



**JOINT TOWN AND VILLAGE BOARD
MEETING**
Mukwonago Municipal Building / Board Room
440 River Crest Court, Mukwonago, WI 53149
October 21, 2025 at 6:00 PM

AGENDA

1. Call to Order

2. Roll Call for Town and Village Boards

Village Board: Trustees Brill, D. Johnson, K. Johnson, Meiners, Porter, Reeves, President Winchowky
Town Board: Supervisors Boucher, Clabault, Wrasman, Yerke, and Chairman Topczewski

3. Comments from the Public

4. New Business

4.1 Discussion/Possible Recommendation from the Village Board to return \$133,582 from the Village's Fire Department Designated Fund to the Fire Department's Operating Fund for placement in the Unspent Referendum Fund Balance

4.2 Discussion/Possible Recommendation from the Town Board to return \$133,582 to the Fire Department's Operating Fund for placement in the Unspent Referendum Fund Balance

4.3 Discussion/Possible Recommendation to approve the return of \$24,319.84 to both the Village and Town to clear funds held for cash flow purposes

4.4 Discussion/Possible Recommendation to consolidate various fund balances within the Fire Department Fund and using those funds to purchase the SCBA Decon Washer and Dive Rescue Dry Suits in the 2026 Capital Plan

4.5 Discussion/Possible Recommendation regarding 2026 POC/POP pay rates and classifications

4.6 Discussion/Recommendation regarding proposed 2026 Ambulance Fees

4.7 Discussion/Possible Recommendation of Fire Department 2026 Operating Budget

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.

VILLAGE OF MUKWONAGO

REPORTS AND PRESENTATIONS TO THE VILLAGE BOARD



Topic:	Correction to Fire Department Referendum Reserve		
Date:	October 21, 2025		
Presenter:	Diana Doherty	Department:	Finance / Fire

Conformance with Strategic Plan

Approval of this action would conform to the following strategic goal:

- Energized Workforce
- Balanced Development
- Responsible Finances
- Quality of Life
- Other _____

Overview/Background Information

I made an error in calculating the amount of fire referendum dollars that needed to be retained in a fund balance reserve account within the Fire Department's operating fund. Instead of subtracting the amounts spent in 2023 and 2024 from the referendum funds received, I subtracted them from the amounts we budgeted for those years which was a lower amount. As a result, referendum funds were included in the annual settlements for those 2 years rather than being retained in the Unspent Referendum Funds fund balance. Attached is a spreadsheet showing the calculations for the error made and the corrected figures.

Key Issues (if necessary)

Referendum funding is restricted for use in the Fire Department operating fund for the hiring of 6 additional staff members. Due to the incorrect calculation, the current balance in the reserve is lower than it should be.

Fiscal Note/Budget Impact

A total of \$267,164 of referendum funding was included in the 2023 & 2024 settlements, so the Village and Town each received \$133,582 over the course of these 2 years that needs to be returned to the Unspent Referendum Funds fund balance.

Action Required/Recommendation

Approve a 2025 budget amendment to return \$133,582 from the Village's Fire Department Designated Fund (320) to the Fire Department Operating Fund (150) to correct the settlement error and place the amount back into the Unspent Referendum Fund Balance.

Request the Town take similar action to return \$133,582 for deposit to the same fund balance.

Attachments

Spreadsheet showing how the error was made and the corrected amounts.

10/07/2025

ACCOUNT BALANCE HISTORY REPORT FOR VILLAGE OF MUKWONAGO
 Month Ended: December

GL NUMBER	DESCRIPTION	BALANCE		BALANCE	
		2023 ORIG BUDGET	AS OF 12/31/2023	2024 ORIG BUDGET	AS OF 12/31/2024
Fund 150 - FIRE/AMBULANCE FUND					
Dept 5233 - REFERENDUM FUNDED STAFFING					
150-5233-511000	SALARIES & WAGES	416,355.00	213,121.79	416,355.00	460,961.06
150-5233-511100	OVERTIME	30,139.00	29,516.04	30,139.00	80,182.45
150-5233-511200	SOCIAL SECURITY	34,157.00	17,968.20	34,157.00	39,893.84
150-5233-515200	RETIREMENT	52,463.00	31,953.23	52,463.00	76,470.92
150-5233-515400	HEALTH	127,553.00	30,344.64	127,553.00	79,629.95
150-5233-515900	OTHER FRINGE BENEFITS	3,449.00	1,862.24	3,449.00	2,511.72
150-5233-531100	OPERATIONAL SUPPLIES	6,000.00	773.52	6,000.00	1,402.40
150-5233-533500	TRAINING & TRAVEL	3,000.00	0.00	3,000.00	2,224.32
150-5233-534600	CLOTHING ALLOWANCE	0.00	4,801.70	0.00	6,707.66
150-5233-581100	EQUIPMENT LESS THAN \$5000	6,000.00	3,716.00	6,000.00	19,301.00
Total Dept 5233 - REFERENDUM FUNDED STAFFING		679,116.00	334,057.36	679,116.00	769,285.32

		budget to actual		budget to actual	
Reserve Impact based on incorrect calculation		345,058.64		(90,169.32) Current Reserve Balance	
				254,889.32	

