

Village of Mukwonago
Notice of Meeting and Agenda

SPECIAL VILLAGE BOARD MEETING
Wednesday, November 18, 2020

Time: **6:00 pm**

Place: **Mukwonago Municipal Building, 440 River Crest Ct., Mukwonago, WI 53149**

1. Call To Order

2. Roll Call

3. Public Hearings

All persons interested in making comments about the public hearing item will be heard. Formal petitions and written comments regarding the public hearing item may be submitted tonight. During the public hearing, if you wish to be heard, the Village Board asks that you begin by stating your name and address, speak for no more than three minutes and attempt to avoid duplication. Each person speaking at the public hearing must sign the Public Hearing Appearance sign-in sheet before speaking.

3.1 Public Hearing for the proposed 2021 Annual Village Budget.

[2021 Budget Public Hearing Notice](#)

[2021 Budget Presentation for 11-18-2020 Public Hearing.pdf](#)

4. New Business

4.1 Discussion and possible action to approve a Resolution Adopting the 2021 Annual Budget and Establishing the Tax Levy for the Village of Mukwonago.

[RESOLUTION 2020-67 \(Adopt 2021 Village Budgets Tax Levy\).docx](#)

[2021 Special Revenue Funds FINAL for Adoption.pdf](#)

[2021 General Fund Budget FINAL for Adoption.pdf](#)

[2021-Proposed-TID-Budgets-10-26-2020.pdf](#)

[2021-2025-Capital-Plan-with-Descriptions.pdf](#)

4.2 Discussion and possible action to approve a Resolution Adopting the 2021 Annual Utilities Budget for the Village of Mukwonago.

[RESOLUTION 2020-68 \(Adopt 2021 Water and Sewer Utility Budgets\).docx](#)

[2021 Utilities Summary Budgets for Adoption.pdf](#)

4.3 Discussion and possible action to approve a Resolution Adopting the 2021 Storm Water Utility District #1 Budget for the Village of Mukwonago.

[RESOLUTION 2020-69 \(Adopt 2021 Storm Water Utility District 1 Budget\).docx](#)

[2021 Storm Water Utility FINAL for Adoption.pdf](#)

5. Adjournment

It is possible that a quorum of, members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental

body specifically referred to above in this notice. Please note, upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through appropriate aids and services. For additional information or to request this service, contact the Municipal Clerk's Office, (262) 363-6420.

NOTICE OF PUBLIC HEARING 2021 VILLAGE OF MUKWONAGO BUDGET

On **Wednesday, November 18, 2020 at 6:00 p.m.**, a Public Hearing will be conducted before the Village Board in the Board Room of the Village Hall at 440 River Crest Court, Mukwonago. The purpose of this hearing is to receive citizen input on the 2021 Budget. Immediately following the public hearing the Village Board will meet for the purpose of approving the 2021 tax levy.

The schedule below summarizes the 2021 Budget as it is proposed, which indicate anticipated revenues and expenses as well as display the status of the different funds. A copy of the proposed budget is available for inspection at the Clerk-Treasurer's Office, 440 River Crest Court, during normal business hours, and on the Village website at www.villageofmukwonago.com.

Given under my hand and seal, this 29th day of October 2020 in and for the Village of Mukwonago, Waukesha & Walworth Counties.

Diana A Dykstra, MMC
Clerk-Treasurer

Village of Mukwonago 2021 Budget Summary

			Estimated		Adopted	Proposed	
GENERAL FUND	Actual	Actual Thru	Balance for	Total	2020	2021	%
<u>Revenues</u>	2019	6/30/2020	2020	2020	Budget	Budget	Change
Taxes	2,604,139	2,260,867	410,934	2,671,801	2,671,895	2,919,384	
Other Taxes	411,855	211,868	192,359	404,227	392,000	387,500	
Intergovernmental Revenues	817,450	310,883	590,017	900,900	861,478	828,668	
Licenses & Permits	543,252	161,168	155,486	316,654	337,597	359,410	
Forfeitures and Penalties	179,023	84,960	63,009	147,969	165,000	165,000	
Public Charges for Services	35,711	19,528	9,605	29,133	38,817	34,050	
Leisure Activities	100,219	-	88,733	88,733	98,000	85,000	
Intergovernmental Charges	192,717	54,871	107,652	162,523	209,200	201,000	
Investments	117,331	41,789	10,642	52,431	86,500	43,211	
Other Revenues	20,153	10,335	10,728	21,063	22,000	22,000	
Other Financing Sources	-	-	-	-	-	50,000	
Total Revenues	5,021,850	3,156,269	1,639,165	4,795,434	4,882,487	5,095,223	4.36%
<u>Expenditures</u>							
General Government	785,768	469,006	489,938	958,944	890,375	928,067	
Public Safety	2,460,740	1,258,642	1,250,805	2,509,447	2,649,691	2,754,089	
Health & Human Services	2,746	2,420	-	2,420	2,750	2,470	
Public Works	842,933	477,174	455,118	932,292	917,155	992,755	
Culture and Recreation	171,460	93,870	94,161	188,031	188,991	194,911	
Conservation & Development	199,229	97,303	105,611	202,914	221,525	187,431	
Storm Water	11,820	1,160	1,794	2,954	12,000	10,500	
Other Financing Uses	513,317	-	50,000	50,000	-	25,000	
Total Expenditures	4,988,013	2,399,575	2,447,427	4,847,002	4,882,487	5,095,223	4.36%
Fund Balance, January 1	2,109,156			2,142,998		2,091,430	
Fund Balance, December 31	2,142,998			2,091,430		2,091,430	

	Total Estimated YE 2020		Total 2021	Use of	Total 2021	Fund Balance	Fund Balance
<u>Budget Summary by Fund</u>	Revenues	Expenditures	Revenues	Fund Balance	Expenditures	Jan. 1, 2021	Dec. 31, 2021
General Fund	4,795,434	4,847,002	5,095,223	-	5,095,223	2,091,430	2,091,430
Fire/Ambulance Fund	1,541,368	1,488,183	1,549,771	-	1,549,771	178,275	178,275
Community Development	1,116,548	96,405	1,393,000	1,000,000	2,393,000	1,215,619	215,619
Wisconsin Development	7,445	7,445	-	209,000	209,000	209,361	361
TID #3	2,674,951	2,854,251	959,918	-	959,918	875,752	875,752
TID #4	1,330,307	1,165,957	79,567	-	79,567	113,748	113,748
TID #5	263,842	621,739	8,764,253	-	8,764,253	3,316,757	3,316,757
Debt Service Fund	2,766,704	2,560,874	2,575,666	-	2,575,666	937,271	937,271
Fire/Ambulance Designated Fund	1,538	-	1,500	-	1,500	257,631	257,631
Village Designated Fund	178,356	46,872	125,000	-	-	443,561	568,561
Recycling	565,128	560,508	567,460	-	567,460	118,296	118,296
Capital Equipment	820,703	784,309	1,135,300	47,300	1,182,600	345,108	297,808
Library Services	1,061,207	975,999	1,029,503	-	1,029,503	298,571	298,571
Capital Improvements	1,622,610	2,736,466	3,129,413	390,174	3,519,587	1,095,662	705,488
Storm Water Fund	33,114	18,484	33,120	-	33,120	73,620	73,620
Impact Fee	115,832	122,105	81,205	19,000	100,205	246,348	227,348
Parkland Site	52,668	17,405	21,750	-	21,750	356,414	356,414
TOTALS	18,947,755	18,904,004	26,541,649	1,665,474	28,082,123	12,173,424	10,632,950

	2020	2021	Percent
<u>Tax Levy Summary</u>	Levied	Proposed	Change
General Fund	2,671,895	2,919,384	9.26%
Fire/Ambulance Fund	222,854	191,015	-14.29%
Debt Service Fund	2,373,863	2,405,481	1.33%
Recycling	318,481	324,851	2.00%
Capital Equipment	106,080	92,300	-12.99%
Library Services	455,695	464,809	2.00%
Total	6,148,868	6,397,840	4.05%

General Obligation Notes & Bonds	27,671,864
Bond Anticipation Notes	11,925,000

VILLAGE OF MUKWONAGO

2021 ANNUAL BUDGET

Public Hearing Presentation

November 18, 2020



2021 Budget Overview – Tax Levy

- Total Property Tax Levy increased by \$262,244 which is 4.26% over the prior year's levy
 - Of this \$230,626 covers increases in operating expenses and is allocated among the General Fund, Fire, Recycling, Library and Capital Equipment Funds
 - \$31,618 is for increases in G.O. Debt Service
 - The Village's Total Property Tax Levy (excluding Tax Increments) is \$6,411,112
- Factors allowing the Tax Levy increase include:
 - 5.757% net new construction
 - Total Equalized Value increased \$66,857,400 to \$992,994,900
 - Total Assessed (taxable) Value increased \$34,264,900 to \$939,552,600

2021 Budget Overview

Expenditure Restraint Program

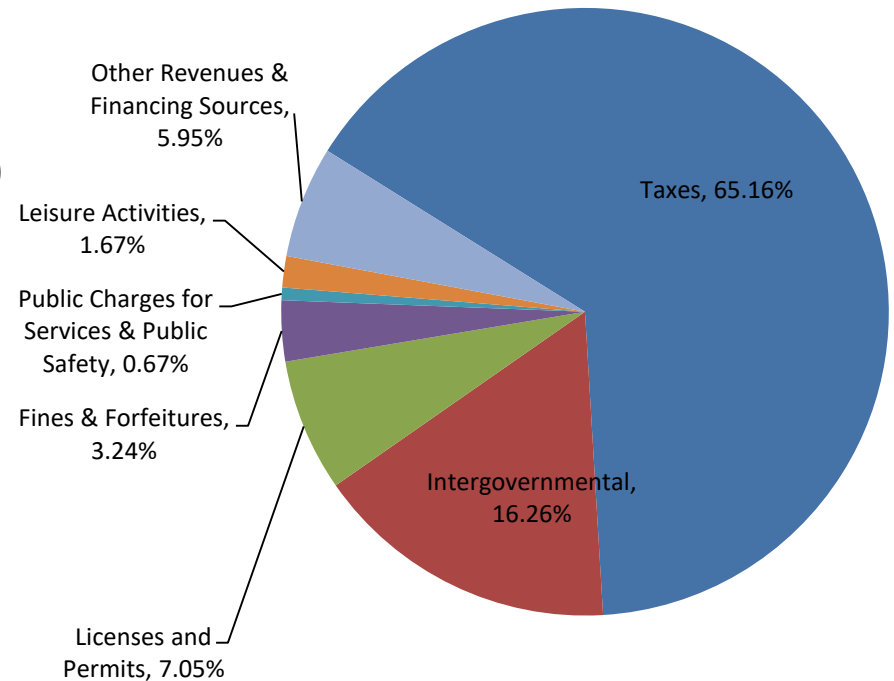
- The State offers an Expenditure Restraint Program which provides aid to municipalities who keep the General Fund Expenditure Budget below a calculated percentage consisting of 60% of the net new construction factor (capped at 2%) plus a CPI factor approved by the DOR.
- Using these parameters, the Village must keep its 2021 General Fund Expenditure Budget increase to under 3.4% in order to qualify for aid for the 2022 budget year. In 2021, the amount of aid expected is \$128,580
- The proposed 2021 General Fund Expenditure Budget as presented totals \$5,095,223 which is an increase of \$212,736 or 4.36% over the adopted 2020 budget. The ERP calculation is a bit more complex, involving the tax levies that are allocated out to other funds. The actual General Fund calculation for ERP purposes is 3.05% which is below 3.4% required threshold to qualify for the state aid in 2022.

GENERAL FUND

2021 REVENUE HIGHLIGHTS

- Taxes - \$3,320,156 - make up 65% of the revenue budget. Taxes are comprised of: Property tax of \$2,932,656; Room tax of \$7,500; Water Utility tax equivalent of \$368,000; and property tax interest of \$12,000
- The remaining 35% of non-tax general revenues comes from intergovernmental revenues, fines, fees, interest and commercial revenue

