

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	
<u>REVENUES:</u>										
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	
<u>EXPENSES:</u>										
<u>SEWER OPERATION EXPENSES (53610):</u>										
650-53650-653-001	Maint. of Meters Purchases	\$ -	\$ -	\$ 41,508.36	\$ 5,000.00	\$ 6,413.15	\$ 6,000	Permit Standby Generator switched to TDS in 2024		
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			
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			
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	"			

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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	

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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	
<u>SEWER ADMINISTRATION/GENERAL EXPENSES (53612):</u>										
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	

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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	
<u>MISC OTHER SEWER EXPENSES (53613):</u>										
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	
<u>UTILITY COMMITTEE (53619) - Shared with Water Utility Fund:</u>										
650-53619-112-000	Wages - Committee Members						\$ 488	\$ 780	\$ 780	13 meetings
650-53619-151-000	FICA Taxes						37	60	60	\$25/mtg=2025; \$40/mtg=2026
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:

- If \$73,718 of Capital Outlay-Equipment is shifted from expense to a Capitalized Asset for final
1) 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