
RESOLUTION 2022-66

**A RESOLUTION ADOPTING THE 2023 ANNUAL BUDGET
AND ESTABLISHING THE 2022 PROPERTY TAX LEVY COLLECTIBLE IN 2023
FOR THE VILLAGE OF MUKWONAGO**

WHEREAS, the Village of Mukwonago prepared an annual budget for the 2023 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 2023 Annual Budget was held on November 16, 2022 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 irrevocably taxes sufficient to pay such borrowing; and

WHEREAS, a referendum question on the November 8, 2022 requesting an ongoing increase to the allowable Village of Mukwonago Levy by \$409,349 for additional Fire Department staffing passed and is included in the figures below, and

WHEREAS, it is necessary to levy a property tax in the amount of **\$7,402,393** to fund the expenses of the Village of Mukwonago as presented in the 2023 Annual Budget;

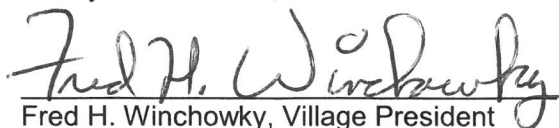
NOW THEREFORE, BE IT RESOLVED by the Village Board of Mukwonago, Wisconsin as follows:

1. That the 2023 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 2022 tax roll as follows:

General Fund	\$3,208,321
Fire/Ambulance Fund	605,081
Debt Service Fund	2,732,701
Refuse Collection Fund	337,975
Library Fund	518,315

3. That the Village Administrator be and is hereby authorized to reduce or increase the expenditure amounts reflected in all funds of the 2023 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 2023 Annual Budget is not increased.

Passed and adopted by Roll Call Vote this 16th day of November, 2022.


Fred H. Winchowky, Village President

Attest: *Diana Dykstra*
Diana Dykstra, Clerk-Treasurer



11/11/2022

VILLAGE OF MUKWONAGO PROPOSED 2023 GENERAL FUND BUDGET

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED 12/31/22 ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
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Fund 100 - GENERAL FUND

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED 12/31/22 ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
REVENUE SUMMARY									
4100	TAXES	3,147,258	3,381,192	3,442,852	2,732,634	3,447,018	3,648,555	5.97%	205,703
4300	INTERGOV T REVENUES	953,676	810,730	847,509	308,143	838,853	854,295	0.80%	6,786
4410	LICENSES	32,283	41,001	32,266	29,469	42,061	32,866	1.86%	600
4430	PERMITS & FEES	371,512	378,614	414,671	199,941	389,791	418,671	0.96%	4,000
4500	LAW & ORDINANCE VIOLATIONS	155,966	159,347	173,000	94,223	162,265	173,000	0.00%	0
4600	PUBLIC CHARGES FOR SERVICES	27,113	34,546	26,338	14,221	24,527	26,338	0.00%	0
4620	PUBLIC SAFETY	2,723	3,566	3,650	1,446	2,575	3,650	0.00%	0
4670	LEISURE ACTIVITIES	90,291	77,247	72,000	19,305	79,475	72,000	0.00%	0
4680	CONSERVATION & DEVELOPMENT	6,538	133	500		500	500	0.00%	0
4700	INTERGOV T CHARGES FOR SERVICE	170,186	175,783	200,201	134,913	231,272	202,833	1.31%	2,632
4800	MISC REVENUE	32,064	6,049	5,000	1,961	3,909	4,000	-20.00%	(1,000)
4810	INTEREST REVENUE	48,759	11,446	11,300	17,036	67,780	68,000	501.77%	56,700
4820	COMMERCIAL REVENUE	16,257	20,428	20,750	9,695	24,490	24,500	18.07%	3,750
4830	OTHER GENERAL REVENUE		2,143						
4900	OTHER FINANCING SOURCES			63,944			294,000	-100.00%	(63,944)
ESTIMATED REVENUES - FUND 100		5,054,626	5,102,225	5,313,981	3,562,987	5,314,016	5,823,208	9.58%	509,227

EXPENDITURE GROUPING BY FUNCTION

Function: ADMIN									
5141	VILLAGE ADMINISTRATOR	210,102	128,342	180,709	74,012	183,498	196,051	8.49%	15,342
5670	ECONOMIC DEVELOPMENT	70,143	50,656	57,799	22,107	65,761	56,113	-2.92%	(1,686)
Total - Function ADMIN		280,245	178,998	238,508	96,119	249,259	252,164	5.73%	13,656

Function: FINANCE									
5145	FINANCE DEPARTMENT		40	69,428	20,138	70,433	71,273	2.66%	1,845
Total - Function FINANCE			40	69,428	20,138	70,433	71,273	2.66%	1,845

Function: CLERK									
5111	VILLAGE BOARD	86,683	71,532	67,713	25,752	65,139	70,563	4.21%	2,850
5112	HISTORIC PRESERVATION		337	290		120	290		
5142	CLERK-TREASURER	239,949	227,696	249,528	107,830	238,955	266,321	6.73%	16,793
5144	ELECTIONS	26,165	13,450	26,900	8,465	24,972	28,150	4.65%	1,250
5153	ASSESSMENT OF PROPERTY	21,421	17,657	20,550	9,215	20,530	22,050	7.30%	1,500
5247	BOARD OF APPEALS		97	1,050	255	400	1,150	9.52%	100
5431	ANIMAL POUND	2,420	2,420	2,550		2,600	2,600	1.96%	50
Total - Function CLERK		376,638	333,189	368,581	151,517	352,616	391,124	6.12%	22,543

Function: BLDGNSP									
5241	BUILDING INSPECTOR	214,374	219,655	282,221	119,062	249,302	301,443	6.81%	19,222
Total - Function BLDGNSP		214,374	219,655	282,221	119,062	249,302	301,443	6.81%	19,222

