

RESOLUTION 2023-59

**A RESOLUTION ADOPTING THE 2024 ANNUAL BUDGET
AND ESTABLISHING THE 2023 PROPERTY TAX LEVY COLLECTIBLE IN 2024
FOR THE VILLAGE OF MUKWONAGO**

WHEREAS, the Village of Mukwonago prepared an annual budget for the 2024 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 2024 Annual Budget was held on November 15, 2023 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, it is necessary to levy a property tax in the amount of **\$7,566,713** to fund the expenses of the Village of Mukwonago as presented in the 2024 Annual Budget;

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

1. That the 2024 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 2023 tax roll as follows:

General Fund	\$3,292,240
Fire/Ambulance Fund	609,056
Debt Service Fund	2,732,701
Refuse Collection Fund	358,743
Library Fund	573,973

3. That the Village Administrator be and is hereby authorized to reduce or increase the expenditure amounts reflected in all funds of the 2024 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 2024 Annual Budget is not increased.

Passed and adopted by Roll Call Vote this 15th day of November, 2023.




Fred H. Winchowky, Village President

Attest: 
Diana Dykstra, Clerk-Treasurer

GENERAL FUND BUDGET FOR 11/15/2023 PUBLIC HEARING & ADOPTION

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 REVENUE BUDGET	2024 REVENUE % CHANGE	2024 REVENUE AMT CHANGE
GENERAL FUND REVENUES								
4100	TAXES	3,381,192	3,418,752	2,866,210	3,645,084	3,731,074	2.26	82,519
4300	INTERGOV T REVENUES	810,730	827,642	335,417	860,902	1,069,963	25.25	215,668
4410	LICENSES	41,001	42,922	27,476	30,793	34,250	4.21	1,384
4430	PERMITS & FEES	378,614	394,402	103,316	243,179	243,179	(41.92)	(175,492)
4500	LAW & ORDINANCE VIOLATIONS	159,347	157,512	73,211	137,265	145,000	(16.18)	(28,000)
4600	PUBLIC CHARGES FOR SERVICES	34,546	21,401	8,714	15,030	15,428	(41.42)	(10,910)
4620	PUBLIC SAFETY	3,566	3,488	818	2,676	2,770	(24.11)	(880)
4670	LEISURE ACTIVITIES	77,247	80,786	19,850	79,417	72,000	(100.00)	(500)
4680	CONSERVATION & DEVELOPMENT	133	500				(0.54)	(1,101)
4700	INTERGOV T CHARGES FOR SERVICE	175,783	240,080	100,992	201,284	201,732	136.67	92,937
4800	MISC REVENUE	6,049	5,087	30,019	31,023	4,000	(2.86)	(700)
4810	INTEREST REVENUE	11,446	84,805	174,024	313,993	160,937		
4820	COMMERCIAL REVENUE	20,428	23,976	11,037	15,851	23,800		
4830	OTHER GENERAL REVENUE	2,143	2,944					
4900	OTHER FINANCING SOURCES		39,000			256,000	556.41	217,000
ESTIMATED REVENUES - FUND 100		5,102,225	5,303,797	3,751,084	5,576,497	5,960,133	7.04	391,925
use of fund balance								

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 FINANCE REVIEW BUDGET	2024 FINANCE % CHANGE	2024 FINANCE AMT CHANGE
GENERAL FUND EXPENDITURES								
Function: ADMIN								
5141	VILLAGE ADMINISTRATOR	128,342	156,521	78,328	180,402	271,929	5.55	75,878
5241	BUILDING INSPECTOR	219,655	240,987	136,638	294,259	315,615	4.70	14,172
5632	PLANNING DEPARTMENT	103,027	74,126	63,451	127,510	134,138	(19.18)	(31,836)
5670	ECONOMIC DEVELOPMENT	50,656	48,158	16,906	45,215	42,895	(23.56)	(13,218)
Total - Function ADMIN		501,680	519,792	295,323	647,386	764,577	6.25	44,996
Function: FINANCE								
5145	FINANCE DEPARTMENT	40	51,752	22,426	66,242	75,287	5.63	4,014
Total - Function FINANCE		40	51,752	22,426	66,242	75,287	5.63	4,014
Function: CLERK								
5111	VILLAGE BOARD	71,532	50,240	24,233	63,999	72,363	2.55	1,800
5112	HISTORIC PRESERVATION	337	12	290	50	290		
5142	CLERK-TREASURER	227,696	230,000	108,543	248,315	280,919	5.48	14,598
5144	ELECTIONS	13,450	20,652	8,496	16,090	31,650	12.43	3,500
5153	ASSESSMENT OF PROPERTY	17,657	22,436	9,016	23,110	181,200	721.77	159,150
5247	BOARD OF APPEALS	97	255	2,420	50	900	(21.74)	(250)
5431	ANIMAL POUND	2,420	2,420	2,600	2,420	2,500	(3.85)	(100)
Total - Function CLERK		333,189	326,015	152,708	354,034	569,822	45.69	178,698
Function: DPW								
5160	VILLAGE HALL	38,276	53,119	23,186	54,065	54,141	6.54	3,325
5220	FIRE STATION (VILLAGE)	16,306	12,947	5,299	8,198	8,983	3.18	277

