



ADMINISTRATIVE POLICY COMMITTEE MEETING AGENDA

September 23, 2025 at 5:30 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Board Room (Lower Level)

1. CALL MEETING TO ORDER

- A. Pledge of Allegiance
- B. Roll Call

2. PUBLIC COMMENT

Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this Village that Public Comment will take no longer than 15 minutes with a three-minute time period, per person, with time extension per the Chief Presiding Officer's discretion. Be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments.

3. APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION

- C. September 16, 2025

4. REPORTS AND DISCUSSIONS

- D. Finance Director Report
- E. August 2025 Financials

5. OLD BUSINESS- DISCUSSION AND POSSIBLE ACTION

- F. Complaint Procedure Review
- G. HR-005 -Policy Review and 2025 Wage Adjustment Chart

6. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

- H. FIN-003 Review
- I. Quadiant Lease for Village Mail Machine
- J. 2026 Dog License Fee Increase
- K. Development of Code of Conduct
- L. 2026 Marathon County Recycling Agreement

7. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

8. NEXT MEETING:

9. ADJOURNMENT

NOTE: Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made at least 24 hours in advance to the Village Clerk's office at (715) 693-4200 during business hours.

Posted: 09/19/2025 Kronenwetter Municipal Center and www.kronenwetter.org

Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages



ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

September 16, 2025 at 5:30 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Board Room (Lower Level)

1. CALL MEETING TO ORDER

- A. Pledge of Allegiance
- B. Roll Call
 - PRESENT
 - CHAIRPERSON David Baker
 - VICE-CHAIR Guy Fredel
 - Mary Solheim
 - Sean Dumais
 - ABSENT
 - Sandi Sorensen

2. PUBLIC COMMENT

Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this Village that Public Comment will take no longer than 15 minutes with a three-minute time period, per person, with time extension per the Chief Presiding Officer's discretion. Be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments.

Bernie Kramer-2150 E State HWY 153, Peplin. Mr. Kramer discusses the ambulance service and the contract with Riverside. He also discusses the wage scale, and the police department salaries.

3. APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION

- C. August 14, 2025 Joint RDA/APC Minutes
 - Motion by Dumais/Fredel to approve both sets of minutes as presented. 4:0 by voice vote.*
- D. August 19, 2025 APC Minutes

4. OLD BUSINESS- DISCUSSION AND POSSIBLE ACTION

- E. Garbage Service RFP Review
 - Public Works Director discusses the Garbage RFPs that were received. He discusses the differences between Harter's and Waste Management contracts. Waste Management Representative stated that it was his understanding that the two-year extension was turned down by the board, he also stated that he feels the two proposals that WM submitted should be considered. Harter's Representative came back and said that the two- five-year extension was never taken off the table and still available and the rate of one dollar less than what was stated in the RFP.*
 - Motion by Fredel/Solheim to recommend Village Board accept the Harter's response to the RFP as presented. Motion carried 4:0 by Roll Call.*

5. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

- F. Proposed Ambulance Service Contract
 - President Baker discusses the back story on the Ambulance service back story. Fire Chief and Trustee Joling were present to present the updated proposed contract with Riverside Fire and then took*

questions from the committee. APC committee directs Fire Chief to continue negotiations with Riverside to create a mutual addendum.

G. Complaint Procedure Review

Fredel suggests that Dumais provide the committee with a memo with his suggested changes to the CLIPP and APC ordinance as well as language changes to HR-012. Dumais agreed to have the suggested changes for next meeting.

H. HR-005 -Policy Review and 2025 Wage Adjustment Chart

Discussion was had on pay scale updates for salaried employees; Federal Government GS type step salary scale was discussed. It was mentioned that there is value for staff to see where they would be salary wise in upcoming years as they progress through a GS step type pay scale. Finance Director also mentioned that going forward wage increases for salary employees will be instated on the employee's anniversary date. Motion by Fredel was made and then withdrawn. Dumais will put together comparable comparison numbers and will send them out to APC for information for next meeting.

I. Renewal of Municipal Property Insurance (MPIC) for 2026

Motion by Fredel/Baker to recommend Village Board approve the renewal of Municipal Property Insurance with Municipal Property Insurance Co. (MPIC) and allocate cost as proposed by the Finance Director. Motion carried 4:0 by Rol Call

6. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

2025 Budget amendments

7. NEXT MEETING: September 23, 2025

8. ADJOURNMENT

Motion by Solheim/Dumais to Adjourn. Motion carried 4:0 by voice vote at 8:23 PM

NOTE: Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made at least 24 hours in advance to the Village Clerk's office at (715) 693-4200 during business hours.

Posted: 09/12/2025 Kronenwetter Municipal Center and www.kronenwetter.org

Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages

Minutes prepared by: Sarah Fisher-Account Clerk

VILLAGE OF KRONENWETTER
Summary of Ambulance Billing Costs to Riverside Fire District
2022 - 2026

Year	Per Capita Cost	WDOA Population	Base Fee	Processing Fee per Call	# of Calls	Processing Fees	Total Ambulance Cost	Annual Cost Increase	% Annual Cost Increase
2022	\$ 5.80	x 8,402 = 2021 pop.	\$ 48,731.60	\$ 50.00	x 424 =	\$ 21,200.00	\$ 69,931.60 Actual		
2023	\$ 5.92	x 8,561 = 2022 pop.	\$ 50,681.12	\$ 50.00	x 411 =	\$ 20,550.00	\$ 71,231.12 Actual	\$ 1,299.52	1.86%
2024	\$ 6.04	x 8,539 = 2023 pop.	\$ 51,575.56	\$ 50.00	x 397 =	\$ 19,850.00	\$ 71,425.56 Actual	\$ 194.44	0.27%
2025	\$ 6.16	x 8,551 = 2024 pop.	\$ 52,674.16	\$ 50.00 \$ 50.00	x 210 x 210	(Actual: 1/1-6/30/25) = \$ 10,500.00 = \$ 10,500.00 (Estimate: 7/1-12/31/25)	\$ 73,674.16 Estimate	\$ 2,248.60	3.15%
2026	\$ 6.27	x 8,595 = 2025 pop.	\$ 53,890.65 Estimate	\$ 50.00	x 420 = Estimate	\$ 21,000.00 Estimate	\$ 74,890.65 Estimate	\$ 1,216.49	1.65%

Public input APC 9/16/25

Ken Charneski 2604 16th Rd Kronenwetter.

Regarding Item 5 F the ambulance contract discussion. The idea of a local ambulance service was shown to be impractical, unfeasible, and unreasonable early on in the discussion process. The pro-ambulance group was never able to address or overcome the realities of the practical, financial, and operational advantages of contracting with Riverside.

From last February forward, a list of complaints appeared that seem to have been addressed months ago, including the liability issue, but we still have not gotten a contract for ambulance service in place.

Now, out of left field we see an entirely new new contract submitted by Chief O'brien.

To me, this looks more like the 1945 surrender terms signed by the Japanese than it does any kind of realistic mutually beneficial business agreement.

Hostile attitudes like this have plagued the ambulance discussion for 18 months. According to this packet report there is apparently no end in sight to the complaints and controversy. Respectful consideration some complaints seems to actually encourage and elevate the contention with new issues, as we can see in this proposed new contract.

I think the politics and delay created around this whole ambulance issue needs to be ended decisively. Time's up, as we have dealt with this issue long enough. It's actually getting to be absurdly long, and common sense needs to prevail at this meeting, wrapping up this issue now, tonight.

I think this *auto-renewal* option suggestion in the packet report is a very poor alternative to the diligence, decisiveness, and leadership that should have prevailed by now. We have been offered an **outstanding deal** by Riverside that should have been sealed months ago, but here we are, dawdling and jumping through hoops to accommodate one person's unilateral discontent.

I think APC members should reject this proposed contract in its entirety as being extremely one-sided, unrealistic, hostile, and not in the best interest of either Kronenwetter or Riverside.

It is a simple, straightforward matter for the committee to **focus on an addendum to deal with one or two issues already agreed upon**, and then a motion to **approve a 5 year contract as modified**.

At a 2% annual price increase, it seems irresponsible to go with any less. Longer term would be even better.

Also, I have no idea why there is an **RFP** in the packet, as the issue that was sent to APC was to work out contract issues.

Item 5 G Complaint procedure

I think that we need to keep in mind that this effort to shield staff from accountability using HR rules needs to be balanced by the public's right to make complaints against staff and have them resolved one way or the other. After all, the public is the taxpayer who is the "customer" that staff is supposed to provide "excellent service" for.

On the other hand, our entire code should be reviewed to eliminate opportunities for frivolous, malicious, or subjective "lawfare" or snitch culture complaints.

CLIPP is currently working on clarifying "public nuisance" language, for example. If there is a complaint, it should have a legitimate basis.

If you are thinking of relying on internal administrative control to maintain employee accountability, remember the fact that no matter how egregious the misconduct of certain staff members has been, and no matter what the embarrassment or financial cost to the Village has been, with the exception of one extraordinary case, there have been **NO department head or office staff** in known memory who **has ever been held accountable** for any of the unacceptable behavior or performance failures. There have been many cases of this, mostly by previous employees, acting out with complete impunity. Administrative sheltering, unreasonable excuses, and unconditional board member support providing immunity for certain staff member misconduct in the past has only worsened things. So there needs to be a mechanism in place to deal with problem behavior.

Any change to the complaint policy should keep in mind both sides of the employee coin. If recognition for outstanding work is acceptable, then so also should unacceptable behavior be just as recognized and corrected.

Respectability or trust is never gained because it is demanded or mandated, but because it is earned. Being accountable for actions is a key part of that. Any attempt to

keep the resolution to citizen complaints a secret will surely lead to resentment and a justified distrust of government.

So I hope you can find a balanced solution.

Item 5H HR-005

I hope the committee keeps in mind that the economy is tightening up, and that the current loose money attitude will not play well with a tight budget and the projected job market and economic realities likely to be coming our way.

I fail to see the relevance of including wage scales of neighboring villages in the packet, other than to tacitly incite our employees to, once again, feel victimized, exploited, or underpaid.

Kronenwetter is not Rib Mountain or Weston, and they are not us. There are different conditions, different work loads, different financial situations, and different levels of loyalty that affect each community. Getting into some kind of "bidding war" to match wages would be another very poor management decision.

I believe that the 2025 federal pay increase is set at 0%. Many corporations have been doing the same. Given the economic climate, I think we should keep it simple and follow that example.

Other items -

Where is the 2024 audit?

When does Mr Davel start? What salary? and what else was in the offer letter?
Normally we would have been informed of this by now.

Where is the budget discussion? Apparently the board's motion to proceed with the budget schedule "as discussed" has been disregarded in favor of "as presented". Attached is an example of a budget timeline that did not lead up to last minute decisions.

Thanks for your consideration.

Ken Charneski



REPORT TO VILLAGE BOARD and APC

ITEM NAME: Finance/Treasurer Office Update: Comparative Internal Financial Statements for Year-to-Date thru 7/31/2025 and 7/31/2024

PREPARED BY: John Jacobs, Interim Finance Director

DATE PREPARED: 9/08/2025

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

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

There will be a number of future 2025 budget amendments that we still need to submit to APC and the Village Board during the month of October 2025. There are a number of 2025 budgeting errors that need to be corrected from the original November 2024 budget adoption date (some are reductions and some are additions expected), which should be approved before the 2026 budget is submitted to the Village Board in November 2025 for the 2026 budget hearing.

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

General Fund:

- 7/31/2025 Revenues over Expenditures = \$1,187,562
- 7/31/2024 Revenues over Expenditures = \$1,156,761
- Therefore, the 2025 budget "surplus" as of 7/31/2025 is running about 103% of where the 2024 budget "surplus" was tracking at the same time compared to last year.
- 7/31/2025 Revenues = \$3,472,435 (or 61.30% of budgeted revenues YTD)
- 7/31/2024 Revenues = \$3,699,631 (or \$3,119,028 without the fund balance adjustment)
- Therefore, the 2025 revenues are tracking at 111% of where the 2024 revenues were a year ago, without the 2024 fund balance adjustment).
- 7/31/2025 Expenditures = \$2,284,873 (or 40.34% of budgeted expenditures YTD); remember that we are already at 58% of the year completed. So, this number is tracking in a good 😊 direction at this time. But, remember that the Parks Department and Street Surface Maintenance budgets do not typically get spent until the 2nd and 3rd quarters of the year.
- 7/31/2024 Expenditures = \$2,542,870
- Therefore, the 2025 expenditures are tracking at 90% of where the 2024 expenditures were a year ago. This 2025 YTD % is also looking favorable 😊, when compared to the 2024 budget after 7 months of the year completed.

Water Utility Fund:

- 7/31/2025 Revenues over Expenses = \$238,773
- 7/31/2024 Revenues over Expenses = \$149,643
- The 2025 fund balance will have ADDED \$238,773 to the Water Utility fund balance as of 7/31/2025, before depreciation.
- Therefore, the 2025 budget “surplus” as of 7/31/2025 is running about 160% of where the 2024 budget “surplus” was tracking at the same time compared to last year.
- 7/31/2025 Revenues = \$509,348 (or 36.43% of original budgeted revenues YTD). However, the \$706,335 budget for “Clear Water Revenues” was an overstated budgetary error made in November 2024, and that line item budget will be corrected in October 2025.
- 7/31/2024 Revenues = \$447,064
- Therefore, the 2025 revenues are tracking at 114% of where the 2024 revenues were a year ago.
- 7/31/2025 Expenses = \$270,575 (or 21.64% of original budgeted expenses YTD, before depreciation has been recorded)
- 7/31/2024 Expenses = \$297,421
- Therefore, the 2025 expenses are tracking at 91% of where the 2024 expenses were a year ago.
- No capital costs are recorded as “expenses” in the Water Utility Fund for 2025. Rather, all capital costs are “capitalized” as an Asset, and will be depreciated over the useful life of the capital asset.
- The Village utilized \$3,158,591 of the Safe Drinking Water Loan Program (out of a maximum of \$3,385,500) as of 7/31/2025. The remaining balance of \$226,909 will be utilized during third and fourth quarters of 2025. The Village paid \$136,413 of principal and \$27,709 interest on 5/01/2025. Principal payments began annually starting on 5/01/2025.
- The 2025 budget had been set with a budgetary surplus = \$147,879

Sewer Utility Fund:

- 7/31/2025 Revenues over Expenses = \$371,338
- 7/31/2024 Revenues over Expenses = \$62,418
- The 2025 fund balance will have ADDED \$371,338 to the Sewer Utility fund balance as of 7/31/2025, before depreciation.
- Therefore, the 2025 budget “surplus” as of 7/31/2025 is running about 595% of where the 2024 budget “surplus” was tracking at the same time compared to last year.
- 7/31/2025 Revenues = \$788,043 (or 68.37% of original budgeted revenues YTD)
- 7/31/2024 Revenues = \$631,913
- Therefore, the 2025 revenues are tracking at 125% of where the 2024 revenues were a year ago.
- 7/31/2025 Expenses = \$416,705 (or 34.28% of original budgeted expenses YTD, before depreciation has been recorded)
- 7/31/2024 Expenses = \$569,495
- Therefore, the 2025 expenses are tracking at 73% of where the 2024 expenses were a year ago.

- No capital costs are recorded as “expenses” in the Sewer Utility Fund for 2025. Rather, all capital costs are “capitalized” as an Asset, and will be depreciated over the useful life of the capital asset.
- The Rib Mt Sewerage District expenses for Jan-Jul 2025 = \$216,511, as compared to \$239,424 for the same period in 2024.
- There presently is no debt in the Sewer Utility Fund as of 7/31/2025.
- The 2025 budget had been set with a budgetary deficit = (\$62,958), before consideration for capital project costs.

Debt Service Fund:

- 7/31/2025 Revenues over Expenditures = \$2,032
- 7/31/2024 Revenues (under) Expenditures = (\$475,490) deficit
- Therefore, the 2025 fund balance will have ADDED \$2,032 to the Debt Service fund balance as of 7/31/2025.
- 7/31/2025 Total Fund Balance = \$125,951
 - Of this balance, the restricted 2024 bond premium (\$73,679) will be applied towards the 2026 budget (so the debt service tax levy can be reduced by \$73,679 in the 2026 budget).
 - Of this balance, there will be \$64,500 in debt service payments yet to be made between Aug-Dec 2025 this year.

Schedule of Debt Outstanding:

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

VILLAGE OF KRONENWETTER

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

General Fund:

- General Fund – Summary
- General Fund – Revenues
- General Fund – Expenditures
- General Fund – 2025 Budget vs. Actual Detail

Special Revenue Funds:

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

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

Section 4, Item D.

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

Fund Balance - January 1, 2025:

Nonspendable:

Inventories & Prepaid Items	\$ 137,966
Advance to TID #1	2,660,182

Assigned:

Subsequent year's budget	-
Carryover funds	-

Unassigned

	1,015,286
Total Fund Balance - January 1st	\$ 3,813,434

1/01/2024

	\$ 111,765
	2,551,634

	402,438
	178,166
	182,212

\$ 3,426,215

Fund Balance:

Nonspendable:

Inventories & Prepaid Items	\$ 137,966
Advance to TID #1	2,660,182

Assigned:

Subsequent year's budget	-
Carryover funds	-

Unassigned

1,015,286
\$ 3,813,434

12/31/2024

\$ 137,966
2,660,182

-
-

1,015,286
\$ 3,813,434

Current Year's Annual Budget

\$ 5,703,006

Actual Village's Unassigned

General Fund Balance %

17.8 12

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

Section 4, Item D.

REVENUES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
<u>Taxes:</u>					
General Property Taxes	\$ 1,940,585	\$ 2,206,115	\$ 1,940,582	\$ 3	\$ 1,655,461
Mobile Home Taxes	3,546	8,588	8,588	(5,042)	6,326
Managed Forest Land Taxes	30,437	31,000	31,000	(563)	-
Interest & Penalties on Taxes	-	-	-	-	-
Total Taxes	<u>\$ 1,974,568</u>	<u>\$ 2,245,703</u>	<u>\$ 1,980,170</u>	<u>\$ (5,602)</u>	<u>\$ 1,661,787</u>
<u>Intergovernmental:</u>					
State Shared Revenues	\$ 70,973	\$ 473,153	\$ 473,153	\$ (402,180)	\$ 287,293
Environmental Impact Fees	34,627	34,627	34,627	-	34,627
Shared Taxes-Weston 4	243,537	1,623,580	1,623,580	(1,380,043)	-
Shared Taxes-Magellan Term.	-	-	-	-	-
Shared Taxes-Weston Rice Plant	-	256,000	256,000	(256,000)	-
Highway Aids	169,442	327,331	327,331	(157,889)	245,535
Recycling Grant	28,687	28,500	28,500	187	28,816
Computer Aids	404	404	404	-	404
Personal Property State Aids	20,504	20,504	20,504	-	15,505
Law Enforcement Grants	-	-	-	-	-
Fire Department Grants	9,407	-	-	9,407	-
Election Service Aids	-	-	-	-	-
Forest Crop & Severance Taxes	3,827	3,800	3,800	27	3,828
County Bridge Aids	-	-	-	-	9,542
County Timber Sales	11,127	11,500	11,500	(373)	6,962
All Other Governmental	12,079	32,079	32,079	(20,000)	12,079
Total Intergovernmental	<u>\$ 604,614</u>	<u>\$ 2,811,478</u>	<u>\$ 2,811,478</u>	<u>\$ (2,206,864)</u>	<u>\$ 644,591</u>
<u>Licenses, Permits, and Other:</u>					
<u>Licenses:</u>					
Occupational Licenses	\$ 4,105	\$ 3,400	\$ 3,400	\$ 705	\$ 3,240
Dog Licenses	6,664	2,275	2,275	4,389	2,920
Cable Franchise Fees	21,755	71,000	71,000	(49,245)	39,940
<u>Permits:</u>					
Building Permits	20,998	45,000	45,000	(24,002)	20,563
Excavating/Mining Permits	4,587	500	500	4,087	1,300
Plat Reviews	4,086	3,000	3,000	1,086	3,423
<u>Other:</u>					
Other Licenses/Permits	3,715	1,900	1,900	1,815	3,742
Other Regulatory Fees	600	1,700	1,700	(1,100)	1,600
Total Licenses, Permits, and Other	<u>\$ 66,510</u>	<u>\$ 128,775</u>	<u>\$ 128,775</u>	<u>\$ (62,265)</u>	<u>\$ 76,728</u>
<u>Fines & Forfeitures:</u>					
Court Fines & Penalties	\$ 25,554	\$ 36,000	\$ 36,000	\$ (10,446)	\$ 23,890
Total Fines & Forfeitures	<u>\$ 25,554</u>	<u>\$ 36,000</u>	<u>\$ 36,000</u>	<u>\$ (10,446)</u>	<u>\$ 23,890</u>
<u>Public Charges for Services:</u>					
Public Records/Special Assessment Searches	\$ 2,030	\$ -	\$ -	\$ 2,030	\$ 2,384
Public Safety	235	100	100	135	90
Fire Department	923	2,500	2,500	(1,577)	-
Streets	-	7,500	7,500	(7,500)	1,350
Garbage/Refuse/Recycling	536,404	530,000	530,000	6,404	527,903
Total Public Charges for Services	<u>\$ 539,592</u>	<u>\$ 540,100</u>	<u>\$ 540,100</u>	<u>\$ (508)</u>	<u>\$ 531,727</u>

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

Section 4, Item D.

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

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

Section 4, ItemD.

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

Section 4, Item D.

EXPENDITURES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
<u>Culture & Recreation:</u>					
Parks	\$ 42,610	\$ 115,454	\$ 115,454	\$ 72,844	\$ 47,538
Total Culture & Recreation	\$ 42,610	\$ 115,454	\$ 115,454	\$ 72,844	\$ 47,538
<u>Conservation & Development:</u>					
Community Development/Zoning	\$ 63,069	\$ 132,001	\$ 132,001	\$ 68,932	\$ 63,090
Planning Technician	\$ 22,806	\$ 84,884	\$ 84,884	\$ 62,078	\$ 20,067
Total Conservation & Development	\$ 85,875	\$ 216,885	\$ 216,885	\$ 131,010	\$ 83,157
<u>Debt Service:</u>					
Debt Service-Lease Payment/Public Works	\$ 29,484	\$ 34,000	\$ 34,000	\$ 4,516	\$ 29,484
Debt Service-Lease Payment/General Office	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt Service	\$ 29,484	\$ 34,000	\$ 34,000	\$ 4,516	\$ 29,484
<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	\$ 2,284,873	\$ 5,929,856	\$ 5,664,323	\$ 3,379,450	\$ 2,542,870
Budget Percentage Expended YTD		40.34%			

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

Section 4, ItemD.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-41000-110 GENERAL PROPERTY TAXES	.00	1,940,584.56	1,940,582.44	(2.12)	100.0
100-41000-140 MOBILE HOME FEES (MONTHLY)	547.09	3,546.09	6,000.00	2,453.91	59.1
100-41000-141 MOBILE HOME LOTTERY CREDIT	.00	.00	2,588.04	2,588.04	.0
100-41000-151 MANAGED FOREST LAW (MFL)	.00	30,437.36	31,000.00	562.64	98.2
TOTAL TAXES	547.09	1,974,568.01	1,980,170.48	5,602.47	99.7
<u>INTERGOVERNMENTAL REVENUE</u>					
100-43000-001 STATE; SHARED REVENUES	70,972.92	70,972.92	473,152.80	402,179.88	15.0
100-43000-003 ALL OTHER INTERGOVERNMENTAL	.00	.00	20,000.00	20,000.00	.0
100-43000-005 ENVIRONMENTAL IMPACT FEES	.00	34,627.00	34,627.00	.00	100.0
100-43000-410 SHARED TAXES-WESTON 4	243,537.05	243,537.05	1,623,580.30	1,380,043.25	15.0
100-43000-412 SHARED TAXES-WESTON RICE PLANT	.00	.00	256,000.00	256,000.00	.0
100-43000-531 STATE; QUARTERLY HIGHWAY AID	.00	169,442.06	327,330.97	157,888.91	51.8
100-43000-545 STATE; RECYCLING AID	.00	28,686.45	28,500.00	(186.45)	100.7
100-43000-550 STATE; COMPUTER AID	404.27	404.27	404.27	.00	100.0
100-43000-560 VIDEO SERVICE PROVIDER AID	12,078.85	12,078.85	12,078.85	.00	100.0
100-43000-650 CROSSING GUARD FEES	.00	.00	2,500.00	2,500.00	.0
100-43523-121 FIRE DEPARTMENT GRANTS	.00	9,407.01	.00	(9,407.01)	.0
100-43650-000 FOREST CROP/MAN FOREST LAND	.00	3,827.26	3,800.00	(27.26)	100.7
100-43670-000 PERSONAL PROPERTY STATE AID	.00	20,503.48	20,503.48	.00	100.0
TOTAL INTERGOVERNMENTAL REVENUE	326,993.09	593,486.35	2,802,477.67	2,208,991.32	21.2
<u>LICENSES & PERMITS</u>					
100-44000-002 ALL OTHER PERMITS & LICENSES	250.00	575.00	.00	(575.00)	.0
100-44000-110 LIQUOR & BEER LICENSES	540.00	3,310.00	2,400.00	(910.00)	137.9
100-44000-120 OPERATOR LICENSES	415.00	695.00	1,000.00	305.00	69.5
100-44000-121 CIGARETTE LICENSES	.00	100.00	.00	(100.00)	.0
100-44000-122 KENNEL LICENSES & PERMITS	.00	.00	75.00	75.00	.0
100-44000-123 MOBILE HOME COURT LICENSES	.00	100.00	100.00	.00	100.0
100-44000-131 FARMERS MARKET PERMIT	130.00	1,450.00	800.00	(650.00)	181.3
100-44000-200 DOG LICENSES	138.50	6,664.00	2,200.00	(4,464.00)	302.9
100-44000-210 SIGN PERMITS/MISC LIC/PERMITS	60.00	790.00	1,000.00	210.00	79.0
100-44000-300 BUILDING PERMITS	8,881.82	20,998.18	45,000.00	24,001.82	46.7
100-44000-400 ZONING & VARIANCE CHANGES	.00	600.00	1,300.00	700.00	46.2
100-44000-401 CONDITIONAL USE PERMITS	.00	800.00	400.00	(400.00)	200.0
100-44000-402 PLAT/CSM/SITE PLAN REVIEWS	580.40	4,085.60	3,000.00	(1,085.60)	136.2
100-44000-900 EXCAVATING PERMITS	200.00	4,587.40	500.00	(4,087.40)	917.5
TOTAL LICENSES & PERMITS	11,195.72	44,755.18	57,775.00	13,019.82	77.5

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

Section 4, ItemD.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FINES, FORFEITURES AND PENALT</u>					
100-45100-100	FINES	2,847.00	25,553.90	36,000.00	10,446.10	71.0
	TOTAL FINES, FORFEITURES AND PENALT	2,847.00	25,553.90	36,000.00	10,446.10	71.0
	<u>PUBLIC CHARGES FOR SERVIC</u>					
100-46000-200	SPECIAL ASSESSMENT SEARCH	420.00	2,030.00	.00	(2,030.00)	.0
100-46000-210	POLICE DEPARTMENT SERVICES	30.00	235.00	100.00	(135.00)	235.0
100-46000-221	FIRE DEPARTMENT SERVICES	269.90	923.03	2,500.00	1,576.97	36.9
100-46000-420	GARBAGE COLLECTION FEES	172.97	536,404.04	530,000.00	(6,404.04)	101.2
	TOTAL PUBLIC CHARGES FOR SERVIC	892.87	539,592.07	532,600.00	(6,992.07)	101.3
	<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	33,085.46	227,461.74	130,000.00	(97,461.74)	175.0
100-48000-200	MUNICIPAL CENTER & PARK RENTAL	1,150.00	5,320.00	7,500.00	2,180.00	70.9
100-48000-201	ATHLETIC/SOCCER FIELD RENTAL	.00	2,310.00	3,100.00	790.00	74.5
100-48000-306	SALE OF SCRAP AND USED OIL	.00	4,013.05	1,500.00	(2,513.05)	267.5
100-48000-309	WOOD SALES-COUNTY FOREST LAND	.00	11,127.08	11,500.00	372.92	96.8
100-48000-311	MISCELLANEOUS REVENUE	.00	55.43	11,000.00	10,944.57	.5
100-48000-312	SALE OF OFFICE SUPPLIES	29.79	83.18	100.00	16.82	83.2
100-48000-314	CULVERT & ROADWAY WORK/SALE	.00	.00	7,500.00	7,500.00	.0
100-48000-316	FRANCHISE FEE	4,815.09	21,755.33	71,000.00	49,244.67	30.6
100-48000-500	DONATIONS; OTHER	.00	.00	500.00	500.00	.0
100-48000-530	DONATIONS-POLICE DEPARTMENT	.00	15.00	500.00	485.00	3.0
100-48301-000	SALE OF LAW ENFORCEMENT EQUIPM	.00	17,654.00	.00	(17,654.00)	.0
100-48400-000	INSURANCE CLAIM PROCEEDS	.00	134.90	.00	(134.90)	.0
100-48510-000	COMMUNITY EVENTS SPONSORSHIPS	.00	4,550.00	3,500.00	(1,050.00)	130.0
	TOTAL MISCELLANEOUS REVENUES	39,080.34	294,479.71	247,700.00	(46,779.71)	118.9
	<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	381,556.11	3,472,435.22	5,664,323.15	2,191,887.93	61.3

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

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>						
100-51000-108-110	BOARD MEMBERS SALARIES & WAGES	2,400.00	14,400.40	33,000.00	18,599.60	43.6
100-51000-108-151	FICA TAX - VILLAGE BOARD	183.63	1,076.68	2,524.50	1,447.82	42.7
100-51000-108-320	EXPENSES - BOARD MEMBERS	325.00	416.81	1,000.00	583.19	41.7
	TOTAL GENERAL GOVERNMENT	2,908.63	15,893.89	36,524.50	20,630.61	43.5
<u>MUNICIPAL COURT</u>						
100-51200-100-333	MUNICIPAL COURT LEGAL FEES	1,443.29	11,092.67	20,000.00	8,907.33	55.5
100-51200-352-000	KRONENWETTER COURT EXPENDITURE	.00	.00	21,783.61	21,783.61	.0
	TOTAL MUNICIPAL COURT	1,443.29	11,092.67	41,783.61	30,690.94	26.6
<u>LEGAL</u>						
100-51300-302-000	LEGAL FEES-GENERAL	1,070.00	18,766.00	30,000.00	11,234.00	62.6
	TOTAL LEGAL	1,070.00	18,766.00	30,000.00	11,234.00	62.6
<u>GENERAL OFFICE</u>						
100-51400-460-000	OFFICE SUPPLIES	472.53	8,601.83	15,000.00	6,398.17	57.4
100-51400-470-000	OFFICE EQUIPMENT/SERVICE AGREE	395.51	2,601.52	13,000.00	10,398.48	20.0
100-51400-485-000	COMPUTER SUPPLIES, EXPENSES &	8,907.74	49,875.60	143,350.00	93,474.40	34.8
100-51400-510-000	INDEPENDENT AUDIT/ACCOUNTING	.00	12,122.36	46,000.00	33,877.64	26.4
100-51400-516-000	UNIFORMS/APPAREL	.00	.00	1,000.00	1,000.00	.0
100-51400-517-000	EMPLOYEE SAFETY/WEELLNESS/GIFTS	.00	10.53	350.00	339.47	3.0
	TOTAL GENERAL OFFICE	9,775.78	73,211.84	218,700.00	145,488.16	33.5
<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 7 MONTHS ENDING JULY 31, 2025

Section 4, Item D.