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED 12/31/22 ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Function: PLAN-ZONE									
5632	PLANNING DEPARTMENT	113,526	103,027	123,701	43,950	82,878	165,974	34.17%	42,273
Total - Function PLAN-ZONE		113,526	103,027	123,701	43,950	82,878	165,974	34.17%	42,273
Function: DPW									
5160	VILLAGE HALL	54,396	38,276	48,836	29,208	53,384	50,816	4.05%	1,980
5220	FIRE STATION (VILLAGE)	4,637	16,306	11,075	6,662	9,584	8,706	-21.39%	(2,369)
5254	DAMS	10,069	12,243	8,435	5,491	16,723	10,226	17.91%	1,791
5300	DPW GENERAL ADMINISTRATION	350,419	332,494	356,588	166,059	342,184	351,899	(4.68)%	(4,689)
5323	GARAGE	59,647	53,061	65,256	36,562	66,078	68,148	4.43%	2,892
5324	MACHINERY & EQUIPMENT	88,286	95,929	113,045	50,637	103,857	117,218	3.69%	4,173
5341	STREETS & ALLEYS	15,819	21,105	22,024	6,385	14,833	20,205	-8.26%	(1,819)
5342	STREET LIGHTING	175,840	178,112	180,500	68,212	180,000	190,250	5.40%	9,750
5343	CURBS GUTTERS & SIDEWALKS	24,142	25,723	25,631	2,500	25,000	5,572	-78.26%	(20,059)
5344	STORM SEWER	14,374	7,026	16,470	5,294	11,500	13,950	-15.30%	(2,520)
5345	STREET CLEANING	13,509	15,472	16,672	5,294	13,611	18,472	10.80%	1,800
5346	BRIDGES & CULVERTS		27	2,550		1,530	1,530	-40.00%	(1,020)
5347	SNOW & ICE CONTROL	86,078	102,135	122,249	71,854	82,445	117,094	-4.22%	(5,155)
5348	STREET SIGNS & MARKINGS	17,750	17,958	16,297	8,889	15,001	20,800	27.63%	4,503
5362	GARBAGE COLLECTION	3,632	3,149	3,664	2,857	6,051	4,073	11.16%	409
5512	MUSEUM	10,002	11,989	12,600	4,231	10,600	11,940	-5.24%	(660)
5521	PARKS	176,624	156,471	187,471	91,808	197,616	196,770	4.96%	9,299
5522	CELEBRATIONS	4,502	10,127	8,200	6,505	9,204	7,867	-4.06%	(333)
5611	FORESTRY	20,499	21,608	24,296	17,578	29,535	28,009	15.28%	3,713
5613	WEED CONTROL	57	69	210	12	325	243	15.71%	33
5660	STORMWATER MASTER PLAN	13,054	8,666	11,500	3,266	11,000	11,250	-2.17%	(250)
Total - Function DPW		1,143,336	1,127,946	1,253,569	584,010	1,198,531	1,255,038	0.12%	1,469
Function: POLICE									
5211	POLICE ADMINISTRATION	1,064,211	1,124,152	1,208,497	545,732	1,190,213	1,288,048	6.58%	79,551
5212	POLICE PATROL	1,025,930	1,054,416	1,066,620	492,548	1,052,566	1,115,941	4.62%	49,321
5213	CRIME INVESTIGATION	239,830	244,736	256,544	116,893	249,947	252,396	-1.62%	(4,148)
5215	POLICE TRAINING	6,137	8,728	12,000	4,194	12,000	12,000		
5235	EMERGENCY GOVERNMENT	946	826	2,000		1,000	2,000		
Total - Function POLICE		2,337,054	2,432,858	2,543,661	1,159,367	2,505,726	2,670,385	4.90%	124,724
Function: COURT									
5120	MUNICIPAL COURT	39,970	38,255	37,954	22,293	37,017	38,954	2.63%	1,000
Total - Function COURT		39,970	38,255	37,954	22,293	37,017	38,954	2.63%	1,000
Function: MISC-CROSSFUNCTIONAL									
5130	VILLAGE ATTORNEY	104,500	104,505	118,750	30,633	118,750	118,750		
5150	IT SERVICES			15,000	770	15,000	15,000		
5151	INDEPENDENT AUDITING	10,035	7,437	14,000	7,076	11,000	14,000		
5154	RISK & PROPERTY INSURANCE	106,284	105,343	128,103	63,783	100,267	128,103		
5191	UNCOLLECTED TAX	68,164	11,196	75,000	14,793	69,000	75,000		
5335	ENGINEERING	83,662	53,163						
5880	USE OF GRANTS/DONATIONS	50,000							
Total - Function MISC-CROSSFUNCTIONAL		422,645	281,644	350,853	117,055	314,017	350,853		

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED 12/31/22 ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Function: FUND BALANCE									
5900	OTHER FINANCING USES		5,400	43,505			326,000	649.34%	282,495
	Total - Function FUND BALANCE		5,400	43,505			326,000	649.34%	282,495

TOTAL GENERAL FUND EXPENDITURE BUDGET - FUND 100 4,927,788 4,721,012 5,313,981 2,313,511 5,059,779 5,823,208 9.58% 509,227 Budget without use of Reserves

Net Revenues / Expenditures	2020 Actual	2021 Actual	2022 Budget	2023 Budget
	126,838	381,213	0	0
			6/30/2022	12/31/2022
			1,249,476	254,237

One Time Use of Reserves to Maximize ERP 294,000

Transfer to Capital for 2023 items originally planned to purchase with tax revenue (60,000)
 Under Threshold DPW equipment and improvement items removed from budget - will fund in capital fund with one-time transfer of reserves (38,100)
 Transfer to Capital Fund to cash fund a 2023 capital purchase or improvement rather than issue debt for it (195,900)

11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGETS FOR SPECIAL REVENUE & CAPITAL FUNDS (Excludes TID budgets)

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 150 - FIRE/AMBULANCE FUND									
ESTIMATED REVENUES									
4100	TAXES	222,854	191,015	194,835	97,418	194,835	605,081	210.56	410,246
4300	INTERGOV T REVENUES	49,446	53,562	47,000	9,079	69,707	60,632	29.00	13,632
4620	PUBLIC SAFETY	1,083,137	1,042,118	1,042,095	382,570	955,201	1,073,243	2.99	31,148
4700	INTERGOV T CHARGES FOR SERVICE	222,855	228,003	231,835	97,418	234,046	644,281	177.90	412,446
4800	MISC REVENUE	14,285	3,109		700	14,556			
4810	INTEREST REVENUE	712	282	270	312	660	660	144.44	390
4820	COMMERCIAL REVENUE	22,480	38,122		5,129	5,139			
4900	OTHER FINANCING SOURCES			40,403			48,173	19.23	7,770
	TOTAL ESTIMATED REVENUES	1,615,769	1,556,211	1,556,438	592,626	1,474,144	2,432,070	56.26%	875,632
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL	26,361	26,888	27,869	13,934	27,869	27,869	6.24	62,584
5221	FIRE ADMINISTRATION	951,691	980,905	1,002,618	470,168	993,986	1,065,202	4.32	2,500
5222	FIRE SUPPRESSION	49,245	58,341	57,880	22,002	53,738	60,380		
5223	FIRE TRAINING	26,016	25,812	27,429	11,547	22,948	27,429		
5231	AMBULANCE	383,468	376,990	357,904	172,470	349,080	355,754	(0.60)	(2,150)
5232	AMBULANCE TRAINING	15,184	15,618	14,738	8,319	15,051	14,738		
5233	REFERENDUM FUNDED STAFFING	0	0	0	0	0	679,116		679,116
5700	CAPITAL OUTLAY EXPENDITURES	42,420	70,783	38,000	8,597	29,000	38,000		
5880	USE OF GRANTS/DONATIONS	7,665	3,165		980	3,000			
5900	OTHER FINANCING USES	59,090	34,630	30,000	708,017	1,494,672	163,582	445.27	133,582
	TOTAL APPROPRIATIONS	1,561,140	1,593,132	1,556,438			2,432,070	56.26%	875,632
	NET OF REVENUES/APPROPRIATIONS - FUND 150	54,629	(36,921)		(115,391)	(20,528)			

2023 BUDGET INCLUDES THE REFERENDUM AMOUNT PASSED BY VOTERS IN BOTH THE VILLAGE AND TOWN OF MUKWONAGO. THE FULL AMOUNT ALLOCATED FOR FIRE IS INCLUDED IN THE REVENUES. EXPENDITURES INCLUDE AN ESTIMATED AMOUNT FOR 1ST YEAR STAFFING. THE DIFFERENCE IS INCLUDED IN THE "5900 OTHER FINANCING USES" LINE AS A TRANSFER OUT TO BE HELD IN RESERVE BY THE VILLAGE AND TOWN RESPECTIVELY FOR FUTURE INCREASES.

