VILLAGE OF KRONENWETTER

2027 Proposed Budget

&

2027-2036

Capital Improvements Program (CIP) Budget

Prepared as of 10/15/2026

village of Kronenwetter

INTRODUCTION

REPORT TO VILLAGE BOARD and Other Village Committees

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

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

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

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

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

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

2027 BUDGET OVERALL SUMMARY

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

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

Village's Residential Garbage/Recycling Fee:

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

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

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

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

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

SUMMARY OF 2027 BUDGET IMPACT TO DECEMBER 2026 TAX BILLS:

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

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

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

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

2027 WATER & SEWER UTILITY RATES

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

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

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

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

GENERAL FUND - EXPENDITURES

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

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

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

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

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

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

VILLAGE GENERAL OFFICE:
No major changes here.

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

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

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

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

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

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

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

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

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

POLICE DEPARTMENT:

Proposed Changes:

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

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

FIRE DEPARTMENT:

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

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

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

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

INSPECTIONS:

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

POLICE & FIRE COMMISSION:

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

PUBLIC WORKS:

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

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

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

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

ANIMAL CONTROL:

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

PARKS DEPARTMENT:

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

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

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

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

COMMUNITY DEVELOPMENT/ZONING/PLANNING TECHNICIAN:

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

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

OTHER CONSERVATION & DEVELOPMENT:

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

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

CONTINGENCY RESERVE:

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

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

VILLAGE OF KRONENWETTER

Property Tax Levies for 2020-2027 Budget Years

(excluding Tax Increment Districts)

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

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

Notes:

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

TAX LEVY DISTRIBUTION - 2025 Budget:

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

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

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

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

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

2027 Debt Service Payments:

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

VILLAGE OF KRONENWETTER

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

Updated 10/15/2026

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

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

GENERAL FUND
REVENUES

VILLAGE OF KRONENWETTER
2027 Proposed Budget
General Fund Revenues

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Amount of 2027 Budget Change	% of 2027 Budget Change
TAXES (41000):												
~~100-41000-110~~	General Property Taxes	$ 1,351,978.34	$ 1,631,019.34	$ 1,655,461.00	$ 1,940,584.56	$ 1,987,910	$ 1,987,909.68	$ 1,987,910	$ 1,987,910	$ 1,987,910	$ -	0.00%
	Property Tax Increase								154,666	154,666	154,666	7.78%
~~100-41000-140~~	Mobile Home Fees	7,456.05	5,211.40	6,313.10	8,577.45	6,325	6,710.56	10,000	10,000	10,000	3,675	58.10%
~~100-41000-141~~	Mobile Home Lottery Credit	1,834.67	1,661.77	2,588.04	2,364.48	2,600	3,612.48	3,612	3,612	3,612	1,012	38.92%
~~100-41000-150~~	Forest Crop Law (FCL)	-	-	-	-	-	-	-	-	-	-	N/A
~~100-41000-151~~	Managed Forest Law (MFL)	29,089.87	31,228.99	29,257.70	30,437.36	30,500	30,922.02	30,922	30,922	30,922	422	1.38%
~~100-41800-001~~	Agricultural Conversion Charge	1,382.04	-	-	-	-	-	-	-	-	-	N/A
~~100-41800-002~~	Interest & Penalties on Taxes	-	3,056.11	-	-	-	-	-	-	-	-	N/A
	TAXES	**$ 1,391,740.97**	**$ 1,672,177.61**	**$ 1,693,619.84**	**$ 1,981,963.85**	**$ 2,027,335**	**$ 2,029,154.74**	**$ 2,032,444**	**$ 2,187,110**	**$ 2,187,110**	**$ 159,775**	**7.88%**
INTERGOVERNMENTAL REVENUE (43000):												
~~100-43000-001~~	State Shared Revenues	$ 242,892.52	$ 442,819.36	$ 462,532.50	$ 473,152.80	$ 489,240	$ 73,385.99	$ 489,240	$ 499,514	$ 499,514	10,274	2.10%
~~100-43000-003~~	All Other Governmental Grants	-	-	-	-	-	-	-	-	-	-	N/A
~~100-43000-005~~	Environmental Impact Fees	34,627.00	34,627.00	34,627.00	34,627.00	34,627	34,627.00	34,627	34,627	34,627	-	0.00%
~~100-43000-410~~	Shared Taxes-Weston 4	1,338,866.39	1,134,091.52	1,629,212.82	1,627,597.60	1,622,030	243,304.46	1,631,799	1,626,063	1,626,063	4,033	0.25%
~~100-43000-411~~	Shared Taxes - Magellan Term.	66,590.01	53,386.18	53,445.09	54,370.14	-	-	54,370	54,370	54,370	54,370	N/A
~~100-43000-531~~	State: Quarterly Highway Aids	320,815.81	322,772.24	327,379.39	338,884.15	349,133	261,695.13	348,927	401,266	401,266	52,133	14.93%
~~100-43000-541~~	County: Culvert Reimbursement	-	-	9,541.95	-	-	-	-	-	-	-	N/A
~~100-43000-545~~	State: Recycling Aids	28,556.70	28,512.31	28,816.52	28,686.45	28,686	28,671.29	28,671	28,671	28,671	(15)	-0.05%
~~100-43000-550~~	State: Computer Aids	404.27	404.27	404.27	404.27	404	404.27	404	404	404	-	0.00%
~~100-43000-560~~	Video Service Provider Aids	12,078.85	12,078.85	12,078.85	12,078.85	12,079	12,078.85	12,079	12,079	12,079	-	0.00%
~~100-43000-565~~	State: COVID Reimbursement Aids	-	-	-	-	-	-	-	-	-	-	N/A
~~100-43000-650~~	Crossing Guard Fees	2,551.89	2,524.50	2,942.17	2,748.82	2,800	-	2,749	2,800	2,800	-	0.00%
~~100-43003-555~~	State Election Service Aids	1,200.00	827.56	-	1,688.10	-	-	-	-	-	-	N/A
~~100-43211-000~~	Federal Law Enforcement Grants	-	18,309.92	-	-	-	-	-	-	-	-	N/A
~~100-43523-000~~	Police Department Grants	-	60,134.95	2,400.00	3,520.00	-	-	-	-	-	-	N/A
~~100-43523-121~~	Fire Department Grants	2,953.10	-	8,021.77	9,407.01	10,000	8,512.53	8,513	10,000	10,000	-	100.00%
~~100-43640-000~~	FC/MC Sever/Yield Withdrawal Taxes	370.65	-	-	-	-	-	-			-	N/A
~~100-43650-000~~	Forest Crop/Managed Forest Lands	3,369.41	3,812.22	3,827.66	3,827.26	3,827	3,825.73	3,826	3,826	3,826	(1)	-0.03%
~~100-43670-000~~	Personal Property State Aids	15,505.25	15,505.25	15,505.25	20,503.48	20,503	20,503.48	20,503	20,626	20,626	123	0.60%
~~100-43690-000~~	Other State Payments	54,931.98	-	-	-	-	-	-	-	-	-	N/A
~~100-43790-000~~	Other Local Gov't Grants	9,941.04	9,975.94	2,000.00	-	-	-	-	-	-	-	N/A
	INTERGOV'T REVENUE	**$ 2,135,654.87**	**$ 2,139,782.07**	**$ 2,592,735.24**	**$ 2,611,495.93**	**$ 2,573,329**	**$ 687,008.73**	**$ 2,635,708**	**$ 2,694,246**	**$ 2,694,246**	**$ 120,917**	**4.70%**

VILLAGE OF KRONENWETTER
2027 Proposed Budget
General Fund Revenues

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Amount of 2027 Budget Change	% of 2027 Budget Change
LICENSES & PERMITS (44000):												
~~100-44000-002~~	All Other Permits & Licenses	$ 1,800.00	$ 6,908.43	$ 1,668.00	$ 1,030.00	$ -	$ 1,360.00	$ 1,360	$ 1,400	$ 1,400	1,400	N/A
~~100-44000-110~~	Liquor & Beer Licenses	2,575.00	3,250.00	2,910.00	3,385.00	3,400	2,174.00	2,175	2,175	2,175	(1,225)	-36.03%
~~100-44000-120~~	Operator Licenses	315.00	1,100.00	190.00	790.00	1,000	1,405.00	1,405	1,425	1,425	425	42.50%
~~100-44000-121~~	Cigarette Licenses	210.00	100.00	-	100.00	100	100.00	100	100	100	-	N/A
~~100-44000-122~~	Kennel Licenses & Permits	450.00	300.00	600.00	450.00	75	-	-	75	75	-	0.00%
~~100-44000-123~~	Mobile Home Court Licenses	100.00	100.00	100.00	100.00	100	100.00	100	100	100	-	0.00%
~~100-44000-124~~	Dog License Late Fees	315.00	125.00	3.50	755.50	-	40.00	-	-	-	-	N/A
~~100-44000-131~~	Farmers Market Permits	590.00	1,040.00	1,040.00	1,710.00	1,700	2,050.00	2,050	2,050	2,050	350	20.59%
~~100-44000-200~~	Dog Licenses	802.00	3,785.25	172.50	6,518.00	10,000	6,798.00	6,800	6,800	6,800	(3,200)	-32.00%
~~100-44000-210~~	Sign Permits/Misc Lic/Permits	55.00	870.60	1,844.58	4,158.50	2,400	395.00	400	1,500	1,500	(900)	-37.50%
~~100-44000-300~~	Building Permits	73,402.35	33,452.97	29,305.25	30,780.40	40,000	44,618.39	50,000	60,000	60,000	20,000	50.00%
~~100-44000-310~~	Sign Inspection Fees	1.09	-	-	-	-	-	-	-	-	-	N/A
~~100-44000-400~~	Zoning & Variance Changes	2,450.00	825.00	2,300.00	1,700.00	1,300	1,500.00	1,500	1,700	1,700	400	30.77%
~~100-44000-401~~	Conditional Use Permits	1,050.00	1,325.00	1,300.00	1,450.00	800	1,625.00	1,625	2,000	2,000	1,200	150.00%
~~100-44000-402~~	Plat/CSM/Site Plan Reviews	3,525.00	2,900.00	3,917.54	5,870.60	4,800	5,314.00	5,500	6,000	6,000	1,200	25.00%
~~100-44000-900~~	Excavating Permits	3,000.00	700.00	3,100.00	42,530.80	8,000	15,077.90	15,080	10,000	10,000	2,000	25.00%
	LICENSES & PERMITS	**$ 90,640.44**	**$ 56,782.25**	**$ 48,451.37**	**$ 101,328.80**	**$ 73,675**	**$ 82,557.29**	**$ 88,095**	**$ 95,325**	**$ 95,325**	**$ 21,650**	**29.39%**
FINES, FORFEITURES, & PENALTIES (45000):												
~~100-45100-100~~	Municipal Court Fines	$ 24,426.28	$ 30,708.20	$ 37,274.52	$ 39,814.21	$ 60,000	$ 39,810.04	$ 55,555	$ 60,000	$ 60,000	-	0.00%
~~100-45100-200~~	Restitution Payments	100.00	50.41	-	-	-	-	-	-	-	-	N/A
100-45100-xxx	Municipal Court Costs/Fees	Transferred amount from Municipal Court Fund in 2026				-	-	-	-	-	-	100.00%
	FINES, FORFEITURES, & PENALTIES	**$ 24,526.28**	**$ 30,758.61**	**$ 37,274.52**	**$ 39,814.21**	**$ 60,000**	**$ 39,810.04**	**$ 55,555**	**$ 60,000**	**$ 60,000**	**$ -**	**0.00%**
PUBLIC CHARGES FOR SERVICES (46000):												
~~100-46000-200~~	Special Assessment Searches	$ 6,002.35	$ 4,245.00	$ 4,620.17	$ 4,031.00	$ 4,000	$ 2,932.95	$ 4,000	$ 4,000	$ 4,000	$ -	100.00%
~~100-46000-210~~	Police Department Services	714.02	230.00	195.60	390.00	250	748.05	750	250	250	-	0.00%
~~100-46000-221~~	Fire Department Services	-	2,070.28	-	1,201.45	1,500	1,364.80	1,365	1,500	1,500	-	0.00%
~~100-46000-420~~	Garbage Collection Fees	494,381.25	510,461.71	348,539.14	354,303.51	657,950	435,161.55	435,162	775,000	775,000	117,050	17.79%
~~100-46000-421~~	Recycling Collection Fees	-	-	179,550.46	182,519.99	"	224,222.01	224,222	*$267.24 x 2,900 households = $775,000*			
	PUBLIC CHARGES FOR SERVICES	**$ 501,097.62**	**$ 517,006.99**	**$ 532,905.37**	**$ 542,445.95**	**$ 663,700**	**$ 664,429.36**	**$ 665,499**	**$ 780,750**	**$ 780,750**	**$ 117,050**	**17.64%**

VILLAGE OF KRONENWETTER
2027 Proposed Budget
General Fund Revenues

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Amount of 2027 Budget Change	% of 2027 Budget Change
INTERGOV'T CHARGES FOR SERVICES (47000):												
~~100-47000-323~~	Town of Guenther-Standby Fees	$ 5,100.00	$ 5,100.00	$ 5,100.00	$ 5,100.00	$ 5,950	$ -	$ 5,100	$ 5,950	$ 5,950	$ -	0.00%
~~100-47331-001~~	DPW-Transportation Local Aids	-	-	-	-	-	762.86	763	-	-	-	N/A
	INTERGOV'T CHARGES FOR SERVICES	**$ 5,100.00**	**$ 5,100.00**	**$ 5,100.00**	**$ 5,100.00**	**$ 5,950**	**$ 762.86**	**$ 5,863**	**$ 5,950**	**$ 5,950**	**$ -**	**0.00%**
MISCELLANEOUS REVENUES (48000):												
~~100-48000-100~~	Interest Earned on Investments	$ 22,689.61	$ 121,569.96	$ 157,368.75	$ 385,051.69	$ 262,500	$ 154,112.47	$ 240,000	$ 280,000	$ 280,000	$ 17,500	6.67%
~~100-48000-200~~	Municipal Center & Park Rental	4,530.00	8,335.00	11,218.86	10,885.00	10,000	10,245.00	11,000	11,000	11,000	1,000	10.00%
~~100-48000-201~~	Athletic/Soccer Field Rental	50.00	3,300.00	2,710.00	2,310.00	3,000	1,980.00	1,980	2,500	2,500	(500)	-16.67%
~~100-48000-306~~	Sale of Scrap and Used Oil	6,788.24	1,632.00	2,811.67	4,013.05	4,000	2,576.20	2,600	3,000	3,000	(1,000)	-25.00%
~~100-48000-309~~	Wood Sales-County Forest Land	9,182.51	11,110.52	6,961.74	11,127.08	11,500	7,991.04	7,991	8,000	8,000	(3,500)	-30.43%
~~100-48000-311~~	Miscellaneous Revenue	3,519.78	11,075.47	13,845.50	76,900.75	5,000	2,605.76	3,900	5,000	5,000	-	0.00%
~~100-48000-312~~	Sale of Office Supplies	623.93	97.07	1,292.18	176.17	100	14.10	15	100	100	-	0.00%
~~100-48000-314~~	Culvert & Roadway Work/Sales	6,126.55	861.00	1,350.00	-	2,000	2,520.00	2,520	2,520	2,520	520	26.00%
~~100-48000-315~~	Non-Governmental Grants	1,029.00	-	-	-	-	-	-	-	-	-	N/A
~~100-48000-318~~	Cable Franchise Fees	71,024.79	70,559.76	89,520.19	65,489.52	90,000	30,235.52	60,500	60,500	60,500	(29,500)	-32.78%
~~100-48000-500~~	Donations-All Other	-	-	-	-	500	1,725.00	1,725	2,000	2,000	1,500	300.00%
~~100-48000-530~~	Donations-Police Department	520.00	203.49	430.86	285.00	500	320.00	320	500	500	-	0.00%
~~100-48301-000~~	Sale of Law Enforcement Equipment	7,999.00	-	7,625.00	17,654.00	-	-	-	-	-	-	N/A
~~100-48302-000~~	Sale of Fire Dept Equipment	19,624.38	-	23,716.74	-	-	-	-	-	-	-	N/A
~~100-48400-000~~	Insurance Claim Proceeds	56,829.15	174,894.86	29,655.72	16,920.66	6,000	3,814.88	3,815	6,000	6,000	-	0.00%
~~100-48510-000~~	Community Events Sponsorships	1,250.00	6,888.09	1,575.00	4,550.00	5,000	4,450.00	4,450	5,000	5,000	-	0.00%
	MISCELLANEOUS REVENUES	**$ 211,786.94**	**$ 410,527.22**	**$ 350,082.21**	**$ 595,362.92**	**$ 400,100**	**$ 222,589.97**	**$ 340,816**	**$ 386,120**	**$ 386,120**	**$ (13,980)**	**-3.49%**

VILLAGE OF KRONENWETTER
2027 Proposed Budget
General Fund Revenues

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Amount of 2027 Budget Change	% of 2027 Budget Change
OTHER FINANCING SOURCES (49000):												
~~100-49000-600~~	Insurance Proceeds	$ -	$ 2,853.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A
~~100-49155-000~~	Undesignated Fund Revenue	-	-	-	-	90,000	-	90,000	341,618	341,618	251,618	279.58%
~~100-49200-000~~	Transfer from Other Funds	-	4,780.56	-	-	*Apply fund balance for revaluation*			*Apply fund balance for various purposes (see below)*			
~~100-49000-240~~	Transfer from Capital Projects Fund	-	-	45,000.00	-	-	-	-	-	-	-	N/A
	OTHER FINANCING SOURCES	**$ -**	**$ 7,633.56**	**$ 45,000.00**	**$ -**	**$ 90,000**	**$ -**	**$ 90,000.00**	**$ 341,618**	**$ 341,618**	**$ 251,618**	**279.58%**
	TOTAL GENERAL FUND REVENUES	**$ 4,360,547.12**	**$ 4,839,768.31**	**$ 5,305,168.55**	**$ 5,877,511.66**	**$ 5,894,089**	**$ 3,726,312.99**	**$ 5,913,980**	**$ 6,551,119**	**$ 6,551,119**	**$ 657,030**	11.15%
										$ 657,030 increase	**11.15% increase**	

2026 Budget Surplus - Revenues $ 19,891

2027 Undesignated Fund Revenue Applied:

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

VILLAGE OF KRONENWETTER
State Aids Listing for 2025-2027
Prepared as of 9/23/2026

	2025 Actual	2026 Actual			2027 Budget Estimate		
	2025 Amount	2026 % Change	2026 Amount	2026 Amount Change	2027 % Change	2027 Amount	2027 Amount Change
Shared Revenue:							
County & municipal aid	$ 248,447.89	3.40%	$ 256,894.15	$ 8,446.26	2.10%	$ 262,288.76	$ 5,394.61
Supplemental county & municipal aid	$ 224,704.91	3.40%	$ 232,345.82	$ 7,640.91	2.10%	$ 237,225.09	$ 4,879.27
Utility aid	$ 1,627,597.60	0.26%	$ 1,631,799.31	$ 4,201.71	-0.35%	$ 1,626,063.27	$ (5,736.04)
Total Shared Revenue	$ 2,100,750.40		$ 2,121,039.28	$ 20,288.88		$ 2,125,577.12	$ 4,537.84
All Other Aids:							
State Environmental Impact Fee Aids	$ 34,627.00	0.00%	$ 34,627.00	$ -	0.00%	$ 34,627.00	$ -
State Recycling Aids	$ 28,686.45	-0.05%	$ 28,671.29	$ (15.16)	0.00%	$ 28,671.29	$ -
State Computer Aids	$ 43,446.51	0.00%	$ 43,446.51	$ -	0.00%	$ 43,446.51	$ -
State Video Service Provider Aids	$ 12,078.85	0.00%	$ 12,078.85	$ -	0.00%	$ 12,078.85	$ -
State Personal Property Aids	$ 38,131.13	0.00%	$ 38,131.13	$ -	-1.21%	$ 37,671.07	$ (460.06)
Emergency Medical Services Aids	$ 37,854.80	-4.54%	$ 36,137.58	$ (1,717.22)	0.00%	$ 36,137.58	$ -
Law Enforcement Training Aids	$ 3,520.00	-100.00%	$ -	$ (3,520.00)	N/A	$ -	$ -
Election Grants	$ 1,688.10	-100.00%	$ -	$ (1,688.10)	N/A	$ -	$ -
Oil Pipeline Terminal Tax Payment	$ 54,370.14	0.00%	$ 54,370.14	$ -	0.00%	$ 54,370.14	$ -
Lottery Credit - Mobile Home Park	$ 2,364.48	52.78%	$ 3,612.48	$ 1,248.00	0.00%	$ 3,612.48	$ -
Fire dues distribution payment	$ 40,655.90	9.26%	$ 44,419.43	$ 3,763.53	0.00%	$ 44,419.43	$ -
Fire Suppression Grant	$ 9,407.01	-9.51%	$ 8,512.53	$ (894.48)	0.00%	$ 8,512.53	$ -
Forest Crop, Managed Forest Lands Aids	$ 3,827.26	-0.04%	$ 3,825.73	$ (1.53)	0.00%	$ 3,825.73	$ -
Miscellaneous Other/DNR Grants	$ 849.74	-100.00%	$ -	$ (849.74)	N/A	$ -	$ -
State Transportation Aids	$ 338,884.15	2.96%	$ 348,926.84	$ 10,042.69	15.00%	$ 401,265.87	$ 52,339.03
All Other Aids	$ 650,391.52		$ 656,759.51	$ 6,367.99		$ 708,638.48	$ 51,878.97
GRAND TOTAL	**$ 2,751,141.92**	**0.97%**	**$ 2,777,798.79**	**$ 26,656.87**	**2.03%**	**$ 2,834,215.60**	**$ 56,416.81**

VILLAGE OF KRONENWETTER

Summary of Garbage/Recycling Fees on Tax Bills

Annual Garbage/Recycling Fee on Tax Bill (for the following service year):

(includes Spring Dropoff Costs)

	On Tax Bill	For Budget Year	Annual Amount	Annual Amount Change	Annual % Change	
Actual	Dec 2019	2020	$ 122.45			
Actual	Dec 2020	2021	$ 154.09	$ 31.64	25.84%	
Actual	Dec 2021	2022	$ 172.88	$ 18.79	12.19%	
Actual	Dec 2022	2023	$ 178.35	$ 5.47	3.16%	
Actual	Dec 2023	2024	$ 183.60	$ 5.25	2.94%	
Actual	Dec 2024	2025	$ 186.73	$ 3.13	1.70%	
Actual	**Dec 2025**	**2026**	**$ 228.00**	**$ 41.27**	**22.10%**	
Estimate	Dec 2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
			+ $ 27.71	$ 27.71		Fuel Surcharge estimate
If assumption of $5.75/gallon diesel fuel surcharge cost --->			**$ 264.83**	$ 36.83		**Total Proposed Fee**
Estimate	Dec 2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
			+ $ 28.92	$ 28.92		Fuel Surcharge estimate
If assumption of $6.00/gallon diesel fuel surcharge cost --->			**$ 266.04**	$ 38.04		**Total Proposed Fee**
Estimate	Dec 2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
			+ $ 30.12	$ 30.12		Fuel Surcharge estimate
If assumption of $6.25/gallon diesel fuel surcharge cost --->			**$ 267.24**	$ 39.24		**Total Proposed Fee**
Estimate	Dec 2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
			+ $ 31.32	$ 31.32		Fuel Surcharge estimate
If assumption of $6.50/gallon diesel fuel surcharge cost --->			**$ 268.44**	$ 40.44		**Total Proposed Fee**
Estimate	Dec 2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
			+ $ 32.53	$ 32.53		Fuel Surcharge estimate
If assumption of $6.75/gallon diesel fuel surcharge cost --->			**$ 269.65**	$ 41.65		**Total Proposed Fee**
Estimate	Dec 2026	2027	$ 237.12	$ 9.12	4.00%	Contract increase
			+ $ 33.73	$ 33.73		Fuel Surcharge estimate
If assumption of $7.00/gallon diesel fuel surcharge cost --->			**$ 270.85**	$ 42.85		**Total Proposed Fee**

VILLAGE OF KRONENWETTER
Garbage/Recycling Fuel Surcharge Costs for 2026 & 2027
Updated as of 9/24/2026

FISCAL YEAR - 2026

	Diesel Fuel Price		Garbage Fuel Surcharge	Recycling Fuel Surcharge	Total Fuel Surcharge
Jan-26	< $4.00	Actual	$ -	$ -	$ -
Feb-26	< $4.00	Actual	$ -	$ -	$ -
Mar-26	$ 4.785	Actual	$ 1,945.87	$ 1,059.95	$ 3,005.82
Apr-26	$ 4.785	Actual	$ 3,090.75	$ 1,683.58	$ 4,774.33
May-26	$ 5.732	Actual	$ 4,297.79	$ 2,341.07	$ 6,638.86
Jun-26	$ 4.984	Actual	$ 2,443.39	$ 1,330.95	$ 3,774.34
Jul-26	$ 4.825	Actual	$ 2,048.58	$ 1,115.89	$ 3,164.47
Aug-26	$ 5.420	Actual	$ 3,518.59	$ 1,916.63	$ 5,435.22
Sep-26	$ 6.500	Estimate	$ 4,873.63	$ 2,654.74	$ 7,528.37
Oct-26	$ 6.500	Estimate	$ 4,873.63	$ 2,654.74	$ 7,528.37
Nov-26	$ 6.500	Estimate	$ 4,873.63	$ 2,654.74	$ 7,528.37
Dec-26	$ 6.500	Estimate	$ 4,873.63	$ 2,654.74	$ 7,528.37
	TOTALS		$ 36,839.49	$ 20,067.03	$ 56,906.52

Number of households 2,884

Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon **$ 19.73**

VILLAGE OF KRONENWETTER
Garbage/Recycling Fuel Surcharge Costs for 2026 & 2027
Updated as of 9/24/2026

PROPOSED BUDGET YEAR - 2027 (assumption = $5.75/gallon for diesel fuel)

	Diesel Fuel Price	Garbage Fuel Surcharge		Recycling Fuel Surcharge		Total Fuel Surcharge	
Jan-27	$ 5.750 Estimate	$ 4,311.29		$ 2,348.42		$ 6,659.71	
		x 12	months	x 12	months	x 12	months
	TOTALS	$ 51,735.48		$ 28,181.04		$ 79,916.52	
Number of households						2,884	
Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon						**$ 27.71**	

PROPOSED BUDGET YEAR - 2027 (assumption = $6.00/gallon for diesel fuel)

	Diesel Fuel Price	Garbage Fuel Surcharge		Recycling Fuel Surcharge		Total Fuel Surcharge	
Jan-27	$ 6.000 Estimate	$ 4,498.73		$ 2,450.53		$ 6,949.26	
		x 12	months	x 12	months	x 12	months
	TOTALS	$ 53,984.76		$ 29,406.36		$ 83,391.12	
Number of households						2,884	
Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon						**$ 28.92**	