2021 Proposed Revenue Composition

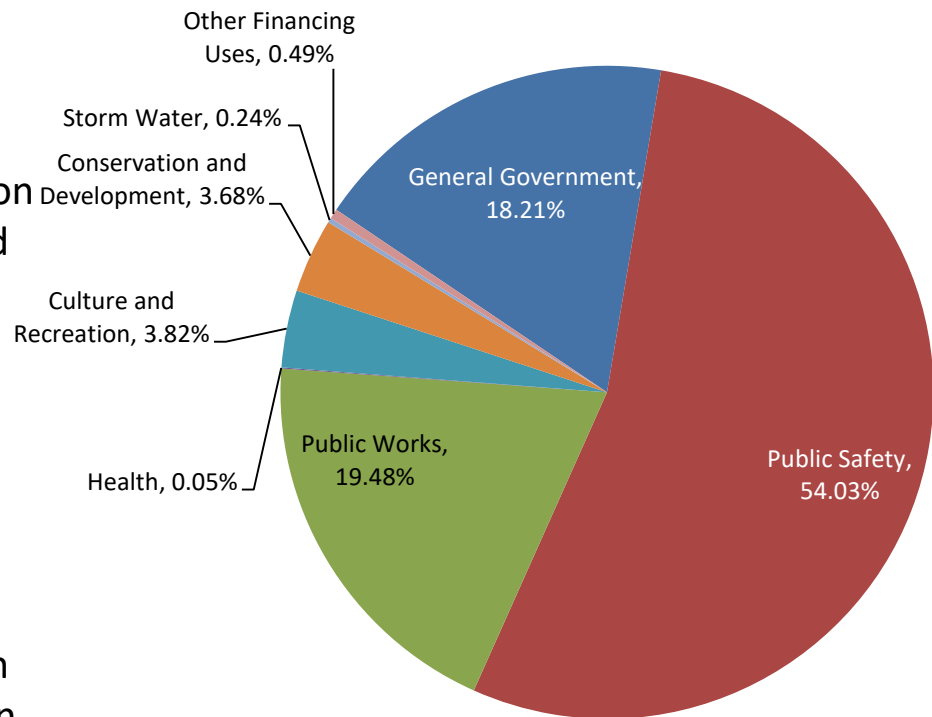


GENERAL FUND

2021 EXPENDITURE HIGHLIGHTS

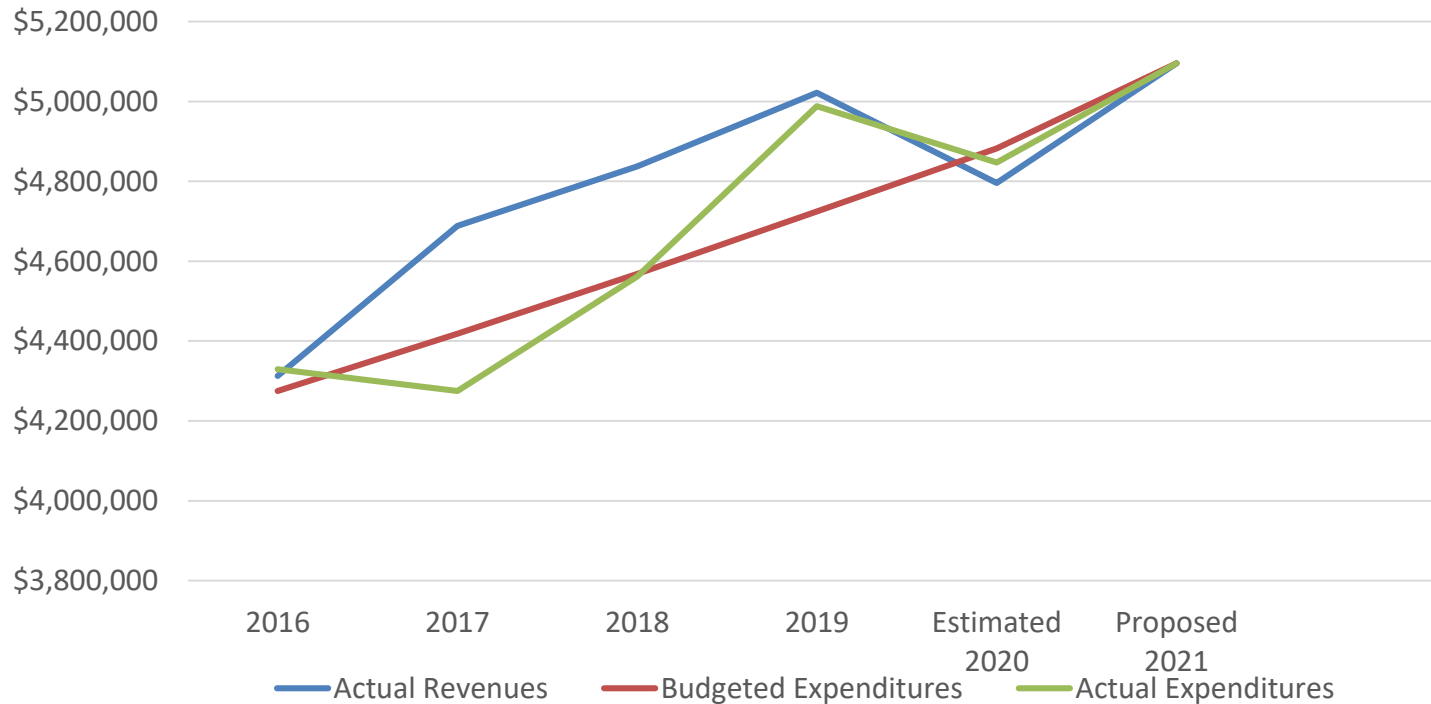
- Total expenditures increased to \$5,095,223 compared to the 2020 budget of \$4,882,487. This represents a 4.36% increase, or \$212,736
- The increase will cover compensation increases granted to employees and a 6% increase in health insurance costs.
- \$32,000 continues to be budgeted for a reserve to reduce the Village's current unfunded liability balance
- General Fund expenditures include Police, Public Works, Administration & Finance, Clerk, Building Inspection and Planning departments

2021 Proposed Expenditure Composition



GENERAL FUND

General Fund Expenditures & Revenues 2016-2021



	2016	2017	2018	2019	Estimated 2020	Proposed 2021
Actual Revenues	\$4,312,676	\$4,688,537	\$4,837,390	\$5,021,850	\$4,795,434	\$5,095,223
Budgeted Expenditures	\$4,274,681	\$4,418,352	\$4,568,476	\$4,724,816	\$4,882,487	\$5,095,223
Actual Expenditures	\$4,329,807	\$4,274,706	\$4,561,901	\$4,988,013	\$4,847,002	\$5,095,223

GENERAL FUND

Police Department

2020 ACCOMPLISHMENTS

Maintain the accountability and professionalism of the Department

- Officers are required to obtain 24 hours of training in a one year period from July to June, which equates to 360 hours for the department. Due to COVID-19 and the switch to a virtual training platform, the department obtained 1,329 hours
- Two Officers attended Wisconsin Law Enforcement instruction, resulting in certifications as DAAT instructor, Field Sobriety instructor and 2 Professional Communications instructors. This allows the police department to conduct in-house training on these topics
- An Officer was added to the Walworth County Special Events Team; another was trained for bicycle patrol
- Three Rescue Task Force joint training exercises were held with the Fire Department

➤ Department Reorganization

- Lt. Streit was promoted to Assistant Chief; the open Lieutenant position will be filled January 1, 2021
- #### ➤ Completion of Emergency Operations Center (EOC) at Village Hall to serve as a strategic command center and control facility for disaster management functions and ensure the continuity of Village services in emergency situations
- #### ➤ Enhanced VHF reception at the Police Station and surrounding area by adding an additional send/receive site on the Mukwonago High School roof. There are now 4 sites.
- #### ➤ Purchased VHF radios for SMART calls to support level 6 call up and enable responding departments to better communicate

GENERAL FUND

Police Department

2021 GOALS

- Maintain the accountability and professionalism of the Department
 - Send additional Officers to instructor training to enable future training of other Officers in-house
 - Continue monthly Dispatcher training thru APCO's online courses
 - Promote police conduct that is responsive and sensitive to the needs of the community, requiring a professional work ethic and work product by all employees and stressing the responsibility of all employees to be accountable to the department and community for their individual actions
 - Command staff will continue to set the tone for professionalism, integrity and hard work
- Succession Plan for the Police Department
 - Continue to prepare command staff for succession by attending training such as FBI National Academy, Northwestern School of Police and Command Staff, and the Wisconsin Command College

GENERAL FUND

Department of Public Works

2020 ACCOMPLISHMENTS

- Reconstructed the storm water pond on East Veterans Way, increasing the structure's ability to capture more suspended solids and phosphorus
- Replaced 35-year old pavement and 64 failing catch basins in River Park Estates; also worked with WE Energies on an LED street light conversion project in the subdivision
- Installed a message center at the Police Department
- Began the Indian Head beach house remodel, which will be completed in the Spring. In order to meet floodway expenditure limits, DPW staff is completing some of the work

GENERAL FUND

Department of Public Works

2021 GOALS

- Jefferson Street Pavement Rehabilitation Project
- Install additional message centers at Field Park, Fire Department and Indian Head Park
- Construct Outdoor Performance Stage
- Construct the multi-use trail and pedestrian bridge over the Fox River
- Assist R&M with the VUE Works GIS conversion and enter data for task management

GENERAL FUND

Administration / Finance

2020 ACCOMPLISHMENTS

- Conducted biennial strategic planning with Village Board and staff
- Completed new Village Branding project
- Evaluated park operations and potential parks division as initial data shows field maintenance and the outdoor performance stage could be leveraged into a position overseeing those duties
- Digital planning and utility records have been audited, updated and transferred to BS&A or GIS
- Continued training on new BS&A software features to fully utilize functions and streamline processes for budgeting, audit preparation and year-end reporting
- Updated Employee Handbook with modifications to several existing policies and implementation of new policies

GENERAL FUND

Administration / Finance

2021 GOALS

- Develop a more manageable method to discuss, evaluate and modify the Village's 5-year capital plan
- Incorporate a long-term financial strategy to ensure funding is available for future infrastructure and development projects
- Begin implementing additional GFOA Budget criteria for the 2022 budget process for future submission and consideration
- Develop a community satisfaction survey for Village programs and services for implementation in 2022

GENERAL FUND

Economic Development

2020 ACCOMPLISHMENTS

- Completed digitization of development processes through BS&A for all regular or recurring permitting processes
- Evaluated the possibility of an industrial park expansion and determined it was not feasible at this point due to debt load and costs. Will instead focus on completing development in the current industrial park
- Facilitated an additional letter of intent with Hill Court Partners for a development in the industrial park
- Implemented the Small Business Grant Program, in partnership with Citizens Bank, to assist Village businesses in dealing with the COVID pandemic
- Allocated \$100,000 in the 2021 capital budget for Downtown Development Committee wayfinding and streetscaping plans

GENERAL FUND

Economic Development

2021 GOALS

- Develop the Mukwonago Concert Series
- Complete a housing analysis per the 2020 Market Strategies report
- Amend the Village Center Overlay Zoning District to ensure an appropriate balance between residential and commercial redevelopment
- Implement the DDC's wayfinding and streetscaping recommendations within budgeted funds
- Break ground on the final Minor's single family subdivision expansion phase

GENERAL FUND

Clerk-Treasurer

2020 ACCOMPLISHMENTS

- Implemented a new Agenda Management portal system to improve transparency, sustainability, and staff efficiency
- Provided Elected Officials with devices that support electronic document dissemination and the movement between electronic meetings during safer-at-home orders and the transition back to in-person meetings
- Added live stream video to the Board Meetings, website and archival system for public use
- Implemented Laserfiche Records Management system which retains an archival system of documents, not just for Village use, but as a public portal for residents
- Increased election efficiency through the implementation of Badger Books which are Electronic Poll Books for checking in voters and processing absentee ballots and utilized grant funds to purchase an absentee ballot drop box for the safe return of a record number of absentee ballots
 - The Presidential election brought the highest turnout in Village history, followed by two county recounts
- Moved to 2 installments for tax collections to coincide with other municipalities in the County

GENERAL FUND

Clerk-Treasurer

2021 GOALS

- Upload older files into the Laserfiche retention program
- Update Elected Officials Handbook and produce training materials for residents interested in running for office
- Implement new branding logo across Village seals and documents
- Work towards a complete codification of our Ordinance book

GENERAL FUND

Building Inspections Department

2020 ACCOMPLISHMENTS

- Refined processes for electronic records / permitting that were initially implemented in 2019
- Due to COVID-19, employees' planned certification testing were put on hold

2021 GOALS

- Building Inspector to attain Commercial Building Inspector Certification
- Building Inspection Support Specialist to obtain UDC Construction and UDC HVAC Inspector Certifications
- Laserfiche will be added to the process to retain necessary records
- Possible GIS conversion to VUE Works

GENERAL FUND

Planning & Zoning Department

2020 Accomplishments

- Helped facilitate Downtown Development Committee Streetscape design & planning

2021 GOALS

- New planner expectations:
 - Become familiar with Village projects that are underway, providing professional guidance necessary to facilitate projects
 - Ensure solid application process for developers and homeowners is documented and followed
 - Improve development review and approval processes, utilizing BS&A to track activity and documentation
- Complete overall update of improving language and concepts in zoning code, Village Center Overlay and signage standards through the help of a consultant

GENERAL FUND

Village Attorney

2020 ACCOMPLISHMENTS

- Provided legal advice and support for the following projects:
 - Prepared documents for property sales to Hill Court Partners and 915 Main along with the establishment of a Developers Guaranty and Storm Water Agreements for each site; and purchase of property for future DPW expansion
 - Continued Deback Drive litigation and other litigation concerning assessments; and work on easement issues
 - Contract work related HWY 83 improvements; Indian Head park improvements
 - Assignment of agreements or contracts related to Gearbox and 301 Main property
 - Amended Ordinances including: 5G and ROW; public comments at Village Board meetings; Chickens; Crossbow/hunting; Board of Review; and use of signage on Village property
 - Chapman Drive and TID #5 special assessments
 - Advise on emergency orders related to COVID
 - Numerous other projects and issues

GENERAL FUND

Village Attorney

2021 GOALS

- Support the Village elected leadership and Staff, to address issues involving recent claims
- Support Village Staff concerning development issues and documentation
- Continue to work on issues of Code Compliance with Village Staff
- Continue to work with Village Board and Staff regarding the impacts of COVID-19 and resulting orders from other governmental jurisdictions

FIRE DEPARTMENT

2020 ACCOMPLISHMENTS

- Obtained a Memorandum of Understanding with ProHealth Care for staff funding assistance when hospital beds open in the future to offset loss of inter-facility transport revenue
- Complete the Emergency Vehicle Pre-emption installation at the intersection of Veterans Way and HWY 83
- Fire Department Study completed and presented to both Village and Town Boards
 - Contains 43 recommendations between Fire, Village and Town responsibilities
 - Implemented changes to training lesson plans
 - Approval to move fire dispatching to Waukesha County Communications in 2021
- Downsize apparatus fleet to meet operational goals
 - Pumper-Tender delivery in January 2021 will replace two fire apparatus
- On track to stay within annual operating budget, using any excess revenues to ensure fully funded sick leave payout reserve and designated capital replacement

FIRE DEPARTMENT

2021 GOALS

- Install Emergency Vehicle Preemption device at N. Rochester and Pearl Street
- Evaluate and determine pathways meet recommendations of the completed Fire Dept Staffing and Operation Study
 - Consider Staffing Referendum to meet staffing levels recommended in the study
 - Develop and assess the costs to implement an Intern program to recruit and retain staffing
- Continue evaluating fleet size and shared services
- Maintain a balanced budget without impacting the capital equipment reserve line item and without requesting more than a 2% tax dollar contribution increase from both municipalities

