



# Village of Ashwaubenon

## Financial highlights

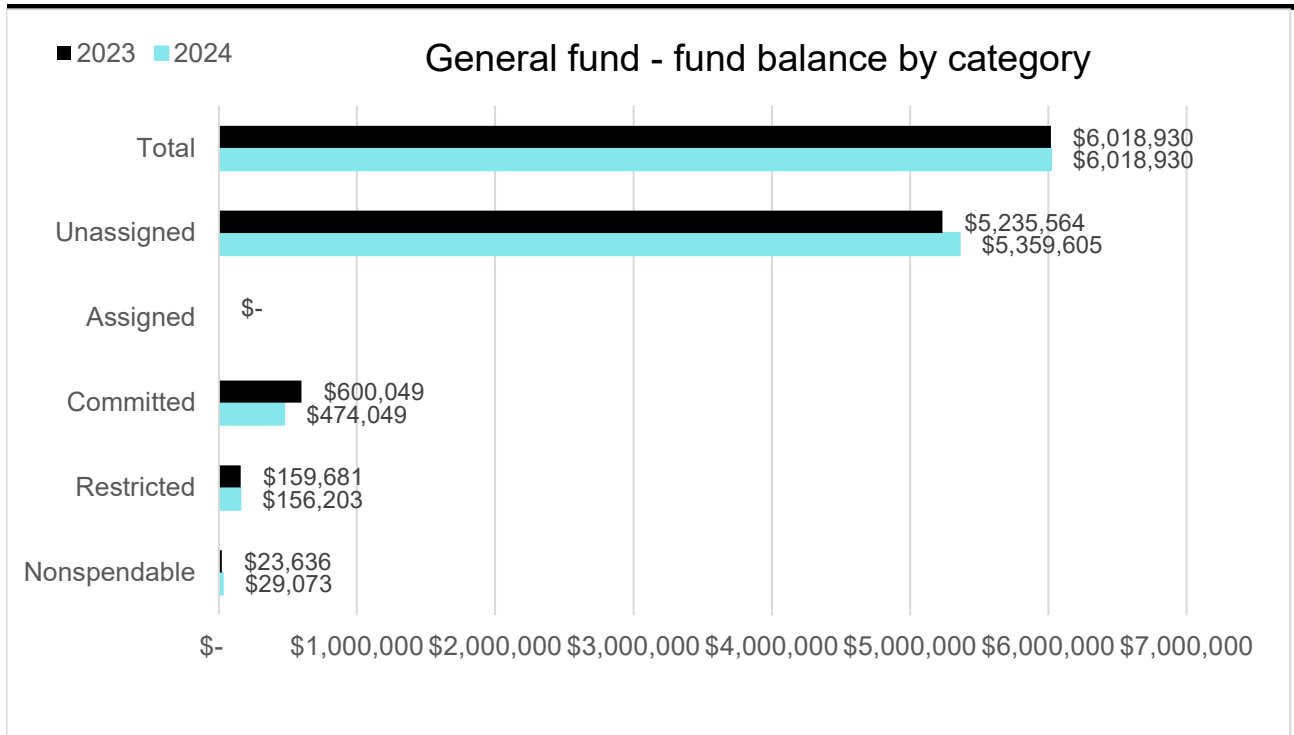
June 24, 2025

### Client service team

John Rader, Managing Director  
Ryan O'Donnell, Director  
Logan Connors, Senior

## Village of Ashwaubenon

### General fund results



### Summarized income statement

	<u>Actual</u>	<u>Final budget</u>	<u>Variance</u>
Revenues and other financing sources	\$ 20,150,213	\$ 19,397,520	\$ 752,693
Expenditures and other financing uses	20,150,213	19,397,520	(752,693)
Net change in fund balance	\$ -	\$ -	\$ -