PROPOSED BUDGET YEAR - 2027 (assumption = $6.25/gallon for diesel fuel)

	Diesel Fuel Price	Garbage Fuel Surcharge		Recycling Fuel Surcharge		Total Fuel Surcharge	
Jan-27	$ 6.250 Estimate	$ 4,686.18		$ 2,552.63		$ 7,238.81	
		x 12	months	x 12	months	x 12	months
	TOTALS	$ 56,234.16		$ 30,631.56		$ 86,865.72	
Number of households						2,884	
Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon						**$ 30.12**	

VILLAGE OF KRONENWETTER
Garbage/Recycling Fuel Surcharge Costs for 2026 & 2027
Updated as of 9/24/2026

PROPOSED BUDGET YEAR - 2027 (assumption = $6.50/gallon for diesel fuel)

	Diesel Fuel Price	Garbage Fuel Surcharge		Recycling Fuel Surcharge		Total Fuel Surcharge	
Jan-27	$ 6.500 Estimate	$ 4,873.63		$ 2,654.74		$ 7,528.37	
		x 12	months	x 12	months	x 12	months
	TOTALS	$ 58,483.56		$ 31,856.88		$ 90,340.44	
Number of households						2,884	
Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon						**$ 31.32**	

PROPOSED BUDGET YEAR - 2027 (assumption = $6.75/gallon for diesel fuel)

	Diesel Fuel Price	Garbage Fuel Surcharge		Recycling Fuel Surcharge		Total Fuel Surcharge	
Jan-27	$ 6.750 Estimate	$ 5,061.08		$ 2,756.84		$ 7,817.92	
		x 12	months	x 12	months	x 12	months
	TOTALS	$ 60,732.96		$ 33,082.08		$ 93,815.04	
Number of households						2,884	
Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon						**$ 32.53**	

PROPOSED BUDGET YEAR - 2027 (assumption = $7.00/gallon for diesel fuel)

	Diesel Fuel Price	Garbage Fuel Surcharge		Recycling Fuel Surcharge		Total Fuel Surcharge	
Jan-27	$ 7.000 Estimate	$ 5,248.52		$ 2,858.95		$ 8,107.47	
		x 12	months	x 12	months	x 12	months
	TOTALS	$ 62,982.24		$ 34,307.40		$ 97,289.64	
Number of households						2,884	
Village additional cost per household for Fuel Surcharge Costs when Diesel is > $4.00/gallon						**$ 33.73**	

VILLAGE OF KRONENWETTER
Calculation of Unassigned Fund Balance - General Fund
2023 - 2027

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

GENERAL FUND
EXPENDITURES
(Summary)

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

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027	Amount Budget Change 2027	% Budget Change 2027	% of Total
EXPENDITURES												
General Government	$ 748,396.10	$ 1,058,721.04	$ 1,022,706.22	$ 670,669.48	$ 1,096,287	$ 667,803	$ 1,037,541	$ 1,205,870	$ 1,205,870	$ 109,583	10.00%	18.41%
Public Safety	$ 1,283,733.58	$ 1,853,915.19	$ 1,865,029.51	$ 1,889,211.41	$ 2,253,658	$ 1,441,430	$ 2,265,837	$ 2,589,352	$ 2,589,352	$ 335,694	14.90%	39.52%
Public Works	$ 1,854,381.87	$ 1,843,023.07	$ 1,745,280.03	$ 1,832,921.28	$ 2,140,120	$ 1,069,796	$ 2,167,585	$ 2,331,939	$ 2,331,939	$ 191,819	8.96%	35.60%
Health & Human Services	$ 2,160.00	$ 4,995.00	$ -	$ 5,125.00	$ 6,500	$ 5,075	$ 5,675	$ 6,000	$ 6,000	$ (500)	-7.69%	0.09%
Culture and Recreation	$ 108,545.87	$ 112,132.61	$ 108,609.14	$ 107,694.58	$ 115,887	$ 61,316	$ 115,887	$ 128,163	$ 128,163	$ 12,276	10.59%	1.96%
Conservation & Development	$ 67,015.49	$ 141,473.48	$ 144,863.35	$ 152,871.76	$ 221,637	$ 115,190	$ 162,545	$ 219,795	$ 219,795	$ (1,842)	-0.83%	3.35%
Transfers Out to Other Funds/Misc.	$ 99,368.19	$ 34,913.87	$ 56,879.19	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency Reserve	$ 18,326.22	$ 16,520.44	$ -	$ -	$ 60,000	$ -	$ -	$ 70,000	$ 70,000	$ 10,000	16.67%	1.07%
TOTAL EXPENDITURES	**$ 4,181,927.32**	**$ 5,065,694.70**	**$ 4,943,367.44**	**$ 4,658,493.51**	**$ 5,894,089**	**$ 3,360,610**	**$ 5,755,070**	**$ 6,551,119**	**$ 6,551,119**	**$ 657,030**	**11.15%**	**100.00%**

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

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027	Amount Budget Change 2027	% Budget Change 2027
EXPENDITURES											
GENERAL GOVERNMENT:											
Village Board:											
Village Board	$ 27,363.25	$ 21,495.38	$ 29,277.49	$ 28,563.26	$ 37,914	$ 24,716	$ 34,973	$ 39,957	$ 39,957	$ 2,043	
	$ 27,363.25	**$ 21,495.38**	**$ 29,277.49**	**$ 28,563.26**	**$ 37,914**	**$ 24,716**	**$ 34,973**	**$ 39,957**	**$ 39,957**	**$ 2,043**	**5.39%**
Village Attorney:											
Village Attorney	$ 29,137.40	$ 42,368.67	$ 126,639.87	$ 22,197.00	$ 30,000	$ 45,866	$ 60,000	$ 40,000	$ 40,000	$ 10,000	
	$ 29,137.40	**$ 42,368.67**	**$ 126,639.87**	**$ 22,197.00**	**$ 30,000**	**$ 45,866**	**$ 60,000**	**$ 40,000**	**$ 40,000**	**$ 10,000**	**33.33%**
Municipal Court:	*Municipal Court Budget moved from Municipal Court Fund - Fund #221 starting in 2026 budget*										
Municipal Court Judge	$ -	$ -	$ -	$ -	$ 7,928	$ 5,658	$ 7,145	$ 8,077	$ 8,077	$ 149	
Municipal Court Clerk	-	-	-	-	50,045	33,039	49,873	63,064	63,064	13,019	
Municipal Court Other	38,151.06	43,157.48	25,610.68	25,610.68	26,100	11,835	23,225	26,000	26,000	(100)	
	$ 38,151.06	**$ 43,157.48**	**$ 25,610.68**	**$ 25,610.68**	**$ 84,073**	**$ 50,532**	**$ 80,243**	**$ 97,141**	**$ 97,141**	**$ 13,068**	**15.54%**
Village General Office:											
Village General Office	$ 166,812.12	$ 205,916.51	$ 127,608.51	$ 112,770.78	$ 154,000	$ 100,319	$ 146,950	$ 156,900	$ 156,900	$ 2,900	
	$ 166,812.12	**$ 205,916.51**	**$ 127,608.51**	**$ 112,770.78**	**$ 154,000**	**$ 100,319**	**$ 146,950**	**$ 156,900**	**$ 156,900**	**$ 2,900**	**1.88%**
Village Administrator:											
Village Administrator	$ 68,745.51	$ 56,231.35	$ 60,044.15	$ 15,854.76	$ 136,332	$ 82,822	$ 119,458	$ 127,703	$ 127,703	$ (8,629)	
	$ 68,745.51	**$ 56,231.35**	**$ 60,044.15**	**$ 15,854.76**	**$ 136,332**	**$ 82,822**	**$ 119,458**	**$ 127,703**	**$ 127,703**	**$ (8,629)**	**-6.33%**
Village Clerk:											
Village Clerk/Deputy Clerk	$ 104,008.18	$ 98,806.39	$ 100,994.45	$ 93,601.38	$ 108,073	$ 77,965	$ 103,893	$ 176,326	$ 176,326	$ 68,253	
Administrative Assistant	13,120.11	61,361.36	78,317.53	15,761.38	-	-	-	-	-	-	
Communications/ Celebrations	8,436.79	14,301.57	10,850.99	7,702.56	31,495	20,090	24,889	17,700	17,700	(13,795)	
Personnel	3,262.80	2,845.91	13,635.37	16,890.77	12,350	9,444	19,200	19,900	19,900	7,550	
Elections	32,898.34	20,085.54	46,524.68	13,970.01	51,045	16,518	41,738	24,218	24,218	(26,827)	
	$ 161,726.22	**$ 197,400.77**	**$ 250,323.02**	**$ 147,926.10**	**$ 202,963**	**$ 124,017**	**$ 189,720**	**$ 238,144**	**$ 238,144**	**$ 35,181**	**17.33%**

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

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027	Amount Budget Change 2027	% Budget Change 2027
EXPENDITURES											
GENERAL GOVERNMENT (cont.):											
Finance/Treasurer:											
Accounting/Financial Audit	$ 60,971.31	$ 113,498.95	$ 91,425.47	$ 80,213.91	$ 128,460	$ 68,687	$ 104,570	$ 111,549	$ 111,549	$ (16,911)	
Finance Director/Treasurer	66,987.86	107,578.42	54,710.16	52,632.87	36,625	21,678	30,663	36,263	36,263	(362)	
	$ 127,959.17	**$ 221,077.37**	**$ 146,135.63**	**$ 132,846.78**	**$ 165,085**	**$ 90,365**	**$ 135,233**	**$ 147,812**	**$ 147,812**	**$ (17,273)**	**-10.46%**
Village Assessor:											
Assessor	$ 17,623.99	$ 17,798.12	$ 18,363.94	$ 15,765.20	$ 30,131	$ 13,444	$ 14,476	$ 26,583	$ 26,583	$ (3,548)	
Revaluation	-	-	-	-	80,523	39,020	81,117	81,117	81,117	594	
	$ 17,623.99	**$ 17,798.12**	**$ 18,363.94**	**$ 15,765.20**	**$ 110,654**	**$ 52,464**	**$ 95,593**	**$ 107,700**	**$ 107,700**	**$ (2,954)**	**-2.67%**
Municipal Building:											
Municipal Building	$ 81,815.31	$ 198,660.14	$ 183,589.34	$ 122,405.53	$ 125,889	$ 96,702	$ 132,022	$ 204,027	$ 204,027	$ 78,138	
	$ 81,815.31	**$ 198,660.14**	**$ 183,589.34**	**$ 122,405.53**	**$ 125,889**	**$ 96,702**	**$ 132,022**	**$ 204,027**	**$ 204,027**	**$ 78,138**	**62.07%**
Other General Government:											
Other General Government	$ 9,868.10	$ 13,925.84	$ 11,409.14	$ 3,565.57	$ 12,600	$ -	$ 6,866	$ 7,630	$ 7,630	$ (4,970)	
Municipal Insurance	8,850.91	31,679.34	42,073.05	40,000.00	33,000	-	33,000	35,000	35,000	2,000	
	$ 18,719.01	**$ 45,605.18**	**$ 53,482.19**	**$ 43,565.57**	**$ 45,600**	**$ -**	**$ 39,866**	**$ 42,630**	**$ 42,630**	**$ (2,970)**	**-6.51%**
Village Commissions/Committees:											
Commissions/Committees	$ 10,343.06	$ 9,010.07	$ 1,631.40	$ 3,163.82	$ 3,777	$ -	$ 3,483	$ 3,856	$ 3,856	$ 79	
	$ 10,343.06	**$ 9,010.07**	**$ 1,631.40**	**$ 3,163.82**	**$ 3,777**	**$ -**	**$ 3,483**	**$ 3,856**	**$ 3,856**	**$ 79**	**2.09%**
GENERAL GOVERNMENT - Total	**$ 748,396.10**	**$ 1,058,721.04**	**$ 1,022,706.22**	**$ 670,669.48**	**$ 1,096,287**	**$ 667,803**	**$ 1,037,541**	**$ 1,205,870**	**$ 1,205,870**	**$ 109,583**	**10.00%**

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

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027	Amount Budget Change 2027	% Budget Change 2027
EXPENDITURES											
PUBLIC SAFETY:											
Police Department:											
Police Operations	$ 899,887.33	$ 1,214,871.97	$ 1,372,371.34	$ 1,405,820.67	$ 1,648,248	$ 1,063,027	$ 1,675,163	$ 1,933,990	$ 1,933,990	$ 285,742	
Police Grants	-	18,309.92	1,800.00	1,800.00	-	-	-	-	-	-	
Police Donations	-	-	-	-	-	-	-	-	-	-	
Crossing Guards	4,943.62	5,556.98	6,365.07	5,697.54	6,695	3,918	6,895	8,071	8,071	1,376	
Police Clerk/Deputy Clerk	35,998.92	41,019.23	49,853.71	49,853.71	65,216	39,770	65,005	81,212	81,212	15,996	
	$ 940,829.87	**$ 1,279,758.10**	**$ 1,430,390.12**	**$ 1,463,171.92**	**$ 1,720,159**	**$ 1,106,715**	**$ 1,747,063**	**$ 2,023,273**	**$ 2,023,273**	**$ 303,114**	**17.62%**
Fire Department:											
Fire Protection Services	$ 202,850.80	$ 362,405.73	$ 267,783.07	$ 257,162.85	$ 336,228	$ 192,312	$ 313,517	$ 350,374	$ 350,374	$ 14,146	
Fire Grants	3,346.20	-	14,090.43	20,000.00	20,000	17,463	17,463	20,000	20,000	-	
EMS/First Responders Services	27,115.36	41,846.43	50,136.12	52,486.49	68,546	52,796	76,353	81,410	81,410	12,864	
EMS Grants	870.00	61,644.95	-	-	-	-	-	-	-	-	
Contracted Ambulance Services	69,931.60	71,231.12	76,325.56	72,174.16	74,977	66,276	78,577	80,030	80,030	5,053	
	$ 304,113.96	**$ 537,128.23**	**$ 408,335.18**	**$ 401,823.50**	**$ 499,751**	**$ 328,847**	**$ 485,910**	**$ 531,814**	**$ 531,814**	**$ 32,063**	**6.42%**
Inspections:											
Building Inspections	$ 35,903.87	$ 30,375.52	$ 18,497.81	$ 15,777.50	$ 22,800	$ 257	$ 21,800	$ 22,300	$ 22,300	$ (500)	
Weights & Measures Inspections	400.00	400.00	750.00	750.00	1,000	750	750	1,000	1,000	-	
	$ 36,303.87	**$ 30,775.52**	**$ 19,247.81**	**$ 16,527.50**	**$ 23,800**	**$ 1,007**	**$ 22,550**	**$ 23,300**	**$ 23,300**	**$ (500)**	**-2.10%**
Police & Fire Commission:											
Police & Fire Commission	$ 2,485.88	$ 6,253.34	$ 7,056.40	$ 7,688.49	$ 9,948	$ 4,861	$ 10,314	$ 10,965	$ 10,965	$ 1,017	
	$ 2,485.88	**$ 6,253.34**	**$ 7,056.40**	**$ 7,688.49**	**$ 9,948**	**$ 4,861**	**$ 10,314**	**$ 10,965**	**$ 10,965**	**$ 1,017**	**10.22%**
PUBLIC SAFETY - Total	**$ 1,283,733.58**	**$ 1,853,915.19**	**$ 1,865,029.51**	**$ 1,889,211.41**	**$ 2,253,658**	**$ 1,441,430**	**$ 2,265,837**	**$ 2,589,352**	**$ 2,589,352**	**$ 335,694**	**14.90%**

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

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027	Amount Budget Change 2027	% Budget Change 2027
EXPENDITURES											
PUBLIC WORKS:											
Public Works Department:											
Public Works											
Admin/Engineering	$ 58,830.56	$ 41,418.57	$ 42,720.89	$ 79,042.50	$ 86,099	$ 42,219	$ 62,972	$ 75,056	$ 75,056	$ (11,043)	
Public Works Grants	-	-	-	-	-	-	-	-	-	-	
Highway/Street Maintenance	1,047,043.93	1,044,160.26	1,062,619.74	1,109,003.45	1,201,150	501,753	1,195,644	1,265,683	1,265,683	64,533	
Winter Maintenance	182,437.62	174,770.85	101,785.85	87,313.00	193,050	112,117	187,291	205,800	205,800	12,750	
Garage Operations	57,320.74	38,894.08	29,213.63	33,966.24	37,375	23,467	38,900	40,750	40,750	3,375	
Street Lighting	44,231.09	49,063.35	53,810.07	40,001.16	57,000	32,634	57,000	60,000	60,000	3,000	
Storm Sewer Maintenance	1,395.69	2,500.00	2,500.00	2,500.00	3,000	3,525	3,525	4,500	4,500	1,500	
Refuse/Garbage Collection	329,151.16	365,489.55	322,676.93	352,057.23	305,078	194,808	342,318	377,694	377,694	72,616	
Solid Waste Disposal	-	-	-	-	95,000	56,901	97,500	102,000	102,000	7,000	
Recycling Program	133,971.08	126,726.41	129,952.92	129,037.70	162,368	102,372	182,435	200,456	200,456	38,088	
Budget Adjustment	-	-	-	-	-	-	-	-	-	-	
PUBLIC WORKS - Total	**$ 1,854,381.87**	**$ 1,843,023.07**	**$ 1,745,280.03**	**$ 1,832,921.28**	**$ 2,140,120**	**$ 1,069,796**	**$ 2,167,585**	**$ 2,331,939**	**$ 2,331,939**	**$ 191,819**	**8.96%**
HEALTH & HUMAN SERVICES:											
Animal Control:											
Animal Control	$ 2,160.00	$ 4,995.00	$ -	$ 5,125.00	$ 6,500	$ 5,075	$ 5,675	$ 6,000	$ 6,000	$ (500)	
HEALTH & HUMAN SERVICES - Total	**$ 2,160.00**	**$ 4,995.00**	**$ -**	**$ 5,125.00**	**$ 6,500**	**$ 5,075**	**$ 5,675**	**$ 6,000**	**$ 6,000**	**$ (500)**	**-7.69%**
CULTURE, RECREATION, & EDUCATION:											
Parks Department:											
Parks Operations	$ 108,545.87	$ 112,132.61	$ 108,609.14	$ 107,694.58	$ 113,510	$ 61,316	$ 114,810	$ 126,654	$ 126,654	$ 13,144	
Parks Grants	-	-	-	-	-	-	-	-	-	-	
Parks Committee	-	-	-	-	1,077	-	1,077	1,509	1,509	432	
Swimming Areas/Beaches	-	-	-	-	1,300	-	-	-	-	(1,300)	
CULTURE, RECREATION, & EDUCATION - Total	**$ 108,545.87**	**$ 112,132.61**	**$ 108,609.14**	**$ 107,694.58**	**$ 115,887**	**$ 61,316**	**$ 115,887**	**$ 128,163**	**$ 128,163**	**$ 12,276**	**10.59%**

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

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027	Amount Budget Change 2027	% Budget Change 2027
EXPENDITURES											
CONSERVATION & DEVELOPMENT:											
Community Development/Zoning:											
Community Development/Zoning	$ 31,149.40	$ 87,079.39	$ 103,971.73	$ 110,598.47	$ 132,774	$ 87,679	$ 115,011	$ 114,986	$ 114,986	$ (17,788)	
Planning Technician	34,681.95	51,971.98	39,174.03	40,490.82	75,844	27,511	44,515	90,498	90,498	14,654	
	$ 65,831.35	**$ 139,051.37**	**$ 143,145.76**	**$ 151,089.29**	**$ 208,618**	**$ 115,190**	**$ 159,526**	**$ 205,484**	**$ 205,484**	**$ (3,134)**	**-1.50%**
Planning Commission:											
Planning Commission	$ 1,022.68	$ 2,260.65	$ 1,020.87	$ 1,591.09	$ 2,587	$ -	$ 2,587	$ 3,449	$ 3,449	$ 862	
	$ 1,022.68	**$ 2,260.65**	**$ 1,020.87**	**$ 1,591.09**	**$ 2,587**	**$ -**	**$ 2,587**	**$ 3,449**	**$ 3,449**	**$ 862**	**33.32%**
Zoning Board of Appeals:											
Zoning Board of Appeals	$ 161.46	$ 161.46	$ 696.72	$ 191.38	$ 432	$ -	$ 432	$ 862	$ 862	$ 430	
	$ 161.46	**$ 161.46**	**$ 696.72**	**$ 191.38**	**$ 432**	**$ -**	**$ 432**	**$ 862**	**$ 862**	**$ 430**	**99.54%**
Urban/Economic Development:											
Urban Development	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Economic Development	-	-	-	-	10,000	-	-	10,000	10,000	-	
	$ -	**$ -**	**$ -**	**$ -**	**$ 10,000**	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**	**$ -**	**0.00%**
CONSERVATION & DEVELOPMENT - Total	**$ 67,015.49**	**$ 141,473.48**	**$ 144,863.35**	**$ 152,871.76**	**$ 221,637**	**$ 115,190**	**$ 162,545**	**$ 219,795**	**$ 219,795**	**$ (1,842)**	**-0.83%**

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

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request 2027	Proposed Budget 2027	Amount Budget Change 2027	% Budget Change 2027
EXPENDITURES											
OTHER FINANCING USES:											
Debt Service Payments:											
Debt Service Payments	$ 31,984.19	$ 34,913.87	$ 29,484.19	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out to Other Funds:											
Transfers Out to Other Funds	67,384.00	-	27,395.00	-	-	-	-	-	-	-	
Contingency:											
Contingency Expenditures	18,326.22	16,520.44	-	-	60,000	-	-	70,000	70,000	10,000	
OTHER FINANCING USES - Total	**$ 117,694.41**	**$ 51,434.31**	**$ 56,879.19**	**$ -**	**$ 60,000**	**$ -**	**$ -**	**$ 70,000**	**$ 70,000**	**$ 10,000**	**16.67%**
TOTAL GENERAL FUND EXPENDITURES	**$ 4,181,927.32**	**$ 5,065,694.70**	**$ 4,943,367.44**	**$ 4,658,493.51**	**$ 5,894,089**	**$ 3,360,610**	**$ 5,755,070**	**$ 6,551,119**	**$ 6,551,119**	**$ 657,030**	**11.15%**

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

GENERAL FUND
EXPENDITURES
(Detail by Departments)

GENERAL GOVERNMENT

VILLAGE BOARD

&

VILLAGE ATTORNEY

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

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

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

Notes:

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

VILLAGE OF KRONENWETTER

Calculation of Village Board Wages: 2024 - 2028

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

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

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Village Board / Village Attorney

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
VILLAGE BOARD (51100):													
~~100-51000-108-110~~	Salaries & Wages - Board Members	$ 24,723.36	$ 19,525.00	$ 26,175.00	$ 26,102.07								
~~100-51000-108-151~~	FICA Taxes	1,947.20	1,507.26	2,001.03	1,972.00								
~~100-51000-108-156~~	Workers Comp Ins	-	-	-	-								
~~100-51000-108-320~~	Expenses - Board Members	692.69	463.12	1,101.46	489.19								
100-51100-111-000	Salaries - Elected Officials					$ 34,250	$ 22,846.49	$ 32,265	$ 36,474	$ 36,474			
100-51100-151-000	FICA Taxes					2,621	1,747.96	2,468	2,790	2,790			
100-51100-156-000	Workers Comp Ins					43	-	40	43	43			
100-51100-157-000	Education/Training					400	-	-	200	200			
100-51100-310-000	Office Supplies & Expenses					100	121.05	200	200	200			
100-51100-325-000	Conferences/Registration Fees					500	-	-	250	250			
100-51100-330-000	Travel Exps - Meals/Mileage/Hotel					-	-	-	-	-			
100-51100-335-000	Business Meeting Expenses					-	-	-	-	-			
								-	-	-			
	VILLAGE BOARD	**$ 27,363.25**	**$ 21,495.38**	**$ 29,277.49**	**$ 28,563.26**	**$ 37,914**	**$ 24,715.50**	**$ 34,973**	**$ 39,957**	**$ 39,957**	**$ 39,051**	**$ (906)**	**NO**
										$ 2,043 increase	5.39%	2027 Budget increase	
	If Addback Trustee Wages waived -	(3) Trustee wages waived		$ 6,650.00	$ 4,200.00		$ 1,285.00	$ 1,285					
	If Addback Trustee FICA Taxes waived			509.00	321.00		98.00	98					
	VILLAGE BOARD (adjusted, if addback "waived" wages/fringes)			**$ 36,436.49**	**$ 33,084.26**		**$ 26,098.50**	**$ 36,356**					
VILLAGE ATTORNEY (51300):													
~~100-51300-302-000~~	Legal Fees - General	$ 29,137.40	$ 42,368.67	$ 126,639.87	$ 22,197.00								
100-51300-212-000	Legal Services - General					$ 30,000	$ 45,865.96	$ 60,000	$ 40,000	$ 40,000			
	VILLAGE ATTORNEY	**$ 29,137.40**	**$ 42,368.67**	**$ 126,639.87**	**$ 22,197.00**	**$ 30,000**	**$ 45,865.96**	**$ 60,000**	**$ 40,000**	**$ 40,000**	**$ 30,900**	**$ (9,100)**	**NO**
										$ 10,000 increase	33.33%	2027 Budget increase	

VILLAGE COMMISSIONS

&

COMMITTEES

VILLAGE OF KRONENWETTER

Calculation of Committee Member Wages: 2025 - 2027

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

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

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Village Commissions / Village Committees