Referendum \$\$ from Town	406,349.00	406,349.00	
Referendum \$\$ from Village	406,349.00	406,349.00	
TOTAL ANNUAL REFERENDUM FUNDING	812,698.00	812,698.00	
less actual spent	334,057.36	769,285.32	
Reserve Impact based on Correct Calculation	478,640.64	43,412.68	
		Reserve Balance Should Be 522,053.32	
		Difference to Recoup from Village & Town (267,164.00)	
		amount divided by 2: (133,582.00)	

Re-creation of Original Settlement figures:	2023 Corrected		2024 Corrected	
	2023 Original	Figures	2024 Original	Figures
Revenue Excess (Shortfall)	942,129.90	942,129.90	529,779.26	529,779.26
Replenish use of Prohealth funds	(103,969.02)	(103,969.02)	-	-
Fire Referendum Reserve Funds	(345,058.64)	(478,640.64)	90,169.32	(43,412.68)
Settlement to be split:	493,102.24	359,520.24	619,948.58	486,366.58
Amount Sent To Each Entity	246,551.12	179,760.12	309,974.29	243,183.29
Difference between Original and Corrected:		66,791.00		66,791.00

Total Due from Both Years from Each Entity to Correct Reserve Balance
133,582.00

VILLAGE OF MUKWONAGO

REPORTS AND PRESENTATIONS TO THE VILLAGE BOARD



Topic:	Return of Cash Flow Funds to Village and Town		
Date:	October 21, 2025		
Presenter:	Diana Doherty	Department:	Finance / Fire

Conformance with Strategic Plan

Approval of this action would conform to the following strategic goal:

- Energized Workforce
- Balanced Development
- Responsible Finances
- Quality of Life
- Other _____

Overview/Background Information

In 2012, the Village and Town agreed to some changes in how the Fire Department’s Operating Budget would be funded by both entities in terms of the timing of when each entity would deposit funds. There was concern at the time that there might be a cash flow issue with this change, so each entity agreed to deposit \$33,727.17 in the operating fund to ensure enough cash was available to cover larger expenditures in the beginning of the budget year. These deposits were reflected on the Fire Department’s Balance Sheet in “Due to Town” and “Due to Village” liability accounts.

In 2019, the Fire Department experienced a situation where operating expenditures exceeded revenues by a total of \$18,814.66 when the annual settlement was calculated, resulting in each entity owing the Fire Department \$9,407.33 to cover their share of the budget shortage. It was decided to take the funds from these “Due to” accounts rather than have each entity cut a check, so the current balance in each of these 2 liability accounts is \$24,319.84

With the one exception noted above (which wasn’t an actual cash flow issue), the Fire Department’s cash balances have grown to the point where it’s not necessary to hold onto these funds.

Key Issues (if necessary)

The original purpose for which these funds were retained is no longer an issue so I would like to return them to the Town and Village.

Fiscal Note/Budget Impact

There is no impact on the Fire Department’s budget as these were simply cash funds contributed by each entity and reflected on the balance sheet. On the Village’s side, there is a corresponding “Due from Fire Department” receivable on the General Fund balance sheet so returning the funds would simply increase cash and decrease this receivable account in the General Fund.

Action Required/Recommendation

Approve the return of \$24,319.84 to the Town and Village respectively, reducing the liability accounts on the balance sheet to zero.

Attachments

Fire Department Balance Sheet showing the liability accounts discussed.

