



REPORT TO VILLAGE BOARD and APC

ITEM NAME: Finance/Treasurer Office Update: Comparative Internal Financial Statements for Year-to-Date thru 3/31/2025 and 3/31/2024
PREPARED BY: John Jacobs, Interim Finance Director
DATE PREPARED: 7/11/2025

I have compiled the Comparative Internal Financial Statements for Year-to-Date (YTD) thru 3/31/2025 and 3/31/2024 for all Village Funds, for both the Village Board and APC meetings scheduled for 7/14/2025 and 7/22/2025.

The General Fund reports were previously distributed and discussed at the previous Village Board meeting of 6/23/2025. I have included those reports here with all other funds, so that the first quarter 2025/2024 financial reports are all now in a single packet for posting on our website at this point. The first APC meeting packet in July will also include the remainder of the first quarter YTD reports.

In addition, my goal is to distribute the second quarter 2025/2024 financial reports to the Village Board for the 7/28/2025 meeting. At that point, I feel that I will be caught up with all financial reporting responsibilities for the Village year-to-date, after being employed by the Village in my first 6-months. Then, we will be able to use good 2024 audited data and accurate 6-month YTD data for 2025 to “launch” into the 2026 upcoming budget cycle.

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:

- 3/31/2025 Revenues over Expenditures = \$1,848,593
- 3/31/2024 Revenues over Expenditures = \$1,925,174
- Therefore, the 2025 budget “surplus” as of 3/31/2025 is running about 96% of where the 2024 budget “surplus” was tracking at the same time compared to last year.
- 3/31/2025 Revenues = \$2,738,212 (or 48.34% of budgeted revenues YTD)
- 3/31/2024 Revenues = \$2,977,985
- Therefore, the 2025 revenues are tracking at 92% of where the 2024 revenues were a year ago.
- 3/31/2025 Expenditures = \$889,619 (or 15.71% of budgeted expenditures YTD); remember that we are already at 25% 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.
- 3/31/2024 Expenditures = \$1,052,811
- Therefore, the 2025 expenditures are tracking at 85% of where the 2024 expenditures were a year ago. This 2025 YTD % is also looking favorable 😊, when compared to the 2024 budget after 3 months of the year completed.

Water Utility Fund:

- 3/31/2025 Revenues over Expenses = \$99,741
- 3/31/2024 Revenues (under) Expenses = (\$106,088) Deficit
- Therefore, the 2025 fund balance will have ADDED \$99,741 to the Water Utility fund balance as of 3/31/2025.
- 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 3/31/2025. The remaining balance of \$226,909 will be utilized during second quarter 2025. The Village paid no interest of during 1st quarter 2025 on this loan in 2024. Principal payments will begin annually starting on 5/01/2025.
- The 2025 budget had been set with a budgetary surplus = \$147,879

Sewer Utility Fund:

- 3/31/2025 Revenues over Expenses = \$187,149
- 3/31/2024 Revenues over Expenses = \$14,393
- Therefore, the 2025 fund balance will have ADDED \$187,149 to the Sewer Utility fund balance as of 3/31/2025.
- 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 first quarter 2025 = \$68,629, as compared to \$78,746 for first quarter 2024.
- There presently is no debt in the Sewer Utility Fund as of 3/31/2025.
- The 2025 budget had been set with a budgetary deficit = (\$470,458).

Debt Service Fund:

- 3/31/2025 Revenues over Expenditures = \$414,169
- 3/31/2024 Revenues (under) Expenditures = (\$475,490) deficit
- Therefore, the 2025 fund balance will have ADDED \$414,169 to the Debt Service fund balance as of 3/31/2025.
- 3/31/2025 Total Fund Balance = \$538,088
 - 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 \$540,025 in debt service payments yet to be made between Apr-Dec 2025 this year.

Schedule of Debt Outstanding:

- 3/31/2025 Total Debt Outstanding = \$18,095,089
- 3/31/2025 Total General Obligation Debt Outstanding (funded by Tax Levy) = \$13,366,498
- 3/31/2025 General Obligation Debt: Allowable Debt Capacity Used = 27.72%

VILLAGE OF KRONENWETTER

Comparative Internal Financial Statements for Year-to-Date Ended March 31, 2025 and 2024

General Fund:

- **General Fund – Summary**
- **General Fund – Revenues**
- **General Fund – Expenditures**
- **General Fund – 2025 Budget vs. Actual Detail thru 3/31/2025**

Special Revenue Funds:

- **Municipal Court Fund – Summary**
- **Park Fund – Summary**
- **Fire Department Donations Fund – Summary**
- **2% Fire Dues Fund – Summary**
- **EMS Grants Fund – Summary**

Capital Projects Funds:

- **Tax Increment District (TID) #1 Fund – Summary**
- **Tax Increment District (TID) #2 Fund – Summary**
- **Tax Increment District (TID) #3 Fund – Summary**
- **Tax Increment District (TID) #4 Fund – Summary**
- **Capital Projects Fund – Summary**
- **Equipment Replacement Fund - Summary**

Enterprise Funds:

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

Debt Service Fund:

- **Debt Service Fund – Summary**
- **Schedule of Debt Outstanding – as of 3/31/2025**

Cash & Investments:

- **Schedule of Cash & Investments – (to be included in 6/30/2025 Second Quarter packet, and distributed for 7/28/2025 meeting)**

VILLAGE OF KRONENWETTER
General Fund Summary
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| | 3/31/2025 | 2025 | 2025 | 2025 Budget | 3/31/2024 |
|--|---------------------|---------------------|---------------------|--------------------------------|---------------------|
| REVENUES: | YTD Actual | Original Budget | Amended Budget | Variance - Positive (Negative) | YTD Actual |
| Taxes | \$ 1,972,506 | \$ 2,245,703 | \$ 1,980,170 | \$ (7,664) | \$ 1,659,727 |
| Intergovernmental | 95,848 | 2,811,478 | 2,811,478 | (2,715,630) | 88,807 |
| Licenses, Permits, and Other | 15,373 | 128,775 | 128,775 | (113,402) | 31,888 |
| Fines & Forfeitures | 14,009 | 36,000 | 36,000 | (21,991) | 9,174 |
| Public Charges for Services | 537,012 | 540,100 | 540,100 | (3,088) | 528,318 |
| Intergovernmental Charges for Services | - | 7,600 | 7,600 | (7,600) | - |
| Miscellaneous | 103,464 | 160,200 | 160,200 | (56,736) | 79,468 |
| Other Financing Sources | - | - | - | - | 580,603 |
| TOTAL REVENUES | \$ 2,738,212 | \$ 5,929,856 | \$ 5,664,323 | \$ (2,926,111) | \$ 2,977,985 |
| EXPENDITURES: | | | | | |
| General Government | \$ 147,117 | \$ 1,078,488 | \$ 1,058,488 | \$ 911,371 | \$ 218,091 |
| Public Safety | 415,977 | 2,128,152 | 2,128,152 | 1,712,175 | 460,087 |
| Public Works | 291,181 | 2,229,560 | 2,084,560 | 1,793,379 | 334,055 |
| Health & Human Services | 2,725 | 5,000 | 5,000 | 2,275 | - |
| Culture & Recreation | 636 | 115,454 | 115,454 | 114,818 | 6,865 |
| Conservation & Development | 31,983 | 216,885 | 216,885 | 184,902 | 33,713 |
| Debt Service | - | 34,000 | 34,000 | 34,000 | - |
| Other Financing Uses | - | 122,317 | 21,784 | 21,784 | - |
| TOTAL EXPENDITURES | \$ 889,619 | \$ 5,929,856 | \$ 5,664,323 | \$ 4,774,704 | \$ 1,052,811 |
| NET CHANGE IN FUND BALANCE | \$ 1,848,593 | \$ - | \$ - | \$ 1,848,593 | \$ 1,925,174 |

Fund Balance - January 1, 2025:

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

Fund Balance - March 31, 2025:

| | | 12/31/2024 |
|---|--|---------------------|
| <u>Nonspendable:</u> | | |
| Inventories & Prepaid Items | | \$ 137,966 |
| Advance to TID #1 | | 2,660,182 |
| <u>Assigned:</u> | | |
| Subsequent year's budget | | - |
| Carryover funds | | - |
| Unassigned | | 1,015,286 |
| Total Fund Balance - March 31st | | \$ 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 March 31, 2025 and 2024
(25% of Year Completed)

| REVENUES: | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|---|-------------------------|----------------------------|---------------------------|---|-------------------------|
| <u>Taxes:</u> | | | | | |
| General Property Taxes | \$ 1,940,585 | \$ 2,206,115 | \$ 1,940,582 | \$ 3 | \$ 1,655,461 |
| Mobile Home Taxes | 1,484 | 8,588 | 8,588 | (7,104) | 4,266 |
| Managed Forest Land Taxes | 30,437 | 31,000 | 31,000 | (563) | - |
| Interest & Penalties on Taxes | - | - | - | - | - |
| Total Taxes | <u>\$ 1,972,506</u> | <u>\$ 2,245,703</u> | <u>\$ 1,980,170</u> | <u>\$ (7,664)</u> | <u>\$ 1,659,727</u> |
| <u>Intergovernmental:</u> | | | | | |
| State Shared Revenues | \$ - | \$ 473,153 | \$ 473,153 | \$ (473,153) | \$ - |
| Environmental Impact Fees | - | 34,627 | 34,627 | (34,627) | - |
| Shared Taxes-Weston 4 | - | 1,623,580 | 1,623,580 | (1,623,580) | - |
| Shared Taxes-Magellan Term. | - | - | - | - | - |
| Shared Taxes-Weston Rice Plant | - | 256,000 | 256,000 | (256,000) | - |
| Highway Aids | 84,721 | 327,331 | 327,331 | (242,610) | 81,845 |
| Recycling Grant | - | 28,500 | 28,500 | (28,500) | - |
| Computer Aids | - | 404 | 404 | (404) | - |
| Personal Property State Aids | - | 20,504 | 20,504 | (20,504) | - |
| Law Enforcement Grants | - | - | - | - | - |
| Fire Department Grants | - | - | - | - | - |
| Election Service Aids | - | - | - | - | - |
| Forest Crop & Severance Taxes | - | 3,800 | 3,800 | (3,800) | - |
| County Bridge Aids | - | - | - | - | - |
| County Timber Sales | 11,127 | 11,500 | 11,500 | (373) | 6,962 |
| All Other Governmental | - | 32,079 | 32,079 | (32,079) | - |
| Total Intergovernmental | <u>\$ 95,848</u> | <u>\$ 2,811,478</u> | <u>\$ 2,811,478</u> | <u>\$ (2,715,630)</u> | <u>\$ 88,807</u> |
| <u>Licenses, Permits, and Other:</u> | | | | | |
| <u>Licenses:</u> | | | | | |
| Occupational Licenses | \$ 245 | \$ 3,400 | \$ 3,400 | \$ (3,155) | \$ 173 |
| Dog Licenses | 5,431 | 2,275 | 2,275 | 3,156 | 2,400 |
| Cable Franchise Fees | - | 71,000 | 71,000 | (71,000) | 17,511 |
| <u>Permits:</u> | | | | | |
| Building Permits | 4,102 | 45,000 | 45,000 | (40,898) | 6,299 |
| Excavating/Mining Permits | 2,349 | 500 | 500 | 1,849 | 500 |
| Plat Reviews | 2,066 | 3,000 | 3,000 | (934) | 2,652 |
| <u>Other:</u> | | | | | |
| Other Licenses/Permits | 680 | 1,900 | 1,900 | (1,220) | 1,103 |
| Other Regulatory Fees | 500 | 1,700 | 1,700 | (1,200) | 1,250 |
| Total Licenses, Permits, and Other | <u>\$ 15,373</u> | <u>\$ 128,775</u> | <u>\$ 128,775</u> | <u>\$ (113,402)</u> | <u>\$ 31,888</u> |
| <u>Fines & Forfeitures:</u> | | | | | |
| Court Fines & Penalties | \$ 14,009 | \$ 36,000 | \$ 36,000 | \$ (21,991) | \$ 9,174 |
| Total Fines & Forfeitures | <u>\$ 14,009</u> | <u>\$ 36,000</u> | <u>\$ 36,000</u> | <u>\$ (21,991)</u> | <u>\$ 9,174</u> |
| <u>Public Charges for Services:</u> | | | | | |
| Public Records/Special Assessment Searches | \$ 735 | \$ - | \$ - | \$ 735 | \$ 805 |
| Public Safety | 175 | 100 | 100 | 75 | 30 |
| Fire Department | - | 2,500 | 2,500 | (2,500) | - |
| Streets | - | 7,500 | 7,500 | (7,500) | - |
| Garbage/Refuse/Recycling | 536,102 | 530,000 | 530,000 | 6,102 | 527,483 |
| Total Public Charges for Services | <u>\$ 537,012</u> | <u>\$ 540,100</u> | <u>\$ 540,100</u> | <u>\$ (3,088)</u> | <u>\$ 528,318</u> |