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 7/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
VILLAGE COMMISSIONS / VILLAGE COMMITTEES (51980):													
~~100-51500-530-110~~	Prop. & Infrastructure Comm - Wages	$ 511.33	$ 645.91	$ -	$ -								
~~100-51500-540-110~~	CLIPP Committee - Wages	672.81	1,147.81	400.00	650.00								
~~100-51500-540-151~~	CLIPP Committee - FICA Taxes	-	36.34	28.75	51.58								
~~100-51500-540-156~~	CLIPP Committee - Workers Comp Ins	-	-	-	-								
~~100-51500-580-000~~	Recruitment & Background Check	8,270.81	5,484.50	639.80	664.66								
~~100-51500-590-110~~	Admin Policy Committee - Wages	780.46	778.69	250.00	1,600.00								
~~100-51500-590-151~~	Admin Policy Committee - FICA Taxes	-	28.69	17.97	123.56								
~~100-51500-590-156~~	Admin Policy Committee - Workers Comp Ins	-	-	-	-								
~~100-51500-595-110~~	Special/Ad Hoc Committee - Wages	107.65	655.60	150.00	25.00								
~~100-51500-595-151~~	Special/Ad Hoc Committee - FICA Taxes	-	17.21	10.78	2.61								
~~100-51500-596-110~~	Kowalski Interchange Comm - Wages	-	200.00	125.00	-								
~~100-51500-596-151~~	Kowalski Interchange Comm - FICA Taxes	-	15.32	9.10	0.45								
~~100-51500-xxx-110~~	Board of Review - Wages	-	-	-	-								
~~100-51500-xxx-151~~	Board of Review - FICA Taxes	-	-	-	-								
~~100-51500-xxx-156~~	Board of Review - Workers Comp Ins	-	-	-	-								
~~100-51500-597-100~~	Committees - Office Supplies	-	-	-	45.96								
Admin Policy Committee:													
100-51980-112-000	Admin Policy Committee - Committee Wages					$ 1,560	$ -	$ 1,560	$ 1,680	$ 1,680			
100-51980-151-000	Admin Policy Committee - FICA Taxes					119	-	119	129	129			
100-51980-156-000	Admin Policy Committee - Workers Comp					3	-	2	2	2			
Board of Review:													
100-51981-112-000	Board of Review - Committee Wages					40	-	-	40	40			
100-51981-151-000	Board of Review - FICA Taxes					3	-	-	3	3			
100-51981-156-000	Board of Review - Workers Comp					-	-	-	-	-			
CLIPP Committee:													
100-51982-112-000	CLIPP Committee - Committee Wages					1,440	-	1,440	1,440	1,440			
100-51982-151-000	CLIPP Committee - FICA Taxes					110	-	110	110	110			
100-51982-156-000	CLIPP Committee - Workers Comp					2	-	2	2	2			
All Committees:													
100-51983-310-000	All Committees - Office Supplies					500	-	250	450	450			
	VILLAGE COMMISSIONS / COMMITTEES	**$ 10,343.06**	**$ 9,010.07**	**$ 1,631.40**	**$ 3,163.82**	**$ 3,777**	**$ -**	**$ 3,483**	**$ 3,856**	**$ 3,856**	**$ 3,890**	**$ 34**	**YES**
										$ 79 increase	2.09%	2027 Budget increase	

MUNICIPAL COURT

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

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

Notes:

1) FTE - Full Time Equivalent

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

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Municipal Court

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
MUNICIPAL COURT JUDGE (51200) - (General Fund #100):													
100-51200-111-000	Salaries - Elected Officials					$ 5,500	$ 4,124.97	$ 5,500	$ 5,848	$ 5,848	<----- Propose to raise Municipal Judge salary from $5,500 to $6,000 after April 2027 for new 4-year term.		
100-51200-151-000	FICA Tax					421	315.61	421	447	447			
100-51200-156-000	Workers Comp Ins					7	-	7	7	7			
100-51200-157-000	Education/Training/Schools					1,000	800.00	800	1,000	1,000			
100-51200-207-000	Interpreter/Substitute Judge					300	-	-	300	300			
100-51200-324-000	Professional Membership Dues					200	215.00	215	225	225			
100-51200-330-000	Travel Exps - Meals/Mileage/Hotel					300	202.00	202	250	250			
100-51200-521-000	Insurance-Officials Bonds					200	-	-	-	-			
	MUNICIPAL COURT JUDGE	**$ -**	**$ -**		**$ -**	**$ 7,928**	**$ 5,657.58**	**$ 7,145**	**$ 8,077**	**$ 8,077**			
MUNICIPAL COURT CLERK (51201) - (General Fund #100):													
100-51201-120-000	Hourly Wages - Regular					$ 34,744	$ 23,499.84	$ 34,944	$ 43,012	$ 43,012	<----- Add New Police Court Clerk as of 10/01/2027, to be cross-trained by retiring Police Court Clerk by Dec. 2027.		
100-51201-121-000	Hourly Wages - Overtime					-	-	-	-	-			
100-51201-151-000	FICA Taxes					2,658	1,730.28	2,673	3,290	3,290			
100-51201-152-000	Retirement					1,938	1,271.49	1,948	2,526	2,526			
100-51201-154-000	Health Insurance					9,506	6,419.00	9,506	12,777	12,777			
100-51201-155-000	Life Insurance					-	-	-	-	-			
100-51201-156-000	Workers Comp Ins					44	-	44	50	50			
100-51201-169-000	Employee Assistance Program (EAP)					45	8.17	18	29	29			
100-51201-324-000	Professional Membership Dues					60	110.00	110	250	250			
100-51201-325-000	Conferences/Registration Fees					50	-	55	130	130			
100-51201-330-000	Travel Exps - Meals/Mileage/Hotel					1,000	-	575	1,000	1,000			
	MUNICIPAL COURT CLERK	**$ -**	**$ -**		**$ -**	**$ 50,045**	**$ 33,038.78**	**$ 49,873**	**$ 63,064**	**$ 63,064**			
MUNICIPAL COURT OTHER (51202) - (General Fund #100):													
~~100-51200-100-333~~	Municipal Court Legal Fees	$ 9,442.37	$ 14,107.24	$ 18,764.58	$ 28,684.86								
~~100-51200-352-000~~	Kronenwetter Court Expenditures	28,708.69	29,050.24	34,538.00	19,933.60								
100-51202-212-000	Legal Services					$ 23,000	$ 11,174.80	$ 21,000	$ 23,000	$ 23,000			
100-51202-281-000	Postage Meter Lease Contract					-	161.94	325	$ 350	$ 350			
100-51202-286-000	Software License Fees					1,100	-	1,100	1,250	1,250			
100-51202-310-000	Office Supplies					2,000	356.86	600	1,200	1,200			
100-51202-311-000	Postage & Shipping					-	141.75	200	200	200			
	MUNICIPAL COURT OTHER	**$ 38,151.06**	**$ 43,157.48**	**$ 53,302.58**	**$ 48,618.46**	**$ 26,100**	**$ 11,835.35**	**$ 23,225**	**$ 26,000**	**$ 26,000**			
	TOTAL MUNICIPAL COURT (General Fund - #100)	**$ 38,151.06**	**$ 43,157.48**	**$ 53,302.58**	**$ 48,618.46**	**$ 84,073**	**$ 50,531.71**	**$ 80,243**	**$ 97,141**	**$ 97,141**			

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Municipal Court

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
MUNICIPAL COURT - Fund #221 (Municipal Court Fund)													
~~221-51200-100-110~~	Salaries - Judge	$ 4,794.93	$ 5,958.29	$ 5,499.96	$ 5,041.63						Move 2026 budget to General Fund		
~~221-51200-100-151~~	FICA Tax - Judge	385.73	455.89	420.81	385.76								
~~221-51200-100-156~~	Workers Comp Ins - Judge	-	-	-	-								
~~221-51200-100-320~~	Court Expense - Bonding	189.50	-	-	-								
~~221-51200-100-334~~	Interpreter/Substitute Judge	-	-	152.00	76.00								
~~221-51200-100-354~~	Materials & Supplies	2,187.07	1,471.36	1,170.00	707.68								
~~221-51200-100-480~~	Computer Program Support	950.00	1,100.00	967.26	1,100.00								
~~221-51250-100-110~~	Salaries & Wages - Court Clerk	21,952.27	24,738.16	33,155.08	33,787.85								
~~221-51250-100-151~~	FICA Tax - Court Clerk	1,644.32	1,826.49	2,442.95	2,484.64								
~~221-51250-100-152~~	Retirement - Court Clerk	1,457.27	1,710.18	1,758.44	1,771.52								
~~221-51250-100-154~~	Insurance - Court Clerk	7,395.29	8,226.09	8,535.84	9,506.86								
~~221-51250-100-156~~	Workers Comp Ins - Court Clerk	-	-	-	-								
~~221-51252-330-000~~	Mileage - Court Clerk	161.25	-	174.20	-								
~~221-51252-340-000~~	Training/School/Meetings	1,123.86	1,301.57	1,341.91	1,005.00								
~~221-51252-938-000~~	Prop & Liability Insurance	117.54	185.33	1,037.74	-								
~~221-59200-100-000~~	Transfer to General Fund	-	267.28	132.74	-								
	MUNICIPAL COURT - Fund #221	**$ 42,359.03**	**$ 47,240.64**	**$ 56,788.93**	**$ 55,866.94**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**			
	TOTAL MUNICIPAL COURT	**$ 80,510.09**	**$ 90,398.12**	**$ 110,091.51**	**$ 104,485.40**	**$ 84,073**	**$ 50,531.71**	**$ 80,243**	**$ 97,141**	**$ 97,141**	**$ 86,595**	**$ (10,546)**	**NO**
										$ 13,068 increase	**15.54%**	**2027 Budget increase**	

VILLAGE
GENERAL OFFICE

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Village General Office

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
VILLAGE GENERAL OFFICE (51400):													
100-51400-460-000	Office Supplies	$ 9,347.10	$ 19,445.15	$ 9,834.48	$ 12,026.97								
100-51400-470-000	Office Equipment/Service Agreements	3,583.33	23,030.36	15,691.03	9,745.78								
100-51400-485-000	Computer Supplies, Expenses	27,272.27	160,781.51	102,083.00	90,998.03								
100-51400-511-000	Other Professional Services	119,734.25	-	-	-								
100-51400-512-000	Municipal Code Update Services	4,370.17	2,371.49	-	-								
100-51250-351-000	Credit Card - Adhoc Service Fees	90.00	-	-	-								
100-51900-997-000	Website Maintenance	2,415.00	288.00	-	-								
100-51400-280-000	Office Equipment/Service Agreements					$ 22,000	$ 2,056.20	$ 3,000	$ 4,000	$ 4,000	Postage costs moved to Postage & Shipping line item "51400-311"		
100-51400-281-000	Postage Meter Lease Contract					-	1,871.33	1,950	2,400	2,400			
100-51400-287-000	Computer Supplies, Expenses					124,000	88,986.55	124,000	130,000	130,000	5% increase		
100-51400-310-000	Office Supplies					$ 8,000	2,434.14	10,500	12,000	12,000	Includes $6,000 for mailing/ sorting/printing of Dec tax bills		
100-51400-311-000	Postage & Shipping					-	4,971.03	7,500	8,500	8,500			
	VILLAGE GENERAL OFFICE	**$ 166,812.12**	**$ 205,916.51**	**$ 127,608.51**	**$ 112,770.78**	**$ 154,000**	**$ 100,319.25**	**$ 146,950**	**$ 156,900**	**$ 156,900**	**$ 158,620**	**$ 1,720**	**YES**
										$ 2,900 increase	**1.88%**	**2027 Budget increase**	

VILLAGE ADMINISTRATOR

VILLAGE OF KRONENWETTER

Staffing Sheet - Administrator

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

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

Notes:

1) FTE - Full Time Equivalent

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

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Village Administrator

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
VILLAGE ADMINISTRATOR (51410):													
~~100-51410-110-110~~	Salaries & Wages	$ 51,278.08	$ 52,076.26	$ 42,937.63	$ 11,610.57								
~~100-51410-110-151~~	FICA Taxes	3,783.07	(138.41)	3,367.38	866.81								
~~100-51410-110-152~~	Retirement	2,575.60	(117.60)	2,723.74	806.92								
~~100-51410-110-154~~	Health Insurance	10,152.95	(859.74)	8,023.56	2,564.70								
~~100-51410-131-000~~	Employee Assistance Program (EAP)	27.00	27.00	14.50	5.76								
~~100-51410-322-000~~	Misc-Business/Meeting Expenses	44.99	53.99	744.64	-								
~~100-51410-332-000~~	Relocation Expenses	-	24.00	-	-								
~~100-51410-340-000~~	Seminars & Mileage	883.82	5,165.85	2,232.70	-								
100-51410-110-000	Salaries - Admin					$ 97,457	$ 61,204.23	$ 88,960	$ 92,300	$ 92,300	2027 budget wage reallocation increased to TID #1 for New Developments. Therefore, General Fund allocation reduced from 0.84 FTE ---> to 0.75 FTE for 2027.		
100-51410-151-000	FICA Taxes					7,455	4,585.88	6,805	7,061	7,061			
100-51410-152-000	Retirement					7,017	4,406.75	6,405	6,692	6,692			
100-51410-154-000	Health Insurance					17,746	11,327.41	15,844	17,112	17,112			
100-51410-155-000	Life Insurance					-	-	-	-	-			
100-51410-156-000	Workers Comp Ins					122	-	111	108	108			
100-51410-157-000	Education/Training					-	139.00	139	100	100			
100-51410-169-000	Employee Assistance Program (EAP)					35	11.43	23	30	30			
100-51410-310-000	Office Supplies & Expenses					1,000	626.87	650	800	800			
100-51410-324-000	Professional Membership Dues					500	-	-	-	-			
100-51410-325-000	Conferences/Registration Fees					2,000	20.00	20	1,000	1,000			
100-51410-327-000	Public Relations/Marketing Exps					-	500.94	501	500	500			
100-51410-330-000	Travel Exps - Meals/Mileage/Hotel					2,000	-	-	1,000	1,000			
100-51410-335-000	Business Meeting Expenses					1,000	-	-	1,000	1,000			
	VILLAGE ADMINISTRATOR	$ 68,745.51	$ 56,231.35	$ 60,044.15	$ 15,854.76	$ 136,332	$ 82,822.51	$ 119,458	$ 127,703	$ 127,703			
	VILLAGE ADMINISTRATOR	**$ 68,745.51**	**$ 56,231.35**	**$ 60,044.15**	**$ 15,854.76**	**$ 136,332**	**$ 82,822.51**	**$ 119,458**	**$ 127,703**	**$ 127,703**	**$ 140,422**	**$ 12,719**	**YES**
										$ (8,629) decrease	**-6.33%**	**2027 Budget decrease**	

VILLAGE
CLERK

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

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

Notes:

1) FTE - Full Time Equivalent

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

3) Do not fill Administrative Assistant position for 2027.

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

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
VILLAGE CLERK/DEPUTY CLERK (51421):													
~~100-51421-110-110~~	Salaries & Wages - Clerk	$ 75,203.25	$ 54,640.83	$ 65,222.07	$ 58,922.99								
~~100-51421-110-151~~	FICA Taxes - Clerk	5,541.13	4,140.22	4,838.22	4,360.80								
~~100-51421-110-152~~	Retirement - Clerk	2,679.77	3,725.09	3,932.64	3,725.52								
~~100-51421-110-154~~	Health Insurance - Clerk	8,900.27	18,055.07	17,434.53	17,275.32								
~~100-51421-131-000~~	Employee Assistance Program (EAP)-Clerk	13.50	27.00	29.00	26.99								
~~100-51421-156-000~~	Workers Comp Ins	-	-	-	-								
~~100-51421-322-000~~	Misc - Bonding - Clerk	130.31	40.00	-	255.00								
~~100-51421-340-000~~	Seminars & Mileage - Clerk	1,349.38	4,451.03	1,826.98	1,057.57								
~~100-51422-110-110~~	Salaries & Wages - Deputy Clerk	6,485.83	8,937.60	5,101.42	5,130.35								
~~100-51422-110-151~~	FICA Taxes - Deputy Clerk	482.91	657.48	374.57	374.52								
~~100-51422-110-152~~	Retirement - Deputy Clerk	423.06	607.74	352.07	356.65								
~~100-51422-110-154~~	Health Insurance - Deputy	2,798.77	3,524.33	1,882.95	2,112.97								
~~100-51422-131-000~~	Employee Assistance Program (EAP)-Dep Clk	-	-	-	2.70								
~~100-51422-110-156~~	Workers Comp Ins	-	-	-	-								
~~100-51422-322-000~~	Misc - Bonding - Deputy Clerk	-	-	-	-								
~~100-51422-340-000~~	Seminars & Mileage - Deputy Clerk	-	-	-	-								
100-51421-110-000	Salaries - Admin (Clerk)					$ 72,026	$ 48,946.02	$ 63,967	$ 72,729	$ 72,729			
100-51421-120-000	Hourly Wages - Regular (Deputy Clerk)					-	3,653.11	5,468	41,409	41,409	Propose to fill Deputy Clerk		
100-51421-121-000	Hourly Wages - Overtime (Deputy Clerk)					-	-	-	-	-	position starting on 4/1/2027.		
100-51421-151-000	FICA Taxes					5,510	3,897.53	5,312	8,732	8,732			
100-51421-152-000	Retirement					5,186	3,787.23	5,000	8,275	8,275			
100-51421-154-000	Health Insurance					21,126	14,864.16	21,126	39,927	39,927			
100-51421-155-000	Life Insurance					-	-	-	-	-			
100-51421-156-000	Workers Comp Ins					90	-	87	133	133			
100-51421-157-000	Education/Training					600	309.95	310	600	600	Notary Clerk training		
100-51421-169-000	Employee Assistance Program (EAP)					35	13.61	30	71	71			
100-51421-310-000	Office Supplies & Expenses					100	-	100	300	300			
100-51421-321-000	Publication Fees-Legal Notices					-	-	-	-	-			
100-51421-322-000	Misc - Bonding					-	20.00	20	-	-			
100-51421-324-000	Professional Membership Dues					150	-	-	150	150			
100-51421-325-000	Conferences/Registration Fees					1,650	1,014.23	1,014	2,000	2,000	for 2 employees in 2027		
100-51421-330-000	Travel Exps - Meals/Mileage/Hotel					1,600	1,458.89	1,459	2,000	2,000	for 2 employees in 2027		
100-51421-522-000	Insurance - Employee Bonds					-	-	-	-	-			
	VILLAGE CLERK	$ 104,008.18	$ 98,806.39	$ 100,994.45	$ 93,601.38	$ 108,073	$ 77,964.73	$ 103,893	$ 176,326	$ 176,326			

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
ADMINISTRATIVE ASSISTANT (51423):													
~~100-51423-110-110~~	Salaries & Wages	$ 11,931.76	$ 37,657.38	$ 51,568.80	$ 10,336.57								
~~100-51423-110-151~~	FICA Taxes	972.39	2,766.23	3,789.74	758.01								
~~100-51423-110-152~~	Retirement	53.57	2,582.59	3,560.83	719.11								
~~100-51423-110-154~~	Health Insurance	-	16,989.46	18,895.73	3,920.70								
~~100-51423-131-000~~	Employee Assistance Program (EAP)	-	-	-	26.99								
~~100-51423-340-000~~	Seminars & Mileage	162.39	1,365.70	502.43	-								
100-51423-120-000	Hourly Wages - Regular					$ -	$ -	$ -	$ -	$ -	Position not to be filled		
100-51423-121-000	Hourly Wages - Overtime					-	-	-	-	-	in 2027.		
100-51423-151-000	FICA Taxes					-	-	-	-	-			
100-51423-152-000	Retirement					-	-	-	-	-			
100-51423-154-000	Health Insurance					-	-	-	-	-			
100-51423-155-000	Life Insurance					-	-	-	-	-			
100-51423-156-000	Workers Comp Ins					-	-	-	-	-			
	ADMINISTRATIVE ASSISTANT	$ 13,120.11	$ 61,361.36	$ 78,317.53	$ 15,761.38	$ -	$ -	$ -	$ -	$ -			
COMMUNICATIONS/CELEBRATIONS (51424):													
~~100-51420-350-000~~	Community Events	$ 4,007.57	$ 4,952.63	$ 7,085.10	$ 2,295.45								
~~100-51420-360-000~~	Public Relations/Marketing	789.21	790.19	1,086.98	946.20								
~~100-51900-960-000~~	Publications	1,041.82	2,793.47	1,208.91	2,286.91								
~~100-51900-970-000~~	Newsletter	2,598.19	5,765.28	1,470.00	2,174.00								
100-51424-120-000	Hourly Wages - Regular (Intern)					$ 12,800	$ 9,340.98	$ 9,340	$ -	$ -	No Summer Intern		
100-51424-151-000	FICA Taxes					979	714.52	715	-	-	for 2027.		
100-51424-156-000	Workers Comp Ins					16	-	12	-	-			
100-51424-206-000	Community Events					8,500	7,045.17	7,500	8,500	8,500			
100-51424-207-000	Newsletter Printing					5,000	1,924.59	4,000	5,000	5,000			
100-51424-321-000	Publication Fees					2,700	751.11	2,700	2,700	2,700			
100-51424-327-000	Public Relations/Marketing					1,500	192.16	500	1,500	1,500			
100-51424-330-000	Travel Exps - Meals/Mileage/Hotel					-	121.75	122	-	-			
	COMMUNICATIONS/CELEBRATIONS	$ 8,436.79	$ 14,301.57	$ 10,850.99	$ 7,702.56	$ 31,495	$ 20,090.28	$ 24,889	$ 17,700	$ 17,700			
PERSONNEL (51430):													
~~100-51900-095-000~~	Unemployment	$ 2,345.90	$ -	$ 12,907.46	$ 16,428.87								
~~100-51900-115-000~~	Village Employee Event	296.78	1,072.77	378.05	451.37								
~~100-51900-120-000~~	Employee Settlements	-	-	-	-								
~~100-51400-516-000~~	Uniforms/Apparel	620.12	851.15	201.51	-								
~~100-51400-517-000~~	Employee Safety/Wellness/Gifts	-	921.99	148.35	10.53								
100-51430-138-000	Village Employee Event					$ 1,000	$ 932.65	$ 1,000	$ 1,000	$ 1,000			
100-51430-158-000	Unemployment Compensation					10,000	6,885.18	16,500	16,500	16,500	Increase to 2025 actual		
100-51430-159-000	Employee Settlements					-	-	-	-	-			
100-51430-162-000	Uniforms/Apparel					1,000	-	-	1,000	1,000			
100-51430-164-000	Employee Health Tests/Physicals					-	561.25	600	-	-			
100-51430-175-000	Employee Safety/Wellness/Gifts					350	153.36	153	350	350			
100-51430-177-000	Recruitment & Background Checks					-	14.00	49	100	100			
100-51430-310-000	Office Supplies					-	375.00	375	400	400			
100-51430-321-000	Publication Fees					-	522.95	523	550	550			
	PERSONNEL	$ 3,262.80	$ 2,845.91	$ 13,635.37	$ 16,890.77	$ 12,350	$ 9,444.39	$ 19,200	$ 19,900	$ 19,900			

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
ELECTIONS (51440):													
~~100-51440-000-000~~	Elections	$ 244.66	$ -	$ -	$ -								
~~100-51440-110-110~~	Salaries & Wages - Elections	13,706.40	9,366.42	32,676.42	10,030.36								
~~100-51440-110-151~~	FICA Taxes	14.80	32.78	147.68	75.94								
~~100-51440-110-152~~	Retirement	-	-	12.85	-								
~~100-51440-110-154~~	Health Insurance	-	-	65.12	-						$ 13,475	2 elections	
~~100-51440-350-000~~	Other Expenses & Supplies	18,932.48	10,686.34	13,622.58	3,863.71						1,525	training wages	
100-51440-128-000	Temporary Wages - Elections					$ 36,000	$ 14,734.73	$ 30,000	$ 15,000	$ 15,000	$ 15,000		
100-51440-151-000	FICA Taxes					-	-	-	-	-	(2) elections w/training,		
100-51440-152-000	Retirement					-	-	-	-	-	plus 9 business days for		
100-51440-154-000	Health Insurance					-	-	-	-	-	early in-person voting for		
100-51440-155-000	Life Insurance					-	-	-	-	-	each election, & machine		
100-51440-156-000	Workers Comp Ins					45	-	38	18	18	testing day.		
100-51440-157-000	Education/Training					500	-	-	500	500			
100-51440-242-000	Repairs/Maint - Machinery/Equipment					1,000	200.00	1,000	1,000	1,000			
100-51440-287-000	Computer Maint Services					1,500	-	1,500	1,500	1,500			
100-51440-310-000	Office Supplies					5,800	1,583.03	3,000	3,000	3,000	2 elections in 2027		
100-51440-311-000	Postage & Shipping					6,200	-	6,200	3,200	3,200	2 elections in 2027		
	ELECTIONS	$ 32,898.34	$ 20,085.54	$ 46,524.65	$ 13,970.01	$ 51,045	$ 16,517.76	$ 41,738	$ 24,218	$ 24,218			
	VILLAGE CLERK/PERSONNEL/ELECTIONS	**$ 161,726.22**	**$ 197,400.77**	**$ 250,322.99**	**$ 147,926.10**	**$ 202,963**	**$ 124,017.16**	**$ 189,720**	**$ 238,144**	**$ 238,144**	**$ 209,052**	**$ (29,092)**	**NO**
										$ 35,181 increase	**17.33%**	**2027 Budget increase**	

FINANCE DIRECTOR / TREASURER

VILLAGE OF KRONENWETTER

Staffing Sheet - Village Treasurer/Finance Department

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

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

Notes:

1) FTE - Full Time Equivalent

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

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

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

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Finance Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
ACCOUNTING / FINANCIAL AUDIT formerly Account Clerk (51510):													
~~100-51427-110-110~~	Salaries & Wages - Acct Clerk	$ 28,252.83	$ 59,549.65	$ 42,978.52	$ 41,349.04								
~~100-51427-110-151~~	FICA Taxes - Acct Clerk	2,153.65	4,378.99	3,155.05	3,006.64								
~~100-51427-110-152~~	Retirement - Acct Clerk	1,598.75	4,051.60	2,967.00	2,875.49								
~~100-51427-110-154~~	Health Insurance - Acct Clerk	9,312.75	19,965.94	15,130.82	16,899.84								
~~100-51427-131-000~~	Employee Assist. Program (EAP)-Acct Clerk	27.00	27.00	29.00	21.60								
~~100-51427-156-000~~	Workers Comp Ins - Acct Clerk	-	-	-	-								
~~100-51427-322-000~~	Misc - Bonding - Acct Clerk	250.00	-	-	-								
~~100-51427-340-000~~	Seminars & Mileage - Acct Clerk	843.21	880.77	1,594.51	886.44								
~~100-51400-510-000~~	Independent Audit/Accounting	18,533.12	24,645.00	25,570.57	15,174.86								
100-51510-120-000	Hourly Wages - Regular (Acct. Clerk)					$ 63,713	$ 35,321.88	$ 48,744	$ 52,277	$ 52,277			
100-51510-121-000	Hourly Wages - Overtime (Acct. Clerk)					1,200	816.30	1,200	1,200	1,200	Overtime: 30 annual hours		
100-51510-151-000	FICA Taxes					4,966	2,631.25	3,821	4,091	4,091			
100-51510-152-000	Retirement					4,674	2,601.93	3,600	3,877	3,877			
100-51510-154-000	Health Insurance					25,774	15,697.52	20,000	21,903	21,903			
100-51510-155-000	Life Insurance					-	-	-	-	-			
100-51510-156-000	Workers Comp Ins					83	-	62	62	62			
100-51510-157-000	Education/Training					500	-		500	500			
100-51510-169-000	Employee Assistance Program (EAP)					50	17.70	37	39	39			
100-51510-213-000	Accounting/Auditing Fees					26,000	10,677.62	26,000	26,000	26,000	No increase for 2026-2027, since John's team will do all monthly closing journal entries.		
100-51510-310-000	Office Supplies & Expenses					500	116.00	300	500	500			
100-51510-325-000	Conferences/Registration Fees					500	299.00	299	500	500			
100-51510-330-000	Travel Exps - Meals/Mileage/Hotel					500	507.47	507	600	600			
	ACCOUNTING / FINANCIAL AUDIT	$ 60,971.31	$ 113,498.95	$ 91,425.47	$ 80,213.91	$ 128,460	$ 68,686.67	$ 104,570	$ 111,549	$ 111,549			

