village of Kronenwetter

REPORT TO VILLAGE BOARD and APC

ITEM NAME: **Finance/Treasurer Office Update: Comparative Internal Financial Statements for Year-to-Date thru 7/31/2025 and 7/31/2024**
PREPARED BY: **John Jacobs, Interim Finance Director**
DATE PREPARED: **9/08/2025**

I have compiled the Comparative Internal Financial Statements for Year-to-Date (YTD) thru 7/31/2025 and 7/31/2024 for all Village Funds, for both the Village Board and APC meetings scheduled for 9/22/2025 and 9/16/2025, respectively.

I am also working on the August 2025 financial reports, and plan to include those on the next Village Board and APC meeting agendas as well.

There will be a number of future 2025 budget amendments that we still need to submit to APC and the Village Board during the month of October 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 2026 budget is submitted to the Village Board in November 2025 for the 2026 budget hearing.

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.

General Fund:

- 7/31/2025 Revenues over Expenditures = $1,187,562
- 7/31/2024 Revenues over Expenditures = $1,156,761
- Therefore, the 2025 budget “surplus” as of 7/31/2025 is running about 103% of where the 2024 budget “surplus” was tracking at the same time compared to last year.

- 7/31/2025 Revenues = $3,472,435 (or 61.30% of budgeted revenues YTD)
- 7/31/2024 Revenues = $3,699,631 (or $3,119,028 without the fund balance adjustment)
- Therefore, the 2025 revenues are tracking at 111% of where the 2024 revenues were a year ago, without the 2024 fund balance adjustment).

- 7/31/2025 Expenditures = $2,284,873 (or 40.34% of budgeted expenditures YTD); remember that we are already at 58% of the year completed. So, this number is tracking in a good 😊 direction at this time. But, remember that the Parks Department and Street Surface Maintenance budgets do not typically get spent until the 2nd and 3rd quarters of the year.
- 7/31/2024 Expenditures = $2,542,870
- Therefore, the 2025 expenditures are tracking at 90% of where the 2024 expenditures were a year ago. This 2025 YTD % is also looking favorable 😊, when compared to the 2024 budget after 7 months of the year completed.

Water Utility Fund:

- 7/31/2025 Revenues over Expenses = $238,773
- 7/31/2024 Revenues over Expenses = $149,643
- The 2025 fund balance will have ADDED $238,773 to the Water Utility fund balance as of 7/31/2025, before depreciation.
- Therefore, the 2025 budget "surplus" as of 7/31/2025 is running about 160% of where the 2024 budget "surplus" was tracking at the same time compared to last year.

- 7/31/2025 Revenues = $509,348 (or 36.43% 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 October 2025.
- 7/31/2024 Revenues = $447,064
- Therefore, the 2025 revenues are tracking at 114% of where the 2024 revenues were a year ago.

- 7/31/2025 Expenses = $270,575 (or 21.64% of original budgeted expenses YTD, before depreciation has been recorded)
- 7/31/2024 Expenses = $297,421
- Therefore, the 2025 expenses are tracking at 91% 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 7/31/2025. The remaining balance of $226,909 will be utilized during third and fourth quarters 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:

- 7/31/2025 Revenues over Expenses = $371,338
- 7/31/2024 Revenues over Expenses = $62,418
- The 2025 fund balance will have ADDED $371,338 to the Sewer Utility fund balance as of 7/31/2025, before depreciation.
- Therefore, the 2025 budget "surplus" as of 7/31/2025 is running about 595% of where the 2024 budget "surplus" was tracking at the same time compared to last year.

- 7/31/2025 Revenues = $788,043 (or 68.37% of original budgeted revenues YTD)
- 7/31/2024 Revenues = $631,913
- Therefore, the 2025 revenues are tracking at 125% of where the 2024 revenues were a year ago.

- 7/31/2025 Expenses = $416,705 (or 34.28% of original budgeted expenses YTD, before depreciation has been recorded)
- 7/31/2024 Expenses = $569,495
- Therefore, the 2025 expenses are tracking at 73% 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-Jul 2025 = $216,511, as compared to $239,424 for the same period in 2024.

- There presently is no debt in the Sewer Utility Fund as of 7/31/2025.

- The 2025 budget had been set with a budgetary deficit = ($62,958), before consideration for capital project costs.

Debt Service Fund:

- 7/31/2025 Revenues over Expenditures = $2,032
- 7/31/2024 Revenues (under) Expenditures = ($475,490) deficit
- Therefore, the 2025 fund balance will have ADDED $2,032 to the Debt Service fund balance as of 7/31/2025.

- 7/31/2025 Total Fund Balance = $125,951
  - 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 $64,500 in debt service payments yet to be made between Aug-Dec 2025 this year.

Schedule of Debt Outstanding:

- 7/31/2025 Total Village Debt Outstanding = $16,473,677
- 7/31/2025 Total General Obligation Debt Outstanding (funded by Tax Levy) = $11,881,498
- **7/31/2025 General Obligation Debt: Allowable Debt Capacity Used = 21.98%**

VILLAGE OF KRONENWETTER

Comparative Internal Financial Statements for Year-to-Date thru July 31, 2025 and 2024

VILLAGE OF KRONENWETTER

General Fund Summary

Year-to-Date Ended July 31, 2025 and 2024

(58% of Year Completed)

REVENUES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
Taxes	$ 1,974,568	$ 2,245,703	$ 1,980,170	$ (5,602)	$ 1,661,787
Intergovernmental	604,614	2,811,478	2,811,478	(2,206,864)	644,591
Licenses, Permits, and Other	66,510	128,775	128,775	(62,265)	76,728
Fines & Forfeitures	25,554	36,000	36,000	(10,446)	23,890
Public Charges for Services	539,592	540,100	540,100	(508)	531,727
Intergovernmental Charges for Services	-	7,600	7,600	(7,600)	2,942
Miscellaneous	261,597	160,200	160,200	101,397	177,363
Other Financing Sources	-	-	-	-	580,603
TOTAL REVENUES	$ 3,472,435	$ 5,929,856	$ 5,664,323	$ (2,191,888)	$ 3,699,631
EXPENDITURES:					
General Government	$ 348,831	$ 1,078,488	$ 1,058,488	$ 709,657	$ 629,301
Public Safety	1,028,785	2,128,152	2,128,152	1,099,367	1,014,671
Public Works	746,563	2,229,560	2,084,560	1,337,997	738,719
Health & Human Services	2,725	5,000	5,000	2,275	-
Culture & Recreation	42,610	115,454	115,454	72,844	47,538
Conservation & Development	85,875	216,885	216,885	131,010	83,157
Debt Service	29,484	34,000	34,000	4,516	29,484
Other Financing Uses	-	122,317	21,784	21,784	-
TOTAL EXPENDITURES	$ 2,284,873	$ 5,929,856	$ 5,664,323	$ 3,379,450	$ 2,542,870
NET CHANGE IN FUND BALANCE	$ 1,187,562	$ -	$ -	$ 1,187,562	$ 1,156,761

