

## RESOLUTION 2020-67

### A RESOLUTION ADOPTING THE 2021 ANNUAL BUDGET AND ESTABLISHING THE 2020 PROPERTY TAX LEVY FOR THE VILLAGE OF MUKWONAGO

**WHEREAS**, the Village of Mukwonago prepared an annual budget for the 2021 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 2021 Annual Budget was held on November 18, 2020 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 **\$6,411,112** to fund the expenses of the Village of Mukwonago as presented in the 2021 Annual Budget;

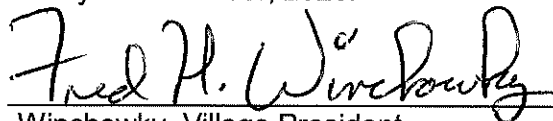
**NOW THEREFORE, BE IT RESOLVED** by the Village Board of Mukwonago, Wisconsin as follows:

1. That the 2021 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 2020 tax roll as follows:

General Fund	\$2,932,656
Fire/Ambulance Fund	191,015
Debt Service Fund	2,405,481
Refuse Collection Fund	324,851
Capital Equipment Fund	92,300
Library Fund	464,809

3. That the Village Administrator be and is hereby authorized to reduce or increase the expenditure amounts reflected in all funds of the 2021 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 2021 Annual Budget is not increased.

Passed and adopted by Roll Call Vote this 18<sup>th</sup> day of November, 2020.



Fred H. Winchowky, Village President

Attest   
Diana Dykstra, Clerk-Treasurer

11/18/2020

2021 GENERAL FUND BUDGET

GL NUMBER / DEPARTMENT OR CATEGORY	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 100 - GENERAL FUND</b>								
<b>REVENUES</b>								
Totals for dept 4100 - TAXES	2,914,843	3,015,994	3,063,895	2,472,735	3,076,028	3,320,156	8.36%	256,261
Totals for dept 4300 - INTERGOV T REVENUES	892,813	817,450	861,478	310,883	900,900	828,668	-3.81%	(32,810)
Totals for dept 4410 - LICENSES	35,243	34,292	32,691	28,165	31,316	32,510	-0.55%	(181)
Totals for dept 4430 - PERMITS & FEES	390,178	508,960	304,906	133,003	285,338	326,900	7.21%	21,994
Totals for dept 4500 - LAW & ORDINANCE VIOLATIONS	201,147	179,023	165,000	84,960	147,969	165,000	0.00%	0
Totals for dept 4600 - PUBLIC CHARGES FOR SERVICES	16,839	25,101	19,500	11,698	20,306	19,000	-2.56%	(500)
Totals for dept 4620 - PUBLIC SAFETY	9,620	5,422	8,150	1,292	2,289	5,050	-38.04%	(3,100)
Totals for dept 4670 - LEISURE ACTIVITIES	102,576	100,219	98,000	88,733	88,733	85,000	-13.27%	(13,000)
Totals for dept 4680 - CONSERVATION & DEVELOPMENT	172,863	5,188	11,167	6,538	6,538	10,000	-10.45%	(1,167)
Totals for dept 4700 - INTERGOV T CHARGES FOR SERVICE	10,131	192,717	209,200	54,871	162,523	201,000	-3.92%	(6,200)
Totals for dept 4800 - MISC REVENUE	71,039	4,999	5,000	4,500	5,183	5,000	0.00%	0
Totals for dept 4810 - INTEREST REVENUE	18,078	117,351	86,500	41,789	52,431	43,211	-50.05%	(43,289)
Totals for dept 4830 - COMMERCIAL REVENUE	2,000	14,554	17,000	5,835	15,880	17,000	0.00%	0
Totals for dept 4900 - OTHER FINANCING SOURCES		600				36,728		36,728
<b>ESTIMATED REVENUES - FUND 100</b>	<b>4,837,390</b>	<b>5,021,850</b>	<b>4,882,487</b>	<b>3,156,269</b>	<b>4,795,434</b>	<b>5,095,223</b>	<b>4.36%</b>	<b>212,736</b>

EXPENDITURES BY FUNCTION

<b>Function: ADMIN</b>								
Totals for dept 5141 - VILLAGE ADMINISTRATION/FINANCE	208,087	169,858	233,369	101,291	206,532	234,708	0.57%	1,339
Totals for dept 5670 - ECONOMIC DEVELOPMENT	51,401	44,131	65,694	26,866	66,694	43,162	-34.30%	(22,532)
<b>Total - Function ADMIN</b>	<b>259,488</b>	<b>213,989</b>	<b>299,063</b>	<b>128,157</b>	<b>273,226</b>	<b>277,870</b>	<b>-7.09%</b>	<b>(21,193)</b>
<b>Function: BLDGINSP</b>								
Totals for dept 5241 - BUILDING INSPECTOR	215,965	215,219	231,858	104,167	213,648	238,460	2.85%	6,602
<b>Total - Function BLDGINSP</b>	<b>215,965</b>	<b>215,219</b>	<b>231,858</b>	<b>104,167</b>	<b>213,648</b>	<b>238,460</b>	<b>2.85%</b>	<b>6,602</b>
<b>Function: CLERK</b>								
Totals for dept 5111 - VILLAGE BOARD	55,629	78,078	54,829	40,877	86,310	62,063	13.19%	7,234
Totals for dept 5112 - HISTORIC PRESERVATION	192,776	154	290	102,355	225,818	236,130	5.37%	12,034
Totals for dept 5142 - CLERK-TREASURER	21,405	5,212	23,400	11,750	33,500	26,900	14.96%	3,500
Totals for dept 5144 - ELECTIONS	42,322	19,318	19,850	8,651	19,360	20,550	3.53%	700
Totals for dept 5153 - ASSESSMENT OF PROPERTY	2	1,413	1,000	2,420	400	1,050	5.00%	50
Totals for dept 5247 - BOARD OF APPEALS	2,680	2,746	2,750	2,420	2,420	2,470	-10.18%	(280)
<b>Total - Function CLERK</b>	<b>314,814</b>	<b>316,128</b>	<b>326,215</b>	<b>166,053</b>	<b>367,858</b>	<b>349,453</b>	<b>7.12%</b>	<b>23,238</b>