### 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.

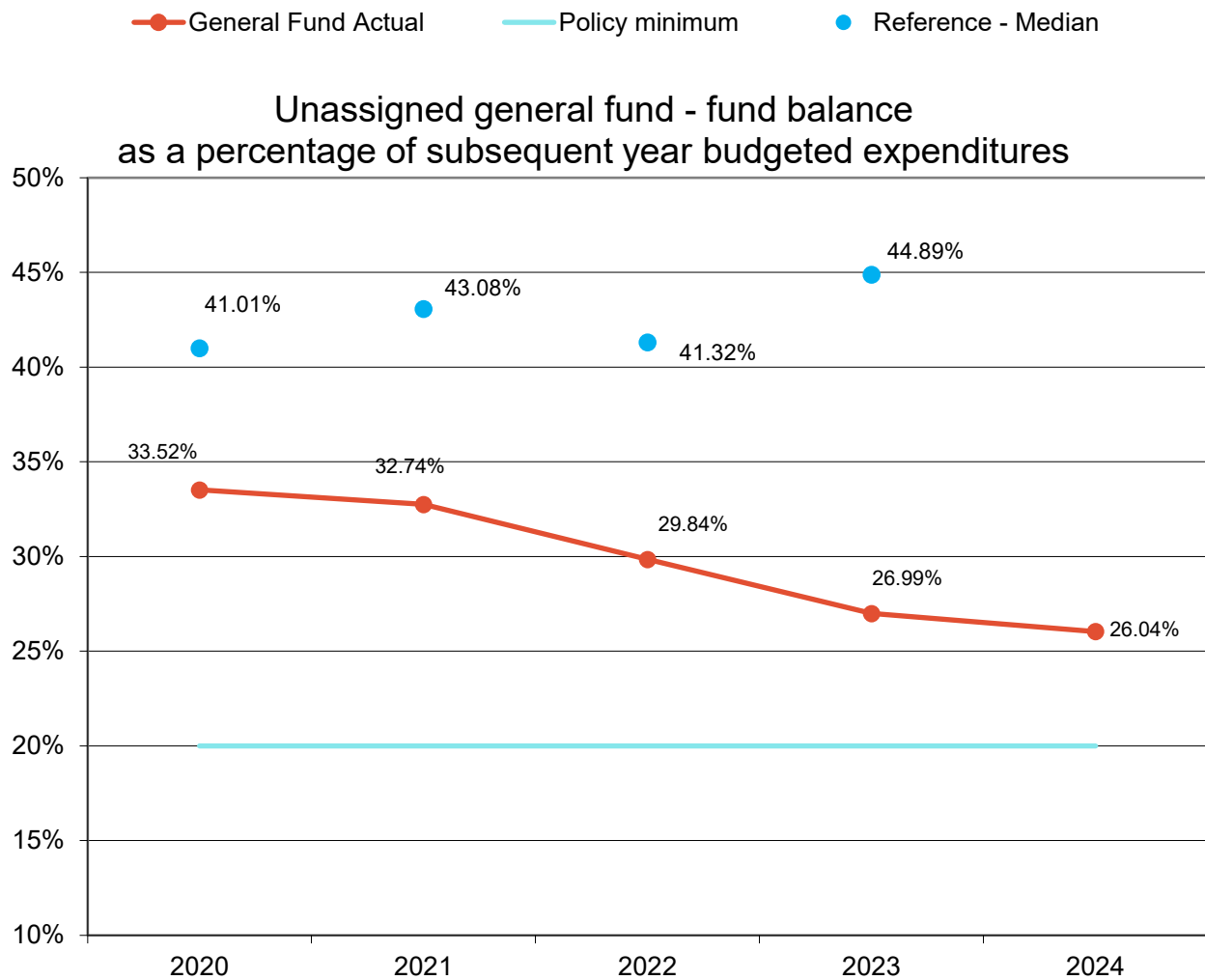
Unassigned - residual amounts that have not been classified within other categories above.

# 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 2020 - 2023 Baker Tilly municipal client data for population range of 17,500 to 30,000.