Revised 09-15-2025

Fund 150 FIRE/AMBULANCE FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
Cash			
150-0000-111000	TREASURERS CASH @ CITIZENS	0.00	(49,175.93)
150-0000-111033	ACCRUED SICK PAY	107,761.31	107,761.31
150-0000-111200	LOCAL GOVT INVESTMENT POOL	1,136,320.85	719,878.18
150-0000-111300	DEPOSITORY CASH	99,192.18	366,601.73
Cash		1,343,274.34	1,145,065.29
Accounts Receivable			
150-0000-130425	ACCOUNTS RECEIVABLE YEAR END	18,862.98	0.00
150-0000-130450	EBIX AMBULANCE RECEIVABLE	832,452.03	719,573.60
150-0000-130460	ALLOWANCE UNCOLLECTIBLE ACCTS	(457,892.85)	(457,892.85)
Accounts Receivable		393,422.16	261,680.75
Other Assets			
150-0000-162000	PREPAYMENTS	17,567.22	0.00
Other Assets		17,567.22	0.00
Due From Other Funds			
150-0000-114072	DUE FROM TAX FUND	613,110.00	136,047.42
Due From Other Funds		613,110.00	136,047.42
Total Assets		2,367,373.72	1,542,793.46
*** Liabilities ***			
Accounts Payable			
150-0000-211000	VOUCHERS PAYABLE	44,841.14	0.00
150-0000-215200	RETIREMENT	45,914.19	31,584.52
150-0000-215250	DEFERRED COMPENSATION	4,436.27	0.00
150-0000-215300	HEALTH INSURANCE PAYABLE	0.00	9,194.70
150-0000-215301	LIFE INSURANCE PAYABLE	228.89	0.00
150-0000-215302	SUPPLEMENTAL INSURANCE PAYABLE	200.02	153.86
150-0000-215303	VISION - SUPPLEMENTAL INSURANCE	19.51	15.01
150-0000-215304	DENTAL - SUPPLEMENTAL INSURANCE	260.48	182.32
150-0000-215305	ACCIDENT - SUPPLEMENTAL INSURANCE	10.88	0.00
150-0000-215350	FLEXIBLE SPENDING CONTRIBUTION	629.50	484.23
150-0000-215500	UNION DUES PAYABLE	536.25	412.50
Accounts Payable		97,077.13	42,027.14
Liabilities-ST			
150-0000-217000	ACCRUED PAYROLL	62,175.65	0.00
150-0000-244100	DUE TO TOWN OF MUKWONAGO	309,974.29	0.00
150-0000-244101	DUE TO TOWN-SETTLMNT RETAINED	24,319.84	24,319.84
Liabilities-ST		396,469.78	24,319.84
Due To Other Funds			
150-0000-250010	DUE TO GENERAL FUND	16.56	16.56
150-0000-250032	DUE TO FIRE DEPT DESIGNATED	309,974.29	0.00
150-0000-255100	DUE TO VILLAGE-STTLMNT RETAINED	24,319.84	24,319.84
Due To Other Funds		334,310.69	24,336.40
Deferred Inflows			
150-0000-261000	DEFERRED TAX REVENUE	613,110.00	136,047.42
150-0000-266000	EBIX DEFERRED REVENUE	342,211.79	261,666.98
150-0000-266100	DEFERRED UNEARNED REVENUE	46,030.98	46,030.98
Deferred Inflows		1,001,352.77	443,745.38
Total Liabilities		1,829,210.37	534,428.76

Fund 150 FIRE/AMBULANCE FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Fund Balance ***			
Unassigned			
	Unassigned	0.00	0.00
Assigned			
150-0000-343442	FUND BALANCE DESIGNATED	4,339.32	4,339.32
150-0000-343443	SICK LEAVE PAYOUT RESERVE	107,761.27	107,761.27
150-0000-343444	PROHEALTH MOU CONTRIBUTION	103,969.02	103,969.02
150-0000-344402	TOUGHBOOKS REPAIR/REPLACE FB	2,183.64	2,183.64
150-0000-344403	EMS ACT 102 FAP FB	13,565.07	13,565.07
150-0000-344404	TRAINING FB	1,000.00	1,000.00
150-0000-344418	GENERAL DONATED FUNDS FB	18,214.65	18,214.65
150-0000-344423	FUTURE CAPITAL PURCHASES	31,565.00	31,565.00
150-0000-344424	CRITICAL CARE TRANSPORT	676.06	676.06
	Assigned	283,274.03	283,274.03
Restricted			
150-0000-344425	UNSPENT REFERENDUM FUNDS	254,889.32	254,889.32
	Restricted	254,889.32	254,889.32
Total Fund Balance		538,163.35	538,163.35
Beginning Fund Balance			538,163.35
Net of Revenues VS Expenditures			470,201.35
Ending Fund Balance			1,008,364.70
Total Liabilities And Fund Balance			1,542,793.46

VILLAGE OF MUKWONAGO

REPORTS AND PRESENTATIONS TO THE VILLAGE BOARD



Topic:	Consolidation of Miscellaneous Fund Balances		
Date:	October 21, 2025		
Presenter:	Diana Doherty	Department:	Finance / Fire

Conformance with Strategic Plan

Approval of this action would conform to the following strategic goal:

- Energized Workforce
- Balanced Development
- Responsible Finances
- Quality of Life
- Other _____