GENERAL FUND EXPENDITURES		2021	2022	2023	2023	2023	2024	2024	2024
DEPARTMENT	DESCRIPTION	ACTIVITY	ACTIVITY	ERP AMENDED BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	FINANCE REVIEW BUDGET	FINANCE % CHANGE	FINANCE AMT CHANGE
5254	DAMS	12,243	18,109	10,226	6,652	11,783	12,807	25.24	2,581
5300	DPW GENERAL ADMINISTRATION	332,494	334,801	351,899	179,079	350,710	373,532	6.15	21,633
5323	GARAGE	53,061	65,828	68,148	28,471	62,248	84,259	23.64	16,111
5324	MACHINERY & EQUIPMENT	95,929	128,140	117,218	65,720	126,515	131,986	12.60	14,768
5341	STREETS & ALLEYS	21,105	15,589	20,205	4,970	9,867	14,691	(27.29)	(5,514)
5342	STREET LIGHTING	178,112	165,487	190,250	72,366	180,050	185,250	(2.63)	(5,000)
5343	CURBS GUTTERS & SIDEWALKS	25,723	23,865	5,572	35	2,557	2,970	(46.70)	(2,602)
5344	STORM SEWER	7,026	7,377	13,950	1,159	12,112	13,805	(1.04)	(145)
5345	STREET CLEANING	15,472	17,326	18,472	2,922	17,972	20,523	11.10	2,051
5346	BRIDGES & CULVERTS	27	1,530	1,530		1,000	1,519	(0.72)	(11)
5347	SNOW & ICE CONTROL	102,135	93,347	117,094	78,018	105,185	114,814	(1.95)	(2,280)
5348	STREET SIGNS & MARKINGS	17,958	15,308	20,800	9,090	16,820	24,742	18.95	3,942
5362	GARBAGE COLLECTION	3,149	5,697	4,073	2,942	6,000	5,529	35.75	1,456
5512	MUSEUM	11,989	11,780	11,940	5,309	11,420	11,875	(0.54)	(65)
5521	PARKS	156,471	191,788	196,770	76,010	194,936	220,159	11.89	23,389
5522	CELEBRATIONS	10,127	12,269	7,867	8,808	8,092	8,809	11.97	942
5611	FORESTRY	21,608	31,571	28,009	21,485	32,075	35,057	25.16	7,048
5613	WEED CONTROL	69	228	243	50	378	500	105.76	257
5660	STORMWATER MASTER PLAN	8,666	8,530	11,250	7,580	10,500	11,250		
Total - Function DPW		1,127,946	1,213,106	1,255,038	596,151	1,222,483	1,337,201	6.55	82,163
Function: POLICE									
5211	POLICE ADMINISTRATION	1,124,152	1,116,341	1,288,048	594,228	1,287,363	1,349,901	4.80	61,853
5212	POLICE PATROL	1,054,416	1,068,598	1,115,941	520,185	1,088,898	1,166,199	4.50	50,258
5213	CRIME INVESTIGATION	244,736	256,596	252,396	115,623	243,182	262,029	3.82	9,633
5215	POLICE TRAINING	8,728	7,996	12,000	1,628	7,500	12,000		
5235	EMERGENCY GOVERNMENT	826	834	2,000	834	1,000	2,000		
Total - Function POLICE		2,432,858	2,450,365	2,670,385	1,232,498	2,627,943	2,792,129	4.56	121,744
Function: COURT									
5120	MUNICIPAL COURT	38,255	37,733	38,954	23,372	38,834	39,567	1.57	613
Total - Function COURT		38,255	37,733	38,954	23,372	38,834	39,567	1.57	613
Function: MISC-CROSSFUNCTIONAL									
5130	VILLAGE ATTORNEY	104,505	110,388	118,750	27,756	118,750	118,750		
5150	IT SERVICES	10,526	10,526	15,000	3,163	6,182	15,000		
5151	INDEPENDENT AUDITING	7,437	9,836	14,000	7,126	10,000	10,000		
5154	RISK & PROPERTY INSURANCE	105,343	100,008	128,103	68,436	116,183	130,800	(28.57)	(4,000)
5191	UNCOLLECTED TAX	11,196	11,196			13,753		2.11	2,697
5335	ENGINEERING	53,163	59,783	75,000	9,629	60,000	75,000		
Total - Function MISC-CROSSFUNCTIONAL		281,644	290,541	350,853	116,110	324,868	349,550	(0.37)	(1,303)
Function: FUND BALANCE									
5900	OTHER FINANCING USES	5,400		71,000	39,000	45,166	32,000	(54.93)	(39,000)
Total - Function FUND BALANCE		5,400		71,000	39,000	45,166	32,000	(54.93)	(39,000)
APPROPRIATIONS - FUND 100		4,721,012	4,889,304	5,568,208	2,477,588	5,326,956	5,960,133	7.04	391,925

Expenditure Restraint Limit: 5,980,255 7.40%

Budgeted Revenues over (under) Budgeted Expenditures: 0

DEPARTMENT DESCRIPTION	2021	2022	2023	2023	2023	2024	2024	2024
	ACTIVITY	ACTIVITY	ERP AMENDED BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	FINANCE REVIEW BUDGET	FINANCE REVIEW BUDGET	FINANCE AMT CHANGE

GENERAL FUND MAJOR COMPONENTS OF EXPENDITURES

DESCRIPTION	2021	2022	2023	2023	2023	2024	2024	2024
	ACTIVITY	ACTIVITY	ERP AMENDED BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	FINANCE REVIEW BUDGET	FINANCE REVIEW BUDGET	FINANCE AMT CHANGE
COMPENSATION & BENEFITS	3,364,161	3,499,819	3,985,750	1,790,320	3,814,977	4,190,943	4,190,943	205,193
OPERATING EXPENDITURES	1,351,451	1,389,485	1,511,458	648,268	1,466,863	1,513,190	1,513,190	1,732
ONE TIME USE OF FUND BALANCE	5,400		71,000	39,000	45,166	256,000	256,000	185,000
	4,721,012	4,889,304	5,568,208	2,477,588	5,326,956	5,960,133	5,960,133	391,925

Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 150 - FIRE DEPARTMENT FUND									
ESTIMATED REVENUES									
4100	TAXES	194,015	194,835	605,081	302,541	605,081	609,056	0.66	3,975
4300	INTERGOV T REVENUES	53,562	82,042	60,632	15,908	82,284	66,376	9.47	5,744
4620	PUBLIC SAFETY	1,042,118	966,681	1,073,243	724,954	1,220,124	1,273,500	18.66	200,257
4700	INTERGOV T CHARGES FOR SERVICE	228,003	234,046	644,281	302,541	649,669	653,644	1.45	9,363
4800	MISC REVENUE	3,109	15,332	660	7,524	8,199	1,500		1,500
4810	INTEREST REVENUE	282	2,323	660	8,694	18,907	12,000	1,718.18	11,340
4820	COMMERCIAL REVENUE	38,122	35,526	48,173	15,403	51,392			
4900	OTHER FINANCING SOURCES								
	TOTAL ESTIMATED REVENUES	1,556,211	1,530,785	2,432,070	1,377,565	2,635,656	2,616,076	(100.00)	(48,173)
									184,006
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL	26,888	27,886	27,869	13,933	27,869	29,150	4.60	1,281
5221	FIRE ADMINISTRATION	980,905	1,011,841	1,065,202	492,985	1,063,737	1,120,387	5.18	55,185
5222	FIRE SUPPRESSION	58,341	65,547	60,380	16,076	51,910	60,993	1.02	613
5223	FIRE TRAINING	25,812	21,424	27,429	8,772	26,929	27,929	1.82	500
5231	AMBULANCE	376,990	360,333	355,754	178,993	418,217	464,681	30.62	108,927
5232	AMBULANCE TRAINING	15,618	12,290	14,738	4,951	11,738	15,238	3.39	500
5233	REFERENDUM FUNDED STAFFING			679,116	54,498	313,691	679,116		17,000
5700	CAPITAL OUTLAY EXPENDITURES	70,783	22,828	38,000	13,290	37,278	55,000	44.74	
5880	USE OF GRANTS/DONATIONS	3,165	2,184		9,787	14,924			
5900	OTHER FINANCING USES	34,630		163,582		30,000	163,582		
	TOTAL APPROPRIATIONS	1,593,132	1,524,333	2,432,070	793,285	1,996,293	2,616,076	7.57	184,006
	NET OF REVENUES/APPROPRIATIONS - FUND 150		6,452		584,280	639,363			

Summary information of the Fire Department operating budget that was presented at the 9/7/2023 Budget Workshop with the Village Board and the 9/18/2023 Special Town Board Meeting. Some slight reallocations were made within the proposed expenditure budget to account for the increase in health insurance costs over what was originally estimated and presented to the Village Board. This did not change the overall total budget proposed.

Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 200 - COMMUNITY DEVELOPMENT FUND									
ESTIMATED REVENUES									
4810	INTEREST REVENUE	1,265	18,377	7,000	18,559	38,801	20,000	185.71	13,000
4900	OTHER FINANCING SOURCES	1,483,612		588,752		624,688	2,968,116	404.14	2,379,364
	TOTAL ESTIMATED REVENUES	1,484,877	18,377	595,752	18,559	663,489	2,988,116	401.57	2,392,364
APPROPRIATIONS									
5130	VILLAGE ATTORNEY	574	100	2,000				(100.00)	(2,000)
5141	VILLAGE ADMINISTRATOR	5,074	4,573	2,000	4,229	4,900	5,000	150.00	3,000
5335	ENGINEERING	64,663	36,430		4,884	13,764	15,000		15,000
5632	PLANNING DEPARTMENT	40,100	900	17,100			13,000	(23.98)	(4,100)
5700	CAPITAL OUTLAY EXPENDITURES	968,306	760,158	567,306			2,931,565	416.75	2,364,259
5805	DEBT ISSUANCE/REFUNDING EXP	28,168		7,346		13,397	23,551	220.60	16,205
5900	OTHER FINANCING USES					127,611			
	TOTAL APPROPRIATIONS	1,106,885	802,161	595,752	9,113	159,672	2,988,116	401.57	2,392,364
NET OF REVENUES/APPROPRIATIONS - FUND 200		377,992	(783,784)		9,446	503,817			

This budget accounts for non-TID development related projects, which are currently the Deback Drive road project that has been on hold as well as the potential Gearbox Road. Budgets are being proposed in the event the projects occur in 2024, however they may be delayed further. Gearbox is proposed to be funded from the Village's designated fund reserves. This transfer will not occur from that fund until the project moves forward.

Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 210 - WISCONSIN DEVELOPMENT FUND									
ESTIMATED REVENUES									
4810	INTEREST REVENUE	103	2,248	1,500	3,128	6,065	3,000	100.00	1,500
4900	OTHER FINANCING SOURCES			130,312			114,372	(12.23)	(15,940)
	TOTAL ESTIMATED REVENUES	103	2,248	131,812	3,128	6,065	117,372	(10.95)	(14,440)
APPROPRIATIONS									
5670	ECONOMIC DEVELOPMENT	1,000					114,372	(12.23)	(15,940)
5700	CAPITAL OUTLAY EXPENDITURES	45,988			15,940	15,940			
5900	OTHER FINANCING USES			1,500			3,000	100.00	1,500
	TOTAL APPROPRIATIONS	46,988		131,812	15,940	15,940	117,372	(10.95)	(14,440)
NET OF REVENUES/APPROPRIATIONS - FUND 210			2,248		(12,812)	(9,875)			

This budget accounts for the agreement with Espresso Love to provide funding for their project which is currently on hold.

Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 300 - DEBT SERVICE FUND									
ESTIMATED REVENUES									
4100	TAXES	2,405,481	2,521,365	2,732,701	2,260,077	2,732,701	2,732,701		
4200	SPECIAL ASSESSMENTS	66,320	52,746	18,346		18,346	16,937	(7.68)	(1,409)
4810	INTEREST REVENUE	1,161	19,278		42,337	72,577	31,005		31,005
4900	OTHER FINANCING SOURCES	100,000	150,000	431,654	250,000	753,939	396,050	(8.25)	(35,604)
	TOTAL ESTIMATED REVENUES	2,572,962	2,743,389	3,182,701	2,552,414	3,577,563	3,176,693	(0.19)	(6,008)
APPROPRIATIONS									
5800	DEBT SERVICE	2,965,416	2,722,236	3,182,701	1,426,788	3,183,176	3,176,693	(0.19)	(6,008)
	TOTAL APPROPRIATIONS	2,965,416	2,722,236	3,182,701	1,426,788	3,183,176	3,176,693	(0.19)	(6,008)
	NET OF REVENUES/APPROPRIATIONS - FUND 300		21,153		1,125,626	394,387			

This budget accounts for non-TID debt payments for the Village's General Obligation debt. There is no increase in the tax levy needed to pay the debt payments due in 2024. Designated reserves are available to offset the payments in 2024.

Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 320 - FIRE/AMBULANCE DESIGNATED									
ESTIMATED REVENUES									
4810	INTEREST REVENUE	163	3,529	700	3,974	8,104	700		
4900	OTHER FINANCING SOURCES	17,315					162,000		162,000
	TOTAL ESTIMATED REVENUES	17,478	3,529	700	3,974	8,104	162,700	23,142.86	162,000
APPROPRIATIONS									
5900	OTHER FINANCING USES		140,000	700			162,700	23,142.86	162,000
	TOTAL APPROPRIATIONS		140,000	700			162,700	23,142.86	162,000
	NET OF REVENUES/APPROPRIATIONS - FUND 320	17,478	(136,471)		3,974	8,104			

This fund accounts for the Village's share of the Fire Department annual settlement that occurs every March with the Town of Mukwonago. The Village's share of the Fire Department's 2024 capital purchases will be funded by accumulated reserves in this fund. Added \$2,000 to balance presented at budget workshop for the transfer to Fund 430 to cover increase in cost for LifePak Cardiac Monitor purchase.

Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 340 - VILLAGE DESIGNATED FUND									
ESTIMATED REVENUES									
4800	MISC REVENUE	138,187	147,643	125,000	37,020	166,589	125,000		
4820	COMMERCIAL REVENUE		3,725			6,758			
4900	OTHER FINANCING SOURCES	5,400					587,306		587,306
TOTAL ESTIMATED REVENUES		143,587	151,368	125,000	37,020	173,347	712,306	469.84	587,306
APPROPRIATIONS									
5890	USE OF DESIGNATED FUNDS	31,253	42,217		21,158	50,372	63,000		63,000
5900	OTHER FINANCING USES			125,000			649,306		524,306
TOTAL APPROPRIATIONS		31,253	42,217	125,000	21,158	50,372	712,306	469.84	587,306
NET OF REVENUES/APPROPRIATIONS - FUND 340		112,334	109,151		15,862	122,975			

This fund accounts for donated and other designated funds received by the Village, including proceeds from the sale of misc. items from DPW & Police. Accumulated reserves from Prohealth will be used for the Gearbox Road should that project move forward; other proceeds will be used by DPW & Police for smaller capital items normally included in their operating funds.

Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 350 - AMERICAN RESCUE PLAN ACT									
ESTIMATED REVENUES									
4300	INTERGOV'T REVENUES						401,376		401,376
4810	INTEREST REVENUE	158	12,847	3,000	20,243	41,278	21,000	600.00	18,000
	TOTAL ESTIMATED REVENUES	158	12,847	3,000	20,243	41,278	422,376	13,979.20	419,376
APPROPRIATIONS									
5700	CAPITAL OUTLAY EXPENDITURES						401,376		401,376
5900	OTHER FINANCING USES			3,000			21,000	600.00	18,000
	TOTAL APPROPRIATIONS			3,000			422,376	13,979.20	419,376
NET OF REVENUES/APPROPRIATIONS - FUND 350		158	12,847		20,243	41,278			

This budget accounts for the partial recognition of ARPA funds previously received and the proposed use of those funds for the first two phases of the Village's Fiber infrastructure project.

Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 410 - RECYCLING FUND									
ESTIMATED REVENUES									
4100	TAXES	324,851	331,348	337,975	279,522	337,975	358,743	6.14	20,768
4300	INTERGOV'T REVENUES	22,277	22,220	22,277	22,231	22,277	22,277		
4640	RECYCLING FEE REVENUES	226,196	235,999	235,450	122,341	244,986	245,002	4.06	9,552
4800	MISC REVENUE	711	815	500	322	500	500		
4810	INTEREST REVENUE	433	2,698	1,000	6,617	10,509	3,000	200.00	2,000
4900	OTHER FINANCING SOURCES			26,136			18,754	(28.24)	(7,382)
	TOTAL ESTIMATED REVENUES	574,468	593,080	623,338	431,033	616,247	648,276	4.00	24,938
APPROPRIATIONS									
5362	GARBAGE COLLECTION	291,536	306,814	323,527	133,499	323,000	337,137	4.21	13,610
5363	RECYCLING	272,765	286,773	299,811	126,451	300,405	311,139	3.78	11,328
	TOTAL APPROPRIATIONS	564,301	593,587	623,338	259,950	623,405	648,276	4.00	24,938
	NET OF REVENUES/APPROPRIATIONS - FUND 410	10,167	(507)		171,083	(7,158)			

This budget accounts for the Village's garbage and recycling expenses. Garbage collection is funded thru tax levy, whereas recycling is funded thru quarterly charges to residents

Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 430 - CAPITAL EQUIPMENT FUND									
ESTIMATED REVENUES									
4100	TAXES	92,300	94,146						
4700	INTERGOV'T CHARGES FOR SERVICE	391,626	179,911	72,500	6,562	72,500	162,000	123.45	89,500
4810	INTEREST REVENUE	337	3,801	1,000		14,156	7,000	600.00	6,000
4820	COMMERCIAL REVENUE	41,787	16,151						
4900	OTHER FINANCING SOURCES	693,277	140,000	556,101	19,000	659,771	690,000	24.08	133,899
	TOTAL ESTIMATED REVENUES	1,219,327	434,009	629,601	25,562	746,427	859,000	36.44	229,399
APPROPRIATIONS									
5141	VILLAGE ADMINISTRATOR	1,222	2,097	2,000	870	2,000	2,000		
5700	CAPITAL OUTLAY EXPENDITURES	1,047,909	660,512	615,601	128,243	616,601	852,000	38.40	236,399
5805	DEBT ISSUANCE/REFUNDING EXP	13,163		12,000		10,890	5,000	(58.33)	(7,000)
5900	OTHER FINANCING USES					83,051			
	TOTAL APPROPRIATIONS	1,062,294	662,609	629,601	129,113	712,542	859,000	36.44	229,399
NET OF REVENUES/APPROPRIATIONS - FUND 430		157,033	(228,600)		(103,551)	33,885			

This budget accounts for the Village's capital equipment purchases and is funded thru a combination of reserves and debt. Balance increased by \$4,000 from amount presented at budget workshop for an increase in cost of LifePak Cardiac Monitor purchase. \$2,000 transfer from Fund 320; and \$2,000 payment from Town of Mukwonago will cover the increase.

Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 440 - LIBRARY FUND									
ESTIMATED REVENUES									
4100	TAXES		474,105	518,315	428,672	518,315	573,973	10.74	55,658
4300	INTERGOV'T REVENUES	464,809	569,498	569,811	287,511	569,811	593,704	4.19	23,893
4600	PUBLIC CHARGES FOR SERVICES	529,214	11,447	10,000	6,759	10,299	10,000		
4670	LEISURE ACTIVITIES	9,664	19,251	13,000	9,153	13,000	13,000		
4800	MISC REVENUE	17,031	110,233	500	26,120	13,907	7,282	1356.40	6,782
4810	INTEREST REVENUE	59,322	5,257	1,111,626	12,313	1,125,332	1,197,959	7.77	86,333
	TOTAL ESTIMATED REVENUES	1,080,492	1,189,791	1,111,626	770,528	1,125,332	1,197,959	7.77	86,333
APPROPRIATIONS									
5511	LIBRARY SERVICES	892,540	969,158	1,030,626	486,141	1,034,633	1,116,959	8.38	86,333
5700	CAPITAL OUTLAY EXPENDITURES	114,917	95,599	81,000	36,084	81,000	81,000		
5890	USE OF DESIGNATED FUNDS	71,870	120,407		65,439				
	TOTAL APPROPRIATIONS	1,079,327	1,185,164	1,111,626	587,664	1,115,633	1,197,959	7.77	86,333
NET OF REVENUES/APPROPRIATIONS - FUND 440		1,165	4,627		182,864	9,699			

This is the Library's operating budget. Slight increase of \$26 from what was presented at the budget workshop

Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 480 - CAPITAL IMPROVEMENT FUND									
ESTIMATED REVENUES									
4300	INTERGOV T REVENUES	278,581	135,865	152,175		152,175	154,136	1.29	1,961
4700	INTERGOV T CHARGES FOR SERVICE	28,622				1,718	35,500		35,500
4810	INTEREST REVENUE	2,274	44,517	30,000	53,992	135,864	65,091	116.97	35,091
4900	OTHER FINANCING SOURCES	3,173,463		1,584,443	20,000	1,746,354	1,770,535	11.74	186,092
	TOTAL ESTIMATED REVENUES	3,482,940	180,382	1,766,618	73,992	2,036,111	2,025,262	14.64	258,644
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL		15,160	18,300				(100.00)	(18,300)
5151	INDEPENDENT AUDITING	4,171	6,424	6,500	3,963	6,500		(100.00)	(6,500)
5700	CAPITAL OUTLAY EXPENDITURES	1,532,117	956,814	1,706,237	165,612	1,226,283	2,002,336	17.35	296,099
5805	DEBT ISSUANCE/REFUNDING EXP	59,920		35,581		36,123	22,926	(35.57)	(12,655)
5900	OTHER FINANCING USES					220,684			
	TOTAL APPROPRIATIONS	1,596,208	978,398	1,766,618	169,575	1,489,590	2,025,262	14.64	258,644
NET OF REVENUES/APPROPRIATIONS - FUND 480			1,886,732		(95,583)	546,521			

This budget accounts for the Village's non-development capital improvement projects and is funded thru a combination of reserves and debt. Increased by \$8,535 from amount presented at budget workshop to cover museum flooring project

Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 600 - IMPACT FEES									
ESTIMATED REVENUES									
4420	IMPACT FEES COLLECTED	169,799	107,443	132,000	24,053	44,423	1,000	(100.00)	(132,000)
4810	INTEREST REVENUE	220	4,731	1,000	3,329	6,168	100,000	(14.53)	(17,000)
4900	OTHER FINANCING SOURCES			117,000					
	TOTAL ESTIMATED REVENUES	170,019	112,174	250,000	27,382	50,591	101,000	(59.60)	(149,000)
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL				9				
5900	OTHER FINANCING USES	100,000	150,000	250,000	250,000	250,000	101,000	(59.60)	(149,000)
	TOTAL APPROPRIATIONS	100,000	150,000	250,000	250,009	250,000	101,000	(59.60)	(149,000)
	NET OF REVENUES/APPROPRIATIONS - FUND 600	70,019	(37,826)		(222,627)	(199,409)			

This budget accounts for the collection of Village impact fees and transfer of available reserves to debt service to repay the cost of eligible projects that have been undertaken. These revenues are contingent on development

Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 810 - PARKLAND FUND									
ESTIMATED REVENUES									
4425	PARKLAND SITE FEES		18,464	2,000	1,421	3,371	2,000		
4810	INTEREST REVENUE	169	3,676	125	5,886	11,904	5,500	4,300.00	5,375
	TOTAL ESTIMATED REVENUES	169	22,140	2,125	7,307	15,275	7,500	252.94	5,375
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL	38	36						
5900	OTHER FINANCING USES	17,455		2,125			7,500	252.94	5,375
	TOTAL APPROPRIATIONS	17,493	36	2,125			7,500	252.94	5,375
	NET OF REVENUES/APPROPRIATIONS - FUND 810	(17,324)	22,104		7,307	15,275			

This budget accounts for the collection of parkland site fees for the purchase or development of land for new parks or new park buildings. These revenues are contingent on development and have been largely replaced by the Park Impact Fee implemented in 2020.

