



REPORT TO UTILITIES COMMITTEE

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

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

Water Utility Fund:

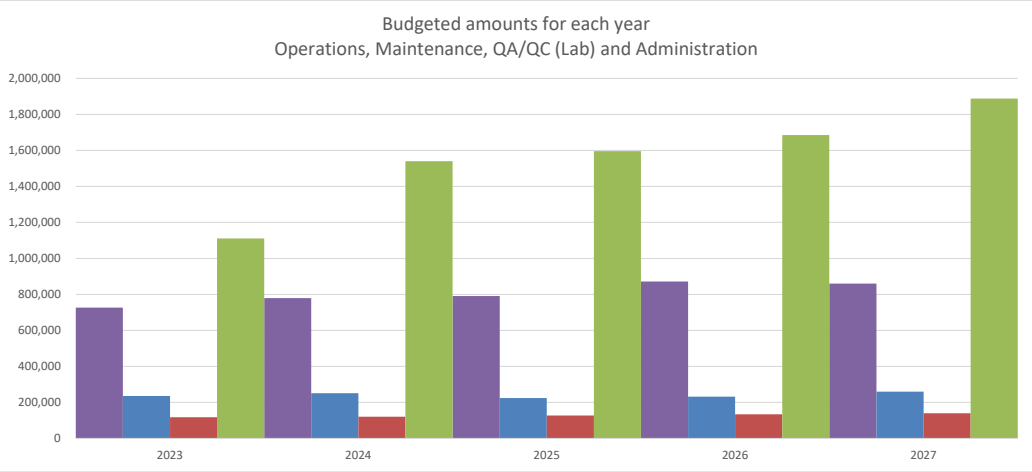
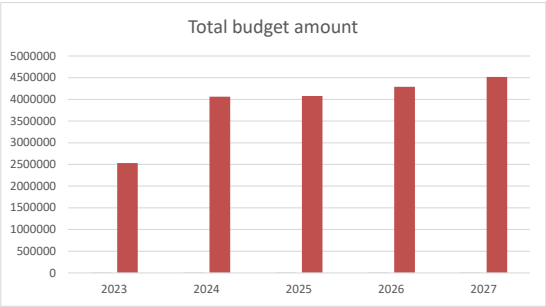
- 2026 Budget Revenues = \$850,068
- 2026 Estimate Revenues = \$869,743
- 2027 Proposed Budget Revenues = \$947,820
 - Includes \$90,000 estimate for Marathon County Garage connection fees
 - **NO** Water rate increase proposed for 2027 budget

Sewer Utility Fund:

- 2026 Budget Revenues = \$1,328,561
- 2026 Estimate Revenues = \$1,371,730
- 2027 Proposed Budget Revenues = \$1,371,730
 - **NO** Sewer rate increase proposed for 2027 budget
- **Delay** any Proposed Sewer Borrowing for 2027-2029 CIP (Capital Improvements Program) until after 07/01/2027, to delay any new principal & interest costs until 2028 budget year
- **Delay** any Proposed Sewer Rate increase until 2028 budget year, if we can absorb the increased cost in Rib Mountain Metro Sewerage District (RMMSD) fees in 2027.
 - 2026 Budget RMMSD = \$460,000
 - 2026 Estimate RMMSD = \$572,872
 - 2027 Proposed Budget RMMSD = \$548,100

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

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



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

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

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

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

Things to remember when drafting 2027 budget

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

[illegible]

