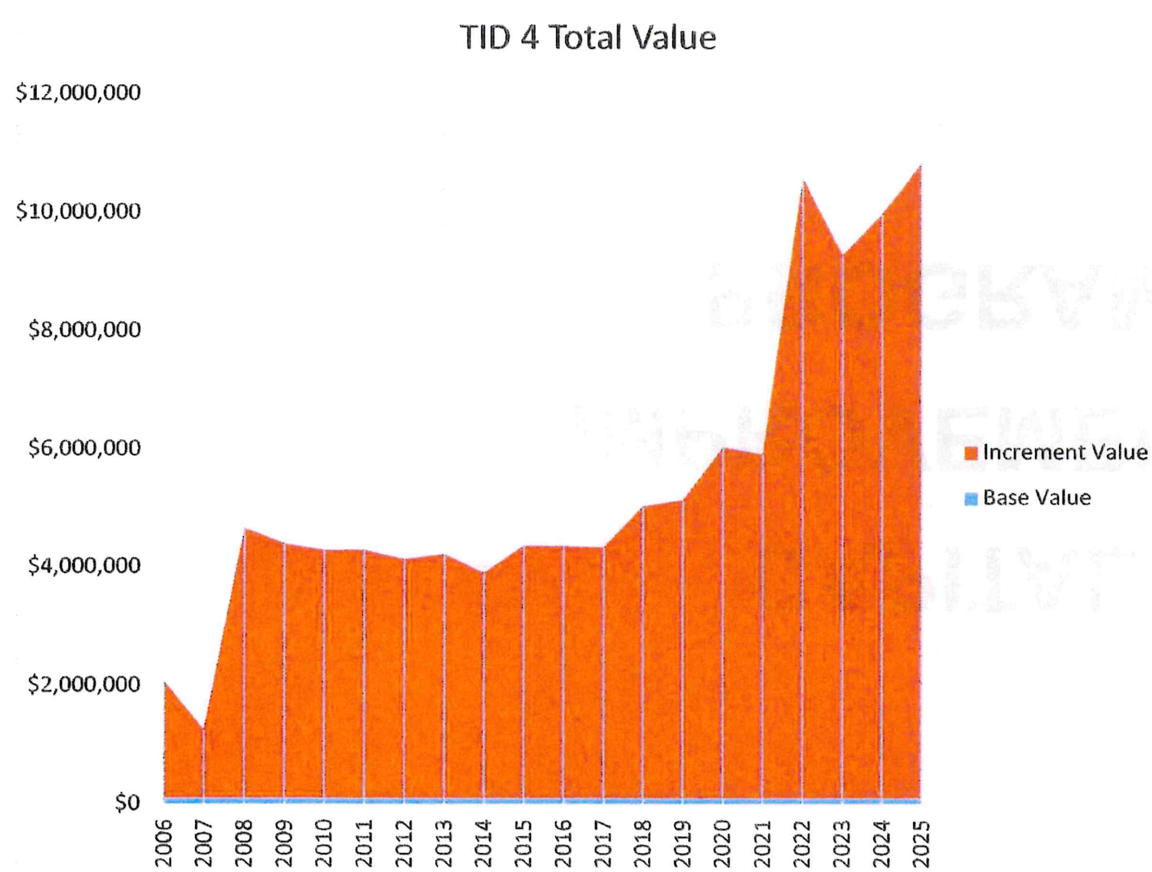
2005 Base Value: $106,600



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

CAPITAL IMPROVEMENTS PROGRAM

VILLAGE OF KRONENWETTER
Capital Improvements Program: 2026-2032
Estimates as of 10/22/2025

