



Village of Ashwaubenon

Financial highlights

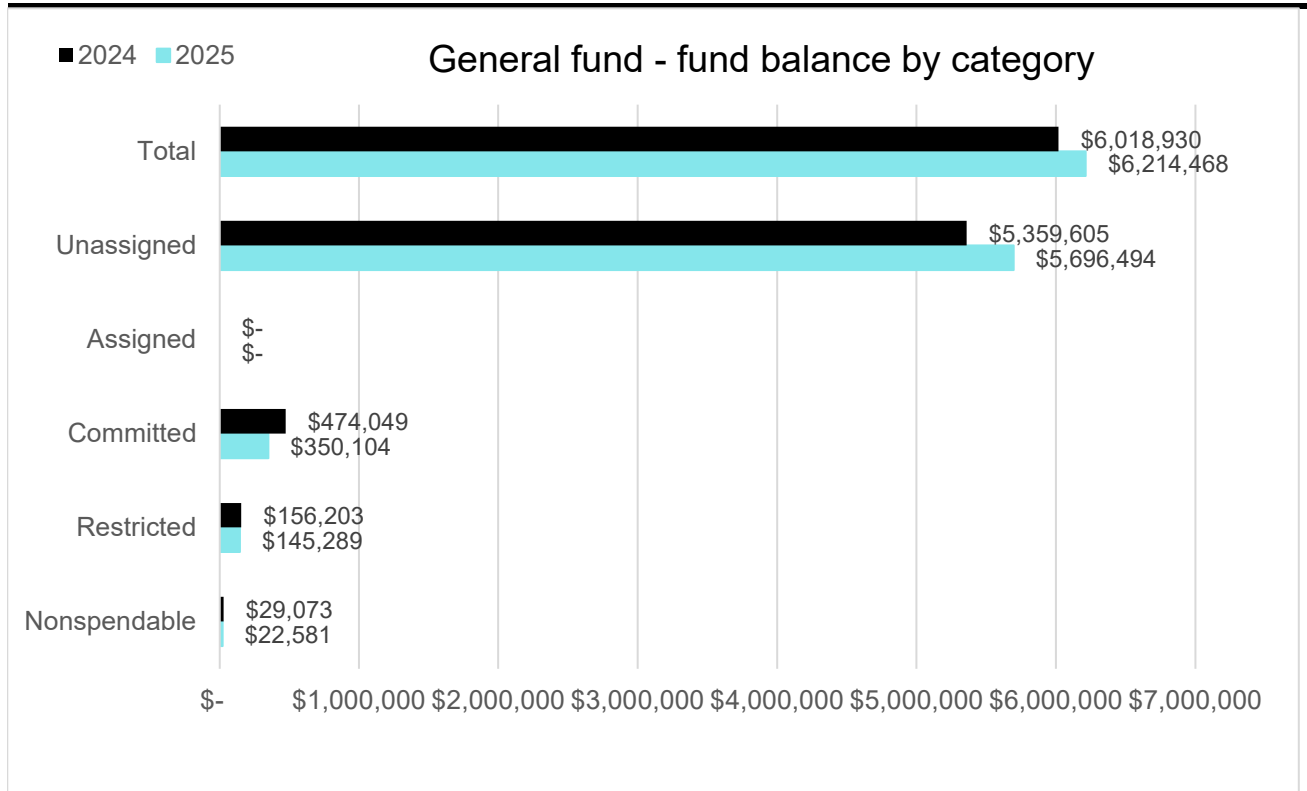
June 23, 2026

Client service team

Justin Hoagland, Principal
Ryan O'Donnell, Director
Logan Connors, Senior

Village of Ashwaubenon

General fund results



Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	\$ 22,006,623	\$ 20,327,193	\$ 1,679,430
Expenditures and other financing uses	21,811,085	20,579,735	(1,231,350)
Net change in fund balance	<u>\$ 195,538</u>	<u>\$ (252,542)</u>	<u>\$ 448,080</u>

Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source.

Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

Assigned - spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed.