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 July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
Taxes:					
General Property Taxes	$ 1,940,585	$ 2,206,115	$ 1,940,582	$ 3	$ 1,655,461
Mobile Home Taxes	3,546	8,588	8,588	(5,042)	6,326
Managed Forest Land Taxes	30,437	31,000	31,000	(563)	-
Interest & Penalties on Taxes	-	-	-	-	-
Total Taxes	$ 1,974,568	$ 2,245,703	$ 1,980,170	$ (5,602)	$ 1,661,787
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 Term.	-	-	-	-	-
Shared Taxes-Weston Rice Plant	-	256,000	256,000	(256,000)	-
Highway Aids	169,442	327,331	327,331	(157,889)	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	-	-	-	-	-
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)	12,079
Total Intergovernmental	$ 604,614	$ 2,811,478	$ 2,811,478	$ (2,206,864)	$ 644,591
Licenses, Permits, and Other:					
Licenses:					
Occupational Licenses	$ 4,105	$ 3,400	$ 3,400	$ 705	$ 3,240
Dog Licenses	6,664	2,275	2,275	4,389	2,920
Cable Franchise Fees	21,755	71,000	71,000	(49,245)	39,940
Permits:					
Building Permits	20,998	45,000	45,000	(24,002)	20,563
Excavating/Mining Permits	4,587	500	500	4,087	1,300
Plat Reviews	4,086	3,000	3,000	1,086	3,423
Other:					
Other Licenses/Permits	3,715	1,900	1,900	1,815	3,742
Other Regulatory Fees	600	1,700	1,700	(1,100)	1,600
Total Licenses, Permits, and Other	$ 66,510	$ 128,775	$ 128,775	$ (62,265)	$ 76,728
Fines & Forfeitures:					
Court Fines & Penalties	$ 25,554	$ 36,000	$ 36,000	$ (10,446)	$ 23,890
Total Fines & Forfeitures	$ 25,554	$ 36,000	$ 36,000	$ (10,446)	$ 23,890
Public Charges for Services:					
Public Records/Special Assessment Searches	$ 2,030	$ -	$ -	$ 2,030	$ 2,384
Public Safety	235	100	100	135	90
Fire Department	923	2,500	2,500	(1,577)	-
Streets	-	7,500	7,500	(7,500)	1,350
Garbage/Refuse/Recycling	536,404	530,000	530,000	6,404	527,903
Total Public Charges for Services	$ 539,592	$ 540,100	$ 540,100	$ (508)	$ 531,727

VILLAGE OF KRONENWETTER
General Fund Revenues
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
Intergovernmental Charges for Services:					
Crossing Guard	$ -	$ 2,500	$ 2,500	$ (2,500)	$ 2,942
Fire Protection	-	5,100	5,100	(5,100)	-
Total Intergovernmental Charges for Services	$ -	$ 7,600	$ 7,600	$ (7,600)	$ 2,942
Miscellaneous:					
Interest Income	$ 227,462	$ 130,000	$ 130,000	$ 97,462	$ 116,803
Rent of Village Property	7,630	10,600	10,600	(2,970)	8,990
Sales of Materials & Supplies	4,096	1,600	1,600	2,496	4,073
Sales of Village Property	17,654	-	-	17,654	22,951
Insurance Claims & Refunds	135	2,500	2,500	(2,365)	15,213
Private Donations	4,565	4,500	4,500	65	2,974
Miscellaneous	55	11,000	11,000	(10,945)	6,359
Total Miscellaneous	$ 261,597	$ 160,200	$ 160,200	$ 101,397	$ 177,363
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	$ 3,472,435	$ 5,929,856	$ 5,664,323	$ (2,191,888)	$ 3,699,631
Budget Percentage Received YTD	*61.30%*				

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

EXPENDITURES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
General Government:					
Village Board	$ 15,894	$ 36,524	$ 36,524	$ 20,630	$ 14,343
Municipal Court	11,093	20,000	20,000	8,907	10,664
Village Attorney	18,766	30,000	30,000	11,234	74,003
General Office	73,212	218,700	218,700	145,488	108,945
Administrator	-	140,707	140,707	140,707	54,199
Village Clerk	40,105	96,096	96,096	55,991	48,406
Deputy Clerk-Treasurer	4,493	8,847	8,847	4,354	4,265
Administrative Assistant	15,734	83,501	83,501	67,767	42,586
Account Clerk	36,180	67,056	67,056	30,876	34,136
Elections	11,611	31,147	31,147	19,536	16,129
Treasurer	28,294	73,855	53,855	25,561	34,906
Assessor	11,683	17,800	17,800	6,117	10,077
Municipal Building	71,979	94,763	94,763	22,784	124,921
Commissions/Committees	1,559	15,439	15,439	13,880	339
Other General Government	8,228	70,025	70,025	61,797	51,382
Contingency	-	74,028	74,028	74,028	-
Total General Government	$ 348,831	$ 1,078,488	$ 1,058,488	$ 709,657	$ 629,301
Public Safety:					
Police & Fire Commission	$ 3,789	$ 9,403	$ 9,403	$ 5,614	$ 3,387
Police Department	773,418	1,596,357	1,596,357	822,939	773,995
Crossing Guards	3,157	6,147	6,147	2,990	4,024
Fire Department	142,104	310,902	310,902	168,798	146,626
First Responders	29,558	62,943	62,943	33,385	19,127
Ambulance	63,174	87,000	87,000	23,826	61,875
Building Inspector	2,009	26,600	26,600	24,591	654
Capital Outlay-Police	7,838	17,300	17,300	9,462	2,556
Capital Outlay-Fire	2,984	7,500	7,500	4,516	2,329
Capital Outlay-First Responders	754	4,000	4,000	3,246	98
Total Public Safety	$ 1,028,785	$ 2,128,152	$ 2,128,152	$ 1,099,367	$ 1,014,671
Public Works:					
Engineering	$ 19,633	$ 25,000	$ 25,000	$ 5,367	$ 2,810
Public Works Director	33,080	60,147	60,147	27,067	7,470
Road & Street Maintenance	355,552	1,233,313	1,233,313	877,761	352,686
Winter Maintenance	54,657	235,300	235,300	180,643	97,160
Weather Sirens	1,000	1,000	1,000	-	-
Shop & Garage	21,967	41,800	41,800	19,833	15,881
Street Lighting	23,655	60,000	60,000	36,345	38,217
Solid Waste/Recycling Collection/Yard Waste	237,019	573,000	573,000	335,981	224,495
Capital Outlay-Road Construction	-	-	-	-	-
Budget Adjustment - Public Works	-	-	(145,000)	(145,000)	-
Total Public Works	$ 746,563	$ 2,229,560	$ 2,084,560	$ 1,337,997	$ 738,719
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 July 31, 2025 and 2024
(58% of Year Completed)

EXPENDITURES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
Culture & Recreation:					
Parks	$ 42,610	$ 115,454	$ 115,454	$ 72,844	$ 47,538
Total Culture & Recreation	$ 42,610	$ 115,454	$ 115,454	$ 72,844	$ 47,538
Conservation & Development:					
Community Development/Zoning	$ 63,069	$ 132,001	$ 132,001	$ 68,932	$ 63,090
Planning Technician	$ 22,806	$ 84,884	$ 84,884	$ 62,078	$ 20,067
Total Conservation & Development	$ 85,875	$ 216,885	$ 216,885	$ 131,010	$ 83,157
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	$ -	$ 21,784	$ 21,784	$ 21,784	$ -
Transfer to TID #1	$ -	$ 100,533	$ -	-	$ -
Transfer to Equipment Replacement Fund	$ -	$ -	$ -	-	$ -
Total Other Financing Uses	$ -	$ 122,317	$ 21,784	$ 21,784	$ -
TOTAL EXPENDITURES	$ 2,284,873	$ 5,929,856	$ 5,664,323	$ 3,379,450	$ 2,542,870
Budget Percentage Expended YTD	*40.34%*				

