REPORT TO UTILITY COMMITTEE

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 the Utilities Committee meeting on 10/02/2025.

I am also working on the August 2025 financial reports, and plan to include those on the 10/02/2025 UC meeting 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 Water & Sewer Utility Funds financial statements that I have included with this meeting packet.

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

<u>Sewer Utility Fund:</u>

- 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.

VILLAGE OF KRONENWETTER

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

Enterprise Funds:

- **Water Utility Fund – Summary**
- **Sewer Utility Fund – Summary**

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:					
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

REPORT TO VILLAGE BOARD and APC

ITEM NAME: **Finance/Treasurer Office Update: Comparative Internal Financial Statements for Year-to-Date thru 8/31/2025 and 8/31/2024**
PREPARED BY: **John Jacobs, Finance Director/Treasurer**
DATE PREPARED: **9/19/2025**

I have compiled the Comparative Internal Financial Statements for Year-to-Date (YTD) thru 8/31/2025 and 8/31/2024 for the Utility Funds for the Utilities Committee meeting scheduled for 10/02/2025.

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 Water & Sewer Utility Funds financial statements that I have included with this meeting packet.

Water Utility Fund:

- 8/31/2025 Revenues over Expenses = $269,349
- 8/31/2024 Revenues over Expenses = $182,588
- The 2025 fund balance will have ADDED $269,349 to the Water Utility fund balance as of 8/31/2025, before depreciation.
- Therefore, the 2025 budget "surplus" as of 8/31/2025 is running about 148% of where the 2024 budget "surplus" was tracking at the same time compared to last year.

- 8/31/2025 Revenues = $573,178 (or 41.00% 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.
- 8/31/2024 Revenues = $507,232
- Therefore, the 2025 revenues are tracking at 113% of where the 2024 revenues were a year ago.

- 8/31/2025 Expenses = $303,829 (or 24.30% of original budgeted expenses YTD, before depreciation has been recorded)
- 8/31/2024 Expenses = $324,644
- Therefore, the 2025 expenses are tracking at 94% 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 8/31/2025. 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:

- 8/31/2025 Revenues over Expenses = $420,203
- 8/31/2024 Revenues over Expenses = $91,913
- The 2025 fund balance will have ADDED $420,203 to the Sewer Utility fund balance as of 8/31/2025, before depreciation.
- Therefore, the 2025 budget "surplus" as of 8/31/2025 is running about 457% of where the 2024 budget "surplus" was tracking at the same time compared to last year.

- 8/31/2025 Revenues = $897,872 (or 77.90% of original budgeted revenues YTD)
- 8/31/2024 Revenues = $729,084
- Therefore, the 2025 revenues are tracking at 123% of where the 2024 revenues were a year ago.

- 8/31/2025 Expenses = $477,669 (or 39.30% of original budgeted expenses YTD, before depreciation has been recorded)
- 8/31/2024 Expenses = $637,171
- Therefore, the 2025 expenses are tracking at 75% 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-Aug 2025 = $254,520, as compared to $284,837 for the same period in 2024.
- There presently is no debt in the Sewer Utility Fund as of 8/31/2025.
- The 2025 budget had been set with a budgetary deficit = ($62,958), before consideration for capital project costs.

VILLAGE OF KRONENWETTER

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

<u>Enterprise Funds</u>:

- Water Utility Fund – Summary
- Water Utility Fund – 2025 Budget vs. Actual Detail
- Sewer Utility Fund – Summary
- Sewer Utility Fund – 2025 Budget vs. Actual Detail

VILLAGE OF KRONENWETTER
Water Utility Fund
Year-to-Date Ended August 31, 2025 and 2024
(67% of Year Completed)