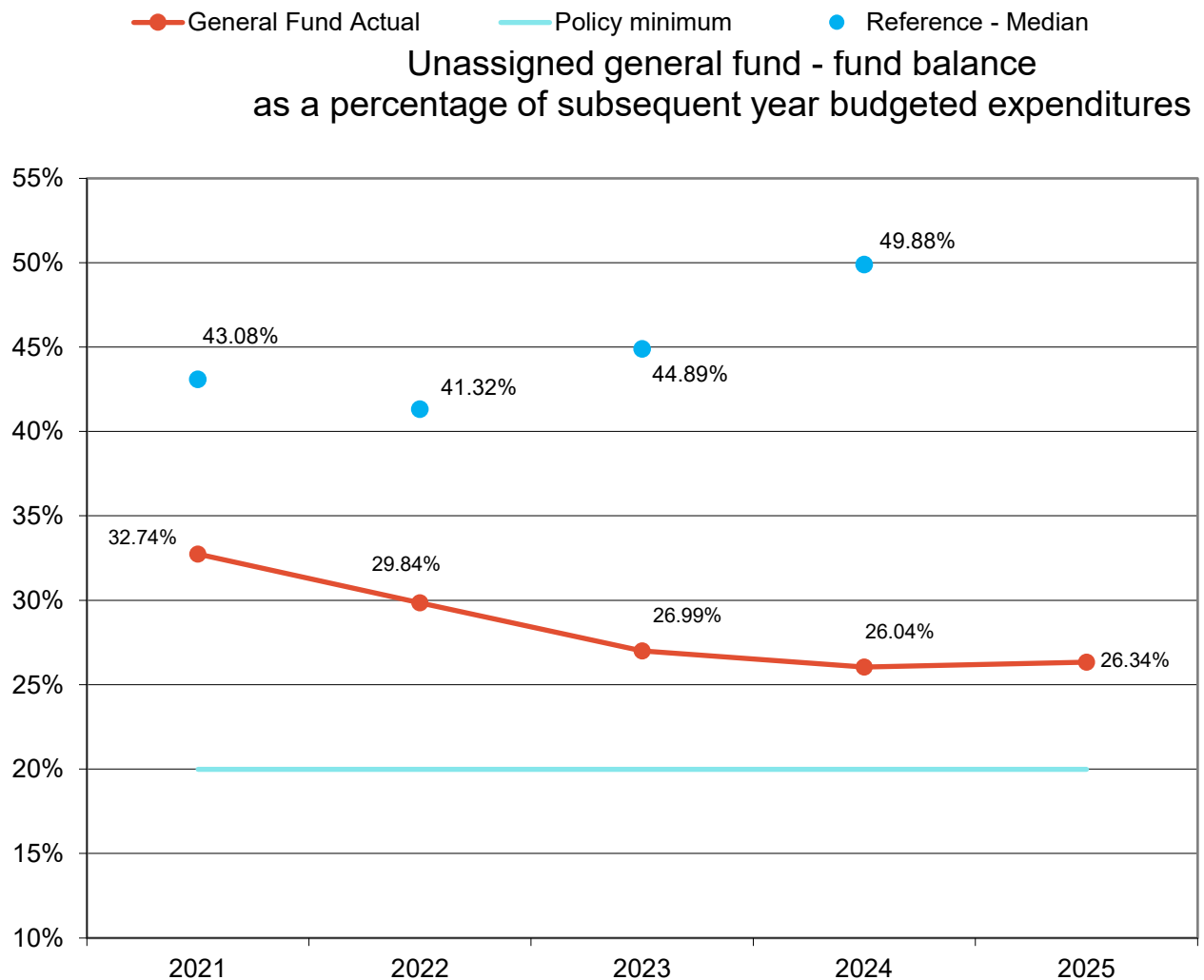
Unassigned - residual amounts that have not been classified within other categories above.

Village of Ashwaubenon

General fund - fund balance trends

Fund balance policy:

Unassigned fund balance shall be equal to a minimum of 20% of the ensuing year's budgeted expenditures.



Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

Median reference value generated from 2021 - 2024 Baker Tilly municipal client data for population range of 17,500 to 30,000.

