REPORT TO VILLAGE BOARD

ITEM NAME: **Finance/Treasurer Office Update – 2024 & 2023 Internal Financial Statements (Pre-Audited as of 5/27/2025)**
PREPARED BY: **John Jacobs, Interim Finance Director**
DATE PREPARED: **5/27/2025**

We are coming down to the last leg of the 2024 financial audit as of 5/27/2025. A few adjustments will be recorded yet by the auditors and myself before the end of May 2025. The 2024 depreciation calculation for the Enterprise Funds (Water & Sewer Utilities) will be updated in the next couple of days by the auditors. In the meantime, this preliminary "pre-audited" calculation for some of the Village's Funds will be helpful in evaluating the financial position of the Village at 12/31/2024 as compared to 12/31/2023, before the 2024 financial audit has been completed.

I will provide several highlights here for you, across the most important funds (General Fund, Debt Service Fund, Water Utility Fund, and Sewer Utility Fund) that have neared completion as of 5/27/2025. All fund reports are attached here for your review, except for the cash/investments report which will be distributed to you at the Village Board meeting on 5/29/2025.

General Fund:

- 2024 Revenues over Expenditures = $387,219
- 2023 Revenues under Expenditures = ($225,926) Deficit
- Therefore, the 2024 fund balance will have ADDED $387,219 to the Village's fund balance, instead of a reduction that occurred in 2023.

- 2024 Unassigned Fund Balance = $1,015,286 (or 17.80% of the 2024 budget)
- 2023 Unassigned Fund Balance = $182,212 (or 3.52% of the 2023 budget)
- This is an improvement of $833,074 for 2024, which was the result of 2024 budgetary savings and non-restrictions at 12/31/2024 for no budget carryovers or applying fund balance for the 2025 budget.

- Unassigned Fund Balance % for 2023 = 3.52%
- Unassigned Fund Balance % for 2024 = 17.80%
- This is a huge improvement for 2024, due to budgetary savings and applying no fund balances at 12/31/2024 to balance the 2025 budget.

- 2024 Pre-Audited Revenues = $5,305,169
- 2023 Audited Revenues = $4,839,767
- 2024 Revenue Increase = $465,402 (this is a good thing!)

- 2024 Pre-Audited Expenditures = $4,917,950
- 2023 Audited Expenditures = $5,065,693
- 2024 Expenditure Reduction = $147,743 (this is a good thing!)

- Advance to TID #1 at 12/31/2023 = $2,551,634
- Advance to TID #1 at 12/31/2024 (estimate) = $2,660,182
- Increased advance to TID #1 for 2024 = $108,548 (this is <u>not</u> a good thing ☹)

- The 2024 budget had planned to apply fund balance of $657,853 to balance the 2024.
- In reality, instead of utilizing 2024 fund balance, the General Fund is ADDING $387,219 to the fund balance, which allows the Village to be in compliance with its Minimum General Fund Balance Policy as of 12/31/2024 (exceeding 15%).

<u>Debt Service Fund:</u>

- 2024 Revenues under Expenditures = ($471,976) Deficit
- 2023 Revenues over Expenditures = $35,798
- Therefore, the 2024 fund balance was reduced by ($471,976) as of 12/31/2024.

- 2023 Total Fund Balance = $595,895
- 2024 Total Fund Balance = $123,919
    - Balance remaining from 2024 bond premium ($73,679), which will be applied towards the 2026 budget (so the tax levy can be <u>reduced</u> by $73,679 in next year's budget)
    - Unassigned fund balance remaining = $50,240

- You will recall that the TID funds collect property taxes in the individual TID funds, and incur all of their own TID debt service costs (principal and interest). No actual TID revenue was transferred into the Debt Service Fund. Likewise, no TID debt service costs were paid out of the Debt Service Fund.

- Total Debt Outstanding at 12/31/2024 = $17,558,502
- Total General Obligation Debt Outstanding at 12/31/2024 = $13,586,029 (28.17% of debt limit)
- Remaining General Obligation Debt Capacity at 12/31/2024 = $34,640,601 (71.83% of debt limit)
- Maximum General Obligation Debt Limit at 12/31/2024 = $48,226,630 (5% of Village equalized valuation)

<u>Water Utility Fund:</u>

- 2024 Revenues over Expenses = $169,917
- 2023 Revenues over Expenses = $276,569

- Therefore, the 2024 fund balance will have ADDED $169,917 to the Water Utility fund balance.
- No capital costs are recorded as "expenses" in the Water Utility Fund. Rather, all capital costs are "capitalized" as an Asset, and will be depreciated over the useful life of the capital asset.

- The Village utilized $2,282,473 of the Safe Drinking Water Loan Program (out of a maximum of $3,385,500) as of 12/31/2024. The remaining balance of $1,103,027 was utilized during 2025. The Village only paid interest of $43,726 on this loan in 2024. Principal payments will begin annually starting on 5/01/2025.

- The 2024 budget had been set with a budgetary deficit = ($55,936)
- However, the actual estimated net change in net position at 12/31/2024 = $169,917 (which is a positive budget variance of $225,853).

Sewer Utility Fund:

- 2024 Revenues over Expenses = $31,122
- 2023 Revenues under Expenses = ($138,135) Deficit

- Therefore, the 2024 fund balance will have ADDED $31,122 to the Sewer Utility fund balance. The primary result of the 2024 increase was the necessary increase in the sewer rates in 2024.

- No capital costs are recorded as "expenses" in the Sewer Utility Fund. 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 2024 = $474,327, as compared to $297,985 for 2023 (which is an increase of $176,342 for 2024). Hopefully, this expense trend does not continue from year-to-year at this pace.

- There presently is no debt in the Sewer Utility Fund as of 12/31/2024.

- The 2024 budget had been set with a budgetary deficit = ($11,958)
- However, the actual estimated net change in net position at 12/31/2024 = $31,122 (which is a positive budget variance of $43,080).

VILLAGE OF KRONENWETTER

Pre-Audited Comparative Internal Financial Statements for Years Ending December 31, 2024 and 2023

(2024 Statements are Pre-Audited as of 5/27/2025; 2023 Comparative Statements have been audited)

VILLAGE OF KRONENWETTER
General Fund Summary
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	**2024 Pre-Audited**	**2024 Final Budget**	**2024 Budget Variance - Positive (Negative)**	**2023 Audited**
Taxes	$ 1,693,620	$ 1,691,196	$ 2,424	$ 1,672,177
Intergovernmental	2,596,755	2,433,032	163,723	2,148,368
Licenses, Permits, and Other	137,972	148,700	(10,728)	127,342
Fines & Forfeitures	37,275	34,000	3,275	30,758
Public Charges for Services	534,255	527,800	6,455	517,868
Intergovernmental Charges for Services	8,042	7,600	442	7,625
Miscellaneous	252,250	157,825	94,425	330,848
Other Financing Sources	45,000	702,853	(657,853)	4,781
TOTAL REVENUES	$ 5,305,169	$ 5,703,006	$ (397,837)	$ 4,839,767
EXPENDITURES:				
General Government	$ 997,731	$ 1,261,858	$ 264,127	$ 1,044,560
Public Safety	1,863,172	2,023,286	160,114	1,852,223
Public Works	1,743,402	2,021,101	277,699	1,843,024
Health & Human Services	-	5,000	5,000	4,995
Culture & Recreation	108,609	123,764	15,155	112,133
Conservation & Development	151,311	203,618	52,307	144,794
Debt Service	29,484	29,484	-	34,914
Other Financing Uses	24,241	34,895	10,654	29,050
TOTAL EXPENDITURES	$ 4,917,950	$ 5,703,006	$ 785,056	$ 5,065,693
NET CHANGE IN FUND BALANCE	$ 387,219	$ -	$ 387,219	$ (225,926)

	2024 Pre-Audited	2023 Audited
Fund Balance - January 1st:		
Nonspendable:		
Inventories & Prepaid Items	$ 111,765	$ 13,911
Advance to TID #1	2,551,634	2,471,902
Assigned:		
Subsequent year's budget	402,438	160,000
Carryover funds	178,166	132,875
Unassigned	182,212	873,453
Total Fund Balance - January 1st	$ 3,426,215	$ 3,652,141
Fund Balance - December 31st:		
Nonspendable:		
Inventories & Prepaid Items	$ 137,966	$ 111,765
Advance to TID #1	2,660,182	2,551,634
Assigned:		
Subsequent year's budget	-	402,438
Carryover funds	-	178,166
Unassigned	**1,015,286**	**182,212**
Total Fund Balance - December 31st	$ 3,813,434	$ 3,426,215
Current Year's Annual Budget	$ 5,703,006	$ 5,176,292
Actual Village's Unassigned General Fund Balance %	**17.80%**	**3.52%**

VILLAGE OF KRONENWETTER
General Fund Revenues
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	2024 Pre-Audited	2024 Final Budget	2024 Budget Variance - Positive (Negative)	2023 Audited
Taxes:				
General Property Taxes	$ 1,655,461	$ 1,655,461	$ -	$ 1,631,019
Mobile Home Taxes	8,901	4,735	4,166	6,873
Managed Forest Land Taxes	29,258	31,000	(1,742)	31,229
Interest & Penalties on Taxes	-	-	-	3,056
Total Taxes	$ 1,693,620	$ 1,691,196	$ 2,424	$ 1,672,177
Intergovernmental:				
State Shared Revenues	$ 462,533	$ 462,533	$ -	$ 442,819
Environmental Impact Fees	34,627	34,627	-	34,627
Shared Taxes-Weston 4	1,629,213	1,452,753	176,460	1,187,478
Shared Taxes-Magellan Term.	53,445	-	53,445	-
Highway Aids	327,379	327,331	48	322,772
Recycling Grant	28,816	28,500	316	28,512
Computer Aids	404	404	-	404
Personal Property State Aids	15,505	15,505	-	15,505
Law Enforcement Grants	2,400	-	2,400	78,445
Fire Department Grants	8,022	-	8,022	-
Election Service Aids	-	-	-	828
Forest Crop & Severance Taxes	3,828	3,800	28	3,812
County Bridge Aids	9,542	35,000	(25,458)	9,976
County Timber Sales	6,962	11,500	(4,538)	11,111
All Other Governmental	14,079	61,079	(47,000)	12,079
Total Intergovernmental	$ 2,596,755	$ 2,433,032	$ 163,723	$ 2,148,368
Licenses, Permits, and Other:				
Licenses:				
Occupational Licenses	$ 3,800	$ 3,600	$ 200	$ 4,850
Dog Licenses	176	2,350	(2,174)	3,910
Cable Franchise Fees	89,520	71,000	18,520	70,560
Permits:				
Building Permits	29,305	65,000	(35,695)	33,453
Excavating/Mining Permits	3,100	500	2,600	700
Plat Reviews	3,918	2,500	1,418	2,900
Other:				
Other Licenses/Permits	5,853	2,750	3,103	10,144
Other Regulatory Fees	2,300	1,000	1,300	825
Total Licenses, Permits, and Other	$ 137,972	$ 148,700	$ (10,728)	$ 127,342
Fines & Forfeitures:				
Court Fines & Penalties	$ 37,275	$ 34,000	$ 3,275	$ 30,758
Total Fines & Forfeitures	$ 37,275	$ 34,000	$ 3,275	$ 30,758
Public Charges for Services:				
Public Records/Special Assessment Searches	$ 4,620	$ 3,200	$ 1,420	$ 4,245
Public Safety	195	100	95	230
Fire Department	-	2,500	(2,500)	2,070
Streets	1,350	7,500	(6,150)	861
Garbage/Refuse/Recycling	528,090	514,500	13,590	510,462
Total Public Charges for Services	$ 534,255	$ 527,800	$ 6,455	$ 517,868