VILLAGE OF KRONENWETTER
General Fund Revenues
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| REVENUES: | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|---|---------------------------------|-------------------------------------|------------------------------------|---|---------------------------------|
| <u>Intergovernmental Charges for Services:</u> | | | | | |
| Crossing Guard | \$ - | \$ 2,500 | \$ 2,500 | \$ (2,500) | \$ - |
| Fire Protection | - | 5,100 | 5,100 | (5,100) | - |
| Total Intergovernmental Charges for Services | \$ - | \$ 7,600 | \$ 7,600 | \$ (7,600) | \$ - |
| <u>Miscellaneous:</u> | | | | | |
| Interest Income | \$ 97,708 | \$ 130,000 | \$ 130,000 | \$ (32,292) | \$ 64,231 |
| Rent of Village Property | 3,080 | 10,600 | 10,600 | (7,520) | 3,290 |
| Sales of Materials & Supplies | - | 1,600 | 1,600 | (1,600) | 940 |
| Sales of Village Property | 21 | - | - | 21 | 7,625 |
| Insurance Claims & Refunds | 135 | 2,500 | 2,500 | (2,365) | - |
| Private Donations | 2,465 | 4,500 | 4,500 | (2,035) | 60 |
| Miscellaneous | 55 | 11,000 | 11,000 | (10,945) | 3,322 |
| Total Miscellaneous | \$ 103,464 | \$ 160,200 | \$ 160,200 | \$ (56,736) | \$ 79,468 |
| <u>Other Financing Sources:</u> | | | | | |
| 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 | \$ 2,738,212 | \$ 5,929,856 | \$ 5,664,323 | \$ (2,926,111) | \$ 2,977,985 |
| <i>Budget Percentage Received YTD</i> | <i>48.34%</i> | | | | |

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| EXPENDITURES: | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|--|-------------------------|----------------------------|---------------------------|---|-------------------------|
| <u>General Government:</u> | | | | | |
| Village Board | \$ 5,189 | \$ 36,524 | \$ 36,524 | \$ 31,335 | \$ 4,709 |
| Municipal Court | 3,786 | 20,000 | 20,000 | 16,214 | 2,605 |
| Village Attorney | 9,300 | 30,000 | 30,000 | 20,700 | 14,977 |
| General Office | 34,142 | 218,700 | 218,700 | 184,558 | 56,022 |
| Administrator | - | 140,707 | 140,707 | 140,707 | 14,070 |
| Clerk | 4,157 | 96,096 | 96,096 | 91,939 | 17,387 |
| Deputy Clerk-Treasurer | 1,665 | 8,847 | 8,847 | 7,182 | 1,688 |
| Administrative Assistant | 15,664 | 83,501 | 83,501 | 67,837 | 16,771 |
| Account Clerk | 12,369 | 67,056 | 67,056 | 54,687 | 13,342 |
| Elections | 4,145 | 31,147 | 31,147 | 27,002 | 8,888 |
| Treasurer | 6,618 | 73,855 | 53,855 | 47,237 | 13,665 |
| Assessor | 5,842 | 17,800 | 17,800 | 11,958 | 5,758 |
| Municipal Building | 35,938 | 94,763 | 94,763 | 58,825 | 21,612 |
| Commissions/Committees | 1,513 | 15,439 | 15,439 | 13,926 | 109 |
| Other General Government | 6,789 | 70,025 | 70,025 | 63,236 | 26,488 |
| Contingency | - | 74,028 | 74,028 | 74,028 | - |
| Total General Government | \$ 147,117 | \$ 1,078,488 | \$ 1,058,488 | \$ 911,371 | \$ 218,091 |
| <u>Public Safety:</u> | | | | | |
| Police & Fire Commission | \$ 1,396 | \$ 9,403 | \$ 9,403 | \$ 8,007 | \$ 1,168 |
| Police Department | 282,609 | 1,596,357 | 1,596,357 | 1,313,748 | 319,359 |
| Crossing Guards | 1,417 | 6,147 | 6,147 | 4,730 | 2,553 |
| Fire Department | 60,885 | 310,902 | 310,902 | 250,017 | 69,337 |
| First Responders | 11,246 | 62,943 | 62,943 | 51,697 | 8,113 |
| Ambulance | 52,674 | 87,000 | 87,000 | 34,326 | 56,476 |
| Building Inspector | 1,188 | 26,600 | 26,600 | 25,412 | 654 |
| Capital Outlay-Police | 4,212 | 17,300 | 17,300 | 13,088 | - |
| Capital Outlay-Fire | 350 | 7,500 | 7,500 | 7,150 | 2,329 |
| Capital Outlay-First Responders | - | 4,000 | 4,000 | 4,000 | 98 |
| Total Public Safety | \$ 415,977 | \$ 2,128,152 | \$ 2,128,152 | \$ 1,712,175 | \$ 460,087 |
| <u>Public Works:</u> | | | | | |
| Engineering | \$ - | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ - |
| Public Works Director | 12,696 | 60,147 | 60,147 | 47,451 | 5,683 |
| Road & Street Maintenance | 134,724 | 1,233,313 | 1,233,313 | 1,098,589 | 143,229 |
| Winter Maintenance | 54,657 | 235,300 | 235,300 | 180,643 | 96,501 |
| Weather Sirens | - | 1,000 | 1,000 | 1,000 | - |
| Shop & Garage | 10,775 | 41,800 | 41,800 | 31,025 | 8,213 |
| Street Lighting | 8,243 | 60,000 | 60,000 | 51,757 | 12,118 |
| Solid Waste/Recycling Collection | 70,086 | 573,000 | 573,000 | 502,914 | 68,311 |
| Capital Outlay-Road Construction | - | - | - | - | - |
| Budget Adjustment - Public Works | - | - | (145,000) | (145,000) | - |
| Total Public Works | \$ 291,181 | \$ 2,229,560 | \$ 2,084,560 | \$ 1,793,379 | \$ 334,055 |
| <u>Health & Human Services:</u> | | | | | |
| 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 March 31, 2025 and 2024
(25% of Year Completed)

| EXPENDITURES: | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|---|---------------------------------|-------------------------------------|------------------------------------|---|---------------------------------|
| <u>Culture & Recreation:</u> | | | | | |
| Parks | \$ 636 | \$ 115,454 | \$ 115,454 | \$ 114,818 | \$ 6,865 |
| Total Culture & Recreation | \$ 636 | \$ 115,454 | \$ 115,454 | \$ 114,818 | \$ 6,865 |
| <u>Conservation & Development:</u> | | | | | |
| Community Development/Zoning | \$ 23,662 | \$ 132,001 | \$ 132,001 | \$ 108,339 | \$ 24,749 |
| Planning Technician | \$ 8,321 | \$ 84,884 | \$ 84,884 | \$ 76,563 | \$ 8,964 |
| Total Conservation & Development | \$ 31,983 | \$ 216,885 | \$ 216,885 | \$ 184,902 | \$ 33,713 |
| <u>Debt Service:</u> | | | | | |
| Debt Service-Lease Payment/Public Works | \$ - | \$ 34,000 | \$ 34,000 | \$ 34,000 | \$ - |
| Debt Service-Lease Payment/General Office | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Debt Service | \$ - | \$ 34,000 | \$ 34,000 | \$ 34,000 | \$ - |
| <u>Other Financing Uses:</u> | | | | | |
| 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 | \$ 889,619 | \$ 5,929,856 | \$ 5,664,323 | \$ 4,774,704 | \$ 1,052,811 |
| Budget Percentage Expended YTD | 15.71% | | | | |

