Village of Mukwonago

Notice of Meeting and Agenda

SPECIAL VILLAGE BOARD MEETING
Wednesday, March 6, 2024

Time: **6:30 pm**
Place: **Mukwonago Municipal Building, 440 River Crest Ct., Mukwonago, WI 53149**

**** This meeting will begin at 6:30PM or Immediately Following the Committee of the Whole. ****

1. Call To Order

2. Roll Call

3. New Business

3.1 Discussion and possible action to approve **Resolution 2024-14** Amending the 2023 Adopted Budgets for the Fire Dept., Community Development, TID #4, Fire/Ambulance Designated, Village Designated, American Rescue Plan Act, Capital Equipment, Library, Parkland, Water Utility and Sewer Utility Funds.
RESOLUTION 2024-14 (Amend 2023 Budget - Various Funds).pdf

3.2 Discussion and possible action to approve the 2023 Fire Department Settlement.
2023 Preliminary Fire Settlement.pdf

4. 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.

RESOLUTION 2024-14

A RESOLUTION AMENDING THE 2023 ADOPTED BUDGETS FOR THE FIRE DEPT, COMMUNITY DEVELOPMENT, TID #4, FIRE/AMBULANCE DESIGNATED, VILLAGE DESIGNATED, AMERICAN RESCUE PLAN ACT, CAPITAL EQUIPMENT, LIBRARY, PARKLAND, WATER AND SEWER UTILITY FUND BUDGETS

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

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

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

		REVENUE INCREASE (DECREASE)	EXPENDITURE INCREASE (DECREASE)
Fund 150 - FIRE/AMBULANCE FUND			
150-4300-434100	STATE SHARED REVENUES	8,150	
150-4300-434200	STATE AID OR GRANT	1,485	
150-4300-434700	STATE FIRE DUES PROGRAM (VILLAGE)	8,777	
150-4620-432000	FIRE DEPT CHARGES FOR SERVICES	1,265	
150-4620-432500	AMBULANCE COUNTY COLLECTIONS	2,654	
150-4620-474100	EBIX INTERFACILITY ALS& BLS	139,103	
150-4620-474200	EBIX INTERFACILITYCRITICALCARE	263,227	
150-4700-434700	STATE FIRE DUES PROGRAM (TOWN)	5,388	
150-4800-488500	INSURANCE OR SETTLEMENT PROCEEDS	2,500	
150-4800-489000	DONATIONS RECEIVED	3,410	
150-4800-489900	MISC. REVENUES	4,426	
150-4810-487100	INTEREST REVENUE	38,030	
150-4820-488000	SALE OF OWNED PROPERTY	51,405	
150-4900-493000	FUND BALANCE APPLIED	(48,173)	
TOTAL REVENUES		**481,647**	
150-5700-571300	FIRE DEPT CAPITAL EQUIP		7,828
150-5700-580500	ACT 102 EXPENSES		2,278
150-5880-580501	GRANT EXPENDITURES (MISC)		9,982
150-5900-592000	TRANSFERS TO OTHER FUNDS		179,760
150-5900-592500	TRANSFER TO DESIGNATED FUND BALANCE		102,039
150-5900-593000	TRANSFER TO TOWN OF MUKWONAGO		179,760
TOTAL EXPENDITURES			**481,647**

Increase Fire Dept Budget to recognize revenues that exceeded the budgeted amounts; offset by grant expenditures and the annual settlement between the Town and Village.

Fund 200 - COMMUNITY DEVELOPMENT FUND			
200-4810-487100	INTEREST REVENUE	44,000	
200-4900-493000	FUND BALANCE APPLIED	(141,710)	
200-4900-495000	PROCEEDS FROM DEBT	9,700	
200-4900-495100	PREMIUM ON DEBT ISSUE	40,321	
TOTAL REVENUES		**(47,689)**	
200-5141-521900	PROFESSIONAL SERVICES		3,100
200-5335-521900	PROFESSIONAL SERVICES		12,200
200-5700-582100	IMPROVEMENTS		(560,000)
200-5805-581500	UNDERWRITER DISCOUNT		6,051
200-5900-590500	TRANSFER TO FUND BALANCE		490,960
TOTAL EXPENDITURES			**(47,689)**

Decrease Community Development Budget for delay in budgeted project.