REVENUES:	**8/31/2025 YTD Actual**	**2025 Original Budget**	**2025 Amended Budget**	**2025 Budget Variance - Positive (Negative)**	**8/31/2024 YTD Actual**
Metered Sales-Residential	$ 291,120	$ 388,237	$ 388,237	$ (97,117)	$ 247,712
Metered Sales-Commercial	27,640	39,320	39,320	(11,680)	24,935
Metered Sales-Industrial	7,744	8,349	8,349	(605)	6,052
Private Fire Protection	3,562	5,326	5,326	(1,764)	3,518
Public Fire Protection	86,468	115,014	115,014	(28,546)	74,624
Industrial Fire Protection	1,558	-	-	1,558	1,119
Commercial Fire Protection	4,258	-	-	4,258	4,240
Metered Sales-Public Authority	457	390	390	67	266
Metered Sales-Multi Family Residential	43,552	51,500	51,500	(7,948)	34,341
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	675
Misc Operating Revenues	233	1,290	1,290	(1,057)	862
Clear Water Revenues	29,722	706,335	706,335	(676,613)	21,443
Contributed Assets	-	-	-	-	-
Interest on Investments	41,685	50,000	50,000	(8,315)	53,900
Interest on Lease Receivables	-	-	-	-	-
Forfeited Discounts	1,723	-	-	1,723	2,185
Misc Non-Operating Revenues	96	-	-	96	-
TOTAL REVENUES	$ 573,178	$ 1,398,121	$ 1,398,121	$ (824,943)	$ 507,232
Budget Percentage Received YTD	*41.00%*				
EXPENSES:					
Utility Committee	$ 270	$ -	$ -	$ (270)	$ -
Maintenance of Meters	3,432	5,000	5,000	1,568	12,375
Pumping Expense	75,347	92,447	92,447	17,100	57,364
Purchased Water	-	250,000	250,000	250,000	-
Water Treatment Expense	12,610	34,000	34,000	21,390	23,186
Trans/Distribution Expense	29,102	109,188	109,188	80,086	63,827
Billing Expense	28,787	55,385	55,385	26,598	30,905
Water Administration	83,353	160,414	160,414	77,061	95,455
Misc Water Expense	43,219	72,757	72,757	29,538	34,115
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	$ 303,829	$ 1,250,242	$ 1,250,242	$ 946,413	$ 324,644
Budget Percentage Expended YTD	*24.30%*				
NET CHANGE IN NET POSITION	$ 269,349	$ 147,879	$ 147,879	$ 121,470	$ 182,588
Asset Additions:					
Capital Projects	$ 1,044,877	$ 542,500	$ 542,500	$ (502,377)	$ 472,392

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

WATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	INTEREST INCOME					
601-41900-000	INTEREST ON INVESTMENTS	4,470.30	34,730.23	.00	(34,730.23)	.
	TOTAL INTEREST INCOME	4,470.30	34,730.23	.00	(34,730.23)	
	MISC NON-OPERATING INCOME					
601-42100-000	MISC NON-OPERATING INCOME	.00	96.24	.00	(96.24)	.
	TOTAL MISC NON-OPERATING INCOME	.00	96.24	.00	(96.24)	.
	WATER SERVICE					
601-46100-470	FORFEITED DISCOUNT	15.00	1,722.46	.00	(1,722.46)	.
601-46161-000	METERED SALES - RESIDENTIAL	32,037.22	291,120.17	388,237.35	97,117.18	75.
601-46161-200	METERED SALES - COMMERCIAL	5,061.15	27,640.37	39,320.28	11,679.91	70.
601-46161-300	METERED SALES - INDUSTRIAL	2,595.10	7,743.56	8,349.16	605.60	92.
601-46162-000	PRIVATE FIRE PROTECTION	377.40	3,562.20	5,326.30	1,764.10	66.
601-46163-000	PUBLIC FIRE PROTECTION	9,240.73	86,468.17	115,013.51	28,545.34	75.
601-46163-030	INDUSTRIAL FIRE PROTECTION	475.20	1,557.60	.00	(1,557.60)	.
601-46163-200	COMMERCIAL FIRE PROTECTION	573.00	4,258.20	.00	(4,258.20)	.
601-46164-000	METERED SALES/PUBLIC AUTHORITY	26.97	456.58	390.00	(66.58)	117.
601-46165-000	METERED SALES - MULTIFAM RESID	4,875.87	43,552.35	51,500.00	7,947.65	84.
601-46172-000	CELL TOWER RENT ON WATER TOWER	.00	31,360.00	31,360.00	.00	100.
601-46173-000	WATER; CONNECTION FEES	25.00	2,000.00	1,000.00	(1,000.00)	200.
601-46174-000	OTHER MISC WATER REVENUES	35.54	233.18	1,290.00	1,056.82	18.
601-46175-000	CLEAR WATER REVENUES	2,522.91	29,721.84	706,334.80	676,612.96	4.
	TOTAL WATER SERVICE	57,861.09	531,396.68	1,348,121.40	816,724.72	39.
	MISCELLANEOUS REVENUES					
601-48001-100	INTEREST ON INVESTMENTS	356.39	6,954.51	50,000.00	43,045.49	13.
	TOTAL MISCELLANEOUS REVENUES	356.39	6,954.51	50,000.00	43,045.49	13.
	TOTAL FUND REVENUE	62,687.78	573,177.66	1,398,121.40	824,943.74	41.