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

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1	Page 4														
2	2027 DRAFT BUDGET - 8 September 2026														
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5			2025	2025	2026	2026	2026	%	2027	%	%				
6	ACCOUNT #	MAINTENANCE EXPENSES	BUDGET	ACTUAL	Y.T.D.	PROJ	BUDGET	26P/26B	BUDGET	27B/26B	27B/26P		Comments		
7	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====				
8	57010	SALARY	0	0	0	0	0		0	0.00%	0.00%				
9	57020	WAGES-REGULAR	138,730	110,838	59,175	118,350	141,844	83.44%	146,343	103.17%	123.65%				
10	57030	WAGES-OVERTIME	2,844	1,226	1,467	2,934	2,922	100.41%	3,019	103.33%	102.91%				
11	57700	JANITORAL EXPENSES	11,296	10,296	6,006	12,012	13,500	88.98%	14,000	103.70%	116.55%				
12	57710	MOTOR VEHICLE EXPENSES	24,800	15,605	3,730	6,394	24,800	25.78%	10,000	40.32%	156.39%		Replaced tires last year		
13	57720	LUBRICATION-OIL/GREASE	5,000	4,213	1,434	2,868	5,000	57.36%	5,000	100.00%	174.34%				
14	57740	PAINTING & HARDWARE EXPENSES	2,000	791	1,760	3,520	2,000	176.00%	2,000	100.00%	56.82%				
15	57750	MACHINERY & EQUIP EXPENSES	20,000	22,021	26,270	52,540	20,000	262.70%	40,000	200.00%	76.13%		Mechanical maintenance did not		
16	57760	PLUMBING EXPENSES	1,000	5,463	270	540	1,500	36.00%	1,500	100.00%	277.78%				
17	57770	ELEC & INSTRUMENTATION EXP	10,000	12,257	20,165	34,569	10,000	345.69%	25,000	250.00%	72.32%		Electrical maintenance did not dro		
18	57890	MAINTENANCE EXPENSES	3,000	1,225	796	1,592	3,000	53.07%	3,000	100.00%	188.44%				
19	57900	PROF & ENG CONTRACTUAL SERVICES	500	0	0	0	500	0.00%	500	100.00%	#DIV/0!				
20	57950	MISC CONTRACTUAL SERVICES	3,000	2,480	0	0	5,000	0.00%	5,000	100.00%	#DIV/0!		Fabick maintenance plan		
21	57990	MISC EXPENSES	2,000	60	0	0	2,000	0.00%	5,000	250.00%	#DIV/0!		Replce some power tools		
22	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====				
23	SUB - 57	MAINTENANCE EXPENSES	224,170	186,475	121,073	235,319	232,066	101.40%	260,362	112.19%	110.64%				
24															
25															
26															
27															
28															
29			2025	2025	2026	2026	2026	%	2027	%	%				
30	ACCOUNT #	QUALITY CONTROL EXPENSES	BUDGET	ACTUAL	Y.T.D.	PROJ	BUDGET	26P/26B	BUDGET	27B/26B	27B/26P				
31	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====				
32	58010	SALARY	0	0	0	0	0	0.00%	0	0.00%	0.00%				
33	58020	WAGES-REGULAR	99,093	77,894	41,033	82,066	101,317	81.00%	104,530	103.17%	127.37%				
34	58030	WAGES-OVERTIME	5,689	5,653	3,227	6,454	5,844	110.44%	6,039	103.33%	93.56%				
35	58490	LABORATORY EXPENSES	8,000	7,167	3,676	7,352	8,000	91.90%	8,000	100.00%	108.81%				
36	58900	PROF & ENG CONTRACTUAL SERV	1,500	0	0	0	1,500	0.00%	1,500	100.00%	0.00%				
37	58941	P.S.- EQUIP CALIBRATION	1,500	150	0	0	1,500	0.00%	1,500	100.00%	0.00%				
38	58942	P.S.- OUTSIDE LAB TESTING	10,000	11,678	8,277	16,554	15,000	110.36%	17,000	113.33%	102.69%		PFAS testing of effluent and sludge		
39	58990	MISC EXPENSES	1,000	0	0	0	1,000	0.00%	1,000	100.00%	0.00%				
40	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====				
41	SUB - 58	QUALITY CONTROL EXPENSES	126,782	102,542	56,213	112,426	134,161	83.80%	139,569	104.03%	124.14%				
42															