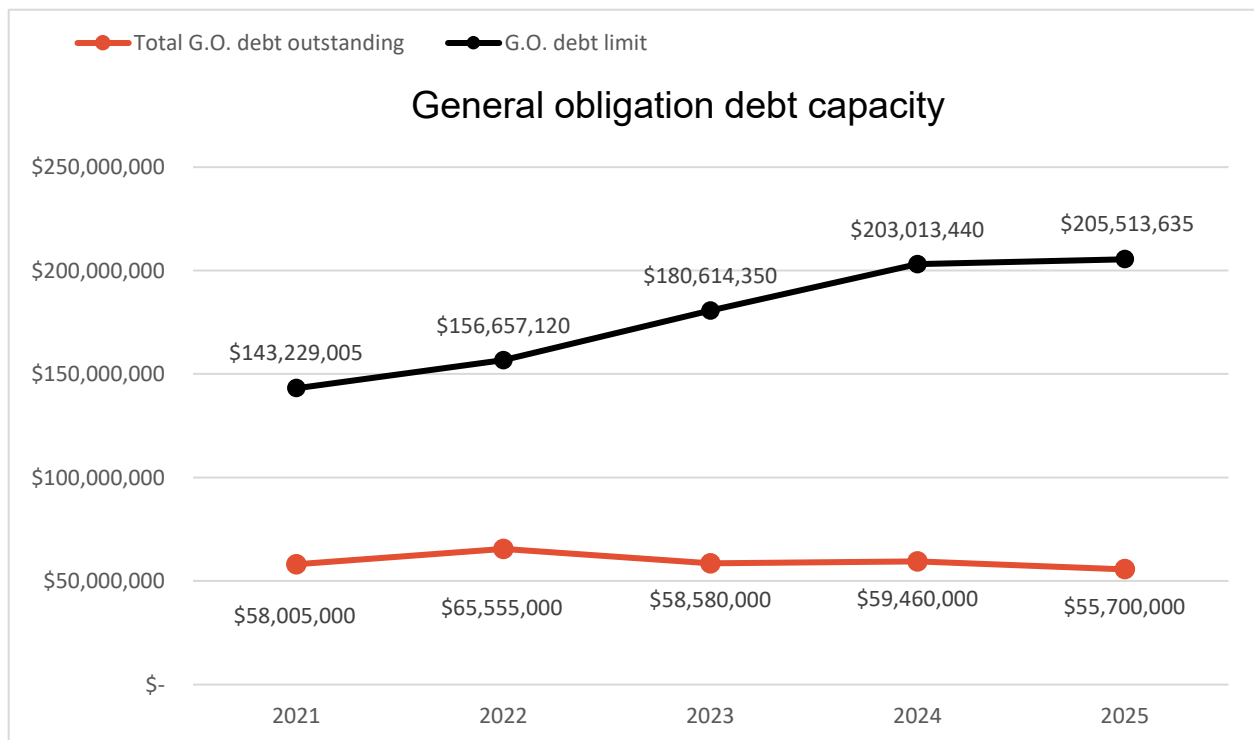
Village of Ashwaubenon

General obligation debt

Debt management policy:

The village's debt policy has a variety of provisions including limiting GO debt to \$1,000 per capita.

Actual percentage of debt limit at 12/31/25: **27%**



Total debt outstanding by type at 12/31/2025

	General obligation	Lease Revenue	Comp abs	Total
Village	\$ 52,295,000	\$ -	\$ 3,563,575	\$ 55,858,575
Utility	3,405,000	-	154,152	3,559,152
CDA	-	103,956,951	-	103,956,951
Total	\$ 55,700,000	\$ 103,956,951	\$ 3,717,727	\$ 163,374,678