11/18/2020

2021 GENERAL FUND BUDGET

GL NUMBER / DEPARTMENT OR CATEGORY	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021	
							% CHANGE	AMT CHANGE
<b>Fund 100 - GENERAL FUND</b>								
<b>Function: COURT</b>								
Totals for dept 5120 - MUNICIPAL COURT	45,561	41,419	44,630	22,975	41,529	45,321	1.55%	691
<b>Total - Function COURT</b>	<b>45,561</b>	<b>41,419</b>	<b>44,630</b>	<b>22,975</b>	<b>41,529</b>	<b>45,321</b>	<b>1.55%</b>	<b>691</b>
<b>Function: DPW</b>								
Totals for dept 5160 - VILLAGE HALL	41,834	39,427	56,133	29,874	55,184	51,737	-7.83%	(4,396)
Totals for dept 5220 - FIRE STATION (VILLAGE)	6,226	14,479	8,198	746	6,684	8,215	0.21%	17
Totals for dept 5254 - DAMS	11,758	7,118	7,652	3,728	38,107	8,685	13.50%	1,033
Totals for dept 5300 - DPW GENERAL ADMINISTRATION	249,857	283,129	332,956	185,729	342,400	347,938	4.50%	14,982
Totals for dept 5323 - GARAGE	55,337	49,093	49,502	31,293	56,755	62,624	26.51%	13,122
Totals for dept 5324 - MACHINERY & EQUIPMENT	95,455	86,707	87,848	46,180	94,159	101,009	14.98%	13,161
Totals for dept 5341 - STREETS & ALLEYS	30,414	14,342	24,298	8,117	18,417	46,406	90.99%	22,108
Totals for dept 5342 - STREET LIGHTING	163,354	163,751	172,500	87,582	178,000	170,500	-1.16%	(2,000)
Totals for dept 5343 - CURBS GUTTERS & SIDEWALKS	1,898	24,043	25,526	97	25,129	25,135	-1.53%	(391)
Totals for dept 5344 - STORM SEWER	16,242	17,457	16,208	8,368	14,059	15,897	-1.92%	(311)
Totals for dept 5345 - STREET CLEANING	11,047	13,188	11,438	1,735	8,684	9,304	-18.66%	(2,134)
Totals for dept 5346 - BRIDGES & CULVERTS	855	22	5,033		750		-100.00%	(5,033)
Totals for dept 5347 - SNOW & ICE CONTROL	91,580	110,473	126,777	71,405	97,378	120,211	-5.18%	(6,566)
Totals for dept 5348 - STREET SIGNS & MARKINGS	9,781	11,262	10,776	9,585	16,934	15,834	46.94%	5,058
Totals for dept 5362 - GARBAGE COLLECTION	4,888	4,252	4,293	686	2,773	2,897	-32.52%	(1,396)
Totals for dept 5512 - MUSEUM	9,472	7,517	11,000	3,100	11,100	11,100	0.91%	100
Totals for dept 5521 - PARKS	143,533	158,048	173,872	87,872	173,572	175,823	1.12%	1,951
Totals for dept 5522 - CELEBRATIONS	6,757	5,895	4,119	2,898	3,359	7,988	93.93%	3,869
Totals for dept 5611 - FORESTRY	27,133	58,832	30,555	9,936	23,944	19,476	-36.26%	(11,079)
Totals for dept 5613 - WEED CONTROL	439	1,006	1,618		25	200	-87.64%	(1,418)
Totals for dept 5660 - STORMWATER MASTER PLAN	10,383	11,820	12,000	1,160	2,954	10,500	-12.50%	(1,500)
<b>Total - Function DPW</b>	<b>988,223</b>	<b>1,081,861</b>	<b>1,172,302</b>	<b>590,091</b>	<b>1,170,367</b>	<b>1,211,479</b>	<b>3.34%</b>	<b>39,177</b>
<b>Function: PLAN-ZONE</b>								
Totals for dept 5632 - PLANNING DEPARTMENT	74,202	95,260	123,658	60,501	112,251	124,593	0.76%	935
<b>Total - Function PLAN-ZONE</b>	<b>74,202</b>	<b>95,260</b>	<b>123,658</b>	<b>60,501</b>	<b>112,251</b>	<b>124,593</b>	<b>0.76%</b>	<b>935</b>
<b>Function: POLICE</b>								
Totals for dept 5211 - POLICE ADMINISTRATION	993,624	1,015,522	1,177,535	557,845	1,040,465	1,192,305	1.25%	14,770
Totals for dept 5212 - POLICE PATROL	1,019,024	987,041	976,998	474,596	975,105	1,052,284	7.71%	75,286
Totals for dept 5213 - CRIME INVESTIGATION	241,915	228,855	241,298	114,454	232,222	248,005	2.78%	6,707
Totals for dept 5215 - POLICE TRAINING	4,043	6,985	12,000	3,852	9,000	12,000	0.00%	0
Totals for dept 5235 - EMERGENCY GOVERNMENT	674		2,350		900	2,350	0.00%	0
<b>Total - Function POLICE</b>	<b>2,259,280</b>	<b>2,238,403</b>	<b>2,410,181</b>	<b>1,150,747</b>	<b>2,257,692</b>	<b>2,506,944</b>	<b>4.01%</b>	<b>96,763</b>

11/18/2020

2021 GENERAL FUND BUDGET

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							% CHANGE	AMT CHANGE
<b>Fund 100 - GENERAL FUND</b>								
<b>Function: MISC-CROSSFUNCTIONAL</b>								
Totals for dept 5130 - VILLAGE ATTORNEY	73,012	94,435	78,780	49,963	95,000	95,000	20.59%	16,220
Totals for dept 5151 - INDEPENDENT AUDITING	11,399	11,606	13,000	8,041	12,000	13,000	0.00%	0
Totals for dept 5154 - RISK & PROPERTY INSURANCE	112,685	95,365	132,800	65,745	108,413	133,103	0.23%	303
Totals for dept 5191 - UNCOLLECTED TAX		5,797		26,738	26,738			0
Totals for dept 5335 - ENGINEERING	61,067	65,214	50,000	26,397	76,854	75,000	50.00%	25,000
Totals for dept 5880 - USE OF GRANTS/DONATIONS	125,219	509,407			50,000			0
Totals for dept 5900 - OTHER FINANCING USES	404,368	785,734	274,580	176,884	369,005	341,103	24.23%	66,523
<b>Total - Function MISC-CROSSFUNCTIONAL</b>								
	4,561,901	4,988,013	4,882,487	2,399,575	4,805,576	5,095,223	4.36%	212,736
<b>APPROPRIATIONS - FUND 100</b>								