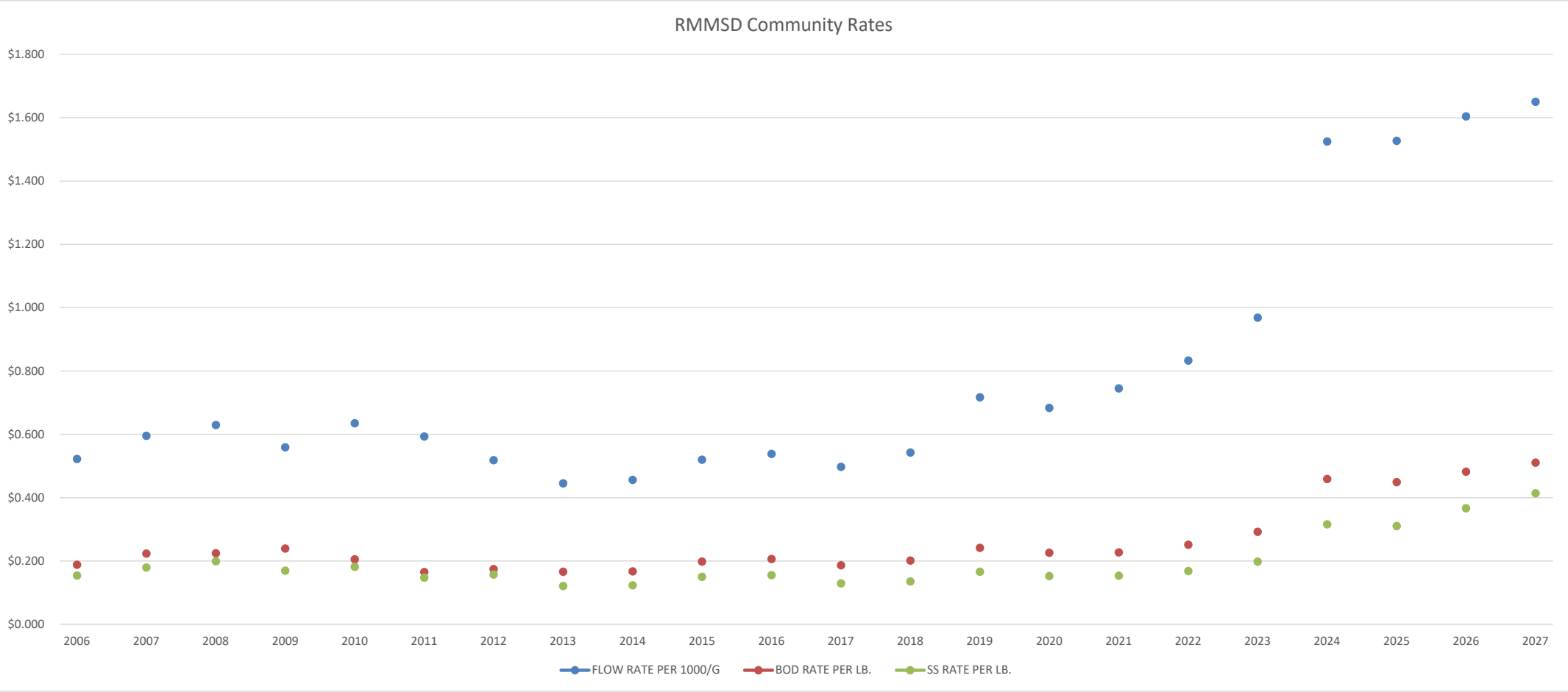
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1	Page 5														
2	2027 DRAFT BUDGET - 8 September 2026														
3															
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5			2025	2025	2026	2026	2026	%	2027	%	%				
6	ACCOUNT #	ADMINISTRATIVE EXPENSE	BUDGET	ACTUAL	Y.T.D.	PROJ	BUDGET	26P/26B	BUDGET	27B/26B	27B/26P				
7	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====				
8	59010	SALARY	107,803	107,324	62,435	124,870	113,193	110.32%	116,591	103.00%	93.37%				
9	59020	WAGES	58,200	52,026	27,743	55,486	58,259	95.24%	89,934	154.37%	162.08%	* account for overlap of Clerks			
10	59040	COMMISSION - COMPENSATION	6,000	5,300	3,400	6,800	6,000	113.33%	7,000	116.67%	102.94%				
11	59050	COMMISSION - EXPENSES	4,000	3,044	1,944	3,888	4,000	97.20%	4,000	100.00%	102.88%				
12	59100	HEALTH INSURANCE	218,496	172,492	143,075	214,613	198,366	108.19%	246,803	124.42%	115.00%				
13	51908	HSA EXPENSE	0	0	36,750	36,750	36,750	100.00%	36,750	100.00%	100.00%				
14	59110	LIFE INSURANCE	700	3,377	501	1,002	600	167.00%	1,000	166.67%	99.80%				
15	59120	WI RETIREMENT FUND	49,329	73,593	27,392	54,784	53,020	103.33%	54,734	103.23%	99.91%	7.25%			
16	59121	SOCIAL SECURITY (6.2%)	44,377	41,692	22,421	44,842	45,713	98.09%	47,241	103.34%	105.35%				
17	59122	MEDICARE (1.45%)	10,379	9,751	5,244	10,488	10,691	98.10%	11,048	103.34%	105.34%				
18	59125	DENTAL INSURANCE	0	0	3,682	6,312	6,312	100.00%	7,258	114.99%	114.99%	Would go to ZERO if we switch to			
19	59127	VISION INSURANCE	0	0	638	1,093	1,093	100.00%	920	84.18%	84.18%				
20	59130	WORKMEN'S COMP.	13,237	11,764	4,019	4,019	13,237	30.36%	13,237	100.00%	329.36%				
21	59200	SICK LEAVE PAY	29,161	33,304	4,667	9,334	30,012	31.10%	30,908	102.99%	331.13%				
22	59220	STAND-BY DUTY	59,220	11,784	6,260	12,520	12,057	103.84%	12,426	103.06%	99.25%				
23	59230	HOLIDAY PAY	27,453	27,270	9,928	19,856	28,299	70.17%	29,209	103.22%	147.11%				
24	59240	VACATION PAY	51,360	53,454	18,814	37,628	55,784	67.45%	58,256	104.43%	154.82%				
25	59250	FUNERAL LEAVE	1,000	0	981	1,962	1,000	0.00%	2,000	200.00%	101.94%				
26	59300	TELEPHONE and INTERNET	10,200	11,226	7,311	14,622	13,000	112.48%	16,000	123.08%	109.42%	Includes four land lines, two cell lir			
27	59320	OFFICE EQ. REPAIR & SERVICE	27,000	16,508	8,209	16,418	27,000	60.81%	20,000	74.07%	121.82%	Applied Tech, EO Johnson, Workh			
28	59330	POSTAGE/SHIPPING	3,000	728	378	756	3,000	25.20%	3,000	100.00%	396.83%				
29	59340	OFFICE SUPPLIES	3,000	1,575	1,078	2,156	3,000	71.87%	3,000	100.00%	139.15%				
30	59350	PRINTING & PUBLICATIONS	1,100	695	117	234	1,100	21.27%	1,100	100.00%	470.09%				
31	59360	EDUCATION & TRAINING	10,000	9,785	2,784	5,568	15,000	37.12%	25,000	166.67%	448.99%	Added \$10,000 for moving expens			
32	59370	MEMBERSHIP/SUBSCRIPT/LICENSE	40,000	29,329	29,429	40,000	40,000	100.00%	40,000	100.00%	100.00%				
33	59380	MILEAGE REIMBURSEMENT	1,500	1,454	345	690	1,500	46.00%	1,500	100.00%	217.39%				
