

RESOLUTION 2019-052

**A RESOLUTION ADOPTING THE 2020 ANNUAL BUDGET
AND ESTABLISHING THE 2019 PROPERTY TAX LEVY FOR THE
VILLAGE OF MUKWONAGO**

WHEREAS, the Village of Mukwonago prepared an annual budget for the 2020 fiscal year in accordance with Section 2-172 of the Village of Mukwonago Municipal Code; and

WHEREAS, the Village Board has reviewed the proposed revenues from all sources and the proposed expenditures for all purposes and has found the proposed budget will responsibly and efficiently fund Village services and operations; and

WHEREAS, a public hearing on the 2020 Annual Budget was held on November 12, 2019 after due and proper notice of said hearing having been given in accordance with Wis. Stat. Section 65.90; and

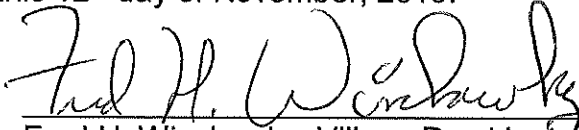
WHEREAS, the Village Board has adopted certain resolutions relating to borrowing and levying irrepealably taxes sufficient to pay such borrowing; and

WHEREAS, it is necessary to levy a property tax in the amount of \$6,148,868 to fund the expenses of the Village of Mukwonago as presented in the 2020 Annual Budget;

NOW THEREFORE, BE IT RESOLVED by the Village Board of Mukwonago, Wisconsin as follows:

1. That the 2020 Annual Budget, a summary of which is attached hereto and made a part hereof, be and is hereby approved.
2. That the property tax is hereby levied and shall be placed upon the 2019 tax roll as follows: General Fund \$2,671,895; Fire/Ambulance Fund \$222,854; Debt Service Fund \$2,373,863; Refuse Collection Fund \$318,481; Capital Equipment Fund \$106,080; Library Fund \$455,695.
3. That the Village Administrator be and is hereby authorized to reduce or increase the expenditure amounts reflected in all funds of the 2020 Annual Budget through the transfer of funds between expenditure accounts within a budgetary function level, provided the authorized expenditure limit of the General Fund is not exceeded and the 2020 Annual Budget is not increased.

Passed and adopted by Roll Call Vote this 12th day of November, 2019.


Fred H. Winchowky, Village President



Attest: 
Diana Dykstra, Clerk-Treasurer

11/11/2019 BUDGET REPORT FOR VILLAGE OF MUKWONAGO

2020 GENERAL FUND BUDGET	2017	2018	2019 ADOPTED	2019 ACTIVITY	2019 PROJECTED	2020	2020	2020
	ACTIVITY	ACTIVITY	BUDGET	THRU 06/30/19	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
Fund 100 - GENERAL FUND REVENUES								
Totals for dept 4100 - TAXES	2,901,688	2,914,843	2,987,167	2,427,005	2,991,089	3,063,895	2.57%	76,728
Totals for dept 4300 - INTERGOV T REVENUES	858,369	892,813	778,785	269,340	793,923	861,478	10.62%	82,693
Totals for dept 4410 - LICENSES	31,198	35,243	32,351	29,141	32,691	32,691	1.05%	340
Totals for dept 4430 - PERMITS & FEES	379,944	390,178	298,906	255,654	401,825	304,906	2.01%	6,000
Totals for dept 4500 - LAW & ORDINANCE VIOLATIONS	207,524	201,147	156,000	111,429	168,000	165,000	5.77%	9,000
Totals for dept 4600 - PUBLIC CHARGES FOR SERVICES	24,117	16,839	21,670	13,747	22,066	19,500	-10.01%	(2,170)
Totals for dept 4620 - PUBLIC SAFETY	8,456	9,620	8,140	3,326	7,455	8,150	0.12%	10
Totals for dept 4670 - LEISURE ACTIVITIES	91,289	102,576	94,940	25,113	98,000	98,000	3.22%	3,060
Totals for dept 4680 - CONSERVATION & DEVELOPMENT					5,800	11,167		11,167
Totals for dept 4700 - INTERGOV T CHARGES FOR SERVICE	131,974	172,883	203,526	54,158	210,200	209,200	2.79%	5,674
Totals for dept 4800 - MISC REVENUE	6,858	10,131	4,000	3,599	5,600	5,000	25.00%	1,000
Totals for dept 4810 - INTEREST REVENUE	28,392	71,039	48,000	68,906	123,900	86,500	80.21%	38,500
Totals for dept 4820 - COMMERCIAL REVENUE	18,729	18,078	18,685	7,372	13,194	17,000	-9.02%	(1,685)
Totals for dept 4830 - OTHER GENERAL REVENUE		2,000						
Totals for dept 4900 - OTHER FINANCING SOURCES			72,646				-100.00%	(72,646)
TOTAL GENERAL FUND REVENUES	4,688,538	4,837,390	4,724,816	3,268,790	4,873,743	4,882,487	3.34%	157,671
Fund 100 - GENERAL FUND EXPENDITURES								
Totals for dept 5111 - VILLAGE BOARD	47,936	55,629	54,829	34,369	67,279	54,829	0.00%	
Totals for dept 5112 - HISTORIC PRESERVATION			400	154	250	290	-27.50%	(110)
Totals for dept 5120 - MUNICIPAL COURT	34,408	45,561	43,727	23,334	40,680	44,630	2.07%	903
Totals for dept 5130 - VILLAGE ATTORNEY	68,903	73,012	78,780	38,348	84,000	78,780	0.00%	
Totals for dept 5141 - VILLAGE ADMINISTRATION/FINANCE	185,079	208,087	202,999	51,402	154,395	233,369	14.96%	30,370
Totals for dept 5142 - CLERK-TREASURER	159,475	192,776	202,128	92,306	213,220	224,096	10.87%	21,968
Totals for dept 5144 - ELECTIONS	5,884	21,405	22,800	3,079	9,250	23,400	2.63%	600
Totals for dept 5151 - INDEPENDENT AUDITING	11,925	11,399	13,000	11,606	13,000	13,000	0.00%	
Totals for dept 5153 - ASSESSMENT OF PROPERTY	17,570	42,322	19,850	6,989	17,500	19,850	0.00%	
Totals for dept 5154 - RISK & PROPERTY INSURANCE	120,809	112,685	132,800	64,070	98,479	132,800	0.00%	
Totals for dept 5160 - VILLAGE HALL	39,714	41,834	42,324	18,241	42,931	56,133	32.63%	13,809
Totals for dept 5191 - UNCOLLECTED TAX				5,797				
Totals for dept 5211 - POLICE ADMINISTRATION	969,206	993,624	1,024,557	505,563	967,795	1,177,535	14.93%	152,978
Totals for dept 5212 - POLICE PATROL	1,010,878	1,019,024	1,067,043	461,441	937,495	976,998	-8.44%	(90,045)
Totals for dept 5213 - CRIME INVESTIGATION	228,675	241,915	231,577	109,552	229,081	241,298	4.20%	9,721
Totals for dept 5215 - POLICE TRAINING	4,446	4,043	7,100	3,724	7,000	12,000	69.01%	4,900
Totals for dept 5220 - FIRE STATION (VILLAGE)	9,927	6,226	5,803	4,593	10,617	8,198	41.27%	2,395
Totals for dept 5235 - EMERGENCY GOVERNMENT	143	674	2,350			2,350	0.00%	
Totals for dept 5241 - BUILDING INSPECTOR	207,465	215,965	231,025	101,839	199,307	231,858	0.36%	833