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 150 - FIRE/AMBULANCE FUND</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4100 - TAXES	214,200	218,484	222,854	111,427	222,854	191,015	-14.29%	(31,839)
	Totals for dept 4300 - INTERGOV T REVENUES	5,910	9,790	6,000		6,000	42,296	604.93%	36,296
	Totals for dept 4600 - PUBLIC CHARGES FOR SERVICES	124	654						
	Totals for dept 4620 - PUBLIC SAFETY	999,780	993,859	1,035,794	546,185	1,045,123	1,088,149	5.05%	52,355
	Totals for dept 4700 - INTERGOV T CHARGES FOR SERVICE	214,200	227,891	222,854	111,427	222,854	227,311	2.00%	4,457
	Totals for dept 4800 - MISC REVENUE	8,197	6,777		4,748	13,537			
	Totals for dept 4810 - INTEREST REVENUE	1,855	1,771	1,000	370	1,000	1,000	0.00%	0
	Totals for dept 4820 - COMMERCIAL REVENUE		9,650		10,203	30,000			
	Totals for dept 4900 - OTHER FINANCING SOURCES		9,407						
	<b>TOTAL ESTIMATED REVENUES</b>	<b>1,444,266</b>	<b>1,418,283</b>	<b>1,488,502</b>	<b>784,360</b>	<b>1,541,368</b>	<b>1,549,771</b>	<b>4.12%</b>	<b>61,269</b>
<b>APPROPRIATIONS</b>									
	Totals for dept 5140 - ADMINISTRATIVE & GENERAL	25,299	25,844	26,361	13,180	26,360	26,888	2.00%	527
	Totals for dept 5221 - FIRE ADMINISTRATION	811,709	889,612	939,371	464,140	910,333	984,113	4.76%	44,742
	Totals for dept 5222 - FIRE SUPPRESSION	61,315	53,686	62,798	23,546	63,928	63,298	0.80%	500
	Totals for dept 5223 - FIRE TRAINING	33,988	27,452	42,478	11,831	25,314	39,478	-7.06%	(3,000)
	Totals for dept 5231 - AMBULANCE	362,825	365,326	328,347	187,679	367,218	345,393	5.19%	17,046
	Totals for dept 5232 - AMBULANCE TRAINING	12,015	10,158	22,601	6,584	13,744	22,601	0.00%	0
	Totals for dept 5233 - CRITICAL CARE TRANSPORTS	240							
	Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES	36,420	30,059	34,000	10,667	40,000	38,000	11.76%	4,000
	Totals for dept 5880 - USE OF GRANTS/DONATIONS	13,780	9,366			8,740			
	Totals for dept 5900 - OTHER FINANCING USES	55,358		32,546	717,627	32,546	30,000	-7.82%	(2,546)
	<b>TOTAL APPROPRIATIONS</b>	<b>1,412,899</b>	<b>1,411,503</b>	<b>1,488,502</b>	<b>717,627</b>	<b>1,488,183</b>	<b>1,549,771</b>	<b>4.12%</b>	<b>61,269</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 150</b>	<b>31,367</b>	<b>6,780</b>		<b>66,733</b>	<b>53,185</b>			

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 200 - COMMUNITY DEVELOPMENT FUND</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4810 - INTEREST REVENUE	3,514	693	6,000	1,141	2,142	2,000	-66.67%	(4,000)
	Totals for dept 4900 - OTHER FINANCING SOURCES	60,000	438,800	3,325,000	1,114,406	1,114,406	2,391,000	-28.09%	(934,000)
	<b>TOTAL ESTIMATED REVENUES</b>	<b>63,514</b>	<b>439,493</b>	<b>3,331,000</b>	<b>1,115,547</b>	<b>1,116,548</b>	<b>2,393,000</b>	<b>-28.16%</b>	<b>(938,000)</b>
<b>APPROPRIATIONS</b>									
	Totals for dept 5130 - VILLAGE ATTORNEY	35	403	1,000	3,862	7,000	5,000	400.00%	4,000
	Totals for dept 5141 - VILLAGE ADMINISTRATION/FINANCE	2,730	1,900		43,007	55,000	55,000	266.67%	40,000
	Totals for dept 5335 - ENGINEERING	24,045	194,305	15,000	4,000	9,000	53,000	-29.33%	(22,000)
	Totals for dept 5632 - PLANNING DEPARTMENT	4,786	2,645	75,000					
	Totals for dept 5670 - ECONOMIC DEVELOPMENT		3,810		973	1,000	2,250,000	-27.42%	(850,000)
	Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES	1,203,361		3,100,000	24,405	24,405	30,000	-67.74%	(63,000)
	Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP		47,645	93,000				-100.00%	(47,000)
	Totals for dept 5900 - OTHER FINANCING USES	1,234,957	250,708	3,331,000	76,247	96,405	2,393,000	-28.16%	(938,000)
	<b>TOTAL APPROPRIATIONS</b>		<b>188,785</b>		<b>1,039,300</b>	<b>1,020,143</b>			
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 200</b>	<b>(1,171,443)</b>							

11/18/2020 2021 Budgets for Special Revenue Funds

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<b>Fund 210 - WISCONSIN DEVELOPMENT FUND</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4810 - INTEREST REVENUE	3,025	115,000	1,500	7,445	7,445	209,000	(100.00)	(1,500)
	Totals for dept 4900 - OTHER FINANCING SOURCES	3,025	115,000	1,500	7,445	7,445	209,000	13,833.33	209,000
	<b>TOTAL ESTIMATED REVENUES</b>								<b>207,500</b>
<b>APPROPRIATIONS</b>									
	Totals for dept 5670 - ECONOMIC DEVELOPMENT					7,445	209,000	(100.00)	209,000
	Totals for dept 5900 - OTHER FINANCING USES			1,500		7,445	209,000	13,833.33	(1,500)
	<b>TOTAL APPROPRIATIONS</b>			<b>1,500</b>		<b>7,445</b>	<b>209,000</b>		<b>207,500</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 210</b>	<b>3,025</b>	<b>115,000</b>		<b>7,445</b>				

11/18/2020 2021 Budgets for Special Revenue Funds

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<b>Fund 300 - DEBT SERVICE FUND</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4100 - TAXES	2,141,311	2,194,034	2,373,863	2,007,527	2,373,863	2,405,481	1.33%	31,618
	Totals for dept 4200 - SPECIAL ASSESSMENTS	198,867	125,653	86,011	11	83,616	62,185	-27.70%	(23,826)
	Totals for dept 4810 - INTEREST REVENUE	52,724	38,352	25,000	7,476	9,212	8,000	-68.00%	(17,000)
	Totals for dept 4900 - OTHER FINANCING SOURCES	5,627,453	1,288,447	76,000	300,013	300,013	100,000	31.58%	24,000
	<b>TOTAL ESTIMATED REVENUES</b>	<b>8,020,355</b>	<b>3,646,486</b>	<b>2,560,874</b>	<b>2,315,027</b>	<b>2,766,704</b>	<b>2,575,666</b>	<b>0.58%</b>	<b>14,792</b>
<b>APPROPRIATIONS</b>									
	Totals for dept 5800 - DEBT SERVICE	2,447,344	2,330,514	2,560,874	713,695	2,560,874	2,575,666	0.58%	14,792
	Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP	5,481,100	1,204,822		713,695	2,560,874	2,575,666	0.58%	14,792
	<b>TOTAL APPROPRIATIONS</b>	<b>7,928,444</b>	<b>3,535,336</b>	<b>2,560,874</b>	<b>713,695</b>	<b>2,560,874</b>	<b>2,575,666</b>		
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 300</b>	<b>91,911</b>	<b>111,150</b>		<b>1,601,332</b>	<b>205,830</b>			