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------------|--|-----------------|---------------------|---------------------|---------------------|-------------|
| <u>TAXES</u> | | | | | | |
| 100-41000-110 | GENERAL PROPERTY TAXES | .00 | 1,940,584.56 | 1,940,582.33 | (2.23) | 100.0 |
| 100-41000-140 | MOBILE HOME FEES (MONTHLY) | 484.27 | 1,483.56 | 6,000.00 | 4,516.44 | 24.7 |
| 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 | 484.27 | 1,972,505.48 | 1,980,170.37 | 7,664.89 | 99.6 |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | | |
| 100-43000-001 | STATE; SHARED REVENUES | .00 | .00 | 473,152.80 | 473,152.80 | .0 |
| 100-43000-003 | ALL OTHER INTERGOVERNMENTAL | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 100-43000-005 | ENVIRONMENTAL IMPACT FEES | .00 | .00 | 34,627.00 | 34,627.00 | .0 |
| 100-43000-410 | SHARED TAXES-WESTON 4 | .00 | .00 | 1,623,580.30 | 1,623,580.30 | .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 | 84,721.03 | 327,330.97 | 242,609.94 | 25.9 |
| 100-43000-545 | STATE; RECYCLING AID | .00 | .00 | 28,500.00 | 28,500.00 | .0 |
| 100-43000-550 | STATE; COMPUTER AID | .00 | .00 | 404.27 | 404.27 | .0 |
| 100-43000-560 | VIDEO SERVICE PROVIDER AID | .00 | .00 | 12,078.85 | 12,078.85 | .0 |
| 100-43000-650 | CROSSING GUARD FEES | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 100-43650-000 | FOREST CROP/MAN FOREST LAND | .00 | .00 | 3,800.00 | 3,800.00 | .0 |
| 100-43670-000 | PERSONAL PROPERTY STATE AID | .00 | .00 | 20,503.48 | 20,503.48 | .0 |
| | TOTAL INTERGOVERNMENTAL REVENUE | .00 | 84,721.03 | 2,802,477.67 | 2,717,756.64 | 3.0 |
| <u>LICENSES & PERMITS</u> | | | | | | |
| 100-44000-002 | ALL OTHER PERMITS & LICENSES | 40.00 | 70.00 | .00 | (70.00) | .0 |
| 100-44000-110 | LIQUOR & BEER LICENSES | .00 | 10.00 | 2,400.00 | 2,390.00 | .4 |
| 100-44000-120 | OPERATOR LICENSES | .00 | 165.00 | 1,000.00 | 835.00 | 16.5 |
| 100-44000-122 | KENNEL LICENSES & PERMITS | .00 | .00 | 75.00 | 75.00 | .0 |
| 100-44000-123 | MOBILE HOME COURT LICENSES | .00 | .00 | 100.00 | 100.00 | .0 |
| 100-44000-131 | FARMERS MARKET PERMIT | 380.00 | 530.00 | 800.00 | 270.00 | 66.3 |
| 100-44000-200 | DOG LICENSES | 692.50 | 5,431.00 | 2,200.00 | (3,231.00) | 246.9 |
| 100-44000-210 | SIGN PERMITS/MISC LIC/PERMITS | .00 | 150.00 | 1,000.00 | 850.00 | 15.0 |
| 100-44000-300 | BUILDING PERMITS | 1,917.31 | 4,101.97 | 45,000.00 | 40,898.03 | 9.1 |
| 100-44000-400 | ZONING & VARIANCE CHANGES | .00 | .00 | 1,300.00 | 1,300.00 | .0 |
| 100-44000-401 | CONDITIONAL USE PERMITS | 200.00 | 500.00 | 400.00 | (100.00) | 125.0 |
| 100-44000-402 | PLAT/CSM/SITE PLAN REVIEWS | 515.70 | 2,065.70 | 3,000.00 | 934.30 | 68.9 |
| 100-44000-900 | EXCAVATING PERMITS | 1,015.00 | 2,349.00 | 500.00 | (1,849.00) | 469.8 |
| | TOTAL LICENSES & PERMITS | 4,760.51 | 15,372.67 | 57,775.00 | 42,402.33 | 26.6 |
| <u>FINES, FORFEITURES AND PENALT</u> | | | | | | |
| 100-45100-100 | FINES | 4,664.78 | 14,009.26 | 36,000.00 | 21,990.74 | 38.9 |
| | TOTAL FINES, FORFEITURES AND PENALT | 4,664.78 | 14,009.26 | 36,000.00 | 21,990.74 | 38.9 |

