



**SPECIAL VILLAGE BOARD
MEETING**
Mukwonago Municipal Building / Board Room
440 River Crest Court, Mukwonago, WI 53149
March 4, 2026 at 6:00 PM

AGENDA

Meeting to start immediately following the conclusion of the Committee of the Whole

1. **Call to Order**
2. **Roll Call**
3. **Pledge of Allegiance**
4. **Comments from the Public**

The Public Comment Session shall last no longer than fifteen (15) minutes and individual presentations are limited to three (3) minutes per speaker. These time limits may be extended at the discretion of the Chief Presiding Officer. The Village Board may have limited discussion on the information received, however, no action will be taken on issues raised during the Public Comment Session unless they are otherwise on the Agenda for that meeting. Public comments should be addressed to the Village Board as a body. Presentations shall not deal in personalities personal attacks on members of the Village Board, the applicant for any project or Village employees. Comments, questions and concerns should be presented in a respectful professional manner. Any questions to an individual member of the Commission or Staff will be deemed out of order by the Presiding Officer.

5. **Consent Agenda**

All items listed are considered routine and/or have been unanimously recommended by the Committee of the Whole and will be enacted by one motion. There will be no separate discussion of these items unless a Board member so requests, in which event the item will be removed from the Consent agenda and be considered on the regular agenda.

5.1 Approve **Resolution 2026-20** Amending the 2025 Adopted Budgets for the Fire Department, Fire/Ambulance Designated, TID #3, TID #4, TID #6, Debt Service, Village Designated, American Rescue Plan Act, Garbage & Recycling, Capital Equipment, Library, Capital Improvement, Stormwater Utility, Impact Fees, Water Utility, Wastewater Utility and Parkland Fund

5.2 Approve **Resolution 2026-21** Amending the 2026 Adopted Budgets for Community Development, Village Designated and Capital Improvement Fund

6. **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 2026-20

A RESOLUTION AMENDING THE 2025 ADOPTED BUDGETS FOR THE FIRE DEPT, FIRE/AMBULANCE DESIGNATED, TID #3, TID #4, TID #6, DEBT SERVICE, VILLAGE DESIGNATED, AMERICAN RESCUE PLAN ACT, GARBAGE & RECYCLING, CAPITAL EQUIPMENT, LIBRARY, CAPITAL IMPROVEMENT, STORMWATER UTILITY, IMPACT FEES, WATER UTILITY, WASTEWATER UTILITY AND PARKLAND FUND BUDGETS

WHEREAS, action by the Village Board of the Village of Mukwonago is required to amend the 2025 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 2025 Adopted Village Budget as follows, subject to the Town also approving the amendment to the Fire Department budget:

	REVENUE INCREASE (DECREASE)	EXPENDITURE INCREASE (DECREASE)
Fund 150 - FIRE/AMBULANCE FUND & Fund 320 FIRE/AMBULANCE DESIGNATED		
150-4300-434400	EMS ACT102 GRANT 53,864	
150-4620-473000	EBIX AMBULANCE REVENUE (661,075)	
150-4620-473700	EBIX FIRE REVENUE 625	
150-4620-474100	EBIX INTERFACILITY ALS & BLS 774,601	
150-4620-474200	EBIX INTERFACILITY CRITICAL CARE 347,639	
150-4700-473300	SETTLEMENT RETENTION- RECEIVED FROM TOWN 133,582	
150-4800-489000	DONATIONS RECEIVED 8,670	
150-4810-487100	INTEREST REVENUE 3,333	
150-4820-488000	SALE OF OWNED PROPERTY 29,303	
150-4900-492000	TRANSFER FROM FIRE DESIGNATED(VILLAGE-320) 133,582	
150-5700-580500		ACT102 Expenses - Equipment 15,880
150-5880-580500		ACT102 Expenses - Training 9,267
150-5900-592000		TRANSFER TO OTHER FUNDS (VILLAGE - 320) 232,735
150-5900-592500		TRANSFER TO DESIGNATED FUND BALANCE (150) 333,507
150-5900-593000		TRANSFER TO TOWN OF MUKWONAGO 232,735
	824,124	824,124
320-4810-487100	INTEREST REVENUE 27,530	
320-4900-492000	TRANSFER FROM OTHER FUNDS 233,700	
320-4900-493000	FUND BALANCE APPLIED (7,843)	
320-5900-590500		TRANSFER TO FUND BALANCE 119,805
320-5900-592000		TRANSFER TO OTHER FUNDS (FUND 150 – FIRE) 133,582
	253,387	253,387