2020 GENERAL FUND BUDGET	2017	2018	2019 ADOPTED	2019 ACTIVITY	2019 PROJECTED	2020	2020	2020
	ACTIVITY	ACTIVITY	BUDGET	THRU 06/30/19	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
Totals for dept 5247 - BOARD OF APPEALS	430	2	800		600	1,000	25.00%	200
Totals for dept 5254 - DAMS	11,489	11,738	9,942	3,265	6,938	7,652	-23.03%	(2,290)
Totals for dept 5300 - DPW GENERAL ADMINISTRATION	252,957	249,857	312,951	128,673	280,351	332,956	6.39%	20,005
Totals for dept 5323 - GARAGE	58,265	55,337	51,509	26,252	50,855	49,502	-3.90%	(2,007)
Totals for dept 5324 - MACHINERY & EQUIPMENT	107,845	95,455	96,031	41,801	80,459	87,848	-8.52%	(8,183)
Totals for dept 5335 - ENGINEERING	64,260	61,067	50,000	20,538	54,500	50,000	0.00%	
Totals for dept 5341 - STREETS & ALLEYS	35,394	30,414	14,465	4,627	15,430	24,298	67.98%	9,833
Totals for dept 5342 - STREET LIGHTING	145,684	163,354	159,800	81,811	165,200	172,500	7.95%	12,700
Totals for dept 5343 - CURBS GUTTERS & SIDEWALKS	2,967	1,898	25,550	106	25,465	25,526	-0.09%	(24)
Totals for dept 5344 - STORM SEWER	12,197	16,242	14,257	7,569	17,171	16,208	13.68%	1,951
Totals for dept 5345 - STREET CLEANING	5,978	11,047	16,915	3,028	10,865	11,438	-32.38%	(5,477)
Totals for dept 5346 - BRIDGES & CULVERTS	400	855	5,455	22	279	5,033	-7.74%	(422)
Totals for dept 5347 - SNOW & ICE CONTROL	81,918	91,580	117,083	83,268	107,141	126,777	8.28%	9,694
Totals for dept 5348 - STREET SIGNS & MARKINGS	22,754	9,781	14,574	3,422	10,281	10,776	-26.06%	(3,798)
Totals for dept 5349 - TREE & BRUSH CONTROL	47							
Totals for dept 5362 - GARBAGE COLLECTION	4,432	4,888	5,081	1,454	3,795	4,293	-15.51%	(788)
Totals for dept 5431 - ANIMAL POUND	2,731	2,680	2,800	2,690	2,700	2,750	-1.79%	(50)
Totals for dept 5512 - MUSEUM	8,281	9,472	10,700	3,135	8,250	11,000	2.80%	300
Totals for dept 5521 - PARKS	137,654	143,533	167,790	65,824	151,816	173,872	3.62%	6,082
Totals for dept 5522 - CELEBRATIONS	9,825	6,757	6,882	3,286	3,873	4,119	-40.15%	(2,763)
Totals for dept 5611 - FORESTRY	30,088	27,133	46,600	12,717	55,076	30,555	-34.43%	(16,045)
Totals for dept 5613 - WEED CONTROL	1,499	439	1,427	252	1,319	1,618	13.38%	191
Totals for dept 5632 - PLANNING DEPARTMENT	83,563	74,202	138,186	30,371	107,346	123,658	-10.51%	(14,528)
Totals for dept 5660 - STORMWATER MASTER PLAN	23,580	10,383	13,000	5,209	12,150	12,000	-7.69%	(1,000)
Totals for dept 5670 - ECONOMIC DEVELOPMENT	48,027	51,401	59,926	23,469	31,000	65,694	9.63%	5,768
Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES		20,986		3,910				
Totals for dept 5900 - OTHER FINANCING USES		125,219			500,000			
TOTAL GENERAL FUND EXPENDITURES	4,274,708	4,561,901	4,724,816	2,093,106	4,795,139	4,882,487	3.34%	157,671
NET OF REVENUES/APPROPRIATIONS - FUND 100	413,830	275,489		1,175,684	78,604			

