $ 329,151.16 | $ 365,489.55 | $ 322,676.93 | $ 352,057.23 | $ 305,078 | $ 194,807.75 | $ 342,318 | $ 377,694 | $ 377,694 | | | |
| | | | | | | | | | | | **Separate out County Solid Waste Fees from Refuse/Garbage Collection line item in 2026** | | |
| ***SOLID WASTE DISPOSAL (53631):*** | | | | | | | | | | | | | |
| 100-53631-294-000 | Solid Waste Disposal-County Landfill | | | | | $ 95,000 | 56,900.68 | 97,500 | $ 102,000 | $ 102,000 | Includes County Tipping Fees increase from $65/ton --> $68/ton | | |
| | SOLID WASTE DISPOSAL | $ - | $ - | $ - | $ - | $ 95,000 | $ 56,900.68 | $ 97,500 | $ 102,000 | $ 102,000 | *(7.37% increase for 2027 budget)* | | |
| ***RECYCLING PROGRAM (53635):*** | | | | | | | | | | | | | |
| ~~100-53000-620-315~~ | Recycling Expenses | $ 133,971.08 | $ 126,726.41 | $ 129,952.92 | $ 129,037.70 | | | | | | | | |
| 100-53635-297-000 | Recycling Pickup | | | | | $ 162,368 | 94,841.16 | 162,368 | $ 169,824 | $ 169,824 | Harter's = 2,900 est. households | | |
| | | | | | | *2026 Budget = ($4.69/monthly x 2,885 households)* | | | | *2027 Budget = ($4.88/monthly x 2,900 households)* | | | |
| | | | | | | | | | | | *(4% increase in 2027 Harter refuse/garbage rate)* | | |
| 100-53635-297-000 | Recycling/Fuel Surcharge Fees | | | | | $ - | 7,531.00 | 20,067 | $ 30,632 | $ 30,632 | *2027 Budget: Assuming Fuel Surcharge at $6.25/gallon for diesel fuel* | | |
| | RECYCLING PROGRAM | $ 133,971.08 | $ 126,726.41 | $ 129,952.92 | $ 129,037.70 | $ 162,368 | $ 102,372.16 | $ 182,435 | $ 200,456 | $ 200,456 | | | |
| ***BUDGET ADJUSTMENT (53999):*** | | | | | | | | | | | | | |
| ~~100-53000-999-000~~ | Budget Adjustment | - | - | - | - | | | | | | | | |
| | BUDGET ADJUSTMENT | - | - | - | - | $ - | - | - | - | - | | | |
| | **PUBLIC WORKS DEPARTMENT** | **$ 1,854,381.87** | **$ 1,843,023.07** | **$ 1,745,280.03** | **$ 1,832,921.28** | **$ 2,140,120** | **$ 1,069,795.51** | **$ 2,167,585** | **$ 2,331,939** | **$ 2,331,939** | **$ 2,204,324** | **$ (127,615)** | **NO** |
| | | | | | | | | | | **$ 191,819 increase** | **8.96%** | **2027 Budget increase (TOTAL BUDGET)** | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Public Works Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | 2027 Amount Change | 2027 % Change | |
| | ***Public Works Budget Distribution:*** | | | | | | | | | | | | |
| | Refuse/Recycling/Solid Waste | $ 463,122.24 | $ 492,215.96 | $ 452,629.85 | $ 481,094.93 | $ 562,446 | $ 354,080.59 | $ 622,253 | $ 680,150 | $ 680,150 | $ 117,704 | 20.93% | |
| | All Other Public Works areas | 1,391,259.63 | 1,350,807.11 | 1,292,650.18 | 1,351,826.35 | 1,577,674 | 715,714.92 | 1,545,332 | 1,651,789 | 1,651,789 | $ 74,115 | 4.70% | |
| | | | | | | | | | | | (DPW budget increase excluding Garbage/Recycling/Solid Waste) | | |
| | **Total Public Works Department** | **$ 1,854,381.87** | **$ 1,843,023.07** | **$ 1,745,280.03** | **$ 1,832,921.28** | **$ 2,140,120** | **$ 1,069,795.51** | **$ 2,167,585** | **$ 2,331,939** | **$ 2,331,939** | **$ 191,819** | **8.96%** | |

| | 2027 Amount Change | 2027 % Change |
|---|---|---|
| ***2027 Budget Changes:*** | | |
| Refuse/Recycling Fuel Surcharge Fees | $ 86,866 | |
| Harter's Refuse/Recycling Contract Change (+ new homes) | $ 20,838 | |
| Marathon County Solid Waste Tipping Fees | $ 7,000 | |
| Yard Waste Site Expenses | $ 3,000 | |
| **Subtotal - Refuse/Recycling/Solid Waste** | **$ 117,704** | **20.93%** |
| Road Maintenance Increase | $ 14,000 | |
| Vehicle Fuel Increase | $ 7,000 | |
| Winter Salt Increase | $ 8,000 | |
| Winter Plow Blades Increase | $ 5,250 | |
| Stormwater Maintenance Increase | $ 1,500 | |
| Street Lighting Increase | $ 3,000 | |
| Traffic Signal Maintenance Repairs (new item for 2027) | $ 7,500 | |
| Culverts Maintenance Repairs (new item for 2027) | $ 6,500 | |
| All Other Areas Increase | $ 21,365 | |
| **Subtotal - All Other Public Works Areas** | **$ 74,115** | **4.70%** |
| **GRAND TOTAL INCREASE FOR 2027** | **$ 191,819** | **8.96%** |