Amend Fire budget to show increases in budgeted revenues, correction to designated reserves from prior year Fire Referendum settlement error, ACT102 activity and final year end settlement with the Town of Mukwonago; Amend Fire Designated budget for Village's share of year end settlement.

Fund 220 – TID #3		
220-4200-425100	GUARANTEED ASSESSED VALUE – ALDI (11,500)	
220-4810-487100	INTEREST REVENUE 7,700	
220-4900-493000	FUND BALANCE APPLIED 7,800	
220-5140-539900		OTHER – TID ADMIN FEE 150
220-5151-521900		PROFESSIONAL SERVICES – AUDIT FEE 3,850
	4,000	4,000

Amend budget to adjust budgeted revenues and add budgets for expenditure items missed when original budget was adopted.

Fund 240 – TID #4

240-4810-487100	INTEREST REVENUES	17,600	
240-5140-521900	PROFESSIONAL SERVICES (BAIRD)		9,500
240-5140-539900	OTHER		1,000
240-5335-521900	PROFESSIONAL SERVICES (ENGINEER)		1,900
240-5900-590500	TRANSFER TO FUND BALANCE		5,200
		<u>17,600</u>	<u>17,600</u>

Amend budget to add revenues and increase expenditure lines for the cost to amend the project plan to remove the Pointe Apartments from the TID.

Fund 260 – TID #6

260-4810-487100	INTEREST REVENUES	171	
260-5140-539900	OTHER		150
260-5900-590500	TRANSFER TO FUND BALANCE		21
		<u>171</u>	<u>171</u>

Amend budget for minor increase in revenues and expenditures.

Fund 300 – DEBT SERVICE FUND

300-4810-487100	INTEREST REVENUE	(19,500)	
300-4900-492000	TRANSFER FROM OTHER FUNDS	242,850	
300-4900-493000	FUND BALANCE APPLIED	(207,200)	
300-5800-581300	AGENT FEES RELATED TO DEBT		1,070
300-5900-590500	TRANSFER TO FUND BALANCE		15,080
		<u>16,150</u>	<u>16,150</u>

Amend budget for transfer in of debt premiums which reduces the planned use of fund balance; and an increase in expenditures for an unanticipated increase in agent fees for Associated Trust.

Fund 340 – VILLAGE DESIGNATED FUND

340-4800-489000	DONATIONS RECEIVED	63,500	
340-4820-488300	SALE OF OWNED PROPERTY – DPW	7,500	
340-5890-580600	DONATED FUND EXPENDITURES		(8,000)
340-5890-580601	DPW-DESIGNATED FUNDS EXPENDITURE		(18,000)
340-5890-580602	POLICE DESIGNATED FUNDS EXPENDITURE		(17,500)
340-5890-580603	PERFORMANCE STAGE EVENTS		30,750
340-5890-581100	EQUIPMENT LESS THAN \$5,000		24,000
340-5900-590500	TRANSFER TO FUND BALANCE		59,750
		<u>71,000</u>	<u>71,000</u>

Amend budget for donations received and reallocation of budgeted expenditures.

Fund 350 – AMERICAN RESCUE PLAN ACT

350-4300-434000	FEDERAL GRANT	108,364	
350-4810-487100	INTEREST REVENUE	(749)	
350-4900-493000	FUND BALANCE APPLIED	99,926	
350-5700-576400	CABLE/ELECTRIC/FIBER CAPITAL		175,436
350-5900-590500	TRANSFER TO FUND BALANCE		(10,000)
350-5900-592000	TRANSFER TO OTHER FUNDS		42,105
		<u>207,541</u>	<u>207,541</u>

Amend budget for use of ARPA funds for Village Fiber project and transfer to Water Utility for HMO Project.