Overview/Background Information

Over the course of time, various fund balances were created within the Fire Department’s operating fund to “reserve” amounts for some future expenditures. After discussion with the Fire Chief and the Village and Town Administrators, we would like to propose consolidating the balances for the following accounts into the Future Capital Purchases account and then using those funds towards the purchase of the 2 new items the Fire Chief had added to the 2026 Capital Budget (Dive Rescue Dry Suits and SCBA Decon Washer). The balance sheet accounts and balances as of 12/31/2024 are:

- 150-0000-343442 Fund Balance Designated \$ 4,339.32
- 150-0000-344402 Toughbooks Repair/Replace \$ 2,183.64
- 150-0000-344404 Training \$ 1,000.00
- 150-0000-344418 General Donated Funds \$18,214.65
- 150-0000-344423 Future Capital Purchases \$31,565.00
- 150-0000-344424 Critical Care Transports \$ 676.06

The total of these accounts is \$57,978.67. The amount requested for the 2 items in the Capital Budget total \$62,000. The difference (assuming costs come in at exactly what was budgeted) of \$4,021.33 would be split between Village and Town funding.

Key Issues (if necessary)

“Cleans up” some reserve amounts that have been sitting idle in the Fire Department’s Operating Fund, using the funds towards needed items for the Fire Department.

Fiscal Note/Budget Impact

Eliminates the need to borrow funds or use of other reserve funds for these purchases.

Action Required/Recommendation

Approve a consolidation of the accounts and amounts shown to account 150-0000-344423 in 2025

For 2026, budget the transfer of \$57,978.67 from Fund 150 to Fund 430 to purchase the 2 new items in the capital budget.

Attachments

Fire Department Balance Sheet showing the fund balance accounts discussed.

Revised 09-15-2025

Fund 150 FIRE/AMBULANCE FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
Cash			
150-0000-111000	TREASURERS CASH @ CITIZENS	0.00	(49,175.93)
150-0000-111033	ACCRUED SICK PAY	107,761.31	107,761.31
150-0000-111200	LOCAL GOVT INVESTMENT POOL	1,136,320.85	719,878.18
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Cash		1,343,274.34	1,145,065.29
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Accounts Receivable		393,422.16	261,680.75
Other Assets			
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Due From Other Funds			
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Due From Other Funds		613,110.00	136,047.42
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FIRE DEPARTMENT 2026 CAPITAL & 5-Year CIP							
Request Title	FY 2026 Capital Cost	FY 2027 Capital Costs	FY 2028 Capital Costs	FY 2029 Capital Costs	FY 2030 Capital Costs	Budgeted Years Capital Cost (excl Future)	Future Capital Costs
Ambulance 3452 Replacement	\$373,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$373,000.00	\$0.00
Holmatro Battery Operated Hydraulic Extrication Tools	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00
SCBA Decon Washer	\$37,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,000.00	\$0.00
Dive Rescue Dry Suits	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00
Mighty Strut System	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00
Ambulance 3453 Replacement	\$0.00	\$525,000.00	\$0.00	\$0.00	\$0.00	\$525,000.00	\$0.00
Engine3462/3463 Replacement	\$0.00	\$0.00	\$1,325,000.00	\$0.00	\$0.00	\$1,325,000.00	\$0.00
Paramedic Intercept replacement	\$0.00	\$0.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00
2022 Ambulance Replacement with Stryker Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$575,000.00	\$575,000.00	\$0.00
Battalion 34 replacement 2030	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00
	\$505,000.00	\$525,000.00	\$1,325,000.00	\$70,000.00	\$575,000.00	\$3,000,000.00	\$70,000.00
	\$252,500.00	\$262,500.00	\$662,500.00	\$35,000.00	\$287,500.00	\$1,500,000.00	\$35,000.00
Potential Funding from Designated Reserves in Fire's Operating Fund							

VILLAGE OF MUKWONAGO

REPORTS AND PRESENTATIONS TO THE VILLAGE BOARD



Topic:			
Date:			
Presenter:		Department:	

Conformance with Strategic Plan

Approval of this action would conform to the following strategic goal:

- Energized Workforce
- Balanced Development
- Responsible Finances
- Quality of Life
- Other _____

Overview/Background Information

Key Issues (if necessary)