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Finance Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
FINANCE DIRECTOR / TREASURER (51520):													
~~100-51520-110-110~~	Salaries & Wages	$ 52,457.99	$ 80,077.55	$ 38,589.32	$ 16,156.96						John began position on 9/8/25		
~~100-51520-110-151~~	FICA Taxes	3,858.55	4,686.40	2,911.88	1,236.01								
~~100-51520-110-152~~	Retirement	3,299.65	2,477.40	2,633.01	-								
~~100-51520-110-154~~	Health Insurance	3,684.42	14,089.51	8,275.50	-								
~~100-51520-110-156~~	Workers Comp Ins	-	-	-	-								
~~100-51520-131-000~~	Employee Assistance Program (EAP)	27.00	27.00	29.00	14.04								
~~100-51520-300-001~~	Fin. Dir./Treas. - Contracted Services	-	-	-	34,564.78						John contracted 1/30-8/31/25		
~~100-51520-322-000~~	Miscellaneous-Bonding	625.00	-		-								
~~100-51520-340-000~~	Seminars & Mileage	1,675.26	4,149.04	1,664.45	-								
~~100-51520-999-000~~	Budget Adjustment	-	-	-	-								
~~100-51900-910-000~~	Tax Refunds & Adjustments	-	-	-	-								
~~100-51900-991-000~~	Bank & Investment Fees	1,359.99	2,071.52	607.00	661.08								
100-51520-120-000	Hourly Wages - Regular					$ 31,495	$ 19,486.92	$ 27,144	$ 31,320	$ 31,320			
100-51520-151-000	FICA Taxes					2,410	1,490.76	2,077	2,396	2,396			
100-51520-152-000	Retirement					-	-	-	-	-			
100-51520-154-000	Health Insurance					-	-	-	-	-			
100-51520-155-000	Life Insurance					-	-	-	-	-			
100-51520-156-000	Workers Comp Ins					40	-	34	37	37			
100-51520-169-000	Employee Assistance Program (EAP)					30	7.08	8	10	10			
100-51520-209-000	Bank & Investment Fees					550	342.50	600	700	700			
100-51520-310-000	Office Supplies & Expenses					300	51.60	300	300	300			
100-51520-324-000	Professional Membership Dues					300	-	-	300	300			
100-51520-325-000	Conferences/Registration Fees					500	299.00	300	500	500			
100-51520-330-000	Travel Exps - Meals/Mileage/Hotel					1,000	-	200	700	700			
	FINANCE DIRECTOR / TREASURER	$ 66,987.86	$ 107,578.42	$ 54,710.16	$ 52,632.87	$ 36,625	$ 21,677.86	$ 30,663	$ 36,263	$ 36,263			
	FINANCE DEPARTMENT	**$ 127,959.17**	**$ 221,077.37**	**$ 146,135.63**	**$ 132,846.78**	**$ 165,085**	**$ 90,364.53**	**$ 135,233**	**$ 147,812**	**$ 147,812**	**$ 170,038**	**$ 22,226**	**YES**
										$ (17,273) decrease	**-10.46%**	**2027 Budget decrease**	

VILLAGE
ASSESSOR

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Village Assessor

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
VILLAGE ASSESSOR (51530):													
~~100-51530-110-000~~	Assessor Fee	$ 16,433.88	$ 16,838.92	$ 17,275.40	$ 17,525.40								
	Less: Allocation to TID Funds				(1,845.40)								
~~100-51530-113-000~~	Assessor Fee - Manufacturing	1,190.11	959.20	1,088.54	1,285.12								
	Less: Allocation to TID Funds				(1,199.92)								
100-51530-218-001	Assessor Fee					$ 32,000	$ 13,444.06	$ 16,155	$ 29,744	$ 29,744			
100-51530-218-002	Less: Allocation to TID Funds					(3,369)	-	(1,770)	(3,256)	(3,256)			
100-51530-218-011	Assessor Fee - Manufacturing					1,500	-	1,346	1,413	1,413			
100-51530-218-012	Less: Allocation to TID Funds					-	-	(1,255)	(1,318)	(1,318)			
100-51530-218-021	Revaluation Fee (2026-2027 only)					90,000	39,019.92	90,000	90,000	90,000	2026 = 50%; 2027 = 50%		
100-51530-218-022	Less: Allocation to TID Funds					(9,477)	-	(8,883)	(8,883)	(8,883)			
											Reassessment required to be completed by 12/31/2027.		
	VILLAGE ASSESSOR	**$ 17,623.99**	**$ 17,798.12**	**$ 18,363.94**	**$ 15,765.20**	**$ 110,654**	**$ 52,463.98**	**$ 95,593**	**$ 107,700**	**$ 107,700**	**$ 113,974**	**$ 6,274**	**YES**
										$ (2,954) decrease	**-2.67% 2027 Budget decrease**		

VILLAGE OF KRONENWETTER
Assessment Contract Fees Allocation
2025 Actual

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

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

2025 Estimated Assessment Maintenance Contract Cost	$ 17,525

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

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

2025 Actual Assessment Maintenance Contract Cost	$ 17,525

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

2.28% contract increase from previous year

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

84.10% contract increase from previous year

Base Contract for future years:

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

MUNICIPAL BUILDING

VILLAGE OF KRONENWETTER

Staffing Sheet - Municipal Building

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

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

Notes:

1) FTE - Full Time Equivalent

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

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Municipal Building

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
MUNICIPAL BUILDING (51600):													
~~100-51600-000-000~~	Municipal Building	$ 80.99	$ -	$ -	$ -								
~~100-51600-110-110~~	Wages - Cleaning/Snow Removal	9,967.70	15,680.78	18,369.25	22,168.87								
~~100-51600-110-151~~	FICA Taxes - Cleaning/Snow Removal	796.51	1,199.59	1,405.25	1,695.99								
~~100-51600-110-156~~	Workers Comp Ins	-	-	-	-								
~~100-51600-326-000~~	Utilities	29,985.49	23,855.73	58,568.97	68,773.83								
~~100-51600-354-000~~	Materials & Supplies	6,925.36	10,917.09	7,066.50	756.59								
~~100-51600-355-000~~	Janitorial Supplies	-	-	233.88	2,298.99								
~~100-51600-389-000~~	Maintenance of Buildings	34,059.26	33,565.70	23,358.74	26,711.26								
~~100-51600-390-000~~	Major Repairs	-	113,441.25	74,586.75	-								
100-51600-120-000	Hourly Wages - Custodian					$ 20,056	$ 14,808.20	$ 18,878	$ 19,540	$ 19,540	2026 Budget: 753 annual hrs.		
100-51600-128-000	Temp. Wages - Seasonal/Snowplowing					2,507	-	2,507	2,595	2,595	2026 Budget: 100 annual hrs.		
100-51600-151-000	FICA Taxes					1,726	1,132.77	1,635	1,636	1,636			
100-51600-156-000	Workers Comp Ins					600	-	567	506	506			
100-51600-221-000	Utilities - Water/Sewer					16,250	2,158.24	4,335	4,500	4,500			
100-51600-222-000	Utilities - Electricity/Natural Gas					32,500	31,156.96	45,000	47,250	47,250			
100-51600-225-000	Utilities - Telephone					16,250	11,235.04	17,100	18,000	18,000			
100-51600-247-000	Repairs/Maint - Building Repairs					30,000	33,632.64	37,000	30,000	30,000			
100-51600-310-000	Office Supplies & Expenses					1,000	-	-	-	-			
100-51600-344-000	Oper. Supplies - Janitorial					5,000	2,578.04	5,000	5,000	5,000			
100-51600-8xx-000	Cap. Improv. - Building Repairs					-	-	-	75,000	75,000	***Capital Improvements***		
											25,000	Replace Boiler	
											20,000	New Roof-Flat Areas	
											30,000	Resurface Mun. Ctr. Parking Lot	
											75,000		
	MUNICIPAL BUILDING	**$ 81,815.31**	**$ 198,660.14**	**$ 183,589.34**	**$ 122,405.53**	**$ 125,889**	**$ 96,701.89**	**$ 132,022**	**$ 204,027**	**$ 204,027**	**$ 129,666**	**$ (74,361)**	**NO**
										$ 78,138 increase		**62.07% 2027 Budget increase**	

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

OTHER GENERAL GOVERNMENT

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
OTHER GENERAL GOVERNMENT (51900):													
~~100-51900-990-000~~	Dues & Memberships - Village	$ 9,868.10	$ 13,925.84	$ 11,409.14	$ 3,565.57								
100-51900-324-000	Dues & Memberships - Village					$ 12,600	$ -	$ 6,866	$ 7,630	$ 7,630	2027 Budget: 11% increase from 2026 estimate		
	OTHER GENERAL GOVERNMENT	**$ 9,868.10**	**$ 13,925.84**	**$ 11,409.14**	**$ 3,565.57**	**$ 12,600**	**$ -**	**$ 6,866**	**$ 7,630**	**$ 7,630**	**$ 12,978**	**$ 5,348**	**YES**
										$ (4,970) increase	**-39.44%**	**2027 Budget increase**	
MUNICIPAL INSURANCE (51938):													
~~100-51900-938-000~~	Property & Liability Insurance	$ 8,850.91	$ 31,679.34	$ 42,073.05	$ 40,000.00								
100-51938-511-000	Insurance-Buildings					$ 16,500	$ -	$ 16,500	$ 17,500	$ 17,500			
100-51938-513-000	Insurance-Public Liability					16,500	-	16,500	17,500	17,500			
	MUNICIPAL INSURANCE	**$ 8,850.91**	**$ 31,679.34**	**$ 42,073.05**	**$ 40,000.00**	**$ 33,000**	**$ -**	**$ 33,000**	**$ 35,000**	**$ 35,000**	**$ 33,990**	**$ (1,010)**	**NO**
										$ 2,000 increase	**6.06%**	**2027 Budget increase**	

PUBLIC SAFETY

POLICE
DEPARTMENT

VILLAGE OF KRONENWETTER

Staffing Sheet - Police Department

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

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

Notes:

1) FTE - Full Time Equivalent

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

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal	Chief's Notes
POLICE OPERATIONS (52100):														
~~100-52000-120-100~~	Police Chief & Lieutenant	$ 99.00	$ -	$ -	$ -									
~~100-52000-120-138~~	Training & Conf - Police Chief	1,124.97	1,315.83	1,610.37	471.95									
~~100-52000-120-140~~	Employee Assistance Prog-Chief	27.00	27.00	29.00	-									
~~100-52000-120-145~~	Life Insurance-Chief	-	-	-	-									
~~100-52000-120-146~~	Professional Dues-Police Chief	475.00	480.00	510.00	510.00									
~~100-52000-120-157~~	EAP-Lieutenant	27.00	27.00	29.00	-									
~~100-52000-120-158~~	Premium Pay - Lieutenant	269.41	-	-	-									
~~100-52000-120-159~~	Professional Dues - Lieutenant	168.00	150.00	245.00	275.00									
~~100-52000-120-160~~	Training & Conf - Lieutenant	1,569.59	304.00	1,100.00	651.40									
~~100-52000-120-238~~	Training - Officers	3,297.55	4,328.30	5,932.12	2,127.93									
~~100-52000-120-240~~	Emergency Assist Prog-Officers	243.00	243.00	261.00	-									
~~100-52000-120-250~~	Legal Services-Police Dept	4,641.00	50.00	354.00	793.38									
~~100-52000-120-320~~	Ammunition	1,877.17	2,680.48	2,789.58	1,890.93									
~~100-52000-120-321~~	FT Officers Protective Clothing	5,861.13	5,984.37	6,726.02	5,864.77									
~~100-52000-120-322~~	PT Officers Protective Clothing	-	497.24	190.96	-									
~~100-52000-120-323~~	Physical Exams	1,318.00	1,370.50	-	674.00									
~~100-52000-120-324~~	Fuel	30,049.57	27,029.90	26,828.42	18,375.10									
~~100-52000-120-326~~	Telephone & Utilities	7,233.98	7,376.51	7,172.37	5,583.57									
~~100-52000-120-380~~	Equipment Repairs/Maintenance	7,839.04	20,378.73	16,708.44	20,864.66									
~~100-52000-120-381~~	Vehicle Accident - Repairs	-	-	1,353.80	-									
~~100-52000-120-460~~	Office Supplies	4,424.62	5,159.53	4,933.58	3,249.31									
~~100-52000-120-475~~	Postage & Shipping	421.49	354.23	184.12	429.46									
~~100-52000-120-476~~	Property Room/Evidence	826.50	688.30	872.35	201.36									
~~100-52000-120-477~~	Narcan Supplies	-	(120.00)	-	-									
~~100-52000-120-600~~	PD Licensing Expenses	-	-	-	-									
~~100-52000-120-811~~	Outlay - Equipment	9,412.63	6,885.50	6,605.50	14,313.68									
~~100-52000-120-815~~	PD Contracted Services	159.05	478.43	500.62	138.01									
~~100-52000-120-820~~	PD Computer Supplies/Expense	25,230.13	31,177.81	29,923.23	28,358.25									
~~100-52000-120-938~~	Police Department Insurance	24,535.97	28,472.39	33,500.91	1,161.76									
~~100-52000-121-110~~	Salaries & Wages - Lieutenant	85,804.77	104,193.69	103,173.05	103,954.26									
~~100-52000-121-151~~	FICA Tax - Lieutenant	12,478.91	9,202.14	7,738.63	7,772.86									
~~100-52000-121-152~~	Retirement - Lieutenant	20,172.12	16,286.25	14,491.90	15,316.14									
~~100-52000-121-154~~	Health Insurance - Lieutenant	1,397.00	18,705.04	18,968.02	21,125.52									
~~100-52000-122-110~~	Salaries & Wages - FT Officers Overtime - Officers/Sgts	421,723.16	608,225.36	514,776.03	488,799.01									
~~100-52000-122-151~~	FICA Tax - FT Officers	32,819.56	46,172.04	38,974.68	36,489.89									
~~100-52000-122-152~~	Retirement - FT Officers	50,413.46	78,311.55	72,976.25	72,544.10									
~~100-52000-122-154~~	Health Insurance - FT Officers Life Ins	40,261.01	17,929.83	59,464.43	117,870.68									
~~100-52000-123-110~~	Salaries & Wages - PT Officers	5,055.54	420.46	5,098.04	3,475.06									
~~100-52000-123-151~~	FICA Tax - PT Officers	370.08	32.17	390.00	265.84									
~~100-52000-123-152~~	Retirement - PT Officers	-	-	-	-									
~~100-52000-123-154~~	Health Insurance - PT Officers	-	-	-	-									
~~100-52000-125-110~~	Salaries & Wages - Property Room	7,259.49	7,803.00	7,862.00	8,783.50									
~~100-52000-125-151~~	FICA Tax - Prop Room Mgr	555.22	596.94	601.43	671.90									
~~100-52000-127-110~~	Salaries & Wages - Police Chief	90,199.09	119,278.49	113,108.41	113,603.75									
~~100-52000-127-151~~	FICA Tax - Police Chief	130.20	7,096.43	8,495.63	8,512.49									
~~100-52000-127-152~~	Retirement - Police Chief	116.92	12,604.53	15,886.32	16,740.05									
~~100-52000-127-154~~	Health Ins - Police Chief	-	17,118.98	18,968.02	21,125.52									
~~100-52000-128-110~~	Salaries & Wages - Sargeant	-	4,555.24	183,485.04	190,728.70									

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal	Chief's Notes
~~100-52000-128-151~~	FICA Tax - Sargeant	-	348.47	14,043.70	14,340.12									
~~100-52000-128-152~~	Retirement - Sargeant	-	652.31	25,464.85	27,837.00									
~~100-52000-128-154~~	Health Ins - Sargeant	-	-	-	29,929.76									
~~100-52000-128-157~~	EAP - Sargeant	-	-	-	-									
100-52100-110-000	Salaries - Admin					$ 226,527	$ 155,987.47	$ 226,796	$ 237,450	$ 237,450				
100-52100-120-000	Hourly Wages - Regular					667,870	461,017.12	713,707	880,340	880,340				This will be higher than a 3% increase for 2027 due to having two more FT officers' salaries for the entire year instead of a partial year
100-52100-121-000	Hourly Wages - Overtime					23,000	5,918.54	12,000	23,000	23,000	-			This was a light year for OT, so it's unusually low; 2025 was roughly 20k
100-52100-122-000	Holiday Pay					25,798	7,268.17	25,798	26,700	26,700				
100-52100-124-000	Shift Differential Pay					9,074	4,109.19	9,074	9,074	9,074				
100-52100-128-001	Temporary Wages - PT Officers					7,302	4,931.38	4,381	3,038	3,038				
100-52100-128-002	Temporary Wages - Custodian					9,979	6,267.29	9,580	9,914	9,914				
100-52100-131-000	PD Certification Pay					-	335.00	-	-	-				
100-52100-151-000	FICA Tax					74,171	47,953.22	76,602	90,998	90,998				This will be higher than a 3% increase for 2027 due to having two more FT officers' salaries for the entire
100-52100-152-000	Retirement					139,984	93,929.80	146,132	171,072	171,072				This will be higher than a 3% increase for 2027 due to having two more FT officers' salaries for the entire
100-52100-154-000	Health Insurance					242,390	188,040.50	237,276	272,095	272,095	14.2% health increase Police Union; 8% health increase Non-Union; 9% dental increase Police Union			This will be higher than a 3% increase for 2027 due to having two more FT officers' salaries for the entire year
100-52100-155-000	Life Insurance					1,482	684.40	1,100	1,100	1,100				This will be higher than a 3% increase for 2027 due to having two more FT officers' salaries for the entire
100-52100-156-000	Workers Comp Ins					16,006	-	16,605	19,350	19,350				This will be higher than a 3% increase for 2027 due to having two more FT officers' salaries for the entire year
100-52100-157-001	Education/Training/Schools -Chief/Lt/Sgt					4,000	2,807.89	3,500	4,000	4,000	0%	-		Lt could be selected for FBI National Academy any year now
100-52100-157-002	Education/Training/Schools-Sgt's & Officers					6,500	2,997.40	6,000	7,500	7,500	13.33%	1,000		increase by 1k for two new officers & still trying to get Sgt Shope to the WI Command College at Ft. McCoy
100-52100-164-000	Employee Health Tests/Physicals					1,000	165.75	700	1,000	1,000	0%	0		
100-52100-169-000	Employee Assistance Program					290	88.85	334	484	484				
100-52100-212-000	Legal Services					1,500	913.14	4,000	2,500	2,500	66%	1000		open records requests from Ken Charneski cost additional legal fees in 2026 & caused this line to increase for 2027 as a precaution
100-52100-221-000	Utilities - Water/Sewer					Included in 225	-							
100-52100-222-000	Utilities - Electricity/Natural Gas					Included in 225	-							
100-52100-225-000	Utilities - Telephone					8,900	4,196.39	7,100	8,900	8,900	0%	0		**Roughly 7k needed just for AT & T cells and cradle points; unsure of total PD cost for TDS landlines or any other utility costs**
100-52100-241-000	Repairs/Maint. - Motor Vehicles/Equipment					20,000	12,556.86	20,000	23,000	23,000	15%	3000		Over 20k in 2025 and it's likely to be close in 2026; two more officers year round will only add to that
100-52100-281-000	Postage Meter Lease Contract					100	53.98	100	125	125	25%	25		
100-52100-286-000	~~Software License Fees~~													

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal	Chief's Notes
100-52100-287-000	Computer & Maint/IT Services					40,000	20,899.85	40,000	43,000	43,000	7.5%	3000		3k to replace an aging MDC in squad car--desktop CPU's are good for a while, 2025-2028 need to replace old MDC's; $1250 second half of CIS Policy program; **NEW CCIT FEES**: $1400 for new SQL licenses after 2026 video storage migration; $1000 new firewall install + $900 for 3 year's worth of licenses; $1040 for upgraded Yubi (MFA) keys for each officer ($4343 in new 2027 CCIT fees)
100-52100-290-000	Outside Contracted Services					500	188.79	600	800	800	60%	300		Dist. Atty. Officer testifies on behalf of our officer at preliminary hearings; We would be paying our officer a higher OT rate @ 2.5 hours min
100-52100-310-000	Office Supplies					5,500	2,174.48	5,100	6,000	6,000	9%	500		
100-52100-311-000	Postage & Shipping					550	(39.14)	300	550	550	0%	0		
100-52100-315-000	~~Investigative Expenses~~													
100-52100-324-000	Professional Membership Dues, Chief & Lt					925	40.00	1,090	1,200	1,200	29%	275		dues are likely to increase each year & Lt got a speical rate on IACP in 2026 that saved $165; NCCPA, WCPA, IACP, FBINAA and IHIA
100-52100-325-000	~~Conferences/Registration Fees~~													
100-52100-327-000	Public Relation Expenses					400	397.72	398	500	500	25%	100		Can easily use the extra $100 for kids' trinkets at community events & Halloween event
100-52100-330-000	~~Travel Exps - Meals/Miles/Hotel~~													
100-52100-341-000	Oper Supplies - Firearms & Ammunition					3,000	-	2,900	3,000	3,000	0%	0		
100-52100-342-000	~~Oper Supplies - Ammunition~~													
100-52100-343-000	Oper Supplies-Prop Evidence Room					1,000	637.11	990	1,000	1,000	0.00%	0		
100-52100-346-000	New Start-up Costs for New Officers					21,700	14,331.22	16,000	-	-	-100%	(21,700.00)		unique to 2026, no money needed for 2027 in this line
100-52100-347-001	Oper Supplies - Protective Clothing - FT					9,000	2,718.00	8,500	10,500	10,500	16.6%	1500		Two new officers, each get $750/year uniform
100-52100-347-002	Oper Supplies - Protective Clothing - PT					500	225.74	500	500	500	0%	0		
100-52100-351-000	Maint Supplies - Fuel					30,000	14,799.84	30,000	33,000	33,000	10.0%	3000		3k increase to account for two new officers for full
100-52100-511-000	Insurance - Buildings						-			-				
100-52100-512-000	Insurance - Vehicles/Equipment					34,000	-	34,000	36,000	36,000	combined			
100-52100-811-000	Cap Equip - Automotive/Equip					-	-	-	-					See CIP
100-52100-819-000	Cap Equip - All Other					15,300	6,431.20	14,000	6,300	6,300	-59%	-9000		replace ballistic vests and purchase a WRAP restraint system for combative individuals
	POLICE OPERATIONS	$ 899,887.33	$ 1,214,871.97	$ 1,372,326.82	$ 1,405,820.67	$ 1,648,248	$ 1,063,027.15	$ 1,675,163	$ 1,933,990	$ 1,933,990		**-$17,000**		**Overall, 17k cut from last year's operating line expenses (i.e., budget lines I have some control over, not wages, insurance, etc.)**
POLICE GRANTS (52101):														
~~100-52000-120-812~~	PD Grant Expenditures	$ -	$ 18,309.92	$ 1,800.00	$ -				-					
100-52101-391-000	Other Supplies - Matching Grant					$ -	$ -	$ -	$ -	$ -				
	POLICE GRANTS	$ -	$ 18,309.92	$ 1,800.00	$ -	$ -	$ -	$ -	$ -	$ -				
POLICE DONATIONS (52102):														
100-52102-390-000	Other Supplies - All Other					$ -	$ -	$ -	$ -	$ -				
	POLICE DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -				
CROSSING GUARDS (52105):														
~~100-52000-110-110~~	Salaries & Wages - Crossing Guards	$ 4,425.74	$ 4,920.00	$ 5,062.78	$ 5,292.72									

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal	Chief's Notes
~~100-52000-110-151~~	FICA Tax - Crossing Guards	344.79	376.43	387.37	404.82									
~~100-52000-110-154~~	Insurance - Crossing Guards	173.09	260.55	914.92	-									
~~100-52000-110-156~~	Workers Comp Ins	-	-	-	-									
														Can we propose a raise to $20/hr for crossing guards? It's hard to keep and attract people for $16.48/hr.; Wausau increased wage to $22/hr
100-52105-128-000	Temporary Wages - Seasonal/PT					$ 5,933	$ 3,312.48	$ 5,932	$ 7,200	$ 7,200				
100-52105-151-000	FICA Tax					454	253.38	454	551	551				
100-52105-156-000	Workers Comp Ins					158	-	157	170	170				
100-52105-346-000	Oper Supplies - Uniforms					150	351.84	352	150	150				
100-52105-349-000	Oper Supplies - All Other					-	-							
	CROSSING GUARDS	$ 4,943.62	$ 5,556.98	$ 6,365.07	$ 5,697.54	$ 6,695	$ 3,917.70	$ 6,895	8,071	8,071				
POLICE CLERK/DEPUTY CLERK (52110) - shared with Municipal Court:														
~~100-52000-124-110~~	Salaries & Wages - FT Police Clerk	$ 24,442.82	$ 26,928.71	$ 28,254.07	$ 28,291.36									
~~100-52000-124-151~~	FICA Tax - FT Police Clerk	1,829.97	1,988.06	2,073.32	2,055.15									
~~100-52000-124-152~~	Retirement - FT Police Clerk	1,562.53	1,802.20	1,936.19	1,928.66									
~~100-52000-124-154~~	Health Ins - FT Police Clerk	8,052.65	10,024.14	9,293.50	10,350.97									
~~100-52000-126-110~~	Salaries & Wages - PT Police Clerk	-	-	7,668.29	8,415.62									
~~100-52000-126-151~~	FICA Tax - PT Police Clerk	-	-	586.61	643.81									
~~100-52000-120-434~~	Employee Assist Prog-PD Clerk	27.00	27.00	29.00	-									
~~100-52000-120-437~~	Mileage - PD Clerk	83.95	199.12	12.73	179.20									
~~100-52000-120-438~~	Training/Meetings - PD Clerk	-	50.00	-	235.01									
~~100-52000-120-439~~	Dues & Memberships - PD Clerk	-	-	-	-									
														Will need to hire a new PD Clerk and cross train from Oct-Dec; Dianne will retire mid-Dec.
100-52110-120-000	Hourly Wages - FT & PT Clerks					$ 47,581	$ 27,889.87	$ 47,872	$ 58,259	$ 58,259				
100-52110-151-000	FICA Tax					3,640	2,051.11	3,662	4,457	4,457				
100-52110-152-000	Retirement					2,111	1,550.24	2,121	2,864	2,864				
100-52110-154-000	Health Insurance					10,352	7,827.94	10,352	14,374	14,374				
100-52110-155-000	Life Insurance					-	-	-	-	-				
100-52110-156-000	Workers Comp Ins					60	-	60	68	68				
														for incoming clerk in case there's a fall course on Open Records they can attend
100-52110-157-000	Education/Training, meals, hotel					1,200	438.85	762	900	900				
100-52110-169-000	Employee Assistance Program					47	12.24	26	40	40				
100-52110-324-000	Professional Membership Dues					-	-	-	-	-				
100-52110-325-000	~~Conferences/Registration Fees~~					-	-	-	-	-				
100-52110-330-000	Travel Exps - ~~Meals~~/Miles/~~Hotel~~					225	-	150	250	250				
	POLICE CLERK/DEPUTY CLERK	$ 35,998.92	$ 41,019.23	$ 49,853.71	$ 52,099.78	$ 65,216	$ 39,770.25	$ 65,005	$ 81,212	$ 81,212				
	POLICE DEPARTMENT	**$ 940,829.87**	**$ 1,279,758.10**	**$ 1,430,345.60**	**$ 1,463,617.99**	**$ 1,720,159**	**$ 1,106,715.10**	**$ 1,747,063**	**$ 2,023,273**	**$ 2,023,273**	**$ 1,771,764**	**$ (251,509)**	**NO**	
										$ 303,114 increase	**17.62%**	**2027 Budget increase**		