11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGETS FOR SPECIAL REVENUE & CAPITAL FUNDS (Excludes TID budgets)

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 200 - COMMUNITY DEVELOPMENT FUND									
ESTIMATED REVENUES									
4810	INTEREST REVENUE	1,974	1,265	400	2,357	7,000	7,000	1,650.00	6,600
4900	OTHER FINANCING SOURCES	1,114,406	1,483,612	3,153,100			588,752	(81.33)	(2,564,348)
	TOTAL ESTIMATED REVENUES	1,116,380	1,484,877	3,153,500	2,357	7,000	595,752	-81.11%	(2,557,748)
APPROPRIATIONS									
5130	VILLAGE ATTORNEY	210	574	5,000	100	100	2,000	(60.00)	(3,000)
5141	VILLAGE ADMINISTRATOR	4,986	5,074	5,500	3,323	5,000	2,000	(63.64)	(3,500)
5335	ENGINEERING	52,485	64,663		17,282	30,000			
5632	PLANNING DEPARTMENT	8,100	40,100	18,000	900	900	17,100	(5.00)	(900)
5700	CAPITAL OUTLAY EXPENDITURES	13,748	968,306	3,100,000	353,798	424,000	567,306	(81.70)	(2,532,694)
5805	DEBT ISSUANCE/REFUNDING EXP	24,405	28,168	25,000			7,346	(70.62)	(17,654)
	TOTAL APPROPRIATIONS	103,934	1,106,885	3,153,500	375,403	460,000	595,752	-81.11%	(2,557,748)
	NET OF REVENUES/APPROPRIATIONS - FUND 200	1,012,446	377,992		(373,046)	(453,000)			

This fund contains the budgets for the extension of Dewey Drive (by Gearbox) and the completion of the zoning code project started in 2021.

11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGETS FOR SPECIAL REVENUE & CAPITAL FUNDS (Excludes TID budgets)

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 210 - WISCONSIN DEVELOPMENT FUND									
ESTIMATED REVENUES									
4810	INTEREST REVENUE	7,458	103	131,312	295	1,500	1,500		1,500
4900	OTHER FINANCING SOURCES						130,312	(0.76)	(1,000)
	TOTAL ESTIMATED REVENUES	7,458	103	131,312	295	1,500	131,812	0.38%	500
APPROPRIATIONS									
5670	ECONOMIC DEVELOPMENT		1,000	131,312			130,312	(0.76)	(1,000)
5700	CAPITAL OUTLAY EXPENDITURES	31,700	45,988						
5900	OTHER FINANCING USES						1,500		1,500
	TOTAL APPROPRIATIONS	31,700	46,988	131,312			131,812	0.38%	500
	NET OF REVENUES/APPROPRIATIONS - FUND 210	(24,242)	(46,885)		295	1,500			

This fund contains the budget for the amount contractually due to Espresso Love upon completion of their project.

11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGETS FOR SPECIAL REVENUE & CAPITAL FUNDS (Excludes TID budgets)

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 300 - DEBT SERVICE FUND									
ESTIMATED REVENUES									
4100	TAXES	2,373,863	2,405,481	2,521,365	2,122,981	2,521,365	2,732,701	8.38	211,336
4200	SPECIAL ASSESSMENTS	156,722	66,320	49,871		50,969	18,346	(63.21)	(31,525)
4810	INTEREST REVENUE	8,862	1,161	1,000	2,800	11,198		(100.00)	(1,000)
4900	OTHER FINANCING SOURCES	300,013	100,000	150,000		150,000	431,654	187.77	281,654
	TOTAL ESTIMATED REVENUES	2,839,460	2,572,962	2,722,236	2,125,781	2,733,532	3,182,701	16.91%	460,465
APPROPRIATIONS									
5800	DEBT SERVICE	2,560,874	2,965,416	2,722,236	1,235,016	2,722,236	3,182,701	16.91	460,465
	TOTAL APPROPRIATIONS	2,560,874	2,965,416	2,722,236	1,235,016	2,722,236	3,182,701	16.91%	460,465
	NET OF REVENUES/APPROPRIATIONS - FUND 300	278,586	(392,454)		890,765	11,296			

This fund contains the budget for the Village's (Non-TID) General Obligation Debt Payments

11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGETS FOR SPECIAL REVENUE & CAPITAL FUNDS (Excludes TID budgets)

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 320 - FIRE/AMBULANCE DESIGNATED									
ESTIMATED REVENUES									
4810	INTEREST REVENUE	1,486	163	130	555	1,435	700	438.46	570
4900	OTHER FINANCING SOURCES	29,545	17,315	140,000	555	1,435	700	(100.00)	(140,000)
	TOTAL ESTIMATED REVENUES	31,031	17,478	140,130	555	1,435	700	-99.50%	(139,430)
APPROPRIATIONS									
5900	OTHER FINANCING USES			140,130		140,000	700	(99.50)	(139,430)
	TOTAL APPROPRIATIONS			140,130		140,000	700	-99.50%	(139,430)
	NET OF REVENUES/APPROPRIATIONS - FUND 320	31,031	17,478		555	(138,565)			

This fund contains the budget for the Village's share of the Fire Department's annual Settlement with the Town

11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGETS FOR SPECIAL REVENUE & CAPITAL FUNDS (Excludes TID budgets)

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 340 - VILLAGE DESIGNATED FUND									
ESTIMATED REVENUES									
4800	MISC REVENUE	134,753	138,187	125,000	5,839	143,920	125,000		
4820	COMMERCIAL REVENUE	858							
4900	OTHER FINANCING SOURCES	46,000	5,400						
	TOTAL ESTIMATED REVENUES	181,611	143,587	125,000	5,839	143,920	125,000		
APPROPRIATIONS									
5890	USE OF DESIGNATED FUNDS	57,658	31,253		7,030	14,566	125,000		
5900	OTHER FINANCING USES			125,000					
	TOTAL APPROPRIATIONS	57,658	31,253	125,000	7,030	14,566	125,000		
	NET OF REVENUES/APPROPRIATIONS - FUND 340	123,953	112,334		(1,191)	129,354			

This fund contains the budget for the Village's known source of donated funds and planned use of designated funds (made up primarily of donations)

11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGETS FOR SPECIAL REVENUE & CAPITAL FUNDS (Excludes TID budgets)

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 350 - AMERICAN RESCUE PLAN ACT									
	ESTIMATED REVENUES								
4300	INTERGOV'T REVENUES			421,657	421,657	421,657		(100.00)	(421,657)
4810	INTEREST REVENUE		158	200	876	2,979	3,000	1,400.00	2,800
	TOTAL ESTIMATED REVENUES		158	421,857	422,533	424,636	3,000	-99.29%	(418,857)
	APPROPRIATIONS								
5900	OTHER FINANCING USES			421,857	424,636	424,636	3,000	(99.29)	(418,857)
	TOTAL APPROPRIATIONS			421,857	424,636	424,636	3,000	-99.29%	(418,857)
	NET OF REVENUES/APPROPRIATIONS - FUND 350		158		422,533				

This fund contains the budget for the Village's ARPA Funds which are planned to be spent on a Utilities infrastructure project

11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGETS FOR SPECIAL REVENUE & CAPITAL FUNDS (Excludes TID budgets)

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 410 - RECYCLING FUND									
ESTIMATED REVENUES									
4100	TAXES	318,481	324,851	331,348	278,994	331,348	337,975	2.00	6,627
4300	INTERGOV T REVENUES	22,196	22,277	22,277	22,220	22,220	22,277		
4640	SANITATION	222,708	226,196	224,500	118,976	235,354	235,450	4.88	10,950
4800	MISC REVENUE	396	711	500	332	500	500		
4810	INTEREST REVENUE	1,676	433	200	434	1,000	1,000	400.00	800
4900	OTHER FINANCING SOURCES			21,860			26,136	19.56	4,276
	TOTAL ESTIMATED REVENUES	565,457	574,468	600,685	420,956	590,422	623,338	3.77%	22,653
APPROPRIATIONS									
5362	GARBAGE COLLECTION	288,110	291,536	308,200	127,394	307,000	323,527	4.97	15,327
5363	RECYCLING	273,125	272,765	292,485	121,095	290,393	299,811	2.50	7,326
	TOTAL APPROPRIATIONS	561,235	564,301	600,685	248,489	597,393	623,338	3.77%	22,653
	NET OF REVENUES/APPROPRIATIONS - FUND 410	4,222	10,167		172,467	(6,971)			

