

Village of Mukwonago
Notice of Meeting and Agenda

SPECIAL VILLAGE BOARD MEETING
Thursday, December 9, 2021

Time: **5:30 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 any of the public hearing items will be heard. Formal petitions and written comments regarding any of the public hearing items may be submitted tonight. During the public hearing(s), 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. The sign-in sheet is available on the table located in the back of the room.

- 3.1 Public Hearing and Presentation on Proposed 2022 Annual Village Budget.
[Publication Notice FY2022 Budget - Republished](#)

4. New Business

- 4.1 Discussion and possible action to re-approve **Resolution 2021- 92** a Resolution to adopt the FY 2022 Annual Budget and establish the Tax Levy for the Village of Mukwonago. [https://villageofmukwonago.com/budget-reports/RESOLUTION 2021-92 \(Adopt 2022 Village Budgets Tax Levy\)](https://villageofmukwonago.com/budget-reports/RESOLUTION%202021-92%20(Adopt%202022%20Village%20Budgets%20Tax%20Levy))
[RESOLUTION 2021-92 2022 Budget Exhibits](#)
- 4.2 Discussion and possible action to re-approve **Resolution 2021-93** a Resolution adopting the 2021 Storm Water Utility District #1 Budget for the Village of Mukwonago.
[RESOLUTION 2021-93 \(Adopt 2022 Storm Water Utility District 1 Budget\)](#)
[RESOLUTION 2021-93 2022 Storm Water Utility Exhibits](#)
- 4.3 Discussion and possible action to re-approve **Resolution 2021- 94** a Resolution adopting the 2022 Annual Water and Sewer Utilities Budget for the Village of Mukwonago.
[RESOLUTION 2021-94 \(Adopt 2022 Water and Sewer Utility Budgets\)](#)
[RESOLUTION 2021-94 2022 Utilities Budget Exhibits](#)

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

2022 VILLAGE OF MUKWONAGO BUDGET

On **Thursday, December 9, 2021 at 5:30 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 2022 Budget. Immediately following the public hearing the Village Board will meet for the purpose of approving the 2022 tax levy.

The schedule below summarizes the 2022 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 1st day of November 2021 in and for the Village of Mukwonago, Waukesha & Walworth Counties.