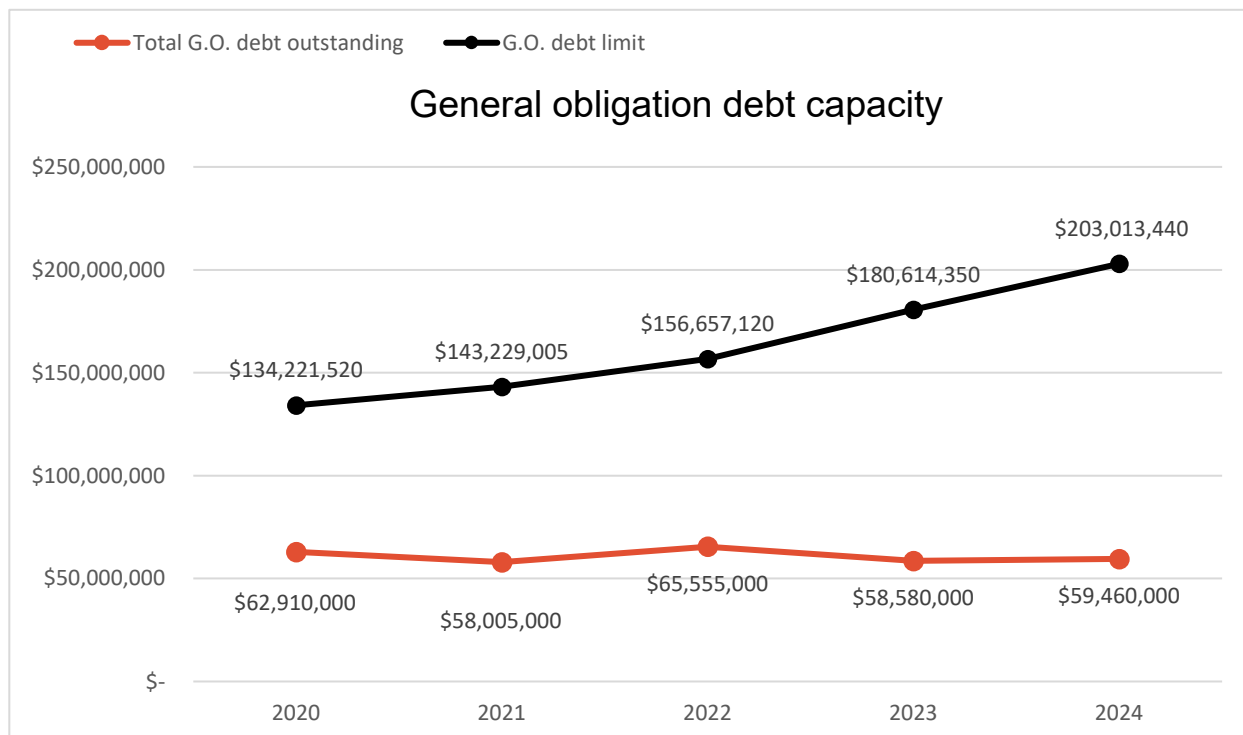
## Village of Ashwaubenon

### 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 12/31/24: **29%**



#### Total debt outstanding by type at 12/31/2024

	General obligation	Lease Revenue	Comp abs	Total
Village	\$ 56,725,000	\$ -	\$ 3,237,592	\$ 59,962,592
Utility	2,735,000	-	124,036	2,859,036
CDA	-	106,886,951	-	106,886,951
<b>Total</b>	<b>\$ 59,460,000</b>	<b>\$ 106,886,951</b>	<b>\$ 3,361,628</b>	<b>\$ 169,708,579</b>