	YEAR						
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
Sewer Revenue Bonds:							
Lift Station 3 removal	$ 600,000						
Lift Station 1 generator	$ 250,000						
Village Garage (2 Sewer bays)	$ 266,666						
Lift Station 5 Panel Upgrade & Generator		$ 300,000					
Hoist Truck (if garage exists)		$ 100,000					
Sewer Vacuum Truck (if garage exists)		$ 550,000					
Replace Plow Truck		$ 80,000					
Lift Station 7 Panel Upgrade & Generator			$ 500,000				
Lift Station 9 Panel Upgrade				$ 300,000			
Lift Station 10 removal					$ 400,000		
TOTAL - Sewer Revenue Bonds	$ 1,116,666	$ 1,030,000	$ 500,000	$ 300,000	$ 400,000	$ -	$ -
Water Revenue Bonds:							
Well #3 and New Tower Study	$ 75,000						
New Well, piping and filtration		$ 6,000,000					
New Water Tower		$ 5,000,000					
Repaint Water Tower on Tower Rd			$ 500,000				
Upgrade all lift stations to SCADA/Cellular Systems					$ 550,000		
TOTAL - Water Revenue Bonds	$ 75,000	$ 11,000,000	$ 500,000	$ -	$ 550,000	$ -	$ -
General Obligation Debt or General Tax Levy:							
Village-wide:							
Village Garage (2 parks bays, 2 police bays)	$ 533,334						
Public Works:							
Crew Cab Pickup Truck - DPW		$ 65,000					
Front End Loader - DPW			$ 275,000				
Tandem Axle Dump Truck - DPW					$ 400,000		
Wheeled Excavator - DPW						$ 320,000	
Front End Loader - DPW							$ 300,000
Roads:							
Martin Road - reconstruction (3 miles)	$ 3,000,000						
Peplin Road - pulverize & chip (1 mile)		$ 120,000					
Maple Ridge Road - CTH X to Kronen Dr		?					
South Road - Village limits to Wisz Rd			?				
Forrest Road				?			
Autumn Road				?			
TOTAL - General Obligation Debt or General Tax Levy	$ 3,533,334	$ 185,000	$ 275,000	$ -	$ 400,000	$ 320,000	$ 300,000
Equipment Replacement Fund Balance:							
Tandem Axle Dump Truck - DPW (2025 = $140,000 Chassis; and 2026 = $163,768 Box/Plow)	$ 163,768						
Parks:							
1-Ton Dump Truck - Parks			$ 80,000				
Toro Groundsmaster Lawnmower - Parks	$ 30,000						
Leafblower - Parks	$ 20,000						
Police:							
(2) Patrol Squad Cars	$ 130,000						
TOTAL - Equipment Replacement Fund Balance	$ 343,768	$ -	$ 80,000	$ -	$ -	$ -	$ -
GRAND TOTAL	**$ 5,068,768**	**$ 12,215,000**	**$ 1,355,000**	**$ 300,000**	**$ 1,350,000**	**$ 320,000**	**$ 300,000**

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

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance, January 1st	$ 338,230.53	$ 538,963.84	$ 524,673.12	$ 1,925,934.12	$ 1,925,934.12	$ 1,925,934.12	$ 1,925,934	$ 906,574	$ 906,574
REVENUES:									
Property Tax Levy	$ 200,000.00	$ -	$ 200,000.00	$ 200,000.00	$ -	$ -	$ -	$ -	$ -
Grant Revenue	-	-	-	-	-	-	-	-	-
Interest on Investments	1,313.31	16,610.78	27,375.88	75,000.00	75,000.00	18,927.09	28,500	13,500	13,500
Sale of Equipment	-	-	-	-	-	-	-	-	-
Proceeds from Debt Issuance	-	-	1,465,000.00	-	-	-	-	-	-
REVENUES	**$ 201,313.31**	**$ 16,610.78**	**$ 1,692,375.88**	**$ 275,000.00**	**$ 75,000.00**	**$ 18,927.09**	**$ 28,500**	**$ 13,500**	**$ 13,500**
EXPENDITURES:									
Capital Road Improvements:	$ -	$ 314.50	$ 200,228.95	see below	see below	see below	see below		
Kronenwetter Drive -North & Other Areas (2025-2026)				$ 1,696,775.18	$ 1,115,860.00	$ 232,944.65	$ 990,860	$ -	$ -
Other Capital Projects:	580.00	-	40,885.93	see below	see below				
Access Control for Doors/Security, Guard Rail along Johnson Creek, Parks) - 2025 budget	-	-	-	125,000.00	125,000.00	-	-	-	-
Kowalski Road Interchange	-	30,587.00	-	-	-	-	-	-	-
Village Garage - (2 parks bays, 2 police bays):									
Village share = $533,334 (67%)								$ 533,334	$ 533,334
Utilities share = $266,666 (33%)									
Total Cost = $800,000									
Transfer to Debt Service Fund	-	-	-	-	57,000.00	57,000.00	57,000	-	-
Transfer to General Fund	-	-	45,000.00	-	-	-	-	-	-
Transfer to Capital Equipment Fund:									
DPW Dump Truck - Box/Plow (2026 budget)	-	-	-	-	-	-	-	163,768	163,768
2nd Police Squad Car (2026 budget)	-	-	-	-	-	-	-	50,000	50,000
Parks Dump Truck (2026 budget)	-	-	-	-	-	-	-	80,000	-
Parks Lawnmower/Leaf Blower (2026 budget)	-	-	-	-	-	-	-	-	50,000
Debt Issuance Costs	-	-	5,000.00	-	-	-	-	-	-
EXPENDITURES	**$ 580.00**	**$ 30,901.50**	**$ 291,114.88**	**$ 1,821,775.18**	**$ 1,297,860.00**	**$ 289,944.65**	**$ 1,047,860**	**$ 827,102**	**$ 797,102**
NET CHANGE IN FUND BALANCE	200,733.31	(14,290.72)	1,401,261.00	(1,546,775.18)	(1,222,860.00)	(271,017.56)	(1,019,360)	(813,602)	(783,602)
Ending Fund Balance, December 31st	**$ 538,963.84**	**$ 524,673.12**	**$ 1,925,934.12**	**$ 379,158.94**	**$ 703,074.12**	**$ 1,654,916.56**	**$ 906,574**	**$ 92,972**	**$ 122,972**

