REPORT TO VILLAGE BOARD and APC

ITEM NAME: **Finance/Treasurer Office Update: Comparative Internal Financial Statements for Year-to-Date thru 9/30/2025 and 9/30/2024**
PREPARED BY: **John Jacobs, Interim Finance Director**
DATE PREPARED: **11/14/2025**

I have compiled the Comparative Internal Financial Statements for Year-to-Date (YTD) thru 9/30/2025 and 9/30/2024 for all Village Funds, for both the Village Board and APC meetings scheduled for 11/24/2025 and 11/18/2025, respectively.

There will be a number of future 2025 budget amendments that we still need to submit to APC and the Village Board during the months of Nov-Dec 2025. There are a number of 2025 budgeting errors that need to be corrected from the original November 2024 budget adoption date (some are reductions and some are additions expected), which should be approved before the year-end 2025 financial audit is begun.

In the meantime, I will provide several highlights here for you for the General Fund, Water & Sewer Utility Funds, and Debt Service Fund financial statements that I have included with this meeting packet.

<u>**General Fund:**</u>

- 9/30/2025 Revenues over Expenditures = $369,081
- 9/30/2024 Revenues over Expenditures = $533,146
- Therefore, the 2025 budget "surplus" as of 9/30/2025 is running about 69% of where the 2024 budget "surplus" was tracking at the same time compared to last year.

- 9/30/2025 Revenues = $3,711,378 (or 65.52% of budgeted revenues YTD)
- 9/30/2024 Revenues = $3,768,656 (or $3,188,053 without the fund balance adjustment)
- Therefore, the 2025 revenues are tracking at 116% of where the 2024 revenues were a year ago, without the 2024 fund balance adjustment).

- 9/30/2025 Expenditures = $3,342,297 (or 59.01% of budgeted expenditures YTD); remember that we are already at 75% of the year completed. So, this number is tracking in a good 😊 direction at this time.
- 9/30/2024 Expenditures = $3,235,510
- Therefore, the 2025 expenditures are tracking at 103% of where the 2024 expenditures were a year ago.

Water Utility Fund:

- 9/30/2025 Revenues over Expenses = $314,846
- 9/30/2024 Revenues over Expenses = $237,909
- The 2025 fund balance will have ADDED $314,846 to the Water Utility fund balance as of 9/30/2025, before depreciation.
- Therefore, the 2025 budget "surplus" as of 9/30/2025 is running about 132% of where the 2024 budget "surplus" was tracking at the same time compared to last year.

- 9/30/2025 Revenues = $660,201 (or 47.22% of original budgeted revenues YTD). However, the $706,335 budget for "Clear Water Revenues" was an overstated budgetary error made in November 2024, and that line item budget will be corrected in November 2025.
- 9/30/2024 Revenues = $595,154
- Therefore, the 2025 revenues are tracking at 111% of where the 2024 revenues were a year ago.

- 9/30/2025 Expenses = $345,355 (or 27.62% of original budgeted expenses YTD, before depreciation has been recorded)
- 9/30/2024 Expenses = $357,245
- Therefore, the 2025 expenses are tracking at 97% of where the 2024 expenses were a year ago.

- No capital costs are recorded as "expenses" in the Water Utility Fund for 2025. Rather, all capital costs are "capitalized" as an Asset, and will be depreciated over the useful life of the capital asset.

- The Village utilized $3,158,591 of the Safe Drinking Water Loan Program (out of a maximum of $3,385,500) as of 9/30/2025. The remaining balance of $226,909 will be utilized during fourth quarter of 2025. The Village paid $136,413 of principal and $27,709 interest on 5/01/2025. Principal payments began annually starting on 5/01/2025.

- The 2025 budget had been set with a budgetary surplus = $147,879

Sewer Utility Fund:

- 9/30/2025 Revenues over Expenses = $454,873
- 9/30/2024 Revenues over Expenses = $133,183
- The 2025 fund balance will have ADDED $454,873 to the Sewer Utility fund balance as of 9/30/2025, before depreciation.
- Therefore, the 2025 budget "surplus" as of 9/30/2025 is running about 342% of where the 2024 budget "surplus" was tracking at the same time compared to last year.

- 9/30/2025 Revenues = $1,026,430 (or 89.05% of original budgeted revenues YTD)
- 9/30/2024 Revenues = $850,506
- Therefore, the 2025 revenues are tracking at 121% of where the 2024 revenues were a year ago.

- 9/30/2025 Expenses = $571,557 (or 47.02% of original budgeted expenses YTD, before depreciation has been recorded)
- 9/30/2024 Expenses = $717,323
- Therefore, the 2025 expenses are tracking at 80% of where the 2024 expenses were a year ago.

- No capital costs are recorded as "expenses" in the Sewer Utility Fund for 2025. Rather, all capital costs are "capitalized" as an Asset, and will be depreciated over the useful life of the capital asset.
- The Rib Mt Sewerage District expenses for Jan-Sep 2025 = $294,428, as compared to $325,582 for the same period in 2024.
- There presently is no debt in the Sewer Utility Fund as of 9/30/2025.
- The 2025 budget had been set with a budgetary deficit = ($62,958), before consideration for capital project costs.

Debt Service Fund:

- 9/30/2025 Revenues (under) Expenditures = ($1,947) deficit
- 9/30/2024 Revenues (under) Expenditures = ($483,353) deficit
- Therefore, the 2025 fund balance will have been REDUCED by $1,947 to the Debt Service fund balance as of 9/30/2025.

- 9/30/2025 Total Fund Balance = $121,972
    - Of this balance, the restricted 2024 bond premium ($73,679) will be applied towards the 2026 budget (so the debt service tax levy can be reduced by $73,679 in the 2026 budget).
    - Of this balance, there will be $57,300 in debt service payments yet to be made between Oct-Dec 2025 this year.

Schedule of Debt Outstanding:

- 9/30/2025 Total Village Debt Outstanding = $16,473,677
- 9/30/2025 Total General Obligation Debt Outstanding (funded by Tax Levy) = $11,881,498
- **9/30/2025 General Obligation Debt: Allowable Debt Capacity Used = 21.98%**

VILLAGE OF KRONENWETTER

Comparative Internal Financial Statements for Year-to-Date thru September 30, 2025 and 2024

VILLAGE OF KRONENWETTER
General Fund Summary
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

REVENUES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
Taxes	$ 1,978,332	$ 2,245,703	$ 1,980,170	$ (1,838)	$ 1,662,817
Intergovernmental	689,935	2,811,478	2,811,478	(2,121,543)	646,591
Licenses, Permits, and Other	125,367	128,775	128,775	(3,408)	105,001
Fines & Forfeitures	31,217	36,000	36,000	(4,783)	29,429
Public Charges for Services	541,261	540,100	540,100	1,161	532,668
Intergovernmental Charges for Services	2,749	7,600	7,600	(4,851)	2,942
Miscellaneous	342,517	160,200	160,200	182,317	208,605
Other Financing Sources	-	-	-	-	580,603
TOTAL REVENUES	$ 3,711,378	$ 5,929,856	$ 5,664,323	$ (1,952,945)	$ 3,768,656
EXPENDITURES:					
General Government	$ 432,248	$ 1,078,488	$ 1,058,488	$ 626,240	$ 792,343
Public Safety	1,298,003	2,128,152	2,128,152	830,149	1,273,589
Public Works	1,381,210	2,229,560	2,084,560	703,350	963,118
Health & Human Services	2,725	5,000	5,000	2,275	-
Culture & Recreation	68,459	115,454	115,454	46,995	69,413
Conservation & Development	110,234	216,885	216,885	106,651	107,563
Debt Service	29,484	34,000	34,000	4,516	29,484
Other Financing Uses	19,934	122,317	21,784	1,850	-
TOTAL EXPENDITURES	$ 3,342,297	$ 5,929,856	$ 5,664,323	$ 2,322,026	$ 3,235,510
NET CHANGE IN FUND BALANCE	$ 369,081	$ -	$ -	$ 369,081	$ 533,146

Fund Balance - January 1, 2025:		1/01/2024
Nonspendable:		
Inventories & Prepaid Items	$ 137,966	$ 111,765
Advance to TID #1	2,660,182	2,551,634
Assigned:		
Subsequent year's budget	-	402,438
Carryover funds	-	178,166
Unassigned	1,015,286	182,212
Total Fund Balance - January 1st	$ 3,813,434	$ 3,426,215

Fund Balance:	12/31/2024
Nonspendable:	
Inventories & Prepaid Items	$ 137,966
Advance to TID #1	2,660,182
Assigned:	
Subsequent year's budget	-
Carryover funds	-
Unassigned	**1,015,286**
Total Fund Balance	$ 3,813,434
Current Year's Annual Budget	$ 5,703,006
Actual Village's Unassigned General Fund Balance %	**17.80%**

VILLAGE OF KRONENWETTER

General Fund Revenues

Year-to-Date Ended September 30, 2025 and 2024

(75% of Year Completed)

REVENUES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
Taxes:					
General Property Taxes	$ 1,940,585	$ 2,206,115	$ 1,940,582	$ 3	$ 1,655,461
Mobile Home Taxes	7,310	8,588	8,588	(1,278)	7,356
Managed Forest Land Taxes	30,437	31,000	31,000	(563)	-
Interest & Penalties on Taxes	-	-	-	-	-
Total Taxes	$ 1,978,332	$ 2,245,703	$ 1,980,170	$ (1,838)	$ 1,662,817
Intergovernmental:					
State Shared Revenues	$ 70,973	$ 473,153	$ 473,153	$ (402,180)	$ 287,293
Environmental Impact Fees	34,627	34,627	34,627	-	34,627
Shared Taxes-Weston 4	243,537	1,623,580	1,623,580	(1,380,043)	-
Shared Taxes-Magellan Oil Pipeline Terminal	-	-	-	-	-
Shared Taxes-Weston Rice Plant	-	256,000	256,000	(256,000)	-
Highway Aids	254,163	327,331	327,331	(73,168)	245,535
Recycling Grant	28,687	28,500	28,500	187	28,816
Computer Aids	404	404	404	-	404
Personal Property State Aids	20,504	20,504	20,504	-	15,505
Law Enforcement Grants	-	-	-	-	-
Fire Department Grants	9,407	-	-	9,407	-
Election Service Aids	600	-	-	600	-
Forest Crop & Severance Taxes	3,827	3,800	3,800	27	3,828
County Bridge Aids	-	-	-	-	9,542
County Timber Sales	11,127	11,500	11,500	(373)	6,962
All Other Governmental	12,079	32,079	32,079	(20,000)	14,079
Total Intergovernmental	$ 689,935	$ 2,811,478	$ 2,811,478	$ (2,121,543)	$ 646,591
Licenses, Permits, and Other:					
Licenses:					
Occupational Licenses	$ 4,360	$ 3,400	$ 3,400	$ 960	$ 3,275
Dog Licenses	6,836	2,275	2,275	4,561	3,071
Cable Franchise Fees	33,850	71,000	71,000	(37,150)	52,784
Permits:					
Building Permits	25,429	45,000	45,000	(19,571)	32,255
Excavating/Mining Permits	41,831	500	500	41,331	2,300
Plat Reviews	5,751	3,000	3,000	2,751	3,718
Other:					
Other Licenses/Permits	6,210	1,900	1,900	4,310	5,598
Other Regulatory Fees	1,100	1,700	1,700	(600)	2,000
Total Licenses, Permits, and Other	$ 125,367	$ 128,775	$ 128,775	$ (3,408)	$ 105,001
Fines & Forfeitures:					
Court Fines & Penalties	$ 31,217	$ 36,000	$ 36,000	$ (4,783)	$ 29,429
Total Fines & Forfeitures	$ 31,217	$ 36,000	$ 36,000	$ (4,783)	$ 29,429
Public Charges for Services:					
Public Records/Special Assessment Searches	$ 3,121	$ -	$ -	$ 3,121	$ 3,325
Public Safety	375	100	100	275	90
Fire Department	1,201	2,500	2,500	(1,299)	-
Streets	-	7,500	7,500	(7,500)	1,350
Garbage/Refuse/Recycling	536,564	530,000	530,000	6,564	527,903
Total Public Charges for Services	$ 541,261	$ 540,100	$ 540,100	$ 1,161	$ 532,668

VILLAGE OF KRONENWETTER
General Fund Revenues
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

REVENUES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
Intergovernmental Charges for Services:					
Crossing Guard	$ 2,749	$ 2,500	$ 2,500	$ 249	$ 2,942
Fire Protection	-	5,100	5,100	(5,100)	-
Total Intergovernmental Charges for Services	$ 2,749	$ 7,600	$ 7,600	$ (4,851)	$ 2,942
Miscellaneous:					
Interest Income	$ 292,869	$ 130,000	$ 130,000	$ 162,869	$ 131,235
Rent of Village Property	11,220	10,600	10,600	620	12,570
Sales of Materials & Supplies	4,133	1,600	1,600	2,533	4,079
Sales of Village Property	17,654	-	-	17,654	22,951
Insurance Claims & Refunds	12,021	2,500	2,500	9,521	27,797
Private Donations	4,565	4,500	4,500	65	2,423
Miscellaneous	55	11,000	11,000	(10,945)	7,550
Total Miscellaneous	$ 342,517	$ 160,200	$ 160,200	$ 182,317	$ 208,605
Other Financing Sources:					
Transfer from Other Funds	$ -	$ -	$ -	$ -	$ -
Apply Undesignated Fund Balance	-	-	-	-	402,438
Apply Carryover Funds from Prior Year	-	-	-	-	178,165
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ 580,603
TOTAL REVENUES	$ 3,711,378	$ 5,929,856	$ 5,664,323	$ (1,952,945)	$ 3,768,656
Budget Percentage Received YTD	*65.52%*				