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 ADMIN	5,948.03	42,680.29	83,100.71	40,420.42	51.4
100-51420-110-151 FICA TAX - ZONING ADMIN	441.90	3,172.00	6,357.20	3,185.20	49.9
100-51420-110-152 COMM. DEVELOP/ZONING; RETIREMENT	413.39	2,967.24	5,733.95	2,766.71	51.8
100-51420-110-154 COMM. DEVELOP/ZONING; HEALTH INSURANCE	1,544.00	10,943.22	20,280.50	9,337.28	54.0
100-51420-131-000 COMM. DEVELOP/ZONING; EAP FRINGE	.00	.00	29.00	29.00	.0
100-51420-340-000 CD/ZONING; SEMINARS & MILEAGE	.00	.00	1,000.00	1,000.00	.0
100-51420-345-000 CD/ZA MATERIALS AND SUPPLIES	.00	.00	500.00	500.00	.0
100-51420-350-000 COMMUNITY EVENTS	120.00	1,919.95	8,500.00	6,580.05	22.6
100-51420-360-000 PUBLIC RELATIONS/MARKETING	.00	946.20	1,500.00	553.80	63.1
100-51420-370-000 ENGINEERING/SURVEYING/CONSULTING	.00	.00	5,000.00	5,000.00	.0
TOTAL COMMUNITY DEVELOPMENT/ZONING	8,467.32	63,068.90	132,001.36	68,932.46	47.8
<u>CLERK</u>					
100-51421-110-110 SALARIES & WAGES - CLERK	5,384.60	27,961.68	61,800.00	33,838.32	45.3
100-51421-110-151 FICA TAX - CLERK	397.66	2,070.70	4,727.70	2,657.00	43.8
100-51421-110-152 RETIREMENT - CLERK	374.22	1,667.30	4,264.20	2,596.90	39.1
100-51421-110-154 INSURANCE - CLERK	1,678.14	8,045.55	21,125.52	13,079.97	38.1
100-51421-131-000 EAP FRINGE - CLERK	.00	.00	29.00	29.00	.0
100-51421-322-000 MISC - BONDING	.00	255.00	150.00 (	105.00)	170.0
100-51421-340-000 CLERK; SEMINARS & MILEAGE	.00	105.00	4,000.00	3,895.00	2.6
TOTAL CLERK	7,834.62	40,105.23	96,096.42	55,991.19	41.7
<u>DEPUTY CLERK</u>					
100-51422-110-110 SALARIES & WAGES - DEPUTY CLERK	419.73	2,891.14	5,311.78	2,420.64	54.4
100-51422-110-151 FICA TAX - DEPUTY CLERK	30.68	211.06	406.35	195.29	51.9
100-51422-110-152 RETIREMENT - DEPUTY CLERK	29.17	201.01	366.51	165.50	54.8
100-51422-110-154 INSURANCE - DEPUTY CLERK	167.82	1,189.76	2,112.55	922.79	56.3
100-51422-322-000 DEPUTY CLERK; MUNICIPAL BONDING	.00	.00	150.00	150.00	.0
100-51422-340-000 DEPUTY CLERK; SEMINARS & MILEAGE	.00	.00	500.00	500.00	.0
TOTAL DEPUTY CLERK	647.40	4,492.97	8,847.19	4,354.22	50.8
<u>ADMIN ASSIST</u>					
100-51423-110-110 SALARIES & WAGES - AA	.00	10,336.57	53,117.78	42,781.21	19.5
100-51423-110-151 FICA TAX - AA	.00	758.01	4,063.51	3,305.50	18.7
100-51423-110-152 RETIREMENT - AA	.00	719.11	3,665.13	2,946.02	19.6
100-51423-110-154 INSURANCE - AA	70.50	3,920.70	21,125.52	17,204.82	18.6
100-51423-131-000 EAP FRINGE - AA	.00	.00	29.00	29.00	.0
100-51423-340-000 ADMIN ASSIST; SEMINARS & MILEAGE	.00	.00	1,500.00	1,500.00	.0
TOTAL ADMIN ASSIST	70.50	15,734.39	83,500.94	67,766.55	18.8

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING TECHNICIAN</u>					
100-51425-110-110 SALARY & WAGES - PLAN TECH	2,346.79	14,699.89	55,197.78	40,497.89	26.6
100-51425-110-151 FICA TAX - PLAN TECH	172.40	1,073.96	4,222.63	3,148.67	25.4
100-51425-110-152 RETIREMENT - PLAN TECH	163.10	1,021.98	3,808.65	2,786.67	26.8
100-51425-110-154 INSURANCE - PLAN TECH	902.25	6,010.47	21,125.52	15,115.05	28.5
100-51425-131-000 EAP FRINGE - PLAN TECH	.00	.00	29.00	29.00	.0
100-51425-340-000 PLAN TECH; SEMINARS & MILEAGE	.00	.00	500.00	500.00	.0
TOTAL PLANNING TECHNICIAN	3,584.54	22,806.30	84,883.58	62,077.28	26.9
<u>ACCT CLERK</u>					
100-51427-110-110 SALARIES & WAGES - ACCT CLERK	3,781.30	22,840.88	42,494.22	19,653.34	53.8
100-51427-110-151 FICA TAX - ACCT CLERK	276.77	1,658.92	3,250.81	1,591.89	51.0
100-51427-110-152 RETIREMENT - ACCT CLERK	262.80	1,589.15	2,932.10	1,342.95	54.2
100-51427-110-154 INSURANCE - ACCT CLERK	1,342.40	9,516.17	16,900.42	7,384.25	56.3
100-51427-131-000 EAP FRINGE - ACCT CLERK	.00	.00	29.00	29.00	.0
100-51427-322-000 MISC - BONDING - ACCT CLERK	.00	.00	150.00	150.00	.0
100-51427-340-000 ACCT CLERK; SEMINARS & MILEAGE	97.30	574.84	1,300.00	725.16	44.2
TOTAL ACCT CLERK	5,760.57	36,179.96	67,056.55	30,876.59	54.0
<u>ELECTIONS</u>					
100-51440-110-110 SALARIES & WAGES - ELECTIONS	.00	9,913.02	15,000.00	5,086.98	66.1
100-51440-110-151 FICA TAX - ELECTIONS	.00	66.96	1,147.50	1,080.54	5.8
100-51440-350-000 OTHER EXPENSES & SUPPLIES	.00	1,630.73	15,000.00	13,369.27	10.9
TOTAL ELECTIONS	.00	11,610.71	31,147.50	19,536.79	37.3

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		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	45.96	750.00	704.04	6.1
	TOTAL COMMISSIONS, COMMITTEES,	.00	1,558.79	15,438.50	13,879.71	10.1
	<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	5,246.91	26,140.64	.00	(26,140.64)	.0
100-51520-322-000	MISCELLANEOUS-BONDING	.00	.00	150.00	150.00	.0
100-51520-340-000	TREASURER; SEMINARS & MILEAGE	.00	.00	4,000.00	4,000.00	.0
100-51520-999-000	BUDGET ADJUSTMENT	.00	.00	(20,000.00)	(20,000.00)	.0
	TOTAL TREASURER	5,246.91	28,293.64	53,855.38	25,561.74	52.5
	<u>ASSESSOR</u>					
100-51530-110-000	ASSESSOR FEE	1,460.45	11,683.60	16,500.00	4,816.40	70.8
100-51530-113-000	ASSESSOR - MANUFACTURING	.00	.00	1,300.00	1,300.00	.0
	TOTAL ASSESSOR	1,460.45	11,683.60	17,800.00	6,116.40	65.6

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		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MUNICIPAL BUILDING</u>					
100-51600-110-110	WAGES -CLEANING/SNOW REMOVAL	1,533.42	13,722.89	9,068.89	(4,654.00)	151.3
100-51600-110-151	FICA - CLEANING/SNOW REMOVAL	117.32	1,049.83	693.77	(356.06)	151.3
100-51600-326-000	UTILITIES	6,104.12	40,842.78	40,000.00	(842.78)	102.1
100-51600-354-000	MATERIALS & SUPPLIES	(326.95)	674.57	5,000.00	4,325.43	13.5
100-51600-355-000	JANITORIAL SUPPLIES	.00	577.66	5,000.00	4,422.34	11.6
100-51600-389-000	MAINTENANCE	639.34	15,111.09	35,000.00	19,888.91	43.2
	TOTAL MUNICIPAL BUILDING	8,067.25	71,978.82	94,762.66	22,783.84	76.0
	<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	451.37	1,000.00	548.63	45.1
100-51900-120-000	EMPLOYEE SETTLEMENTS	.00	.00	7,875.00	7,875.00	.0
100-51900-938-000	PROPERTY & LIABILITY INSURANCE	.00	4,976.00	30,000.00	25,024.00	16.6
100-51900-960-000	PUBLICATIONS	314.05	1,023.61	2,700.00	1,676.39	37.9
100-51900-970-000	NEWSLETTER	.00	.00	8,000.00	8,000.00	.0
100-51900-990-000	DUES & MEMBERSHIPS	.00	867.44	8,700.00	7,832.56	10.0
100-51900-991-000	BANK & INVESTMENT FEES	.00	160.00	1,000.00	840.00	16.0
100-51900-994-000	WEIGHTS MEASURES INSPECTION	.00	750.00	750.00	.00	100.0
100-51900-999-000	CONTINGENCY EXPS	.00	.00	74,027.88	74,027.88	.0
	TOTAL OTHER GENERAL GOVERNMENT	314.05	8,228.42	144,052.88	135,824.46	5.7

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<u>POLICE DEPT</u>					
100-52000-110-110 SALARIES & WAGES - CROSS GUARD	.00	2,932.72	4,860.00	1,927.28	60.3
100-52000-110-151 FICA TAX - CROSSING GUARD	.00	224.32	371.79	147.47	60.3
100-52000-110-154 INSURANCE - CROSS GUARD	.00	.00	915.00	915.00	.0
100-52000-120-138 TRAINING & CONF - POLICE CHIEF	.00	471.95	2,000.00	1,528.05	23.6
100-52000-120-140 EMPLOYEE ASSISTANCE PROG-CHIEF	.00	.00	29.00	29.00	.0
100-52000-120-146 PROFESSIONAL DUES-POLICE CHIEF	.00	510.00	575.00	65.00	88.7
100-52000-120-157 EAP-LIEUTENANT	.00	.00	29.00	29.00	.0
100-52000-120-159 PROFESSIONAL DUES - LIEUTENANT	.00	275.00	250.00	(25.00)	110.0
100-52000-120-160 TRAINING & CONF - LIEUTENANT	.00	651.40	2,000.00	1,348.60	32.6
100-52000-120-238 TRAINING - OFFICERS	.00	1,557.93	6,500.00	4,942.07	24.0
100-52000-120-240 EMERGENCY ASSIST PROG-OFFICERS	.00	.00	174.00	174.00	.0
100-52000-120-250 LEGAL SERVICES-POLICE DEPT	525.00	793.38	1,000.00	206.62	79.3
100-52000-120-320 AMMUNITION	.00	375.13	3,000.00	2,624.87	12.5
100-52000-120-321 FT OFFICERS PROTECTIVE CLOTH	64.96	3,071.98	9,000.00	5,928.02	34.1
100-52000-120-322 PT OFFICERS PROTECTIVE CLOTH	.00	.00	500.00	500.00	.0
100-52000-120-323 PHYSICAL EXAMS	.00	.00	1,000.00	1,000.00	.0
100-52000-120-324 FUEL	1,544.53	10,124.33	40,000.00	29,875.67	25.3
100-52000-120-326 TELEPHONE & UTILITIES - POLICE	.00	2,538.00	8,700.00	6,162.00	29.2
100-52000-120-380 EQUIPMENT REPAIRS/MAINTENANCE	1,359.48	6,014.01	20,000.00	13,985.99	30.1
100-52000-120-434 EMPLOYEE ASSIST PROG-PD CLERK	.00	.00	29.00	29.00	.0
100-52000-120-437 MILEAGE - POLICE CLERK	.00	165.90	200.00	34.10	83.0
100-52000-120-438 TRAIN/MEETINGS - POLICE CLERK	.00	235.01	1,000.00	764.99	23.5
100-52000-120-460 OFFICE SUPPLIES	560.60	2,065.23	5,500.00	3,434.77	37.6
100-52000-120-475 POSTAGE & SHIPPING	21.97	367.77	550.00	182.23	66.9
100-52000-120-476 PROPERTY ROOM/EVIDENCE	.00	120.19	1,000.00	879.81	12.0
100-52000-120-811 OUTLAY-EQUIPMENT	335.95	7,837.50	17,300.00	9,462.50	45.3
100-52000-120-815 PD CONTRACTED SERVICES	.00	138.01	500.00	361.99	27.6
100-52000-120-820 PD: COMPUTER SUPPLIES, EXPENSE	.00	13,196.00	35,000.00	21,804.00	37.7
100-52000-120-938 POLICE DEPARTMENT INSURANCE	197.28	789.12	32,925.00	32,135.88	2.4
100-52000-121-110 SALARY & WAGES - LIEUTENANT	8,492.50	57,231.60	105,633.39	48,401.79	54.2
100-52000-121-151 FICA - LIEUTENANT	635.42	4,277.03	8,080.95	3,803.92	52.9
100-52000-121-152 RETIREMENT - LIEUTENANT	1,274.72	8,608.01	15,105.57	6,497.56	57.0
100-52000-121-154 HEALTH INSURANCE - LIEUTENANT	1,678.14	11,895.75	21,125.52	9,229.77	56.3
100-52000-122-110 SALARIES & WAGES - FT OFFICERS	41,171.15	270,948.10	525,510.82	254,562.72	51.6
100-52000-122-151 FICA TAX - FT OFFICERS	3,064.53	20,268.57	37,372.28	17,103.71	54.2
100-52000-122-152 RETIREMENT (WRS) - FT OFFICERS	5,491.14	39,844.64	69,859.29	30,014.65	57.0
100-52000-122-154 HEALTH INSURANCE - FT OFFICERS	10,483.28	54,948.43	136,315.44	81,367.01	40.3
100-52000-123-110 SALARIES & WAGES - PT OFFICERS	285.00	1,254.43	7,561.80	6,307.37	16.6
100-52000-123-151 FICA TAX - PT OFFICERS	21.80	95.96	578.48	482.52	16.6
100-52000-124-110 SALARIES & WAGES - POLICE CLERK	2,181.09	15,750.46	26,675.15	10,924.69	59.1
100-52000-124-151 FICA TAX - POLICE CLERK	158.10	1,143.03	2,040.65	897.62	56.0
100-52000-124-152 RETIREMENT(WRS) - POLICE CLERK	151.58	1,094.99	1,840.59	745.60	59.5
100-52000-124-154 HEALTH INS - POLICE CLERK	822.29	5,828.54	9,506.48	3,677.94	61.3
100-52000-125-110 SALARIES & WAGES - PROPERTY RO	726.57	4,982.98	7,416.00	2,433.02	67.2
100-52000-125-151 FICA TAX - PROP ROOM MGR	55.58	381.17	567.32	186.15	67.2
100-52000-126-110 SALARIES & WAGES PT POLICE CLE	706.94	4,806.35	25,323.17	20,516.82	19.0
100-52000-126-151 PT POLICE CLERK; FICA TAX	54.09	367.70	1,937.21	1,569.51	19.0
100-52000-127-110 SALARY & WAGES - POLICE CHIEF	8,681.56	62,054.74	116,246.20	54,191.46	53.4
100-52000-127-151 FICA TAX - POLICE CHIEF	649.88	4,647.45	8,892.83	4,245.38	52.3
100-52000-127-152 RETIREMENT(WRS) - POLICE CHIEF	1,303.10	9,338.13	16,623.21	7,285.08	56.2
100-52000-127-154 HEALTH INS - POLICE CHIEF	1,678.14	11,895.75	21,125.52	9,229.77	56.3
100-52000-128-110 SALARY & WAGES - SARGEANT	15,344.19	100,735.15	189,481.12	88,745.97	53.2

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100-52000-128-151 FICA TAX - SARGEANT	1,148.68	7,581.38	13,475.16	5,893.78	56.3
100-52000-128-152 RETIREMENT(WRS) - SARGEANT	2,265.64	14,893.38	25,188.86	10,295.48	59.1
100-52000-128-154 HEALTH INS - SARGEANT	2,969.16	15,083.96	31,354.80	16,270.84	48.1
100-52000-128-157 EAP-SARGEANT	.00	.00	58.00	58.00	.0
TOTAL POLICE DEPT	116,104.04	784,412.56	1,619,803.60	835,391.04	48.4
<u>FIRE & EMS</u>					
100-52200-201-110 SALARIES & WAGES - FIRE DEPART	11,643.50	75,171.85	163,290.00	88,118.15	46.0
100-52200-201-131 EMPLOYEE ASSISTANCE PROGRAM	.00	.00	1,160.00	1,160.00	.0
100-52200-201-151 FICA TAX - FIRE DEPARTMENT	888.84	5,709.39	12,491.69	6,782.30	45.7
100-52200-201-152 RETIREMENT FIRE DEPARTMENT	638.68	3,414.02	10,000.00	6,585.98	34.1
100-52200-201-321 PROTECTIVE CLOTHING	20.00	13,845.38	20,000.00	6,154.62	69.2
100-52200-201-322 MISCELLANEOUS FD SUPPLIES	15.00	522.51	1,000.00	477.49	52.3
100-52200-201-323 PHYSICAL EXAMS	.00	406.00	1,500.00	1,094.00	27.1
100-52200-201-324 FUEL	216.13	2,672.91	7,000.00	4,327.09	38.2
100-52200-201-326 UTILITIES - SIREN	34.32	192.86	500.00	307.14	38.6
100-52200-201-327 RADIOS	.00	2,275.00	10,000.00	7,725.00	22.8
100-52200-201-328 DISAB/ACCIDENT DEATH POLICY	.00	.00	8,500.00	8,500.00	.0
100-52200-201-330 PHONE REIMBURSEMENT	.00	160.00	960.00	800.00	16.7
100-52200-201-331 FD DUES & MEMBERSHIPS	.00	1,584.00	1,000.00	(584.00)	158.4
100-52200-201-340 TRAINING/SCHOOLING/MEETINGS	160.00	1,754.61	4,000.00	2,245.39	43.9
100-52200-201-350 OFFICE EXPENSES & SUPPLIES	72.93	891.26	1,500.00	608.74	59.4
100-52200-201-380 EQUIPMENT REPAIRS/MAINTENANCE	1,698.75	13,267.71	30,000.00	16,732.29	44.2
100-52200-201-383 FIELD TOOLS OUTLAY	102.41	2,983.95	7,500.00	4,516.05	39.8
100-52200-201-820 COMPUTER PURCHASE/SOFTWARE	.00	236.25	3,000.00	2,763.75	7.9
100-52200-201-938 FIRE DEPARTMENT INSURANCE	.00	.00	25,000.00	25,000.00	.0
100-52200-201-940 FD GRANT MATCHING	.00	20,000.00	10,000.00	(10,000.00)	200.0
100-52200-300-110 SALARIES & WAGES - FR/EMS	3,170.00	21,191.00	45,000.00	23,809.00	47.1
100-52200-300-151 FICA TAX - FIRST RESPONDERS	242.49	1,631.81	3,442.50	1,810.69	47.4
100-52200-300-152 RETIREMENT - EMS/FR	201.73	1,434.96	2,000.00	565.04	71.8
100-52200-301-000 EQUIPMENT SUPPLIES/MAINTENANCE	.00	1,645.56	5,000.00	3,354.44	32.9
100-52200-301-340 TRAINING/SCHOOLING/ADD'L MTGS	1,018.04	1,316.04	4,000.00	2,683.96	32.9
100-52200-301-350 SUPPLIES, MILEAGE & EXPENSES	1,866.00	2,112.71	3,000.00	887.29	70.4
100-52200-301-360 MEDICAL/PHYSICALS	.00	225.50	500.00	274.50	45.1
100-52200-301-811 OUTLAY-EQUIPMENT	2,278.18	754.18	4,000.00	3,245.82	18.9
100-52200-310-210 OUTSIDE SERVICES	4,900.00	10,500.00	22,000.00	11,500.00	47.7
100-52200-310-329 SERVICE/STANDBY FEE	.00	52,674.16	65,000.00	12,325.84	81.0
TOTAL FIRE & EMS	29,167.00	238,573.62	472,344.19	233,770.57	50.5
<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	36.25	58.49	600.00	541.51	9.8
100-52400-400-354 COMPUTER SOFTWARE AND SUPPLIES	.00	1,950.80	1,000.00	(950.80)	195.1
TOTAL BUILDING INSPECTOR	36.25	2,009.29	26,600.00	24,590.71	7.6

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<u>POLICE & FIRE COMMISSION</u>					
100-52800-100-321 PFC POSTAGE	.00	191.87	25.00	(166.87)	767.5
100-52800-100-340 PFC TRAINING/SCHOOLING	.00	.00	375.00	375.00	.0
100-52800-100-354 MATERIALS & SUPPLIES	.00	.00	100.00	100.00	.0
100-52800-101-110 PFC CLERK SALARIES & WAGES	353.64	2,561.41	5,927.81	3,366.40	43.2
100-52800-101-151 PFC CLERK FICA TAX	25.97	188.32	453.48	265.16	41.5
100-52800-101-152 PFC CLERK RETIREMENT	18.56	134.11	409.02	274.91	32.8
100-52800-101-154 PFC CLERK-HEALTH INSURANCE	100.69	713.82	2,112.55	1,398.73	33.8
TOTAL POLICE & FIRE COMMISSION	498.86	3,789.53	9,402.86	5,613.33	40.3

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<u>PUBLIC WORKS</u>					
100-53000-300-000 ENGINEERING COSTS	.00	19,632.50	25,000.00	5,367.50	78.5
100-53000-302-110 SALARIES & WAGES - PW DIRECTOR	3,201.93	22,890.52	42,873.75	19,983.23	53.4
100-53000-302-131 EAP FRINGE - PW DIRECTOR	.00	.00	29.00	29.00	.0
100-53000-302-151 FICA TAX - PW DIRECTOR	238.52	1,705.62	3,279.84	1,574.22	52.0
100-53000-302-152 RETIREMENT (WRS) - PW DIRECTOR	222.54	1,591.49	2,958.29	1,366.80	53.8
100-53000-302-154 HEALTH INSURANCE - PW DIRECTOR	755.17	5,352.38	9,506.48	4,154.10	56.3
100-53000-302-330 MILEAGE - PUBLIC WORKS	.00	148.03	.00	(148.03)	.0
100-53000-302-340 PWD; SEMINARS, TRAINING & MILE	127.30	1,392.00	1,500.00	108.00	92.8
100-53000-311-110 SALARIES & WAGES - PW	26,322.33	195,301.48	365,569.63	170,268.15	53.4
100-53000-311-130 PW EMPLOYEES PHYSICALS	.00	514.75	350.00	(164.75)	147.1
100-53000-311-137 PW CREW EAP FRINGE	.00	.00	150.00	150.00	.0
100-53000-311-151 FICA - PW	1,942.33	14,462.59	27,966.08	13,503.49	51.7
100-53000-311-152 RETIREMENT - PW	1,829.38	13,467.33	25,224.30	11,756.97	53.4
100-53000-311-154 HEALTH INSURANCE - PW	8,390.70	56,313.10	126,753.12	70,440.02	44.4
100-53000-311-342 SALT/BRINE	.00	52,161.97	225,000.00	172,838.03	23.2
100-53000-311-344 PATCHING MATERIAL-ASPHALT	16,117.30	23,987.69	65,000.00	41,012.31	36.9
100-53000-311-345 SEAL COATING	.00	.00	300,000.00	300,000.00	.0
100-53000-311-346 CRACKFILLING	.00	.00	65,000.00	65,000.00	.0
100-53000-311-347 PAVEMENT MARKING	456.75	456.75	20,000.00	19,543.25	2.3
100-53000-311-348 GRAVEL & ROAD BASE	1,233.50	6,488.83	25,000.00	18,511.17	26.0
100-53000-311-357 CULVERTS	.00	449.19	15,000.00	14,550.81	3.0
100-53000-311-358 ROAD SIGNS	.00	1,137.26	4,300.00	3,162.74	26.5
100-53000-311-359 BRIDGE INSPECTIONS	.00	.00	2,000.00	2,000.00	.0
100-53000-311-360 STORM WATER	.00	2,500.00	2,500.00	.00	100.0
100-53000-311-380 EQUIPMENT; REPAIRS/MAINTENANCE	2,644.20	12,470.15	70,000.00	57,529.85	17.8
100-53000-311-381 TRAFFIC SIGNAL MAINT. & REPAIR	.00	1,023.38	6,500.00	5,476.62	15.7
100-53000-311-384 PWKS; FUEL & OIL CHANGES	1,657.83	26,579.33	65,000.00	38,420.67	40.9
100-53000-311-814 PW; EQUIPMENT RENTALS	.00	29,884.19	34,000.00	4,115.81	87.9
100-53000-312-326 GARAGE UTILITIES	518.94	7,387.41	15,000.00	7,612.59	49.3
100-53000-312-329 UNIFORMS & SAFETY EQUIPMENT	576.70	2,722.15	6,500.00	3,777.85	41.9
100-53000-312-354 OFFICE SUPPLIES	.00	440.95	300.00	(140.95)	147.0
100-53000-312-355 WINTER MAINT-PLOW BLADES ETC	.00	2,494.93	10,000.00	7,505.07	25.0
100-53000-312-356 WINTER DAMAGE-PRIVATE PROPERTY	.00	.00	300.00	300.00	.0
100-53000-314-320 GARAGE SUPPLIES & EXPENSES	966.27	11,416.56	20,000.00	8,583.44	57.1
100-53000-314-422 WEATHER SIRENS	.00	1,000.00	1,000.00	.00	100.0
100-53000-315-420 STREET LIGHTING	3,953.44	23,654.82	60,000.00	36,345.18	39.4
100-53000-620-315 RECYCLING EXPENSES	10,733.80	64,545.14	145,000.00	80,454.86	44.5
100-53000-620-317 YARD WASTE SITE EXP	.00	.00	15,000.00	15,000.00	.0
100-53000-620-320 SOLID WASTE COLLECTION EXPENSE	28,136.06	172,474.38	413,000.00	240,525.62	41.8
100-53000-938-000 PUBLIC WORKS INSURANCE	.00	.00	45,000.00	45,000.00	.0
100-53000-940-000 ROW TREE WORK	.00	.00	2,000.00	2,000.00	.0
100-53000-999-000 BUDGET ADJUSTMENT	.00	.00	(145,000.00)	(145,000.00)	.0
TOTAL PUBLIC WORKS	110,024.99	776,046.87	2,118,560.49	1,342,513.62	36.6

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

Section 4, Item D.

