REVISED ADMINISTRATIVE POLICY COMMITTEE MEETING AGENDA

November 17, 2026 at 5:30 PM

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

1. **CALL MEETING TO ORDER**
   - **A.** Pledge of Allegiance
   - **B.** Roll Call
2. **PUBLIC COMMENT**
   Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this Village that Public Comment will take no longer than 15 minutes with a three-minute time period, per person, with time extension per the Chief Presiding Officer's discretion. Be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments.
3. **APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION**
   - **C.** October 13, 2026 Administrative Policy Committee Meeting Minutes
   - **D.** October 19, 2026 Proposed Budget Workshop #1 Meeting Minutes
   - **E.** October 20, 2026 Proposed Budget Workshop #2 Meeting Minutes
4. **REPORTS AND DISCUSSIONS**
   - **F.** Update on Estimated Closure Dates for All Four Tax Increment Districts
   - **G.** 2027 Budget Presentation
   - **H.** December 2026 Assessed Tax Rates
5. **NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION**
   - **I.** 2026 Budget Amendment #5 - Park Grant Matching Funds
   - **J.** 2026 Budget Amendment #6 - General Fund/TID 3 Fund
   - **K.** 2027-2029 Health Insurance - Teamcare
   - **L.** 2027 Health Insurance - United Health Care
6. **CONSIDERATION OF ITEMS FOR FUTURE AGENDA**
7. **NEXT MEETING: December 15th, 2026**
8. **ADJOURNMENT**

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

Posted: 11/16/2026 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

ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

October 13, 2026 at 5:30 PM

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

1. CALL MEETING TO ORDER

CALL MEETING TO ORDER at 5:30 PM

A. Pledge of Allegiance

B. Roll Call

Roll Call
PRESENT
Trustee/Chair Jessica Stowell
Trustee Mary Solheim
Committee Member Guy Fredel
Committee Member Misti Swanson
ABSENT
Committee Member Chris Kluz

STAFF
Finance Director John Jacobs, Administrator James Davel, and Account Clerk Samantha Heis

2. PUBLIC COMMENT

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

3. APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION

C. August 18, 2026 Administrative Policy Committee Meeting Minutes
Motion to approve August 18, 2026 Administrative Policy Committee Meeting Minutes as presented. Voice Vote 3:0 Motion made by Trustee Solheim, Seconded by Committee Member Swanson.
Voting Yea: Trustee/Chair Stowell, Trustee Solheim, Committee Member Swanson

D. August 18, 2026 Administrative Policy Committee Meeting Minutes
Motion to approve September 15, 2026 Administrative Policy Committee Meeting Minutes as presented. Voice Vote 3:0 Motion made by Trustee Solheim, Seconded by Committee Member Swanson.
Voting Yea: Trustee/Chair Stowell, Trustee Solheim, Committee Member Swanson

4. REPORTS AND DISCUSSIONS

E. Comparative Internal Financial Statements Year-To-Date: August 2026
Discussion only no action taken

F. 2025-2027 State Aids Listing for 2027 Budget

Discussion only no action taken

G. August 2026 Financial Statistical Report from Wisconsin Policy Forum
Discussion only no action taken

H. 2027-2036 Capital Improvements Program (CIP) Budget-3rd Draft
Discussion only no action taken

I. Debt Service Fund Tax Levy Strategy
Discussion only no action taken

5. OLD BUSINESS- DISCUSSION AND POSSIBLE ACTION

6. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

J. Municipal Center Hours
Motion to recommend to the village board that the municipal center hours be modified to be yearlong Monday thru Thursday 7:30 AM to 4:30 PM and Friday 7:30 AM to 12 PM to approve the change of the new hours as stated. Roll Call Vote 4:0 Motion made by Trustee Solheim, Seconded by Committee Member Swanson.
Voting Yea: Trustee/Chair Stowell, Trustee Solheim, Committee Member Fredel, Committee Member Swanson

K. Written Public Comment Procedures for Village Meetings
Motion to recommend to the Village Board the revisions to Gen-010 as set forth be approved. Roll Call Vote 4:0 Motion made by Committee Member Fredel, Seconded by Committee Member Swanson.
Voting Yea: Trustee/Chair Stowell, Trustee Solheim, Committee Member Fredel, Committee Member Swanson

L. Ordinance 14-16 (Police and Fire Commission and Utilities Committee Dual Service)
Motion to recommend to Village Board that no changes be made to Ordinance 14-16. Roll Call Vote 4:0 Motion made by Committee Member Fredel, Seconded by Trustee Solheim.
Voting Yea: Trustee/Chair Stowell, Trustee Solheim, Committee Member Fredel, Committee Member Swanson

M. 2027 Operating Budget Preview
* 2027 Proposed Budget Utility Funds Review
* 2027 Proposed Budget Operating & Capital Funds Review
Discussion only no action taken

7. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

8. NEXT MEETING: October 19, 2026 Budget Workshop / October 20, 2026 Budget Workshop / November 17, 2026 Administrative Policy Committee Meeting

9. ADJOURNMENT
Motion to adjourn. Voice Vote 4:0
Meeting adjourned at 7:15 PM
Motion made by Trustee Solheim, Seconded by Committee Member Swanson.
Voting Yea: Trustee/Chair Stowell, Trustee Solheim, Committee Member Fredel, Committee Member Swanson

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

Posted: 10/07/2026 Kronenwetter Municipal Center and www.kronenwetter.org
Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages

Minutes prepared by _____

VILLAGE OF KRONENWETTER
2027 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/13/2026)
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	$ 50,000	$ 50,000	$ 20,000	
	$ 29,137.40	**$ 42,368.67**	**$ 126,639.87**	**$ 22,197.00**	**$ 30,000**	**$ 45,866**	**$ 60,000**	**$ 50,000**	**$ 50,000**	**$ 20,000**	**66.67%**
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	$ 100,994.45	$ 108,073	$ 78,716				$ (108,073)	
Administrative Assistant	13,120.11	61,361.36	78,317.53	78,317.53	-	-				-	
Communications/ Celebrations	8,436.79	14,301.57	10,850.99	10,850.99	31,495	19,339				(31,495)	
Personnel	3,262.80	2,845.91	13,635.37	13,635.37	12,350	8,446				(12,350)	
Elections	32,898.34	20,085.54	46,524.68	46,524.68	51,045	16,518				(51,045)	
	$ 161,726.22	**$ 197,400.77**	**$ 250,323.02**	**$ 250,323.02**	**$ 202,963**	**$ 123,019**	**$ -**	**$ -**	**$ -**	**$ (202,963)**	**-100.00%**

VILLAGE OF KRONENWETTER
2027 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/13/2026)
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	$ 18,363.94	$ 30,131	$ 13,444				$ (30,131)	
Revaluation	-	-	-	-	80,523	39,020				(80,523)	
	$ 17,623.99	**$ 17,798.12**	**$ 18,363.94**	**$ 18,363.94**	**$ 110,654**	**$ 52,464**	**$ -**	**$ -**	**$ -**	**$ (110,654)**	**-100.00%**
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	$ 11,409.14	$ 12,600	$ 4,833				$ (12,600)	
Municipal Insurance	8,850.91	31,679.34	30,522.21	30,522.21	33,000	-				(33,000)	
	$ 18,719.01	**$ 45,605.18**	**$ 41,931.35**	**$ 41,931.35**	**$ 45,600**	**$ 4,833**	**$ -**	**$ -**	**$ -**	**$ (45,600)**	**-100.00%**
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**	**$ 1,011,155.38**	**$ 774,030.92**	**$ 1,096,287**	**$ 671,638**	**$ 712,362**	**$ 827,396**	**$ 827,396**	**$ (268,891)**	**-24.53%**

VILLAGE OF KRONENWETTER
2027 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/13/2026)
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	$ 1,938,981	$ 1,938,981	$ 290,733	
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**	**$ 2,028,264**	**$ 2,028,264**	**$ 308,105**	**17.91%**
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**	**$ 2,594,343**	**$ 2,594,343**	**$ 340,685**	**15.12%**

VILLAGE OF KRONENWETTER
2027 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/13/2026)
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 10/13/2026)
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	$ 1,293	$ 1,293	$ 861	
	$ 161.46	**$ 161.46**	**$ 696.72**	**$ 191.38**	**$ 432**	**$ -**	**$ 432**	**$ 1,293**	**$ 1,293**	**$ 861**	**199.31%**
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**	**$ 162,545.00**	**$ 220,226**	**$ 220,226**	**$ (1,411)**	**-0.64%**

VILLAGE OF KRONENWETTER
2027 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/13/2026)
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**	**$ 4,931,816.60**	**$ 4,761,854.95**	**$ 5,894,089**	**$ 3,364,445**					

2026 Budget Surplus - Exps.

ADMINISTRATIVE POLICY COMMITTEE AND VILLAGE BOARD - BUDGET WORKSHOP 1 MINUTES

October 19, 2026 at 3:00 PM

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

1. CALL MEETING TO ORDER

CALL MEETING TO ORDER: 3:00 PM

A. Pledge of Allegiance

B. Roll Call

Present:

APC Committee

Trustee/Chair Jessica Stowell
Trustee Mary Solheim
Committee Member Guy Fredel
Committee Member Chris Kluz
Committee Member Misti Swanson

Village Board:

Dan Joling
Aaron Myszka
Craig Mortensen
Jessica Stowell
Dan Lesniak
Mary Solheim
Kelly Coyle (Late Arrival)

Utility Committee:

Dan Raczkowski

Staff:

Finance Director John Jacobs, Administrator James Davel, Public Works Director Greg Ulman and Utility Clerk Kim Coyle

2. PUBLIC COMMENT

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

Bernie Kramer-2150 East State HWY 153-Mr. Kamer stated that this is about revenue and spending. There seems to be a problem with revenue. CIP budget for water tower and wells. We are going to have private wells and septic tanks. 90% water fees come from residents nothing else. Utility lives on that. When you go private you have the maintenance, ongoing cost, and your insurance rate up. Citizens will be the ones who get stuck later on with the extra cost. This can only happen in Kronenwetter. I mean we think backwards. We do things that are total illogical, they

don't make any sense at all. We go against our own planning and think we really hit the jack pot because we will get something but it's not much. Going forward here again revenue, we get the extra people that would be in the housing. We would get more users from the water.

3. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

C. 2027 Budget Workshop Discussion #1
Discussion only no action taken.

4. ADJOURNMENT

Motion to adjourn. Motion made by Trustee Solheim, Seconded by Committee Member Swanson. Voting Yea: Trustee/Chair Stowell, Trustee Solheim, Committee Member Fredel, Committee Member Kluz, Committee Member Swanson. Voice Vote 5:0 Time-5:48 PM

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

Minutes prepared by _____

DEBT SERVICE FUND

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Debt Service Fund - Fund #350

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Original Budget 12/31/2026	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027
Beginning Fund Balance, January 1st	$ 500,083.90	$ 560,097.66	$ 595,894.58	$ 128,654.51	$ 73,538	$ 73,538	$ 73,538	$ 73,538	$ 52,859	$ 52,859
REVENUES:										
Property Tax Levy	$ 750,000.00	$ 700,000.00	$ 193,012.00	$ 662,169.00	$ 735,003	$ 735,003	$ 735,003	$ 735,003	$ 735,003	$ 735,003
Special Assessments - Principal Payments/Golden Pond	8,245.24	7,665.17	-	-	-	-	-	-	-	-
Special Assessments - Principal Payments/Vanderwaal	-	17,579.20	3,729.00	-	8,465	8,465	-	8,465	8,465	8,465
Special Assessments - Interest Payments/Golden Pond	186.03	9,800.56	-	-	-	-	-	-	-	-
Special Assessments - Interest Payments/Vanderwaal	-	-	1,007.00	2,109.51	1,856	1,856	1,856	1,856	1,602	1,602
Interest on Investments	5,632.49	19,026.99	5,947.18	18,182.36	12,000	12,000	26,149	32,000	16,000	16,000
Bond Premium Proceeds	-	-	80,958.25	-	-	-	-	-	-	-
Transfer from Capital Projects Fund	-	-	-	57,000.00	-	-	-	-	-	-
Transfer from TID Funds	-	-	-	-	-	-	-	-	-	-
REVENUES	**$ 764,063.76**	**$ 754,071.92**	**$ 284,653.43**	**$ 739,460.87**	**$ 757,324**	**$ 757,324**	**$ 763,008**	**$ 777,324**	**$ 761,070**	**$ 761,070**
EXPENDITURES:										
Principal Payments:										
2018 G.O. Notes	$ 250,000.00	$ 255,000.00	$ 150,000.00	$ 155,000.00	$ 155,000	$ 155,000	$ 155,000	$ 155,000	160,000	160,000
2021A G.O. Bonds	315,000.00	345,000.00	395,000.00	415,000.00	435,000	435,000	435,000	435,000	430,000	430,000
2023 Fire Truck Note - Covantage Credit Union	-	-	61,178.77	64,530.87	66,132	66,132	64,953	64,953	68,691	68,691
2024B G.O. Notes	-	-	-	-	-	-	-	-	-	-
Interest Payments:										
2018 G.O. Notes	34,950.00	27,375.00	21,300.00	16,725.00	12,075	12,075	7,200	12,075	7,350	7,350
2021A G.O. Bonds	104,100.00	90,900.00	76,100.00	59,900.00	42,900	42,900	25,800	42,900	25,600	25,600
2023 Fire Truck Note - Covantage Credit Union	-	-	28,849.00	25,496.90	23,896	23,896	25,074	25,074	21,337	21,337
2024B G.O. Notes	-	-	-	57,925.00	63,000	63,000	31,500	63,000	97,503	97,503
Debt Issuance Costs	-	-	19,465.73	-	-	-	-	-	-	-
EXPENDITURES	**$ 704,050.00**	**$ 718,275.00**	**$ 751,893.50**	**$ 794,577.77**	**$ 798,003**	**$ 798,003**	**$ 744,528**	**$ 798,002**	**$ 810,481**	**$ 810,481**
NET CHANGE IN FUND BALANCE	60,013.76	35,796.92	(467,240.07)	(55,116.90)	(40,679)	(40,679)	18,480	(20,678)	(49,411)	(49,411)
Ending Fund Balance, December 31st	**$ 560,097.66**	**$ 595,894.58**	**$ 128,654.51**	**$ 73,537.61**	**$ 32,859**	**$ 32,859**	**$ 92,018**	**$ 52,859**	**$ 3,448**	**$ 3,448**

VILLAGE OF KRONENWETTER
Detailed Debt Payment Schedule - by Type of Issue & by Funding Source
Updated as of 9/15/2026 - beginning on 1/01/2027

RINCIPAL PAYMENTS:

lame of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
)16 Lease Rev Bonds	$ 1,810,000.00	$ 120,000.00	$ 1,690,000.00	$ 120,000.00	$ 1,570,000.00	$ 125,000.00	$ 1,445,000.00	$ 125,000.00	$ 130,000.00	$ 135,000.00	$ 140,000.00	$ 140,000.00	$ 145,000.00
)18 G.O. Notes	$ 785,000.00	$ 150,000.00	$ 635,000.00	$ 155,000.00	$ 480,000.00	$ 155,000.00	$ 325,000.00	$ 160,000.00	$ 165,000.00	$ -	$ -	$ -	$ -
)21A G.O. Bonds	$ 3,740,000.00	$ 630,000.00	$ 3,110,000.00	$ 655,000.00	$ 2,455,000.00	$ 685,000.00	$ 1,770,000.00	$ 695,000.00	$ 505,000.00	$ 90,000.00	$ 90,000.00	$ 95,000.00	$ 95,000.00
)21B G.O. Bonds	$ 1,455,000.00	$ 140,000.00	$ 1,315,000.00	$ 140,000.00	$ 1,175,000.00	$ 145,000.00	$ 1,030,000.00	$ 145,000.00	$ 340,000.00	$ 345,000.00	$ 200,000.00	$ -	$ -
)23 Fire Truck Note	$ 732,208.00	$ 61,178.77	$ 671,029.23	$ 64,530.87	$ 606,498.36	$ 64,953.30	$ 541,545.06	$ 68,690.89	$ 71,397.32	$ 74,210.37	$ 77,134.26	$ 80,173.35	$ 83,332.18
)24 Safe Water Drinking Loan	$ -	$ -	$ 2,282,472.90	$ 136,412.93	$ 3,091,551.22	$ 142,537.46	$ 2,949,013.76	$ 145,594.88	$ 148,717.90	$ 151,907.89	$ 155,166.32	$ 158,494.64	$ 161,894.35
)24B G.O. Notes	$ -	$ -	$ 7,855,000.00	$ 690,000.00	$ 7,165,000.00	$ 690,000.00	$ 6,475,000.00	$ 710,000.00	$ 750,000.00	$ 1,190,000.00	$ 1,040,000.00	$ 1,065,000.00	$ 1,075,000.00
	$ 8,522,208.00	$ 1,101,178.77	$ 17,558,502.13	$ 1,960,943.80	$ 16,543,049.58	$ 2,007,490.76	$ 14,535,558.82	$ 2,049,285.77	$ 2,110,115.22	$ 1,986,118.26	$ 1,702,300.58	$ 1,538,667.99	$ 1,560,226.53

VTEREST PAYMENTS:

lame of Debt Obligation	2024 Payment	2025 Payment	2026 Payment	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
)16 Lease Rev Bonds	$ 48,707.50	$ 46,217.50	$ 43,490.00	$ 40,521.25	$ 37,332.50	$ 33,852.50	$ 30,070.00	$ 26,080.00	$ 21,875.00
)18 G.O. Notes	$ 21,300.00	$ 16,725.00	$ 12,075.00	$ 7,350.00	$ 2,475.00	$ -	$ -	$ -	$ -
)21A G.O. Bonds	$ 137,000.00	$ 111,300.00	$ 84,500.00	$ 56,900.00	$ 32,900.00	$ 21,000.00	$ 17,400.00	$ 13,700.00	$ 9,900.00
)21B G.O. Bonds	$ 27,700.00	$ 24,900.00	$ 22,050.00	$ 19,150.00	$ 14,300.00	$ 7,450.00	$ 2,000.00	$ -	$ -
)23 Fire Truck Note	$ 28,849.00	$ 25,496.90	$ 25,074.47	$ 21,336.88	$ 18,630.45	$ 15,817.40	$ 12,893.51	$ 9,854.42	$ 6,695.59
)24 Safe Water Drinking Loan	$ 26,406.22	$ 60,122.27	$ 64,623.85	$ 61,694.84	$ 58,538.34	$ 55,314.13	$ 52,020.76	$ 48,656.74	$ 45,220.57
)24B G.O. Notes	$ -	$ 308,693.06	$ 302,750.00	$ 267,750.00	$ 231,250.00	$ 182,750.00	$ 132,200.00	$ 90,100.00	$ 47,300.00
	$ 289,962.72	$ 593,454.73	$ 554,563.32	$ 474,702.97	$ 395,426.29	$ 316,184.03	$ 246,584.27	$ 188,391.16	$ 130,991.16