# HEALTH &
# HUMAN SERVICES

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Animal Control

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***ANIMAL CONTROL (54110):*** | | | | | | | | | | | | | |
| ~~100-51440-210-000~~ | Animal Control | $ 2,160.00 | $ 4,995.00 | $ - | $ 5,125.00 | | | | | | | | |
| 100-51440-210-000 | Animal Control Services | | | | | $ 6,500 | $ 5,075.00 | $ 5,675 | $ 6,000 | $ 6,000 | | | |
| | **ANIMAL CONTROL** | **$ 2,160.00** | **$ 4,995.00** | **$ -** | **$ 5,125.00** | **$ 6,500** | **$ 5,075.00** | **$ 5,675** | **$ 6,000** | **$ 6,000** | **$ 6,695** | **$ 695** | **YES** |
| | | | | | | | | | | $ (500) decrease | -7.69% 2027 Budget decrease | | |

# CULTURE, RECREATION, & EDUCATION

# PARKS DEPARTMENT

# VILLAGE OF KRONENWETTER

## Staffing Sheet - Parks Department

## 2026 Adopted Budget, 2027 Dept. Request, & 2027 Proposed Budget

| Position | 2026 Adopted Budget | 2027 Dept. Request | 2027 Proposed Budget |
|---|---|---|---|
| **Full-time:** | | | |
| None | - | - | - |
| **Part-time:** | | | |
| Seasonal Parks employee (2026 = 800 hrs.; 2027 = 885 hrs.) | 0.385 | 0.425 | 0.425 |
| Seasonal Parks employee (2026 = 800 hrs.; 2027 = 885 hrs.) | 0.385 | 0.425 | 0.425 |
| Seasonal Parks employee (2026 = 800 hrs.; 2027 = 885 hrs.) | 0.385 | 0.425 | 0.425 |
| *Seasonal Parks employees (per employee) :* *(2026 budget=800 hrs.; 2026 estimate=850 hrs.; 2027 budget=885 hrs.)* | | | |
| *Total Park Employee Hours:* *(2026 budget = 2,400 hrs.; 2026 estimate = 2,550 hrs.; 2027 budget = 2,655 hrs.)* | | | |
| Total | 1.155 FTE | 1.275 FTE | 1.275 FTE |

Notes:

1) FTE - Full Time Equivalent

2) Propose increasing Seasonal Park employee hours from 800 hours/each to 885 hours/each in 2027. This adds 2 additional weeks to payroll for each employee. Note: 2025 actual hours & 2026 estimate hours were 2,550 total hours.