LIBRARY FUND

2020 ACCOMPLISHMENTS

- Expenditures anticipated to come under budget
- The Thingery (MCL's library of lending things) continues to be developed with further items added to the vast array of 200+ items already available. From technology items (like Roku, chromecasts, hotspots, cameras, laptops & gaming consoles), to outdoor event equipment (tables, chairs, screens, projectors, utility wagons) to outdoor games and paraphernalia (paddle boards, kayaks, toboggan) there is a lot to explore
- During the months of April – June, MCL used 3D printers and sewing machines from MetaSpace 511 to make personal protective gear for area hospitals. \$25,000 was raised to purchase additional supplies, printers and sewing machines for the effort. ProHealth Care, Children's Hospital, St. Luke's Southshore, Froedert, and the Milwaukee VA were recipients of the much needed PPE
- MCL developed and implemented a COVID-19 pandemic response plan and 'Return to Normal' plan to maintain core services to the public both while the building was closed and upon reopening our doors on June 1st
- MCL developed and transitioned immediately almost ALL programming to a virtual platform during the pandemic (including MetaSpace 511 programming) while the building was closed. Currently, MCL is offering a hybrid of virtual and in-person programs with all safety precautions in place
- The Facilities / Space Needs Analysis facilitated by Engberg Anderson was completed and accepted by the MCL Board of Trustees. Next action steps are yet to be determined

LIBRARY FUND

2021 GOALS

- Hire a new Library Director after the resignation of Angela Zimmermann, accepted by the Mukwonago Library Board of Trustees at the November 12th regular Library Board meeting
- Implementation of Year Three of the 2018-2021 MCL Strategic Plan
- Conduct an independent staffing assessment to assist in the structure of the staff organizational chart
- Further develop strategic shared communication between MCL, the school district and other community organizations

WATER & SEWER UTILITIES

2020 ACCOMPLISHMENTS

- Continued development of GIS to increase efficiency: New Construction projects are in GIS; current DNR system map is completed; Main layer maps are completed delineating distribution, supply and transmission lines; manhole inspection maps have been revamped to be more efficient and user-friendly
- Staff training was interrupted by COVID-19, but virtual events are being utilized where practical to make up for it
- Storage and other areas of the plant were cleaned out and reorganized, with repair items, tools and equipment inventoried. A new tools and equipment trailer will be delivered in early January
- Sewer Utility Infiltration & Inflows (I&I) reduction efforts are underway with 6 flow meters collecting data and the completion of smoke testing. Several manhole repairs were completed
- Fire Hydrant upgrade schedule has been completed; flushing and maintenance data is now entered during inspections and used to determine needs
- Completion of the WWTF Chemical Building was slightly delayed due to COVID but is expected to be completed by year end
- Cross-connection control program has begun

WATER & SEWER UTILITIES

2021 GOALS

- Implement year 1 of 2 year GIS conversion from Asset Ally to VUE Works. The upgrade will allow the implementation of an asset maintenance program into the system
- Continue staff training efforts
- Set up the new mobile equipment trailer
- Implement multi-year building maintenance program
- Complete the Atkinson Lift Station project
- Implement 10 year hydrant replacement plan (2-3 per year)
- Continue the cross-connection program to achieve compliance with all identified industrial and commercial users

2021 WATER UTILITY BUDGET

- Water Utility's 2021 Budget total is \$2,257,085 – a decrease of \$36,268 or 1.58% from 2020.
- Capital expenditures excluding new development total \$80,000 which will be funded thru reserves. Projects & Equipment include:
 - Replacement of Water Meters
- The Water Utility will repay \$445,290 of debt in 2021. Total water principal debt outstanding including Revenue BANs at the end of 2020 is \$5,728,294
- A Water rate increase of 3% has been approved by the PSC via a Simplified Rate Case. The effective date of the increase is December 14th and will be reflected on the 1st quarter billing generated in March 2021.

2021 SEWER UTILITY BUDGET

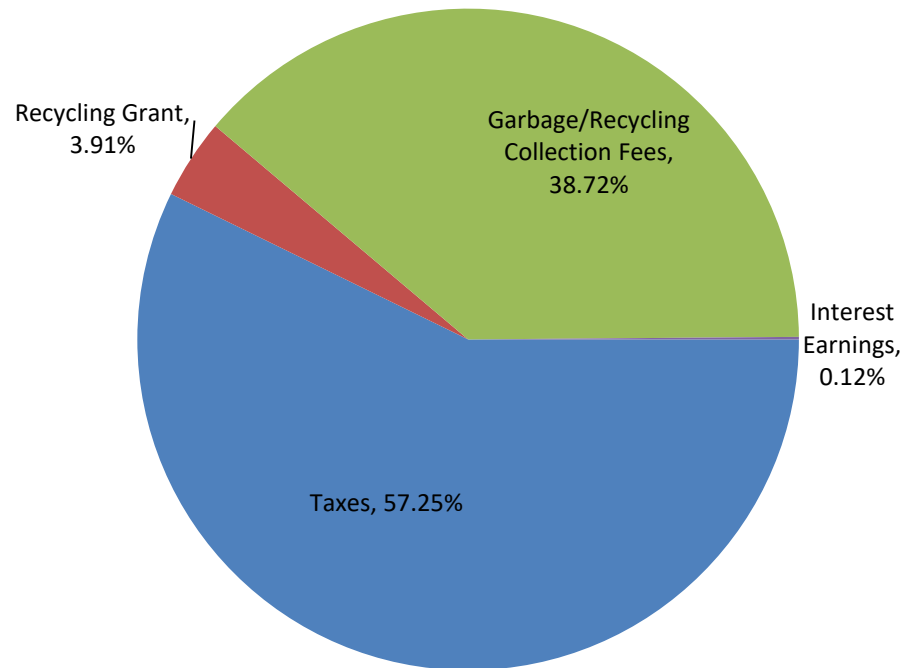
- Sewer Utility's 2021 Budget total is \$2,113,918 – an increase of \$39,003 or 1.88% over 2020
- Capital expenditures excluding new development total \$1,220,000 which will be funded mostly thru reserves. Projects & Equipment include:
 - Atkinson Lift Station Upgrade
 - Safety Equipment Trailer
 - SCADA Towers
- The Sewer Utility will repay \$373,748 of debt in 2021. Total sewer principal debt outstanding including Revenue BANs at the end of 2020 is \$6,770,580
- Sewer Rates for Utility Customers will increase 3% in 2021

REFUSE COLLECTION FUND

2021 BUDGET HIGHLIGHTS

- Total expenditures will increase \$3,385 or 0.6% from the 2020 budget to \$567,460. This increase is related to new home construction
- Property tax support increased \$6,370 to \$324,851 representing an increase of 2% over the prior year levy

2021 Refuse Collection Fund Revenue Composition



STORM WATER DISTRICT FUND

2021 BUDGET HIGHLIGHTS

- Total expenditures and revenues are budgeted at \$33,120, a decrease of \$255 from the 2020 budget.
- Revenues consist of fees paid by properties located in TID #3 and are based on the number of Equivalent Runoff Units (ERUs) calculated by the Engineers for each property and are reviewed annually
 - Development (either new or through expansion activities) within the district impacts the ERUs
 - The total number of ERUs and the expenditure budget determine what the rate per ERU will be
- The annual ERU rate calculated for 2021 is \$30.58 compared to \$30.82 in 2020

CAPITAL EQUIPMENT FUND

2021 EQUIPMENT PURCHASES AND FUNDING

DEPARTMENT OF PUBLIC WORKS

- \$ 47,300 Snow Patrol Truck (balance from 2020 purchase)
- \$ 80,000 Message Centers at Fire Dept
- \$ 60,000 Replace furnaces & AC at Fire Station 1

POLICE DEPARTMENT

- \$100,000 for a new Squads w/related equipment
- \$ 40,000 Pedestrian Crosswalk Safety
- \$ 5,000 Police Station Security System

FIRE DEPARTMENT*

- \$740,000 Tender 3492 Replacement
- \$ 45,000 WCCC Dispatch Switchover

Village Hall or Village-Wide IT Enhancements

- \$ 18,000 DS200 Machine & Fireproof File Cabinets
- \$ 45,400 Village-wide Server & Storage Replacement; Network Video Recorder Upgrades; Replacement of core switch at police department
- \$ 1,900 Allocation of annual audit costs to fund

Funding:

Taxes:	\$ 92,300
Debt:	\$650,000
Town Share of FD*	\$392,500
Reserves & Interest Revenue:	\$ 47,800

CAPITAL IMPROVEMENT FUND

2021 PROJECTS AND FUNDING

- \$1,275,000 Park Projects as identified in the CORP and Capital Plan for Indianhead, Miniwauken and Field Parks
- \$ 590,460 Trail and Footbridge over the Fox River on CTH ES
- \$ 500,000 Purchase land for future DPW Expansion
- \$ 620,127 Mill, shape & repave Jefferson Ave, Andrews & Field St
- \$ 200,000 Annual Road Maintenance Work
- \$ 100,000 Implement elements of Downtown Streetscaping Plan
- \$ 70,000 Downtown Pedestrian Improvements (carry over from 2020)
- \$ 30,000 Repair concrete at Fire station 1

- \$ 134,000 Debt Issuance Cost (\$90k) & Engineering Services (\$40k)
Allocation of Annual Audit Costs (\$4k)

Funding:

Debt:	\$2,990,587
Reserves & Interest Revenue:	\$ 400,420
Expenditure Restraint Program:	\$ 128,580

COMMUNITY DEVELOPMENT FUND

2021 PROJECTS AND FUNDING

- \$2,000,000 Deback Road Infrastructure
- \$ 250,000 Land acquisition
- \$ 60,000 Professional Services
- \$ 30,000 Debt Issuance Expense
- \$ 53,000 Zoning Code Rewrite Project (carry over from 2020)

Funding:

Debt: \$1,391,000

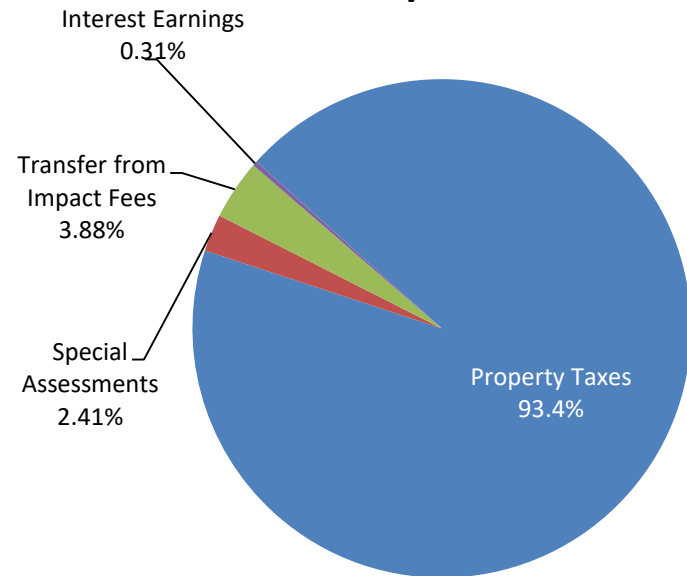
Reserves & Interest Revenue: \$1,002,000

DEBT SERVICE FUND

2021 BUDGET HIGHLIGHTS

- Total expenditures of \$2,575,666 for payment of principal and interest due on Village General Obligation debt
- Of the total amount, \$2,405,481 is supported by property taxes. This is an increase of \$131,618 (1.3%) over the 2019 levy
- \$62,185 will be supported by special assessments (this amount decreases every year – it is \$23,826 less for 2021 from 2020)
- \$100,000 will be supported by a transfer from the impact fee fund
- \$8,000 will be funded by interest earnings

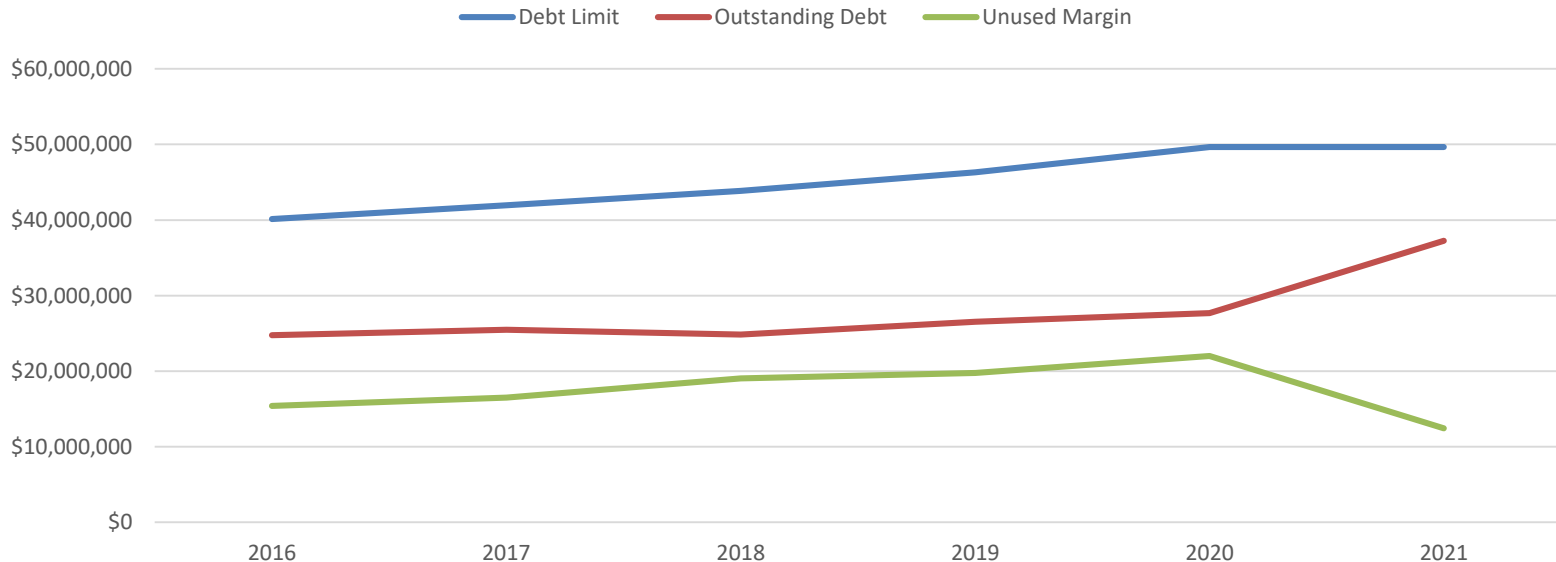
2020 Debt Service Fund Revenue Composition