Fund 240 - TID#4			
240-4810-487100	INTEREST REVENUE	**19,800**	
240-5900-590500	TRANSFER TO FUND BALANCE		**19,800**

Increase TID #4 Budget for interest revenues that exceeded budgeted amount.

Fund 320 - FIRE/AMBULANCE DESIGNATED			
320-4810-487100	INTEREST REVENUE	7,946	
320-4900-492000	TRANSFER FROM OTHER FUNDS	246,551	
TOTAL REVENUES		**254,497**	
320-5900-590500	TRANSFER TO FUND BALANCE		**254,497**

Increase Fire/Ambulance Designated budget to recognize additional interest revenues and the Village portion of annual Fire Dept settlement. Note the original amount of the budgeted settlement in the Fire Dept Fund was $66,791. This was omitted from the original adopted budget for the Designated 320 fund so this amendment includes the full amount of the settlement: $66,791 + $179,760 for a total of $246,551.

Fund 340 - VILLAGE DESIGNATED FUND			
340-4800-489000	DONATIONS RECEIVED	53,300	
340-4820-488200	SALE OF OWNED PROPERTY-POLICE	287	
340-4820-488300	SALE OF OWNED PROPERTY-DPW	6,400	
TOTAL REVENUES		**59,987**	
340-5890-580601	DPW-DESIGNATED FUNDS EXPENDITURE		10,420
340-5890-580602	POLICE DESIGNATED FUND EXPENDITURES		16,400
340-5890-580603	PERFORMANCE STAGE EVENTS		19,400
340-5890-581100	EQUIPMENT LESS THAN $5000		12,515
340-5900-590500	TRANSFER TO FUND BALANCE		1,252
TOTAL EXPENDITURES			**59,987**

Increase Village Designated Fund for sale proceeds of miscellaneous items and additional donations received and spent in 2023.

Fund 350 - AMERICAN RESCUE PLAN ACT			
350-4810-487100	INTEREST REVENUE	41,000	
350-4900-493000	FUND BALANCE APPLIED	47,677	
TOTAL REVENUES		**88,677**	
350-5900-590500	TRANSFER TO FUND BALANCE		41,000
350-5900-592000	TRANSFER TO OTHER FUNDS		47,677
TOTAL EXPENDITURES			**88,677**

Increase American Rescue Plan Act Fund for additional interest revenue and use of funds towards the Well 3 & 4 radium removal project.

Fund 430 - CAPITAL EQUIPMENT FUND			
430-4810-487100	INTEREST REVENUE	22,328	
430-4900-493000	FUND BALANCE APPLIED	(153,052)	
430-4900-495000	PROCEEDS FROM DEBT	7,900	
430-4900-495100	PREMIUM ON DEBT ISSUE	32,775	
TOTAL REVENUES		**(90,049)**	
430-5700-571200	DPW CAPITAL EQUIP		(314,000)
430-5900-590500	TRANSFER TO FUND BALANCE		223,951
TOTAL EXPENDITURES			**(90,049)**

Decrease Capital Equipment Budget for delay in equipment purchase and offsetting budget entries.

Fund 440 - LIBRARY FUND			
440-4800-489000	DONATIONS RECEIVED	114,233	
440-4810-487100	INTEREST REVENUE	22,440	
440-4900-493000	FUND BALANCE APPLIED (SICK LEAVE PAYOUT)	22,275	
TOTAL REVENUES		**158,948**	
440-5511-515800	OPEB PAYOUT		22,275
440-5890-580600	DONATED FUND EXPENDITURES		106,450
440-5900-590500	TRANSFER TO FUND BALANCE		30,223
TOTAL EXPENDITURES			**158,948**

Increase Library Budget to show impact of donations received and spent, additional interest revenues, and the use of sick leave payout reserve for an employee who retired.