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Parks Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***PARKS OPERATIONS (55200):*** | | | | | | | | | | | | | |
| ~~100-55000-200-110~~ | Salaries & Wages - Parks | $ 36,698.38 | $ 49,938.39 | $ 46,785.91 | $ 50,573.00 | | | | | | | | |
| ~~100-55000-200-116~~ | Parks Schooling, Training | - | - | 150.00 | 495.43 | | | | | | | | |
| ~~100-55000-200-140~~ | Parks Dept Physicals/EAP | 62.75 | 63.75 | 65.75 | - | | | | | | | | |
| ~~100-55000-200-151~~ | FICA Taxes | 2,802.83 | 4,211.69 | 3,579.16 | 3,868.89 | | | | | | | | |
| ~~100-55000-200-152~~ | Retirement | 183.14 | 933.67 | - | - | | | | | | | | |
| ~~100-55000-200-154~~ | Health Insurance | 506.42 | 2,218.76 | - | - | | | | | | | | |
| ~~100-55000-200-156~~ | Workers Comp Ins | - | - | - | - | | | | | | | | |
| ~~100-55000-200-326~~ | Utilities - Parks | 4,539.25 | 3,386.58 | 3,624.51 | 2,539.46 | | | | | | | | |
| ~~100-55000-200-327~~ | Portable Restroom/Wash Stations | 4,680.00 | 4,490.00 | 6,285.00 | 6,960.00 | | | | | | | | |
| ~~100-55000-200-329~~ | Uniforms & Safety Equipment | 598.68 | 433.69 | 150.00 | 232.10 | | | | | | | | |
| ~~100-55000-200-355~~ | Fuel | 6,526.71 | 4,901.56 | 5,237.86 | 4,366.42 | | | | | | | | |
| ~~100-55000-200-361~~ | Maint Supplies | 1,679.62 | 9,133.42 | 5,565.27 | 4,679.53 | | | | | | | | |
| ~~100-55000-200-380~~ | Equipment Repairs | 2,330.74 | 4,888.59 | 4,307.15 | 3,979.75 | | | | | | | | |
| ~~100-55000-200-383~~ | Maintenance-Sunset Park | 29,895.56 | - | - | - | | | | | | | | |
| ~~100-55000-200-384~~ | Maintenance-Seville Park | 333.53 | - | - | - | | | | | | | | |
| ~~100-55000-200-385~~ | Maintenance-Norm Plaza Park | 301.32 | - | - | - | | | | | | | | |
| ~~100-55000-200-386~~ | Maintenance-General/Paths | 444.96 | - | - | - | | | | | | | | |
| ~~100-55000-200-387~~ | Maintenance-Gooding Park | 749.99 | - | - | - | | | | | | | | |
| ~~100-55000-200-388~~ | Maintenance-Municipal Park | 1,815.20 | - | - | - | | | | | | | | |
| ~~100-55000-200-389~~ | Maintenance-River Oaks | 70.00 | - | - | - | | | | | | ***Parks-Other Projects:*** | | |
| ~~100-55000-200-395~~ | Maintenance-Soccer Fields | 1,000.40 | - | - | - | | | | | | $ 8,739 | Expended by 12/31/2025 | |
| ~~100-55000-200-397~~ | Maintenance-Friendship Park | 2,594.60 | - | - | - | | | | | | 21,261 | Carryforward to Park Fund | |
| ~~100-55000-200-400~~ | Parks-Other Projects | 3,176.38 | 1,614.56 | 27,191.28 | 30,000.00 | | | | | | $ 30,000 | Total Estimate 12/31/25 | |
| ~~100-55000-202-110~~ | Public Works Director - Wages | 35.69 | 17,795.96 | - | - | | | | | | | | |
| ~~100-55000-202-151~~ | FICA Taxes - PWD | 2.77 | 894.59 | - | - | | | | | | | | |
| ~~100-55000-202-152~~ | Retirement - PWD | 2.62 | 708.76 | - | - | | | | | | | | |
| ~~100-55000-202-154~~ | Health Insurance | - | 1,452.96 | - | - | | | | | | | | |
| ~~100-55000-210-000~~ | Forestry | 2,641.63 | (299.43) | - | - | | | | | | | | |
| ~~100-55000-938-000~~ | Insurance - Parks | 4,872.70 | 5,365.11 | 5,667.25 | - | | | | | | | | |
| 100-55200-120-000 | Hourly Wages - DPW Crew | | | | | $ - | $ - | $ - | $ - | $ - | | | |
| 100-55200-121-000 | Hourly Wages - Overtime - DPW Crew | | | | | - | - | - | - | - | | | |
| 100-55200-128-000 | Temporary Wages - Seasonal | | | | | 44,544 | 35,412.50 | 46,657 | 50,268 | 50,268 | | | |
| 100-55200-129-000 | Temporary Wages - Overtime | | | | | - | - | | - | - | | | |
| 100-55200-151-000 | FICA Taxes | | | | | 3,408 | 2,709.03 | 3,569 | 3,846 | 3,846 | | | |
| 100-55200-156-000 | Workers Comp Ins | | | | | 1,183 | - | 1,237 | 1,190 | 1,190 | | | |
| 100-55200-157-000 | Education/Training/Schools | | | | | 1,000 | - | - | 500 | 500 | | | |
| 100-55200-169-000 | Employee Assistance Program (EAP) | | | | | 125 | - | - | - | - | | | |
| 100-55200-221-000 | Utilities - Water/Sewer | | | | | 2,000 | 467.65 | 1,000 | 1,200 | 1,200 | | | |
| 100-55200-222-000 | Utilities - Electricity/Natural Gas | | | | | 2,000 | 1,477.43 | 2,530 | 2,800 | 2,800 | | | |
| 100-55200-225-000 | Utilities - Telephone | | | | | - | - | - | - | - | | | |
| 100-55200-241-000 | Repairs/Maint - Motor Vehicles/Equipment | | | | | 4,400 | 3,237.37 | 4,000 | 4,400 | 4,400 | | | |
| 100-55200-245-000 | Repairs/Maint - Landscaping/Grounds | | | | | 5,700 | 5,395.89 | 6,000 | 6,000 | 6,000 | | | |
| 100-55200-310-000 | Office Supplies & Expenses | | | | | - | - | - | - | - | | | |
| 100-55200-314-000 | Small Equipment | | | | | - | - | - | - | - | | | |
| 100-55200-324-000 | Membership Dues | | | | | 500 | 150.00 | 150 | 500 | 500 | | | |
| 100-55200-330-000 | Travel Exps - Mileage/Hotel/Meals | | | | | 300 | 707.03 | 707 | 550 | 550 | | | |
| 100-55200-346-000 | Oper Supplies - Uniforms | | | | | 150 | 357.52 | 360 | 400 | 400 | | | |
| 100-55200-351-000 | Maint Supplies - Fuel | | | | | 5,300 | 6,374.92 | 7,000 | 8,000 | 8,000 | | | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Parks Department