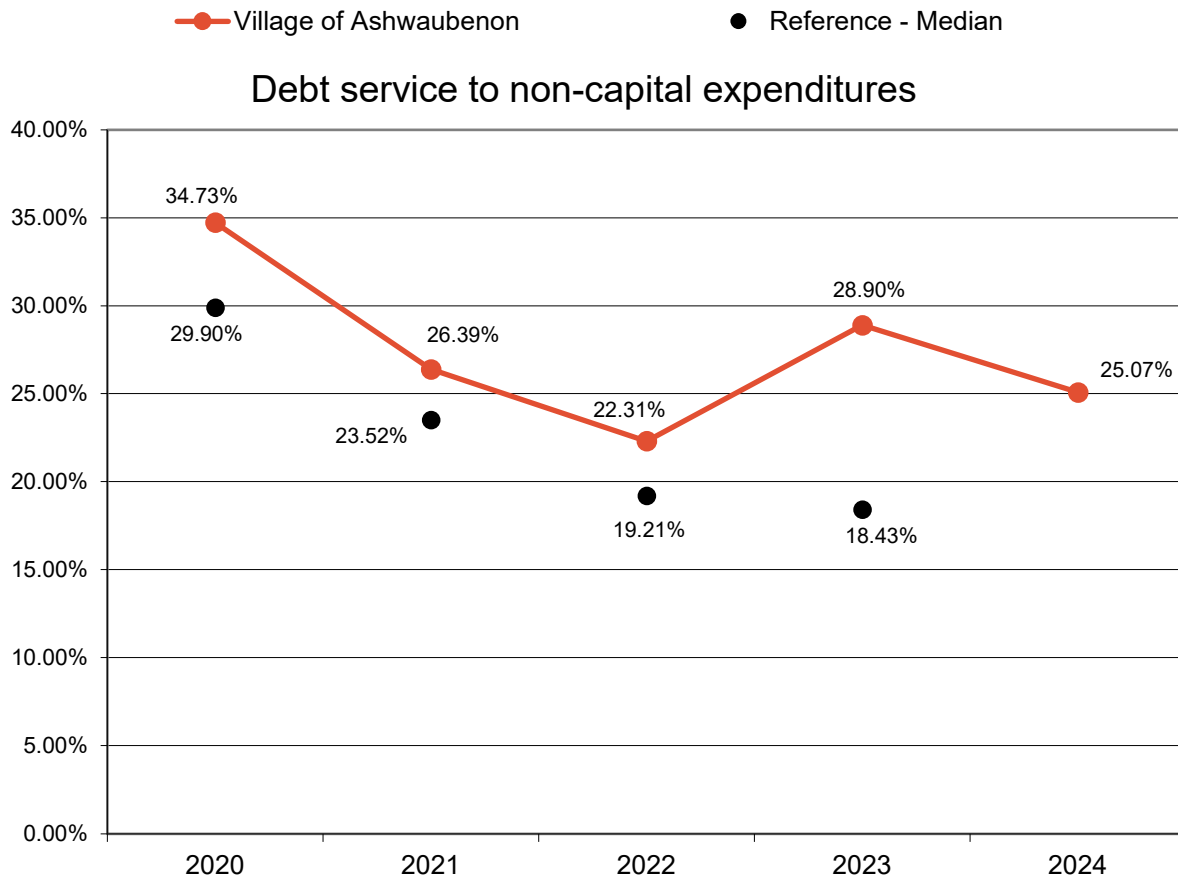
Comparative metrics available online through the Wisconsin Policy Forum.

<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

	2024	2023
Principal	\$ 5,945,000	\$ 8,170,000
Interest	2,012,988	2,064,776
Total	<u>\$ 7,957,988</u>	<u>\$ 10,234,776</u>
Non-capital expenditures	<u>\$ 31,739,453</u>	<u>\$ 35,415,761</u>