This fund contains the budget for garbage and recycling services provided by John's Disposal

11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGETS FOR SPECIAL REVENUE & CAPITAL FUNDS (Excludes TID budgets)

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 430 - CAPITAL EQUIPMENT FUND									
ESTIMATED REVENUES									
4100	TAXES		92,300	94,146	79,271	94,146		(100.00)	(94,146)
4300	INTERGOV T REVENUES	106,080							
4700	INTERGOV T CHARGES FOR SERVICE	15,876	391,626	190,000	729	190,000	72,500	(61.84)	(117,500)
4810	INTEREST REVENUE	800	337	200		4,200	1,000	400.00	800
4820	COMMERCIAL REVENUE	12,075	41,787						
4900	OTHER FINANCING SOURCES	511,195	693,277	364,154		140,000	556,101	52.71	191,947
	TOTAL ESTIMATED REVENUES	831,006	1,219,327	648,500	80,000	428,346	629,601	-2.91%	(18,899)
APPROPRIATIONS									
5141	VILLAGE ADMINISTRATOR	1,853	1,222	1,500	1,642	1,980	2,000	33.33	500
5700	CAPITAL OUTLAY EXPENDITURES	737,745	1,047,909	638,000	236,634	681,040	615,601	(3.51)	(22,399)
5805	DEBT ISSUANCE/REFUNDING EXP	11,195	13,163	9,000			12,000	33.33	3,000
	TOTAL APPROPRIATIONS	750,793	1,062,294	648,500	238,276	683,020	629,601	-2.91%	(18,899)
	NET OF REVENUES/APPROPRIATIONS - FUND 430	80,213	157,033		(158,276)	(254,674)			

This fund contains the budget for the Village's capital equipment purchases identified in the 2023 year of the Village's 5 year CIP

11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGETS FOR SPECIAL REVENUE & CAPITAL FUNDS (Excludes TID budgets)

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 440 - LIBRARY FUND									
ESTIMATED REVENUES									
4100	TAXES	455,695	464,809	474,105	399,195	474,105	518,315	9.32	44,210
4300	INTERGOV T REVENUES	533,012	529,214	569,484	286,244	568,430	569,811	0.06	327
4600	PUBLIC CHARGES FOR SERVICES	8,668	9,664	9,500	5,082	9,500	10,000	5.26	500
4670	LEISURE ACTIVITIES	13,696	17,031	13,500	9,606	13,254	13,000	(3.70)	(500)
4800	MISC REVENUE	73,970	59,322		12,655	48,037			
4810	INTEREST REVENUE	2,679	452	500	808	1,214	500		
	TOTAL ESTIMATED REVENUES	1,087,720	1,080,492	1,067,089	713,590	1,114,540	1,111,626	4.17%	44,537
APPROPRIATIONS									
5511	LIBRARY SERVICES	897,282	892,540	966,185	472,810	974,712	1,030,626	6.67	64,441
5700	CAPITAL OUTLAY EXPENDITURES	63,616	114,917	100,904	41,245	100,904	81,000	(19.73)	(19,904)
5890	USE OF DESIGNATED FUNDS	69,727	71,870		14,906				
	TOTAL APPROPRIATIONS	1,030,625	1,079,327	1,067,089	528,961	1,075,616	1,111,626	4.17%	44,537
	NET OF REVENUES/APPROPRIATIONS - FUND 440	57,095	1,165		184,629	38,924			

This fund contains the operating budget for the Library. The larger than usual increase of tax revenue is to cover the COLA increase that we're planning to provide all non-represented employees. Misc Revenues are donations the Library receives - an amount is not budgeted for this line as it fluctuates from year-to-year and is not meant to offset regular operating expenses.

11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGETS FOR SPECIAL REVENUE & CAPITAL FUNDS (Excludes TID budgets)

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 480 - CAPITAL IMPROVEMENT FUND									
ESTIMATED REVENUES									
4300	INTERGOV'T REVENUES	165,104	278,581	135,865		135,865	152,175	12.00	16,310
4700	INTERGOV'T CHARGES FOR SERVICE	1,310	28,622						
4810	INTEREST REVENUE	19,614	2,274	1,500	5,504	14,645	30,000	1,900.00	28,500
4900	OTHER FINANCING SOURCES	1,575,468	3,173,463	2,817,928			1,584,443	(43.77)	(1,233,485)
	TOTAL ESTIMATED REVENUES	1,761,496	3,482,940	2,955,293	5,504	150,510	1,766,618	-40.22%	(1,188,675)
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL			18,000	1,950	8,260	18,300	1.67	300
5151	INDEPENDENT AUDITING	4,056	4,171	4,000	4,888	6,500	6,500	62.50	2,500
5700	CAPITAL OUTLAY EXPENDITURES	2,319,632	1,532,117	2,903,293	94,495	1,312,868	1,706,237	(41.23)	(1,197,056)
5805	DEBT ISSUANCE/REFUNDING EXP	32,466	59,920	30,000			35,581	18.60	5,581
	TOTAL APPROPRIATIONS	2,356,154	1,596,208	2,955,293	101,333	1,327,628	1,766,618	-40.22%	(1,188,675)
	NET OF REVENUES/APPROPRIATIONS - FUND 480	(594,658)	1,886,732		(95,829)	(1,177,118)			

This fund contains the budget for the Village's capital improvement projects identified in the 2023 year of the Village's 5 year CIP

11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGETS FOR SPECIAL REVENUE & CAPITAL FUNDS (Excludes TID budgets)

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 600 - IMPACT FEES									
	ESTIMATED REVENUES								
4420	IMPACT FEES COLLECTED	179,272	169,799	132,000	70,541	115,440	132,000		
4810	INTEREST REVENUE	1,578	220	150	708	2,700	1,000	566.67	850
4900	OTHER FINANCING SOURCES			17,850			117,000	555.46	99,150
	TOTAL ESTIMATED REVENUES	180,850	170,019	150,000	71,249	118,140	250,000	66.67%	100,000
	APPROPRIATIONS								
5140	ADMINISTRATIVE & GENERAL	131							
5900	OTHER FINANCING USES	122,000	100,000	150,000		150,000	250,000	66.67	100,000
	TOTAL APPROPRIATIONS	122,131	100,000	150,000		150,000	250,000	66.67%	100,000
	NET OF REVENUES/APPROPRIATIONS - FUND 600	58,719	70,019		71,249	(31,860)			

This fund contains the budget for the collection of impact fees (excluding Water & Sewer fees which are accounted for in the respective Utility Funds); The use of these fees is a transfer to Debt Service to pay for the debt which originally funded eligible projects

11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGETS FOR SPECIAL REVENUE & CAPITAL FUNDS (Excludes TID budgets)

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 810 - PARKLAND FUND									
ESTIMATED REVENUES									
4425	PARKLAND SITE FEES	5,970		2,000	18,464	18,464	2,000		
4800	MISC REVENUE	50							
4810	INTEREST REVENUE	1,381	169	125	416	1,500	125		
	TOTAL ESTIMATED REVENUES	7,351	169	2,125	18,880	19,964	2,125		
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL	49	38		30	36			
5900	OTHER FINANCING USES	93,002	17,455	2,125			2,125		
	TOTAL APPROPRIATIONS	93,051	17,493	2,125	30	36	2,125		
	NET OF REVENUES/APPROPRIATIONS - FUND 810	(85,700)	(17,324)		18,850	19,928			

This fund contains the budget for the collection and eligible use of parkland site fees

RESOLUTION 2023-15

A RESOLUTION AMENDING THE 2023 ADOPTED BUDGETS FOR THE GENERAL FUND, COMMUNITY DEVELOPMENT FUND AND CAPITAL EQUIPMENT FUND BUDGETS