VILLAGE OF KRONENWETTER
General Fund Revenues
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	2024 Pre-Audited	2024 Final Budget	2024 Budget Variance - Positive (Negative)	2023 Audited
Intergovernmental Charges for Services:				
Crossing Guard	$ 2,942	$ 2,500	$ 442	$ 2,525
Fire Protection	5,100	5,100	-	5,100
Total Intergovernmental Charges for Services	$ 8,042	$ 7,600	$ 442	$ 7,625
Miscellaneous:				
Interest Income	$ 157,369	$ 120,000	$ 37,369	$ 121,570
Rent of Village Property	13,929	10,600	3,329	11,635
Sales of Materials & Supplies	4,104	1,600	2,504	1,729
Sales of Village Property	31,342	7,625	23,717	-
Insurance Claims & Refunds	29,656	2,500	27,156	177,748
Private Donations	2,005	4,500	(2,495)	7,091
Miscellaneous	13,845	11,000	2,845	11,075
Total Miscellaneous	$ 252,250	$ 157,825	$ 94,425	$ 330,848
Other Financing Sources:				
Transfer from Other Funds	$ 45,000	$ 45,000	$ -	$ 4,781
Apply Undesignated Fund Balance	-	479,688	(479,688)	-
Apply Carryover Funds from Prior Year	-	178,165	(178,165)	-
Total Other Financing Sources	$ 45,000	$ 702,853	$ (657,853)	$ 4,781
TOTAL REVENUES	$ 5,305,169	$ 5,703,006	$ (397,837)	$ 4,839,767

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

EXPENDITURES:	2024 Pre-Audited	2024 Final Budget	2024 Budget Variance - Positive (Negative)	2023 Audited
General Government:				
Village Board	$ 29,277	$ 37,525	$ 8,248	$ 21,493
Municipal Court	18,765	15,000	(3,765)	14,107
Village Attorney	126,640	130,000	3,360	42,369
General Office	150,688	136,850	(13,838)	232,047
Administrator	60,044	122,782	62,738	56,231
Clerk	93,276	99,393	6,117	85,079
Deputy Clerk-Treasurer	7,711	8,910	1,199	13,727
Administrative Assistant	78,318	79,116	798	61,362
Account Clerk	65,848	79,543	13,695	88,854
Elections	46,525	48,530	2,005	20,085
Treasurer	54,096	67,255	13,159	105,507
Assessor	19,824	17,450	(2,374)	17,798
Municipal Building	183,313	330,662	147,349	198,660
Commissions/Committees	4,153	11,100	6,947	12,724
Other General Government	59,253	77,742	18,489	74,517
Total General Government	$ 997,731	$ 1,261,858	$ 264,127	$ 1,044,560
Public Safety:				
Police & Fire Commission	$ 6,252	$ 7,653	$ 1,401	$ 4,961
Police Department	1,417,333	1,529,806	112,473	1,266,917
Crossing Guards	6,365	6,147	(218)	5,557
Fire Department	280,172	304,687	24,515	360,904
First Responders	46,990	47,993	1,003	99,489
Ambulance	76,326	87,000	10,674	71,231
Building Inspector	18,498	26,600	8,102	30,776
Capital Outlay-Police	6,605	7,900	1,295	6,886
Capital Outlay-Fire	1,485	1,500	15	1,500
Capital Outlay-First Responders	3,146	4,000	854	4,002
Total Public Safety	$ 1,863,172	$ 2,023,286	$ 160,114	$ 1,852,223
Public Works:				
Engineering	$ 5,233	$ 25,000	$ 19,767	$ -
Public Works Director	33,147	65,435	32,288	41,419
Road & Street Maintenance	1,065,083	1,067,561	2,478	1,015,719
Winter Maintenance	101,786	234,605	132,819	174,771
Weather Sirens	250	1,000	750	-
Shop & Garage	28,963	40,200	11,237	38,894
Street Lighting	53,810	55,300	1,490	49,063
Solid Waste/Recycling Collection	455,130	532,000	76,870	492,216
Capital Outlay-Road Construction	-	-	-	30,942
Total Public Works	$ 1,743,402	$ 2,021,101	$ 277,699	$ 1,843,024
Health & Human Services:				
Animal and Insect Control	$ -	$ 5,000	$ 5,000	$ 4,995
Total Health & Human Services	$ -	$ 5,000	$ 5,000	$ 4,995

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

EXPENDITURES:	2024 Pre-Audited	2024 Final Budget	2024 Budget Variance - Positive (Negative)	2023 Audited
Culture & Recreation:				
Parks	$ 108,609	$ 123,764	$ 15,155	$ 112,133
Total Culture & Recreation	$ 108,609	$ 123,764	$ 15,155	$ 112,133
Conservation & Development:				
Community Development/Zoning	$ 112,137	$ 132,553	$ 20,416	$ 92,822
Planning Technician	$ 39,174	$ 71,065	$ 31,891	$ 51,972
Total Conservation & Development	$ 151,311	$ 203,618	$ 52,307	$ 144,794
Debt Service:				
Debt Service-Lease Payment/Public Works	$ 29,484	$ 29,484	$ -	$ 29,484
Debt Service-Lease Payment/General Office	$ -	$ -	$ -	$ 5,430
Total Debt Service	$ 29,484	$ 29,484	$ -	$ 34,914
Other Financing Uses:				
Transfer to Municipal Court Fund	$ 6,846	$ 17,500	$ 10,654	$ 29,050
Transfer to Equipment Replacement Fund	$ 17,395	$ 17,395	-	$ -
Total Other Financing Uses	$ 24,241	$ 34,895	$ 10,654	$ 29,050
TOTAL EXPENDITURES	$ 4,917,950	$ 5,703,006	$ 785,056	$ 5,065,693

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
100-41000-110	GENERAL PROPERTY TAXES	.00	1,655,461.00	1,655,461.00	.00	100.0
100-41000-140	MOBILE HOME FEES (MONTHLY)	515.02	6,313.10	4,500.00	(1,813.10)	140.3
100-41000-141	MOBILE HOME LOTTERY CREDIT	.00	2,588.04	235.00	(2,353.04)	1101.3
100-41000-151	MANAGED FOREST LAW (MFL)	29,257.70	29,257.70	31,000.00	1,742.30	94.4
	TOTAL TAXES	29,772.72	1,693,619.84	1,691,196.00	(2,423.84)	100.1
	INTERGOVERNMENTAL REVENUE					
100-43000-001	STATE; SHARED REVENUES	.00	462,532.50	462,532.50	.00	100.0
100-43000-003	ALL OTHER INTERGOVERNMENTAL	.00	.00	20,000.00	20,000.00	.0
100-43000-005	ENVIRONMENTAL IMPACT FEES	.00	34,627.00	34,627.00	.00	100.0
100-43000-410	SHARED TAXES-WESTON 4	.00	1,629,212.82	1,452,752.71	(176,460.11)	112.2
100-43000-411	SHARED TAXES - MAGELLAN TERM.	53,445.09	53,445.09	.00	(53,445.09)	.0
100-43000-531	STATE; QUARTERLY HIGHWAY AID	.00	327,379.39	327,330.97	(48.42)	100.0
100-43000-540	LOCAL ROADS IMPROVEMENT GRANTS	.00	.00	25,000.00	25,000.00	.0
100-43000-541	COUNTY; CULVERT REIMBURSEMENT	.00	9,541.95	35,000.00	25,458.05	27.3
100-43000-545	STATE; RECYCLING AID	.00	28,816.52	28,500.00	(316.52)	101.1
100-43000-550	STATE; COMPUTER AID	.00	404.27	404.27	.00	100.0
100-43000-560	VIDEO SERVICE PROVIDER AID	.00	12,078.85	12,078.85	.00	100.0
100-43000-650	CROSSING GUARD FEES	.00	2,942.17	2,500.00	(442.17)	117.7
100-43523-000	POLICE DEPARTMENT GRANTS	2,400.00	2,400.00	.00	(2,400.00)	.0
100-43523-121	FIRE DEPARTMENT GRANTS	8,021.77	8,021.77	.00	(8,021.77)	.0
100-43650-000	FOREST CROP/MAN FOREST LAND	.00	3,827.66	3,800.00	(27.66)	100.7
100-43670-000	PERSONAL PROPERTY STATE AID	.00	15,505.25	15,505.25	.00	100.0
100-43790-000	OTHER LOCAL GOVERNMENT GRANTS	.00	2,000.00	4,000.00	2,000.00	50.0
	TOTAL INTERGOVERNMENTAL REVENUE	63,866.86	2,592,735.24	2,424,031.55	(168,703.69)	107.0
	LICENSES & PERMITS					
100-44000-002	ALL OTHER PERMITS & LICENSES	30.00	1,668.00	.00	(1,668.00)	.0
100-44000-110	LIQUOR & BEER LICENSES	.00	2,910.00	2,400.00	(510.00)	121.3
100-44000-120	OPERATOR LICENSES	.00	190.00	1,000.00	810.00	19.0
100-44000-121	CIGARETTE LICENSES	.00	.00	100.00	100.00	.0
100-44000-122	KENNEL LICENSES & PERMITS	375.00	600.00	.00	(600.00)	.0
100-44000-123	MOBILE HOME COURT LICENSES	.00	100.00	100.00	.00	100.0
100-44000-124	DOG LICENSE LATE FEES	.00	3.50	150.00	146.50	2.3
100-44000-131	FARMERS MARKET PERMIT	.00	1,040.00	1,000.00	(40.00)	104.0
100-44000-200	DOG LICENSES	(2,933.50)	172.50	2,200.00	2,027.50	7.8
100-44000-210	SIGN PERMITS/MISC LIC/PERMITS	.00	1,844.58	500.00	(1,344.58)	368.9
100-44000-300	BUILDING PERMITS	(17,928.38)	29,305.25	65,000.00	35,694.75	45.1
100-44000-400	ZONING & VARIANCE CHANGES	.00	2,300.00	1,000.00	(1,300.00)	230.0
100-44000-401	CONDITIONAL USE PERMITS	.00	1,300.00	1,250.00	(50.00)	104.0
100-44000-402	PLAT/CSM/SITE PLAN REVIEWS	200.00	3,917.54	2,500.00	(1,417.54)	156.7
100-44000-900	EXCAVATING PERMITS	100.00	3,100.00	500.00	(2,600.00)	620.0
	TOTAL LICENSES & PERMITS	(20,156.88)	48,451.37	77,700.00	29,248.63	62.4