Diana A Dykstra, MMC
Clerk-Treasurer

Village of Mukwonago 2022 Budget Summary							
GENERAL FUND							
	Actual 2020	Actual Thru 6/30/2021	Estimated Balance for 2021	Total 2021	Adopted 2021 Budget	Proposed 2022 Budget	% Change
Revenues							
Taxes	2,684,904	2,279,500	653,156	2,932,656	2,919,384	3,006,389	
Other Taxes	462,354	195,832	187,931	383,763	387,500	436,463	
Intergovernmental Revenues	953,676	290,421	548,118	838,539	828,668	847,509	
Licenses & Permits	403,795	183,490	182,895	366,385	359,410	446,937	
Forfeitures and Penalties	155,966	95,694	62,225	157,919	165,000	173,000	
Public Charges for Services	36,374	15,373	20,115	35,488	34,050	30,488	
Leisure Activities	90,291	18,156	57,055	75,211	85,000	72,000	
Intergovernmental Charges	171,467	109,685	114,360	224,045	201,000	200,201	
Investments	48,759	2,816	8,454	11,270	43,211	11,300	
Other Revenues	47,040	11,293	16,555	27,848	22,000	25750	
Other Financing Sources	-	-	-	-	50,000	68,944	
Total Revenues	5,054,626	3,202,260	1,850,864	5,053,124	5,095,223	5,318,981	4.39%
Expenditures							
General Government	972,306	445,379	414,726	860,105	928,067	985,882	
Public Safety	2,561,497	1,340,505	1,325,721	2,666,226	2,754,089	2,836,317	
Health & Human Services	2,420	2,420	100	2,520	2,470	2,550	
Public Works	933,158	485,708	389,689	875,397	992,755	1,013,455	
Culture and Recreation	191,128	74,399	119,463	193,862	194,911	208,271	
Conservation & Development	204,225	83,643	95,775	179,418	187,431	206,006	
Storm Water	13,054	5,430	5,570	11,000	10,500	11,500	
Other Financing Uses	50,000	-	-	-	25,000	55,000	
Total Expenditures	4,927,788	2,437,484	2,351,044	4,788,528	5,095,223	5,318,981	4.39%
Fund Balance, January 1	2,142,998			2,269,834		2,534,430	
Fund Balance, December 31	2,269,834			2,534,430		2,534,430	
	Total Estimated YE 2021		Total 2022	Use of	Total 2022	Fund Balance	Fund Balance
Budget Summary by Fund	Revenues	Expenditures	Revenues	Fund Balance	Expenditures	Jan. 1, 2022	Dec. 31, 2022
General Fund	5,053,124	4,788,528	5,250,037	68,944	5,318,981	2,534,430	2,534,430
Fire/Ambulance Fund	1,533,315	1,516,858	1,516,035	40,403	1,556,438	196,175	155,772
Community Development	1,484,412	673,842	1,500,400	1,653,100	3,153,500	2,018,492	365,392
Wisconsin Development	80	45,988	-	131,312	131,312	139,210	7,898
TID #3	975,624	955,495	926,803	110,312	1,037,115	908,662	798,350
TID #4	82,436	56,455	280,457	-	280,457	89,445	89,445
TID #5	8,542,921	8,819,736	4,924,349	2,164,971	7,089,320	3,028,389	863,418
Debt Service Fund	2,576,646	2,575,666	2,722,236	-	2,722,236	1,011,006	1,011,006
Fire/Ambulance Designated Fund	124	-	130	140,000	140,130	287,248	147,248
Village Designated Fund	131,109	32,593	125,000	-	125,000	534,545	534,545
American Rescue Plan Act	421,757	-	421,857	-	-	421,757	843,614
Recycling	573,108	567,608	578,825	21,860	600,685	123,398	101,538
Capital Equipment	1,197,572	1,087,563	607,346	41,154	648,500	498,935	457,781
Library Services	1,030,825	940,771	1,066,035	-	1,066,035	360,513	360,513
Capital Improvements	3,439,705	2,030,791	1,656,949	1,298,344	2,955,293	3,023,772	1,725,428
Storm Water Fund	33,175	18,355	33,035	-	33,035	94,254	94,254
Impact Fee	149,785	100,000	132,150	17,850	150,000	361,124	343,274
Parkland Site	2,251	38	2,125	-	2,125	237,663	237,663
TOTALS	27,227,969	24,210,287	21,812,713	5,619,306	27,010,162	15,869,018	10,671,569
	2021	2022	Percent				
Tax Levy Summary	Levied	Proposed	Change				
General Fund	2,932,656	3,006,389	2.51%				
Fire/Ambulance Fund	191,015	194,835	2.00%				
Debt Service Fund	2,405,481	2,521,365	4.82%				
Recycling	324,851	331,348	2.00%				
Capital Equipment	92,300	94,146	2.00%				
Library Services	464,809	474,105	2.00%				
Total	6,411,112	6,622,188	3.29%				
General Obligation Notes & Bonds	36,558,430						
Bond Anticipation Notes	4,225,000						

RESOLUTION 2021-92

**A RESOLUTION ADOPTING THE 2022 ANNUAL BUDGET
AND ESTABLISHING THE 2021 PROPERTY TAX LEVY COLLECTIBLE IN 2022
FOR THE VILLAGE OF MUKWONAGO**

WHEREAS, the Village of Mukwonago prepared an annual budget for the 2022 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 2022 Annual Budget was held on November 17, 2021 after due and proper notice of said hearing having been given in accordance with Wis. Stat. Section 65.90; and

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

WHEREAS, it is necessary to levy a property tax in the amount of **\$6,622,188** to fund the expenses of the Village of Mukwonago as presented in the 2022 Annual Budget;

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

1. That the 2022 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 2021 tax roll as follows:

General Fund	\$3,006,389
Fire/Ambulance Fund	194,835
Debt Service Fund	2,521,365
Refuse Collection Fund	331,348
Capital Equipment Fund	94,146
Library Fund	474,105

3. That the Village Administrator be and is hereby authorized to reduce or increase the expenditure amounts reflected in all funds of the 2022 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 2022 Annual Budget is not increased.

Passed and adopted by Roll Call Vote this 17th day of November, 2021.