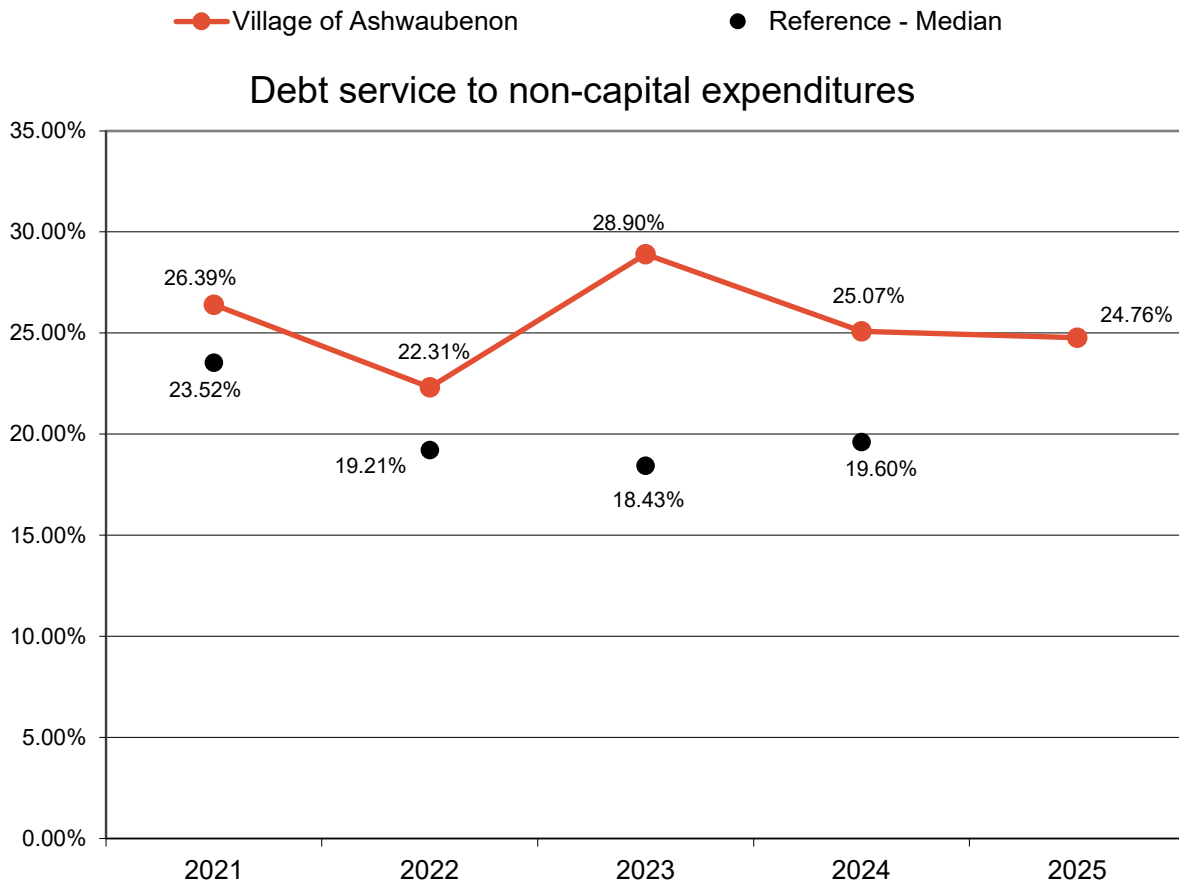
Comparative metrics available online through the Wisconsin Policy Forum.

<https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/>

Select "Debt" -- options for custom comparisons or comparisons by county

Village of Ashwaubenon

Governmental funds - debt service



Current and prior year data

	<u>2025</u>	<u>2024</u>
Principal	\$ 6,225,000	\$ 5,945,000
Interest	1,994,882	2,012,988
Total	<u>\$ 8,219,882</u>	<u>\$ 7,957,988</u>

Non-capital expenditures	<u>\$ 33,201,001</u>	<u>\$ 31,739,453</u>
--------------------------	-----------------------------	-----------------------------