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------|----------------------------------|---------------|--------------|--------------|--------------|-------|
| | <u>PUBLIC CHARGES FOR SERVIC</u> | | | | | |
| 100-46000-200 | SPECIAL ASSESSMENT SEARCH | 245.00 | 735.00 | .00 | (735.00) | .0 |
| 100-46000-210 | POLICE DEPARTMENT SERVICES | 85.00 | 175.00 | 100.00 | (75.00) | 175.0 |
| 100-46000-221 | FIRE DEPARTMENT SERVICES | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 100-46000-420 | GARBAGE COLLECTION FEES | .00 | 536,101.83 | 530,000.00 | (6,101.83) | 101.2 |
| | TOTAL PUBLIC CHARGES FOR SERVIC | 330.00 | 537,011.83 | 532,600.00 | (4,411.83) | 100.8 |
| | <u>INTERGOV'T. CHARGES FOR S</u> | | | | | |
| 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 |
| | <u>MISCELLANEOUS REVENUES</u> | | | | | |
| 100-48000-100 | INTEREST EARNED ON INVESTMENTS | 36,732.10 | 97,707.75 | 130,000.00 | 32,292.25 | 75.2 |
| 100-48000-200 | MUNICIPAL CENTER & PARK RENTAL | 980.00 | 3,080.00 | 7,500.00 | 4,420.00 | 41.1 |
| 100-48000-201 | ATHLETIC/SOCCER FIELD RENTAL | .00 | .00 | 3,100.00 | 3,100.00 | .0 |
| 100-48000-306 | SALE OF SCRAP AND USED OIL | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 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 | 3.05 | 21.06 | 100.00 | 78.94 | 21.1 |
| 100-48000-314 | CULVERT & ROADWAY WORK/SALE | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| 100-48000-316 | FRANCHISE FEE | .00 | .00 | 71,000.00 | 71,000.00 | .0 |
| 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 |
| 100-48400-000 | INSURANCE CLAIM PROCEEDS | .00 | 134.90 | .00 | (134.90) | .0 |
| 100-48510-000 | COMMUNITY EVENTS SPONSORSHIPS | .00 | 2,450.00 | 3,500.00 | 1,050.00 | 70.0 |
| | TOTAL MISCELLANEOUS REVENUES | 37,715.15 | 114,591.22 | 247,700.00 | 133,108.78 | 46.3 |
| | <u>OTHER FINANCING SOURCES</u> | | | | | |
| 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 | 47,954.71 | 2,738,211.49 | 5,664,323.04 | 2,926,111.55 | 48.3 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------|---------------------------------|------------------|------------------|-------------------|-------------------|-------------|
| <u>GENERAL GOVERNMENT</u> | | | | | | |
| 100-51000-108-110 | BOARD MEMBERS SALARIES & WAGES | 2,400.00 | 4,800.00 | 33,000.00 | 28,200.00 | 14.6 |
| 100-51000-108-151 | FICA TAX - VILLAGE BOARD | 183.63 | 368.90 | 2,524.50 | 2,155.60 | 14.6 |
| 100-51000-108-320 | EXPENSES - BOARD MEMBERS | 20.00 | 20.00 | 1,000.00 | 980.00 | 2.0 |
| | TOTAL GENERAL GOVERNMENT | 2,603.63 | 5,188.90 | 36,524.50 | 31,335.60 | 14.2 |
| <u>MUNICIPAL COURT</u> | | | | | | |
| 100-51200-100-333 | MUNICIPAL COURT LEGAL FEES | 3,785.78 | 3,785.78 | 20,000.00 | 16,214.22 | 18.9 |
| 100-51200-352-000 | KRONENWETTER COURT EXPENDITURE | .00 | .00 | 21,783.61 | 21,783.61 | .0 |
| | TOTAL MUNICIPAL COURT | 3,785.78 | 3,785.78 | 41,783.61 | 37,997.83 | 9.1 |
| <u>LEGAL</u> | | | | | | |
| 100-51300-302-000 | LEGAL FEES-GENERAL | 3,460.00 | 9,300.00 | 30,000.00 | 20,700.00 | 31.0 |
| | TOTAL LEGAL | 3,460.00 | 9,300.00 | 30,000.00 | 20,700.00 | 31.0 |
| <u>GENERAL OFFICE</u> | | | | | | |
| 100-51400-460-000 | OFFICE SUPPLIES | 759.47 | 2,615.18 | 15,000.00 | 12,384.82 | 17.4 |
| 100-51400-470-000 | OFFICE EQUIPMENT/SERVICE AGREE | .00 | 787.99 | 13,000.00 | 12,212.01 | 6.1 |
| 100-51400-485-000 | COMPUTER SUPPLIES, EXPENSES & | 10,308.27 | 26,465.09 | 143,350.00 | 116,884.91 | 18.5 |
| 100-51400-510-000 | INDEPENDENT AUDIT/ACCOUNTING | .00 | 4,273.29 | 46,000.00 | 41,726.71 | 9.3 |
| 100-51400-516-000 | UNIFORMS/APPAREL | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-51400-517-000 | EMPLOYEE SAFETY/WEELLNESS/GIFTS | .00 | .00 | 350.00 | 350.00 | .0 |
| | TOTAL GENERAL OFFICE | 11,067.74 | 34,141.55 | 218,700.00 | 184,558.45 | 15.6 |
| <u>ADMINISTRATOR</u> | | | | | | |
| 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 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|------------|-------|
| <u>COMMUNITY DEVELOPMENT/ZON</u> | | | | | |
| 100-51420-000-000 COMMUNITY DEVELOPMENT/ZONING | .00 | 440.00 | .00 (| 440.00) | .0 |
| 100-51420-110-110 SALARIES & WAGES - ZONING ADMI | 5,946.35 | 15,917.34 | 83,100.71 | 67,183.37 | 19.2 |
| 100-51420-110-151 FICA TAX - ZONING ADMIN | 442.85 | 1,181.52 | 6,357.20 | 5,175.68 | 18.6 |
| 100-51420-110-152 COMM. DEVELOP/ZONING; RETIREME | 413.27 | 1,107.21 | 5,733.95 | 4,626.74 | 19.3 |
| 100-51420-110-154 COMM. DEVELOP/ZONING; HEALTH I | 1,416.58 | 4,250.04 | 20,280.50 | 16,030.46 | 21.0 |
| 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 | 150.00 (| 180.00) | 8,500.00 | 8,680.00 (| 2.1) |
| 100-51420-360-000 PUBLIC RELATIONS/MARKETING | 250.00 | 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 | 8,619.05 | 23,662.31 | 132,001.36 | 108,339.05 | 17.9 |
| <u>CLERK</u> | | | | | |
| 100-51421-110-110 SALARIES & WAGES - CLERK | 2,979.83 | 2,979.83 | 61,800.00 | 58,820.17 | 4.8 |
| 100-51421-110-151 FICA TAX - CLERK | 221.41 | 221.41 | 4,727.70 | 4,506.29 | 4.7 |
| 100-51421-110-152 RETIREMENT - CLERK | 207.10 (| 68.90) | 4,264.20 | 4,333.10 (| 1.6) |
| 100-51421-110-154 INSURANCE - CLERK | 770.04 | 770.04 | 21,125.52 | 20,355.48 | 3.7 |
| 100-51421-131-000 EAP FRINGE - CLERK | .00 | .00 | 29.00 | 29.00 | .0 |
| 100-51421-322-000 MISC - BONDING | 255.00 | 255.00 | 150.00 (| 105.00) | 170.0 |
| 100-51421-340-000 CLERK; SEMINARS & MILEAGE | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| TOTAL CLERK | 4,433.38 | 4,157.38 | 96,096.42 | 91,939.04 | 4.3 |
| <u>DEPUTY CLERK</u> | | | | | |
| 100-51422-110-110 SALARIES & WAGES - DEPUTY CLER | 389.73 | 1,052.65 | 5,311.78 | 4,259.13 | 19.8 |
| 100-51422-110-151 FICA TAX - DEPUTY CLERK | 28.50 | 76.60 | 406.35 | 329.75 | 18.9 |
| 100-51422-110-152 RETIREMENT - DEPUTY CLER | 27.09 | 73.23 | 366.51 | 293.28 | 20.0 |
| 100-51422-110-154 INSURANCE - DEPUTY CLER | 154.06 | 462.07 | 2,112.55 | 1,650.48 | 21.9 |
| 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 | 599.38 | 1,664.55 | 8,847.19 | 7,182.64 | 18.8 |
| <u>ADMIN ASSIST</u> | | | | | |
| 100-51423-110-110 SALARIES & WAGES - AA | 2,532.40 | 10,336.57 | 53,117.78 | 42,781.21 | 19.5 |
| 100-51423-110-151 FICA TAX - AA | 187.18 | 758.01 | 4,063.51 | 3,305.50 | 18.7 |
| 100-51423-110-152 RETIREMENT - AA | 176.00 | 719.11 | 3,665.13 | 2,946.02 | 19.6 |
| 100-51423-110-154 INSURANCE - AA | 770.04 | 3,850.20 | 21,125.52 | 17,275.32 | 18.2 |
| 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 | 3,665.62 | 15,663.89 | 83,500.94 | 67,837.05 | 18.8 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------|--------------------------------|---------------|------------|-----------|------------|------|
| | <u>PLANNING TECHNICIAN</u> | | | | | |
| 100-51425-110-110 | SALARY & WAGES - PLAN TECH | 1,947.61 | 5,262.25 | 55,197.78 | 49,935.53 | 9.5 |
| 100-51425-110-151 | FICA TAX - PLAN TECH | 142.44 | 382.91 | 4,222.63 | 3,839.72 | 9.1 |
| 100-51425-110-152 | RETIREMENT - PLAN TECH | 135.36 | 366.07 | 3,808.65 | 3,442.58 | 9.6 |
| 100-51425-110-154 | INSURANCE - PLAN TECH | 769.89 | 2,309.96 | 21,125.52 | 18,815.56 | 10.9 |
| 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 | 2,995.30 | 8,321.19 | 84,883.58 | 76,562.39 | 9.8 |
| | <u>ACCT CLERK</u> | | | | | |
| 100-51427-110-110 | SALARIES & WAGES - ACCT CLERK | 3,277.53 | 7,413.52 | 42,494.22 | 35,080.70 | 17.5 |
| 100-51427-110-151 | FICA TAX - ACCT CLERK | 239.19 | 532.50 | 3,250.81 | 2,718.31 | 16.4 |
| 100-51427-110-152 | RETIREMENT - ACCT CLERK | 227.79 | 516.94 | 2,932.10 | 2,415.16 | 17.6 |
| 100-51427-110-154 | INSURANCE - ACCT CLERK | 1,232.06 | 3,696.11 | 16,900.42 | 13,204.31 | 21.9 |
| 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 | 54.04 | 209.58 | 1,300.00 | 1,090.42 | 16.1 |
| | TOTAL ACCT CLERK | 5,030.61 | 12,368.65 | 67,056.55 | 54,687.90 | 18.5 |
| | <u>ELECTIONS</u> | | | | | |
| 100-51440-110-110 | SALARIES & WAGES - ELECTIONS | 3,364.00 | 3,364.00 | 15,000.00 | 11,636.00 | 22.4 |
| 100-51440-110-151 | FICA TAX - ELECTIONS | 44.02 | 44.02 | 1,147.50 | 1,103.48 | 3.8 |
| 100-51440-350-000 | OTHER EXPENSES & SUPPLIES | 737.27 | 737.27 | 15,000.00 | 14,262.73 | 4.9 |
| | TOTAL ELECTIONS | 4,145.29 | 4,145.29 | 31,147.50 | 27,002.21 | 13.3 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------|---------------------------------|---------------|------------|--------------|--------------|------|
| | <u>COMMISSIONS, COMMITTEES,</u> | | | | | |
| 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 | .00 | 750.00 | 750.00 | .0 |
| | | | | | | |
| | TOTAL COMMISSIONS, COMMITTEES, | .00 | 1,512.83 | 15,438.50 | 13,925.67 | 9.8 |
| | | | | | | |
| | <u>TREASURER</u> | | | | | |
| | | | | | | |
| 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 | 2,629.74 | 4,464.68 | .00 (| 4,464.68) | .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 | 2,629.74 | 6,617.68 | 53,855.38 | 47,237.70 | 12.3 |
| | | | | | | |
| | <u>ASSESSOR</u> | | | | | |
| | | | | | | |
| 100-51530-110-000 | ASSESSOR FEE | 1,460.45 | 5,841.80 | 16,500.00 | 10,658.20 | 35.4 |
| 100-51530-113-000 | ASSESSOR - MANUFACTURING | .00 | .00 | 1,300.00 | 1,300.00 | .0 |
| | | | | | | |
| | TOTAL ASSESSOR | 1,460.45 | 5,841.80 | 17,800.00 | 11,958.20 | 32.8 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------|---------------------------------------|------------------|------------------|-------------------|-------------------|-------------|
| | <u>MUNICIPAL BUILDING</u> | | | | | |
| 100-51600-110-110 | WAGES -CLEANING/SNOW REMOVAL | 1,563.85 | 4,936.13 | 9,068.89 | 4,132.76 | 54.4 |
| 100-51600-110-151 | FICA - CLEANING/SNOW REMOVAL | 119.64 | 377.62 | 693.77 | 316.15 | 54.4 |
| 100-51600-326-000 | UTILITIES | 8,725.72 | 23,981.02 | 40,000.00 | 16,018.98 | 60.0 |
| 100-51600-354-000 | MATERIALS & SUPPLIES | 350.59 | 839.05 | 5,000.00 | 4,160.95 | 16.8 |
| 100-51600-355-000 | JANITORIAL SUPPLIES | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 100-51600-389-000 | MAINTENANCE | 3,165.86 | 5,804.65 | 35,000.00 | 29,195.35 | 16.6 |
| | TOTAL MUNICIPAL BUILDING | 13,925.66 | 35,938.47 | 94,762.66 | 58,824.19 | 37.9 |
| | <u>OTHER GENERAL GOVERNMENT</u> | | | | | |
| 100-51900-095-000 | UNEMPLOYMENT | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 100-51900-115-000 | VILLAGE EMPLOYEE EVENT | .00 | 216.00 | 1,000.00 | 784.00 | 21.6 |
| 100-51900-120-000 | EMPLOYEE SETTLEMENTS | .00 | .00 | 7,875.00 | 7,875.00 | .0 |
| 100-51900-938-000 | PROPERTY & LIABILITY INSURANCE | 3,274.00 | 4,976.00 | 30,000.00 | 25,024.00 | 16.6 |
| 100-51900-960-000 | PUBLICATIONS | .00 | 709.56 | 2,700.00 | 1,990.44 | 26.3 |
| 100-51900-970-000 | NEWSLETTER | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 100-51900-990-000 | DUES & MEMBERSHIPS | .00 | 767.44 | 8,700.00 | 7,932.56 | 8.8 |
| 100-51900-991-000 | BANK & INVESTMENT FEES | 40.00 | 120.00 | 1,000.00 | 880.00 | 12.0 |
| 100-51900-994-000 | WEIGHTS MEASURES INSPECTION | .00 | .00 | 750.00 | 750.00 | .0 |
| 100-51900-999-000 | CONTINGENCY EXPS | .00 | .00 | 74,027.77 | 74,027.77 | .0 |
| | TOTAL OTHER GENERAL GOVERNMENT | 3,314.00 | 6,789.00 | 144,052.77 | 137,263.77 | 4.7 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------|--------------------------------|---------------|------------|------------|------------|-------|
| | <u>POLICE DEPT</u> | | | | | |
| 100-52000-110-110 | SALARIES & WAGES - CROSS GUARD | 368.00 | 1,316.72 | 4,860.00 | 3,543.28 | 27.1 |
| 100-52000-110-151 | FICA TAX - CROSSING GUARD | 28.16 | 100.72 | 371.79 | 271.07 | 27.1 |
| 100-52000-110-154 | INSURANCE - CROSS GUARD | .00 | .00 | 915.00 | 915.00 | .0 |
| 100-52000-120-138 | TRAINING & CONF - POLICE CHIEF | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 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 | 395.00 | 395.00 | 2,000.00 | 1,605.00 | 19.8 |
| 100-52000-120-238 | TRAINING - OFFICERS | .00 | 595.00 | 6,500.00 | 5,905.00 | 9.2 |
| 100-52000-120-240 | EMERGENCY ASSIST PROG-OFFICERS | .00 | .00 | 174.00 | 174.00 | .0 |
| 100-52000-120-250 | LEGAL SERVICES-POLICE DEPT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-52000-120-320 | AMMUNITION | 182.18 | 265.13 | 3,000.00 | 2,734.87 | 8.8 |
| 100-52000-120-321 | FT OFFICERS PROTECTIVE CLOTH | 233.80 | 952.41 | 9,000.00 | 8,047.59 | 10.6 |
| 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 | 1,710.00 | 3,966.26 | 40,000.00 | 36,033.74 | 9.9 |
| 100-52000-120-326 | TELEPHONE & UTILITIES - POLICE | 507.60 | 1,015.20 | 8,700.00 | 7,684.80 | 11.7 |
| 100-52000-120-380 | EQUIPMENT REPAIRS/MAINTENANCE | 203.23 | 2,249.58 | 20,000.00 | 17,750.42 | 11.3 |
| 100-52000-120-434 | EMPLOYEE ASSIST PROG-PD CLERK | .00 | .00 | 29.00 | 29.00 | .0 |
| 100-52000-120-437 | MILEAGE - POLICE CLERK | .00 | .00 | 200.00 | 200.00 | .0 |
| 100-52000-120-438 | TRAIN/MEETINGS - POLICE CLERK | .00 | 110.01 | 1,000.00 | 889.99 | 11.0 |
| 100-52000-120-460 | OFFICE SUPPLIES | 195.59 | 511.31 | 5,500.00 | 4,988.69 | 9.3 |
| 100-52000-120-475 | POSTAGE & SHIPPING | 30.00 | 80.00 | 550.00 | 470.00 | 14.6 |
| 100-52000-120-476 | PROPERTY ROOM/EVIDENCE | 56.90 | 56.90 | 1,000.00 | 943.10 | 5.7 |
| 100-52000-120-811 | OUTLAY-EQUIPMENT | 240.22 | 4,211.62 | 17,300.00 | 13,088.38 | 24.3 |
| 100-52000-120-815 | PD CONTRACTED SERVICES | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-52000-120-820 | PD: COMPUTER SUPPLIES, EXPENSE | 11,735.00 | 13,016.00 | 35,000.00 | 21,984.00 | 37.2 |
| 100-52000-120-938 | POLICE DEPARTMENT INSURANCE | 394.56 | 493.20 | 32,925.00 | 32,431.80 | 1.5 |
| 100-52000-121-110 | SALARY & WAGES - LIEUTENANT | 7,888.98 | 21,127.67 | 105,633.39 | 84,505.72 | 20.0 |
| 100-52000-121-151 | FICA - LIEUTENANT | 590.40 | 1,576.95 | 8,080.95 | 6,504.00 | 19.5 |
| 100-52000-121-152 | RETIREMENT - LIEUTENANT | 1,184.14 | 3,188.80 | 15,105.57 | 11,916.77 | 21.1 |
| 100-52000-121-154 | HEALTH INSURANCE - LIEUTENANT | 1,540.08 | 4,620.24 | 21,125.52 | 16,505.28 | 21.9 |
| 100-52000-122-110 | SALARIES & WAGES - FT OFFICERS | 38,992.05 | 93,059.10 | 525,510.82 | 432,451.72 | 17.7 |
| 100-52000-122-151 | FICA TAX - FT OFFICERS | 2,901.35 | 6,952.60 | 37,372.28 | 30,419.68 | 18.6 |
| 100-52000-122-152 | RETIREMENT (WRS) - FT OFFICERS | 5,815.20 | 13,944.72 | 69,859.29 | 55,914.57 | 20.0 |
| 100-52000-122-154 | HEALTH INSURANCE - FT OFFICERS | 6,408.70 | 17,089.89 | 136,315.44 | 119,225.55 | 12.5 |
| 100-52000-123-110 | SALARIES & WAGES - PT OFFICERS | 558.85 | 969.43 | 7,561.80 | 6,592.37 | 12.8 |
| 100-52000-123-151 | FICA TAX - PT OFFICERS | 42.75 | 74.16 | 578.48 | 504.32 | 12.8 |
| 100-52000-124-110 | SALARIES & WAGES - POLICE CLER | 2,221.97 | 5,834.14 | 26,675.15 | 20,841.01 | 21.9 |
| 100-52000-124-151 | FICA TAX - POLICE CLERK | 161.81 | 421.79 | 2,040.65 | 1,618.86 | 20.7 |
| 100-52000-124-152 | RETIREMENT(WRS) - POLICE CLERK | 154.42 | 405.82 | 1,840.59 | 1,434.77 | 22.1 |
| 100-52000-124-154 | HEALTH INS - POLICE CLERK | 754.64 | 2,263.83 | 9,506.48 | 7,242.65 | 23.8 |
| 100-52000-125-110 | SALARIES & WAGES - PROPERTY RO | 670.68 | 1,815.88 | 7,416.00 | 5,600.12 | 24.5 |
| 100-52000-125-151 | FICA TAX - PROP ROOM MGR | 51.30 | 138.90 | 567.32 | 428.42 | 24.5 |
| 100-52000-126-110 | SALARIES & WAGES PT POLICE CLE | 629.10 | 1,713.10 | 25,323.17 | 23,610.07 | 6.8 |
| 100-52000-126-151 | PT POLICE CLERK; FICA TAX | 48.12 | 131.04 | 1,937.21 | 1,806.17 | 6.8 |
| 100-52000-127-110 | SALARY & WAGES - POLICE CHIEF | 8,681.57 | 23,006.14 | 116,246.20 | 93,240.06 | 19.8 |
| 100-52000-127-151 | FICA TAX - POLICE CHIEF | 651.04 | 1,720.67 | 8,892.83 | 7,172.16 | 19.4 |
| 100-52000-127-152 | RETIREMENT(WRS) - POLICE CHIEF | 1,303.10 | 3,474.18 | 16,623.21 | 13,149.03 | 20.9 |
| 100-52000-127-154 | HEALTH INS - POLICE CHIEF | 1,540.08 | 4,620.24 | 21,125.52 | 16,505.28 | 21.9 |
| 100-52000-128-110 | SALARY & WAGES - SARGEANT | 13,868.33 | 37,053.39 | 189,481.12 | 152,427.73 | 19.6 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------|--------------------------------|---------------|------------|--------------|--------------|-------|
| 100-52000-128-151 | FICA TAX - SARGEANT | 1,048.58 | 2,797.53 | 13,475.16 | 10,677.63 | 20.8 |
| 100-52000-128-152 | RETIREMENT(WRS) - SARGEANT | 2,044.11 | 5,484.85 | 25,188.86 | 19,704.01 | 21.8 |
| 100-52000-128-154 | HEALTH INS - SARGEANT | 1,544.12 | 4,632.36 | 31,354.80 | 26,722.44 | 14.8 |
| 100-52000-128-157 | EAP-SARGEANT | .00 | .00 | 58.00 | 58.00 | .0 |
| | TOTAL POLICE DEPT | 117,575.71 | 288,237.48 | 1,619,803.60 | 1,331,566.12 | 17.8 |
| | <u>FIRE & EMS</u> | | | | | |
| 100-52200-201-110 | SALARIES & WAGES - FIRE DEPART | 12,597.60 | 22,254.60 | 163,290.00 | 141,035.40 | 13.6 |
| 100-52200-201-131 | EMPLOYEE ASSISTANCE PROGRAM | .00 | .00 | 1,160.00 | 1,160.00 | .0 |
| 100-52200-201-151 | FICA TAX - FIRE DEPARTMENT | 961.83 | 1,668.80 | 12,491.69 | 10,822.89 | 13.4 |
| 100-52200-201-152 | RETIREMENT FIRE DEPARTMENT | 682.65 | 1,209.51 | 10,000.00 | 8,790.49 | 12.1 |
| 100-52200-201-321 | PROTECTIVE CLOTHING | .00 | 7,072.44 | 20,000.00 | 12,927.56 | 35.4 |
| 100-52200-201-322 | MISCELLANEOUS FD SUPPLIES | .00 | 457.51 | 1,000.00 | 542.49 | 45.8 |
| 100-52200-201-323 | PHYSICAL EXAMS | .00 | 391.00 | 1,500.00 | 1,109.00 | 26.1 |
| 100-52200-201-324 | FUEL | 480.50 | 1,270.21 | 7,000.00 | 5,729.79 | 18.2 |
| 100-52200-201-326 | UTILITIES - SIREN | 29.91 | 95.25 | 500.00 | 404.75 | 19.1 |
| 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 | 80.00 | 960.00 | 880.00 | 8.3 |
| 100-52200-201-331 | FD DUES & MEMBERSHIPS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-52200-201-340 | TRAINING/SCHOOLING/MEETINGS | .00 | 235.00 | 4,000.00 | 3,765.00 | 5.9 |
| 100-52200-201-350 | OFFICE EXPENSES & SUPPLIES | 30.00 | 30.00 | 1,500.00 | 1,470.00 | 2.0 |
| 100-52200-201-380 | EQUIPMENT REPAIRS/MAINTENANCE | 1,855.76 | 6,063.11 | 30,000.00 | 23,936.89 | 20.2 |
| 100-52200-201-383 | FIELD TOOLS OUTLAY | .00 | 349.96 | 7,500.00 | 7,150.04 | 4.7 |
| 100-52200-201-820 | COMPUTER PURCHASE/SOFTWARE | 236.25 | 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 | 17,546.44 | 10,000.00 | (7,546.44) | 175.5 |
| 100-52200-300-110 | SALARIES & WAGES - FR/EMS | 4,854.00 | 8,508.00 | 45,000.00 | 36,492.00 | 18.9 |
| 100-52200-300-151 | FICA TAX - FIRST RESPONDERS | 371.34 | 661.61 | 3,442.50 | 2,780.89 | 19.2 |
| 100-52200-300-152 | RETIREMENT - EMS/FR | 370.60 | 598.45 | 2,000.00 | 1,401.55 | 29.9 |
| 100-52200-301-000 | EQUIPMENT SUPPLIES/MAINTENANCE | 560.54 | 954.78 | 5,000.00 | 4,045.22 | 19.1 |
| 100-52200-301-340 | TRAINING/SCHOOLING/ADD'L MTGS | 199.00 | 298.00 | 4,000.00 | 3,702.00 | 7.5 |
| 100-52200-301-350 | SUPPLIES, MILEAGE & EXPENSES | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 100-52200-301-360 | MEDICAL/PHYSICALS | 15.00 | 225.50 | 500.00 | 274.50 | 45.1 |
| 100-52200-301-811 | OUTLAY-EQUIPMENT | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 100-52200-310-210 | OUTSIDE SERVICES | .00 | .00 | 22,000.00 | 22,000.00 | .0 |
| 100-52200-310-329 | SERVICE/STANDBY FEE | .00 | 52,674.16 | 65,000.00 | 12,325.84 | 81.0 |
| | TOTAL FIRE & EMS | 23,244.98 | 125,155.58 | 472,344.19 | 347,188.61 | 26.5 |
| | <u>BUILDING INSPECTOR</u> | | | | | |
| 100-52400-400-250 | CONTRACTED INSPECTOR SERVICES | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 100-52400-400-353 | HOUSE NUMBERS | .00 | .00 | 600.00 | 600.00 | .0 |
| 100-52400-400-354 | COMPUTER SOFTWARE AND SUPPLIES | .00 | 1,188.00 | 1,000.00 | (188.00) | 118.8 |
| | TOTAL BUILDING INSPECTOR | .00 | 1,188.00 | 26,600.00 | 25,412.00 | 4.5 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------|---|---------------|-----------------|-----------------|-----------------|-------------|
| | <u>POLICE & FIRE COMMISSION</u> | | | | | |
| 100-52800-100-321 | PFC POSTAGE | 30.00 | 30.00 | 25.00 | (5.00) | 120.0 |
| 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 | 392.97 | 968.03 | 5,927.81 | 4,959.78 | 16.3 |
| 100-52800-101-151 | PFC CLERK FICA TAX | 29.06 | 71.04 | 453.48 | 382.44 | 15.7 |
| 100-52800-101-152 | PFC CLERK RETIREMENT | 18.91 | 49.70 | 409.02 | 359.32 | 12.2 |
| 100-52800-101-154 | PFC CLERK-HEALTH INSURANCE | 92.40 | 277.20 | 2,112.55 | 1,835.35 | 13.1 |
| | <u>TOTAL POLICE & FIRE COMMISSION</u> | <u>563.34</u> | <u>1,395.97</u> | <u>9,402.86</u> | <u>8,006.89</u> | <u>14.9</u> |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|---------------|---------------|------|
| <u>PUBLIC WORKS</u> | | | | | |
| 100-53000-300-000 ENGINEERING COSTS | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 100-53000-302-110 SALARIES & WAGES - PW DIRECTOR | 3,201.26 | 8,484.40 | 42,873.75 | 34,389.35 | 19.8 |
| 100-53000-302-131 EAP FRINGE - PW DIRECTOR | .00 | .00 | 29.00 | 29.00 | .0 |
| 100-53000-302-151 FICA TAX - PW DIRECTOR | 239.01 | 631.40 | 3,279.84 | 2,648.44 | 19.3 |
| 100-53000-302-152 RETIREMENT (WRS) - PW DIRECTOR | 222.49 | 590.25 | 2,958.29 | 2,368.04 | 20.0 |
| 100-53000-302-154 HEALTH INSURANCE - PW DIRECTOR | 692.89 | 2,078.95 | 9,506.48 | 7,427.53 | 21.9 |
| 100-53000-302-330 MILEAGE - PUBLIC WORKS | .00 | 67.00 | .00 | (67.00) | .0 |
| 100-53000-302-340 PWD; SEMINARS, TRAINING & MILE | .00 | 844.11 | 1,500.00 | 655.89 | 56.3 |
| 100-53000-311-110 SALARIES & WAGES - PW | 27,430.74 | 74,682.90 | 365,569.63 | 290,886.73 | 20.4 |
| 100-53000-311-130 PW EMPLOYEES PHYSICALS | 203.25 | 313.25 | 350.00 | 36.75 | 89.5 |
| 100-53000-311-137 PW CREW EAP FRINGE | .00 | .00 | 150.00 | 150.00 | .0 |
| 100-53000-311-151 FICA - PW | 2,036.32 | 5,537.53 | 27,966.08 | 22,428.55 | 19.8 |
| 100-53000-311-152 RETIREMENT - PW | 1,892.47 | 5,133.47 | 25,224.30 | 20,090.83 | 20.4 |
| 100-53000-311-154 HEALTH INSURANCE - PW | 7,348.83 | 20,745.51 | 126,753.12 | 106,007.61 | 16.4 |
| 100-53000-311-342 SALT/BRINE | 52,161.97 | 52,161.97 | 225,000.00 | 172,838.03 | 23.2 |
| 100-53000-311-344 PATCHING MATERIAL-ASPHALT | .00 | 672.00 | 65,000.00 | 64,328.00 | 1.0 |
| 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 | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 100-53000-311-348 GRAVEL & ROAD BASE | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 100-53000-311-357 CULVERTS | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 100-53000-311-358 ROAD SIGNS | 216.86 | 775.88 | 4,300.00 | 3,524.12 | 18.0 |
| 100-53000-311-359 BRIDGE INSPECTIONS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 100-53000-311-360 STORM WATER | .00 | 1,500.00 | 2,500.00 | 1,000.00 | 60.0 |
| 100-53000-311-380 EQUIPMENT; REPAIRS/MAINTENANCE | 305.60 | 6,126.30 | 70,000.00 | 63,873.70 | 8.8 |
| 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 | 5,502.79 | 18,213.42 | 65,000.00 | 46,786.58 | 28.0 |
| 100-53000-311-814 PW; EQUIPMENT RENTALS | .00 | .00 | 34,000.00 | 34,000.00 | .0 |
| 100-53000-312-326 GARAGE UTILITIES | 1,281.57 | 4,686.79 | 15,000.00 | 10,313.21 | 31.3 |
| 100-53000-312-329 UNIFORMS & SAFETY EQUIPMENT | 554.10 | 1,526.44 | 6,500.00 | 4,973.56 | 23.5 |
| 100-53000-312-354 OFFICE SUPPLIES | .00 | 100.00 | 300.00 | 200.00 | 33.3 |
| 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 | 1,085.61 | 4,461.95 | 20,000.00 | 15,538.05 | 22.3 |
| 100-53000-314-422 WEATHER SIRENS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-53000-315-420 STREET LIGHTING | 439.85 | 8,243.03 | 60,000.00 | 51,756.97 | 13.7 |
| 100-53000-620-315 RECYCLING EXPENSES | 10,726.32 | 21,537.64 | 145,000.00 | 123,462.36 | 14.9 |
| 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 | 20,764.32 | 48,548.16 | 413,000.00 | 364,451.84 | 11.8 |
| 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 | 136,306.25 | 291,180.66 | 2,118,560.49 | 1,827,379.83 | 13.7 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------|--------------------------------|---------------|--------------|--------------|-----------------|------|
| | <u>ANIMAL CONTROL</u> | | | | | |
| 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 |
| | <u>PARKS</u> | | | | | |
| 100-55000-200-110 | SALARY & WAGES - PARKS | .00 | .00 | 42,642.00 | 42,642.00 | .0 |
| 100-55000-200-116 | PARKS SCHOOLING, TRAINING | .00 | 123.28 | 1,500.00 | 1,376.72 | 8.2 |
| 100-55000-200-140 | PARKS DEPT PHYSICALS | .00 | .00 | 100.00 | 100.00 | .0 |
| 100-55000-200-151 | FICA TAX - PARKS | .00 | .00 | 3,262.11 | 3,262.11 | .0 |
| 100-55000-200-326 | PARKS; UTILITIES | 96.21 | 513.34 | 6,000.00 | 5,486.66 | 8.6 |
| 100-55000-200-327 | PORTABLE RESTROOM/WASH STATION | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 100-55000-200-329 | UNIFORMS & SAFETY EQUIPMENT | .00 | .00 | 450.00 | 450.00 | .0 |
| 100-55000-200-355 | PARKS; FUEL CHARGES | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 100-55000-200-361 | MAINTENANCE SUPPLIES | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 100-55000-200-380 | EQUIPMENT REPAIRS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 100-55000-200-400 | PARKS -OTHER PROJECTS | .00 | .00 | 36,500.00 | 36,500.00 | .0 |
| | TOTAL PARKS | 96.21 | 636.62 | 115,454.11 | 114,817.49 | .6 |
| | TOTAL FUND EXPENDITURES | 349,522.12 | 889,618.58 | 5,664,323.04 | 4,774,704.46 | 15.7 |
| | NET REVENUE OVER EXPENDITURES | (301,567.41) | 1,848,592.91 | .00 | (1,848,592.91) | .0 |