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	7,220.28	23,158.52	42,642.00	19,483.48	54.3
100-55000-200-116	PARKS SCHOOLING, TRAINING	.00	495.43	1,500.00	1,004.57	33.0
100-55000-200-140	PARKS DEPT PHYSICALS	.00	.00	100.00	100.00	.0
100-55000-200-151	FICA TAX - PARKS	552.35	1,771.64	3,262.11	1,490.47	54.3
100-55000-200-326	PARKS; UTILITIES	217.28	1,144.57	6,000.00	4,855.43	19.1
100-55000-200-327	PORTABLE RESTROOM/WASH STATION	990.00	3,990.00	6,000.00	2,010.00	66.5
100-55000-200-329	UNIFORMS & SAFETY EQUIPMENT	.00	232.10	450.00	217.90	51.6
100-55000-200-355	PARKS; FUEL CHARGES	1,185.23	2,109.43	6,000.00	3,890.57	35.2
100-55000-200-361	MAINTENANCE SUPPLIES	377.18	3,239.88	8,000.00	4,760.12	40.5
100-55000-200-380	EQUIPMENT REPAIRS	922.45	2,968.47	5,000.00	2,031.53	59.4
100-55000-200-400	PARKS -OTHER PROJECTS	.00	3,500.00	36,500.00	33,000.00	9.6
	TOTAL PARKS	11,464.77	42,610.04	115,454.11	72,844.07	36.9
	TOTAL FUND EXPENDITURES	323,947.22	2,284,873.04	5,664,323.15	3,379,450.11	40.3
	NET REVENUE OVER EXPENDITURES	57,608.89	1,187,562.18	.00	(1,187,562.18)	.0

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

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

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

	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
REVENUES:					
Interest Income	\$ 1,840	\$ -	\$ -	\$ 1,840	\$ 2,197
Donations	-	-	-	-	-
Applied Fund Balance (Carryover from Prior Year)	-	-	-	-	1,500
TOTAL REVENUES	\$ 1,840	\$ -	\$ -	\$ 1,840	\$ 3,697
Budget Percentage Received YTD	N/A				
EXPENDITURES:					
Parks/Capital Outlay - Bike & Walkways	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Equipment Replacement Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Percentage Expended YTD	N/A				
NET CHANGE IN FUND BALANCE	\$ 1,840	\$ -	\$ -	\$ 1,840	\$ 3,697
Fund Balance - January 1st	74,857	74,857	74,857		71,158
Fund Balance - July 31st	\$ 76,697	\$ 74,857	\$ 74,857		\$ 74,855

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

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

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

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

VILLAGE OF KRONENWETTER
2% Fire Dues Fund
Year-to-Date Ended July 31, 2025 and 2024
(58% of Year Completed)

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

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

	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
REVENUES:					
Property Taxes	\$ 260,609	\$ 252,278	\$ 252,278	\$ 8,331	\$ 252,278
State Aids - Exempt Computer Aid	568	568	568	-	568
State Aids - Personal Property Aid	10,216	10,216	10,216	-	-
Tax Guarantee - Developers	-	56,464	56,464	(56,464)	56,464
Interest Income	12,524	10,000	10,000	2,524	8,895
TOTAL REVENUES	\$ 283,917	\$ 329,526	\$ 329,526	\$ (45,609)	\$ 318,205
<i>Budget Percentage Received YTD</i>	<i>86.16%</i>				
EXPENDITURES:					
TID Admin Staff	\$ 651	\$ 4,074	\$ 4,074	\$ 3,423	\$ 2,003
TID Misc Exps	360	2,400	2,400	2,040	750
Legal	522	-	-	(522)	-
RDA Committee	2	600	600	598	-
Debt - Principal Payments	330,000	330,000	330,000	-	330,000
Debt - Interest Payments	48,554	93,018	93,018	44,464	52,554
Debt - Issuance Costs	612	-	-	(612)	612
TOTAL EXPENDITURES	\$ 380,701	\$ 430,092	\$ 430,092	\$ 49,391	\$ 385,919
<i>Budget Percentage Expended YTD</i>	<i>88.52%</i>				
NET CHANGE IN FUND BALANCE	\$ (96,784)	\$ (100,566)	\$ (100,566)	\$ 3,782	\$ (67,714)
Fund Balance (Deficit) - January 1st	(2,616,312)	(2,616,312)	(2,616,312)		(2,503,721)
Fund Balance (Deficit) - July 31st	\$ (2,713,096)	\$ (2,716,878)	\$ (2,716,878)		\$ (2,571,435)

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

REVENUES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
Property Taxes	\$ 880,339	\$ 844,013	\$ 844,013	\$ 36,326	\$ 844,012
State Aids - Exempt Computer Aid	41,800	41,800	41,800	-	41,800
State Aids - Personal Property Aid	3,301	3,301	3,301	-	2,495
Interest Income	66,912	310,401	310,401	(243,489)	17,769
Capital Borrowing Proceeds	-	-	-	-	-
Debt Premium Proceeds	-	250,768	250,768	(250,768)	-
Miscellaneous Revenue	-	-	-	-	12
TOTAL REVENUES	\$ 992,352	\$ 1,450,283	\$ 1,450,283	\$ (457,931)	\$ 906,088
<i>Budget Percentage Received YTD</i>	<i>68.42%</i>				
EXPENDITURES:					
TID Admin Staff	\$ 7,052	\$ 9,531	\$ 9,531	\$ 2,479	\$ 13,885
TID Misc Exps	552	15,100	15,100	14,548	1,564
RDA Committee	-	600	600	600	-
Engineering Costs	78,371	-	-	(78,371)	119,344
Advertising/Marketing	-	-	-	-	-
Legal	-	-	-	-	185
Infrastructure	-	-	-	-	-
Developer Incentives	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Debt - Principal Payments	690,000	690,000	690,000	-	-
Debt - Interest Payments	122,268	250,768	250,768	128,500	-
Debt - Issuance Costs	-	1,000	1,000	1,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ 898,243	\$ 966,999	\$ 966,999	\$ 68,756	\$ 134,978
<i>Budget Percentage Expended YTD</i>	<i>92.89%</i>				
NET CHANGE IN FUND BALANCE	\$ 94,109	\$ 483,284	\$ 483,284	\$ (389,175)	\$ 771,110
Fund Balance - January 1st	7,808,025	7,808,025	7,808,025		509,567
Fund Balance - July 31st	<u>\$ 7,902,134</u>	<u>\$ 8,291,309</u>	<u>\$ 8,291,309</u>		<u>\$ 1,280,677</u>
					
<u>TID #2 Fund Balance Restrictions:</u>					
Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2025 & 2026 budgets)	\$ 147,919				
Balance of 2024B Capital Borrowing Proceeds to be used in 2025-2027	\$ 6,357,599				
Unassigned Fund Balance	\$ 1,396,616				
Fund Balance - 7/31/2025	\$ 7,902,134				

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

	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
REVENUES:					
Property Taxes	\$ 35,660	\$ 34,131	\$ 34,131	\$ 1,529	\$ 34,131
State Aids - Personal Property Aid	583	583	583	-	534
Interest Income	1,537	2,500	2,500	(963)	1,517
TOTAL REVENUES	<u>\$ 37,780</u>	<u>\$ 37,214</u>	<u>\$ 37,214</u>	<u>\$ 566</u>	<u>\$ 36,182</u>
Budget Percentage Received YTD	101.52%				
EXPENDITURES:					
TID Admin Staff	\$ 651	\$ 4,074	\$ 4,074	\$ 3,423	\$ 1,982
TID Misc Exps	360	1,060	1,060	700	750
RDA Committee	-	600	600	600	-
Legal	-	150	150	150	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,011</u>	<u>\$ 5,884</u>	<u>\$ 5,884</u>	<u>\$ 4,873</u>	<u>\$ 2,732</u>
Budget Percentage Expended YTD	17.18%				
NET CHANGE IN FUND BALANCE	\$ 36,769	\$ 31,330	\$ 31,330	<u>\$ 5,439</u>	\$ 33,450
Fund Balance - January 1st	132,761	132,761	132,761		98,711
Fund Balance - July 31st	<u>\$ 169,530</u>	<u>\$ 164,091</u>	<u>\$ 164,091</u>		<u>\$ 132,161</u>

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

	7/31/2025	2025	2025	2025 Budget	
REVENUES:	YTD Actual	Original Budget	Amended Budget	Variance - Positive (Negative)	7/31/2024 YTD Actual
Property Taxes	\$ 134,586	\$ 129,409	\$ 129,409	\$ 5,177	\$ 129,409
State Aids - Exempt Computer Aid	675	675	675	-	675
State Aids - Personal Property Aid	3,528	3,528	3,528	-	362
Tax Guarantee - Developers	-	26,895	26,895	(26,895)	26,896
Interest Income	2,867	2,500	2,500	367	2,074
TOTAL REVENUES	\$ 141,656	\$ 163,007	\$ 163,007	\$ (21,351)	\$ 159,416
Budget Percentage Received YTD	86.90%				
EXPENDITURES:					
TID Admin Staff	\$ 650	\$ 4,074	\$ 4,074	\$ 3,424	\$ 1,982
TID Misc Exps	560	1,360	1,360	800	750
RDA Committee	-	600	600	600	-
Debt - Principal Payments	170,000	170,000	170,000	-	165,000
Debt - Interest Payments	16,450	29,500	29,500	13,050	19,750
TOTAL EXPENDITURES	\$ 187,660	\$ 205,534	\$ 205,534	\$ 17,874	\$ 187,482
Budget Percentage Expended YTD	91.30%				
NET CHANGE IN FUND BALANCE	\$ (46,004)	\$ (42,527)	\$ (42,527)	\$ (3,477)	\$ (28,066)
Fund Balance - January 1st	88,213	88,213	88,213		132,806
Fund Balance - July 31st	\$ 42,209	\$ 45,686	\$ 45,686		\$ 104,740

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

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



Fund Balance Restrictions:

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

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

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

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

REVENUES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
Metered Sales-Residential	\$ 259,083	\$ 388,237	\$ 388,237	\$ (129,154)	\$ 217,262
Metered Sales-Commercial	22,579	39,320	39,320	(16,741)	21,404
Metered Sales-Industrial	5,149	8,349	8,349	(3,200)	4,281
Private Fire Protection	3,185	5,326	5,326	(2,141)	3,140
Public Fire Protection	77,227	115,014	115,014	(37,787)	65,398
Industrial Fire Protection	1,082	-	-	1,082	643
Commercial Fire Protection	3,685	-	-	3,685	3,681
Metered Sales-Public Authority	430	390	390	40	242
Metered Sales-Multi Family Residential	38,677	51,500	51,500	(12,823)	30,084
Cell Tower Rental on Water Tower	31,360	31,360	31,360	-	31,360
Water Connection Fees	1,975	1,000	1,000	975	675
Misc Operating Revenues	198	1,290	1,290	(1,092)	862
Clear Water Revenues	27,199	706,335	706,335	(679,136)	19,891
Contributed Assets	-	-	-	-	-
Interest on Investments	35,716	50,000	50,000	(14,284)	46,250
Interest on Lease Receivables	-	-	-	-	-
Forfeited Discounts	1,707	-	-	1,707	1,891
Misc Non-Operating Revenues	96	-	-	96	-
TOTAL REVENUES	\$ 509,348	\$ 1,398,121	\$ 1,398,121	\$ (888,773)	\$ 447,064
<i>Budget Percentage Received YTD</i>	<i>36.43%</i>				
EXPENSES:					
Utility Committee	\$ 270	\$ -	\$ -	\$ (270)	\$ -
Maintenance of Meters	2,006	5,000	5,000	2,994	12,375
Pumping Expense	64,711	92,447	92,447	27,736	51,988
Purchased Water	-	250,000	250,000	250,000	-
Water Treatment Expense	11,284	34,000	34,000	22,716	18,473
Trans/Distribution Expense	24,909	109,188	109,188	84,279	61,699
Billing Expense	25,791	55,385	55,385	29,594	26,757
Water Administration	75,535	160,414	160,414	84,879	88,694
Misc Water Expense	38,360	72,757	72,757	34,397	30,018
Safe Drinking Loan - Interest	27,709	71,051	71,051	43,342	7,417
Depreciation	-	400,000	400,000	400,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	\$ 270,575	\$ 1,250,242	\$ 1,250,242	\$ 979,667	\$ 297,421
<i>Budget Percentage Expended YTD</i>	<i>21.64%</i>				
NET CHANGE IN NET POSITION	\$ 238,773	\$ 147,879	\$ 147,879	\$ 90,894	\$ 149,643
Asset Additions:					
Capital Projects	\$ 1,044,877	\$ 542,500	\$ 542,500	\$ (502,377)	\$ 411,618

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

REVENUES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
Metered Sales-Residential	\$ 552,469	\$ 817,691	\$ 817,691	\$ (265,222)	\$ 436,551
Metered Sales-Commercial	56,026	91,889	91,889	(35,863)	49,523
Metered Sales-Industrial	15,106	23,783	23,783	(8,677)	11,189
Metered Sales-Multi Family Residential	125,763	168,292	168,292	(42,529)	91,913
Metered Sales-Public Authority	2,871	3,253	3,253	(382)	1,593
Sewer Connection Fees	1,850	700	700	1,150	525
Misc Operating Revenues	127	-	-	127	565
Contributed Assets	-	-	-	-	-
Interest on Investments	25,820	35,000	35,000	(9,180)	33,160
Sewer Tax Roll	-	-	-	-	-
Forfeited Discounts	7,951	12,000	12,000	(4,049)	6,894
Misc Non-Operating Revenues	60	-	-	60	-
Apply Unrestricted Fund Balance	-	-	-	-	-
TOTAL REVENUES	\$ 788,043	\$ 1,152,608	\$ 1,152,608	\$ (364,565)	\$ 631,913
<i>Budget Percentage Received YTD</i>	<i>68.37%</i>				
EXPENSES:					
Sewer Administration/Crew	\$ 119,598	\$ 217,041	\$ 217,041	\$ 97,443	\$ 118,238
Sewer Operations/Maintenance	80,596	288,525	288,525	207,929	211,833
Rib Mt Sewerage District	216,511	430,000	430,000	213,489	239,424
Depreciation	-	280,000	280,000	280,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	\$ 416,705	\$ 1,215,566	\$ 1,215,566	\$ 798,861	\$ 569,495
<i>Budget Percentage Expended YTD</i>	<i>34.28%</i>				
NET CHANGE IN NET POSITION	\$ 371,338	\$ (62,958)	\$ (62,958)	\$ 434,296	\$ 62,418
Asset Additions:					
Capital Projects	\$ 2,965	\$ 407,500	\$ 407,500	\$ 404,535	\$ 68,820

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

REVENUES:	7/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	7/31/2024 YTD Actual
Property Taxes	\$ 662,169	\$ 110,636	\$ 662,169	\$ -	\$ 193,012
Special Assessments - Principal Payments	-	8,465	8,465	(8,465)	17,255
Interest Income - on Investments	10,832	19,000	19,000	(8,168)	3,046
Interest Income - on Special Assessments	2,109	2,109	2,109	-	-
Bond Premium	-	42,500	42,500	(42,500)	-
Apply Designated Fund Balance	-	-	-	-	-
Transfer from Capital Project Funds	57,000	-	57,000	-	-
Transfer from TID Funds	-	1,563,286	1,563,286	(1,563,286)	-
TOTAL REVENUES	\$ 732,110	\$ 1,745,996	\$ 2,354,529	\$ (1,622,419)	\$ 213,313
Budget Percentage Received YTD	31.09%				
EXPENDITURES:					
Principal Payments	\$ 634,531	\$ 1,321,179	\$ 1,321,179	\$ 686,648	\$ 606,179
Interest Payments	95,547	424,817	424,817	329,270	82,624
Debt Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES	\$ 730,078	\$ 1,745,996	\$ 1,745,996	\$ 1,015,918	\$ 688,803
Budget Percentage Expended YTD	41.81%				
NET CHANGE IN FUND BALANCE	\$ 2,032	\$ -	\$ 608,533	\$ (606,501)	\$ (475,490)
Fund Balance - January 1st	123,919	123,919	123,919		595,895
Fund Balance - July 31st	\$ 125,951	\$ 123,919	\$ 732,452		\$ 120,405
Debt Service Fund Restrictions: Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2026 budget) Unassigned Fund Balance Fund Balance - 7/31/2025					
	\$ 73,679				
	\$ 52,272				
	\$ 125,951				

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
July 31, 2025

Section 4, Item D.

NAME OF DEBT OBLIGATION:	As of 7/31/2025
2016 Lease Revenue Bonds	\$ 1,570,000.00
2018 General Obligation Notes	480,000.00
2021A General Obligation Bonds	2,455,000.00
2021B General Obligation Bonds	1,175,000.00
2023 Fire Truck Note	606,498.36
2024 Safe Water Drinking Loan	3,022,178.18
2024 General Obligation Notes	7,165,000.00
TOTAL DEBT OUTSTANDING	\$ 16,473,676.54

DEBT OUTSTANDING BY FUNDING SOURCE:	As of 7/31/2025
Debt Service Fund - Tax Levy	\$ 3,841,498.36
TID #1 Fund	2,965,000.00
TID #2 Fund	5,700,000.00
TID #3 Fund	-
TID #4 Fund	945,000.00
Water Utility Fund	3,022,178.18
Sewer Utility Fund	-
TOTAL DEBT OUTSTANDING - by Funding Source	\$ 16,473,676.54

DEBT OUTSTANDING BY DEBT TYPE:	As of 7/31/2025
General Obligation Debt	\$ 11,881,498.36
Lease Revenue Bonds	1,570,000.00
Water Utility Safe Water Drinking Loan	3,022,178.18
Water Utility Revenue Bonds	-
Sewer Utility Revenue Bonds	-
TOTAL DEBT OUTSTANDING - by Debt Type	\$ 16,473,676.54

CALCULATION OF GENERAL OBLIGATION DEBT CAPACITY:	As of 7/31/2025	Debt Capacity
2025 Equalized Valuation of Village	\$ 1,081,333,900	
	x 5%	
2025 Maximum General Obligation Debt Limit	<u>\$ 54,066,695</u>	
2025 Maximum General Obligation Debt Limit	\$ 54,066,695	
Less: 7/31/2025 Outstanding General Obligation Debt	\$ (11,881,498)	21.98%
2025 General Obligation Debt Limit Available to Village	<u>\$ 42,185,197</u>	78.02%



REPORT TO VILLAGE BOARD and APC

ITEM NAME: Finance/Treasurer Office Update: Comparative Internal Financial Statements for Year-to-Date thru 8/31/2025 and 8/31/2024

PREPARED BY: John Jacobs, Interim Finance Director

DATE PREPARED: 9/19/2025

I have compiled the Comparative Internal Financial Statements for Year-to-Date (YTD) thru 8/31/2025 and 8/31/2024 for all Village Funds, for both the Village Board and APC meetings scheduled for 9/22/2025 and 9/23/2025, respectively.

There will be a number of future 2025 budget amendments that we still need to submit to APC and the Village Board during the month of October 2025. There are a number of 2025 budgeting errors that need to be corrected from the original November 2024 budget adoption date (some are reductions and some are additions expected), which should be approved before the 2026 budget is submitted to the Village Board in November 2025 for the 2026 budget hearing.

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

General Fund:

- 8/31/2025 Revenues over Expenditures = \$667,815
- 8/31/2024 Revenues over Expenditures = \$844,777
- Therefore, the 2025 budget “surplus” as of 8/31/2025 is running about 79% of where the 2024 budget “surplus” was tracking at the same time compared to last year.
- 8/31/2025 Revenues = \$3,650,298 (or 64.44% of budgeted revenues YTD)
- 8/31/2024 Revenues = \$3,746,911 (or \$3,166,308 without the fund balance adjustment)
- Therefore, the 2025 revenues are tracking at 115% of where the 2024 revenues were a year ago, without the 2024 fund balance adjustment).
- 8/31/2025 Expenditures = \$2,982,483 (or 52.65% of budgeted expenditures YTD); remember that we are already at 67% 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.
- 8/31/2024 Expenditures = \$2,902,134
- Therefore, the 2025 expenditures are tracking at 103% of where the 2024 expenditures were a year ago.

Water Utility Fund:

- 8/31/2025 Revenues over Expenses = \$269,349
- 8/31/2024 Revenues over Expenses = \$182,588
- The 2025 fund balance will have ADDED \$269,349 to the Water Utility fund balance as of 8/31/2025, before depreciation.
- Therefore, the 2025 budget “surplus” as of 8/31/2025 is running about 148% of where the 2024 budget “surplus” was tracking at the same time compared to last year.
- 8/31/2025 Revenues = \$573,178 (or 41.00% of original budgeted revenues YTD). However, the \$706,335 budget for “Clear Water Revenues” was an overstated budgetary error made in November 2024, and that line item budget will be corrected in October 2025.
- 8/31/2024 Revenues = \$507,232
- Therefore, the 2025 revenues are tracking at 113% of where the 2024 revenues were a year ago.
- 8/31/2025 Expenses = \$303,829 (or 24.30% of original budgeted expenses YTD, before depreciation has been recorded)
- 8/31/2024 Expenses = \$324,644
- Therefore, the 2025 expenses are tracking at 94% of where the 2024 expenses were a year ago.
- No capital costs are recorded as “expenses” in the Water Utility Fund for 2025. Rather, all capital costs are “capitalized” as an Asset, and will be depreciated over the useful life of the capital asset.
- The Village utilized \$3,158,591 of the Safe Drinking Water Loan Program (out of a maximum of \$3,385,500) as of 8/31/2025. The remaining balance of \$226,909 will be utilized during third and fourth quarters of 2025. The Village paid \$136,413 of principal and \$27,709 interest on 5/01/2025. Principal payments began annually starting on 5/01/2025.
- The 2025 budget had been set with a budgetary surplus = \$147,879

Sewer Utility Fund:

- 8/31/2025 Revenues over Expenses = \$420,203
- 8/31/2024 Revenues over Expenses = \$91,913
- The 2025 fund balance will have ADDED \$420,203 to the Sewer Utility fund balance as of 8/31/2025, before depreciation.
- Therefore, the 2025 budget “surplus” as of 8/31/2025 is running about 457% of where the 2024 budget “surplus” was tracking at the same time compared to last year.
- 8/31/2025 Revenues = \$897,872 (or 77.90% of original budgeted revenues YTD)
- 8/31/2024 Revenues = \$729,084
- Therefore, the 2025 revenues are tracking at 123% of where the 2024 revenues were a year ago.
- 8/31/2025 Expenses = \$477,669 (or 39.30% of original budgeted expenses YTD, before depreciation has been recorded)
- 8/31/2024 Expenses = \$637,171
- Therefore, the 2025 expenses are tracking at 75% of where the 2024 expenses were a year ago.

- No capital costs are recorded as “expenses” in the Sewer Utility Fund for 2025. Rather, all capital costs are “capitalized” as an Asset, and will be depreciated over the useful life of the capital asset.
- The Rib Mt Sewerage District expenses for Jan-Aug 2025 = \$254,520, as compared to \$284,837 for the same period in 2024.
- There presently is no debt in the Sewer Utility Fund as of 8/31/2025.
- The 2025 budget had been set with a budgetary deficit = (\$62,958), before consideration for capital project costs.

Debt Service Fund:

- 8/31/2025 Revenues over Expenditures = \$3,668
- 8/31/2024 Revenues (under) Expenditures = (\$484,257) deficit
- Therefore, the 2025 fund balance will have ADDED \$3,668 to the Debt Service fund balance as of 8/31/2025.
- 8/31/2025 Total Fund Balance = \$127,587
 - Of this balance, the restricted 2024 bond premium (\$73,679) will be applied towards the 2026 budget (so the debt service tax levy can be reduced by \$73,679 in the 2026 budget).
 - Of this balance, there will be \$64,500 in debt service payments yet to be made between Sep-Dec 2025 this year.

Schedule of Debt Outstanding:

- 8/31/2025 Total Village Debt Outstanding = \$16,473,677
- 8/31/2025 Total General Obligation Debt Outstanding (funded by Tax Levy) = \$11,881,498
- **8/31/2025 General Obligation Debt: Allowable Debt Capacity Used = 21.98%**

VILLAGE OF KRONENWETTER

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

General Fund:

- General Fund – Summary
- General Fund – Revenues
- General Fund – Expenditures
- General Fund – 2025 Budget vs. Actual Detail

Special Revenue Funds:

- Municipal Court Fund – Summary
- Park Fund – Summary
- Fire Department Donations Fund – Summary
- EMS Grants Fund – Summary
- 2% Fire Dues 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
- Water Utility Fund – 2025 Budget vs. Actual Detail
- Sewer Utility Fund – Summary
- Sewer Utility Fund – 2025 Budget vs. Actual Detail

Debt Service Fund:

- Debt Service Fund – Summary
- Schedule of Debt Outstanding

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

Section 4, Item E.

	8/31/2025	2025	2025	2025 Budget	
REVENUES:	YTD Actual	Original	Amended	Variance -	8/31/2024
		Budget	Budget	Positive	YTD Actual
				(Negative)	
Taxes	\$ 1,975,239	\$ 2,245,703	\$ 1,980,170	\$ (4,931)	\$ 1,662,302
Intergovernmental	689,335	2,811,478	2,811,478	(2,122,143)	646,591
Licenses, Permits, and Other	115,648	128,775	128,775	(13,127)	95,134
Fines & Forfeitures	25,554	36,000	36,000	(10,446)	27,097
Public Charges for Services	540,416	540,100	540,100	316	532,213
Intergovernmental Charges for Services	2,749	7,600	7,600	(4,851)	2,942
Miscellaneous	301,357	160,200	160,200	141,157	200,029
Other Financing Sources	-	-	-	-	580,603
TOTAL REVENUES	\$ 3,650,298	\$ 5,929,856	\$ 5,664,323	\$ (2,014,025)	\$ 3,746,911
EXPENDITURES:					
General Government	\$ 388,396	\$ 1,078,488	\$ 1,058,488	\$ 670,092	\$ 714,487
Public Safety	1,160,156	2,128,152	2,128,152	967,996	1,143,530
Public Works	1,228,783	2,229,560	2,084,560	855,777	862,661
Health & Human Services	2,725	5,000	5,000	2,275	-
Culture & Recreation	55,289	115,454	115,454	60,165	57,598
Conservation & Development	97,716	216,885	216,885	119,169	94,374
Debt Service	29,484	34,000	34,000	4,516	29,484
Other Financing Uses	19,934	122,317	21,784	1,850	-
TOTAL EXPENDITURES	\$ 2,982,483	\$ 5,929,856	\$ 5,664,323	\$ 2,681,840	\$ 2,902,134
NET CHANGE IN FUND BALANCE	\$ 667,815	\$ -	\$ -	\$ 667,815	\$ 844,777

Fund Balance - January 1, 2025:

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

Fund Balance:

		12/31/2024
Nonspendable:		
Inventories & Prepaid Items		\$ 137,966
Advance to TID #1		2,660,182
Assigned:		
Subsequent year's budget		-
Carryover funds		-
Unassigned	1,015,286	1,015,286
Total Fund Balance	\$ 3,813,434	\$ 3,813,434
Current Year's Annual Budget		\$ 5,703,006
Actual Village's Unassigned		
General Fund Balance %	17.48	

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

Section 4, Item E.

REVENUES:	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
<u>Taxes:</u>					
General Property Taxes	\$ 1,940,585	\$ 2,206,115	\$ 1,940,582	\$ 3	\$ 1,655,461
Mobile Home Taxes	4,217	8,588	8,588	(4,371)	6,841
Managed Forest Land Taxes	30,437	31,000	31,000	(563)	-
Interest & Penalties on Taxes	-	-	-	-	-
Total Taxes	<u>\$ 1,975,239</u>	<u>\$ 2,245,703</u>	<u>\$ 1,980,170</u>	<u>\$ (4,931)</u>	<u>\$ 1,662,302</u>
<u>Intergovernmental:</u>					
State Shared Revenues	\$ 70,973	\$ 473,153	\$ 473,153	\$ (402,180)	\$ 287,293
Environmental Impact Fees	34,627	34,627	34,627	-	34,627
Shared Taxes-Weston 4	243,537	1,623,580	1,623,580	(1,380,043)	-
Shared Taxes-Magellan Term.	-	-	-	-	-
Shared Taxes-Weston Rice Plant	-	256,000	256,000	(256,000)	-
Highway Aids	254,163	327,331	327,331	(73,168)	245,535
Recycling Grant	28,687	28,500	28,500	187	28,816
Computer Aids	404	404	404	-	404
Personal Property State Aids	20,504	20,504	20,504	-	15,505
Law Enforcement Grants	-	-	-	-	-
Fire Department Grants	9,407	-	-	9,407	-
Election Service Aids	-	-	-	-	-
Forest Crop & Severance Taxes	3,827	3,800	3,800	27	3,828
County Bridge Aids	-	-	-	-	9,542
County Timber Sales	11,127	11,500	11,500	(373)	6,962
All Other Governmental	12,079	32,079	32,079	(20,000)	14,079
Total Intergovernmental	<u>\$ 689,335</u>	<u>\$ 2,811,478</u>	<u>\$ 2,811,478</u>	<u>\$ (2,122,143)</u>	<u>\$ 646,591</u>
<u>Licenses, Permits, and Other:</u>					
<u>Licenses:</u>					
Occupational Licenses	\$ 4,280	\$ 3,400	\$ 3,400	\$ 880	\$ 3,275
Dog Licenses	6,699	2,275	2,275	4,424	2,950
Cable Franchise Fees	33,850	71,000	71,000	(37,150)	52,784
<u>Permits:</u>					
Building Permits	21,757	45,000	45,000	(23,243)	24,310
Excavating/Mining Permits	37,856	500	500	37,356	1,700
Plat Reviews	4,636	3,000	3,000	1,636	3,423
<u>Other:</u>					
Other Licenses/Permits	5,470	1,900	1,900	3,570	4,992
Other Regulatory Fees	1,100	1,700	1,700	(600)	1,700
Total Licenses, Permits, and Other	<u>\$ 115,648</u>	<u>\$ 128,775</u>	<u>\$ 128,775</u>	<u>\$ (13,127)</u>	<u>\$ 95,134</u>
<u>Fines & Forfeitures:</u>					
Court Fines & Penalties	\$ 25,554	\$ 36,000	\$ 36,000	\$ (10,446)	\$ 27,097
Total Fines & Forfeitures	<u>\$ 25,554</u>	<u>\$ 36,000</u>	<u>\$ 36,000</u>	<u>\$ (10,446)</u>	<u>\$ 27,097</u>
<u>Public Charges for Services:</u>					
Public Records/Special Assessment Searches	\$ 2,561	\$ -	\$ -	\$ 2,561	\$ 2,870
Public Safety	250	100	100	150	90
Fire Department	1,201	2,500	2,500	(1,299)	-
Streets	-	7,500	7,500	(7,500)	1,350
Garbage/Refuse/Recycling	536,404	530,000	530,000	6,404	527,903
Total Public Charges for Services	<u>\$ 540,416</u>	<u>\$ 540,100</u>	<u>\$ 540,100</u>	<u>\$ 316</u>	<u>\$ 532,213</u>

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

Section 4, Item E.

REVENUES:	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
<u>Intergovernmental Charges for Services:</u>					
Crossing Guard	\$ 2,749	\$ 2,500	\$ 2,500	\$ 249	\$ 2,942
Fire Protection	-	5,100	5,100	(5,100)	-
Total Intergovernmental Charges for Services	\$ 2,749	\$ 7,600	\$ 7,600	\$ (4,851)	\$ 2,942
<u>Miscellaneous:</u>					
Interest Income	\$ 260,655	\$ 130,000	\$ 130,000	\$ 130,655	\$ 124,243
Rent of Village Property	8,595	10,600	10,600	(2,005)	11,440
Sales of Materials & Supplies	4,122	1,600	1,600	2,522	4,074
Sales of Village Property	17,654	-	-	17,654	22,951
Insurance Claims & Refunds	5,711	2,500	2,500	3,211	27,797
Private Donations	4,565	4,500	4,500	65	2,974
Miscellaneous	55	11,000	11,000	(10,945)	6,550
Total Miscellaneous	\$ 301,357	\$ 160,200	\$ 160,200	\$ 141,157	\$ 200,029
<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	\$ 3,650,298	\$ 5,929,856	\$ 5,664,323	\$ (2,014,025)	\$ 3,746,911
Budget Percentage Received YTD	64.44%				

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

Section 4, Item E.