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 100-55200-511-000 | Insurance-Buildings | | | | | 6,500 | - | 6,500 | 7,000 | 7,000 | | | |
| 100-55200-512-000 | Insurance-Vehicles/Equipment | | | | | included in Bldgs | - | " | " | " | | | |
| 100-55200-534-000 | Rentals - Portable Restrooms/Wash Stn | | | | | 6,400 | 5,000.00 | 7,000 | 10,000 | 10,000 | Add ADA Port-a-pottys to several parks: Buska, Towering Pines, Friendship, Municipal Center | | |
| | | | | | | | | | | | ***Parks-Other Projects:*** | | |
| | | | | | | | | | | | $ 26 | Expended by 12/31/2026 | |
| 100-55200-817-000 | Cap Equip - Playground Equipment | | | | | - | - | - | - | - | 28,074 | Carryforward to Park Fund | |
| 100-55200-824-000 | Cap Improvements - Parks/Playgrounds | | | | | 30,000 | 26.36 | 28,100 | 30,000 | 30,000 | $ 28,100 | Total Estimate 12/31/26 | |
| 100-55200-825-000 | Cap Improvements - Trails | | | | | - | - | | | | | | |
| | PARKS OPERATIONS | $ 108,545.87 | $ 112,132.61 | $ 108,609.14 | $ 107,694.58 | $ 113,510 | $ 61,315.70 | $ 114,810 | $ 126,654 | $ 126,654 | | | |
| ***PARKS GRANTS (55201):*** | | | | | | | | | | | | | |
| 100-55201-391-000 | Other Supplies - Matching Grant | | | | | $ - | $ - | - | $ - | $ - | | | |
| | PARKS GRANTS | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | |
| ***PARKS COMMITTEE (55210):*** | | | | | | | | | | | | | |
| 100-55210-112-000 | Committee Wages | | | | | $ 1,000 | $ - | $ 1,000 | $ 1,400 | $ 1,400 | Increase to (7) meetings | | |
| 100-55210-151-000 | FICA Taxes | | | | | 77 | - | 77 | 107 | 107 | for 2027 budget | | |
| 100-55210-156-000 | Workers Comp Ins | | | | | - | - | - | 2 | 2 | | | |
| | PARKS COMMITTEE | $ - | $ - | $ - | $ - | $ 1,077 | $ - | $ 1,077 | $ 1,509 | $ 1,509 | | | |
| ***SWIMMING AREAS/BEACHES (55420):*** | | | | | | | | | | | | | |
| 100-55420-205-000 | Health Inspection Fees | | | | | $ 650 | $ - | $ - | $ - | $ - | | | |
| 100-55420-363-000 | Other Supplies - Signage | | | | | 400 | - | - | - | - | | | |
| 100-55420-390-000 | Other Supplies - All Other | | | | | 250 | - | - | - | - | | | |
| | SWIMMING AREAS/BEACHES | $ - | $ - | $ - | $ - | $ 1,300 | $ - | $ - | $ - | $ - | | | |
| | **PARKS DEPARTMENT** | **$ 108,545.87** | **$ 112,132.61** | **$ 108,609.14** | **$ 107,694.58** | **$ 115,887** | **$ 61,315.70** | **$ 115,887** | **$ 128,163** | **$ 128,163** | **$ 119,364** | **$ (8,799)** | **NO** |
| | | | | | | | | | | $ 12,276 increase | **10.59% 2027 Budget increase** | | |

# CONSERVATION & DEVELOPMENT

# COMMUNITY DEVELOPMENT & ZONING

# VILLAGE OF KRONENWETTER

## Staffing Sheet - Community Development/Zoning

## 2026 Adopted Budget, 2027 Dept. Request, & 2027 Proposed Budget

| Position | 2026 Adopted Budget | 2027 Dept. Request | 2027 Proposed Budget | |
|---|---|---|---|---|
| **Full-time:** | | | | |
| Community Development/Zoning Director | 0.96 FTE | 0.87 FTE | 0.87 FTE | (shared with 3 TID's) |
| Planning Technician | 1.00 | 0.92 | 0.92 | (shared with 3 TID's) |
| Total | 1.96 FTE | 1.79 FTE | 1.79 FTE | |

Notes:

1) FTE - Full Time Equivalent

2) Planning Technician position was not filled with a full-time employee as of 09/30/2026; plan to hire a full-time employee in 4th quarter 2026 or 1st quarter 2027.

3) The Director position is allocated between General Fund, and 4 TID's (in 2026) and 3 TID's (in 2027).

4) The Planning Technician position is allocated between General Fund, and 3 TID's (in 2027).

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Community Development/Planning/Zoning