2020 SUMMARY BUDGET FOR VILLAGE FUNDS EXCLUDING TIDs

	2017 ACTIVITY	2018 ACTIVITY	2019 ADOPTED BUDGET	2019 ACTIVITY THRU 06/30/19	2019 PROJECTED ACTIVITY	2020 BUDGET	2020 % CHANGE	2020 AMT CHANGE
Fund 150 - FIRE/AMBULANCE FUND								
Totals for dept 4100 - TAXES	210,000	214,200	218,484	136,921	218,484	222,854	2.00%	4,370
Totals for dept 4300 - INTERGOV T REVENUES	10,705	5,910	6,000	1,717	6,000	6,000	0.00%	
Totals for dept 4600 - PUBLIC CHARGES FOR SERVICES	253	124	4,050	9			-100.00%	(4,050)
Totals for dept 4620 - PUBLIC SAFETY	1,068,418	999,780	985,346	438,247	978,346	1,035,794	5.12%	50,448
Totals for dept 4700 - INTERGOV T CHARGES FOR SERVICE	210,000	214,200	218,484	91,835	218,484	222,854	2.00%	4,370
Totals for dept 4800 - MISC REVENUE	4,715	8,197		2,300	5,250			
Totals for dept 4810 - INTEREST REVENUE	482	1,855	700	1,024	1,500	1,000	42.86%	300
Totals for dept 4820 - COMMERCIAL REVENUE				9,650	9,650			
TOTAL REVENUES	1,504,573	1,444,266	1,433,064	681,703	1,437,714	1,488,502	3.87%	55,438
Fund 150 - FIRE/AMBULANCE FUND (Continued)								
Totals for dept 5140 - ADMINISTRATIVE & GENERAL	24,685	25,299	25,827	13,253	25,847	26,361	2.07%	534
Totals for dept 5221 - FIRE ADMINISTRATION	781,098	811,709	855,623	415,863	796,279	939,371	9.79%	83,748
Totals for dept 5222 - FIRE SUPPRESSION	77,006	61,315	67,798	19,337	54,289	62,798	-7.37%	(5,000)
Totals for dept 5223 - FIRE TRAINING	41,912	33,938	44,631	15,045	29,151	42,478	-4.82%	(2,153)
Totals for dept 5231 - AMBULANCE	446,338	362,825	349,915	176,701	342,373	328,347	-6.16%	(21,568)
Totals for dept 5232 - AMBULANCE TRAINING	17,367	12,015	20,724	4,428	8,881	22,601	9.06%	1,877
Totals for dept 5233 - CRITICAL CARE TRANSPORTS	1,700	240						
Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES	58,577	36,420	36,000	12,827	37,761	34,000	-5.56%	(2,000)
Totals for dept 5880 - USE OF GRANTS/DONATIONS	4,797	13,780		1,122	7,500			
Totals for dept 5900 - OTHER FINANCING USES		55,358	32,546			32,546	0.00%	
TOTAL EXPENDITURES	1,453,480	1,412,899	1,433,064	658,576	1,302,081	1,488,502	3.87%	55,438
Fund 200 - COMMUNITY DEVELOPMENT FUND								
Totals for dept 4810 - INTEREST REVENUE	8,166	3,514	6,000	386	386	6,000	0.00%	
Totals for dept 4900 - OTHER FINANCING SOURCES	98,359	60,000	2,263,385		175,000	3,325,000	46.90%	986,615
TOTAL REVENUES	106,525	63,514	2,269,385	386	175,386	3,331,000	46.78%	986,615
Fund 200 - COMMUNITY DEVELOPMENT FUND (Continued)								
Totals for dept 5130 - VILLAGE ATTORNEY	6,084	35	1,000	333	333	1,000	0.00%	
Totals for dept 5141 - VILLAGE ADMINISTRATION/FINANCE	1,010	2,730		1,530	1,530			
Totals for dept 5335 - ENGINEERING	213,082	24,045	4,495	38,629	91,878	15,000	233.70%	10,505
Totals for dept 5632 - PLANNING DEPARTMENT	1,263	4,786		2,645	2,645	75,000		
Totals for dept 5670 - ECONOMIC DEVELOPMENT	1,252							
Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES	805,442	1,203,361	2,200,000	162,157	30,000	3,100,000	40.91%	900,000
Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP			63,890			93,000	45.56%	29,110
Totals for dept 5900 - OTHER FINANCING USES	748,391				49,000	47,000		47,000
TOTAL EXPENDITURES	1,776,524	1,234,957	2,269,385	205,294	175,386	3,331,000	46.78%	986,615
Fund 210 - WISCONSIN DEVELOPMENT FUND								
Totals for dept 4810 - INTEREST REVENUE	2,043	3,025			3,000	1,500		1,500
TOTAL REVENUES	2,043	3,025	0	0	3,000	1,500		1,500
Fund 210 - WISCONSIN DEVELOPMENT FUND (Continued)								
Totals for dept 5900 - OTHER FINANCING USES						1,500		1,500
TOTAL EXPENDITURES	0	0	0	0	0	1,500		1,500