Fred H. Winchowky, Village President

Attest: _____
Diana Dykstra, Clerk-Treasurer

11/11/2021

GENERAL FUND PROPOSED 2022 BUDGET SUMMARY

Includes revisions discussed in the 10-21-2022 Budget Meeting and Finance/Admin Budget split

FUNCTION	DEPARTMENT	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE	Reallocation of expenditures	Adjusted Budget Lines
Fund 100 - General Fund											
GENERAL FUND REVENUES											
	4100 - TAXES	3,015,994	3,147,258	3,320,156	2,475,332	3,316,419	3,442,852	3.70%	122,696		
	4300 - INTERGOV T REVENUES	817,450	953,676	828,668	290,421	838,539	847,509	2.27%	18,841		
	4410 - LICENSES	34,292	32,283	32,510	31,245	31,284	32,266	-0.75%	(244)		
	4430 - PERMITS & FEES	508,960	371,512	326,900	152,245	335,101	414,671	26.85%	87,771		
	4500 - LAW & ORDINANCE VIOLATIONS	179,023	155,966	165,000	95,694	157,919	173,000	4.85%	8,000		
	4600 - PUBLIC CHARGES FOR SERVICES	25,101	27,113	19,000	13,385	32,045	26,338	38.62%	7,338		
	4620 - PUBLIC SAFETY	5,422	2,723	5,050	1,988	3,310	3,650	-27.72%	(1,400)		
	4670 - LEISURE ACTIVITIES	100,219	90,291	85,000	18,156	75,211	72,000	-15.29%	(13,000)		
	4680 - CONSERVATION & DEVELOPMENT	5,188	6,538	10,000		133	500	-95.00%	(9,500)		
	4700 - INTERGOV T CHARGES FOR SERVICE	192,717	170,186	201,000	109,685	224,045	200,201	-0.40%	(799)		
	4800 - MISC REVENUE	4,999	32,064	5,000	2,658	4,619	5,000	0.00%			
	4810 - INTEREST REVENUE	117,331	48,759	43,211	2,816	11,270	11,300	-73.85%	(31,911)		
	4820 - COMMERCIAL REVENUE	14,554	16,257	17,000	8,635	23,229	20,750	22.06%	3,750		
	4830 - OTHER GENERAL REVENUE	600									
	4900 - OTHER FINANCING SOURCES			36,728			68,944	87.72%	32,216		
	TOTAL GENERAL FUND REVENUES	5,021,850	5,054,626	5,095,223	3,202,260	5,053,124	5,318,981	4.39%	223,758		
GENERAL FUND EXPENDITURES BY FUNCTION											
ADMIN	Dept 5141 - VILLAGE ADMINISTRATOR	169,858	210,102	234,708	100,728	171,098	180,709	-23.01%	(53,999)		
ADMIN	Dept 5670 - ECONOMIC DEVELOPMENT	44,131	70,143	43,162	31,716	59,740	57,799	33.91%	14,637		
	Total Admin	213,989	280,245	277,870	132,444	230,838	238,508	-14.17%	(39,362)		
BLDGINS	Dept 5241 - BUILDING INSPECTOR	215,219	214,374	238,460	122,011	236,084	282,221	18.35%	43,761		
CLERK	Dept 5111 - VILLAGE BOARD	78,078	86,683	62,063	45,051	77,013	67,713	9.10%	5,650		
CLERK	Dept 5112 - HISTORIC PRESERVATION	154		290	7	340	290	0.00%			
CLERK	Dept 5142 - CLERK-TREASURER	209,207	239,949	236,130	107,017	232,584	248,994	5.45%	12,864	534	249,528
CLERK	Dept 5144 - ELECTIONS	5,212	26,165	26,900	6,892	16,634	26,900	0.00%			
CLERK	Dept 5153 - ASSESSMENT OF PROPERTY	19,318	21,421	20,550	8,724	20,500	20,550	0.00%			
CLERK	Dept 5247 - BOARD OF APPEALS	1,413		1,050	22	300	1,050	0.00%			
CLERK	Dept 5431 - ANIMAL POUND	2,746	2,420	2,470	2,420	2,520	2,550	3.24%	80		
	Total Clerk	316,128	376,638	349,453	170,133	349,891	368,047	5.32%	18,594		
COURT	Dept 5120 - MUNICIPAL COURT	41,419	39,970	45,321	22,842	37,647	37,954	-16.26%	(7,367)		
DPW	Dept 5160 - VILLAGE HALL	39,427	54,396	51,737	18,848	40,375	48,836	-5.61%	(2,901)		
DPW	Dept 5220 - FIRE STATION (VILLAGE)	14,479	4,637	8,215	5,493	16,289	11,075	34.81%	2,860		
DPW	Dept 5254 - DAMS	7,118	10,069	8,685	3,646	7,440	8,435	-2.88%	(250)		
DPW	Dept 5300 - DPW GENERAL ADMINISTRATION	283,129	350,419	347,938	176,292	316,895	354,097	1.77%	6,159	2,491	356,588
DPW	Dept 5323 - GARAGE	49,093	59,647	62,624	20,415	50,881	65,256	4.20%	2,632		
DPW	Dept 5324 - MACHINERY & EQUIPMENT	86,707	88,286	101,009	44,906	85,007	113,045	11.92%	12,036		
DPW	Dept 5341 - STREETS & ALLEYS	14,342	15,819	46,406	4,644	18,654	22,024	-52.54%	(24,382)		
DPW	Dept 5342 - STREET LIGHTING	163,751	175,840	170,500	106,392	170,050	180,500	5.87%	10,000		
DPW	Dept 5343 - CURBS GUTTERS & SIDEWALKS	24,043	24,142	25,135	18,976	23,600	25,631	1.97%	496		
DPW	Dept 5344 - STORM SEWER	17,457	14,374	15,897	2,610	8,500	16,470	3.60%	573		
DPW	Dept 5345 - STREET CLEANING	13,188	13,509	9,304	4,195	14,700	16,672	79.19%	7,368		
DPW	Dept 5346 - BRIDGES & CULVERTS	22				27	2,550	#DIV/0!	2,550		