Fund 810 - PARKLAND FUND			
810-4425-448100	PARKLAND SITE FEES REC D	2,790	
810-4810-487100	INTEREST REVENUE	12,691	
TOTAL REVENUES		**15,481**	
810-5900-590500	TRANSFER TO FUND BALANCE		**15,481**

Increase in Parkland Site Budget for revenues exceeding amounts budgeted.

Fund 610 - WATER UTILITY FUND			
610-4010-461100	METERED SALES-RESIDENTIAL	34,930	
610-4010-461200	METERED SALES-COMMERCIAL	16,534	
610-4020-471500	MISC SERVICE REVENUE	4,371	
610-4020-472000	LEASE RENTAL INCOME	86,837	
610-4020-474000	OTHER UTILITY REVENUES	4,838	
610-4420-447500	WATER IMPACT FEES REC D	(60,128)	
610-4810-487100	INTEREST REVENUE	68,327	
610-4810-487200	ACCUMULATED SICK PAY INTEREST	412	
610-4810-487300	CY DEBT RESERVE INTEREST	7,931	
610-4810-487400	REQUIRED DEBT RESERVE INTEREST	17,237	
610-4900-492000	TRANSFER FROM OTHER FUNDS (ARPA)	47,677	
TOTAL REVENUES		**228,966**	
610-5900-590500	TRANSFER TO FUND BALANCE		181,289
610-5900-590500	TRANSFER TO FUND BALANCE (ARPA)		47,677
TOTAL EXPENDITURES			**228,966**

Increase in Water Utility budget for revenues that exceeded budgeted amounts; also for the transfer in of ARPA funds to offset engineering expenditures incurred for the Well 3 & 4 radium removal project.

Fund 620 - SEWER UTILITY FUND			
620-4010-461100	METERED SALES-RESIDENTIAL	67,718	
620-4010-461200	METERED SALES-COMMERCIAL	41,387	
620-4020-468000	HOLDING TANK DISPOSAL CHARGE	210,875	
620-4420-447900	SEWER IMPACT FEES REC D	(35,881)	
620-4810-487100	INTEREST REVENUE	60,674	
620-4810-487200	ACCUMULATED SICK PAY INTEREST	407	
620-4810-487300	CY DEBT RESERVE INTEREST	10,674	
620-4810-487400	REQUIRED DEBT RESERVE INTEREST	26,121	
620-4810-487500	EQUIPMENT REPLACEMENT INTEREST	22,202	
620-4810-487600	SEWER CONNECTION FEE INTEREST	9,693	
TOTAL REVENUES		**413,870**	
620-5900-590500	TRANSFER TO FUND BALANCE		**413,870**

Increase in Sewer Utility budget for revenues that exceeded budgeted amounts.

Passed and adopted by Roll Call Vote this 6th day of March, 2024.

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Fred H. Winchowky, Village President