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

EXPENDITURES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
General Government:					
Village Board	$ 21,061	$ 36,524	$ 36,524	$ 15,463	$ 19,510
Municipal Court	15,275	20,000	20,000	4,725	12,904
Village Attorney	19,601	30,000	30,000	10,399	115,011
General Office	91,565	218,700	218,700	127,135	127,571
Administrator	-	140,707	140,707	140,707	59,223
Village Clerk	55,774	96,096	96,096	40,322	62,599
Deputy Clerk-Treasurer	5,753	8,847	8,847	3,094	5,436
Administrative Assistant	15,734	83,501	83,501	67,767	54,579
Account Clerk	46,863	67,056	67,056	20,193	44,236
Elections	11,611	31,147	31,147	19,536	30,983
Treasurer	34,060	73,855	53,855	19,795	43,719
Assessor	14,605	17,800	17,800	3,195	14,396
Municipal Building	90,138	94,763	94,763	4,625	151,046
Commissions/Committees	1,559	15,439	15,439	13,880	346
Other General Government	8,649	70,025	70,025	61,376	50,784
Contingency	-	74,028	74,028	74,028	-
Total General Government	$ 432,248	$ 1,078,488	$ 1,058,488	$ 626,240	$ 792,343
Public Safety:					
Police & Fire Commission	$ 4,771	$ 9,403	$ 9,403	$ 4,632	$ 4,358
Police Department	984,982	1,596,357	1,596,357	611,375	981,869
Crossing Guards	3,467	6,147	6,147	2,680	4,325
Fire Department	189,815	310,902	310,902	121,087	185,192
First Responders	36,979	62,943	62,943	25,964	25,793
Ambulance	63,174	87,000	87,000	23,826	66,376
Building Inspector	2,009	26,600	26,600	24,591	693
Capital Outlay-Police	7,838	17,300	17,300	9,462	2,556
Capital Outlay-Fire	4,214	7,500	7,500	3,286	2,329
Capital Outlay-First Responders	754	4,000	4,000	3,246	98
Total Public Safety	$ 1,298,003	$ 2,128,152	$ 2,128,152	$ 830,149	$ 1,273,589
Public Works:					
Engineering	$ 19,633	$ 25,000	$ 25,000	$ 5,367	$ 4,357
Public Works Director	42,043	60,147	60,147	18,104	15,975
Road & Street Maintenance	890,349	1,233,313	1,233,313	342,964	483,017
Winter Maintenance	54,657	235,300	235,300	180,643	97,160
Weather Sirens	1,250	1,000	1,000	(250)	-
Shop & Garage	25,747	41,800	41,800	16,053	20,394
Street Lighting	28,369	60,000	60,000	31,631	42,458
Solid Waste/Recycling Collection/Yard Waste	319,162	573,000	573,000	253,838	299,757
Capital Outlay-Road Construction	-	-	-	-	-
Budget Adjustment - Public Works	-	-	(145,000)	(145,000)	-
Total Public Works	$ 1,381,210	$ 2,229,560	$ 2,084,560	$ 703,350	$ 963,118
Health & Human Services:					
Animal and Insect Control	$ 2,725	$ 5,000	$ 5,000	$ 2,275	$ -
Total Health & Human Services	$ 2,725	$ 5,000	$ 5,000	$ 2,275	$ -

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

EXPENDITURES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
Culture & Recreation:					
Parks	$ 68,459	$ 115,454	$ 115,454	$ 46,995	$ 69,413
Total Culture & Recreation	$ 68,459	$ 115,454	$ 115,454	$ 46,995	$ 69,413
Conservation & Development:					
Community Development/Zoning	$ 80,850	$ 132,001	$ 132,001	$ 51,151	$ 79,759
Planning Technician	29,384	84,884	84,884	55,500	27,804
Total Conservation & Development	$ 110,234	$ 216,885	$ 216,885	$ 106,651	$ 107,563
Debt Service:					
Debt Service-Lease Payment/Public Works	$ 29,484	$ 34,000	$ 34,000	$ 4,516	$ 29,484
Debt Service-Lease Payment/General Office	-	-	-	-	-
Total Debt Service	$ 29,484	$ 34,000	$ 34,000	$ 4,516	$ 29,484
Other Financing Uses:					
Transfer to Municipal Court Fund	$ 19,934	$ 21,784	$ 21,784	$ 1,850	$ -
Transfer to TID #1	-	100,533	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-
Total Other Financing Uses	$ 19,934	$ 122,317	$ 21,784	$ 1,850	$ -
TOTAL EXPENDITURES	$ 3,342,297	$ 5,929,856	$ 5,664,323	$ 2,322,026	$ 3,235,510
Budget Percentage Expended YTD	*59.01%*				

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
100-41000-110	GENERAL PROPERTY TAXES	.00	1,940,584.56	1,940,582.44	(2.12)	100.0
100-41000-140	MOBILE HOME FEES (MONTHLY)	729.10	4,945.97	6,000.00	1,054.03	82.4
100-41000-141	MOBILE HOME LOTTERY CREDIT	.00	2,364.48	2,588.04	223.56	91.4
100-41000-151	MANAGED FOREST LAW (MFL)	.00	30,437.36	31,000.00	562.64	98.2
	TOTAL TAXES	729.10	1,978,332.37	1,980,170.48	1,838.11	99.9
	INTERGOVERNMENTAL REVENUE					
100-43000-001	STATE; SHARED REVENUES	.00	70,972.92	473,152.80	402,179.88	15.0
100-43000-003	ALL OTHER INTERGOVERNMENTAL	.00	.00	20,000.00	20,000.00	.0
100-43000-005	ENVIRONMENTAL IMPACT FEES	.00	34,627.00	34,627.00	.00	100.0
100-43000-410	SHARED TAXES-WESTON 4	.00	243,537.05	1,623,580.30	1,380,043.25	15.0
100-43000-412	SHARED TAXES-WESTON RICE PLANT	.00	.00	256,000.00	256,000.00	.0
100-43000-531	STATE; QUARTERLY HIGHWAY AID	.00	254,163.09	327,330.97	73,167.88	77.7
100-43000-545	STATE; RECYCLING AID	.00	28,686.45	28,500.00	(186.45)	100.7
100-43000-550	STATE; COMPUTER AID	.00	404.27	404.27	.00	100.0
100-43000-560	VIDEO SERVICE PROVIDER AID	.00	12,078.85	12,078.85	.00	100.0
100-43000-650	CROSSING GUARD FEES	.00	2,748.82	2,500.00	(248.82)	110.0
100-43003-555	STATE ELECTION SERVICE AID	.00	600.00	.00	(600.00)	.0
100-43523-121	FIRE DEPARTMENT GRANTS	.00	9,407.01	.00	(9,407.01)	.0
100-43650-000	FOREST CROP/MAN FOREST LAND	.00	3,827.26	3,800.00	(27.26)	100.7
100-43670-000	PERSONAL PROPERTY STATE AID	.00	20,503.48	20,503.48	.00	100.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	681,556.20	2,802,477.67	2,120,921.47	24.3
	LICENSES & PERMITS					
100-44000-002	ALL OTHER PERMITS & LICENSES	90.00	665.00	.00	(665.00)	.0
100-44000-110	LIQUOR & BEER LICENSES	.00	3,385.00	2,400.00	(985.00)	141.0
100-44000-120	OPERATOR LICENSES	80.00	775.00	1,000.00	225.00	77.5
100-44000-121	CIGARETTE LICENSES	.00	100.00	.00	(100.00)	.0
100-44000-122	KENNEL LICENSES & PERMITS	.00	.00	75.00	75.00	.0
100-44000-123	MOBILE HOME COURT LICENSES	.00	100.00	100.00	.00	100.0
100-44000-131	FARMERS MARKET PERMIT	.00	1,700.00	800.00	(900.00)	212.5
100-44000-200	DOG LICENSES	136.50	6,835.50	2,200.00	(4,635.50)	310.7
100-44000-210	SIGN PERMITS/MISC LIC/PERMITS	.00	2,395.00	1,000.00	(1,395.00)	239.5
100-44000-300	BUILDING PERMITS	3,671.92	25,428.95	45,000.00	19,571.05	56.5
100-44000-400	ZONING & VARIANCE CHANGES	.00	1,100.00	1,300.00	200.00	84.6
100-44000-401	CONDITIONAL USE PERMITS	650.00	1,450.00	400.00	(1,050.00)	362.5
100-44000-402	PLAT/CSM/SITE PLAN REVIEWS	1,115.00	5,750.60	3,000.00	(2,750.60)	191.7
100-44000-900	EXCAVATING PERMITS	3,974.90	41,830.80	500.00	(41,330.80)	8366.2
	TOTAL LICENSES & PERMITS	9,718.32	91,515.85	57,775.00	(33,740.85)	158.4

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FINES, FORFEITURES AND PENALT					
100-45100-100	FINES	2,674.29	31,217.41	36,000.00	4,782.59	86.7
	TOTAL FINES, FORFEITURES AND PENALT	2,674.29	31,217.41	36,000.00	4,782.59	86.7
	PUBLIC CHARGES FOR SERVIC					
100-46000-200	SPECIAL ASSESSMENT SEARCH	560.00	3,121.00	.00	(3,121.00)	.0
100-46000-210	POLICE DEPARTMENT SERVICES	125.00	375.00	100.00	(275.00)	375.0
100-46000-221	FIRE DEPARTMENT SERVICES	.00	1,201.45	2,500.00	1,298.55	48.1
100-46000-420	GARBAGE COLLECTION FEES	159.69	536,563.73	530,000.00	(6,563.73)	101.2
	TOTAL PUBLIC CHARGES FOR SERVIC	844.69	541,261.18	532,600.00	(8,661.18)	101.6
	INTERGOV'T. CHARGES FOR S					
100-47000-323	TOWN OF GUENTHER-STANDBY FEES	.00	.00	5,100.00	5,100.00	.0
	TOTAL INTERGOV'T. CHARGES FOR S	.00	.00	5,100.00	5,100.00	.0
	MISCELLANEOUS REVENUES					
100-48000-100	INTEREST EARNED ON INVESTMENTS	32,214.86	292,869.37	130,000.00	(162,869.37)	225.3
100-48000-200	MUNICIPAL CENTER & PARK RENTAL	2,625.00	8,910.00	7,500.00	(1,410.00)	118.8
100-48000-201	ATHLETIC/SOCCER FIELD RENTAL	.00	2,310.00	3,100.00	790.00	74.5
100-48000-306	SALE OF SCRAP AND USED OIL	.00	4,013.05	1,500.00	(2,513.05)	267.5
100-48000-309	WOOD SALES-COUNTY FOREST LAND	.00	11,127.08	11,500.00	372.92	96.8
100-48000-311	MISCELLANEOUS REVENUE	.00	55.43	11,000.00	10,944.57	.5
100-48000-312	SALE OF OFFICE SUPPLIES	11.52	120.13	100.00	(20.13)	120.1
100-48000-314	CULVERT & ROADWAY WORK/SALE	.00	.00	7,500.00	7,500.00	.0
100-48000-316	FRANCHISE FEE	.00	33,850.32	71,000.00	37,149.68	47.7
100-48000-500	DONATIONS; OTHER	.00	.00	500.00	500.00	.0
100-48000-530	DONATIONS-POLICE DEPARTMENT	.00	15.00	500.00	485.00	3.0
100-48301-000	SALE OF LAW ENFORCEMENT EQUIPM	.00	17,654.00	.00	(17,654.00)	.0
100-48400-000	INSURANCE CLAIM PROCEEDS	6,309.00	12,020.66	.00	(12,020.66)	.0
100-48510-000	COMMUNITY EVENTS SPONSORSHIPS	.00	4,550.00	3,500.00	(1,050.00)	130.0
	TOTAL MISCELLANEOUS REVENUES	41,160.38	387,495.04	247,700.00	(139,795.04)	156.4
	OTHER FINANCING SOURCES					
100-49000-600	INSURANCE PROCEEDS; OTHER	.00	.00	2,500.00	2,500.00	.0
	TOTAL OTHER FINANCING SOURCES	.00	.00	2,500.00	2,500.00	.0
	TOTAL FUND REVENUE	55,126.78	3,711,378.05	5,664,323.15	1,952,945.10	65.5