VILLAGE OF KRONENWETTER
Municipal Court Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|--|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Fines & Forfeitures | \$ 6,960 | \$ 31,000 | \$ 31,000 | \$ (24,040) | \$ 5,901 |
| Transfer from General Fund | - | 21,784 | 21,784 | (21,784) | - |
| TOTAL REVENUES | \$ 6,960 | \$ 52,784 | \$ 52,784 | \$ (45,824) | \$ 5,901 |
| <i>Budget Percentage Received YTD</i> | <i>13.19%</i> | | | | |
| EXPENDITURES: | | | | | |
| Municipal Court Judge | \$ 2,167 | \$ 10,021 | \$ 10,021 | \$ 7,854 | \$ 3,761 |
| Municipal Court Clerk | 9,972 | 40,063 | 40,063 | 30,091 | 8,383 |
| Municipal Court Other Exps | 1,005 | 2,700 | 2,700 | 1,695 | 1,883 |
| Transfer to General Fund | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 13,144 | \$ 52,784 | \$ 52,784 | \$ 39,640 | \$ 14,027 |
| <i>Budget Percentage Expended YTD</i> | <i>24.90%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ (6,184) | \$ - | \$ - | \$ (6,184) | \$ (8,126) |
| Fund Balance - January 1st | - | - | - | | - |
| Fund Balance (Deficit) - March 31st | \$ (6,184) | \$ - | \$ - | | \$ (8,126) |