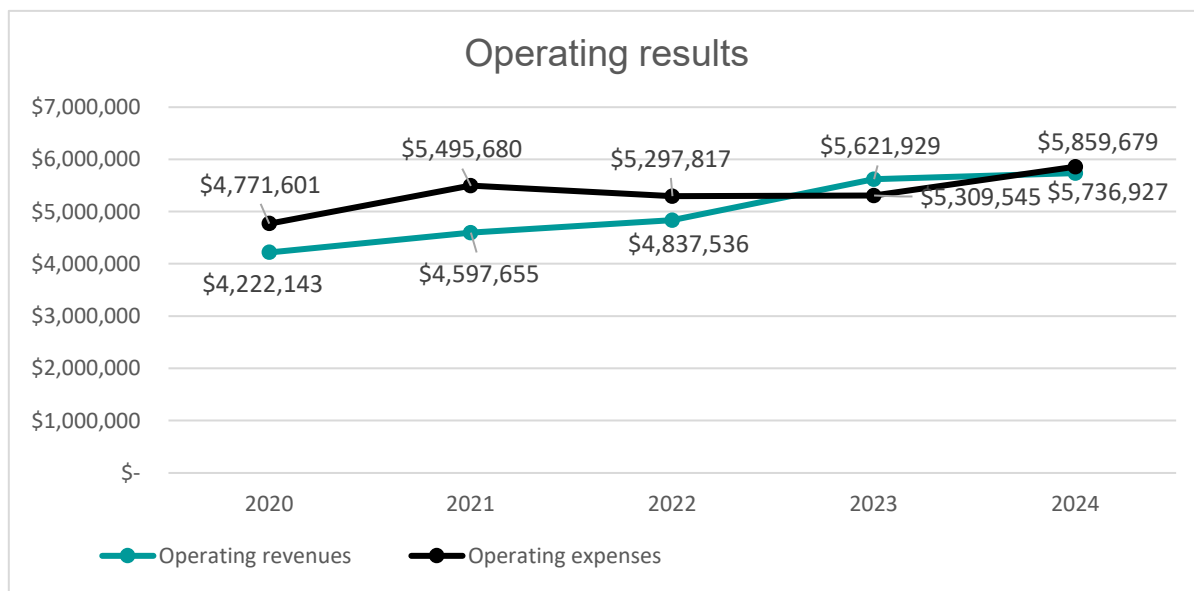
### Other reference values

Median reference value generated from 2020 - 2023 Baker Tilly municipal client data for population range of 17,500 to 30,000.



## Ashwaubenon Water Utility Operating Results

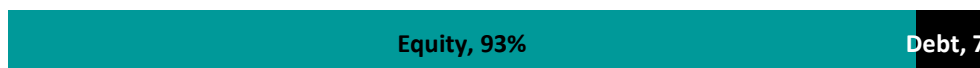
	Current Year	Prior Year
Actual Rate of Return	-1.22%	3.94%
Authorized Rate of Return	4.90%	4.90%



## Unrestricted Reserves

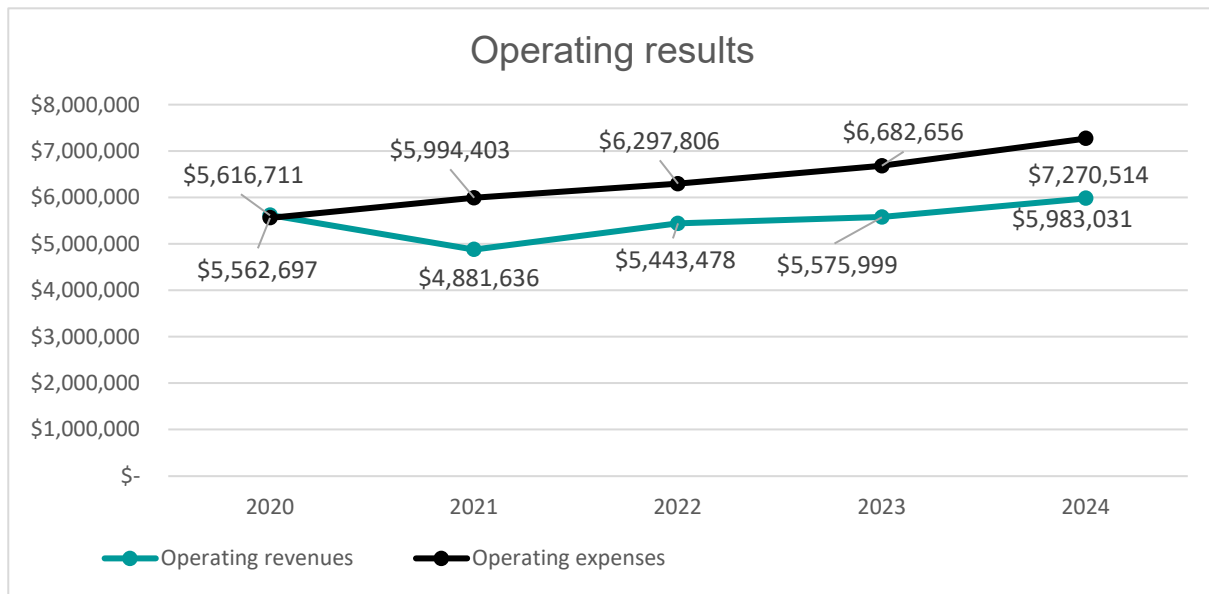
	2020	2021	2022	2023	2024
Year end balance	\$ 2,708,475	\$ 3,231,934	\$ 4,540,543	\$ 4,176,835	\$ 3,451,773
Months on hand	7.70	8.44	11.26	8.92	7.22