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

WATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	UTILITY COMMITTEE					
601-51500-560-110	UTILITY COMMITTEE WAGES	.00	250.00	.00	(250.00)	.
601-51500-560-151	UTILITY COMMITTEE FICA	.00	20.27	.00	(20.27)	.
	TOTAL UTILITY COMMITTEE	.00	270.27	.00	(270.27)	.
	UTILITY EXPENSE					
601-53600-403-000	DEPRECIATION EXPENSE - WATER	.00	.00	400,000.00	400,000.00	.
601-53600-427-000	SAFE DRINKING LOAN - INTEREST	.00	27,709.41	71,050.85	43,341.44	39.
601-53600-608-001	MAINTENANCE METER REPLACEMENT	1,425.67	3,432.01	5,000.00	1,567.99	68.
	TOTAL UTILITY EXPENSE	1,425.67	31,141.42	476,050.85	444,909.43	6
	PUMPING EXPENSE					
601-53610-620-110	WATER OPERATION WAGES	1,100.55	24,142.84	13,498.63	(10,644.21)	178.
601-53610-620-151	WATER OPERATION FICA	81.34	1,794.95	1,032.65	(762.30)	173.
601-53610-620-152	WATER OPERATION RETIREMENT	76.50	1,676.17	931.41	(744.76)	180.
601-53610-620-154	WATER OPERATION - INSURANCE	335.64	6,298.82	4,225.10	(2,073.72)	149.
601-53610-621-110	UTILITY OPERATOR-PAID ON CALL	966.61	6,442.61	12,781.78	6,339.17	50.
601-53610-621-151	UTILITY OP-PAID ON CALL FICA	73.96	493.01	977.80	484.79	50.
601-53610-622-002	WPS ELECTRIC	3,113.96	23,949.73	40,000.00	16,050.27	59.
601-53610-622-003	WPS GAS	.00	.00	8,000.00	8,000.00	.
601-53610-622-004	UTILITIES-WATER	783.67	1,201.65	.00	(1,201.65)	.
601-53610-623-001	OPERATION SUPPLIES & EXPENSES	130.02	1,121.62	1,500.00	378.38	74.
601-53610-623-002	TELEPHONE EXP-WELLHOUSE	179.61	341.92	1,500.00	1,158.08	22.
601-53610-625-001	MAINTENANCE OF PUMPING PLANT	3,794.00	7,884.00	8,000.00	116.00	98.
601-53610-625-002	PURCHASED WATER	.00	.00	250,000.00	250,000.00	.
	TOTAL PUMPING EXPENSE	10,635.86	75,347.32	342,447.37	267,100.05	22.
	WATER TREATMENT EXPENSE					
601-53620-630-001	WATER TREAT OPERATION EXPENSE	.00	1,356.68	.00	(1,356.68)	.
601-53620-630-010	MARATHON CO HEALTH LAB	90.00	870.00	2,000.00	1,130.00	43.
601-53620-631-001	CHEMICALS	1,235.60	10,383.30	32,000.00	21,616.70	32.
601-53620-632-002	CAPITAL PROJECTS	.00	1,044,877.24	542,500.00	(502,377.24)	192.
	TOTAL WATER TREATMENT EXPENSE	1,325.60	1,057,487.22	576,500.00	(480,987.22)	183.