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

FIRE
DEPARTMENT

VILLAGE OF KRONENWETTER

Staffing Sheet - Fire Department

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

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

Notes:

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

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Fire Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
FIRE PROTECTION SERVICES (52200):													
~~100-52200-201-110~~	Salaries & Wages - Fire Dept	$ 67,009.88	$ 172,284.25	$ 153,838.68	$ 149,618.35								
~~100-52200-201-131~~	Employee Assistance Program	688.50	688.50	578.00	863.39								
~~100-52200-201-151~~	FICA Tax - Fire Dept	5,159.91	13,534.93	11,647.25	10,419.73								
~~100-52200-201-152~~	Retirement - Fire Dept	-	16,370.48	7,477.07	7,401.11								
~~100-52200-201-156~~	Workers Comp Ins	-	-	-	4,136.00						W/C Fire rate set by population		
~~100-52200-201-321~~	Protective Clothing	25,308.89	21,334.21	18,385.46	20,000.00								
~~100-52200-201-322~~	Miscellaneous FD Supplies	404.93	937.47	1,013.42	567.51								
~~100-52200-201-323~~	Physical Exams	1,516.00	1,160.25	1,950.00	1,225.00								
~~100-52200-201-324~~	Fuel	4,901.34	6,714.40	4,573.90	5,604.69								
~~100-52200-201-326~~	Utilities - Siren	376.05	561.83	352.18	381.15								
~~100-52200-201-327~~	Radios	12,133.59	7,499.68	8,441.60	10,000.00								
~~100-52200-201-328~~	Disability/Accident Death Policy Ins	3,517.80	5,940.35	8,276.95	8,277.00								
~~100-52200-201-329~~	Mileage - Fire Dept	2,032.51	995.05	-	-								
~~100-52200-201-330~~	Phone Reimbursement	760.00	480.00	480.00	480.00								
~~100-52200-201-331~~	FD Dues & Memberships	600.00	600.00	675.00	1,584.00								
~~100-52200-201-340~~	Training/Schooling/Meetings	200.00	2,345.00	4,136.97	2,513.98								
~~100-52200-201-350~~	Office Expenses & Supplies	860.95	5,996.63	(3,812.33)	1,467.06								
~~100-52200-201-351~~	Fire Prevention Supplies	2,036.50	-	-	-								
~~100-52200-201-380~~	Equipment Repairs/Maintenance	57,292.25	76,179.53	21,596.62	27,990.67								
~~100-52200-201-383~~	Field Tools Outlay	1,499.02	8,251.74	7,410.70	4,396.96								
~~100-52200-201-820~~	Computer Purchase/Software	-	1,500.00	1,484.59	236.25								
~~100-52200-201-938~~	Fire Department Insurance	16,552.68	19,031.43	19,276.07	-								
100-52200-120-000	Hourly Wages					$ 150,000	$ 102,913.28	$ 154,370	$ 160,000	$ 160,000	**Propose 3.5% increase over 2026 actual**		
100-52200-126-000	Stipend Pay					14,520	10,050.00	15,075	15,075	15,075			
100-52200-151-000	FICA Taxes					12,586	8,641.65	12,963	13,393	13,393			
100-52200-152-000	Retirement					9,800	4,730.81	7,000	7,118	7,118			
100-52200-156-000	Workers Comp Ins					3,242	-	4,065	4,206	4,206	W/C Fire rate set by population		
100-52200-157-000	Education/Training/Schools					4,000	4,758.13	4,760	4,800	4,800			
100-52200-164-000	Employee Health Tests/Physicals					1,500	567.50	1,000	1,500	1,500			
100-52200-166-000	Disability/Accident/Death Ins					8,925	-	8,925	8,925	8,925			
100-52200-169-000	Employee Assistance Program (EAP)					725	435.76	1,213	1,627	1,627			
100-52200-176-000	Phone Reimbursement					480	160.00	480	480	480			
100-52200-177-000	Recruitment & Background Checks					-	30.00	30	-	-			
100-52200-222-000	Electricity - Siren					500	253.00	500	500	500			
100-52200-241-000	Repairs/Maint - Motor Vehicles/Equipment					30,000	11,393.29	20,000	30,000	30,000			
100-52200-277-000	Radio Maint Services					20,000	17,141.63	17,142	20,000	20,000	*Replace (4) radios in 2027;*		
100-52200-310-000	Office Supplies & Expenses					1,500	1,688.90	1,800	2,000	2,000	*Replace (1) radio in EMS Grant Fund.*		
100-52200-311-000	Postage & Shipping					-	141.75	300	300	300			
100-52200-324-000	Membership Dues					1,700	1,644.00	1,644	1,700	1,700			
100-52200-346-000	Oper Supplies - Uniforms					4,000	2,528.50	3,000	4,000	4,000	$100/employee x 40 employees		
100-52200-347-000	Oper Supplies - Protective Clothing					30,000	17,179.21	20,000	30,000	30,000	Start protective clothing replacement in 2026		

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Fire Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
100-52200-349-000	Oper Supplies - All Other					1,000	1,028.15	1,500	1,000	1,000			
100-52200-351-000	Maint Supplies - Fuel					6,000	4,965.75	7,500	8,000	8,000			
100-52200-393-000	Other Supplies - Fire/Field Tools					7,500	1,442.20	2,000	7,500	7,500			
100-52200-512-000	Insurance-Vehicles/Equipment					26,250	-	26,250	26,250	26,250			
100-52200-808-000	Computer Equipment/Software					2,000	618.14	2,000	2,000	2,000			
	FIRE PROTECTION SERVICES	$ 202,850.80	$ 362,405.73	$ 267,782.13	$ 257,162.85	$ 336,228	$ 192,311.65	$ 313,517	$ 350,374	$ 350,374			
FIRE GRANTS (52201):													
~~100-52200-201-940~~	FD Grant Matching	$ 3,346.20	$ -	$ 14,090.43	$ 20,000.00								
100-52201-391-000	Other Supplies - Matching Grant					$ 20,000	$ 17,463.09	$ 17,463	$ 20,000	$ 20,000			
	FIRE GRANTS	$ 3,346.20	$ -	$ 14,090.43	$ 20,000.00	$ 20,000	$ 17,463.09	$ 17,463	$ 20,000	$ 20,000			
EMS/FIRST RESPONDER SERVICES (52300):													
~~100-52200-300-110~~	Salaries & Wages - First Resp/EMS	$ 19,703.50	$ 24,393.64	$ 34,590.62	$ 36,815.00								
~~100-52200-300-151~~	FICA Tax - First Resp/EMS	1,473.74	3,088.97	2,686.00	2,764.78								
~~100-52200-300-152~~	Retirement - First Resp/EMS	-	985.28	1,483.66	2,217.44								
~~100-52200-300-156~~	Workers Comp Ins	-	-	-	-								
~~100-52200-301-000~~	Equipment Supplies/Maintenance	3,316.03	4,850.81	3,804.78	4,656.96								
~~100-52200-301-340~~	Training/Schooling/Meetings	1,017.20	860.33	1,554.84	1,316.04								
~~100-52200-301-350~~	Supplies, Mileage & Expenses	1,604.89	2,977.70	2,803.22	2,806.60								
~~100-52200-301-360~~	Medical/Physicals	-	687.25	67.00	240.50								
~~100-52200-301-811~~	Outlay - Equipment	-	4,002.45	3,146.00	1,669.17								
100-52300-120-000	Hourly Wages					$ 36,350	27,383.06	$ 41,100	$ 42,600	$ 42,600	Propose 3.5% increase over 2026 actual		
100-52300-127-000	EMS On-Call Pay					10,000	10,289.88	15,450	15,450	15,450			
100-52300-151-000	FICA Taxes					3,546	2,881.98	4,326	4,450	4,450			
100-52300-152-000	Retirement					2,150	1,657.86	2,370	2,410	2,410			
100-52300-156-000	Workers Comp Ins					Included in Fire	-	-	-	-			
100-52300-157-000	Education/Training/Schools					4,000	5,007.12	5,007	4,000	4,000			
100-52300-164-000	Employee Health Tests/Physicals					500	15.00	100	500	500			
100-52300-169-000	Employee Assistance Program (EAP)					Included in Fire	-	-	-	-			
100-52300-340-000	Oper Supplies - Line Operations					8,000	5,295.71	7,000	8,000	8,000			
100-52300-811-000	Cap Equip - Automotive/Equipment					4,000	265.09	1,000	4,000	4,000			
	EMS/FIRST RESPONDER SERVICES	$ 27,115.36	$ 41,846.43	$ 50,136.12	$ 52,486.49	$ 68,546	$ 52,795.70	$ 76,353	$ 81,410	$ 81,410			

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Fire Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
EMS GRANTS (52301):													
~~100-52200-301-370~~	EMS Grant Expense	$ 870.00	$ 61,644.95	$ -	$ -								
100-52301-391-000	Other Supplies - Matching Grant					$ -	$ -		$ -	$ -			
	EMS GRANTS	$ 870.00	$ 61,644.95	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
CONTRACTED AMBULANCE SERVICES (52310):													
~~100-52200-310-210~~	Ambulance-Outside Services	$ 21,200.00	$ 10,300.00	$ 19,850.00	$ 19,500.00						2026 Estimate = 492 runs		
~~100-52200-310-329~~	Ambulance-Service/Standby Fee	48,731.60	60,931.12	56,475.56	52,674.16								
100-52310-274-000	Ambulance-Base Standby Fees					$ 21,000	$ 12,300.00	$ 24,600	$ 25,000	$ 25,000	2027 Budget = 500 runs		
100-52310-275-000	Ambulance-Ambul Run Fees					53,977	53,976.60	53,977	55,030	55,030	2027 Budget = 2% increase		
	CONTR. AMBULANCE SERVICES	$ 69,931.60	$ 71,231.12	$ 76,325.56	$ 72,174.16	$ 74,977	$ 66,276.60	$ 78,577	$ 80,030	$ 80,030			
	FIRE DEPARTMENT	**$ 304,113.96**	**$ 537,128.23**	**$ 408,334.24**	**$ 401,823.50**	**$ 499,751**	**$ 328,847.04**	**$ 485,910**	**$ 531,814**	**$ 531,814**	**$ 514,744**	**$ (17,070)**	**NO**
										$ 32,063 increase	**6.42%**	**2027 Budget increase**	

Summary of 2027 Budgetary Increase:

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

VILLAGE OF KRONENWETTER

Summary of Ambulance Billing Costs to Riverside Fire District

2022 - 2027

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

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

Finance
10/13/2026

INSPECTIONS

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Other Public Safety

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
BUILDING INSPECTIONS (52400):													
~~100-52400-400-110~~	Salaries & Wages - Bldg. Inspections	$ 9,019.16	$ 13,129.42	$ -	$ -								
~~100-52400-400-151~~	FICA Taxes - Bldg. Inspections	649.08	964.37	-	-								
~~100-52400-400-152~~	Retirement - Bldg. Inspections	590.77	892.76	-	-								
~~100-52400-400-154~~	Health Insurance - Bldg. Inspections	2,976.14	2,081.57	-	-								
~~100-52400-400-250~~	Contracted Inspector Services	20,572.50	13,073.88	18,413.60	13,680.00								
~~100-52400-400-352~~	Administrative Books, Codes	668.59	-	-	-								
~~100-52400-400-353~~	House Numbers	-	233.52	84.21	146.70								
~~100-52400-400-354~~	Computer Software & Supplies	1,427.63	-	-	1,950.80								
											2023 actual = 92 inspections; 2024 actual = 148 inspections; 2025 actual = 114 inspections; 2026 estimate = 150 inspections; 2027 budget = 150 inspections		
100-52400-219-000	Contracted Inspector Services					$ 20,000	$ -	$ 19,500	$ 19,500	$ 19,500			
100-52400-322-000	Administrative Books, Codes					500	-	-	500	500			
100-52400-307-000	House Numbers					300	257.35	300	300	300			
100-52400-386-000	Computer Software & Supplies					2,000	-	2,000	2,000	2,000			
	BUILDING INSPECTIONS	**$ 35,903.87**	**$ 30,375.52**	**$ 18,497.81**	**$ 15,777.50**	**$ 22,800**	**$ 257.35**	**$ 21,800**	**$ 22,300**	**$ 22,300**	**$ 23,484**	**$ 1,184**	**YES**
										$ (500) decrease	-2.19% 2027 Budget decrease		
WEIGHTS & MEASURES INSPECTIONS (52410):													
~~100-51900-994-000~~	Weights & Measures Inspections	$ 400.00	$ 400.00	$ 750.00	$ 750.00								
100-52410-219-000	Weights & Measures Inspections					$ 1,000	$ 750.00	$ 750	$ 1,000	$ 1,000			
	WEIGHTS & MEASURES INSPECTIONS	**$ 400.00**	**$ 400.00**	**$ 750.00**	**$ 750.00**	**$ 1,000**	**$ 750.00**	**$ 750**	**$ 1,000**	**$ 1,000**	**$ 1,030**	**$ 30**	**YES**
										$ - increase	0.00% 2027 Budget increase		

POLICE & FIRE COMMISSION

VILLAGE OF KRONENWETTER

Staffing Sheet - Police & Fire Commission

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

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

Notes:

1) FTE - Full Time Equivalent

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Other Public Safety

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal	
POLICE & FIRE COMMISSION (52800):														
~~100-51500-535-110~~	PFC Committee - Wages	$ -	$ 1,200.00	$ 750.00	$ 1,000.00									
~~100-51500-535-151~~	PFC Committee - FICA Taxes	-	91.81	53.91	79.99									
~~100-51500-535-156~~	Workers Comp Ins	-	-	-	-									
~~100-52800-100-321~~	PFC Postage	12.24	197.21	50.00	231.59									
~~100-52800-100-340~~	PFC Training/Schooling	140.00	-	-	-									
~~100-52800-100-354~~	Materials & Supplies	67.12	(0.66)	102.51	-									
~~100-52800-101-110~~	PFC Clerk - Salaries & Wages	802.13	2,774.69	4,400.72	4,539.19									
~~100-52800-101-151~~	PFC Clerk - FICA Taxes	284.46	335.89	325.93	333.83									
~~100-52800-101-152~~	PFC Clerk - Retirement	193.92	228.07	234.66	236.20									
~~100-52800-101-154~~	PFC Clerk - Health Insurance	986.01	1,426.33	1,138.67	1,267.69									
~~100-52800-330-000~~	PFC Legal Services	-	-	-	-									
100-52800-112-000	Committee Wages - PFC					$ 2,400	$ -	$ 2,400	$ 2,400	$ 2,400				
100-52800-120-000	Hourly Wages - PFC Clerk					4,532	3,134.57	4,809	4,978	4,978	Increased 2027 wage allocation from 0.06 FTE to 0.08 FTE for Police Clerk here.			
100-52800-151-000	FICA Taxes					530	230.71	551	564	564				
100-52800-152-000	Retirement					326	169.62	346	361	361				
100-52800-154-000	Health Insurance					1,600	856.32	1,690	1,825	1,825				
100-52800-155-000	Life Insurance					-	-	-	-	-				
100-52800-156-000	Workers Comp Ins					10	-	9	9	9				
100-52800-157-000	Training/Schooling					250	80.00	80	250	250				
100-52800-169-000	Employee Assistance Program (EAP)					-	-	2	3	3				
100-52800-212-000	Legal Services					-	227.00	227	300	300	Added Legal Fees for 2027 budget			
100-52800-310-000	Office Supplies & Expenses					100	20.68	50	75	75				
100-52800-311-000	Postage					200	141.75	150	200	200				
	POLICE & FIRE COMMISSION	**$ 2,485.88**	**$ 6,253.34**	**$ 7,056.40**	**$ 7,688.49**	**$ 9,948**	**$ 4,860.65**	**$ 10,314**	**$ 10,965**	**$ 10,965**	**$ 10,246**	**$ (719)**	**NO**	
										$ 1,017 increase	**10.22% 2027 Budget increase**			

PUBLIC WORKS

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

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

Notes:

1) FTE - Full Time Equivalent

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

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Public Works Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
PUBLIC WORKS ADMIN/ENGINEERING (53100):													
~~100-53000-300-000~~	Engineering Costs	$ (2,367.68)	$ -	$ 5,559.16	$ 19,632.50								
~~100-53000-300-110~~	Consultant Fees/Contract	25,304.08	-	-	-								
~~100-53000-302-110~~	Salaries & Wages - PW Director	25,233.72	23,064.58	23,711.11	42,058.78								
~~100-53000-302-131~~	EAP Fringe - PW Director	20.25	27.00	14.50	12.15								
~~100-53000-302-151~~	FICA Tax - PW Director	1,787.06	1,723.87	1,773.92	3,136.67								
~~100-53000-302-152~~	Retirement - PW Director	1,232.39	1,204.88	1,636.89	2,865.27								
~~100-53000-302-154~~	Health Insurance - PW Director	5,672.80	12,939.06	4,869.25	9,505.30								
~~100-53000-302-156~~	Workers Comp Ins	-	-	-	-								
~~100-53000-302-159~~	Subscriptions & License Fees	-	-	4,007.68	-								
~~100-53000-302-322~~	Phone Expense - PW Director	120.00	142.50	-	-								
~~100-53000-302-330~~	Mileage	128.19	183.48	-	439.83								
~~100-53000-302-340~~	Seminars/Training/Mileage	1,699.75	2,133.20	1,148.38	1,392.00								
100-53100-110-000	Salaries - Admin.					$ 44,387	$ 30,555.99	$ 44,622	$ 36,376	$ 36,376	2027 budget wage reallocation increased to TID #1 & TID #2, for New Developments/Kronenwetter Drive closeout projects. Therefore, General Fund allocation reduced from 0.45 FTE ---> to 0.35 FTE for 2027.		
100-53100-151-000	FICA Taxes					3,396	2,284.35	3,414	2,783	2,783			
100-53100-152-000	Retirement					3,196	2,199.99	3,213	2,637	2,637			
100-53100-154-000	Health Insurance					9,506	6,252.99	9,506	7,985	7,985			
100-53100-155-000	Life Insurance					-	-	-	-	-			
100-53100-156-000	Workers Comp Ins					1,179	-	1,183	861	861			
100-53100-169-000	Employee Assistance Program (EAP)					35	6.13	14	14	14			
100-53100-176-000	Phone Reimbursement					-	-	-	-	-			
100-53100-215-000	Engineering/Consulting Fees					15,000	-	-	15,000	15,000			
100-53100-239-000	Outside Services - GIS/Mapping					5,000	-	-	5,000	5,000			
100-53100-310-000	Office Supplies & Expenses					500	199.38	300	500	500			
100-53100-324-000	Professional Membership Dues					1,000	60.00	60	1,000	1,000			
100-53100-325-000	Conferences/Registration Fees					1,200	-	-	1,200	1,200			
100-53100-330-000	Travel Exps-Meals/Miles/Hotel					1,500	500.25	500	1,500	1,500			
100-53100-335-000	Business Meeting Expenses					200	160.10	160	200	200			
	PUBLIC WORKS ADMIN/ENGINEERING	$ 58,830.56	$ 41,418.57	$ 42,720.89	$ 79,042.50	$ 86,099	$ 42,219.18	$ 62,972	$ 75,056	$ 75,056			
PUBLIC WORKS GRANTS (53101):													
100-53101-391-000	Other Supplies - Matching Grant					$ -	$ -	-	-	-			
	PUBLIC WORKS GRANTS	-	-	-	-	$ -	-	-	-	-			
HIGHWAY/STREET MAINTENANCE (53311):													
~~100-53000-311-110~~	Salaries & Wages - PW Crew	$ 331,724.06	$ 339,494.40	$ 351,128.60	$ 342,322.75								
~~100-53000-311-130~~	Employees Physicals	332.25	227.75	346.25	865.25								
~~100-53000-311-137~~	EAP Fringe - PW Crew	148.50	135.00	145.00	141.71								
~~100-53000-311-151~~	FICA Tax - PW Crew	24,962.72	25,135.05	26,083.70	25,334.66								
~~100-53000-311-152~~	Retirement - PW Crew	21,113.96	21,394.84	24,287.00	23,644.03								
~~100-53000-311-154~~	Health Insurance - PW Crew	77,201.00	83,649.93	96,996.76	101,013.41								
~~100-53000-311-156~~	Workers Comp Ins - PW Crew	-	-	-	-								
~~100-53000-311-344~~	Patching Material-Asphalt	18,866.52	46,070.67	31,983.50	60,188.04								
~~100-53000-311-345~~	Seal Coating	237,623.93	238,405.30	298,381.86	300,000.00								

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Public Works Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
~~100-53000-311-346~~	Crackfilling	44,998.80	44,998.80	65,000.00	65,000.00								
~~100-53000-311-347~~	Pavement Marking	15,992.17	12,505.85	20,000.00	20,000.00								
~~100-53000-311-348~~	Gravel & Road Base	6,355.29	12,303.20	7,787.96	27,250.98								
~~100-53000-311-349~~	Capital - Road Improvements	67,221.06	30,942.04	-	-								
~~100-53000-311-357~~	Culverts	10,827.40	8,195.08	10,655.96	6,659.42								
~~100-53000-311-358~~	Road Signs	3,661.13	977.53	4,213.54	3,434.68								
~~100-53000-311-359~~	Bridge Inspections	980.00	810.00	2,365.00	-								
~~100-53000-311-380~~	Equipment Repairs/Maintenance	63,871.93	75,411.65	48,297.12	50,453.38						2025 reduction due to light winter		
~~100-53000-311-381~~	Traffic Signal Maint & Repairs	5,444.70	4,780.24	1,412.49	1,377.16								
~~100-53000-311-384~~	Fuel & Oil Changes	60,770.43	58,592.92	41,232.68	50,699.77								
~~100-53000-311-814~~	Equipment Rentals	13,182.71	16,625.48	4,133.62	30,618.21								
~~100-53000-938-000~~	Public Works Insurance	41,765.37	23,504.53	27,418.70	-								
~~100-53000-940-000~~	Right-of-Way Tree Work	-	-	750.00	-								
100-53311-120-000	Hourly Wages - DPW Crew					$ 366,554	254,731.06	369,768	$ 382,715	$ 382,715			
100-53311-121-000	Hourly Wages - Overtime - DPW Crew					17,282	-	17,282	18,000	18,000			
100-53311-123-000	Hourly Wages - Premium Pay					included in OT	included in OT	included in OT	included in OT	included in OT			
100-53311-125-000	Hourly Wages - Call Time Pay					included in OT	included in OT	included in OT	included in OT	included in OT			
100-53311-128-000	Temporary Wages - Seasonal					5,014	-	5,014	5,190	5,190			
100-53311-129-000	Temporary Wages - Overtime					-	-	-	-	-			
100-53311-137-000	Out-of-Classification Pay					-	-	-	-	-			
100-53311-151-000	FICA Taxes					29,747	18,881.46	29,993	31,052	31,052			
100-53311-152-000	Retirement					27,636	18,240.48	27,868	29,052	29,052			
100-53311-154-000	Health Insurance					110,906	71,240.53	110,909	119,781	119,781			
100-53311-155-000	Life Insurance					-	-	-	-	-			
100-53311-156-000	Workers Comp Ins					10,331	-	10,391	9,611	9,611			
100-53311-157-000	Education/Training/Schools					1,000	-	-	1,000	1,000			
100-53311-164-000	Employee Health Tests/Physicals					600	635.50	640	700	700			
100-53311-169-000	Employee Assistance Program (EAP)					280	71.46	159	212	212			
100-53311-219-000	Contracted Bridge Inspections					2,500	-	-	-	-			
100-53311-230-000	Road Maintenance	<<<<<<<< (Seal Coating/Crackfilling/Pavement Marking)				386,000	39,936.96	386,000	400,000	400,000			
100-53311-231-000	Traffic Signal Maint & Repairs					-	3,814.88	7,500	7,500	7,500			
100-53311-233-000	Right-of-Way Tree Work					750	-	-	750	750			
100-53311-241-000	Repairs/Maint - Motor Vehicles/Equipment					60,000	10,613.03	35,000	60,000	60,000			
100-53311-325-000	Conferences/Registration Fees					500	-	-	-	-			
100-53311-330-000	Travel Exps-Meals/Miles/Hotel					500	-	-	-	-			
100-53311-351-000	Maint Supplies - Fuel & Oil Changes					60,000	44,443.40	67,000	67,000	67,000			
100-53311-363-000	Other Supplies - Signage					4,100	1,263.67	2,000	4,000	4,000			
100-53311-364-000	Other Supplies - Traffic Signals					1,450	2,708.20	7,500	7,500	7,500			
100-53311-372-000	Patching Material-Asphalt					32,000	28,426.15	32,000	32,000	32,000			
100-53311-373-000	Gravel & Road Base					8,000	815.19	8,000	8,000	8,000			
100-53311-374-000	Culverts					-	5,931.24	6,500	6,500	6,500			
100-53311-511-000	Insurance-Buildings					47,000	-	47,000	50,000	50,000			
100-53311-512-000	Insurance-Vehicles/Equipment					included in Bldgs	included in Bldgs	included in Bldgs	included in Bldgs	included in Bldgs			
100-53311-532-000	Rentals - Motorized Equipment					29,000	-	25,120	25,120	25,120	New 2026 Grader Lease contract at lower cost		
	HIGHWAY/STREET MAINTENANCE	$ 1,047,043.93	$ 1,044,160.26	$ 1,062,619.74	$ 1,109,003.45	$ 1,201,150	$ 501,753.21	$ 1,195,644	$ 1,265,683	$ 1,265,683			