DEBT SERVICE FUND

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>
Equalized Value	802,163,300	839,258,300	877,402,300	926,137,500	992,994,900	992,994,900
Debt Limit	40,108,165	41,962,915	43,870,115	46,306,875	49,649,745	49,649,745
Outstanding Debt	24,741,678	25,466,678	24,843,732	26,545,298	27,671,864	37,234,017
Unused Margin	15,366,487	16,496,237	19,026,383	19,761,577	21,977,881	12,415,728

General Obligation Borrowing Capacity



TAX INCREMENT DISTRICT FUNDS

2021 BUDGET HIGHLIGHTS

Information on TIF District Budgets will be presented at the December Committee of the Whole after the Tax Increment Worksheet Calculations are completed. Adoption of TID Budgets will occur at the December Village Board Meeting

2021 ANNUAL VILLAGE BUDGET

CHANGES FROM PUBLISHED BUDGET

GENERAL FUND:

Tax Revenue was increased by \$13,272 with an offsetting decrease to the planned use of Fund Balance reserves which is classified as a revenue item in the General Fund Budget. The net effect of this adjustment to the total General Fund Budget as published and as proposed for adoption is zero.

<u>Revenues</u>	<u>Public Notice</u>	<u>Final Budget</u>	<u>Difference</u>
Taxes	\$2,919,384	\$2,932,656	\$13,272
Other Financing Sources	\$ 50,000	\$ 36,728	(13,272)

The tax levy was increased to recover the Village's portion of refunded taxes due to prior year assessment errors. The Department of Revenue certified this figure as an allowable levy adjustment.

CAPITAL IMPROVEMENT FUND (480)

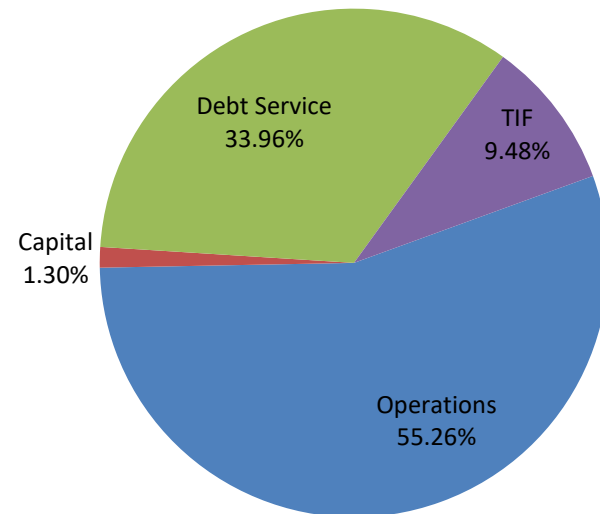
A correction was made to increase the amount budgeted for state aid by \$8,754 with a corresponding decrease to the budgeted use of reserves. Zero effect on the total budget

	<u>Public Notice</u>	<u>Final Budget</u>	<u>Difference</u>
Revenues	\$3,129,413	\$3,138,167	\$8,754
Use of Fund Balance	\$ 390,174	\$ 381,420	(8,754)

A LOOK AT THE LEVIES AND TAXES

- The total property tax levy for all Village purposes is \$7,082,273.95 (including Village portion of all 3 TIDs)
- Total Tax Base (Assessed Value) for 2020 Taxes payable in 2021 is \$939,552,600 - an increase of \$34,264,900 or 3.78% over 2019
- Total Equalized Value (TID IN) for 2020 is \$992,994,900 - an increase of \$66,857,400 or 7.22% over 2019
- For Village properties within Waukesha County, the local tax rate is estimated at \$7.510759, an increase of \$0.18 per \$1,000 of assessed value, or 2.45% over 2019
 - For Waukesha County properties, an owner of a \$220,000 home in 2020 would pay an estimated Village tax of \$1,652.37 an increase of \$39.46 over 2019
- For Village properties within Walworth County, the local tax rate is estimated at \$7.981876, an increase of \$0.60 per \$1,000 of assessed value, or 8.16% over 2019
 - For Walworth County properties, an owner of a \$220,000 home in 2020 would pay an estimated Village tax of \$1,756.01 an increase of \$132.45 over 2019

Composition of 2020 Overall Village Tax Levy & Village Portion of Tax Increment



A Sample of Estimated 2020 Village Taxes

✓ The Village tax represents roughly 35% of the total property tax bill

	2019 Village Taxes	2020 Assessed Value	2020 ESTIMATED Village Taxes	\$ change 2020 over 2019 Levy	% change 2020 over 2019 Levy
MILL RATE:	<u>\$7.331402</u>		<u>7.510759</u>	<u>\$0.18</u>	<u>2.45%</u>
Adler	\$1,623.91	221,500	\$1,663.63	\$39.73	2.45%
Johnson	\$1,920.83	262,000	\$1,967.82	\$46.99	2.45%
Decker	\$1,491.94	203,500	\$1,528.44	\$36.50	2.45%
Winchowky	\$1,829.18	249,500	\$1,873.93	\$44.75	2.45%
Brill	\$2,947.22	402,000	\$3,019.33	\$72.10	2.45%
Meiners	\$1,777.86	242,500	\$1,821.36	\$43.49	2.45%
Walsh	\$1,689.89	230,500	\$1,731.23	\$41.34	2.45%

2021 ANNUAL VILLAGE BUDGET

SUMMARY

2020 was a year full of unanticipated challenges. As we embarked on a nationwide pandemic, we had to quickly pivot to continue providing service to our residents while limiting person-to-person contact in the hopes of reducing the spread of the virus and flattening the curve.

We installed collection boxes, promoted electronic payment options, upgraded necessary technology to make remote work and virtual meetings possible, learned how to conduct and attend Zoom meetings, implemented new practices to keep our employees and the public safe, worked to communicate all these changes to our residents and applied for every grant available to assist with the added expenses necessary to keep everyone as safe as possible.

While we don't know what lies ahead or when things will be back to "normal," we are confident that we will be successful in meeting 2021 head-on and continue to adapt as we've proven we can.

RESOLUTION 2020-XXX

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

WHEREAS, the Village of Mukwonago prepared an annual budget for the 2021 fiscal year in accordance with Section 2-172 of the Village of Mukwonago Municipal Code; and

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

WHEREAS, a public hearing on the 2021 Annual Budget was held on November 18, 2020 after due and proper notice of said hearing having been given in accordance with Wis. Stat. Section 65.90; and

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

WHEREAS, it is necessary to levy a property tax in the amount of **\$6,411,112** to fund the expenses of the Village of Mukwonago as presented in the 2021 Annual Budget;

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

1. That the 2021 Annual Budget, a summary of which is attached hereto and made a part hereof, be and is hereby approved.
2. That the property tax is hereby levied and shall be placed upon the 2020 tax roll as follows:

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

3. That the Village Administrator be and is hereby authorized to reduce or increase the expenditure amounts reflected in all funds of the 2021 Annual Budget through the transfer of funds between expenditure accounts within a budgetary function level, provided the authorized expenditure limit of the General Fund is not exceeded and the 2021 Annual Budget is not increased.

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

Fred H. Winchowky, Village President

Attest: _____
Diana Dykstra, Clerk-Treasurer

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
Fund 150 - FIRE/AMBULANCE FUND									
ESTIMATED REVENUES									
Totals for dept 4100 - TAXES		214,200	218,484	222,854	111,427	222,854	191,015	-14.29%	(31,839)
Totals for dept 4300 - INTERGOV T REVENUES		5,910	9,790	6,000		6,000	42,296	604.93%	36,296
Totals for dept 4600 - PUBLIC CHARGES FOR SERVICES		124	654						
Totals for dept 4620 - PUBLIC SAFETY		999,780	933,859	1,035,794	546,185	1,045,123	1,088,149	5.05%	52,355
Totals for dept 4700 - INTERGOV T CHARGES FOR SERVICE		214,200	227,891	222,854	111,427	222,854	227,311	2.00%	4,457
Totals for dept 4800 - MISC REVENUE		8,197	6,777		4,748	13,537			
Totals for dept 4810 - INTEREST REVENUE		1,855	1,771	1,000	370	1,000	1,000	0.00%	0
Totals for dept 4820 - COMMERCIAL REVENUE			9,650		10,203	30,000			
Totals for dept 4900 - OTHER FINANCING SOURCES			9,407						
TOTAL ESTIMATED REVENUES		1,444,266	1,418,283	1,488,502	784,360	1,541,368	1,549,771	4.12%	61,269
APPROPRIATIONS									
Totals for dept 5140 - ADMINISTRATIVE & GENERAL		25,299	25,844	26,361	13,180	26,360	26,888	2.00%	527
Totals for dept 5221 - FIRE ADMINISTRATION		811,709	889,612	939,371	464,140	910,333	984,113	4.76%	44,742
Totals for dept 5222 - FIRE SUPPRESSION		61,315	53,686	62,798	23,546	63,928	63,298	0.80%	500
Totals for dept 5223 - FIRE TRAINING		33,938	27,452	42,478	11,831	25,314	39,478	-7.06%	(3,000)
Totals for dept 5231 - AMBULANCE		362,825	365,326	328,347	187,679	367,218	345,393	5.19%	17,046
Totals for dept 5232 - AMBULANCE TRAINING		12,015	10,158	22,601	6,584	13,744	22,601	0.00%	0
Totals for dept 5233 - CRITICAL CARE TRANSPORTS		240							
Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES		36,420	30,059	34,000	10,667	40,000	38,000	11.76%	4,000
Totals for dept 5880 - USE OF GRANTS/DONATIONS		13,780	9,366			8,740			
Totals for dept 5900 - OTHER FINANCING USES		55,358		32,546		32,546	30,000	-7.82%	(2,546)
TOTAL APPROPRIATIONS		1,412,899	1,411,503	1,488,502	717,627	1,488,183	1,549,771	4.12%	61,269
NET OF REVENUES/APPROPRIATIONS - FUND 150		31,367	6,780		66,733	53,185			

11/18/2020 2021 Budgets for Special Revenue Funds

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

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
Fund 210 - WISCONSIN DEVELOPMENT FUND									
ESTIMATED REVENUES									
	Totals for dept 4810 - INTEREST REVENUE	3,025		1,500	7,445	7,445		(100.00)	(1,500)
	Totals for dept 4900 - OTHER FINANCING SOURCES		115,000				209,000		209,000
	TOTAL ESTIMATED REVENUES	3,025	115,000	1,500	7,445	7,445	209,000	13,833.33	207,500
APPROPRIATIONS									
	Totals for dept 5670 - ECONOMIC DEVELOPMENT						209,000		209,000
	Totals for dept 5900 - OTHER FINANCING USES			1,500		7,445		(100.00)	(1,500)
	TOTAL APPROPRIATIONS			1,500		7,445	209,000	13,833.33	207,500
	NET OF REVENUES/APPROPRIATIONS - FUND 210	3,025	115,000		7,445				

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
Fund 300 - DEBT SERVICE FUND									
ESTIMATED REVENUES									
Totals for dept 4100 - TAXES		2,141,311	2,194,034	2,373,863	2,007,527	2,373,863	2,405,481	1.33%	31,618
Totals for dept 4200 - SPECIAL ASSESSMENTS		198,867	125,653	86,011	11	83,616	62,185	-27.70%	(23,826)
Totals for dept 4810 - INTEREST REVENUE		52,724	38,352	25,000	7,476	9,212	8,000	-68.00%	(17,000)
Totals for dept 4900 - OTHER FINANCING SOURCES		5,627,453	1,288,447	76,000	300,013	300,013	100,000	31.58%	24,000
TOTAL ESTIMATED REVENUES		8,020,355	3,646,486	2,560,874	2,315,027	2,766,704	2,575,666	0.58%	14,792
APPROPRIATIONS									
Totals for dept 5800 - DEBT SERVICE		2,447,344	2,330,514	2,560,874	713,695	2,560,874	2,575,666	0.58%	14,792
Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP		5,481,100	1,204,822						
TOTAL APPROPRIATIONS		7,928,444	3,535,336	2,560,874	713,695	2,560,874	2,575,666	0.58%	14,792
NET OF REVENUES/APPROPRIATIONS - FUND 300		91,911	111,150		1,601,332	205,830			

11/18/2020 2021 Budgets for Special Revenue Funds

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

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
Fund 340 - VILLAGE DESIGNATED FUND									
ESTIMATED REVENUES									
	Totals for dept 4300 - INTERGOV T REVENUES		17,305						
	Totals for dept 4800 - MISC REVENUE	132,777	133,868	125,000	5,387	131,498	125,000		
	Totals for dept 4820 - COMMERCIAL REVENUE		3,535		858	858			
	Totals for dept 4900 - OTHER FINANCING SOURCES		27,000	46,000	46,000	46,000		-100.00%	(46,000)
	TOTAL ESTIMATED REVENUES	132,777	181,708	171,000	52,245	178,356	125,000	-26.90%	(46,000)
APPROPRIATIONS									
	Totals for dept 5890 - USE OF DESIGNATED FUNDS	9,678	45,546	35,000	4,403	46,872		-100.00%	(35,000)
	Totals for dept 5900 - OTHER FINANCING USES	385,140		136,000			125,000	-8.09%	(11,000)
	TOTAL APPROPRIATIONS	394,818	45,546	171,000	4,403	46,872	125,000	-26.90%	(46,000)
	NET OF REVENUES/APPROPRIATIONS - FUND 340	(262,041)	136,162		47,842	131,484			