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***COMMUNITY DEVELOPMENT/ZONING (56300):*** | | | | | | | | | | | | | |
| ~~100-51420-110-000~~ | Community Development/Zoning | $ - | $ - | $ - | $ 440.00 | | | | | | | | |
| ~~100-51420-110-110~~ | Salaries & Wages - Zoning Admin. | 20,556.12 | 59,151.16 | 75,534.75 | 79,105.17 | | | | | | | | |
| ~~100-51420-110-151~~ | FICA Taxes | 1,202.35 | 4,393.14 | 5,666.07 | 5,886.35 | | | | | | | | |
| ~~100-51420-110-152~~ | Retirement | 1,078.35 | 4,004.49 | 5,235.01 | 5,498.76 | | | | | | | | |
| ~~100-51420-110-154~~ | Health Insurance | (884.08) | 16,440.85 | 16,679.01 | 19,433.68 | | | | | | | | |
| ~~100-51420-131-000~~ | Employee Assistance Program (EAP) | 6.75 | - | 29.00 | 25.91 | | | | | | | | |
| ~~100-51420-340-000~~ | Seminars & Mileage | 460.00 | 28.99 | 316.42 | 208.60 | | | | | | | | |
| ~~100-51420-345-000~~ | CD/ZA Materials & Supplies | 132.41 | 234.40 | 511.47 | - | | | | | | | | |
| ~~100-51420-365-000~~ | Entrance Signs | - | 43.50 | - | - | | | | | | | | |
| ~~100-51420-370-000~~ | Engineering/Surveying/Consulting | 8,597.50 | 2,782.86 | - | - | | | | | | | | |
| 100-56300-110-000 | Salaries - Admin | | | | | $ 87,591 | $ 62,589.13 | $ 78,966 | $ 69,601 | $ 69,601 | New hire on 8/3/2026; shift in wage allocation from 0.96 to 0.87 in General Fund for 2027; balance to TID's | | |
| 100-56300-151-000 | FICA Taxes | | | | | 6,701 | 4,677.91 | 6,041 | 5,324 | 5,324 | | | |
| 100-56300-152-000 | Retirement | | | | | 6,307 | 4,506.43 | 5,686 | 5,046 | 5,046 | | | |
| 100-56300-154-000 | Health Insurance | | | | | 20,280 | 13,948.61 | 20,280 | 19,849 | 19,849 | | | |
| 100-56300-155-000 | Life Insurance | | | | | - | - | - | - | - | | | |
| 100-56300-156-000 | Workers Comp Ins | | | | | 110 | - | 99 | 81 | 81 | | | |
| 100-56300-157-000 | Education/Training | | | | | 1,500 | 50.00 | 410 | 1,500 | 1,500 | Certifications/License | | |
| 100-56300-169-000 | Employee Assistance Program (EAP) | | | | | 35 | 13.07 | 29 | 35 | 35 | | | |
| 100-56300-215-000 | Engineering/Surveying/Consulting | | | | | 7,500 | 1,200.00 | 1,600 | 10,000 | 10,000 | Rezoning Maps/Eng. Fees | | |
| 100-56300-310-000 | Office Supplies & Expenses | | | | | 500 | - | 150 | 500 | 500 | | | |
| 100-56300-324-000 | Professional Membership Dues | | | | | - | - | 800 | 800 | 800 | | | |
| 100-56300-325-000 | Conferences/Registration Fees | | | | | 1,000 | 693.40 | 600 | 1,000 | 1,000 | | | |
| 100-56300-330-000 | Travel Exps - Meals/Mileage/Hotel | | | | | 750 | - | 200 | 750 | 750 | | | |
| 100-56300-335-000 | Meeting Expenses | | | | | 500 | - | 150 | 500 | 500 | | | |
| | COMM DEVELOPMENT/ZONING | $ 31,149.40 | $ 87,079.39 | $ 103,971.73 | $ 110,598.47 | $ 132,774 | $ 87,678.55 | $ 115,011 | $ 114,986 | $ 114,986 | | | |

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Community Development/Planning/Zoning

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***PLANNING TECHNICIAN (56301):*** | | | | | | | | | | | | | |
| ~~100-51425-110-110~~ | Salaries & Wages - Plan Tech | $ 23,446.77 | $ 29,262.90 | $ 25,497.30 | $ 26,090.49 | | | | | | | | |
| ~~100-51425-110-151~~ | FICA Taxes | 1,684.93 | 2,137.82 | 1,870.23 | 1,906.11 | | | | | | | | |
| ~~100-51425-110-152~~ | Retirement | 1,425.13 | 1,989.88 | 1,760.00 | 1,813.64 | | | | | | | | |
| ~~100-51425-110-154~~ | Health Insurance | 7,693.98 | 16,361.75 | 10,038.26 | 10,680.58 | | | | | | | | |
| ~~100-51425-131-000~~ | Employee Assistance Program (EAP) | 6.75 | - | - | - | | | | | | | | |
| ~~100-51425-156-000~~ | Workers Comp Ins | - | - | - | - | | | | | | | | |
| ~~100-51425-340-000~~ | Seminars & Mileage | 424.39 | 2,219.63 | 8.24 | - | | | | | | | | |
| | | | | | | | | | | | 2026 Budget only included funding starting on 4/01/2026. Now, estimated start date of 11/1/2026, if new employee is hired. | | |
| 100-56301-120-000 | Hourly Wages - Regular | | | | | $ 51,000 | $ 18,264.47 | $ 28,975 | $ 58,314 | $ 58,314 | | | |
| 100-56301-151-000 | FICA Taxes | | | | | 3,902 | 1,341.19 | 2,217 | 4,461 | 4,461 | | | |
| 100-56301-152-000 | Retirement | | | | | 3,672 | 1,315.09 | 2,086 | 4,228 | 4,228 | | | |
| 100-56301-154-000 | Health Insurance | | | | | 15,671 | 6,590.66 | 10,985 | 20,990 | 20,990 | | | |
| 100-56301-155-000 | Life Insurance | | | | | - | - | - | - | - | | | |
| 100-56301-156-000 | Workers Comp Ins | | | | | 64 | - | 36 | 68 | 68 | | | |
| 100-56301-157-000 | Education/Training | | | | | 500 | - | 200 | 500 | 500 | | | |
| 100-56301-169-000 | Employee Assistance Program (EAP) | | | | | 35 | - | 16 | 37 | 37 | | | |
| 100-56301-324-000 | Professional Membership Dues | | | | | - | - | - | 600 | 600 | | | |
| 100-56301-325-000 | Conferences/Registration Fees | | | | | 500 | - | - | 800 | 800 | | | |
| 100-56301-330-000 | Travel Exps - Meals/Mileage/Hotel | | | | | 500 | - | - | 500 | 500 | | | |
| | PLANNING TECHNICIAN | $ 34,681.95 | $ 51,971.98 | $ 39,174.03 | $ 40,490.82 | $ 75,844 | $ 27,511.41 | $ 44,515 | $ 90,498 | $ 90,498 | | | |
| | **COMM DEVELOP/PLANNING/ZONING** | **$ 65,831.35** | **$ 139,051.37** | **$ 143,145.76** | **$ 151,089.29** | **$ 208,618** | **$ 115,189.96** | **$ 159,526** | **$ 205,484** | **$ 205,484** | **$ 214,877** | **$ 9,393** | **YES** |
| | | | | | | | | | | **$ (3,134) decrease** | **-1.50%** | **2027 Budget decrease** | |