2020 SUMMARY BUDGET FOR VILLAGE FUNDS EXCLUDING TIDs

	2017 ACTIVITY	2018 ACTIVITY	2019 ADOPTED BUDGET	2019 ACTIVITY THRU 06/30/19	2019 PROJECTED ACTIVITY	2020 BUDGET	2020 % CHANGE	2020 AMT CHANGE
Fund 300 - DEBT SERVICE FUND								
Totals for dept 4100 - TAXES	2,127,127	2,141,311	2,194,034	1,880,725	2,194,034	2,373,863	8.20%	179,829
Totals for dept 4200 - SPECIAL ASSESSMENTS	239,719	198,867	122,952	59	108,135	86,011	-30.05%	(36,941)
Totals for dept 4810 - INTEREST REVENUE	14,441	52,724	5,000	21,417	39,769	25,000	400.00%	20,000
Totals for dept 4900 - OTHER FINANCING SOURCES	858,391	5,627,453	80,000	1,208,447	1,208,447	76,000	-5.00%	(4,000)
TOTAL REVENUES	3,239,678	8,020,355	2,401,986	3,110,648	3,550,385	2,560,874	6.61%	158,888
Fund 300 - DEBT SERVICE FUND (Continued)								
Totals for dept 5800 - DEBT SERVICE	3,125,983	2,447,344	2,282,034	1,821,333	2,330,515	2,560,874	12.22%	278,840
Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP		5,481,100		29,822	1,204,822			
Totals for dept 5900 - OTHER FINANCING USES			119,952				-100.00%	(119,952)
TOTAL EXPENDITURES	3,125,983	7,928,444	2,401,986	1,851,155	3,535,337	2,560,874	6.61%	158,888
Fund 320 - FIRE/AMBULANCE DESIGNATED								
Totals for dept 4810 - INTEREST REVENUE	1,028	2,885	1,500	2,480	4,200	3,000	100.00%	1,500
Totals for dept 4900 - OTHER FINANCING SOURCES		178,679	18,000		18,000		-100.00%	(18,000)
TOTAL REVENUES	1,028	181,564	19,500	2,480	22,200	3,000	-84.62%	(16,500)
Fund 320 - FIRE/AMBULANCE DESIGNATED (Continued)								
Totals for dept 5900 - OTHER FINANCING USES	119,000	50,000	19,500			3,000	-84.62%	(16,500)
TOTAL EXPENDITURES	119,000	50,000	19,500	0	0	3,000	-84.62%	(16,500)
Fund 340 - VILLAGE DESIGNATED FUND								
Totals for dept 4800 - MISC REVENUE	137,112	132,777	125,000	4,895	149,673	125,000	0.00%	
Totals for dept 4810 - INTEREST REVENUE				235				
Totals for dept 4820 - COMMERCIAL REVENUE	661							
Totals for dept 4900 - OTHER FINANCING SOURCES			27,000		27,000	46,000	70.37%	19,000
TOTAL REVENUES	137,773	132,777	152,000	5,130	176,673	171,000	12.50%	19,000
Fund 340 - VILLAGE DESIGNATED FUND (Continued)								
Totals for dept 5890 - USE OF DESIGNATED FUNDS	19,187	9,678	25,000	24,308	43,833	35,000	40.00%	10,000
Totals for dept 5900 - OTHER FINANCING USES	156,000	385,140	127,000			136,000	7.09%	9,000
TOTAL EXPENDITURES	175,187	394,818	152,000	24,308	43,833	171,000	12.50%	19,000

2020 SUMMARY BUDGET FOR VILLAGE FUNDS EXCLUDING TIDs

	2017 ACTIVITY	2018 ACTIVITY	2019 ADOPTED BUDGET	2019 ACTIVITY THRU 06/30/19	2019 PROJECTED ACTIVITY	2020 BUDGET	2020 % CHANGE	2020 AMT CHANGE
Fund 410 - RECYCLING FUND								
Totals for dept 4100 - TAXES	300,112	306,114	312,236	267,649	312,236	318,481	2.00%	6,245
Totals for dept 4300 - INTERGOV T REVENUES	22,169	22,160	22,688	22,198	22,198	22,198	-2.16%	(490)
Totals for dept 4600 - PUBLIC CHARGES FOR SERVICES	1,482	960						
Totals for dept 4640 - SANITATION	157,856	159,571	199,040	98,115	197,238	218,863	9.96%	19,823
Totals for dept 4800 - MISC REVENUE	929	1,115	1,020	448	911	1,020	0.00%	
Totals for dept 4810 - INTEREST REVENUE	1,565	4,320	1,224	3,104	4,851	3,200	161.44%	1,976
Totals for dept 4900 - OTHER FINANCING SOURCES						313		313
TOTAL REVENUES	484,113	494,240	536,208	391,514	537,434	564,075	5.20%	27,867
Totals for dept 5362 - GARBAGE COLLECTION	152,786	154,693	195,550	109,775	275,400	289,224	47.90%	93,674
Totals for dept 5363 - RECYCLING	323,453	325,282	340,250	153,382	249,874	274,851	-19.22%	(65,399)
Totals for dept 5900 - OTHER FINANCING USES			408				-100.00%	(408)
TOTAL EXPENDITURES	476,239	479,975	536,208	263,157	525,274	564,075	5.20%	27,867
Fund 430 - CAPITAL EQUIPMENT FUND								
Totals for dept 4100 - TAXES	100,500	104,000	104,000	89,149	104,000	106,080	2.00%	2,080
Totals for dept 4700 - INTERGOV T CHARGES FOR SERVICE		19,043	120,000		108,776	190,500	58.75%	70,500
Totals for dept 4800 - MISC REVENUE		11,027						
Totals for dept 4810 - INTEREST REVENUE	2,602	7,707	5,000	5,292	7,600	5,320	6.40%	320
Totals for dept 4820 - COMMERCIAL REVENUE	21,678	16,251						
Totals for dept 4900 - OTHER FINANCING SOURCES	493,035	563,479	652,000	562,958	562,958	500,000	-23.31%	(152,000)
TOTAL REVENUES	617,815	721,507	881,000	657,399	783,334	801,900	-8.98%	(79,100)
Totals for dept 5140 - ADMINISTRATIVE & GENERAL		120		9,464	9,464			
Totals for dept 5141 - VILLAGE ADMINISTRATION/FINANCE	1,230	1,577		1,829	1,829	1,900		1,900
Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES	320,469	973,471	860,000	533,033	846,917	779,000	-9.42%	(81,000)
Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP	8,035	7,498	21,000	12,150	12,150	21,000	0.00%	
TOTAL EXPENDITURES	329,734	982,666	881,000	556,476	870,360	801,900	-8.98%	(79,100)
Fund 440 - LIBRARY FUND								
Totals for dept 4100 - TAXES	429,549	438,000	446,760	382,962	446,760	455,695	2.00%	8,935
Totals for dept 4300 - INTERGOV T REVENUES	491,392	495,915	502,378	251,504	502,554	514,899	2.49%	12,521
Totals for dept 4600 - PUBLIC CHARGES FOR SERVICES	13,205	13,835	14,500	7,323	13,500	14,500	0.00%	
Totals for dept 4670 - LEISURE ACTIVITIES	25,176	24,437	26,200	11,389	26,200	27,000	3.05%	800
Totals for dept 4800 - MISC REVENUE	150,618	134,558	100	79,763	102,804	100	0.00%	
Totals for dept 4810 - INTEREST REVENUE	2,271	6,405	2,000	4,554	9,000	9,000	350.00%	7,000
Totals for dept 4900 - OTHER FINANCING SOURCES	8,000	5,534						
TOTAL REVENUES	1,120,211	1,118,684	991,938	737,495	1,100,818	1,021,194	2.95%	29,256
Totals for dept 5511 - LIBRARY SERVICES	833,351	885,499	888,777	463,707	893,310	949,720	6.86%	60,943
Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES	119,640	95,550	103,161	45,847	87,000	71,474	-30.72%	(31,687)
Totals for dept 5890 - USE OF DESIGNATED FUNDS	141,011	137,486		41,752	65,695			
TOTAL EXPENDITURES	1,094,002	1,118,535	991,938	551,306	1,046,005	1,021,194	2.95%	29,256