34	59390	BANK CHARGES	500	587	347	694	500	138.80%	500	100.00%	72.05%				
35	59440	INSURANCE PREMIUM	47,408	45,582	37,688	50,251	47,408	106.00%	47,408	100.00%	94.34%				
36	59495	REPLACEMENT EXPENSE	360,000	360,000	200,000	400,000	400,000	100.00%	480,000	120.00%	120.00%				
37	59839	INTEREST EXP. - CWF	420,999	45,206	192,169	214,226	421,000	50.88%	421,000	100.00%	196.52%				
38	59900	PROF & ENG CONT SERVICE	0	0	0	0	0	#DIV/0!	20,000	#DIV/0!	#DIV/0!	Help after closing Phase 2 CWF Id			
39	59900-003	PROF & ENG CONT SER	0	0	0	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!				
40	59910	P.S. ACCTING & AUDITING	20,000	20,432	22,578	22,578	21,000	107.51%	22,600	107.62%	100.10%				
41	59920	P.S.-LEGAL	15,000	6,081	63	126	15,000	0.84%	15,000	100.00%	11904.76%				
42	59990	MISC EXPENSES	2,500	1,842	428	856	2,500	34.24%	2,500	100.00%	292.06%				
43	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====				
44	SUB - 59	ADMINISTRATIVE	1,642,922	1,157,205	882,818	1,415,421	1,685,394	84%	1,887,923	112%	133%				
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27	orse, LW Allen programming and Computer security upgrades - WORKHORSE increase							
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1	Page 8															
2	2027 DRAFT BUDGET - 8 September 2026															
3	USAGE AND LOADING			Set these predicted 2026 number on 7 July 2025												
4																
5																
6		COMMUNITIES	FLOW/1000	BOD #/Y	SS #/Y											
7																
8		MOSINEE	140,000	310,000	300,000											
9																
10		KRONENWETTER	130,000	370,000	350,000											
11																
12		RIB MT.	150,000	570,000	670,000											
13																
14		ROTHSCHILD	130,000	430,000	470,000											
15																
16		WESTON	410,000	1,400,000	1,500,000											
17			=====	=====	=====											
18			960,000	3,080,000	3,290,000											
19																
20																
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23		PROJECTED INCOME														
24																
25				FLOW	B.O.D.	S.S.		FLOW	B.O.D.	S.S.			TOTAL	TOTAL		
26		COMMUNITIES		O&M	O&M	O&M		DEBT	DEBT	DEBT			O&M	DEBT	TOTAL	
27													CHARGES	CHARGES	CHARGES	
28		MOSINEE		\$145,440	\$101,058	\$79,839		\$85,609	\$57,104	\$44,258			\$326,337	\$186,971	\$513,308	
29																
30		KRONENWETTER		\$135,051	\$120,617	\$93,146		\$79,494	\$68,156	\$51,635			\$348,814	\$199,284	\$548,099	
31																
32		RIB MOUNTAIN		\$155,828	\$185,816	\$178,308		\$91,724	\$104,997	\$98,844			\$519,952	\$295,564	\$815,516	
33																
34		ROTHSCHILD		\$135,051	\$140,177	\$125,082		\$79,494	\$79,208	\$69,338			\$400,310	\$228,040	\$628,350	
35																
36		WESTON		\$425,931	\$456,390	\$399,197		\$250,711	\$257,888	\$221,291			\$1,281,517	\$729,890	\$2,011,408	
37																
38		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	
39		TOTAL		\$997,301	\$1,004,058	\$875,571		\$587,030	\$567,353	\$485,366			\$2,876,930	\$1,639,750	\$4,516,680	