11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 320 - FIRE/AMBULANCE DESIGNATED</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4810 - INTEREST REVENUE	2,885	4,971	3,000	1,290	1,538	1,500	-50.00%	(1,500)
	Totals for dept 4900 - OTHER FINANCING SOURCES	178,679	18,000	3,000	1,290	1,538	1,500	-50.00%	(1,500)
	<b>TOTAL ESTIMATED REVENUES</b>	<b>181,564</b>	<b>22,971</b>						
<b>APPROPRIATIONS</b>									
	Totals for dept 5900 - OTHER FINANCING USES	50,000		3,000			1,500	-50.00%	(1,500)
	<b>TOTAL APPROPRIATIONS</b>	<b>50,000</b>		<b>3,000</b>			<b>1,500</b>	<b>-50.00%</b>	<b>(1,500)</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 320</b>	<b>131,564</b>	<b>22,971</b>		<b>1,290</b>	<b>1,538</b>			

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 340 - VILLAGE DESIGNATED FUND</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4300 - INTERGOV'T REVENUES	132,777	17,305	125,000	5,387	131,498	125,000		
	Totals for dept 4800 - MISC REVENUE		133,868		858	858			
	Totals for dept 4820 - COMMERCIAL REVENUE		3,535	46,000	46,000	46,000			(46,000)
	Totals for dept 4900 - OTHER FINANCING SOURCES		27,000	171,000	52,245	178,356	125,000	-100.00%	(46,000)
	<b>TOTAL ESTIMATED REVENUES</b>	<b>132,777</b>	<b>181,708</b>					<b>-26.90%</b>	<b>(46,000)</b>
<b>APPROPRIATIONS</b>									
	Totals for dept 5890 - USE OF DESIGNATED FUNDS	9,678	45,546	35,000	4,403	46,872	125,000	-100.00%	(35,000)
	Totals for dept 5900 - OTHER FINANCING USES	385,140		136,000	4,403	46,872	125,000	-8.09%	(11,000)
	<b>TOTAL APPROPRIATIONS</b>	<b>394,818</b>	<b>45,546</b>	<b>171,000</b>	<b>4,403</b>	<b>46,872</b>	<b>125,000</b>	<b>-26.90%</b>	<b>(46,000)</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 340</b>	<b>(262,041)</b>	<b>136,162</b>		<b>47,842</b>	<b>131,484</b>			

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 410 - RECYCLING FUND</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4100 - TAXES	306,114	312,236	318,481	269,333	318,481	324,851	2.00%	6,370
	Totals for dept 4300 - INTERGOV T REVENUES	22,160	22,198	22,198	22,196	22,196	22,196	-0.01%	(2)
	Totals for dept 4600 - PUBLIC CHARGES FOR SERVICES	960							
	Totals for dept 4640 - SANITATION	159,571	197,471	218,863	110,516	222,434	219,713	0.39%	850
	Totals for dept 4800 - MISC REVENUE	1,115	1,105	1,020	194	208	200	-80.39%	(820)
	Totals for dept 4810 - INTEREST REVENUE	4,320	4,961	3,200	1,496	1,809	500	-84.38%	(2,700)
	Totals for dept 4900 - OTHER FINANCING SOURCES			313				-100.00%	(313)
	<b>TOTAL ESTIMATED REVENUES</b>	<b>494,240</b>	<b>537,971</b>	<b>564,075</b>	<b>403,735</b>	<b>565,128</b>	<b>567,460</b>	<b>0.60%</b>	<b>3,385</b>
<b>APPROPRIATIONS</b>									
	Totals for dept 5362 - GARBAGE COLLECTION	154,693	274,959	289,224	119,752	287,500	290,000	0.27%	776
	Totals for dept 5363 - RECYCLING	325,282	248,347	274,851	114,609	273,008	277,460	0.95%	2,609
	<b>TOTAL APPROPRIATIONS</b>	<b>479,975</b>	<b>523,306</b>	<b>564,075</b>	<b>234,361</b>	<b>560,508</b>	<b>567,460</b>	<b>0.60%</b>	<b>3,385</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 410</b>	<b>14,265</b>	<b>14,665</b>		<b>169,374</b>	<b>4,620</b>			

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 430 - CAPITAL EQUIPMENT FUND</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4100 - TAXES	104,000	104,000	106,080	89,710	106,080	92,300	-12.99%	(13,780)
	Totals for dept 4700 - INTERGOV T CHARGES FOR SERVICE	19,043	107,529	190,500		190,500	392,500	106.04%	202,000
	Totals for dept 4800 - MISC REVENUE	11,027							
	Totals for dept 4810 - INTEREST REVENUE	7,707	8,579	5,320	606	853	500	-90.60%	(4,820)
	Totals for dept 4820 - COMMERCIAL REVENUE	16,251	18,010		12,075	12,075			
	Totals for dept 4900 - OTHER FINANCING SOURCES	563,479	562,958	500,000	511,195	511,195	697,300	39.46%	197,300
	<b>TOTAL ESTIMATED REVENUES</b>	<b>721,507</b>	<b>801,076</b>	<b>801,900</b>	<b>613,586</b>	<b>820,703</b>	<b>1,182,600</b>	<b>47.47%</b>	<b>380,700</b>
<b>APPROPRIATIONS</b>									
	Totals for dept 5140 - ADMINISTRATIVE & GENERAL	120							
	Totals for dept 5141 - VILLAGE ADMINISTRATION/FINANCE	1,577	1,829	1,900	1,499	1,900	1,900		
	Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES	973,471	675,047	779,000	476,531	771,214	1,180,700	51.57%	401,700
	Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP	7,498	12,150	21,000	11,195	11,195		-100.00%	(21,000)
	<b>TOTAL APPROPRIATIONS</b>	<b>982,666</b>	<b>689,026</b>	<b>801,900</b>	<b>489,225</b>	<b>784,309</b>	<b>1,182,600</b>	<b>47.47%</b>	<b>380,700</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 430</b>	<b>(261,159)</b>	<b>112,050</b>		<b>124,361</b>	<b>36,394</b>			

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 440 - LIBRARY FUND</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4100 - TAXES	438,000	446,760	455,695	385,372	455,695	464,809	2.00%	9,114
	Totals for dept 4300 - INTERGOV T REVENUES	495,915	502,554	514,899	257,902	533,459	530,094	2.95%	15,195
	Totals for dept 4600 - PUBLIC CHARGES FOR SERVICES	13,835	14,489	14,500	3,951	9,500	10,500	-27.59%	(4,000)
	Totals for dept 4670 - LEISURE ACTIVITIES	24,437	24,171	27,000	6,485	13,750	16,500	-38.89%	(10,500)
	Totals for dept 4800 - MISC REVENUE	134,558	127,023	100	34,314	43,803	100		
	Totals for dept 4810 - INTEREST REVENUE	6,405	7,542	9,000	2,359	5,000	7,500	-16.67%	(1,500)
	Totals for dept 4900 - OTHER FINANCING SOURCES	5,534							
	<b>TOTAL ESTIMATED REVENUES</b>	<b>1,118,684</b>	<b>1,122,539</b>	<b>1,021,194</b>	<b>690,383</b>	<b>1,061,207</b>	<b>1,029,503</b>	<b>0.81%</b>	<b>8,309</b>
<b>APPROPRIATIONS</b>									
	Totals for dept 5511 - LIBRARY SERVICES	885,499	914,966	949,720	437,635	909,525	932,556	-1.81%	(17,164)
	Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES	95,550	89,067	71,474	22,699	66,474	96,947	35.64%	25,473
	Totals for dept 5890 - USE OF DESIGNATED FUNDS	137,486	86,387		44,375				
	<b>TOTAL APPROPRIATIONS</b>	<b>1,118,535</b>	<b>1,090,420</b>	<b>1,021,194</b>	<b>504,709</b>	<b>975,999</b>	<b>1,029,503</b>	<b>0.81%</b>	<b>8,309</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 440</b>	<b>149</b>	<b>32,119</b>		<b>185,674</b>	<b>85,208</b>			