11/18/2020 2021 Budgets for Special Revenue Funds

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

11/18/2020 2021 Budgets for Special Revenue Funds

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

11/18/2020 2021 Budgets for Special Revenue Funds

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

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
Fund 480 - CAPITAL IMPROVEMENT FUND									
ESTIMATED REVENUES									
	Totals for dept 4300 - INTERGOV T REVENUES		24,730	119,631		119,826	128,580	7.48%	8,949
	Totals for dept 4810 - INTEREST REVENUE	40,180	63,885	50,000	18,369	20,318	19,000	-62.00%	(31,000)
	Totals for dept 4900 - OTHER FINANCING SOURCES	1,961,046	1,746,213	2,568,407	1,482,466	1,482,466	3,372,007	31.29%	803,600
	TOTAL ESTIMATED REVENUES	2,001,226	1,834,828	2,738,038	1,500,835	1,622,610	3,519,587	28.54%	781,549
APPROPRIATIONS									
	Totals for dept 5140 - ADMINISTRATIVE & GENERAL	447	319	350				-100.00%	(350)
	Totals for dept 5151 - INDEPENDENT AUDITING				3,137	4,000	4,000		4,000
	Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES	1,746,152	990,621	2,700,000	261,004	2,700,000	3,425,587	26.87%	725,587
	Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP	59,448	37,688	37,688	32,466	32,466	90,000	138.80%	52,312
	Totals for dept 5900 - OTHER FINANCING USES	60,000							0
	TOTAL APPROPRIATIONS	1,866,047	1,028,628	2,738,038	296,607	2,736,466	3,519,587	28.54%	781,549
	NET OF REVENUES/APPROPRIATIONS - FUND 480	135,179	806,200		1,204,228	(1,113,856)			

11/18/2020 2021 Budgets for Special Revenue Funds

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

11/18/2020 2021 Budgets for Special Revenue Funds

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
Fund 810 - PARKLAND FUND									
ESTIMATED REVENUES									
	Totals for dept 4425 - PARKLAND SITE FEES	21,372	54,663	20,000	12,520	50,920	20,000		
	Totals for dept 4800 - MISC REVENUE	17,550	20,000		50				
	Totals for dept 4810 - INTEREST REVENUE	4,650	6,284	5,000	1,453	1,748	1,750	-65.00%	(3,250)
	TOTAL ESTIMATED REVENUES	43,572	80,947	25,000	14,023	52,668	21,750	-13.00%	(3,250)
APPROPRIATIONS									
	Totals for dept 5140 - ADMINISTRATIVE & GENERAL	43,357	5,793	2,000	39	17,405		-100.00%	(2,000)
	Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES	17,050							
	Totals for dept 5900 - OTHER FINANCING USES			23,000			21,750	-5.43%	(1,250)
	TOTAL APPROPRIATIONS	60,407	5,793	25,000	39	17,405	21,750	-13.00%	(3,250)
	NET OF REVENUES/APPROPRIATIONS - FUND 810	(16,835)	75,154		13,984	35,263			

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2021 GENERAL FUND BUDGET

GL NUMBER / DEPARTMENT OR CATEGORY	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
Fund 100 - GENERAL FUND								
REVENUES								
Totals for dept 4100 - TAXES	2,914,843	3,015,994	3,063,895	2,472,735	3,076,028	3,320,156	8.36%	256,261
Totals for dept 4300 - INTERGOV T REVENUES	892,813	817,450	861,478	310,883	900,900	828,668	-3.81%	(32,810)
Totals for dept 4410 - LICENSES	35,243	34,292	32,691	28,165	31,316	32,510	-0.55%	(181)
Totals for dept 4430 - PERMITS & FEES	390,178	508,960	304,906	133,003	285,338	326,900	7.21%	21,994
Totals for dept 4500 - LAW & ORDINANCE VIOLATIONS	201,147	179,023	165,000	84,960	147,969	165,000	0.00%	0
Totals for dept 4600 - PUBLIC CHARGES FOR SERVICES	16,839	25,101	19,500	11,698	20,306	19,000	-2.56%	(500)
Totals for dept 4620 - PUBLIC SAFETY	9,620	5,422	8,150	1,292	2,289	5,050	-38.04%	(3,100)
Totals for dept 4670 - LEISURE ACTIVITIES	102,576	100,219	98,000		88,733	85,000	-13.27%	(13,000)
Totals for dept 4680 - CONSERVATION & DEVELOPMENT		5,188	11,167	6,538	6,538	10,000	-10.45%	(1,167)
Totals for dept 4700 - INTERGOV T CHARGES FOR SERVICE	172,883	192,717	209,200	54,871	162,523	201,000	-3.92%	(8,200)
Totals for dept 4800 - MISC REVENUE	10,131	4,999	5,000	4,500	5,183	5,000	0.00%	0
Totals for dept 4810 - INTEREST REVENUE	71,039	117,331	86,500	41,789	52,431	43,211	-50.05%	(43,289)
Totals for dept 4820 - COMMERCIAL REVENUE	18,078	14,554	17,000	5,835	15,880	17,000	0.00%	0
Totals for dept 4830 - OTHER GENERAL REVENUE	2,000	600						0
Totals for dept 4900 - OTHER FINANCING SOURCES						36,728		36,728
ESTIMATED REVENUES - FUND 100	4,837,390	5,021,850	4,882,487	3,156,269	4,795,434	5,095,223	4.36%	212,736

EXPENDITURES BY FUNCTION

Function: ADMIN								
Totals for dept 5141 - VILLAGE ADMINISTRATION/FINANCE	208,087	169,858	233,369	101,291	206,532	234,708	0.57%	1,339
Totals for dept 5670 - ECONOMIC DEVELOPMENT	51,401	44,131	65,694	26,866	66,694	43,162	-34.30%	(22,532)
Total - Function ADMIN	259,488	213,989	299,063	128,157	273,226	277,870	-7.09%	(21,193)
Function: BLDGINS								
Totals for dept 5241 - BUILDING INSPECTOR	215,965	215,219	231,858	104,167	213,648	238,460	2.85%	6,602
Total - Function BLDGINS	215,965	215,219	231,858	104,167	213,648	238,460	2.85%	6,602
Function: CLERK								
Totals for dept 5111 - VILLAGE BOARD	55,629	78,078	54,829	40,877	86,310	62,063	13.19%	7,234
Totals for dept 5112 - HISTORIC PRESERVATION		154	290		50	290	0.00%	0
Totals for dept 5142 - CLERK-TREASURER	192,776	209,207	224,096	102,355	225,818	236,130	5.37%	12,034
Totals for dept 5144 - ELECTIONS	21,405	5,212	23,400	11,750	33,500	26,900	14.96%	3,500
Totals for dept 5153 - ASSESSMENT OF PROPERTY	42,322	19,318	19,850	8,651	19,360	20,550	3.53%	700
Totals for dept 5247 - BOARD OF APPEALS	2	1,413	1,000		400	1,050	5.00%	50
Totals for dept 5431 - ANIMAL POUND	2,680	2,746	2,750	2,420	2,420	2,470	-10.18%	(280)
Total - Function CLERK	314,814	316,128	326,215	166,053	367,858	349,453	7.12%	23,238

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2021 GENERAL FUND BUDGET

GL NUMBER / DEPARTMENT OR CATEGORY	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
Fund 100 - GENERAL FUND								
Function: COURT								
Totals for dept 5120 - MUNICIPAL COURT	45,561	41,419	44,630	22,975	41,529	45,321	1.55%	691
Total - Function COURT	45,561	41,419	44,630	22,975	41,529	45,321	1.55%	691
Function: DPW								
Totals for dept 5160 - VILLAGE HALL	41,834	39,427	56,133	29,874	55,184	51,737	-7.83%	(4,396)
Totals for dept 5220 - FIRE STATION (VILLAGE)	6,226	14,479	8,198	746	6,684	8,215	0.21%	17
Totals for dept 5254 - DAMS	11,738	7,118	7,652	3,728	38,107	8,685	13.50%	1,033
Totals for dept 5300 - DPW GENERAL ADMINISTRATION	249,857	283,129	332,956	185,729	342,400	347,938	4.50%	14,982
Totals for dept 5323 - GARAGE	55,337	49,093	49,502	31,293	56,755	62,624	26.51%	13,122
Totals for dept 5324 - MACHINERY & EQUIPMENT	95,455	86,707	87,848	46,180	94,159	101,009	14.98%	13,161
Totals for dept 5341 - STREETS & ALLEYS	30,414	14,342	24,298	8,117	18,417	46,406	90.99%	22,108
Totals for dept 5342 - STREET LIGHTING	163,354	163,751	172,500	87,582	178,000	170,500	-1.16%	(2,000)
Totals for dept 5343 - CURBS GUTTERS & SIDEWALKS	1,898	24,043	25,526	97	25,129	25,135	-1.53%	(391)
Totals for dept 5344 - STORM SEWER	16,242	17,457	16,208	8,368	14,059	15,897	-1.92%	(311)
Totals for dept 5345 - STREET CLEANING	11,047	13,188	11,438	1,735	8,684	9,304	-18.66%	(2,134)
Totals for dept 5346 - BRIDGES & CULVERTS	855	22	5,033		750		-100.00%	(5,033)
Totals for dept 5347 - SNOW & ICE CONTROL	91,580	110,473	126,777	71,405	97,378	120,211	-5.18%	(6,566)
Totals for dept 5348 - STREET SIGNS & MARKINGS	9,781	11,262	10,776	9,585	16,934	15,834	46.94%	5,058
Totals for dept 5362 - GARBAGE COLLECTION	4,888	4,252	4,293	686	2,773	2,897	-32.52%	(1,396)
Totals for dept 5512 - MUSEUM	9,472	7,517	11,000	3,100	11,100	11,100	0.91%	100
Totals for dept 5521 - PARKS	143,533	158,048	173,872	87,872	173,572	175,823	1.12%	1,951
Totals for dept 5522 - CELEBRATIONS	6,757	5,895	4,119	2,898	3,359	7,988	93.93%	3,869
Totals for dept 5611 - FORESTRY	27,133	58,832	30,555	9,936	23,944	19,476	-36.26%	(11,079)
Totals for dept 5613 - WEED CONTROL	439	1,006	1,618		25	200	-87.64%	(1,418)
Totals for dept 5660 - STORMWATER MASTER PLAN	10,383	11,820	12,000	1,160	2,954	10,500	-12.50%	(1,500)
Total - Function DPW	988,223	1,081,861	1,172,302	590,091	1,170,367	1,211,479	3.34%	39,177
Function: PLAN-ZONE								
Totals for dept 5632 - PLANNING DEPARTMENT	74,202	95,260	123,658	60,501	112,251	124,593	0.76%	935
Total - Function PLAN-ZONE	74,202	95,260	123,658	60,501	112,251	124,593	0.76%	935
Function: POLICE								
Totals for dept 5211 - POLICE ADMINISTRATION	993,624	1,015,522	1,177,535	557,845	1,040,465	1,192,305	1.25%	14,770
Totals for dept 5212 - POLICE PATROL	1,019,024	987,041	976,998	474,596	975,105	1,052,284	7.71%	75,286
Totals for dept 5213 - CRIME INVESTIGATION	241,915	228,855	241,298	114,454	232,222	248,005	2.78%	6,707
Totals for dept 5215 - POLICE TRAINING	4,043	6,985	12,000	3,852	9,000	12,000	0.00%	0
Totals for dept 5235 - EMERGENCY GOVERNMENT	674		2,350		900	2,350	0.00%	0
Total - Function POLICE	2,259,280	2,238,403	2,410,181	1,150,747	2,257,692	2,506,944	4.01%	96,763

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GL NUMBER / DEPARTMENT OR CATEGORY	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 ADOPTED BUDGET	2021 % CHANGE	2021 AMT CHANGE
Fund 100 - GENERAL FUND								
Function: MISC-CROSSFUNCTIONAL								
Totals for dept 5130 - VILLAGE ATTORNEY	73,012	94,435	78,780	49,963	95,000	95,000	20.59%	16,220
Totals for dept 5151 - INDEPENDENT AUDITING	11,399	11,606	13,000	8,041	12,000	13,000	0.00%	0
Totals for dept 5154 - RISK & PROPERTY INSURANCE	112,685	95,365	132,800	65,745	108,413	133,103	0.23%	303
Totals for dept 5191 - UNCOLLECTED TAX		5,797		26,738	26,738			0
Totals for dept 5335 - ENGINEERING	61,067	65,214	50,000	26,397	76,854	75,000	50.00%	25,000
Totals for dept 5880 - USE OF GRANTS/DONATIONS					50,000			0
Totals for dept 5900 - OTHER FINANCING USES	125,219	509,407				25,000		25,000
Total - Function MISC-CROSSFUNCTIONAL	404,368	785,734	274,580	176,884	369,005	341,103	24.23%	66,523
								0
								0
APPROPRIATIONS - FUND 100	4,561,901	4,988,013	4,882,487	2,399,575	4,805,576	5,095,223	4.36%	212,736

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Proposed 2021 Budgets for Tax Increment District Funds

Estimated only - Information needed to correctly calculate the tax increments for these 3 funds is not yet available