Attest: ___________________________________

Diana Dykstra, Clerk-Treasurer

2023 PRELIMINARY JOINT VILLAGE TOWN SETTLEMENT as of 2/20/2024

Cat Descr	Account Descr	Adopted Budget	Revised Budget	YTD Amount as of 12/31/2023	Balance Remaining	%YTD Budget	
	R 150-4100-411100 General Property Tax	198,732.00	198,732.00	198,731.96	0.04		
	R 150-4100-411101 Fire Dept Referendum	406,349.00	406,349.00	406,349.04	(0.04)		**Village Contribution**
	R 150-4300-434700 State Fire Dues Program	41,600.00	41,600.00	50,376.48	(8,776.48)		
	R 150-4900-491000 Transfer from General Fund	0.00	0.00	0.00	0.00		
	TOTAL FROM VILLAGE	**646,681.00**	**646,681.00**	**655,457.48**	**(8,776.48)**	**101%**	
	R 150-4700-473100 Fire/Ambulance Service to Town	198,732.00	198,732.00	198,732.00	0.00		
	R150-4700-473101 Fire Dept Referendum - Town	406,349.00	406,349.00	406,349.04	(0.04)		**Town Contribution**
	R 150-4700-434700 State Fire Dues Program	39,200.00	39,200.00	44,588.07	(5,388.07)		
	R 150-4700-473300 Cash Flow Supplement from Town	0.00	0.00	0.00	0.00		
	TOTAL FROM TOWN	**644,281.00**	**644,281.00**	**649,669.11**	**(5,388.11)**	**101%**	
INTERGOV T REVENUES	R 150-4300-434100 State Shared Revenues	0.00	0.00	8,153.90	(8,153.90)		
INTERGOV T REVENUES	R 150-4300-434200 State Aid or Grant	0.00	0.00	1,485.66	(1,485.66)		
INTERGOV T REVENUES	R 150-4300-434300 County Grant	0.00	0.00	0.00	0.00		
INTERGOV T REVENUES	R 150-4300-434400 EMS Act102 Grant	19,032.00	19,032.00	14,422.61	4,609.39		offetting CY expense
MISC REVENUE	R 150-4800-437000 Private Grants	0.00	0.00	0.00	0.00		
PUBLIC CHARGES FOR SERVICES	R 150-4600-430400 Treasurer s Fees	0.00	0.00	0.00	0.00		
PUBLIC CHARGES FOR SERVICES	R 150-4600-471600 Paramedic Ride-Along Fee	0.00	0.00	0.00	0.00		
PUBLIC SAFETY	R 150-4620-432000 Fire Dept Charges for Services	100.00	100.00	1,365.00	(1,265.00)		
PUBLIC SAFETY	R 150-4620-432500 Ambulance County Collections	23,000.00	23,000.00	25,654.52	(2,654.52)		**Shared Revenue for Year End Settlement**
PUBLIC SAFETY	R 150-4620-473000 Ebix Ambulance Revenue	540,460.00	540,460.00	511,376.34	29,083.66		
PUBLIC SAFETY	R 150-4620-473700 Ebix Fire Revenue	4,312.00	4,312.00	625.00	3,687.00		
PUBLIC SAFETY	R 150-4620-474100 Ebix Interfacility ALS & BLS	367,376.00	367,376.00	506,479.33	(139,103.33)		
PUBLIC SAFETY	R 150-4620-474200 Ebix Interfacility Critical Care	137,995.00	137,995.00	401,221.71	(263,226.71)		
PUBLIC SAFETY	R 150-4620-474300 PROHEALTH EMT AGREEMENT	0.00	0.00	0.00	0.00		
INTEREST REVENUE	R 150-4810-487100 Interest Revenue	660.00	660.00	38,689.56	(38,029.56)		
MISC REVENUE	R 150-4800-488500 Insurance Proceeds/Offset Loss	0.00	0.00	2,500.00	(2,500.00)		
MISC REVENUE	R 150-4800-489900 Misc Revenue	0.00	0.00	4,426.27	(4,426.27)		
COMMERCIAL REVENUE	R 150-4820-488000 Sale of Owned Property	0.00	0.00	51,404.48	(51,404.48)		
	Revenue to be Shared with the Town	**1,092,935.00**	**1,092,935.00**	**1,567,804.38**	**(474,869.38)**	**143%**	
INTERGOV T REVENUES	R 150-4300-434400 EMS Act102 Grant	0.00	0.00	0.00	0.00		
MISC REVENUE	R 150-4800-489000 Donations Received	0.00	0.00	3,410.00	(3,410.00)		**Shared when used**
OTHER FINANCING SOURCES	R 150-4900-492000 Transfer from Other Funds	0.00	0.00	0.00	0.00		
OTHER FINANCING SOURCES	R 150-4900-493000 Fund Balance Applied	48,173.00	48,173.00	0.00	48,173.00		
	Designated Funds - Share with Town when used	**48,173.00**	**48,173.00**	**3,410.00**	**44,763.00**	**7%**	
	TOTAL REVENUE GUIDELINE	**2,432,070.00**	**2,432,070.00**	**2,876,340.97**	**(444,270.97)**	**118%**	