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FINES, FORFEITURES AND PENALT					
100-45100-100	FINES	2,671.00	37,274.52	34,000.00	(3,274.52)	109.6
	TOTAL FINES, FORFEITURES AND PENALT	2,671.00	37,274.52	34,000.00	(3,274.52)	109.6
	PUBLIC CHARGES FOR SERVIC					
100-46000-200	SPECIAL ASSESSMENT SEARCH	350.00	4,620.17	3,200.00	(1,420.17)	144.4
100-46000-210	POLICE DEPARTMENT SERVICES	90.00	195.60	100.00	(95.60)	195.6
100-46000-221	FIRE DEPARTMENT SERVICES	.00	.00	2,500.00	2,500.00	.0
100-46000-420	GARBAGE COLLECTION FEES	(179,363.73)	348,539.14	339,570.00	(8,969.14)	102.6
100-46000-421	RECYCLING COLLECTION FEES	179,550.46	179,550.46	174,930.00	(4,620.46)	102.6
	TOTAL PUBLIC CHARGES FOR SERVIC	626.73	532,905.37	520,300.00	(12,605.37)	102.4
	INTERGOV'T. CHARGES FOR S					
100-47000-323	TOWN OF GUENTHER-STANDBY FEES	.00	.00	5,100.00	5,100.00	.0
100-47000-324	TOWN OF GUENTHER - FIRE INS DU	5,100.00	5,100.00	.00	(5,100.00)	.0
	TOTAL INTERGOV'T. CHARGES FOR S	5,100.00	5,100.00	5,100.00	.00	100.0
	MISCELLANEOUS REVENUES					
100-48000-100	INTEREST EARNED ON INVESTMENTS	12,662.43	157,368.75	120,000.00	(37,368.75)	131.1
100-48000-200	MUNICIPAL CENTER & PARK RENTAL	(361.14)	11,218.86	7,500.00	(3,718.86)	149.6
100-48000-201	ATHLETIC/SOCCER FIELD RENTAL	.00	2,710.00	3,100.00	390.00	87.4
100-48000-306	SALE OF SCRAP AND USED OIL	.00	2,811.67	1,500.00	(1,311.67)	187.4
100-48000-309	WOOD SALES-COUNTY FOREST LAND	.00	6,961.74	11,500.00	4,538.26	60.5
100-48000-311	MISCELLANEOUS REVENUE	6,295.81	13,845.50	11,000.00	(2,845.50)	125.9
100-48000-312	SALE OF OFFICE SUPPLIES	20.12	1,292.18	100.00	(1,192.18)	1292.2
100-48000-314	CULVERT & ROADWAY WORK/SALE	.00	1,350.00	7,500.00	6,150.00	18.0
100-48000-316	FRANCHISE FEE	18,786.64	89,520.19	71,000.00	(18,520.19)	126.1
100-48000-500	DONATIONS; OTHER	.00	.00	500.00	500.00	.0
100-48000-530	DONATIONS-POLICE DEPARTMENT	(417.10)	430.86	500.00	69.14	86.2
100-48301-000	SALE OF LAW ENFORCEMENT EQUIPM	.00	7,625.00	7,625.00	.00	100.0
100-48302-000	SALE OF FIRE DEPT EQUIPMENT	8,390.74	23,716.74	.00	(23,716.74)	.0
100-48400-000	INSURANCE CLAIM PROCEEDS	595.22	29,655.72	2,500.00	(27,155.72)	1186.2
100-48510-000	COMMUNITY EVENTS SPONSORSHIPS	.00	1,575.00	3,500.00	1,925.00	45.0
	TOTAL MISCELLANEOUS REVENUES	45,972.72	350,082.21	247,825.00	(102,257.21)	141.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OTHER FINANCING SOURCES					
100-49000-240	TRANS. FROM CAP PROJECTS FUND	45,000.00	45,000.00	45,000.00	.00	100.0
100-49000-600	INSURANCE PROCEEDS; OTHER	(90.02)	.00	.00	.00	.0
100-49155-000	UNDESIGNATED FUND REVENUE	(402,438.05)	.00	479,688.05	479,688.05	.0
100-49900-000	CARRY OVER- PRIOR YEAR FUNDS	(178,165.61)	.00	178,165.61	178,165.61	.0
	TOTAL OTHER FINANCING SOURCES	(535,693.68)	45,000.00	702,853.66	657,853.66	6.4
	TOTAL FUND REVENUE	(407,840.53)	5,305,168.55	5,703,006.21	397,837.66	93.0