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 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)	547.09	3,546.09	6,000.00	2,453.91	59.1
100-41000-141	MOBILE HOME LOTTERY CREDIT	.00	.00	2,588.04	2,588.04	.0
100-41000-151	MANAGED FOREST LAW (MFL)	.00	30,437.36	31,000.00	562.64	98.2
	TOTAL TAXES	547.09	1,974,568.01	1,980,170.48	5,602.47	99.7
	INTERGOVERNMENTAL REVENUE					
100-43000-001	STATE; SHARED REVENUES	70,972.92	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	243,537.05	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	169,442.06	327,330.97	157,888.91	51.8
100-43000-545	STATE; RECYCLING AID	.00	28,686.45	28,500.00	(186.45)	100.7
100-43000-550	STATE; COMPUTER AID	404.27	404.27	404.27	.00	100.0
100-43000-560	VIDEO SERVICE PROVIDER AID	12,078.85	12,078.85	12,078.85	.00	100.0
100-43000-650	CROSSING GUARD FEES	.00	.00	2,500.00	2,500.00	.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	326,993.09	593,486.35	2,802,477.67	2,208,991.32	21.2
	LICENSES & PERMITS					
100-44000-002	ALL OTHER PERMITS & LICENSES	250.00	575.00	.00	(575.00)	.0
100-44000-110	LIQUOR & BEER LICENSES	540.00	3,310.00	2,400.00	(910.00)	137.9
100-44000-120	OPERATOR LICENSES	415.00	695.00	1,000.00	305.00	69.5
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	130.00	1,450.00	800.00	(650.00)	181.3
100-44000-200	DOG LICENSES	138.50	6,664.00	2,200.00	(4,464.00)	302.9
100-44000-210	SIGN PERMITS/MISC LIC/PERMITS	60.00	790.00	1,000.00	210.00	79.0
100-44000-300	BUILDING PERMITS	8,881.82	20,998.18	45,000.00	24,001.82	46.7
100-44000-400	ZONING & VARIANCE CHANGES	.00	600.00	1,300.00	700.00	46.2
100-44000-401	CONDITIONAL USE PERMITS	.00	800.00	400.00	(400.00)	200.0
100-44000-402	PLAT/CSM/SITE PLAN REVIEWS	580.40	4,085.60	3,000.00	(1,085.60)	136.2
100-44000-900	EXCAVATING PERMITS	200.00	4,587.40	500.00	(4,087.40)	917.5
	TOTAL LICENSES & PERMITS	11,195.72	44,755.18	57,775.00	13,019.82	77.5

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FINES, FORFEITURES AND PENALT					
100-45100-100	FINES	2,847.00	25,553.90	36,000.00	10,446.10	71.0
	TOTAL FINES, FORFEITURES AND PENALT	2,847.00	25,553.90	36,000.00	10,446.10	71.0
	PUBLIC CHARGES FOR SERVIC					
100-46000-200	SPECIAL ASSESSMENT SEARCH	420.00	2,030.00	.00	(2,030.00)	.0
100-46000-210	POLICE DEPARTMENT SERVICES	30.00	235.00	100.00	(135.00)	235.0
100-46000-221	FIRE DEPARTMENT SERVICES	269.90	923.03	2,500.00	1,576.97	36.9
100-46000-420	GARBAGE COLLECTION FEES	172.97	536,404.04	530,000.00	(6,404.04)	101.2
	TOTAL PUBLIC CHARGES FOR SERVIC	892.87	539,592.07	532,600.00	(6,992.07)	101.3
	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	33,085.46	227,461.74	130,000.00	(97,461.74)	175.0
100-48000-200	MUNICIPAL CENTER & PARK RENTAL	1,150.00	5,320.00	7,500.00	2,180.00	70.9
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	29.79	83.18	100.00	16.82	83.2
100-48000-314	CULVERT & ROADWAY WORK/SALE	.00	.00	7,500.00	7,500.00	.0
100-48000-316	FRANCHISE FEE	4,815.09	21,755.33	71,000.00	49,244.67	30.6
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	.00	134.90	.00	(134.90)	.0
100-48510-000	COMMUNITY EVENTS SPONSORSHIPS	.00	4,550.00	3,500.00	(1,050.00)	130.0
	TOTAL MISCELLANEOUS REVENUES	39,080.34	294,479.71	247,700.00	(46,779.71)	118.9
	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	381,556.11	3,472,435.22	5,664,323.15	2,191,887.93	61.3

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL GOVERNMENT					
100-51000-108-110	BOARD MEMBERS SALARIES & WAGES	2,400.00	14,400.40	33,000.00	18,599.60	43.6
100-51000-108-151	FICA TAX - VILLAGE BOARD	183.63	1,076.68	2,524.50	1,447.82	42.7
100-51000-108-320	EXPENSES - BOARD MEMBERS	325.00	416.81	1,000.00	583.19	41.7
	TOTAL GENERAL GOVERNMENT	2,908.63	15,893.89	36,524.50	20,630.61	43.5
	MUNICIPAL COURT					
100-51200-100-333	MUNICIPAL COURT LEGAL FEES	1,443.29	11,092.67	20,000.00	8,907.33	55.5
100-51200-352-000	KRONENWETTER COURT EXPENDITURE	.00	.00	21,783.61	21,783.61	.0