# OTHER CONSERVATION

# &

# DEVELOPMENT

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Other Conservation & Development

| 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***PLANNING COMMISSION (56310):*** | | | | | | | | | | | | | |
| ~~100-51500-560-110~~ | Planning Commission - Wages | $ 1,022.68 | $ 2,193.72 | $ 950.00 | $ 1,475.00 | | | | | | | | |
| ~~100-51500-560-151~~ | Planning Commission - FICA Taxes | - | 66.93 | 70.87 | 116.09 | | | | | | | | |
| ~~100-51500-560-156~~ | Planning Commission - Workers Comp Ins | - | - | - | - | | | | | | | | |
| 100-56310-112-000 | Planning Commission - Committee Wages | | | | | $ 2,400 | $ - | $ 2,400 | $ 3,200 | $ 3,200 | Increase from 12 meetings (2026) to 16 meetings (2027) | | |
| 100-56310-151-000 | Planning Commission - FICA Taxes | | | | | 184 | - | 184 | 245 | 245 | | | |
| 100-56310-156-000 | Planning Commission - Workers Comp | | | | | 3 | - | 3 | 4 | 4 | | | |
| | **PLANNING COMMISSION** | **$ 1,022.68** | **$ 2,260.65** | **$ 1,020.87** | **$ 1,591.09** | **$ 2,587** | **$ -** | **$ 2,587** | **$ 3,449** | **$ 3,449** | **$ 2,665** | **$ (784)** | **NO** |
| | | | | | | | | | | **$ 862 increase** | **33.32% 2027 Budget increase** | | |
| ***ZONING BOARD OF APPEALS (56400):*** | | | | | | | | | | | | | |
| ~~100-51500-532-110~~ | Zoning Board of Appeals - Wages | $ 161.46 | $ 161.46 | $ 650.00 | $ 175.00 | | | | | | | | |
| ~~100-51500-532-151~~ | Zoning Board of Appeals - FICA Taxes | - | - | 46.72 | 16.38 | | | | | | | | |
| ~~100-51500-532-156~~ | Zoning Board of Appeals - Workers Comp Ins | - | - | - | - | | | | | | | | |
| 100-56400-112-000 | Zoning Board of Appeals - Committee Wages | | | | | $ 400 | $ - | $ 400 | $ 800 | $ 800 | Increase from 2 meetings (2026) to 4 meetings (2027) | | |
| 100-56400-151-000 | Zoning Board of Appeals - FICA Taxes | | | | | 31 | - | 31 | 61 | 61 | | | |
| 100-56400-156-000 | Zoning Board of Appeals - Workers Comp | | | | | 1 | - | 1 | 1 | 1 | | | |
| | **ZONING BOARD OF APPEALS** | **$ 161.46** | **$ 161.46** | **$ 696.72** | **$ 191.38** | **$ 432** | **$ -** | **$ 432** | **$ 862** | **$ 862** | **$ 445** | **$ (417)** | **NO** |
| | | | | | | | | | | **$ 430 increase** | **99.54% 2027 Budget increase** | | |
| ***URBAN/ECONOMIC DEVELOPMENT (56700):*** | | | | | | | | | | | | | |
| 100-56700-215-000 | Engineering/Surveying/Consulting | | | | | $ 10,000 | $ - | $ - | $ 10,000 | $ 10,000 | Possible Ehlers TID #5 Proposal | | |
| | **URBAN/ECONOMIC DEVELOPMENT** | **$ -** | **$ -** | | **$ -** | **$ 10,000** | **$ -** | **$ -** | **$ 10,000** | **$ 10,000** | **$ 10,300** | **$ 300** | **YES** |
| | | | | | | | | | | **$ - increase** | **0.00% 2027 Budget increase** | | |