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VILLAGE BOARD					
100-51000-108-110	BOARD MEMBERS SALARIES & WAGES	2,400.00	19,200.40	33,000.00	13,799.60	58.2
100-51000-108-151	FICA TAX - VILLAGE BOARD	183.63	1,443.94	2,524.50	1,080.56	57.2
100-51000-108-320	EXPENSES - BOARD MEMBERS	.00	416.81	1,000.00	583.19	41.7
	TOTAL VILLAGE BOARD	2,583.63	21,061.15	36,524.50	15,463.35	57.7
	MUNICIPAL COURT					
100-51200-100-333	MUNICIPAL COURT LEGAL FEES	3,031.98	15,275.07	20,000.00	4,724.93	76.4
100-51200-352-000	KRONENWETTER COURT EXPENDITURE	.00	19,933.60	21,783.61	1,850.01	91.5
	TOTAL MUNICIPAL COURT	3,031.98	35,208.67	41,783.61	6,574.94	84.3
	LEGAL					
100-51300-302-000	LEGAL FEES-GENERAL	835.00	19,601.00	30,000.00	10,399.00	65.3
	TOTAL LEGAL	835.00	19,601.00	30,000.00	10,399.00	65.3
	GENERAL OFFICE					
100-51400-460-000	OFFICE SUPPLIES	512.55	9,138.83	15,000.00	5,861.17	60.9
100-51400-470-000	OFFICE EQUIPMENT/SERVICE AGREE	2,500.00	5,728.52	13,000.00	7,271.48	44.1
100-51400-485-000	COMPUTER SUPPLIES, EXPENSES &	4,404.14	64,565.32	143,350.00	78,784.68	45.0
100-51400-510-000	INDEPENDENT AUDIT/ACCOUNTING	.00	12,122.36	46,000.00	33,877.64	26.4
100-51400-516-000	UNIFORMS/APPAREL	.00	.00	1,000.00	1,000.00	.0
100-51400-517-000	EMPLOYEE SAFETY/WELLNESS/GIFTS	.00	10.53	350.00	339.47	3.0
	TOTAL GENERAL OFFICE	7,416.69	91,565.56	218,700.00	127,134.44	41.9
	ADMINISTRATOR					
100-51410-110-110	SALARIES & WAGES - ADMINISTRAT	.00	.00	103,824.00	103,824.00	.0
100-51410-110-151	FICA TAX - ADMINISTRATOR	.00	.00	7,942.53	7,942.53	.0
100-51410-110-152	RETIREMENT - ADMINISTRAT	.00	.00	7,163.86	7,163.86	.0
100-51410-110-154	INSURANCE - ADMINISTRAT	.00	.00	17,745.44	17,745.44	.0
100-51410-131-000	EAP FRINGE - ADMINISTRATOR	.00	.00	31.00	31.00	.0
100-51410-322-000	MISC-BUSINESS/MTG EXPENSES	.00	.00	2,000.00	2,000.00	.0
100-51410-340-000	ADMIN; SEMINARS & MILEAGE	.00	.00	2,000.00	2,000.00	.0
	TOTAL ADMINISTRATOR	.00	.00	140,706.83	140,706.83	.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY DEVELOPMENT/ZON					
100-51420-000-000	COMMUNITY DEVELOPMENT/ZONING	.00	440.00	.00	(440.00)	.0
100-51420-110-110	SALARIES & WAGES - ZONING ADMI	5,945.55	54,573.05	83,100.71	28,527.66	65.7
100-51420-110-151	FICA TAX - ZONING ADMIN	441.72	4,055.57	6,357.20	2,301.63	63.8
100-51420-110-152	COMM. DEVELOP/ZONING; RETIREME	413.22	3,793.79	5,733.95	1,940.16	66.2
100-51420-110-154	COMM. DEVELOP/ZONING; HEALTH I	1,543.37	14,030.38	20,280.50	6,250.12	69.2
100-51420-131-000	COMM. DEVELOP/ZONING; EAP FRIN	.00	.00	29.00	29.00	.0
100-51420-340-000	CD/ZONING; SEMINARS & MILEAGE	208.60	208.60	1,000.00	791.40	20.9
100-51420-345-000	CD/ZA MATERIALS AND SUPPLIES	.00	.00	500.00	500.00	.0
100-51420-350-000	COMMUNITY EVENTS	450.00	2,801.91	8,500.00	5,698.09	33.0
100-51420-360-000	PUBLIC RELATIONS/MARKETING	.00	946.20	1,500.00	553.80	63.1
100-51420-370-000	ENGINEERING/SURVEYING/CONSULTI	.00	.00	5,000.00	5,000.00	.0
	TOTAL COMMUNITY DEVELOPMENT/ZON	9,002.46	80,849.50	132,001.36	51,151.86	61.3
	CLERK					
100-51421-110-110	SALARIES & WAGES - CLERK	5,384.60	38,730.88	61,800.00	23,069.12	62.7
100-51421-110-151	FICA TAX - CLERK	397.66	2,866.02	4,727.70	1,861.68	60.6
100-51421-110-152	RETIREMENT - CLERK	374.22	2,415.74	4,264.20	1,848.46	56.7
100-51421-110-154	INSURANCE - CLERK	1,678.14	11,401.83	21,125.52	9,723.69	54.0
100-51421-131-000	EAP FRINGE - CLERK	.00	.00	29.00	29.00	.0
100-51421-322-000	MISC - BONDING	.00	255.00	150.00	(105.00)	170.0
100-51421-340-000	CLERK; SEMINARS & MILEAGE	.00	105.00	4,000.00	3,895.00	2.6
	TOTAL CLERK	7,834.62	55,774.47	96,096.42	40,321.95	58.0
	DEPUTY CLERK					
100-51422-110-110	SALARIES & WAGES - DEPUTY CLER	418.95	3,699.95	5,311.78	1,611.83	69.7
100-51422-110-151	FICA TAX - DEPUTY CLERK	30.62	270.07	406.35	136.28	66.5
100-51422-110-152	RETIREMENT - DEPUTY CLER	29.12	257.23	366.51	109.28	70.2
100-51422-110-154	INSURANCE - DEPUTY CLER	167.87	1,525.55	2,112.55	587.00	72.2
100-51422-322-000	DEPUTY CLERK; MUNICIPAL BONDIN	.00	.00	150.00	150.00	.0
100-51422-340-000	DEPUTY CLERK;SEMINARS & MILEAG	.00	.00	500.00	500.00	.0
	TOTAL DEPUTY CLERK	646.56	5,752.80	8,847.19	3,094.39	65.0
	ADMIN ASSIST					
100-51423-110-110	SALARIES & WAGES - AA	.00	10,336.57	53,117.78	42,781.21	19.5
100-51423-110-151	FICA TAX - AA	.00	758.01	4,063.51	3,305.50	18.7
100-51423-110-152	RETIREMENT - AA	.00	719.11	3,665.13	2,946.02	19.6
100-51423-110-154	INSURANCE - AA	.00	3,920.70	21,125.52	17,204.82	18.6
100-51423-131-000	EAP FRINGE - AA	.00	.00	29.00	29.00	.0
100-51423-340-000	ADMIN ASSIST; SEMINARS & MILEA	.00	.00	1,500.00	1,500.00	.0
	TOTAL ADMIN ASSIST	.00	15,734.39	83,500.94	67,766.55	18.8