'OTAL PAYMENTS:

lame of Debt Obligation	2024 Payment	2025 Payment	2026 Payment	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
016 Lease Rev Bonds	$ 168,707.50	$ 166,217.50	$ 168,490.00	$ 165,521.25	$ 167,332.50	$ 168,852.50	$ 170,070.00	$ 166,080.00	$ 166,875.00
018 G.O. Notes	$ 171,300.00	$ 171,725.00	$ 167,075.00	$ 167,350.00	$ 167,475.00	$ -	$ -	$ -	$ -
021A G.O. Bonds	$ 767,000.00	$ 766,300.00	$ 769,500.00	$ 751,900.00	$ 537,900.00	$ 111,000.00	$ 107,400.00	$ 108,700.00	$ 104,900.00
021B G.O. Bonds	$ 167,700.00	$ 164,900.00	$ 167,050.00	$ 164,150.00	$ 354,300.00	$ 352,450.00	$ 202,000.00	$ -	$ -
023 Fire Truck Note	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77
024 Safe Water Drinking Loan	$ 26,406.22	$ 196,535.20	$ 207,161.31	$ 207,289.72	$ 207,256.24	$ 207,222.02	$ 207,187.08	$ 207,151.38	$ 207,114.92
024B G.O. Notes	$ -	$ 998,693.06	$ 992,750.00	$ 977,750.00	$ 981,250.00	$ 1,372,750.00	$ 1,172,200.00	$ 1,155,100.00	$ 1,122,300.00
	$ 1,391,141.49	$ 2,554,398.53	$ 2,562,054.08	$ 2,523,988.74	$ 2,505,541.51	$ 2,302,302.29	$ 1,948,884.85	$ 1,727,059.15	$ 1,691,217.69

VILLAGE OF KRONENWETTER
Detailed Debt Payment Schedule - by Type of Issue & by Funding Source
Updated as of 9/15/2026 - beginning on 1/01/2027

PRINCIPAL PAYMENTS

Name of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Principal Payments 2024-2043
2016 Lease Rev Bonds	$ 150,000.00	$ 155,000.00	$ 160,000.00	$ 165,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,810,000.00
2018 G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 785,000.00
2021A G.O. Bonds	$ 100,000.00	$ 100,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,740,000.00
2021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,455,000.00
2023 Fire Truck Note	$ 86,606.69	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 732,208.00
2024 Safe Water Drinking Loan	$ 165,366.98	$ 168,914.11	$ 172,537.32	$ 176,238.23	$ 180,018.55	$ 183,879.95	$ 187,824.18	$ 191,853.00	$ 195,968.24	$ 200,171.77	$ 204,465.45	$ 3,227,964.15
2024B G.O. Notes	$ 645,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,855,000.00
	$ 1,146,973.67	$ 423,914.11	$ 332,537.32	$ 341,238.23	$ 180,018.55	$ 183,879.95	$ 187,824.18	$ 191,853.00	$ 195,968.24	$ 200,171.77	$ 204,465.45	$ 19,605,172.15

INTEREST PAYMENTS:

Name of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Interest Payments 2024-2043
2016 Lease Rev Bonds	$ 17,412.50	$ 12,722.50	$ 7,800.00	$ 2,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 368,721.25
2018 G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 59,925.00
2021A G.O. Bonds	$ 6,000.00	$ 2,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 492,600.00
2021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 117,550.00
2023 Fire Truck Note	$ 3,506.92	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 168,155.54
2024 Safe Water Drinking Loan	$ 41,710.69	$ 38,125.52	$ 34,463.46	$ 30,722.84	$ 26,901.98	$ 22,999.17	$ 19,012.65	$ 14,940.61	$ 10,781.22	$ 6,532.62	$ 2,192.89	$ 720,981.37
2024B G.O. Notes	$ 12,900.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,575,693.06
	$ 81,530.11	$ 52,848.02	$ 42,263.46	$ 33,362.84	$ 26,901.98	$ 22,999.17	$ 19,012.65	$ 14,940.61	$ 10,781.22	$ 6,532.62	$ 2,192.89	$ 3,503,626.22

TOTAL PAYMENTS:

Name of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Grand Total Payments 2024-2043
2016 Lease Rev Bonds	$ 167,412.50	$ 167,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,178,721.25
2018 G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 844,925.00
2021A G.O. Bonds	$ 106,000.00	$ 102,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,232,600.00
2021B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,572,550.00
2023 Fire Truck Note	$ 90,113.61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 900,363.54
2024 Safe Water Drinking Loan	$ 207,077.67	$ 207,039.63	$ 207,000.78	$ 206,961.07	$ 206,920.53	$ 206,879.12	$ 206,836.83	$ 206,793.61	$ 206,749.46	$ 206,704.39	$ 206,658.34	$ 3,948,945.52
2024B G.O. Notes	$ 657,900.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,430,693.06
	$ 1,228,503.78	$ 476,762.13	$ 374,800.78	$ 374,601.07	$ 206,920.53	$ 206,879.12	$ 206,836.83	$ 206,793.61	$ 206,749.46	$ 206,704.39	$ 206,658.34	$ 23,108,798.37

TOTAL DEBT SERVICE PAYMENT BY FUNDING SOURCE:

ebt Service Fund - Tax Levy:

Name of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
018 G.O. Notes	$ 785,000.00	$ 171,300.00	$ 635,000.00	$ 171,725.00	$ 480,000.00	$ 167,075.00	$ 325,000.00	$ 167,350.00	$ 167,475.00	$ -	$ -	$ -	$ -
021A G.O. Bonds	$ 2,100,000.00	$ 471,100.00	$ 1,705,000.00	$ 474,900.00	$ 1,290,000.00	$ 477,900.00	$ 855,000.00	$ 455,600.00	$ 433,500.00	$ -	$ -	$ -	$ -
023 Fire Truck Note	$ 732,208.00	$ 90,027.77	$ 671,029.23	$ 90,027.77	$ 606,498.36	$ 90,027.77	$ 541,545.06	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77	$ 90,027.77
024B G.O. Notes	$ -	$ -	$ 1,465,000.00	$ 57,925.00	$ 1,465,000.00	$ 63,000.00	$ 2,328,200.00	$ 97,503.00	$ 109,690.50	$ 511,253.00	$ 511,728.00	$ 511,568.00	$ 511,374.00
	$ 3,617,208.00	$ 732,427.77	$ 4,476,029.23	$ 794,577.77	$ 3,841,498.36	$ 798,002.77	$ 4,049,745.06	$ 810,480.77	$ 800,693.27	$ 601,280.77	$ 601,755.77	$ 601,595.77	$ 601,401.77
					Change in annual Debt Service Tax Levy			*$ 12,478.00*	*$ (9,787.50)*	*$ (199,412.50)*	*$ 475.00*	*$ (160.00)*	*$ (194.00)*

ID #1:

Name of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
016 Lease Rev Bonds	$ 1,810,000.00	$ 168,707.50	$ 1,690,000.00	$ 166,217.50	$ 1,570,000.00	$ 168,490.00	$ 1,445,000.00	$ 165,521.25	$ 167,332.50	$ 168,852.50	$ 170,070.00	$ 166,080.00	$ 166,875.00
021A G.O. Bonds	$ 945,000.00	$ 106,400.00	$ 875,000.00	$ 103,600.00	$ 805,000.00	$ 105,700.00	$ 730,000.00	$ 107,600.00	$ 104,400.00	$ 111,000.00	$ 107,400.00	$ 108,700.00	$ 104,900.00
021B G.O. Bonds	$ 870,000.00	$ 156,000.00	$ 730,000.00	$ 153,200.00	$ 590,000.00	$ 155,350.00	$ 445,000.00	$ 152,450.00	$ 154,500.00	$ 151,500.00	$ -	$ -	$ -
	$ 3,625,000.00	$ 431,107.50	$ 3,295,000.00	$ 423,017.50	$ 2,965,000.00	$ 429,540.00	$ 2,620,000.00	$ 425,571.25	$ 426,232.50	$ 431,352.50	$ 277,470.00	$ 274,780.00	$ 271,775.00

ID #2:

Name of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
024B G.O. Notes	$ -	$ -	$ 6,390,000.00	$ 940,768.06	$ 5,700,000.00	$ 929,750.00	$ 4,146,800.00	$ 880,247.00	$ 871,559.50	$ 861,497.00	$ 660,472.00	$ 643,532.00	$ 610,926.00
	$ -	$ -	$ 6,390,000.00	$ 940,768.06	$ 5,700,000.00	$ 929,750.00	$ 4,146,800.00	$ 880,247.00	$ 871,559.50	$ 861,497.00	$ 660,472.00	$ 643,532.00	$ 610,926.00

ID #3:

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

ID #4:

Name of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
021A G.O. Bonds	$ 695,000.00	$ 189,500.00	$ 530,000.00	$ 187,800.00	$ 360,000.00	$ 185,900.00	$ 185,000.00	$ 188,700.00	$ -	$ -	$ -	$ -	$ -
021B G.O. Bonds	$ 585,000.00	$ 11,700.00	$ 585,000.00	$ 11,700.00	$ 585,000.00	$ 11,700.00	$ 585,000.00	$ 11,700.00	$ 199,800.00	$ 200,950.00	$ 202,000.00	$ -	$ -
	$ 1,280,000.00	$ 201,200.00	$ 1,115,000.00	$ 199,500.00	$ 945,000.00	$ 197,600.00	$ 770,000.00	$ 200,400.00	$ 199,800.00	$ 200,950.00	$ 202,000.00	$ -	$ -

Water Utility Fund:

Name of Debt Obligation	12/31/2023 Principal Balance	2024 Payment	12/31/2024 Principal Balance	2025 Payment	12/31/2025 Principal Balance	2026 Payment	12/31/2026 Principal Balance	2027 Payment	2028 Payment	2029 Payment	2030 Payment	2031 Payment	2032 Payment
024 Safe Water Drinking Loan	$ -	$ 26,406.22	$ 2,282,472.90	$ 196,535.20	$ 3,091,551.22	$ 207,161.31	$ 2,949,013.76	$ 207,289.72	$ 207,256.24	$ 207,222.02	$ 207,187.08	$ 207,151.38	$ 207,114.92
	$ -	$ 26,406.22	$ 2,282,472.90	$ 196,535.20	$ 3,091,551.22	$ 207,161.31	$ 2,949,013.76	$ 207,289.72	$ 207,256.24	$ 207,222.02	$ 207,187.08	$ 207,151.38	$ 207,114.92
GRAND TOTAL	$ 8,522,208.00	$ 1,391,141.49	$ 17,558,502.13	$ 2,554,398.53	$ 16,543,049.58	$ 2,562,054.08	$ 14,535,558.82	$ 2,523,988.74	$ 2,505,541.51	$ 2,302,302.29	$ 1,948,884.85	$ 1,727,059.15	$ 1,691,217.69

TOTAL DEBT SERVICE PAYMENT BY FUNDING SOURCE:

ebt Service Fund - Tax L

lame of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
)18 G.O. Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 844,925.00
)21A G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,313,000.00
)23 Fire Truck Note	$ 90,113.61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 900,363.54
)24B G.O. Notes	$ 511,020.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,885,061.50
	$ 601,133.61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,943,350.04
	$ (268.16)	$ (601,133.61)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

ID #1:

Name of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
)16 Lease Rev Bonds	$ 167,412.50	$ 167,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,178,721.25
)21A G.O. Bonds	$ 106,000.00	$ 102,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,167,700.00
)21B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 923,000.00
	$ 273,412.50	$ 269,722.50	$ 167,800.00	$ 167,640.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,269,421.25

ID #2:

Name of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
)24B G.O. Notes	$ 146,880.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,545,631.56
	$ 146,880.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,545,631.56

ID #3:

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

ID #4:

Name of Debt Obligation	2033 Payment	2034 Payment	2035 Payment	2036 Payment	2037 Payment	2038 Payment	2039 Payment	2040 Payment	2041 Payment	2042 Payment	2043 Payment	Total Payments 2024-2043
)21A G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 751,900.00
)21B G.O. Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 649,550.00
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,401,450.00

Water Utility Fund:

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

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
August 31, 2026

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

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

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

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

Wisconsin Department of Revenue
Local Government Services

Report # LGSDL3
Date: [illegible]
Time: 10:52:58 AM

2026 Equalized Value Information

MARATHON COUNTY

CoMun Code	Tax Dist #	TVC Type	Municipal Name	TID OUT Equalized Value	TID IN Equalized Value	Debt Limit
37145	1978	V	KRONENWETTER	1,073,938,600	1,182,976,700	59,148,835
37146	0988	V	MAINE	481,296,500	503,976,500	25,198,825
37151	1013	V	MARATHON CITY	211,092,200	268,314,500	13,415,725
37168	0996	V	RIB MOUNTAIN	1,449,157,000	1,464,844,000	73,242,200
37176	1014	V	ROTHSCHILD	765,699,700	825,242,600	41,262,130
37181	1015	V	SPENCER	165,835,900	186,256,600	9,312,830
37182	1016	V	STRATFORD	143,969,300	191,324,500	9,566,225
37186	1017	V	UNITY	16,573,700	16,573,700	828,685
37192	1970	V	WESTON	2,070,632,900	2,092,955,000	104,647,750
37201	1018	C	ABBOTSFORD	56,140,400	84,892,500	4,244,625
37211	1019	C	COLBY	50,171,800	51,213,700	2,560,685
37250	1020	C	MARSHFIELD	201,863,800	205,870,300	10,293,515
37251	1021	C	MOSINEE	599,285,000	616,166,800	30,808,340
37281	1022	C	SCHOFIELD	366,941,100	441,071,200	22,053,560
37291	1023	C	WAUSAU	4,239,752,500	4,625,665,100	231,283,255

District in County

39	Town Total	=	6,832,500,800	6,832,500,800	341,625,040
16	Village Total	=	6,705,179,300	7,117,276,800	355,863,840
6	City Total	=	5,514,154,600	6,024,879,600	301,243,980
61	County Total	=	19,051,834,700	19,974,657,200	998,732,860

SPECIAL REVENUE FUNDS

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Park Fund - Fund #250

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Original Budget 12/31/2026	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027
Beginning Fund Balance, January 1st	$ 137,849.56	$ 139,142.78	$ 71,158.33	$ 74,857.49	$ 93,070	$ 93,070	$ 93,070	$ 93,070	$ 134,189	$ 134,189
REVENUES:										
Donations - Parks	$ 4,000.00	$ -	$ -	$ -	$ -	$ -	$ 9,807	$ 12,000	$ -	$ -
Donations - Bike & Walkways	-	1,500.00	-	-	-	-	-	-	-	-
Interest on Investments	98.94	2,536.86	3,699.16	3,126.88	2,300	2,300	1,826	2,800	3,400	3,400
Transfer from General Fund - Unused Parks Outlay	-	-	-	21,261.00	-	-	-	28,074	-	-
REVENUES	**$ 4,098.94**	**$ 4,036.86**	**$ 3,699.16**	**$ 24,387.88**	**$ 2,300**	**$ 2,300**	**$ 11,633**	**$ 42,874**	**$ 3,400**	**$ 3,400**
EXPENDITURES:										
Parks Expenditures:										
Parks Expenditures	$ 2,805.72	$ -	$ -	$ -	$ -	$ -	$ 975	$ 975	$ -	$ -
Trails Expenditures	-	-	-	6,175.85	-	-	780	780	-	-
Parks-Outlay	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Equipment Repl. Fund	-	72,021.31	-	-	-	-	-	-	-	-
Transfer to Capital Projects Fund *(for Buska Park-Playground Equipment project)*	-	-	-	-	-	-	-	-	25,000	25,000
EXPENDITURES	**$ 2,805.72**	**$ 72,021.31**	**$ -**	**$ 6,175.85**	**$ -**	**$ -**	**$ 1,755**	**$ 1,755**	**$ 25,000**	**$ 25,000**
NET CHANGE IN FUND BALANCE	1,293.22	(67,984.45)	3,699.16	18,212.03	2,300	2,300	9,878	41,119	(21,600)	(21,600)
Ending Fund Balance, December 31st	**$ 139,142.78**	**$ 71,158.33**	**$ 74,857.49**	**$ 93,069.52**	**$ 95,370**	**$ 95,370**	**$ 102,948**	**$ 134,189**	**$ 112,589**	**$ 112,589**

CAPITAL PROJECTS FUNDS

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Capital Projects Fund - Fund #410

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Original Budget 12/31/2026	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027
Beginning Fund Balance, January 1st	$ 338,230.53	$ 538,963.84	$ 524,673.12	$ 1,929,106.19	$ 1,346,293	$ 1,346,293	$ 1,346,293	$ 1,346,293	$ 389,074	$ 389,074
REVENUES:										
Property Tax Levy	$ 200,000.00	$ -	$ 200,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grant Revenue	-	-	-	-	-	-	-	-	-	-
Interest on Investments	1,313.31	16,610.78	27,377.00	22,969.33	13,500	13,500	10,871	16,300	3,500	3,500
Sale of Equipment	-	-	-	-	-	-	-	-	-	-
Transfer from Parks Fund	-	-	-	-	-	-	-	-	25,000	25,000
Transfer from TID #2 Fund (unused 2024 G.O. proceeds)	-	-	-	-	-	-	-	-	863,200	863,200
Proceeds from Debt Issuance	-	-	1,465,000.00	-	-	-	-	-	1,865,000	1,865,000
REVENUES	**$ 201,313.31**	**$ 16,610.78**	**$ 1,692,377.00**	**$ 22,969.33**	**$ 13,500**	**$ 13,500**	**$ 10,871**	**$ 16,300**	**$ 2,756,700**	**$ 2,756,700**
EXPENDITURES:										
Capital Road Improvements:	$ -	$ 314.50	$ 205,765.00	$ 548,782.03						
Kronenwetter Drive -North & Other Areas (2025-2026)	-	-	-	-	-	-	$ 1,430	$ 105,648	$ -	$ -
Bike Path Sealing	-	-	-	-	-	20,954	-	20,954	-	-
Kronenwetter Drive - 2027 Change Orders (estimate)	-	-	-	-	-	-	-	-	15,000	15,000
Other Capital Projects:	580.00	-	32,178.93	-	-		-	-	-	-
Access Control for Doors/Security, Guard Rail along Johnson Creek, Parks) - 2025 budget	-	-	-	-	-	-	-	-	-	-
Kowalski Road Interchange	-	30,587.00	-	-	-	-	-	-	-	-
Village Garage - (2 parks bays, 2 police bays):										
Village share = $533,334 (67%)					533,334	533,334	133,333	533,334	$ -	$ -
Utilities share = $266,666 (33%)										
Total Cost = $800,000										
Village Garage - additional bathroom					-	14,815	-	14,815	-	-
2027 Capital Projects:										
Buska Park - Playground Equipment					-	-	-	-	200,000	200,000
Maple Ridge Road Reconstruction					-	-	-	-	2,890,000	2,890,000

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Capital Projects Fund - Fund #410

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Original Budget 12/31/2026	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027
Transfer to Debt Service Fund	-	-	-	57,000.00	-	-	-	-	-	-
Transfer to General Fund	-	-	45,000.00	-	-	-	-	-	-	-
Transfer to Capital Equipment Fund:										
DPW Dump Truck - Box/Plow (2026 budget)	-	-	-	-	163,768	163,768	163,768	163,768	-	-
2nd Police Squad Car (2026 budget)	-	-	-	-	50,000	50,000	50,000	50,000	-	-
Parks Lawnmower/Leaf Blower (2026 budget)	-	-	-	-	50,000	50,000	50,000	50,000	-	-
DPW 2015 Pickup Truck (2026 budget)	-	-	-	-	-	35,000	35,000	35,000	-	-
Police Squad Car (2027 budget)	-	-	-	-	-	-	-	-	35,750	35,750
Debt Issuance Costs	-	-	5,000.00	-	-	-	-	-	-	-
EXPENDITURES	**$ 580.00**	**$ 30,901.50**	**$ 287,943.93**	**$ 605,782.03**	**$ 797,102**	**$ 867,871**	**$ 433,531**	**$ 973,519**	**$ 3,140,750**	**$ 3,140,750**
NET CHANGE IN FUND BALANCE	200,733.31	(14,290.72)	1,404,433.07	(582,812.70)	(783,602)	(854,371)	(422,660)	(957,219)	(384,050)	(384,050)
Ending Fund Balance, December 31st	**$ 538,963.84**	**$ 524,673.12**	**$ 1,929,106.19**	**$ 1,346,293.49**	**$ 562,691**	**$ 491,922**	**$ 923,633**	**$ 389,074**	**$ 5,024**	**$ 5,024**