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Public Works Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
WINTER MAINTENANCE (53312):													
~~100-53000-311-342~~	Salt/Brine	$ 172,914.78	$ 165,013.20	$ 97,160.13	$ 81,381.03								
~~100-53000-312-355~~	Winter Maint-Plow Blades/Etc.	9,246.25	9,712.65	4,625.72	5,931.97								
~~100-53000-312-356~~	Winter Damage-Private Property	276.59	45.00	-	-								
100-53312-157-000	Education/Training/Schools					$ 500	-	500	$ -	$ -			
100-53312-356-000	Winter Maint - Plow Blades/Etc.					4,750	2,410.00	4,750	10,000	10,000	Quoted double increase for 2027		
100-53312-357-000	Winter Maint - Damage Repairs					300	160.35	200	300	300			
100-53312-374-000	Winter Supplies - Sand					500	577.05	577	500	500			
100-53312-375-000	Winter Supplies - Salt					187,000	108,970.10	181,264	195,000	195,000	$11/ton increase per State contract; increased from $109 to $120 per ton for 2027		
100-53312-376-000	Winter Supplies - Brine					-	-	-	-	-			
	WINTER MAINTENANCE	$ 182,437.62	$ 174,770.85	$ 101,785.85	$ 87,313.00	$ 193,050	$ 112,117.50	$ 187,291	$ 205,800	$ 205,800			
GARAGE OPERATIONS (53313):													
~~100-53000-312-326~~	Garage Utilities	$ 10,000.90	$ 14,190.46	$ 8,593.54	$ 11,288.11								
~~100-53000-312-329~~	Uniforms & Safety Equipment	5,234.47	6,499.91	7,869.08	5,970.62								
~~100-53000-312-354~~	Office Supplies	741.23	226.74	485.25	440.95								
~~100-53000-314-320~~	Garage Supplies & Expenses	14,765.20	17,976.97	12,015.76	15,016.56								
~~100-53000-314-422~~	Weather Sirens	26,578.94	-	250.00	1,250.00								
100-53313-221-000	Utilities - Water/Sewer					$ 250	-	-	$ -	$ -			
100-53313-222-000	Utilities - Electricity/Natural Gas					10,500	5,381.48	10,500	11,000	11,000			
100-53313-225-000	Utilities - Telephone					4,000	2,337.88	4,000	4,000	4,000			
100-53313-276-000	Weather Sirens					1,750	437.50	1,250	1,750	1,750			
100-53313-310-000	Office Supplies					500	280.91	500	500	500			
100-53313-346-000	Oper Supplies - Uniforms					7,000	4,282.53	7,650	7,500	7,500			
100-53313-347-000	Oper Supplies - Protective Clothing					1,000	200.00	1,000	1,000	1,000			
100-53313-390-000	Other Supplies - All Other					12,375	10,546.19	14,000	15,000	15,000			
	GARAGE OPERATIONS	$ 57,320.74	$ 38,894.08	$ 29,213.63	$ 33,966.24	$ 37,375	$ 23,466.49	$ 38,900	$ 40,750	$ 40,750			
STREET LIGHTING (53420):													
~~100-53000-315-420~~	Street Lighting	$ 44,231.09	$ 49,063.35	$ 53,810.07	$ 40,001.16								
100-53420-222-000	Electricity - Street Lighting					$ 57,000	32,633.54	57,000	$ 60,000	$ 60,000			
	STREET LIGHTING	$ 44,231.09	$ 49,063.35	$ 53,810.07	$ 40,001.16	$ 57,000	$ 32,633.54	$ 57,000	$ 60,000	$ 60,000			
STORM SEWER MAINTENANCE (53441):													
~~100-53000-301-000~~	Stormwater Permit Requirements	$ 1,000.00	$ -	$ -	$ -								
~~100-53000-311-360~~	Stormwater	395.69	2,500.00	2,500.00	2,500.00								
100-53441-308-000	Stormwater Permit Requirements					$ 2,500	3,525.00	3,525	$ 4,000	$ 4,000			
100-53441-309-000	Stormwater - Supplies					500	-	-	500	500			
	STORM SEWER MAINTENANCE	$ 1,395.69	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 3,000	$ 3,525.00	$ 3,525	$ 4,500	$ 4,500			

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Public Works Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
REFUSE/GARBAGE COLLECTION (53620):													
~~100-53000-620-317~~	Yard Waste Site Exp	$ -	$ 28,500.00	$ 4,920.88	$ 6,582.78								
~~100-53000-620-320~~	Solid Waste Collection Expense	329,151.16	336,989.55	317,756.05	345,474.45						2025 included Refuse & Solid Waste		
100-53620-295-000	Yard Waste Site Exp					$ 7,000	7,369.75	7,400	$ 10,000	$ 10,000			
100-53620-297-000	Refuse/Garbage Pickup					298,078	170,093	298,078	311,460	311,460	Harter's = 2,900 est. households		
						2026 Budget = ($8.61/monthly x 2,885 households)				*2027 Budget = ($8.95/monthly x 2,900 households)*			
											(4% increase in 2027 Harter refuse/garbage rate)		
100-53620-297-000	Refuse/Fuel Surcharge Fees	-	-	-	-	-	17,345	36,840	56,234	56,234	*2027 Budget: Assuming Fuel Surcharge at $6.25/gallon for diesel fuel*		
	REFUSE/GARBAGE COLLECTION	$ 329,151.16	$ 365,489.55	$ 322,676.93	$ 352,057.23	$ 305,078	$ 194,807.75	$ 342,318	$ 377,694	$ 377,694			
SOLID WASTE DISPOSAL (53631):											**Separate out County Solid Waste Fees from Refuse/Garbage Collection line item in 2026**		
100-53631-294-000	Solid Waste Disposal-County Landfill					$ 95,000	56,900.68	97,500	$ 102,000	$ 102,000	Includes County Tipping Fees increase from $65/ton --> $68/ton		
	SOLID WASTE DISPOSAL	$ -	$ -	$ -	$ -	$ 95,000	$ 56,900.68	$ 97,500	$ 102,000	$ 102,000	*(7.37% increase for 2027 budget)*		
RECYCLING PROGRAM (53635):													
~~100-53000-620-315~~	Recycling Expenses	$ 133,971.08	$ 126,726.41	$ 129,952.92	$ 129,037.70								
100-53635-297-000	Recycling Pickup					$ 162,368	94,841.16	162,368	$ 169,824	$ 169,824	Harter's = 2,900 est. households		
						2026 Budget = ($4.69/monthly x 2,885 households)				*2027 Budget = ($4.88/monthly x 2,900 households)*			
											(4% increase in 2027 Harter refuse/garbage rate)		
100-53635-297-000	Recycling/Fuel Surcharge Fees					$ -	7,531.00	20,067	$ 30,632	$ 30,632	*2027 Budget: Assuming Fuel Surcharge at $6.25/gallon for diesel fuel*		
	RECYCLING PROGRAM	$ 133,971.08	$ 126,726.41	$ 129,952.92	$ 129,037.70	$ 162,368	$ 102,372.16	$ 182,435	$ 200,456	$ 200,456			
BUDGET ADJUSTMENT (53999):													
~~100-53000-999-000~~	Budget Adjustment	-	-	-	-								
	BUDGET ADJUSTMENT	-	-	-	-	$ -	-	-	-	-			
	PUBLIC WORKS DEPARTMENT	**$ 1,854,381.87**	**$ 1,843,023.07**	**$ 1,745,280.03**	**$ 1,832,921.28**	**$ 2,140,120**	**$ 1,069,795.51**	**$ 2,167,585**	**$ 2,331,939**	**$ 2,331,939**	**$ 2,204,324**	**$ (127,615)**	**NO**
										$ 191,819 increase	**8.96%**	**2027 Budget increase (TOTAL BUDGET)**	

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Public Works Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
											2027 Amount Change	2027 % Change	
	Public Works Budget Distribution:												
	Refuse/Recycling/Solid Waste	$ 463,122.24	$ 492,215.96	$ 452,629.85	$ 481,094.93	$ 562,446	$ 354,080.59	$ 622,253	$ 680,150	$ 680,150	$ 117,704	20.93%	
	All Other Public Works areas	1,391,259.63	1,350,807.11	1,292,650.18	1,351,826.35	1,577,674	715,714.92	1,545,332	1,651,789	1,651,789	$ 74,115	4.70%	
											(DPW budget increase excluding Garbage/Recycling/Solid Waste)		
	Total Public Works Department	**$ 1,854,381.87**	**$ 1,843,023.07**	**$ 1,745,280.03**	**$ 1,832,921.28**	**$ 2,140,120**	**$ 1,069,795.51**	**$ 2,167,585**	**$ 2,331,939**	**$ 2,331,939**	**$ 191,819**	**8.96%**	

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

HEALTH &
HUMAN SERVICES

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Animal Control

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
ANIMAL CONTROL (54110):													
~~100-51440-210-000~~	Animal Control	$ 2,160.00	$ 4,995.00	$ -	$ 5,125.00								
100-51440-210-000	Animal Control Services					$ 6,500	$ 5,075.00	$ 5,675	$ 6,000	$ 6,000			
	ANIMAL CONTROL	**$ 2,160.00**	**$ 4,995.00**	**$ -**	**$ 5,125.00**	**$ 6,500**	**$ 5,075.00**	**$ 5,675**	**$ 6,000**	**$ 6,000**	**$ 6,695**	**$ 695**	**YES**
										$ (500) decrease	-7.69% 2027 Budget decrease		

CULTURE, RECREATION, & EDUCATION

PARKS
DEPARTMENT

VILLAGE OF KRONENWETTER

Staffing Sheet - Parks Department

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

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

Notes:

1) FTE - Full Time Equivalent

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

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Parks Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
PARKS OPERATIONS (55200):													
~~100-55000-200-110~~	Salaries & Wages - Parks	$ 36,698.38	$ 49,938.39	$ 46,785.91	$ 50,573.00								
~~100-55000-200-116~~	Parks Schooling, Training	-	-	150.00	495.43								
~~100-55000-200-140~~	Parks Dept Physicals/EAP	62.75	63.75	65.75	-								
~~100-55000-200-151~~	FICA Taxes	2,802.83	4,211.69	3,579.16	3,868.89								
~~100-55000-200-152~~	Retirement	183.14	933.67	-	-								
~~100-55000-200-154~~	Health Insurance	506.42	2,218.76	-	-								
~~100-55000-200-156~~	Workers Comp Ins	-	-	-	-								
~~100-55000-200-326~~	Utilities - Parks	4,539.25	3,386.58	3,624.51	2,539.46								
~~100-55000-200-327~~	Portable Restroom/Wash Stations	4,680.00	4,490.00	6,285.00	6,960.00								
~~100-55000-200-329~~	Uniforms & Safety Equipment	598.68	433.69	150.00	232.10								
~~100-55000-200-355~~	Fuel	6,526.71	4,901.56	5,237.86	4,366.42								
~~100-55000-200-361~~	Maint Supplies	1,679.62	9,133.42	5,565.27	4,679.53								
~~100-55000-200-380~~	Equipment Repairs	2,330.74	4,888.59	4,307.15	3,979.75								
~~100-55000-200-383~~	Maintenance-Sunset Park	29,895.56	-	-	-								
~~100-55000-200-384~~	Maintenance-Seville Park	333.53	-	-	-								
~~100-55000-200-385~~	Maintenance-Norm Plaza Park	301.32	-	-	-								
~~100-55000-200-386~~	Maintenance-General/Paths	444.96	-	-	-								
~~100-55000-200-387~~	Maintenance-Gooding Park	749.99	-	-	-								
~~100-55000-200-388~~	Maintenance-Municipal Park	1,815.20	-	-	-								
~~100-55000-200-389~~	Maintenance-River Oaks	70.00	-	-	-						***Parks-Other Projects:***		
~~100-55000-200-395~~	Maintenance-Soccer Fields	1,000.40	-	-	-						$ 8,739	Expended by 12/31/2025	
~~100-55000-200-397~~	Maintenance-Friendship Park	2,594.60	-	-	-						21,261	Carryforward to Park Fund	
~~100-55000-200-400~~	Parks-Other Projects	3,176.38	1,614.56	27,191.28	30,000.00						$ 30,000	Total Estimate 12/31/25	
~~100-55000-202-110~~	Public Works Director - Wages	35.69	17,795.96	-	-								
~~100-55000-202-151~~	FICA Taxes - PWD	2.77	894.59	-	-								
~~100-55000-202-152~~	Retirement - PWD	2.62	708.76	-	-								
~~100-55000-202-154~~	Health Insurance	-	1,452.96	-	-								
~~100-55000-210-000~~	Forestry	2,641.63	(299.43)	-	-								
~~100-55000-938-000~~	Insurance - Parks	4,872.70	5,365.11	5,667.25	-								
100-55200-120-000	Hourly Wages - DPW Crew					$ -	$ -	$ -	$ -	$ -			
100-55200-121-000	Hourly Wages - Overtime - DPW Crew					-	-	-	-	-			
100-55200-128-000	Temporary Wages - Seasonal					44,544	35,412.50	46,657	50,268	50,268			
100-55200-129-000	Temporary Wages - Overtime					-	-		-	-			
100-55200-151-000	FICA Taxes					3,408	2,709.03	3,569	3,846	3,846			
100-55200-156-000	Workers Comp Ins					1,183	-	1,237	1,190	1,190			
100-55200-157-000	Education/Training/Schools					1,000	-	-	500	500			
100-55200-169-000	Employee Assistance Program (EAP)					125	-	-	-	-			
100-55200-221-000	Utilities - Water/Sewer					2,000	467.65	1,000	1,200	1,200			
100-55200-222-000	Utilities - Electricity/Natural Gas					2,000	1,477.43	2,530	2,800	2,800			
100-55200-225-000	Utilities - Telephone					-	-	-	-	-			
100-55200-241-000	Repairs/Maint - Motor Vehicles/Equipment					4,400	3,237.37	4,000	4,400	4,400			
100-55200-245-000	Repairs/Maint - Landscaping/Grounds					5,700	5,395.89	6,000	6,000	6,000			
100-55200-310-000	Office Supplies & Expenses					-	-	-	-	-			
100-55200-314-000	Small Equipment					-	-	-	-	-			
100-55200-324-000	Membership Dues					500	150.00	150	500	500			
100-55200-330-000	Travel Exps - Mileage/Hotel/Meals					300	707.03	707	550	550			
100-55200-346-000	Oper Supplies - Uniforms					150	357.52	360	400	400			
100-55200-351-000	Maint Supplies - Fuel					5,300	6,374.92	7,000	8,000	8,000			

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Parks Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
100-55200-511-000	Insurance-Buildings					6,500	-	6,500	7,000	7,000			
100-55200-512-000	Insurance-Vehicles/Equipment					included in Bldgs	-	"	"	"			
100-55200-534-000	Rentals - Portable Restrooms/Wash Stn					6,400	5,000.00	7,000	10,000	10,000	Add ADA Port-a-pottys to several parks: Buska, Towering Pines, Friendship, Municipal Center		
											Parks-Other Projects:		
											$ 26	Expended by 12/31/2026	
100-55200-817-000	Cap Equip - Playground Equipment					-	-	-	-	-	28,074	Carryforward to Park Fund	
100-55200-824-000	Cap Improvements - Parks/Playgrounds					30,000	26.36	28,100	30,000	30,000	$ 28,100	Total Estimate 12/31/26	
100-55200-825-000	Cap Improvements - Trails					-	-						
	PARKS OPERATIONS	$ 108,545.87	$ 112,132.61	$ 108,609.14	$ 107,694.58	$ 113,510	$ 61,315.70	$ 114,810	$ 126,654	$ 126,654			
PARKS GRANTS (55201):													
100-55201-391-000	Other Supplies - Matching Grant					$ -	$ -	-	$ -	$ -			
	PARKS GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
PARKS COMMITTEE (55210):													
100-55210-112-000	Committee Wages					$ 1,000	$ -	$ 1,000	$ 1,400	$ 1,400	Increase to (7) meetings		
100-55210-151-000	FICA Taxes					77	-	77	107	107	for 2027 budget		
100-55210-156-000	Workers Comp Ins					-	-	-	2	2			
	PARKS COMMITTEE	$ -	$ -	$ -	$ -	$ 1,077	$ -	$ 1,077	$ 1,509	$ 1,509			
SWIMMING AREAS/BEACHES (55420):													
100-55420-205-000	Health Inspection Fees					$ 650	$ -	$ -	$ -	$ -			
100-55420-363-000	Other Supplies - Signage					400	-	-	-	-			
100-55420-390-000	Other Supplies - All Other					250	-	-	-	-			
	SWIMMING AREAS/BEACHES	$ -	$ -	$ -	$ -	$ 1,300	$ -	$ -	$ -	$ -			
	PARKS DEPARTMENT	**$ 108,545.87**	**$ 112,132.61**	**$ 108,609.14**	**$ 107,694.58**	**$ 115,887**	**$ 61,315.70**	**$ 115,887**	**$ 128,163**	**$ 128,163**	**$ 119,364**	**$ (8,799)**	**NO**
										$ 12,276 increase	**10.59% 2027 Budget increase**		

CONSERVATION & DEVELOPMENT

COMMUNITY DEVELOPMENT & ZONING

VILLAGE OF KRONENWETTER

Staffing Sheet - Community Development/Zoning

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

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

Notes:

1) FTE - Full Time Equivalent

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

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

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

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
COMMUNITY DEVELOPMENT/ZONING (56300):													
~~100-51420-110-000~~	Community Development/Zoning	$ -	$ -	$ -	$ 440.00								
~~100-51420-110-110~~	Salaries & Wages - Zoning Admin.	20,556.12	59,151.16	75,534.75	79,105.17								
~~100-51420-110-151~~	FICA Taxes	1,202.35	4,393.14	5,666.07	5,886.35								
~~100-51420-110-152~~	Retirement	1,078.35	4,004.49	5,235.01	5,498.76								
~~100-51420-110-154~~	Health Insurance	(884.08)	16,440.85	16,679.01	19,433.68								
~~100-51420-131-000~~	Employee Assistance Program (EAP)	6.75	-	29.00	25.91								
~~100-51420-340-000~~	Seminars & Mileage	460.00	28.99	316.42	208.60								
~~100-51420-345-000~~	CD/ZA Materials & Supplies	132.41	234.40	511.47	-								
~~100-51420-365-000~~	Entrance Signs	-	43.50	-	-								
~~100-51420-370-000~~	Engineering/Surveying/Consulting	8,597.50	2,782.86	-	-								
100-56300-110-000	Salaries - Admin					$ 87,591	$ 62,589.13	$ 78,966	$ 69,601	$ 69,601	New hire on 8/3/2026; shift in wage allocation from 0.96 to 0.87 in General Fund for 2027; balance to TID's		
100-56300-151-000	FICA Taxes					6,701	4,677.91	6,041	5,324	5,324			
100-56300-152-000	Retirement					6,307	4,506.43	5,686	5,046	5,046			
100-56300-154-000	Health Insurance					20,280	13,948.61	20,280	19,849	19,849			
100-56300-155-000	Life Insurance					-	-	-	-	-			
100-56300-156-000	Workers Comp Ins					110	-	99	81	81			
100-56300-157-000	Education/Training					1,500	50.00	410	1,500	1,500	Certifications/License		
100-56300-169-000	Employee Assistance Program (EAP)					35	13.07	29	35	35			
100-56300-215-000	Engineering/Surveying/Consulting					7,500	1,200.00	1,600	10,000	10,000	Rezoning Maps/Eng. Fees		
100-56300-310-000	Office Supplies & Expenses					500	-	150	500	500			
100-56300-324-000	Professional Membership Dues					-	-	800	800	800			
100-56300-325-000	Conferences/Registration Fees					1,000	693.40	600	1,000	1,000			
100-56300-330-000	Travel Exps - Meals/Mileage/Hotel					750	-	200	750	750			
100-56300-335-000	Meeting Expenses					500	-	150	500	500			
	COMM DEVELOPMENT/ZONING	$ 31,149.40	$ 87,079.39	$ 103,971.73	$ 110,598.47	$ 132,774	$ 87,678.55	$ 115,011	$ 114,986	$ 114,986			

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
PLANNING TECHNICIAN (56301):													
~~100-51425-110-110~~	Salaries & Wages - Plan Tech	$ 23,446.77	$ 29,262.90	$ 25,497.30	$ 26,090.49								
~~100-51425-110-151~~	FICA Taxes	1,684.93	2,137.82	1,870.23	1,906.11								
~~100-51425-110-152~~	Retirement	1,425.13	1,989.88	1,760.00	1,813.64								
~~100-51425-110-154~~	Health Insurance	7,693.98	16,361.75	10,038.26	10,680.58								
~~100-51425-131-000~~	Employee Assistance Program (EAP)	6.75	-	-	-								
~~100-51425-156-000~~	Workers Comp Ins	-	-	-	-								
~~100-51425-340-000~~	Seminars & Mileage	424.39	2,219.63	8.24	-								
											2026 Budget only included funding starting on 4/01/2026. Now, estimated start date of 11/1/2026, if new employee is hired.		
100-56301-120-000	Hourly Wages - Regular					$ 51,000	$ 18,264.47	$ 28,975	$ 58,314	$ 58,314			
100-56301-151-000	FICA Taxes					3,902	1,341.19	2,217	4,461	4,461			
100-56301-152-000	Retirement					3,672	1,315.09	2,086	4,228	4,228			
100-56301-154-000	Health Insurance					15,671	6,590.66	10,985	20,990	20,990			
100-56301-155-000	Life Insurance					-	-	-	-	-			
100-56301-156-000	Workers Comp Ins					64	-	36	68	68			
100-56301-157-000	Education/Training					500	-	200	500	500			
100-56301-169-000	Employee Assistance Program (EAP)					35	-	16	37	37			
100-56301-324-000	Professional Membership Dues					-	-	-	600	600			
100-56301-325-000	Conferences/Registration Fees					500	-	-	800	800			
100-56301-330-000	Travel Exps - Meals/Mileage/Hotel					500	-	-	500	500			
	PLANNING TECHNICIAN	$ 34,681.95	$ 51,971.98	$ 39,174.03	$ 40,490.82	$ 75,844	$ 27,511.41	$ 44,515	$ 90,498	$ 90,498			
	COMM DEVELOP/PLANNING/ZONING	**$ 65,831.35**	**$ 139,051.37**	**$ 143,145.76**	**$ 151,089.29**	**$ 208,618**	**$ 115,189.96**	**$ 159,526**	**$ 205,484**	**$ 205,484**	**$ 214,877**	**$ 9,393**	**YES**
										$ (3,134) decrease	-1.50%	2027 Budget decrease	

OTHER CONSERVATION

&

DEVELOPMENT

VILLAGE OF KRONENWETTER
2027 Proposed Budget
Other Conservation & Development

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
PLANNING COMMISSION (56310):													
~~100-51500-560-110~~	Planning Commission - Wages	$ 1,022.68	$ 2,193.72	$ 950.00	$ 1,475.00								
~~100-51500-560-151~~	Planning Commission - FICA Taxes	-	66.93	70.87	116.09								
~~100-51500-560-156~~	Planning Commission - Workers Comp Ins	-	-	-	-								
100-56310-112-000	Planning Commission - Committee Wages					$ 2,400	$ -	$ 2,400	$ 3,200	$ 3,200	Increase from 12 meetings (2026) to 16 meetings (2027)		
100-56310-151-000	Planning Commission - FICA Taxes					184	-	184	245	245			
100-56310-156-000	Planning Commission - Workers Comp					3	-	3	4	4			
	PLANNING COMMISSION	**$ 1,022.68**	**$ 2,260.65**	**$ 1,020.87**	**$ 1,591.09**	**$ 2,587**	**$ -**	**$ 2,587**	**$ 3,449**	**$ 3,449**	**$ 2,665**	**$ (784)**	**NO**
										$ 862 increase	**33.32% 2027 Budget increase**		
ZONING BOARD OF APPEALS (56400):													
~~100-51500-532-110~~	Zoning Board of Appeals - Wages	$ 161.46	$ 161.46	$ 650.00	$ 175.00								
~~100-51500-532-151~~	Zoning Board of Appeals - FICA Taxes	-	-	46.72	16.38								
~~100-51500-532-156~~	Zoning Board of Appeals - Workers Comp Ins	-	-	-	-								
100-56400-112-000	Zoning Board of Appeals - Committee Wages					$ 400	$ -	$ 400	$ 800	$ 800	Increase from 2 meetings (2026) to 4 meetings (2027)		
100-56400-151-000	Zoning Board of Appeals - FICA Taxes					31	-	31	61	61			
100-56400-156-000	Zoning Board of Appeals - Workers Comp					1	-	1	1	1			
	ZONING BOARD OF APPEALS	**$ 161.46**	**$ 161.46**	**$ 696.72**	**$ 191.38**	**$ 432**	**$ -**	**$ 432**	**$ 862**	**$ 862**	**$ 445**	**$ (417)**	**NO**
										$ 430 increase	**99.54% 2027 Budget increase**		
URBAN/ECONOMIC DEVELOPMENT (56700):													
100-56700-215-000	Engineering/Surveying/Consulting					$ 10,000	$ -	$ -	$ 10,000	$ 10,000	Possible Ehlers TID #5 Proposal		
	URBAN/ECONOMIC DEVELOPMENT	**$ -**	**$ -**		**$ -**	**$ 10,000**	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**	**$ 10,300**	**$ 300**	**YES**
										$ - increase	**0.00% 2027 Budget increase**		

MISCELLANEOUS

&

OTHER FINANCING USES

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	2027 Goal (3% yr incr, over 2026 budget)	Difference (+ or -) from Goal	Met or NOT Met Goal
DEBT SERVICE PAYMENTS (58000)					*(Loader lease payment recorded in DPW Budget for Budget Book for 2025-2027 years)*								
~~100-58000-001-100~~	Debt Service - Principal (Capital Lease) - Loader	$ 22,754.73	$ 23,282.40	$ 23,978.55	$ -	$ -							
~~100-58000-001-223~~	Debt Service - Interest (Capital Lease) - Loader	6,729.46	6,201.79	5,505.64	-	-							
~~100-58100-001-112~~	Debt Service - Principal (Capital Lease)	2,262.33	5,080.58	-	-	-							
~~100-58200-001-112~~	Debt Service - Interest (Capital Lease)	237.67	349.10	-	-	-							
	DEBT SERVICE PAYMENTS	**$ 31,984.19**	**$ 34,913.87**	**$ 29,484.19**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**YES**
										$ -	N/A	2027 Budget increase	
TRANSFERS OUT TO OTHER FUNDS (59200):													
~~100-59000-451-000~~	Transfer to TID #1 Fund	$ 67,384.00	$ -	$ -	$ -	$ -							
~~100-59000-750-000~~	Transfer to Equipment Replacement Fund	-	-	27,395.00	-	-							
						-							
							-	-	$ -	$ -			
							-	-	-	-			
							-	-	-	-			
	TRANSFERS OUT TO OTHER FUNDS	**$ 67,384.00**	**$ -**	**$ 27,395.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**YES**
										$ - increase	N/A	2027 Budget increase	
CONTINGENCY (59900):													
~~100-51990-000-000~~	Non-Recurring Operating Exps.	$ 18,326.22	$ 16,520.44	$ -	$ -	$ -							
~~100-51900-999-000~~	Contingency Exps.	-	-	-	-	60,000							
100-59900-xxx-000	Contingency Exps.						-	-	$ 70,000	$ 70,000	Estimate 1.17% of 2027 Budget		
	CONTINGENCY	**$ 18,326.22**	**$ 16,520.44**	**$ -**	**$ -**	**$ 60,000**	**$ -**	**$ -**	**$ 70,000**	**$ 70,000**	**$ 61,800**	**$ (8,200)**	**NO**
										$ 10,000 increase	16.67%	2027 Budget increase	