EXPENDITURES:	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
<u>General Government:</u>					
Village Board	\$ 18,478	\$ 36,524	\$ 36,524	\$ 18,046	\$ 16,926
Municipal Court	12,243	20,000	20,000	7,757	12,179
Village Attorney	18,766	30,000	30,000	11,234	92,956
General Office	84,149	218,700	218,700	134,551	115,024
Administrator	-	140,707	140,707	140,707	59,099
Village Clerk	47,940	96,096	96,096	48,156	55,218
Deputy Clerk-Treasurer	5,106	8,847	8,847	3,741	4,851
Administrative Assistant	15,734	83,501	83,501	67,767	48,446
Account Clerk	41,701	67,056	67,056	25,355	38,780
Elections	11,611	31,147	31,147	19,536	28,797
Treasurer	32,062	73,855	53,855	21,793	39,196
Assessor	11,683	17,800	17,800	6,117	12,957
Municipal Building	78,976	94,763	94,763	15,787	138,971
Commissions/Committees	1,559	15,439	15,439	13,880	346
Other General Government	8,388	70,025	70,025	61,637	50,741
Contingency	-	74,028	74,028	74,028	-
Total General Government	\$ 388,396	\$ 1,078,488	\$ 1,058,488	\$ 670,092	\$ 714,487
<u>Public Safety:</u>					
Police & Fire Commission	\$ 4,312	\$ 9,403	\$ 9,403	\$ 5,091	\$ 3,873
Police Department	876,522	1,596,357	1,596,357	719,835	876,354
Crossing Guards	3,157	6,147	6,147	2,990	4,024
Fire Department	164,730	310,902	310,902	146,172	165,530
First Responders	33,446	62,943	62,943	29,497	21,736
Ambulance	63,174	87,000	87,000	23,826	66,376
Building Inspector	2,009	26,600	26,600	24,591	654
Capital Outlay-Police	7,838	17,300	17,300	9,462	2,556
Capital Outlay-Fire	4,214	7,500	7,500	3,286	2,329
Capital Outlay-First Responders	754	4,000	4,000	3,246	98
Total Public Safety	\$ 1,160,156	\$ 2,128,152	\$ 2,128,152	\$ 967,996	\$ 1,143,530
<u>Public Works:</u>					
Engineering	\$ 19,633	\$ 25,000	\$ 25,000	\$ 5,367	\$ 2,810
Public Works Director	37,498	60,147	60,147	22,649	10,517
Road & Street Maintenance	789,115	1,233,313	1,233,313	444,198	428,141
Winter Maintenance	54,657	235,300	235,300	180,643	97,160
Weather Sirens	1,250	1,000	1,000	(250)	-
Shop & Garage	23,479	41,800	41,800	18,321	18,747
Street Lighting	24,108	60,000	60,000	35,892	42,048
Solid Waste/Recycling Collection/Yard Waste	279,043	573,000	573,000	293,957	263,238
Capital Outlay-Road Construction	-	-	-	-	-
Budget Adjustment - Public Works	-	-	(145,000)	(145,000)	-
Total Public Works	\$ 1,228,783	\$ 2,229,560	\$ 2,084,560	\$ 855,777	\$ 862,661
<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 August 31, 2025 and 2024
(67% of Year Completed)

Section 4, Item E.

EXPENDITURES:	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
<u>Culture & Recreation:</u>					
Parks	\$ 55,289	\$ 115,454	\$ 115,454	\$ 60,165	\$ 57,598
Total Culture & Recreation	\$ 55,289	\$ 115,454	\$ 115,454	\$ 60,165	\$ 57,598
<u>Conservation & Development:</u>					
Community Development/Zoning	\$ 71,847	\$ 132,001	\$ 132,001	\$ 60,154	\$ 70,640
Planning Technician	\$ 25,869	\$ 84,884	\$ 84,884	\$ 59,015	\$ 23,734
Total Conservation & Development	\$ 97,716	\$ 216,885	\$ 216,885	\$ 119,169	\$ 94,374
<u>Debt Service:</u>					
Debt Service-Lease Payment/Public Works	\$ 29,484	\$ 34,000	\$ 34,000	\$ 4,516	\$ 29,484
Debt Service-Lease Payment/General Office	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt Service	\$ 29,484	\$ 34,000	\$ 34,000	\$ 4,516	\$ 29,484
<u>Other Financing Uses:</u>					
Transfer to Municipal Court Fund	\$ 19,934	\$ 21,784	\$ 21,784	\$ 1,850	\$ -
Transfer to TID #1	\$ -	\$ 100,533	\$ -	-	\$ -
Transfer to Equipment Replacement Fund	\$ -	\$ -	\$ -	-	\$ -
Total Other Financing Uses	\$ 19,934	\$ 122,317	\$ 21,784	\$ 1,850	\$ -
TOTAL EXPENDITURES	\$ 2,982,483	\$ 5,929,856	\$ 5,664,323	\$ 2,681,840	\$ 2,902,134
<i>Budget Percentage Expended YTD</i>	<i>52.65%</i>				

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 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	1,940,582.44	(2.12)	100.0
100-41000-140	MOBILE HOME FEES (MONTHLY)	670.78	4,216.87	6,000.00	1,783.13	70.0
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	98.0
	TOTAL TAXES	670.78	1,975,238.79	1,980,170.48	4,931.69	99.0
<u>INTERGOVERNMENTAL REVENUE</u>						
100-43000-001	STATE; SHARED REVENUES	.00	70,972.92	473,152.80	402,179.88	15.0
100-43000-003	ALL OTHER INTERGOVERNMENTAL	.00	.00	20,000.00	20,000.00	.0
100-43000-005	ENVIRONMENTAL IMPACT FEES	.00	34,627.00	34,627.00	.00	100.0
100-43000-410	SHARED TAXES-WESTON 4	.00	243,537.05	1,623,580.30	1,380,043.25	15.0
100-43000-412	SHARED TAXES-WESTON RICE PLANT	.00	.00	256,000.00	256,000.00	.0
100-43000-531	STATE; QUARTERLY HIGHWAY AID	.00	254,163.09	327,330.97	73,167.88	77.0
100-43000-545	STATE; RECYCLING AID	.00	28,686.45	28,500.00	(186.45)	100.0
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	2,748.82	2,748.82	2,500.00	(248.82)	110.0
100-43523-121	FIRE DEPARTMENT GRANTS	.00	9,407.01	.00	(9,407.01)	.0
100-43650-000	FOREST CROP/MAN FOREST LAND	.00	3,827.26	3,800.00	(27.26)	100.0
100-43670-000	PERSONAL PROPERTY STATE AID	.00	20,503.48	20,503.48	.00	100.0
	TOTAL INTERGOVERNMENTAL REVENUE	2,748.82	680,956.20	2,802,477.67	2,121,521.47	24.0
<u>LICENSES & PERMITS</u>						
100-44000-002	ALL OTHER PERMITS & LICENSES	.00	575.00	.00	(575.00)	.0
100-44000-110	LIQUOR & BEER LICENSES	75.00	3,385.00	2,400.00	(985.00)	141.0
100-44000-120	OPERATOR LICENSES	.00	695.00	1,000.00	305.00	69.0
100-44000-121	CIGARETTE LICENSES	.00	100.00	.00	(100.00)	.0
100-44000-122	KENNEL LICENSES & PERMITS	.00	.00	75.00	75.00	.0
100-44000-123	MOBILE HOME COURT LICENSES	.00	100.00	100.00	.00	100.0
100-44000-131	FARMERS MARKET PERMIT	250.00	1,700.00	800.00	(900.00)	212.0
100-44000-200	DOG LICENSES	35.00	6,699.00	2,200.00	(4,499.00)	304.0
100-44000-210	SIGN PERMITS/MISC LIC/PERMITS	1,605.00	2,395.00	1,000.00	(1,395.00)	239.0
100-44000-300	BUILDING PERMITS	758.85	21,757.03	45,000.00	23,242.97	48.0
100-44000-400	ZONING & VARIANCE CHANGES	500.00	1,100.00	1,300.00	200.00	84.0
100-44000-401	CONDITIONAL USE PERMITS	.00	800.00	400.00	(400.00)	200.0
100-44000-402	PLAT/CSM/SITE PLAN REVIEWS	550.00	4,635.60	3,000.00	(1,635.60)	154.0
100-44000-900	EXCAVATING PERMITS	33,268.50	37,855.90	500.00	(37,355.90)	7571.0
	TOTAL LICENSES & PERMITS	37,042.35	81,797.53	57,775.00	(24,022.53)	141.0

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

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCN
	<u>FINES, FORFEITURES AND PENALT</u>					
100-45100-100	FINES	.00	25,553.90	36,000.00	10,446.10	71.
	TOTAL FINES, FORFEITURES AND PENALT	.00	25,553.90	36,000.00	10,446.10	71.
	<u>PUBLIC CHARGES FOR SERVICE</u>					
100-46000-200	SPECIAL ASSESSMENT SEARCH	531.00	2,561.00	.00	(2,561.00)	.
100-46000-210	POLICE DEPARTMENT SERVICES	15.00	250.00	100.00	(150.00)	250.
100-46000-221	FIRE DEPARTMENT SERVICES	278.42	1,201.45	2,500.00	1,298.55	48.
100-46000-420	GARBAGE COLLECTION FEES	.00	536,404.04	530,000.00	(6,404.04)	101.
	TOTAL PUBLIC CHARGES FOR SERVICE	824.42	540,416.49	532,600.00	(7,816.49)	101.
	<u>INTERGOV'T. CHARGES FOR SERVICES</u>					
100-47000-323	TOWN OF GUENTHER-STANDBY FEES	.00	.00	5,100.00	5,100.00	.
	TOTAL INTERGOV'T. CHARGES FOR SERVICES	.00	.00	5,100.00	5,100.00	.
	<u>MISCELLANEOUS REVENUES</u>					
100-48000-100	INTEREST EARNED ON INVESTMENTS	33,192.77	260,654.51	130,000.00	(130,654.51)	200.
100-48000-200	MUNICIPAL CENTER & PARK RENTAL	965.00	6,285.00	7,500.00	1,215.00	83.
100-48000-201	ATHLETIC/SOCCER FIELD RENTAL	.00	2,310.00	3,100.00	790.00	74.
100-48000-306	SALE OF SCRAP AND USED OIL	.00	4,013.05	1,500.00	(2,513.05)	267.
100-48000-309	WOOD SALES-COUNTY FOREST LAND	.00	11,127.08	11,500.00	372.92	96.
100-48000-311	MISCELLANEOUS REVENUE	.00	55.43	11,000.00	10,944.57	.
100-48000-312	SALE OF OFFICE SUPPLIES	25.43	108.61	100.00	(8.61)	108.
100-48000-314	CULVERT & ROADWAY WORK/SALE	.00	.00	7,500.00	7,500.00	.
100-48000-316	FRANCHISE FEE	12,094.99	33,850.32	71,000.00	37,149.68	47.
100-48000-500	DONATIONS; OTHER	.00	.00	500.00	500.00	.
100-48000-530	DONATIONS-POLICE DEPARTMENT	.00	15.00	500.00	485.00	3.
100-48301-000	SALE OF LAW ENFORCEMENT EQUIPM	.00	17,654.00	.00	(17,654.00)	.
100-48400-000	INSURANCE CLAIM PROCEEDS	5,576.76	5,711.66	.00	(5,711.66)	.
100-48510-000	COMMUNITY EVENTS SPONSORSHIPS	.00	4,550.00	3,500.00	(1,050.00)	130.
	TOTAL MISCELLANEOUS REVENUES	51,854.95	346,334.66	247,700.00	(98,634.66)	139.
	<u>OTHER FINANCING SOURCES</u>					
100-49000-600	INSURANCE PROCEEDS; OTHER	.00	.00	2,500.00	2,500.00	.
	TOTAL OTHER FINANCING SOURCES	.00	.00	2,500.00	2,500.00	.
	TOTAL FUND REVENUE	93,141.32	3,650,297.57	5,664,323.15	2,014,025.58	64.

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

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>VILLAGE BOARD</u>						
100-51000-108-110	BOARD MEMBERS SALARIES & WAGES	2,400.00	16,800.40	33,000.00	16,199.60	50.0
100-51000-108-151	FICA TAX - VILLAGE BOARD	183.63	1,260.31	2,524.50	1,264.19	49.9
100-51000-108-320	EXPENSES - BOARD MEMBERS	.00	416.81	1,000.00	583.19	41.7
	TOTAL VILLAGE BOARD	2,583.63	18,477.52	36,524.50	18,046.98	50.0
<u>MUNICIPAL COURT</u>						
100-51200-100-333	MUNICIPAL COURT LEGAL FEES	1,150.42	12,243.09	20,000.00	7,756.91	61.2
100-51200-352-000	KRONENWETTER COURT EXPENDITURE	.00	19,933.60	21,783.61	1,850.01	91.3
	TOTAL MUNICIPAL COURT	1,150.42	32,176.69	41,783.61	9,606.92	77.1
<u>LEGAL</u>						
100-51300-302-000	LEGAL FEES-GENERAL	.00	18,766.00	30,000.00	11,234.00	62.1
	TOTAL LEGAL	.00	18,766.00	30,000.00	11,234.00	62.1
<u>GENERAL OFFICE</u>						
100-51400-460-000	OFFICE SUPPLIES	24.45	8,626.28	15,000.00	6,373.72	57.1
100-51400-470-000	OFFICE EQUIPMENT/SERVICE AGREE	627.00	3,228.52	13,000.00	9,771.48	24.1
100-51400-485-000	COMPUTER SUPPLIES, EXPENSES &	10,285.58	60,161.18	143,350.00	83,188.82	42.0
100-51400-510-000	INDEPENDENT AUDIT/ACCOUNTING	.00	12,122.36	46,000.00	33,877.64	26.3
100-51400-516-000	UNIFORMS/APPAREL	.00	.00	1,000.00	1,000.00	.0
100-51400-517-000	EMPLOYEE SAFETY/WEELLNESS/GIFTS	.00	10.53	350.00	339.47	3.0
	TOTAL GENERAL OFFICE	10,937.03	84,148.87	218,700.00	134,551.13	38.7
<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 8 MONTHS ENDING AUGUST 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)	
100-51420-110-110 SALARIES & WAGES - ZONING ADMIN	5,947.21	48,627.50	83,100.71	34,473.21	58.3
100-51420-110-151 FICA TAX - ZONING ADMIN	441.85	3,613.85	6,357.20	2,743.35	56.3
100-51420-110-152 COMM. DEVELOP/ZONING; RETIREME	413.33	3,380.57	5,733.95	2,353.38	59.1
100-51420-110-154 COMM. DEVELOP/ZONING; HEALTH I	1,543.79	12,487.01	20,280.50	7,793.49	61.6
100-51420-131-000 COMM. DEVELOP/ZONING; EAP FRIN	.00	.00	29.00	29.00	
100-51420-340-000 CD/ZONING; SEMINARS & MILEAGE	.00	.00	1,000.00	1,000.00	
100-51420-345-000 CD/ZA MATERIALS AND SUPPLIES	.00	.00	500.00	500.00	
100-51420-350-000 COMMUNITY EVENTS	431.96	2,351.91	8,500.00	6,148.09	27.7
100-51420-360-000 PUBLIC RELATIONS/MARKETING	.00	946.20	1,500.00	553.80	63.5
100-51420-370-000 ENGINEERING/SURVEYING/CONSULTI	.00	.00	5,000.00	5,000.00	
TOTAL COMMUNITY DEVELOPMENT/ZON	8,778.14	71,847.04	132,001.36	60,154.32	54.6
<u>CLERK</u>					
100-51421-110-110 SALARIES & WAGES - CLERK	5,384.60	33,346.28	61,800.00	28,453.72	54.1
100-51421-110-151 FICA TAX - CLERK	397.66	2,468.36	4,727.70	2,259.34	52.2
100-51421-110-152 RETIREMENT - CLERK	374.22	2,041.52	4,264.20	2,222.68	47.3
100-51421-110-154 INSURANCE - CLERK	1,678.14	9,723.69	21,125.52	11,401.83	46.1
100-51421-131-000 EAP FRINGE - CLERK	.00	.00	29.00	29.00	
100-51421-322-000 MISC - BONDING	.00	255.00	150.00	(105.00)	170.0
100-51421-340-000 CLERK; SEMINARS & MILEAGE	.00	105.00	4,000.00	3,895.00	2.1
TOTAL CLERK	7,834.62	47,939.85	96,096.42	48,156.57	49.3
<u>DEPUTY CLERK</u>					
100-51422-110-110 SALARIES & WAGES - DEPUTY CLER	389.86	3,281.00	5,311.78	2,030.78	61.1
100-51422-110-151 FICA TAX - DEPUTY CLERK	28.39	239.45	406.35	166.90	58.3
100-51422-110-152 RETIREMENT - DEPUTY CLER	27.10	228.11	366.51	138.40	62.3
100-51422-110-154 INSURANCE - DEPUTY CLER	167.92	1,357.68	2,112.55	754.87	64.3
100-51422-322-000 DEPUTY CLERK; MUNICIPAL BONDIN	.00	.00	150.00	150.00	
100-51422-340-000 DEPUTY CLERK; SEMINARS & MILEAG	.00	.00	500.00	500.00	
TOTAL DEPUTY CLERK	613.27	5,106.24	8,847.19	3,740.95	57.7
<u>ADMIN ASSIST</u>					
100-51423-110-110 SALARIES & WAGES - AA	.00	10,336.57	53,117.78	42,781.21	19.3
100-51423-110-151 FICA TAX - AA	.00	758.01	4,063.51	3,305.50	18.7
100-51423-110-152 RETIREMENT - AA	.00	719.11	3,665.13	2,946.02	19.0
100-51423-110-154 INSURANCE - AA	.00	3,920.70	21,125.52	17,204.82	18.1
100-51423-131-000 EAP FRINGE - AA	.00	.00	29.00	29.00	
100-51423-340-000 ADMIN ASSIST; SEMINARS & MILEA	.00	.00	1,500.00	1,500.00	
TOTAL ADMIN ASSIST	.00	15,734.39	83,500.94	67,766.55	18.1

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING TECHNICIAN</u>					
100-51425-110-110	SALARY & WAGES - PLAN TECH	1,947.22	16,647.11	55,197.78	38,550.6730.
100-51425-110-151	FICA TAX - PLAN TECH	141.83	1,215.79	4,222.63	3,006.8428.
100-51425-110-152	RETIREMENT - PLAN TECH	135.33	1,157.31	3,808.65	2,651.3430.
100-51425-110-154	INSURANCE - PLAN TECH	838.73	6,849.20	21,125.52	14,276.3232.
100-51425-131-000	EAP FRINGE - PLAN TECH	.00	.00	29.00	29.00.
100-51425-340-000	PLAN TECH; SEMINARS & MILEAGE	.00	.00	500.00	500.00.
TOTAL PLANNING TECHNICIAN		3,063.11	25,869.41	84,883.58	59,014.1730.
<u>ACCT CLERK</u>					
100-51427-110-110	SALARIES & WAGES - ACCT CLERK	3,657.35	26,498.23	42,494.22	15,995.9962.
100-51427-110-151	FICA TAX - ACCT CLERK	267.29	1,926.21	3,250.81	1,324.6059.
100-51427-110-152	RETIREMENT - ACCT CLERK	254.19	1,843.34	2,932.10	1,088.7662.
100-51427-110-154	INSURANCE - ACCT CLERK	1,342.50	10,858.67	16,900.42	6,041.7564.
100-51427-131-000	EAP FRINGE - ACCT CLERK	.00	.00	29.00	29.00.
100-51427-322-000	MISC - BONDING - ACCT CLERK	.00	.00	150.00	150.00.
100-51427-340-000	ACCT CLERK; SEMINARS & MILEAGE	.00	574.84	1,300.00	725.1644.
TOTAL ACCT CLERK		5,521.33	41,701.29	67,056.55	25,355.2662.
<u>ELECTIONS</u>					
100-51440-110-110	SALARIES & WAGES - ELECTIONS	.00	9,913.02	15,000.00	5,086.9866.
100-51440-110-151	FICA TAX - ELECTIONS	.00	66.96	1,147.50	1,080.545.
100-51440-350-000	OTHER EXPENSES & SUPPLIES	.00	1,630.73	15,000.00	13,369.2710.
TOTAL ELECTIONS		.00	11,610.71	31,147.50	19,536.7937.

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 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	.
100-51500-532-110	BOARD OF APPEALS WAGES	.00	50.00	1,500.00	1,450.00	3.
100-51500-532-151	BOARD OF APPEALS FICA	.00	6.83	.00	(6.83)	.
100-51500-535-110	PFC COMMITTEE WAGES	.00	125.00	1,500.00	1,375.00	8.
100-51500-535-151	PFC COMMITTEE FICA	.00	13.04	114.75	101.71	11.
100-51500-540-110	CLIPP - WAGES	.00	.00	1,500.00	1,500.00	.
100-51500-540-151	CLIPP - FICA	.00	1.85	114.75	112.90	1.
100-51500-560-110	PLANNING COMMISSION WAGES	.00	.00	1,500.00	1,500.00	.
100-51500-560-151	PLANNING COMMISSION FICA	.00	3.25	114.75	111.50	2.
100-51500-580-000	RECRUITMENT & BACKGROUND CHECK	.00	664.66	2,000.00	1,335.34	33.
100-51500-590-110	ADMINISTRATIVE POLICY WAGES	.00	600.00	1,500.00	900.00	40.
100-51500-590-151	ADMINISTRATIVE POLICY FICA	.00	47.05	114.75	67.70	41.
100-51500-595-110	SPECIAL / AD HOC COMMITTEES WA	.00	.00	1,500.00	1,500.00	.
100-51500-595-151	SPECIAL / AD HOC COMMITTEES FI	.00	.70	114.75	114.05	.
100-51500-596-110	KOWALSKI INTERCHANGE WAGES	.00	.00	1,500.00	1,500.00	.
100-51500-596-151	KOWALSKI INTERCHANGE FICA	.00	.45	114.75	114.30	.
100-51500-597-100	COMMITTEES-OFFICE SUPPLIES	.00	45.96	750.00	704.04	6.
	TOTAL COMMISSIONS, COMMITTEES,	.00	1,558.79	15,438.50	13,879.71	10.
	<u>TREASURER</u>					
100-51520-110-110	SALARIES & WAGES - TREASURER	.00	2,000.00	50,498.55	48,498.55	4.
100-51520-110-151	FICA TAX - TREASURER	.00	153.00	3,863.14	3,710.14	4.
100-51520-110-152	RETIREMENT - TREASURER	.00	.00	3,484.40	3,484.40	.
100-51520-110-154	INSURANCE - TREASURER	.00	.00	11,830.29	11,830.29	.
100-51520-131-000	EAP FRINGE - TREASURER	.00	.00	29.00	29.00	.
100-51520-300-001	FIN DIR/TREAS CONTR SERVICES	3,768.39	29,909.03	.00	(29,909.03)	.
100-51520-322-000	MISCELLANEOUS-BONDING	.00	.00	150.00	150.00	.
100-51520-340-000	TREASURER; SEMINARS & MILEAGE	.00	.00	4,000.00	4,000.00	.
100-51520-999-000	BUDGET ADJUSTMENT	.00	.00	(20,000.00)	(20,000.00)	.
	TOTAL TREASURER	3,768.39	32,062.03	53,855.38	21,793.35	59.
	<u>ASSESSOR</u>					
100-51530-110-000	ASSESSOR FEE	.00	11,683.60	16,500.00	4,816.40	70.
100-51530-113-000	ASSESSOR - MANUFACTURING	.00	.00	1,300.00	1,300.00	.
	TOTAL ASSESSOR	.00	11,683.60	17,800.00	6,116.40	65.

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCN
<u>MUNICIPAL BUILDING</u>					
100-51600-110-110 WAGES -CLEANING/SNOW REMOVAL	1,533.42	15,256.31	9,068.89	(6,187.42)	168.
100-51600-110-151 FICA - CLEANING/SNOW REMOVAL	117.32	1,167.15	693.77	(473.38)	168.
100-51600-326-000 UTILITIES	4,181.51	45,024.29	40,000.00	(5,024.29)	112.
100-51600-354-000 MATERIALS & SUPPLIES	.00	674.57	5,000.00	4,325.43	13.
100-51600-355-000 JANITORIAL SUPPLIES	79.74	657.40	5,000.00	4,342.60	13.
100-51600-389-000 MAINTENANCE	1,085.17	16,196.26	35,000.00	18,803.74	46.
TOTAL MUNICIPAL BUILDING	6,997.16	78,975.98	94,762.66	15,786.68	83.
<u>OTHER GENERAL GOVERNMENT</u>					
100-51900-095-000 UNEMPLOYMENT	.00	.00	10,000.00	10,000.00	.
100-51900-115-000 VILLAGE EMPLOYEE EVENT	.00	451.37	1,000.00	548.63	45.
100-51900-120-000 EMPLOYEE SETTLEMENTS	.00	.00	7,875.00	7,875.00	.
100-51900-938-000 PROPERTY & LIABILITY INSURANCE	.00	4,976.00	30,000.00	25,024.00	16.
100-51900-960-000 PUBLICATIONS	.00	1,023.61	2,700.00	1,676.39	37.
100-51900-970-000 NEWSLETTER	.00	.00	8,000.00	8,000.00	.
100-51900-990-000 DUES & MEMBERSHIPS	.00	867.44	8,700.00	7,832.56	10.
100-51900-991-000 BANK & INVESTMENT FEES	40.00	320.00	1,000.00	680.00	32.
100-51900-994-000 WEIGHTS MEASURES INSPECTION	.00	750.00	750.00	.00	100.
100-51900-999-000 CONTINGENCY EXPS	.00	.00	74,027.88	74,027.88	.
TOTAL OTHER GENERAL GOVERNMENT	40.00	8,388.42	144,052.88	135,664.46	5.