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL GOVERNMENT					
100-51000-108-110	BOARD MEMBERS SALARIES & WAGES	4,625.00	26,175.00	33,000.00	6,825.00	79.3
100-51000-108-151	FICA TAX - VILLAGE BOARD	352.23	2,001.03	2,524.50	523.47	79.3
100-51000-108-320	EXPENSES - BOARD MEMBERS	.00	1,101.46	2,000.00	898.54	55.1
	TOTAL GENERAL GOVERNMENT	4,977.23	29,277.49	37,524.50	8,247.01	78.0
	MUNICIPAL COURT					
100-51200-100-333	MUNICIPAL COURT LEGAL FEES	4,507.37	18,764.58	15,000.00	(3,764.58)	125.1
100-51200-352-000	KRONENWETTER COURT EXPENDITURE	6,846.10	6,846.10	17,500.00	10,653.90	39.1
	TOTAL MUNICIPAL COURT	11,353.47	25,610.68	32,500.00	6,889.32	78.8
	LEGAL					
100-51300-302-000	LEGAL FEES-GENERAL	6,720.00	126,639.87	130,000.00	3,360.13	97.4
	TOTAL LEGAL	6,720.00	126,639.87	130,000.00	3,360.13	97.4
	GENERAL OFFICE					
100-51400-460-000	OFFICE SUPPLIES	776.52	9,834.48	10,400.00	565.52	94.6
100-51400-470-000	OFFICE EQUIPMENT/SERVICE AGREE	2,503.96	16,963.58	13,000.00	(3,963.58)	130.5
100-51400-485-000	COMPUTER SUPPLIES, EXPENSES &	6,619.79	97,969.55	82,500.00	(15,469.55)	118.8
100-51400-510-000	INDEPENDENT AUDIT/ACCOUNTING	.00	25,570.57	29,600.00	4,029.43	86.4
100-51400-516-000	UNIFORMS/APPAREL	.00	201.51	1,000.00	798.49	20.2
100-51400-517-000	EMPLOYEE SAFETY/WELLNESS/GIFTS	.00	148.35	350.00	201.65	42.4
	TOTAL GENERAL OFFICE	9,900.27	150,688.04	136,850.00	(13,838.04)	110.1
	ADMINISTRATOR					
100-51410-110-110	SALARIES & WAGES - ADMINISTRAT	.00	42,937.63	90,562.50	47,624.87	47.4
100-51410-110-151	FICA TAX - ADMINISTRATOR	.00	3,367.38	6,928.03	3,560.65	48.6
100-51410-110-152	RETIREMENT - ADMINISTRAT	.00	2,723.74	6,248.81	3,525.07	43.6
100-51410-110-154	INSURANCE - ADMINISTRAT	561.31	8,023.56	15,015.78	6,992.22	53.4
100-51410-131-000	EAP FRINGE - ADMINISTRATOR	.00	14.50	27.00	12.50	53.7
100-51410-322-000	MISC-BUSINESS/MTG EXPENSES	.00	744.64	1,500.00	755.36	49.6
100-51410-340-000	ADMIN; SEMINARS & MILEAGE	.00	2,232.70	2,500.00	267.30	89.3
	TOTAL ADMINISTRATOR	561.31	60,044.15	122,782.12	62,737.97	48.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY DEVELOPMENT/ZON					
100-51420-110-110	SALARIES & WAGES - ZONING ADMI	7,869.78	75,534.75	82,110.00	6,575.25	92.0
100-51420-110-151	FICA TAX - ZONING ADMIN	590.00	5,666.07	6,281.41	615.34	90.2
100-51420-110-152	COMM. DEVELOP/ZONING; RETIREME	543.00	5,235.01	5,665.59	430.58	92.4
100-51420-110-154	COMM. DEVELOP/ZONING; HEALTH I	2,105.15	16,679.01	18,419.36	1,740.35	90.6
100-51420-131-000	COMM. DEVELOP/ZONING; EAP FRIN	.00	21.75	27.00	5.25	80.6
100-51420-340-000	CD/ZONING; SEMINARS & MILEAGE	.00	316.42	1,500.00	1,183.58	21.1
100-51420-345-000	CD/ZA MATERIALS AND SUPPLIES	.00	511.47	512.00	.53	99.9
100-51420-350-000	COMMUNITY EVENTS	286.59	7,085.10	11,050.00	3,964.90	64.1
100-51420-360-000	PUBLIC RELATIONS/MARKETING	165.00	1,086.98	1,988.00	901.02	54.7
100-51420-370-000	ENGINEERING/SURVEYING/CONSULTI	.00	.00	5,000.00	5,000.00	.0
	TOTAL COMMUNITY DEVELOPMENT/ZON	11,559.52	112,136.56	132,553.36	20,416.80	84.6
	CLERK					
100-51421-110-110	SALARIES & WAGES - CLERK	4,000.00	65,222.07	66,150.00	927.93	98.6
100-51421-110-151	FICA TAX - CLERK	306.00	4,838.22	5,060.47	222.25	95.6
100-51421-110-152	RETIREMENT - CLERK	276.00	3,932.64	4,564.35	631.71	86.2
100-51421-110-154	INSURANCE - CLERK	791.34	17,434.53	20,041.00	2,606.47	87.0
100-51421-131-000	EAP FRINGE - CLERK	.00	21.75	27.00	5.25	80.6
100-51421-322-000	MISC - BONDING	.00	.00	150.00	150.00	.0
100-51421-340-000	CLERK; SEMINARS & MILEAGE	.00	1,826.98	3,400.00	1,573.02	53.7
	TOTAL CLERK	5,373.34	93,276.19	99,392.82	6,116.63	93.9
	DEPUTY CLERK					
100-51422-110-110	SALARIES & WAGES - DEPUTY CLER	528.48	5,101.42	5,026.18	(75.24)	101.5
100-51422-110-151	FICA TAX - DEPUTY CLERK	39.12	374.57	384.49	9.92	97.4
100-51422-110-152	RETIREMENT - DEPUTY CLER	36.47	352.07	346.81	(5.26)	101.5
100-51422-110-154	INSURANCE - DEPUTY CLER	228.89	1,882.95	2,002.10	119.15	94.1
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	1,000.00	1,000.00	.0
	TOTAL DEPUTY CLERK	832.96	7,711.01	8,909.58	1,198.57	86.6
	ADMIN ASSIST					
100-51423-110-110	SALARIES & WAGES - AA	6,307.04	51,568.80	50,262.00	(1,306.80)	102.6
100-51423-110-151	FICA TAX - AA	469.40	3,789.74	3,845.04	55.30	98.6
100-51423-110-152	RETIREMENT - AA	435.18	3,560.83	3,468.08	(92.75)	102.7
100-51423-110-154	INSURANCE - AA	2,288.50	18,895.73	20,041.00	1,145.27	94.3
100-51423-340-000	ADMIN ASSIST; SEMINARS & MILEA	462.43	502.43	1,500.00	997.57	33.5
	TOTAL ADMIN ASSIST	9,962.55	78,317.53	79,116.12	798.59	99.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING TECHNICIAN					
100-51425-110-110	SALARY & WAGES - PLAN TECH	2,641.39	25,497.30	44,100.00	18,602.70	57.8
100-51425-110-151	FICA TAX - PLAN TECH	195.52	1,870.23	3,373.65	1,503.42	55.4
100-51425-110-152	RETIREMENT - PLAN TECH	182.26	1,760.00	3,042.90	1,282.90	57.8
100-51425-110-154	INSURANCE - PLAN TECH	1,144.10	10,038.26	20,021.04	9,982.78	50.1
100-51425-131-000	EAP FRINGE - PLAN TECH	.00	.00	27.00	27.00	.0
100-51425-340-000	PLAN TECH; SEMINARS & MILEAGE	.00	8.24	500.00	491.76	1.7
	TOTAL PLANNING TECHNICIAN	4,163.27	39,174.03	71,064.59	31,890.56	55.1
	ACCT CLERK					
100-51427-110-110	SALARIES & WAGES - ACCT CLERK	6,886.40	42,978.52	50,262.00	7,283.48	85.5
100-51427-110-151	FICA TAX - ACCT CLERK	515.24	3,155.05	3,845.04	689.99	82.1
100-51427-110-152	RETIREMENT - ACCT CLERK	475.17	2,967.00	3,468.08	501.08	85.6
100-51427-110-154	INSURANCE - ACCT CLERK	1,830.80	15,130.82	20,041.00	4,910.18	75.5
100-51427-131-000	EAP FRINGE - ACCT CLERK	.00	21.75	27.00	5.25	80.6
100-51427-322-000	MISC - BONDING - ACCT CLERK	.00	.00	300.00	300.00	.0
100-51427-340-000	ACCT CLERK; SEMINARS & MILEAGE	106.93	1,594.51	1,600.00	5.49	99.7
	TOTAL ACCT CLERK	9,814.54	65,847.65	79,543.12	13,695.47	82.8
	ELECTIONS					
100-51440-110-110	SALARIES & WAGES - ELECTIONS	1,808.25	32,676.42	31,000.00	(1,676.42)	105.4
100-51440-110-151	FICA TAX - ELECTIONS	133.44	147.68	1,530.00	1,382.32	9.7
100-51440-110-152	RETIREMENT - ELECTIONS	.00	12.85	.00	(12.85)	.0
100-51440-110-154	INSURANCE - ELECTIONS	.00	65.12	.00	(65.12)	.0
100-51440-350-000	OTHER EXPENSES & SUPPLIES	985.20	13,622.61	16,000.00	2,377.39	85.1
	TOTAL ELECTIONS	2,926.89	46,524.68	48,530.00	2,005.32	95.9