Fund 410 – GARBAGE & RECYCLING FUND

410-4640-445000	PRORATED RESIDENTIAL G/R FEE	2,715	
410-4640-445200	RESIDENTIAL RECYCLING FEE	10,720	
410-4810-487100	INTEREST REVENUE	290	
410-4900-493000	FUND BALANCE APPLIED	(11,217)	
410-5900-590500	TRANSFER TO FUND BALANCE		2,508
		<u>2,508</u>	<u>2,508</u>

Amend budget for increase in revenue which reduces the planned use of fund balance.

Fund 430 – CAPITAL EQUIPMENT FUND

430-4810-487100	INTEREST REVENUE	29,050	
430-4820-488200	SALE OF OWNED PROPERTY – POLICE	10,477	
430-4900-495000	PROCEEDS FROM DEBT	(184,901)	
430-4900-495100	PREMIUM ON DEBT ISSUE	48,508	
430-5805-581500	UNDERWRITER DISCOUNT		21,312
430-5900-590500	TRANSFER TO FUND BALANCE		(155,226)
430-5900-592000	TRANSFER TO OTHER FUNDS		37,048
		<u>(96,866)</u>	<u>(96,866)</u>

Amend budget for reduction in debt issued and offset by other revenues.

Fund 440 – LIBRARY FUND

440-4800-489000	DONATIONS RECEIVED	138,516	
440-4900-493000	FUND BALANCE APPLIED	33,584	
440-5890-580600	DONATED FUND EXPENDITURES		172,100
		<u>172,100</u>	<u>172,100</u>

Amend budget for donations received and spent in 2025.

Fund 480 – CAPITAL IMPROVEMENT FUND

480-4300-435400	LOCAL ROAD IMPROVEMENT FUNDING	30,800	
480-4810-487100	INTEREST REVENUE	117,613	
480-4900-492000	TRANSFER FROM OTHER FUNDS	109,177	
480-4900-495000	PROCEEDS FROM DEBT	28,036	
480-4900-495100	PREMIUMS ON DEBT ISSUE	138,054	
480-5151-521900	PROFESSIONAL SERVICES		5,365
480-5700-584900	PARK IMPROVEMENT PROJECTS		16,400
480-5700-586100	ROAD RESURFACING PROJECTS		28,200
480-5805-581500	UNDERWRITER DISCOUNT		60,654
480-5900-590500	TRANSFER TO FUND BALANCE		207,623
480-5900-592000	TRANSFER TO OTHER FUNDS		105,438
		<u>423,680</u>	<u>423,680</u>

Amend budget for increases in revenues and add budgets for carryover of prior year project costs and missed item.

Fund 500 – STORMWATER UTILITY

500-4430-444600	EROSION CONTROL FEES	114	
500-4810-487100	INTEREST REVENUE	3,466	
500-5900-590500	TRANSFER TO FUND BALANCE		3,580
		<u>3,580</u>	<u>3,580</u>

Amend budget for increases in revenues.

Fund 600 – IMPACT FEE FUND

600-4420-447400	PARK IMPACT FEES	62,190	
600-4420-447600	POLICE IMPACT FEES	23,241	
600-4420-447700	LIBRARY IMPACT FEES	92,357	
600-4420-447800	FIRE IMPACT FEES	22,810	
600-4810-487100	INTEREST REVENUE	6,702	
600-4900-493000	FUND BALANCE APPLIED	(100,000)	
600-5900-590500	TRANSFER TO FUND BALANCE		107,300
		<u>107,300</u>	<u>107,300</u>

Amend budget for increases in revenues and a reduction in the planned use of fund balance.