11/11/2021

GENERAL FUND PROPOSED 2022 BUDGET SUMMARY

Includes revisions discussed in the 10-21-2022 Budget Meeting and Finance/Admin Budget split

FUNCTION	DEPARTMENT	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE	Reallocation of expenditures	Adjusted Budget Lines
DPW	Dept 5347 - SNOW & ICE CONTROL	110,473	86,078	120,211	81,393	103,876	122,249	1.70%	2,038		
DPW	Dept 5348 - STREET SIGNS & MARKINGS	11,262	17,750	15,834	10,662	15,299	16,297	2.92%	463		
DPW	Dept 5362 - GARBAGE COLLECTION	4,252	3,632	2,897	1,173	3,107	3,664	26.48%	767		
DPW	Dept 5512 - MUSEUM	7,517	10,002	11,100	3,400	11,250	12,600	13.51%	1,500		
DPW	Dept 5521 - PARKS	158,048	176,624	175,823	64,165	175,015	187,471	6.62%	11,648		
DPW	Dept 5522 - CELEBRATIONS	5,895	4,502	7,988	6,834	7,597	8,200	2.65%	212		
DPW	Dept 5611 - FORESTRY	58,832	20,499	19,476	5,496	22,218	24,296	24.75%	4,820		
DPW	Dept 5613 - WEED CONTROL	1,006	57	200	5	105	210	5.00%	10		
DPW	Dept 5660 - STORMWATER MASTER PLAN	11,820	13,054	10,500	5,430	11,000	11,500	9.52%	1,000		
Total DPW		1,081,861	1,143,336	1,211,479	584,975	1,101,885	1,251,078	3.27%	39,599		
FINANCE	Dept 5145 - FINANCE DEPARTMENT						65,958		65,958	3,470	69,428
MISC-CROSSFUNCTIONAL	Dept 5130 - VILLAGE ATTORNEY	94,435	104,500	95,000	42,548	98,672	118,750	25.00%	23,750		
MISC-CROSSFUNCTIONAL	Dept 5150 - IT SERVICES						15,000		15,000		
MISC-CROSSFUNCTIONAL	Dept 5151 - INDEPENDENT AUDITING	11,606	10,035	13,000	6,896	13,000	14,000	7.69%	1,000		
MISC-CROSSFUNCTIONAL	Dept 5154 - RISK & PROPERTY INSURANCE	95,365	106,284	133,103	69,115	124,457	128,103	-3.76%	(5,000)		
MISC-CROSSFUNCTIONAL	Dept 5191 - UNCOLLECTED TAX	5,797	68,164		11,196	11,196					
MISC-CROSSFUNCTIONAL	Dept 5335 - ENGINEERING	65,214	83,662	75,000	14,050	64,801	75,000	0.00%			
MISC-CROSSFUNCTIONAL	Dept 5700 - CAPITAL OUTLAY EXPENDITURES	3,910									
MISC-CROSSFUNCTIONAL	Dept 5880 - USE OF GRANTS/DONATIONS		50,000								
MISC-CROSSFUNCTIONAL	Dept 5900 - OTHER FINANCING USES	509,407		25,000			55,000	120.00%	30,000	(6,495)	48,505
Total Misc		785,734	422,645	341,103	143,805	312,126	405,853	18.98%	64,750		
PLAN-ZONE	Dept 5632 - PLANNING DEPARTMENT	95,260	113,526	124,593	46,426	97,355	123,701	-0.72%	(892)		
POLICE	Dept 5211 - POLICE ADMINISTRATION	1,015,522	1,064,211	1,192,305	629,511	1,128,078	1,208,497	1.36%	16,192		
POLICE	Dept 5212 - POLICE PATROL	987,041	1,025,930	1,052,284	468,821	1,034,319	1,066,620	1.36%	14,336		
POLICE	Dept 5213 - CRIME INVESTIGATION	228,855	239,830	248,005	112,861	246,305	256,544	3.44%	8,539		
POLICE	Dept 5215 - POLICE TRAINING	6,985	6,137	12,000	3,655	12,000	12,000	0.00%			
POLICE	Dept 5235 - EMERGENCY GOVERNMENT		946	2,350		2,000	2,000	-14.89%	(350)		
Total Police		2,238,403	2,337,054	2,506,944	1,214,848	2,422,702	2,545,661	1.54%	38,717		
GRAND TOTAL OF GENERAL FUND EXPENDITURES		4,988,013	4,927,788	5,095,223	2,437,484	4,788,528	5,318,981	4.39%	223,758	0	
ESTIMATED REVENUES - FUND 100		5,021,850	5,054,626	5,095,223	3,202,260	5,053,124	5,318,981				
APPROPRIATIONS - FUND 100		4,988,013	4,927,788	5,095,223	2,437,484	4,788,528	5,318,981				
NET OF REVENUES/APPROPRIATIONS - FUND 100		33,837	126,838		764,776	264,596					