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMISSIONS, COMMITTEES,					
100-51500-532-110	BOARD OF APPEALS WAGES	650.00	650.00	.00	(650.00)	.0
100-51500-532-151	BOARD OF APPEALS FICA	46.72	46.72	.00	(46.72)	.0
100-51500-535-110	PFC COMMITTEE WAGES	750.00	750.00	1,200.00	450.00	62.5
100-51500-535-151	PFC COMMITTEE FICA	53.91	53.91	100.00	46.09	53.9
100-51500-540-110	CLIPP - WAGES	400.00	400.00	900.00	500.00	44.4
100-51500-540-151	CLIPP - FICA	28.75	28.75	100.00	71.25	28.8
100-51500-560-110	PLANNING COMMISSION WAGES	700.00	950.00	1,900.00	950.00	50.0
100-51500-560-151	PLANNING COMMISSION FICA	50.31	70.87	100.00	29.13	70.9
100-51500-580-000	RECRUITMENT & BACKGROUND CHECK	590.80	639.80	5,000.00	4,360.20	12.8
100-51500-590-110	ADMINISTRATIVE POLICY WAGES	250.00	250.00	950.00	700.00	26.3
100-51500-590-151	ADMINISTRATIVE POLICY FICA	17.97	17.97	100.00	82.03	18.0
100-51500-595-110	SPECIAL / AD HOC COMMITTEES WA	150.00	150.00	450.00	300.00	33.3
100-51500-595-151	SPECIAL / AD HOC COMMITTEES FI	10.78	10.78	50.00	39.22	21.6
100-51500-596-110	KOWALSKI INTERCHANGE WAGES	100.00	125.00	225.00	100.00	55.6
100-51500-596-151	KOWALSKI INTERCHANGE FICA	7.19	9.10	25.00	15.90	36.4
	TOTAL COMMISSIONS, COMMITTEES,	3,806.43	4,152.90	11,100.00	6,947.10	37.4
	TREASURER					
100-51520-110-110	SALARIES & WAGES - TREASURER	.00	38,589.32	46,410.00	7,820.68	83.2
100-51520-110-151	FICA TAX - TREASURER	.00	2,911.88	3,550.37	638.49	82.0
100-51520-110-152	RETIREMENT - TREASURER	.00	2,633.01	3,202.29	569.28	82.2
100-51520-110-154	INSURANCE - TREASURER	389.27	8,275.50	10,415.00	2,139.50	79.5
100-51520-131-000	EAP FRINGE - TREASURER	.00	21.75	27.00	5.25	80.6
100-51520-322-000	MISCELLANEOUS-BONDING	.00	.00	650.00	650.00	.0
100-51520-340-000	TREASURER; SEMINARS & MILEAGE	.00	1,664.45	3,000.00	1,335.55	55.5
	TOTAL TREASURER	389.27	54,095.91	67,254.66	13,158.75	80.4
	ASSESSOR					
100-51530-110-000	ASSESSOR FEE	1,460.45	18,735.85	16,250.00	(2,485.85)	115.3
100-51530-113-000	ASSESSOR - MANUFACTURING	.00	1,088.54	1,200.00	111.46	90.7
	TOTAL ASSESSOR	1,460.45	19,824.39	17,450.00	(2,374.39)	113.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MUNICIPAL BUILDING					
100-51600-000-000	MUNICIPAL BUILDING	(780.00)	.00	.00	.00	.0
100-51600-110-110	WAGES -CLEANING/SNOW REMOVAL	1,925.85	18,369.25	16,500.00	(1,869.25)	111.3
100-51600-110-151	FICA - CLEANING/SNOW REMOVAL	147.32	1,405.25	1,262.25	(143.00)	111.3
100-51600-326-000	UTILITIES	9,003.35	58,568.97	38,600.00	(19,968.97)	151.7
100-51600-354-000	MATERIALS & SUPPLIES	760.83	7,066.50	4,500.00	(2,566.50)	157.0
100-51600-355-000	JANITORIAL SUPPLIES	233.88	233.88	.00	(233.88)	.0
100-51600-389-000	MAINTENANCE	1,545.42	23,082.35	31,400.00	8,317.65	73.5
100-51600-390-000	MAJOR REPAIRS	.00	74,586.75	238,400.00	163,813.25	31.3
	TOTAL MUNICIPAL BUILDING	12,836.65	183,312.95	330,662.25	147,349.30	55.4
	OTHER GENERAL GOVERNMENT					
100-51900-095-000	UNEMPLOYMENT	.00	12,907.46	19,875.00	6,967.54	64.9
100-51900-115-000	VILLAGE EMPLOYEE EVENT	200.85	378.05	1,000.00	621.95	37.8
100-51900-120-000	EMPLOYEE SETTLEMENTS	.00	.00	7,875.00	7,875.00	.0
100-51900-938-000	PROPERTY & LIABILITY INSURANCE	(1,160.00)	30,522.21	29,092.00	(1,430.21)	104.9
100-51900-960-000	PUBLICATIONS	709.56	1,208.91	2,700.00	1,491.09	44.8
100-51900-970-000	NEWSLETTER	.00	1,470.00	5,600.00	4,130.00	26.3
100-51900-990-000	DUES & MEMBERSHIPS	5,774.55	11,409.14	8,700.00	(2,709.14)	131.1
100-51900-991-000	BANK & INVESTMENT FEES	135.00	607.00	2,150.00	1,543.00	28.2
100-51900-994-000	WEIGHTS MEASURES INSPECTION	.00	750.00	750.00	.00	100.0
	TOTAL OTHER GENERAL GOVERNMENT	5,659.96	59,252.77	77,742.00	18,489.23	76.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE DEPT					
100-52000-110-110	SALARIES & WAGES - CROSS GUARD	496.96	5,062.78	4,860.00	(202.78)	104.2
100-52000-110-151	FICA TAX - CROSSING GUARD	38.03	387.37	371.79	(15.58)	104.2
100-52000-110-154	INSURANCE - CROSS GUARD	.00	914.92	915.00	.08	100.0
100-52000-120-138	TRAINING & CONF - POLICE CHIEF	383.00	1,610.37	2,000.00	389.63	80.5
100-52000-120-140	EMPLOYEE ASSISTANCE PROG-CHIEF	.00	21.75	27.00	5.25	80.6
100-52000-120-146	PROFESSIONAL DUES-POLICE CHIEF	.00	510.00	575.00	65.00	88.7
100-52000-120-157	EAP-LIEUTENANT	.00	21.75	27.00	5.25	80.6
100-52000-120-159	PROFESSIONAL DUES - LIEUTENANT	.00	245.00	250.00	5.00	98.0
100-52000-120-160	TRAINING & CONF - LIEUTENANT	.00	1,100.00	2,000.00	900.00	55.0
100-52000-120-238	TRAINING - OFFICERS	1,328.50	5,932.12	6,500.00	567.88	91.3
100-52000-120-240	EMERGENCY ASSIST PROG-OFFICERS	.00	195.75	250.00	54.25	78.3
100-52000-120-250	LEGAL SERVICES-POLICE DEPT	72.00	354.00	1,000.00	646.00	35.4
100-52000-120-320	AMMUNITION	.00	2,789.58	3,000.00	210.42	93.0
100-52000-120-321	FT OFFICERS PROTECTIVE CLOTH	912.30	6,726.02	9,000.00	2,273.98	74.7
100-52000-120-322	PT OFFICERS PROTECTIVE CLOTH	190.96	190.96	500.00	309.04	38.2
100-52000-120-323	PHYSICAL EXAMS	.00	.00	1,000.00	1,000.00	.0
100-52000-120-324	FUEL	3,587.04	26,828.42	48,460.00	21,631.58	55.4
100-52000-120-326	TELEPHONE & UTILITIES - POLICE	1,015.12	7,172.37	8,000.00	827.63	89.7
100-52000-120-380	EQUIPMENT REPAIRS/MAINTENANCE	998.91	16,708.44	20,000.00	3,291.56	83.5
100-52000-120-381	VEHICLE ACCIDENT - REPAIRS	1,353.80	1,353.80	.00	(1,353.80)	.0
100-52000-120-434	EMPLOYEE ASSIST PROG-PD CLERK	.00	21.75	27.00	5.25	80.6
100-52000-120-437	MILEAGE - POLICE CLERK	.00	12.73	150.00	137.27	8.5
100-52000-120-438	TRAIN/MEETINGS - POLICE CLERK	.00	.00	300.00	300.00	.0
100-52000-120-460	OFFICE SUPPLIES	919.34	4,933.58	5,500.00	566.42	89.7
100-52000-120-475	POSTAGE & SHIPPING	54.12	228.64	550.00	321.36	41.6
100-52000-120-476	PROPERTY ROOM/EVIDENCE	621.82	872.35	1,000.00	127.65	87.2
100-52000-120-811	OUTLAY-EQUIPMENT	2,041.99	6,605.50	7,900.00	1,294.50	83.6
100-52000-120-812	PD GRANT EXPENDITURES	.00	1,800.00	4,000.00	2,200.00	45.0
100-52000-120-815	PD CONTRACTED SERVICES	82.97	500.62	500.00	(.62)	100.1
100-52000-120-820	PD: COMPUTER SUPPLIES, EXPENSE	2,105.00	29,923.23	33,000.00	3,076.77	90.7
100-52000-120-938	POLICE DEPARTMENT INSURANCE	591.84	33,500.91	32,925.00	(575.91)	101.8
100-52000-121-110	SALARY & WAGES - LIEUTENANT	10,428.25	103,173.05	101,091.61	(2,081.44)	102.1
100-52000-121-151	FICA - LIEUTENANT	784.65	7,738.63	7,733.51	(5.12)	100.1
100-52000-121-152	RETIREMENT - LIEUTENANT	1,493.32	14,491.90	14,456.10	(35.80)	100.3
100-52000-121-154	HEALTH INSURANCE - LIEUTENANT	2,288.50	18,968.02	20,041.00	1,072.98	94.7
100-52000-122-110	SALARIES & WAGES - FT OFFICERS	47,844.96	514,776.03	501,775.00	(13,001.03)	102.6
100-52000-122-151	FICA TAX - FT OFFICERS	3,621.52	38,974.68	38,385.79	(588.89)	101.5
100-52000-122-152	RETIREMENT (WRS) - FT OFFICERS	6,779.81	72,976.25	71,753.83	(1,222.42)	101.7
100-52000-122-154	HEALTH INSURANCE - FT OFFICERS	4,955.74	59,464.43	120,150.00	60,685.57	49.5
100-52000-123-110	SALARIES & WAGES - PT OFFICERS	136.86	5,098.04	6,900.00	1,801.96	73.9
100-52000-123-151	FICA TAX - PT OFFICERS	10.47	390.00	527.85	137.85	73.9
100-52000-124-110	SALARIES & WAGES - POLICE CLER	2,845.39	28,254.07	28,788.60	534.53	98.1
100-52000-124-151	FICA TAX - POLICE CLERK	209.51	2,073.32	2,202.33	129.01	94.1
100-52000-124-152	RETIREMENT(WRS) - POLICE CLERK	196.33	1,936.19	1,986.41	50.22	97.5
100-52000-124-154	HEALTH INS - POLICE CLERK	1,121.32	9,293.50	10,093.00	799.50	92.1
100-52000-125-110	SALARIES & WAGES - PROPERTY RO	1,031.00	7,862.00	10,388.00	2,526.00	75.7
100-52000-125-151	FICA TAX - PROP ROOM MGR	78.87	601.43	794.68	193.25	75.7
100-52000-126-110	SALARIES & WAGES PT POLICE CLE	938.26	7,668.29	24,580.00	16,911.71	31.2
100-52000-126-151	PT POLICE CLERK; FICA TAX	71.77	586.61	3,760.74	3,174.13	15.6
100-52000-127-110	SALARY & WAGES - POLICE CHIEF	11,720.12	113,108.41	111,250.00	(1,858.41)	101.7
100-52000-127-151	FICA TAX - POLICE CHIEF	883.49	8,495.63	8,510.63	15.00	99.8
100-52000-127-152	RETIREMENT(WRS) - POLICE CHIEF	1,678.32	15,886.32	15,908.75	22.43	99.9

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-52000-127-154	HEALTH INS - POLICE CHIEF	2,288.50	18,968.02	20,041.00	1,072.98	94.7
100-52000-128-110	SALARY & WAGES - SARGEANT	19,655.60	183,485.04	182,900.00	(585.04)	100.3
100-52000-128-151	FICA TAX - SARGEANT	1,503.65	14,043.70	13,991.85	(51.85)	100.4
100-52000-128-152	RETIREMENT(WRS) - SARGEANT	2,743.08	25,464.85	26,154.70	689.85	97.4
100-52000-128-154	HEALTH INS - SARGEANT	.00	.00	5,100.00	5,100.00	.0
	TOTAL POLICE DEPT	142,102.99	1,430,303.12	1,543,853.17	113,550.05	92.7

FIRE & EMS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-52200-201-110	SALARIES & WAGES - FIRE DEPART	26,679.00	153,838.68	163,290.00	9,451.32	94.2
100-52200-201-131	EMPLOYEE ASSISTANCE PROGRAM	.00	361.50	750.00	388.50	48.2
100-52200-201-151	FICA TAX - FIRE DEPARTMENT	2,067.03	11,647.25	13,256.69	1,609.44	87.9
100-52200-201-152	RETIREMENT FIRE DEPARTMENT	1,005.00	7,477.07	8,000.00	522.93	93.5
100-52200-201-321	PROTECTIVE CLOTHING	2,520.75	18,385.46	20,000.00	1,614.54	91.9
100-52200-201-322	MISCELLANEOUS FD SUPPLIES	78.25	1,013.42	1,000.00	(13.42)	101.3
100-52200-201-323	PHYSICAL EXAMS	.00	1,950.00	1,760.00	(190.00)	110.8
100-52200-201-324	FUEL	205.62	4,573.90	7,000.00	2,426.10	65.3
100-52200-201-326	UTILITIES - SIREN	68.78	352.18	430.00	77.82	81.9
100-52200-201-327	RADIOS	941.60	8,441.60	7,500.00	(941.60)	112.6
100-52200-201-328	DISAB/ACCIDENT DEATH POLICY	.00	8,276.95	8,280.00	3.05	100.0
100-52200-201-330	PHONE REIMBURSEMENT	120.00	480.00	700.00	220.00	68.6
100-52200-201-331	FD DUES & MEMBERSHIPS	.00	675.00	1,000.00	325.00	67.5
100-52200-201-340	TRAINING/SCHOOLING/MEETINGS	320.00	4,136.97	4,000.00	(136.97)	103.4
100-52200-201-350	OFFICE EXPENSES & SUPPLIES	397.68	(3,811.39)	1,220.00	5,031.39	(312.4)
100-52200-201-380	EQUIPMENT REPAIRS/MAINTENANCE	811.57	21,596.62	30,000.00	8,403.38	72.0
100-52200-201-383	FIELD TOOLS OUTLAY	4,734.75	7,410.70	7,500.00	89.30	98.8
100-52200-201-820	COMPUTER PURCHASE/SOFTWARE	969.98	1,484.59	1,500.00	15.41	99.0
100-52200-201-938	FIRE DEPARTMENT INSURANCE	.00	19,276.07	19,000.00	(276.07)	101.5
100-52200-201-940	FD GRANT MATCHING	8,021.77	14,090.43	10,000.00	(4,090.43)	140.9
100-52200-300-110	SALARIES & WAGES - FR/EMS	7,253.00	34,590.62	33,714.50	(876.12)	102.6
100-52200-300-151	FICA TAX - FIRST RESPONDERS	544.13	2,686.00	2,579.16	(106.84)	104.1
100-52200-300-152	RETIREMENT - EMS/FR	464.79	1,483.66	2,000.00	516.34	74.2
100-52200-301-000	EQUIPMENT SUPPLIES/MAINTENANCE	1,955.92	3,804.78	5,000.00	1,195.22	76.1
100-52200-301-340	TRAINING/SCHOOLING/ADD'L MTGS	.00	1,554.84	1,600.00	45.16	97.2
100-52200-301-350	SUPPLIES, MILEAGE & EXPENSES	2,109.25	2,803.22	3,000.00	196.78	93.4
100-52200-301-360	MEDICAL/PHYSICALS	67.00	67.00	100.00	33.00	67.0
100-52200-301-811	OUTLAY-EQUIPMENT	3,048.00	3,146.00	4,000.00	854.00	78.7
100-52200-310-210	OUTSIDE SERVICES	6,150.00	19,850.00	22,000.00	2,150.00	90.2
100-52200-310-329	SERVICE/STANDBY FEE	.00	56,475.56	65,000.00	8,524.44	86.9
	TOTAL FIRE & EMS	70,533.87	408,118.68	445,180.35	37,061.67	91.7