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 DEPT REQUESTED BUDGET	2021 DEPT REQUESTED % CHANGE	2021 DEPT REQUESTED AMT CHANGE
Fund 220 - TID#3 - GENERAL									
ESTIMATED REVENUES									
Totals for dept 4100 - TAXES		828,976	792,039	909,717	770,475	909,718	879,915	-3.28%	(29,802)
Totals for dept 4200 - SPECIAL ASSESSMENTS		18,298	23,321	11,000	13,014	13,014	11,000	0.00%	0
Totals for dept 4300 - INTERGOV T REVENUES		7,739	20,521	20,221	22,324	30,250	30,200	49.35%	9,979
Totals for dept 4800 - MISC REVENUE			39,825						0
Totals for dept 4810 - INTEREST REVENUE		21,685	28,009	10,000	8,510	9,465	9,000	-10.00%	(1,000)
Totals for dept 4900 - OTHER FINANCING SOURCES			1,343,004	194,471	1,712,504	1,712,504	29,803	-84.67%	(164,668)
TOTAL ESTIMATED REVENUES		876,698	2,246,719	1,145,409	2,526,827	2,674,951	959,918	-16.19%	(185,491)
APPROPRIATIONS									
Totals for dept 5130 - VILLAGE ATTORNEY		1,173	175						0
Totals for dept 5140 - ADMINISTRATIVE & GENERAL		36,217	5,383	5,150	2,724	5,150	5,150	0.00%	0
Totals for dept 5151 - INDEPENDENT AUDITING		4,000	4,000	4,000	1,254	1,338	4,000	0.00%	0
Totals for dept 5191 - UNCOLLECTED TAX		61,203							0
Totals for dept 5335 - ENGINEERING		48,270	65	1,000				-100.00%	(1,000)
Totals for dept 5800 - DEBT SERVICE		871,490	844,169	1,135,259	508,139	2,810,259	946,196	-16.65%	(189,063)
Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP			1,230,455		37,504	37,504			0
Totals for dept 5900 - OTHER FINANCING USES							4,572		4,572
TOTAL APPROPRIATIONS		1,022,353	2,084,247	1,145,409	549,621	2,854,251	959,918	-16.19%	(185,491)
NET OF REVENUES/APPROPRIATIONS - FUND 220		(145,655)	162,472		1,977,206	(179,300)			

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Proposed 2021 Budgets for Tax Increment District Funds

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GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 DEPT REQUESTED BUDGET	2021 DEPT REQUESTED % CHANGE	2021 DEPT REQUESTED AMT CHANGE
Fund 240 - TID#4									
ESTIMATED REVENUES									
	Totals for dept 4100 - TAXES		37,268	40,536	34,331	40,536	79,067	95.05%	38,531
	Totals for dept 4800 - MISC REVENUE				49,223	49,223			0
	Totals for dept 4810 - INTEREST REVENUE		1,829	5,000	124	548	500	-90.00%	(4,500)
	Totals for dept 4900 - OTHER FINANCING SOURCES		156,377	1,200,000	1,240,000	1,240,000		-100.00%	(1,200,000)
	TOTAL ESTIMATED REVENUES		195,474	1,245,536	1,323,678	1,330,307	79,567	-93.61%	(1,165,969)
APPROPRIATIONS									
	Totals for dept 5130 - VILLAGE ATTORNEY	2,214	1,505	1,500		1,000	1,500	0.00%	0
	Totals for dept 5140 - ADMINISTRATIVE & GENERAL	150	82,229	21,150	5,651	11,150	11,150	-47.28%	(10,000)
	Totals for dept 5151 - INDEPENDENT AUDITING				1,727	1,896	5,000		5,000
	Totals for dept 5335 - ENGINEERING	250	29,487	5,000				-100.00%	(5,000)
	Totals for dept 5632 - PLANNING DEPARTMENT	25	336						0
	Totals for dept 5670 - ECONOMIC DEVELOPMENT			1,100,000	383,333	1,100,000		-100.00%	(1,100,000)
	Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES		90,182						0
	Totals for dept 5800 - DEBT SERVICE			11,911	9,796	11,911	41,627	249.48%	29,716
	Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP		3,375	31,000	40,000	40,000		-100.00%	(31,000)
	Totals for dept 5900 - OTHER FINANCING USES			74,975			20,290	-72.94%	(54,685)
	TOTAL APPROPRIATIONS	2,639	207,114	1,245,536	440,507	1,165,957	79,567	-93.61%	(1,165,969)
	NET OF REVENUES/APPROPRIATIONS - FUND 240	(2,639)	(11,640)		883,171	164,350			(58,777)

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Proposed 2021 Budgets for Tax Increment District Funds

Estimated only - Information needed to correctly calculate the tax increments for these 3 funds is not yet available

GL NUMBER	DESCRIPTION	2018 ACTIVITY	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 ACTIVITY THRU 06/30/20	2020 PROJECTED ACTIVITY	2021 DEPT REQUESTED BUDGET	2021 DEPT REQUESTED % CHANGE	2021 DEPT REQUESTED AMT CHANGE
Fund 250 - TID #5									
ESTIMATED REVENUES									
Totals for dept 4100 - TAXES				245,775	197,015	245,776	515,579	109.78%	269,804
Totals for dept 4800 - MISC REVENUE		23,943	57,008						0
Totals for dept 4810 - INTEREST REVENUE		77,559	80,483	30,000	15,636	18,066	15,000	-50.00%	(15,000)
Totals for dept 4900 - OTHER FINANCING SOURCES		12,197,242	3,276,866	643,525			8,233,674	1179.46%	7,590,149
TOTAL ESTIMATED REVENUES		12,298,744	3,414,357	919,300	212,651	263,842	8,764,253	853.36%	7,844,953
APPROPRIATIONS									
Totals for dept 5130 - VILLAGE ATTORNEY		23,399	6,373	6,000		1,000		-100.00%	(6,000)
Totals for dept 5140 - ADMINISTRATIVE & GENERAL		4,028	34,586	42,000	16,150	32,150	32,150	-23.45%	(9,850)
Totals for dept 5151 - INDEPENDENT AUDITING					6,306	7,289			0
Totals for dept 5335 - ENGINEERING		865,726	163,449	100,000	2,843	10,000		-100.00%	(100,000)
Totals for dept 5632 - PLANNING DEPARTMENT		11,209	217						0
Totals for dept 5670 - ECONOMIC DEVELOPMENT		13,444	174,600				245,000		245,000
Totals for dept 5700 - CAPITAL OUTLAY EXPENDITURES		8,319,534	1,480,292	200,000			245,000	22.50%	45,000
Totals for dept 5800 - DEBT SERVICE		244,086	423,594	571,300	333,268	571,300	8,112,103	1319.94%	7,540,803
Totals for dept 5805 - DEBT ISSUANCE/REFUNDING EXP		232,060	41,850				130,000		130,000
TOTAL APPROPRIATIONS		9,713,486	2,324,961	919,300	358,567	621,739	8,764,253	853.36%	7,844,953
NET OF REVENUES/APPROPRIATIONS - FUND 250		2,585,258	1,089,396		(145,916)	(357,897)			(1,049,253)

Village of Mukwonago 5 Year Capital Improvement Plan 2021-2025

Department	Equipment or Name of Capital Improvement Project	Year(s) Planned	Cost Allocation					Total Cost (Calculated Field)	Revised Estimate over previous plan or New item not on previous plan	Priority: Need vs Want	Fund	Village Funding	Project Status Comments	Project Description
			TID	Village	Town Share of Fire Dept. Equipment Only	Water	Sewer							
DPW-Equip	Snow Patrol Truck - Carry over from 2020	2021		47,300				47,300	balance left to pay	need	430	Reserves	Balance remaining after paying first installment; chassis paid in full	Replacing a 2005 Sterling - 15 year replacement plan. The truck will be a swap loader with interchangeable attachments. The concept is being incorporated into DPW and Emergency fleets across the country. One chassis provides the base for multiple seasonal operations.
Clerk	DS200 Machine	2021		8,000				8,000	NEW	need	430	Taxes	can be moved to 2022 if necessary	Additional machine required for Absentee Ballot Processing. Currently unloading internal ballot box several times throughout the day and dealing with the roller jams with the increase in absentee voting
Clerk	Fireproof File Cabinets	2021		10,000				10,000	NEW	need	430	Taxes		There are currently no fire safe cabinets for items such as Letters of Credit or cash payments that come in after the daily deposit
DPW-Other	Downtown Pedestrian Improvements	2021		70,000				70,000		need	480	Reserves	Carry over project from 2020	As an item identified in the Downtown Strategic Plan, the project can be partial funded by removing the West Parking Lot project from the plan.
DPW-Other	Repair concrete, Fire St 1	2021		30,000				30,000		need	480	Debt		Concrete joint are starting to ravel. Remove and replace sections of concrete
DPW-Other	Replace rooftop furnaces/air conditioners at Fire Station 1	2021		60,000				60,000		need	430	Debt		The 3 units are 12 years old. Major repairs completed on 2 units in 2015.
DPW-Other	Message Center Sign Fire Dept	2021		80,000				80,000		want	430	Debt		The message centers will increase public awareness to emergencies and event throughout the village.
DPW-Other	Purchase Land for future DPW Expansion	2021		500,000				500,000	NEW	need	480	Debt		Existing site will not support future growth; land acquisition or relocation will be required to ensure modern facilities in the future
DPW-PARKS	Acquire Phantom Lakes substation site from WE Energies	2021		0				0		want	810	Reserves	Amount not yet known	Acquiring the property would add approximately 650 Feet of shoreline to Indian Head Park. Increasing the use of additional green space by connecting the open space south of the Police Department and allow for a connecting walk/path for S. Rochester to the Jefferson St.
DPW-PARKS	Field Park Entrance Sign	2021		60,000				60,000		want	480	Reserves	Carry over project from 2020	Provide for a cleaner way of advertising events at the park.
DPW-PARKS	Indianhead Park Bathroom Remodel	2021		175,000				175,000	Up from \$100,000	need	480	Reserves	Carry over project from 2020	The current restroom fixtures plumbing need updating. The showers are no longer operational and can be converted into restrooms to acomadate the MOPS.
DPW-PARKS	Miniwauken Additional Restrooms	2021		200,000				200,000	Up from \$150,000	want	480	Debt		Additional restrooms in the center of the fourplex would eliminate the need for portable ones and improve sanitation.
DPW-PARKS	Trail and foot bridge over the Fox River on CTH ES	2021		590,460				590,460	Up from \$320,000	need	480	Debt		Project would connect the Village via a pedestrian/multi-use trail. The current bridge does not provide for pedestrian traffic
DPW-PARKS	Indianhead Park Entrance Sign	2021		40,000				40,000		want	480	Reserves	Carry over project from 2019	The electronic sign would be used to advertise MOPS events and Village information.
DPW-PARKS	Indianhead Park - Stage	2021		750,000				750,000		need	480	Debt		A performance stage would enhance the entertainment options for residents and increase economic traffic to the community.
DPW-PARKS	Indianhead Park Parking Lot	2021		50,000				50,000		need	480	Reserves	Carry over project from 2019	The parking lot at Indian Head Park is showing signs of structural deterioration.
Development	Deback Dr.	2021		1,100,000				1,100,000		need	200	Debt	Carry over Project from 2020; \$1,000,000 of debt issued in 2020 available in reserves - full project cost to budget \$2,100,000	Deback Dr. allows for access to Maple Center.
Development	Deback Dr.	2021		1,000,000				1,000,000		need	200	Reserves	Carry over Project from 2020; \$1,000,000 of debt issued in 2020 available in reserves - full project cost to budget \$2,100,000	Deback Dr. allows for access to Maple Center.
Development	HWY 83 by TID #5	2021	245,000					245,000		need	250	Reserves		Engineering design for future work in collaboration with DOT
DPW-Roads	Jefferson Ave, Andrews & Field St. Mill, Shape & Repave	2021		620,127				620,127	From \$250,000 in 2016; \$325,000 in 2017; and \$339,000 in 2020	need	480	Debt		Streets were built in 1986 and the pavement is showing signs of significant deterioration. In their current state they are not candidates for the street maintenance procedures.
DPW-Roads	Road Maintenance Program	2021		200,000				200,000		need	480	Debt		The road maintenance program is designed to preserve Village streets by spending less money earlier in their life thus increasing the life expectancy. Projects that fall under this program include crack sealing, spot sealing, Micro-surfacing and spot patching of asphalt
DSPSC	Downtown Wayfinding & Streetscaping	2021		100,000				100,000	NEW	need	480	Debt		Project is for items in the downtown design that can be implemented without engineering and can be reused in the final design
Fire	Tender 3492 Replacement	2021		370,000	370,000			740,000		need	430	Debt		Replacement of 1986 GMC 3200 gallon tender and the 1990 Spartan engine. 1)Lap belts only, no shoulder belts; 2)No anti-lock braking system; 3)National Fire Protection Association (NFPA) Annex D.1 recommends a vehicle that is manufactured prior to 1991 and is less than 25 years old be placed into reserve status and upgraded to post 1991 status as stated in NFPA Annex D.3. Apparatus that was not manufactured to applicable NFPA fire apparatus standards or that is over 25 years old should be replaced; The tender will be 35 years old; 4)NFPA Annex D.3 upgrades that would need to be completed would be upgrade in warning light system and wiring, additional reflective stripping, upgrade ground and step lighting, noise level reduction or protection to cab area, all loose equipment in riding area needs to be secured; 5)Inadequate heater in winter and no air conditioning for summer. This includes costs for the replacement equipment. Intent to purchase January 2021 was approved by both boards in 2019. 3461 was sold at auction 07-2020
Fire	WCCC Dispatch Switchover	2021		22,500	22,500			45,000	NEW	need	430	Taxes		Recommendation of FD study, provides EMD, Pre- alert dispatch, stacked tones, MABAS dispatching, integrated operation plans, auto-aid, dedicated Fire dispatcher. 50 each of fire, EMS and police are queried that are Delta and Echo calls. Pre-alert saves 20-30 seconds in call processing. NFPA 1221 is the dispatching benchmark be at the 80% within 60 seconds and 95% within 106 seconds. For June WCCC 80% within 61 seconds and 95% are sent out within 76 seconds. EMD is always pre-alerted, and we are at 90% sent within 58 seconds and 99% are sent within 59 seconds. WCC takes 91% are wireless in our current environment for this time period. Please note these numbers do NOT include Abandoned calls, VOIP calls or what is coming up on the report as 'UNKNOWN' calls. Between 1/1/20 and 7/1/20, WCCC transferred 674 9-1-1 calls to your Mukwonago PSAP and 80 calls to the 10-digit line. Estimate the time as being between 30 and 60 seconds for that handoff under routine circumstances. WCC uses GIS for the mapping system so MA or AA calls can be mapped to anywhere in the county.
IT-Village	Village-wide Server & Storage Replacement; Network Video Recorder Upgrades; Replacement of core switch at PD	2021		45,400				45,400	NEW	need	430	Taxes		2 HP DL360 Servers (\$14,000); 1 HP MSA 2050 iSCSI SAN w/ 24 600GB Disks \$20,000; Upgrade Network Video Recorders from Unifi Video to Unifi Protect \$1,400; replace Modular HP switch at PD wich provides all logical networking routing and intelligence for all Village operations. All needed to support recent and ongoing technology implementations
Police	Squads & equipment	2021		100,000				100,000	yes - from \$80,000	need	430	Debt		Continue our goal of replacing two squads every year. This allows us to keep squad maintenance expenses lower and to provide officers with reliable vehicles to perform their duties. It also allows us to get a better return on our older squads. Chevy, Ford, & Dodge law enforcement SUV's have all gone up in price. A change to Chevy or Dodge requires new equipment (cages, jotto desk to hold radio, siren control, etc...) at approximately \$15,000.
Police	Pedestrian Crosswalk Safety	2021		40,000				40,000	NEW	need	430	Debt		This will allow us to make pedestrian crossings in the Village safer. We would add solar flashing lights to 2, possibly 3 crosswalks. At other crosswalks, we could add pedestrian crossing signs to the center of the street, like the ones we have on STH 83 at Lake Street. Crosswalks we are looking at include the CTH NN crosswalk just west of Clarendon Avenue, by the elementary school, on Holz Parkway just south of Perkins Drive and on Holz Parkway just west of the exit to the park n ride lot.
Police	Building Security System	2021		5,000				5,000	NEW	need	430	Taxes		A multi-layer, scalable security system for parts of the deparment. Includes a high-temperature alarm in the computer room, should the air cooling system break down and the room overheats. This happened once already. The village server, police date storage and radio infrastructure are stored in this room. Included is a security system for the evidence room to include electronic tracking of those who enter, door entry protections devices and updated keypads for exterior doors.
Sewer	Safety Equipment Trailer	2021					20,000	20,000		need	620	Reserves		To store and mobilize all safety equipment rather than have scattered throughout multiple buildings
Sewer	Atkinson Lift Sta. Upgrade and Backup lift sta.	2021					1,000,000	1,000,000	Revised from \$625k; moved up from 2024	need	620	impact fees/Debt		Current 2 pump lift station can no longer can keep up with 1 pump during high flow wet periods. Should one pump go down at the wrong time we would have basement backups and overflows. \$669,800 available in Impact Fee Reserves to Cover this
Sewer	SCADA Towers	2021					200,000	200,000	NEW	need	620	Reserves		This will give us a redundant SCADA system replacing the current less reliable radio system as the primary communication system, allow internet to all sites therefore allowing the use of a full security/lock and video camera security system.
Water	Pick Up Truck	2023				25,000		25,000		want	610	Reserves	Can be postponed if reserve funds are not available	Replace 2007 2WD pickup