Other reference values

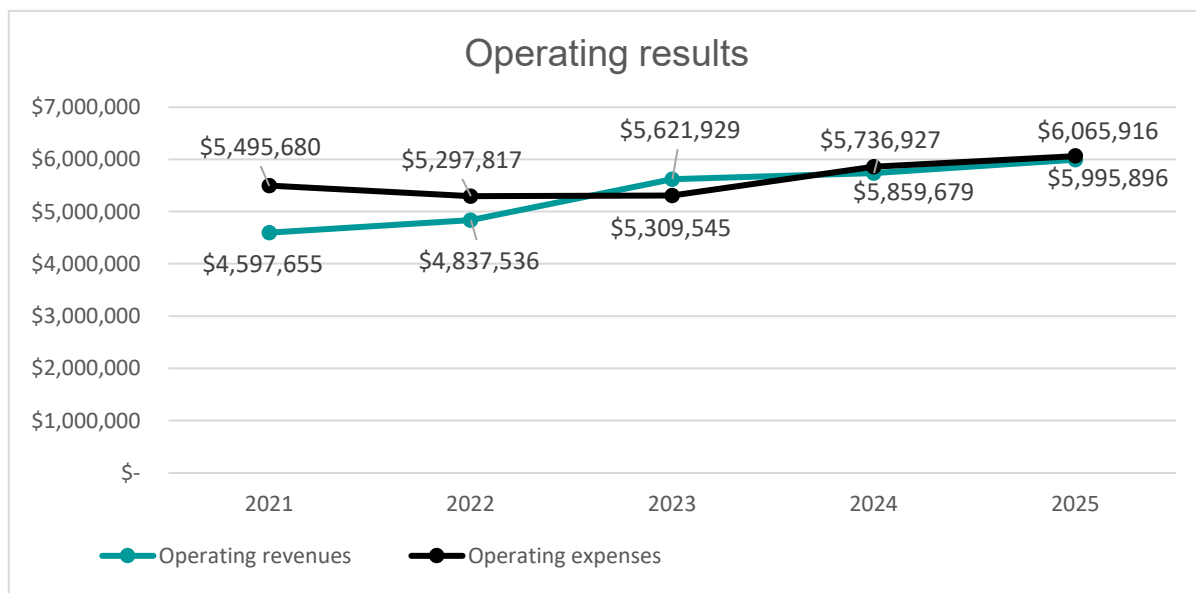
Median reference value generated from 2021 - 2024 Baker Tilly municipal client data for population range of 17,500 to 30,000.



Ashwaubenon Water Utility

Operating Results

	Current Year	Prior Year
Actual Rate of Return	-0.33%	-1.22%
Authorized Rate of Return	4.90%	4.90%



Unrestricted Reserves

	2021	2022	2023	2024	2025
Year end balance	\$ 3,231,934	\$ 4,540,543	\$ 4,176,835	\$ 3,451,773	\$ 2,637,214
Months on hand	8.44	11.26	8.92	7.22	5.28