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Capital Equipment Replacement Fund - Fund #750

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Original Budget 12/31/2026	Amended Budget 12/31/2026	Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027
Beginning Fund Balance, January 1st	$ 402,649.31	$ 283,410.04	$ 295,099.34	$ 297,038.63	$ 80,884	$ 80,884	$ 80,884	$ 80,884	$ (0)	$ (0)
REVENUES:										
Property Tax Levy	$ 200,000.00	$ 200,000.00	$ 428,500.00	$ -	$ -	$ -	$ -	$ -	$ 35,750	$ 35,750
Grant Revenue	71,500.00	-	-	-	-	-	-	-	-	-
Interest on Investments	6,117.35	6,949.31	3,536.10	2,102.51	1,000	1,000	576	650	-	-
Sale of Equipment	-	64,227.91	-	-	-	-	-	-	-	-
Proceeds from Debt Issuance	-	732,208.00	-	-	-	-	-	-	-	-
Transfer from Parks Fund	-	72,021.31	-	-	-	-	-	-	-	-
Transfer from General Fund	-	-	27,395.00	-	-	-	-	-	-	-
Transfer from Capital Projects Fund - Dump Truck	-	-	-	-	163,768	163,768	163,768	163,768	-	-
Transfer from Capital Projects Fund - Squad Cars	-	-	-	-	50,000	50,000	50,000	50,000	35,750	35,750
Transfer from Capital Projects Fund - Lawnmower/Leaf Blower		-	-	-	50,000	50,000	50,000	50,000	-	-
Transfer from Capital Projects Fund - Replace 2015 Pickup Truck		-	-	-	-	35,000	35,000	35,000	-	-
REVENUES	**$ 277,617.35**	**$ 1,075,406.53**	**$ 459,431.10**	**$ 2,102.51**	**$ 264,768**	**$ 299,768**	**$ 299,344**	**$ 299,418**	**$ 71,500**	**$ 71,500**
EXPENDITURES:										
Equipment Purchases	$ 394,490.53	$ 123,540.19	$ 457,491.81	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Body Cams	-	-	-	21,148.00	-	-	-	-	-	-
Police Squad Cars:										
2025 Year - budget (replace 1 squad car)	-	-	-	59,909.32	-	-	-	-	-	-
2026 Year - proposed budget (replace 1 squad car; and add 1 squad car)		-	-	-	130,000	130,000	118,177	121,169	-	-
2027 Year - proposed budget (replace 1 squad car)		-	-	-	-	-	-	-	71,500	71,500
DPW Tandem Axle Dump Truck:										
2025 Year - budget (Chassis)	-	-	-	137,200	-	-	-	-	-	-
2026 Year - proposed budget (Box/Plow)	-	-	-	-	163,768	163,768	163,768	163,768	-	-
Parks: Lawnmower	-	-	-	-	30,000	30,000	29,933	29,933	-	-
Parks: Leaf Blower	-	-	-	-	20,000	20,000	18,464	18,464	-	-
DPW: Replace 2015 Pickup Truck	-	-	-	-	-	35,000	46,968	46,968	-	-
Fire Protection Equipment	2,366.09	934,660.83	-	-	-	-	-	-	-	-
Bank & Investment Fees	-	2,016.21	-	-	1,000	-	-	-	-	-
Transfer to General Fund	-	3,500.00	-	-	-	-	-	-	-	-
EXPENDITURES	**$ 396,856.62**	**$ 1,063,717.23**	**$ 457,491.81**	**$ 218,257.32**	**$ 344,768**	**$ 378,768**	**$ 377,310**	**$ 380,302**	**$ 71,500**	**$ 71,500**
NET CHANGE IN FUND BALANCE	(119,239.27)	11,689.30	1,939.29	(216,154.81)	(80,000)	(79,000)	(77,966)	(80,884)	-	-
Ending Fund Balance, December 31st	**$ 283,410.04**	**$ 295,099.34**	**$ 297,038.63**	**$ 80,883.82**	**$ 884**	**$ 1,884**	**$ 2,918**	**$ 0**	**$ (0)**	**$ (**

ADMINISTRATIVE POLICY COMMITTEE AND VILLAGE BOARD - BUDGET WORKSHOP 2 MINUTES

October 20, 2026 at 6:00 PM

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

1. CALL MEETING TO ORDER

Meeting Called to order at 6:00 PM

A. Pledge of Allegiance

B. Roll Call

Present :

APC Committee

Jessica Stowell
Mary Solheim
Misti Swanson (Walked in Late)
Chris Kluz
Guy Fredel

Village Board:

Dan Joling
Aaron Myszka
Craig Mortensen
Jessica Stowell
Dan Lesniak
Mary Solheim

Absent:

Kelly Coyle

Staff:

Finance Director John Jacobs, Administrator James Davel, Police Chief Terry Mchugh, Fire Chief Theresa O'Brien, and Account Clerk Samantha Heis

2. PUBLIC COMMENT

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

No comments were made by the public.

3. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

C. 2027 Budget Workshop Discussion #2

Discussion overview of proposed budget workshop #1 no action made. Discussion on the ADA Porta Potty's 3 regular and 3 ADA porta potty's. Discussion of the Police proposed budget no action made. Discussion on the EMT/Fire department proposed budget and grant funds no

action made. Discussion on community development proposed budget no action made. Discussion on estimated calculation of 2026 tax increments by TID district no action made. Discussion on debt service/tax levy no action taken.
Guy Fredel made a motion to keep the contingency fund at $30,000.00 verses the $70,000.00 recommendation to the village board/there was not a second and the motion fails.
APC: Motion for recommendation to the village board to have the contingency fund at $60,000.00 verses the $70,000.00. Motion made by Committee Member Kluz, Seconded by Trustee Solheim.
Voting Yea: Trustee/Chair Stowell, Trustee Solheim, Committee Member Fredel, Committee Member Kluz, Committee Member Swanson. Roll Call Vote Passes 5:0
Village Board: Motion to approve the recommendation to keep the contingency fund at $60,000.00. Motion made by Trustee Aaron Myszka, Seconded by Trustee Mary Solheim. Voting Yea: President Dan Joling, Trustee Aaron Myszka, Trustee Craig Mortensen, Trustee Jessica Stowell, Trustee Mary Solheim. Voting Nay: Trustee Dan Lesniak. Roll Call Vote Passes 5:1

APC: Motion for recommendation to the Village Board to increase the budget for porta potty's to $14,360.00 3 regular and 3 ADA porta potty's. Motion made by Trustee Solheim, Seconded by Committee Member Kluz. Voting Yea: Trustee/Chair Stowell, Trustee Solheim, Committee Member Fredel, Committee Member Kluz, Committee Member Swanson. Roll Call Vote Passes 5:0
Village Board: Motion to approve the recommendation to increase the budget for porta potty's to $14,360.00 3 regular and 3 ADA.Motion made by Trustee Dan Lesniak, Seconded by Trustee Mary Solheim. Voting Yea: President Dan Joling, Trustee Aaron Myszka, Trustee Craig Mortensen, Trustee Jessica Stowell, Trustee Mary Solheim, Trustee Dan Lesniak. Roll Call Vote Passes 6:0

4. ADJOURNMENT

APC: Motion to adjourn. Motion made by Committee Member Fredel, Seconded by Committee Member Swanson. Voting Yea: Trustee/Chair Stowell, Trustee Solheim, Committee Member Fredel, Committee Member Kluz, Committee Member Swanson. Voice Vote Passes 5:0
Village Board: Motion to adjourn. Motion made by Trustee Craig Mortensen, Seconded by Trustee Aaron Myszka. Voting Yea: President Dan Joling, Trustee Aaron Myszka, Trustee Craig Mortensen, Trustee Jessica Stowell, Trustee Mary Solheim, Trustee Dan Lesniak. Voice Vote Passes 6:0
Time: 8:25 PM

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

Minutes prepared by _____

VILLAGE OF KRONENWETTER TAX RATE

Budget Year	Assessed Rate	Equalized Rate
2027 Proposed	$4.26	$2.71
2026	4.03	2.79
2025	3.86	2.99
2024	3.68	3.06
2023	3.85	3.44
2022	3.77	3.69
2021	4.76	3.92
2020	4.71	3.97

EQUALIZE CHANGE
$0.08 ↓

EQUALIZED PROPOSED RATES:

	ACTUAL 2026	PROPOSED 2027	CHANGE
• MOSINEE SCHOOL DISTRICT	$5.82	$5.59	$0.23 ↓
• DC EVEREST SCHOOL DISTRICT	$5.87	$5.46	$0.41 ↓
• MARATHON COUNTY	$3.49	$3.48	$0.01 ↓
• NORTH CENTRAL TECH. COLLEGE	$1.02744	$1.03422	$0.00678 ↑

ADA Porta Potty Question

At the 8/17/26 Parks Committee meeting, the Parks Committee recommended that the Village have all porta potties be ADA accessible. The locations include; Norm Plaza Park, Municipal Center Park, Gooding Park, Seville Park, Towering Pine Park, and the walk path on Old 51 by Nelson Rd. The price in 2026 for the regular porta potties are $160 per month, and the ADA units are $500 per month. We have the units out for 7 months. Below is a breakdown on what it would cost to have no ADA porta potties and all standard units to having all 6 ADA accessible porta potties.

6 regular, 0 ADA - $6,720

5 regular, 1 ADA - $9,100

4 regular, 2 ADA - $11,480

3 regular, 3 ADA - $13,860

2 regular, 4 ADA - $16,240

1 regular, 5 ADA - $18,620

0 regular, 6 ADA - $21,000

We would like the budget line item for the porta potties be at least $500 higher than the numbers just to rent the units, because of any unknowns such as excessive vandalism or stealing of products, which goes above and beyond the scope of the contract.

Thank you,

Greg Ulman

Director of Public Works

VILLAGE OF KRONENWETTER
2027 Proposed Budget
2% Fire Dues Fund - Fund #270

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Original Budget 12/31/2026	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027
Beginning Fund Balance, January 1st	$ 65,332.13	$ 75,312.89	$ 65,693.48	$ 81,988.81	$ 86,827	$ 86,827	$ 86,827	$ 86,827	$ 121,711	$ 121,711
REVENUES:										
2% Fire Dues Payment - Village of Kronenwetter	$ 29,781.96	$ 32,896.83	$ 36,654.94	$ 40,655.90	$ 40,656	$ 40,656	$ 44,420	$ 44,420	$ 44,420	$ 44,420
2% Fire Dues Payment - Town of Guenther	1,173.66	1,352.36	1,505.18	1,844.38	1,844	1,844	1,971	1,971	1,971	1,971
Interest on Investments	266.20	1,428.66	1,909.95	685.90	1,500	1,500	-	3,500	4,500	4,500
Apply Fund Balance	-	-	-	-	-	-	-	-	-	-
REVENUES	**$ 31,221.82**	**$ 35,677.85**	**$ 40,070.07**	**$ 43,186.18**	**$ 44,000**	**$ 44,000**	**$ 46,391**	**$ 49,891**	**$ 50,891**	**$ 50,891**
EXPENDITURES:										
Fire Prevention Expenditures:										
Salaries & Wages	$ 2,077.75	$ 6,136.50	$ -	$ -	$ -	$ -	$ -	$ -	-	-
FICA Taxes	158.87	454.81	-	-	-	-	-	-	-	-
Retirement	-	6,898.82	-	-	-	-	-	-	-	-
Training/Schooling/Meetings	-	-	-	-	-	-	1,232	1,232	5,000	5,000
Fire Prevention Supplies	44.99	2,117.00	4,000.50	3,451.50	3,500	3,500	3,168	3,168	5,000	5,000
Fire Tools Outlay	2,145.00	-	479.00	25,470.94	10,000	10,000	2,025	2,025	10,000	10,000
Outlay-Fire Equipment	16,709.15	29,690.13	19,295.24	9,425.38	20,000	20,000	1,687	8,582	20,000	20,000
Bank & Investment Fees	105.30	-	-	-	-	-	-	-	-	-
EXPENDITURES	**$ 21,241.06**	**$ 45,297.26**	**$ 23,774.74**	**$ 38,347.82**	**$ 33,500**	**$ 33,500**	**$ 8,112**	**$ 15,007**	**$ 40,000**	**$ 40,000**
NET CHANGE IN FUND BALANCE	9,980.76	(9,619.41)	16,295.33	4,838.36	10,500	10,500	38,279	34,884	10,891	10,891
Ending Fund Balance, December 31st	**$ 75,312.89**	**$ 65,693.48**	**$ 81,988.81**	**$ 86,827.17**	**$ 97,327**	**$ 97,327**	**$ 125,106**	**$ 121,711**	**$ 132,602**	**$ 132,602**

VILLAGE OF KRONENWETTER
2027 Proposed Budget
EMS Grants Fund - Fund #265

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Original Budget 12/31/2026	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027
Beginning Fund Balance, January 1st	$ -	$ -	$ -	$ -	$ 69,934	$ 69,934	$ 69,934	$ 69,934	$ 64,439	$ 64,439
REVENUES:										
EMS Grants (B)	$ -	$ -	$ -	$ 73,992.38	$ 37,855	$ 37,855	$ -	$ -	$ 35,000	$ 35,000
Interest on Investments	-	-	-	46.13	1,050	1,050	-	2,100	2,100	2,100
REVENUES	**$ -**	**$ -**	**$ -**	**$ 74,038.51**	**$ 38,905**	**$ 38,905**	**$ -**	**$ 2,100**	**$ 37,100**	**$ 37,100**
EXPENDITURES:										
EMS Program Expenditures:										
Training / Schooling	-	-	-	1,268.08	2,400	2,400	2,595	2,595	2,400	2,400
Outlay-EMS Equipment	-	-	-	2,836.26	5,000	5,000	-	-	10,000	10,000
Outlay-EMS Radio (A)	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000
EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 4,104.34**	**$ 12,400**	**$ 12,400**	**$ 7,595**	**$ 7,595**	**$ 17,400**	**$ 17,400**
NET CHANGE IN FUND BALANCE	-	-	-	69,934.17	26,505	26,505	(7,595)	(5,495)	19,700	19,700
Ending Fund Balance, December 31st	**$ -**	**$ -**	**$ -**	**$ 69,934.17**	**$ 96,439**	**$ 96,439**	**$ 62,339**	**$ 64,439**	**$ 84,139**	**$ 84,139**

NOTE:

A) Purchase (1) replacement radio out of this EMS Fund each year. The other (4) replacement radios will be purchased out of the General Fund each year.

B) EMS Grants received in 2025 included $37,855 (2025 grant award) and $36,137 (2026 grant award), for a grand total of $73,992. This EMS grant award is expected to be received annually.

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Fire Department Donations Fund - Fund #260

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Original Budget 12/31/2026	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027
Beginning Fund Balance, January 1st	$ 30,404.48	$ 24,923.99	$ 19,712.88	$ 22,402.52	$ 29,660	$ 29,660	$ 29,660	$ 29,660	$ 29,492	$ 29,492
REVENUES:										
Fire Donations - 5K Run	$ 32,062.03	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fire Donations - Other	3,128.50	27,189.06	15,203.32	9,812.96	5,000	5,000	4,450	4,450	5,000	5,000
Interest on Investments	109.52	613.71	583.30	241.47	450	450	-	900	900	900
REVENUES	**$ 35,300.05**	**$ 27,802.77**	**$ 15,786.62**	**$ 10,054.43**	**$ 5,450**	**$ 5,450**	**$ 4,450**	**$ 5,350**	**$ 5,900**	**$ 5,900**
EXPENDITURES:										
Fire Program Expenditures:										
Fire Dept Exps - Equipment	$ 1,092.58	$ -	$ -	$ -	$ -	$ -	$ 2,518	$ 2,518	$ -	$ -
Fire Dept Exps - Wis Valley Fair	1,300.94	856.30	-	-	-	-	-	-	-	-
Fire Dept Exps - 5K Run	12,478.39	-	-	-	-	-	-	-	-	-
Fire Dept Exps - Fallen Firefighters	19,500.00	15,200.44	-	-	-	-	-	-	-	-
Fire Dept Exps - Other	6,408.63	16,957.14	13,096.98	2,796.54	5,450	5,450	2,148	3,000	10,000	10,000
EXPENDITURES	**$ 40,780.54**	**$ 33,013.88**	**$ 13,096.98**	**$ 2,796.54**	**$ 5,450**	**$ 5,450**	**$ 4,666**	**$ 5,518**	**$ 10,000**	**$ 10,000**
NET CHANGE IN FUND BALANCE	(5,480.49)	(5,211.11)	2,689.64	7,257.89	-	-	(216)	(168)	(4,100)	(4,100)
Ending Fund Balance, December 31st	**$ 24,923.99**	**$ 19,712.88**	**$ 22,402.52**	**$ 29,660.41**	**$ 29,660**	**$ 29,660**	**$ 29,444**	**$ 29,492**	**$ 25,392**	**$ 25,392**

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Municipal Court Fund - Fund #221

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Original Budget 12/31/2026	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027
Beginning Fund Balance (Deficit), January 1st	$ (671.57)	$ -	$ -	$ -						
REVENUES:										
Municipal Court Fines	$ 13,650.34	$ 18,190.40	$ 22,250.93	$ 19,017.27						
Municipal Court Cost Share - from General Fund	28,708.69	29,050.24	34,538.00	36,833.69						
Interest on Investments	-	-	-	15.98						
Adjustment to 12/31/2022 Fund Balance	671.57	-	-	-						
REVENUES	**$ 43,030.60**	**$ 47,240.64**	**$ 56,788.93**	**$ 55,866.94**						
EXPENDITURES:										
Municipal Court Judge:										
Salaries & Wages - Judge	$ 4,794.93	$ 5,958.29	$ 5,499.96	$ 5,041.63						
FICA Taxes - Judge	385.73	455.89	420.81	385.76						
Workers Comp Ins	-	-	-	-						
Court Expense - Bonding	189.50	-	-	-						
Interpreter/Substitute Judge	-	-	152.00	76.00						
Materials & Supplies	2,187.07	1,471.36	1,170.00	707.68						
Computer Program Support	950.00	1,100.00	967.26	1,100.00						
Municipal Court Clerk:										
Salaries & Wages - Court Clerk	21,952.27	24,738.16	33,155.08	33,787.85						
FICA Taxes - Court Clerk	1,644.32	1,826.49	2,442.95	2,484.64						
Retirement - Court Clerk	1,457.27	1,710.18	1,758.44	1,771.52						
Health Insurance - Court Clerk	7,395.29	8,226.09	8,535.84	9,506.86						
Workers Comp Ins	-	-	-	-						
Municipal Court Other:										
Mileage - Court Clerk	161.25	-	174.20	-						
Training/School/Meetings - All	1,123.86	1,301.57	1,341.91	1,005.00						
Property & Liability Insurance	117.54	185.33	1,037.74	-						
Transfer to General Fund	-	267.28	132.74	-						
EXPENDITURES	**$ 42,359.03**	**$ 47,240.64**	**$ 56,788.93**	**$ 55,866.94**						
NET CHANGE IN FUND BALANCE	671.57	-	-	-						
Ending Fund Balance (Deficit), December 31st	**$ -**	**$ -**	**$ -**	**$ -**						

Moved Municipal Court Fund operations back to General Fund - General Gov't

VILLAGE OF KRONENWETTER

Debt Service Tax Levy - Existing Debt & Proposed Future Debt (including 2027 G.O. Issue)