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING TECHNICIAN					
100-51425-110-110	SALARY & WAGES - PLAN TECH	2,292.51	18,939.62	55,197.78	36,258.16	34.3
100-51425-110-151	FICA TAX - PLAN TECH	168.26	1,384.05	4,222.63	2,838.58	32.8
100-51425-110-152	RETIREMENT - PLAN TECH	159.34	1,316.65	3,808.65	2,492.00	34.6
100-51425-110-154	INSURANCE - PLAN TECH	894.82	7,744.02	21,125.52	13,381.50	36.7
100-51425-131-000	EAP FRINGE - PLAN TECH	.00	.00	29.00	29.00	.0
100-51425-340-000	PLAN TECH; SEMINARS & MILEAGE	.00	.00	500.00	500.00	.0
	TOTAL PLANNING TECHNICIAN	3,514.93	29,384.34	84,883.58	55,499.24	34.6
	ACCT CLERK					
100-51427-110-110	SALARIES & WAGES - ACCT CLERK	3,204.46	29,702.69	42,494.22	12,791.53	69.9
100-51427-110-151	FICA TAX - ACCT CLERK	232.66	2,158.87	3,250.81	1,091.94	66.4
100-51427-110-152	RETIREMENT - ACCT CLERK	222.71	2,066.05	2,932.10	866.05	70.5
100-51427-110-154	INSURANCE - ACCT CLERK	1,342.51	12,201.18	16,900.42	4,699.24	72.2
100-51427-131-000	EAP FRINGE - ACCT CLERK	.00	.00	29.00	29.00	.0
100-51427-322-000	MISC - BONDING - ACCT CLERK	.00	.00	150.00	150.00	.0
100-51427-340-000	ACCT CLERK; SEMINARS & MILEAGE	159.00	733.84	1,300.00	566.16	56.5
	TOTAL ACCT CLERK	5,161.34	46,862.63	67,056.55	20,193.92	69.9
	ELECTIONS					
100-51440-110-110	SALARIES & WAGES - ELECTIONS	.00	9,913.02	15,000.00	5,086.98	66.1
100-51440-110-151	FICA TAX - ELECTIONS	.00	66.96	1,147.50	1,080.54	5.8
100-51440-350-000	OTHER EXPENSES & SUPPLIES	.00	1,630.73	15,000.00	13,369.27	10.9
	TOTAL ELECTIONS	.00	11,610.71	31,147.50	19,536.79	37.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMISSIONS, COMMITTEES,					
100-51500-530-110	PROPERTIES & INFRASTRUCTURE WA	.00	.00	1,500.00	1,500.00	.0
100-51500-532-110	BOARD OF APPEALS WAGES	.00	50.00	1,500.00	1,450.00	3.3
100-51500-532-151	BOARD OF APPEALS FICA	.00	6.83	.00	(6.83)	.0
100-51500-535-110	PFC COMMITTEE WAGES	.00	125.00	1,500.00	1,375.00	8.3
100-51500-535-151	PFC COMMITTEE FICA	.00	13.04	114.75	101.71	11.4
100-51500-540-110	CLIPP - WAGES	.00	.00	1,500.00	1,500.00	.0
100-51500-540-151	CLIPP - FICA	.00	1.85	114.75	112.90	1.6
100-51500-560-110	PLANNING COMMISSION WAGES	.00	.00	1,500.00	1,500.00	.0
100-51500-560-151	PLANNING COMMISSION FICA	.00	3.25	114.75	111.50	2.8
100-51500-580-000	RECRUITMENT & BACKGROUND CHECK	.00	664.66	2,000.00	1,335.34	33.2
100-51500-590-110	ADMINISTRATIVE POLICY WAGES	.00	600.00	1,500.00	900.00	40.0
100-51500-590-151	ADMINISTRATIVE POLICY FICA	.00	47.05	114.75	67.70	41.0
100-51500-595-110	SPECIAL / AD HOC COMMITTEES WA	.00	.00	1,500.00	1,500.00	.0
100-51500-595-151	SPECIAL / AD HOC COMMITTEES FI	.00	.70	114.75	114.05	.6
100-51500-596-110	KOWALSKI INTERCHANGE WAGES	.00	.00	1,500.00	1,500.00	.0
100-51500-596-151	KOWALSKI INTERCHANGE FICA	.00	.45	114.75	114.30	.4
100-51500-597-100	COMMITTEES-OFFICE SUPPLIES	.00	45.96	750.00	704.04	6.1
	TOTAL COMMISSIONS, COMMITTEES,	.00	1,558.79	15,438.50	13,879.71	10.1
	TREASURER					
100-51520-110-110	SALARIES & WAGES - TREASURER	825.48	2,825.48	50,498.55	47,673.07	5.6
100-51520-110-151	FICA TAX - TREASURER	63.15	216.15	3,863.14	3,646.99	5.6
100-51520-110-152	RETIREMENT - TREASURER	.00	.00	3,484.40	3,484.40	.0
100-51520-110-154	INSURANCE - TREASURER	.00	.00	11,830.29	11,830.29	.0
100-51520-131-000	EAP FRINGE - TREASURER	.00	.00	29.00	29.00	.0
100-51520-300-001	FIN DIR/TREAS CONTR SERVICES	1,108.81	31,017.84	.00	(31,017.84)	.0
100-51520-322-000	MISCELLANEOUS-BONDING	.00	.00	150.00	150.00	.0
100-51520-340-000	TREASURER; SEMINARS & MILEAGE	.00	.00	4,000.00	4,000.00	.0
100-51520-999-000	BUDGET ADJUSTMENT	.00	.00	(20,000.00)	(20,000.00)	.0
	TOTAL TREASURER	1,997.44	34,059.47	53,855.38	19,795.91	63.2
	ASSESSOR					
100-51530-110-000	ASSESSOR FEE	2,920.90	14,604.50	16,500.00	1,895.50	88.5
100-51530-113-000	ASSESSOR - MANUFACTURING	.00	.00	1,300.00	1,300.00	.0
	TOTAL ASSESSOR	2,920.90	14,604.50	17,800.00	3,195.50	82.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MUNICIPAL BUILDING					
100-51600-110-110	WAGES -CLEANING/SNOW REMOVAL	1,533.42	16,789.73	9,068.89	(7,720.84)	185.1
100-51600-110-151	FICA - CLEANING/SNOW REMOVAL	117.32	1,284.47	693.77	(590.70)	185.1
100-51600-326-000	UTILITIES	6,744.64	51,768.93	40,000.00	(11,768.93)	129.4
100-51600-354-000	MATERIALS & SUPPLIES	.00	674.57	5,000.00	4,325.43	13.5
100-51600-355-000	JANITORIAL SUPPLIES	311.06	968.46	5,000.00	4,031.54	19.4
100-51600-389-000	MAINTENANCE	2,050.83	18,652.09	35,000.00	16,347.91	53.3
	TOTAL MUNICIPAL BUILDING	10,757.27	90,138.25	94,762.66	4,624.41	95.1
	OTHER GENERAL GOVERNMENT					
100-51900-095-000	UNEMPLOYMENT	.00	.00	10,000.00	10,000.00	.0
100-51900-115-000	VILLAGE EMPLOYEE EVENT	.00	451.37	1,000.00	548.63	45.1
100-51900-120-000	EMPLOYEE SETTLEMENTS	.00	.00	7,875.00	7,875.00	.0
100-51900-938-000	PROPERTY & LIABILITY INSURANCE	.00	4,976.00	30,000.00	25,024.00	16.6
100-51900-960-000	PUBLICATIONS	221.05	1,244.66	2,700.00	1,455.34	46.1
100-51900-970-000	NEWSLETTER	.00	.00	8,000.00	8,000.00	.0
100-51900-990-000	DUES & MEMBERSHIPS	.00	867.44	8,700.00	7,832.56	10.0
100-51900-991-000	BANK & INVESTMENT FEES	40.00	360.00	1,000.00	640.00	36.0
100-51900-994-000	WEIGHTS MEASURES INSPECTION	.00	750.00	750.00	.00	100.0
100-51900-999-000	CONTINGENCY EXPS	.00	.00	74,027.88	74,027.88	.0
	TOTAL OTHER GENERAL GOVERNMENT	261.05	8,649.47	144,052.88	135,403.41	6.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE DEPT					
100-52000-110-110	SALARIES & WAGES - CROSS GUARD	288.00	3,220.72	4,860.00	1,639.28	66.3
100-52000-110-151	FICA TAX - CROSSING GUARD	22.02	246.34	371.79	125.45	66.3
100-52000-110-154	INSURANCE - CROSS GUARD	.00	.00	915.00	915.00	.0
100-52000-120-138	TRAINING & CONF - POLICE CHIEF	.00	471.95	2,000.00	1,528.05	23.6
100-52000-120-140	EMPLOYEE ASSISTANCE PROG-CHIEF	.00	.00	29.00	29.00	.0
100-52000-120-146	PROFESSIONAL DUES-POLICE CHIEF	.00	510.00	575.00	65.00	88.7
100-52000-120-157	EAP-LIEUTENANT	.00	.00	29.00	29.00	.0
100-52000-120-159	PROFESSIONAL DUES - LIEUTENANT	.00	275.00	250.00	(25.00)	110.0
100-52000-120-160	TRAINING & CONF - LIEUTENANT	.00	651.40	2,000.00	1,348.60	32.6
100-52000-120-238	TRAINING - OFFICERS	.00	1,557.93	6,500.00	4,942.07	24.0
100-52000-120-240	EMERGENCY ASSIST PROG-OFFICERS	.00	.00	174.00	174.00	.0
100-52000-120-250	LEGAL SERVICES-POLICE DEPT	.00	793.38	1,000.00	206.62	79.3
100-52000-120-320	AMMUNITION	.00	375.13	3,000.00	2,624.87	12.5
100-52000-120-321	FT OFFICERS PROTECTIVE CLOTH	463.73	3,829.08	9,000.00	5,170.92	42.6
100-52000-120-322	PT OFFICERS PROTECTIVE CLOTH	.00	.00	500.00	500.00	.0
100-52000-120-323	PHYSICAL EXAMS	674.00	674.00	1,000.00	326.00	67.4
100-52000-120-324	FUEL	1,749.74	14,776.93	40,000.00	25,223.07	36.9
100-52000-120-326	TELEPHONE & UTILITIES - POLICE	507.52	4,060.56	8,700.00	4,639.44	46.7
100-52000-120-380	EQUIPMENT REPAIRS/MAINTENANCE	508.56	6,522.57	20,000.00	13,477.43	32.6
100-52000-120-434	EMPLOYEE ASSIST PROG-PD CLERK	.00	.00	29.00	29.00	.0
100-52000-120-437	MILEAGE - POLICE CLERK	.00	165.90	200.00	34.10	83.0
100-52000-120-438	TRAIN/MEETINGS - POLICE CLERK	.00	235.01	1,000.00	764.99	23.5
100-52000-120-460	OFFICE SUPPLIES	129.98	2,195.21	5,500.00	3,304.79	39.9
100-52000-120-475	POSTAGE & SHIPPING	.00	367.77	550.00	182.23	66.9
100-52000-120-476	PROPERTY ROOM/EVIDENCE	81.17	201.36	1,000.00	798.64	20.1
100-52000-120-811	OUTLAY-EQUIPMENT	.00	7,837.50	17,300.00	9,462.50	45.3
100-52000-120-815	PD CONTRACTED SERVICES	.00	138.01	500.00	361.99	27.6
100-52000-120-820	PD: COMPUTER SUPPLIES, EXPENSE	.00	13,196.00	35,000.00	21,804.00	37.7
100-52000-120-938	POLICE DEPARTMENT INSURANCE	164.40	953.52	32,925.00	31,971.48	2.9
100-52000-121-110	SALARY & WAGES - LIEUTENANT	8,125.64	73,482.89	105,633.39	32,150.50	69.6
100-52000-121-151	FICA - LIEUTENANT	607.34	5,491.72	8,080.95	2,589.23	68.0
100-52000-121-152	RETIREMENT - LIEUTENANT	1,219.66	11,047.33	15,105.57	4,058.24	73.1
100-52000-121-154	HEALTH INSURANCE - LIEUTENANT	1,678.14	15,252.03	21,125.52	5,873.49	72.2
100-52000-122-110	SALARIES & WAGES - FT OFFICERS	34,071.78	337,604.25	525,510.82	187,906.57	64.2
100-52000-122-151	FICA TAX - FT OFFICERS	2,521.44	25,197.66	37,372.28	12,174.62	67.4
100-52000-122-152	RETIREMENT (WRS) - FT OFFICERS	5,114.17	49,849.73	69,859.29	20,009.56	71.4
100-52000-122-154	HEALTH INSURANCE - FT OFFICERS	10,483.28	75,914.99	136,315.44	60,400.45	55.7
100-52000-123-110	SALARIES & WAGES - PT OFFICERS	748.13	2,572.56	7,561.80	4,989.24	34.0
100-52000-123-151	FICA TAX - PT OFFICERS	57.23	196.79	578.48	381.69	34.0
100-52000-124-110	SALARIES & WAGES - POLICE CLER	2,180.90	20,112.44	26,675.15	6,562.71	75.4
100-52000-124-151	FICA TAX - POLICE CLERK	158.08	1,459.21	2,040.65	581.44	71.5
100-52000-124-152	RETIREMENT(WRS) - POLICE CLERK	151.57	1,398.14	1,840.59	442.45	76.0
100-52000-124-154	HEALTH INS - POLICE CLERK	822.21	7,473.03	9,506.48	2,033.45	78.6
100-52000-125-110	SALARIES & WAGES - PROPERTY RO	726.57	6,324.34	7,416.00	1,091.66	85.3
100-52000-125-151	FICA TAX - PROP ROOM MGR	55.58	483.78	567.32	83.54	85.3
100-52000-126-110	SALARIES & WAGES PT POLICE CLE	405.67	6,094.94	25,323.17	19,228.23	24.1
100-52000-126-151	PT POLICE CLERK; FICA TAX	31.03	466.28	1,937.21	1,470.93	24.1
100-52000-127-110	SALARY & WAGES - POLICE CHIEF	8,681.57	79,417.87	116,246.20	36,828.33	68.3
100-52000-127-151	FICA TAX - POLICE CHIEF	649.88	5,947.21	8,892.83	2,945.62	66.9
100-52000-127-152	RETIREMENT(WRS) - POLICE CHIEF	1,303.10	11,944.33	16,623.21	4,678.88	71.9
100-52000-127-154	HEALTH INS - POLICE CHIEF	1,678.14	15,252.03	21,125.52	5,873.49	72.2
100-52000-128-110	SALARY & WAGES - SARGEANT	15,058.19	130,036.27	189,481.12	59,444.85	68.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-52000-128-151	FICA TAX - SARGEANT	1,126.79	9,772.61	13,475.16	3,702.55	72.5
100-52000-128-152	RETIREMENT(WRS) - SARGEANT	2,222.71	19,216.44	25,188.86	5,972.42	76.3
100-52000-128-154	HEALTH INS - SARGEANT	2,969.16	21,022.28	31,354.80	10,332.52	67.1
100-52000-128-157	EAP-SARGEANT	.00	.00	58.00	58.00	.0
	TOTAL POLICE DEPT	107,437.08	996,286.42	1,619,803.60	623,517.18	61.5
	FIRE & EMS					
100-52200-201-110	SALARIES & WAGES - FIRE DEPART	12,045.50	98,945.35	163,290.00	64,344.65	60.6
100-52200-201-131	EMPLOYEE ASSISTANCE PROGRAM	.00	.00	1,160.00	1,160.00	.0
100-52200-201-151	FICA TAX - FIRE DEPARTMENT	921.47	7,526.18	12,491.69	4,965.51	60.3
100-52200-201-152	RETIREMENT FIRE DEPARTMENT	644.23	4,809.05	10,000.00	5,190.95	48.1
100-52200-201-321	PROTECTIVE CLOTHING	6,154.62	20,000.00	20,000.00	.00	100.0
100-52200-201-322	MISCELLANEOUS FD SUPPLIES	.00	522.51	1,000.00	477.49	52.3
100-52200-201-323	PHYSICAL EXAMS	.00	607.00	1,500.00	893.00	40.5
100-52200-201-324	FUEL	166.33	3,917.07	7,000.00	3,082.93	56.0
100-52200-201-326	UTILITIES - SIREN	62.71	287.08	500.00	212.92	57.4
100-52200-201-327	RADIOS	942.00	10,000.00	10,000.00	.00	100.0
100-52200-201-328	DISAB/ACCIDENT DEATH POLICY	.00	.00	8,500.00	8,500.00	.0
100-52200-201-330	PHONE REIMBURSEMENT	80.00	360.00	960.00	600.00	37.5
100-52200-201-331	FD DUES & MEMBERSHIPS	.00	1,584.00	1,000.00	(584.00)	158.4
100-52200-201-340	TRAINING/SCHOOLING/MEETINGS	.00	1,894.61	4,000.00	2,105.39	47.4
100-52200-201-350	OFFICE EXPENSES & SUPPLIES	363.94	1,255.20	1,500.00	244.80	83.7
100-52200-201-380	EQUIPMENT REPAIRS/MAINTENANCE	3,547.68	17,870.71	30,000.00	12,129.29	59.6
100-52200-201-383	FIELD TOOLS OUTLAY	.00	4,213.56	7,500.00	3,286.44	56.2
100-52200-201-820	COMPUTER PURCHASE/SOFTWARE	.00	236.25	3,000.00	2,763.75	7.9
100-52200-201-938	FIRE DEPARTMENT INSURANCE	.00	.00	25,000.00	25,000.00	.0
100-52200-201-940	FD GRANT MATCHING	.00	20,000.00	10,000.00	(10,000.00)	200.0
100-52200-300-110	SALARIES & WAGES - FR/EMS	3,074.00	26,750.00	45,000.00	18,250.00	59.4
100-52200-300-151	FICA TAX - FIRST RESPONDERS	235.18	2,057.09	3,442.50	1,385.41	59.8
100-52200-300-152	RETIREMENT - EMS/FR	208.79	1,742.82	2,000.00	257.18	87.1
100-52200-301-000	EQUIPMENT SUPPLIES/MAINTENANCE	.00	2,759.62	5,000.00	2,240.38	55.2
100-52200-301-340	TRAINING/SCHOOLING/ADD'L MTGS	.00	1,316.04	4,000.00	2,683.96	32.9
100-52200-301-350	SUPPLIES, MILEAGE & EXPENSES	.00	2,112.71	3,000.00	887.29	70.4
100-52200-301-360	MEDICAL/PHYSICALS	15.00	240.50	500.00	259.50	48.1
100-52200-301-811	OUTLAY-EQUIPMENT	.00	754.18	4,000.00	3,245.82	18.9
100-52200-310-210	OUTSIDE SERVICES	.00	10,500.00	22,000.00	11,500.00	47.7
100-52200-310-329	SERVICE/STANDBY FEE	.00	52,674.16	65,000.00	12,325.84	81.0
	TOTAL FIRE & EMS	28,461.45	294,935.69	472,344.19	177,408.50	62.4
	BUILDING INSPECTOR					
100-52400-400-250	CONTRACTED INSPECTOR SERVICES	.00	.00	25,000.00	25,000.00	.0
100-52400-400-353	HOUSE NUMBERS	.00	58.49	600.00	541.51	9.8
100-52400-400-354	COMPUTER SOFTWARE AND SUPPLIES	.00	1,950.80	1,000.00	(950.80)	195.1
	TOTAL BUILDING INSPECTOR	.00	2,009.29	26,600.00	24,590.71	7.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE & FIRE COMMISSION					
100-52800-100-321	PFC POSTAGE	.00	191.87	25.00	(166.87)	767.5
100-52800-100-340	PFC TRAINING/SCHOOLING	.00	.00	375.00	375.00	.0
100-52800-100-354	MATERIALS & SUPPLIES	.00	.00	100.00	100.00	.0
100-52800-101-110	PFC CLERK SALARIES & WAGES	316.87	3,253.48	5,927.81	2,674.33	54.9
100-52800-101-151	PFC CLERK FICA TAX	23.16	239.11	453.48	214.37	52.7
100-52800-101-152	PFC CLERK RETIREMENT	18.57	171.24	409.02	237.78	41.9
100-52800-101-154	PFC CLERK-HEALTH INSURANCE	100.73	915.25	2,112.55	1,197.30	43.3
	TOTAL POLICE & FIRE COMMISSION	459.33	4,770.95	9,402.86	4,631.91	50.7