WHEREAS, action by the Village Board of the Village of Mukwonago is required to amend the 2023 Adopted Budget, and,

WHEREAS, the original General Fund budget included a recommended use of fund balance to transfer funds to Community Development and Capital Equipment Funds to reduce the amount of debt that would need to be issued for 2023 projects; and

WHEREAS, an error was discovered in the internal expenditure restraint program calculation after the 2023 budget was adopted, and;

WHEREAS, a budget amendment is necessary to reduce the General Fund 2023 Adopted budget by \$255,000 in order for the Village to qualify for the 2024 expenditure restraint aid payment, and;


WHEREAS, a budget reallocation is needed within the Community Development and Capital Equipment Funds to change the funding sources for the projects, and;

WHEREAS, the Village Board has reviewed the budget amendments listed below and recommends their adoption for the reasons specified,

NOW, THEREFORE, BE IT RESOLVED the Village Board of the Village of Mukwonago hereby approves amending 2023 Adopted Village Budget as follows:

		Revenue Budget Increase/(Decrease)	Expenditure Budget Increase/(Decrease)
Fund 100 - GENERAL FUND			
100-4900-493000	FUND BALANCE APPLIED	(255,000)	
100-5900-592000	TRANSFER TO OTHER FUNDS		(255,000)
Fund 200 - COMMUNITY DEVELOPMENT FUND			
200-4900-492000	TRANSFER FROM OTHER FUNDS	(195,900)	
200-4900-495000	PROCEEDS FROM DEBT	195,900	
Fund 430 - CAPITAL EQUIPMENT			
200-4900-492000	TRANSFER FROM OTHER FUNDS	(59,100)	
200-4900-495000	PROCEEDS FROM DEBT	59,100	

Passed and adopted by Roll Call Vote this 19th day of April, 2023.


Fred H. Winchowky, Village President

Attest: 
Diana Dykstra, Clerk-Treasurer

11/11/2022

VILLAGE OF MUKWONAGO PROPOSED 2023 GENERAL FUND BUDGET

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED 12/31/22 ACTIVITY	2023 ADOPTED BUDGET	2023 AMENDED BUDGET	% CHANGE	2023 AMT CHANGE
Fund 100 - GENERAL FUND										
REVENUE SUMMARY										
4100	TAXES	3,147,258	3,381,192	3,442,852	2,732,634	3,447,018	3,648,555	3,648,555	5.97%	205,703
4300	INTERGOV T REVENUES	953,676	810,730	847,509	308,143	838,853	854,295	854,295	0.80%	6,786
4410	LICENSES	32,283	41,001	32,266	29,469	42,061	32,866	32,866	1.86%	600
4430	PERMITS & FEES	371,512	378,614	414,671	199,941	389,791	418,671	418,671	0.96%	4,000
4500	LAW & ORDINANCE VIOLATIONS	155,966	159,347	173,000	94,223	162,265	173,000	173,000	0.00%	
4600	PUBLIC CHARGES FOR SERVICES	27,113	34,546	26,338	14,221	24,527	26,338	26,338	0.00%	
4620	PUBLIC SAFETY	2,723	3,566	3,650	1,446	2,575	3,650	3,650	0.00%	
4670	LEISURE ACTIVITIES	90,291	77,247	72,000	19,305	79,475	72,000	72,000	0.00%	
4680	CONSERVATION & DEVELOPMENT	6,538	133	500			500	500	0.00%	
4700	INTERGOV T CHARGES FOR SERVICE	170,186	175,783	200,201	134,913	231,272	202,833	202,833	1.31%	2,632
4800	MISC REVENUE	32,064	6,049	5,000	1,961	3,909	4,000	4,000	-20.00%	(1,000)
4810	INTEREST REVENUE	48,759	11,446	11,300	17,036	67,780	68,000	68,000	501.77%	56,700
4820	COMMERCIAL REVENUE	16,257	20,428	20,750	9,695	24,490	24,500	24,500	18.07%	3,750
4830	OTHER GENERAL REVENUE		2,143							
4900	OTHER FINANCING SOURCES			63,944			294,000	39,000	-39.01%	(24,944)
ESTIMATED REVENUES - FUND 100		5,054,626	5,102,225	5,313,981	3,562,987	5,314,016	5,823,208	5,568,208	4.78%	254,227

EXPENDITURE GROUPING BY FUNCTION

Function: ADMIN										
5141	VILLAGE ADMINISTRATOR	210,102	128,342	180,709	74,012	183,498	196,051	196,051	8.49%	15,342
5670	ECONOMIC DEVELOPMENT	280,245	178,998	238,508	96,119	249,259	252,164	252,164	5.73%	13,656
Total - Function ADMIN										
Function: FINANCE										
5145	FINANCE DEPARTMENT	40	40	69,428	20,138	70,433	71,273	71,273	2.66%	1,845
Total - Function FINANCE										
Function: CLERK										
5111	VILLAGE BOARD	86,683	71,532	67,713	25,752	65,139	70,563	70,563	4.21%	2,850
5112	HISTORIC PRESERVATION		337	290		120	290	290		
5142	CLERK-TREASURER	239,949	227,696	249,528	107,830	238,955	266,321	266,321	6.73%	16,793
5144	ELECTIONS	26,165	13,450	26,900	8,465	24,972	28,150	28,150	4.65%	1,250
5153	ASSESSMENT OF PROPERTY	21,421	17,657	20,550	9,215	20,530	22,050	22,050	7.30%	1,500
5247	BOARD OF APPEALS		97	1,050	255	400	1,150	1,150	9.52%	100
5431	ANIMAL POUND	2,420	2,420	2,550		2,500	2,600	2,600	1.96%	50
Total - Function CLERK		376,638	333,189	368,581	151,517	352,616	391,124	391,124	6.12%	22,543
Function: BLDGINS										
5241	BUILDING INSPECTOR	214,374	219,655	282,221	119,062	249,302	301,443	301,443	6.81%	19,222
Total - Function BLDGINS		214,374	219,655	282,221	119,062	249,302	301,443	301,443	6.81%	19,222
Function: PLAN-ZONE										
5632	PLANNING DEPARTMENT	113,526	103,027	123,701	43,950	82,878	165,974	165,974	34.17%	42,273
Total - Function PLAN-ZONE		113,526	103,027	123,701	43,950	82,878	165,974	165,974	34.17%	42,273
Function: DPW										
5160	VILLAGE HALL	54,396	38,276	48,836	29,208	53,384	50,816	50,816	4.05%	1,980