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPT</u>					
100-52000-110-110 SALARIES & WAGES - CROSS GUARD	.00	2,932.72	4,860.00	1,927.28	60.0
100-52000-110-151 FICA TAX - CROSSING GUARD	.00	224.32	371.79	147.47	60.0
100-52000-110-154 INSURANCE - CROSS GUARD	.00	.00	915.00	915.00	.0
100-52000-120-138 TRAINING & CONF - POLICE CHIEF	.00	471.95	2,000.00	1,528.05	23.0
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	88.0
100-52000-120-157 EAP-LIEUTENANT	.00	.00	29.00	29.00	.0
100-52000-120-159 PROFESSIONAL DUES - LIEUTENANT	.00	275.00	250.00	(25.00)	110.0
100-52000-120-160 TRAINING & CONF - LIEUTENANT	.00	651.40	2,000.00	1,348.60	32.0
100-52000-120-238 TRAINING - OFFICERS	.00	1,557.93	6,500.00	4,942.07	24.0
100-52000-120-240 EMERGENCY ASSIST PROG-OFFICERS	.00	.00	174.00	174.00	.0
100-52000-120-250 LEGAL SERVICES-POLICE DEPT	.00	793.38	1,000.00	206.62	79.0
100-52000-120-320 AMMUNITION	.00	375.13	3,000.00	2,624.87	12.0
100-52000-120-321 FT OFFICERS PROTECTIVE CLOTH	293.37	3,365.35	9,000.00	5,634.65	37.0
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	1,570.00	11,694.33	40,000.00	28,305.67	29.0
100-52000-120-326 TELEPHONE & UTILITIES - POLICE	1,015.04	3,553.04	8,700.00	5,146.96	40.0
100-52000-120-380 EQUIPMENT REPAIRS/MAINTENANCE	.00	6,014.01	20,000.00	13,985.99	30.0
100-52000-120-434 EMPLOYEE ASSIST PROG-PD CLERK	.00	.00	29.00	29.00	.0
100-52000-120-437 MILEAGE - POLICE CLERK	.00	165.90	200.00	34.10	83.0
100-52000-120-438 TRAIN/MEETINGS - POLICE CLERK	.00	235.01	1,000.00	764.99	23.0
100-52000-120-460 OFFICE SUPPLIES	.00	2,065.23	5,500.00	3,434.77	37.0
100-52000-120-475 POSTAGE & SHIPPING	.00	367.77	550.00	182.23	66.0
100-52000-120-476 PROPERTY ROOM/EVIDENCE	.00	120.19	1,000.00	879.81	12.0
100-52000-120-811 OUTLAY-EQUIPMENT	.00	7,837.50	17,300.00	9,462.50	45.0
100-52000-120-815 PD CONTRACTED SERVICES	.00	138.01	500.00	361.99	27.0
100-52000-120-820 PD: COMPUTER SUPPLIES, EXPENSE	.00	13,196.00	35,000.00	21,804.00	37.0
100-52000-120-938 POLICE DEPARTMENT INSURANCE	.00	789.12	32,925.00	32,135.88	2.0
100-52000-121-110 SALARY & WAGES - LIEUTENANT	8,125.65	65,357.25	105,633.39	40,276.14	61.0
100-52000-121-151 FICA - LIEUTENANT	607.35	4,884.38	8,080.95	3,196.57	60.0
100-52000-121-152 RETIREMENT - LIEUTENANT	1,219.66	9,827.67	15,105.57	5,277.90	65.0
100-52000-121-154 HEALTH INSURANCE - LIEUTENANT	1,678.14	13,573.89	21,125.52	7,551.63	64.0
100-52000-122-110 SALARIES & WAGES - FT OFFICERS	32,584.37	303,532.47	525,510.82	221,978.35	57.0
100-52000-122-151 FICA TAX - FT OFFICERS	2,407.65	22,676.22	37,372.28	14,696.06	60.0
100-52000-122-152 RETIREMENT (WRS) - FT OFFICERS	4,890.92	44,735.56	69,859.29	25,123.73	64.0
100-52000-122-154 HEALTH INSURANCE - FT OFFICERS	10,483.28	65,431.71	136,315.44	70,883.73	48.0
100-52000-123-110 SALARIES & WAGES - PT OFFICERS	570.00	1,824.43	7,561.80	5,737.37	24.0
100-52000-123-151 FICA TAX - PT OFFICERS	43.60	139.56	578.48	438.92	24.0
100-52000-124-110 SALARIES & WAGES - POLICE CLERK	2,181.08	17,931.54	26,675.15	8,743.61	67.0
100-52000-124-151 FICA TAX - POLICE CLERK	158.10	1,301.13	2,040.65	739.52	63.0
100-52000-124-152 RETIREMENT(WRS) - POLICE CLERK	151.58	1,246.57	1,840.59	594.02	67.0
100-52000-124-154 HEALTH INS - POLICE CLERK	822.28	6,650.82	9,506.48	2,855.66	70.0
100-52000-125-110 SALARIES & WAGES - PROPERTY RO	614.79	5,597.77	7,416.00	1,818.23	75.0
100-52000-125-151 FICA TAX - PROP ROOM MGR	47.03	428.20	567.32	139.12	75.0
100-52000-126-110 SALARIES & WAGES PT POLICE CLERK	882.92	5,689.27	25,323.17	19,633.90	22.0
100-52000-126-151 PT POLICE CLERK; FICA TAX	67.55	435.25	1,937.21	1,501.96	22.0
100-52000-127-110 SALARY & WAGES - POLICE CHIEF	8,681.56	70,736.30	116,246.20	45,509.90	60.0
100-52000-127-151 FICA TAX - POLICE CHIEF	649.88	5,297.33	8,892.83	3,595.50	59.0
100-52000-127-152 RETIREMENT(WRS) - POLICE CHIEF	1,303.10	10,641.23	16,623.21	5,981.98	64.0
100-52000-127-154 HEALTH INS - POLICE CHIEF	1,678.14	13,573.89	21,125.52	7,551.63	64.0
100-52000-128-110 SALARY & WAGES - SARGEANT	14,242.93	114,978.08	189,481.12	74,503.04	60.0

VILLAGE OF KRONENWETTER
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCN
100-52000-128-151	FICA TAX - SARGEANT	1,064.44	8,645.82	13,475.16	4,829.34	64.1
100-52000-128-152	RETIREMENT(WRS) - SARGEANT	2,100.35	16,993.73	25,188.86	8,195.13	67.1
100-52000-128-154	HEALTH INS - SARGEANT	2,969.16	18,053.12	31,354.80	13,301.68	57.1
100-52000-128-157	EAP-SARGEANT	.00	.00	58.00	58.00	.0
	TOTAL POLICE DEPT	103,103.92	887,516.48	1,619,803.60	732,287.12	54.1
	FIRE & EMS					
100-52200-201-110	SALARIES & WAGES - FIRE DEPART	11,728.00	86,899.85	163,290.00	76,390.15	53.1
100-52200-201-131	EMPLOYEE ASSISTANCE PROGRAM	.00	.00	1,160.00	1,160.00	.0
100-52200-201-151	FICA TAX - FIRE DEPARTMENT	895.32	6,604.71	12,491.69	5,886.98	52.1
100-52200-201-152	RETIREMENT FIRE DEPARTMENT	750.80	4,164.82	10,000.00	5,835.18	41.1
100-52200-201-321	PROTECTIVE CLOTHING	.00	13,845.38	20,000.00	6,154.62	69.1
100-52200-201-322	MISCELLANEOUS FD SUPPLIES	.00	522.51	1,000.00	477.49	52.1
100-52200-201-323	PHYSICAL EXAMS	201.00	607.00	1,500.00	893.00	40.1
100-52200-201-324	FUEL	922.17	3,595.08	7,000.00	3,404.92	51.1
100-52200-201-326	UTILITIES - SIREN	31.51	224.37	500.00	275.63	44.1
100-52200-201-327	RADIOS	6,783.00	9,058.00	10,000.00	942.00	90.1
100-52200-201-328	DISAB/ACCIDENT DEATH POLICY	.00	.00	8,500.00	8,500.00	.0
100-52200-201-330	PHONE REIMBURSEMENT	120.00	280.00	960.00	680.00	29.1
100-52200-201-331	FD DUES & MEMBERSHIPS	.00	1,584.00	1,000.00	(584.00)	158.1
100-52200-201-340	TRAINING/SCHOOLING/MEETINGS	140.00	1,894.61	4,000.00	2,105.39	47.1
100-52200-201-350	OFFICE EXPENSES & SUPPLIES	.00	891.26	1,500.00	608.74	59.1
100-52200-201-380	EQUIPMENT REPAIRS/MAINTENANCE	1,055.32	14,323.03	30,000.00	15,676.97	47.1
100-52200-201-383	FIELD TOOLS OUTLAY	1,229.61	4,213.56	7,500.00	3,286.44	56.1
100-52200-201-820	COMPUTER PURCHASE/SOFTWARE	.00	236.25	3,000.00	2,763.75	7.1
100-52200-201-938	FIRE DEPARTMENT INSURANCE	.00	.00	25,000.00	25,000.00	.0
100-52200-201-940	FD GRANT MATCHING	.00	20,000.00	10,000.00	(10,000.00)	200.1
100-52200-300-110	SALARIES & WAGES - FR/EMS	2,485.00	23,676.00	45,000.00	21,324.00	52.1
100-52200-300-151	FICA TAX - FIRST RESPONDERS	190.10	1,821.91	3,442.50	1,620.59	52.1
100-52200-300-152	RETIREMENT - EMS/FR	99.07	1,534.03	2,000.00	465.97	76.1
100-52200-301-000	EQUIPMENT SUPPLIES/MAINTENANCE	1,114.06	2,759.62	5,000.00	2,240.38	55.1
100-52200-301-340	TRAINING/SCHOOLING/ADD'L MTGS	.00	1,316.04	4,000.00	2,683.96	32.1
100-52200-301-350	SUPPLIES, MILEAGE & EXPENSES	.00	2,112.71	3,000.00	887.29	70.1
100-52200-301-360	MEDICAL/PHYSICALS	.00	225.50	500.00	274.50	45.1
100-52200-301-811	OUTLAY-EQUIPMENT	.00	754.18	4,000.00	3,245.82	18.1
100-52200-310-210	OUTSIDE SERVICES	.00	10,500.00	22,000.00	11,500.00	47.1
100-52200-310-329	SERVICE/STANDBY FEE	.00	52,674.16	65,000.00	12,325.84	81.1
	TOTAL FIRE & EMS	27,744.96	266,318.58	472,344.19	206,025.61	56.1
	BUILDING INSPECTOR					
100-52400-400-250	CONTRACTED INSPECTOR SERVICES	.00	.00	25,000.00	25,000.00	.0
100-52400-400-353	HOUSE NUMBERS	.00	58.49	600.00	541.51	9.1
100-52400-400-354	COMPUTER SOFTWARE AND SUPPLIES	.00	1,950.80	1,000.00	(950.80)	195.1
	TOTAL BUILDING INSPECTOR	.00	2,009.29	26,600.00	24,590.71	7.1

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCN
	<u>POLICE & FIRE COMMISSION</u>					
100-52800-100-321	PFC POSTAGE	.00	191.87	25.00	(166.87)	767
100-52800-100-340	PFC TRAINING/SCHOOLING	.00	.00	375.00	375.00	
100-52800-100-354	MATERIALS & SUPPLIES	.00	.00	100.00	100.00	
100-52800-101-110	PFC CLERK SALARIES & WAGES	375.20	2,936.61	5,927.81	2,991.20	49
100-52800-101-151	PFC CLERK FICA TAX	27.63	215.95	453.48	237.53	47
100-52800-101-152	PFC CLERK RETIREMENT	18.56	152.67	409.02	256.35	37
100-52800-101-154	PFC CLERK-HEALTH INSURANCE	100.70	814.52	2,112.55	1,298.03	38
	TOTAL POLICE & FIRE COMMISSION	522.09	4,311.62	9,402.86	5,091.24	45

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
100-53000-300-000 ENGINEERING COSTS	.00	19,632.50	25,000.00	5,367.50	78.3
100-53000-302-110 SALARIES & WAGES - PW DIRECTOR	3,201.96	26,092.48	42,873.75	16,781.27	60.2
100-53000-302-131 EAP FRINGE - PW DIRECTOR	.00	.00	29.00	29.00	.0
100-53000-302-151 FICA TAX - PW DIRECTOR	238.52	1,944.14	3,279.84	1,335.70	59.3
100-53000-302-152 RETIREMENT (WRS) - PW DIRECTOR	222.54	1,814.03	2,958.29	1,144.26	61.3
100-53000-302-154 HEALTH INSURANCE - PW DIRECTOR	755.18	6,107.56	9,506.48	3,398.92	64.3
100-53000-302-330 MILEAGE - PUBLIC WORKS	.00	148.03	.00	(148.03)	.0
100-53000-302-340 PWD; SEMINARS, TRAINING & MILE	.00	1,392.00	1,500.00	108.00	92.0
100-53000-311-110 SALARIES & WAGES - PW	26,413.37	221,714.85	365,569.63	143,854.78	60.7
100-53000-311-130 PW EMPLOYEES PHYSICALS	70.50	585.25	350.00	(235.25)	167.1
100-53000-311-137 PW CREW EAP FRINGE	.00	.00	150.00	150.00	.0
100-53000-311-151 FICA - PW	1,949.30	16,411.89	27,966.08	11,554.19	58.1
100-53000-311-152 RETIREMENT - PW	1,833.18	15,300.51	25,224.30	9,923.79	60.7
100-53000-311-154 HEALTH INSURANCE - PW	8,390.70	64,703.80	126,753.12	62,049.32	51.3
100-53000-311-342 SALT/BRINE	.00	52,161.97	225,000.00	172,838.03	23.2
100-53000-311-344 PATCHING MATERIAL-ASPHALT	29,596.18	53,583.87	65,000.00	11,416.13	82.4
100-53000-311-345 SEAL COATING	279,699.79	279,699.79	300,000.00	20,300.21	93.2
100-53000-311-346 CRACKFILLING	65,000.00	65,000.00	65,000.00	.00	100.0
100-53000-311-347 PAVEMENT MARKING	10,784.05	11,240.80	20,000.00	8,759.20	56.2
100-53000-311-348 GRAVEL & ROAD BASE	.00	6,488.83	25,000.00	18,511.17	26.0
100-53000-311-357 CULVERTS	2,085.84	2,535.03	15,000.00	12,464.97	16.3
100-53000-311-358 ROAD SIGNS	449.40	1,586.66	4,300.00	2,713.34	36.0
100-53000-311-359 BRIDGE INSPECTIONS	.00	.00	2,000.00	2,000.00	.0
100-53000-311-360 STORM WATER	.00	2,500.00	2,500.00	.00	100.0
100-53000-311-380 EQUIPMENT; REPAIRS/MAINTENANCE	4,443.03	16,913.18	70,000.00	53,086.82	24.1
100-53000-311-381 TRAFFIC SIGNAL MAINT. & REPAIR	353.78	1,377.16	6,500.00	5,122.84	21.1
100-53000-311-384 PWKS; FUEL & OIL CHANGES	2,494.29	29,073.62	65,000.00	35,926.38	44.1
100-53000-311-814 PW; EQUIPMENT RENTALS	.00	29,884.19	34,000.00	4,115.81	87.1
100-53000-312-326 GARAGE UTILITIES	498.70	7,886.11	15,000.00	7,113.89	52.6
100-53000-312-329 UNIFORMS & SAFETY EQUIPMENT	611.36	3,333.51	6,500.00	3,166.49	51.1
100-53000-312-354 OFFICE SUPPLIES	.00	440.95	300.00	(140.95)	147.0
100-53000-312-355 WINTER MAINT-PLOW BLADES ETC	.00	2,494.93	10,000.00	7,505.07	25.0
100-53000-312-356 WINTER DAMAGE-PRIVATE PROPERTY	.00	.00	300.00	300.00	.0
100-53000-314-320 GARAGE SUPPLIES & EXPENSES	401.93	11,818.49	20,000.00	8,181.51	59.1
100-53000-314-422 WEATHER SIRENS	250.00	1,250.00	1,000.00	(250.00)	125.0
100-53000-315-420 STREET LIGHTING	452.68	24,107.50	60,000.00	35,892.50	40.1
100-53000-620-315 RECYCLING EXPENSES	10,745.02	75,290.16	145,000.00	69,709.84	51.2
100-53000-620-317 YARD WASTE SITE EXP	1,335.18	1,335.18	15,000.00	13,664.82	8.1
100-53000-620-320 SOLID WASTE COLLECTION EXPENSE	29,943.21	202,417.59	413,000.00	210,582.41	49.0
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	482,219.69	1,258,266.56	2,118,560.49	860,293.93	59.4

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCN
<u>ANIMAL CONTROL</u>					
100-54110-210-000 ANIMAL CONTROL	.00	2,725.00	5,000.00	2,275.00	54.
TOTAL ANIMAL CONTROL	.00	2,725.00	5,000.00	2,275.00	54.
<u>PARKS</u>					
100-55000-200-110 SALARY & WAGES - PARKS	7,995.92	31,154.44	42,642.00	11,487.56	73.
100-55000-200-116 PARKS SCHOOLING, TRAINING	.00	495.43	1,500.00	1,004.57	33.
100-55000-200-140 PARKS DEPT PHYSICALS	.00	.00	100.00	100.00	.
100-55000-200-151 FICA TAX - PARKS	611.71	2,383.35	3,262.11	878.76	73.
100-55000-200-326 PARKS; UTILITIES	209.97	1,354.54	6,000.00	4,645.46	22.
100-55000-200-327 PORTABLE RESTROOM/WASH STATION	990.00	4,980.00	6,000.00	1,020.00	83.
100-55000-200-329 UNIFORMS & SAFETY EQUIPMENT	.00	232.10	450.00	217.90	51.
100-55000-200-355 PARKS; FUEL CHARGES	.00	2,109.43	6,000.00	3,890.57	35.
100-55000-200-361 MAINTENANCE SUPPLIES	149.11	3,388.99	8,000.00	4,611.01	42.
100-55000-200-380 EQUIPMENT REPAIRS	482.88	3,451.35	5,000.00	1,548.65	69.
100-55000-200-400 PARKS -OTHER PROJECTS	2,239.00	5,739.00	36,500.00	30,761.00	15.
TOTAL PARKS	12,678.59	55,288.63	115,454.11	60,165.48	47.
TOTAL FUND EXPENDITURES	677,556.35	2,982,482.99	5,664,323.15	2,681,840.16	52.
NET REVENUE OVER EXPENDITURES	(584,415.03)	667,814.58	.00	(667,814.58)	.

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

	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
REVENUES:					
Fines & Forfeitures	\$ 12,415	\$ 31,000	\$ 31,000	\$ (18,585)	\$ 14,945
Transfer from General Fund	19,934	21,784	21,784	(1,850)	-
TOTAL REVENUES	\$ 32,349	\$ 52,784	\$ 52,784	\$ (20,435)	\$ 14,945
Budget Percentage Received YTD	61.29%				
EXPENDITURES:					
Municipal Court Judge	\$ 5,129	\$ 10,021	\$ 10,021	\$ 4,892	\$ 5,320
Municipal Court Clerk	30,624	40,063	40,063	9,439	27,888
Municipal Court Other Exps	1,005	2,700	2,700	1,695	2,219
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ 36,758	\$ 52,784	\$ 52,784	\$ 16,026	\$ 35,427
Budget Percentage Expended YTD	69.64%				
NET CHANGE IN FUND BALANCE	\$ (4,409)	\$ -	\$ -	\$ (4,409)	\$ (20,482)
Fund Balance - January 1st	-	-	-		-
Fund Balance (Deficit) - August 31st	\$ (4,409)	\$ -	\$ -		\$ (20,482)

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

	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
REVENUES:					
Interest Income	\$ 2,119	\$ -	\$ -	\$ 2,119	\$ 2,522
Donations	-	-	-	-	-
Applied Fund Balance (Carryover from Prior Year)	-	-	-	-	1,500
TOTAL REVENUES	\$ 2,119	\$ -	\$ -	\$ 2,119	\$ 4,022
Budget Percentage Received YTD	N/A				
EXPENDITURES:					
Parks/Capital Outlay - Bike & Walkways	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Equipment Replacement Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Percentage Expended YTD	N/A				
NET CHANGE IN FUND BALANCE	\$ 2,119	\$ -	\$ -	\$ 2,119	\$ 4,022
Fund Balance - January 1st	74,857	74,857	74,857		71,158
Fund Balance - August 31st	\$ 76,976	\$ 74,857	\$ 74,857		\$ 75,180

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

	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive - Negative	8/31/2024 YTD Actual
REVENUES:					
Interest Income	\$ 192	\$ 450	\$ 450	\$ (258)	\$ 344
Donations	3	5,000	5,000	(4,997)	3,841
TOTAL REVENUES	\$ 195	\$ 5,450	\$ 5,450	\$ (5,255)	\$ 4,185
Budget Percentage Received YTD	3.58%				
EXPENDITURES:					
Fire Donation Exps	\$ 2,135	\$ 5,450	\$ 5,450	\$ 3,315	\$ 4,125
TOTAL EXPENDITURES	\$ 2,135	\$ 5,450	\$ 5,450	\$ 3,315	\$ 4,125
Budget Percentage Expended YTD	39.17%				
NET CHANGE IN FUND BALANCE	\$ (1,940)	\$ -	\$ -	\$ (1,940)	\$ 60
Fund Balance - January 1st	22,403	22,403	22,403		19,713
Fund Balance - August 31st	\$ 20,463	\$ 22,403	\$ 22,403		\$ 19,773

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

	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
REVENUES:					
EMS Grants	\$ -	\$ 37,855	\$ 37,855	\$ (37,855)	\$ -
Interest Income	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 37,855	\$ 37,855	\$ (37,855)	\$ -
Budget Percentage Received YTD	0.00%				
EXPENDITURES:					
EMS - Training/Schooling	\$ 418	\$ 2,398	\$ 2,398	\$ 1,980	\$ -
EMS - Outlay/Equipment	2,694	35,457	35,457	32,763	-
TOTAL EXPENDITURES	\$ 3,112	\$ 37,855	\$ 37,855	\$ 34,743	\$ -
Budget Percentage Expended YTD	8.22%				
NET CHANGE IN FUND BALANCE	\$ (3,112)	\$ -	\$ -	\$ (3,112)	\$ -
Fund Balance - January 1st	-	-	-		-
Fund Balance (Deficit) - August 31st	\$ (3,112)	\$ -	\$ -		\$ -

VILLAGE OF KRONENWETTER
2% Fire Dues Fund
Year-to-Date Ended August 31, 2025 and 2024
(67% of Year Completed)

	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
REVENUES:					
State Aids - 2% Fire Dues/Kronenwetter	\$ 1,844	\$ 36,655	\$ 36,655	\$ (34,811)	\$ 36,655
State Aids - 2% Fire Dues/Town of Guenther	-	1,505	1,505	(1,505)	-
Interest Income	569	1,000	1,000	(431)	1,112
Applied Fund Balance	-	1,348	1,348	(1,348)	24,533
TOTAL REVENUES	\$ 2,413	\$ 40,508	\$ 40,508	\$ (38,095)	\$ 62,300
Budget Percentage Received YTD	5.96%				
EXPENDITURES:					
Wages & Fringe Benefits	\$ -	\$ 7,008	\$ 7,008	\$ 7,008	\$ -
Fire Training, Supplies, Tools	28,922	18,500	18,500	(10,422)	2,935
Capital Outlay - Fire Equipment	8,470	15,000	15,000	6,530	16,987
TOTAL EXPENDITURES	\$ 37,392	\$ 40,508	\$ 40,508	\$ 3,116	\$ 19,922
Budget Percentage Expended YTD	92.31%				
NET CHANGE IN FUND BALANCE	\$ (34,979)	\$ -	\$ -	\$ (34,979)	\$ 42,378
Fund Balance - January 1st	81,988	81,988	81,988		65,693
Fund Balance - August 31st	\$ 47,009	\$ 81,988	\$ 81,988		\$ 108,071

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #1 Fund
Year-to-Date Ended August 31, 2025 and 2024
(67% of Year Completed)

	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
REVENUES:					
Property Taxes	\$ 260,609	\$ 252,278	\$ 252,278	\$ 8,331	\$ 252,278
State Aids - Exempt Computer Aid	568	568	568	-	568
State Aids - Personal Property Aid	10,216	10,216	10,216	-	-
Tax Guarantee - Developers	61,005	56,464	56,464	4,541	56,464
Interest Income	14,430	10,000	10,000	4,430	10,083
TOTAL REVENUES	\$ 346,828	\$ 329,526	\$ 329,526	\$ 17,302	\$ 319,393
<i>Budget Percentage Received YTD</i>	<i>105.25%</i>				
EXPENDITURES:					
TID Admin Staff	\$ 742	\$ 4,074	\$ 4,074	\$ 3,332	\$ 2,251
TID Misc Exps	360	2,400	2,400	2,040	750
Legal	1,316	-	-	(1,316)	-
RDA Committee	2	600	600	598	-
Debt - Principal Payments	330,000	330,000	330,000	-	330,000
Debt - Interest Payments	48,554	93,018	93,018	44,464	52,554
Debt - Issuance Costs	612	-	-	(612)	612
TOTAL EXPENDITURES	\$ 381,586	\$ 430,092	\$ 430,092	\$ 48,506	\$ 386,167
<i>Budget Percentage Expended YTD</i>	<i>88.72%</i>				
NET CHANGE IN FUND BALANCE	\$ (34,758)	\$ (100,566)	\$ (100,566)	\$ 65,808	\$ (66,774)
Fund Balance (Deficit) - January 1st	(2,616,312)	(2,616,312)	(2,616,312)		(2,503,721)
Fund Balance (Deficit) - August 31st	<u>\$ (2,651,070)</u>	<u>\$ (2,716,878)</u>	<u>\$ (2,716,878)</u>		<u>\$ (2,570,495)</u>

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #2 Fund
Year-to-Date Ended August 31, 2025 and 2024
(67% of Year Completed)

REVENUES:	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
Property Taxes	\$ 880,339	\$ 844,013	\$ 844,013	\$ 36,326	\$ 844,012
State Aids - Exempt Computer Aid	41,800	41,800	41,800	-	41,800
State Aids - Personal Property Aid	3,301	3,301	3,301	-	2,495
Interest Income	86,162	310,401	310,401	(224,239)	21,315
Capital Borrowing Proceeds	-	-	-	-	-
Debt Premium Proceeds	-	250,768	250,768	(250,768)	-
Miscellaneous Revenue	-	-	-	-	12
TOTAL REVENUES	\$ 1,011,602	\$ 1,450,283	\$ 1,450,283	\$ (438,681)	\$ 909,634
Budget Percentage Received YTD	69.75%				
EXPENDITURES:					
TID Admin Staff	\$ 7,997	\$ 9,531	\$ 9,531	\$ 1,534	\$ 15,588
TID Misc Exps	552	15,100	15,100	14,548	1,564
RDA Committee	-	600	600	600	-
Engineering Costs	94,922	-	-	(94,922)	152,175
Advertising/Marketing	-	-	-	-	-
Legal	-	-	-	-	185
Infrastructure	208,574	-	-	(208,574)	-
Developer Incentives	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Debt - Principal Payments	690,000	690,000	690,000	-	-
Debt - Interest Payments	122,268	250,768	250,768	128,500	-
Debt - Issuance Costs	-	1,000	1,000	1,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,124,313	\$ 966,999	\$ 966,999	\$ (157,314)	\$ 169,512
Budget Percentage Expended YTD	116.27%				
NET CHANGE IN FUND BALANCE	\$ (112,711)	\$ 483,284	\$ 483,284	\$ (595,995)	\$ 740,122
Fund Balance - January 1st	7,808,025	7,808,025	7,808,025		509,567
Fund Balance - August 31st	\$ 7,695,314	\$ 8,291,309	\$ 8,291,309		\$ 1,249,689
TID #2 Fund Balance Restrictions: Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2025 & 2026 budgets) \$ 147,919 Balance of 2024B Capital Borrowing Proceeds to be used in 2025-2027 \$ 6,357,599 Unassigned Fund Balance \$ 1,189,796 Fund Balance - 8/31/2025 \$ 7,695,314					

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #3 Fund
Year-to-Date Ended August 31, 2025 and 2024
(67% of Year Completed)

	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
REVENUES:					
Property Taxes	\$ 35,660	\$ 34,131	\$ 34,131	\$ 1,529	\$ 34,131
State Aids - Personal Property Aid	583	583	583	-	534
Interest Income	1,954	2,500	2,500	(546)	1,776
TOTAL REVENUES	\$ 38,197	\$ 37,214	\$ 37,214	\$ 983	\$ 36,441
<i>Budget Percentage Received YTD</i>	<i>102.64%</i>				
EXPENDITURES:					
TID Admin Staff	\$ 742	\$ 4,074	\$ 4,074	\$ 3,332	\$ 2,230
TID Misc Exps	360	1,060	1,060	700	750
RDA Committee	-	600	600	600	-
Legal	-	150	150	150	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,102	\$ 5,884	\$ 5,884	\$ 4,782	\$ 2,980
<i>Budget Percentage Expended YTD</i>	<i>18.73%</i>				
NET CHANGE IN FUND BALANCE	\$ 37,095	\$ 31,330	\$ 31,330	\$ 5,765	\$ 33,461
Fund Balance - January 1st	132,761	132,761	132,761		98,711
Fund Balance - August 31st	\$ 169,856	\$ 164,091	\$ 164,091		\$ 132,172

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #4 Fund
Year-to-Date Ended August 31, 2025 and 2024
(67% of Year Completed)

REVENUES:	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
Property Taxes	\$ 134,586	\$ 129,409	\$ 129,409	\$ 5,177	\$ 129,409
State Aids - Exempt Computer Aid	675	675	675	-	675
State Aids - Personal Property Aid	3,528	3,528	3,528	-	362
Tax Guarantee - Developers	20,880	26,895	26,895	(6,015)	26,896
Interest Income	3,237	2,500	2,500	737	2,074
TOTAL REVENUES	\$ 162,906	\$ 163,007	\$ 163,007	\$ (101)	\$ 159,416
<i>Budget Percentage Received YTD</i>	<i>99.94%</i>				
EXPENDITURES:					
TID Admin Staff	\$ 741	\$ 4,074	\$ 4,074	\$ 3,333	\$ 1,982
TID Misc Exps	560	1,360	1,360	800	750
RDA Committee	-	600	600	600	-
Debt - Principal Payments	170,000	170,000	170,000	-	165,000
Debt - Interest Payments	16,450	29,500	29,500	13,050	19,750
TOTAL EXPENDITURES	\$ 187,751	\$ 205,534	\$ 205,534	\$ 17,783	\$ 187,482
<i>Budget Percentage Expended YTD</i>	<i>91.35%</i>				
NET CHANGE IN FUND BALANCE	\$ (24,845)	\$ (42,527)	\$ (42,527)	\$ 17,682	\$ (28,066)
Fund Balance - January 1st	88,213	88,213	88,213		132,806
Fund Balance - August 31st	\$ 63,368	\$ 45,686	\$ 45,686		\$ 104,740

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

	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
REVENUES:					
Property Taxes	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
Interest Income	18,927	75,000	75,000	(56,073)	11,078
Capital Borrowing Proceeds	-	-	-	-	-
Applied Fund Balance	-	-	-	-	202,000
TOTAL REVENUES	\$ 18,927	\$ 275,000	\$ 75,000	\$ (56,073)	\$ 413,078
Budget Percentage Received YTD	25.24%				
EXPENDITURES:					
Road Improvements	\$ 232,945	\$ 1,696,775	\$ 1,115,860	\$ 882,915	\$ 57,431
Other Capital Projects	-	125,000	125,000	125,000	26,542
Debt Issuance Costs	-	-	-	-	-
Transfer to Debt Service Fund	57,000	-	57,000	-	-
TOTAL EXPENDITURES	\$ 289,945	\$ 1,821,775	\$ 1,297,860	\$ 1,007,915	\$ 83,973
Budget Percentage Expended YTD	22.34%				
NET CHANGE IN FUND BALANCE	\$ (271,018)	\$ (1,546,775)	\$ (1,222,860)	\$ 951,842	\$ 329,105
Fund Balance - January 1st	1,925,934	1,925,934	1,925,934		524,673
Fund Balance - August 31st	\$ 1,654,916	\$ 379,159	\$ 703,074		\$ 853,778
					
Fund Balance Restrictions:					
Balance of 2024B Capital Borrowing					
Proceeds to be used in 2025-2027	\$ 1,460,000				
Unassigned Fund Balance	\$ 194,916				
Fund Balance - 8/31/2025	\$ 1,654,916				

VILLAGE OF KRONENWETTER

Equipment Replacement Fund

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

(67% of Year Completed)

	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
REVENUES:					
Property Taxes	\$ -	\$ 86,000	\$ -	\$ -	\$ 428,500
Interest Income	1,965	1,000	1,000	965	838
Proceeds from Sale of Capital Assets	-	-	-	-	-
Capital Borrowing Proceeds	-	-	-	-	-
Transfer from Parks Fund	-	-	-	-	-
Transfer from General Fund	-	-	-	-	10,000
TOTAL REVENUES	\$ 1,965	\$ 87,000	\$ 1,000	\$ 965	\$ 439,338
Budget Percentage Received YTD	196.50%				
EXPENDITURES:					
Equipment Purchases	\$ 215,048	\$ 86,000	\$ 226,000	\$ 10,952	\$ 441,856
Fire Protection Equipment	-	-	-	-	-
Bank & Investment Fees	-	1,000	1,000	1,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ 215,048	\$ 87,000	\$ 227,000	\$ 11,952	\$ 441,856
Budget Percentage Expended YTD	94.73%				
NET CHANGE IN FUND BALANCE	\$ (213,083)	\$ -	\$ (226,000)	\$ 12,917	\$ (2,518)
Fund Balance - January 1st	297,039	297,039	297,039		295,100
Fund Balance - August 31st	\$ 83,956	\$ 297,039	\$ 71,039		\$ 292,582