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
100-53000-300-000	ENGINEERING COSTS	.00	19,632.50	25,000.00	5,367.50	78.5
100-53000-302-110	SALARIES & WAGES - PW DIRECTOR	3,201.59	29,294.07	42,873.75	13,579.68	68.3
100-53000-302-131	EAP FRINGE - PW DIRECTOR	.00	.00	29.00	29.00	.0
100-53000-302-151	FICA TAX - PW DIRECTOR	238.50	2,182.64	3,279.84	1,097.20	66.6
100-53000-302-152	RETIREMENT (WRS) - PW DIRECTOR	222.51	2,036.54	2,958.29	921.75	68.8
100-53000-302-154	HEALTH INSURANCE - PW DIRECTOR	755.08	6,862.64	9,506.48	2,643.84	72.2
100-53000-302-330	MILEAGE - PUBLIC WORKS	127.30	275.33	.00	(275.33)	.0
100-53000-302-340	PWD; SEMINARS, TRAINING & MILE	.00	1,392.00	1,500.00	108.00	92.8
100-53000-311-110	SALARIES & WAGES - PW	26,225.72	247,940.57	365,569.63	117,629.06	67.8
100-53000-311-130	PW EMPLOYEES PHYSICALS	.00	585.25	350.00	(235.25)	167.2
100-53000-311-137	PW CREW EAP FRINGE	.00	.00	150.00	150.00	.0
100-53000-311-151	FICA - PW	1,939.85	18,351.74	27,966.08	9,614.34	65.6
100-53000-311-152	RETIREMENT - PW	1,827.14	17,127.65	25,224.30	8,096.65	67.9
100-53000-311-154	HEALTH INSURANCE - PW	8,390.70	73,094.50	126,753.12	53,658.62	57.7
100-53000-311-342	SALT/BRINE	.00	52,161.97	225,000.00	172,838.03	23.2
100-53000-311-344	PATCHING MATERIAL-ASPHALT	4,969.14	58,553.01	65,000.00	6,446.99	90.1
100-53000-311-345	SEAL COATING	20,300.21	300,000.00	300,000.00	.00	100.0
100-53000-311-346	CRACKFILLING	.00	65,000.00	65,000.00	.00	100.0
100-53000-311-347	PAVEMENT MARKING	8,759.20	20,000.00	20,000.00	.00	100.0
100-53000-311-348	GRAVEL & ROAD BASE	11,857.53	18,346.36	25,000.00	6,653.64	73.4
100-53000-311-357	CULVERTS	.00	2,535.03	15,000.00	12,464.97	16.9
100-53000-311-358	ROAD SIGNS	1,658.76	3,245.42	4,300.00	1,054.58	75.5
100-53000-311-359	BRIDGE INSPECTIONS	.00	.00	2,000.00	2,000.00	.0
100-53000-311-360	STORM WATER	.00	2,500.00	2,500.00	.00	100.0
100-53000-311-380	EQUIPMENT; REPAIRS/MAINTENANCE	11,395.50	28,308.68	70,000.00	41,691.32	40.4
100-53000-311-381	TRAFFIC SIGNAL MAINT. & REPAIR	.00	1,377.16	6,500.00	5,122.84	21.2
100-53000-311-384	PWKS; FUEL & OIL CHANGES	3,375.29	32,448.91	65,000.00	32,551.09	49.9
100-53000-311-814	PW; EQUIPMENT RENTALS	534.10	30,418.29	34,000.00	3,581.71	89.5
100-53000-312-326	GARAGE UTILITIES	678.35	8,564.46	15,000.00	6,435.54	57.1
100-53000-312-329	UNIFORMS & SAFETY EQUIPMENT	1,041.79	4,375.30	6,500.00	2,124.70	67.3
100-53000-312-354	OFFICE SUPPLIES	.00	440.95	300.00	(140.95)	147.0
100-53000-312-355	WINTER MAINT-PLOW BLADES ETC	.00	2,494.93	10,000.00	7,505.07	25.0
100-53000-312-356	WINTER DAMAGE-PRIVATE PROPERTY	.00	.00	300.00	300.00	.0
100-53000-314-320	GARAGE SUPPLIES & EXPENSES	548.28	12,366.77	20,000.00	7,633.23	61.8
100-53000-314-422	WEATHER SIRENS	.00	1,250.00	1,000.00	(250.00)	125.0
100-53000-315-420	STREET LIGHTING	4,261.53	28,369.03	60,000.00	31,630.97	47.3
100-53000-620-315	RECYCLING EXPENSES	10,745.02	86,035.18	145,000.00	58,964.82	59.3
100-53000-620-317	YARD WASTE SITE EXP	1,331.90	2,667.08	15,000.00	12,332.92	17.8
100-53000-620-320	SOLID WASTE COLLECTION EXPENSE	28,042.79	230,460.38	413,000.00	182,539.62	55.8
100-53000-938-000	PUBLIC WORKS INSURANCE	.00	.00	45,000.00	45,000.00	.0
100-53000-940-000	ROW TREE WORK	.00	.00	2,000.00	2,000.00	.0
100-53000-999-000	BUDGET ADJUSTMENT	.00	.00	(145,000.00)	(145,000.00)	.0
	TOTAL PUBLIC WORKS	152,427.78	1,410,694.34	2,118,560.49	707,866.15	66.6

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ANIMAL CONTROL					
100-54110-210-000	ANIMAL CONTROL	.00	2,725.00	5,000.00	2,275.00	54.5
	TOTAL ANIMAL CONTROL	.00	2,725.00	5,000.00	2,275.00	54.5
	PARKS					
100-55000-200-110	SALARY & WAGES - PARKS	8,453.20	39,607.64	42,642.00	3,034.36	92.9
100-55000-200-116	PARKS SCHOOLING, TRAINING	.00	495.43	1,500.00	1,004.57	33.0
100-55000-200-140	PARKS DEPT PHYSICALS	.00	.00	100.00	100.00	.0
100-55000-200-151	FICA TAX - PARKS	646.68	3,030.03	3,262.11	232.08	92.9
100-55000-200-326	PARKS; UTILITIES	549.92	1,904.46	6,000.00	4,095.54	31.7
100-55000-200-327	PORTABLE RESTROOM/WASH STATION	990.00	5,970.00	6,000.00	30.00	99.5
100-55000-200-329	UNIFORMS & SAFETY EQUIPMENT	.00	232.10	450.00	217.90	51.6
100-55000-200-355	PARKS; FUEL CHARGES	1,137.79	4,098.37	6,000.00	1,901.63	68.3
100-55000-200-361	MAINTENANCE SUPPLIES	142.55	3,531.54	8,000.00	4,468.46	44.1
100-55000-200-380	EQUIPMENT REPAIRS	399.51	3,850.86	5,000.00	1,149.14	77.0
100-55000-200-400	PARKS -OTHER PROJECTS	.00	5,739.00	36,500.00	30,761.00	15.7
	TOTAL PARKS	12,319.65	68,459.43	115,454.11	46,994.68	59.3
	TOTAL FUND EXPENDITURES	357,069.16	3,342,296.82	5,664,323.15	2,322,026.33	59.0
	NET REVENUE OVER EXPENDITURES	(301,942.38)	369,081.23	.00	(369,081.23)	.0

VILLAGE OF KRONENWETTER
Municipal Court Fund
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

REVENUES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
Fines & Forfeitures	$ 15,083	$ 31,000	$ 31,000	$ (15,917)	$ 16,446
Interest Income	7	-	-	7	-
Transfer from General Fund	19,934	21,784	21,784	(1,850)	-
TOTAL REVENUES	$ 35,024	$ 52,784	$ 52,784	$ (17,760)	$ 16,446
Budget Percentage Received YTD	*66.35%*				
EXPENDITURES:					
Municipal Court Judge	$ 5,623	$ 10,021	$ 10,021	$ 4,398	$ 5,813
Municipal Court Clerk	34,067	40,063	40,063	5,996	31,528
Municipal Court Other Exps	1,005	2,700	2,700	1,695	2,393
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ 40,695	$ 52,784	$ 52,784	$ 12,089	$ 39,734
Budget Percentage Expended YTD	*77.10%*				
NET CHANGE IN FUND BALANCE	$ (5,671)	$ -	$ -	$ (5,671)	$ (23,288)
Fund Balance - January 1st	-	-	-		-
Fund Balance (Deficit) - September 30th	$ (5,671)	$ -	$ -		$ (23,288)

VILLAGE OF KRONENWETTER
Park Fund
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

REVENUES:	**9/30/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**9/30/2024 YTD Actual**
Interest Income	$ 2,381	$ -	$ -	$ 2,381	$ 2,830
Donations	-	-	-	-	-
Applied Fund Balance (Carryover from Prior Year)	-	-	-	-	1,500
TOTAL REVENUES	$ 2,381	$ -	$ -	$ 2,381	$ 4,330
Budget Percentage Received YTD	*N/A*				
EXPENDITURES:					
Parks/Capital Outlay - Bike & Walkways	$ -	$ -	$ -	$ -	$ -
Transfer to Equipment Replacement Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -
Budget Percentage Expended YTD	*N/A*				
NET CHANGE IN FUND BALANCE	$ 2,381	$ -	$ -	$ 2,381	$ 4,330
Fund Balance - January 1st	74,857	74,857	74,857		71,158
Fund Balance - September 30th	$ 77,238	$ 74,857	$ 74,857		$ 75,488

VILLAGE OF KRONENWETTER
Fire Department Donations Fund
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

REVENUES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
Interest Income	$ 204	$ 450	$ 450	$ (246)	$ 385
Donations	953	5,000	5,000	(4,047)	4,891
TOTAL REVENUES	$ 1,157	$ 5,450	$ 5,450	$ (4,293)	$ 5,276
Budget Percentage Received YTD	*21.23%*				
EXPENDITURES:					
Fire Donation Exps	$ 2,262	$ 5,450	$ 5,450	$ 3,188	$ 7,042
TOTAL EXPENDITURES	$ 2,262	$ 5,450	$ 5,450	$ 3,188	$ 7,042
Budget Percentage Expended YTD	*41.50%*				
NET CHANGE IN FUND BALANCE	$ (1,105)	$ -	$ -	$ (1,105)	$ (1,766)
Fund Balance - January 1st	22,403	22,403	22,403		19,713
Fund Balance - September 30th	$ 21,298	$ 22,403	$ 22,403		$ 17,947

VILLAGE OF KRONENWETTER
EMS Grants Fund
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

REVENUES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
EMS Grants	$ 37,855	$ 37,855	$ 37,855	$ -	$ -
Interest Income	19	-	-	19	-
TOTAL REVENUES	$ 37,874	$ 37,855	$ 37,855	$ 19	$ -
Budget Percentage Received YTD	*100.05%*				
EXPENDITURES:					
EMS - Training/Schooling	$ 418	$ 2,398	$ 2,398	$ 1,980	$ -
EMS - Outlay/Equipment	2,836	35,457	35,457	32,621	-
TOTAL EXPENDITURES	$ 3,254	$ 37,855	$ 37,855	$ 34,601	$ -
Budget Percentage Expended YTD	*8.60%*				
NET CHANGE IN FUND BALANCE	$ 34,620	$ -	$ -	$ 34,620	$ -
Fund Balance - January 1st	-	-	-		-
Fund Balance (Deficit) - Sept. 30th	$ 34,620	$ -	$ -		$ -

VILLAGE OF KRONENWETTER
2% Fire Dues Fund
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

REVENUES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
State Aids - 2% Fire Dues/Kronenwetter	$ 40,656	$ 36,655	$ 36,655	$ 4,001	$ 36,655
State Aids - 2% Fire Dues/Town of Guenther	1,844	1,505	1,505	339	-
Interest Income	617	1,000	1,000	(383)	1,287
Applied Fund Balance	-	1,348	1,348	(1,348)	24,533
TOTAL REVENUES	$ 43,117	$ 40,508	$ 40,508	$ 2,609	$ 62,475
Budget Percentage Received YTD	*106.44%*				
EXPENDITURES:					
Wages & Fringe Benefits	$ -	$ 7,008	$ 7,008	$ 7,008	$ -
Fire Training, Supplies, Tools	28,922	18,500	18,500	(10,422)	4,480
Capital Outlay - Fire Equipment	9,426	15,000	15,000	5,574	19,295
TOTAL EXPENDITURES	$ 38,348	$ 40,508	$ 40,508	$ 2,160	$ 23,775
Budget Percentage Expended YTD	*94.67%*				
NET CHANGE IN FUND BALANCE	$ 4,769	$ -	$ -	$ 4,769	$ 38,700
Fund Balance - January 1st	81,988	81,988	81,988		65,693
Fund Balance - September 30th	$ 86,757	$ 81,988	$ 81,988		$ 104,393

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #1 Fund
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

REVENUES:	**9/30/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**9/30/2024 YTD Actual**
Property Taxes	$ 260,609	$ 252,278	$ 252,278	$ 8,331	$ 252,278
State Aids - Exempt Computer Aid	568	568	568	-	568
State Aids - Personal Property Aid	10,216	10,216	10,216	-	-
Tax Guarantee - Developers	61,005	56,464	56,464	4,541	56,464
Interest Income	16,277	10,000	10,000	6,277	11,229
TOTAL REVENUES	$ 348,675	$ 329,526	$ 329,526	$ 19,149	$ 320,539
Budget Percentage Received YTD	*105.81%*				
EXPENDITURES:					
TID Admin Staff	$ 851	$ 4,074	$ 4,074	$ 3,223	$ 2,433
TID Misc Exps	360	2,400	2,400	2,040	875
Legal	2,905	-	-	(2,905)	-
RDA Committee	2	600	600	598	-
Debt - Principal Payments	330,000	330,000	330,000	-	330,000
Debt - Interest Payments	48,554	93,018	93,018	44,464	76,308
Debt - Issuance Costs	612	-	-	(612)	612
TOTAL EXPENDITURES	$ 383,284	$ 430,092	$ 430,092	$ 46,808	$ 410,228
Budget Percentage Expended YTD	*89.12%*				
NET CHANGE IN FUND BALANCE	$ (34,609)	$ (100,566)	$ (100,566)	$ 65,957	$ (89,689)
Fund Balance (Deficit) - January 1st	(2,616,312)	(2,616,312)	(2,616,312)		(2,503,721)
Fund Balance (Deficit) - Sept. 30th	$ (2,650,921)	$ (2,716,878)	$ (2,716,878)		$ (2,593,410)