Fiscal Note/Budget Impact

Action Required/Recommendation

Attachments

POC Pay	2025	2026	% Change
Probation Period	16.75	18.00	7.46
After Probation	18.75	20.00	6.67
Firefighter II	0.50	0.50	0.00
Driver/Pumper Operator	0.50	0.50	0.00
Aerial Operator	0.50	0.50	0.00
Instructor I	0.50	0.50	0.00
AEMT/EMT Intermediate	1.00	1.00	0.00
EMT Paramedic	3.00	3.00	0.00
Fire Officer I	0.00	0.50	#DIV/0!
Fire Officer II	0.00	0.50	#DIV/0!
Lieutenant	1.00	2.00	50.00
Captain	1.50	2.50	40.00
Deputy Chief (PT Stipend)	3000.00	3000.00	0.00
Deputy Chief	3.50	3.50	0.00
Assitant Chief (PT Stipend)	3000.00	3000.00	0.00
Assitant Chief	4.50	4.50	0.00
Paid on Premise (FF/EMT-B/AEMT)	19.00	22.00	15.79
Paid on Premise (FF/ EMT-P)	23.25	27.50	18.28
Paid on Premise (FF/ CCEMTP)	24.50	30.00	22.45
Paid on Premise (Paramedic Only)	0.00	26.50	#DIV/0!
Paid on Premise (CCParamedic Only)	0.00	29.00	#DIV/0!
Cadet	10.00	12.00	20.00

FIRE DEPARTMENT OPERATING BUDGET REPORT FOR JOINT VILLAGE / TOWN BUDGET MEETING ON 10/21/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 06/30/25	2025 PROJECTED ACTIVITY	2026 DEPT REQUESTED BUDGET	2026 DEPT REQUESTED % CHANGE	2026 DEPT REQUESTED AMT CHANGE
REVENUES									
Dept 4100 - TAXES									
150-4100-411100	GENERAL PROPERTY TAX	198,732	202,707	206,761	103,380	206,761	210,896	2.00	4,135
150-4100-411101	FIRE DEPT REFERENDUM	406,349	406,349	406,349	203,175	406,349	406,349		
Dept 4100 - TAXES		605,081	609,056	613,110	306,555	613,110	617,245	0.67%	4,135
Dept 4300 - INTERGOV T REVENUES									
150-4300-434100	STATE SHARED REVENUES	8,154		10,000		10,000	10,000		
150-4300-434200	STATE AID OR GRANT	1,486	4,900	2,500		2,500	2,500		
150-4300-434400 **	EMS ACT102 GRANT	14,423	7,615	7,500	61,364	61,364	61,364	718.19	53,864
REFLECTS INCREASED FUNDING FOR SPECIFIC PURPOSES									
150-4300-434700	STATE FIRE DUES PROGRAM	50,376	58,382	58,000		62,786	62,786	8.25	4,786
Dept 4300 - INTERGOV T REVENUES		74,439	70,897	78,000	61,364	136,650	136,650	75.19%	58,650
Dept 4620 - PUBLIC SAFETY									
150-4620-432000	FIRE DEPT CHARGES FOR SERVICES	1,365	1,100	500	960	1,085	1,000	100.00	500
150-4620-432500	AMBULANCE COUNTY COLLECTIONS	25,655	20,119	23,000	7,371	20,000	20,000	(13.04)	(3,000)
150-4620-473000**	EBIX AMBULANCE REVENUE	511,376	768,931	1,280,000	719,351	1,500,000	1,380,000	7.81	100,000
ESTIMATED INCREASE BASED ON CURRENT YEAR PROJECTIONS AND PRIOR 2 YEAR ACTUALS									
150-4620-473700	EBIX FIRE REVENUE	625	16,250			5,000			
150-4620-474100	EBIX INTERFACILITY ALS& BLS	506,479	460,878						
150-4620-474200	EBIX INTERFACILITYCRITICALCARE	401,222	293,040						
Dept 4620 - PUBLIC SAFETY		1,446,722	1,560,318	1,303,500	727,682	1,526,085	1,401,000	7.48%	97,500
Dept 4700 - INTERGOV T CHARGES FOR SERVICE									
150-4700-434700	STATE FIRE DUES PROGRAM	44,588	50,023	50,000		54,258	54,258	8.52	4,258
150-4700-473100	FIRE/AMBULANCE SERVICE TO TOWN	198,732	220,527	206,761	103,380	206,761	210,896	2.00	4,135
150-4700-473101	FIRE DEPT REFERENDUM - TOWN	406,349	406,349	406,349	203,175	406,349	406,349		
Dept 4700 - INTERGOV T CHARGES FOR SERVICE		649,669	676,899	663,110	306,555	667,368	671,503	1.27%	8,393
Dept 4800 - MISC REVENUE									
150-4800-488500	INSURANCE / SETTLEMENT / REFUND PROCE	2,500							
150-4800-489000	DONATIONS RECEIVED	3,410	4,275		3,670	3,670			
150-4800-489900	MISC. REVENUES	4,426	2,164		97	150			
Dept 4800 - MISC REVENUE		10,336	6,439		3,767	3,820			
Dept 4810 - INTEREST REVENUE									
150-4810-487100	INTEREST REVENUE	38,690	62,471	40,000	21,657	40,000	40,000		
Dept 4810 - INTEREST REVENUE		38,690	62,471	40,000	21,657	40,000	40,000		