Village of Mukwonago 5 Year Capital Improvement Plan 2021-2025

Department	Equipment or Name of Capital Improvement Project	Year(s) Planned	Cost Allocation					Total Cost (Calculated Field)	Revised Estimate over previous plan or New item not on previous plan	Priority: Need vs Want	Fund	Village Funding	Project Status Comments	Project Description
			TID	Village	Town Share of Fire Dept. Equipment Only	Water	Sewer							
Water	SCADA Towers	2023				120,000		120,000	NEW	need	610	Reserves		This will give us a redundant SCADA system replacing the current less reliable radio system as the primary communication system, allow internet to all sites therefore allowing the use of a full security lock and video camera security system.
Water	Water Meters	2021				80,000		80,000		need	610	Reserves		Water meters require periodic replacement. The new meters being installed are more accurate, which will insure customers are properly charged for water consumption and sewage treatment. Figure also represents potential new meter installations
DPW-Other	Holz Parkway/Miniwauken Pond Dredging	2022		447,168				447,168	Up from \$434,623	need	480	Debt		The ponds are filling with organic matter from plant growth and silt. Routine maintenace by dredging is required to maintain efficiency.
DPW-PARKS	Field Park - New Shelter Building	2022		500,000				500,000		want	480	Debt		Replacing the current structure would allow for a new facility that can be utilized as a year round venue.
DPW-PARKS	Minors Park Pedestrian Bridges	2022		494,397				494,397	Up from \$338,260	need	480	Debt		The current bridges are built on concrete piers that are falling due to the water table. Clear span bridges like the ones at Indian Head Park are recommended.
DPW-Roads	Phanton Woods Road Rebuild	2022		150,000				150,000		want	480	Debt		Reconstruct the Village portion to current construction standards as the road was built o the towns specification of the time.
DPW-Roads	Road Maintenance Program	2022		200,000				200,000		need	480	Debt		The road maintenance program is designed to preserve Village streets by spending less money earlier in their life thus increasing the life expectancy. Projects that fall under this program include crack sealing, spot sealing, Micro-surfacing and spot patching of asphalt
Fire	3451 Replacement Ambulance with cot	2022		120,000	120,000			240,000	increased \$15k from 2019 est	need	430	Debt		7 year old ambulance, need to have apparatus in good condititon for transport. The gurney needs to be replaced as it is past the service life per Stryker
Fire	Replacement of Car 1	2022		20,000	20,000			40,000	increased \$2k from 2019 est	want	430	Taxes		Car 1 will move to Car 2 position which is a 13 year old command vehicle; Car 2 would be sold. Car 2 is the old intercept vehicle and now will be properly outfitted for the command function and operations
Fire	Replacement of LP15 (1)	2022		20,000	20,000			40,000		want	430	Taxes		Cardiac Monitor has met its useful longevity. Requirement for EMS services
Police	Squads & equipment	2022		100,000				100,000	yes - from \$80,000	need	430	Debt		Continue our goal of replacing two squads every year. This allows us to keep squad maintenance expenses lower and to provide officers with reliable vehicles to perform their duties. It also allows us to get a better return on our older squads.
Police	Speed Boards	2022		7,000						need	430	Taxes		
								7,000						New speed boards to replace our current board we have had for 20 years. We place the board up on streets when we receive complaints from residents of speeders on the street. The boards monitor speeds and show the speed to drivers. Boards today are much slimmer and easier to put up.
Police	Body Cameras & Server	2022		50,000				50,000	NEW	need	430	Taxes		Body cameras for officers, chargers, a video editing system (\$30,000) and a storage system/server for the video (\$20,000).
Police	Command Office Upgrades	2022		15,000				15,000	From \$20,000	need	430	Taxes		New paint, carpet, etc... for administration offices.
Sewer	Lake Area I&I Repair Project	2022					500,000	500,000	NEW	need	620	impact fees/Debt		Aging system has began to show a large amount of I&I entering the system taxing both our collection system primarily but also the treatment plant. A portion of the debt can be recovered thru future impact fees
Water	3500 Service Truck Replacement	2022				80,000		80,000	NEW	want	610	Reserves		Replace 2016 HD2500 service truck
Water	Water Meters	2022				80,000		80,000		need	610	Reserves		Water meters require periodic replacement. The new meters being installed are more accurate, which will insure customers are properly charged for water consumption and sewage treatment. Figure also represents potential new meter installations
Water	Wells 3 & 4 HMO Treatment	2022				200,000		200,000		need	610	Debt		Will allow Village to meet it's required capacity needs.
DPW-Equip	Anti Icing Unit	2023		25,000				25,000		need	430	Taxes		Replacement for the current unit. The current unit operats with a small gas engine, the new unit would be powered by the trucks hydraulics.
DPW-Equip	Patrol Truck Plow/Wing	2023		210,000				210,000	up from \$195k	need	430	Debt		A new unit would replace a 15 year old unit.
DPW-PARKS	Pave parking lots and path to fourplex in Miniwaukan	2023		238,987				238,987	Revised Amount from \$195,000	need	480	Debt		The current parking lots and path is gravel. The asphalt path would make the four-plex ADA accessible.
DPW-Roads	Pulverize and overlay phase one of Two Rivers Subdivision	2023		923,805				923,805	up from \$605,000 in 2020	need	480	Debt		The street is showing signs of structural deficiencies.
DPW-Roads	Road Maintenance Program	2023		200,000				200,000		need	480	Debt		The road maintenance program is designed to preserve Village streets by spending less money earlier in their life thus increasing the life expectancy. Projects that fall under this program include crack sealing, spot sealing, Micro-surfacing and spot patching of asphalt
Development	HWY 83 by TID #5	2023	2,000,000					2,000,000		need	250	Reserves		HWY 83 Improvements in collaboration with DOT
Fire	Ambulance 3452 Remount	2023		70,000	70,000			140,000	increased \$10k from 2019 est	need	430	Reserves	Transfer reserves from Fund 320	6-7 Year old ambulance, need to have apparatus in good condition for transport.
Fire	Paramedic Intercept 3488 Replacement	2023		27,500	27,500			55,000	increased 10K from 2019 est & add'l \$5k from 2020	need	430	Reserves	Transfer reserves from Fund 320	Vehicle is 7 years old and high miles due to being used as the Paramedic Intercept vehicle. The old 3488 will be moved into Car 2 position and the old Car 2 will be sold.
Fire	Replacement of LP15 (1)	2023		20,000	20,000			40,000		want	430	Taxes		Requirement for EMS services
Police	Garage Addition	2023		350,000						need	480	Debt		
								350,000						Addition onto PD garage, replace garage doors, add additional storage for officer's equipment & replace the heating unit. Currently, we have to park 2 of our vehicles outside in the parking lot. The heating unit was installed in the PD remodel project of 2000
Police	PD parking lot expansion	2023		50,000				50,000		need	480	Debt		The PD garage expansion will be on current parking lot, so we need to expand the parking lot for employees and the public
Police	Squads & equipment	2023		105,000				105,000	Up from \$81,000	need	430	Taxes		Continue our goal of replacing two squads every year. This allows us to keep squad maintenance expenses lower and to provide officers with reliable vehicles to perform their duties. It also allows us to get a better return on our older squads.
Water	Wells 3 & 4 HMO Treatment	2023				3,300,000		3,300,000		need	610	Debt		Will allow Village to meet it's required capacity needs, reduce most all remainig iron sources and eliminate Radium in Drinking Water .
Water	Water Meters	2023				80,000		80,000		need	610	Reserves		Water meters require periodic replacement. The new meters being installed are more accurate, which will insure customers are properly charged for water consumption and sewage treatment. Figure also represents potential new meter installations
Water - Operating	Paint North Tower	2023				750,000		750,000	yes-from \$700k	need	610	Debt		Listed as a capital expense due to dollar amount - will actually be part of the operating budget
Bldg Inspections	Replacement Vehicle	2024		55,000				55,000		need	430	Taxes		Replace 2014 Chevy Captiva
DPW-Equip	Pickup truck	2024		40,000				40,000		need	480	Taxes		Replaces a 2009 Pickup Truck
DPW-Equip	Road Side Mower	2024		150,000				150,000	Up from \$75k	want	430	Debt		A used unit can be purchased if one is available. The curenent unit was manufactured in 1998.
DPW-Other	Museum Annex/ Public Restrooms/Tourism Center	2024		500,000				500,000		want	480	Debt		The Museum Board is requesting a new more efficient climate controlled facility to house the Indian artifact collection. The building would include public restrooms and an area for tourism literature.
DPW-PARKS	Minor's Park Bathroom	2024		150,000				150,000		want	480	Debt		Restrooms would eliminate the need for portable ones and improve sanitation.
DPW-Roads	Road Maintenance Program	2024		200,000				200,000		need	480	Debt		The road maintenance program is designed to preserve Village streets by spending less money earlier in their life thus increasing the life expectancy. Projects that fall under this program include crack sealing, spot sealing, Micro-surfacing and spot patching of asphalt
DPW-Roads	Pulverize and repave Edgewood Ave	2024		521,818				521,818	From \$750,000 in 2020	need	480	Debt	Deferred from 2021; May be completed with cost sharing from the Village of Vernon	Road are showing signs of structural defects. Project deferred from 2021
Fire	Replacement of LP15 (1)	2024		20,000	20,000			40,000	deferred from 2021	need	430	Taxes		Requirement for EMS services
Fire	Rescue Boat 3496	2024		25,000	25,000			50,000		need	430	Taxes		1998 Rescue boat underpowered and not diver-friendly; replace with more appropriate horsepower and weight capacity
Police	Dispatch work stations upgrade	2024		50,000				50,000	Moved from 2021	want	430	Debt		New Furniture and workstations, carpet, cable wiring organization and relocation. Replaces equipment from 2012 & organizes cable wiring that is behind the workstations. Price includes temporary relocation of radio consoles during the project.
Police	Squad radio and handunit upgrade	2024		40,000						need	430	Taxes		
								40,000						Replace current radios and handunits, some of which have been in service for over 10 years
Police	New Impound Garage	2024		150,000				150,000		need	480	Debt		Replace current impound shed at public works, built in 1985.
Police	Squads & equipment	2024		90,000				90,000		need	430	Debt		Continue our goal of replacing two squads every year. This allows us to keep squad maintenance expenses lower and to provide officers with reliable vehicles to perform their duties. It also allows us to get a better return on our older squads.