# MISCELLANEOUS

# &

# OTHER FINANCING USES

# VILLAGE OF KRONENWETTER
## 2027 Proposed Budget
## Debt Service Payments / Other Financing Uses / Contingency / All Other Miscellaneous

| Account Number | Account Name | Actual 12/31/2022 | Actual 12/31/2023 | Actual 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 | 2027 Goal (3% yr incr, over 2026 budget) | Difference (+ or -) from Goal | Met or NOT Met Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***DEBT SERVICE PAYMENTS (58000)*** | | | | | *(Loader lease payment recorded in DPW Budget for Budget Book for 2025-2027 years)* | | | | | | | | |
| ~~100-58000-001-100~~ | Debt Service - Principal (Capital Lease) - Loader | $ 22,754.73 | $ 23,282.40 | $ 23,978.55 | $ - | $ - | | | | | | | |
| ~~100-58000-001-223~~ | Debt Service - Interest (Capital Lease) - Loader | 6,729.46 | 6,201.79 | 5,505.64 | - | - | | | | | | | |
| ~~100-58100-001-112~~ | Debt Service - Principal (Capital Lease) | 2,262.33 | 5,080.58 | - | - | - | | | | | | | |
| ~~100-58200-001-112~~ | Debt Service - Interest (Capital Lease) | 237.67 | 349.10 | - | - | - | | | | | | | |
| | **DEBT SERVICE PAYMENTS** | **$ 31,984.19** | **$ 34,913.87** | **$ 29,484.19** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **YES** |
| | | | | | | | | | | $ - | N/A | 2027 Budget increase | |
| ***TRANSFERS OUT TO OTHER FUNDS (59200):*** | | | | | | | | | | | | | |
| ~~100-59000-451-000~~ | Transfer to TID #1 Fund | $ 67,384.00 | $ - | $ - | $ - | $ - | | | | | | | |
| ~~100-59000-750-000~~ | Transfer to Equipment Replacement Fund | - | - | 27,395.00 | - | - | | | | | | | |
| | | | | | | - | | | | | | | |
| | | | | | | | - | - | $ - | $ - | | | |
| | | | | | | | - | - | - | - | | | |
| | | | | | | | - | - | - | - | | | |
| | **TRANSFERS OUT TO OTHER FUNDS** | **$ 67,384.00** | **$ -** | **$ 27,395.00** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **YES** |
| | | | | | | | | | | $ - increase | N/A | 2027 Budget increase | |
| ***CONTINGENCY (59900):*** | | | | | | | | | | | | | |
| ~~100-51990-000-000~~ | Non-Recurring Operating Exps. | $ 18,326.22 | $ 16,520.44 | $ - | $ - | $ - | | | | | | | |
| ~~100-51900-999-000~~ | Contingency Exps. | - | - | - | - | 60,000 | | | | | | | |
| 100-59900-xxx-000 | Contingency Exps. | | | | | | - | - | $ 70,000 | $ 70,000 | Estimate 1.17% of 2027 Budget | | |
| | **CONTINGENCY** | **$ 18,326.22** | **$ 16,520.44** | **$ -** | **$ -** | **$ 60,000** | **$ -** | **$ -** | **$ 70,000** | **$ 70,000** | **$ 61,800** | **$ (8,200)** | **NO** |
| | | | | | | | | | | $ 10,000 increase | 16.67% | 2027 Budget increase | |

# ENTERPRISE FUNDS

# VILLAGE OF KRONENWETTER
## Staffing Sheet - Utility Funds
## 2026 Estimate & 2027 Proposed Budget

| Position | 2026 Estimate Water Utility | 2026 Estimate Sewer Utility | 2026 Estimate Total | | 2027 Proposed Budget Water Utility | 2027 Proposed Budget Sewer Utility | 2027 Proposed Budget Total | |
|---|---|---|---|---|---|---|---|---|
| Utility Crew Leader | 0.500 | 0.500 | 1.000 | FTE | 0.500 | 0.500 | 1.000 | FTE |
| Operator II | 0.500 | 0.500 | 1.000 | | 0.500 | 0.500 | 1.000 | |
| Operator II (shared 25% with DPW) | 0.375 | 0.375 | 0.750 | | 0.375 | 0.375 | 0.750 | |
| Operator II (new for 2027) | - | - | - | | 0.500 | 0.500 | 1.000 | |
| Utilities Clerk | 0.400 | 0.400 | 0.800 | | 0.400 | 0.400 | 0.800 | |
| Administrator | 0.060 | 0.060 | 0.120 | | 0.060 | 0.060 | 0.120 | |
| Public Works Director | 0.250 | 0.250 | 0.500 | | 0.250 | 0.250 | 0.500 | |
| Finance Director/Treasurer | 0.130 | 0.130 | 0.260 | | 0.130 | 0.130 | 0.260 | |
| Account Clerk | 0.100 | 0.100 | 0.200 | | 0.100 | 0.100 | 0.200 | |
| Municipal Building Custodian *(4 hours/per month = 48 annual hours total)* | 0.0115 | 0.0115 | 0.023 | | 0.0115 | 0.0115 | 0.023 | |
| (4) On-Call Part-time Operators *(400 hours total)* | 0.100 | 0.100 | 0.200 | | 0.100 | 0.100 | 0.200 | |
| Total | 2.4265 | 2.4265 | 4.853 | FTE | 2.9265 | 2.9265 | 5.853 | FTE |

***Notes:***

1) FTE - Full Time Equivalent
2) Propose to add (1) Full-time Operator II position to 2027 proposed budget