2020 SUMMARY BUDGET FOR VILLAGE FUNDS EXCLUDING TIDs

	2017 ACTIVITY	2018 ACTIVITY	2019 ADOPTED BUDGET	2019 ACTIVITY THRU 06/30/19	2019 PROJECTED ACTIVITY	2020 BUDGET	2020 % CHANGE	2020 AMT CHANGE
Fund 480 - CAPITAL IMPROVEMENT FUND								
Totals for dept 4300 - INTERGOV T REVENUES	52,266			24,730	24,730	119,631		119,631
Totals for dept 4810 - INTEREST REVENUE	14,211	40,180	30,000	34,483	63,579	50,000	66.67%	20,000
Totals for dept 4900 - OTHER FINANCING SOURCES	1,235,529	1,961,046	1,813,625	1,746,213	1,746,213	2,568,407	41.62%	754,782
TOTAL REVENUES	1,302,006	2,001,226	1,843,625	1,805,426	1,834,522	2,738,038	48.51%	894,413
Fund 600 - IMPACT FEES								
Totals for dept 4420 - IMPACT FEES COLLECTED	95,520	118,911	79,909	80,756	111,778	65,000	-18.66%	(14,909)
Totals for dept 4810 - INTEREST REVENUE	1,067	3,195	2,300	1,812	2,700	2,300	0.00%	
Totals for dept 4900 - OTHER FINANCING SOURCES			50,926			54,905	7.81%	3,979
TOTAL REVENUES	96,587	122,106	133,135	82,568	114,478	122,205	-8.21%	(10,930)
Totals for dept 5140 - ADMINISTRATIVE & GENERAL	135	118	135	161	175	205	51.85%	70
Totals for dept 5900 - OTHER FINANCING USES	110,000	178,000	133,000		133,000	122,000	-8.27%	(11,000)
TOTAL EXPENDITURES	110,135	178,118	133,135	161	133,175	122,205	-8.21%	(10,930)
Fund 810 - PARKLAND FUND								
Totals for dept 4425 - PARKLAND SITE FEES	34,668	21,372	20,000	5,034	12,570	20,000	0.00%	
Totals for dept 4800 - MISC REVENUE	5,238	17,550			20,000			
Totals for dept 4810 - INTEREST REVENUE	2,124	4,650	3,200	3,139	5,646	5,000	56.25%	1,800
TOTAL REVENUES	42,030	43,572	23,200	8,173	38,216	25,000	7.76%	1,800
Totals for dept 5140 - ADMINISTRATIVE & GENERAL	3,096	43,357		93	5,793	2,000		2,000
Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES		17,050						
Totals for dept 5900 - OTHER FINANCING USES			23,200			23,000	-0.86%	(200)
TOTAL EXPENDITURES	3,096	60,407	23,200	93	5,793	25,000	7.76%	1,800

RESOLUTION 2019-054

A RESOLUTION ADOPTING THE 2020 STORM WATER UTILITY DISTRICT #1 BUDGET


BE IT RESOLVED, that the Village Board of the Village of Mukwonago does hereby approve the 2020 Storm Water Utility District #1 Budget as follows:

Operation & Maintenance	\$31,181
Reserve for Future Pond Dredging	<u>2,194</u>
	\$33,375

BE IT FURTHER RESOLVED, that the equivalent runoff unit (ERU) rate will be \$7.71 per ERU per quarter.

Adopted this 12th day of November 2019.




Fred H. Winchowky, Village President

Attest: 
Diana Dykstra, Clerk-Treasurer

2020 SUMMARY BUDGET FOR STORMWATER UTILITY DISTRICT 1

	2017 ACTIVITY	2018 ACTIVITY	2019 ADOPTED BUDGET	2019 ACTIVITY THRU 06/30/19	2019 PROJECTED ACTIVITY	2020 BUDGET	2020 % CHANGE	2020 AMT CHANGE
Fund 500 - STORM WATER UTILITY								
Totals for dept 4430 - PERMITS & FEES	38,379	32,747	32,621	16,368	32,770	32,700	0.24%	79
Totals for dept 4810 - INTEREST REVENUE	174	788	25	518	675	675	2600.00%	650
TOTAL REVENUES	38,553	33,535	32,646	16,886	33,445	33,375	2.23%	729
Totals for dept 5344 - STORM SEWER	11,040	17,202	31,182	10,070	13,321	31,181	0.00%	(1)
Totals for dept 5900 - OTHER FINANCING USES			1,464			2,194	49.86%	730
TOTAL EXPENDITURES	11,040	17,202	32,646	10,070	13,321	33,375	2.23%	729

RESOLUTION 2019-057

**A RESOLUTION ADOPTING THE 2020 ANNUAL TAX INCREMENT DISTRICT BUDGETS
AND ESTABLISHING THE 2020 TAX INCREMENT FOR THE
VILLAGE OF MUKWONAGO**

WHEREAS, the Village of Mukwonago prepared an annual budget for the 2020 fiscal year in accordance with Section 2-172 of the Village of Mukwonago Municipal Code; and

WHEREAS, the Village Board has reviewed the proposed revenues from all sources and the proposed expenditures for all purposes and has found the proposed budget will responsibly and efficiently fund debt service and capital projects; and

WHEREAS, a public hearing on the 2020 Annual Budget was held on November 12, 2019 after due and proper notice of said hearing having been given in accordance with Wis. Stat. Section 65.90; and

WHEREAS, the Village Board has adopted certain resolutions relating to borrowing and levying irrepealably taxes sufficient to pay such borrowing; and

WHEREAS, tax increment calculations totaled \$950,253.24 for Waukesha County and \$245,775.56 for Walworth County to pay for TIF district project and debt service costs;

NOW THEREFORE, BE IT RESOLVED by the Village Board of Mukwonago, Wisconsin hereby approves the 2020 Tax Increment District Annual Budgets, as attached as Exhibit A, utilizing the tax increment levied against affected properties.