Village of Mukwonago 5 Year Capital Improvement Plan 2021-2025

Department	Equipment or Name of Capital Improvement Project	Year(s) Planned	Cost Allocation					Total Cost (Calculated Field)	Revised Estimate over previous plan or New item not on previous plan	Priority: Need vs Want	Fund	Village Funding	Project Status Comments	Project Description
			TID	Village	Town Share of Fire Dept. Equipment Only	Water	Sewer							
Sewer	WWTF Sludge Cake Storage	2024					260,000	260,000		want	620	Debt		Allow an area to store the sludge in a covered drier environment and not requiring us to store sludge in actual drying bed eliminating 25% of our drying capacity.
Water	Water Meters	2024				80,000		80,000	NEW	need	610	Reserves		Water meters require periodic replacement. The new meters being installed are more accurate, which will insure customers are properly charged for water consumption and sewage treatment. Figure also represents potential new meter installations
DPW-Equip	Toro 5910 Mower	2025		130,000				130,000		need	430	Debt		Mower would replace current 5910 as the main unit for mowing operations
DPW-Equip	Compact Utility Tractor w/cab, loader & broom	2025		25,000				25,000		need	430	Taxes		
DPW-Equip	Compact Utility Tractor w/cab & snowblower	2025		25,000				25,000		need	430	Taxes		Would replace one purchased in 2015
DPW-Other	Storm pond Maintenance and repairs	2025		25,000				25,000		need	480	Debt		Would replace one purchased in 2016
DPW-PARKS	TID #3 Conservancy	2025		50,000				50,000		want	480	Debt		Dredge ponds as needed and repair shorelines
DPW-PARKS	Washington Ave Park Shelter	2025		40,000				40,000		want	480	Debt		Installing a trail would provide residents an opportunity for exercise and nature viewing.
DPW-PARKS	Repave Washington Ave Park basketball court	2025		25,000				25,000		want	480	Debt		The addition of a shelter would offer residents another option for gatherings
DPW-PARKS	Repave phase 2 Field Park and add'l parking rea	2025		169,000				169,000		need	480	Debt		Asphalt is showing signs of aging
DPW-PARKS	Replace & enlarge pickleball court in Field Park	2025		75,000				75,000		need	480	Debt		Pavement is starting to show significant age; original pavement is only two inches thick
DPW-Roads	Pulverize Mukwonago Dr (Mcdivitt Ln to 200 ft north of Apollo) & Apollo Ct	2025		239,370				239,370		need	480	Debt		Current court is too small and cracking beyond repair
DPW-Roads	Pulverize & Overlay Bayview Circle & Bayview Court	2025		380,615				380,615		need	480	Debt		Streets are showing the first signs of structural issues; a drain tile may be required to eliminate moisture in the road base
Fire	Ambulance 3453 Replacement	2025		120,000	120,000			240,000		need	430	Reserves	Transfer reserves from Fund 320	Pavement is showing signs of significant aging, catch basins and curb sections need repair
Police	Officer Work Stations upgrade	2025		20,000				20,000		need	430	Taxes		7 year old remount ambulance to be replaced with new one; will be able to re-use gurney and powerload
Police	Squads & equipment	2025		90,000				90,000		need	430	Debt		Current officer work stations (3) installed in 2000. Replace the desks, partitions, dry erase boards and other office equipment.
Sewer	Hwy 83 Relay, Reroute ELA(LO) to Mecham	2025					1,400,000	1,400,000	Deferred from 2023/4; Up from \$1.200K	need	620	Debt		Continue our goal of replacing two squads every year. This allows us to keep squad maintenance expenses lower and to provide officers with reliable vehicles to perform their duties. It also allows us to get a better return on our older squads.
Sewer	Hwy 83 San. Sewer Reline 1350' Oakland to ELA (LO)	2025					45,000	45,000	Deferred from 2024; Up from \$35K	need	620	Debt		Sewer mains in extreme poor condition and need to be replaced to prevent backups. To be done in conjunction with Hwy 83 reconstruction
Sewer	Reroute River Parks Sewer to Holz Pkwy. (Engineering Costs)	2025					45,000	45,000		want	620	Reserves	Assessable to Developing Developer	Repair failing sewer in Conjunction with Hwy 83 reconstruction.
Sewer	Reroute River Parks Sewer to Holz Pkwy. (Project Cost)	2025					950,000	950,000		want	620	Debt	Assessable to Developing Developer	Engineering for 2021 Project
Sewer	WWTF Expansion	2025					26,000,000	26,000,000		need	620	Debt		Bid and install the sewer reroute project.
Sewer	Vactor/Jetter/Hydroexcavator	2025					450,000	450,000	Moved from 2024 to 2025	want	620	Debt		Expected continued growth of Village is going to put us at a expansion point. Actual growth will determine when but at this time we estimate we could be looking at this in the next 5 years or so.
Sewer	1 Ton Plow Truck/Dump	2025					85,000	85,000		need	620	Debt		Replace aging vactor with newer more modern safer operator friendly equipment that will better serve our needs.
Water	Water Meters	2025				80,000		80,000		need	610	Reserves		Replace 2015 aging plow truck
Water	Elmwood Water Main Relay (Hwy 83 Project)	2025				150,000		150,000	Deferred from 2023	need	610	Debt		Water meters require periodic replacement. The new meters being installed are more accurate, which will insure customers are properly charged for water consumption and sewage treatment. Figure also represents potential new meter installations
Water	Hwy 83 Watermain Relay Front Str. to Lincoln Ave.	2025				2,200,000		2,200,000	Deferred from 2023	need	610	Debt		Replace failing water main due to extremely deteriorated pipe
Water	Water Loop Dewey Drive Industrial Park	2025						0		need	610	Debt	This project is a placeholder in "year 5" of the plan until it becomes necessary due to development of Sommers property. Cost to be determined when that occurs.	Replace undersized and faulty deteriorating water main and complete fire protection loop. To be done in conjunction with Hwy 83 reconstruction
				14,023,447	835,000	7,225,000	30,955,000	55,283,447						Need to connect water main on Wolf Run to new Industrial Park (Dewey Dr). Currently, if a break occurs (though not likely as the water mains are fairly new), the entire Industrial Park would be without service. Looping would help to ensure constant water service and fire protection. This project should be done in conjunction with future industrial development to save cost and ensure proper sizing as a booster station may be needed to serve future developments on land to the south.

RESOLUTION 2020-XXX

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

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

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

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

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

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

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

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

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

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

Adopted this 18th day of November, 2020

Fred H. Winchowky, Village President

Attest: _____
Diana Dykstra, Clerk-Treasurer

				Sum of 2020				% change 2021	\$\$ change 2021
				Adopted	Sum of 6-30-20	Sum of Year	Sum of 2021	Proposed	Proposed
Cat	Cat Descr	Sum of 2018 Actual	Sum of 2019 Actual	Budget	YTD Amount	End Estimates	Proposed Budget	Budget over 2020 Adopted Budget	Budget over 2020 Adopted Budget
610 - Water Utility									
Expenditure									
5140	ADMINISTRATIVE & GENERAL	146	146	200	103	200	200	0.00%	-
** 5900	OTHER FINANCING USES	10,000	10,000	267,896	10,000	10,000	150,541	-43.81%	(117,355)
6200	PUMPING OPERATIONS	81,542	102,762	112,320	58,747	116,602	119,798	6.66%	7,478
6210	PUMPING MAINTENANCE	87,043	46,788	189,232	65,876	284,026	184,362	-2.57%	(4,870)
6300	WATER TREATMENT OPERATIONS	67,854	75,342	68,537	28,730	77,459	75,181	9.69%	6,644
6310	WATER TREATMENT MAINTENANCE	5,795	14,385	13,838	10,762	21,819	33,466	141.84%	19,628
6450	T&D-DISTR RSRVR/STNDP MAINT	53,058	399,115	21,740	5,573	21,834	3,301	-84.82%	(18,439)
6451	T&D-MAINS MAINTENACE	62,063	37,210	54,847	14,928	32,396	45,107	-17.76%	(9,740)
6452	T&D-SERVICES MAINTENANCE	28,045	20,610	39,152	7,345	41,636	40,818	4.26%	1,666
6453	T&D-METERS MAINTENANCE	9,972	9,018	20,166	9,688	29,952	29,093	44.27%	8,927
6454	T&D-HYDRANTS MAINTENANCE	21,861	30,885	35,162	4,102	23,163	27,314	-22.32%	(7,848)
6901	METER READING LABOR	2,722	4,651	3,532	4,534	8,709	8,893	151.78%	5,361
6902	ACCOUNTING/COLLECTING	70,426	71,834	73,400	39,264	81,400	82,868	12.90%	9,468
6920	ADMINISTRATIVE & GENERAL EXP	958,119	999,856	995,777	459,131	961,039	964,530	-3.14%	(31,247)
** 6950	YEAR END ACCOUNTING ADJUSTMENT	501,511	471,481	397,554	-	491,613	491,613	23.66%	94,059
Expenditure Total		1,960,157	2,294,083	2,293,353	718,783	2,201,848	2,257,085	-1.58%	(36,268)
Revenue									
4010	METERED SALES	1,778,122	1,934,482	1,994,153	938,514	1,934,375	1,995,000	0.04%	847
4020	OTHER OPERATING REVENUE	158,532	166,371	147,000	108,885	140,011	147,000	0.00%	-
4200	SPECIAL ASSESSMENTS	32	17,074	-	-	-	-	0.00%	-
4420	IMPACT FEES COLLECTED	93,925	371,651	100,000	41,452	100,000	100,000	0.00%	-
4800	MISC REVENUE	1,559,966	69,480	100	-	325	100	0.00%	-
4810	INTEREST REVENUE	52,882	75,662	52,100	12,126	15,663	14,985	-71.24%	(37,115)
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	0.00%	-
* 4900	OTHER FINANCING SOURCES	125,219	125,219	-	-	-	-	0.00%	-
Revenue Total		3,768,678	2,759,939	2,293,353	1,100,977	2,190,374	2,257,085	-1.58%	(36,268)

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

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

Breakdown of Totals for WATER Budget Resolution	
Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,614,931
Depreciation	491,613
Capital Expense (excl. development)	80,000
Debt Service (Principal Only)	445,290
Total Water Budget	2,631,834

Cat	Cat Descr	Sum of 2018 Actual	Sum of 2019 Actual	Sum of 2020 Adopted Budget	Sum of 6-30-20 YTD Amount	Sum of Year End Estimates	Sum of 2021 Proposed Budget	% change 2021 Proposed Budget over 2020 Adopted Budget	\$ change 2021 Proposed Budget over 2020 Adopted Budget
620 - Sewer Utility									
Expenditure									
5140	ADMINISTRATIVE & GENERAL	89	73	120	38	14,503	120	0.00%	-
5700	CAPITAL EXPENDITURES	-	-	-	-	-	-	0.00%	-
** 5900	OTHER FINANCING USES	-	-	88,014	-	-	24,000	-72.73%	(64,014)
8010	WWTP-TREATMENT/DISPOSAL/GP	459,104	499,269	564,304	212,138	450,521	510,733	-9.49%	(53,571)
8020	LIFT STATIONS/PUMPING EQUIP	16,113	37,691	31,499	7,784	31,461	32,145	2.05%	646
8030	WASTEWATER COLLECTION SYSTEM	82,913	54,755	105,867	22,916	100,369	98,875	-6.60%	(6,992)
8100	DPW	2,026	-	-	-	-	-	0.00%	-
8300	ACCOUNTING/COLLECTING	71,065	72,383	73,400	37,201	74,200	75,668	3.09%	2,268
8400	ADMINISTRATIVE & GENERAL	542,179	599,358	576,232	289,439	573,782	618,052	7.26%	41,820
** 8900	YEAR END ACCOUNTING ADJUSTMENT	652,446	758,527	635,479	-	754,325	754,325	18.70%	118,846
Expenditure Total		1,825,935	2,022,056	2,074,915	569,516	1,999,161	2,113,918	1.88%	39,003
Revenue									
4010	METERED SALES	1,530,582	1,522,687	1,568,640	782,781	1,565,764	1,606,960	2.44%	38,320
4020	OTHER OPERATING REVENUE	320,460	435,641	373,600	147,971	352,000	372,800	-0.21%	(800)
4200	SPECIAL ASSESSMENTS	391	16,503	-	-	-	-	0.00%	-
4420	IMPACT FEES COLLECTED	38,893	152,972	80,000	15,318	45,000	97,558	21.95%	17,558
4700	INTERGOV T CHARGES FOR SERVICE	15,283	-	-	-	-	-	0.00%	-
4800	MISC REVENUE	1,194,887	318,509	1,500	-	-	1,000	-33.33%	(500)
4810	INTEREST REVENUE	90,843	84,688	41,175	33,255	41,878	25,600	-37.83%	(15,575)
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	0.00%	-
* 4900	OTHER FINANCING SOURCES	10,000	10,000	10,000	-	10,000	10,000	0.00%	-
Revenue Total		3,201,339	2,541,000	2,074,915	979,325	2,014,642	2,113,918	1.88%	39,003

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

Sewer Debt Service Coverage Ratio		2021
* Total Revenue less Other Financing Sources:		2,103,918 *
** Total Expenditure Less Year End Accounting Adjustments & Other Financing Uses:		1,335,593 **
Net Revenue		768,325
Debt Service Principal		373,748
		206%

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

RESOLUTION 2020-XXX

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

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

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

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

Adopted this 18th day of November 2020.

Fred H. Winchowky, Village President

Attest: _____
Diana Dykstra, Clerk-Treasurer

11/18/2020 2021 Storm Water Utility Budget

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