Prepared 10/20/2026

Year	Existing Debt Service for Tax Levy	Proposed New Debt Service for 2027 G.O. Bonds	Estimated Future Debt Service for Tax Levy	Change in Debt Service for Tax Levy
2024	$ 732,427.77		$ 732,427.77	
2025	$ 794,577.77		$ 794,577.77	$ 62,150.00
2026	$ 798,002.77		$ 798,002.77	$ 3,425.00
2027	$ 810,480.77		$ 810,480.77	$ 12,478.00
2028	$ 800,693.27	$ 97,506.25	$ 898,199.52	$ 87,718.75
2029	$ 601,280.77	$ 155,843.75	$ 757,124.52	$ (141,075.00)
2030	$ 601,755.77	$ 162,518.75	$ 764,274.52	$ 7,150.00
2031	$ 601,595.77	$ 158,956.25	$ 760,552.02	$ (3,722.50)
2032	$ 601,401.77	$ 155,393.75	$ 756,795.52	$ (3,756.50)
2033	$ 601,133.61	$ 176,237.50	$ 777,371.11	$ 20,575.59
2034	$ -	$ 171,487.50	$ 171,487.50	$ (605,883.61)
2035	$ -	$ 166,737.50	$ 166,737.50	$ (4,750.00)
2036	$ -	$ 161,987.50	$ 161,987.50	$ (4,750.00)
2037	$ -	$ 157,237.50	$ 157,237.50	$ (4,750.00)
2038	$ -	$ 152,487.50	$ 152,487.50	$ (4,750.00)
2039	$ -	$ 147,737.50	$ 147,737.50	$ (4,750.00)
2040	$ -	$ 142,987.50	$ 142,987.50	$ (4,750.00)
2041	$ -	$ 143,118.75	$ 143,118.75	$ 131.25
2042	$ -	$ 157,656.25	$ 157,656.25	$ 14,537.50
2043	$ -	$ 151,718.75	$ 151,718.75	$ (5,937.50)
2044	$ -	$ 145,781.25	$ 145,781.25	$ (5,937.50)
2045	$ -	$ 139,843.75	$ 139,843.75	$ (5,937.50)
2046	$ -	$ 133,906.25	$ 133,906.25	$ (5,937.50)
2047	$ -	$ 127,968.75	$ 127,968.75	$ (5,937.50)
2048	$ -	$ -	$ -	$ (127,968.75)
2049	$ -	$ -	$ -	$ -
	$ 6,943,350.04	$ 3,007,112.50		

VILLAGE OF KRONENWETTER

Amortization Schedule for $1,950,000 General Obligation Promissory Notes, Series 2027A

ESTIMATED AMORTIZATION SCHEDULE - if using 20-year loan example

Debt Service Fund/Tax Levy

Date	Coupon	Principal	Interest	Total Prin + Int	Annual Debt Service Payment	Outstanding Principal
10/1/2027						$ 1,950,000.00
4/1/2028	4.75%	$ 5,000.00	$ 46,312.50	$ 51,312.50		$ 1,945,000.00
10/1/2028			$ 46,193.75	$ 46,193.75	$ 97,506.25	$ 1,945,000.00
4/1/2029	4.75%	$ 65,000.00	$ 46,193.75	$ 111,193.75		$ 1,880,000.00
10/1/2029			$ 44,650.00	$ 44,650.00	$ 155,843.75	$ 1,880,000.00
4/1/2030	4.75%	$ 75,000.00	$ 44,650.00	$ 119,650.00		$ 1,805,000.00
10/1/2030			$ 42,868.75	$ 42,868.75	$ 162,518.75	$ 1,805,000.00
4/1/2031	4.75%	$ 75,000.00	$ 42,868.75	$ 117,868.75		$ 1,730,000.00
10/1/2031			$ 41,087.50	$ 41,087.50	$ 158,956.25	$ 1,730,000.00
4/1/2032	4.75%	$ 75,000.00	$ 41,087.50	$ 116,087.50		$ 1,655,000.00
10/1/2032			$ 39,306.25	$ 39,306.25	$ 155,393.75	$ 1,655,000.00
4/1/2033	4.75%	$ 100,000.00	$ 39,306.25	$ 139,306.25		$ 1,555,000.00
10/1/2033			$ 36,931.25	$ 36,931.25	$ 176,237.50	$ 1,555,000.00
4/1/2034	4.75%	$ 100,000.00	$ 36,931.25	$ 136,931.25		$ 1,455,000.00
10/1/2034			$ 34,556.25	$ 34,556.25	$ 171,487.50	$ 1,455,000.00
4/1/2035	4.75%	$ 100,000.00	$ 34,556.25	$ 134,556.25		$ 1,355,000.00
10/1/2035			$ 32,181.25	$ 32,181.25	$ 166,737.50	$ 1,355,000.00
4/1/2036	4.75%	$ 100,000.00	$ 32,181.25	$ 132,181.25		$ 1,255,000.00
10/1/2036			$ 29,806.25	$ 29,806.25	$ 161,987.50	$ 1,255,000.00
4/1/2037	4.75%	$ 100,000.00	$ 29,806.25	$ 129,806.25		$ 1,155,000.00
10/1/2037			$ 27,431.25	$ 27,431.25	$ 157,237.50	$ 1,155,000.00
4/1/2038	4.75%	$ 100,000.00	$ 27,431.25	$ 127,431.25		$ 1,055,000.00
10/1/2038			$ 25,056.25	$ 25,056.25	$ 152,487.50	$ 1,055,000.00
4/1/2039	4.75%	$ 100,000.00	$ 25,056.25	$ 125,056.25		$ 955,000.00
10/1/2039			$ 22,681.25	$ 22,681.25	$ 147,737.50	$ 955,000.00
4/1/2040	4.75%	$ 100,000.00	$ 22,681.25	$ 122,681.25		$ 855,000.00
10/1/2040			$ 20,306.25	$ 20,306.25	$ 142,987.50	$ 855,000.00
4/1/2041	4.75%	$ 105,000.00	$ 20,306.25	$ 125,306.25		$ 750,000.00
10/1/2041			$ 17,812.50	$ 17,812.50	$ 143,118.75	$ 750,000.00
4/1/2042	4.75%	$ 125,000.00	$ 17,812.50	$ 142,812.50		$ 625,000.00
10/1/2042			$ 14,843.75	$ 14,843.75	$ 157,656.25	$ 625,000.00
4/1/2043	4.75%	$ 125,000.00	$ 14,843.75	$ 139,843.75		$ 500,000.00
10/1/2043			$ 11,875.00	$ 11,875.00	$ 151,718.75	$ 500,000.00
4/1/2044	4.75%	$ 125,000.00	$ 11,875.00	$ 136,875.00		$ 375,000.00
10/1/2044			$ 8,906.25	$ 8,906.25	$ 145,781.25	$ 375,000.00
4/1/2045	4.75%	$ 125,000.00	$ 8,906.25	$ 133,906.25		$ 250,000.00
10/1/2045			$ 5,937.50	$ 5,937.50	$ 139,843.75	$ 250,000.00
4/1/2046	4.75%	$ 125,000.00	$ 5,937.50	$ 130,937.50		$ 125,000.00
10/1/2046			$ 2,968.75	$ 2,968.75	$ 133,906.25	$ 125,000.00
4/1/2047	4.75%	$ 125,000.00	$ 2,968.75	$ 127,968.75		$ -
					$ 127,968.75	
		$ 1,950,000.00	$ 1,057,112.50	$ 3,007,112.50		

VILLAGE OF KRONENWETTER

Estimated Calculation of 2026 Tax Increments by TID District - as of 10/20/2026 (Estimate)

Taxing Jurisdiction	2026 Tax Increment Equalized Valuation by TID District					10/20/2026 ESTIMATE Tax Increment by Taxing Jurisdiction	2026 Tax Increments by TID District					2026 Equalized Tax Rates (Estimates)
	TID #1	TID #2	TID #3	TID #4	GRAND TOTAL		TID #1	TID #2	TID #3	TID #4	Grand Total Tax Increments	
DCE Everest School District	$ 16,781,600	$ -	$ -	$ -	$ 16,781,600	$ 91,707.95	$ 91,707.95	$ -	$ -	$ -	$ 91,707.95	$ 0.005464797
Mosinee School District	$ -	$ 80,730,800	$ -	$ 11,525,700	$ 92,256,500	$ 515,713.83	$ -	$ 451,285.17	$ -	$ 64,428.66	$ 515,713.83	$ 0.005590000
Village of Kronenwetter	$ 16,781,600	$ 80,730,800	$ -	$ 11,525,700	$ 109,038,100	$ 295,793.55	$ 45,524.56	$ 219,002.63	$ -	$ 31,266.36	$ 295,793.55	$ 0.002712752
NTC	$ 16,781,600	$ 80,730,800	$ -	$ 11,525,700	$ 109,038,100	$ 112,769.44	$ 17,355.92	$ 83,493.41	$ -	$ 11,920.11	$ 112,769.44	$ 0.001034220
Marathon County	$ 16,781,600	$ 80,730,800	$ -	$ 11,525,700	$ 109,038,100	$ 379,452.11	$ 58,399.49	$ 280,943.18	$ -	$ 40,109.44	$ 379,452.11	$ 0.003480000
						$ 1,395,436.88	$ 212,987.92	$ 1,034,724.39	$ -	$ 147,724.57	$ 1,395,436.88	

VILLAGE OF KRONENWETTER

Estimated Calculation of 2026 Tax Increments by TID District - as of 10/20/2026 (if new Distribution Center fully built-out)

Taxing Jurisdiction	2026 Tax Increment Equalized Valuation by TID District					10/20/2026 ESTIMATE Tax Increment by Taxing Jurisdiction	2026 Tax Increments by TID District					2026 Equalized Tax Rates (Estimates)
	TID #1	TID #2	TID #3	TID #4	GRAND TOTAL		TID #1	TID #2	TID #3	TID #4	Grand Total Tax Increments	
DCE Everest School District	$ 51,781,600	$ -	$ -	$ -	$ 51,781,600	$ 282,975.85	$ 282,975.85	$ -	$ -	$ -	$ 282,975.85	$ 0.005464797
Mosinee School District	$ -	$ 80,730,800	$ -	$ 11,525,700	$ 92,256,500	$ 515,713.83	$ -	$ 451,285.17	$ -	$ 64,428.66	$ 515,713.83	$ 0.005590000
Village of Kronenwetter	$ 51,781,600	$ 80,730,800	$ -	$ 11,525,700	$ 144,038,100	$ 390,739.86	$ 140,470.87	$ 219,002.63	$ -	$ 31,266.36	$ 390,739.86	$ 0.002712752
WTC	$ 51,781,600	$ 80,730,800	$ -	$ 11,525,700	$ 144,038,100	$ 148,967.14	$ 53,553.62	$ 83,493.41	$ -	$ 11,920.11	$ 148,967.14	$ 0.001034220
Marathon County	$ 51,781,600	$ 80,730,800	$ -	$ 11,525,700	$ 144,038,100	$ 501,252.11	$ 180,199.49	$ 280,943.18	$ -	$ 40,109.44	$ 501,252.11	$ 0.003480000
						$ 1,839,648.79	$ 657,199.83	$ 1,034,724.39	$ -	$ 147,724.57	$ 1,839,648.79	

Annual property taxes, if Distribution Center fully built-out	$ 657,199.83
Annual property taxes, if Distribution Center fully built-out	$ 212,987.92
Additional Annual property taxes, with Distribution Center	**$ 444,211.91**
Estimated Advance to TID #1 (to be paid back to General Fund)	$ 2,800,000
Maximum years to payoff loan back to Village	**6.30 years**

REPORT TO VILLAGE BOARD, APC, and RDA

ITEM NAME: **Finance/Treasurer Office Update:**
Update on Estimated Closure Dates for All Four Tax Increment Districts (estimated as of 10/22/2026)
PREPARED BY: **John Jacobs, Finance Director/Treasurer**
DATE PREPARED: **10/22/2026**

See the attachment for each Tax Increment District's cash flow computations running from 12/31/2024 – 12/31/2039. I have indicated the potential year for closing each TID, and how much the financial impact would be to the Village's tax levy for operational and capital improvements budgets in future years.

Here are some highlights for each TID, in the order of the year in which each could be closed.

TID #3:

- **Closed TID in February 2026**
- Maximum Life of TID = 2034
- Number of Years in which TID closed early = 8 years
- Final new increment valuation added to Village = $2,964,500
- First budget year impact to 2027 budget year = $4,139 added to tax levy
- Second budget year impact 2028 budget year = $8,278 added to tax levy

TID #2:

- **Potential closure year: 2029**
- Maximum Life of TID = 2034
- Number of Years in which TID closed early = 5 years
- Final new estimate increment valuation added to Village = $80,730,800
- First budget year impact to 2030 budget year = $109,500 added to tax levy
- Second budget year impact 2031 budget year = $219,000 added to tax levy
- Notes:
  - There is existing debt that isn't scheduled to be paid off until April 2030-April 2033. However, there is an "early call provision" effective on 4/01/2029 whereby all of the later years' debt could be paid off early, in order to close the TID.
  - The balance in the TID #2 fund balance during 2029 would be sufficient to payoff all future debt, and then close the TID in 2029, in order for the Village to reap the benefits of additional tax levy dollars available for budget cycles beginning in 2030 and even more so in 2031.
  - Also, remember that TID #2 would transfer $863,200 to the Capital Projects Fund in 2027 budget, for the unused TID #2 portion of the 2024B G. O. Note proceeds.

TID #4:

- **Potential closure year: 2032**
- Maximum Life of TID = 2034
- Number of Years in which TID closed early = 2 years
- Final new estimate increment valuation added to Village = $11,525,700
- First budget year impact to 2033 budget year = $15,633 added to tax levy
- Second budget year impact 2034 budget year = $31,266 added to tax levy
- Notes:
    - The fund balance in TIF #4 will go "negative" by year-end 2027, due to annual property taxes at $148,000 and the annual debt service payments are $200,000. However, the last debt service payment occurs in 2030, and the fund balance will go back "positive" by 2032, at which time the TID can then be closed.

TID #1:

- **Potential closure year: 2039**
- Maximum Life of TID = 2044
- Number of Years in which TID closed early = 5 years
- Final new estimate increment valuation added to Village = $51,781,600 (including the new valuation that will be created from the new Distribution Center).
    - Projection for $15 million of new valuation from the distribution center by 2027 year-end (or by 1/1/2028). This will add additional property taxes to TID #1 budget in 2029.
    - Projection for full new valuation from the distribution center by 2028 year-end (or by 1/1/2029). This will reflect on remaining additional property taxes to TID #1 budget in 2030.

- First budget year impact to 2040 budget year = $70,235 added to tax levy
- Second budget year impact 2041 budget year = $140,470 added to tax levy
- Notes:
    - I have added a new line item to the cash flow projections here, if the Village's General Fund would begin to assess interest expense on the $2.8 million advance made to TID #1. I calculated the potential interest expense as follows.
        - 12/31/2026 deficit ($2,787,692) x 3.75% estimated LGIP interest rate = $104,538 annual imputed interest expense on the Village's advance made to TID #1.
        - This additional interest expense would be recorded in TID #1 Fund. Then, this amount would also be interest income for the Village's General Fund, which could be used to reduce the annual tax levy in the General Fund.

- However, the advance from the Village's General Fund to TID #1 would grow as follows:
  - $2,599,063 – 2024
  - $2,676,534 – 2025
  - $2,787,692 – 2026
  - $3,144,316 – 2027
  - $3,514,976 – 2028
  - $3,663,776 – 2029 ←---- (peak year of advance from General Fund)
  - $3,410,438 – 2030 <---(first year that advance balance comes down)
  - $3,144,909 – 2031
  - $2,866,418 – 2032
  - $2,579,122 – 2033
  - $2,277,362 – 2034
  - $1,862,363 – 2035
  - $1,431,642 – 2036 ←--(last year that TID #1 has debt service exps.)
  - $817,129 – 2037
  - $179,571 – 2038
  - Closeout TID in 2039.

SUMMARY:

- See the last page of this attachment which shows the cumulative effect of closing all (4) TID's over the next number of years
- The first table shows the cumulative new tax levy dollars of closing all TID's, when our presently proposed equalized tax rate of $2.71 (2027 budget) is shown here.
  - By 2030, the new tax levy dollars = $117,778 annually
  - By 2031, the new tax levy dollars = $227,278 annually
  - By 2041, the new tax levy dollars = $399,014 annually

- The second table shows the cumulative new tax levy dollars of closing all TID's, when our future equalized tax rate is = $3.00 (2028 or 2029 budget).
  - By 2030, the new tax levy dollars = $130,382 annually
  - By 2031, the new tax levy dollars = $251,599 annually
  - By 2041, the new tax levy dollars = $441,713 annually

- The sooner that we can close the (4) TID's, this would provide us a significant amount of tax levy dollars to be able to use towards adding to the funding sources in the General Fund, Debt Service Fund, Capital Equipment Replacement Fund, and Capital Projects Fund.