# 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 |

# 2027 - 2036 CAPITAL IMPROVEMENTS PROGRAM

# 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** |

| 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<br>*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

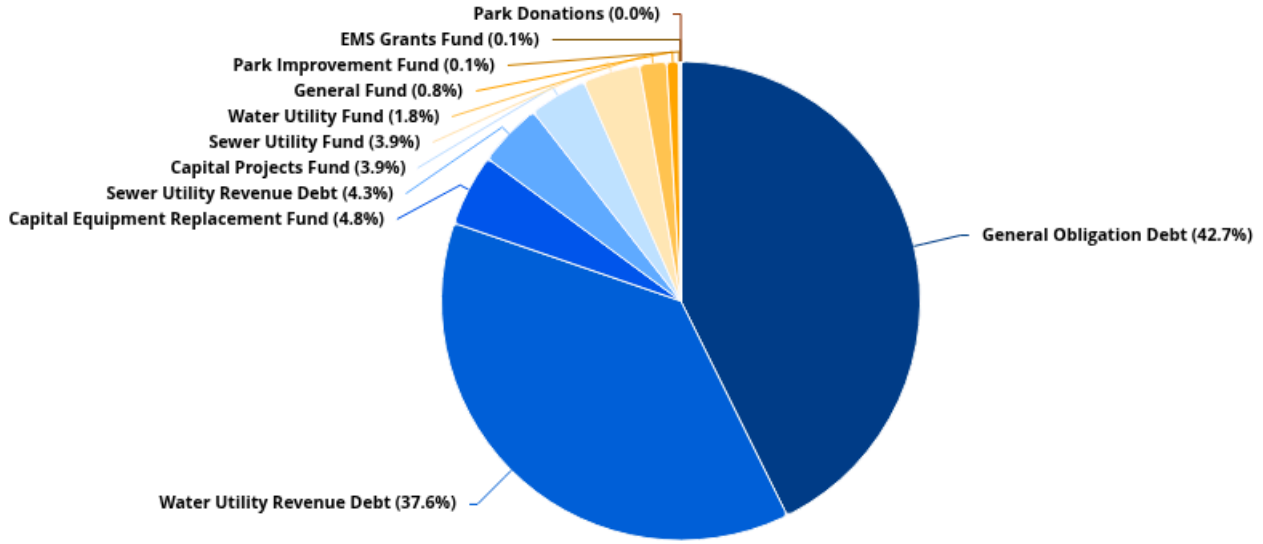
## (Funding Sources List)

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** | **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** |

# VILLAGE OF KRONENWETTER

# Proposed 2027

# Capital Improvements Program

# (CIP) Budget – 3rd Draft

# as of 10/09/2026

# 2027 REVENUES

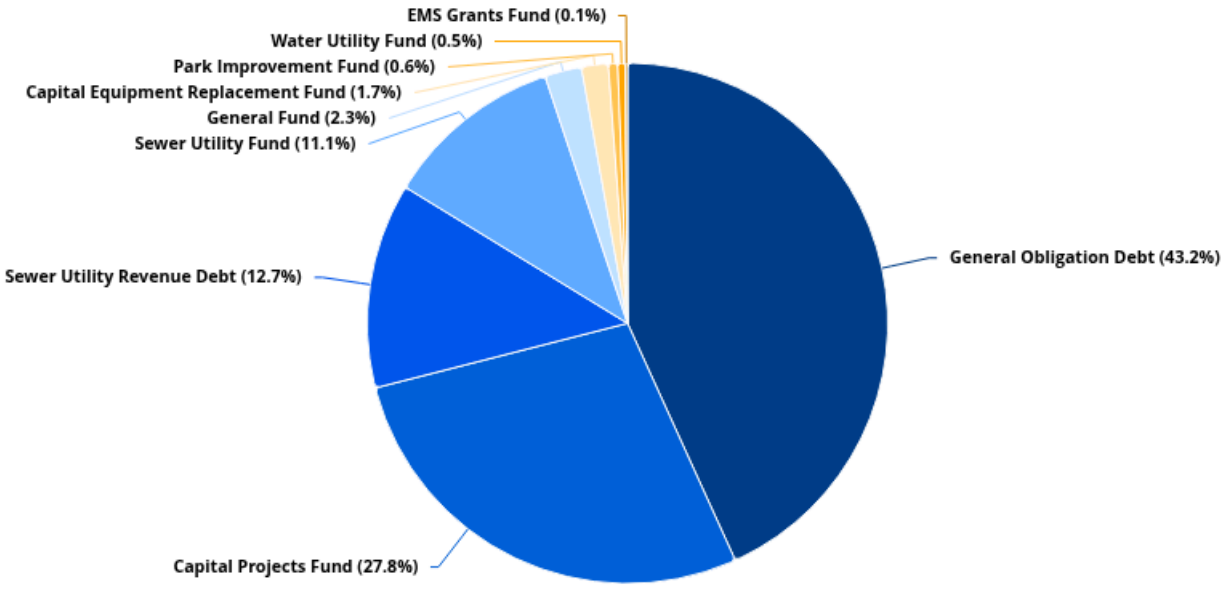
## (Funding Sources List)

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** |