	TOTAL MUNICIPAL COURT	1,443.29	11,092.67	41,783.61	30,690.94	26.6
	LEGAL					
100-51300-302-000	LEGAL FEES-GENERAL	1,070.00	18,766.00	30,000.00	11,234.00	62.6
	TOTAL LEGAL	1,070.00	18,766.00	30,000.00	11,234.00	62.6
	GENERAL OFFICE					
100-51400-460-000	OFFICE SUPPLIES	472.53	8,601.83	15,000.00	6,398.17	57.4
100-51400-470-000	OFFICE EQUIPMENT/SERVICE AGREE	395.51	2,601.52	13,000.00	10,398.48	20.0
100-51400-485-000	COMPUTER SUPPLIES, EXPENSES &	8,907.74	49,875.60	143,350.00	93,474.40	34.8
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	9,775.78	73,211.84	218,700.00	145,488.16	33.5
	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	5,948.03	42,680.29	83,100.71	40,420.42	51.4
100-51420-110-151	FICA TAX - ZONING ADMIN	441.90	3,172.00	6,357.20	3,185.20	49.9
100-51420-110-152	COMM. DEVELOP/ZONING; RETIREME	413.39	2,967.24	5,733.95	2,766.71	51.8
100-51420-110-154	COMM. DEVELOP/ZONING; HEALTH I	1,544.00	10,943.22	20,280.50	9,337.28	54.0
100-51420-131-000	COMM. DEVELOP/ZONING; EAP FRIN	.00	.00	29.00	29.00	.0
100-51420-340-000	CD/ZONING; SEMINARS & MILEAGE	.00	.00	1,000.00	1,000.00	.0
100-51420-345-000	CD/ZA MATERIALS AND SUPPLIES	.00	.00	500.00	500.00	.0
100-51420-350-000	COMMUNITY EVENTS	120.00	1,919.95	8,500.00	6,580.05	22.6
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	8,467.32	63,068.90	132,001.36	68,932.46	47.8
	CLERK					
100-51421-110-110	SALARIES & WAGES - CLERK	5,384.60	27,961.68	61,800.00	33,838.32	45.3
100-51421-110-151	FICA TAX - CLERK	397.66	2,070.70	4,727.70	2,657.00	43.8
100-51421-110-152	RETIREMENT - CLERK	374.22	1,667.30	4,264.20	2,596.90	39.1
100-51421-110-154	INSURANCE - CLERK	1,678.14	8,045.55	21,125.52	13,079.97	38.1
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	40,105.23	96,096.42	55,991.19	41.7
	DEPUTY CLERK					
100-51422-110-110	SALARIES & WAGES - DEPUTY CLER	419.73	2,891.14	5,311.78	2,420.64	54.4
100-51422-110-151	FICA TAX - DEPUTY CLERK	30.68	211.06	406.35	195.29	51.9
100-51422-110-152	RETIREMENT - DEPUTY CLER	29.17	201.01	366.51	165.50	54.8
100-51422-110-154	INSURANCE - DEPUTY CLER	167.82	1,189.76	2,112.55	922.79	56.3
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	647.40	4,492.97	8,847.19	4,354.22	50.8
	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	70.50	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	70.50	15,734.39	83,500.94	67,766.55	18.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING TECHNICIAN					
100-51425-110-110	SALARY & WAGES - PLAN TECH	2,346.79	14,699.89	55,197.78	40,497.89	26.6
100-51425-110-151	FICA TAX - PLAN TECH	172.40	1,073.96	4,222.63	3,148.67	25.4
100-51425-110-152	RETIREMENT - PLAN TECH	163.10	1,021.98	3,808.65	2,786.67	26.8
100-51425-110-154	INSURANCE - PLAN TECH	902.25	6,010.47	21,125.52	15,115.05	28.5
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	3,584.54	22,806.30	84,883.58	62,077.28	26.9
	ACCT CLERK					
100-51427-110-110	SALARIES & WAGES - ACCT CLERK	3,781.30	22,840.88	42,494.22	19,653.34	53.8
100-51427-110-151	FICA TAX - ACCT CLERK	276.77	1,658.92	3,250.81	1,591.89	51.0
100-51427-110-152	RETIREMENT - ACCT CLERK	262.80	1,589.15	2,932.10	1,342.95	54.2
100-51427-110-154	INSURANCE - ACCT CLERK	1,342.40	9,516.17	16,900.42	7,384.25	56.3
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	97.30	574.84	1,300.00	725.16	44.2
	TOTAL ACCT CLERK	5,760.57	36,179.96	67,056.55	30,876.59	54.0
	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	.00	2,000.00	50,498.55	48,498.55	4.0
100-51520-110-151	FICA TAX - TREASURER	.00	153.00	3,863.14	3,710.14	4.0
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	5,246.91	26,140.64	.00	(26,140.64)	.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	5,246.91	28,293.64	53,855.38	25,561.74	52.5
	ASSESSOR					
100-51530-110-000	ASSESSOR FEE	1,460.45	11,683.60	16,500.00	4,816.40	70.8
100-51530-113-000	ASSESSOR - MANUFACTURING	.00	.00	1,300.00	1,300.00	.0
	TOTAL ASSESSOR	1,460.45	11,683.60	17,800.00	6,116.40	65.6