# 11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 480 - CAPITAL IMPROVEMENT FUND</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4300 - INTERGOV'T REVENUES		24,730	119,631		119,826	128,580	7.48%	8,949
	Totals for dept 4810 - INTEREST REVENUE	40,180	63,885	50,000	18,369	20,318	19,000	-62.00%	(31,000)
	Totals for dept 4900 - OTHER FINANCING SOURCES	1,961,046	1,746,213	2,568,407	1,482,466	1,482,466	3,372,007	31.29%	803,600
	<b>TOTAL ESTIMATED REVENUES</b>	<b>2,001,226</b>	<b>1,834,828</b>	<b>2,738,038</b>	<b>1,500,835</b>	<b>1,622,610</b>	<b>3,519,587</b>	<b>28.54%</b>	<b>781,549</b>
<b>APPROPRIATIONS</b>									
	Totals for dept 5140 - ADMINISTRATIVE & GENERAL	447	319	350	3,137	4,000	4,000	-100.00%	(350)
	Totals for dept 5151 - INDEPENDENT AUDITING				261,004	2,700,000	3,425,587	26.87%	725,587
	Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES	1,746,152	990,621	2,700,000	32,466	32,466	90,000	138.80%	52,312
	Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP	59,448	37,688	37,688					
	Totals for dept 5900 - OTHER FINANCING USES	60,000			296,607	2,736,466	3,519,587	28.54%	781,549
	<b>TOTAL APPROPRIATIONS</b>	<b>1,866,047</b>	<b>1,028,628</b>	<b>2,738,038</b>	<b>1,204,228</b>	<b>(1,113,856)</b>			
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 480</b>		<b>806,200</b>						

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 600 - IMPACT FEES</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4420 - IMPACT FEES COLLECTED	118,911	234,334	65,000	27,566	114,604	80,000	23.08%	15,000
	Totals for dept 4810 - INTEREST REVENUE	3,195	4,440	2,300	1,100	1,228	1,000	-56.52%	(1,300)
	Totals for dept 4900 - OTHER FINANCING SOURCES			54,905			19,205	-65.02%	(35,700)
	<b>TOTAL ESTIMATED REVENUES</b>	<b>122,106</b>	<b>238,774</b>	<b>122,205</b>	<b>28,666</b>	<b>115,832</b>	<b>100,205</b>	<b>-18.00%</b>	<b>(22,000)</b>
<b>APPROPRIATIONS</b>									
	Totals for dept 5140 - ADMINISTRATIVE & GENERAL	118	172	205	87	105	205	-18.03%	(22,000)
	Totals for dept 5900 - OTHER FINANCING USES	178,000	125,000	122,000	122,087	122,105	100,000	-18.00%	(22,000)
	<b>TOTAL APPROPRIATIONS</b>	<b>178,118</b>	<b>125,172</b>	<b>122,205</b>	<b>122,087</b>	<b>122,105</b>	<b>100,205</b>	<b>-18.00%</b>	<b>(22,000)</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 600</b>	<b>(56,012)</b>	<b>113,602</b>		<b>(93,421)</b>	<b>(6,273)</b>			

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 810 - PARKLAND FUND</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4425 - PARKLAND SITE FEES	21,372	54,663	20,000	12,520	50,920	20,000		
	Totals for dept 4800 - MISC REVENUE	17,550	20,000	5,000	50	1,748	1,750	-65.00%	(3,250)
	Totals for dept 4810 - INTEREST REVENUE	4,650	6,284	25,000	14,023	52,668	21,750	-13.00%	(3,250)
	<b>TOTAL ESTIMATED REVENUES</b>	<b>43,572</b>	<b>80,947</b>						
<b>APPROPRIATIONS</b>									
	Totals for dept 5140 - ADMINISTRATIVE & GENERAL	43,357	5,793	2,000	39	17,405		-100.00%	(2,000)
	Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES	17,050							
	Totals for dept 5900 - OTHER FINANCING USES	60,407	5,793	23,000	39	17,405	21,750	-5.43%	(1,250)
	<b>TOTAL APPROPRIATIONS</b>	<b>(16,855)</b>	<b>75,154</b>	<b>25,000</b>	<b>13,984</b>	<b>35,263</b>	<b>21,750</b>	<b>-13.00%</b>	<b>(3,250)</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 810</b>								



**RESOLUTION 2020-74**

**A RESOLUTION ADOPTING THE 2021 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 2021 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 2021 Annual Budget was held on November 18, 2020 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 \$999,027.43 for Waukesha County and \$685,466.84 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 2021 Tax Increment District Annual Budgets, as attached as Exhibit A, utilizing the tax increment levied against affected properties.

Passed and adopted this 16<sup>th</sup> day of December, 2020.