VILLAGE OF KRONENWETTER

EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 8 MONTHS ENDING AUGUST 31, 2025

WATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANS/DISTRIBUTION EXPENSE					
601-53630-640-110	TRANS/DISTRIBUTION WAGES	1,100 55	9,315.90	13,498.63	4,182.73	69.
601-53630-640-151	TRANS/DISTRIBUTION FICA	81.34	689.69	1,032.65	342.96	66.
601-53630-640-152	TRANS/DISTRIBUTION-WRS	76.50	647.71	931.41	283.70	69.
601-53630-640-154	TRANS/DISTRIBUTION - INSURANCE	335.64	2,699.17	4,225.10	1,525.93	63.
601-53630-641-001	TRANS/DIST OPERATION EXPENSE	125.00	133.80	3,000.00	2,866.20	4.
601-53630-641-002	WATER SAMPLING EXPENSE	2,157.61	7,110.05	8,500.00	1,389.95	83.
601-53630-650-002	WATER STORAGE	.00	.00	22,000.00	22,000.00	.
601-53630-651-001	MAINTENANCE OF MAINS	.00	.00	15,000.00	15,000.00	.
601-53630-652-001	MAINTENANCE OF SERVICES	.00	881.50	10,000.00	9,118.50	8.
601-53630-653-001	MAINTENANCE OF METERS PURCHASE	.00	3,274.09	15,000.00	11,725.91	21.
601-53630-654-001	MAINTENANCE OF HYDRANTS	316.31	4,289.87	8,000.00	3,710.13	53.
601-53630-655-001	MAINTENANCE OF OTHER PLANTS	.00	60.00	8,000.00	7,940.00	.
	TOTAL TRANS/DISTRIBUTION EXPENSE	4,192.95	29,101.78	109,187.79	80,086.01	26.
	BILLING EXPENSE					
601-53640-902-110	UTILITY CLERK WAGES BILLING	389.86	3,281.00	5,311.78	2,030.78	61.
601-53640-902-151	UTILITY CLERK FICA BILLING	28.39	239.45	406.35	166.90	58.
601-53640-902-152	UTILITY CLERK WRS BILLING	27.10	228.11	366.51	138.40	62.
601-53640-902-154	UTILITY CLERK INS BILLING	167.92	1,357.68	2,112.55	754.87	64.
601-53640-903-002	POSTAGE EXPENSE	.00	6,796.93	10,000.00	3,203.07	68.
601-53640-903-003	BANK FEES	20.00	160.00	500.00	340.00	32.
601-53640-903-004	COMPUTER SOFTWARE & SUPPORT	708.75	3,371.04	15,000.00	11,628.96	22.
601-53640-905-110	UTILITY OPERATOR WAGES INFORMA	1,100.55	9,315.90	13,498.63	4,182.73	69.
601-53640-905-151	UTILITY OPERATOR FICA INFORMA	81.34	689.69	1,032.65	342.96	66.
601-53640-905-152	UTILITY OPERATOR WRS INFORMA	76.50	647.71	931.41	283.70	69.
601-53640-905-154	UTILITY OPERATOR INS.INFORMA	335.64	2,699.17	4,225.10	1,525.93	63.
601-53640-906-007	CONSUMER CONFIDENCE REPORT	.00	.00	2,000.00	2,000.00	.
	TOTAL BILLING EXPENSE	2,936.05	28,786.68	55,384.98	26,598.30	52.