VILLAGE OF KRONENWETTER
Projected Closeout Years for TID's
Estimated as of 10/22/2026

TID Increment Valuation & Property Tax Increment	TID #1	TID #2	TID #3	TID #4
1/1/2025 TID Increment Valuation =	$ 19,328,500	$ 72,647,200	$ 2,964,500	$ 10,721,000
2026 Estimated Prop. Tax Increment	$ 254,871	$ 954,267	$ 38,941	$ 140,827
1/1/2026 TID Increment Valuation =	$ 16,781,600	$ 80,730,800	$ -	$ 11,525,700
2027 Estimated Prop. Tax Increment	$ 212,988	$ 1,034,724	$ -	$ 147,725
1/1/2027 TID Increment Valuation =	$ 16,781,600	$ 80,730,800	$ -	$ 11,525,700
2028 Estimated Prop. Tax Increment	$ 212,988	$ 1,034,724	$ -	$ 147,725
1/1/2028 TID Increment Valuation =	$ 31,781,600	$ 80,730,800	$ -	$ 11,525,700
2029 Estimated Prop. Tax Increment	$ 403,365	$ 1,034,724	$ -	$ 147,725
1/1/2029 TID Increment Valuation =	$ 51,781,600	$ 80,730,800	$ -	$ 11,525,700
2030 Estimated Prop. Tax Increment	$ 657,200	$ 1,034,724	$ -	$ 147,725

Proposed TID Closure Year vs. Maximum Life of TID	TID #1	TID #2	TID #3	TID #4
Last Year of Principal Payment	2036	2033	N/A	2030
Proposed Year to Close TID	**2039**	**2029**	**2026**	**2032**
Maximum Life of TID	2044	2034	2034	2034
Number of Years TID Closed Early	5	5	8	2

Cash Flows/ Fund Balance Estimates	TID #1	TID #2	TID #3	TID #4
Fund Balance (Deficit) - 12/31/2024	$ (2,599,063)	$ 7,804,530	$ 132,760	$ 88,213
2025 Property Tax Increment (TID)	260,609	880,339	35,660	134,585
2025 Other Revenues	92,903	152,501	3,159	29,625
2025 Principal/Interest Exps	(423,018)	(940,768)	-	(199,500)
2025 Capital Expenditures	-	(1,914,045)	-	-
2025 Other Expenditures	(7,965)	(18,186)	(3,831)	(3,033)
Fund Balance (Deficit) - 12/31/2025	$ (2,676,534)	$ 5,964,371	$ 167,748	$ 49,890
2026 Property Tax Increment (TID)	254,871	954,267	38,941	140,827
2026 Other Revenues	88,143	120,101	4,583	26,780
2026 Principal/Interest Exps	(429,540)	(929,750)	-	(197,600)
2026 Capital Expenditures	-	(3,345,602)	-	-
2026 Other Expenditures	(24,632)	(31,708)	(9,562)	(6,062)
Closeout TID at 12/31/2026	-	-	(201,710)	-
Fund Balance (Deficit) - 12/31/2026	$ (2,787,692)	$ 2,731,679	$ -	$ 13,835
2027 Property Tax Increment (TID)	212,988	1,034,724		147,725
2027 Other Revenues	20,984	110,401		23,280
2027 Principal/Interest Exps	(425,571)	(880,247)		(200,400)
Transfer to Capital Projects Fund	-	(863,200)		-
2027 Imputed Int. - paid to Gen. Fund	(104,538)	-		-



VILLAGE OF KRONENWETTER
Projected Closeout Years for TID's
Estimated as of 10/22/2026

	TID #1	TID #2	TID #3	TID #4
2027 Other Expenditures	(60,487)	(35,416)		(7,987)
Fund Balance (Deficit) - 12/31/2027	$ (3,144,316)	$ 2,097,941		$ (23,547)
2028 Property Tax Increment (TID)	212,988	1,034,724		147,725
2028 Other Revenues	20,984	110,401		6,203
2028 Principal/Interest Exps	(426,233)	(871,560)		(199,800)
2028 Imputed Int. - paid to Gen. Fund	(117,912)	-		-
2028 Other Expenditures	(60,487)	(35,416)		(7,987)
Fund Balance (Deficit) - 12/31/2028	$ (3,514,976)	$ 2,336,090		$ (77,406)
2029 Property Tax Increment (TID)	403,365	1,034,724		147,725
2029 Other Revenues	21,000	110,401		6,203
2029 Principal/Interest Exps	(431,353)	(861,497)		(200,950)
2030 Debt Service - paid to Escrow (or early call provision)		(660,472)		
2031 Debt Service - paid to Escrow (or early call provision)		(643,532)		
2032 Debt Service - paid to Escrow (or early call provision)		(610,926)		
2033 Debt Service - paid to Escrow (or early call provision)		(146,880)		
2029 Imputed Int. - paid to Gen. Fund	(131,812)	-		-
2029 Other Expenditures	(10,000)	(45,416)		(7,987)
Closeout TID at 12/31/2029	-	(512,492)		-
Fund Balance (Deficit) - 12/31/2029	$ (3,663,776)	$ -		$ (132,415)
2030 Property Tax Increment (TID)	657,200			147,725
2030 Other Revenues	21,000			6,203
2030 Principal/Interest Exps	(277,470)			(202,000)
2030 Imputed Int. - paid to Gen. Fund	(137,392)			-
2030 Other Expenditures	(10,000)			(7,987)
Fund Balance (Deficit) - 12/31/2030	$ (3,410,438)			$ (188,474)
2031 Property Tax Increment (TID)	657,200			147,725
2031 Other Revenues	21,000			6,203
2031 Principal/Interest Exps	(274,780)			-
2031 Imputed Int. - paid to Gen. Fund	(127,891)			-
2031 Other Expenditures	(10,000)			(7,987)
Fund Balance (Deficit) - 12/31/2031	$ (3,144,909)			$ (42,533)
2032 Property Tax Increment (TID)	657,200			147,725
2032 Other Revenues	21,000			6,203
2032 Principal/Interest Exps	(271,775)			-
2032 Imputed Int. - paid to Gen. Fund	(117,934)			-
2032 Other Expenditures	(10,000)			(17,987)
Closeout TID at 12/31/2032	-			(93,408)
Fund Balance (Deficit) - 12/31/2032	$ (2,866,418)			$ -
2033 Property Tax Increment (TID)	657,200			
2033 Other Revenues	21,000			
2033 Principal/Interest Exps	(273,413)			
2033 Imputed Int. - paid to Gen. Fund	(107,491)			
2033 Other Expenditures	(10,000)			
Closeout TID at 12/31/2033	-			
Fund Balance (Deficit) - 12/31/2033	$ (2,579,122)			
2034 Property Tax Increment (TID)	657,200			
2034 Other Revenues	21,000			
2034 Principal/Interest Exps	(269,723)			
2034 Imputed Int. - paid to Gen. Fund	(96,717)			
2034 Other Expenditures	(10,000)			

ADDS $4,139 to Village Tax Levy starting with 2027 budget and ADDS $8,278 to Village Tax Levy starting with 2028

ADDS $109,500 to Village Tax Levy starting with 2030 budget and ADDS $219,000 to Village Tax Levy starting with 2031

ADDS $15,633 to Village Tax Levy starting with 2033 budget and ADDS $31,266 to Village Tax Levy starting with 2034

VILLAGE OF KRONENWETTER
Projected Closeout Years for TID's
Estimated as of 10/22/2026

	TID #1	TID #2	TID #3	TID #4
Fund Balance (Deficit) - 12/31/2034	$ (2,277,362)			
2035 Property Tax Increment (TID)	657,200			
2035 Other Revenues	21,000			
2035 Principal/Interest Exps	(167,800)			
2035 Imputed Int. - paid to Gen. Fund	(85,401)			
2035 Other Expenditures	(10,000)			
Fund Balance (Deficit) - 12/31/2035	$ (1,862,363)			
2036 Property Tax Increment (TID)	657,200			
2036 Other Revenues	21,000			
2036 Principal/Interest Exps	(167,640)			
2036 Imputed Int. - paid to Gen. Fund	(69,839)			
2036 Other Expenditures	(10,000)			
Fund Balance (Deficit) - 12/31/2036	$ (1,431,642)			
2037 Property Tax Increment (TID)	657,200			
2037 Other Revenues	21,000			
2037 Principal/Interest Exps	-			
2037 Imputed Int. - paid to Gen. Fund	(53,687)			
2037 Other Expenditures	(10,000)			
Fund Balance (Deficit) - 12/31/2037	$ (817,129)			
2038 Property Tax Increment (TID)	657,200			
2038 Other Revenues	21,000			
2038 Principal/Interest Exps	-			
2038 Imputed Int. - paid to Gen. Fund	(30,642)			
2038 Other Expenditures	(10,000)			
Fund Balance (Deficit) - 12/31/2038	$ (179,571)			
2039 Property Tax Increment (TID)	657,200			
2039 Other Revenues	21,000			
2039 Principal/Interest Exps	-			
2039 Imputed Int. - paid to Gen. Fund	-			
2039 Other Expenditures	(20,000)			
Closeout TID at 12/31/2039	(478,629)			
Fund Balance (Deficit) - 12/31/2039	$ -			

ADDS $70,235 to Village Tax Levy starting with 2040 budget and ADDS $140,470 to Village Tax Levy starting with 2041

NOTES:

1) Estimating that TID #1 special assessments revenue ($60,000) ends as of 12/31/2026.

VILLAGE OF KRONENWETTER
Projected Closeout Years for TID's
Estimated as of 10/22/2026

	TID #1	TID #2	TID #3	TID #4

ADDITIONAL TAX LEVY FUNDS AVAILABLE ANNUALLY UPON TID CLOSURE:

(assuming Village Equalized Tax Rate = $2.71) - presently proposed for 2027 budget

Budget Year	TID #1	TID #2	TID #3	TID #4	TOTAL
2026	$ -	$ -	$ -	$ -	$ -
2027	$ -	$ -	$ 4,139	$ -	$ 4,139
2028	$ -	$ -	$ 8,278	$ -	$ 8,278
2029	$ -	$ -	$ 8,278	$ -	$ 8,278
2030	$ -	$ 109,500	$ 8,278	$ -	$ 117,778
2031	$ -	$ 219,000	$ 8,278	$ -	$ 227,278
2032	$ -	$ 219,000	$ 8,278	$ -	$ 227,278
2033	$ -	$ 219,000	$ 8,278	$ 15,633	$ 242,911
2034	$ -	$ 219,000	$ 8,278	$ 31,266	$ 258,544
2035	$ -	$ 219,000	$ 8,278	$ 31,266	$ 258,544
2036	$ -	$ 219,000	$ 8,278	$ 31,266	$ 258,544
2037	$ -	$ 219,000	$ 8,278	$ 31,266	$ 258,544
2038	$ -	$ 219,000	$ 8,278	$ 31,266	$ 258,544
2039	$ -	$ 219,000	$ 8,278	$ 31,266	$ 258,544
2040	$ 70,235	$ 219,000	$ 8,278	$ 31,266	$ 328,779
2041	$ 140,470	$ 219,000	$ 8,278	$ 31,266	$ 399,014
2042	$ 140,470	$ 219,000	$ 8,278	$ 31,266	$ 399,014
2043	$ 140,470	$ 219,000	$ 8,278	$ 31,266	$ 399,014
2044	$ 140,470	$ 219,000	$ 8,278	$ 31,266	$ 399,014
2045	$ 140,470	$ 219,000	$ 8,278	$ 31,266	$ 399,014

ADDITIONAL TAX LEVY FUNDS AVAILABLE ANNUALLY UPON TID CLOSURE:

(assuming Village Equalized Tax Rate = $3.00) - future rate estimated for 2028 or 2029

Budget Year	TID #1	TID #2	TID #3	TID #4	TOTAL
2026	$ -	$ -	$ -	$ -	$ -
2027	$ -	$ -	$ 4,582	$ -	$ 4,582
2028	$ -	$ -	$ 9,164	$ -	$ 9,164
2029	$ -	$ -	$ 9,164	$ -	$ 9,164
2030	$ -	$ 121,218	$ 9,164	$ -	$ 130,382
2031	$ -	$ 242,435	$ 9,164	$ -	$ 251,599
2032	$ -	$ 242,435	$ 9,164	$ -	$ 251,599
2033	$ -	$ 242,435	$ 9,164	$ 17,306	$ 268,905
2034	$ -	$ 242,435	$ 9,164	$ 34,612	$ 286,211
2035	$ -	$ 242,435	$ 9,164	$ 34,612	$ 286,211
2036	$ -	$ 242,435	$ 9,164	$ 34,612	$ 286,211
2037	$ -	$ 242,435	$ 9,164	$ 34,612	$ 286,211
2038	$ -	$ 242,435	$ 9,164	$ 34,612	$ 286,211
2039	$ -	$ 242,435	$ 9,164	$ 34,612	$ 286,211
2040	$ 77,751	$ 242,435	$ 9,164	$ 34,612	$ 363,962
2041	$ 155,502	$ 242,435	$ 9,164	$ 34,612	$ 441,713
2042	$ 155,502	$ 242,435	$ 9,164	$ 34,612	$ 441,713
2043	$ 155,502	$ 242,435	$ 9,164	$ 34,612	$ 441,713
2044	$ 155,502	$ 242,435	$ 9,164	$ 34,612	$ 441,713
2045	$ 155,502	$ 242,435	$ 9,164	$ 34,612	$ 441,713

village of Kronenwetter

PUBLIC HEARING
2027 BUDGET

November 9, 2026

Public Hearing Overview

- Budget Highlights/Major Expenditures
- Dec 2026 (Payable 2027) Property Tax Rate
- 2027 General Fund Overview
- Other 2027 Funds:
  - 2027 Parks Fund Budget
  - 2027 Fire Department Donations Fund Budget
  - 2027 Fire EMS Grants Fund Budget
  - 2027 2% Fire Dues Fund Budget
  - 2027 Debt Service Fund Budget
  - 2027 TID 1, 2, 3 and 4 Fund Budgets
  - 2027 Capital Projects Fund Budget
  - 2027 Equipment Replacement Fund Budget
  - 2027 Water Utility Fund Budget
  - 2027 Sewer Utility Fund Budget

VILLAGE OF KRONENWETTER
NOTICE OF 2027 BUDGET PUBLIC HEARING
Kronenwetter Municipal Center, 1582 Kronenwetter Drive, Kronenwetter, WI 54455

Notice is hereby given pursuant to Wisconsin Statutes that a Public Hearing is scheduled for **Monday, November 9,** **VILLAGE OF KRONENWETTER PROPOSED 2027 OPERATING BUDGET**. Village of Kronenwetter citizens and taxpayers shall have the opportunity to be heard on the proposed budget.

2027 OPERATING BUDGET SUMMARY – General Fund

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED	2027 PROPOSED	% BUDGET CHANGE
REVENUES:					
Property Taxes	$1,940,585	$1,987,910	$1,987,910	$2,136,936	7.50%
Other Taxes	41,379	39,425	44,534	44,534	12.96%
Intergovernmental Revenues	2,611,496	2,573,329	2,635,708	2,694,246	4.70%
Licenses & Permits	101,329	73,675	88,095	95,325	29.39%
Fines, Forfeitures, & Penalties	39,814	60,000	55,555	60,000	0.00%
Public Charges for Services	542,446	663,700	665,499	780,750	17.64%
Intergovernmental Charges for Services	5,100	5,950	5,863	5,950	0.00%
Miscellaneous Revenues	595,363	400,100	340,816	386,120	-3.49%
Other Financing Sources	0	0	42,855	0	0.00%
Applied Fund Balances	0	90,000	90,000	341,618	279.58%
Total Revenues	$5,877,512	$5,894,089	$5,956,835	$6,545,479	11.05%
EXPENDITURES:					
General Government	$670,670	$1,096,287	$1,037,541	$1,205,870	10.00%
Public Safety	1,889,211	2,253,658	2,265,837	2,589,352	14.90%
Public Works	1,832,921	2,140,120	2,167,585	2,331,939	8.96%
Health & Human Services	5,125	6,500	5,675	6,000	-7.69%
Culture & Recreation	107,695	115,887	115,887	132,523	14.36%
Conservation & Development	152,872	221,637	162,545	219,795	-0.83%
Other Financing Uses	0	0	0	0	0.00%
Contingency Reserve	0	60,000	0	60,000	0.00%
Total Expenditures	$4,658,494	$5,894,089	$5,755,070	$6,545,479	11.05%

TOTAL PROPERTY TAX LEVY REQUIRED

	2026 BUDGET	2027 PROPOSED	PERCENT CHANGE
Expenditures	$5,894,089	$6,545,479	11.05%
Less: Revenues	3,906,179	4,408,543	12.86%
Operating Levy (TID Out)	1,987,910	2,136,936	7.50%
Debt Service Fund Levy	735,003	735,003	0.00%
Village Share Tax Increment Levy	294,880	295,220	0.12%
Capital Equipment Replacement Levy	0	35,750	N/A
Total Tax Levy (TID In)	$3,017,793	$3,202,909	6.13%
Assessed Value (TID Out)	$676,087,231	$684,117,809	1.19%
TID Assessed Value	73,217,369	69,459,191	-5.13%
Assessed Value (TID In)	$749,304,600	$753,577,000	0.57%
Assessed Tax Rate (Village portion of Tax Rate)	**$4.0275**	**$4.2503**	**5.53%**

VILLAGE OF KRONENWETTER TAX RATE

Budget Year	Assessed Rate	Equalized Rate
2027 Proposed	$4.25	$2.71
2026	4.03	2.79
2025	3.86	2.99
2024	3.68	3.06
2023	3.85	3.44
2022	3.77	3.69
2021	4.76	3.92
2020	4.71	3.97

2027 BUDGET SUMMARY OF ALL GOVERNMENTAL AND PROPRIETARY FUNDS

	GENERAL	DEBT SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE/ UTILITIES	SU TOTAL
Est. Fund Balance, January 1	$1,937,674	$52,859	$349,831	$346,896	$23,351,839	$26,039,099
Operating Levy	2,136,936	735,003	0	35,750	0	2,907,689
Tax Increment District Levy	0	0	0	1,395,437	0	1,395,437
Other Revenue	4,066,925	26,067	97,291	3,010,974	2,319,550	9,520,807
Total Revenue	6,203,861	761,070	97,291	4,442,161	2,319,550	13,823,933
Less: Expenditures	6,545,479	810,481	92,400	5,685,558	2,649,245	15,783,163
Revenue Over/(Under) Expenditures	(341,618)	(49,411)	4,891	(1,243,397)	(329,695)	(1,959,230)
Est. Fund Balance, Dec. 31	$1,596,056	$ 3,448	$354,722	($896,501)	$23,022,144	$24,079,869

2027 CAPITAL IMPROVEMENTS PROGRAM (CIP) BUDGET SUMMARY

REVENUES/FUNDING SOURCES:	2027 BUDGET
Capital Equipment Replacement Fund	$71,500
Capital Projects Fund	1,200,000
EMS Grants Fund	6,000
General Fund	99,000
General Obligation Debt	1,865,000
Park Improvement Fund	25,000
Sewer Utility Fund	480,000
Sewer Utility Revenue Debt	550,000
Water Utility Fund	20,000
TOTAL REVENUES/FUNDING SOURCES	**$4,316,500**

CAPITAL PROJECTS:	2027 BUDGET
Capital Equipment:	
Fire Department	$30,000
Police Department	71,500
Sewer Utility	730,000
Facilities/Buildings:	
Municipal Center	75,000
Parks Department	200,000
Infrastructure:	
Streets	2,890,000
Sewer Utility	300,000
Water Utility	20,000
TOTAL CAPITAL PROJECTS	**$4,316,500**

Proposed Budgets are available for inspection at the Village of Kronenwetter Municipal Center 7:30 A.M. – 4:30 P.M. Monday through Thursday or on the Village of Kronenwetter website located at *www.kronenwetter.gov*.