VILLAGE OF KRONENWETTER
Park Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|--|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Interest Income | \$ 792 | \$ - | \$ - | \$ 792 | \$ 944 |
| Donations | - | - | - | - | - |
| Applied Fund Balance (Carryover from Prior Year) | - | - | - | - | 1,500 |
| TOTAL REVENUES | \$ 792 | \$ - | \$ - | \$ 792 | \$ 2,444 |
| <i>Budget Percentage Received YTD</i> | <i>N/A</i> | | | | |
| EXPENDITURES: | | | | | |
| Parks/Capital Outlay - Bike & Walkways | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer to Equipment Replacement Fund | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Budget Percentage Expended YTD</i> | <i>N/A</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ 792 | \$ - | \$ - | <u>\$ 792</u> | \$ 2,444 |
| Fund Balance - January 1st | 74,857 | 74,857 | 74,857 | | 71,158 |
| Fund Balance - March 31st | <u>\$ 75,649</u> | <u>\$ 74,857</u> | <u>\$ 74,857</u> | | <u>\$ 73,602</u> |

VILLAGE OF KRONENWETTER
Fire Department Donations Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|---------------------------------------|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Interest Income | \$ 142 | \$ 450 | \$ 450 | \$ (308) | \$ 204 |
| Donations | - | 5,000 | 5,000 | (5,000) | 81 |
| TOTAL REVENUES | \$ 142 | \$ 5,450 | \$ 5,450 | \$ (5,308) | \$ 285 |
| <i>Budget Percentage Received YTD</i> | <i>2.61%</i> | | | | |
| EXPENDITURES: | | | | | |
| Fire Donation Exps | \$ 1,499 | \$ 5,450 | \$ 5,450 | \$ 3,951 | \$ 840 |
| TOTAL EXPENDITURES | \$ 1,499 | \$ 5,450 | \$ 5,450 | \$ 3,951 | \$ 840 |
| <i>Budget Percentage Expended YTD</i> | <i>27.50%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ (1,357) | \$ - | \$ - | <u>\$ (1,357)</u> | \$ (555) |
| Fund Balance - January 1st | 22,403 | 22,403 | 22,403 | | 19,713 |
| Fund Balance - March 31st | <u>\$ 21,046</u> | <u>\$ 22,403</u> | <u>\$ 22,403</u> | | <u>\$ 19,158</u> |

VILLAGE OF KRONENWETTER
2% Fire Dues Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|--|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| State Aids - 2% Fire Dues/Kronenwetter | \$ - | \$ 36,655 | \$ 36,655 | \$ (36,655) | \$ - |
| State Aids - 2% Fire Dues/Town of Guenther | - | 1,505 | 1,505 | (1,505) | - |
| Interest Income | 438 | 1,000 | 1,000 | (562) | 644 |
| Applied Fund Balance | - | 1,348 | 1,348 | (1,348) | 24,533 |
| TOTAL REVENUES | \$ 438 | \$ 40,508 | \$ 40,508 | \$ (40,070) | \$ 25,177 |
| <i>Budget Percentage Received YTD</i> | <i>1.08%</i> | | | | |
| EXPENDITURES: | | | | | |
| Wages & Fringe Benefits | \$ - | \$ 7,008 | \$ 7,008 | \$ 7,008 | \$ - |
| Fire Training, Supplies, Tools | 25,471 | 18,500 | 18,500 | (6,971) | 479 |
| Capital Outlay - Fire Equipment | - | 15,000 | 15,000 | 15,000 | 9,921 |
| TOTAL EXPENDITURES | \$ 25,471 | \$ 40,508 | \$ 40,508 | \$ 15,037 | \$ 10,400 |
| <i>Budget Percentage Expended YTD</i> | <i>62.88%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ (25,033) | \$ - | \$ - | \$ (25,033) | \$ 14,777 |
| Fund Balance - January 1st | 81,988 | 81,988 | 81,988 | | 65,693 |
| Fund Balance - March 31st | \$ 56,955 | \$ 81,988 | \$ 81,988 | | \$ 80,470 |