Passed and adopted this 18th day of December, 2019.


Fred H. Winchowky, Village President

Attest: 
Diana Dykstra, Clerk-Treasurer

2019 Tax Increment Worksheet

Report Type ORIGINAL	Co-muni Code 67153	County Muni Type Municipality WAUKESHA VILLAGE MUKWONAGO	Account No. 1833	Total Equalized TID Value Increment 55,698,600	This worksheet is for all TIDs in this municipality
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Taxing Jurisdiction	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	
	Apportioned Levy	Equalized Value (less TID value Increment)	Interim Rate	Equalized Value (with TID value Increment)	Levy Amount	E - A = Tax Increment	
1. County							
WAUKESHA	\$1,517,622.86 /	833,978,200.00 =	0.001819739 X	889,676,800.00 =	\$1,618,979.57	\$101,356.71	
2. Special District (metro, sanitary, lake)							
3. Tax District (city, village, town)							
MUKWONAGO	\$5,978,126.38 /	833,978,200.00 =	0.007168205 X	889,676,800.00 =	\$6,377,385.69	\$399,259.31	
4. School District(s)							
SCH D OF MUKWONAGO	\$6,432,082.00 /	833,978,200.00 =	0.007712530 X	889,676,800.00 =	\$6,861,659.01	\$429,577.01	
5. Technical College District(s)							
WAUKESHA COUNTY AREA TECH COLLEGE PEWA	\$300,362.70 /	833,978,200.00 =	0.000360157 X	889,676,800.00 =	\$320,423.33	\$20,060.63	
6. Total for Tax Increment						\$14,228,193.94	\$950,253.66

2019 Tax Increment Worksheet

Preparer Information

Name	Diana Doherty	Title	Finance Director
Email	ddoherty@villageofmukwonago.com	Phone	262-363-6421

Comments

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your worksheet. Print a copy for your records.

Co-muni code: 67153

Submission date: 11-22-2019 05:03 PM

Confirmation: TIW2019183301574202391444

Submission type: ORIGINAL

2019 Tax Increment Worksheet

Preparer Information

Name	Diana Doherty	Title	Finance Director
Email	ddoherty@villageofmukwonago.com	Phone	262-363-6420

Comments

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your worksheet. Print a copy for your records.

Co-muni code: 64153

Submission date: 11-22-2019 05:13 PM

Confirmation: TIW20191751O1574202474673

Submission type: ORIGINAL

2020 SUMMARY BUDGET FOR TAX INCREMENT DISTRICT FUNDS

	2017 ACTIVITY	2018 ACTIVITY	2019 ADOPTED BUDGET	2019 ACTIVITY THRU 06/30/19	2019 PROJECTED ACTIVITY	2020 BUDGET	2020 % CHANGE	2020 AMT CHANGE
Fund 220 - TID#3								
Totals for dept 4100 - TAXES	1,059,399	828,976	792,039	678,658	792,039	909,717	14.86%	117,678
Totals for dept 4200 - SPECIAL ASSESSMENTS	18,954	18,298	18,000	11,378	23,321	11,000	-38.89%	(7,000)
Totals for dept 4300 - INTERGOV T REVENUES	7,626	7,739	7,626	12,595	20,521	20,221	165.16%	12,595
Totals for dept 4800 - MISC REVENUE					39,825			
Totals for dept 4810 - INTEREST REVENUE	8,626	21,685	20,000	16,153	26,000	10,000	-50.00%	(10,000)
Totals for dept 4900 - OTHER FINANCING SOURCES			101,023	1,234,159	1,343,462	194,471	92.50%	93,448
TOTAL REVENUES	1,094,605	876,698	938,688	1,952,943	2,245,168	1,145,409	22.02%	206,721
Totals for dept 5130 - VILLAGE ATTORNEY	396	1,173		175	175			
Totals for dept 5140 - ADMINISTRATIVE & GENERAL	39,699	36,217	41,039	18,059	5,274	5,150	-87.45%	(35,889)
Totals for dept 5151 - INDEPENDENT AUDITING	4,022	4,000	5,000	4,000	5,000	4,000	-20.00%	(1,000)
Totals for dept 5191 - UNCOLLECTED TAX		61,203						
Totals for dept 5335 - ENGINEERING	17,123	48,270		7,982	100	1,000		1,000
Totals for dept 5632 - PLANNING DEPARTMENT	284							
Totals for dept 5800 - DEBT SERVICE	965,919	871,490	892,649	1,453,993	844,169	1,135,259	27.18%	242,610
Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP				30,456	1,200,000			
TOTAL EXPENDITURES	1,027,443	1,022,353	938,688	1,514,665	2,054,718	1,145,409	22.02%	206,721

2020 SUMMARY BUDGET FOR TAX INCREMENT DISTRICT FUNDS

	2017 ACTIVITY	2018 ACTIVITY	2019 ADOPTED BUDGET	2019 ACTIVITY THRU 06/30/19	2019 PROJECTED ACTIVITY	2020 BUDGET	2020 % CHANGE	2020 AMT CHANGE
Fund 240 - TID#4								
Totals for dept 4100 - TAXES			37,268	31,933	37,268	40,536	8.77%	3,268
Totals for dept 4810 - INTEREST REVENUE				1,434	1,729	5,000		5,000
Totals for dept 4900 - OTHER FINANCING SOURCES			255,000	156,377	156,377	1,200,000	370.59%	945,000
TOTAL REVENUES	0	0	292,268	189,744	195,374	1,245,536	326.16%	953,268
Totals for dept 5130 - VILLAGE ATTORNEY	5,429	2,214	1,500	1,505	2,300	1,500	0.00%	
Totals for dept 5140 - ADMINISTRATIVE & GENERAL	11,726	150	150	4,576	81,601	21,150	14000.00%	21,000
Totals for dept 5335 - ENGINEERING	6,673	250	250	26,261	30,000	5,000	1900.00%	4,750
Totals for dept 5632 - PLANNING DEPARTMENT	12,496	25	100	336	400		-100.00%	(100)
Totals for dept 5670 - ECONOMIC DEVELOPMENT						1,100,000		1,100,000
Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES			250,000	53,929	93,000		-100.00%	(250,000)
Totals for dept 5800 - DEBT SERVICE						11,911		11,911
Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP			5,000	3,375	3,375	31,000	520.00%	26,000
Totals for dept 5900 - OTHER FINANCING USES			35,268			74,975	112.59%	39,707
TOTAL EXPENDITURES	36,324	2,639	292,268	89,982	210,676	1,245,536	326.16%	953,268