John Jacobs, CGFO/CPFO
Finance Director/Treasurer

2027 Budget Development

- 2027 Budget Timetable – started on 7/21/2026
- Aug 2026 – Oct 2026 – CLIPP Committee reviews long-term CIP Program (2027-2036): Village road infrastructure, facilities, capital equipment
- Aug 2026 – APC Committee & Village Board set 2027 budget expectations & guidelines
- Aug 2026 – Department meeting to kick-off budget meetings and goals
- Sept - Oct 2026 – Department meetings to review budget documents with Finance Department & discussed with Village Administrator
- 10/06/2026 – Utility Committee reviews 2027 Utility Fund budgets & discusses 2027 utility rates
- 10/13/2026 – APC Committee reviews 2027 budget
- 10/19/2026 & 10/20/2026 – Budget workshops with APC, Village Board, and departments (5.5 hours of total discussion)
- 10/25/2026 – Village publishes 2027 Budget hearing notice on website, and then next day in newspaper
- 11/09/2026 – 2027 Budget Public Hearing Held; possible adoption of 2027 budget and setting Dec. 2026 assessed tax rate

2027 Budget Highlights

- Fully-staffed and funded Patrol Officers as of 1/01/2027
- Added positions for 2027: Utility Operator (begin 1/01); Deputy Clerk (begin 4/01); temporary overlap for retiring Police Court Clerk (10/01-12/31/27)
- Do not fill vacant positions – Administrative Assistant, Deputy Fire Chief, Summer Intern
- Complete 2-year Reassessment/Revaluation process for all Village properties;
  - Presently at 63.6% Assessment Ratio for 2026
  - Required by State Statute to be completed by 12/31/2027
- 2027 State Aids increase = $56,417 (2.03% increase)
- New Diesel Fuel Surcharge for Garbage/Refuse Contract:
  - Base Contract = 4% increase for 2027; then add $30.12 for fuel surcharge
- 3.5% COLA budget wage adjustment for all non-elected positions for 2026, including Police Officers Union and Teamsters Union
- 4% in 2027 health insurance costs for Non-Police Union employees, including Teamsters group; 14.2% increase for Police Union group, but potential savings to shift to Teamsters health ins group
- Closed TID #3 in 2026; impact of $4,139 added to tax levy beginning in 2027; $8,278 added to tax levy in 2028
- General Fund Contingency Reserve = $60,000 in 2027 budget (0.92% of 2027 budget); no budget increase for 2027

VILLAGE OF KRONENWETTER

Property Tax Levies for 2020-2027 Budget Years

(excluding Tax Increment Districts)

Updated as of 10/20/2026 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	$ 2,136,936	$ 149,026	7.50%
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**	**$ 2,907,689**	**$ 184,776**	**6.79%**

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**

Dec 2026 (Payable 2027) Property Tax Rate

VILLAGE OF KRONENWETTER
Calculation of 2026 Municipal Levy Limit
Estimated as of 10/20/2026

		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		1,042,923	2,151,178	1,108,255
2026 Proposed Tax Levy (as of 10/15/2026)		**$ 2,907,689**	**$ 4,015,944**	**$ 1,108,255**
2026 Assessed Value (TID-Out)		$ 684,117,809	$ 684,117,809	$ 676,087,231
2026 Proposed Assessed Tax Rate		**$ 4.250274**	**$ 5.870252**	**$ 1.639219**

2026 Proposed Assessed Tax Rate	$ 4.250274
2025 Adopted Assessed Tax Rate	4.027458
2026 Proposed INCREASE in Assessed Tax Rate	**$ 0.222816**

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	$ 22.28	+	$ 39.24	=	$ 61.52	$ 1.18
Assumption for $150,000 home	$ 150,000	$ 33.42	+	$ 39.24	=	$ 72.66	$ 1.40
Assumption for $200,000 home	$ 200,000	$ 44.56	+	$ 39.24	=	$ 83.80	$ 1.61
Assumption for $250,000 home	$ 250,000	$ 55.70	+	$ 39.24	=	$ 94.94	$ 1.83

Village of Kronenwetter - Assessed Tax Rates
(if property located in Mosinee School District)

	Assessed Tax Rate - per $1,000 valuation			
	Dec. 2024	Dec. 2025	Tax Rate Change	% Change
"Net" Mosinee Schools	$ 5.77	$ 6.70	$ 0.93	16.1%
Marathon County	$ 4.75	$ 5.05	$ 0.30	6.3%
Village of Kronenwetter	$ 3.86	$ 4.03	$ 0.17	4.5%
Northcentral Technical College	$ 1.39	$ 1.48	$ 0.09	6.8%
TOTALS	**$ 15.77**	**$ 17.26**	**$ 1.49**	**9.5%**

Village of Kronenwetter - Assessed Tax Rates
(if property located in DC Everest School District)

	Assessed Tax Rate - per $1,000 valuation			
	Dec. 2024	Dec. 2025	Tax Rate Change	% Change
"Net" DC Everest Schools	$ 6.85	$ 6.77	$ (0.08)	-1.2%
Marathon County	$ 4.75	$ 5.05	$ 0.30	6.3%
Village of Kronenwetter	$ 3.86	$ 4.03	$ 0.17	4.5%
Northcentral Technical College	$ 1.39	$ 1.48	$ 0.09	6.8%
TOTALS	**$ 16.85**	**$ 17.33**	**$ 0.48**	**2.9%**

VILLAGE OF KRONENWETTER

Breakdown of Dec. 2025 Property Tax Bill

School Districts (DC Everest or Mosinee)	39%
Marathon County	29%
Northcentral Technical College	9%
Subtotal	77%
Village of Kronenwetter	23%
TOTAL TAX BILL	**100%**

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
			+ $ 30.12	$ 30.12		Fuel Surcharge estimate
If assumption of $6.25/gallon diesel fuel surcharge cost --->			$ 267.24	$ 39.24		Total Proposed Fee

VILLAGE OF KRONENWETTER
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	$ 5,866,835					
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)		$ 11,765	$ 11,765			
Unassigned Fund Balance, 12/31/2026 (Estimate)			**$ 1,937,674**	**$ 5,894,089**	**32.87%**	**Exceeds Village Policy for 25% Minimum**
2027 Revenues - Budget	$ 6,203,861					
Plus: Other 2027 Fund Balance Adjustments	$ (100,000)	Includes $100,000 estimated advance to TID#1				
Less: 2027 Expenditures - Budget	$ (6,545,479)					
2027 Budget Surplus (Deficit)		$ (441,618)	$ (441,618)			
Unassigned Fund Balance, 12/31/2027 (Estimate)			**$ 1,496,056**	**$ 6,551,119**	**22.84%**	

2027 General Fund Overview

General Fund Overview

- Total 2027 Estimated Revenues: **$6,545,479**
  - **11.05%** increase from the 2026 Adopted Budget
- Total 2027 Proposed Expenditures: **$6,545,479**
  - **11.05%** increase from the 2026 Adopted Budget

The 2027 Proposed General Fund Budget is a balanced budget!

2027
Other Funds

Debt Service Fund

- 1/01/2027 Est. Fund Balance = $52,859
- 2027 Debt Payments: $810,481
- 2027 Revenues:
  - 2027 Tax Levy – Debt Service: $735,003
  - Other Revenues: $26,067
- 12/31/2027 Est. Fund Balance = $3,448

- 2028 Est. Debt Payments = $898,200
- 2028 Tax Levy - Debt Service ---> will need to increase

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
August 31, 2026

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

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

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

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

General Obligation Debt Limit & Total Debt Outstanding

- 12/31/2026 Gen. Oblig. Debt = $10,141,545
  - 17.15% debt limit
  - $49,007,290 G.O. borrowing capacity left (82.85%)

- Total G.O. Debt Outstanding 12/31/2027 (estimate, if include new $1,950,000 G.O. issue) = $10,312,854
  - Paying off $1,778,691 G.O. principal in 2027
  - Est. adding $1,950,000 G.O. new principal in 2027
  - **Est. 12/31/2027 Debt Limit = 17.44%**

Capital Equipment Replacement Fund

- 1/01/2027 Est. Fund Balance = $0
- 2027 Purchases:
  - (1) Patrol Squad Car: $71,500
- 2027 Revenues: $71,500
  - Property Tax Levy = $35,750
  - Transfer from Cap. Proj. Fund = $35,750
- 12/31/2027 Fund Balance = $0

Capital Projects Fund

- 1/01/2027 Est. Fund Balance = $389,074
- 2027 Purchases/Additions:
  - Maple Ridge Road Reconstruction: $2,890,000
  - Buska Park Playground Equipment: $200,000
  - Kronenwetter Drive - Change Orders: $15,000
  - Transfer to Cap. Projects Fund: $35,750
- 2027 Revenues: $2,756,700
  - Capital Borrowing: $1,865,000
  - Transfer from TID #2: $863,200
  - Transfer from Parks Fund: $25,000
  - Other Revenues: $3,500
- 12/31/2027 Est. Fund Balance = $5,024

Utility Funds

- Water Utility - **no** proposed 2027 rate increase
- Sewer Utility – **no** proposed 2027 rate increase
  - However, propose 2.50% rate increase annually beginning in 2028 (to be determined in 2027)
    - Rib Mt. Metro Sewerage Districts - costs increasing
  - Propose CIP projects in 2027-2028 with Capital Borrowing for $550,000-$1,050,000 (2026-2028 CIP projects)
    - Utilize cash reserves of $480,000 for 2027 CIP Projects
    - Propose to borrow estimated $1,050,000 for CIP projects (2027-2028) – revenue bond or general obligation debt

Resolution #2026-013

- 2027 Budget Resolution – General Fund
  - Sets 2027 appropriation level (General Fund)
  - Also sets Dec. 2026 Tax Levy & Tax Rate:
    - General Fund $2,136,936
    - Debt Service Fund $735,003
    - Cap. Equip. Replace. Fund $35,750
    - Total 2026 Tax Levy $2,907,689 ($184,776 increase; 6.79%)
    - Note: Last Year's 2025 Tax Levy increase = $120,161 (4.62%)

Resolution #2026-014

- 2027 Budget Resolution – All Other Funds
  - Sets 2027 appropriation level (All Other Funds)
    - Debt Service Fund
    - Special Revenue Funds
    - Capital Projects Funds, including 3 TID's &. Capital Equipment Replacement Fund
    - Proprietary/ Enterprise Funds - Water /Sewer Utility

Resolution #2026-015

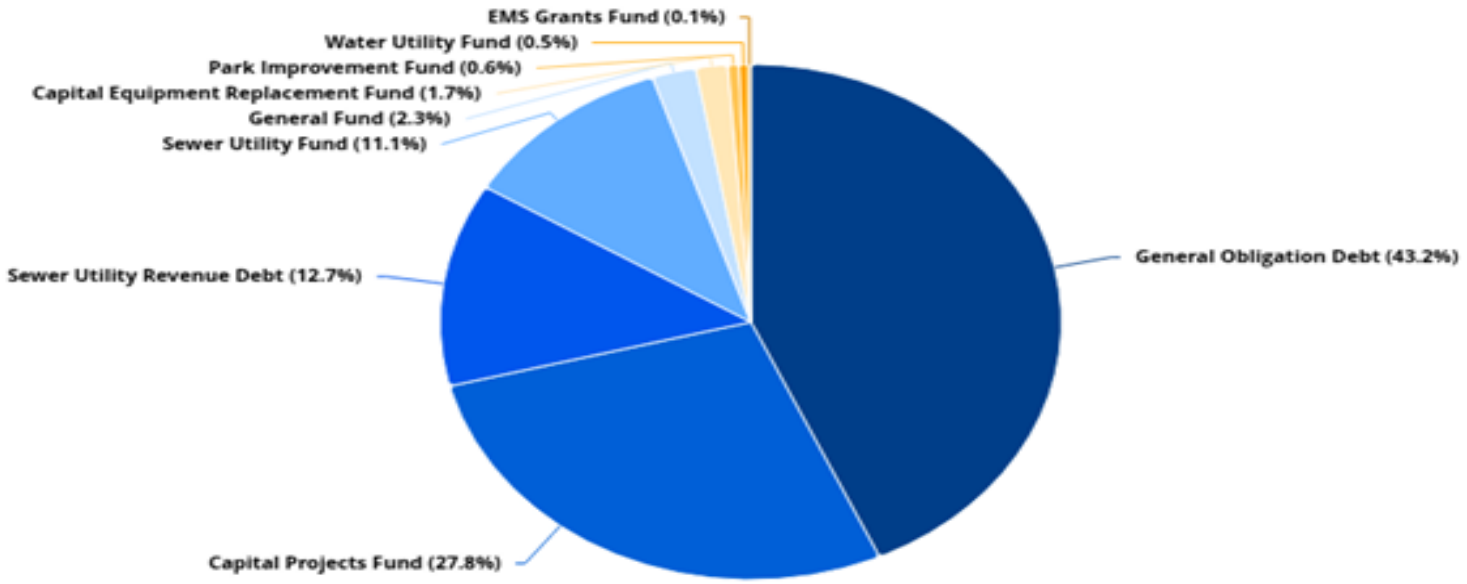
- 2027 Budget Resolution – 2027 CIP Budget
  - Sets 2027 appropriation level (2027 CIP Budget)
    - Capital Projects = $4,316,500
      - Capital Equipment = $831,500
      - Facilities/Buildings = $275,000
      - Infrastructure = $3,210,000
    - Revenues/Funding Sources = $4,316,500
      - see next page

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**	**4,31**

village of Kronenwetter

Village of Kronenwetter - Assessed Tax Rates - estimated 11/13/26
(if property located in Mosinee School District)

	Assessed Tax Rate - per $1,000 valuation			
	Dec. 2025	Dec. 2026	Tax Rate Change	% Change
"Net" Mosinee Schools - estimate	$ 6.70	$ 7.01	$ 0.31	4.6%
Marathon County (final)	$ 5.05	$ 5.47	$ 0.42	8.4%
Village of Kronenwetter (final)	$ 4.03	$ 4.25	$ 0.22	5.5%
Northcentral Technical College (final)	$ 1.48	$ 1.57	$ 0.09	5.5%
TOTALS	**$ 17.26**	**$ 18.30**	**$ 1.04**	**6.0%**

Village of Kronenwetter - Assessed Tax Rates - estimated 11/13/26
(if property located in DC Everest School District)

	Assessed Tax Rate - per $1,000 valuation			
	Dec. 2025	Dec. 2026	Tax Rate Change	% Change
"Net" DC Everest Schools - estimate	$ 6.77	$ 6.89	$ 0.12	1.7%
Marathon County (final)	$ 5.05	$ 5.47	$ 0.42	8.4%
Village of Kronenwetter (final)	$ 4.03	$ 4.25	$ 0.22	5.5%
Northcentral Technical College (final)	$ 1.48	$ 1.57	$ 0.09	5.5%
TOTALS	**$ 17.33**	**$ 18.18**	**$ 0.85**	**4.9%**

Estimates: Still awaiting final School Tax Credit as of 11/13/2026;
Dec. 2026 School Tax Rates shown assuming same amount for School Tax Credit as prior year

REPORT TO APC & VILLAGE BOARD

AGENDA ITEM: **Budget Amendment #5** – Park Grant Matching Funds: Adjustment to General Fund (Fund #100) and Park Fund (Fund #250)
MEMO DATE: November 13, 2026
PRESENTING COMMITTEES: APC & Village Board
COMMITTEE CONTACT:
STAFF CONTACT: Finance Director-John Jacobs
REPORT PREPARED BY: Finance Director-John Jacobs

AGENDA ITEM: Budget Amendment #5 – Park Grant Matching Funds: Adjustment to General Fund (Fund #100) and Park Fund (Fund #250)

OBJECTIVES: Provide $5,000 matching funds from General Fund, and transfer funds to Park Fund to "match" the foundation grant received in July 2026, towards the Buska Park project.

ISSUE BACKGROUND/PREVIOUS ACTIONS:

- The Village received a $5,000 grant from the Wausau & Marathon County Park & Recreation Foundation in July 2026. The grant is a "matching" grant, whereby the foundation requested that "if awarded the grant, we would like to see the Village of Kronenwetter match the $5,000". The grant was unanimously awarded to the Village's Buska Park project.
- The Parks Committee made a recommendation to the Village Board to match the $5,000 grant that was awarded to the Village.
- See Public Works Director Ulman's memo and documents attached under this agenda item for further information.
- The Buska Park project has been included in the 2027 Capital Improvements Program (CIP) Budget for $200,000. This project will be funded by $25,000 from the Park Fund (from all donations received) and from $175,000 capital borrowing.

PROPOSAL: Amend 2026 budget from the General Fund for transferring $5,000 from the Park Department 2026 Operating Budget to the Park Fund Budget for the Village's "matching" grant share, per the request from the foundation.

RECOMMENDED ACTION: Recommend the following 2026 budget amendment as follows:

- **GENERAL FUND (Fund #100)**:
  - **Account #100-59000-250-000: Transfer to Park Fund**
    - Original 2026 Budget = $ 0.00
    - **Plus: 2026 Budget Amendment = $5,000.00**
    - Amended 2026 Budget = $5,000.00
  - **Account #100-49155-000: Undesignated Fund Balance**
    - Original 2026 Budget = $90,000.00
    - **Plus: 2026 Budget Amendment = $ 5,000.00**
    - Amended 2026 Budget = $95,000.00

- **PARK FUND (Fund #250)**:
  - **Account #250-49210-000: Transfer from General Fund**
    - Original 2026 Budget = $ 0.00
    - **Plus: 2026 Budget Amendment = $ 5,000.00**
    - Amended 2026 Budget = $ 5,000.00

OTHER OPTIONS CONSIDERED: N/A

TIMING REQUIREMENTS/CONSTRAINTS: Present this 2026 budget amendment to APC and the Village Board for consideration as soon as possible for providing the $5,000 matching fund request from the foundation towards the Buska Park project. The Buska Park project will be completed in 2027.

ATTACHMENTS (describe briefly): Public Works Director's memo and documents from July 2026 about the $5,000 grant award and request from the foundation for the $5,000 matching funds from the Village.

village of Kronenwetter

Report to Village Board

Item Name: Wausau & Marathon County Parks & Recreation Foundation Grant
Meeting Date: July 27, 2026
Referring Body: Parks Committee
Committee Contact:
Staff Contact: Greg Ulman
Report Prepared by: Greg Ulman

AGENDA ITEM: Wausau & Marathon County Parks & Recreation Foundation Grant

OBJECTIVE(S): To have the Village match the $5,000 Grant

The Village of Kronenwetter was granted a $5,000 grant titled, Wausau & Marathon County Parks & Recreation Foundation Grant. At the meeting which I attended on July 7, 2026, the committee who awarded the grant said, "if awarded the grant we would like to see the Village of Kronenwetter match the $5,000." After which the grant was unanimously awarded to our Buska Park project.

The Parks Committee made a recommendation to the Village Board to match the $5,000 grant we were awarded.

The $5,000 will come from the Parks budget which John will have a budget adjustment for APC next month if approved.

RECOMMENDATION: Match the $5,000 grant we were awarded.

Greg Ulman

From: Community Foundation <administrator@grantinterface.com>
Sent: Thursday, July 9, 2026 1:51 PM
To: Greg Ulman
Subject: [External] WMCPRF Grant Decision
Attachments: WMCPR_Logo.png

Dear Greg,

We are pleased to share that your application for the **Wausau & Marathon County Parks & Recreation Foundation Fund Grants 2026** has been approved. Congratulations on being selected for funding. We appreciate the impact of your work and are proud to support your efforts in the community.

Grant Award Details:

- Project/Initiative Funded: **Buska Park Playground Renovation**
- Grant Amount: **$5,000.00**
- Next Steps:
  - Please log back into the Grant Management Portal to complete your grant agreement by the end of the month. *We do not process payment until this agreement is signed and you are ready to move forward with your project/program.*
  - We will initiate grant payment on the requested date listed on your grant agreement.

Several important items we ask of you to be compliant with receipt of the grant:

- The Wausau Marathon County Parks & Recreation Foundation requires public recognition of the grant. Our logo is attached, please use it in any publications that are appropriate to acknowledge the grant. Other file formats are available upon request;
- Remember to go back to the Grant Management Portal to complete the final report within 60 days of project completion.

If you have any questions or need further assistance, feel free to reach out to me.

We look forward to partnering with you and seeing the positive impact of your work.

Cheers,

Jamie Polley | *Parks, Recreation & Forestry Director*

Wausau & Marathon County Parks, Recreation & Forestry
info@wmcpf.org | 715.261.1550

REPORT TO APC & VILLAGE BOARD

AGENDA ITEM: **Budget Amendment #6** – General Fund / TID #3 Budget Adjustments, per year-to-date activity as of 11/13/2026.
MEMO DATE: November 13, 2026
PRESENTING COMMITTEES: APC & Village Board
COMMITTEE CONTACT:
STAFF CONTACT: Finance Director-John Jacobs
REPORT PREPARED BY: Finance Director-John Jacobs

AGENDA ITEM: Budget Amendment #6 – General Fund / TID #3 Budget Adjustments, per year-to-date activity as of 11/13/2026.

OBJECTIVES: Update 2026 budgets in General Fund and TID #3 Fund, based of year-to-date activity as of 11/13/2026.

ISSUE BACKGROUND/PREVIOUS ACTIONS:

- See additional memo for more information on each budget adjustment proposed here.

PROPOSAL: Amend 2026 budget for the General Fund and TID #3 Fund as shown below.