VILLAGE OF MUKWONAGO
WAUKESHA AND WALWORTH COUNTIES

RESOLUTION 2023-72

A RESOLUTION ADOPTING THE 2024 ANNUAL TAX INCREMENT DISTRICT BUDGETS
AND ESTABLISHING THE 2023 TAX INCREMENT FOR THE
VILLAGE OF MUKWONAGO

WHEREAS, the Village of Mukwonago prepared an annual budget for the 2024 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 2024 Annual Budget was held on November 15, 2023 after due and proper notice of said hearing having been given in accordance with Wis. Stat. Section 65.90; and

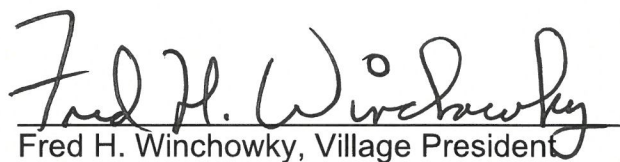
WHEREAS, the Village Board has adopted certain resolutions relating to borrowing and levying irrepealably taxes sufficient to pay such borrowing; and

WHEREAS, tax increment calculations totaled \$1,332,875.97 for Waukesha County and \$622,075.13 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 2024 Tax Increment District Annual Budgets, as attached as Exhibit A, utilizing the tax increment levied against affected properties.

Passed and adopted this 20th day of December, 2023.




Fred H. Winchowky, Village President

Attest: 
Diana Dykstra, Clerk-Treasurer

11/30/2023

BUDGET REPORT FOR VILLAGE OF MUKWONAGO

Calculations as of 06/30/2023

GL NUMBER	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 DEPT REQUESTED BUDGET	2024 DEPT REQUESTED % CHANGE	2024 DEPT REQUESTED AMT CHANGE
Fund 220 - TID#3 - GENERAL								
ESTIMATED REVENUES								
4100 - TAXES	916,659	863,477	905,802	754,914	905,802	907,584	0.20	1,782
4200 - SPECIAL ASSESSMENTS	18,351	19,623	11,500	35,453	35,453	11,500		
4300 - INTERGOV T REVENUES	39,979	30,250	30,250	22,324	30,250	30,250		
4810 - INTEREST REVENUE	791	13,343	4,000	21,477	36,818	11,870	196.75	7,870
4900 - OTHER FINANCING SOURCES			218,160			217,049	(0.51)	(1,111)
TOTAL ESTIMATED REVENUES	975,780	926,693	1,169,712	834,168	1,008,323	1,178,253	0.73%	8,541
APPROPRIATIONS								
5140 - ADMINISTRATIVE & GENERAL	5,249	5,153	5,150	2,649	5,479	5,150		
5151 - INDEPENDENT AUDITING	3,382	3,962	3,500	1,641	3,500	3,500		
5800 - DEBT SERVICE	946,196	1,027,964	1,161,062	822,807	1,161,062	1,169,603	0.74	8,541
TOTAL APPROPRIATIONS	954,827	1,037,079	1,169,712	827,097	1,170,041	1,178,253	0.73%	8,541
NET OF REVENUES/APPROPRIATIONS - FUND 220	20,953	(110,386)		7,071	(161,718)			

GL NUMBER	2021	2022	2023	2023	2023	2024	2024	2024
	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	DEPT REQUESTED BUDGET	DEPT REQUESTED % CHANGE	DEPT REQUESTED AMT CHANGE
Fund 240 - TID#4								
ESTIMATED REVENUES								
4100 - TAXES	82,368	276,803	366,821	305,716	366,821	425,291	15.94	58,470
4810 - INTEREST REVENUE	82	2,845	1,500	9,973	17,096	6,674	344.93	5,174
TOTAL ESTIMATED REVENUES	82,450	279,648	368,321	315,689	383,917	431,965	17.28%	63,644
APPROPRIATIONS								
5140 - ADMINISTRATIVE & GENERAL	11,150	5,151	5,150	2,649	5,150	5,150		
5151 - INDEPENDENT AUDITING	3,678	388	4,300	438	4,300	4,300		
5800 - DEBT SERVICE	41,627	155,686	153,923	142,588	153,923	155,508	1.03	1,585
5900 - OTHER FINANCING USES			204,948			267,007	30.28	62,059
TOTAL APPROPRIATIONS	56,455	161,225	368,321	145,675	163,373	431,965	17.28%	63,644
NET OF REVENUES/APPROPRIATIONS - FUND 240								
	25,995	118,423		170,014	220,544			

GL NUMBER	2021		2022		2023		2023		2024		2024	
	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	DEPT REQUESTED BUDGET	DEPT REQUESTED % CHANGE	DEPT REQUESTED AMT CHANGE		
Fund 250 - TID #5												
ESTIMATED REVENUES												
4100 - TAXES	685,467	425,570	906,641	547,938	906,641	906,641	622,075	(31.39)	(284,566)			
4200 - SPECIAL ASSESSMENTS		6,419	6,419	36,269	6,419	36,269		(100.00)	(6,419)			
4810 - INTEREST REVENUE	2,013	38,886	12,000	60,724	12,000	104,098	48,332	302.77	36,332			
4900 - OTHER FINANCING SOURCES	8,001,814	4,477,379	2,315,429		2,315,429	2,131,908	1,868,197	(19.32)	(447,232)			
TOTAL ESTIMATED REVENUES	8,689,294	4,948,254	3,240,489	644,931	3,240,489	3,178,916	2,538,604	-21.66%	(701,885)			
APPROPRIATIONS												
5130 - VILLAGE ATTORNEY	2,581	3,740		280		400						
5140 - ADMINISTRATIVE & GENERAL	46,592	45,154	55,150	2,649	55,150	5,150	5,150	(90.66)	(50,000)			
5151 - INDEPENDENT AUDITING	2,715	5,730	4,500	11,215	4,500	15,000	4,500					
5335 - ENGINEERING	210,566	72,354	50,000	2,585	50,000	50,000		(100.00)	(50,000)			
5670 - ECONOMIC DEVELOPMENT	245,000	3,033	5,000		5,000			(100.00)	(5,000)			
5700 - CAPITAL OUTLAY EXPENDITURES	1,770	377,924	2,000,000	36,842	2,000,000	1,500,000	1,202,593	(39.87)	(797,407)			
5800 - DEBT SERVICE	8,221,209	5,069,405	1,070,839	854,900	1,070,839	1,070,839	1,326,361	23.86	255,522			
5805 - DEBT ISSUANCE/REFUNDING EXP	151,182	93,890	55,000		55,000	45,852		(100.00)	(55,000)			
TOTAL APPROPRIATIONS	8,881,615	5,671,230	3,240,489	908,471	3,240,489	2,687,241	2,538,604	-21.66%	(701,885)			
NET OF REVENUES/APPROPRIATIONS - FUND 250												
	(192,321)	(722,976)		(263,540)		491,675						