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

WATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCN
	WATER ADMINISTRATION					
601-53650-920-110	UTILITY CREW/BILLING WAGES	1,100.55	9,315.90	13,498.63	4,182.73	69.
601-53650-920-151	UTILITY CREW/BILLING FICA	81.34	689.69	1,032.65	342.96	66.
601-53650-920-152	UTILITY CREW/ BILLING - WRS	76.50	647.71	931.41	283.70	69.
601-53650-920-154	UTILITY CREW/BILLING - INS	335.64	2,699.17	4,225.10	1,525.93	63.
601-53650-921-001	OFFICE SUPPLY EXPENSE	.00	169.50	2,000.00	1,830.50	8.
601-53650-921-003	OFFICE PHONE EXPENSE	220.35	981.64	2,000.00	1,018.36	49.
601-53650-921-005	INTERNET ACCESS	.00	161.34	.00	(161.34)	.
601-53650-921-006	FUEL	22.43	1,968.61	7,000.00	5,031.39	28.
601-53650-921-007	MILEAGE - WATER UTILITY	.00	195.62	1,500.00	1,304.38	13.
601-53650-921-008	EQUIPMENT PARTS & MAINTENANCE	185.21	3,365.82	15,000.00	11,634.18	22.
601-53650-921-009	UNIFORMS	109.44	1,059.26	3,200.00	2,140.74	33.
601-53650-921-110	UTILITY CLERK WAGES BILLING AG	389.86	3,281.00	5,311.78	2,030.78	61.
601-53650-921-151	UTILITY CLERK FICA BILLING AG	28.39	239.45	406.35	166.90	58.
601-53650-921-152	UTILITY CLERK WRS BILLING AG	27.10	228.11	366.51	138.40	62.
601-53650-921-154	UTILITY CLERK INS. BILLING AG	167.92	1,357.68	2,112.55	754.87	64.
601-53650-921-160	UTILITY EAP OPERATION	.00	.00	116.00	116.00	.
601-53650-922-110	ADMIN; PW DIRECTOR WAGES	1,778.84	14,498.71	23,818.75	9,320.04	60.
601-53650-922-151	ADMIN; PW DIRECTOR FICA	132.52	1,080.34	1,822.13	741.79	59.
601-53650-922-152	ADMIN; PW DIRECTOR RETIREMENT	123.62	1,007.98	1,643.49	635.51	61.
601-53650-922-154	ADMIN; PW DIRECTOR INSURANCE	419.54	3,393.73	5,281.38	1,887.65	64.
601-53650-923-001	ACCOUNTING SERVICES	.00	7,291.33	8,000.00	708.67	91.
601-53650-923-002	ENGINEERING SERVICES	.00	6,774.26	20,000.00	13,225.74	33.
601-53650-923-004	LEGAL SERVICES	.00	.00	500.00	500.00	.
601-53650-923-005	DIGGERS HOTLINE	44.20	462.99	1,000.00	537.01	46.
601-53650-923-007	INSPECTION SERVICES	.00	2,100.00	5,000.00	2,900.00	42.
601-53650-923-009	FIN DIR/TREAS CONTR SERVICES	1,884.20	14,954.61	.00	(14,954.61)	.
601-53650-923-110	ADMIN; ADMIN/TREAS/ACCT CLERK	457.19	3,562.98	25,451.20	21,888.22	14.
601-53650-923-151	ADMIN; ADMIN/TREAS/ACCT FICA	33.42	259.96	1,947.02	1,687.06	13.
601-53650-923-152	ADMIN; ADMIN/TREAS/ACCT CLERK	31.77	247.71	5,492.64	5,244.93	4.
601-53650-923-154	ADMIN; ADMIN/TREAS/ACCT CLERK	167.82	1,357.60	1,756.13	398.53	77.
	TOTAL WATER ADMINISTRATION	7,817.85	83,352.70	160,413.72	77,061.02	52.