VILLAGE OF KRONENWETTER
EMS Grants Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|---------------------------------------|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| EMS Grants | \$ - | \$ 37,855 | \$ 37,855 | \$ (37,855) | \$ - |
| Interest Income | - | - | - | - | - |
| TOTAL REVENUES | \$ - | \$ 37,855 | \$ 37,855 | \$ (37,855) | \$ - |
| <i>Budget Percentage Received YTD</i> | <i>0.00%</i> | | | | |
| 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 | \$ - |
| <i>Budget Percentage Expended YTD</i> | <i>0.00%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ - | \$ - | \$ - | <u>\$ -</u> | \$ - |
| Fund Balance - January 1st | - | - | - | | - |
| Fund Balance - March 31st | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | <u>\$ -</u> |

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #1 Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|--|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Property Taxes | \$ 260,609 | \$ 252,278 | \$ 252,278 | \$ 8,331 | \$ 252,278 |
| State Aids - Exempt Computer Aid | - | 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 | 5,082 | 10,000 | 10,000 | (4,918) | 4,442 |
| TOTAL REVENUES | \$ 265,691 | \$ 329,526 | \$ 329,526 | \$ (63,835) | \$ 313,184 |
| <i>Budget Percentage Received YTD</i> | <i>80.63%</i> | | | | |
| EXPENDITURES: | | | | | |
| TID Admin Staff | \$ 245 | \$ 4,074 | \$ 4,074 | \$ 3,829 | \$ 710 |
| TID Misc Exps | - | 2,400 | 2,400 | 2,400 | 150 |
| RDA Committee | 3 | 600 | 600 | 597 | - |
| Debt - Principal Payments | 120,000 | 330,000 | 330,000 | 210,000 | 330,000 |
| Debt - Interest Payments | 23,754 | 93,018 | 93,018 | 69,264 | 52,554 |
| Debt - Issuance Costs | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 144,002 | \$ 430,092 | \$ 430,092 | \$ 286,090 | \$ 383,414 |
| <i>Budget Percentage Expended YTD</i> | <i>33.48%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ 121,689 | \$ (100,566) | \$ (100,566) | \$ 222,255 | \$ (70,230) |
| Fund Balance (Deficit) - January 1st | (2,616,312) | (2,616,312) | (2,616,312) | | (2,503,721) |
| Fund Balance (Deficit) - March 31st | \$ (2,494,623) | \$ (2,716,878) | \$ (2,716,878) | | \$ (2,573,951) |

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #2 Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| REVENUES: | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 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) | - |
| State Aids - Personal Property Aid | - | 3,301 | 3,301 | (3,301) | - |
| Interest Income | 51,471 | 310,401 | 310,401 | (258,930) | 9,919 |
| Capital Borrowing Proceeds | - | - | - | - | - |
| Debt Premium Proceeds | - | 250,768 | 250,768 | (250,768) | - |
| Miscellaneous Revenue | - | - | - | - | - |
| TOTAL REVENUES | \$ 931,810 | \$ 1,450,283 | \$ 1,450,283 | \$ (518,473) | \$ 853,931 |
| <i>Budget Percentage Received YTD</i> | <i>64.25%</i> | | | | |
| EXPENDITURES: | | | | | |
| TID Admin Staff | \$ 2,599 | \$ 9,531 | \$ 9,531 | \$ 6,932 | \$ 4,975 |
| TID Misc Exps | 30 | 15,100 | 15,100 | 15,070 | 910 |
| RDA Committee | - | 600 | 600 | 600 | - |
| Engineering Costs | 18,216 | - | - | (18,216) | 31,455 |
| Advertising/Marketing | - | - | - | - | - |
| Legal | - | - | - | - | - |
| Infrastructure | - | - | - | - | - |
| Developer Incentives | - | - | - | - | - |
| Land Acquisition | - | - | - | - | - |
| Debt - Principal Payments | - | 690,000 | 690,000 | 690,000 | - |
| Debt - Interest Payments | - | 250,768 | 250,768 | 250,768 | - |
| Debt - Issuance Costs | - | 1,000 | 1,000 | 1,000 | - |
| Transfer to General Fund | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 20,845 | \$ 966,999 | \$ 966,999 | \$ 946,154 | \$ 37,340 |
| <i>Budget Percentage Expended YTD</i> | <i>2.16%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ 910,965 | \$ 483,284 | \$ 483,284 | \$ 427,681 | \$ 816,591 |
| Fund Balance - January 1st | 7,808,025 | 7,808,025 | 7,808,025 | | 509,567 |
| Fund Balance - March 31st | \$ 8,718,990 | \$ 8,291,309 | \$ 8,291,309 | | \$ 1,326,158 |



TID #2 Fund Balance Restrictions:

| | |
|--|---------------------|
| Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2025 & 2026 budgets) | \$ 270,187 |
| Balance of 2024B Capital Borrowing Proceeds to be used in 2025 | \$ 6,357,599 |
| Unassigned Fund Balance | \$ 2,091,204 |
| Fund Balance - 3/31/2025 | \$ 8,718,990 |

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #3 Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|---------------------------------------|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Property Taxes | \$ 35,660 | \$ 34,131 | \$ 34,131 | \$ 1,529 | \$ 34,131 |
| State Aids - Personal Property Aid | - | 583 | 583 | (583) | - |
| Interest Income | 1,022 | 2,500 | 2,500 | (1,478) | 1,025 |
| TOTAL REVENUES | \$ 36,682 | \$ 37,214 | \$ 37,214 | \$ (532) | \$ 35,156 |
| <i>Budget Percentage Received YTD</i> | <i>98.57%</i> | | | | |
| EXPENDITURES: | | | | | |
| TID Admin Staff | \$ 245 | \$ 4,074 | \$ 4,074 | \$ 3,829 | \$ 690 |
| TID Misc Exps | - | 1,060 | 1,060 | 1,060 | 150 |
| RDA Committee | - | 600 | 600 | 600 | - |
| Legal | - | 150 | 150 | 150 | - |
| Transfer to General Fund | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 245 | \$ 5,884 | \$ 5,884 | \$ 5,639 | \$ 840 |
| <i>Budget Percentage Expended YTD</i> | <i>4.16%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ 36,437 | \$ 31,330 | \$ 31,330 | \$ 5,107 | \$ 34,316 |
| Fund Balance - January 1st | 132,761 | 132,761 | 132,761 | | 98,711 |
| Fund Balance - March 31st | \$ 169,198 | \$ 164,091 | \$ 164,091 | | \$ 133,027 |

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #4 Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|---------------------------------------|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Property Taxes | \$ 134,586 | \$ 129,409 | \$ 129,409 | \$ 5,177 | \$ 129,409 |
| State Aids - Exempt Computer Aid | - | 675 | 675 | (675) | - |
| State Aids - Personal Property Aid | - | 3,528 | 3,528 | (3,528) | - |
| Tax Guarantee - Developers | - | 26,895 | 26,895 | (26,895) | 26,895 |
| Interest Income | 1,422 | 2,500 | 2,500 | (1,078) | 1,870 |
| TOTAL REVENUES | \$ 136,008 | \$ 163,007 | \$ 163,007 | \$ (26,999) | \$ 158,174 |
| <i>Budget Percentage Received YTD</i> | <i>83.44%</i> | | | | |
| EXPENDITURES: | | | | | |
| TID Admin Staff | \$ 244 | \$ 4,074 | \$ 4,074 | \$ 3,830 | \$ 689 |
| TID Misc Exps | 200 | 1,360 | 1,360 | 1,160 | 150 |
| RDA Committee | - | 600 | 600 | 600 | - |
| Debt - Principal Payments | - | 170,000 | 170,000 | 170,000 | 165,000 |
| Debt - Interest Payments | - | 29,500 | 29,500 | 29,500 | 19,750 |
| TOTAL EXPENDITURES | \$ 444 | \$ 205,534 | \$ 205,534 | \$ 205,090 | \$ 185,589 |
| <i>Budget Percentage Expended YTD</i> | <i>0.22%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ 135,564 | \$ (42,527) | \$ (42,527) | \$ 178,091 | \$ (27,415) |
| Fund Balance - January 1st | 88,213 | 88,213 | 88,213 | | 132,806 |
| Fund Balance - March 31st | \$ 223,777 | \$ 45,686 | \$ 45,686 | | \$ 105,391 |

VILLAGE OF KRONENWETTER
Capital Projects Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|---------------------------------------|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Property Taxes | \$ - | \$ 200,000 | \$ - | \$ - | \$ 200,000 |
| Interest Income | 11,549 | 75,000 | 75,000 | (63,451) | 5,640 |
| Capital Borrowing Proceeds | - | - | - | - | - |
| Applied Fund Balance | - | - | - | - | 202,000 |
| TOTAL REVENUES | \$ 11,549 | \$ 275,000 | \$ 75,000 | \$ (63,451) | \$ 407,640 |
| <i>Budget Percentage Received YTD</i> | <i>15.40%</i> | | | | |
| EXPENDITURES: | | | | | |
| Road Improvements | \$ 5,336 | \$ 1,696,775 | \$ 1,115,860 | \$ 1,110,524 | \$ - |
| Other Capital Projects | - | 125,000 | 125,000 | 125,000 | 3,827 |
| Debt Issuance Costs | - | - | - | - | - |
| Transfer to General Fund | - | - | 57,000 | 57,000 | - |
| TOTAL EXPENDITURES | \$ 5,336 | \$ 1,821,775 | \$ 1,297,860 | \$ 1,292,524 | \$ 3,827 |
| <i>Budget Percentage Expended YTD</i> | <i>0.41%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ 6,213 | \$ (1,546,775) | \$ (1,222,860) | \$ 1,229,073 | \$ 403,813 |
| Fund Balance - January 1st | 1,925,934 | 1,925,934 | 1,925,934 | | 524,673 |
| Fund Balance - March 31st | \$ 1,932,147 | \$ 379,159 | \$ 703,074 | | \$ 928,486 |



Fund Balance Restrictions:

| | |
|------------------------------------|---------------------|
| Balance of 2024B Capital Borrowing | |
| Proceeds to be used in 2025 | \$ 1,460,000 |
| Unassigned Fund Balance | \$ 472,147 |
| Fund Balance - 3/31/2025 | \$ 1,932,147 |

VILLAGE OF KRONENWETTER
Equipment Replacement Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|---------------------------------------|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Property Taxes | \$ - | \$ 86,000 | \$ - | \$ - | \$ 428,500 |
| Interest Income | 1,498 | 1,000 | 1,000 | 498 | 287 |
| Proceeds from Sale of Capital Assets | - | - | - | - | - |
| Capital Borrowing Proceeds | - | - | - | - | - |
| Transfer from Parks Fund | - | - | - | - | - |
| Transfer from General Fund | - | - | - | - | 10,000 |
| TOTAL REVENUES | \$ 1,498 | \$ 87,000 | \$ 1,000 | \$ 498 | \$ 438,787 |
| <i>Budget Percentage Received YTD</i> | <i>149.80%</i> | | | | |
| EXPENDITURES: | | | | | |
| Equipment Purchases | \$ 63,170 | \$ 86,000 | \$ 226,000 | \$ 162,830 | \$ 348,096 |
| Fire Protection Equipment | - | - | - | - | - |
| Bank & Investment Fees | - | 1,000 | 1,000 | 1,000 | - |
| Transfer to General Fund | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 63,170 | \$ 87,000 | \$ 227,000 | \$ 163,830 | \$ 348,096 |
| <i>Budget Percentage Expended YTD</i> | <i>27.83%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ (61,672) | \$ - | \$ (226,000) | \$ 164,328 | \$ 90,691 |
| Fund Balance - January 1st | 297,039 | 297,039 | 297,039 | | 295,100 |
| Fund Balance - March 31st | \$ 235,367 | \$ 297,039 | \$ 71,039 | | \$ 385,791 |