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MUNICIPAL BUILDING					
100-51600-110-110	WAGES -CLEANING/SNOW REMOVAL	1,533.42	13,722.89	9,068.89	(4,654.00)	151.3
100-51600-110-151	FICA - CLEANING/SNOW REMOVAL	117.32	1,049.83	693.77	(356.06)	151.3
100-51600-326-000	UTILITIES	6,104.12	40,842.78	40,000.00	(842.78)	102.1
100-51600-354-000	MATERIALS & SUPPLIES	(326.95)	674.57	5,000.00	4,325.43	13.5
100-51600-355-000	JANITORIAL SUPPLIES	.00	577.66	5,000.00	4,422.34	11.6
100-51600-389-000	MAINTENANCE	639.34	15,111.09	35,000.00	19,888.91	43.2
	TOTAL MUNICIPAL BUILDING	8,067.25	71,978.82	94,762.66	22,783.84	76.0
	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	314.05	1,023.61	2,700.00	1,676.39	37.9
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	.00	160.00	1,000.00	840.00	16.0
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	314.05	8,228.42	144,052.88	135,824.46	5.7

GENERAL FUND

POLICE DEPT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-52000-110-110	SALARIES & WAGES - CROSS GUARD	.00	2,932.72	4,860.00	1,927.28	60.3
100-52000-110-151	FICA TAX - CROSSING GUARD	.00	224.32	371.79	147.47	60.3
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	525.00	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	64.96	3,071.98	9,000.00	5,928.02	34.1
100-52000-120-322	PT OFFICERS PROTECTIVE CLOTH	.00	.00	500.00	500.00	.0
100-52000-120-323	PHYSICAL EXAMS	.00	.00	1,000.00	1,000.00	.0
100-52000-120-324	FUEL	1,544.53	10,124.33	40,000.00	29,875.67	25.3
100-52000-120-326	TELEPHONE & UTILITIES - POLICE	.00	2,538.00	8,700.00	6,162.00	29.2
100-52000-120-380	EQUIPMENT REPAIRS/MAINTENANCE	1,359.48	6,014.01	20,000.00	13,985.99	30.1
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	560.60	2,065.23	5,500.00	3,434.77	37.6
100-52000-120-475	POSTAGE & SHIPPING	21.97	367.77	550.00	182.23	66.9
100-52000-120-476	PROPERTY ROOM/EVIDENCE	.00	120.19	1,000.00	879.81	12.0
100-52000-120-811	OUTLAY-EQUIPMENT	335.95	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	197.28	789.12	32,925.00	32,135.88	2.4
100-52000-121-110	SALARY & WAGES - LIEUTENANT	8,492.50	57,231.60	105,633.39	48,401.79	54.2
100-52000-121-151	FICA - LIEUTENANT	635.42	4,277.03	8,080.95	3,803.92	52.9
100-52000-121-152	RETIREMENT - LIEUTENANT	1,274.72	8,608.01	15,105.57	6,497.56	57.0
100-52000-121-154	HEALTH INSURANCE - LIEUTENANT	1,678.14	11,895.75	21,125.52	9,229.77	56.3
100-52000-122-110	SALARIES & WAGES - FT OFFICERS	41,171.15	270,948.10	525,510.82	254,562.72	51.6
100-52000-122-151	FICA TAX - FT OFFICERS	3,064.53	20,268.57	37,372.28	17,103.71	54.2
100-52000-122-152	RETIREMENT (WRS) - FT OFFICERS	5,491.14	39,844.64	69,859.29	30,014.65	57.0
100-52000-122-154	HEALTH INSURANCE - FT OFFICERS	10,483.28	54,948.43	136,315.44	81,367.01	40.3
100-52000-123-110	SALARIES & WAGES - PT OFFICERS	285.00	1,254.43	7,561.80	6,307.37	16.6
100-52000-123-151	FICA TAX - PT OFFICERS	21.80	95.96	578.48	482.52	16.6
100-52000-124-110	SALARIES & WAGES - POLICE CLER	2,181.09	15,750.46	26,675.15	10,924.69	59.1
100-52000-124-151	FICA TAX - POLICE CLERK	158.10	1,143.03	2,040.65	897.62	56.0
100-52000-124-152	RETIREMENT(WRS) - POLICE CLERK	151.58	1,094.99	1,840.59	745.60	59.5
100-52000-124-154	HEALTH INS - POLICE CLERK	822.29	5,828.54	9,506.48	3,677.94	61.3
100-52000-125-110	SALARIES & WAGES - PROPERTY RO	726.57	4,982.98	7,416.00	2,433.02	67.2
100-52000-125-151	FICA TAX - PROP ROOM MGR	55.58	381.17	567.32	186.15	67.2
100-52000-126-110	SALARIES & WAGES PT POLICE CLE	706.94	4,806.35	25,323.17	20,516.82	19.0
100-52000-126-151	PT POLICE CLERK; FICA TAX	54.09	367.70	1,937.21	1,569.51	19.0
100-52000-127-110	SALARY & WAGES - POLICE CHIEF	8,681.56	62,054.74	116,246.20	54,191.46	53.4
100-52000-127-151	FICA TAX - POLICE CHIEF	649.88	4,647.45	8,892.83	4,245.38	52.3
100-52000-127-152	RETIREMENT(WRS) - POLICE CHIEF	1,303.10	9,338.13	16,623.21	7,285.08	56.2
100-52000-127-154	HEALTH INS - POLICE CHIEF	1,678.14	11,895.75	21,125.52	9,229.77	56.3
100-52000-128-110	SALARY & WAGES - SARGEANT	15,344.19	100,735.15	189,481.12	88,745.97	53.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-52000-128-151	FICA TAX - SARGEANT	1,148.68	7,581.38	13,475.16	5,893.78	56.3
100-52000-128-152	RETIREMENT(WRS) - SARGEANT	2,265.64	14,893.38	25,188.86	10,295.48	59.1
100-52000-128-154	HEALTH INS - SARGEANT	2,969.16	15,083.96	31,354.80	16,270.84	48.1
100-52000-128-157	EAP-SARGEANT	.00	.00	58.00	58.00	.0
	TOTAL POLICE DEPT	116,104.04	784,412.56	1,619,803.60	835,391.04	48.4
	FIRE & EMS					
100-52200-201-110	SALARIES & WAGES - FIRE DEPART	11,643.50	75,171.85	163,290.00	88,118.15	46.0
100-52200-201-131	EMPLOYEE ASSISTANCE PROGRAM	.00	.00	1,160.00	1,160.00	.0
100-52200-201-151	FICA TAX - FIRE DEPARTMENT	888.84	5,709.39	12,491.69	6,782.30	45.7
100-52200-201-152	RETIREMENT FIRE DEPARTMENT	638.68	3,414.02	10,000.00	6,585.98	34.1
100-52200-201-321	PROTECTIVE CLOTHING	20.00	13,845.38	20,000.00	6,154.62	69.2
100-52200-201-322	MISCELLANEOUS FD SUPPLIES	15.00	522.51	1,000.00	477.49	52.3
100-52200-201-323	PHYSICAL EXAMS	.00	406.00	1,500.00	1,094.00	27.1
100-52200-201-324	FUEL	216.13	2,672.91	7,000.00	4,327.09	38.2
100-52200-201-326	UTILITIES - SIREN	34.32	192.86	500.00	307.14	38.6
100-52200-201-327	RADIOS	.00	2,275.00	10,000.00	7,725.00	22.8
100-52200-201-328	DISAB/ACCIDENT DEATH POLICY	.00	.00	8,500.00	8,500.00	.0
100-52200-201-330	PHONE REIMBURSEMENT	.00	160.00	960.00	800.00	16.7
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	160.00	1,754.61	4,000.00	2,245.39	43.9
100-52200-201-350	OFFICE EXPENSES & SUPPLIES	72.93	891.26	1,500.00	608.74	59.4
100-52200-201-380	EQUIPMENT REPAIRS/MAINTENANCE	1,698.75	13,267.71	30,000.00	16,732.29	44.2
100-52200-201-383	FIELD TOOLS OUTLAY	102.41	2,983.95	7,500.00	4,516.05	39.8
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	3,170.00	21,191.00	45,000.00	23,809.00	47.1
100-52200-300-151	FICA TAX - FIRST RESPONDERS	242.49	1,631.81	3,442.50	1,810.69	47.4
100-52200-300-152	RETIREMENT - EMS/FR	201.73	1,434.96	2,000.00	565.04	71.8
100-52200-301-000	EQUIPMENT SUPPLIES/MAINTENANCE	.00	1,645.56	5,000.00	3,354.44	32.9
100-52200-301-340	TRAINING/SCHOOLING/ADD'L MTGS	1,018.04	1,316.04	4,000.00	2,683.96	32.9
100-52200-301-350	SUPPLIES, MILEAGE & EXPENSES	1,866.00	2,112.71	3,000.00	887.29	70.4
100-52200-301-360	MEDICAL/PHYSICALS	.00	225.50	500.00	274.50	45.1
100-52200-301-811	OUTLAY-EQUIPMENT	2,278.18	754.18	4,000.00	3,245.82	18.9
100-52200-310-210	OUTSIDE SERVICES	4,900.00	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	29,167.00	238,573.62	472,344.19	233,770.57	50.5
	BUILDING INSPECTOR					
100-52400-400-250	CONTRACTED INSPECTOR SERVICES	.00	.00	25,000.00	25,000.00	.0
100-52400-400-353	HOUSE NUMBERS	36.25	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	36.25	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	353.64	2,561.41	5,927.81	3,366.40	43.2
100-52800-101-151	PFC CLERK FICA TAX	25.97	188.32	453.48	265.16	41.5
100-52800-101-152	PFC CLERK RETIREMENT	18.56	134.11	409.02	274.91	32.8
100-52800-101-154	PFC CLERK-HEALTH INSURANCE	100.69	713.82	2,112.55	1,398.73	33.8
	TOTAL POLICE & FIRE COMMISSION	498.86	3,789.53	9,402.86	5,613.33	40.3