	Account Descr	Adopted Budget	Revised Budget	YTD Amount as of 12/31/2023	Balance Remaining	%YTD Budget	
Regular Operating Expenditures (Grouped by Department)	ADMINISTRATIVE & GENERAL	27,869.00	27,869.00	27,868.92	0.08	100%	
	FIRE ADMINISTRATION	1,065,202.00	1,065,202.00	1,051,908.65	13,293.35	99%	
	FIRE SUPPRESSION	60,380.00	60,380.00	63,225.06	(2,845.06)	105%	
	FIRE TRAINING	27,429.00	27,429.00	17,246.43	10,182.57	63%	
	AMBULANCE	355,754.00	355,754.00	370,206.80	(14,452.80)	104%	
	AMBULANCE TRAINING	14,738.00	14,738.00	8,735.77	6,002.23	59%	
	Referendum Funded Staffing	**679,116.00**	**679,116.00**	**334,057.36**	**345,058.64**	**49%**	unspent budget to be reserved for future use
	Donated fund expenditure	0.00	0.00	0.00	0.00		
	ACT 102 or Designated Fund Expenses	0.00	0.00	9,916.95	(9,916.95)		recorded here since using CY revenues
	Capital Outlay Expenses (overages offset by grants or other designated revenues)	38,000.00	38,000.00	47,635.13	(9,635.13)	125%	
	Total Operating Budget	**2,268,488.00**	**2,268,488.00**	**1,930,801.07**	**337,686.93**	**85%**	
Designated Expenditures	ACT 102 or Designated Fund Expenses	0.00	0.00	65.12	(65.12)		**Use of CY revenues recorded above**
	Donated Fund Expenditures	0.00	0.00	0.00	0.00		
	Transfer to Town - YE Settlement	66,791.00	66,791.00	0.00	66,791.00	0%	
	Transfer to Village Fire Dept Designated Acct YE Settlement	66,791.00	66,791.00	0.00	66,791.00	0%	
	Transfer to Designated Fund Balance for Future Ambulance	**30,000.00**	**30,000.00**	**0.00**	**30,000.00**	0%	
	E 150-5900-5925 Transfer to Designated Funds	0.00	0.00	0.00	0.00		
	Other Financing Uses	**163,582.00**	**163,582.00**	**65.12**	**163,516.88**	0%	
	Total Expenditure Budget	**2,432,070.00**	**2,432,070.00**	**1,930,866.19**	**501,203.81**	**79%**	
				945,474.78			

2023 PRELIMINARY Settlement

Total Shared Revenues	1,567,804.38
Total Operating Expenses	(1,930,801.07)
	(362,996.69)
Town Contribution as of 12/31/2023	649,669.11
Village Contribution as of 12/31/2023	655,457.48
Revenue Excess (Shortfall):	**942,129.90**
Replenish Use of Prohealth Funds in 2022	**(103,969.02)**
Fire Referendum Reserve Funds	**(345,058.64)**
	493,102.24
Amount Due to (From) Each Entity	**246,551.12 Due to Village**
Amount Due to (From) Each Entity	**246,551.12 Due to Town**

This will become a designated fund balance which, when added to the balance in 150-0000-266100, will equal the original $150,000 from ProHealth

Proof to Net Rev/Exp prior to recording Settlement JEs:	942,129.90
designated funds received	3,410.00
designated funds spent	(65.12)
To Close to Fund Balance:	945,474.78