FIRE DEPARTMENT OPERATING BUDGET REPORT FOR JOINT VILLAGE / TOWN BUDGET MEETING ON 10/21/2025

GL NUMBER	DESCRIPTION	2023	2024	2025	2025	2025	2026	2026
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/25	PROJECTED ACTIVITY	DEPT REQUESTED BUDGET	DEPT REQUESTED % CHANGE
Dept 4820 - COMMERCIAL REVENUE								
150-4820-488000	SALE OF OWNED PROPERTY	51,404	5,998		29,303	29,303		
Dept 4820 - COMMERCIAL REVENUE		51,404	5,998		29,303	29,303		
Dept 4900 - OTHER FINANCING SOURCES								
150-4900-492000	TRANSFER FROM OTHER FUNDS		17,820					
150-4900-493000 **	FUND BALANCE APPLIED						35,000	35,000
PLACEHOLDER FOR ONE-TIME HSA FUNDING FROM SETTLEMENT								
Dept 4900 - OTHER FINANCING SOURCES			17,820				35,000	35,000
TOTAL ESTIMATED REVENUES - FUND 150		2,876,341	3,009,898	2,697,720	1,456,883	3,016,336	2,901,398	7.55% 203,678
EXPENDITURES								
Dept 5140 - ADMINISTRATIVE & GENERAL								
150-5140-511000	SALARIES & WAGES	21,895	22,990	22,990	11,495	22,990	22,990	
150-5140-511200	SOCIAL SECURITY	1,675	1,759	1,759	879	1,759	1,759	
150-5140-515200	RETIREMENT	2,036	1,563	1,563	782	1,563	1,563	
150-5140-515210	DEFERRED COMPENSATION ICMA		575	575	288	575	575	
150-5140-515400	HEALTH	2,233	2,233	2,233	1,116	2,233	2,233	
150-5140-515900	OTHER FRINGE BENEFITS	30	30	30	15	30	30	
Dept 5140 - ADMINISTRATIVE & GENERAL		27,869	29,150	29,150	14,575	29,150	29,150	
Dept 5221 - FIRE ADMINISTRATION								
150-5221-511000	SALARIES & WAGES	593,557	530,543	565,773	234,214	532,738	579,876	2.49 14,103
150-5221-511100	OVERTIME	48,096	73,144	43,590	31,895	93,395	45,623	4.66 2,033
150-5221-511200	SOCIAL SECURITY	47,480	44,312	46,616	19,426	47,899	47,684	2.29 1,068
150-5221-515200	RETIREMENT	82,736	85,396	91,465	39,943	109,540	92,252	0.86 787
150-5221-515400	HEALTH	87,691	109,347	141,107	66,543	119,000	125,643	(10.96) (15,464)
150-5221-515900	OTHER FRINGE BENEFITS	3,748	3,709	3,678	2,828	3,443	3,648	(0.82) (30)
150-5221-521900	PROFESSIONAL SERVICES	16,218	28,701	60,000	31,092	75,000	50,000	(16.67) (10,000)
150-5221-521901	IT PROFESSIONAL SERVICES	2,445	1,980	1,000	950	1,500	1,500	50.00 500
150-5221-522100	WATER-SEWER	2,808	3,125	2,500	758	3,000	3,000	20.00 500
150-5221-522200	ELECTRIC	20,727	19,832	22,000	10,448	25,000	25,000	13.64 3,000
150-5221-522500	TELEPHONE	14,188	13,350	11,000	6,233	12,000	12,000	9.09 1,000
150-5221-522600	INSURANCE PREMIUMS	87,874	93,075	90,000	45,575	90,000	100,000	11.11 10,000
150-5221-522900	SOFTWARE SUPPORT/MAINTENANCE	18,659	20,317	20,000	3,041	6,000	15,000	(25.00) (5,000)
150-5221-531100	OPERATIONAL SUPPLIES	6,202	8,684	6,000	2,754	7,000	8,000	33.33 2,000
150-5221-531300	FIRE PREVENTION MATERIALS	2,788	3,250	4,000	1,141	7,000	8,000	100.00 4,000
150-5221-532400	MEMBERSHIP DUES	1,737	2,011	2,000	1,600	2,000	2,000	
150-5221-533500	TRAINING & TRAVEL	3,127	1,778	13,000	2,980	7,000	7,000	(46.15) (6,000)
150-5221-534600	CLOTHING ALLOWANCE	4,137	3,141	6,500	2,404	3,500	4,000	(38.46) (2,500)
150-5221-539500	REPAIRS & MAINTENANCE	1,961	2,125	2,000	92	2,000	4,000	100.00 2,000
150-5221-539900	OTHER	5,729	4,979	7,100	2,749	6,000	7,000	(1.41) (100)
Dept 5221 - FIRE ADMINISTRATION		1,051,908	1,052,799	1,139,329	506,666	1,153,015	1,141,226	0.17% 1,897