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 150 - FIRE DEPARTMENT FUND									
ESTIMATED REVENUES									
4100	TAXES	218,484	222,854	191,015	95,508	191,015	194,835	2.00	3,820
4300	INTERGOV T REVENUES	9,790	49,446	42,296	5,325	52,323	47,000	11.12	4,704
4600	PUBLIC CHARGES FOR SERVICES	654							
4620	PUBLIC SAFETY	933,859	1,083,137	1,088,149	485,447	1,022,432	1,042,095	(4.23)	(46,054)
4700	INTERGOV T CHARGES FOR SERVICE	227,891	222,855	227,311	111,427	228,003	231,835	1.99	4,524
4800	MISC REVENUE	6,777	14,285		900	910			
4810	INTEREST REVENUE	1,771	712	1,000	136	270	270	(73.00)	(730)
4820	COMMERCIAL REVENUE	9,650	22,480		37,127	38,362			
4900	OTHER FINANCING SOURCES	9,407					40,403		40,403
TOTAL ESTIMATED REVENUES		1,418,283	1,615,769	1,549,771	735,870	1,533,315	1,556,438	0.43	6,667
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL	25,844	26,361	26,888	13,445	26,888	27,869	3.65	981
5221	FIRE ADMINISTRATION	889,612	951,691	984,113	478,614	1,007,975	1,002,618	1.88	18,505
5222	FIRE SUPPRESSION	53,686	49,245	63,298	22,986	51,131	57,880	(8.56)	(5,418)
5223	FIRE TRAINING	27,452	26,016	39,478	12,398	26,061	27,429	(30.52)	(12,049)
5231	AMBULANCE	365,326	383,468	345,393	170,731	349,108	357,904	3.62	12,511
5232	AMBULANCE TRAINING	10,158	15,184	22,601	8,762	15,554	14,738	(34.79)	(7,863)
5700	CAPITAL OUTLAY EXPENDITURES	30,059	42,420	38,000	16,648	38,000	38,000		
5880	USE OF GRANTS/DONATIONS	9,366	7,665		1,050	2,141			
5900	OTHER FINANCING USES		59,090	30,000			30,000		
TOTAL APPROPRIATIONS		1,411,503	1,561,140	1,549,771	724,634	1,516,858	1,556,438	0.43	6,667
NET OF REVENUES/APPROPRIATIONS - FUND 150		6,780	54,629		11,236	16,457			