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

WATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCN
	MISC WATER EXPENSE					
601-53660-924-001	INSURANCE EXPENSE	.00	.00	4,000.00	4,000.00	.
601-53660-926-005	UTILITY CLERK EAP OPERATION	.00	.00	29.00	29.00	.
601-53660-930-009	EDUCATION/SEMINARS EXPENSE	.00	2,938 18	13,000.00	10,061.82	22.
601-53660-930-013	RECRUITING EXPENSE	.00	.00	1,000.00	1,000.00	.
601-53660-930-015	PHYSICALS	.00	.00	75.00	75.00	.
601-53660-930-110	PW CREW - MISC WAGES	2,123.20	17,773.59	21,303.62	3,530.03	83.
601-53660-930-151	PW CREW - MISC FICA	155.30	1,302.35	1,629.73	327.38	79.
601-53660-930-152	PW CREW - MISC - WRS	147.56	1,235.63	1,469.95	234.32	84.
601-53660-930-154	PW CREW - MISC - INS	839.08	6,616.43	10,562.76	3,946.33	62.
601-53660-931-110	UTILITY OP WAGES MISC	1,100.55	9,315.90	13,498.63	4,182.73	69.
601-53660-931-151	UTILITY OP FICA MISC	81.34	689.69	1,032.65	342.96	66.
601-53660-931-152	UTILITY OP RETIRE OPERATION	76.50	647.71	931.41	283.70	69.
601-53660-931-154	UTILITY OP; HEALTH INS.	335.64	2,699.17	4,225.10	1,525.93	63.
	TOTAL MISC WATER EXPENSE	4,859.17	43,218.65	72,757.85	29,539.20	59.
	TOTAL FUND EXPENDITURES	33,193.15	1,348,706.04	1,792,742.56	444,036.52	75.
	NET REVENUE OVER EXPENDITURES	29,494.63	(775,528.38)	(394,621.16)	380,907.22	(196.

VILLAGE OF KRONENWETTER
Sewer Utility Fund
Year-to-Date Ended August 31, 2025 and 2024
(67% of Year Completed)

REVENUES:	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
Metered Sales-Residential	$ 622,846	$ 817,691	$ 817,691	$ (194,845)	$ 500,996
Metered Sales-Commercial	65,894	91,889	91,889	(25,995)	56,180
Metered Sales-Industrial	22,332	23,783	23,783	(1,451)	16,409
Metered Sales-Multi Family Residential	142,770	168,292	168,292	(25,522)	106,510
Metered Sales-Public Authority	2,928	3,253	3,253	(325)	1,648
Sewer Connection Fees	1,850	700	700	1,150	525
Misc Operating Revenues	127	-	-	127	565
Contributed Assets	-	-	-	-	-
Interest on Investments	31,098	35,000	35,000	(3,902)	37,857
Sewer Tax Roll	-	-	-	-	-
Forfeited Discounts	7,967	12,000	12,000	(4,033)	8,394
Misc Non-Operating Revenues	60	-	-	60	-
Apply Unrestricted Fund Balance	-	-	-	-	-
TOTAL REVENUES	$ 897,872	$ 1,152,608	$ 1,152,608	$ (254,736)	$ 729,084
Budget Percentage Received YTD	*77.90%*				

EXPENSES:	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
Sewer Administration/Crew	$ 136,244	$ 217,041	$ 217,041	$ 80,797	$ 134,530
Sewer Operations/Maintenance	86,905	288,525	288,525	201,620	217,804
Rib Mt Sewerage District	254,520	430,000	430,000	175,480	284,837
Depreciation	-	280,000	280,000	280,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	$ 477,669	$ 1,215,566	$ 1,215,566	$ 737,897	$ 637,171
Budget Percentage Expended YTD	*39.30%*				
NET CHANGE IN NET POSITION	$ 420,203	$ (62,958)	$ (62,958)	$ 483,161	$ 91,913
Asset Additions:					
Capital Projects	$ 2,965	$ 407,500	$ 407,500	$ 404,535	$ 68,820