	A	B	C	D	E
1	Page 9				
2	2027 DRAFT BUDGET - 8 September 2026				
3	YEARLY USER CHARGE				
4			FLOW RATE	BOD RATE	SS RATE
5	YEAR	CUSTOMER	PER 1000/G	PER LB.	PER LB.
6	-----	-----	-----	-----	-----
7	2006	COMMUNITIES RATES	\$0.522	\$0.188	\$0.154
8					
9	2007	COMMUNITIES RATES	\$0.595	\$0.223	\$0.179
10					
11	2008	COMMUNITIES RATES	\$0.629	\$0.224	\$0.199
12					
13	2009	COMMUNITIES RATES	\$0.559	\$0.239	\$0.169
14					
15	2010	COMMUNITIES RATES	\$0.635	\$0.205	\$0.181
16					
17	2011	COMMUNITIES RATES	\$0.593	\$0.165	\$0.147
18					
19	2012	COMMUNITIES RATES	\$0.518	\$0.174	\$0.157
20					
21	2013	COMMUNITIES RATES	\$0.445	\$0.166	\$0.121
22					
23	2014	COMMUNITIES RATES	\$0.456	\$0.167	\$0.123
24					
25	2015	COMMUNITIES RATES	\$0.520	\$0.198	\$0.150
26					
27	2016	COMMUNITIES RATES	\$0.538	\$0.206	\$0.155
28					
29	2017	COMMUNITIES RATES	\$0.497	\$0.186	\$0.129
30					
31	2018	COMMUNITIES RATES	\$0.543	\$0.201	\$0.135
32					
33	2019	COMMUNITIES RATES	\$0.717	\$0.241	\$0.166
34					
35	2020	COMMUNITIES RATES	\$0.683	\$0.226	\$0.152
36					