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 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	3,201.93	22,890.52	42,873.75	19,983.23	53.4
100-53000-302-131	EAP FRINGE - PW DIRECTOR	.00	.00	29.00	29.00	.0
100-53000-302-151	FICA TAX - PW DIRECTOR	238.52	1,705.62	3,279.84	1,574.22	52.0
100-53000-302-152	RETIREMENT (WRS) - PW DIRECTOR	222.54	1,591.49	2,958.29	1,366.80	53.8
100-53000-302-154	HEALTH INSURANCE - PW DIRECTOR	755.17	5,352.38	9,506.48	4,154.10	56.3
100-53000-302-330	MILEAGE - PUBLIC WORKS	.00	148.03	.00	(148.03)	.0
100-53000-302-340	PWD; SEMINARS, TRAINING & MILE	127.30	1,392.00	1,500.00	108.00	92.8
100-53000-311-110	SALARIES & WAGES - PW	26,322.33	195,301.48	365,569.63	170,268.15	53.4
100-53000-311-130	PW EMPLOYEES PHYSICALS	.00	514.75	350.00	(164.75)	147.1
100-53000-311-137	PW CREW EAP FRINGE	.00	.00	150.00	150.00	.0
100-53000-311-151	FICA - PW	1,942.33	14,462.59	27,966.08	13,503.49	51.7
100-53000-311-152	RETIREMENT - PW	1,829.38	13,467.33	25,224.30	11,756.97	53.4
100-53000-311-154	HEALTH INSURANCE - PW	8,390.70	56,313.10	126,753.12	70,440.02	44.4
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	16,117.30	23,987.69	65,000.00	41,012.31	36.9
100-53000-311-345	SEAL COATING	.00	.00	300,000.00	300,000.00	.0
100-53000-311-346	CRACKFILLING	.00	.00	65,000.00	65,000.00	.0
100-53000-311-347	PAVEMENT MARKING	456.75	456.75	20,000.00	19,543.25	2.3
100-53000-311-348	GRAVEL & ROAD BASE	1,233.50	6,488.83	25,000.00	18,511.17	26.0
100-53000-311-357	CULVERTS	.00	449.19	15,000.00	14,550.81	3.0
100-53000-311-358	ROAD SIGNS	.00	1,137.26	4,300.00	3,162.74	26.5
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	2,644.20	12,470.15	70,000.00	57,529.85	17.8
100-53000-311-381	TRAFFIC SIGNAL MAINT. & REPAIR	.00	1,023.38	6,500.00	5,476.62	15.7
100-53000-311-384	PWKS; FUEL & OIL CHANGES	1,657.83	26,579.33	65,000.00	38,420.67	40.9
100-53000-311-814	PW; EQUIPMENT RENTALS	.00	29,884.19	34,000.00	4,115.81	87.9
100-53000-312-326	GARAGE UTILITIES	518.94	7,387.41	15,000.00	7,612.59	49.3
100-53000-312-329	UNIFORMS & SAFETY EQUIPMENT	576.70	2,722.15	6,500.00	3,777.85	41.9
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	966.27	11,416.56	20,000.00	8,583.44	57.1
100-53000-314-422	WEATHER SIRENS	.00	1,000.00	1,000.00	.00	100.0
100-53000-315-420	STREET LIGHTING	3,953.44	23,654.82	60,000.00	36,345.18	39.4
100-53000-620-315	RECYCLING EXPENSES	10,733.80	64,545.14	145,000.00	80,454.86	44.5
100-53000-620-317	YARD WASTE SITE EXP	.00	.00	15,000.00	15,000.00	.0
100-53000-620-320	SOLID WASTE COLLECTION EXPENSE	28,136.06	172,474.38	413,000.00	240,525.62	41.8
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	110,024.99	776,046.87	2,118,560.49	1,342,513.62	36.6

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	7,220.28	23,158.52	42,642.00	19,483.48	54.3
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	552.35	1,771.64	3,262.11	1,490.47	54.3
100-55000-200-326	PARKS; UTILITIES	217.28	1,144.57	6,000.00	4,855.43	19.1
100-55000-200-327	PORTABLE RESTROOM/WASH STATION	990.00	3,990.00	6,000.00	2,010.00	66.5
100-55000-200-329	UNIFORMS & SAFETY EQUIPMENT	.00	232.10	450.00	217.90	51.6
100-55000-200-355	PARKS; FUEL CHARGES	1,185.23	2,109.43	6,000.00	3,890.57	35.2
100-55000-200-361	MAINTENANCE SUPPLIES	377.18	3,239.88	8,000.00	4,760.12	40.5
100-55000-200-380	EQUIPMENT REPAIRS	922.45	2,968.47	5,000.00	2,031.53	59.4
100-55000-200-400	PARKS -OTHER PROJECTS	.00	3,500.00	36,500.00	33,000.00	9.6
	TOTAL PARKS	11,464.77	42,610.04	115,454.11	72,844.07	36.9
	TOTAL FUND EXPENDITURES	323,947.22	2,284,873.04	5,664,323.15	3,379,450.11	40.3
	NET REVENUE OVER EXPENDITURES	57,608.89	1,187,562.18	.00	(1,187,562.18)	.0

VILLAGE OF KRONENWETTER
Municipal Court Fund
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	**7/31/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**7/31/2024 YTD Actual**
Fines & Forfeitures	$ 12,415	$ 31,000	$ 31,000	$ (18,585)	$ 13,295
Transfer from General Fund	-	21,784	21,784	(21,784)	-
TOTAL REVENUES	$ 12,415	$ 52,784	$ 52,784	$ (40,369)	$ 13,295
Budget Percentage Received YTD	*23.52%*				
EXPENDITURES:					
Municipal Court Judge	$ 4,636	$ 10,021	$ 10,021	$ 5,385	$ 4,827
Municipal Court Clerk	26,708	40,063	40,063	13,355	24,244
Municipal Court Other Exps	1,005	2,700	2,700	1,695	2,121
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ 32,349	$ 52,784	$ 52,784	$ 20,435	$ 31,192
Budget Percentage Expended YTD	*61.29%*				
NET CHANGE IN FUND BALANCE	$ (19,934)	$ -	$ -	$ (19,934)	$ (17,897)
Fund Balance - January 1st	-	-	-		-
Fund Balance (Deficit) - July 31st	$ (19,934)	$ -	$ -		$ (17,897)

VILLAGE OF KRONENWETTER
Park Fund
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	**7/31/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**7/31/2024 YTD Actual**
Interest Income	$ 1,840	$ -	$ -	$ 1,840	$ 2,197
Donations	-	-	-	-	-
Applied Fund Balance (Carryover from Prior Year)	-	-	-	-	1,500
TOTAL REVENUES	$ 1,840	$ -	$ -	$ 1,840	$ 3,697
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	$ 1,840	$ -	$ -	$ 1,840	$ 3,697
Fund Balance - January 1st	74,857	74,857	74,857		71,158
Fund Balance - July 31st	$ 76,697	$ 74,857	$ 74,857		$ 74,855

VILLAGE OF KRONENWETTER
Fire Department Donations Fund
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	**7/31/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**7/31/2024 YTD Actual**
Interest Income	$ 142	$ 450	$ 450	$ (308)	$ 307
Donations	3	5,000	5,000	(4,997)	2,641
TOTAL REVENUES	$ 145	$ 5,450	$ 5,450	$ (5,305)	$ 2,948
Budget Percentage Received YTD	*2.66%*				
EXPENDITURES:					
Fire Donation Exps	$ 2,135	$ 5,450	$ 5,450	$ 3,315	$ 3,344
TOTAL EXPENDITURES	$ 2,135	$ 5,450	$ 5,450	$ 3,315	$ 3,344
Budget Percentage Expended YTD	*39.17%*				
NET CHANGE IN FUND BALANCE	$ (1,990)	$ -	$ -	$ (1,990)	$ (396)
Fund Balance - January 1st	22,403	22,403	22,403		19,713
Fund Balance - July 31st	$ 20,413	$ 22,403	$ 22,403		$ 19,317

VILLAGE OF KRONENWETTER
EMS Grants Fund
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
EMS Grants	$ -	$ 37,855	$ 37,855	$ (37,855)	$ -
Interest Income	-	-	-	-	-
TOTAL REVENUES	$ -	$ 37,855	$ 37,855	$ (37,855)	$ -
Budget Percentage Received YTD	*0.00%*				
EXPENDITURES:					
EMS - Training/Schooling	$ -	$ 2,398	$ 2,398	$ 2,398	$ -
EMS - Outlay/Equipment	-	35,457	35,457	35,457	-
TOTAL EXPENDITURES	$ -	$ 37,855	$ 37,855	$ 37,855	$ -
Budget Percentage Expended YTD	*0.00%*				
NET CHANGE IN FUND BALANCE	$ -	$ -	$ -	$ -	$ -
Fund Balance - January 1st	-	-	-		-
Fund Balance - July 31st	$ -	$ -	$ -		$ -

VILLAGE OF KRONENWETTER

2% Fire Dues Fund

Year-to-Date Ended July 31, 2025 and 2024

(58% of Year Completed)