  
Fred H. Winchowky, Village President

Attest:   
Diana Dykstra, Clerk-Treasurer

11/25/2020

Proposed 2021 Budgets for Tax Increment District Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 220 - TID#3 - GENERAL</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4100 - TAXES	828,976	792,039	909,717	770,475	909,718	916,659	0.76%	6,942
	Totals for dept 4200 - SPECIAL ASSESSMENTS	18,298	23,321	11,000	13,014	13,014	11,000	0.00%	0
	Totals for dept 4300 - INTERGOV T REVENUES	7,739	20,521	20,221	22,324	30,250	30,200	49.35%	9,979
	Totals for dept 4800 - MISC REVENUE		39,825						0
	Totals for dept 4810 - INTEREST REVENUE	21,685	28,009	10,000	8,510	9,465	9,000	-10.00%	(1,000)
	Totals for dept 4900 - OTHER FINANCING SOURCES		1,343,004	194,471	1,712,504	1,712,504	0	-100.00%	(194,471)
	<b>TOTAL ESTIMATED REVENUES</b>	<b>876,698</b>	<b>2,246,719</b>	<b>1,145,409</b>	<b>2,526,827</b>	<b>2,674,951</b>	<b>966,859</b>	<b>-15.59%</b>	<b>(178,550)</b>
<b>APPROPRIATIONS</b>									
	Totals for dept 5130 - VILLAGE ATTORNEY	1,173	175						0
	Totals for dept 5140 - ADMINISTRATIVE & GENERAL	36,217	5,383	5,150	2,724	5,150	5,150	0.00%	0
	Totals for dept 5151 - INDEPENDENT AUDITING	4,000	4,000	4,000	1,254	1,338	4,000	0.00%	0
	Totals for dept 5191 - UNCOLLECTED TAX	61,203							0
	Totals for dept 5335 - ENGINEERING	48,270	65	1,000				-100.00%	(1,000)
	Totals for dept 5800 - DEBT SERVICE	871,490	844,169	1,135,259	508,139	2,810,259	946,196	-16.65%	(189,063)
	Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP		1,230,455		37,504	37,504			0
	Totals for dept 5900 - OTHER FINANCING USES						11,513		11,513
	<b>TOTAL APPROPRIATIONS</b>	<b>1,022,353</b>	<b>2,084,247</b>	<b>1,145,409</b>	<b>549,621</b>	<b>2,854,251</b>	<b>966,859</b>	<b>-15.59%</b>	<b>(178,550)</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 220</b>	<b>(145,655)</b>	<b>162,472</b>	<b>1,977,206</b>	<b>1,977,206</b>	<b>(179,300)</b>			

11/25/2020

Proposed 2021 Budgets for Tax Increment District Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 240 - TID#4</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4100 - TAXES		37,268	40,536	34,331	40,536	82,368	103.20%	41,832
	Totals for dept 4800 - MISC REVENUE				49,223	49,223			0
	Totals for dept 4810 - INTEREST REVENUE		1,829	5,000	124	548	500	-90.00%	(4,500)
	Totals for dept 4900 - OTHER FINANCING SOURCES		156,377	1,200,000	1,240,000	1,240,000		-100.00%	(1,200,000)
	<b>TOTAL ESTIMATED REVENUES</b>		<b>195,474</b>	<b>1,245,536</b>	<b>1,323,678</b>	<b>1,330,307</b>	<b>82,868</b>	<b>-93.35%</b>	<b>(1,162,668)</b>
<b>APPROPRIATIONS</b>									
	Totals for dept 5130 - VILLAGE ATTORNEY	2,214	1,505	1,500		1,000	1,500	0.00%	0
	Totals for dept 5140 - ADMINISTRATIVE & GENERAL	150	82,229	21,150	5,651	11,150	11,150	-47.28%	(10,000)
	Totals for dept 5151 - INDEPENDENT AUDITING				1,727	1,896	5,000		5,000
	Totals for dept 5335 - ENGINEERING	250	29,487	5,000				-100.00%	(5,000)
	Totals for dept 5632 - PLANNING DEPARTMENT	25	336						0
	Totals for dept 5670 - ECONOMIC DEVELOPMENT			1,100,000	383,333	1,100,000		-100.00%	(1,100,000)
	Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES		90,182				10,000		10,000
	Totals for dept 5800 - DEBT SERVICE			11,911	9,796	11,911	41,627	249.48%	29,716
	Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP		3,375	31,000	40,000	40,000		-100.00%	(31,000)
	Totals for dept 5900 - OTHER FINANCING USES			74,975			13,591	-81.87%	(61,384)
	<b>TOTAL APPROPRIATIONS</b>	<b>2,639</b>	<b>207,114</b>	<b>1,245,536</b>	<b>440,507</b>	<b>1,165,957</b>	<b>82,868</b>	<b>-93.35%</b>	<b>(1,162,668)</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 240</b>	<b>(2,639)</b>	<b>(11,640)</b>	<b>883,171</b>	<b>164,350</b>	<b>164,350</b>			<b>(58,777)</b>

11/25/2020 Proposed 2021 Budgets for Tax Increment District Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 BUDGET	2021 % CHANGE	2021 AMT CHANGE
<b>Fund 250 - TID #5</b>									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4100 - TAXES			245,775	197,015	245,776	685,467	178.90%	439,692
	Totals for dept 4800 - MISC REVENUE	23,943	57,008						0
	Totals for dept 4810 - INTEREST REVENUE	77,559	80,483	30,000	15,636	18,066	15,000	-50.00%	(15,000)
	Totals for dept 4900 - OTHER FINANCING SOURCES	12,197,242	3,276,866	643,525			8,063,786	1153.06%	7,420,261
	<b>TOTAL ESTIMATED REVENUES</b>	<b>12,298,744</b>	<b>3,414,357</b>	<b>919,300</b>	<b>212,651</b>	<b>263,842</b>	<b>8,764,253</b>	<b>853.36%</b>	<b>7,844,953</b>
<b>APPROPRIATIONS</b>									
	Totals for dept 5130 - VILLAGE ATTORNEY	23,399	6,373	6,000		1,000		-100.00%	(6,000)
	Totals for dept 5140 - ADMINISTRATIVE & GENERAL	4,028	34,586	42,000	16,150	32,150	32,150	-23.45%	(9,850)
	Totals for dept 5151 - INDEPENDENT AUDITING				6,306	7,289			0
	Totals for dept 5335 - ENGINEERING	865,726	163,449	100,000	2,843	10,000		-100.00%	(100,000)
	Totals for dept 5632 - PLANNING DEPARTMENT	11,209	217						0
	Totals for dept 5670 - ECONOMIC DEVELOPMENT	13,444	174,600				245,000		245,000
	Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES	8,319,534	1,480,292	200,000			245,000	22.50%	45,000
	Totals for dept 5800 - DEBT SERVICE	244,086	423,594	571,300	333,268	571,300	8,112,103	1319.94%	7,540,803
	Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP	232,060	41,850				130,000		130,000
	<b>TOTAL APPROPRIATIONS</b>	<b>9,713,486</b>	<b>2,324,961</b>	<b>919,300</b>	<b>358,567</b>	<b>621,739</b>	<b>8,764,253</b>	<b>853.36%</b>	<b>7,844,953</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 250</b>	<b>2,585,258</b>	<b>1,089,396</b>		<b>(145,916)</b>	<b>(357,897)</b>			<b>(1,049,253)</b>

# TAX INCREMENT DISTRICT FUNDS

## 2021 BUDGET HIGHLIGHTS – WAUKESHA COUNTY TIDS 3 & 4

- Total increment value of the property within these 2 districts increased \$2,238,100 over the prior year
- Total tax increment for the 2021 budget increased \$48,774 to \$999,027 which is allocated between the 2 districts based on the increment value of each district
- TID 3 expenditures consist primarily of debt service
- TID 4 expenditures are a combination of debt service, the remaining 1/3 of the developer incentive for the Pointe Apartments, and installation of a flashing pedestrian crosswalk across CTH ES