ENTERPRISE FUNDS

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

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

Notes:

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

WATER UTILITY FUND

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

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

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
EXPENSES:											
SOURCE OF SUPPLY EXPENSES (53700):											
~~601-53600-605-001~~	Maint of Water Source Supply	$ 907.00	$ -	$ -	$ -	$ -	$ -	$ -			May need to purchase water before
~~601-53600-933-001~~	Transportation Exp - Supplies	1,012.77	-	-	-	-	-	-			new well is brought online in next
~~601-53610-625-002~~	Purchased Water	-	-	-	-	300,000.00	-	-			6 years. Water storage is needed
601-53610-xxx	Purchased Water								$ 250,000	$ 250,000	for public fire protection.
	SOURCE OF SUPPLY EXPENSES	$ 1,919.77	$ -	$ -	$ -	$ 300,000.00	$ -	$ -	$ 250,000	$ 250,000	
PUMPING EXPENSES (53710):											
~~601-53610-620-110~~	Wages - Water Operation	9,266.45	77,777.92	33,073.37	36,273.60	9,063.00	28,639.47	See below	See below	See below	
~~601-53610-620-151~~	FICA Taxes - Water Operation	1,685.88	5,290.09	2,184.97	2,696.16	-	2,132.46	"	"	"	
~~601-53610-620-152~~	Retirement	-	2,610.61	1,950.62	2,511.42	-	2,020.79	"	"	"	
~~601-53610-620-154~~	Health Insurance	-	10,345.80	7,437.79	9,443.43	-	6,876.73	"	"	"	
~~601-53610-621-110~~	Paid-on-Call Wages - Utility Operator	6,659.24	5,174.00	10,990.91	9,430.96	-	4,152.63	"	"	"	
~~601-53610-621-151~~	FICA Taxes	509.18	441.74	755.09	721.66	-	317.81	"	"	"	
~~601-53610-621-152~~	Retirement	2,178.59	1,183.40	-	-	-	-	"	"	"	
~~601-53610-620-154~~	Health Insurance	-	-	-	-	-	-	"	"	"	
~~601-53610-622-002~~	WPS Electricity	30,285.87	37,399.74	27,599.01	38,909.93	42,000.00	24,287.59	40,000	42,000	42,000	
~~601-53610-622-003~~	WPS Natural Gas	2,825.61	4,027.98	332.16	-	8,000.00	-	4,000	4,000	4,000	
~~601-53610-622-004~~	Utilities-Water	-	-	-	2,208.32	-	1,630.76	2,500	2,800	2,800	
~~601-51610-623-001~~	Operation Supplies & Expenses	-	-	-	1,800.31	-	30.12	30	-	-	
	Office Supplies/Operations-wellhouse	-	-	-	-	1,000.00	-	-	1,000	1,000	
	Oper Supplies - Uniforms	-	-	-	-	2,400.00	-	2,400	3,500	3,500	
~~601-53610-623-002~~	Telephone Exp - Wellhouse	1,246.05	1,596.01	29.65	873.39	1,700.00	1,240.09	2,500	2,500	2,500	
	Repairs/Maint - Mach./Equipment/Vehicles		-	-	-	12,500.00	-	See below	See below	See below	
~~601-53610-623-003~~	Pumping Operation Expense	-	-	-	-	-	-	-	-	-	
~~601-53610-625-001~~	Maint of Pumping Plant	1,157.41	1,460.40	2,512.09	8,472.75	17,000.00	10,735.65	13,000	13,000	13,000	
601-53710-120-001	Hourly Wages - Regular/Utility Crew							8,501	$ 12,663	$ 12,663	10% Water Pumping hours
601-53710-121-001	Hourly Wages - Overtime/Utility Crew							See below	See below	See below	
601-53710-122-001	Hourly Wages - Premium Pay/Utility Crew							"	"	"	
601-53710-125-001	Hourly Wages - Call Time Pay/Utility Crew							"	"	"	
601-53710-120-002	Hourly Wages - Regular/PW Crew							"	"	"	
601-53710-121-002	Hourly Wages - Overtime/PW Crew							"	"	"	
601-53710-122-002	Hourly Wages - Premium Pay/PW Crew							"	"	"	
601-53710-125-002	Hourly Wages - Call Time Pay/PW Crew							"	"	"	
601-53710-222-000	Utilities-Electricity							"	"	"	
601-53710-223-000	Utilities-Natural Gas							"	"	"	
601-53710-225-000	Utilities-Telephone							"	"	"	
601-53710-242-000	Repairs/Maint - Mach./Equipment/Vehicles							"	"	"	
601-53710-310-000	Office Supplies/Operations-wellhouse							"	"	"	
601-53710-346-000	Oper Supplies - Uniforms							"	"	"	
601-53710-xxx	Maint of Pumping Plant							"	"	"	
	PUMPING EXPENSES	$ 55,814.28	$ 147,307.69	$ 86,865.66	$ 113,341.93	$ 93,663.00	$ 82,064.10	$ 72,931	$ 81,463	$ 81,463	
WATER TREATMENT EXPENSES (53720):											
	Hourly Wages - Regular/Utility Crew	$ -	$ -	$ -	$ -	$ 18,126.00	$ -	see below	see below	see below	20% Water Treatment hours
~~601-53620-630-001~~	Water Treatment Operation Expense	-	-	178.98	2,822.78	-	$ 3,447.27	$ 5,000	7,000	7,000	
~~601-53620-630-010~~	Marathon County Health Lab	1,045.00	1,034.00	1,684.00	1,432.00	2,000.00	1,234.00	2,000	2,200	2,200	8 samples per month
	Oper Supplies - All Other	-	-	-	-	2,500.00	-	-	2,500	2,500	
~~601-53620-631-001~~	Chemicals	30,751.17	29,599.66	35,441.11	16,731.32	20,000.00	14,711.88	20,000	25,000	25,000	
~~601-53620-632-002~~	Capital Projects	-	46.35	-	329,139.06	-	58,604.93	move to Assets	see CIP	See CIP	Lower cost since 2025, filtering sys 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							"	"	"	
601-53720-xxx	Marathon County Health Lab							see above	see above	see above	8 samples per month
601-53720-xxx	Chemicals							"	"	"	
601-53720-349-000	Oper Supplies - All Other							"	"	"	
	WATER TREATMENT EXPENSES	$ 31,796.17	$ 30,680.01	$ 37,304.09	$ 350,125.16	$ 42,626.00	$ 77,998.08	$ 44,001	$ 62,026	$ 62,026	
TRANSMISSION/DISTRIBUTION EXPENSES (53730):											
~~601-53630-640-110~~	Hourly Wages - Regular/Utility Crew	$ 17,232.65	$ 6,867.18	$ 16,249.95	$ 14,767.93	$ 54,376.00	$ 7,052.78	$ 51,004	75,979	75,979	60% Transmission hours
	Hourly Wages - Overtime/Utility Crew	-	-	-	-	7,000.00	-	7,000	7,000	7,000	
	Hourly Wages - Call Time Pay/Utility Crew	-	-	-	-	6,500.00	-	6,500	6,500	6,500	$250/week
	Hourly Wages - Part-Time/On-Call	-	-	-	-	4,456.00	-	4,456	4,456	4,456	
	Hourly Wages - Part-time/Premium Pay	-	-	-	-	6,213.00	-	6,213	6,213	6,213	
~~601-53630-640-151~~	Trans/Distribution FICA Taxes	1,129.02	512.12	1,079.87	1,094.07	-	526.02	see below	see below	see below	
~~601-53630-640-152~~	Retirement	-	238.70	994.93	1,023.30	-	466.55	"	"	"	
~~601-53630-640-154~~	Health Insurance	-	753.38	3,579.51	4,187.65	-	1,590.31	"	"	"	
~~601-53630-641-001~~	Trans/Distribution Operation Expense	2,751.33	1,526.62	2,213.56	133.80	-	-	-	-	-	
~~601-53630-641-002~~	Water Sampling Exp	5,153.55	6,501.85	5,841.80	7,722.32	9,000.00	2,756.76	8,000	9,000	9,000	
~~601-53630-641-003~~	Utilities - Water	-	-	-	-	-	76.44	80	-	-	
~~601-53630-650-001~~	Maint of Distribution Reservior	-	1,431.64	-	-	-	-	-	-	-	
~~601-53630-650-002~~	Water Storage	-	10,800.00	20,280.00	-	10,000.00	-	-	10,000	10,000	
~~601-53630-651-001~~	Maint of Mains	2,574.60	984.31	7,064.77	-	15,000.00	792.84	1,000	15,000	15,000	
~~601-53630-652-001~~	Maint of Services	11,050.96	-	1,325.00	10,285.90	15,000.00	-	-	15,000	15,000	
~~601-53630-653-001~~	Maint of Meters Purchase	4,823.69	17,936.82	1,300.09	3,274.09	8,000.00	1,836.99	3,500	8,000	8,000	
~~601-53630-654-001~~	Maint of Hydrants	2,322.89	1,462.47	1,849.46	5,249.73	7,000.00	419.79	2,000	7,000	7,000	
~~601-53630-655-001~~	Maint of Other Plants-Metering Stn	525.32	684.65	-	2,190.00	500.00	154.63	500	1,500	1,500	
~~601-53600-608-001~~	Maint of Meter Replacement	-	-	-	4,825.69	15,000.00	1,993.00	5,000	13,000	13,000	
601-53730-120-001	Hourly Wages - Regular/Utility Crew								See above	See above	60% Transmission hours
601-53730-121-001	Hourly Wages - Overtime/Utility Crew								"	"	
601-53730-122-001	Hourly Wages - Premium Pay/Utility Crew								"	"	
601-53730-125-001	Hourly Wages - Call Time Pay/Utility Crew								"	"	$250/week
601-53730-xxx	Hourly Wages - Part-Time/On-Call								"	"	
601-53730-xxx	Hourly Wages - Part-time/Premium Pay								"	"	
601-53730-122-002	Hourly Wages - Premium Pay/PW Crew								"	"	
601-53730-125-002	Hourly Wages - Call Time Pay/PW Crew								"	"	
601-53730-	Water Sampling Exp								"	"	
601-53730-	Water Storage								"	"	
601-53730-	Maint of Mains								"	"	
601-53730-	Maint of Services								"	"	
601-53730-	Maint of Meters Purchase								"	"	
601-53730-	Maint of Hydrants								"	"	
601-53730-	Maint of Other Plants-Metering Stn								"	"	
601-53730-	Maint of Meters Purchase								"	"	
601-53730-	Capital Equipment-Outlay								see CIP	see CIP	
	TRANSMISSION/DISTRIBUTION EXPS.	$ 47,564.01	$ 49,699.74	$ 61,778.94	$ 54,754.48	$ 158,045.00	$ 17,666.11	$ 95,253	$ 178,648	$ 178,648	
CUSTOMER ACCOUNTS/BILLING EXPENSES (53740):											
~~601-53640-902-110~~	Salaries & Wages - Utility Clerk	$ 4,290.46	$ 8,813.89	$ 7,585.42	$ 5,130.35	$ 26,184.00	$ 3,045.47	$ 21,047	21,782	21,782	
	Overtime - Utility Clerk					$ 1,000.00	$ -	$ 1,000	1,000	1,000	
~~601-53640-902-151~~	FICA Taxes - Utility Clerk	1,830.40	646.71	496.24	374.52	-	223.59	See below	See below	See below	

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

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

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
~~601-53650-922-151~~	Admin/PW Director - FICA Taxes	2,860.49	1,921.47	1,047.79	1,742.99	-	1,053.36	"	"	"	
~~601-53650-922-152~~	Admin/PW Director - Retirement	2,316.14	1,607.18	960.93	1,592.14	-	1,014.61	"	"	"	
~~601-53650-922-154~~	Admin/PW Director - Insurance	24,189.24	14,335.62	2,915.55	5,281.79	-	2,903.50	"	"	"	
~~601-53650-923-001~~	Accounting Services	6,680.93	7,455.00	7,523.00	8,817.58	8,000.00	1,777.75	8,000	8,000	8,000	
~~601-53650-923-002~~	Engineering Services	2,388.75	18,328.62	326.67	3,660.00	75,000.00	-	-	75,000	75,000	well exploration = 2027, carryover from 2026
~~601-53650-923-004~~	Legal Services	142.00	2,416.99	-	-	500.00	-	-	500	500	
~~601-53650-923-005~~	Diggers Hotline	508.00	323.20	325.31	636.39	1,200.00	748.38	900	1,500	1,500	
~~601-53650-923-007~~	Inspection Services	2,700.00	2,150.00	2,500.00	2,100.00	3,000.00	-	-	3,000	3,000	Cross connections - DNR
~~601-53650-923-008~~	Subscriptions & License Fees	-	-	4,007.66	-	-	125.00	125	300	300	
~~601-53650-923-009~~	Fin Dir/Treasurer Contr. Services	-	-	-	17,282.49	-	-	-	-	-	
~~601-53650-923-110~~	Admin Asst/Treasurer - Wages	-	2,475.04	24,050.88	11,793.36	-	16,272.48	See below	See below	See below	
	Hourly Wages - Finance Director	-	-	-	-	12,113.00	-	"	"	"	20% Water
	Hourly Wages - Account Clerk	-	-	-	-	5,237.00	-	"	"	"	10% Water
~~601-53650-923-151~~	Admin Asst/Treasurer - FICA Taxes	-	185.01	1,813.27	880.96	-	1,218.79	"	"	"	
~~601-53650-923-152~~	Admin Asst/Treasurer - Retirement	-	168.31	1,629.24	441.28	-	670.18	"	"	"	
~~601-53650-923-154~~	Admin Asst/Treasurer - Insurance	-	435.89	5,722.35	2,314.22	-	3,020.74	"	"	"	
	FICA Taxes					14,608.00	-	"	"	"	Fringes for all employees here
	Retirement					12,877.00	-	"	"	"	Fringes for all employees here
	Health Insurance					60,677.00	-	"	"	"	Fringes for all employees here
	Life Insurance					-	-	"	"	"	Fringes for all employees here
	Workers Comp Ins					2,430.00	-	"	"	"	Fringes for all employees here
	Employee Assistance Program (EAP)					110.00	-	"	"	"	
	Professional Membership Dues					4,500.00	-	"	"	"	
~~601-53600-408-001~~	PSC Remainder Assessment	798.34	747.36	1,051.42	763.97	1,000.00	-	1,000	1,000	1,000	
~~601-53660-924-001~~	Insurance Expense	-	-	-	-	4,000.00	-	"	"	"	
~~601-53660-931-001~~	Insurance Expense	5,918.61	6,441.67	9,430.06	-	-	-	"	"	"	
~~601-53660-931-002~~	Regulatory Commission (PSC)	3,875.59	2,836.48	-	-	3,500.00	-	"	"	"	
~~601-53660-930-009~~	Education/Training/Schools	992.55	-	1,272.32	3,735.18	10,000.00	3,466.50	4,000	10,000	10,000	
~~601-53660-930-013~~	Recruiting Expense	-	1,924.83	-	-	150.00	-	-	150	150	
~~601-53660-930-015~~	Physicals	-	-	-	-	200.00	-	-	200	200	
601-53750-110-001	Salaries - Admin/Administrator							7,117	$ 7,384	$ 7,384	6% Water
601-53750-110-002	Salaries - Admin/PW Director							24,790	25,982	25,982	25% Water
601-53750-120-001	Hourly Wages - Finance Director							14,703	16,286	16,286	13% Water
601-53750-120-002	Hourly Wages - Account Clerk							5,463	5,445	5,445	10% Water
601-53750-	Hourly Wages - Part-time Custodian							602	623	623	
601-53750-151-000	FICA Taxes							14,069	17,542	17,542	Fringes for all employees here
601-53750-152-000	Retirement							11,370	14,626	14,626	Fringes for all employees here
601-53750-154-000	Health Insurance							46,159	61,259	61,259	Fringes for all employees here
601-53750-155-000	Life Insurance							-	-	-	Fringes for all employees here
601-53750-156-000	Workers Comp Ins							2,304	2,730	2,730	Fringes for all employees here
601-53750-157-000	Education/Training/Schools							-	-	-	
601-53750-164-000	Employee Health Tests/Physicals							-	-	-	
601-53750-169-000	Employee Assistance Program (EAP)							87	136	136	
601-53750-212-000	Legal Services							See above	See above	See above	
601-53750-213-000	Accounting Services							"	"	"	
601-53750-215-000	Engineering Services							"	"	"	well exploration = 2026
601-53750-324-000	Professional Membership Dues							"	"	"	
601-53750-326-000	Advertising/Recruiting Expense							"	"	"	
601-53750-330-000	Travel Exps-Meals/Miles/Hotel						154.39	"	"	"	
601-53730-351-000	Maint Supplies - Fuel							"	"	"	
601-53750-	Insurance Expense							"	"	"	
601-53750-	Diggers Hotline							"	"	"	
601-53750-	Inspection Services							"	"	"	
601-53750-	PSC Remainder Assessment							"	"	"	

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

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

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments

NOTES:

1) 2026 Estimated Expenses are under budget by $591,235.

2026 Amended Budget Expenses	$ 1,390,435.00
2026 Estimated Year-End Expenses	$ (799,200.00)
2026 Expenses UNDER budget	**$ 591,235.00**

Reasons for 2026 under budget:

Not needed purchased water in 2026	$ 300,000.00
Not needed Storage of Water in 2026	10,000.00
Lesser amount for Maint. of Mains in 2026	14,000.00
Not needed Maint. of Services in 2026	15,000.00
2026 Estimated depreciation is lower	100,000.00
Not needed 2026 Engineering costs for new well exploration	75,000.00
Balance from 2026 budgetary savings	77,235.00
Total 2026 Budget Exp. Savings	**$ 591,235.00**

2) Decrease in 2027 Budget Expenses = $55,103

2027 Proposed Budget Expenses	$ 1,285,332.00
2026 Amended Budget Expenses	$ (1,390,435.00)
2027 Proposed Budget DECREASE	**$ (105,103.00)**

Reasons for 2027 Budget Expenses DECREASE:

2027 Estimated depreciation expense is lower	$ (100,000.00)
Reduced 2027 Purchased water estimate	(50,000.00)
Balance for 2027 budgetary increase (3.22% increase)	44,897.00
(Proposed adding 1 employee to Utility Crew in 2027, shared with Sewer)	
Total 2027 Proposed Budget Expenses DECREASE	**$ (105,103.00)**

SEWER UTILITY FUND

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

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

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

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

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
650-53610-151-000	FICA Taxes					8,782.00		8,352	11,536	11,536	
650-53610-152-000	Retirement					7,873.00		7,092	10,160	10,160	
650-53610-154-000	Health Insurance					32,275.00		29,048	42,779	42,779	
650-53610-155-000	Life Insurance					-		-	-	-	
650-53610-156-000	Workers Comp Ins					2,330.00		2,210	2,637	2,637	
650-53610-157-000	Education/Training/Schools							-	-	-	
650-53610-164-000	Employee Health Tests/Physicals							-	-	-	
650-53610-169-000	Employee Assistance Program (EAP)					100.00	18.71	42	76	76	
650-53610-222-000	Utilities-Electricity						See above	See above	See above	See above	
650-53610-223-000	Utilities-Natural Gas						"	"	"	"	
650-53610-225-000	Utilities-Telephone						"	"	"	"	
650-53610-240-000	Diggers Hotline						"	"	"	"	
650-53610-242-000	Repairs/Maint - Mach./Equip./Vehicles						"	"	"	"	
650-53610-310-000	Office Supplies/Operations					500.00	-	-	500	500	
650-53610-346-000	Oper Supplies - Uniforms						"	"	"	"	
650-53610-349-000	Oper Supplies - All Other						"	"	"	"	
650-53610-351-000	Maint Supplies - Fuel						"	"	"	"	
650-53610-512-000	Insurance-Vehicles/Equipment						"	"	"	"	
650-53610-	Maint of Collection System						"	"	"	"	
650-53610-	Maint of Stations						"	"	"	"	
650-53610-	Maint of Meters Purchase						"	"	"	"	
650-53610-	Rib Mt Sewerage District						"	"	"	"	
650-53610-	Capital Equipment-Outlay						"	"	"	"	
	SEWER OPERATION EXPENSES	$ 462,460.25	$ 613,220.50	$ 785,754.63	$ 922,064.68	$ 797,282.00	$ 959,651.36	$ 1,315,643	$ 943,364	$ 943,364	
CUSTOMER ACCOUNTS/BILLING EXPENSES (53611):											
~~650-53560-850-010~~	Utilities Clerk - EAP Fringe	$ 3.37	$ -	$ -	$ -	$ 30.00	$ -				
~~650-53560-851-110~~	Hourly Wages - Utility Clerk	15,361.31	11,878.90	14,830.25	10,258.73	26,184.00	7,305.95				
	Hourly Wages - Overtime					1,000.00	-				
~~650-53560-851-151~~	FICA Taxes - Utility Clerk	1,557.17	873.93	991.92	748.91	2,080.00	536.50				
~~650-53560-851-152~~	Retirement - Utility Clerk	(4,234.89)	808.39	933.93	713.05	1,957.00	525.82				
~~650-53560-851-154~~	Insurance - Utility Clerk	5,597.11	4,848.81	5,086.05	4,225.11	11,736.00	2,636.18				
~~650-53560-851-156~~	Workers Comp Ins	-	-	-	-	34.00	-				
	Education/Training/Schools	-	-	-	-	500.00	-	-	500	500	
~~650-53560-851-169~~	Employee Assistance Program (EAP)	-	-	-	-	-	6.81	-	-	-	
~~650-53650-851-001~~	Office Supplies Expense	790.01	1,041.23	697.00	339.00	1,000.00	-	500	1,000	1,000	
~~650-53650-851-002~~	Postage Expense	3,533.39	2,116.43	6,359.15	2,660.93	12,000.00	1,204.87	3,000	3,500	3,500	
~~650-53611-281-000~~	Postage Meter Lease Contract	-	-	-	-	500.00	305.88	612	650	650	
~~650-53650-851-003~~	Telephone-Office	658.11	945.17	158.52	-	2,000.00	-	1,000	1,000	1,000	
~~650-53650-851-004~~	Copy Expense	-	-	-	-	-	-	-	-	-	
~~650-53650-851-006~~	Internet Access	714.88	659.40	69.83	161.32	700.00	-	-	-	-	
~~650-53650-851-007~~	Bank Fees	3,210.03	3,111.66	236.25	241.25	300.00	163.75	300	300	300	
	Software License Fees	-	-	-	-	10,000.00	-	10,000	10,000	10,000	
~~650-53650-851-009~~	Computer Supplies & Expenses	717.99	13,722.82	10,639.32	5,119.14	5,000.00	-	5,000	5,000	5,000	
	Conferences/Registration Fees	-	-	-	-	200.00	-	200	200	200	
	Travel Exps-Meals/Miles/Hotel	-	-	-	-	200.00	-	200	200	200	
650-53611-120-000	Hourly Wages - Utility Clerk							21,047	21,782	21,782	
650-53611-121-000	Hourly Wages - Overtime							1,000	1,000	1,000	
650-53611-151-000	FICA Taxes							1,687	1,743	1,743	
650-53611-152-000	Retirement							1,587	1,652	1,652	
650-53611-154-000	Health Insurance							8,450	9,126	9,126	

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

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual 12/31/2024	Actual (Pre-Audit) 12/31/2025	Amended Budget 12/31/2026	Year-to-Date Actual 8/31/2026	Estimated Year-end 12/31/2026	Dept. Request Budget 2027	Proposed Budget 2027	Comments
650-53611-155-000	Life Insurance							-	-	-	
650-53611-156-000	Workers Comp Ins							28	27	27	
650-53611-157-000	Education/Training/Schools							-	-	-	
650-53611-164-000	Employee Health Tests/Physicals							-	-	-	
650-53611-169-000	Employee Assistance Program (EAP)							12	16	16	
650-53611-225-000	Utilities-Telephone/Office							see above	see above	see above	
650-53611-281-000	Postage Meter Lease Contract							"	"	"	
650-53611-284-000	Internet Access							"	"	"	
650-53611-286-000	Software License Fees							"	"	"	
650-53611-287-000	Computer Maint Services							"	"	"	
650-53611-310-000	Office Supplies							"	"	"	
650-53611-311-000	Postage							"	"	"	
650-53611-317-000	Bank Fees							"	"	"	
650-53611-325-000	Conferences/Registration Fees							"	"	"	
650-53611-330-000	Travel Exps-Meals/Miles/Hotel							"	"	"	
	CUSTOMER ACCOUNTS/BILLING EXPS	$ 27,908.48	$ 40,006.74	$ 40,002.22	$ 24,467.44	$ 75,421.00	$ 12,685.76	$ 54,623	$ 57,696	$ 57,696	
SEWER ADMINISTRATION/GENERAL EXPENSES (53612):											
								see red numbers 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:											13 meetings
650-53619-112-000	Wages - Committee Members					780.00	-	$ 780	$ 780	$ 780	$25/mtg=2025; $40/mtg=2026
650-53619-151-000	FICA Taxes					60.00	-	60	60	60	
650-53619-156-000	Workers Comp Ins					2.00	-	2	2	2	
	UTILITY COMMITTEE	$ -	$ -	$ -	$ -	$ 842.00	$ -	$ 842	$ 842	$ 842	
	SEWER UTILITY FUND EXPENSES	**$ 787,769.24**	**$ 976,357.21**	**$ 1,121,237.55**	**$ 1,229,725.23**	**$ 1,259,900.00**	**$ 1,019,446.91**	**$ 1,708,394**	**$ 1,363,913**	**$ 1,363,913**	
	NET CHANGE IN NET POSITION	$ (115,070.02)	$ (138,135.17)	$ 225,259.80	$ 141,183.15	$ 68,661.00	$ (233,083.81)	$ (336,664)	$ 7,817	$ 7,817	
Ending Net Position, December 31st		**$ 10,709,237.98**	**$ 10,571,102.81**	**$ 10,796,362.61**	**$ 10,937,545.76**	**$ 68,661.00**		**$ (336,664)**	**$ 7,817**	**$ 7,817**	

Notes:

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

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

2027 - 2036
CAPITAL
IMPROVEMENTS
PROGRAM

VILLAGE OF KRONENWETTER

Proposed 2027-2036

Capital Improvements Program

(CIP) Budget – 3rd Draft

as of 10/09/2026

village of Kronenwetter

VILLAGE OF KRONENWETTER

Proposed 2027-2036

Capital Improvements Program

(CIP) Budget – 3rd Draft

as of 10/09/2026

EXPENDITURES

(Projects Listing)