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



	A	B	C	D	E	F	G	H	I	J	K	L
1	Page 10								Page 10			
2	2027 DRAFT BUDGET - 8 September 2026											
3	WASTEWATER SALES, LOADINGS AND CUSTOMERS											
4												
5			Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
6		=====			=====				=====		=====	
7												
8	2012 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
9	Flow 1000 G/Y		194,634		115,338		371,576		114,167		16,090	811,804
10	BOD #/Y		617,410		378,695		935,473		6,000		41,829	1,979,407
11	SS #/Y		729,068		482,055		1,214,169		257,155		40,104	2,722,551
12					0							
13	2013 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
14	Flow 1000 G/Y		197,054		129,041		409,478		12,576		110,042	958,191
15	BOD #/Y		652,932		396,673		1,101,644		258,691		225,821	2,635,761
16	SS #/Y		819,618		493,583		1,370,228		249,337		184,451	3,117,217
17												
18	2014 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
19	Flow 1000 G/Y		188,545		146,210		429,061		110,901		110,999	985,716
20	BOD #/Y		522,870		348,699		1,010,874		237,080		223,474	2,342,997
21	SS #/Y		642,933		430,201		1,273,653		246,140		231,456	2,824,383
22												
23	2015 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
24	Flow 1000 G/Y		171,193		173,865		434,242		108,168		106,860	994,328
25	BOD #/Y		518,447		561,619		1,174,203		272,792		219,911	2,746,972
26	SS #/Y		628,130		725,608		1,529,630		313,116		206,745	3,403,229
27												
28	2016 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
29	Flow 1000 G/Y		162,647		148,817		470,980		103,867		124,129	1,010,440
30	BOD #/Y		526,401		513,873		1,277,080		266,213		252,112	2,837,679
31	SS #/Y		627,240		689,233		1,702,851		274,909		241,254	3,535,487
32												
33	2017 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
34	Flow 1000 G/Y		169,158		127,799		454,458		106,852		140,764	999,031
35	BOD #/Y		594,878		499,386		1,284,660		300,179		294,213	2,973,316
36	SS #/Y		706,168		653,154		1,750,334		298,760		414,361	3,822,797
37												
38	2018 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
39	Flow 1000 G/Y		167,221		99,340		410,646		105,700		143,373	926,280
40	BOD #/Y		589,674		423,098		1,279,556		301,164		297,825	2,891,317
41	SS #/Y		712,189		561,273		1,558,357		287,154		424,768	3,543,741
42												
43	2019 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
44	Flow 1000 G/Y		176,086		119,213		418,413		145,290		148,998	1,007,880
45	BOD #/Y		738,032		467,262		1,759,099		308,567		306,600	3,599,560
46	SS #/Y		964,945		652,844		2,519,505		277,930		456,852	4,872,076
47												
48												
49												
50	2020 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
51	Flow 1000 G/Y		151,590		94,294		389,404		126,514		131,337	893,139
52	BOD #/Y		659,422		351,509		1,487,187		398,518		291,824	3,188,460
53	SS #/Y		936,051		414,285		2,042,940		352,271		532,112	4,277,659
54												
55	2021 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
56	Flow 1000 G/Y		139,404		153,963		372,265		118,037		122,751	906,420
57	BOD #/Y		520,361		488,130		1,302,373		376,880		291,258	2,979,002
58	SS #/Y		709,923		545,819		1,840,185		351,397		325,820	3,773,144
59												
60	2022 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
61	Flow 1000 G/Y		146,666		148,488		385,000		114,572		136,808	931,534
62	BOD #/Y		599,382		490,300		1,393,520		361,884		335,591	3,180,877
63	SS #/Y		731,524		556,993		1,845,192		341,166		287,792	3,762,667
64												
65												
66	2023 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
67	Flow 1000 G/Y		144,149		142,742		390,022		116,158		130,591	923,862
68	BOD #/Y		615,184		493,179		1,401,570		384,202		317,857	3,211,992
69	SS #/Y		777,845		543,727		2,148,921		370,702		291,062	4,132,257
70												
71	2024 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
72	Flow 1000 G/Y		140,053		131,220		392,376		129,578		140,473	933,700
73	BOD #/Y		514,445		441,190		1,233,341		365,080		293,946	2,848,002
74	SS #/Y		566,641		441,344		1,676,846		345,073		280,079	3,311,963
75												
76												
77	2025 Usage & Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
78	Flow 1000 G/Y		151,782		103,811		404,704		118,861		140,382	919,540
79	BOD #/Y		543,265		384,505		1,318,927		344,605		287,929	2,859,231
80	SS #/Y		570,621		397,456		1,394,912		312,111		291,275	2,966,375
81												
82												
83	2026 Predicted Usage and Loading		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
84	Flow 1000 G/Y		173,940		126,808		467,774		165,412		156,256	1,090,190
85	BOD #/Y		564,119		366,853		1,318,768		373,872		308,491	2,932,102
86	SS #/Y		664,020		406,070		1,398,402		349,906		304,159	3,124,558
87												
88												
89	5 year average		Rib Mountain		Rothschild		Weston		Kronenwetter		Mosinee	Total
90	Flow 1000 G/Y		151,318		130,614		407,975		128,918		140,902	959,725
91	BOD #/Y		567,279		431,205		1,333,225		366,929		308,763	3,006,401
92	SS #/Y		662,530		469,518		1,692,855		343,792		290,873	3,459,568