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #2 Fund
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

REVENUES:	**9/30/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**9/30/2024 YTD Actual**
Property Taxes	$ 880,339	$ 844,013	$ 844,013	$ 36,326	$ 844,012
State Aids - Exempt Computer Aid	41,800	41,800	41,800	-	41,800
State Aids - Personal Property Aid	3,301	3,301	3,301	-	2,495
Interest Income	93,148	310,401	310,401	(217,253)	25,069
Capital Borrowing Proceeds	-	-	-	-	-
Debt Premium Proceeds	-	250,768	250,768	(250,768)	-
Miscellaneous Revenue	-	-	-	-	12
TOTAL REVENUES	$ 1,018,588	$ 1,450,283	$ 1,450,283	$ (431,695)	$ 913,388
Budget Percentage Received YTD	*70.23%*				
EXPENDITURES:					
TID Admin Staff	$ 9,028	$ 9,531	$ 9,531	$ 503	$ 16,981
TID Misc Exps	552	15,100	15,100	14,548	1,939
RDA Committee	-	600	600	600	-
Engineering Costs	116,717	-	-	(116,717)	195,746
Advertising/Marketing	-	-	-	-	-
Legal	-	-	-	-	665
Infrastructure	673,823	-	-	(673,823)	-
Developer Incentives	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Debt - Principal Payments	690,000	690,000	690,000	-	-
Debt - Interest Payments	122,268	250,768	250,768	128,500	-
Debt - Issuance Costs	-	1,000	1,000	1,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ 1,612,388	$ 966,999	$ 966,999	$ (645,389)	$ 215,331
Budget Percentage Expended YTD	*166.74%*				
NET CHANGE IN FUND BALANCE	$ (593,800)	$ 483,284	$ 483,284	$ (1,077,084)	$ 698,057
Fund Balance - January 1st	7,808,025	7,808,025	7,808,025		509,567
Fund Balance - September 30th	$ 7,214,225	$ 8,291,309	$ 8,291,309		$ 1,207,624

TID #2 Fund Balance Restrictions:

Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2025 & 2026 budgets)	$ 147,919
Balance of 2024B Capital Borrowing Proceeds to be used in 2025-2027	6,357,599
Unassigned Fund Balance	708,707
Fund Balance - 9/30/2025	$ 7,214,225

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #3 Fund
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

REVENUES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
Property Taxes	$ 35,660	$ 34,131	$ 34,131	$ 1,529	$ 34,131
State Aids - Personal Property Aid	583	583	583	-	534
Interest Income	2,147	2,500	2,500	(353)	2,076
TOTAL REVENUES	$ 38,390	$ 37,214	$ 37,214	$ 1,176	$ 36,741
Budget Percentage Received YTD	*103.16%*				
EXPENDITURES:					
TID Admin Staff	$ 850	$ 4,074	$ 4,074	$ 3,224	$ 2,412
TID Misc Exps	360	1,060	1,060	700	750
RDA Committee	-	600	600	600	-
Legal	-	150	150	150	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ 1,210	$ 5,884	$ 5,884	$ 4,674	$ 3,162
Budget Percentage Expended YTD	*20.56%*				
NET CHANGE IN FUND BALANCE	$ 37,180	$ 31,330	$ 31,330	$ 5,850	$ 33,579
Fund Balance - January 1st	132,761	132,761	132,761		98,711
Fund Balance - September 30th	$ 169,941	$ 164,091	$ 164,091		$ 132,290

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #4 Fund
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

REVENUES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
Property Taxes	$ 134,586	$ 129,409	$ 129,409	$ 5,177	$ 129,409
State Aids - Exempt Computer Aid	675	675	675	-	675
State Aids - Personal Property Aid	3,528	3,528	3,528	-	362
Tax Guarantee - Developers	20,880	26,895	26,895	(6,015)	26,896
Interest Income	3,596	2,500	2,500	1,096	2,176
TOTAL REVENUES	$ 163,265	$ 163,007	$ 163,007	$ 258	$ 159,518
Budget Percentage Received YTD	*100.16%*				
EXPENDITURES:					
TID Admin Staff	$ 849	$ 4,074	$ 4,074	$ 3,225	$ 2,412
TID Misc Exps	560	1,360	1,360	800	750
RDA Committee	-	600	600	600	-
Debt - Principal Payments	170,000	170,000	170,000	-	165,000
Debt - Interest Payments	16,450	29,500	29,500	13,050	19,750
TOTAL EXPENDITURES	$ 187,859	$ 205,534	$ 205,534	$ 17,675	$ 187,912
Budget Percentage Expended YTD	*91.40%*				
NET CHANGE IN FUND BALANCE	$ (24,594)	$ (42,527)	$ (42,527)	$ 17,933	$ (28,394)
Fund Balance - January 1st	88,213	88,213	88,213		132,806
Fund Balance - September 30th	$ 63,619	$ 45,686	$ 45,686		$ 104,412

VILLAGE OF KRONENWETTER

Capital Projects Fund

Year-to-Date Ended September 30, 2025 and 2024

(75% of Year Completed)

REVENUES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
Property Taxes	$ -	$ 200,000	$ -	$ -	$ 200,000
Interest Income	20,243	75,000	75,000	(54,757)	12,634
Capital Borrowing Proceeds	-	-	-	-	-
Applied Fund Balance	-	-	-	-	202,000
TOTAL REVENUES	$ 20,243	$ 275,000	$ 75,000	$ (54,757)	$ 414,634
Budget Percentage Received YTD	*26.99%*				
EXPENDITURES:					
Road Improvements	$ 548,782	$ 1,696,775	$ 1,115,860	$ 567,078	$ 60,364
Other Capital Projects	-	125,000	125,000	125,000	55,721
Debt Issuance Costs	-	-	-	-	-
Transfer to Debt Service Fund	57,000	-	57,000	-	-
TOTAL EXPENDITURES	$ 605,782	$ 1,821,775	$ 1,297,860	$ 692,078	$ 116,085
Budget Percentage Expended YTD	*46.68%*				
NET CHANGE IN FUND BALANCE	$ (585,539)	$ (1,546,775)	$ (1,222,860)	$ 637,321	$ 298,549
Fund Balance - January 1st	1,925,934	1,925,934	1,925,934		524,673
Fund Balance - September 30th	$ 1,340,395	$ 379,159	$ 703,074		$ 823,222

Fund Balance Restrictions:

Balance of 2024B Capital Borrowing Proceeds to be used in 2025-2027	$ 1,320,152
Unassigned Fund Balance	20,243
Fund Balance - 9/30/2025	$ 1,340,395

VILLAGE OF KRONENWETTER

Equipment Replacement Fund

Year-to-Date Ended September 30, 2025 and 2024

(75% of Year Completed)

REVENUES:	**9/30/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**9/30/2024 YTD Actual**
Property Taxes	$ -	$ 86,000	$ -	$ -	$ 428,500
Interest Income	2,018	1,000	1,000	1,018	1,424
Proceeds from Sale of Capital Assets	-	-	-	-	-
Capital Borrowing Proceeds	-	-	-	-	-
Transfer from Parks Fund	-	-	-	-	-
Transfer from General Fund	-	-	-	-	10,000
TOTAL REVENUES	$ 2,018	$ 87,000	$ 1,000	$ 1,018	$ 439,924
Budget Percentage Received YTD	*201.80%*				
EXPENDITURES:					
Equipment Purchases	$ 215,270	$ 86,000	$ 226,000	$ 10,730	$ 457,492
Fire Protection Equipment	-	-	-	-	-
Bank & Investment Fees	-	1,000	1,000	1,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ 215,270	$ 87,000	$ 227,000	$ 11,730	$ 457,492
Budget Percentage Expended YTD	*94.83%*				
NET CHANGE IN FUND BALANCE	$ (213,252)	$ -	$ (226,000)	$ 12,748	$ (17,568)
Fund Balance - January 1st	297,039	297,039	297,039		295,100
Fund Balance - September 30th	$ 83,787	$ 297,039	$ 71,039		$ 277,532

VILLAGE OF KRONENWETTER

Water Utility Fund

Year-to-Date Ended September 30, 2025 and 2024

(75% of Year Completed)

REVENUES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
Metered Sales-Residential	$ 334,778	$ 388,237	$ 388,237	$ (53,459)	$ 291,178
Metered Sales-Commercial	30,934	39,320	39,320	(8,386)	29,490
Metered Sales-Industrial	7,943	8,349	8,349	(406)	6,262
Private Fire Protection	4,039	5,326	5,326	(1,287)	3,995
Public Fire Protection	98,102	115,014	115,014	(16,912)	86,260
Industrial Fire Protection	1,624	-	-	1,624	1,185
Commercial Fire Protection	4,740	-	-	4,740	4,722
Metered Sales-Public Authority	554	390	390	164	356
Metered Sales-Multi Family Residential	52,091	51,500	51,500	591	39,939
Cell Tower Rental on Water Tower	31,360	31,360	31,360	-	31,360
Water Connection Fees	2,000	1,000	1,000	1,000	1,200
Misc Operating Revenues	233	1,290	1,290	(1,057)	862
Clear Water Revenues	43,314	706,335	706,335	(663,021)	34,211
Contributed Assets	-	-	-	-	-
Interest on Investments	46,406	50,000	50,000	(3,594)	61,742
Interest on Lease Receivables	-	-	-	-	-
Forfeited Discounts	1,987	-	-	1,987	2,392
Misc Non-Operating Revenues	96	-	-	96	-
TOTAL REVENUES	$ 660,201	$ 1,398,121	$ 1,398,121	$ (737,920)	$ 595,154
Budget Percentage Received YTD	*47.22%*				
EXPENSES:					
Utility Committee	$ 270	$ -	$ -	$ (270)	$ -
Maintenance of Meters	3,432	5,000	5,000	1,568	12,375
Pumping Expense	84,237	92,447	92,447	8,210	62,648
Purchased Water	-	250,000	250,000	250,000	-
Water Treatment Expense	15,551	34,000	34,000	18,449	27,347
Trans/Distribution Expense	42,714	109,188	109,188	66,474	67,626
Billing Expense	34,994	55,385	55,385	20,391	34,887
Water Administration	87,345	160,414	160,414	73,069	105,689
Misc Water Expense	49,103	72,757	72,757	23,654	39,256
Safe Drinking Loan - Interest	27,709	71,051	71,051	43,342	7,417
Depreciation	-	400,000	400,000	400,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	$ 345,355	$ 1,250,242	$ 1,250,242	$ 904,887	$ 357,245
Budget Percentage Expended YTD	*27.62%*				
NET CHANGE IN NET POSITION	$ 314,846	$ 147,879	$ 147,879	$ 166,967	$ 237,909
Asset Additions:					
Capital Projects	$ 321,487	$ 542,500	$ 542,500	$ 221,013	$ 472,392

WATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INTEREST INCOME					
601-41900-000	INTEREST ON INVESTMENTS	4,334.92	39,065.15	.00	(39,065.15)	.0
	TOTAL INTEREST INCOME	4,334.92	39,065.15	.00	(39,065.15)	.0
	MISC NON-OPERATING INCOME					
601-42100-000	MISC NON-OPERATING INCOME	.00	96.24	.00	(96.24)	.0
	TOTAL MISC NON-OPERATING INCOME	.00	96.24	.00	(96.24)	.0
	WATER SERVICE					
601-46100-470	FORFEITED DISCOUNT	264.32	1,986.78	.00	(1,986.78)	.0
601-46161-000	METERED SALES - RESIDENTIAL	43,657.76	334,777.93	388,237.35	53,459.42	86.2
601-46161-200	METERED SALES - COMMERCIAL	3,293.38	30,933.75	39,320.28	8,386.53	78.7
601-46161-300	METERED SALES - INDUSTRIAL	199.61	7,943.17	8,349.16	405.99	95.1
601-46162-000	PRIVATE FIRE PROTECTION	477.00	4,039.20	5,326.30	1,287.10	75.8
601-46163-000	PUBLIC FIRE PROTECTION	11,634.38	98,102.55	115,013.51	16,910.96	85.3
601-46163-030	INDUSTRIAL FIRE PROTECTION	66.00	1,623.60	.00	(1,623.60)	.0
601-46163-200	COMMERCIAL FIRE PROTECTION	481.80	4,740.00	.00	(4,740.00)	.0
601-46164-000	METERED SALES/PUBLIC AUTHORITY	97.67	554.25	390.00	(164.25)	142.1
601-46165-000	METERED SALES - MULTIFAM RESID	8,538.87	52,091.22	51,500.00	(591.22)	101.2
601-46172-000	CELL TOWER RENT ON WATER TOWER	.00	31,360.00	31,360.00	.00	100.0
601-46173-000	WATER; CONNECTION FEES	.00	2,000.00	1,000.00	(1,000.00)	200.0
601-46174-000	OTHER MISC WATER REVENUES	.00	233.18	1,290.00	1,056.82	18.1
601-46175-000	CLEAR WATER REVENUES	13,591.96	43,313.80	706,334.80	663,021.00	6.1
	TOTAL WATER SERVICE	82,302.75	613,699.43	1,348,121.40	734,421.97	45.5
	MISCELLANEOUS REVENUES					
601-48001-100	INTEREST ON INVESTMENTS	386.53	7,341.04	50,000.00	42,658.96	14.7
	TOTAL MISCELLANEOUS REVENUES	386.53	7,341.04	50,000.00	42,658.96	14.7
	TOTAL FUND REVENUE	87,024.20	660,201.86	1,398,121.40	737,919.54	47.2

WATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	UTILITY COMMITTEE					
601-51500-560-110	UTILITY COMMITTEE WAGES	.00	250.00	.00	(250.00)	.0
601-51500-560-151	UTILITY COMMITTEE FICA	.00	20.27	.00	(20.27)	.0
	TOTAL UTILITY COMMITTEE	.00	270.27	.00	(270.27)	.0
	UTILITY EXPENSE					
601-53600-403-000	DEPRECIATION EXPENSE - WATER	.00	.00	400,000.00	400,000.00	.0
601-53600-427-000	SAFE DRINKING LOAN - INTEREST	.00	27,709.41	71,050.85	43,341.44	39.0
601-53600-608-001	MAINTENANCE METER REPLACEMENT	.00	3,432.01	5,000.00	1,567.99	68.6
	TOTAL UTILITY EXPENSE	.00	31,141.42	476,050.85	444,909.43	6.5
	PUMPING EXPENSE					
601-53610-620-110	WATER OPERATION WAGES	1,369.39	25,512.23	13,498.63	(12,013.60)	189.0
601-53610-620-151	WATER OPERATION FICA	101.91	1,896.86	1,032.65	(864.21)	183.7
601-53610-620-152	WATER OPERATION RETIREMENT	90.66	1,766.83	931.41	(835.42)	189.7
601-53610-620-154	WATER OPERATION - INSURANCE	330.04	6,628.86	4,225.10	(2,403.76)	156.9
601-53610-621-110	UTILITY OPERATOR-PAID ON CALL	917.83	7,360.44	12,781.78	5,421.34	57.6
601-53610-621-151	UTILITY OP-PAID ON CALL FICA	70.22	563.23	977.80	414.57	57.6
601-53610-622-002	WPS ELECTRIC	5,573.66	29,523.39	40,000.00	10,476.61	73.8
601-53610-622-003	WPS GAS	.00	.00	8,000.00	8,000.00	.0
601-53610-622-004	UTILITIES-WATER	.00	1,201.65	.00	(1,201.65)	.0
601-53610-623-001	OPERATION SUPPLIES & EXPENSES	435.60	1,557.22	1,500.00	(57.22)	103.8
601-53610-623-002	TELEPHONE EXP-WELLHOUSE	.00	341.92	1,500.00	1,158.08	22.8
601-53610-625-001	MAINTENANCE OF PUMPING PLANT	.00	7,884.00	8,000.00	116.00	98.6
601-53610-625-002	PURCHASED WATER	.00	.00	250,000.00	250,000.00	.0
	TOTAL PUMPING EXPENSE	8,889.31	84,236.63	342,447.37	258,210.74	24.6
	WATER TREATMENT EXPENSE					
601-53620-630-001	WATER TREAT OPERATION EXPENSE	.00	1,356.68	.00	(1,356.68)	.0
601-53620-630-010	MARATHON CO HEALTH LAB	120.00	990.00	2,000.00	1,010.00	49.5
601-53620-631-001	CHEMICALS	2,821.32	13,204.62	32,000.00	18,795.38	41.3
601-53620-632-002	CAPITAL PROJECTS	(723,390.18)	321,487.06	542,500.00	221,012.94	59.3
	TOTAL WATER TREATMENT EXPENSE	(720,448.86)	337,038.36	576,500.00	239,461.64	58.5

WATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANS/DISTRIBUTION EXPENSE					
601-53630-640-110	TRANS/DISTRIBUTION WAGES	1,304.50	10,620.40	13,498.63	2,878.23	78.7
601-53630-640-151	TRANS/DISTRIBUTION FICA	96.95	786.64	1,032.65	246.01	76.2
601-53630-640-152	TRANS/DISTRIBUTION-WRS	90.66	738.37	931.41	193.04	79.3
601-53630-640-154	TRANS/DISTRIBUTION - INSURANCE	330.04	3,029.21	4,225.10	1,195.89	71.7
601-53630-641-001	TRANS/DIST OPERATION EXPENSE	.00	133.80	3,000.00	2,866.20	4.5
601-53630-641-002	WATER SAMPLING EXPENSE	255.02	7,365.07	8,500.00	1,134.93	86.7
601-53630-650-002	WATER STORAGE	.00	.00	22,000.00	22,000.00	.0
601-53630-651-001	MAINTENANCE OF MAINS	.00	.00	15,000.00	15,000.00	.0
601-53630-652-001	MAINTENANCE OF SERVICES	9,404.40	10,285.90	10,000.00	(285.90)	102.9
601-53630-653-001	MAINTENANCE OF METERS PURCHASE	.00	3,274.09	15,000.00	11,725.91	21.8
601-53630-654-001	MAINTENANCE OF HYDRANTS	.00	4,289.87	8,000.00	3,710.13	53.6
601-53630-655-001	MAINTENANCE OF OTHER PLANTS	2,130.00	2,190.00	8,000.00	5,810.00	27.4
	TOTAL TRANS/DISTRIBUTION EXPENSE	13,611.57	42,713.35	109,187.79	66,474.44	39.1
	BILLING EXPENSE					
601-53640-902-110	UTILITY CLERK WAGES BILLING	418.95	3,699.95	5,311.78	1,611.83	69.7
601-53640-902-151	UTILITY CLERK FICA BILLING	30.62	270.07	406.35	136.28	66.5
601-53640-902-152	UTILITY CLERK WRS BILLING	29.12	257.23	366.51	109.28	70.2
601-53640-902-154	UTILITY CLERK INS BILLING	167.87	1,525.55	2,112.55	587.00	72.2
601-53640-903-002	POSTAGE EXPENSE	3,718.00	10,514.93	10,000.00	(514.93)	105.2
601-53640-903-003	BANK FEES	20.00	180.00	500.00	320.00	36.0
601-53640-903-004	COMPUTER SOFTWARE & SUPPORT	.00	3,371.04	15,000.00	11,628.96	22.5
601-53640-905-110	UTILITY OPERATOR WAGES INFORMA	1,304.50	10,620.40	13,498.63	2,878.23	78.7
601-53640-905-151	UTILITY OPERATOR FICA INFORMA	96.95	786.64	1,032.65	246.01	76.2
601-53640-905-152	UTILITY OPERATOR WRS INFORMA	90.66	738.37	931.41	193.04	79.3
601-53640-905-154	UTILITY OPERATOR INS.INFORMA	330.04	3,029.21	4,225.10	1,195.89	71.7
601-53640-906-007	CONSUMER CONFIDENCE REPORT	.00	.00	2,000.00	2,000.00	.0
	TOTAL BILLING EXPENSE	6,206.71	34,993.39	55,384.98	20,391.59	63.2

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

WATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER ADMINISTRATION					
601-53650-920-110	UTILITY CREW/BILLING WAGES	1,304.50	10,620.40	13,498.63	2,878.23	78.7
601-53650-920-151	UTILITY CREW/BILLING FICA	96.95	786.64	1,032.65	246.01	76.2
601-53650-920-152	UTILITY CREW/ BILLING - WRS	90.66	738.37	931.41	193.04	79.3
601-53650-920-154	UTILITY CREW/BILLING - INS	330.04	3,029.21	4,225.10	1,195.89	71.7
601-53650-921-001	OFFICE SUPPLY EXPENSE	.00	169.50	2,000.00	1,830.50	8.5
601-53650-921-003	OFFICE PHONE EXPENSE	219.23	1,200.87	2,000.00	799.13	60.0
601-53650-921-005	INTERNET ACCESS	.00	161.34	.00	(161.34)	.0
601-53650-921-006	FUEL	300.32	2,489.11	7,000.00	4,510.89	35.6
601-53650-921-007	MILEAGE - WATER UTILITY	56.95	252.57	1,500.00	1,247.43	16.8
601-53650-921-008	EQUIPMENT PARTS & MAINTENANCE	133.19	3,499.01	15,000.00	11,500.99	23.3
601-53650-921-009	UNIFORMS	136.80	1,196.06	3,200.00	2,003.94	37.4
601-53650-921-110	UTILITY CLERK WAGES BILLING AG	418.95	3,699.95	5,311.78	1,611.83	69.7
601-53650-921-151	UTILITY CLERK FICA BILLING AG	30.62	270.07	406.35	136.28	66.5
601-53650-921-152	UTILITY CLERK WRS BILLING AG	29.12	257.23	366.51	109.28	70.2
601-53650-921-154	UTILITY CLERK INS. BILLING AG	167.87	1,525.55	2,112.55	587.00	72.2
601-53650-921-160	UTILITY EAP OPERATION	.00	.00	116.00	116.00	.0
601-53650-922-110	ADMIN; PW DIRECTOR WAGES	1,778.96	16,277.67	23,818.75	7,541.08	68.3
601-53650-922-151	ADMIN; PW DIRECTOR FICA	132.52	1,212.86	1,822.13	609.27	66.6
601-53650-922-152	ADMIN; PW DIRECTOR RETIREMENT	123.64	1,131.62	1,643.49	511.87	68.9
601-53650-922-154	ADMIN; PW DIRECTOR INSURANCE	419.56	3,813.29	5,281.38	1,468.09	72.2
601-53650-923-001	ACCOUNTING SERVICES	.00	7,291.33	8,000.00	708.67	91.1
601-53650-923-002	ENGINEERING SERVICES	(3,656.76)	3,117.50	20,000.00	16,882.50	15.6
601-53650-923-004	LEGAL SERVICES	.00	.00	500.00	500.00	.0
601-53650-923-005	DIGGERS HOTLINE	137.70	600.69	1,000.00	399.31	60.1
601-53650-923-007	INSPECTION SERVICES	.00	2,100.00	5,000.00	2,900.00	42.0
601-53650-923-009	FIN DIR/TREAS CONTR SERVICES	554.41	15,509.02	.00	(15,509.02)	.0
601-53650-923-110	ADMIN; ADMIN/TREAS/ACCT CLERK	718.06	4,281.04	25,451.20	21,170.16	16.8
601-53650-923-151	ADMIN; ADMIN/TREAS/ACCT FICA	53.38	313.34	1,947.02	1,633.68	16.1
601-53650-923-152	ADMIN; ADMIN/TREAS/ACCT CLERK	27.84	275.55	5,492.64	5,217.09	5.0
601-53650-923-154	ADMIN; ADMIN/TREAS/ACCT CLERK	167.82	1,525.42	1,756.13	230.71	86.9
	TOTAL WATER ADMINISTRATION	3,772.33	87,345.21	160,413.72	73,068.51	54.5

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

WATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MISC WATER EXPENSE					
601-53660-924-001	INSURANCE EXPENSE	.00	.00	4,000.00	4,000.00	.0
601-53660-926-005	UTILITY CLERK EAP OPERATION	.00	.00	29.00	29.00	.0
601-53660-930-009	EDUCATION/SEMINARS EXPENSE	797.00	3,735.18	13,000.00	9,264.82	28.7
601-53660-930-013	RECRUITING EXPENSE	.00	.00	1,000.00	1,000.00	.0
601-53660-930-015	PHYSICALS	.00	.00	75.00	75.00	.0
601-53660-930-110	PW CREW - MISC WAGES	2,123.20	19,896.79	21,303.62	1,406.83	93.4
601-53660-930-151	PW CREW - MISC FICA	155.30	1,457.65	1,629.73	172.08	89.4
601-53660-930-152	PW CREW - MISC - WRS	147.56	1,383.19	1,469.95	86.76	94.1
601-53660-930-154	PW CREW - MISC - INS	839.08	7,455.51	10,562.76	3,107.25	70.6
601-53660-931-110	UTILITY OP WAGES MISC	1,304.50	10,620.40	13,498.63	2,878.23	78.7
601-53660-931-151	UTILITY OP FICA MISC	96.95	786.64	1,032.65	246.01	76.2
601-53660-931-152	UTILITY OP RETIRE OPERATION	90.66	738.37	931.41	193.04	79.3
601-53660-931-154	UTILITY OP; HEALTH INS.	330.04	3,029.21	4,225.10	1,195.89	71.7
	TOTAL MISC WATER EXPENSE	5,884.29	49,102.94	72,757.85	23,654.91	67.5
	TOTAL FUND EXPENDITURES	(682,084.65)	666,841.57	1,792,742.56	1,125,900.99	37.2
	NET REVENUE OVER EXPENDITURES	769,108.85	(6,639.71)	(394,621.16)	(387,981.45)	(1.7)

VILLAGE OF KRONENWETTER

Sewer Utility Fund

Year-to-Date Ended September 30, 2025 and 2024

(75% of Year Completed)