BUILDING INSPECTOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-52400-400-250	CONTRACTED INSPECTOR SERVICES	17,760.00	18,413.60	25,000.00	6,586.40	73.7
100-52400-400-353	HOUSE NUMBERS	.00	84.21	600.00	515.79	14.0
100-52400-400-354	COMPUTER SOFTWARE AND SUPPLIES	.00	.00	1,000.00	1,000.00	.0
	TOTAL BUILDING INSPECTOR	17,760.00	18,497.81	26,600.00	8,102.19	69.5

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE & FIRE COMMISSION					
100-52800-100-321	PFC POSTAGE	.00	50.00	50.00	.00	100.0
100-52800-100-340	PFC TRAINING/SCHOOLING	.00	.00	375.00	375.00	.0
100-52800-100-354	MATERIALS & SUPPLIES	.00	102.51	102.51	.00	100.0
100-52800-101-110	PFC CLERK SALARIES & WAGES	463.58	4,400.72	4,709.86	309.14	93.4
100-52800-101-151	PFC CLERK FICA TAX	34.47	325.93	360.30	34.37	90.5
100-52800-101-152	PFC CLERK RETIREMENT	24.06	234.66	324.98	90.32	72.2
100-52800-101-154	PFC CLERK-HEALTH INSURANCE	137.40	1,138.67	1,682.17	543.50	67.7
100-52800-330-000	LEGAL FEES-POLICE & FIRE COMM	.00	.00	47.49	47.49	.0
	TOTAL POLICE & FIRE COMMISSION	659.51	6,252.49	7,652.31	1,399.82	81.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
100-53000-300-000	ENGINEERING COSTS	.00	5,232.50	25,000.00	19,767.50	20.9
100-53000-302-110	SALARIES & WAGES - PW DIRECTOR	4,322.91	23,711.11	44,887.50	21,176.39	52.8
100-53000-302-131	EAP FRINGE - PW DIRECTOR	.00	7.25	27.00	19.75	26.9
100-53000-302-151	FICA TAX - PW DIRECTOR	324.81	1,773.92	3,433.89	1,659.97	51.7
100-53000-302-152	RETIREMENT (WRS) - PW DIRECTOR	298.28	1,636.89	3,097.24	1,460.35	52.9
100-53000-302-154	HEALTH INSURANCE - PW DIRECTOR	693.11	4,869.25	9,009.47	4,140.22	54.1
100-53000-302-322	PHONE EXPENSE - PW DIRECTOR	.00	.00	480.00	480.00	.0
100-53000-302-340	PWD; SEMINARS, TRAINING & MILE	501.55	1,148.38	4,500.00	3,351.62	25.5
100-53000-311-110	SALARIES & WAGES - PW	34,907.45	351,128.60	267,605.36	(83,523.24)	131.2
100-53000-311-130	PW EMPLOYEES PHYSICALS	.00	346.25	350.00	3.75	98.9
100-53000-311-137	PW CREW EAP FRINGE	.00	108.75	150.00	41.25	72.5
100-53000-311-151	FICA - PW	2,609.11	26,083.70	20,475.00	(5,608.70)	127.4
100-53000-311-152	RETIREMENT - PW	2,398.02	24,287.00	18,465.00	(5,822.00)	131.5
100-53000-311-154	HEALTH INSURANCE - PW	11,176.66	96,996.76	94,100.00	(2,896.76)	103.1
100-53000-311-342	SALT/BRINE	.00	97,160.13	224,305.00	127,144.87	43.3
100-53000-311-344	PATCHING MATERIAL-ASPHALT	.00	31,983.50	45,000.00	13,016.50	71.1
100-53000-311-345	SEAL COATING	23,755.57	298,381.86	300,000.00	1,618.14	99.5
100-53000-311-346	CRACKFILLING	.00	65,000.00	65,000.00	.00	100.0
100-53000-311-347	PAVEMENT MARKING	.00	20,000.00	20,000.00	.00	100.0
100-53000-311-348	GRAVEL & ROAD BASE	.00	7,787.96	25,000.00	17,212.04	31.2
100-53000-311-357	CULVERTS	(400.00)	10,655.96	15,000.00	4,344.04	71.0
100-53000-311-358	ROAD SIGNS	.00	4,213.54	4,300.00	86.46	98.0
100-53000-311-359	BRIDGE INSPECTIONS	.00	2,365.00	2,000.00	(365.00)	118.3
100-53000-311-360	STORM WATER	.00	2,500.00	2,500.00	.00	100.0
100-53000-311-380	EQUIPMENT; REPAIRS/MAINTENANCE	14,172.80	48,297.12	70,000.00	21,702.88	69.0
100-53000-311-381	TRAFFIC SIGNAL MAINT. & REPAIR	195.00	1,412.49	6,500.00	5,087.51	21.7
100-53000-311-384	PWKS; FUEL & OIL CHANGES	5,484.88	41,232.68	65,000.00	23,767.32	63.4
100-53000-311-814	PW; EQUIPMENT RENTALS	.00	33,617.81	34,000.00	382.19	98.9
100-53000-312-326	GARAGE UTILITIES	1,541.39	8,593.54	15,000.00	6,406.46	57.3
100-53000-312-329	UNIFORMS & SAFETY EQUIPMENT	1,365.62	7,869.08	4,900.00	(2,969.08)	160.6
100-53000-312-354	OFFICE SUPPLIES	166.96	485.25	300.00	(185.25)	161.8
100-53000-312-355	WINTER MAINT-PLOW BLADES ETC	4,625.72	4,625.72	10,000.00	5,374.28	46.3
100-53000-312-356	WINTER DAMAGE-PRIVATE PROPERTY	.00	.00	300.00	300.00	.0
100-53000-314-320	GARAGE SUPPLIES & EXPENSES	2,550.73	12,015.76	20,000.00	7,984.24	60.1
100-53000-314-422	WEATHER SIRENS	.00	250.00	1,000.00	750.00	25.0
100-53000-315-420	STREET LIGHTING	10,974.77	53,810.07	55,300.00	1,489.93	97.3
100-53000-620-315	RECYCLING EXPENSES	20,814.42	129,952.92	145,000.00	15,047.08	89.6
100-53000-620-317	YARD WASTE SITE EXP	4,100.00	7,420.88	37,000.00	29,579.12	20.1
100-53000-620-320	SOLID WASTE COLLECTION EXPENSE	53,595.27	317,756.05	350,000.00	32,243.95	90.8
100-53000-938-000	PUBLIC WORKS INSURANCE	4,861.04	27,418.70	40,000.00	12,581.30	68.6
100-53000-940-000	ROW TREE WORK	.00	750.00	1,600.00	850.00	46.9
	TOTAL PUBLIC WORKS	205,036.07	1,772,886.38	2,050,585.46	277,699.08	86.5
	ANIMAL CONTROL					
100-54110-210-000	ANIMAL CONTROL	.00	.00	5,000.00	5,000.00	.0
	TOTAL ANIMAL CONTROL	.00	.00	5,000.00	5,000.00	.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
100-55000-200-110	SALARY & WAGES - PARKS	.00	46,785.91	53,200.00	6,414.09	87.9
100-55000-200-113	DUES/MEMBERSHIPS	.00	.00	400.00	400.00	.0
100-55000-200-116	PARKS SCHOOLING, TRAINING	150.00	150.00	200.00	50.00	75.0
100-55000-200-140	PARKS DEPT PHYSICALS	.00	65.75	70.00	4.25	93.9
100-55000-200-151	FICA TAX - PARKS	.00	3,579.16	4,069.80	490.64	87.9
100-55000-200-326	PARKS; UTILITIES	531.46	3,624.51	3,500.00	(124.51)	103.6
100-55000-200-327	PORTABLE RESTROOM/WASH STATION	.00	6,285.00	5,605.00	(680.00)	112.1
100-55000-200-329	UNIFORMS & SAFETY EQUIPMENT	.00	150.00	450.00	300.00	33.3
100-55000-200-355	PARKS; FUEL CHARGES	.00	5,237.86	6,000.00	762.14	87.3
100-55000-200-361	MAINTENANCE SUPPLIES	186.99	5,565.27	7,395.00	1,829.73	75.3
100-55000-200-380	EQUIPMENT REPAIRS	.00	4,307.15	5,000.00	692.85	86.1
100-55000-200-400	PARKS -OTHER PROJECTS	25,583.04	27,191.28	28,000.00	808.72	97.1
100-55000-203-110	PW CREW - SALARY & WAGES	.00	.00	2,850.00	2,850.00	.0
100-55000-203-151	PW CREW - FICA	.00	.00	220.00	220.00	.0
100-55000-203-152	RETIREMENT - PW CREW	.00	.00	1,005.00	1,005.00	.0
100-55000-203-154	HEALTH INSURANCE - PW CREW	.00	.00	200.00	200.00	.0
100-55000-938-000	PARKS INSURANCE	.00	5,667.25	5,600.00	(67.25)	101.2
	TOTAL PARKS	26,451.49	108,609.14	123,764.80	15,155.66	87.8
	OTHER FINANCING USES					
100-59000-750-000	TRANSFER TO EQUIPMENT REPLACE	17,395.00	17,395.00	17,395.00	.00	100.0
	TOTAL OTHER FINANCING USES	17,395.00	17,395.00	17,395.00	.00	100.0
	TOTAL FUND EXPENDITURES	582,237.04	4,917,949.42	5,703,006.21	785,056.79	86.2
	NET REVENUE OVER EXPENDITURES	(990,077.57)	387,219.13	.00	(387,219.13)	.0