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 200 - COMMUNITY DEVELOPMENT FUND									
ESTIMATED REVENUES									
4810	INTEREST REVENUE	693	1,974	2,000	498	800	400	(80.00)	(1,600)
4900	OTHER FINANCING SOURCES	438,800	1,114,406	2,391,000	1,483,612	1,483,612	3,153,100	31.87	762,100
TOTAL ESTIMATED REVENUES		439,493	1,116,380	2,393,000	1,484,110	1,484,412	3,153,500	31.78	760,500
APPROPRIATIONS									
5130	VILLAGE ATTORNEY	403	210	5,000		600	5,000		
5141	VILLAGE ADMINISTRATOR	1,900	4,986		4,705	5,074	5,500		5,500
5335	ENGINEERING	194,305	52,485	55,000		55,000		(100.00)	(55,000)
5632	PLANNING DEPARTMENT	2,645	8,100	53,000	6,400	53,000	18,000	(66.04)	(35,000)
5670	ECONOMIC DEVELOPMENT	3,810							
5700	CAPITAL OUTLAY EXPENDITURES		13,748	2,250,000		532,000	3,100,000	37.78	850,000
5805	DEBT ISSUANCE/REFUNDING EXP		24,405	30,000	28,168	28,168	25,000	(16.67)	(5,000)
5900	OTHER FINANCING USES	47,645							
TOTAL APPROPRIATIONS		250,708	103,934	2,393,000	39,273	673,842	3,153,500	31.78	760,500
NET OF REVENUES/APPROPRIATIONS - FUND 200		188,785	1,012,446		1,444,837	810,570			

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 210 - WISCONSIN DEVELOPMENT FUND									
ESTIMATED REVENUES									
4810	INTEREST REVENUE		7,458		60	80			
4900	OTHER FINANCING SOURCES	115,000		209,000			131,312	(37.20)	(77,688)
TOTAL ESTIMATED REVENUES		115,000	7,458	209,000	60	80	131,312	(37.20)	(77,688)
APPROPRIATIONS									
5670	ECONOMIC DEVELOPMENT			209,000			131,312	(37.20)	(77,688)
5700	CAPITAL OUTLAY EXPENDITURES		31,700			45,988			
TOTAL APPROPRIATIONS			31,700	209,000		45,988	131,312	(37.20)	(77,688)
NET OF REVENUES/APPROPRIATIONS - FUND 210		115,000	(24,242)		60	(45,908)			

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 300 - DEBT SERVICE FUND									
ESTIMATED REVENUES									
4100	TAXES	2,194,034	2,373,863	2,405,481	1,912,125	2,405,481	2,521,365	4.82	115,884
4200	SPECIAL ASSESSMENTS	125,653	156,722	62,185	50	70,102	49,871	(19.80)	(12,314)
4810	INTEREST REVENUE	38,352	8,862	8,000	745	1,063	1,000	(87.50)	(7,000)
4900	OTHER FINANCING SOURCES	1,288,447	300,013	100,000		100,000	150,000	50.00	50,000
TOTAL ESTIMATED REVENUES		3,646,486	2,839,460	2,575,666	1,912,920	2,576,646	2,722,236	5.69	146,570
APPROPRIATIONS									
5800	DEBT SERVICE	2,330,514	2,560,874	2,575,666	1,588,474	2,575,666	2,722,236	5.69	146,570
5805	DEBT ISSUANCE/REFUNDING EXP	1,204,822							
TOTAL APPROPRIATIONS		3,535,336	2,560,874	2,575,666	1,588,474	2,575,666	2,722,236	5.69	146,570
NET OF REVENUES/APPROPRIATIONS - FUND 300		111,150	278,586		324,446	980			

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 320 - FIRE/AMBULANCE DESIGNATED									
ESTIMATED REVENUES									
4810	INTEREST REVENUE	4,971	1,486	1,500	82	124	130	(91.33)	(1,370)
4900	OTHER FINANCING SOURCES	18,000	29,545				140,000		140,000
TOTAL ESTIMATED REVENUES		22,971	31,031	1,500	82	124	140,130	9,242.00	138,630
APPROPRIATIONS									
5900	OTHER FINANCING USES			1,500			140,130	9,242.00	138,630
TOTAL APPROPRIATIONS				1,500			140,130	9,242.00	138,630
NET OF REVENUES/APPROPRIATIONS - FUND 320		22,971	31,031		82	124			

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 340 - VILLAGE DESIGNATED FUND									
ESTIMATED REVENUES									
4300	INTERGOV T REVENUES	17,305							
4800	MISC REVENUE	133,868	134,753	125,000	1,336	131,109	125,000		
4820	COMMERCIAL REVENUE	3,535	858						
4900	OTHER FINANCING SOURCES	27,000	46,000						
TOTAL ESTIMATED REVENUES		181,708	181,611	125,000	1,336	131,109	125,000		
APPROPRIATIONS									
5890	USE OF DESIGNATED FUNDS	45,546	57,658		4,390	32,593			
5900	OTHER FINANCING USES			125,000			125,000		
TOTAL APPROPRIATIONS		45,546	57,658	125,000	4,390	32,593	125,000		
NET OF REVENUES/APPROPRIATIONS - FUND 340		136,162	123,953		(3,054)	98,516			