REVENUES:	**7/31/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**7/31/2024 YTD Actual**
State Aids - 2% Fire Dues/Kronenwetter	$ 1,844	$ 36,655	$ 36,655	$ (34,811)	$ 36,655
State Aids - 2% Fire Dues/Town of Guenther	-	1,505	1,505	(1,505)	-
Interest Income	438	1,000	1,000	(562)	959
Applied Fund Balance	-	1,348	1,348	(1,348)	24,533
TOTAL REVENUES	$ 2,282	$ 40,508	$ 40,508	$ (38,226)	$ 62,147
Budget Percentage Received YTD	*5.63%*				
EXPENDITURES:					
Wages & Fringe Benefits	$ -	$ 7,008	$ 7,008	$ 7,008	$ -
Fire Training, Supplies, Tools	26,983	18,500	18,500	(8,483)	2,935
Capital Outlay - Fire Equipment	-	15,000	15,000	15,000	16,987
TOTAL EXPENDITURES	$ 26,983	$ 40,508	$ 40,508	$ 13,525	$ 19,922
Budget Percentage Expended YTD	*66.61%*				
NET CHANGE IN FUND BALANCE	$ (24,701)	$ -	$ -	$ (24,701)	$ 42,225
Fund Balance - January 1st	81,988	81,988	81,988		65,693
Fund Balance - July 31st	$ 57,287	$ 81,988	$ 81,988		$ 107,918

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #1 Fund
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	**7/31/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**7/31/2024 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	-	56,464	56,464	(56,464)	56,464
Interest Income	12,524	10,000	10,000	2,524	8,895
TOTAL REVENUES	$ 283,917	$ 329,526	$ 329,526	$ (45,609)	$ 318,205
Budget Percentage Received YTD	*86.16%*				
EXPENDITURES:					
TID Admin Staff	$ 651	$ 4,074	$ 4,074	$ 3,423	$ 2,003
TID Misc Exps	360	2,400	2,400	2,040	750
Legal	522	-	-	(522)	-
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	52,554
Debt - Issuance Costs	612	-	-	(612)	612
TOTAL EXPENDITURES	$ 380,701	$ 430,092	$ 430,092	$ 49,391	$ 385,919
Budget Percentage Expended YTD	*88.52%*				
NET CHANGE IN FUND BALANCE	$ (96,784)	$ (100,566)	$ (100,566)	$ 3,782	$ (67,714)
Fund Balance (Deficit) - January 1st	(2,616,312)	(2,616,312)	(2,616,312)		(2,503,721)
Fund Balance (Deficit) - July 31st	$ (2,713,096)	$ (2,716,878)	$ (2,716,878)		$ (2,571,435)

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #2 Fund
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	**7/31/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**7/31/2024 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	66,912	310,401	310,401	(243,489)	17,769
Capital Borrowing Proceeds	-	-	-	-	-
Debt Premium Proceeds	-	250,768	250,768	(250,768)	-
Miscellaneous Revenue	-	-	-	-	12
TOTAL REVENUES	$ 992,352	$ 1,450,283	$ 1,450,283	$ (457,931)	$ 906,088
Budget Percentage Received YTD	*68.42%*				
EXPENDITURES:					
TID Admin Staff	$ 7,052	$ 9,531	$ 9,531	$ 2,479	$ 13,885
TID Misc Exps	552	15,100	15,100	14,548	1,564
RDA Committee	-	600	600	600	-
Engineering Costs	78,371	-	-	(78,371)	119,344
Advertising/Marketing	-	-	-	-	-
Legal	-	-	-	-	185
Infrastructure	-	-	-	-	-
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	$ 898,243	$ 966,999	$ 966,999	$ 68,756	$ 134,978
Budget Percentage Expended YTD	*92.89%*				
NET CHANGE IN FUND BALANCE	$ 94,109	$ 483,284	$ 483,284	$ (389,175)	$ 771,110
Fund Balance - January 1st	7,808,025	7,808,025	7,808,025		509,567
Fund Balance - July 31st	$ 7,902,134	$ 8,291,309	$ 8,291,309		$ 1,280,677

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	$ 1,396,616
Fund Balance - 7/31/2025	$ 7,902,134

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #3 Fund
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 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	1,537	2,500	2,500	(963)	1,517
TOTAL REVENUES	$ 37,780	$ 37,214	$ 37,214	$ 566	$ 36,182
Budget Percentage Received YTD	*101.52%*				
EXPENDITURES:					
TID Admin Staff	$ 651	$ 4,074	$ 4,074	$ 3,423	$ 1,982
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	$ 1,011	$ 5,884	$ 5,884	$ 4,873	$ 2,732
Budget Percentage Expended YTD	*17.18%*				
NET CHANGE IN FUND BALANCE	$ 36,769	$ 31,330	$ 31,330	$ 5,439	$ 33,450
Fund Balance - January 1st	132,761	132,761	132,761		98,711
Fund Balance - July 31st	$ 169,530	$ 164,091	$ 164,091		$ 132,161

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #4 Fund
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 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	-	26,895	26,895	(26,895)	26,896
Interest Income	2,867	2,500	2,500	367	2,074
TOTAL REVENUES	$ 141,656	$ 163,007	$ 163,007	$ (21,351)	$ 159,416
Budget Percentage Received YTD	*86.90%*				
EXPENDITURES:					
TID Admin Staff	$ 650	$ 4,074	$ 4,074	$ 3,424	$ 1,982
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	$ 187,660	$ 205,534	$ 205,534	$ 17,874	$ 187,482
Budget Percentage Expended YTD	*91.30%*				
NET CHANGE IN FUND BALANCE	$ (46,004)	$ (42,527)	$ (42,527)	$ (3,477)	$ (28,066)
Fund Balance - January 1st	88,213	88,213	88,213		132,806
Fund Balance - July 31st	$ 42,209	$ 45,686	$ 45,686		$ 104,740

VILLAGE OF KRONENWETTER
Capital Projects Fund
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	**7/31/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**7/31/2024 YTD Actual**
Property Taxes	$ -	$ 200,000	$ -	$ -	$ 200,000
Interest Income	14,367	75,000	75,000	(60,633)	9,596
Capital Borrowing Proceeds	-	-	-	-	-
Applied Fund Balance	-	-	-	-	202,000
TOTAL REVENUES	$ 14,367	$ 275,000	$ 75,000	$ (60,633)	$ 411,596
Budget Percentage Received YTD	*19.16%*				
EXPENDITURES:					
Road Improvements	$ 5,336	$ 1,696,775	$ 1,115,860	$ 1,110,524	$ 48,231
Other Capital Projects	-	125,000	125,000	125,000	26,542
Debt Issuance Costs	-	-	-	-	-
Transfer to Debt Service Fund	57,000	-	57,000	-	-
TOTAL EXPENDITURES	$ 62,336	$ 1,821,775	$ 1,297,860	$ 1,235,524	$ 74,773
Budget Percentage Expended YTD	*4.80%*				
NET CHANGE IN FUND BALANCE	$ (47,969)	$ (1,546,775)	$ (1,222,860)	$ 1,174,891	$ 336,823
Fund Balance - January 1st	1,925,934	1,925,934	1,925,934		524,673
Fund Balance - July 31st	$ 1,877,965	$ 379,159	$ 703,074		$ 861,496

Fund Balance Restrictions:

Balance of 2024B Capital Borrowing Proceeds to be used in 2025-2027	$ 1,460,000
Unassigned Fund Balance	$ 417,965
Fund Balance - 7/31/2025	$ 1,877,965

VILLAGE OF KRONENWETTER

Equipment Replacement Fund

Year-to-Date Ended July 31, 2025 and 2024

(58% of Year Completed)