WATER UTILITY FUND

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

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

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
<u>EXPENSES:</u>											
<u>SOURCE OF SUPPLY EXPENSES (53700):</u>											
601-53600-605-001	Maint of Water Source Supply	\$ 907.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			May need to purchase water before new well is brought online in next 6 years. Water storage is needed for public fire protection.
601-53600-933-001	Transportation Exp - Supplies	1,012.77	-	-	-	-	-	-			
601-53610-625-002	Purchased Water	-	-	-	-	300,000.00	-	-			
601-53610-xxx	Purchased Water								\$ 250,000	\$ 250,000	
	SOURCE OF SUPPLY EXPENSES	\$ 1,919.77	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ 250,000	\$ 250,000	
<u>PUMPING EXPENSES (53710):</u>											
601-53610-620-110	Wages - Water Operation	9,266.45	77,777.92	33,073.37	36,273.60	9,063.00	28,639.47	See below	See below	See below	
601-53610-620-151	FICA Taxes - Water Operation	1,685.88	5,290.09	2,184.97	2,696.16	-	2,132.46	"	"	"	
601-53610-620-152	Retirement	-	2,610.61	1,950.62	2,511.42	-	2,020.79	"	"	"	
601-53610-620-154	Health Insurance	-	10,345.80	7,437.79	9,443.43	-	6,876.73	"	"	"	
601-53610-621-110	Paid-on-Call Wages - Utility Operator	6,659.24	5,174.00	10,990.91	9,430.96	-	4,152.63	"	"	"	
601-53610-621-151	FICA Taxes	509.18	441.74	755.09	721.66	-	317.81	"	"	"	
601-53610-621-152	Retirement	2,178.59	1,183.40	-	-	-	-	"	"	"	
601-53610-620-154	Health Insurance	-	-	-	-	-	-	"	"	"	
601-53610-622-002	WPS Electricity	30,285.87	37,399.74	27,599.01	38,909.93	42,000.00	24,287.59	40,000	42,000	42,000	
601-53610-622-003	WPS Natural Gas	2,825.61	4,027.98	332.16	-	8,000.00	-	4,000	4,000	4,000	
601-53610-622-004	Utilities-Water	-	-	-	2,208.32	-	1,630.76	2,500	2,800	2,800	
601-51610-623-001	Operation Supplies & Expenses	-	-	-	1,800.31	-	30.12	30	-	-	
	Office Supplies/Operations-wellhouse	-	-	-	-	1,000.00	-	-	1,000	1,000	
	Oper Supplies - Uniforms	-	-	-	-	2,400.00	-	2,400	3,500	3,500	
601-53610-623-002	Telephone Exp - Wellhouse	1,246.05	1,596.01	29.65	873.39	1,700.00	1,240.09	2,500	2,500	2,500	
	Repairs/Maint - Mach./Equipment/Vehicles	-	-	-	-	12,500.00	-	See below	See below	See below	
601-53610-623-003	Pumping Operation Expense	-	-	-	-	-	-	-	-	-	
601-53610-625-001	Maint of Pumping Plant	1,157.41	1,460.40	2,512.09	8,472.75	17,000.00	10,735.65	13,000	13,000	13,000	
601-53710-120-001	Hourly Wages - Regular/Utility Crew							8,501	\$ 12,663	\$ 12,663	10% Water Pumping hours
601-53710-121-001	Hourly Wages - Overtime/Utility Crew							See below	See below	See below	
601-53710-122-001	Hourly Wages - Premium Pay/Utility Crew							"	"	"	
601-53710-125-001	Hourly Wages - Call Time Pay/Utility Crew							"	"	"	
601-53710-120-002	Hourly Wages - Regular/PW Crew							"	"	"	
601-53710-121-002	Hourly Wages - Overtime/PW Crew							"	"	"	
601-53710-122-002	Hourly Wages - Premium Pay/PW Crew							"	"	"	
601-53710-125-002	Hourly Wages - Call Time Pay/PW Crew							"	"	"	
601-53710-222-000	Utilities-Electricity							"	"	"	
601-53710-223-000	Utilities-Natural Gas							"	"	"	
601-53710-225-000	Utilities-Telephone							"	"	"	
601-53710-242-000	Repairs/Maint - Mach./Equipment/Vehicles							"	"	"	
601-53710-310-000	Office Supplies/Operations-wellhouse							"	"	"	
601-53710-346-000	Oper Supplies - Uniforms							"	"	"	
601-53710-xxx	Maint of Pumping Plant							"	"	"	
	PUMPING EXPENSES	\$ 55,814.28	\$ 147,307.69	\$ 86,865.66	\$ 113,341.93	\$ 93,663.00	\$ 82,064.10	\$ 72,931	\$ 81,463	\$ 81,463	
<u>WATER TREATMENT EXPENSES (53720):</u>											
	Hourly Wages - Regular/Utility Crew	\$ -	\$ -	\$ -	\$ -	\$ 18,126.00	\$ -	see below	see below	see below	20% Water Treatment hours
601-53620-630-001	Water Treatment Operation Expense	-	-	178.98	2,822.78	-	3,447.27	\$ 5,000	7,000	7,000	
601-53620-630-010	Marathon County Health Lab	1,045.00	1,034.00	1,684.00	1,432.00	2,000.00	1,234.00	2,000	2,200	2,200	8 samples per month
	Oper Supplies - All Other	-	-	-	-	2,500.00	-	-	2,500	2,500	
601-53620-631-001	Chemicals	30,751.17	29,599.66	35,441.11	16,731.32	20,000.00	14,711.88	20,000	25,000	25,000	
601-53620-632-002	Capital Projects	-	46.35	-	329,139.06	-	58,604.93	move to Assets	see CIP	See CIP	Lower cost since 2025, filtering sys now
601-53720-120-001	Hourly Wages - Regular/Utility Crew							17,001	\$ 25,326	\$ 25,326	20% Water Treatment hours
601-53720-121-001	Hourly Wages - Overtime/Utility Crew							see below	see below	see below	