RESOLUTION 2023-60

A RESOLUTION ADOPTING THE 2024 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 2024 Storm Water Utility District #1 Budget as follows:

Operation & Maintenance	\$36,992
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BE IT FURTHER RESOLVED, that the equivalent runoff unit (ERU) rate will be \$8.32 per ERU per quarter.

Adopted this 15th day of November 2023.


Fred H. Winchowky, Village President

Attest: 
Diana Dykstra, Clerk-Treasurer



Summary Budgets for Government Accounts, excluding TIDs - for Public Hearing & Adoption on 11-15-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 500 - STORM WATER UTILITY									
ESTIMATED REVENUES									
4430	PERMITS & FEES	33,142	33,183	33,500	17,929	35,828	35,828	6.95	2,328
4810	INTEREST REVENUE	60	516	35	1,146	2,302	1,164	3,225.71	1,129
4900	OTHER FINANCING SOURCES			1,374				(100.00)	(1,374)
	TOTAL ESTIMATED REVENUES	33,202	33,699	34,909	19,075	38,130	36,992	5.97	2,083
APPROPRIATIONS									
5344	STORM SEWER	83,461	14,932	34,909	7,769	29,809	36,992	5.97	2,083
	TOTAL APPROPRIATIONS	83,461	14,932	34,909	7,769	29,809	36,992	5.97	2,083
	NET OF REVENUES/APPROPRIATIONS - FUND 500		18,767		11,306	8,321			

This budget accounts for the storm water fees collected for the TID #3 pond and are used for the maintenance of the pond

RESOLUTION 2023-61

**A RESOLUTION ADOPTING THE 2024 WATER UTILITY
AND SANITARY SEWER UTILITY BUDGETS INCLUDING 2024 SEWER RATES**

WHEREAS, the Village Board of Trustees recommends the 2024 Water Utility Budget as follows: and;

Operation & Maintenance	\$ 1,784,256
Capital Expense	495,000
Depreciation	<u>590,700</u>
Total	\$ 2,869,956

WHEREAS, the Water Utility does not currently qualify for a simplified rate increase but plans to check its eligibility again once the 2023 annual report is filed with the PSC, and;

WHEREAS, if eligible, and based on current information, would implement a 4.0% increase for the last 2 quarters of 2024 pending PSC approval, and

WHEREAS, that the Village Board of Trustees recommends the 2024 Sanitary Sewer Utility Budget as follows: and;

Operation & Maintenance	\$ 1,637,677
Capital Expense	555,000
Depreciation	<u>670,505</u>
Total	\$ 2,863,182

WHEREAS, effective with the 1st quarterly billing in fiscal year 2024, the sewer rate per thousand gallons of water used will increase 7% to \$7.35, and the quarterly flat charge shall be as follows: and;

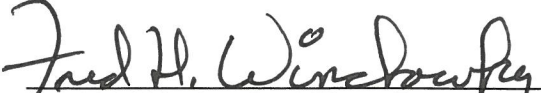
Connection Size	Charge
5/8" or 3/4"	\$40.82
1"	\$64.02
1 1/4"	\$82.64
1 1/2"	\$102.81
2"	\$149.22
3"	\$257.62
4"	\$411.94
6"	\$799.64
8"	\$1,264.14
10"	\$1,883.57
12"	\$2,502.89


WHEREAS, effective with the 1st quarter billing in fiscal year 2024, surcharge rates for pollutant loadings in excess of domestic strength wastewater shall be as follows: and;

Pollutant	Charge per pound
BOD	\$0.72
TSS	\$0.56
Phosphorus	\$6.90
Ammonia	\$0.63

NOW THEREFORE BE IT RESOLVED, the Village Board of Trustees does hereby approve the 2024 Water Utility Budget, the 2024 Sanitary Sewer Utility Budget, the 2024 sewer rates per thousand, quarterly flat charges and pollutant surcharges.