RECOMMENDED ACTION: Recommend the following 2026 budget amendment as follows:

- **GENERAL FUND (Fund #100)**:
  - **Account #100-43000-411: State Aids-Oil Pipeline Terminal Tax District Payment**
    - Original 2026 Budget = $ 0.00
    - **Plus: 2026 Budget Amendment = $54,370.00**
    - Amended 2026 Budget = $54,370.00
  - **Account #100-49000-453: Transfer from TID #3 (Closeout)**
    - Original 2026 Budget = $ 0.00
    - **Plus: 2026 Budget Amendment = $42,855.00**
    - Amended 2026 Budget = $42,855.00
    -
- **TOTAL REVENUE CHANGES $97,225.00**
  - **Account #100-52310-274-000: Ambulance Run Fees**
    - Original 2026 Budget = $21,000.00
    - **Plus: 2026 Budget Amendment = $3,600.00**
    - Amended 2026 Budget = $24,600.00
  - **Account #100-51300-212-000: Village Attorney – Legal Services**
    - Original 2026 Budget = $30,000.00
    - **Plus: 2026 Budget Amendment = $30,000.00**
    - Amended 2026 Budget = $60,000.00

- **Account #100-51600-247-000: Municipal Building – Building Repairs**
  - Original 2026 Budget = $30,000.00
  - **Plus: 2026 Budget Amendment = $25,000.00**
  - Amended 2026 Budget = $55,000.00

- **Account #100-53620-297-000: Refuse/Fuel Surcharge Fees**
  - Original 2026 Budget = $ 0.00
  - **Plus: 2026 Budget Amendment = $36,840.00**
  - Amended 2026 Budget = $36,840.00

- **Account #100-53620-295-000: Yard Waste Site/Clean-up Week**
  - Original 2026 Budget = $ 7,000.00
  - **Plus: 2026 Budget Amendment = $ 400.00**
  - Amended 2026 Budget = $ 7,400.00

- **Account #100-53635-297-000: Recycling/Fuel Surcharge Fees**
  - Original 2026 Budget = $ 0.00
  - **Plus: 2026 Budget Amendment = $20,070.00**
  - Amended 2026 Budget = $20,070.00

- **Account #100-53631-294-000: Solid Waste Disposal-County Landfill**
  - Original 2026 Budget = $95,000.00
  - **Plus: 2026 Budget Amendment = $ 2,500.00**
  - Amended 2026 Budget = $97,500.00

- **Account #100-59900-399-000: Contingency Expenses-Miscellaneous**
  - Original 2026 Budget = $60,000.00
  - **Minus: 2026 Budget Amendment = ($21,185.00)**
  - Amended 2026 Budget = $38,815.00

- **TOTAL "NET" EXPENDITURE CHANGES $97,225.00**

- **TID #3 FUND (Fund #453)**:
  - **Account #453-59210-000: Transfer to General Fund**
    - Original 2026 Budget = $ 0.00
    - **Plus: 2026 Budget Amendment = $42,855.00**
    - Amended 2026 Budget = $42,855.00

  - **Account #453-51xxx-399: Payments to Other Taxing Jurisdictions**
    - Original 2026 Budget = $ 0.00
    - **Plus: 2026 Budget Amendment $158,855.00**
      - Mosinee School District = $ 89,350.00
      - Northcentral Technical College $15,777.00
      - Marathon County $53,728.00
    - Amended 2026 Budget = $158,855.00

OTHER OPTIONS CONSIDERED: N/A

TIMING REQUIREMENTS/CONSTRAINTS: Present this 2026 budget amendment to APC and the Village Board for consideration as soon as possible for providing the General Fund and TID #3 budget adjustments based on year-to-date estimates as of 11/13/2026.

ATTACHMENTS (describe briefly): N/A

REPORT TO APC & VILLAGE BOARD

AGENDA ITEM: 2027-2029 Health Insurance - Teamcare
MEMO DATE: November 13, 2026
PRESENTING COMMITTEES: APC & Village Board
COMMITTEE CONTACT:
STAFF CONTACT: Finance Director-John Jacobs
REPORT PREPARED BY: Finance Director-John Jacobs

AGENDA ITEM: 2027-2029 Health Insurance - Teamcare

OBJECTIVES: Approve 2027-2029 Health Insurance – Teamcare proposal.

ISSUE BACKGROUND/PREVIOUS ACTIONS:

- The 2026 weekly premium for Teamster Union and non-represented Village employees is presently $451.40.
- The 2027 proposal is a 4% increase to $469.50.
- The 2028 maximum not-to-exceed proposal is a 4% increase to $488.30.
- The 2029 maximum not-to-exceed proposal is a 6% increase to $517.60.

PROPOSAL: The annual costs to the Village and employees would be as follows:

- 2026 Annual Premium = $23,472.80
  - 90% Employer share = $21,125.52
  - 10% Employee share = $2,347.28 ($90.28 bi-weekly)
- 2027 Annual Premium = $24,414.00
  - 90% Employer share = $21,972.60
  - 10% Employee share = $2,441.40 ($93.90 bi-weekly)
- 2028 Annual Premium = $25,391.60
  - 90% Employer share = $22,852.44
  - 10% Employee share = $2,539.16 ($97.66 bi-weekly)
- 2029 Annual Premium = $26,915.20
  - 90% Employer share = $24,223.68
  - 10% Employee share = $2,691.52 ($103.52 bi-weekly)

RECOMMENDED ACTION: Recommend the approval of the Teamcare Health Insurance proposal for 2027—2029 per the rates shown above.

OTHER OPTIONS CONSIDERED: N/A

TIMING REQUIREMENTS/CONSTRAINTS: Proposal must be signed by 12/06/2026 per the proposal.

ATTACHMENTS (describe briefly): Teamcare/Central States Health Plan proposal for 2027-2029 period.

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EMPL
CHAR
TREV
JOSEPH GRONEK
TOM ERICKSON

EMPLOYER TRUSTEES
GARY F. CALDWELL
CHRISTOPHER J. LANGAN
MARK ANGERAME
RICHARD K ELLIS

EXECUTIVE DIRECTOR
THOMAS C. NYHAN

October 2, 2026

Mr. Tom Strickland
Secretary Treasurer
Local Union 662
1545 Main Street
Green Bay, WI 54302

Jennifer Poyer
Village Clerk
1582 Kronenwetter Drive
Kronenwetter WI 54455

RE: **VILLAGE OF KRONENWETTER**
ACCOUNT NO.: 7941000-0100-00662- (A)(C)(D)(E)

Dear Tom and Jennifer:

Our records indicate that the most recent collective bargaining agreement between the Village of Kronenwetter and Teamsters Local 662 provides health and welfare benefits under **Plan NN** (excluding retiree coverage) for both the bargaining unit and non-bargaining unit groups. Future contribution rates are as follows:

PLAN NN			
Without Retiree Health Coverage (per employee, per week)			
Effective Date	Composite	$ INCREASE	% INCREASE
Current Rate	**$451.40**		
01/03/2027	**$469.50**	$18.10	4%
01/02/2028	**$488.30*** MAXIMUM	$18.80	4%
12/31/2028	**$517.60*** MAXIMUM	$29.30	6%

***NOT TO EXCEED**

Also, please be advised that the waiting periods for new hires must be in accordance wi Question and Answer #1 of Special Bulletin 2013-1 (attached). Collective Barg Agreements ratified on or after July 1, 2013 will not be accepted unless the waiting period under the terms of the agreement is no more than thirty (30) calendar days unless the Board of Trustees explicitly consents in writing to a longer period.

In addition, please have The Village sign and return the Participation Agreements for both the Bargaining Unit and Non-Bargaining Unit by December 6th, 2026. They can be returned via email to me or by mail to:

Central States Health and Welfare Fund
8647 West Higgins Road
Chicago, IL 60631 Attn:
Contract Department

If you have any questions, please feel free to contact me.

Thank you,

Rob Santangelo
Marketing and Field Service Representative
TEAMCARE

TeamCare – Central States Health Fund 8647
W. Higgins Road, Chicago, IL 60631
Office: (847) 939-2122
Cell:(224) 567-2534

cc: Michael Michelini, Division Manager, Field Service Group
Karl Lewis, Division Manager, Contracts Department
Heather Schissel, Teamleader, Contracts Department

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WISCONSIN MUNICIPALITIES PARTICIPATION AGREEMENT

BARGAINING UNIT EMPLOYEES

VILLAGE OF KRONENWETTER

ACCOUNT NUMBER: 7941000-0100-00662A – (DPW)

THIS AGREEMENT between the Employer and the Central States, Southeast and Southwest Areas Health and Welfare Fund ("Health and Welfare Fund") sets forth the terms under which the Employer will participate in the Health and Welfare Fund on behalf of Employees covered by its collective bargaining agreement with a Local Union affiliated with the International Brotherhood of Teamsters (the "Union") covering the following job classification(s): _____

_____

and any other job classification covered by the collective bargaining agreement.

1. The Employer agrees to be bound by the Trust Agreement of the Health and Welfare Fund and all amendments subsequently adopted as well as all rules and regulations presently in effect or subsequently adopted by the Trustees of the Health and Welfare Fund and accepts the respective Employer and Employee Trustees and their successors.

2. The Employer shall contribute to the Health and Welfare Fund for each Employee at the following weekly rates:

Effective Date:	01/03/2027	Rate:	$469.50
Effective Date:	01/02/2028	Rate:	$488.30 *
Effective Date:	12/31/2028	Rate:	$517.60 *

*Rate to Maintain, Not-to-exceed.

3. The contribution rate beginning twelve months after the last Effective Date set forth in paragraphs 2 shall be the rate determined by the Trustees to maintain the existing benefit plan and such rate changes shall be incorporated into this Agreement.

4. This Agreement and the Employer's obligation to pay contributions shall continue in effect until three years after the initial "Effective Date" set forth in paragraph 2 and will continue thereafter for three year terms absent a written notice of termination served by certified mail (return receipt requested) that is mailed at least 60 days before the initial termination date or extended termination date. Any notice directed to the Health and Welfare Fund shall be sent to the above address and shall be directed to the Contracts Department. Any notice to the Employer shall be sent to the address set forth below or the address to which monthly contribution bills are sent. Notwithstanding the foregoing, this Participation Agreement shall terminate a) on the date selected by the Trustees in the event they decide to terminate participation under Article IV, Section 20 of the Trust Agreement because they determine that this Agreement is unlawful and/or inconsistent with any rule or requirement for participation by Employers in the Fund and/or that the Employer is engaged in one or more practices or arrangements that threaten to cause economic harm to, and/or impairment of the actuarial soundness of the Fund, or b) the date of

the certification of the result of an election that terminates the Union's status as representative of the Employees, or c) the date the Union's representative status terminates through a valid disclaimer of interest. In the event an election certification or disclaimer of interest referred to in b) or c) relates to only part of the bargaining unit, this Agreement shall remain in effect with respect to the remainder of the bargaining unit.

5. For purposes of this Agreement, the term "Employee" shall mean any full-time or part-time employee performing work in a classification covered by a collective bargaining agreement between the Employer and the Union or represented by the Union. Temporary and casual (i.e. short term employees who work for uncertain or irregular duration) are excluded. Employee shall not include any person employed in a managerial or supervisory capacity or any person employed for the principal purpose of obtaining benefits from the Health and Welfare Fund.

6. The Employer agrees to remit contributions on behalf of each Employee for any period he/she receives, or is entitled to receive, compensation (regardless of whether the employment relationship is terminated), including show up time pay, overtime pay, holiday pay, disability or illness pay, layoff/severance pay, vacation pay or the payment of wages which are the result of any Labor Relations Board proceeding, grievance/arbitration proceeding or other legal proceeding or settlement.

7. On or before the 15th day of each month, the Employer must report to the Health and Welfare Fund any change in the Employee workforce (including, but not limited to new hires, layoffs or terminations) which occurred during the prior month and must pay all contributions owed for the prior month. In the event of a delinquency, a) the Employer shall be obligated to pay interest on the monies due to the Health and Welfare Fund from the date when payment was due to the date when the payment is made, together with all expenses of collection incurred by the Health and Welfare Fund, including, but not limited to, attorneys' fees and costs and b) at the option of the Trustees or their delegated representative, the payment of contributions that accrue after the Employer has become delinquent shall be accelerated so that the contributions owed for each calendar week (Sunday through Saturday) shall be due on the following Monday. If the Employer fails to report changes in the covered workforce on time, the Employer must pay the contributions billed by the Health and Welfare Fund regardless of actual terminations, leaves of absence, layoffs or other changes in the workforce. The Trustees reserve the right to terminate the participation of any Employer that fails to timely pay required contributions.

8. The Employer shall provide the Trustees with access to its payroll records and other pertinent records when requested by the Health and Welfare Fund. If litigation is required to either obtain access to the Employer's records or to collect additional billings that result from the review of the records, all costs incurred by the Health and Welfare Fund in conducting the review shall be paid by the Employer and the Employer shall pay any attorneys' fees and costs incurred by the Health and Welfare Fund.

9. The Employer acknowledges that it is aware of the Health and Welfare Fund 's adverse selection rule and agrees that while this Agreement remains in effect, it will not enter into any agreement or engage in any practice that violates the adverse selection rule.

10. This Agreement shall in all respects be construed according to the laws of the United States. In all actions taken by the Trustees to enforce the terms of this Agreement, including actions to collect delinquent contributions or to conduct audits, the Illinois ten year written contract statute of limitations shall apply. The Employer agrees that the statute of limitations shall not begin to accrue with respect to any unpaid contributions until such time as the Health and Welfare Fund receive actual written notice of the existence of the Employer's liability.

IN WITNESS WHEREOF, said Employer and the Health and Welfare Fund have caused this Instrument to be executed by their duly authorized representatives, the day and year first above written.

_____
Employer Name

_____
Representative Signature

_____
Printed Name and Title

_____
Date

_____
Complete Address of Employer

( ) ( )
_____
Telephone Number Fax Number

Central States Southeast and Southwest Areas Pension Fund and Central States Southeast and Southwest and Southwest Areas Health and Welfare Fund.

_____
Thomas B. Baxa
Director – Employer Services

_____
Date

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WISCONSIN MUNICIPALITIES PARTICIPATION AGREEMENT

BARGAINING UNIT EMPLOYEES

VILLAGE OF KRONENWETTER

ACCOUNT NUMBER: 7941000-0100-00662C – (Clerks)

THIS AGREEMENT between the Employer and the Central States, Southeast and Southwest Areas Health and Welfare Fund ("Health and Welfare Fund") sets forth the terms under which the Employer will participate in the Health and Welfare Fund on behalf of Employees covered by its collective bargaining agreement with a Local Union affiliated with the International Brotherhood of Teamsters (the "Union") covering the following job classification(s): _____

_____

and any other job classification covered by the collective bargaining agreement.

1. The Employer agrees to be bound by the Trust Agreement of the Health and Welfare Fund and all amendments subsequently adopted as well as all rules and regulations presently in effect or subsequently adopted by the Trustees of the Health and Welfare Fund and accepts the respective Employer and Employee Trustees and their successors.

2. The Employer shall contribute to the Health and Welfare Fund for each Employee at the following weekly rates:

Effective Date:	01/03/2027	Rate:	$469.50
Effective Date:	01/02/2028	Rate:	$488.30 *
Effective Date:	12/31/2028	Rate:	$517.60 *

*Rate to Maintain, Not-to-exceed.

3. The contribution rate beginning twelve months after the last Effective Date set forth in paragraphs 2 shall be the rate determined by the Trustees to maintain the existing benefit plan and such rate changes shall be incorporated into this Agreement.

4. This Agreement and the Employer's obligation to pay contributions shall continue in effect until three years after the initial "Effective Date" set forth in paragraph 2 and will continue thereafter for three year terms absent a written notice of termination served by certified mail (return receipt requested) that is mailed at least 60 days before the initial termination date or extended termination date. Any notice directed to the Health and Welfare Fund shall be sent to the above address and shall be directed to the Contracts Department. Any notice to the Employer shall be sent to the address set forth below or the address to which monthly contribution bills are sent. Notwithstanding the foregoing, this Participation Agreement shall terminate a) on the date selected by the Trustees in the event they decide to terminate participation under Article IV, Section 20 of the Trust Agreement because they determine that this Agreement is unlawful and/or inconsistent with any rule or requirement for participation by Employers in the Fund and/or that the Employer is engaged in one or more practices or arrangements that threaten to cause economic harm to, and/or impairment of the actuarial soundness of the Fund, or b) the date of

the certification of the result of an election that terminates the Union's status as representative of the Employees, or c) the date the Union's representative status terminates through a valid disclaimer of interest. In the event an election certification or disclaimer of interest referred to in b) or c) relates to only part of the bargaining unit, this Agreement shall remain in effect with respect to the remainder of the bargaining unit.

5. For purposes of this Agreement, the term "Employee" shall mean any full-time or part-time employee performing work in a classification covered by a collective bargaining agreement between the Employer and the Union or represented by the Union. Temporary and casual (i.e. short term employees who work for uncertain or irregular duration) are excluded. Employee shall not include any person employed in a managerial or supervisory capacity or any person employed for the principal purpose of obtaining benefits from the Health and Welfare Fund.

6. The Employer agrees to remit contributions on behalf of each Employee for any period he/she receives, or is entitled to receive, compensation (regardless of whether the employment relationship is terminated), including show up time pay, overtime pay, holiday pay, disability or illness pay, layoff/severance pay, vacation pay or the payment of wages which are the result of any Labor Relations Board proceeding, grievance/arbitration proceeding or other legal proceeding or settlement.

7. On or before the 15th day of each month, the Employer must report to the Health and Welfare Fund any change in the Employee workforce (including, but not limited to new hires, layoffs or terminations) which occurred during the prior month and must pay all contributions owed for the prior month. In the event of a delinquency, a) the Employer shall be obligated to pay interest on the monies due to the Health and Welfare Fund from the date when payment was due to the date when the payment is made, together with all expenses of collection incurred by the Health and Welfare Fund, including, but not limited to, attorneys' fees and costs and b) at the option of the Trustees or their delegated representative, the payment of contributions that accrue after the Employer has become delinquent shall be accelerated so that the contributions owed for each calendar week (Sunday through Saturday) shall be due on the following Monday. If the Employer fails to report changes in the covered workforce on time, the Employer must pay the contributions billed by the Health and Welfare Fund regardless of actual terminations, leaves of absence, layoffs or other changes in the workforce. The Trustees reserve the right to terminate the participation of any Employer that fails to timely pay required contributions.

8. The Employer shall provide the Trustees with access to its payroll records and other pertinent records when requested by the Health and Welfare Fund. If litigation is required to either obtain access to the Employer's records or to collect additional billings that result from the review of the records, all costs incurred by the Health and Welfare Fund in conducting the review shall be paid by the Employer and the Employer shall pay any attorneys' fees and costs incurred by the Health and Welfare Fund.

9. The Employer acknowledges that it is aware of the Health and Welfare Fund 's adverse selection rule and agrees that while this Agreement remains in effect, it will not enter into any agreement or engage in any practice that violates the adverse selection rule.

10. This Agreement shall in all respects be construed according to the laws of the United States. In all actions taken by the Trustees to enforce the terms of this Agreement, including actions to collect delinquent contributions or to conduct audits, the Illinois ten year written contract statute of limitations shall apply. The Employer agrees that the statute of limitations shall not begin to accrue with respect to any unpaid contributions until such time as the Health and Welfare Fund receive actual written notice of the existence of the Employer's liability.

IN WITNESS WHEREOF, said Employer and the Health and Welfare Fund have caused this Instrument to be executed by their duly authorized representatives, the day and year first above written.

_____
Employer Name

_____
Representative Signature

_____
Printed Name and Title

_____
Date

_____
Complete Address of Employer

( ) ( )
Telephone Number Fax Number

Central States Southeast and Southwest Areas Pension Fund and Central States Southeast and Southwest and Southwest Areas Health and Welfare Fund.