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

SEWER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER SERVICE					
650-46222-001	METERED SALES-RESIDENTIAL	70,377.77	622,846.33	817,691.17	194,844.84	76.
650-46222-002	METERED SALES-COMMERCIAL	9,868.51	65,894.10	91,888.87	25,994.77	71.
650-46222-003	METERED SALES-INDUSTRIAL	7,226.33	22,332.40	23,783.01	1,450.61	93.
650-46222-005	METERED SALES - MULTIFAM RES	17,007.05	142,770.45	168,292.36	25,521.91	84.
650-46223-000	METERED SALES-PUBLIC AUTH	56.95	2,927.55	3,253.09	325.54	90.
650-46231-000	FORFEITED DISCOUNT	15.00	7,966.52	12,000.00	4,033.48	66.
650-46232-000	SEWER; CONNECTION FEES	.00	1,850.00	700.00	(1,150.00)	264.
	TOTAL SEWER SERVICE	104,551.61	866,587.35	1,117,608.50	251,021.15	77.
	MISCELLANEOUS REVENUES					
650-48000-000	MISCELLANEOUS REVENUE	.00	127.42	.00	(127.42)	.
650-48001-100	INTEREST ON INVESTMENTS	3,737.63	31,097.72	35,000.00	3,902.28	88.
650-48002-311	OTHER MISC. SEWER REVENUES	.00	60.00	.00	(60.00)	.
	TOTAL MISCELLANEOUS REVENUES	3,737.63	31,285.14	35,000.00	3,714.86	89.
	TOTAL FUND REVENUE	108,289.24	897,872.49	1,152,608.50	254,736.01	77.

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

SEWER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCN
	SEWER ADMINISTRATION					
650-53560-850-010	UTILITIES CLERK EAP FRINGE	00	.00	29.00	29.00	.
650-53560-850-110	PW CREW SALARIES & WAGES	2,123.20	17,773.50	21,303.62	3,530.12	83.
650-53560-850-151	PW CREW FICA	155.28	1,302.21	1,629.73	327.52	79.
650-53560-850-152	PW CREW RETIREMENT	147.56	1,235.61	1,469.95	234.34	84.
650-53560-850-154	PW CREW INSURANCE	839.06	6,616.35	10,562.76	3,946.41	62.
650-53560-851-110	UTILITIES CLERK SALARIES/WAGES	779.20	6,560.55	10,623.56	4,063.01	61.
650-53560-851-151	UTILITIES CLERK FICA	56.78	478.87	812.70	333.83	58.
650-53560-851-152	UTILITIES CLERK RETIREMENT	54.15	456.05	733.03	276.98	62.
650-53560-851-154	UTILITIES CLERK HEALTH INS	335.65	2,714.82	4,225.10	1,510.28	64.
650-53560-852-110	PW DIRECTOR SALARIES & WAGES	1,778.84	14,498.71	23,818.75	9,320.04	60.
650-53560-852-151	PW DIRECTOR FICA	132.52	1,080.31	1,822.13	741.82	59.
650-53560-852-152	PW DIRECTOR RETIREMENT	123.64	1,007.98	1,643.49	635.51	61.
650-53560-852-154	PW DIRECTOR HEALTH INSURANCE	419.52	3,393.70	5,281.38	1,887.68	64.
650-53560-853-110	UTILITY OP SALARIES & WAGES	6,469.34	53,022.24	67,493.17	14,470.93	78.
650-53560-853-151	UTILITY OPERATORS FICA	480.62	3,941.03	5,163.23	1,222.20	76.
650-53560-853-152	UTILITY OP RETIREMENT	382.38	3,238.27	4,657.03	1,418.76	69.
650-53560-853-154	UTILITY OP HEALTH INSURANCE	1,678.08	13,495.87	21,125.52	7,629.65	63.
650-53560-854-110	ADMINISTRATION WAGES	457.19	3,562.98	25,451.20	21,888.22	14.
650-53560-854-151	ADMINISTRATION FICA	33.41	259.93	1,947.02	1,687.09	13.
650-53560-854-152	ADMINISTRATION RETIREMENT	31.78	247.69	5,492.64	5,244.95	4.
650-53560-854-154	ADMINISTRATION HEALTH INS.	167.82	1,357.62	1,756.12	398.50	77.
	TOTAL SEWER ADMINISTRATION	16,646.02	136,244.29	217,041.13	80,796.84	62.