Adopted this 15th day of November, 2023


Fred H. Winchowky, Village President

Attest: 
Diana Dykstra, Clerk-Treasurer



610 - Water Utility

Cat	Cat Descr	Sum of 2021 Actual	Sum of 2022 Actual	Sum of 2023 Proposed Budget	Sum of 6-30-23 YTD Amount	Sum of Year End Estimates	Sum of 2024 Proposed Budget	% change 2024 Proposed Budget over 2023 Adopted Budget	\$\$ change 2024 Proposed Budget over 2023 Adopted Budget
Expenditure									
5140	ADMINISTRATIVE & GENERAL	-	44,598	-	-	-	-	0.00%	-
** 5900	OTHER FINANCING USES	10,000	10,000	279,257	15,000	15,000	15,000	-94.63%	(264,257)
6200	PUMPING OPERATIONS	123,763	142,472	142,281	59,523	130,229	144,337	1.45%	2,056
6210	PUMPING MAINTENANCE	61,745	137,351	94,742	9,148	45,805	73,029	-22.92%	(21,713)
6300	WATER TREATMENT OPERATIONS	73,715	83,084	75,121	33,384	87,088	109,622	45.93%	34,501
6310	WATER TREATMENT MAINTENANCE	25,663	22,615	27,582	4,995	19,851	27,054	-1.91%	(528)
6450	T&D-DISTR RSRV/STNDP MAINT	4,000	5,580	3,683	1,384	4,231	3,812	3.50%	129
6451	T&D-MAINS MAINTENANCE	17,342	20,791	47,130	8,282	48,579	56,942	20.82%	9,812
6452	T&D-SERVICES MAINTENANCE	43,309	27,313	42,320	7,122	60,831	55,870	32.02%	13,550
6453	T&D-METERS MAINTENANCE	950	4,147	27,244	28,421	46,586	38,531	41.43%	11,287
6454	T&D-HYDRANTS MAINTENANCE	2,735	13,607	47,861	7,345	37,974	50,394	5.29%	2,533
6901	METER READING LABOR	3,764	3,252	8,236	1,214	1,973	5,329	-35.30%	(2,907)
6902	ACCOUNTING/COLLECTING	83,342	81,047	84,865	40,329	82,367	88,178	3.90%	3,313
6920	ADMINISTRATIVE & GENERAL EXP	996,100	835,725	1,042,300	441,052	934,517	1,131,158	8.53%	88,858
** 6950	YEAR END ACCOUNTING ADJUSTMENT	580,625	603,255	548,453	-	590,700	590,700	7.70%	42,247
Expenditure Total		2,027,053	2,034,837	2,471,075	657,199	2,105,731	2,389,956	-3.28%	(81,119)
Revenue									
4010	METERED SALES	2,125,156	2,164,335	2,178,000	1,035,961	2,117,040	2,145,500	-1.49%	(32,500)
4020	OTHER OPERATING REVENUE	169,986	197,626	154,200	198,878	256,071	169,200	9.73%	15,000
4200	SPECIAL ASSESSMENTS	8	-	-	-	-	-	0.00%	-
4420	IMPACT FEES COLLECTED	145,463	96,194	120,000	22,706	39,405	-	-100.00%	(120,000)
4800	MISC REVENUE	618,443	118,850	200	333	400	200	0.00%	-
4810	INTEREST REVENUE	3,661	25,307	18,675	46,050	100,098	49,980	167.63%	31,305
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	0.00%	-
* 4900	OTHER FINANCING SOURCES	-	-	-	-	-	25,076	0.00%	25,076
Revenue Total		3,062,717	2,602,312	2,471,075	1,303,928	2,513,014	2,389,956	-3.28%	(81,119)

Water Debt Service Coverage Ratio

* Total Revenue less Other Financing Sources:	2024
	2,364,880 *
** Total Expenditure Less Year End Accounting Adjustments & Other Financing Uses:	1,784,256 **
Net Revenue	580,624
Debt Service Principal	293,703
Debt Service Coverage Ratio (should exceed 125%)	198%

Breakdown of Totals for WATER Budget Resolution

Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,784,256
Depreciation	590,700
Capital Expense (excl. development)	495,000
Total Water Budget	2,869,956

620 - Sewer Utility

Cat	Cat Descr	Sum of 2021 Actual	Sum of 2022 Actual	Sum of 2023 Proposed Budget	Sum of 6-30-23 YTD Amount	Sum of Year End Estimates	Sum of 2024 Proposed Budget	% change 2024 Proposed Budget over 2023 Adopted Budget	\$\$ change 2024 Proposed Budget over 2023 Adopted Budget
	Expenditure								
5140	ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	0.00%	-
5700	CAPITAL EXPENDITURES	-	-	-	-	-	-	0.00%	-
** 5900	OTHER FINANCING USES	-	-	64,949	-	-	-	-100.00%	(64,949)
8010	WWTP-TREATMENT/DISPOSAL/GP	624,312	669,670	575,971	279,924	656,605	665,347	15.52%	89,376
8020	LIFT STATIONS/PUMPING EQUIP	21,591	26,904	27,627	9,014	21,395	30,386	9.99%	2,759
8030	WASTEWATER COLLECTION SYSTEM	58,734	46,384	73,308	8,574	85,171	90,651	23.66%	17,343
8100	DPW	1,064	-	-	-	-	-	0.00%	-
8300	ACCOUNTING/COLLECTING	82,078	79,616	82,365	39,989	81,780	85,678	4.02%	3,313
8400	ADMINISTRATIVE & GENERAL	554,460	546,242	673,016	275,153	602,823	765,615	13.76%	92,599
** 8900	YEAR END ACCOUNTING ADJUSTMENT	770,341	669,393	729,984	-	670,505	670,505	-8.15%	(59,479)
	Expenditure Total	2,112,580	2,038,209	2,227,220	612,654	2,118,279	2,308,182	3.64%	80,962
	Revenue								
4010	METERED SALES	1,661,439	1,742,119	1,810,440	935,770	1,870,804	1,929,500	6.58%	119,060
4020	OTHER OPERATING REVENUE	239,038	315,650	309,800	133,268	369,337	215,700	-30.37%	(94,100)
4200	SPECIAL ASSESSMENTS	65	-	-	-	-	-	0.00%	-
4420	IMPACT FEES COLLECTED	50,297	35,553	56,000	6,972	15,936	12,500	-77.68%	(43,500)
4700	INTERGOV'T CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%	-
4800	MISC REVENUE	679,078	84,085	400	333	500	400	0.00%	-
4810	INTEREST REVENUE	6,921	48,156	35,580	66,364	157,796	78,630	120.99%	43,050
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	0.00%	-
* 4900	OTHER FINANCING SOURCES	10,000	10,000	15,000	15,000	15,000	71,452	376.35%	56,452
	Revenue Total	2,646,838	2,235,563	2,227,220	1,157,707	2,429,373	2,308,182	3.64%	80,962

Sewer Debt Service Coverage Ratio		2024
* Total Revenue less Other Financing Sources:		2,236,730 *
** Total Expenditure Less Year End Accounting Adjustments & Other Financing Uses:		1,637,677 **
Net Revenue		599,053
Debt Service Principal		541,298
Debt Service Coverage Ratio (should exceed 125%)		111%

Breakdown of Totals for SEWER Budget Resolution	
Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,637,677
Depreciation	670,505
Capital Expense (excl. development)	555,000
Total Sewer Budget	2,863,182