VILLAGE OF KRONENWETTER
Municipal Court Fund
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	2024 Pre-Audited	2024 Final Budget	2024 Budget Variance - Positive (Negative)	2023 Audited
Fines & Forfeitures	$ 49,867	$ 31,000	$ 18,867	$ 18,190
Transfer from General Fund	6,597	25,000	(18,403)	29,050
TOTAL REVENUES	$ 56,464	$ 56,000	$ 464	$ 47,240
EXPENDITURES:				
Municipal Court Judge	$ 8,018	$ 10,071	$ 2,053	$ 8,985
Municipal Court Clerk	45,892	42,988	(2,904)	36,501
Municipal Court Other Exps	2,554	2,775	221	1,487
Transfer to General Fund	-	-	-	267
TOTAL EXPENDITURES	$ 56,464	$ 55,834	$ (630)	$ 47,240
NET CHANGE IN FUND BALANCE	$ -	$ 166	$ (166)	$ -
Fund Balance - January 1st	-	-		-
Fund Balance - December 31st	$ -	$ 166		$ -

VILLAGE OF KRONENWETTER
Park Fund
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	2024 Pre-Audited	2024 Final Budget	2024 Budget Variance - Positive (Negative)	2023 Audited
Interest Income	$ 3,699	$ -	$ 3,699	$ 2,536
Donations	-	-	-	1,500
Applied Fund Balance (Carryover from Prior Year)	-	1,500	(1,500)	-
TOTAL REVENUES	$ 3,699	$ 1,500	$ 2,199	$ 4,036
EXPENDITURES:				
Parks/Capital Outlay - Bike & Walkways	$ -	$ 1,500	$ 1,500	$ -
Transfer to Equipment Replacement Fund	-	-	-	72,021
TOTAL EXPENDITURES	$ -	$ 1,500	$ 1,500	$ 72,021
NET CHANGE IN FUND BALANCE	$ 3,699	$ -	$ 3,699	$ (67,985)
Fund Balance - January 1st	71,158	71,158		139,143
Fund Balance - December 31st	$ 74,857	$ 71,158		$ 71,158

VILLAGE OF KRONENWETTER
Fire Department Donations Fund
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	2024 Pre-Audited	2024 Final Budget	2024 Budget Variance - Positive (Negative)	2023 Audited
Interest Income	$ 583	$ 500	$ 83	$ 614
Donations	15,204	15,000	204	27,189
TOTAL REVENUES	$ 15,787	$ 15,500	$ 287	$ 27,803
EXPENDITURES:				
Fire Donation Exps	$ 13,097	$ 15,000	$ 1,903	$ 33,014
TOTAL EXPENDITURES	$ 13,097	$ 15,000	$ 1,903	$ 33,014
NET CHANGE IN FUND BALANCE	$ 2,690	$ 500	$ 2,190	$ (5,211)
Fund Balance - January 1st	19,713	19,713		24,924
Fund Balance - December 31st	$ 22,403	$ 20,213		$ 19,713

VILLAGE OF KRONENWETTER

2% Fire Dues Fund

Year Ended December 31, 2024 and 2023

(Pre-Audited as of 5/27/2025)

REVENUES:	**2024 Pre-Audited**	**2024 Final Budget**	**2024 Budget Variance - Positive (Negative)**	**2023 Audited**
State Aids - 2% Fire Dues/Kronenwetter	$ 36,655	$ 28,171	$ 8,484	$ 32,897
State Aids - 2% Fire Dues/Town of Guenther	1,505	1,352	153	1,352
Interest Income	1,910	1,000	910	1,429
Applied Fund Balance	-	24,533	(24,533)	-
TOTAL REVENUES	$ 40,070	$ 55,056	$ (14,986)	$ 35,678
EXPENDITURES:				
Wages & Fringe Benefits	$ -	$ 6,804	$ 6,804	$ 13,491
Fire Training, Supplies, Tools	4,480	18,500	14,020	2,117
Capital Outlay - Fire Equipment	19,295	30,000	10,705	29,690
TOTAL EXPENDITURES	$ 23,775	$ 55,304	$ 31,529	$ 45,298
NET CHANGE IN FUND BALANCE	$ 16,295	$ (248)	$ 16,543	$ (9,620)
Fund Balance - January 1st	65,693	65,693		75,313
Fund Balance - December 31st	$ 81,988	$ 65,445		$ 65,693

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #1 Fund
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	**2024 Pre-Audited**	**2024 Final Budget**	**2024 Budget Variance - Positive (Negative)**	**2023 Audited**
Property Taxes	$ 252,278	$ 252,278	$ -	$ 284,575
State Aids - Exempt Computer Aid	568	568	-	568
Tax Guarantee - Developers	56,464	49,416	7,048	49,415
Interest Income	14,244	15,000	(756)	17,365
TOTAL REVENUES	$ 323,554	$ 317,262	$ 6,292	$ 351,923
EXPENDITURES:				
TID Admin Staff	$ 2,988	$ 3,963	$ 975	$ 6,813
TID Misc Exps	875	2,388	1,513	3,223
RDA Committee	562	600	38	644
Debt - Principal Payments	330,000	330,000	-	315,000
Debt - Interest Payments	101,108	101,108	-	108,764
Debt - Issuance Costs	612	612	-	612
TOTAL EXPENDITURES	$ 436,145	$ 438,671	$ 2,526	$ 435,056
NET CHANGE IN FUND BALANCE	$ (112,591)	$ (121,409)	$ 8,818	$ (83,133)
Fund Balance (Deficit) - January 1st	(2,503,721)	(2,503,721)		(2,420,588)
Fund Balance (Deficit) - December 31st	$ (2,616,312)	$ (2,625,130)		$ (2,503,721)

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #2 Fund
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	2024 Pre-Audited	2024 Final Budget	2024 Budget Variance - Positive (Negative)	2023 Audited
Property Taxes	$ 844,012	$ 844,012	$ -	$ 951,013
State Aids - Exempt Computer Aid	41,800	41,800	-	41,800
State Aids - Personal Property Aid	2,495	2,500	(5)	2,495
Interest Income	84,918	24,000	60,918	30,220
Capital Borrowing Proceeds	6,390,000	4,795,713	1,594,287	-
Debt Premium Proceeds	301,937	-	301,937	-
Miscellaneous Revenue	12	-	12	3
TOTAL REVENUES	$ 7,665,174	$ 5,708,025	$ 1,957,149	$ 1,025,531
EXPENDITURES:				
TID Admin Staff	$ 21,591	$ 46,799	$ 25,208	$ 15,951
TID Misc Exps	14,469	26,600	12,131	13,052
RDA Committee	-	300	300	-
Engineering Costs	220,463	269,530	49,067	59,309
Advertising/Marketing	-	10,000	10,000	-
Legal	3,479	10,000	6,521	2,276
Infrastructure	-	3,417,000	3,417,000	-
Developer Incentives	-	100,000	100,000	-
Land Acquisition	-	1,830,470	1,830,470	-
Debt - Principal Payments	-	-	-	-
Debt - Interest Payments	-	-	-	1,562
Debt - Issuance Costs	106,714	1,000	(105,714)	-
Transfer to General Fund	-	-	-	1
TOTAL EXPENDITURES	$ 366,716	$ 5,711,699	$ 5,344,983	$ 92,151
NET CHANGE IN FUND BALANCE	$ 7,298,458	$ (3,674)	$ 7,302,132	$ 933,380
Fund Balance (Deficit) - January 1st	509,567	509,567		(423,813)
Fund Balance - December 31st	$ 7,808,025	$ 505,893		$ 509,567

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	$ 1,180,239
Fund Balance - 12/31/2024	$ 7,808,025

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #3 Fund
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	**2024 Pre-Audited**	**2024 Final Budget**	**2024 Budget Variance - Positive (Negative)**	**2023 Audited**
Property Taxes	$ 34,131	$ 34,131	$ -	$ 12,992
State Aids - Personal Property Aid	534	534	-	534
Interest Income	3,103	5,250	(2,147)	4,281
TOTAL REVENUES	$ 37,768	$ 39,915	$ (2,147)	$ 17,807
EXPENDITURES:				
TID Admin Staff	$ 2,968	$ 3,963	$ 995	$ 1,853
TID Misc Exps	750	1,210	460	2,566
Legal	-	150	150	-
Transfer to General Fund	-	-	-	1
TOTAL EXPENDITURES	$ 3,718	$ 5,323	$ 1,605	$ 4,420
NET CHANGE IN FUND BALANCE	$ 34,050	$ 34,592	$ (542)	$ 13,387
Fund Balance - January 1st	98,711	98,711		85,324
Fund Balance - December 31st	$ 132,761	$ 133,303		$ 98,711

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #4 Fund
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	**2024 Pre-Audited**	**2024 Final Budget**	**2024 Budget Variance - Positive (Negative)**	**2023 Audited**
Property Taxes	$ 129,409	$ 129,409	$ -	$ 159,217
State Aids - Exempt Computer Aid	675	675	-	675
State Aids - Personal Property Aid	362	362	-	362
Tax Guarantee - Developers	26,895	26,840	55	26,845
Interest Income	2,983	3,500	(517)	5,213
TOTAL REVENUES	$ 160,324	$ 160,786	$ (462)	$ 192,312
EXPENDITURES:				
TID Admin Staff	$ 2,967	$ 3,963	$ 996	$ 1,853
TID Misc Exps	750	1,360	610	2,565
Debt - Principal Payments	165,000	165,000	-	155,000
Debt - Interest Payments	36,200	36,200	-	42,600
TOTAL EXPENDITURES	$ 204,917	$ 206,523	$ 1,606	$ 202,018
NET CHANGE IN FUND BALANCE	$ (44,593)	$ (45,737)	$ 1,144	$ (9,706)
Fund Balance - January 1st	132,806	132,806		142,512
Fund Balance - December 31st	$ 88,213	$ 87,069		$ 132,806

VILLAGE OF KRONENWETTER

Capital Projects Fund

Year Ended December 31, 2024 and 2023

(Pre-Audited as of 5/27/2025)