FIRE DEPARTMENT OPERATING BUDGET REPORT FOR JOINT VILLAGE / TOWN BUDGET MEETING ON 10/21/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 06/30/25	2025 PROJECTED ACTIVITY	2026 DEPT REQUESTED BUDGET	2026 DEPT REQUESTED % CHANGE	2026 DEPT REQUESTED AMT CHANGE
Dept 5222 - FIRE SUPPRESSION									
150-5222-511000	SALARIES & WAGES	8,073	8,210	15,000	2,428	15,000	15,000		
150-5222-511200	SOCIAL SECURITY	618	628	1,148	186	1,148	1,148		
150-5222-515200	RETIREMENT	424	486	752	125	752	752		
150-5222-531100	OPERATIONAL SUPPLIES	9,489	14,871	10,000	2,102	10,000	10,000		
150-5222-534600	CLOTHING ALLOWANCE	1,180	3,721	6,000	679	2,000	6,000		
150-5222-535100	MOTOR FUEL & OIL	10,699	9,582	10,000	4,420	10,000	15,000	50.00	5,000
150-5222-539500	REPAIRS & MAINTENANCE	32,742	45,814	30,000	12,557	30,000	35,000	16.67	5,000
150-5222-581100	EQUIPMENT LESS THAN \$5000					2,500			
Dept 5222 - FIRE SUPPRESSION		63,225	83,312	72,900	22,497	71,400	82,900	13.72%	10,000
Dept 5223 - FIRE TRAINING									
150-5223-511000	SALARIES & WAGES	13,203	16,578	21,020	8,787	21,020	21,020		
150-5223-511200	SOCIAL SECURITY	1,010	1,268	1,608	672	1,608	1,608		
150-5223-515200	RETIREMENT	638	695	801	391	801	801		
150-5223-531100	OPERATIONAL SUPPLIES	180	601	1,000	2,545	3,000	3,000	200.00	2,000
150-5223-533500	TRAINING & TRAVEL	2,215	6,907	5,000	346	3,000	5,000		
Dept 5223 - FIRE TRAINING		17,246	26,049	29,429	12,741	29,429	31,429	6.80%	2,000
Dept 5231 - AMBULANCE									
150-5231-511000 **	SALARIES & WAGES	134,442	143,769	210,794	58,950	210,794	260,000	23.34	49,206
CHIEF REQUESTED INCREASE - POP & POC ACTIVITY									
150-5231-511100	OVERTIME	29	162						
150-5231-511200	SOCIAL SECURITY	10,273	11,006	16,448	4,505	16,448	16,448		
150-5231-515200	RETIREMENT	4,658	8,766	7,592	1,325	7,592	7,592		
150-5231-515210	DEFERRED COMPENSATION ICMA		21	22	43	100	22		
150-5231-515400	HEALTH	1,202	327	1,275	537	1,275	1,275		
150-5231-515900	OTHER FRINGE BENEFITS	22	5	50	6	50	50		
150-5231-521900	PROFESSIONAL SERVICES	107,618	105,692	125,000	64,035	130,000	130,000	4.00	5,000
150-5231-521901	IT PROFESSIONAL SERVICES	1,000							
150-5231-522900	SOFTWARE SUPPORT/MAINTENANCE	12,680	14,038	16,000		5,000	10,000	(37.50)	(6,000)
150-5231-531100	OPERATIONAL SUPPLIES	60,788	58,921	65,000	23,635	65,000	70,000	7.69	5,000
150-5231-531500	POSTAGE	774	323	500	140	500	500		
150-5231-535100	MOTOR FUEL & OIL	20,576	19,086	23,000	5,572	23,000	25,000	8.70	2,000
150-5231-539500	REPAIRS & MAINTENANCE	16,145	18,539	20,000	5,299	32,000	30,000	50.00	10,000
Dept 5231 - AMBULANCE		370,207	380,655	485,681	164,047	491,759	550,887	13.43%	65,206
Dept 5232 - AMBULANCE TRAINING									
150-5232-511000	SALARIES & WAGES	6,552	9,792	9,666	5,233	9,666	9,666		
150-5232-511200	SOCIAL SECURITY	501	749	739	400	739	739		
150-5232-515200	RETIREMENT	84	269	333	84	333	333		
150-5232-531100	OPERATIONAL SUPPLIES	186	1,720	5,000	100	5,000	5,000		
150-5232-533500	TRAINING & TRAVEL	1,413	4,096	5,000	923	2,000	5,000		
Dept 5232 - AMBULANCE TRAINING		8,736	16,626	20,738	6,740	17,738	20,738		