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

REVENUES:	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
Metered Sales-Residential	\$ 291,120	\$ 388,237	\$ 388,237	\$ (97,117)	\$ 247,712
Metered Sales-Commercial	27,640	39,320	39,320	(11,680)	24,935
Metered Sales-Industrial	7,744	8,349	8,349	(605)	6,052
Private Fire Protection	3,562	5,326	5,326	(1,764)	3,518
Public Fire Protection	86,468	115,014	115,014	(28,546)	74,624
Industrial Fire Protection	1,558	-	-	1,558	1,119
Commercial Fire Protection	4,258	-	-	4,258	4,240
Metered Sales-Public Authority	457	390	390	67	266
Metered Sales-Multi Family Residential	43,552	51,500	51,500	(7,948)	34,341
Cell Tower Rental on Water Tower	31,360	31,360	31,360	-	31,360
Water Connection Fees	2,000	1,000	1,000	1,000	675
Misc Operating Revenues	233	1,290	1,290	(1,057)	862
Clear Water Revenues	29,722	706,335	706,335	(676,613)	21,443
Contributed Assets	-	-	-	-	-
Interest on Investments	41,685	50,000	50,000	(8,315)	53,900
Interest on Lease Receivables	-	-	-	-	-
Forfeited Discounts	1,723	-	-	1,723	2,185
Misc Non-Operating Revenues	96	-	-	96	-
TOTAL REVENUES	\$ 573,178	\$ 1,398,121	\$ 1,398,121	\$ (824,943)	\$ 507,232
<i>Budget Percentage Received YTD</i>	<i>41.00%</i>				
EXPENSES:					
Utility Committee	\$ 270	\$ -	\$ -	\$ (270)	\$ -
Maintenance of Meters	3,432	5,000	5,000	1,568	12,375
Pumping Expense	75,347	92,447	92,447	17,100	57,364
Purchased Water	-	250,000	250,000	250,000	-
Water Treatment Expense	12,610	34,000	34,000	21,390	23,186
Trans/Distribution Expense	29,102	109,188	109,188	80,086	63,827
Billing Expense	28,787	55,385	55,385	26,598	30,905
Water Administration	83,353	160,414	160,414	77,061	95,455
Misc Water Expense	43,219	72,757	72,757	29,538	34,115
Safe Drinking Loan - Interest	27,709	71,051	71,051	43,342	7,417
Depreciation	-	400,000	400,000	400,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	\$ 303,829	\$ 1,250,242	\$ 1,250,242	\$ 946,413	\$ 324,644
<i>Budget Percentage Expended YTD</i>	<i>24.30%</i>				
NET CHANGE IN NET POSITION	\$ 269,349	\$ 147,879	\$ 147,879	\$ 121,470	\$ 182,588
Asset Additions:					
Capital Projects	\$ 1,044,877	\$ 542,500	\$ 542,500	\$ (502,377)	\$ 472,392

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

WATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTEREST INCOME</u>					
601-41900-000	INTEREST ON INVESTMENTS	4,470.30	34,730.23	.00	(34,730.23)	.0
	TOTAL INTEREST INCOME	4,470.30	34,730.23	.00	(34,730.23)	.0
	<u>MISC NON-OPERATING INCOME</u>					
601-42100-000	MISC NON-OPERATING INCOME	.00	96.24	.00	(96.24)	.0
	TOTAL MISC NON-OPERATING INCOME	.00	96.24	.00	(96.24)	.0
	<u>WATER SERVICE</u>					
601-46100-470	FORFEITED DISCOUNT	15.00	1,722.46	.00	(1,722.46)	.0
601-46161-000	METERED SALES - RESIDENTIAL	32,037.22	291,120.17	388,237.35	97,117.18	75.0
601-46161-200	METERED SALES - COMMERCIAL	5,061.15	27,640.37	39,320.28	11,679.91	70.0
601-46161-300	METERED SALES - INDUSTRIAL	2,595.10	7,743.56	8,349.16	605.60	92.0
601-46162-000	PRIVATE FIRE PROTECTION	377.40	3,562.20	5,326.30	1,764.10	66.0
601-46163-000	PUBLIC FIRE PROTECTION	9,240.73	86,468.17	115,013.51	28,545.34	75.0
601-46163-030	INDUSTRIAL FIRE PROTECTION	475.20	1,557.60	.00	(1,557.60)	.0
601-46163-200	COMMERCIAL FIRE PROTECTION	573.00	4,258.20	.00	(4,258.20)	.0
601-46164-000	METERED SALES/PUBLIC AUTHORITY	26.97	456.58	390.00	(66.58)	117.0
601-46165-000	METERED SALES - MULTIFAM RESID	4,875.87	43,552.35	51,500.00	7,947.65	84.0
601-46172-000	CELL TOWER RENT ON WATER TOWER	.00	31,360.00	31,360.00	.00	100.0
601-46173-000	WATER; CONNECTION FEES	25.00	2,000.00	1,000.00	(1,000.00)	200.0
601-46174-000	OTHER MISC WATER REVENUES	35.54	233.18	1,290.00	1,056.82	18.0
601-46175-000	CLEAR WATER REVENUES	2,522.91	29,721.84	706,334.80	676,612.96	4.0
	TOTAL WATER SERVICE	57,861.09	531,396.68	1,348,121.40	816,724.72	39.0
	<u>MISCELLANEOUS REVENUES</u>					
601-48001-100	INTEREST ON INVESTMENTS	356.39	6,954.51	50,000.00	43,045.49	13.0
	TOTAL MISCELLANEOUS REVENUES	356.39	6,954.51	50,000.00	43,045.49	13.0
	TOTAL FUND REVENUE	62,687.78	573,177.66	1,398,121.40	824,943.74	41.0

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

WATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
UTILITY COMMITTEE					
601-51500-560-110	UTILITY COMMITTEE WAGES	.00	250.00	.00 (250.00)	.0
601-51500-560-151	UTILITY COMMITTEE FICA	.00	20.27	.00 (20.27)	.0
TOTAL UTILITY COMMITTEE		.00	270.27	.00 (270.27)	.0
UTILITY EXPENSE					
601-53600-403-000	DEPRECIATION EXPENSE - WATER	.00	.00	400,000.00	400,000.00 .0
601-53600-427-000	SAFE DRINKING LOAN - INTEREST	.00	27,709.41	71,050.85	43,341.44 39.0
601-53600-608-001	MAINTENANCE METER REPLACEMENT	1,425.67	3,432.01	5,000.00	1,567.99 68.0
TOTAL UTILITY EXPENSE		1,425.67	31,141.42	476,050.85	444,909.43 6.0
PUMPING EXPENSE					
601-53610-620-110	WATER OPERATION WAGES	1,100.55	24,142.84	13,498.63 (10,644.21)	178.0
601-53610-620-151	WATER OPERATION FICA	81.34	1,794.95	1,032.65 (762.30)	173.0
601-53610-620-152	WATER OPERATION RETIREMENT	76.50	1,676.17	931.41 (744.76)	180.0
601-53610-620-154	WATER OPERATION - INSURANCE	335.64	6,298.82	4,225.10 (2,073.72)	149.0
601-53610-621-110	UTILITY OPERATOR-PAID ON CALL	966.61	6,442.61	12,781.78	6,339.17 50.0
601-53610-621-151	UTILITY OP-PAID ON CALL FICA	73.96	493.01	977.80	484.79 50.0
601-53610-622-002	WPS ELECTRIC	3,113.96	23,949.73	40,000.00	16,050.27 59.0
601-53610-622-003	WPS GAS	.00	.00	8,000.00	8,000.00 .0
601-53610-622-004	UTILITIES-WATER	783.67	1,201.65	.00 (1,201.65)	.0
601-53610-623-001	OPERATION SUPPLIES & EXPENSES	130.02	1,121.62	1,500.00	378.38 74.0
601-53610-623-002	TELEPHONE EXP-WELLHOUSE	179.61	341.92	1,500.00	1,158.08 22.0
601-53610-625-001	MAINTENANCE OF PUMPING PLANT	3,794.00	7,884.00	8,000.00	116.00 98.0
601-53610-625-002	PURCHASED WATER	.00	.00	250,000.00	250,000.00 .0
TOTAL PUMPING EXPENSE		10,635.86	75,347.32	342,447.37	267,100.05 22.0
WATER TREATMENT EXPENSE					
601-53620-630-001	WATER TREAT OPERATION EXPENSE	.00	1,356.68	.00 (1,356.68)	.0
601-53620-630-010	MARATHON CO HEALTH LAB	90.00	870.00	2,000.00	1,130.00 43.0
601-53620-631-001	CHEMICALS	1,235.60	10,383.30	32,000.00	21,616.70 32.0
601-53620-632-002	CAPITAL PROJECTS	.00	1,044,877.24	542,500.00 (502,377.24)	192.0
TOTAL WATER TREATMENT EXPENSE		1,325.60	1,057,487.22	576,500.00 (480,987.22)	183.0

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

WATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TRANS/DISTRIBUTION EXPENSE					
601-53630-640-110	TRANS/DISTRIBUTION WAGES	1,100.55	9,315.90	13,498.63	4,182.73 69.3
601-53630-640-151	TRANS/DISTRIBUTION FICA	81.34	689.69	1,032.65	342.96 66.3
601-53630-640-152	TRANS/DISTRIBUTION-WRS	76.50	647.71	931.41	283.70 69.3
601-53630-640-154	TRANS/DISTRIBUTION - INSURANCE	335.64	2,699.17	4,225.10	1,525.93 63.3
601-53630-641-001	TRANS/DIST OPERATION EXPENSE	125.00	133.80	3,000.00	2,866.20 4.0
601-53630-641-002	WATER SAMPLING EXPENSE	2,157.61	7,110.05	8,500.00	1,389.95 83.3
601-53630-650-002	WATER STORAGE	.00	.00	22,000.00	22,000.00 .0
601-53630-651-001	MAINTENANCE OF MAINS	.00	.00	15,000.00	15,000.00 .0
601-53630-652-001	MAINTENANCE OF SERVICES	.00	881.50	10,000.00	9,118.50 8.1
601-53630-653-001	MAINTENANCE OF METERS PURCHASE	.00	3,274.09	15,000.00	11,725.91 21.3
601-53630-654-001	MAINTENANCE OF HYDRANTS	316.31	4,289.87	8,000.00	3,710.13 53.3
601-53630-655-001	MAINTENANCE OF OTHER PLANTS	.00	60.00	8,000.00	7,940.00 .0
TOTAL TRANS/DISTRIBUTION EXPENSE		4,192.95	29,101.78	109,187.79	80,086.01 26.3
BILLING EXPENSE					
601-53640-902-110	UTILITY CLERK WAGES BILLING	389.86	3,281.00	5,311.78	2,030.78 61.3
601-53640-902-151	UTILITY CLERK FICA BILLING	28.39	239.45	406.35	166.90 58.3
601-53640-902-152	UTILITY CLERK WRS BILLING	27.10	228.11	366.51	138.40 62.3
601-53640-902-154	UTILITY CLERK INS BILLING	167.92	1,357.68	2,112.55	754.87 64.3
601-53640-903-002	POSTAGE EXPENSE	.00	6,796.93	10,000.00	3,203.07 68.3
601-53640-903-003	BANK FEES	20.00	160.00	500.00	340.00 32.3
601-53640-903-004	COMPUTER SOFTWARE & SUPPORT	708.75	3,371.04	15,000.00	11,628.96 22.3
601-53640-905-110	UTILITY OPERATOR WAGES INFORMAT	1,100.55	9,315.90	13,498.63	4,182.73 69.3
601-53640-905-151	UTILITY OPERATOR FICA INFORMAT	81.34	689.69	1,032.65	342.96 66.3
601-53640-905-152	UTILITY OPERATOR WRS INFORMAT	76.50	647.71	931.41	283.70 69.3
601-53640-905-154	UTILITY OPERATOR INS.INFORMAT	335.64	2,699.17	4,225.10	1,525.93 63.3
601-53640-906-007	CONSUMER CONFIDENCE REPORT	.00	.00	2,000.00	2,000.00 .0
TOTAL BILLING EXPENSE		2,936.05	28,786.68	55,384.98	26,598.30 52.3

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

WATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
WATER ADMINISTRATION					
601-53650-920-110	UTILITY CREW/BILLING WAGES	1,100.55	9,315.90	13,498.63	4,182.73 69.3
601-53650-920-151	UTILITY CREW/BILLING FICA	81.34	689.69	1,032.65	342.96 66.3
601-53650-920-152	UTILITY CREW/ BILLING - WRS	76.50	647.71	931.41	283.70 69.3
601-53650-920-154	UTILITY CREW/BILLING - INS	335.64	2,699.17	4,225.10	1,525.93 63.3
601-53650-921-001	OFFICE SUPPLY EXPENSE	.00	169.50	2,000.00	1,830.50 8.3
601-53650-921-003	OFFICE PHONE EXPENSE	220.35	981.64	2,000.00	1,018.36 49.3
601-53650-921-005	INTERNET ACCESS	.00	161.34	.00	161.34 0.3
601-53650-921-006	FUEL	22.43	1,968.61	7,000.00	5,031.39 28.3
601-53650-921-007	MILEAGE - WATER UTILITY	.00	195.62	1,500.00	1,304.38 13.3
601-53650-921-008	EQUIPMENT PARTS & MAINTENANCE	185.21	3,365.82	15,000.00	11,634.18 22.3
601-53650-921-009	UNIFORMS	109.44	1,059.26	3,200.00	2,140.74 33.3
601-53650-921-110	UTILITY CLERK WAGES BILLING AG	389.86	3,281.00	5,311.78	2,030.78 61.3
601-53650-921-151	UTILITY CLERK FICA BILLING AG	28.39	239.45	406.35	166.90 58.3
601-53650-921-152	UTILITY CLERK WRS BILLING AG	27.10	228.11	366.51	138.40 62.3
601-53650-921-154	UTILITY CLERK INS. BILLING AG	167.92	1,357.68	2,112.55	754.87 64.3
601-53650-921-160	UTILITY EAP OPERATION	.00	.00	116.00	116.00 0.3
601-53650-922-110	ADMIN; PW DIRECTOR WAGES	1,778.84	14,498.71	23,818.75	9,320.04 60.3
601-53650-922-151	ADMIN; PW DIRECTOR FICA	132.52	1,080.34	1,822.13	741.79 59.3
601-53650-922-152	ADMIN; PW DIRECTOR RETIREMENT	123.62	1,007.98	1,643.49	635.51 61.3
601-53650-922-154	ADMIN; PW DIRECTOR INSURANCE	419.54	3,393.73	5,281.38	1,887.65 64.3
601-53650-923-001	ACCOUNTING SERVICES	.00	7,291.33	8,000.00	708.67 91.3
601-53650-923-002	ENGINEERING SERVICES	.00	6,774.26	20,000.00	13,225.74 33.3
601-53650-923-004	LEGAL SERVICES	.00	.00	500.00	500.00 0.3
601-53650-923-005	DIGGERS HOTLINE	44.20	462.99	1,000.00	537.01 46.3
601-53650-923-007	INSPECTION SERVICES	.00	2,100.00	5,000.00	2,900.00 42.3
601-53650-923-009	FIN DIR/TREAS CONTR SERVICES	1,884.20	14,954.61	.00	14,954.61 0.3
601-53650-923-110	ADMIN; ADMIN/TREAS/ACCT CLERK	457.19	3,562.98	25,451.20	21,888.22 14.3
601-53650-923-151	ADMIN; ADMIN/TREAS/ACCT FICA	33.42	259.96	1,947.02	1,687.06 13.3
601-53650-923-152	ADMIN; ADMIN/TREAS/ACCT CLERK	31.77	247.71	5,492.64	5,244.93 4.3
601-53650-923-154	ADMIN; ADMIN/TREAS/ACCT CLERK	167.82	1,357.60	1,756.13	398.53 77.3
TOTAL WATER ADMINISTRATION		7,817.85	83,352.70	160,413.72	77,061.02 52.3

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

WATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCN
<u>MISC WATER EXPENSE</u>					
601-53660-924-001 INSURANCE EXPENSE	.00	.00	4,000.00	4,000.00	
601-53660-926-005 UTILITY CLERK EAP OPERATION	.00	.00	29.00	29.00	
601-53660-930-009 EDUCATION/SEMINARS EXPENSE	.00	2,938.18	13,000.00	10,061.82	22.0
601-53660-930-013 RECRUITING EXPENSE	.00	.00	1,000.00	1,000.00	
601-53660-930-015 PHYSICALS	.00	.00	75.00	75.00	
601-53660-930-110 PW CREW - MISC WAGES	2,123.20	17,773.59	21,303.62	3,530.03	83.0
601-53660-930-151 PW CREW - MISC FICA	155.30	1,302.35	1,629.73	327.38	79.0
601-53660-930-152 PW CREW - MISC - WRS	147.56	1,235.63	1,469.95	234.32	84.0
601-53660-930-154 PW CREW - MISC - INS	839.08	6,616.43	10,562.76	3,946.33	62.0
601-53660-931-110 UTILITY OP WAGES MISC	1,100.55	9,315.90	13,498.63	4,182.73	69.0
601-53660-931-151 UTILITY OP FICA MISC	81.34	689.69	1,032.65	342.96	66.0
601-53660-931-152 UTILITY OP RETIRE OPERATION	76.50	647.71	931.41	283.70	69.0
601-53660-931-154 UTILITY OP; HEALTH INS.	335.64	2,699.17	4,225.10	1,525.93	63.0
TOTAL MISC WATER EXPENSE	4,859.17	43,218.65	72,757.85	29,539.20	59.0
TOTAL FUND EXPENDITURES	33,193.15	1,348,706.04	1,792,742.56	444,036.52	75.0
NET REVENUE OVER EXPENDITURES	29,494.63	(775,528.38)	(394,621.16)	380,907.22	(196.0

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

REVENUES:	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 YTD Actual
Metered Sales-Residential	\$ 622,846	\$ 817,691	\$ 817,691	\$ (194,845)	\$ 500,996
Metered Sales-Commercial	65,894	91,889	91,889	(25,995)	56,180
Metered Sales-Industrial	22,332	23,783	23,783	(1,451)	16,409
Metered Sales-Multi Family Residential	142,770	168,292	168,292	(25,522)	106,510
Metered Sales-Public Authority	2,928	3,253	3,253	(325)	1,648
Sewer Connection Fees	1,850	700	700	1,150	525
Misc Operating Revenues	127	-	-	127	565
Contributed Assets	-	-	-	-	-
Interest on Investments	31,098	35,000	35,000	(3,902)	37,857
Sewer Tax Roll	-	-	-	-	-
Forfeited Discounts	7,967	12,000	12,000	(4,033)	8,394
Misc Non-Operating Revenues	60	-	-	60	-
Apply Unrestricted Fund Balance	-	-	-	-	-
TOTAL REVENUES	\$ 897,872	\$ 1,152,608	\$ 1,152,608	\$ (254,736)	\$ 729,084
<i>Budget Percentage Received YTD</i>	<i>77.90%</i>				
EXPENSES:					
Sewer Administration/Crew	\$ 136,244	\$ 217,041	\$ 217,041	\$ 80,797	\$ 134,530
Sewer Operations/Maintenance	86,905	288,525	288,525	201,620	217,804
Rib Mt Sewerage District	254,520	430,000	430,000	175,480	284,837
Depreciation	-	280,000	280,000	280,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	\$ 477,669	\$ 1,215,566	\$ 1,215,566	\$ 737,897	\$ 637,171
<i>Budget Percentage Expended YTD</i>	<i>39.30%</i>				
NET CHANGE IN NET POSITION	\$ 420,203	\$ (62,958)	\$ (62,958)	\$ 483,161	\$ 91,913
Asset Additions:					
Capital Projects	\$ 2,965	\$ 407,500	\$ 407,500	\$ 404,535	\$ 68,820

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

SEWER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SERVICE</u>						
650-46222-001	METERED SALES-RESIDENTIAL	70,377.77	622,846.33	817,691.17	194,844.84	76.3
650-46222-002	METERED SALES-COMMERCIAL	9,868.51	65,894.10	91,888.87	25,994.77	71.7
650-46222-003	METERED SALES-INDUSTRIAL	7,226.33	22,332.40	23,783.01	1,450.61	93.3
650-46222-005	METERED SALES - MULTIFAM RES	17,007.05	142,770.45	168,292.36	25,521.91	84.3
650-46223-000	METERED SALES-PUBLIC AUTH	56.95	2,927.55	3,253.09	325.54	90.1
650-46231-000	FORFEITED DISCOUNT	15.00	7,966.52	12,000.00	4,033.48	66.4
650-46232-000	SEWER; CONNECTION FEES	.00	1,850.00	700.00	(1,150.00)	264.3
TOTAL SEWER SERVICE		104,551.61	866,587.35	1,117,608.50	251,021.15	77.3
<u>MISCELLANEOUS REVENUES</u>						
650-48000-000	MISCELLANEOUS REVENUE	.00	127.42	.00	(127.42)	.0
650-48001-100	INTEREST ON INVESTMENTS	3,737.63	31,097.72	35,000.00	3,902.28	88.3
650-48002-311	OTHER MISC. SEWER REVENUES	.00	60.00	.00	(60.00)	.0
TOTAL MISCELLANEOUS REVENUES		3,737.63	31,285.14	35,000.00	3,714.86	89.3
TOTAL FUND REVENUE		108,289.24	897,872.49	1,152,608.50	254,736.01	77.3

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

SEWER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCN
<u>SEWER ADMINISTRATION</u>					
650-53560-850-010 UTILITIES CLERK EAP FRINGE	.00	.00	29.00	29.00	
650-53560-850-110 PW CREW SALARIES & WAGES	2,123.20	17,773.50	21,303.62	3,530.12	83.0
650-53560-850-151 PW CREW FICA	155.28	1,302.21	1,629.73	327.52	79.0
650-53560-850-152 PW CREW RETIREMENT	147.56	1,235.61	1,469.95	234.34	84.0
650-53560-850-154 PW CREW INSURANCE	839.06	6,616.35	10,562.76	3,946.41	62.0
650-53560-851-110 UTILITIES CLERK SALARIES/WAGES	779.20	6,560.55	10,623.56	4,063.01	61.0
650-53560-851-151 UTILITIES CLERK FICA	56.78	478.87	812.70	333.83	58.0
650-53560-851-152 UTILITIES CLERK RETIREMENT	54.15	456.05	733.03	276.98	62.0
650-53560-851-154 UTILITIES CLERK HEALTH INS	335.65	2,714.82	4,225.10	1,510.28	64.0
650-53560-852-110 PW DIRECTOR SALARIES & WAGES	1,778.84	14,498.71	23,818.75	9,320.04	60.0
650-53560-852-151 PW DIRECTOR FICA	132.52	1,080.31	1,822.13	741.82	59.0
650-53560-852-152 PW DIRECTOR RETIREMENT	123.64	1,007.98	1,643.49	635.51	61.0
650-53560-852-154 PW DIRECTOR HEALTH INSURANCE	419.52	3,393.70	5,281.38	1,887.68	64.0
650-53560-853-110 UTILITY OP SALARIES & WAGES	6,469.34	53,022.24	67,493.17	14,470.93	78.0
650-53560-853-151 UTILITY OPERATORS FICA	480.62	3,941.03	5,163.23	1,222.20	76.0
650-53560-853-152 UTILITY OP RETIREMENT	382.38	3,238.27	4,657.03	1,418.76	69.0
650-53560-853-154 UTILITY OP HEALTH INSURANCE	1,678.08	13,495.87	21,125.52	7,629.65	63.0
650-53560-854-110 ADMINISTRATION WAGES	457.19	3,562.98	25,451.20	21,888.22	14.0
650-53560-854-151 ADMINISTRATION FICA	33.41	259.93	1,947.02	1,687.09	13.0
650-53560-854-152 ADMINISTRATION RETIREMENT	31.78	247.69	5,492.64	5,244.95	4.0
650-53560-854-154 ADMINISTRATION HEALTH INS.	167.82	1,357.62	1,756.12	398.50	77.0
TOTAL SEWER ADMINISTRATION	16,646.02	136,244.29	217,041.13	80,796.84	62.0

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

SEWER UTILITY

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

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

	8/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	8/31/2024 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	12,468	19,000	19,000	(6,532)	3,804
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	\$ 733,746	\$ 1,745,996	\$ 2,354,529	\$ (1,620,783)	\$ 214,071
<i>Budget Percentage Received YTD</i>	<i>31.16%</i>				
EXPENDITURES:					
Principal Payments	\$ 634,531	\$ 1,321,179	\$ 1,321,179	\$ 686,648	\$ 606,179
Interest Payments	95,547	424,817	424,817	329,270	92,149
Debt Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES	\$ 730,078	\$ 1,745,996	\$ 1,745,996	\$ 1,015,918	\$ 698,328
<i>Budget Percentage Expended YTD</i>	<i>41.81%</i>				
NET CHANGE IN FUND BALANCE	\$ 3,668	\$ -	\$ 608,533	\$ (604,865)	\$ (484,257)
Fund Balance - January 1st	123,919	123,919	123,919		595,895
Fund Balance - August 31st	\$ 127,587	\$ 123,919	\$ 732,452		\$ 111,638
					
Debt Service Fund Restrictions:					
Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2026 budget)	\$ 73,679				
Unassigned Fund Balance	\$ 53,908				
Fund Balance - 8/31/2025	\$ 127,587				

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
August 31, 2025

Section 4, Item E.

NAME OF DEBT OBLIGATION:	As of 8/31/2025
2016 Lease Revenue Bonds	\$ 1,570,000.00
2018 General Obligation Notes	480,000.00
2021A General Obligation Bonds	2,455,000.00
2021B General Obligation Bonds	1,175,000.00
2023 Fire Truck Note	606,498.36
2024 Safe Water Drinking Loan	3,022,178.18
2024 General Obligation Notes	7,165,000.00
TOTAL DEBT OUTSTANDING	\$ 16,473,676.54

DEBT OUTSTANDING BY FUNDING SOURCE:	As of 8/31/2025
Debt Service Fund - Tax Levy	\$ 3,841,498.36
TID #1 Fund	2,965,000.00
TID #2 Fund	5,700,000.00
TID #3 Fund	-
TID #4 Fund	945,000.00
Water Utility Fund	3,022,178.18
Sewer Utility Fund	-
TOTAL DEBT OUTSTANDING - by Funding Source	\$ 16,473,676.54

DEBT OUTSTANDING BY DEBT TYPE:	As of 8/31/2025
General Obligation Debt	\$ 11,881,498.36
Lease Revenue Bonds	1,570,000.00
Water Utility Safe Water Drinking Loan	3,022,178.18
Water Utility Revenue Bonds	-
Sewer Utility Revenue Bonds	-
TOTAL DEBT OUTSTANDING - by Debt Type	\$ 16,473,676.54

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



REPORT TO APC

ITEM NAME:	Complaint Procedure Review
MEETING DATE:	September 16, 2025
PRESENTING COMMITTEE:	Referred by Village Board on 08/25/25
COMMITTEE CONTACT:	David Baker
STAFF CONTACT:	Jennifer Poyer
PREPARED BY:	David Baker

ISSUE: A resident of the Village has filed a complaint against all 7 VOK Board members and against 1 Village employee (a Department Head), requesting that the complaint be entered into the official complaint log which is reviewed by the CLIPP committee.

The Village has adopted a Code of Conduct 115-13 which governs the procedure for handling complaints by residents against elected officials. The Code of Conduct does not include entering the complaints against elected officials in the CLIPP complaint log.

Ordinance 14-21 governing CLIPP includes the language in 14-21G(8) that states that CLIPP duties shall include any matter of resident complaints or concern.

Policy GEN-012 Complaints to the Village also addresses the Complaint Procedure.

The Village’s organizational chart shows that the Department Heads report to the Village Administrator which would indicate that the Village Administrator is responsible for supervision and discipline of Village employees, rather than a Standing Committee.

This item falls under the following APC jurisdiction: (14-20G1) Personnel policies and (14-20G3) Changes to policies of the village as they relate to personnel or financial matters.

OBJECTIVES:

ISSUE BACKGROUND/PREVIOUS ACTIONS:

APC previously voted 5-0 on 8/19/25 to recommend that the Village Board repeal the code of conduct ordinance 115-13 and instruct APC to do a review on all policy and ordinances related to complaint procedures.

The Village Board voted 5:2 on 8/25/25 to repeal the Code Conduct Ordinance 115-13 and direct APC to review the complaint procedure and draft a new code of conduct.

The review of and recommendations for the Village’s complaint procedure is on the 9/16/25 APC agenda. Drafting a new code of conduct will be addressed at a future APC meeting.

PROPOSAL:

ADVANTAGES:

DISADVANTAGES:

ITEMIZE ALL ANTICIPATED COSTS (Direct or Indirect, Start-Up/One-Time, Capital, Ongoing & Annual, Debt Service, etc.)

RECOMMENDED ACTION: Review our Complaint Procedures and Ordinances and make recommendations to the Village Board. Drafting a new code of conduct will be addressed at a future APC meeting.

OTHER OPTIONS CONSIDERED:

TIMING REQUIREMENTS/CONSTRAINTS:

FUNDING SOURCE(s) – Must include Account Number/Description/Budgeted Amt CFY/% Used CFY/\$

Remaining CFY

Account Number:

Description:

Budgeted Amount:

Spent to Date:

Percentage Used:

Remaining:

ATTACHMENTS (describe briefly): Ordinance 14-21, Policy Gen-012, VOK Organizational Chart Page 1

§ 14-20. Administrative policy committee (APC).