REVENUES:	**7/31/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**7/31/2024 YTD Actual**
Property Taxes	$ -	$ 86,000	$ -	$ -	$ 428,500
Interest Income	1,531	1,000	1,000	531	315
Proceeds from Sale of Capital Assets	-	-	-	-	-
Capital Borrowing Proceeds	-	-	-	-	-
Transfer from Parks Fund	-	-	-	-	-
Transfer from General Fund	-	-	-	-	10,000
TOTAL REVENUES	$ 1,531	$ 87,000	$ 1,000	$ 531	$ 438,815
Budget Percentage Received YTD	*153.10%*				
EXPENDITURES:					
Equipment Purchases	$ 214,889	$ 86,000	$ 226,000	$ 11,111	$ 441,856
Fire Protection Equipment	-	-	-	-	-
Bank & Investment Fees	-	1,000	1,000	1,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	$ 214,889	$ 87,000	$ 227,000	$ 12,111	$ 441,856
Budget Percentage Expended YTD	*94.66%*				
NET CHANGE IN FUND BALANCE	$ (213,358)	$ -	$ (226,000)	$ 12,642	$ (3,041)
Fund Balance - January 1st	297,039	297,039	297,039		295,100
Fund Balance - July 31st	$ 83,681	$ 297,039	$ 71,039		$ 292,059

VILLAGE OF KRONENWETTER
Water Utility Fund
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
Metered Sales-Residential	$ 259,083	$ 388,237	$ 388,237	$ (129,154)	$ 217,262
Metered Sales-Commercial	22,579	39,320	39,320	(16,741)	21,404
Metered Sales-Industrial	5,149	8,349	8,349	(3,200)	4,281
Private Fire Protection	3,185	5,326	5,326	(2,141)	3,140
Public Fire Protection	77,227	115,014	115,014	(37,787)	65,398
Industrial Fire Protection	1,082	-	-	1,082	643
Commercial Fire Protection	3,685	-	-	3,685	3,681
Metered Sales-Public Authority	430	390	390	40	242
Metered Sales-Multi Family Residential	38,677	51,500	51,500	(12,823)	30,084
Cell Tower Rental on Water Tower	31,360	31,360	31,360	-	31,360
Water Connection Fees	1,975	1,000	1,000	975	675
Misc Operating Revenues	198	1,290	1,290	(1,092)	862
Clear Water Revenues	27,199	706,335	706,335	(679,136)	19,891
Contributed Assets	-	-	-	-	-
Interest on Investments	35,716	50,000	50,000	(14,284)	46,250
Interest on Lease Receivables	-	-	-	-	-
Forfeited Discounts	1,707	-	-	1,707	1,891
Misc Non-Operating Revenues	96	-	-	96	-
TOTAL REVENUES	$ 509,348	$ 1,398,121	$ 1,398,121	$ (888,773)	$ 447,064
Budget Percentage Received YTD	*36.43%*				

EXPENSES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
Utility Committee	$ 270	$ -	$ -	$ (270)	$ -
Maintenance of Meters	2,006	5,000	5,000	2,994	12,375
Pumping Expense	64,711	92,447	92,447	27,736	51,988
Purchased Water	-	250,000	250,000	250,000	-
Water Treatment Expense	11,284	34,000	34,000	22,716	18,473
Trans/Distribution Expense	24,909	109,188	109,188	84,279	61,699
Billing Expense	25,791	55,385	55,385	29,594	26,757
Water Administration	75,535	160,414	160,414	84,879	88,694
Misc Water Expense	38,360	72,757	72,757	34,397	30,018
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	$ 270,575	$ 1,250,242	$ 1,250,242	$ 979,667	$ 297,421
Budget Percentage Expended YTD	*21.64%*				
NET CHANGE IN NET POSITION	$ 238,773	$ 147,879	$ 147,879	$ 90,894	$ 149,643
Asset Additions:					
Capital Projects	$ 1,044,877	$ 542,500	$ 542,500	$ (502,377)	$ 411,618

VILLAGE OF KRONENWETTER
Sewer Utility Fund
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
Metered Sales-Residential	$ 552,469	$ 817,691	$ 817,691	$ (265,222)	$ 436,551
Metered Sales-Commercial	56,026	91,889	91,889	(35,863)	49,523
Metered Sales-Industrial	15,106	23,783	23,783	(8,677)	11,189
Metered Sales-Multi Family Residential	125,763	168,292	168,292	(42,529)	91,913
Metered Sales-Public Authority	2,871	3,253	3,253	(382)	1,593
Sewer Connection Fees	1,850	700	700	1,150	525
Misc Operating Revenues	127	-	-	127	565
Contributed Assets	-	-	-	-	-
Interest on Investments	25,820	35,000	35,000	(9,180)	33,160
Sewer Tax Roll	-	-	-	-	-
Forfeited Discounts	7,951	12,000	12,000	(4,049)	6,894
Misc Non-Operating Revenues	60	-	-	60	-
Apply Unrestricted Fund Balance	-	-	-	-	-
TOTAL REVENUES	$ 788,043	$ 1,152,608	$ 1,152,608	$ (364,565)	$ 631,913
Budget Percentage Received YTD	*68.37%*				

EXPENSES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
Sewer Administration/Crew	$ 119,598	$ 217,041	$ 217,041	$ 97,443	$ 118,238
Sewer Operations/Maintenance	80,596	288,525	288,525	207,929	211,833
Rib Mt Sewerage District	216,511	430,000	430,000	213,489	239,424
Depreciation	-	280,000	280,000	280,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	$ 416,705	$ 1,215,566	$ 1,215,566	$ 798,861	$ 569,495
Budget Percentage Expended YTD	*34.28%*				
NET CHANGE IN NET POSITION	$ 371,338	$ (62,958)	$ (62,958)	$ 434,296	$ 62,418
Asset Additions:					
Capital Projects	$ 2,965	$ 407,500	$ 407,500	$ 404,535	$ 68,820

VILLAGE OF KRONENWETTER
Debt Service Fund
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

REVENUES:	**7/31/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**7/31/2024 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	10,832	19,000	19,000	(8,168)	3,046
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	$ 732,110	$ 1,745,996	$ 2,354,529	$ (1,622,419)	$ 213,313
Budget Percentage Received YTD	*31.09%*				
EXPENDITURES:					
Principal Payments	$ 634,531	$ 1,321,179	$ 1,321,179	$ 686,648	$ 606,179
Interest Payments	95,547	424,817	424,817	329,270	82,624
Debt Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES	$ 730,078	$ 1,745,996	$ 1,745,996	$ 1,015,918	$ 688,803
Budget Percentage Expended YTD	*41.81%*				
NET CHANGE IN FUND BALANCE	$ 2,032	$ -	$ 608,533	$ (606,501)	$ (475,490)
Fund Balance - January 1st	123,919	123,919	123,919		595,895
Fund Balance - July 31st	$ 125,951	$ 123,919	$ 732,452		$ 120,405

Debt Service Fund Restrictions:

Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2026 budget)	$ 73,679
Unassigned Fund Balance	$ 52,272
Fund Balance - 7/31/2025	$ 125,951

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
July 31, 2025

NAME OF DEBT OBLIGATION:		As of 7/31/2025
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 7/31/2025
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 7/31/2025
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 7/31/2025	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: 7/31/2025 Outstanding General Obligation Debt	$	(11,881,498)	21.98%
2025 General Obligation Debt Limit Available to Village	$	42,185,197	78.02%