2027 through 2036

Capital Improvement Plan

Village of Kronenwetter, WI

Projects by Category And Department

Department / Category	Project #	Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Fire Department													
Capital Equipment													
Fire Radios Replacement	*FIR-EQU-001*		30,000	30,000	30,000								**90,000**
Fire Rescue Truck #6	*FIR-EQU-002*				1,852,200								**1,852,200**
Fire Tanker #2	*FIR-EQU-003*										500,000		**500,000**
Fire Utility Terrain Vehicle	*FIR-EQU-004*											25,000	**25,000**
Fire SCBA w/Bottle & Masks	*FIR-EQU-005*			4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	**40,500**
Fire SCBA Cascade System/ Harnesses	*FIR-EQU-006*				7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	**57,600**
	Capital Equipment Total		**30,000**	**34,500**	**1,893,900**	**11,700**	**11,700**	**11,700**	**11,700**	**11,700**	**511,700**	**36,700**	**2,565,300**
	Fire Department Total		**30,000**	**34,500**	**1,893,900**	**11,700**	**11,700**	**11,700**	**11,700**	**11,700**	**511,700**	**36,700**	**2,565,300**
Municipal Center													
Buildings													
Replace Boiler	*MUN-BLG-001*		25,000										**25,000**
New Roofing - for Flat Roof Areas	*MUN-BLG-002*		20,000										**20,000**
Resurface Municipal Center Parking Lot	*MUN-BLG-003*	1	30,000										**30,000**
Add Camera System outside Municipal Center	*MUN-BLG-004*			0									**0**
	Buildings Total		**75,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**75,000**
	Municipal Center Total		**75,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**75,000**
Parks Department													
Capital Equipment													
Parks Equipment: 1- Ton Dump Truck	*P&R-EQU-001*			80,000									**80,000**
Park Lawnmower	*P&R-EQU-002*						0						**0**
	Capital Equipment Total		**0**	**80,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**80,000**
Park Improvements													
Buska Park-Playground Equipment	*P&R-FAC-001*		200,000										**200,000**

Department *Category*	Project #	Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Friendship Park-Poured in Place Rubberized Surfacing & Zip-Line	*P&R-FAC-002*				100,000								**100,000**
Gooding Park	*P&R-FAC-003*											0	**0**
Municipal Park-Bathrooms	*P&R-FAC-004*								100,000				**100,000**
Norm Plaza Memorial Park-Dog Park Fencing	*P&R-FAC-005*			50,000									**50,000**
Seville Park-Playground	*P&R-FAC-006*											200,000	**200,000**
Towering Pines Park-Bandstand & Bathrooms	*P&R-FAC-007*							150,000					**150,000**
Park Improvements Total			**200,000**	**50,000**	**100,000**	**0**	**0**	**150,000**	**100,000**	**0**	**0**	**200,000**	**800,000**
Parks Department Total			**200,000**	**130,000**	**100,000**	**0**	**0**	**150,000**	**100,000**	**0**	**0**	**200,000**	**880,000**
Police Department													
Capital Equipment													
Police Squad Car - purchase	*POL-EQU-001*	1	45,000	45,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	**810,000**
Police Squad Car - Build (Belco)	*POL-EQU-002*		20,000	20,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	**360,000**
Police Squad Car - Arbitrator Camera System	*POL-EQU-003*		6,500	6,500	6,500	6,500	6,500						**32,500**
Capital Equipment Total			**71,500**	**71,500**	**136,500**	**136,500**	**136,500**	**130,000**	**130,000**	**130,000**	**130,000**	**130,000**	**1,202,500**
Police Department Total			**71,500**	**71,500**	**136,500**	**136,500**	**136,500**	**130,000**	**130,000**	**130,000**	**130,000**	**130,000**	**1,202,500**
Public Works Department													
Capital Equipment													
Front End Loader	*DPW-EQU-001*			275,000				300,000					**575,000**
Tandem Axle Dump Truck (K-23)	*DPW-EQU-002*					270,000							**270,000**
Wheeled Excavator	*DPW-EQU-003*						320,000						**320,000**
Crew Cab PIckup	*DPW-EQU-004*								75,000				**75,000**
Tandem Axle Dump Truck (K-21)	*DPW-EQU-005*									290,000			**290,000**
Small Dump Truck - Regular Cab	*DPW-EQU-006*											100,000	**100,000**
Capital Equipment Total			**0**	**275,000**	**0**	**270,000**	**320,000**	**300,000**	**75,000**	**290,000**	**0**	**100,000**	**1,630,000**
Streets Infrastructure													
Maple Ridge Road	*DPW-STR-001*		2,890,000										**2,890,000**
Peplin Road	*DPW-STR-002*			522,000									**522,000**
Martin Road	*DPW-STR-003*				5,000,000								**5,000,000**
South Road	*DPW-STR-004*					234,000							**234,000**
Forest Road	*DPW-STR-005*						587,000						**587,000**
Autumn Road	*DPW-STR-006*						436,000						**436,000**
Streets Infrastructure Total			**2,890,000**	**522,000**	**5,000,000**	**234,000**	**1,023,000**	**0**	**0**	**0**	**0**	**0**	**9,669,000**
Public Works Department Total			**2,890,000**	**797,000**	**5,000,000**	**504,000**	**1,343,000**	**300,000**	**75,000**	**290,000**	**0**	**100,000**	**11,299,000**

Department *Category*	Project # Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Sewer Utility Department												
Capital Equipment												
Sewer Hoist Truck	*SWR-EQU-001*	100,000										**100,000**
Sewer Vacuum Truck	*SWR-EQU-002*	550,000										**550,000**
Sewer Plow Truck (Replacement)	*SWR-EQU-003*	80,000										**80,000**
Capital Equipment Total		**730,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**730,000**
Sewer Infrastructure												
Lift Station 5 Panel Upgrade & Generator	*SWR-INF-003*	300,000										**300,000**
Lift Station 7 Panel Upgrade & Generator	*SWR-INF-004*		500,000									**500,000**
Lift Station 9 Panel Upgrade	*SWR-INF-005*			300,000								**300,000**
Lift Station 10 removal	*SWR-INF-006*				400,000							**400,000**
Upgrade all lift stations to SCADA/ Cellular Systems	*SWR-INF-007*				275,000							**275,000**
Sewer Infrastructure Total		**300,000**	**500,000**	**300,000**	**675,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,775,000**
Sewer Utility Department Total		**1,030,000**	**500,000**	**300,000**	**675,000**	**0**	**0**	**0**	**0**	**0**	**0**	**2,505,000**
Water Utility Department												
Capital Equipment												
Add New Water Truck (for new employee)	*WTR-EQU-001*		70,000									**70,000**
Water Truck - Replacement	*WTR-EQU-002*							80,000			80,000	**160,000**
Capital Equipment Total		**0**	**70,000**	**0**	**0**	**0**	**0**	**80,000**	**0**	**0**	**80,000**	**230,000**
Water Infrastructure												
New Well, piping and filtration	*WTR-INF-002*		6,000,000									**6,000,000**
New Water Tower	*WTR-INF-003*		5,000,000									**5,000,000**
Repaint Water Tower on Tower Rd	*WTR-INF-004*		500,000									**500,000**
Upgrade all lift stations to SCADA/ Cellular Systems	*WTR-INF-005*				275,000							**275,000**
Add Water Loop - Kronenwetter Drive	*WTR-INF-006*			35,000								**35,000**
Add Water Loop - FAA Property	*WTR-INF-007*	20,000										**20,000**

Department *Category*	Project # Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Add Water Loop - Kowalski Rd to Municipal Center	*WTR-INF-008*										0	**0**
Water Infrastructure Total		**20,000**	**11,500,000**	**35,000**	**275,000**	**0**	**0**	**0**	**0**	**0**	**0**	**11,830,000**
Water Utility Department Total		**20,000**	**11,570,000**	**35,000**	**275,000**	**0**	**0**	**80,000**	**0**	**0**	**80,000**	**12,060,000**
GRAND TOTAL		**4,316,500**	**13,103,000**	**7,465,400**	**1,602,200**	**1,491,200**	**591,700**	**396,700**	**431,700**	**641,700**	**546,700**	**30,586,800**

VILLAGE OF KRONENWETTER

Proposed 2027-2036

Capital Improvements Program

(CIP) Budget – 3rd Draft

as of 10/09/2026

REVENUES

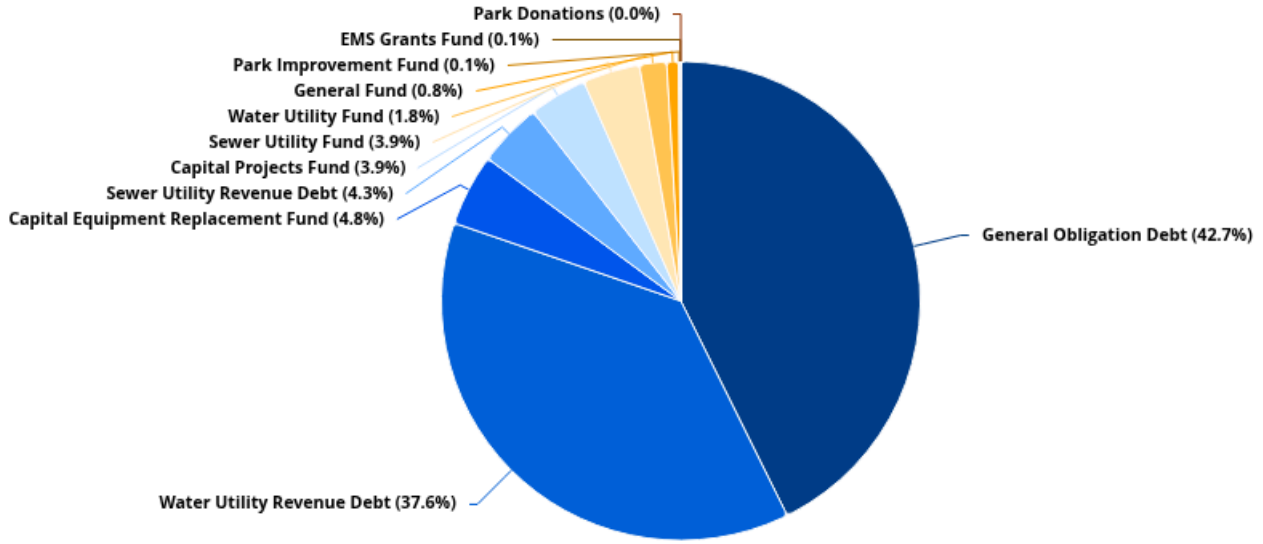
(Funding Sources List)

2027 through 2036

Capital Improvement Plan

Village of Kronenwetter, WI

Funding Source Summary



Source	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Capital Equipment Replacement Fund	71,500	151,500	136,500	136,500	136,500	130,000	205,000	130,000	130,000	255,000	**1,482,500**
Capital Projects Fund	1,200,000										**1,200,000**
EMS Grants Fund	6,000	6,000	6,000								**18,000**
General Fund	99,000	28,500	35,700	11,700	11,700	11,700	11,700	11,700	11,700	11,700	**245,100**
General Obligation Debt	1,865,000	847,000	6,952,200	504,000	1,343,000	450,000	100,000	290,000	500,000	200,000	**13,051,200**
Park Donations										0	**0**
Park Improvement Fund	25,000										**25,000**
Sewer Utility Fund	480,000		300,000	400,000							**1,180,000**
Sewer Utility Revenue Debt	550,000	500,000		275,000							**1,325,000**
Water Utility Fund	20,000	70,000	35,000	275,000			80,000			80,000	**560,000**
Water Utility Revenue Debt		11,500,000									**11,500,000**
GRAND TOTAL	**4,316,500**	**13,103,000**	**7,465,400**	**1,602,200**	**1,491,200**	**591,700**	**396,700**	**431,700**	**641,700**	**546,700**	**30,586,800**

2027 through 2036

Capital Improvement Plan

Village of Kronenwetter, WI

Funding Source Total By Department

Department	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Fire Department											
Capital Equipment Replacement Fund										25,000	**25,000**
EMS Grants Fund	6,000	6,000	6,000								**18,000**
General Fund	24,000	28,500	35,700	11,700	11,700	11,700	11,700	11,700	11,700	11,700	**170,100**
General Obligation Debt			1,852,200						500,000		**2,352,200**
Fire Department Total	**30,000**	**34,500**	**1,893,900**	**11,700**	**11,700**	**11,700**	**11,700**	**11,700**	**511,700**	**36,700**	**2,565,300**
Municipal Center											
General Fund	75,000	0									**75,000**
Municipal Center Total	**75,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**75,000**
Parks Department											
Capital Equipment Replacement Fund		80,000			0						**80,000**
General Obligation Debt	175,000	50,000	100,000			150,000	100,000			200,000	**775,000**
Park Donations										0	**0**
Park Improvement Fund	25,000										**25,000**
Parks Department Total	**200,000**	**130,000**	**100,000**	**0**	**0**	**150,000**	**100,000**	**0**	**0**	**200,000**	**880,000**
Police Department											
Capital Equipment Replacement Fund	71,500	71,500	136,500	136,500	136,500	130,000	130,000	130,000	130,000	130,000	**1,202,500**
Police Department Total	**71,500**	**71,500**	**136,500**	**136,500**	**136,500**	**130,000**	**130,000**	**130,000**	**130,000**	**130,000**	**1,202,500**
Public Works Department											
Capital Equipment Replacement Fund							75,000			100,000	**175,000**
Capital Projects Fund	1,200,000										**1,200,000**
General Obligation Debt	1,690,000	797,000	5,000,000	504,000	1,343,000	300,000		290,000			**9,924,000**
Public Works Department Total	**2,890,000**	**797,000**	**5,000,000**	**504,000**	**1,343,000**	**300,000**	**75,000**	**290,000**	**0**	**100,000**	**11,299,000**
Sewer Utility Department											
Sewer Utility Fund	480,000		300,000	400,000							**1,180,000**
Sewer Utility Revenue Debt	550,000	500,000		275,000							**1,325,000**
Sewer Utility Department Total	**1,030,000**	**500,000**	**300,000**	**675,000**	**0**	**0**	**0**	**0**	**0**	**0**	**2,505,000**
Water Utility Department											
Water Utility Fund	20,000	70,000	35,000	275,000			80,000			80,000	**560,000**

Department	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Water Utility Revenue Debt		11,500,000									**11,500,000**
Water Utility Department Total	**20,000**	**11,570,000**	**35,000**	**275,000**	**0**	**0**	**80,000**	**0**	**0**	**80,000**	**12,060,000**
GRAND TOTAL	**4,316,500**	**13,103,000**	**7,465,400**	**1,602,200**	**1,491,200**	**591,700**	**396,700**	**431,700**	**641,700**	**546,700**	**30,586,800**

2027 through 2036

Capital Improvement Plan

Village of Kronenwetter, WI

Projects By Funding Source

Source	Project #	Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Capital Equipment Replacement Fund													
Crew Cab PIckup	*DPW-EQU-004*								75,000				**75,000**
Small Dump Truck - Regular Cab	*DPW-EQU-006*											100,000	**100,000**
Fire Utility Terrain Vehicle	*FIR-EQU-004*											25,000	**25,000**
Police Squad Car - purchase	*POL-EQU-001*	1	45,000	45,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	**810,000**
Police Squad Car - Build (Belco)	*POL-EQU-002*		20,000	20,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	**360,000**
Police Squad Car - Arbitrator Camera System	*POL-EQU-003*		6,500	6,500	6,500	6,500	6,500						**32,500**
Parks Equipment: 1- Ton Dump Truck	*P&R-EQU-001*			80,000									**80,000**
Park Lawnmower	*P&R-EQU-002*						0						**0**
Capital Equipment Replacement Fund Total			**71,500**	**151,500**	**136,500**	**136,500**	**136,500**	**130,000**	**205,000**	**130,000**	**130,000**	**255,000**	**1,482,500**
Capital Projects Fund													
Maple Ridge Road	*DPW-STR-001*		1,200,000										**1,200,000**
Capital Projects Fund Total			**1,200,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,200,000**
EMS Grants Fund													
Fire Radios Replacement	*FIR-EQU-001*		6,000	6,000	6,000								**18,000**
EMS Grants Fund Total			**6,000**	**6,000**	**6,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**18,000**
General Fund													
Fire Radios Replacement	*FIR-EQU-001*		24,000	24,000	24,000								**72,000**
Fire SCBA w/Bottle & Masks	*FIR-EQU-005*			4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	**40,500**
Fire SCBA Cascade System/ Harnesses	*FIR-EQU-006*				7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	**57,600**
Replace Boiler	*MUN-BLG-001*		25,000										**25,000**
New Roofing - for Flat Roof Areas	*MUN-BLG-002*		20,000										**20,000**
Resurface Municipal Center Parking Lot	*MUN-BLG-003*	1	30,000										**30,000**

Source	Project # Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Add Camera System outside Municipal Center	*MUN-BLG-004*		0									**0**
	General Fund Total	**99,000**	**28,500**	**35,700**	**11,700**	**11,700**	**11,700**	**11,700**	**11,700**	**11,700**	**11,700**	**245,100**

General Obligation Debt

Front End Loader	*DPW-EQU-001*		275,000				300,000					**575,000**
Tandem Axle Dump Truck (K-23)	*DPW-EQU-002*				270,000							**270,000**
Wheeled Excavator	*DPW-EQU-003*					320,000						**320,000**
Tandem Axle Dump Truck (K-21)	*DPW-EQU-005*								290,000			**290,000**
Maple Ridge Road	*DPW-STR-001*	1,690,000										**1,690,000**
Peplin Road	*DPW-STR-002*		522,000									**522,000**
Martin Road	*DPW-STR-003*			5,000,000								**5,000,000**
South Road	*DPW-STR-004*				234,000							**234,000**
Forest Road	*DPW-STR-005*					587,000						**587,000**
Autumn Road	*DPW-STR-006*					436,000						**436,000**
Fire Rescue Truck #6	*FIR-EQU-002*			1,852,200								**1,852,200**
Fire Tanker #2	*FIR-EQU-003*									500,000		**500,000**
Buska Park-Playground Equipment	*P&R-FAC-001*	175,000										**175,000**
Friendship Park-Poured in Place Rubberized Surfacing & Zip-Line	*P&R-FAC-002*			100,000								**100,000**
Municipal Park-Bathrooms	*P&R-FAC-004*							100,000				**100,000**
Norm Plaza Memorial Park-Dog Park Fencing	*P&R-FAC-005*		50,000									**50,000**
Seville Park-Playground	*P&R-FAC-006*										200,000	**200,000**
Towering Pines Park-Bandstand & Bathrooms	*P&R-FAC-007*						150,000					**150,000**
	General Obligation Debt Total	**1,865,000**	**847,000**	**6,952,200**	**504,000**	**1,343,000**	**450,000**	**100,000**	**290,000**	**500,000**	**200,000**	**13,051,200**

Park Donations

Gooding Park	*P&R-FAC-003*										0	**0**
	Park Donations Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Park Improvement Fund

Buska Park-Playground Equipment	*P&R-FAC-001*	25,000										**25,000**
	Park Improvement Fund Total	**25,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**25,000**

Source	Project # Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Sewer Utility Fund												
Sewer Vacuum Truck	*SWR-EQU-002*	480,000										**480,000**
Lift Station 9 Panel Upgrade	*SWR-INF-005*			300,000								**300,000**
Lift Station 10 removal	*SWR-INF-006*				400,000							**400,000**
Sewer Utility Fund Total		**480,000**	**0**	**300,000**	**400,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,180,000**
Sewer Utility Revenue Debt												
Sewer Hoist Truck	*SWR-EQU-001*	100,000										**100,000**
Sewer Vacuum Truck	*SWR-EQU-002*	70,000										**70,000**
Sewer Plow Truck (Replacement)	*SWR-EQU-003*	80,000										**80,000**
Lift Station 5 Panel Upgrade & Generator	*SWR-INF-003*	300,000										**300,000**
Lift Station 7 Panel Upgrade & Generator	*SWR-INF-004*		500,000									**500,000**
Upgrade all lift stations to SCADA/ Cellular Systems	*SWR-INF-007*				275,000							**275,000**
Sewer Utility Revenue Debt Total		**550,000**	**500,000**	**0**	**275,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,325,000**
Water Utility Fund												
Add New Water Truck (for new employee)	*WTR-EQU-001*		70,000									**70,000**
Water Truck - Replacement	*WTR-EQU-002*							80,000			80,000	**160,000**
Upgrade all lift stations to SCADA/ Cellular Systems	*WTR-INF-005*				275,000							**275,000**
Add Water Loop - Kronenwetter Drive	*WTR-INF-006*			35,000								**35,000**
Add Water Loop - FAA Property	*WTR-INF-007*	20,000										**20,000**
Add Water Loop - Kowalski Rd to Municipal Center	*WTR-INF-008*										0	**0**
Water Utility Fund Total		**20,000**	**70,000**	**35,000**	**275,000**	**0**	**0**	**80,000**	**0**	**0**	**80,000**	**560,000**
Water Utility Revenue Debt												
New Well, piping and filtration	*WTR-INF-002*		6,000,000									**6,000,000**
New Water Tower	*WTR-INF-003*		5,000,000									**5,000,000**

Source	Project # Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Repaint Water Tower on Tower Rd	*WTR-INF-004*		500,000									**500,000**
Water Utility Revenue Debt Total		**0**	**11,500,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**11,500,000**
GRAND TOTAL		**4,316,500**	**13,103,000**	**7,465,400**	**1,602,200**	**1,491,200**	**591,700**	**396,700**	**431,700**	**641,700**	**546,700**	**30,586,800**

VILLAGE OF KRONENWETTER

Proposed 2027

Capital Improvements Program

(CIP) Budget – 3rd Draft

as of 10/09/2026

2027 REVENUES

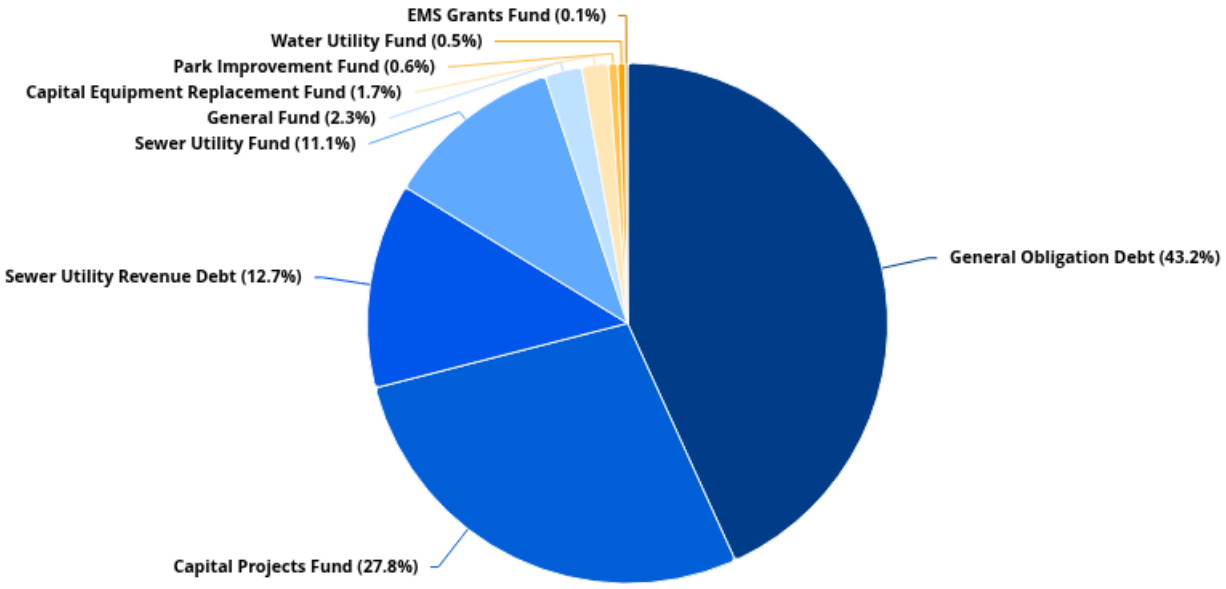
(Funding Sources List)

2027 through 2027

Capital Improvement Plan

Village of Kronenwetter, WI

Funding Source Summary



Source	2027	Total
Capital Equipment Replacement Fund	71,500	**71,500**
Capital Projects Fund	1,200,000	**1,200,000**
EMS Grants Fund	6,000	**6,000**
General Fund	99,000	**99,000**
General Obligation Debt	1,865,000	**1,865,000**
Park Improvement Fund	25,000	**25,000**
Sewer Utility Fund	480,000	**480,000**
Sewer Utility Revenue Debt	550,000	**550,000**
Water Utility Fund	20,000	**20,000**
GRAND TOTAL	**4,316,500**	**4,316,500**

2027 through 2027

Capital Improvement Plan

Village of Kronenwetter, WI

Projects By Funding Source

Source	Project #	Priority	2027	Total
Capital Equipment Replacement Fund				
Police Squad Car - purchase	*POL-EQU-001*	1	45,000	**45,000**
Police Squad Car - Build (Belco)	*POL-EQU-002*		20,000	**20,000**
Police Squad Car - Arbitrator Camera System	*POL-EQU-003*		6,500	**6,500**
Capital Equipment Replacement Fund Total			**71,500**	**71,500**
Capital Projects Fund				
Maple Ridge Road	*DPW-STR-001*		1,200,000	**1,200,000**
Capital Projects Fund Total			**1,200,000**	**1,200,000**
EMS Grants Fund				
Fire Radios Replacement	*FIR-EQU-001*		6,000	**6,000**
EMS Grants Fund Total			**6,000**	**6,000**
General Fund				
Fire Radios Replacement	*FIR-EQU-001*		24,000	**24,000**
Replace Boiler	*MUN-BLG-001*		25,000	**25,000**
New Roofing - for Flat Roof Areas	*MUN-BLG-002*		20,000	**20,000**
Resurface Municipal Center Parking Lot	*MUN-BLG-003*	1	30,000	**30,000**
General Fund Total			**99,000**	**99,000**
General Obligation Debt				
Maple Ridge Road	*DPW-STR-001*		1,690,000	**1,690,000**
Buska Park-Playground Equipment	*P&R-FAC-001*		175,000	**175,000**
General Obligation Debt Total			**1,865,000**	**1,865,000**
Park Improvement Fund				
Buska Park-Playground Equipment	*P&R-FAC-001*		25,000	**25,000**
Park Improvement Fund Total			**25,000**	**25,000**
Sewer Utility Fund				
Sewer Vacuum Truck	*SWR-EQU-002*		480,000	**480,000**
Sewer Utility Fund Total			**480,000**	**480,000**
Sewer Utility Revenue Debt				
Sewer Hoist Truck	*SWR-EQU-001*		100,000	**100,000**
Sewer Vacuum Truck	*SWR-EQU-002*		70,000	**70,000**
Sewer Plow Truck (Replacement)	*SWR-EQU-003*		80,000	**80,000**
Lift Station 5 Panel Upgrade & Generator	*SWR-INF-003*		300,000	**300,000**
Sewer Utility Revenue Debt Total			**550,000**	**550,000**

Source	Project # Priority	2027	Total
Water Utility Fund			
Add Water Loop - FAA Property	*WTR-INF-007*	20,000	**20,000**
	Water Utility Fund Total	**20,000**	**20,000**
	GRAND TOTAL	**4,316,500**	**4,316,500**