Fund 610 – WATER UTILITY

610-4010-461200	METERED SALES – COMMERCIAL	12,600	
610-4020-472000	LEASE RENTAL INCOME	57,100	
610-4420-447500	WATER IMPACT FEES	175,236	
610-4800-488500	INSURANCE SETTLEMENT	343,221	
610-4810-487100	INTEREST REVENUE	56,175	
610-4900-492000	TRANSFER FROM OTHER FUNDS	82,928	
610-5900-590500	TRANSFER TO FUND BALANCE		727,260
		<u>727,260</u>	<u>727,260</u>

Amend budget for increases in revenues.

Fund 620 – WASTEWATER UTILITY

620-4010-461100	METERED SALES – RESIDENTIAL	68,700	
620-4010-461200	METERED SALES – COMMERCIAL	57,000	
620-4010-461300	METERED SALES – INDUSTRIAL	22,500	
620-4010-461400	METERED SALES – MULTI FAMILY	3,100	
620-4020-467000	SEWER CONNECTION FEE	103,600	
620-4020-468000	HOLDING TANK DISPOSAL CHARGE	217,200	
620-4020-471000	PENALTIES	4,000	
620-4420-447900	SEWER IMPACT FEES	52,300	
620-4600-476400	UTILITIES REIMBURSEMENTS	19,380	
620-4810-487100	INTEREST REVENUES	9,700	
620-4810-487300	CY DEBT RESERVE INTEREST	2,800	
620-4810-487400	REQUIRED DEBT RESERVE INTEREST	2,700	
620-4810-487500	EQUIPMENT REPLACEMENT INTEREST	8,000	
620-4810-487600	SEWER CONNECTION FEE INTEREST	11,000	
620-4820-488000	SALE OF OWNED PROPERTY	1,400	
620-5900-590500	TRANSFER TO FUND BALANCE		583,380
		<hr/>	
		583,380	583,380

Amend budget for increases in revenues.

Fund 810 – PARKLAND FUND

810-4300-436000	DNR OR OTHER AGENCY GRANT	79,640	
810-4425-448100	PARKLAND SITE FEES REC'D	13,500	
810-4810-487100	INTEREST REVENUE	3,220	
810-4900-493000	FUND BALANCE APPLIED	43,360	
810-5700-582100	IMPROVEMENTS		7,620
810-5700-589600	LAND ACQUISITION / DISPOSITION		137,600
810-5900-590500	TRANSFER TO FUND BALANCE		(5,500)
		<hr/>	
		139,720	139,720

Amend budget for increase revenues and costs related to purchase of property.

Passed and adopted by Roll Call Vote this 4th day of March, 2026.

Fred H. Winchowky, Village President

Attest: _____
Lana Kropf, Clerk-Treasurer

RESOLUTION 2026-21
A RESOLUTION AMENDING THE 2026 ADOPTED BUDGETS FOR THE COMMUNITY DEVELOPMENT, VILLAGE DESIGNATED, AND CAPITAL IMPROVEMENT FUND BUDGETS

WHEREAS, action by the Village Board of the Village of Mukwonago is required to amend the 2026 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 2026 Adopted Village Budget as follows:

	REVENUE INCREASE (DECREASE)	EXPENDITURE INCREASE (DECREASE)
Fund 200 – COMMUNITY DEVELOPMENT FUND		
200-4900-492000	TRANSFER FROM VILLAGE DESIGNATED (Fund 340)	275,505
200-5700-589600	LAND ACQUISITION / DISPOSITION	275,505

Amend budget for 301 Main property purchase

Fund 340 – VILLAGE DESIGNATED FUND		
340-4900-493000	FUND BALANCE APPLIED	275,505
340-5900-592000	TRANSFER TO OTHER FUNDS (Fund 200)	275,505

Amend budget to transfer Village ProHealth designated funds for 301 Main property purchase

Fund 480 – CAPITAL IMPROVEMENT FUND		
480-5900-590500	TRANSFER TO FUND BALANCE	100,000
480-5900-592000	TRANSFER TO OTHER FUNDS	(100,000)

Reallocate budget to correct line item error when original budget was adopted. Amount was entered to wrong GL code.

Passed and adopted by Roll Call Vote this 4th day of March, 2026.

Fred H. Winchowky, Village President

Attest: _____
Lana Kropf, Clerk-Treasurer