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 350 - AMERICAN RESCUE PLAN ACT									
ESTIMATED REVENUES									
4300	INTERGOV T REVENUES				421,657	421,657	421,657		421,657
4810	INTEREST REVENUE				40	100	200		200
TOTAL ESTIMATED REVENUES					421,697	421,757	421,857		421,857
APPROPRIATIONS									
5900	OTHER FINANCING USES						421,857		421,857
TOTAL APPROPRIATIONS							421,857		421,857
NET OF REVENUES/APPROPRIATIONS - FUND 350					421,697	421,757			

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 410 - RECYCLING FUND									
ESTIMATED REVENUES									
4100	TAXES	312,236	318,481	324,851	258,225	324,851	331,348	2.00	6,497
4300	INTERGOV'T REVENUES	22,198	22,196	22,196	22,277	22,277	22,277	0.36	81
4640	SANITATION	197,471	222,708	219,713	112,993	224,680	224,500	2.18	4,787
4800	MISC REVENUE	1,105	396	200	323	800	500	150.00	300
4810	INTEREST REVENUE	4,961	1,676	500	187	500	200	(60.00)	(300)
4900	OTHER FINANCING SOURCES						21,860		21,860
TOTAL ESTIMATED REVENUES		537,971	565,457	567,460	394,005	573,108	600,685	5.86	33,225
APPROPRIATIONS									
5362	GARBAGE COLLECTION	274,959	288,110	290,000	120,763	292,032	308,200	6.28	18,200
5363	RECYCLING	248,347	273,125	277,460	115,093	275,576	292,485	5.42	15,025
TOTAL APPROPRIATIONS		523,306	561,235	567,460	235,856	567,608	600,685	5.86	33,225
NET OF REVENUES/APPROPRIATIONS - FUND 410		14,665	4,222		158,149	5,500			

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 430 - CAPITAL EQUIPMENT FUND									
ESTIMATED REVENUES									
4100	TAXES	104,000	106,080	92,300	73,370	92,300	94,146	2.00	1,846
4300	INTERGOV T REVENUES		15,876						
4700	INTERGOV T CHARGES FOR SERVICE	107,529	184,980	392,500	370,000	370,000	190,000	(51.59)	(202,500)
4810	INTEREST REVENUE	8,579	800	500	129	208	200	(60.00)	(300)
4820	COMMERCIAL REVENUE	18,010	12,075			41,787			
4900	OTHER FINANCING SOURCES	562,958	511,195	697,300	693,277	693,277	364,154	(47.78)	(333,146)
TOTAL ESTIMATED REVENUES		801,076	831,006	1,182,600	1,136,776	1,197,572	648,500	(45.16)	(534,100)
APPROPRIATIONS									
5141	VILLAGE ADMINISTRATOR	1,829	1,853	1,900	1,133	1,500	1,500	(21.05)	(400)
5700	CAPITAL OUTLAY EXPENDITURES	675,047	737,745	1,180,700	819,362	1,072,900	638,000	(45.96)	(542,700)
5805	DEBT ISSUANCE/REFUNDING EXP	12,150	11,195		13,163	13,163	9,000		9,000
TOTAL APPROPRIATIONS		689,026	750,793	1,182,600	833,658	1,087,563	648,500	(45.16)	(534,100)
NET OF REVENUES/APPROPRIATIONS - FUND 430		112,050	80,213		303,118	110,009			

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 440 - LIBRARY FUND									
ESTIMATED REVENUES									
4100	TAXES	446,760	455,695	464,809	369,478	464,809	474,105	2.00	9,296
4300	INTERGOV T REVENUES	502,554	533,012	530,094	264,499	530,116	568,430	7.23	38,336
4600	PUBLIC CHARGES FOR SERVICES	14,489	8,668	10,500	4,410	10,500	9,500	(9.52)	(1,000)
4670	LEISURE ACTIVITIES	24,171	13,696	16,500	7,057	16,500	13,500	(18.18)	(3,000)
4800	MISC REVENUE	127,023	73,970	100	4,576	8,550		(100.00)	(100)
4810	INTEREST REVENUE	7,542	2,679	7,500	266	350	500	(93.33)	(7,000)
TOTAL ESTIMATED REVENUES		1,122,539	1,087,720	1,029,503	650,286	1,030,825	1,066,035	3.55	36,532
APPROPRIATIONS									
5511	LIBRARY SERVICES	914,966	897,282	932,556	401,110	865,771	963,035	3.27	30,479
5700	CAPITAL OUTLAY EXPENDITURES	89,067	63,616	96,947	35,573	75,000	103,000	6.24	6,053
5890	USE OF DESIGNATED FUNDS	86,387	69,727		22,203				
TOTAL APPROPRIATIONS		1,090,420	1,030,625	1,029,503	458,886	940,771	1,066,035	3.55	36,532
NET OF REVENUES/APPROPRIATIONS - FUND 440		32,119	57,095		191,400	90,054			