# TAX INCREMENT DISTRICT FUNDS

## 2021 BUDGET HIGHLIGHTS – WALWORTH COUNTY TID 5

- Total increment value of the property within this district increased \$23,524,500 over the prior year
- Total tax increment for the 2021 budget increased \$439,692 to \$685,467
- TID 5 expenditures consist primarily of debt service and will include the refunding of \$7,700,000 in Bond Anticipation Notes into General Obligation debt. A developer incentive of \$245,000 is also budgeted for 2021

**RESOLUTION 2020-69**

**A RESOLUTION ADOPTING THE 2021 STORM WATER UTILITY DISTRICT #1 BUDGET**

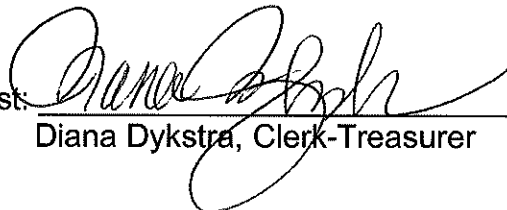
**BE IT RESOLVED**, that the Village Board of the Village of Mukwonago does hereby approve the 2021 Storm Water Utility District #1 Budget as follows:

Operation & Maintenance	\$31,375
Reserve for Future Pond Dredging	<u>1,745</u>
	\$33,120

**BE IT FURTHER RESOLVED**, that the equivalent runoff unit (ERU) rate will be \$7.65 per ERU per quarter.

Adopted this 18<sup>th</sup> day of November 2020.

  
Fred H. Winchowky, Village President

Attest:   
Diana Dykstra, Clerk-Treasurer

11/18/2020 2021 Storm Water Utility Budget

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
Fund 500 - STORM WATER UTILITY									
<b>ESTIMATED REVENUES</b>									
	Totals for dept 4430 - PERMITS & FEES	32,747	32,789	32,700	16,733	32,700	32,700	-37.78%	(255)
	Totals for dept 4810 - INTEREST REVENUE	788	1,058	675	329	414	420	-0.76%	(255)
	<b>TOTAL ESTIMATED REVENUES</b>	<b>33,535</b>	<b>33,847</b>	<b>33,375</b>	<b>17,062</b>	<b>33,114</b>	<b>33,120</b>		
<b>APPROPRIATIONS</b>									
	Totals for dept 5344 - STORM SEWER	17,202	21,440	31,181	6,981	18,484	31,375	0.62%	194
	Totals for dept 5900 - OTHER FINANCING USES	17,202	21,440	2,194	6,981	18,484	1,745	-20.46%	(449)
	<b>TOTAL APPROPRIATIONS</b>	<b>17,202</b>	<b>21,440</b>	<b>33,375</b>	<b>6,981</b>	<b>18,484</b>	<b>33,120</b>		<b>(255)</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 500</b>	<b>16,333</b>	<b>12,407</b>		<b>10,081</b>	<b>14,630</b>			



**RESOLUTION 2020-68**

**A RESOLUTION ADOPTING THE 2021 WATER UTILITY AND SANITARY SEWER UTILITY BUDGETS**

**WHEREAS**, the Village Board of Trustees recommends the 2021 Water Utility Budget as follows: and;

Operation & Maintenance	\$1,614,931
Capital Expense	\$ 80,000
Debt Service	\$ 445,290
Depreciation	<u>\$ 491,613</u>
Total	\$2,631,834

**WHEREAS**, the PSC has approved a simplified water rate increase of 3% effective December 14, 2020; and

**WHEREAS**, that the Village Board of Trustees recommends the 2021 Sanitary Sewer Utility Budget as follows: and;

Operation & Maintenance	\$1,335,593
Capital Expense	\$1,220,000
Debt Service	\$ 373,748
Depreciation	<u>\$ 754,325</u>
Total	\$3,683,666

**WHEREAS**, effective with the 1<sup>st</sup> quarterly billing in fiscal year 2021. The sewer rate per thousand gallons of water used will be \$6.11, and the quarterly flat charge shall be as follows: and;

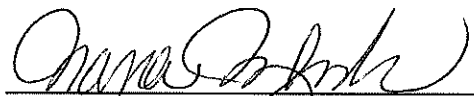
<u>Connection Size</u>	<u>Charge</u>
5/8" or 3/4"	\$33.95
1"	\$53.26
1 1/4"	\$68.74
1 1/2"	\$85.51
2"	\$124.13
3"	\$214.30
4"	\$342.67
6"	\$665.18
8"	\$1,051.57
10"	\$1,566.85
12"	\$2,082.02

**WHEREAS**, that, effective February 1, 2021, the rates per thousand gallons for septic tank waste and holding tank waste are necessary as Holding Tank Waste - \$12.41, and Septic Tank Waste - \$48.80.

**NOW THEREFORE BE IT RESOLVED**, the Village Board of Trustees does hereby approve the 2021 Water Utility Budget, the 2021 Sanitary Sewer Utility Budget, the 2021 sewer rates per thousand, and the septic tank and holding take waste rates.