- A. *Composition.* The administrative policy committee shall consist of five members. Two members shall be village trustees. Three members shall be citizen members. Three members of the administrative policy committee shall constitute a quorum.
- B. *Appointment.* The village president appoints members to the administrative policy committee, with consultation and confirmation by the village board.
- C. *Organization.* The administrative policy committee shall select a chairperson and vice chairperson annually as described in §§ 14-10 and 14-11.
- D. *Recordkeeping.* The administrative policy committee shall keep a written record of its proceedings to include all actions taken, a copy of which shall be filed with the village clerk.
- E. *Meetings.* The APC shall meet quarterly or more often as determined by the committee, chairperson, village board, or administrator.
- F. *Duties to be verbally enumerated.* It shall be the responsibility of the village administrator to see to it that the duties in subsection G, below, shall be verbally enumerated and reviewed by the committee through discussion annually at the May committee meeting after the chairperson and the vice chairperson are selected. In the absence of the village administrator, this duty shall fall to the village clerk.
- G. *Duties.* The administrative policy committee is composed of sworn public officials assigned the responsibility of providing recommendations to the village board, and/or recommendations or memos to other committees on issues regarding administration, finances, and human resources for the short-term and long-term good of the village and its citizens. The village board recognizes and respects the fundamental importance of our committee structure and the weight of the citizen-member responsibilities as well as the value of well-considered and researched committee recommendations. Therefore, it is determined that the performance of these itemized duties shall not in any way be obstructed, curtailed, or bypassed by anyone either directly or by omission, except as deemed necessary by a majority vote of the village board. This committee's duties shall be liberally construed to include review, research, and recommendations regarding the following:
 - (1) Personnel policies;
 - (2) Staffing levels and changes to position descriptions and wage scales;
 - (3) Changes to policies of the village as they relate to personnel or financial matters;
 - (4) Proposed annual budgets for presentation to the village board;
 - (5) The monitoring of revenues and expenditures through regular reports, including the annual audit;
 - (6) Acquisition or disposition of village-owned property;
 - (7) Operational and capital budgets of all the departments of the village, including the village water utility and the village sewer utility;
 - (8) Grant applications;
 - (9) Financial review of capital projects and contracted services as defined in village policy FIN-004;
 - (10) Recruitment process for the village administrator or a department head position when a vacancy occurs in any of those positions;
 - (11) Review of internal financial controls and auditor's recommendations; and
 - (12) Any other matter the village board or administrator may refer.

(Ord. No. 10-04, 4-12-2010; Ord. No. 19-02, 2-12-2019; Ord. No. 21-08, 8-24-2021)

- A. *Composition.* The community life, infrastructure and public properties committee shall consist of five members. Two members shall be village trustees. Three members shall be citizen members. Three members of the community life, infrastructure and public properties committee shall constitute a quorum.
- B. *Appointment.* The village president appoints members to the community life, infrastructure and public properties committee, with consultation and confirmation by the village board.
- C. *Organization.* The community life, infrastructure and public properties committee shall select a chairperson and vice chairperson annually as described in §§ 14-10 and 14-11.
- D. *Recordkeeping.* The community life, infrastructure and public properties committee shall keep a written record of its proceedings, to include all actions taken, a copy of which shall be filed with the village clerk.
- E. *Meetings.* The community life, infrastructure and public properties committee shall meet quarterly or more often as determined by the committee, chairperson, village board, or administrator.
- F. *Duties to be verbally enumerated.* It shall be the responsibility of the village administrator to see to it that the duties in subsection G, below, shall be verbally enumerated and reviewed by the committee through discussion annually at the May committee meeting after the chairperson and the vice chairperson are selected. In the absence of the village administrator, this duty shall fall to the village clerk.
- G. *Duties.* The community life, infrastructure and public properties committee is composed of sworn public officials assigned the responsibility of providing recommendations to the village board, and/or recommendations or memos to other committees on issues regarding community safety, quality of life, and recreation for the short-term and long-term good of the village and its citizens. It shall also provide recommendations relating to the maintenance and physical development of all municipal property, including parks, streets, and municipal buildings, for the short-term and long-term good of the village and its citizens. The village board recognizes and respects the fundamental importance of our committee structure and the weight of the citizen-member responsibilities as well as the value of well-considered and researched committee recommendations. Therefore, it is determined that the performance of these itemized duties shall not in any way be obstructed, curtailed, or bypassed by anyone either directly or by omission, except as deemed necessary by a majority vote of the village board. This committee's duties shall be liberally construed to include review, research, and recommendations regarding the following:
 - (1) Long-range and short-range plans in the areas of parks, streets, utilities, and municipal buildings;

- (2) Research related to the acquisition or disposition of property;
- (3) Operational and capital properties and infrastructure budgets of the community development, public works, parks, police, and fire departments;
- (4) Grant applications in terms of the scope of the committee;
- (5) Policies and procedures regarding the use, maintenance, or improvements of public property;
- (6) Requests for proposals and bidding documents for capital infrastructure projects;
- (7) Recreation opportunities, such as park programming, bike and pedestrian paths, community events, and any other matters regarding general quality of life within in the village;
- (8) Community outreach, and citizen involvement, and any matter of resident complaints or concern;
- (9) Police department, fire department, streets and public works operations;
- (10) Village inspection services;
- (11) Village forestry and agricultural programs;
- (12) Traffic and pedestrian safety matters;
- (13) Refuse collection activities;
- (14) Long- and short-range planning, preparation, and procedure for the village emergency operation plan; and
- (15) Any other matter the village board or administrator may refer.

(Ord. No. 19-02, 2-12-2019; Ord. No. 21-08, 8-24-2021; Ord. No. 21-23, 11-23-2021)

Editor's note— Ord. No. 19-02, adopted February 12, 2019, amended the Code by repealing former § 14-21, which pertained to the properties and infrastructure committee (PIC), and adding a new § 14-21.

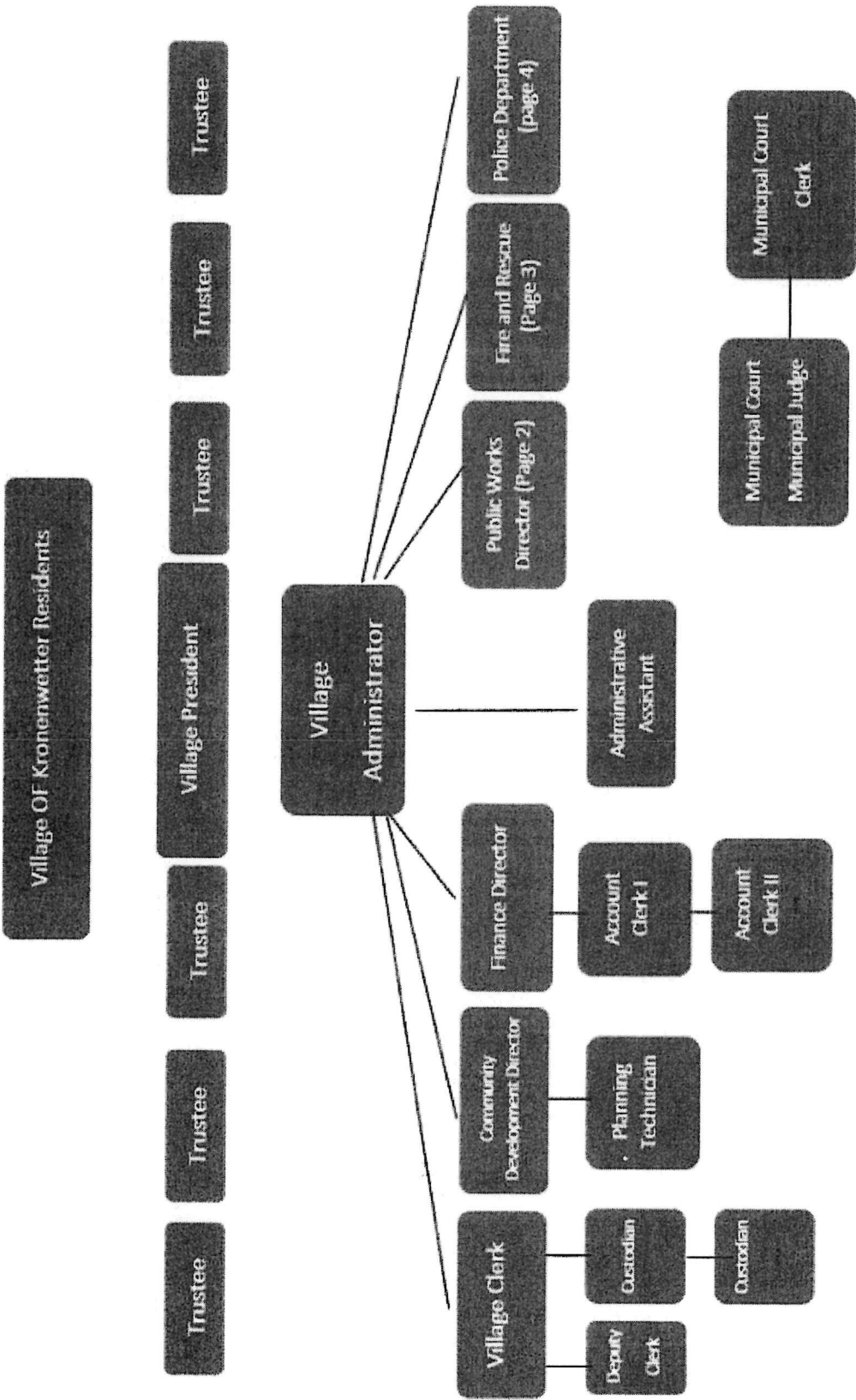
POLICY ID: GEN-012		TITLE: <i>Complaints to the Village</i>	
☒ ORIGINAL ☐ REVISION EFFECTIVE DATE: <i>Immediate</i>		APPROVED BY VILLAGE BOARD:  Village Clerk	DATE: 05/23/22 & 01/23/23
APPLIES TO:		☒ FLSA EXEMPT	☒ FLSA NON-EXEMPT
		☒ REPRESENTED EMPLOYEES	☒ Non-REPRESENTED EMPLOYEES
<i>This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i>			

Purpose – As part of the Village’s Mission Statement, the Village Board has determined that the Village will meet service demands through high-quality customer service, innovation, a positive work environment, and a commitment to excellence. Therefore, complaints of the Village should be handled administratively by Village staff. The Community Life Infrastructure and Public Property Committee will review them to ensure that if policy changes need to occur, the elected officials of the Village can address them promptly.

Policy – Village staff will log any verbal or written complaint received by the Village related to non-Police or Fire associated matters. Village staff will address the complaints promptly to the best of their ability and within the adopted policies, ordinances, and state statutes.

Village staff shall place a copy of that log on the regular schedule of the Community Life, Infrastructure, and Public Property (CLIPP) for review and discussion by the committee. The committee will review the complaints and summarize the actions that staff took administratively to address the complaints. Suppose the committee feels that a change in the policies, or ordinances of the Village needs to occur. In that case, they shall either place the item on a future CLIPP agenda or recommend that staff take the thing to another committee of the Village for recommendation by that committee to the Village Board. For example, water quality complaints would go to the Utility Committee of the Village, Tax Assessments would go to the Board of Review, etc.

Village of Kronenwetter Organizational Chart



§ 14-20. - Administrative policy committee (APC).

A. *Composition.* The administrative policy committee shall consist of five members. Two members shall be village trustees. Three members shall be citizen members. Three members of the administrative policy committee shall constitute a quorum.

B. *Appointment.* The village president appoints members to the administrative policy committee, with consultation and confirmation by the village board.

C. *Organization.* The administrative policy committee shall select a chairperson and vice chairperson annually as described in [§ 14-10](#) and [14-11](#).

D. *Recordkeeping.* The administrative policy committee shall keep a written record of its proceedings to include all actions taken, a copy of which shall be filed with the village clerk.

E. *Meetings.* The APC shall meet quarterly or more often as determined by the committee, chairperson, village board, or administrator.

F. *Duties to be verbally enumerated.* It shall be the responsibility of the village administrator to see to it that the duties in subsection G, below, shall be verbally enumerated and reviewed by the committee through discussion annually at the May committee meeting after the chairperson and the vice chairperson are selected. In the absence of the village administrator, this duty shall fall to the village clerk.

G. *Duties.* The administrative policy committee is composed of sworn public officials assigned the responsibility of providing recommendations to the village board, and/or recommendations or memos to other committees on issues regarding administration, finances, and human resources for the short-term and long-term good of the village and its citizens. The village board recognizes and respects the fundamental importance of our committee structure and the weight of the citizen-member responsibilities as well as the value of well-considered and researched committee recommendations. Therefore, it is determined that the performance of these itemized duties shall not in any way be obstructed, curtailed, or bypassed by anyone either directly or by omission, except as deemed necessary by a majority vote of the village board. This committee's duties shall be liberally construed to include review, research, and recommendations regarding the following:

- (1) Personnel policies;
- (2) Staffing levels and changes to position descriptions and wage scales;
- (3) Changes to policies of the village as they relate to personnel or financial matters;
- (4) Proposed annual budgets for presentation to the village board;

- (5) The monitoring of revenues and expenditures through regular reports, including the annual audit;
- (6) Acquisition or disposition of village-owned property;
- (7) Operational and capital budgets of all the departments of the village, including the village water utility and the village sewer utility;
- (8) Grant applications;
- (9) Financial review of capital projects and contracted services as defined in village policy FIN-004;
- (10) Recruitment process for the village administrator or a department head position when a vacancy occurs in any of those positions;
- (11) Review of internal financial controls and auditor's recommendations;
- (12) Maintaining a citizen complaint log for all personnel issues excluding those under the jurisdiction of the Police and Fire Commission; and
- (13) Any other matter the village board or administrator may refer.

§ 14-21. - Community life, infrastructure and public properties committee (CLIPP).

A. *Composition.* The community life, infrastructure and public properties committee shall consist of five members. Two members shall be village trustees. Three members shall be citizen members. Three members of the community life, infrastructure and public properties committee shall constitute a quorum.

B. *Appointment.* The village president appoints members to the community life, infrastructure and public properties committee, with consultation and confirmation by the village board.

C. *Organization.* The community life, infrastructure and public properties committee shall select a chairperson and vice chairperson annually as described in [§ 14-10](#) and [14-11](#).

D. *Recordkeeping.* The community life, infrastructure and public properties committee shall keep a written record of its proceedings, to include all actions taken, a copy of which shall be filed with the village clerk.

E. *Meetings.* The community life, infrastructure and public properties committee shall meet quarterly or more often as determined by the committee, chairperson, village board, or administrator.

F. *Duties to be verbally enumerated.* It shall be the responsibility of the village administrator to see to it that the duties in subsection G, below, shall be verbally enumerated and reviewed by the committee through discussion annually at the May committee meeting after the chairperson and the vice chairperson are selected. In the absence of the village administrator, this duty shall fall to the village clerk.

G. *Duties.* The community life, infrastructure and public properties committee is composed of sworn public officials assigned the responsibility of providing recommendations to the village board, and/or recommendations or memos to other committees on issues regarding community safety, quality of life, and recreation for the short-term and long-term good of the village and its citizens. It shall also provide recommendations relating to the maintenance and physical development of all municipal property, including parks, streets, and municipal buildings, for the short-term and long-term good of the village and its citizens. The village board recognizes and respects the fundamental importance of our committee structure and the weight of the citizen-member responsibilities as well as the value of well-considered and researched committee recommendations. Therefore, it is determined that the performance of these itemized duties shall not in any way be obstructed, curtailed, or bypassed by anyone either directly or by omission, except as deemed necessary by a majority vote of the village board. This committee's duties shall be liberally construed to include review, research, and recommendations regarding the following:

- (1) Long-range and short-range plans in the areas of parks, streets, utilities, and municipal buildings;
- (2) Research related to the acquisition or disposition of property;
- (3) Operational and capital properties and infrastructure budgets of the community development, public works, parks, police, and fire departments;
- (4) Grant applications in terms of the scope of the committee;
- (5) Policies and procedures regarding the use, maintenance, or improvements of public property;
- (6) Requests for proposals and bidding documents for capital infrastructure projects;
- (7) Recreation opportunities, such as park programming, bike and pedestrian paths, community events, and any other matters regarding general quality of life within in the village;
- ~~(8) Community outreach, and citizen involvement, and any matter of resident complaints or concern;~~
- (8) Community outreach, citizen involvement, and maintaining a log of citizen complaints regarding any village matter other than personnel issues.
- (9) Police department, fire department, streets and public works operations;
- (10) Village inspection services;
- (11) Village forestry and agricultural programs;
- (12) Traffic and pedestrian safety matters;
- (13) Refuse collection activities;
- (14) Long- and short-range planning, preparation, and procedure for the village emergency operation plan; and
- (15) Any other matter the village board or administrator may refer.

POLICY ID: GEN-012		TITLE: Handling Citizen Complaints to the Village	
☐ ORIGINAL ☒ REVISION		APPROVED BY:  VILLAGE BOARD: _____ Village Clerk	
EFFECTIVE DATE: Immediate		DATE: 05/23/22 & 01/23/23	
APPLIES TO: ☒ FLSA EXEMPT		☒ FLSA NON-EXEMPT	
☒ REPRESENTED EMPLOYEES		☒ Non-REPRESENTED EMPLOYEES	
<i>This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i>			

Purpose – The purpose of this policy is to provide a clear and consistent process for receiving, reviewing, and addressing citizen complaints submitted to the Village. This ensures that all concerns are handled in a fair, timely, and consistent manner and followed through to completion

Policy-

Submission of Complaints

- All complaints must be submitted in writing to the Village Clerk.
- Complaints may be submitted in person, by mail, or via electronic submission such as email
- Complaints must, at a minimum, contain the following items:
 - Name, phone number, and address of the citizen
 - A date and time of the event being reported
 - Location of the event being reported
 - A description of what occurred, who was involved if applicable, and the remedy being sought by the citizen

Initial Review by Village Clerk

- Upon receipt, the Village Clerk will review the complaint to determine whether it contains the minimum required information and if it is a personnel-related matter or a non-personnel matter.

Routing of Complaints

- A copy of the complaint will be routed to the appropriate Department Head with the Administrator copied. If the complaint is about the Administrator the complaint will be forwarded to the APC Chairperson with the Village President copied.
- Non-personnel complaints will be added to the CLIPP Committee complaint log by the CLIPP committee clerk prior to the next scheduled committee meeting.
- Personnel complaints will be directed as follows:
 - Complaints regarding Fire or Police personnel will be forwarded to the Police and Fire Commission (PFC) clerk prior to the next scheduled commission meeting ensuring that all appropriate measures are taken to respect the rights and privacy of the personnel named in the complaint.
 - Complaints regarding non-Police and non-Fire personnel will be added to the APC committee complaint log by the Village Clerk prior to the next scheduled committee meeting ensuring that all

appropriate measures are taken to respect the rights and privacy of the personnel named in the complaint.

- Elected Official and Citizen Committee member complaints will be added to the next regular Board agenda to be discussed by the board and handled per applicable ordinances and statutes.

Department Head Responsibility:

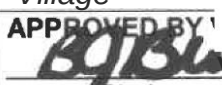
- The appropriate Department Head is responsible for addressing the concern submitted by the citizen and bringing it to resolution as soon as possible.
- Department Heads must acknowledge receipt of the complaint in writing, to the Village Clerk, within 1 business day of receiving it.
- Department Heads must complete a resolution or provide a written status update to the citizen within 5 calendar days. If additional time is needed due to the complexity of the complaint, an extension may be granted by the Village Administrator (or APC Chairperson if the complaint involves the Administrator), but the citizen must be kept informed in writing.
- Department Heads must document the actions taken and provide a report of the status and/or resolution to the appropriate committee or commission.

Committee and Commission Oversight:

- Committees (CLIPP, APC) are responsible solely for monitoring that the concern was appropriately addressed and resolved by the responsible Department Head.
- The PFC is responsible to act under the authorities granted them by state statute and village ordinance.
- This process shall not be construed as a means to delay staff from taking immediate action to resolve a complaint. Department Heads are expected to proceed with resolution without waiting for committee or commission review.
- Even if a complaint is resolved before it is formally reviewed by the committee or commission, it must still be entered into the complaint log for transparency and oversight.
- Oversight is carried out by maintaining complaint logs, reviewing documentation, and confirming resolution.
- Committees do not directly manage or resolve complaints.

Documentation, Tracking, and Transparency:

- The Village Clerk will maintain a record of all complaints received, including date of submission, classification (personnel vs. non-personnel), deadlines, and the body to which it was referred.
- Committees and commissions will ensure through monitoring that the responsible Department Head has resolved the complaint in accordance with the established timeline.
- Once a resolution has been reached, the committee or commission may remove an issue from its log by a majority vote. Items shall not be removed from the log by any other means.
- To promote transparency, summaries of complaint activity and resolutions will be made available to the public on request.
- Personnel-related complaints will be reported in a way that protects the privacy and confidentiality of employees, with identifying details removed or anonymized.

POLICY ID: GEN-012		TITLE: Handling Citizen Complaints to the Village	
☒ ORIGINAL	☒ REVISION	APPROVED BY: 	DATE:
EFFECTIVE DATE: Immediate		VILLAGE BOARD: Village Clerk	05/23/22 & 01/23/23
APPLIES TO:		☒ FLSA EXEMPT	☒ FLSA NON-EXEMPT
		☒ REPRESENTED EMPLOYEES	☒ Non-REPRESENTED EMPLOYEES
<i>This policy applies to all Village of Kronenwetter employees In the categories checked In this section. Provisions within Individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i>			

Purpose – The purpose of this policy is to provide a clear and consistent process for receiving, reviewing, and addressing citizen complaints submitted to the Village. This ensures that all concerns are handled in a fair, timely, and consistent manner and followed through to completion

Policy-

Submission of Complaints

- All complaints must be submitted in writing to the Village Clerk.
- Complaints may be submitted in person, by mail, or via electronic submission such as email
- Complaints must, at a minimum, contain the following items:
 - Name, phone number, and address of the citizen
 - A date and time of the event being reported
 - Location of the event being reported
 - A description of what occurred, who was involved if applicable, and the remedy being sought by the citizen

Initial Review by Village Clerk

- Upon receipt, the Village Clerk will review the complaint to determine whether it contains the minimum required information and if it is a personnel-related matter or a non-personnel matter.

Routing of Complaints

- A copy of the complaint will be routed to the appropriate Department Head with the Administrator copied. If the complaint is about the Administrator the complaint will be forwarded to the APC Chairperson with the Village President copied.
- Non-personnel complaints will be added to the CLIPP Committee complaint log by the CLIPP committee clerk prior to the next scheduled committee meeting.
- Personnel complaints will be directed as follows:
 - Complaints regarding Fire or Police personnel will be forwarded to the Police and Fire Commission (PFC) clerk prior to the next scheduled commission meeting ensuring that all appropriate measures are taken to respect the rights and privacy of the personnel named in the complaint.
 - Complaints regarding non-Police and non-Fire personnel will be added to the APC committee complaint log by the Village Clerk prior to the next scheduled committee meeting ensuring that all

p. 1 of 1

appropriate measures are taken to respect the rights and privacy of the personnel named in the complaint.

- Elected Official and Citizen Committee member complaints will be added to the next regular Board agenda to be discussed by the board and handled per applicable ordinances and statutes.

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REPORT TO APC

ITEM NAME:	HR 005 Policy Review and Wage Adjustment Chart
MEETING DATE:	September 16, 2025
PRESENTING COMMITTEE:	NA
COMMITTEE CONTACT:	David Baker
STAFF CONTACT:	John Jacobs
PREPARED BY:	David Baker

ISSUE: Policy HR-005 Employee Evaluation Program directs that each non-represented (non-union) employee shall be evaluated annually on the anniversary of the employee’s hire date and be given a wage increase using the specified wage adjustment chart.

Per the Policy, the Village Board shall adopt the wage adjustment chart in January of each year.

According to our records, the Village has not adopted a wage adjustment chart since 4/26/22 (see attachment).

Based on the assignment of duties of the administrator, President Baker is in the process of completing the performance evaluation of three employees for which the evaluation is due or overdue. It is planned that these evaluations will be presented in closed session at the 9/22/2025 Village Board meeting.

OBJECTIVES: From the Policy, ensure that assessments and the accompanying wage adjustments are completed in an unbiased and efficient manner to ensure that the Village retains quality employees.

ISSUE BACKGROUND/PREVIOUS ACTIONS:
The wage adjustment chart has not been updated since 4/26/22.

The wage adjustment chart method has historically, apparently, only provided for a review-based increase up to a CPI rate or to a fixed 3% maximum increase and did not provide for a means to make market adjustments.

References:
Weston 2025 Pay Scale: [09152025-1821](#)
Rib Mountain 2025 Pay Scale: [25-04 Signed 2025 Salaries & Wages REVISED.pdf](#)

PROPOSAL: Consider market/merit increases based on market pay scales in addition to a cost of living adjustment.

ADVANTAGES:
DISADVANTAGES:

ITEMIZE ALL ANTICIPATED COSTS (Direct or Indirect, Start-Up/One-Time, Capital, Ongoing & Annual, Debt Service, etc.)

RECOMMENDED ACTION: Review, discuss, and possible recommend modifications to be forwarded to the Village Board.

OTHER OPTIONS CONSIDERED:

TIMING REQUIREMENTS/CONSTRAINTS:

FUNDING SOURCE(s) – Must include Account Number/Description/Budgeted Amt CFY/% Used CFY/\$

Remaining CFY
Account Number:
Description:
Budgeted Amount:
Spent to Date:
Percentage Used:
Remaining:

ATTACHMENTS (describe briefly):

Proposed Kronenwetter Pay Scale
4/26/2022 Wage Adjustment Chart
Weston 2025 Pay Scale
Rib Mountain 2025 Pay Scale:



PROPOSED

Village of Kronenwetter Salary Pay Grid

Title	Minimum	Mid-point	Maximum
Village Administrator	\$53.18 \$110,618.10	\$62.20 \$129,361.90	\$73.64 \$153,179.50
Village Clerk	\$33.19 \$69,028.93	\$38.82 \$80,740.35	\$45.96 \$95,594.62
Finance Director	\$41.22 \$85,733.08	\$48.23 \$100,320.90	\$57.09 \$118,749.90
Community Development Director	\$41.22 \$85,733.08	\$48.23 \$100,320.90	\$57.09 \$118,749.90
Public Works Director	\$45.04 \$93,682.08	\$52.69 \$109,592.40	\$62.37 \$129,745.00
Police Chief	TBD	TBD	TBD

APC September 16, 2025

MEETING DATE: 4/26/2022		REPORT TO VILLAGE BOARD		AGENDA ITEM # 4.7																																																							
PRESENTING COMMITTEE: Administrative Policy Committee		COMMITTEE CONTACT: Trustee Eiden & Trustee Holmes		STAFF CONTACT: Richard Downey, Village Administrator																																																							
				PREPARED BY: Richard Downey, Village Administrator																																																							
ISSUE: Discussion & Action: Adoption of 2022 Evaluation Wage Range																																																											
ISSUE BACKGROUND/PREVIOUS ACTIONS: Per HR-005, which is attached, the Village Board has to set a yearly range for the employee evaluations for the Village. The Village employees that are full time, and not represented by a collective bargaining agreement would be eligible for this evaluation wage adjustment.																																																											
I am recommending the chart to the right for evaluations for 2022 for the committee to recommend to the Village Board. The 2.00% rate is what was included in the 2022 budget for employee adjustments for non-represented employees. This chart would impact only the following employees: the Village Clerk, the Police Chief, the Police Lieutenant, the Village Treasurer, the Community Development Director, the Planning Technician, and the Public Works Director. All other employees, are not full-time employees, are represented under a union contract, or are covered under a different policy and hence would follow those policies or agreements.		<table border="1"> <thead> <tr> <th></th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>4.5 to 5.0</td> <td>3.00%</td> <td>3.00%</td> <td>3.00%</td> <td>3.00%</td> <td>2.00%</td> </tr> <tr> <td>4.0 to 4.49</td> <td>2.50%</td> <td>2.75%</td> <td>2.57%</td> <td>2.58%</td> <td>1.75%</td> </tr> <tr> <td>3.5 to 3.99</td> <td>2.25%</td> <td>2.50%</td> <td>2.32%</td> <td>2.04%</td> <td>1.50%</td> </tr> <tr> <td>3.0 to 3.49</td> <td>2.00%</td> <td>2.25%</td> <td>2.07%</td> <td>1.56%</td> <td>1.00%</td> </tr> <tr> <td>2.5 to 2.99</td> <td>0.75%</td> <td>0.75%</td> <td>0.75%</td> <td>0.75%</td> <td>0.75%</td> </tr> <tr> <td>2.0 to 2.49</td> <td>0.50%</td> <td>0.50%</td> <td>0.50%</td> <td>0.50%</td> <td>0.50%</td> </tr> <tr> <td>1.5 to 1.99</td> <td>0.25%</td> <td>0.25%</td> <td>0.25%</td> <td>0.25%</td> <td>0.25%</td> </tr> <tr> <td>1.0 to 1.49</td> <td>0.00%</td> <td>0.00%</td> <td>0.00%</td> <td>0.00%</td> <td>0.00%</td> </tr> </tbody> </table>					2018	2019	2020	2021	2022	4.5 to 5.0	3.00%	3.00%	3.00%	3.00%	2.00%	4.0 to 4.49	2.50%	2.75%	2.57%	2.58%	1.75%	3.5 to 3.99	2.25%	2.50%	2.32%	2.04%	1.50%	3.0 to 3.49	2.00%	2.25%	2.07%	1.56%	1.00%	2.5 to 2.99	0.75%	0.75%	0.75%	0.75%	0.75%	2.0 to 2.49	0.50%	0.50%	0.50%	0.50%	0.50%	1.5 to 1.99	0.25%	0.25%	0.25%	0.25%	0.25%	1.0 to 1.49	0.00%	0.00%	0.00%	0.00%	0.00%
	2018	2019	2020	2021	2022																																																						
4.5 to 5.0	3.00%	3.00%	3.00%	3.00%	2.00%																																																						
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The Administrative Policy Committee review this and recommended on a 3-1 vote for the Village Board to adopt the adjustment scale. Jerry Wirth of the APC voted against this adjustment as he felt it was woefully too low. The fact of the matter is that this is what was included in the budget. If the Village Board wants to send this back to the APC and request that they find the money to cover a larger increase, we can do that as well.																																																											
RECOMMENDED ACTION: Make a motion to recommend that the Village Board adopt the 2022 Evaluation Wage Adjustment chart as presented.																																																											
COST/BENEFIT ANALYSIS and JUSTIFICATION (attach separate spreadsheets or other documentation as applicable)																																																											
ITEMIZE ALL ANTICIPATED COSTS (Direct or Indirect, Start-Up/One-Time, Capital, Ongoing & Annual, Debt Service, etc.) It will depend on the actual scoring of the employee on the evaluation.																																																											
ITEMIZE ALL ANTICIPATED BENEFITS (Subjective, Financial, Operational, Service-related, etc.) This will set the 2022 evaluation rate for each of the employees.																																																											
FUNDING SOURCE(s) – Must include Account Number/Description/Budgeted Amt CFY/% Used CFY/\$ Remaining CFY This will vary depending on the employee																																																											
OTHER OPTIONS CONSIDERED: The Village Board had been individually setting the wage adjustments for each employee but in 2018 changed this process to have the Village Administrator handle most of the evaluations with the Village Board setting the wage scale that would be available via evaluations. Evaluations prior to being completed will be presented to the Village Board for their review.																																																											
TIMING REQUIREMENTS/CONSTRAINTS: Per the policy of the Village this chart is supposed to be adopted by the Village Board in January, but if the committee feels that they would like more discussion on this item, I would request that the committee request that the Village Board refer this matter back to the APC for review at the February APC meeting and not adopt it.																																																											
ATTACHMENTS (describe briefly): HR-005 revision #3.																																																											

VILLAGE OF RIB MOUNTAIN
RESOLUTION #25 - 04
Re: 2025 Salaries & Wages

Section 5, Item G.