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

Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Original Budget 12/31/2025	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026
Beginning Fund Balance, January 1st	$ 402,649.31	$ 283,410.04	$ 295,099.34	$ 297,038.63	$ 297,038.63	$ 297,038.63	$ 297,039	$ 84,719	$ 84,719
REVENUES:									
Property Tax Levy	$ 200,000.00	$ 200,000.00	$ 428,500.00	$ 86,000.00	$ -	$ -	$ -	$ -	$ -
Grant Revenue	71,500.00	-	-	-	-	-	-	-	-
Interest on Investments	6,117.35	6,949.31	3,536.10	1,000.00	1,000.00	1,965.00	2,950	1,000	1,000
Sale of Equipment	-	64,227.91	-	-	-	-	-	-	-
Proceeds from Debt Issuance	-	732,208.00	-	-	-	-	-	-	-
Transfer from Parks Fund	-	72,021.31	-	-	-	-	-	-	-
Transfer from General Fund	-	-	27,395.00	-	-	-	-	-	-
Transfer from Capital Projects Fund - Dump Truck	-	-	-	-	-	-	-	163,768	163,768
Transfer from Capital Projects Fund - 2nd Squad Car	-	-	-	-	-	-	-	50,000	50,000
Transfer from Capital Projects Fund - Parks Dump Truck	-	-	-	-	-	-	-	80,000	-
Transfer from Capital Projects Fund - Lawnmower/Leaf Blower		-	-	-	-	-	-	-	50,000
REVENUES	**$ 277,617.35**	**$ 1,075,406.53**	**$ 459,431.10**	**$ 87,000.00**	**$ 1,000.00**	**$ 1,965.00**	**$ 2,950**	**$ 294,768**	**$ 264,768**
EXPENDITURES:									
Equipment Purchases	$ 394,490.53	$ 123,540.19	$ 457,491.81	see below	see below	see below	see below	see below	see below
Police Body Cams	-	-	-	$ 22,000.00	$ 22,000.00	$ 21,148.00	$ 21,148	$ -	$ -
Police Squad Cars:									
2025 Year - budget (replace 1 squad car)	-	-	-	64,000.00	64,000.00	56,700.91	56,922	-	-
2026 Year - proposed budget (replace 1 squad car; and add 1 squad car)								130,000	130,000
DPW Tandem Axle Dump Truck:									
2025 Year - budget (Chassis)	-	-	-	-	140,000.00	137,200.00	137,200	-	-
2026 Year - proposed budget (Box/Plow)	-	-	-	-	-	-	-	163,768	163,768
Parks: 1-Ton Dump Truck								80,000	-
Parks: Lawnmower								-	30,000
Parks: Leaf Blower								-	20,000
Fire Protection Equipment	2,366.09	934,660.83	-	-	-	-	-	-	-
Bank & Investment Fees	-	2,016.21	-	1,000.00	-	-	-	-	-
Transfer to General Fund	-	3,500.00	-	-	-	-	-	-	-
EXPENDITURES	**$ 396,856.62**	**$ 1,063,717.23**	**$ 457,491.81**	**$ 87,000.00**	**$ 226,000.00**	**$ 215,048.91**	**$ 215,270**	**$ 373,768**	**$ 343,768**
NET CHANGE IN FUND BALANCE	(119,239.27)	11,689.30	1,939.29	-	(225,000.00)	(213,083.91)	(212,320)	(79,000)	(79,000)
Ending Fund Balance, December 31st	**$ 283,410.04**	**$ 295,099.34**	**$ 297,038.63**	**$ 297,038.63**	**$ 72,038.63**	**$ 83,954.72**	**$ 84,719**	**$ 5,719**	**$ 5,719**