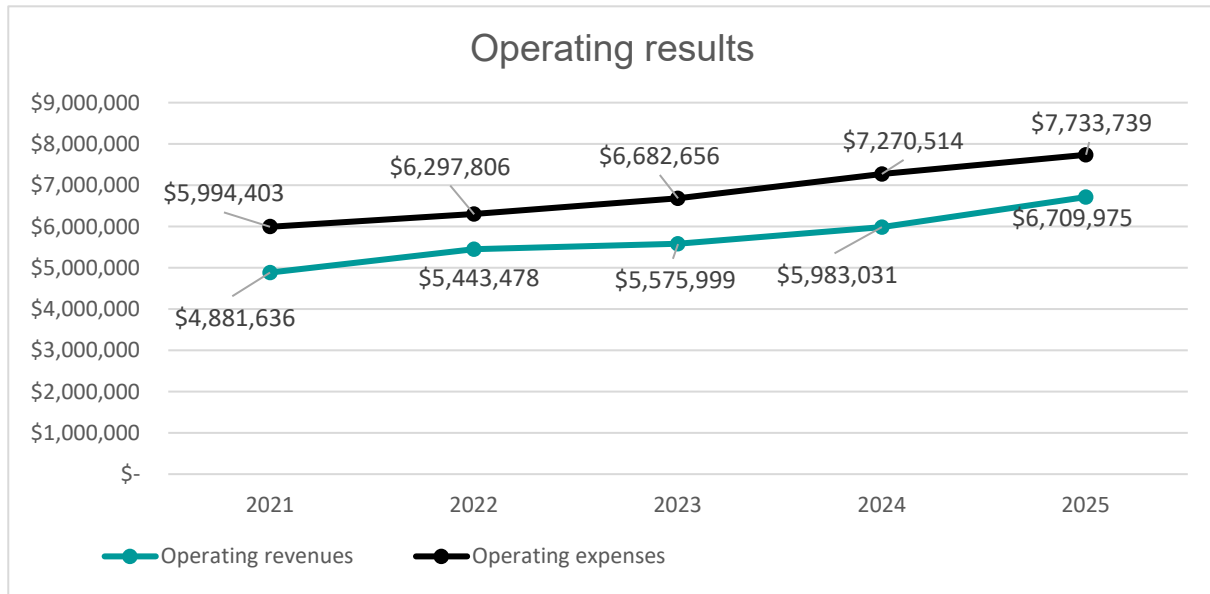
Investment in Capital





Ashwaubenon Sewer Utility

Operating Results



Unrestricted Reserves

	2021	2022	2023	2024	2025
Year end balance	\$ 2,100,959	\$ 3,505,660	\$ 3,004,582	\$ 1,902,472	\$ 914,174
Months on hand	5.16	7.73	6.47	3.82	1.63

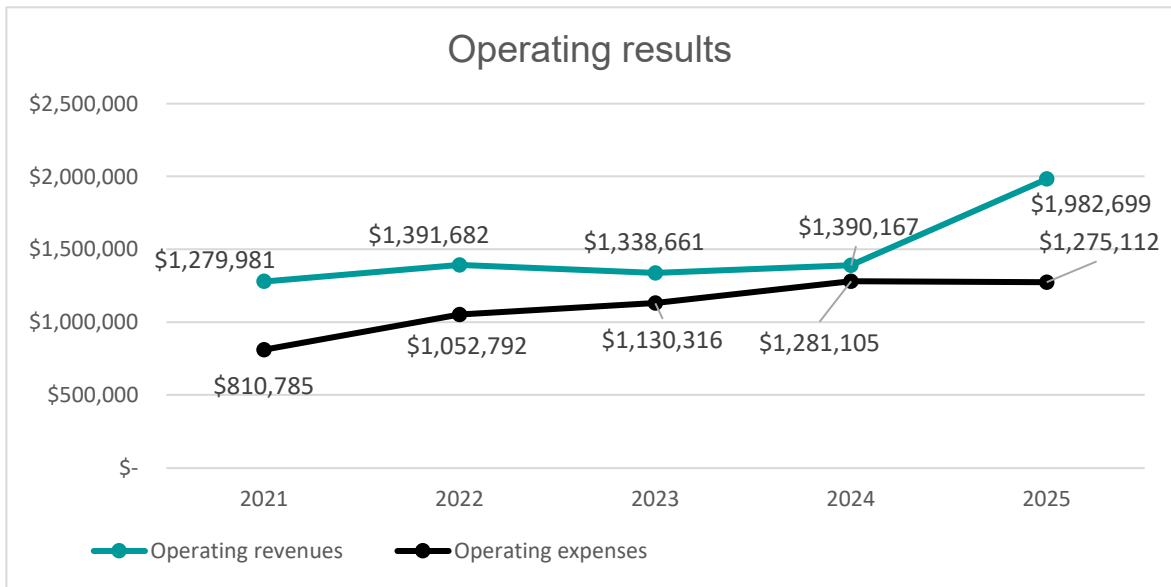
Investment in Capital





Ashwaubenon Stormwater Utility

Operating Results



Unrestricted Reserves

	2021	2022	2023	2024	2025
Year end balance	\$ 1,561,247	\$ 3,062,708	\$ 3,696,201	\$ 3,775,336	\$ 5,366,505
Months on hand	14.64	26.41	33.13	32.59	32.48

Investment in Capital