REVENUES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
Metered Sales-Residential	$ 715,258	$ 817,691	$ 817,691	$ (102,433)	$ 589,681
Metered Sales-Commercial	74,019	91,889	91,889	(17,870)	66,266
Metered Sales-Industrial	23,118	23,783	23,783	(665)	17,151
Metered Sales-Multi Family Residential	164,338	168,292	168,292	(3,954)	121,365
Metered Sales-Public Authority	3,717	3,253	3,253	464	2,346
Sewer Connection Fees	1,850	700	700	1,150	1,050
Misc Operating Revenues	127	-	-	127	705
Contributed Assets	-	-	-	-	-
Interest on Investments	34,770	35,000	35,000	(230)	42,562
Sewer Tax Roll	-	-	-	-	-
Forfeited Discounts	9,173	12,000	12,000	(2,827)	9,380
Misc Non-Operating Revenues	60	-	-	60	-
Apply Unrestricted Fund Balance	-	-	-	-	-
TOTAL REVENUES	$ 1,026,430	$ 1,152,608	$ 1,152,608	$ (126,178)	$ 850,506
Budget Percentage Received YTD	*89.05%*				

EXPENSES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
Sewer Administration/Crew	$ 154,323	$ 217,041	$ 217,041	$ 62,718	$ 152,206
Sewer Operations/Maintenance	122,806	288,525	288,525	165,719	239,535
Rib Mt Sewerage District	294,428	430,000	430,000	135,572	325,582
Depreciation	-	280,000	280,000	280,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	$ 571,557	$ 1,215,566	$ 1,215,566	$ 644,009	$ 717,323
Budget Percentage Expended YTD	*47.02%*				
NET CHANGE IN NET POSITION	$ 454,873	$ (62,958)	$ (62,958)	$ 517,831	$ 133,183
Asset Additions:					
Capital Projects	$ 2,965	$ 407,500	$ 407,500	$ 404,535	$ 68,820

SEWER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER SERVICE					
650-46222-001	METERED SALES-RESIDENTIAL	92,411.26	715,257.59	817,691.17	102,433.58	87.5
650-46222-002	METERED SALES-COMMERCIAL	8,124.82	74,018.92	91,888.87	17,869.95	80.6
650-46222-003	METERED SALES-INDUSTRIAL	785.06	23,117.46	23,783.01	665.55	97.2
650-46222-005	METERED SALES - MULTIFAM RES	21,568.12	164,338.57	168,292.36	3,953.79	97.7
650-46223-000	METERED SALES-PUBLIC AUTH	789.40	3,716.95	3,253.09	(463.86)	114.3
650-46231-000	FORFEITED DISCOUNT	1,206.05	9,172.57	12,000.00	2,827.43	76.4
650-46232-000	SEWER; CONNECTION FEES	.00	1,850.00	700.00	(1,150.00)	264.3
	TOTAL SEWER SERVICE	124,884.71	991,472.06	1,117,608.50	126,136.44	88.7
	MISCELLANEOUS REVENUES					
650-48000-000	MISCELLANEOUS REVENUE	.00	127.42	.00	(127.42)	.0
650-48001-100	INTEREST ON INVESTMENTS	3,672.43	34,770.15	35,000.00	229.85	99.3
650-48002-311	OTHER MISC. SEWER REVENUES	.00	60.00	.00	(60.00)	.0
	TOTAL MISCELLANEOUS REVENUES	3,672.43	34,957.57	35,000.00	42.43	99.9
	TOTAL FUND REVENUE	128,557.14	1,026,429.63	1,152,608.50	126,178.87	89.1

SEWER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER ADMINISTRATION					
650-53560-850-010	UTILITIES CLERK EAP FRINGE	.00	.00	29.00	29.00	.0
650-53560-850-110	PW CREW SALARIES & WAGES	2,123.20	19,896.70	21,303.62	1,406.92	93.4
650-53560-850-151	PW CREW FICA	155.28	1,457.49	1,629.73	172.24	89.4
650-53560-850-152	PW CREW RETIREMENT	147.56	1,383.17	1,469.95	86.78	94.1
650-53560-850-154	PW CREW INSURANCE	839.06	7,455.41	10,562.76	3,107.35	70.6
650-53560-851-110	UTILITIES CLERK SALARIES/WAGES	837.64	7,398.19	10,623.56	3,225.37	69.6
650-53560-851-151	UTILITIES CLERK FICA	61.22	540.09	812.70	272.61	66.5
650-53560-851-152	UTILITIES CLERK RETIREMENT	58.20	514.25	733.03	218.78	70.2
650-53560-851-154	UTILITIES CLERK HEALTH INS	335.62	3,050.44	4,225.10	1,174.66	72.2
650-53560-852-110	PW DIRECTOR SALARIES & WAGES	1,778.96	16,277.67	23,818.75	7,541.08	68.3
650-53560-852-151	PW DIRECTOR FICA	132.54	1,212.85	1,822.13	609.28	66.6
650-53560-852-152	PW DIRECTOR RETIREMENT	123.63	1,131.61	1,643.49	511.88	68.9
650-53560-852-154	PW DIRECTOR HEALTH INSURANCE	419.56	3,813.26	5,281.38	1,468.12	72.2
650-53560-853-110	UTILITY OP SALARIES & WAGES	7,440.40	60,462.64	67,493.17	7,030.53	89.6
650-53560-853-151	UTILITY OPERATORS FICA	554.87	4,495.90	5,163.23	667.33	87.1
650-53560-853-152	UTILITY OP RETIREMENT	453.33	3,691.60	4,657.03	965.43	79.3
650-53560-853-154	UTILITY OP HEALTH INSURANCE	1,650.17	15,146.04	21,125.52	5,979.48	71.7
650-53560-854-110	ADMINISTRATION WAGES	718.06	4,281.04	25,451.20	21,170.16	16.8
650-53560-854-151	ADMINISTRATION FICA	53.38	313.31	1,947.02	1,633.71	16.1
650-53560-854-152	ADMINISTRATION RETIREMENT	27.84	275.53	5,492.64	5,217.11	5.0
650-53560-854-154	ADMINISTRATION HEALTH INS.	167.81	1,525.43	1,756.12	230.69	86.9
	TOTAL SEWER ADMINISTRATION	18,078.33	154,322.62	217,041.13	62,718.51	71.1

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

SEWER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER OPERATIONS					
650-53650-403-000	DEPRECIATION EXPENSE-SEWER	.00	.00	280,000.00	280,000.00	.0
650-53650-653-001	MAINTENANCE OF METERS PURCHASE	.00	6,413.15	5,000.00	(1,413.15)	128.3
650-53650-821-001	WISCONSIN PUBLIC SERVICE-ELEC	3,291.78	21,232.40	45,000.00	23,767.60	47.2
650-53650-821-002	WISCONSIN PUBLIC SERVICE-GAS	.00	.00	500.00	500.00	.0
650-53650-826-000	CAPITAL OUTLAY EQUIPMENT	.00	2,965.00	407,500.00	404,535.00	.7
650-53650-827-001	OPERATION-TELEPHONE EXP	.00	1,779.15	6,500.00	4,720.85	27.4
650-53650-831-000	MAINTEN OF COLLECTING SYSTEM	27,407.47	27,407.47	45,000.00	17,592.53	60.9
650-53650-832-000	MAINTENANCE OF STATIONS	816.83	27,936.02	88,000.00	60,063.98	31.8
650-53650-851-001	OFFICE SUPPLIES EXPENSE	.00	169.50	1,000.00	830.50	17.0
650-53650-851-002	POSTAGE EXPENSE	.00	2,198.74	10,000.00	7,801.26	22.0
650-53650-851-003	OFFICE-PHONE EXPENSE	.00	.00	2,000.00	2,000.00	.0
650-53650-851-006	INTERNET ACCESS	.00	161.32	.00	(161.32)	.0
650-53650-851-007	BANK FEES	20.00	180.00	500.00	320.00	36.0
650-53650-851-008	EQUIPMENT PARTS & MAINTENANCE	221.38	3,307.67	15,000.00	11,692.33	22.1
650-53650-851-009	COMPUTER SUPPLIES & EXPENSES	.00	4,532.98	15,000.00	10,467.02	30.2
650-53650-851-010	UNIFORMS	268.66	1,273.21	3,200.00	1,926.79	39.8
650-53650-852-001	ACCOUNTING SERVICES	.00	3,833.48	8,000.00	4,166.52	47.9
650-53650-852-002	ENGINEERING SERVICES	.00	.00	20,000.00	20,000.00	.0
650-53650-852-003	LEGAL SERVICES	.00	.00	500.00	500.00	.0
650-53650-852-004	RIB MT SEWERAGE DISTRICT	39,907.44	294,427.93	430,000.00	135,572.07	68.5
650-53650-852-005	DIGGERS HOTLINE	137.70	658.49	1,000.00	341.51	65.9
650-53650-852-009	FIN DIR/TREAS CONTR SERVICES	554.41	15,509.00	.00	(15,509.00)	.0
650-53650-853-000	INSURANCE EXPENSE	.00	.00	4,000.00	4,000.00	.0
650-53650-856-000	MISC GENERAL EXPENSE	2,630.03	3,375.51	3,000.00	(375.51)	112.5
650-53650-856-001	EDUCATION/SEMINARS EXPENSE	.00	58.17	6,500.00	6,441.83	.9
650-53650-856-002	MILEAGE - SEWER UTILITY	32.85	81.74	1,500.00	1,418.26	5.5
650-53650-856-003	FUEL	300.32	2,698.09	7,000.00	4,301.91	38.5
650-53650-856-013	RECRUITING EXPENSE	.00	.00	250.00	250.00	.0
650-53650-856-014	PHYSICALS	.00	.00	75.00	75.00	.0
	TOTAL SEWER OPERATIONS	75,588.87	420,199.02	1,406,025.00	985,825.98	29.9
	TOTAL FUND EXPENDITURES	93,667.20	574,521.64	1,623,066.13	1,048,544.49	35.4
	NET REVENUE OVER EXPENDITURES	34,889.94	451,907.99	(470,457.63)	(922,365.62)	96.1

VILLAGE OF KRONENWETTER
Debt Service Fund
Year-to-Date Ended September 30, 2025 and 2024
(75% of Year Completed)

REVENUES:	9/30/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	9/30/2024 YTD Actual
Property Taxes	$ 662,169	$ 110,636	$ 662,169	$ -	$ 193,012
Special Assessments - Principal Payments	-	8,465	8,465	(8,465)	17,255
Interest Income - on Investments	14,053	19,000	19,000	(4,947)	4,708
Interest Income - on Special Assessments	2,109	2,109	2,109	-	-
Bond Premium	-	42,500	42,500	(42,500)	-
Apply Designated Fund Balance	-	-	-	-	-
Transfer from Capital Project Funds	57,000	-	57,000	-	-
Transfer from TID Funds	-	1,563,286	1,563,286	(1,563,286)	-
TOTAL REVENUES	$ 735,331	$ 1,745,996	$ 2,354,529	$ (1,619,198)	$ 214,975
Budget Percentage Received YTD	*31.23%*				
EXPENDITURES:					
Principal Payments	$ 634,531	$ 1,321,179	$ 1,321,179	$ 686,648	$ 606,179
Interest Payments	102,747	424,817	424,817	322,070	92,149
Debt Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES	$ 737,278	$ 1,745,996	$ 1,745,996	$ 1,008,718	$ 698,328
Budget Percentage Expended YTD	*42.23%*				
NET CHANGE IN FUND BALANCE	$ (1,947)	$ -	$ 608,533	$ (610,480)	$ (483,353)
Fund Balance - January 1st	123,919	123,919	123,919		595,895
Fund Balance - September 30th	$ 121,972	$ 123,919	$ 732,452		$ 112,542

Debt Service Fund Restrictions:

Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2026 budget)	$ 73,679
Unassigned Fund Balance	$ 48,293
Fund Balance - 9/30/2025	$ 121,972

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
September 30, 2025

NAME OF DEBT OBLIGATION:	As of 9/30/2025
2016 Lease Revenue Bonds	$ 1,570,000.00
2018 General Obligation Notes	480,000.00
2021A General Obligation Bonds	2,455,000.00
2021B General Obligation Bonds	1,175,000.00
2023 Fire Truck Note	606,498.36
2024 Safe Water Drinking Loan	3,022,178.18
2024 General Obligation Notes	7,165,000.00
TOTAL DEBT OUTSTANDING	**$ 16,473,676.54**

DEBT OUTSTANDING BY FUNDING SOURCE:	As of 9/30/2025
Debt Service Fund - Tax Levy	$ 3,841,498.36
TID #1 Fund	2,965,000.00
TID #2 Fund	5,700,000.00
TID #3 Fund	-
TID #4 Fund	945,000.00
Water Utility Fund	3,022,178.18
Sewer Utility Fund	-
TOTAL DEBT OUTSTANDING - by Funding Source	**$ 16,473,676.54**

DEBT OUTSTANDING BY DEBT TYPE:	As of 9/30/2025
General Obligation Debt	$ 11,881,498.36
Lease Revenue Bonds	1,570,000.00
Water Utility Safe Water Drinking Loan	3,022,178.18
Water Utility Revenue Bonds	-
Sewer Utility Revenue Bonds	-
TOTAL DEBT OUTSTANDING - by Debt Type	**$ 16,473,676.54**

CALCULATION OF GENERAL OBLIGATION DEBT CAPACITY:	As of 9/30/2025	Debt Capacity
2025 Equalized Valuation of Village	$ 1,081,333,900	
x	5%	
2025 Maximum General Obligation Debt Limit	$ 54,066,695	
2025 Maximum General Obligation Debt Limit	$ 54,066,695	
Less: 8/31/2025 Outstanding General Obligation Debt	$ (11,881,498)	21.98%
2025 General Obligation Debt Limit Available to Village	$ 42,185,197	78.02%