REVENUES:	**2024 Pre-Audited**	**2024 Final Budget**	**2024 Budget Variance - Positive (Negative)**	**2023 Audited**
Property Taxes	$ 200,000	$ 200,000	$ -	$ -
Interest Income	27,376	15,000	12,376	16,611
Capital Borrowing Proceeds	1,465,000	-	1,465,000	-
Applied Fund Balance	-	202,000	(202,000)	-
TOTAL REVENUES	$ 1,692,376	$ 417,000	$ 1,275,376	$ 16,611
EXPENDITURES:				
Road Improvements	$ 200,229	$ 247,000	$ 46,771	$ 315
Kowalski Road Interchange	-	-	-	30,587
Other Capital Projects	40,886	125,000	84,114	-
Debt Issuance Costs	5,000	-	(5,000)	-
Transfer to General Fund	45,000	45,000	-	-
TOTAL EXPENDITURES	$ 291,115	$ 417,000	$ 125,885	$ 30,902
NET CHANGE IN FUND BALANCE	$ 1,401,261	$ -	$ 1,401,261	$ (14,291)
Fund Balance - January 1st	524,673	524,673		538,964
Fund Balance - December 31st	$ 1,925,934	$ 524,673		$ 524,673

Fund Balance Restrictions:

Balance of 2024B Capital Borrowing Proceeds to be used in 2025	$ 1,460,000
Unassigned Fund Balance	$ 465,934
Fund Balance - 12/31/2024	$ 1,925,934

VILLAGE OF KRONENWETTER
Equipment Replacement Fund
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	2024 Pre-Audited	2024 Final Budget	2024 Budget Variance - Positive (Negative)	2023 Audited
Property Taxes	$ 428,500	$ 428,500	$ -	$ 200,000
Interest Income	3,536	7,500	(3,964)	6,949
Proceeds from Sale of Capital Assets	-	-	-	64,228
Capital Borrowing Proceeds	-	-	-	732,208
Transfer from Parks Fund	-	-	-	72,021
Transfer from General Fund	27,395	27,395	-	-
TOTAL REVENUES	$ 459,431	$ 463,395	$ (3,964)	$ 1,075,406
EXPENDITURES:				
Equipment Purchases	$ 457,492	$ 461,395	$ 3,903	$ 123,540
Fire Protection Equipment	-	-	-	934,661
Bank & Investment Fees	-	2,000	2,000	2,016
Transfer to General Fund	-	-	-	3,500
TOTAL EXPENDITURES	$ 457,492	$ 463,395	$ 5,903	$ 1,063,717
NET CHANGE IN FUND BALANCE	$ 1,939	$ -	$ 1,939	$ 11,689
Fund Balance - January 1st	295,100	295,100		283,411
Fund Balance - December 31st	$ 297,039	$ 295,100		$ 295,100

VILLAGE OF KRONENWETTER
Water Utility Fund
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	2024 Pre-Audited	2024 Final Budget	2024 Budget Variance - Positive (Negative)	2023 Audited
Metered Sales-Residential	$ 437,518	$ 465,000	$ (27,482)	$ 508,845
Metered Sales-Commercial	42,383	58,000	(15,617)	61,984
Metered Sales-Industrial	9,275	13,100	(3,825)	16,960
Private Fire Protection	5,795	19,100	(13,305)	9,562
Public Fire Protection	129,959	126,000	3,959	133,280
Industrial Fire Protection	1,884	-	1,884	505
Commercial Fire Protection	6,841	-	6,841	488
Metered Sales-Public Authority	651	600	51	913
Metered Sales-Multi Family Residential	61,075	72,000	(10,925)	81,393
Cell Tower Rental on Water Tower	31,360	31,360	-	14,234
Water Connection Fees	1,725	14,500	(12,775)	5,046
Misc Operating Revenues	6,137	-	6,137	13,362
Clear Water Revenues	54,735	-	54,735	3,204
Contributed Assets	-	-	-	8,846
Interest on Investments	87,899	34,500	53,399	49,639
Interest on Lease Receivables	-	-	-	17,126
Forfeited Discounts	4,125	-	4,125	667
Misc Non-Operating Revenues	-	500	(500)	15,105
Apply Unrestricted Fund Balance	-	675,000	(675,000)	-
TOTAL REVENUES	$ 881,362	$ 1,509,660	$ (628,298)	$ 941,159

EXPENSES:	2024 Pre-Audited	2024 Final Budget	2024 Budget Variance - Positive (Negative)	2023 Audited
Utility Committee	$ 483	$ -	$ (483)	$ 781
Maintenance Meters	12,375	20,000	7,625	747
Pumping Expense	82,114	98,522	16,408	147,308
Water Treatment Expense	37,304	32,100	(5,204)	30,680
Capital Projects	-	675,000	675,000	-
Trans/Distribution Expense	108,260	149,401	41,141	49,700
Billing Expense	44,468	86,019	41,551	39,411
Water Administration	134,249	187,162	52,913	131,925
Misc Water Expense	57,927	73,666	15,739	36,684
Safe Drinking Loan - Interest	7,417	43,726	36,309	-
Depreciation	226,848	200,000	(26,848)	226,848
Transfer to General Fund	-	-	-	506
TOTAL EXPENSES	$ 711,445	$ 1,565,596	$ 854,151	$ 664,590
NET CHANGE IN NET POSITION	$ 169,917	$ (55,936)	$ 225,853	$ 276,569

VILLAGE OF KRONENWETTER
Sewer Utility Fund
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	2024 Pre-Audited	2024 Final Budget	2024 Budget Variance - Positive (Negative)	2023 Audited
Metered Sales-Residential	$ 893,326	$ 855,009	$ 38,317	$ 521,650
Metered Sales-Commercial	97,047	116,212	(19,165)	64,610
Metered Sales-Industrial	25,801	30,689	(4,888)	18,419
Metered Sales-Multi Family Residential	187,936	194,152	(6,216)	113,283
Metered Sales-Public Authority	3,455	1,550	1,905	1,673
Sewer Connection Fees	1,050	3,800	(2,750)	4,871
Misc Operating Revenues	5,980	8,825	(2,845)	8,825
Contributed Assets	-	-	-	53,306
Interest on Investments	57,198	19,500	37,698	38,625
Sewer Tax Roll	-	-	-	200
Forfeited Discounts	14,661	4,500	10,161	6,954
Misc Non-Operating Revenues	-	5,800	(5,800)	5,805
Apply Unrestricted Fund Balance	-	540,000	(540,000)	-
TOTAL REVENUES	$ 1,286,454	$ 1,780,037	$ (493,583)	$ 838,221
EXPENSES:				
Sewer Administration/Crew	$ 217,264	$ 302,745	$ 85,481	$ 218,589
Sewer Operations/Maintenance	283,741	312,450	28,709	229,138
Rib Mt Sewerage District	474,327	397,800	(76,527)	297,985
Capital Projects	-	499,000	499,000	-
Depreciation	280,000	280,000	-	230,138
Transfer to General Fund	-	-	-	506
TOTAL EXPENSES	$ 1,255,332	$ 1,791,995	$ 536,663	$ 976,356
NET CHANGE IN NET POSITION	$ 31,122	$ (11,958)	$ 43,080	$ (138,135)

VILLAGE OF KRONENWETTER
Debt Service Fund
Year Ended December 31, 2024 and 2023
(Pre-Audited as of 5/27/2025)

REVENUES:	**2024 Pre-Audited**	**2024 Final Budget**	**2024 Budget Variance - Positive (Negative)**	**2023 Audited**
Property Taxes	$ 193,012	$ 193,012	$ -	$ 700,000
Special Assessments - Principal Payments	-	20,852	(20,852)	25,244
Interest Income - on Investments	5,947	19,000	(13,053)	19,028
Interest Income - on Special Assessments	-	3,146	(3,146)	9,801
Bond Premium	80,958	-	80,958	-
Apply Designated Fund Balance	-	90,028	(90,028)	-
Transfer from TID Funds	-	632,308	(632,308)	-
TOTAL REVENUES	$ 279,917	$ 958,346	$ (678,429)	$ 754,073
EXPENDITURES:				
Principal Payments	$ 606,179	$ 758,179	$ 152,000	$ 600,000
Interest Payments	126,249	200,167	73,918	118,275
Debt Issuance Costs	19,465	-	(19,465)	-
TOTAL EXPENDITURES	$ 751,893	$ 958,346	$ 206,453	$ 718,275
NET CHANGE IN FUND BALANCE	$ (471,976)	$ -	$ (471,976)	$ 35,798
Fund Balance - January 1st	595,895	595,895		560,097
Fund Balance - December 31st	$ 123,919	$ 595,895		$ 595,895

Debt Service Fund Restrictions:

Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2026 budget)	$ 73,679
Unassigned Fund Balance	$ 50,240
Fund Balance - 12/31/2024	$ 123,919

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
Year Ended December 31, 2024
(Pre-Audited as of 5/27/2025)

NAME OF DEBT OBLIGATION:	As of 12/31/2024
2016 Lease Revenue Bonds	$ 1,690,000.00
2018 General Obligation Notes	635,000.00
2021A General Obligation Bonds	3,110,000.00
2021B General Obligation Bonds	1,315,000.00
2023 Fire Truck Note	671,029.23
2024 Safe Water Drinking Loan	2,282,472.90
2024 General Obligation Notes	7,855,000.00
TOTAL DEBT OUTSTANDING	**$ 17,558,502.13**

DEBT OUTSTANDING BY FUNDING SOURCE:	As of 12/31/2024
Debt Service Fund - Tax Levy	$ 4,476,029.23
TID #1 Fund	3,295,000.00
TID #2 Fund	6,390,000.00
TID #3 Fund	-
TID #4 Fund	1,115,000.00
Water Utility Fund	2,282,472.90
Sewer Utility Fund	-
TOTAL DEBT OUTSTANDING - by Funding Source	**$ 17,558,502.13**

DEBT OUTSTANDING BY DEBT TYPE:	As of 12/31/2024
General Obligation Debt	$ 13,586,029.23
Lease Revenue Bonds	1,690,000.00
Water Utility Safe Water Drinking Loan	2,282,472.90
Water Utility Revenue Bonds	-
Sewer Utility Revenue Bonds	-
TOTAL DEBT OUTSTANDING - by Debt Type	**$ 17,558,502.13**

CALCULATION OF GENERAL OBLIGATION DEBT CAPACITY:		As of 12/31/2024	Debt Capacity
2024 Equalized Valuation of Village		$ 964,532,600	
	x	5%	
2024 Maximum General Obligation Debt Limit		$ 48,226,630	
2024 Maximum General Obligation Debt Limit		$ 48,226,630	
Less: 12/31/2024 Outstanding General Obligation Debt		$ (13,586,029)	28.17%
2024 General Obligation Debt Limit Available to Village		$ 34,640,601	71.83%