VILLAGE OF KRONENWETTER
Water Utility Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| REVENUES: | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|--|---------------------------------|-------------------------------------|------------------------------------|---|---------------------------------|
| Metered Sales-Residential | \$ 108,569 | \$ 388,237 | \$ 388,237 | \$ (279,668) | \$ 71,270 |
| Metered Sales-Commercial | 9,702 | 39,320 | 39,320 | (29,618) | 8,416 |
| Metered Sales-Industrial | 2,636 | 8,349 | 8,349 | (5,713) | 1,786 |
| Private Fire Protection | 1,346 | 5,326 | 5,326 | (3,980) | 1,302 |
| Public Fire Protection | 32,707 | 115,014 | 115,014 | (82,307) | 20,972 |
| Industrial Fire Protection | 541 | - | - | 541 | 102 |
| Commercial Fire Protection | 1,576 | - | - | 1,576 | 1,571 |
| Metered Sales-Public Authority | 137 | 390 | 390 | (253) | 89 |
| Metered Sales-Multi Family Residential | 15,217 | 51,500 | 51,500 | (36,283) | 9,233 |
| Cell Tower Rental on Water Tower | - | 31,360 | 31,360 | (31,360) | - |
| Water Connection Fees | 275 | 1,000 | 1,000 | (725) | 550 |
| Misc Operating Revenues | - | 1,290 | 1,290 | (1,290) | 26 |
| Clear Water Revenues | 4,444 | 706,335 | 706,335 | (701,891) | 2,645 |
| Contributed Assets | - | - | - | - | - |
| Interest on Investments | 18,200 | 50,000 | 50,000 | (31,800) | 20,980 |
| Interest on Lease Receivables | - | - | - | - | - |
| Forfeited Discounts | 823 | - | - | 823 | 875 |
| Misc Non-Operating Revenues | - | - | - | - | - |
| Apply Unrestricted Fund Balance | - | 542,500 | 542,500 | (542,500) | - |
| TOTAL REVENUES | \$ 196,173 | \$ 1,940,621 | \$ 1,940,621 | \$ (1,744,448) | \$ 139,817 |
| <i>Budget Percentage Received YTD</i> | <i>10.11%</i> | | | | |
| EXPENSES: | | | | | |
| Utility Committee | \$ 270 | \$ - | \$ - | \$ (270) | \$ - |
| Maintenance Meters | 224 | 5,000 | 5,000 | 4,776 | - |
| Pumping Expense | 37,564 | 92,447 | 92,447 | 54,883 | 23,969 |
| Purchased Water | - | 250,000 | 250,000 | 250,000 | - |
| Water Treatment Expense | 3,029 | 34,000 | 34,000 | 30,971 | 7,644 |
| Capital Projects | - | 542,500 | 542,500 | 542,500 | 116,894 |
| Trans/Distribution Expense | 9,438 | 109,188 | 109,188 | 99,750 | 42,863 |
| Billing Expense | 8,387 | 55,385 | 55,385 | 46,998 | 9,840 |
| Water Administration | 24,029 | 160,414 | 160,414 | 136,385 | 35,134 |
| Misc Water Expense | 13,491 | 72,757 | 72,757 | 59,266 | 9,561 |
| Safe Drinking Loan - Interest | - | 71,051 | 71,051 | 71,051 | - |
| Depreciation | - | 400,000 | 400,000 | 400,000 | - |
| Transfer to General Fund | - | - | - | - | - |
| TOTAL EXPENSES | \$ 96,432 | \$ 1,792,742 | \$ 1,792,742 | \$ 1,696,310 | \$ 245,905 |
| <i>Budget Percentage Expended YTD</i> | <i>5.38%</i> | | | | |
| NET CHANGE IN NET POSITION | \$ 99,741 | \$ 147,879 | \$ 147,879 | \$ (48,138) | \$ (106,088) |

VILLAGE OF KRONENWETTER
Sewer Utility Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| REVENUES: | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|--|---------------------------------|-------------------------------------|------------------------------------|---|---------------------------------|
| Metered Sales-Residential | \$ 230,479 | \$ 817,691 | \$ 817,691 | \$ (587,212) | \$ 134,905 |
| Metered Sales-Commercial | 23,818 | 91,889 | 91,889 | (68,071) | 17,947 |
| Metered Sales-Industrial | 7,614 | 23,783 | 23,783 | (16,169) | 4,281 |
| Metered Sales-Multi Family Residential | 49,339 | 168,292 | 168,292 | (118,953) | 25,778 |
| Metered Sales-Public Authority | 875 | 3,253 | 3,253 | (2,378) | 744 |
| Sewer Connection Fees | 275 | 700 | 700 | (425) | 525 |
| Misc Operating Revenues | - | - | - | - | - |
| Contributed Assets | - | - | - | - | - |
| Interest on Investments | 13,116 | 35,000 | 35,000 | (21,884) | 15,743 |
| Sewer Tax Roll | - | - | - | - | - |
| Forfeited Discounts | 3,415 | 12,000 | 12,000 | (8,585) | 2,597 |
| Misc Non-Operating Revenues | - | - | - | - | - |
| Apply Unrestricted Fund Balance | - | - | - | - | - |
| TOTAL REVENUES | \$ 328,931 | \$ 1,152,608 | \$ 1,152,608 | \$ (823,677) | \$ 202,520 |
| <i>Budget Percentage Received YTD</i> | <i>28.54%</i> | | | | |
| EXPENSES: | | | | | |
| Sewer Administration/Crew | \$ 45,469 | \$ 217,041 | \$ 217,041 | \$ 171,572 | \$ 47,393 |
| Sewer Operations/Maintenance | 27,684 | 288,525 | 288,525 | 260,841 | 58,161 |
| Rib Mt Sewerage District | 68,629 | 430,000 | 430,000 | 361,371 | 78,746 |
| Capital Projects | - | 407,500 | 407,500 | 407,500 | 3,827 |
| Depreciation | - | 280,000 | 280,000 | 280,000 | - |
| Transfer to General Fund | - | - | - | - | - |
| TOTAL EXPENSES | \$ 141,782 | \$ 1,623,066 | \$ 1,623,066 | \$ 1,481,284 | \$ 188,127 |
| <i>Budget Percentage Expended YTD</i> | <i>8.74%</i> | | | | |
| NET CHANGE IN NET POSITION | \$ 187,149 | \$ (470,458) | \$ (470,458) | \$ 657,607 | \$ 14,393 |

VILLAGE OF KRONENWETTER
Debt Service Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

| | 3/31/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 3/31/2024 YTD Actual |
|--|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| 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 | 4,444 | 19,000 | 19,000 | (14,556) | 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 | \$ 668,722 | \$ 1,745,996 | \$ 2,354,529 | \$ (1,685,807) | \$ 213,313 |
| <i>Budget Percentage Received YTD</i> | <i>28.40%</i> | | | | |
| EXPENDITURES: | | | | | |
| Principal Payments | \$ 219,531 | \$ 1,321,179 | \$ 1,321,179 | \$ 1,101,648 | \$ 606,179 |
| Interest Payments | 35,022 | 424,817 | 424,817 | 389,795 | 82,624 |
| Debt Issuance Costs | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 254,553 | \$ 1,745,996 | \$ 1,745,996 | \$ 1,491,443 | \$ 688,803 |
| <i>Budget Percentage Expended YTD</i> | <i>14.58%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ 414,169 | \$ - | \$ 608,533 | \$ (194,364) | \$ (475,490) |
| Fund Balance - January 1st | 123,919 | 123,919 | 123,919 | | 595,895 |
| Fund Balance - March 31st | <u>\$ 538,088</u> | <u>\$ 123,919</u> | <u>\$ 732,452</u> | | <u>\$ 120,405</u> |
|  | | | | | |
| <u>Debt Service Fund Restrictions:</u> | | | | | |
| Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2026 budget) | \$ 73,679 | | | | |
| Unassigned Fund Balance | \$ 464,409 | | | | |
| Fund Balance - 3/31/2025 | \$ 538,088 | | | | |

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
March 31, 2025

| NAME OF DEBT OBLIGATION: | As of 3/31/2025 |
|---------------------------------|----------------------------|
| 2016 Lease Revenue Bonds | \$ 1,570,000.00 |
| 2018 General Obligation Notes | 480,000.00 |
| 2021A General Obligation Bonds | 3,110,000.00 |
| 2021B General Obligation Bonds | 1,315,000.00 |
| 2023 Fire Truck Note | 606,498.36 |
| 2024 Safe Water Drinking Loan | 3,158,591.11 |
| 2024 General Obligation Notes | 7,855,000.00 |
| TOTAL DEBT OUTSTANDING | \$ 18,095,089.47 |

| DEBT OUTSTANDING BY FUNDING SOURCE: | As of 3/31/2025 |
|---|----------------------------|
| Debt Service Fund - Tax Levy | \$ 4,256,498.36 |
| TID #1 Fund | 3,175,000.00 |
| TID #2 Fund | 6,390,000.00 |
| TID #3 Fund | - |
| TID #4 Fund | 1,115,000.00 |
| Water Utility Fund | 3,158,591.11 |
| Sewer Utility Fund | - |
| TOTAL DEBT OUTSTANDING - by Funding Source | \$ 18,095,089.47 |

| DEBT OUTSTANDING BY DEBT TYPE: | As of 3/31/2025 |
|--|----------------------------|
| General Obligation Debt | \$ 13,366,498.36 |
| Lease Revenue Bonds | 1,570,000.00 |
| Water Utility Safe Water Drinking Loan | 3,158,591.11 |
| Water Utility Revenue Bonds | - |
| Sewer Utility Revenue Bonds | - |
| TOTAL DEBT OUTSTANDING - by Debt Type | \$ 18,095,089.47 |

| CALCULATION OF GENERAL OBLIGATION DEBT CAPACITY: | As of 3/31/2025 | Debt Capacity |
|---|----------------------------|--------------------------|
| 2024 Equalized Valuation of Village | \$ 964,532,600 | |
| | x 5% | |
| 2025 Maximum General Obligation Debt Limit | <u>\$ 48,226,630</u> | |
| 2025 Maximum General Obligation Debt Limit | \$ 48,226,630 | |
| Less: 3/31/2025 Outstanding General Obligation Debt | \$ (13,366,498) | 27.72% |
| 2025 General Obligation Debt Limit Available to Village | <u>\$ 34,860,132</u> | 72.28% |