FIRE DEPARTMENT OPERATING BUDGET REPORT FOR JOINT VILLAGE / TOWN BUDGET MEETING ON 10/21/2025

GL NUMBER	DESCRIPTION	2023	2024	2025	2025	2026	2026	2026	
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/25	PROJECTED ACTIVITY	DEPT REQUESTED BUDGET	DEPT REQUESTED % CHANGE	DEPT REQUESTED AMT CHANGE
Dept 5233 - REFERENDUM FUNDED STAFFING									
150-5233-511000	SALARIES & WAGES	213,122	460,961	465,865	196,437	469,569	478,926	2.80	13,061
150-5233-511100	OVERTIME	29,516	80,182	45,095	30,140	88,287	45,553	1.02	458
150-5233-511200	SOCIAL SECURITY	17,968	39,894	39,088	16,553	42,676	40,123	2.65	1,035
150-5233-515200	RETIREMENT	31,953	76,471	76,695	34,009	98,602	77,623	1.21	928
150-5233-515400	HEALTH	30,345	79,630	98,033	50,774	94,294	101,586	3.62	3,553
150-5233-515900	OTHER FRINGE BENEFITS	1,862	2,512	2,803	1,999	2,439	3,056	9.03	253
150-5233-531100	OPERATIONAL SUPPLIES	774	1,402	6,000	742	3,000	6,000		
150-5233-533500	TRAINING & TRAVEL		2,224	5,000	2,981	5,000	5,000		
150-5233-534600	CLOTHING ALLOWANCE	4,802	6,708	3,000	1,377	3,000	3,000		
150-5233-581100	EQUIPMENT LESS THAN \$5000	3,716	19,301	10,000		5,000	10,000		
Dept 5233 - REFERENDUM FUNDED STAFFING		334,058	769,285	751,579	335,012	811,867	770,867	2.57%	19,288
Dept 5700 - CAPITAL OUTLAY EXPENDITURES									
150-5700-571300	FIRE DEPT CAPITAL EQUIP	25,828	40,784	35,000	3,890	35,000	40,000	14.29	5,000
150-5700-571400	AMBULANCE CAPITAL EQUIP	17,953	30,073	35,000	4,675	35,000	40,000	14.29	5,000
150-5700-572100	FIRE ADMINISTRATION	1,576	3,854	10,000		7,500	15,000	50.00	5,000
150-5700-580500	ACT 102 EXPENSES	2,278	17,771			15,879			
Dept 5700 - CAPITAL OUTLAY EXPENDITURES		47,635	92,482	80,000	8,565	93,379	95,000	18.75%	15,000
Dept 5880 - USE OF GRANTS/DONATIONS									
150-5880-580500	ACT 102 EXPENSES		3,043		1,722	20,000			
150-5880-580501	GRANT EXPENDITURES (MISC)	9,982							
Dept 5880 - USE OF GRANTS/DONATIONS		9,982	3,043		1,722	20,000			
Dept 5900 - OTHER FINANCING USES									
150-5900-592000 **	TRANSFERS TO OTHER FUNDS	246,551	309,974	29,457			17,500	(40.59)	(11,957)
PLACEHOLDER FOR ONE-TIME HSA FUNDING FROM VILLAGE SETTLEMENT									
150-5900-592500 **	TRANSFER TO DESIGNATED FUNDS			30,000			61,364	104.55	31,364
OFFSET ACT 102 REVENUE									
150-5900-593000 **	TRANSFER TO TOWN OF MUKWONAGO	246,551	309,974	29,457			17,500	(40.59)	(11,957)
PLACEHOLDER FOR ONE-TIME HSA FUNDING FROM TOWN SETTLEMENT									
Dept 5900 - OTHER FINANCING USES		493,102	619,948	88,914			96,364	8.38%	7,450
TOTAL ESTIMATED EXPENDITURES - FUND 150									
		2,423,968	3,073,349	2,697,720	1,072,565	2,717,737	2,818,561	4.48%	120,841
COMPARISON OF REVENUES & EXPENDITURES									
ESTIMATED REVENUES - FUND 150		2,876,341	3,009,898	2,697,720	1,456,883	3,016,336	2,901,398		
APPROPRIATIONS - FUND 150		2,423,968	3,073,349	2,697,720	1,072,565	2,717,737	2,818,561		
NET OF REVENUES/APPROPRIATIONS - FUND 150		452,373	(63,451)		384,318	298,599	82,837	includes \$41,831 below	
							41,831	referendum funding in excess of referendum budgeted expenditures	

*Above budget includes 4.75% step increases (current wage rates) for those employees not on the top step and a 3% increase for Fire Chief.