ENTERPRISE FUNDS

VILLAGE OF KRONENWETTER
2026 OPERATING BUDGET
ENTERPRISE FUNDS - Budget Summary

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

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

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

Notes:
FTE - Full Time Equivalent

WATER UTILITY
FUND

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

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

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

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

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

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

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

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

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
~~601-53650-923-151~~	Admin Asst/Treasurer - FICA Taxes	-	185.01	1,813.27	1,947.02	259.96	788			
~~601-53650-923-152~~	Admin Asst/Treasurer - Retirement	-	168.31	1,629.24	5,492.64	247.71	716			
~~601-53650-923-154~~	Admin Asst/Treasurer - Insurance	-	435.89	5,722.35	1,756.13	1,357.60	2,036			
~~601-53600-408-001~~	PSC Remainder Assessment	798.34	747.36	-	-	-	764			
~~601-53660-924-001~~	Insurance Expense	-	-	-	4,000.00	-	4,000			
~~601-53660-931-001~~	Insurance Expense	5,918.61	6,441.67	4,618.70	-	-	-			
~~601-53660-931-002~~	Regulatory Commission (PSC)	3,875.59	2,836.48	1,051.42	-	-	3,000			
~~601-53660-930-009~~	Education/Training/Schools	992.55	-	1,272.32	13,000.00	2,938.18	3,500			
~~601-53660-930-013~~	Recruiting Expense	-	1,924.83	-	1,000.00	-	-			
~~601-53660-930-015~~	Physicals	-	-	-	75.00	-	75			
601-53750-110-001	Salaries - Admin/Administrator							$ 6,970	$ 6,970	6% Water
601-53750-110-002	Salaries - Admin/PW Director							24,659	24,659	25% Water
601-53750-120-001	Hourly Wages - Finance Director							12,113	12,113	20% Water
601-53750-120-002	Hourly Wages - Account Clerk							5,237	5,237	10% Water
601-53750-151-000	FICA Taxes							14,608	14,608	Fringes for all employees here
601-53750-152-000	Retirement							12,877	12,877	Fringes for all employees here
601-53750-154-000	Health Insurance							60,677	60,677	Fringes for all employees here
601-53750-155-000	Life Insurance							-	-	Fringes for all employees here
601-53750-156-000	Workers Comp Ins							2,430	2,430	Fringes for all employees here
601-53750-157-000	Education/Training/Schools							10,000	10,000	
601-53750-164-000	Employee Health Tests/Physicals							200	200	
601-53750-169-000	Employee Assistance Program (EAP)							110	110	
601-53750-212-000	Legal Services							500	500	
601-53750-213-000	Accounting Services							8,000	8,000	
601-53750-215-000	Engineering Services							75,000	75,000	well exploration = 2026
601-53750-324-000	Professional Membership Dues							4,500	4,500	
601-53750-326-000	Advertising/Recruiting Expense							150	150	
601-53730-351-000	Maint Supplies - Fuel							6,500	6,500	
601-53750-	Insurance Expense							4,000	4,000	
601-53750-	Diggers Hotline							1,200	1,200	
601-53750-	Inspection Services							3,000	3,000	
601-53750-	PSC Remainder Assessment							1,000	1,000	
601-53750-	Regulatory Commission (PSC)							3,500	3,500	
	WATER ADMIN/GENERAL EXPENSES	$ 130,980.23	$ 143,875.27	$ 141,213.15	$ 178,488.72	$ 86,290.88	$ 138,178	$ 257,231	$ 257,231	

MISC CREW OPERATION EXPENSES (53760):

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
~~601-53660-930-110~~	PW Crew - Misc Wages	$ 55.30	$ 5,394.51	$ 20,937.30	$ 21,303.62	$ 17,773.59	$ 26,660			
~~601-53660-930-151~~	PW Crew - Misc FICA Taxes	4.11	391.72	1,544.44	1,629.73	1,302.35	2,040			
~~601-53660-930-152~~	PW Crew - Misc Retirement	3.59	358.33	1,444.93	1,469.95	1,235.63	1,853			
~~601-53660-930-154~~	PW Crew - Misc Insurance	3,763.46	4,314.84	6,885.05	10,562.76	6,616.43	9,920			
~~601-53660-931-110~~	Utility/Operations - Wages	17,210.65	3,589.77	14,497.61	13,498.63	9,315.90	13,974			
~~601-53660-931-151~~	Utility/Operations - FICA Taxes	1,750.85	267.82	1,079.86	1,032.65	689.69	1,069			
~~601-53660-931-152~~	Utility/Operations - Retirement	2,872.16	2,170.17	994.94	931.41	647.71	971			
~~601-53660-931-154~~	Utility/Operations - Insurance	11,189.38	3,955.43	3,579.51	4,225.10	2,699.17	4,049			
								2026 wages reallocated elsewhere		
	MISC CREW OPERATION EXPENSES	$ 36,849.50	$ 20,442.59	$ 50,963.64	$ 54,653.85	$ 40,280.47	$ 60,536	$ -	$ -	

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

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

NOTES:

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

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

Reasons for 2025 under budget:

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

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

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

Reasons for 2026 Budget Expenses INCREASE:

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

SEWER UTILITY
FUND

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

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

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

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

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

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

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

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

Notes:

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

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