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

SEWER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCN
	SEWER OPERATIONS					
650-53650-403-000	DEPRECIATION EXPENSE-SEWER	00	.00	280,000.00	280,000.00	.
650-53650-653-001	MAINTENANCE OF METERS PURCHASE	1,425.67	6,413.15	5,000.00	(1,413.15)	128.
650-53650-821-001	WISCONSIN PUBLIC SERVICE-ELEC	1,948.82	17,940.62	45,000.00	27,059.38	39.
650-53650-821-002	WISCONSIN PUBLIC SERVICE-GAS	.00	.00	500.00	500.00	.
650-53650-826-000	CAPITAL OUTLAY EQUIPMENT	.00	2,965.00	407,500.00	404,535.00	.
650-53650-827-001	OPERATION-TELEPHONE EXP	139.89	1,779.15	6,500.00	4,720.85	27.
650-53650-831-000	MAINTEN OF COLLECTING SYSTEM	.00	.00	45,000.00	45,000.00	.
650-53650-832-000	MAINTENANCE OF STATIONS	2,967.41	27,119.19	88,000.00	60,880.81	30.
650-53650-851-001	OFFICE SUPPLIES EXPENSE	.00	169.50	1,000.00	830.50	17.
650-53650-851-002	POSTAGE EXPENSE	.00	2,198.74	10,000.00	7,801.26	22.
650-53650-851-003	OFFICE-PHONE EXPENSE	.00	.00	2,000.00	2,000.00	.
650-53650-851-006	INTERNET ACCESS	.00	161.32	.00	(161.32)	.
650-53650-851-007	BANK FEES	20.00	160.00	500.00	340.00	32.
650-53650-851-008	EQUIPMENT PARTS & MAINTENANCE	181.71	3,086.29	15,000.00	11,913.71	20.
650-53650-851-009	COMPUTER SUPPLIES & EXPENSES	.00	4,532.98	15,000.00	10,467.02	30.
650-53650-851-010	UNIFORMS	109.44	1,004.55	3,200.00	2,195.45	31.
650-53650-852-001	ACCOUNTING SERVICES	.00	3,833.48	8,000.00	4,166.52	47.
650-53650-852-002	ENGINEERING SERVICES	.00	.00	20,000.00	20,000.00	.
650-53650-852-003	LEGAL SERVICES	.00	.00	500.00	500.00	.
650-53650-852-004	RIB MT SEWERAGE DISTRICT	38,009.99	254,520.49	430,000.00	175,479.51	59.
650-53650-852-005	DIGGERS HOTLINE	44.20	520.79	1,000.00	479.21	52.
650-53650-852-009	FIN DIR/TREAS CONTR SERVICES	1,884.20	14,954.59	.00	(14,954.59)	.
650-53650-853-000	INSURANCE EXPENSE	.00	.00	4,000.00	4,000.00	.
650-53650-856-000	MISC GENERAL EXPENSE	470.05	745.48	3,000.00	2,254.52	24.
650-53650-856-001	EDUCATION/SEMINARS EXPENSE	.00	58.17	6,500.00	6,441.83	.
650-53650-856-002	MILEAGE - SEWER UTILITY	.00	48.89	1,500.00	1,451.11	3.
650-53650-856-003	FUEL	22.44	2,177.59	7,000.00	4,822.41	31.
650-53650-856-013	RECRUITING EXPENSE	.00	.00	250.00	250.00	.
650-53650-856-014	PHYSICALS	.00	.00	75.00	75.00	.
	TOTAL SEWER OPERATIONS	47,223.82	344,389.97	1,406,025.00	1,061,635.03	24.
	TOTAL FUND EXPENDITURES	63,869.84	480,634.26	1,623,066.13	1,142,431.87	29.
	NET REVENUE OVER EXPENDITURES	44,419.40	417,238.23	(470,457.63)	(887,695.86)	88.