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED 12/31/22 ACTIVITY	2023 ADOPTED BUDGET	2023 AMENDED BUDGET	% CHANGE	AMT CHANGE
5220	FIRE STATION (VILLAGE)	4,637	16,306	11,075	6,662	9,584	8,706	8,706	-21.39%	(2,369)
5254	DAMS	10,069	12,243	8,435	6,491	16,723	10,226	10,226	21.23%	1,791
5300	DPW GENERAL ADMINISTRATION	350,419	332,494	356,588	166,059	342,184	351,899	351,899	-1.31%	(4,689)
5323	GARAGE	59,647	53,061	66,078	36,562	68,148	68,148	68,148	4.43%	2,892
5324	MACHINERY & EQUIPMENT	88,286	95,929	113,045	50,637	103,857	117,218	117,218	3.69%	4,173
5341	STREETS & ALLEYS	15,819	21,105	22,024	6,385	14,833	20,205	20,205	-8.26%	(1,819)
5342	STREET LIGHTING	175,840	178,112	180,500	68,212	180,000	190,250	190,250	5.40%	9,750
5343	CURBS GUTTERS & SIDEWALKS	24,142	25,723	25,631	2,500	11,500	5,572	5,572	-78.26%	(20,059)
5344	STORM SEWER	14,374	7,026	16,470	5,294	13,611	13,950	13,950	-15.30%	(2,520)
5345	STREET CLEANING	13,509	15,472	16,672	5,294	13,611	18,472	18,472	10.80%	1,800
5346	BRIDGES & CULVERTS		27	2,550			1,530	1,530	-40.00%	(1,020)
5347	SNOW & ICE CONTROL	86,078	102,135	122,249	71,854	82,445	117,094	117,094	-4.22%	(5,155)
5348	STREET SIGNS & MARKINGS	17,750	17,958	16,297	8,889	15,001	20,800	20,800	27.63%	4,503
5362	GARBAGE COLLECTION	3,632	3,149	3,664	2,857	6,051	4,073	4,073	11.16%	409
5512	MUSEUM	10,002	11,989	12,600	4,231	10,600	11,940	11,940	-5.24%	(660)
5521	PARKS	176,624	156,471	187,471	91,808	197,616	196,770	196,770	4.96%	9,299
5522	CELEBRATIONS	4,502	10,127	8,200	6,505	9,204	7,867	7,867	-4.06%	(333)
5611	FORESTRY	20,499	21,608	24,296	17,578	29,535	28,009	28,009	15.28%	3,713
5613	WEED CONTROL	57	69	210	12	325	243	243	15.71%	33
5660	STORMWATER MASTER PLAN	13,054	8,666	11,500	3,266	11,000	11,250	11,250	-2.17%	(250)
Total - Function DPW		1,143,336	1,127,946	1,253,569	584,010	1,198,531	1,255,038	1,255,038	0.12%	1,469
Function: POLICE										
5211	POLICE ADMINISTRATION	1,064,211	1,124,152	1,208,497	545,732	1,190,213	1,288,048	1,288,048	6.58%	79,551
5212	POLICE PATROL	1,025,930	1,054,416	1,066,620	492,548	1,052,566	1,115,941	1,115,941	4.62%	49,321
5213	CRIME INVESTIGATION	239,830	244,736	256,544	116,893	249,947	252,396	252,396	-1.62%	(4,148)
5215	POLICE TRAINING	6,137	8,728	12,000	4,194	12,000	12,000	12,000		
5235	EMERGENCY GOVERNMENT	946	826	2,000		1,000	2,000	2,000		
Total - Function POLICE		2,337,054	2,432,858	2,545,661	1,159,367	2,505,726	2,670,385	2,670,385	4.90%	124,724
Function: COURT										
5120	MUNICIPAL COURT	39,970	38,255	37,954	22,293	37,017	38,954	38,954	2.63%	1,000
Total - Function COURT		39,970	38,255	37,954	22,293	37,017	38,954	38,954	2.63%	1,000
Function: MISC-CROSSFUNCTIONAL										
5130	VILLAGE ATTORNEY	104,500	104,505	118,750	30,633	118,750	118,750	118,750		
5150	IT SERVICES			15,000	770	15,000	15,000	15,000		
5151	INDEPENDENT AUDITING	10,035	7,437	14,000	7,076	11,000	14,000	14,000		
5154	RISK & PROPERTY INSURANCE	106,284	105,343	128,103	63,783	100,267	128,103	128,103		
5191	UNCOLLECTED TAX	68,164	11,196	75,000	14,793	69,000	75,000	75,000		
5335	ENGINEERING	83,662	53,163							
5880	USE OF GRANTS/DONATIONS	50,000								
Total - Function MISC-CROSSFUNCTIONAL		422,645	281,644	350,853	117,055	314,017	350,853	350,853		
Function: FUND BALANCE										
5900	OTHER FINANCING USES		5,400	43,505			326,000	71,000	63.20%	27,495
Total - Function FUND BALANCE			5,400	43,505			326,000	71,000	63.20%	27,495
TOTAL GENERAL FUND EXPENDITURE BUDGET - FUND 100		4,927,788	4,721,012	5,313,981	2,313,511	5,059,779	5,823,208	5,568,208	4.78%	254,227

VILLAGE OF MUKWONAGO
WAUKESHA AND WALWORTH COUNTIES

RESOLUTION 2022-70

A RESOLUTION ADOPTING THE 2023 ANNUAL TAX INCREMENT DISTRICT BUDGETS
AND ESTABLISHING THE 2022 TAX INCREMENT FOR THE
VILLAGE OF MUKWONAGO

WHEREAS, the Village of Mukwonago prepared an annual budget for the 2023 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 2023 Annual Budget was held on November 16, 2022 after due and proper notice of said hearing having been given in accordance with Wis. Stat. Section 65.90; and

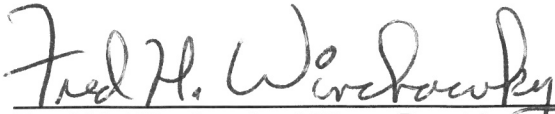
WHEREAS, the Village Board has adopted certain resolutions relating to borrowing and levying irrevocably taxes sufficient to pay such borrowing; and


WHEREAS, tax increment calculations totaled \$1,272,623.16 for Waukesha County and \$906,641.21 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 2023 Tax Increment District Annual Budgets, as attached as Exhibit A, utilizing the tax increment levied against affected properties.

Passed and adopted this 21st day of December, 2022.




Fred H. Winchowky, Village President

Attest: 
Diana Dykstra, Clerk-Treasurer

12/01/2022

BUDGET REPORT FOR VILLAGE OF MUKWONAGO
Calculations as of 06/30/2022

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 DEPT REQUESTED % CHANGE	2023 DEPT REQUESTED AMT CHANGE
Fund 220 - TID#3 - GENERAL									
ESTIMATED REVENUES									
4100	TAXES	909,718	916,659	863,478	730,742	863,478	905,802	4.90	42,324
4200	SPECIAL ASSESSMENTS	13,014	18,351	11,500	19,623	19,623	11,500		
4300	INTERGOV T REVENUES	30,250	39,979	39,979	22,324	30,250	30,250	(24.34)	(9,729)
4810	INTEREST REVENUE	9,120	791	600	1,886	4,597	4,000	566.67	3,400
4900	OTHER FINANCING SOURCES	1,712,504	121,558	121,558			218,160	79.47	96,602
	TOTAL ESTIMATED REVENUES	2,674,606	975,780	1,037,115	774,575	917,948	1,169,712	12.79	132,597
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL	5,300	5,249	5,151	2,651	5,151	5,150	(0.02)	(1)
5151	INDEPENDENT AUDITING	1,711	3,382	4,000	3,187	3,843	3,500	(12.50)	(500)
5800	DEBT SERVICE	2,796,609	946,196	1,027,964	676,370	1,027,964	1,161,062	12.95	133,098
5805	DEBT ISSUANCE/REFUNDING EXP	37,504							
	TOTAL APPROPRIATIONS	2,841,124	954,827	1,037,115	682,208	1,036,958	1,169,712	12.79	132,597
NET OF REVENUES/APPROPRIATIONS - FUND 220									
		(166,518)	20,953		92,367	(119,010)			