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

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

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

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

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

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

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

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

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

		Actual	Amended	Year-to-Date	Estimated	Dept. Request	Proposed				
Account Number	Account Name	12/31/2022	12/31/2023	12/31/2024	(Pre-Audit) 12/31/2025	Budget 12/31/2026	Actual 8/31/2026	Year-end 12/31/2026	Budget 2027	Budget 2027	Comments
NOTES:											
1)	2026 Estimated Expenses are under budget by \$591,235.				Reasons for 2026 under budget:						
	2026 Amended Budget Expenses	\$ 1,390,435.00				Not needed purchased water in 2026		\$ 300,000.00			
	2026 Estimated Year-End Expenses	\$ (799,200.00)				Not needed Storage of Water in 2026		10,000.00			
	2026 Expenses UNDER budget	\$ 591,235.00				Lesser amount for Maint. of Mains in 2026		14,000.00			
						Not needed Maint. of Services in 2026		15,000.00			
						2026 Estimated depreciation is lower		100,000.00			
						Not needed 2026 Engineering costs for new well exploration		75,000.00			
						Balance from 2026 budgetary savings		77,235.00			
						Total 2026 Budget Exp. Savings		\$ 591,235.00			
2)	Decrease in 2027 Budget Expenses = \$55,103				Reasons for 2027 Budget Expenses DECREASE:						
	2027 Proposed Budget Expenses	\$ 1,285,332.00				2027 Estimated depreciation expense is lower			\$ (100,000.00)		
	2026 Amended Budget Expenses	\$ (1,390,435.00)				Reduced 2027 Purchased water estimate			(50,000.00)		
	2027 Proposed Budget DECREASE	\$ (105,103.00)				Balance for 2027 budgetary increase (3.22% increase)			44,897.00		
						(Proposed adding 1 employee to Utility Crew in 2027, shared with Sewer)					
						Total 2027 Proposed Budget Expenses DECREASE			\$ (105,103.00)		

SEWER UTILITY FUND

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
Beginning Net Position, January 1st		\$ 10,824,308.00	\$ 10,709,237.98	\$ 10,571,102.81	\$ 10,796,362.61						
<u>REVENUES:</u>											
650-40800-000	Sewer Tax Roll	\$ -	\$ 201.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-46222-001	Metered Sales - Residential	463,174.56	521,649.75	888,457.82	954,604.66	927,987.00	544,414.73	955,000	955,000	955,000	
650-46222-002	Metered Sales - Commercial	57,628.95	64,610.44	97,046.77	98,409.01	98,841.00	62,685.51	102,650	102,650	102,650	
650-46222-003	Metered Sales - Industrial	16,817.74	18,419.20	25,801.24	32,260.17	33,500.00	22,343.33	34,600	34,600	34,600	
650-46222-005	Metered Sales - Multi Family Resid.	107,558.64	113,283.07	187,935.72	220,339.12	214,155.00	124,684.61	220,520	220,520	220,520	
650-46223-000	Metered Sales - Public Authority	1,545.68	1,673.48	3,454.96	5,977.35	4,391.00	3,563.74	6,660	6,660	6,660	
650-46231-000	Forfeited Discount	4,894.35	6,953.68	14,661.17	12,426.83	12,000.00	5,756.59	12,000	12,000	12,000	
650-46232-000	Sewer Connection Fees	-	4,871.00	1,050.00	2,112.50	2,500.00	364.00	600	2,500	2,500	
650-46235-000	Other Sewerage Revenue	11,500.00	8,825.00	-	-	-	-	-	-	-	
650-46421-000	Contributed Assets	2,563.46	53,306.20	64,911.25	-	-	-	-	-	-	
650-48000-000	Miscellaneous Revenue	-	-	5,979.78	127.42	127.00	189.23	200	300	300	
650-48001-100	Interest on Investments	7,015.84	38,624.54	57,198.64	44,588.32	35,000.00	22,361.36	39,500	37,500	37,500	
650-48002-311	Other Misc. Sewer Revenues	-	5,804.68	-	63.00	60.00	-	-	-	-	
650-49155-000	Undesignated Fund Revenue	-	-	-	-	-	-	-	-	-	
SEWER UTILITY FUND REVENUES		\$ 672,699.22	\$ 838,222.04	\$ 1,346,497.35	\$ 1,370,908.38	\$ 1,328,561.00	\$ 786,363.10	\$ 1,371,730	\$ 1,371,730	\$ 1,371,730	

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

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

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

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

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

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

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

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

Notes:

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