Adopted this 18<sup>th</sup> day of November, 2020

  
Fred H. Winchowky, Village President

Attest:   
Diana Dykstra, Clerk-Treasurer

Cat	Cat Descr	Sum of 2018		Sum of 2019		Sum of 2020 Adopted Budget	Sum of 6-30-20 YTD Amount	Sum of Year End Estimates	Sum of 2021 Proposed Budget	% change 2021 Proposed Budget over 2020 Adopted Budget	\$ change 2021 Proposed Budget over 2020 Adopted Budget
		Actual	Actual	Actual	Actual						
<b>610 - Water Utility</b>											
Expenditure											
5140	ADMINISTRATIVE & GENERAL	146	146	200	103	200	200	200	200	0.00%	-
** 5900	OTHER FINANCING USES	10,000	10,000	267,896	10,000	10,000	150,541	150,541	150,541	-43.81%	(117,355)
6200	PUMPING OPERATIONS	81,542	102,762	112,320	58,747	116,602	119,798	119,798	119,798	6.66%	7,478
6210	PUMPING MAINTENANCE	87,043	46,788	189,232	65,876	284,026	184,362	184,362	184,362	-2.57%	(4,870)
6300	WATER TREATMENT OPERATIONS	67,854	75,342	68,537	28,730	77,459	75,181	75,181	75,181	9.69%	6,644
6310	WATER TREATMENT MAINTENANCE	5,795	14,385	13,838	10,762	21,819	33,466	33,466	33,466	141.84%	19,628
6450	T&D-DISTS RSRV/STNDP MAINT	53,038	399,115	21,740	5,573	21,834	3,301	3,301	3,301	-84.82%	(18,439)
6451	T&D-MAINS MAINTENANCE	62,063	37,210	54,847	14,928	32,396	45,107	45,107	45,107	-17.76%	(9,740)
6452	T&D-SERVICES MAINTENANCE	28,045	20,610	39,152	7,345	41,636	40,818	40,818	40,818	4.26%	1,666
6453	T&D-METERS MAINTENANCE	9,972	9,018	30,152	9,468	29,952	29,093	29,093	29,093	44.27%	8,927
6454	T&D-HYDRANTS MAINTENANCE	21,851	30,885	35,162	4,102	23,163	27,314	27,314	27,314	-22.32%	(7,848)
6901	METER READING LABOR	2,722	4,651	3,532	4,594	8,709	8,893	8,893	8,893	151.78%	5,361
6902	ACCOUNTING/COLLECTING	70,426	71,834	73,400	39,264	81,400	82,868	82,868	82,868	12.90%	9,468
6920	ADMINISTRATIVE & GENERAL EXP	958,119	999,856	995,777	459,131	961,039	964,530	964,530	964,530	-3.14%	(31,247)
** 6950	YEAR END ACCOUNTING ADJUSTMENT	501,511	471,481	397,534	-	491,613	491,613	491,613	491,613	23.66%	94,059
<b>Expenditure Total</b>		<b>1,960,157</b>	<b>2,294,083</b>	<b>2,293,353</b>	<b>718,783</b>	<b>2,201,848</b>	<b>2,257,085</b>	<b>2,257,085</b>	<b>2,257,085</b>	<b>-1.58%</b>	<b>(36,268)</b>
Revenue											
4010	METERED SALES	1,778,122	1,934,482	1,994,133	938,514	1,934,375	1,995,000	1,995,000	1,995,000	0.04%	847
4020	OTHER OPERATING REVENUE	158,532	166,371	147,000	108,885	140,011	147,000	147,000	147,000	0.00%	-
4200	SPECIAL ASSESSMENTS	32	17,074	-	-	-	-	-	-	0.00%	-
4420	IMPACT FEES COLLECTED	93,925	371,651	100,000	41,452	100,000	100,000	100,000	100,000	0.00%	-
4800	MISC REVENUE	<b>1,559,966</b>	69,480	100	12,126	325	100	100	100	0.00%	-
4810	INTEREST REVENUE	52,882	75,662	52,100	-	-	14,985	14,985	14,985	-71.24%	(37,115)
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	-	-	0.00%	-
* 4900	OTHER FINANCING SOURCES	125,219	125,219	-	-	-	-	-	-	0.00%	-
<b>Revenue Total</b>		<b>3,768,678</b>	<b>2,759,939</b>	<b>2,257,085</b>	<b>1,100,977</b>	<b>2,190,374</b>	<b>2,257,085</b>	<b>2,257,085</b>	<b>2,257,085</b>	<b>-1.58%</b>	<b>(36,268)</b>

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

Water Debt Service Coverage Ratio		2021
** Total Revenue less Other Financing Sources:		2,257,085
** Total Expenditure less Year End Accounting Adjustments & Other Financing Uses:		1,614,931
Net Revenue		642,154
Debt Service Principal		445,290
		144%

Breakdown of Totals for WATER Budget Resolution		2021
Operation and Maintenance (Includes Salaries & Compensation and Interest Due on Debt):		
Depreciation		1,614,931
Capital Expense (excl. development)		80,000
Debt Service (Principal Only)		445,290
<b>Total Water Budget</b>		<b>2,691,394</b>

Cat	Cat Descr	Sum of 2018 Actual	Sum of 2019 Actual	Sum of 2020 Adopted Budget	Sum of 5-30-20 YTD Amount	Sum of Year End Estimates	Sum of 2021 Proposed Budget	% change 2021 Proposed Budget over 2020 Adopted Budget	\$ change 2021 Proposed Budget over 2020 Adopted Budget
<b>620 - Sewer Utility</b>									
<b>Expenditure</b>									
	5140 ADMINISTRATIVE & GENERAL	89	73	120	38	14,503	120	0.00%	-
	5700 CAPITAL EXPENDITURES	-	-	-	-	-	-	0.00%	-
**	5900 OTHER FINANCING USES	-	-	88,014	-	-	24,000	-72.73%	(64,014)
	8010 WWTP-TREATMENT/DISPOSAL/SP	459,104	499,269	564,304	212,138	450,521	510,733	-9.49%	(53,571)
	8020 LIFT STATIONS/PUMPING EQUIP	16,113	37,691	31,499	7,784	31,461	32,145	2.05%	646
	8030 WASTEWATER COLLECTION SYSTEM	82,913	54,795	105,867	22,916	100,369	98,875	-6.60%	(6,992)
	8100 DRW	2,026	-	-	-	-	-	0.00%	-
	8300 ACCOUNTING/COLLECTING	71,065	72,383	73,400	37,201	74,200	75,668	3.09%	2,268
	8400 ADMINISTRATIVE & GENERAL	542,179	599,358	576,232	289,439	573,782	618,052	7.26%	41,820
**	8900 YEAR END ACCOUNTING ADJUSTMENT	652,446	758,527	635,479	-	754,325	754,325	18.70%	118,846
	<b>Expenditure Total</b>	<b>1,825,935</b>	<b>2,022,056</b>	<b>2,074,915</b>	<b>569,516</b>	<b>1,999,161</b>	<b>2,113,918</b>	<b>1.88%</b>	<b>39,003</b>
<b>Revenue</b>									
	4010 METERED SALES	1,530,582	1,522,687	1,568,640	782,781	1,565,764	1,606,960	2.44%	38,320
	4020 OTHER OPERATING REVENUE	320,460	435,641	373,600	147,971	352,000	372,800	-0.21%	(800)
	4200 SPECIAL ASSESSMENTS	391	16,503	-	-	-	-	0.00%	-
	4420 IMPACT FEES COLLECTED	38,893	152,972	80,000	15,318	45,000	97,558	21.95%	17,558
	4700 INTERGOV T CHARGES FOR SERVICE	15,283	-	-	-	-	-	0.00%	-
	4800 MISC REVENUE	<b>1,194,987</b>	318,509	1,500	-	-	1,000	-33.53%	(500)
	4810 INTEREST REVENUE	90,843	84,688	41,175	33,255	41,878	25,600	-37.83%	(15,575)
	4820 COMMERCIAL REVENUE	-	-	-	-	-	-	0.00%	-
*	4900 OTHER FINANCING SOURCES	10,000	10,000	10,000	-	-	10,000	0.00%	-
	<b>Revenue Total</b>	<b>3,201,339</b>	<b>2,541,000</b>	<b>2,074,915</b>	<b>979,325</b>	<b>2,014,642</b>	<b>2,113,918</b>	<b>1.88%</b>	<b>39,003</b>

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

	2021
Sewer Debt Service Coverage Ratio	2,103,918 *
Total Revenue less Other Financing Sources:	1,335,593 **
Net Revenue	758,325
Debt Service Principal	373,748
	206%

Breakdown of Totals for SEWER Budget Resolution	
Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,335,593
Depreciation	754,325
Capital Expense (excl. development)	1,220,000
Debt Service (Principal Only)	373,748
<b>Total Sewer Budget</b>	<b>3,683,666</b>