DEPARTMENT	DESCRIPTION	2020	2021	2022	2022	2022	2023	2023	2023
		ACTIVITY	ACTIVITY	ACTIVITY	THRU 06/30/22	PROJECTED ACTIVITY	PROPOSED BUDGET	DEPT REQUESTED % CHANGE	DEPT REQUESTED AMT CHANGE
Fund 240 - TID#4									
ESTIMATED REVENUES									
4100	TAXES	40,536	82,368	234,253	276,803	276,803	366,821	32.52	90,018
4800	MISC REVENUE	49,223							
4810	INTEREST REVENUE	575	82	379	50	1,500	1,500	2,900.00	1,450
4900	OTHER FINANCING SOURCES	1,240,000	82,450	234,632	276,853	278,303	368,321	33.04	91,468
	TOTAL ESTIMATED REVENUES	1,330,334	1,330,334	234,632	276,853	278,303	368,321	33.04	91,468
APPROPRIATIONS									
5130	VILLAGE ATTORNEY	53							
5140	ADMINISTRATIVE & GENERAL	12,003	11,150	2,651	5,151	5,151	5,150	(0.02)	(1)
5151	INDEPENDENT AUDITING	2,301	3,678	273	5,000	500	4,300	(14.00)	(700)
5670	ECONOMIC DEVELOPMENT	1,150,000							
5800	DEBT SERVICE	11,911	41,627	143,423	155,686	155,686	153,923	(1.13)	(1,763)
5805	DEBT ISSUANCE/REFUNDING EXP	40,000							
5900	OTHER FINANCING USES		56,455	146,347	111,016	161,337	204,948	84.61	93,932
	TOTAL APPROPRIATIONS	1,216,268	1,216,268	146,347	276,853	161,337	368,321	33.04	91,468
	NET OF REVENUES/APPROPRIATIONS - FUND 240	114,066	114,066	88,285		116,966			

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 DEPT REQUESTED % CHANGE	2023 DEPT REQUESTED AMT CHANGE
Fund 250 - TID #5									
ESTIMATED REVENUES									
4100	TAXES	245,776	685,467	425,570	295,853	425,570	906,641	113.04	481,071
4200	SPECIAL ASSESSMENTS				6,419	6,419	6,419		6,419
4810	INTEREST REVENUE	17,872	2,013	1,600	5,472	18,000	12,000	650.00	10,400
4900	OTHER FINANCING SOURCES	1	8,001,814	6,662,150	107,379	4,427,379	2,315,429	(65.25)	(4,346,721)
	TOTAL ESTIMATED REVENUES	263,649	8,689,294	7,089,320	415,123	4,877,368	3,240,489	(54.29)	(3,848,831)
APPROPRIATIONS									
5130	VILLAGE ATTORNEY	561	2,581		160	1,500			
5140	ADMINISTRATIVE & GENERAL	32,150	46,592	5,001	31,576	55,151	55,150	1,002.78	50,149
5151	INDEPENDENT AUDITING	7,588	2,715	4,000	3,508	4,500	4,500	12.50	500
5335	ENGINEERING	14,006	210,566		24,656	50,000	50,000		50,000
5670	ECONOMIC DEVELOPMENT		245,000		3,033	5,000	5,000		5,000
5700	CAPITAL OUTLAY EXPENDITURES	7,493	1,770	2,000,000	289,701	377,628	2,000,000		
5800	DEBT SERVICE	571,300	8,221,209	5,080,319	651,320	5,080,319	1,070,839	(78.92)	(4,009,480)
5805	DEBT ISSUANCE/REFUNDING EXP		151,182				55,000		55,000
	TOTAL APPROPRIATIONS	633,098	8,881,615	7,089,320	1,003,954	5,574,098	3,240,489	(54.29)	(3,848,831)
NET OF REVENUES/APPROPRIATIONS - FUND 250									
		(369,449)	(192,321)	(588,831)	(696,730)				

RESOLUTION 2022-67

**A RESOLUTION ADOPTING THE 2023 STORM WATER UTILITY DISTRICT #1 BUDGET
FOR THE VILLAGE OF MUKWONAGO**

WHEREAS, The Village of Mukwonago prepares an annual budget for Storm Water Utility District #1 each year, and

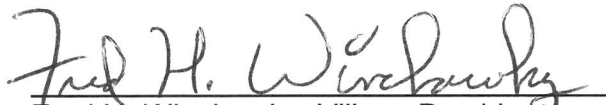
WHEREAS, the Village Board has reviewed the proposed revenues and expenditures for these purposes and has found the proposed budget to be acceptable.

NOW THEREFORE BE IT RESOLVED, that the Village Board of the Village of Mukwonago does hereby approve the 2023 Storm Water Utility District #1 Budget as follows:

Operation & Maintenance	\$34,909
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BE IT FURTHER RESOLVED, that the equivalent runoff unit (ERU) rate will be \$8.06 per ERU per quarter.

Adopted this 16th day of November 2022.


Fred H. Winchowky, Village President

Attest: 
Diana Dykstra, Clerk-Treasurer



11/11/2022

VILLAGE OF MUKWONAGO - PROPOSED 2023 BUDGET

DEPARTMENT	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 ACTIVITY THRU 06/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET	2023 % CHANGE	2023 AMT CHANGE
Fund 500 - STORM WATER UTILITY									
ESTIMATED REVENUES									
4430	PERMITS & FEES	33,448	33,142	33,000	16,567	33,262	33,500	1.52	500
4810	INTEREST REVENUE	396	60	35	49	200	35		
4900	OTHER FINANCING SOURCES						1,374		1,374
	TOTAL ESTIMATED REVENUES	33,844	33,202	33,035	16,616	33,462	34,909	5.67%	1,874
APPROPRIATIONS									
5344	STORM SEWER	13,400	83,461	31,426	7,038	18,607	34,909	11.08	3,483
5900	OTHER FINANCING USES			1,609				(100.00)	(1,609)
	TOTAL APPROPRIATIONS	13,400	83,461	33,035	7,038	18,607	34,909	5.67%	1,874
	NET OF REVENUES/APPROPRIATIONS - FUND 500	20,444	(50,259)		9,578	14,855			

This fund contains the budget for the maintenance of the TID #3 stormwater pond

RESOLUTION 2022-73

**A RESOLUTION ADOPTING THE 2023 WATER UTILITY
AND SANITARY SEWER UTILITY BUDGETS INCLUDING 2023 SEWER RATES**

WHEREAS, the Village Board of Trustees recommends the 2023 Water Utility Budget as follows: and;

Operation & Maintenance	\$ 1,643,365
Capital Expense	\$ 290,000
Depreciation	\$ 548,453
Total	\$ 2,481,818

WHEREAS, the Water Utility does not currently qualify for a simplified rate increase but plans to check its eligibility again once the 2022 annual report is filed with the PSC, and;

WHEREAS, if eligible, and based on current information, would implement a 2.25% increase for the last 2 quarters of 2023 pending PSC approval, and

WHEREAS, that the Village Board of Trustees recommends the 2023 Sanitary Sewer Utility Budget as follows: and;


Operation & Maintenance	\$ 1,432,287
Capital Expense	\$ 1,500,000
Depreciation	\$ 729,984
Total	\$ 3,662,271

WHEREAS, effective with the 1st quarterly billing in fiscal year 2023, the sewer rate per thousand gallons of water used will be \$6.87, and the quarterly flat charge shall be as follows: and;

<u>Connection Size</u>	<u>Charge</u>
5/8" or 3/4"	\$38.15
1"	\$59.83
1 1/4"	\$77.23
1 1/2"	\$96.08
2"	\$139.46
3"	\$240.77
4"	\$384.99
6"	\$747.33
8"	\$1,181.44
10"	\$1760.35
12"	\$2339.15

NOW THEREFORE BE IT RESOLVED, the Village Board of Trustees does hereby approve the 2023 Water Utility Budget, the 2023 Sanitary Sewer Utility Budget, the 2023 sewer rates per thousand, and quarterly flat charges.