2020 SUMMARY BUDGET FOR TAX INCREMENT DISTRICT FUNDS

	2017 ACTIVITY	2018 ACTIVITY	2019 ADOPTED BUDGET	2019 ACTIVITY THRU 06/30/19	2019 PROJECTED ACTIVITY	2020 BUDGET	2020 % CHANGE	2020 AMT CHANGE
Fund 250 - TID#5								
Totals for dept 4100 - TAXES						245,775		245,775
Totals for dept 4800 - MISC REVENUE		23,943		57,008	57,008			
Totals for dept 4810 - INTEREST REVENUE		77,559	20,000	46,781	77,235	30,000	50.00%	10,000
Totals for dept 4900 - OTHER FINANCING SOURCES		12,197,242	2,326,057	1,939,079	2,486,866	643,525	-72.33%	(1,682,532)
TOTAL REVENUES	0	12,298,744	2,346,057	2,042,868	2,621,109	919,300	-60.82%	(1,426,757)
Totals for dept 5130 - VILLAGE ATTORNEY		23,399	10,000	4,200	7,000	6,000	-40.00%	(4,000)
Totals for dept 5140 - ADMINISTRATIVE & GENERAL		4,028	80,436	19,368	34,586	42,000	-47.78%	(38,436)
Totals for dept 5335 - ENGINEERING		865,726	172,515	112,050	172,515	100,000	-42.03%	(72,515)
Totals for dept 5632 - PLANNING DEPARTMENT		11,209	15,000	217	217		-100.00%	(15,000)
Totals for dept 5670 - ECONOMIC DEVELOPMENT		13,444	10,000				-100.00%	(10,000)
Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES		8,319,534	1,598,316	1,325,109	1,561,000	200,000	-87.49%	(1,398,316)
Totals for dept 5800 - DEBT SERVICE		244,086	423,594	211,797		571,300	34.87%	147,706
Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP		232,060	36,196	41,850			-100.00%	(36,196)
TOTAL EXPENDITURES	0	9,713,486	2,346,057	1,714,591	1,775,318	919,300	-60.82%	(1,426,757)

RESOLUTION 2019-053

**A RESOLUTION ADOPTING THE 2020 WATER UTILITY
AND SANITARY SEWER UTILITY BUDGETS**

BE IT RESOLVED, that the Village Board of the Village of Mukwonago does hereby approve the 2020 Water Utility Budget as follows:

Operation & Maintenance	\$1,627,903
Capital Expense	\$ 437,000
Debt Service	\$ 533,368
Depreciation	<u>\$ 397,554</u>
Total	\$2,995,825

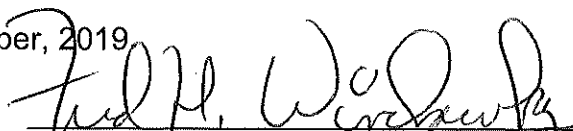
BE IT RESOLVED, that the Village Board of the Village of Mukwonago does hereby approve the 2020 Sanitary Sewer Utility Budget as follows:

Operation & Maintenance	\$1,351,422
Capital Expense	\$ 625,000
Debt Service	\$ 454,893
Depreciation	<u>\$ 635,479</u>
Total	\$3,066,794

BE IT FURTHER RESOLVED, that the Utilities Director has requested a 3% increase in the sewer rate per thousand gallons of water used and a 3% increase in the quarterly flat charge. The increases will be effective with the 1st quarterly billing in fiscal year 2020. The sewer rate per thousand gallons of water used will be \$5.93, and the quarterly flat charge shall be as follows:

Connection Size	Charge
5/8" or 3/4"	\$32.96
1"	\$51.71
1 1/4"	\$66.74
1 1/2"	\$83.02
2"	\$120.51
3"	\$208.06
4"	\$332.69
6"	\$645.81
8"	\$1,020.94
10"	\$1,521.21
12"	\$2,021.38

Adopted this 12th day of November, 2019.


Fred H. Winchowky, Village President

Attest:


Diana Dykstra, Clerk-Treasurer



Cat	Cat Descr	Sum of 2017 Actual	Sum of 2018 Actual	Sum of 2019 Adopted Budget	Sum of 6-30-19 YTD Amount	Sum of Year End Estimates	Sum of 2020 Proposed Budget	% change 2020 Proposed Budget over 2019 Adopted Budget	\$\$ change 2020 Proposed Budget over 2019 Adopted Budget
610 - Water Utility									
Expenditure									
5140	ADMINISTRATIVE & GENERAL	127	146	200	146	200	200	0.00%	-
** 5900	OTHER FINANCING USES	10,000	10,000	22,324	-	10,000	267,896	1100.04%	245,572
6200	PUMPING OPERATIONS	94,375	81,542	104,250	57,318	104,942	112,320	7.74%	8,070
6210	PUMPING MAINTENANCE	33,843	87,043	237,604	37,676	236,420	189,232	-20.36%	(48,372)
6300	WATER TREATMENT OPERATIONS	68,856	67,854	68,398	32,337	71,593	68,537	0.20%	139
6310	WATER TREATMENT MAINTENANCE	5,985	5,795	7,267	5,782	13,780	13,838	90.42%	6,571
6450	T&D-DISTR RSRVR/STNDP MAINT	1,856	53,058	307,079	256,682	476,347	21,740	-92.92%	(285,339)
6451	T&D-MAINS MAINTENANCE	54,115	62,063	46,979	31,333	40,866	54,847	16.75%	7,868
6452	T&D-SERVICES MAINTENANCE	26,110	28,045	22,165	15,604	31,005	39,152	76.64%	16,987
6453	T&D-METERS MAINTENANCE	7,288	9,972	21,649	2,304	16,092	20,166	-6.85%	(1,483)
6454	T&D-HYDRANTS MAINTENANCE	32,635	21,861	22,110	11,302	29,854	35,162	59.03%	13,052
6901	METER READING LABOR	1,425	2,722	1,894	1,868	3,439	3,532	86.48%	1,638
6902	ACCOUNTING/COLLECTING	61,725	70,426	71,953	36,466	71,834	73,400	2.01%	1,447
6920	ADMINISTRATIVE & GENERAL EXP	878,194	958,119	799,659	496,445	629,845	995,777	24.53%	196,118
** 6950	YEAR END ACCOUNTING ADJUSTMENT	421,921	501,511	397,554	-	397,554	397,554	0.00%	-
Expenditure Total		1,698,455	1,960,157	2,131,085	985,263	2,133,771	2,293,353	7.61%	162,268
Revenue									
4010	METERED SALES	1,733,050	1,778,122	1,916,185	930,078	1,951,541	1,994,153	4.07%	77,968
4020	OTHER OPERATING REVENUE	157,188	158,532	142,500	124,537	152,414	147,000	3.16%	4,500
4200	SPECIAL ASSESSMENTS	2,974	32	-	-	-	-	0.00%	-
4420	IMPACT FEES COLLECTED	121,038	93,925	50,000	213,556	370,000	100,000	100.00%	50,000
4800	MISC REVENUE	12,997	1,559,966	100	-	-	100	0.00%	-
4810	INTEREST REVENUE	13,796	52,882	22,300	42,899	68,083	52,100	133.63%	29,800
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	0.00%	-
* 4900	OTHER FINANCING SOURCES	-	125,219	-	-	-	-	0.00%	-
Revenue Total		2,041,043	3,768,678	2,131,085	1,311,070	2,542,038	2,293,353	7.61%	162,268

2018 Amount in Misc Revenues is Contributed Capital from TID #5 Infrastructure

Water Debt Service Coverage Ratio		2019
* Total Revenue less Other Financing Sources:		2,293,353 *
** Total Expenditure Less Year End Accounting Adjustments & Other Financing Uses:		1,627,903 **
Net Revenue		665,450
Debt Service Principal		533,368
		125%

Breakdown of Totals for WATER Budget Resolution	
Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,627,903
Depreciation	397,554
Capital Expense (excl. development)	437,000
Debt Service (Principal Only)	533,368
Total Water Budget	2,995,825

Cat	Cat Descr	Sum of 2017 Actual	Sum of 2018 Actual	Sum of 2019 Adopted Budget	Sum of 6-30-19 YTD Amount	Sum of Year End Estimates	Sum of 2020 Proposed Budget	% change 2020 Proposed Budget over 2019 Adopted Budget	\$\$ change 2020 Proposed Budget over 2019 Adopted Budget
620 - Sewer Utility									
Expenditure									
5140	ADMINISTRATIVE & GENERAL	62	89	120	73	100	120	0.00%	-
5700	CAPITAL EXPENDITURES	-	-	-	-	-	-	0.00%	-
** 5900	OTHER FINANCING USES	-	-	1,684	-	-	88,014	5126.48%	86,330
8010	WWTP-TREATMENT/DISPOSAL/GP	409,463	459,104	431,871	312,506	590,982	564,304	30.66%	132,433
8020	LIFT STATIONS/PUMPING EQUIP	20,808	16,113	20,662	24,390	36,942	31,499	52.45%	10,837
8030	WASTEWATER COLLECTION SYSTEM	143,037	82,913	162,395	9,153	56,717	105,867	-34.81%	(56,528)
8100	DPW	1,960	2,026	3,167	-	-	-	-100.00%	(3,167)
8300	ACCOUNTING/COLLECTING	62,344	71,065	73,953	36,614	71,834	73,400	-0.75%	(553)
8400	ADMINISTRATIVE & GENERAL	489,055	542,179	494,330	305,067	593,960	576,232	16.57%	81,902
** 8900	YEAR END ACCOUNTING ADJUSTMENT	621,453	652,446	711,143	-	635,479	635,479	-10.64%	(75,664)
Expenditure Total		1,748,182	1,825,935	1,899,325	687,803	1,986,014	2,074,915	9.24%	175,590
Revenue									
4010	METERED SALES	1,498,078	1,530,582	1,460,600	759,743	1,533,358	1,568,640	7.40%	108,040
4020	OTHER OPERATING REVENUE	239,712	320,460	302,700	226,002	387,800	373,600	23.42%	70,900
4200	SPECIAL ASSESSMENTS	5,607	391	-	-	-	-	0.00%	-
4420	IMPACT FEES COLLECTED	64,821	38,893	80,000	78,888	100,000	80,000	0.00%	-
4700	INTERGOV T CHARGES FOR SERVICE	-	15,283	-	-	-	-	0.00%	-
4800	MISC REVENUE	95,111	1,194,887	-	200	1,512	1,500	0.00%	1,500
4810	INTEREST REVENUE	36,475	90,843	46,025	51,410	55,129	41,175	-10.54%	(4,850)
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	0.00%	-
* 4900	OTHER FINANCING SOURCES	10,000	10,000	10,000	-	10,000	10,000	0.00%	-
Revenue Total		1,949,804	3,201,339	1,899,325	1,116,243	2,087,799	2,074,915	9.24%	175,590

2018 Amount in Misc Revenues is Contributed Capital from TID #5 Infrastructure

Sewer Debt Service Coverage Ratio		<u>2020</u>
* Total Revenue less Other Financing Sources:		2,064,915 *
** Total Expenditure Less Year End Accounting Adjustments & Other Financing Uses:		1,351,422 **
Net Revenue		713,493
Debt Service Principal		454,893
		157%

Breakdown of Totals for SEWER Budget Resolution	
Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,351,422
Depreciation	635,479
Capital Expense (excl. development)	625,000
Debt Service (Principal Only)	454,893
Total Sewer Budget	3,066,794