WHEREAS it is the duty of the Village Board to establish salaries and wages for the employees of the Village of Rib Mountain.

NOW, THEREFORE, BE RESOLVED, by the Village Board of the Village of Rib Mountain, Marathon County, Wisconsin, that the salaries or wages for the employees of the Village of Rib Mountain as of April 1, 2025, shall be as follows:

		Minimum	Midpoint	Maximum
Grade 1	To Be Determined	N/A	N/A	N/A
Grade 2	To Be Determined	N/A	N/A	N/A
Grade 3	Deputy Clerk	\$21.25 \$44,200	\$25.50 \$53,040	\$29.75 \$61,880
Grade 4	Public Works Equipment Operator Water Operator I	\$22.95 \$47,736	\$27.54 \$57,283	\$32.13 \$66,830
Grade 5	Deputy Treasurer Mechanic Water Operator II	\$24.78 \$51,542	\$29.74 \$61,859	\$34.69 \$72,155
Grade 6	Public Works Operator/Technician	\$26.77 \$55,682	\$32.12 \$66,810	\$37.48 \$77,958
Grade 7		\$28.91 \$60,133	\$34.69 \$72,155	\$40.47 \$84,178
Grade 8	Clerk Public Works Foreman Building Inspector/ Asst. Zoning Administrator	\$31.23 \$64,958	\$37.47 \$77,938	\$43.72 \$90,938
Grade 9		\$70,158.	\$84,178	\$98,218
Grade 10		\$75,774	\$90,917	\$106,080
Grade 11	Community Development Director Finance Director/ Treasurer	\$81,827	\$98,197	\$114,566
Grade 12	Street/Park Superintendent Utility Director	\$88,379	\$106,059	\$123,739
Grade 13		\$95,451	\$114,546	\$133,640
Grade 14	Administrator	\$103,106	\$123,718	\$144,352

Coverage period April 1, 2025, through March 31, 2026. This salary wage schedule expires April 1, 2026.

GENERAL GOVERNMENT

		4/2024	4/2025	
Plan Commission		\$35.00 per meeting	\$35.00 per meeting	
Zoning Board of Appeals		\$35.00 per meeting	\$35.00 per meeting	
Park Commission		\$35.00 per meeting	\$35.00 per meeting	
Pedestrian & Bicycle Safety Committee		\$35.00 per meeting	\$35.00 per meeting	
Administrator	Gaylene Rhoden	\$106,091	\$109,664	\$35.00 per meeting (not to exceed 6/mo).
Finance Director	Ben Krenke	\$81,827** \$86,000	\$87,765	\$35.00 per meeting (not to exceed 6/mo).
Clerk	Lynnae Kolden	\$64,958	\$67,406	\$35.00 per meeting (not to exceed 6/mo).

VILLAGE OF RIB MOUNTAIN
RESOLUTION #25 - 04
Re: 2025 Salaries & Wages

Section 5, Item G.

Deputy Treasurer	Debbie Heeg	\$51,542	\$53,484	
Deputy Clerk	Sabrina Weiler	\$22.40/hour	\$23.24/hour	
Election Captains		\$15.25/hour	\$15.55/hour	
Election Officials		\$13.19/hour	\$13.45/hour	

PUBLIC SAFETY

		4/1/2024	4/1/2025	
Community Development Director	Jared Grande	\$81,827	\$84,910	\$35.00 per meeting (not to exceed 6/mo).
Building Inspector/ Zoning	Jermey Kloos	\$64,958	\$67,406	\$35.00 per meeting (not to exceed 6/mo).
PT Animal Control Officer	David Woods	\$40/hour + Mileage	\$40/hour + Mileage	
Crossing Guards	Mark Gajewski Bruce Slaminski Louise Springer Eugene Viegut Shirley Fasbender Raechel Tessen	\$14.90/hour	\$15.19/hour	

PUBLIC WORKS

		4/1/2024	4/1/2025	
Director of Street and Parks	Vacant	\$88,379	TBD	\$35.00 per meeting (not to exceed 6/mo).
Foreman	Matt Sebold	\$31.23/hour	\$32.41/hour	
Operator /Technician	Derek Wilichowski	\$28.64/hour	\$29.60/hour	
Mechanic	Jordan Resch	\$26.58/hour	\$27.42/hour	
Operator	Dineen Gorski	\$25.00/hour	\$25.79/hour	
Operator	Josh Steidinger	\$24.00/hour	\$24.71/hour	
Operator	Jermey Leach	\$24.00/hour	\$24.76/hour	
Call-In Operator	Pat Krautkramer David Falasky Michael Besaw Shane Will	\$21.33/hour	\$21.75/hour	
Call-In Trail Maintenance	Dennis Budleski Richard Jarvis Alex Gordan Bob Klos	\$18.53/hour	\$18.90/hour	
Seasonal Hwy/Park		\$16.40/hour	\$16.72/hour	
Yard Site Attendant	Jim Wollenzien	\$14.90/hour	\$15.19/hour	
Shelter Maintenance	Jason Kiekbusch	\$15.26/hour	\$15.56/hour	
Public Works Intern		\$17.00/hour	\$17.34/hour	
Landscape Maintenance	Vacant	\$15.93/hour	\$16.24/hour	

RECREATION

		4/1/24	4/1/25
Playground Director	Brooke Heise	\$20.19/hour	\$20.59/hour
Co-Activities Director (3)		\$14.11/hour	\$14.39/hour
Rink Maintenance	Jason Kiekbusch	\$15.26/hour	\$15.56/hour
Rink Attendant	Thomas Bedora	\$14.91/hour	\$15.20/hour

VILLAGE OF RIB MOUNTAIN
RESOLUTION #25 - 04
Re: 2025 Salaries & Wages

Section 5, ItemG.

BE FURTHER RESOLVED THAT pursuant to Wisconsin law compensation of elective Village officials shall be set by the Village meeting, which compensation is hereby confirmed as follows:

- | | |
|---|------------------|
| (1) Village President (elected odd years) | \$7,313 per year |
| (2) Village Trustees (4) (2 elected odd years/2 elected even years) | \$5,665 per year |
| (2) Water Utility President | \$4,000 peryear |
| (3) Water Utility Commissioners (2) | \$3,500 peryear |


Allen Opall, Village President

ATTEST:


Lynnae Kolden, Clerk

VILLAGE OF WESTON, WISCONSIN
RECOMMENDED PAY PLAN 2025 (2024 +3%)
Approved with 2025 Budget on November 18, 2024

		Market AVG		
Grade	Position	Minimum	Mid-Point	Maximum
T	Administrator	\$ 118,130.15	\$ 135,005.89	\$ 162,007.07
		\$ 56.79	\$ 64.91	\$ 77.89
S		\$ 108,557.65	\$ 124,065.89	\$ 148,879.07
		\$ 52.19	\$ 59.65	\$ 71.58
R	Director of Public Works	\$ 98,985.15	\$ 113,125.89	\$ 135,751.07
		\$ 47.59	\$ 54.39	\$ 65.26
Q		\$ 94,312.16	\$ 107,785.32	\$ 129,342.38
		\$ 45.34	\$ 51.82	\$ 62.18
P	Director of Finance Director of Planning & Development	\$ 89,639.16	\$ 102,444.75	\$ 122,933.70
		\$ 43.10	\$ 49.25	\$ 59.10
O	Director of GIS & Technology Director of Parks & Recreation	\$ 86,063.39	\$ 98,358.16	\$ 118,029.79
		\$ 41.38	\$ 47.29	\$ 56.75
N	Deputy Director of Public Works Utility Superintendent Staff Engineer	\$ 82,582.32	\$ 94,379.79	\$ 113,255.75
		\$ 39.70	\$ 45.37	\$ 54.45
M	Street Superintendent	\$ 78,669.58	\$ 89,908.09	\$ 107,889.71
		\$ 37.82	\$ 43.23	\$ 51.87
L	Clerk Building Inspector/Building Manager	\$ 73,099.85	\$ 83,542.69	\$ 100,251.23
		\$ 35.14	\$ 40.16	\$ 48.20
K	Fleet Foreman Street Foreman Property/Residential Inspector Utility Foreman Aquatic Center Manager AP, Payroll and HR Specialist Deputy Director of Finance Associate Planner	\$ 64,567.23	\$ 73,791.12	\$ 88,549.34
		\$ 31.04	\$ 35.48	\$ 42.57

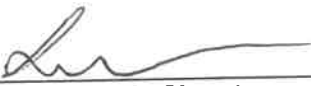
added 240219

added 240715

added 240819

J	Utility Technician	\$ 59,141.57	\$ 67,590.36	\$ 81,108.43
	Utility Senior Operator	\$ 28.43	\$ 32.50	\$ 38.99
	Mechanic			
	Public Works Crew Leader			
	Assistant Planner			
	Assistant Zoning Administrator/Code Enforcement Officer			
I	Arborist/Forester	\$ 53,793.15	\$ 61,477.88	\$ 73,773.46
	Utility Operator	\$ 25.86	\$ 29.56	\$ 35.47
	Public Works Senior Operator			
H	Planning/Development Technician	\$ 50,742.42	\$ 57,991.34	\$ 69,589.61
	Public Works Operator	\$ 24.40	\$ 27.88	\$ 33.46
	Administrative Support Specialist/Deputy Clerk 3			
	Utility Clerk			
	Utility Maintainer			
G	Public Works Maintainer	\$ 45,104.37	\$ 51,547.85	\$ 61,857.42
	Administrative Support Specialist/Deputy Clerk 2	\$ 21.68	\$ 24.78	\$ 29.74
	Finance Support Specialist			
F	Administrative Support Specialist/Deputy Clerk 1	\$ 39,466.33	\$ 45,104.38	\$ 54,125.26
		\$ 18.97	\$ 21.68	\$ 26.02
E		\$ 36,299.75	\$ 41,485.43	\$ 49,782.52
		\$ 17.45	\$ 19.94	\$ 23.93
D	Seasonal Maintenance Worker	\$ 33,828.29	\$ 38,660.90	\$ 46,393.08
	Office Assistant	\$ 16.26	\$ 18.59	\$ 22.30

added 250120

POLICY ID: HR-005	TITLE: Employee Evaluation Program	
☐ ORIGINAL ☒ REVISION #3 EFFECTIVE DATE: Jan 1st, 2022 <i>Original Adopted 10/08/2007</i> <i>Revision 1 adopted 05/28/2013</i> <i>Revision 2 adopted 09/25/2018</i> <i>Revision 3 adopted 10/12/2021</i>	APPROVED BY VILLAGE BOARD:  Village Clerk, Signature	DATE: <u>4-19-22</u> Date
APPLIES TO: ☒ FLSA EXEMPT ☒ Non-REPRESENTED EMPLOYEES ☒ FLSA NON-EXEMPT ☒ FULL-TIME EMPLOYEES <i>This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i>		

Purpose – This policy is adopted to inform those exempt and non-exempt non-represented employees of how the Village completes their evaluations and how the Village will adjust wages relating to the assessments. It is adopted so that there is transparency to ensure that assessments and the accompanying wage adjustments are completed in an unbiased and efficient manner to ensure that the Village retains quality employees.

Procedure –

The Village will evaluate employees on the requirements of the adopted position description for their current job with the Village. These evaluations shall lead to wage adjustments.

After the Village hires an employee, each year on or around the anniversary of the employee's hire date, the employee shall complete an evaluation using the attached form and submit it to their supervisor. The employee's supervisor shall meet with the employee, and together they shall complete the form, reviewing prior year goals set for the employee. The supervisor shall tabulate the results from that evaluation, and the supervisor will submit that tabulation to the Village Administrator for confirmation.

The Village Administrator will submit the tabulated form to the Village Board during a closed session and the Village Board will review, revise and then adopt the evaluation.

The approved evaluation shall determine the level of wage adjustment that the employee shall be eligible to receive beginning on the next pay period immediately following the employee's job anniversary date.

In January, The Village Board shall adopt a wage adjustment chart that shall equate the percentage wage increase that directly correlates to each level of the evaluation system.

HR-015 shall cover the evaluations of the Village Administrator.

POLICY ID: FIN-003		TITLE: Accounts Payable Policy	
☐ ORIGINAL	☒ REVISION	APPROVED BY VILLAGE BOARD:	DATE: 06/10/2024
EFFECTIVE DATE:			
APPLIES TO:		☒ FLSA EXEMPT	☒ FLSA NON-EXEMPT
		☒ REPRESENTED EMPLOYEES	☒ Non-REPRESENTED EMPLOYEES
<i>This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i>			

Purpose

To establish guidelines for the payment and proper expense allocation of all Village of Kronenwetter accounts payables that will ensure proper internal controls.

Scope

This policy applies to all Village employees and other persons who have or are responsible for receiving payables due from the Village of Kronenwetter.

Receipt of Vendor Invoices

When a physical vendor invoice is received, it is to be emailed to AP@kronenwetter.org or placed in the mailbox of the Deputy Clerk/Account Clerk. When a vendor invoice is received via email, it is to be forwarded to the AP mailbox that is monitored by the Deputy Clerk/Account Clerk.

The Deputy Clerk/Account Clerk will determine which department the invoice belongs to and select the correct Workflow through MiViewPoint for approval and processing. The department head will review the invoice and vendor information for accuracy and enter a description along with the correct account number. If the account number is unknown by the department head, they will ask for assistance of the Finance Director/Treasurer. Note: Some invoices may have more than one expense account. The Deputy Clerk/Account Clerk will ask Vendors to fill out a W-9 if one is required or the W-9 we have on file is more than 5 years old.

Recurring Payments

In the case of an invoice for a recurring payment will be processed through MiViewPoint and will need approval each month.

Redevelopment Authority (RDA)

All invoices that are to be allocated to TID expense accounts that are over \$1,000, and outside of ongoing debt and interest payments will be given to the Community Development Department Head or Finance Director/Treasurer to be included on the upcoming RDA meeting agenda for payment approval.

All contracts for services, as per Village policy FIN-004, for such things as legal, architectural, engineering, auditing, maintenance contracts and janitorial contracts will be presented to both the RDA and then to the Village Board for approval. Once the contract is approved, expenses related to said contract will be processed for payment. Expenses from said contracts that are outside the scope of the approved contract for services shall be brought before the RDA for review before approval of payment. The RDA will vote on the payment approval of each TID related invoice outside of the preapproved contractual services.

When an invoice has been approved by the RDA, the RDA Chairperson will sign the invoice indicating payment approval. All invoices approved by the RDA will be delivered to the Deputy Clerk/Account Clerk by the RDA Secretary to be processed for payment. Deputy Clerk/Account Clerk will route TID invoices through the Community Development Department Head or the Finance Director/Treasurer.

Capital Operating Budget and Capital Project Borrowings

All invoices that are to be allocated to the Capital Operating adopted budget and/or expenses associated with a capital project authorized by the Village Board must be approved through MiViewPoint workflow.

Wire Transfer Payments

All wire transfer payments will be initiated by the Finance Director/Treasurer or in the absence of the Finance Director/Treasurer the Administrator or Village Clerk. A payment voucher along with a wire transfer form will be created for each wire transfer. The wire transfer form must be signed by the Finance Director/Treasurer and either the Village Administrator or the Village Clerk. The Finance Director/Treasurer shall then process the payment internally and write the necessary accounting entries to apply the expense to the appropriate adopted budget expense lines.

Check Processing

The Deputy Clerk/Account Clerk will process all check payments. A check for payment will only be processed when the Deputy Clerk/Account Clerk has all required back-up documentation for the payment. When a check is cut the following signatures are required to appear on each check: Village Clerk and Treasurer/Finance Director. The items are kept in MiViewPoint as the record of payment are:

1. Electronic signature approving payment and the vendor invoice.
2. Electronically attached other supporting information that was necessary to process the invoice.

The Payment Approval Report is given to the Treasurer for review. The Treasurer will verify the following information **prior to checks** being sent to vendors for payment:

1. The Payee/Vendor name is accurate.
2. The dollar amounts and descriptions look to be within reason. If not will look further into for verification.
3. .

Record Retention

The documentation are in MiViewPoint. All Accounts Payable files will be retained by the Village for 7 years.



REPORT TO APC

ITEM NAME:	Quadient Lease for Village Mail Machine
MEETING DATE:	September 23, 2025
PRESENTING COMMITTEE:	
COMMITTEE CONTACT:	David Baker
STAFF CONTACT:	Jennifer Poyer
PREPARED BY:	Jennifer Poyer

ISSUE: The current lease with Office Enterprises – Quadient Leasing for the postage machine and folder/insertter expires December 2025. Staff has been satisfied with the service from Office Enterprises. Wait times for a service technician have been 30-minutes to a few hours. The folder/insertter usually needs maintenance and/or repair once a quarter. The postage machine has needed maintenance a couple of time per year. The Village will be receiving a new postage machine to replace the current machine per the Why Wait Program Agreement. Staff is recommending the 60-month lease renewal with Office Enterprises.

The average market price range has an increase of 6-8% each year. The quote represents a 35% discount based on the current rate.

OBJECTIVES:

ISSUE BACKGROUND/PREVIOUS ACTIONS:

PROPOSAL:

ADVANTAGES:

DISADVANTAGES:

ITEMIZE ALL ANTICIPATED COSTS (Direct or Indirect, Start-Up/One-Time, Capital, Ongoing & Annual, Debt Service, etc.)

RECOMMENDED ACTION: Approve the Why Wait Program Agreement and the Quadient Leasing USA Inc. 60-month Purchase Order-Lease for a total of \$17,933.40.

OTHER OPTIONS CONSIDERED:

TIMING REQUIREMENTS/CONSTRAINTS:

FUNDING SOURCE(s) – Must include Account Number/Description/Budgeted Amt CFY/% Used CFY/\$

Remaining CFY

Account Number:

Description:

Budgeted Amount:

Spent to Date:

Percentage Used:

Remaining:

ATTACHMENTS (describe briefly): Purchase Order-Lease, Why Wait Program Agreement

Customer

Organization	Village of Kronenwetter		
DBA			
Address	1582 KRONENWETTER DR		
City State Zip	KRONENWETTER	WI	54455-7268
Phone	(715) 693-4200	Fax	

Purchase Order - Lease

NASPO/ValuePoint Contract #: CTR058809

and / or

State Participating Addendum (PA) #:

505ENT-O22-NASPOMAILEQ-04 (WI)

Vendor

Company Name	Quadient Leasing USA Inc. FEDERAL ID# 94-2984524		
Attention	Government Sales	DUNS# 150836872	
Address	478 Wheelers Farms Rd		
City State Zip	Milford	CT	06461
Phone	(866) 448-0045	Fax	(203) 301-2600

Ship To

Organization	Village of Kronenwetter		
Attention	Jennifer Poyer		
Address	1582 KRONENWETTER DR		
City State Zip	KRONENWETTER	WI	54455-7268
Phone	(715) 693-4200	Email	jpyer@kronenwetter.org

P.O. Number	P.O. Date	Requisitioner	Shipped Via	F.O.B. Point	Terms
			Ground	Destination	Quarterly Invoicing

QTY	Unit	Description	Unit Price	Total
60	Months	Lease Payment	\$299.89	\$17,993.40

Lease payment specified above for products listed below includes, as applicable, reduced price equipment maintenance to reflect first year free, meter rental, meter resets, postal rate changes, software license/support/subscription fees, delivery, installation, and operator training.

Products

QTY	Product ID	Description
1	DS40I	DS40i Folder Insertor
1	IXWP5	IX Series 5 lb Weighing Platform
1	DS40ITRIFOLD	DS40i TriFold Kit
1	IX5AF	iX-5 Series Base w/ Autofeeder, Sealer, Catch Tray & Ink Cartridge

1) Order is governed under the terms and conditions of the NASPO/ValuePoint Master Price Agreement Contract Number CTR058809. Enter this order in accordance with the prices, terms, delivery method, and specifications listed above.

2) Payments will be sent to:
 Quadient Leasing USA, Inc.
 Dept 3682
 PO Box 123682
 Dallas TX 75312-3682

3) Send all correspondence to:
 Quadient Leasing USA, Inc.
 478 Wheelers Farms Rd
 Milford CT 06461
 Phone: 203-301-3400
 Fax: 203-301-2600

Authorized by _____ Date _____

Print Name _____ Title _____



Why Wait Program Agreement

The Quadient Leasing Why Wait program entitles you to upgrade your Quadient equipment up to 12 months prior to the end of the term of your Current Lease. Your new lease term will automatically commence and billing will begin after your Current Lease has reached the end of its current term. The transition from your Current Lease to the New Lease will be seamless.

By electing to participate in this program, you agree to the following:

- You agree to continue making payments on lease number N21012229 through the end of its Initial Term or, if applicable, the current Renewal Term.
- The term of the new lease, being signed concurrently with this agreement, ("New Lease") will commence when the Current Lease reaches the end of its Initial Term or, if applicable, the current Renewal Term.
- The Products that are subject to the Current Lease will be replaced with the Products identified in the New Lease for the remainder of the Current Lease's Initial Term or, if applicable, the current Renewal Term.
- If a subscription to the Impress Platform is included on the New Lease, then any associated Usage Fees will be in addition to the payments on the Current Lease and the New Lease.
- The replaced products from the Current Lease must be returned to us within thirty (30) days of the effective date of this agreement.

Company: Village of Kronenwetter

Signature: _____

Name (printed): _____

Title: _____

Date: _____

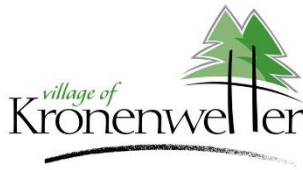
Company: Quadient Leasing USA Inc.

Signature : _____

Name (printed): _____

Title: _____

Date: _____



REPORT TO CLIPP

ITEM NAME:	2026 Dog License Fee Increase
MEETING DATE:	September 16, 2025
PRESENTING COMMITTEE:	APC
COMMITTEE CONTACT:	Dave Baker
STAFF CONTACT:	Sarah Fisher/John Jacobs
PREPARED BY:	Sarah Fisher

ISSUE: Marathon County to increase amount due to county from municipalities due to operating deficit

OBJECTIVES: To keep up with the fee change to make sure that the Village does not begin to operate at a deficit for dog licensing

ISSUE BACKGROUND/PREVIOUS ACTIONS: Kronenwetter increased fees in 2025 as well as offered a microchip discount, this was to keep up with surrounding communities as well as help maintain operating costs of the dog parks. The county is raising the amount that each municipality is required to pay the county per dog. As the fees sit if we continue to offer the microchip discount, we will be operating at a deficit additionally if we do not raise fees the municipality will not be keeping any of the collected fees.

PROPOSAL: Increase the fees for unaltered and neutered/spayed dogs.

ADVANTAGES: The increase will keep us out of deficit and would allow us to still offer a microchip discount

DISADVANTAGES:

ITEMIZE ALL ANTICIPATED COSTS (Direct or Indirect, Start-Up/One-Time, Capital, Ongoing & Annual, Debt Service, etc.)

RECOMMENDED ACTION: increase licensing fees

OTHER OPTIONS CONSIDERED:

TIMING REQUIREMENTS/CONSTRAINTS: This needs to be addressed and decided on during the budget season so fees can be adjusted for tax collection time.

ATTACHMENTS (describe briefly): current fees, Marathon County Dog license report form (due to count)

FEE**IN
PERSON/MAIL***Section 6, Item J.***ONLINE**Unaltered Adult Dog
(6 months and older)

\$20.00

\$22.50

Neutered/Spayed Adult Dog
(6 months and older)

\$15.00

\$17.50

Service Dog
(must register in-person)

\$0

N/A

Replacement Tag

\$5.00

Micro-chip Discount

\$5.00

120

MARATHON COUNTY DOG LICENSE REPORT FORM

Section 6, ItemJ.

MUNICIPALITY: _____

TREASURER: _____

This form **Must** be filled out when you make
Each settlement for your dogs!

_____ No. of Males x\$20.00= _____

_____ No. of Females x\$20.00= _____

_____ No. of Neutered Males x\$12.00= _____

_____ No. of Spayed Females x\$12.00= _____

_____ No. of Puppies x\$12.00= _____

_____ No. of Spayed/Neutered Puppies x\$ 6.00= _____

_____ No. of Multiple Dog License x\$80.00= _____

_____ Extra Multiple Dog Tags x\$12.00= _____

(.50¢ is not retained for extra tags)

.....

TOTAL COLLECTED: _____

_____ TOTAL TAGS x\$.50= _____

121

(RETAINED BY MUNICIPAL TREASURER)



Report to APC

Agenda Item: 2026 Marathon County Recycling Agreement

Meeting Date: September 23, 2025

Referring Body:

Committee Contact:

Staff Contact: Greg Ulman

Report Prepared by: Greg Ulman

AGENDA ITEM: 2026 Marathon County Recycling Agreement

OBJECTIVE(S): To maintain an effective recycling program.

HISTORY/BACKGROUND: Every year the municipalities around the state agree to be a part of a recycling program within their county. By being a part of this program Kronenwetter will be eligible for the yearly DNR recycling grant, which is roughly \$28,000 in state aid per year. There is no cost to be a part of this program.

RECOMMENDED ACTION: Approve to be a part of the 2026 Marathon County Recycling Agreement.

FINANCIAL

Financial Consideration: None

MARATHON COUNTY RESPONSIBLE UNITS OF RECYCLING
COOPERATIVE WASTE REDUCTION, REUSE AND RECYCLING EDUCATION
PROGRAM AGREEMENT

To Satisfy Eligibility for Recycling Consolidation Grant--Calendar Year 2026

This agreement is entered into between the cooperative group of Marathon County Responsible Units of Recycling, listed in Appendix A, and the Marathon County Solid Waste Department for the purpose of implementing efficiencies related to operating an effective recycling program in accordance with ss. 287.11 and 287.24, Wis. Stats., and ch. NR 542, Wis. Admin. Code.

The **City/Village/Town (circle one)** of _____ and the cooperative group of Marathon County Responsible Units of Recycling, along with the Solid Waste Department, agree to jointly undertake the following effective recycling program activities:

- Develop and distribute educational materials relating to waste reduction, reuse, and recycling.
- Carry out a program of technical assistance to businesses and owners and occupants of multifamily dwellings to increase the availability and convenience of recycling (not applicable for those municipalities without businesses and multi-family units).

Description of Effective Recycling Program Component

- What: Waste Reduction, Reuse and Recycling Education and Community Outreach
 - The education and community outreach program is a full-time, continuous program that uses multiple types of media to engage residents, businesses and organizations to increase recycling rates and reduce wastes entering landfills. The program capitalizes on the strengths of the Solid Waste Department waste management experts and the connection that each the local RU has with its constituents, leveraging these assets into a broad-based, consistent message across the diverse range of RUs in Marathon County
 - Additionally, the program will outreach to businesses and multi-family unit owners to outline recycling responsibilities and requirements
- Where: The cooperating group of Marathon County Responsible Units of Recycling

Describe Each Responsible Unit's Responsibilities

Each Responsible Unit will do the following:-

- Meet the statutory terms of a Responsible Unit of Recycling and conduct an Effective Recycling Program
- Apply for the DNR Basic Recycling Grant and the Recycling Consolidation Grant
- Administer the terms of service contracts for collection and transportation of recyclables
- Make all payments to their respective recycling service provider for collection and transportation of recyclables
- Have available to constituents information that directs them to the Solid Waste and Recycling Information Line and Solid Waste Department website
- Enforce the provisions of their respective recycling ordinance
- Administer a Compliance Assurance Plan to ensure residents, businesses and organizations meet conduct recycling as specified in the recycling ordinance

- Keep and use their Basic Grant and RU Consolidation Grant per the grant terms
- The Solid Waste Department will do the following:-
- Administer the department’s waste reduction, reuse and recycling education program
 - Have available to residents, businesses and organizations a toll-free Solid Waste & Recycling Information Line and up-to-date website with a wide variety of resources related to waste reduction, reuse and recycling
 - Conduct community presentations on waste reduction, reuse and recycling
 - Manage a Facebook page that promotes waste reduction, reuse and recycling
 - Promote and advertise Department’s toll-free number/website through a variety of media and the “Central Wisconsin Recycling Collective” and “Recycle Right Wisconsin” messages
 - Assist RUs with strategies on reducing the waste stream and recycling more

Benefits of a Cooperative Education Program

- RUs will be able to free up staff resources from recycling education/outreach to other work by directing inquiries to the fully staffed Solid Waste & Recycling and Information Line and resource-rich Solid Waste Department website
- A consistent message of what to recycle and on waste reduction will increase recycling rates and reduce waste; both aiding local government in saving money on waste disposal and assist the Solid Waste Department in ensuring that banned materials do not enter the landfill
- With the expert resources of the Solid Waste Department any inquiry about waste reduction, reuse or recycling is quickly and effectively handled. Even when smaller municipalities have either limited or part-time recycling staff, a resident has one call or one click access to information, expanding recycling education customer service to all of Marathon County.

Cooperative Agreement Effective Dates

January 1, 2026 through December 31, 2026

Cooperative Agreement Termination

Any RUs that do not comply with their statutory obligations, as determined by the DNR, will not be eligible for participation in the cooperative program.

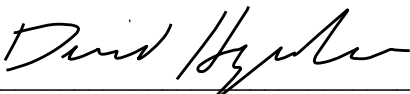
The undersigned parties mutually agree to the terms and conditions of this Cooperative Agreement.

For the Responsible Unit of Recycling:

Signature & title of Authorized Representative

Date

For the Marathon County Solid Waste Department



David Hagenbucher Director-SWD

August 21, 2025
Date