Adopted this 21st day of December, 2022


Fred H. Winchowky, Village President

Attest: 
Diana Dykstra, Clerk-Treasurer



Cat	Cat Descr	Sum of 2020		Sum of 2022 Proposed Budget	Sum of 6-30-22		Sum of 2023 Proposed Budget	% change		\$\$ change	
		Actual	Actual		YTD Amount	End Estimates		2023 Proposed Budget over 2022 Adopted Budget	2023 Proposed Budget over 2022 Adopted Budget		
610 - Water Utility											
Expenditure											
5140	ADMINISTRATIVE & GENERAL	129	-	-	-	-	-	0.00%	-	-	-
** 5900	OTHER FINANCING USES	10,000	10,000	337,101	10,000	279,257	10,000	-17.16%	(57,844)	-	
6200	PUMPING OPERATIONS	107,576	123,763	133,036	72,386	143,430	142,281	6.95%	9,245	-	
6210	PUMPING MAINTENANCE	249,258	61,745	113,828	20,261	172,831	94,742	-16.77%	(19,086)	-	
6300	WATER TREATMENT OPERATIONS	79,051	73,715	68,562	41,560	71,580	75,121	9.57%	6,559	-	
6310	WATER TREATMENT MAINTENANCE	21,203	25,663	33,180	5,492	20,697	27,582	-16.87%	(5,598)	-	
6450	T&D-DISTR RSRVR/STNDP MAINT	23,589	4,000	3,933	4,214	6,961	3,683	-6.36%	(250)	-	
6451	T&D-MAINS MAINTENANCE	26,724	17,342	47,611	2,477	35,602	47,130	-1.01%	(481)	-	
6452	T&D-SERVICES MAINTENANCE	65,295	43,309	42,809	9,154	34,352	42,320	-1.14%	(489)	-	
6453	T&D-METERS MAINTENANCE	19,316	950	29,647	4,433	12,786	27,244	-8.11%	(2,403)	-	
6454	T&D-HYDRANTS MAINTENANCE	7,325	2,735	48,513	12,072	26,388	47,861	-1.34%	(652)	-	
6901	METER READING LABOR	7,462	3,764	9,711	1,839	2,895	8,236	-15.19%	(1,475)	-	
6902	ACCOUNTING/COLLECTING	82,159	83,342	82,865	39,926	82,865	84,865	2.41%	2,000	-	
6920	ADMINISTRATIVE & GENERAL EXP	986,900	996,100	979,850	440,428	920,952	1,042,300	6.37%	62,450	-	
** 6950	YEAR END ACCOUNTING ADJUSTMENT	506,418	580,625	504,703	-	548,453	548,453	8.67%	43,750	-	
Expenditure Total		2,192,405	2,027,053	2,435,349	654,242	2,089,792	2,471,075	1.47%	35,726	-	
Revenue											
4010	METERED SALES	2,001,301	2,125,156	2,133,000	1,017,638	2,149,500	2,178,000	2.11%	45,000	-	
4020	OTHER OPERATING REVENUE	165,579	169,986	149,700	88,928	149,077	154,200	3.01%	4,500	-	
4200	SPECIAL ASSESSMENTS	16	8	-	-	-	-	0.00%	-	-	
4420	IMPACT FEES COLLECTED	145,699	145,463	150,000	69,181	100,000	120,000	-20.00%	(30,000)	-	
4800	MISC REVENUE	435,370	618,443	100	137	200	200	100.00%	100	-	
4810	INTEREST REVENUE	14,375	3,661	2,549	4,822	18,964	18,675	632.64%	16,126	-	
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	0.00%	-	-	
* 4900	OTHER FINANCING SOURCES	-	-	-	-	-	-	0.00%	-	-	
Revenue Total		2,762,340	3,062,717	2,435,349	1,180,706	2,417,741	2,471,075	1.47%	35,726	-	

Water Debt Service Coverage Ratio	
* Total Revenue less Other Financing Sources:	2023 2,471,075 *
** Total Expenditure Less Year End Accounting Adjustments & Other Financing Uses:	1,643,365 **
Net Revenue	827,710
Debt Service Principal	302,018
	274%

Breakdown of Totals for WATER Budget Resolution	
Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,643,365
Depreciation	548,453
Capital Expense (excl. development)	290,000
Total Water Budget	2,481,818

Cat	Cat Descr	Sum of		Sum of 2022 Proposed Budget	Sum of 6-30-22		Sum of Year End Estimates	Sum of 2023 Proposed Budget	% change 2023		
		2020 Actual	2021 Actual		YTD Amount	End Estimates			Proposed Budget over 2022	Adopted Budget over 2022	
620 - Sewer Utility											
Expenditure											
5140	ADMINISTRATIVE & GENERAL	14,514	-	-	-	-	-	-	0.00%	-	
5700	CAPITAL EXPENDITURES	-	-	-	-	-	-	-	0.00%	-	
** 5900	OTHER FINANCING USES	-	-	82,893	-	-	-	64,949	-21.65%	(17,944)	
8010	WWTP-TREATMENT/DISPOSAL/GP	472,805	624,312	519,468	273,243	637,950	575,971	575,971	10.88%	56,503	
8020	LIFT STATIONS/PUMPING EQUIP	28,065	21,591	28,227	10,415	22,777	27,627	27,627	-2.13%	(600)	
8030	WASTEWATER COLLECTION SYSTEM	135,728	58,734	50,085	6,354	39,134	73,308	73,308	46.37%	23,223	
8100	DPW	-	1,064	-	-	-	-	-	0.00%	-	
8300	ACCOUNTING/COLLECTING	80,870	82,078	80,865	39,180	80,865	82,365	82,365	1.85%	1,500	
8400	ADMINISTRATIVE & GENERAL	623,260	554,460	637,277	303,986	572,562	673,016	673,016	5.61%	35,739	
** 8900	YEAR END ACCOUNTING ADJUSTMENT	726,105	770,341	756,684	-	729,984	729,984	729,984	-3.53%	(26,700)	
Expenditure Total		2,081,347	2,112,580	2,155,499	633,178	2,083,272	2,227,220	2,227,220	3.33%	71,721	
Revenue											
4010	METERED SALES	1,611,089	1,661,439	1,692,000	857,318	1,713,000	1,810,440	1,810,440	7.00%	118,440	
4020	OTHER OPERATING REVENUE	277,831	239,038	351,800	132,387	290,800	309,800	309,800	-11.94%	(42,000)	
4200	SPECIAL ASSESSMENTS	170	65	-	-	-	-	-	0.00%	-	
4420	IMPACT FEES COLLECTED	45,095	50,297	96,000	25,568	40,000	56,000	56,000	-41.67%	(40,000)	
4700	INTERGOV T CHARGES FOR SERVICE	398	-	-	-	-	-	-	0.00%	-	
4800	MISC REVENUE	89,168	679,078	1,000	24	253	400	400	-60.00%	(600)	
4810	INTEREST REVENUE	37,334	6,921	4,699	10,707	39,098	35,580	35,580	657.18%	30,881	
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	-	0.00%	-	
* 4900	OTHER FINANCING SOURCES	10,000	10,000	10,000	-	10,000	15,000	15,000	50.00%	5,000	
Revenue Total		2,071,085	2,646,838	2,155,499	1,026,004	2,093,151	2,227,220	2,227,220	3.33%	71,721	

Sewer Debt Service Coverage Ratio	
* Total Revenue less Other Financing Sources:	2023
	2,212,220 *
** Total Expenditure Less Year End Accounting Adjustments & Other Financing Uses:	1,432,287 **
Net Revenue	779,933
Debt Service Principal	542,983
	144%

Breakdown of Totals for SEWER Budget Resolution	
Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,432,287
Depreciation	729,984
Capital Expense (excl. development)	1,500,000
Total Sewer Budget	3,662,271