## Investment in Capital





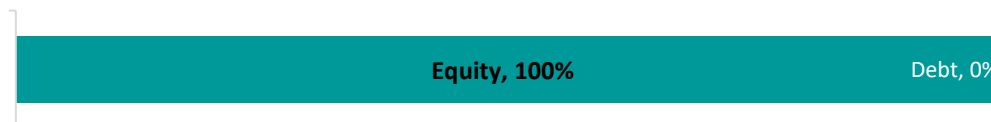
## Ashwaubenon Sewer Utility Operating Results



## Unrestricted Reserves

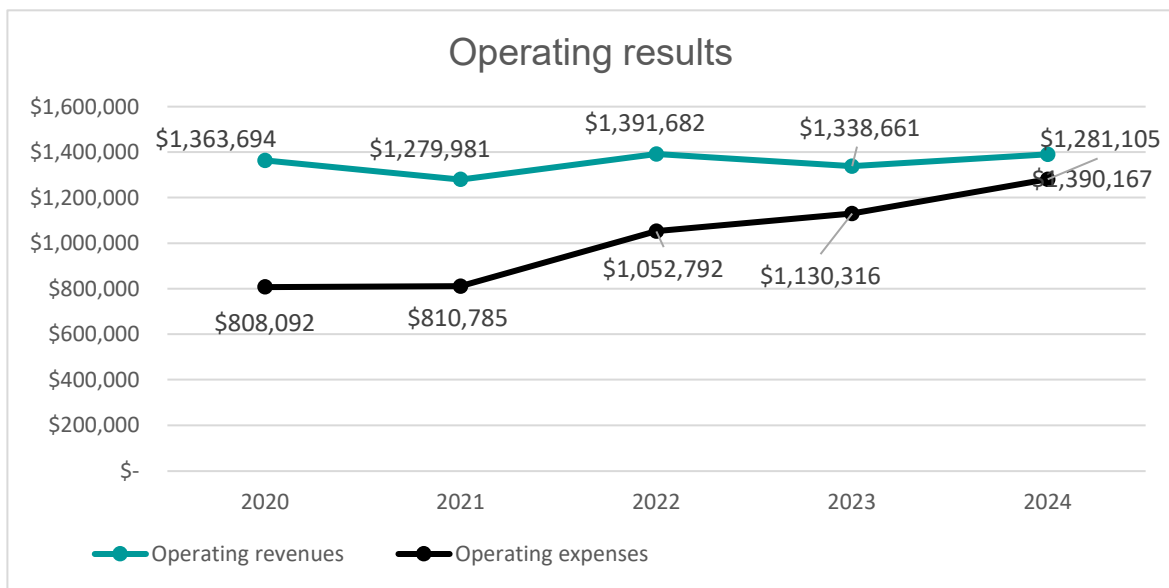
	2020	2021	2022	2023	2024
Year end balance	\$ 3,943,985	\$ 2,100,959	\$ 3,505,660	\$ 3,004,582	\$ 1,902,472
Months on hand	8.43	5.16	7.73	6.47	3.82

## Investment in Capital





## Ashwaubenon Stormwater Utility Operating Results



## Unrestricted Reserves

	2020	2021	2022	2023	2024
Year end balance	\$ 2,638,295	\$ 1,561,247	\$ 3,062,708	\$ 3,696,201	\$ 3,775,336
Months on hand	23.22	14.64	26.41	33.13	32.59

## Investment in Capital