_____
Thomas B. Baxa
Director – Employer Services

_____
Date

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WISCONSIN MUNICIPALITES PARTICIPATION AGREEMENT

NON-BARGAINING UNIT EMPLOYEES
VILLAGE OF KRONENWETTER
ACCOUNT NUMBER: 7941000-0100-00662D

1. The Employer is currently bound by a collective bargaining agreement(s) with a local union(s) that is affiliated with the International Brotherhood of Teamsters (the "Union"). In addition, the Employer has entered into a Participation Agreement with the Central States, Southeast and Southwest Areas Health and Welfare Fund (the "Health and Welfare Fund") that requires it to contribute to the Health and Welfare Fund on behalf of employees covered by the collective bargaining agreement (the "Bargaining Unit Participation Agreement"). The Employer also desires to participate in the Health and Welfare Fund with respect to its employees who are not covered by the collective bargaining agreement ("Non-Unit Employee") and this Agreement sets forth the terms under which the Employer will participate in the Health and Welfare Fund with respect to such Non-Unit Employees.

2. The Employer agrees to be bound by the terms of the Health and Welfare Fund trust agreement and all policies, rules and regulations that have been adopted or that are adopted in the future by the Trustees pursuant to the trust agreement.

3. For the duration of this Agreement, the Employer shall contribute to the Health and Welfare Fund on behalf of each Non-Unit Employee for each week during which the Non-Unit Employee works or is entitled to receive compensation (including, but not limited to paid vacations, holidays, paid leave, back pay awards) at the same rate the Employer is required to contribute under the Bargaining Unit Participation Agreement on its employees covered by the collective bargaining agreement between the Union and Employer. At the present time the agreed weekly rates and the term of this Agreement are as follows:

Effective Date	Rate
01/03/2027	$469.50
01/02/2028	$488.30 not-to-exceed
12/31/2028	$517.60 not-to-exceed

4. The contribution rates beginning twelve months after the last Effective Date set forth in paragraph 3 shall be the rates determined by the Trustees to maintain the existing Health and Welfare Fund Benefit Plan and such rate changes shall be incorporated into this Agreement.

5. The Employer will pay the contributions owed for each month on or before the 15th day after the end of the month. If the Employer fails to pay its contributions on time, it shall pay interest at the rate set forth in the Health and Welfare Fund trust agreement.

6. The Employer shall report changes in its Non-Unit Employee workforce (for example, new hires, layoffs, terminations) that occur during any month on or before the 15th day after the end of the month during which the change occurred. If the Employer fails to

timely report in writing the changes in the employment status of the Non-Unit Employees included in the Health and Welfare Fund's monthly bill, it shall be liable for the amount billed regardless of actual changes in the employment relationship. The Illinois ten-year written contract statute of limitations, which shall apply to any claim for unpaid contributions, shall not accrue with respect to contributions owed by the Employer on any Non-Unit Employee until the Health and Welfare Fund receives written notice of the liability.

7. For purposes of this Participation Agreement, the term "Eligible Non-Unit Employee" shall mean the following:

a. The term "Eligible Non-Unit Employee" means each and every individual employed by the Employer on a full-time basis who is not covered by a collective bargaining agreement between the Employer and the Union. An employee is employed on a full-time basis if the employee is reasonably expected to receive 30 or more hours of compensation per week. A newly hired full-time employee who is not covered by a collective bargaining agreement will become an Eligible Non-Unit Employee on whose behalf contributions are due beginning on the employee's 1st day on the Employer's payroll.

b. Any variable hour (e.g. part-time, temporary, casual) or seasonal employee who is not covered by a collective bargaining agreement and who is not a full-time employee because the employee is not reasonably expected to receive 30 or more hours of compensation per week shall not be an Eligible Non-Unit Employee and contributions shall not be due on the employee's behalf except as provided in this paragraph. The Employer agrees to use the look-back measurement method described at 26 CFR §54.4980H-3(d) for determining full-time status under the Affordable Care Act. The Employer agrees that any employee who was not reasonably expected to be a full-time employee will become an Eligible Non-Unit Employee (so contributions will be due on his/her behalf) if the employee averages 30 or more hours of compensation per week during an initial measurement period or standard measurement period for the subsequent stability period and for eight weeks immediately before the beginning of the stability period (the eight weeks of contribution requirement will be reduced by the number of weeks of contributions the Employer has paid on the employee during the 52-week period ending on the last day of a standard measurement period, if any). For a newly hired employee who is not reasonably expected to receive 30 or more hours of compensation at the time of hire, the initial measurement period shall be the 12-month period from the first day compensated and the initial stability period shall be the subsequent 12-month period. The standard measurement period shall be from January 1 through December 31 followed by a standard stability period from January 1 through December 31. The Employer shall be required to contribute for each week of the stability period (regardless of whether the employee receives compensation for the week); the only exception is that contributions will not be due if the employment relationship is terminated during an initial stability period or a standard stability period, in which case the Employer shall not be required to contribute for the weeks after the last week for which the employee received compensation (unless the employee is rehired within 13 weeks, in that instance contributions will be due for the remainder of the stability period). The initial measurement period calculation shall apply to any employee hired after January 1, 2023 and the standard measurement period

calculation shall begin with calendar year 2023 (so hours from January 1, 2023 will be considered to determine eligibility after January 1, 2023).

c. It is understood that an employee's expected number of hours can change during the employment relationship. If it happens that the status of a full-time employee changes due to a permanent reduction in the number of hours of compensation below 30 hours, the Employer's contribution obligation with respect to the employee will thereafter be covered by paragraph 7(b) of this Agreement. If it happens that the status of an employee who is not a full-time employee changes due to a permanent increase in the number of hours of compensation to 30 or more hours per week, the employee will become an Eligible Non-Unit Employee and contributions will be due on the employee immediately, including the 8 weeks prior to the transfer so the employee is immediately eligible for coverage.

d. Contributions due under this Non-Unit Participation Agreement will be paid at the same contribution rates for all employees.

e. Any Eligible Non-Unit Employee who is eligible to have contributions paid on his/her behalf under this Non-Unit Participation Agreement may not waive coverage.

f. The common law master-servant test shall be utilized to determine whether an employment relationship exists. The term Eligible Non-Unit Employee shall not include: i) independent contractors, ii) any person covered by a collective bargaining agreement between the Employer and a union not affiliated with the International Brotherhood of Teamsters that requires the Employer to contribute to some other health and welfare fund, or iii) any person employed for the principal purpose of obtaining or continuing coverage under the Health and Welfare Fund.

8. This Participation Agreement and the Employer's obligation to remit contributions on Eligible Non-Unit Employees shall continue in effect until the earlier of: a) 30 days after service of a written notice served by either the Health and Welfare Fund or the Employer of their intent to terminate this Participation Agreement, or b) the date of the termination of the Employer's contractual and statutory duty to contribute to the Health and Welfare Fund on behalf of employees represented by the Union. A written notice of intent to terminate can be served by personal delivery, facsimile or certified mail (return receipt requested) and, if service is by mail, service will be deemed accomplished on the date of mailing.

9.Notwithstanding any provision of this Participation Agreement to the contrary, contributions shall be owed by the Employer for any week for which the Health and Welfare Fund must provide coverage to an employee who is not covered by any of the collective bargaining agreements (or the employee's dependent) under any provision of law (including, without limitation, the Patient Protection and Affordable Care Act). Such contributions shall be due and owing to the Health and Welfare Fund at the same time and at the same rate set forth in this Participation Agreement for the Employer contributions.

IN WITNESS WHEREOF, said Employer and the Health and Welfare Fund have caused this Instrument to be executed by their duly authorized representatives, the day and year first above written.

VILLAGE OF KRONENWETTER
Employer Name

Representative Signature

Printed Name and Title

Date

Complete Address of Employer

Telephone Number Fax Number

Central States Southeast and Southwest Areas Health and Welfare Fund.

Thomas B. Baxa
Director – Employer Services

Date

TEAMCARE®
A CENTRAL STATES HEALTH PLAN

WISCONSIN MUNICIPALITIES PARTICIPATION AGREEMENT

BARGAINING UNIT EMPLOYEES

VILLAGE OF KRONENWETTER

ACCOUNT NUMBER: 7941000-0100-00662E – (Water/Sewer)

THIS AGREEMENT between the Employer and the Central States, Southeast and Southwest Areas Health and Welfare Fund ("Health and Welfare Fund") sets forth the terms under which the Employer will participate in the Health and Welfare Fund on behalf of Employees covered by its collective bargaining agreement with a Local Union affiliated with the International Brotherhood of Teamsters (the "Union") covering the following job classification(s): _____

_____

and any other job classification covered by the collective bargaining agreement.

1. The Employer agrees to be bound by the Trust Agreement of the Health and Welfare Fund and all amendments subsequently adopted as well as all rules and regulations presently in effect or subsequently adopted by the Trustees of the Health and Welfare Fund and accepts the respective Employer and Employee Trustees and their successors.

2. The Employer shall contribute to the Health and Welfare Fund for each Employee at the following weekly rates:

Effective Date:	01/03/2027	Rate:	$469.50
Effective Date:	01/02/2028	Rate:	$488.30 *
Effective Date:	12/31/2028	Rate:	$517.60 *

*Rate to Maintain, Not-to-exceed.

3. The contribution rate beginning twelve months after the last Effective Date set forth in paragraphs 2 shall be the rate determined by the Trustees to maintain the existing benefit plan and such rate changes shall be incorporated into this Agreement.

4. This Agreement and the Employer's obligation to pay contributions shall continue in effect until three years after the initial "Effective Date" set forth in paragraph 2 and will continue thereafter for three year terms absent a written notice of termination served by certified mail (return receipt requested) that is mailed at least 60 days before the initial termination date or extended termination date. Any notice directed to the Health and Welfare Fund shall be sent to the above address and shall be directed to the Contracts Department. Any notice to the Employer shall be sent to the address set forth below or the address to which monthly contribution bills are sent. Notwithstanding the foregoing, this Participation Agreement shall terminate a) on the date selected by the Trustees in the event they decide to terminate participation under Article IV, Section 20 of the Trust Agreement because they determine that this Agreement is unlawful and/or inconsistent with any rule or requirement for participation by Employers in the Fund and/or that the Employer is engaged in one or more practices or arrangements that threaten to cause economic harm to, and/or impairment of the actuarial soundness of the Fund, or b) the date of

the certification of the result of an election that terminates the Union's status as representative of the Employees, or c) the date the Union's representative status terminates through a valid disclaimer of interest. In the event an election certification or disclaimer of interest referred to in b) or c) relates to only part of the bargaining unit, this Agreement shall remain in effect with respect to the remainder of the bargaining unit.

5. For purposes of this Agreement, the term "Employee" shall mean any full-time or part-time employee performing work in a classification covered by a collective bargaining agreement between the Employer and the Union or represented by the Union. Temporary and casual (i.e. short term employees who work for uncertain or irregular duration) are excluded. Employee shall not include any person employed in a managerial or supervisory capacity or any person employed for the principal purpose of obtaining benefits from the Health and Welfare Fund.

6. The Employer agrees to remit contributions on behalf of each Employee for any period he/she receives, or is entitled to receive, compensation (regardless of whether the employment relationship is terminated), including show up time pay, overtime pay, holiday pay, disability or illness pay, layoff/severance pay, vacation pay or the payment of wages which are the result of any Labor Relations Board proceeding, grievance/arbitration proceeding or other legal proceeding or settlement.

7. On or before the 15th day of each month, the Employer must report to the Health and Welfare Fund any change in the Employee workforce (including, but not limited to new hires, layoffs or terminations) which occurred during the prior month and must pay all contributions owed for the prior month. In the event of a delinquency, a) the Employer shall be obligated to pay interest on the monies due to the Health and Welfare Fund from the date when payment was due to the date when the payment is made, together with all expenses of collection incurred by the Health and Welfare Fund, including, but not limited to, attorneys' fees and costs and b) at the option of the Trustees or their delegated representative, the payment of contributions that accrue after the Employer has become delinquent shall be accelerated so that the contributions owed for each calendar week (Sunday through Saturday) shall be due on the following Monday. If the Employer fails to report changes in the covered workforce on time, the Employer must pay the contributions billed by the Health and Welfare Fund regardless of actual terminations, leaves of absence, layoffs or other changes in the workforce. The Trustees reserve the right to terminate the participation of any Employer that fails to timely pay required contributions.

8. The Employer shall provide the Trustees with access to its payroll records and other pertinent records when requested by the Health and Welfare Fund. If litigation is required to either obtain access to the Employer's records or to collect additional billings that result from the review of the records, all costs incurred by the Health and Welfare Fund in conducting the review shall be paid by the Employer and the Employer shall pay any attorneys' fees and costs incurred by the Health and Welfare Fund.

9. The Employer acknowledges that it is aware of the Health and Welfare Fund 's adverse selection rule and agrees that while this Agreement remains in effect, it will not enter into any agreement or engage in any practice that violates the adverse selection rule.

10. This Agreement shall in all respects be construed according to the laws of the United States. In all actions taken by the Trustees to enforce the terms of this Agreement, including actions to collect delinquent contributions or to conduct audits, the Illinois ten year written contract statute of limitations shall apply. The Employer agrees that the statute of limitations shall not begin to accrue with respect to any unpaid contributions until such time as the Health and Welfare Fund receive actual written notice of the existence of the Employer's liability.

IN WITNESS WHEREOF, said Employer and the Health and Welfare Fund have caused this Instrument to be executed by their duly authorized representatives, the day and year first above written.

_____
Employer Name

_____
Representative Signature

_____
Printed Name and Title

_____
Date

_____
Complete Address of Employer

( ) ( )
Telephone Number Fax Number

Central States Southeast and Southwest Areas Pension Fund and Central States Southeast and Southwest and Southwest Areas Health and Welfare Fund.

_____
Thomas B. Baxa
Director – Employer Services

_____
Date

REPORT TO APC & VILLAGE BOARD

AGENDA ITEM: 2027 Health Insurance – United Health Care (Police Union Employees)
MEMO DATE: November 13, 2026
PRESENTING COMMITTEES: APC & Village Board
COMMITTEE CONTACT:
STAFF CONTACT: Finance Director-John Jacobs
REPORT PREPARED BY: Finance Director-John Jacobs

AGENDA ITEM: 2027 Health Insurance – United Health Care (Police Union Employees)

OBJECTIVES: Approve 2027 Health Insurance – United Health Care proposal for the Kronenwetter Police Officers Union Employees group.

ISSUE BACKGROUND/PREVIOUS ACTIONS:

- The 2026 blended monthly premium for United Health Care (quoted at 7 Police Officers Union employees) is presently $14,373.62.
- The 2027 blended monthly premium proposal is a 14.2% increase to $16,417.47.

PROPOSAL: The annual costs to the Village would be as follows:

- 2026 Blended Annual Premium = $172,483.44
  - 90% Employer share = $155,235.10
  - 10% Employee share = $17,248.34

- 2027 Annual Premium = $197,009.64
  - 90% Employer share = $177,308.68
  - 10% Employee share = $19,700.96

- Each employee's actual premium is unique to each other, due to the number of family members and ages of each family member. The employer pays 90% of the premium, and the employee pays 10% of the premium costs divided by 26 bi-weekly pay periods.

RECOMMENDED ACTION: Recommend the approval of the United Health Care Health Insurance proposal for 2027 per the rates shown above.

OTHER OPTIONS CONSIDERED: N/A

TIMING REQUIREMENTS/CONSTRAINTS: Proposal must be signed by 12/12/2026 per the proposal.

ATTACHMENTS (describe briefly): United Health Care Health Plan proposal for 2027 period.

UnitedHealthcare Renewal Kit

Prepared for VILLAGE OF KRONENWETTER

Review

The chart below shows an overview of your current plan, your renewal plan and the associated premiums.

	Plan ID	Metallic Level	Plan Deductibles Single/Family		Out of Pocket Max Single/Family		Office Copays (PCP/Spec)	
			Network	Non-Network	Network	Non-Network	Network	Network Name
Current Medical Plans WI MC New 55 / WI055								
Open Access w/Care Cash	EQ-R3 / RX K62S [1]	P	$2,000/$4,000	$5,000/$10,000	$2,500/$5,000	$10,000/$20,000	$5/$10	CHOICE PLUS

Metallic Levels: P = Platinum, G = Gold, S = Silver, B = Bronze

Renewal Medical Plans WI MC New 56 / WI056								
Open Access	FD-S8 / RX K62S [1]	P	$2,000/$4,000	$5,000/$10,000	$3,000/$6,000	$10,000/$20,000	$10/$20	CHOICE PLUS

Metallic Levels: P = Platinum, G = Gold, S = Silver, B = Bronze

- If you choose to add or change an existing HRA plan, you must choose from the list of UnitedHealthcare HRA-eligible medical plans as shown to you by your broker or agent. If you have a Third Party Administrator for your HRA, please note that HRA plans administered by other insurers or TPAs must comply with UnitedHealthcare HRA design standards.
- Premium rates and/or product forms included herein are subject to approval by regulators. If the rates or product forms offered herein are subsequently modified by regulators we will immediately advise you of the change in plan design and retroactively adjust premium in subsequent billings, in accordance with applicable law.
- Starting with 2014 effective dates, all pharmacy plans include an ancillary charge (also known as a generic pharmacy program). This type of pharmacy program includes out of pocket expenses when a member fills a brand name or higher tier generic prescription but there is a chemically equivalent lower tier brand or generic available.
- Current and renewal medical rates reflect the participant's age on the renewal date and may not be the same as the rates billed in the current billing.
- SPECIALTY MEDICATION COST SHARE CHANGES: Upon renewal, most pharmacy plan designs have a separate higher cost share for Specialty Medications based on the Pharmacy Tiers. Those cost shares are reflected with an 'S' prior to the cost share amount. E.g. S$500. Your employees can also review their benefit summary and plan documents for these cost share changes to determine if they will be impacted.
- Medical plans with no mention of UHC Rewards Premium in the plan names above come with UHC Rewards Core. Neither UHC Rewards Premium nor UHC Rewards Core are available to groups in the state of HI, VT and specific plans in CO and CA.
- Your renewal plan may include the Standard Select Pharmacy Network which could exclude certain pharmacies. Please contact your broker or your UnitedHealthcare representative for additional details.
- This premium may include state and federal taxes and fees.

[1] This medical plan is available with either calendar year or policy year deductibles and out of pocket maximums.

All of your current benefit design options are no longer available in a combined plan offering. We have included new Medical plan choices for the upcoming year, offering the same flexibility, choice, and affordability that you are enjoying today.

Coinsurance							
Network	Non-Network	Legal Entity / License	Med/Rx Ded Combined	Pharmacy (Spec; Non-Spec)	Enrolled Employees	HSA/HRA Contrib.	Monthly Medical Premium
100%	70%	INS	N	$10/$40/$105/$250/S$500E	6		$14,373.62
100%	70%	INS	N	$10/$40/$105/$250/S$500E	6		$16,417.47
						Change from Current:	14.2%

Renewal Assumptions:

- **The monthly cost noted above is based upon the coverage inforce at the time the renewal was calculated. Please refer to Appendix A included in this package. Actual billed premium as of your renewal date may differ from the amounts reflected in this package.**
- Information on alternate benefit plans is summarized for ease of review. It is not intended to be a statement of benefits, nor does it guarantee coverage. The Certificate of Coverage provides the legal description of coverage and is available for your review upon request. UHC Choice plans will cover only the employees within the defined UnitedHealthcare service area. The rates are based upon the employer's primary location. Other locations will require alternate plan designs and rates.
- Renewal of your employer plan is contingent upon meeting UnitedHealthcare's minimum participation requirements.
- Plan design and corresponding premium rates offered herein represent a coverage option that is consistent with your current group size (based on most recent census or survey information) and closely matches your current coverage. Additional coverage options may be available to you.
- Upon the renewal of your employer plan, the Certificate of Coverage or Summary Plan Description, and other documents, notices and communications regarding the plan(s) selected may be transmitted electronically to you (employer group) and the group employees. The employer group may withdraw their consent at any time or request a document in a paper or non-electronic form.
- Please see the Glossary on inside back cover of this package for definitions of the above terms.