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 480 - CAPITAL IMPROVEMENT FUND									
ESTIMATED REVENUES									
4300	INTERGOV T REVENUES	24,730	165,104	128,580		278,581	135,865	5.67	7,285
4700	INTERGOV T CHARGES FOR SERVICE		1,310			3,264			
4810	INTEREST REVENUE	63,885	19,614	19,000	1,244	1,852	1,500	(92.11)	(17,500)
4900	OTHER FINANCING SOURCES	1,746,213	1,575,468	3,372,007	3,156,008	3,156,008	2,817,928	(16.43)	(554,079)
TOTAL ESTIMATED REVENUES		1,834,828	1,761,496	3,519,587	3,157,252	3,439,705	2,955,293	(16.03)	(564,294)
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL	319					18,000		18,000
5151	INDEPENDENT AUDITING		4,056	4,000	3,867	3,867	4,000		
5700	CAPITAL OUTLAY EXPENDITURES	990,621	2,319,632	3,425,587	521,032	1,967,004	2,903,293	(15.25)	(522,294)
5805	DEBT ISSUANCE/REFUNDING EXP	37,688	32,466	90,000	59,920	59,920	30,000	(66.67)	(60,000)
TOTAL APPROPRIATIONS		1,028,628	2,356,154	3,519,587	584,819	2,030,791	2,955,293	(16.03)	(564,294)
NET OF REVENUES/APPROPRIATIONS - FUND 480		806,200	(594,658)		2,572,433	1,408,914			

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 600 - IMPACT FEES									
ESTIMATED REVENUES									
4420	IMPACT FEES COLLECTED	234,334	179,272	80,000	69,980	149,629	132,000	65.00	52,000
4810	INTEREST REVENUE	4,440	1,578	1,000	100	156	150	(85.00)	(850)
4900	OTHER FINANCING SOURCES			19,205			17,850	(7.06)	(1,355)
TOTAL ESTIMATED REVENUES		238,774	180,850	100,205	70,080	149,785	150,000	49.69	49,795
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL	172	131	205				(100.00)	(205)
5900	OTHER FINANCING USES	125,000	122,000	100,000		100,000	150,000	50.00	50,000
TOTAL APPROPRIATIONS		125,172	122,131	100,205		100,000	150,000	49.69	49,795
NET OF REVENUES/APPROPRIATIONS - FUND 600		113,602	58,719		70,080	49,785			

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 810 - PARKLAND FUND									
ESTIMATED REVENUES									
4425	PARKLAND SITE FEES	54,663	5,920	20,000	2,115	2,115	2,000	(90.00)	(18,000)
4800	MISC REVENUE	20,000	50						
4810	INTEREST REVENUE	6,284	1,381	1,750	93	136	125	(92.86)	(1,625)
TOTAL ESTIMATED REVENUES		80,947	7,351	21,750	2,208	2,251	2,125	(90.23)	(19,625)
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL	5,793	49		35	38			
5900	OTHER FINANCING USES		93,002	21,750			2,125	(90.23)	(19,625)
TOTAL APPROPRIATIONS		5,793	93,051	21,750	35	38	2,125	(90.23)	(19,625)
NET OF REVENUES/APPROPRIATIONS - FUND 810		75,154	(85,700)		2,173	2,213			

RESOLUTION 2021-93

**A RESOLUTION ADOPTING THE 2022 STORM WATER UTILITY DISTRICT #1 BUDGET
FOR THE VILLAGE OF MUKWONAGO**

WHEREAS, The Village of Mukwonago prepares an annual budget for Storm Water Utility District #1 each year, and

WHEREAS, the Village Board has reviewed the proposed revenues and expenditures for these purposes and has found the proposed budget to be acceptable.

NOW THEREFORE BE IT RESOLVED, that the Village Board of the Village of Mukwonago does hereby approve the 2022 Storm Water Utility District #1 Budget as follows:

Operation & Maintenance	\$31,426
Reserve for Future Pond Dredging	<u>1,609</u>
	\$33,035

BE IT FURTHER RESOLVED, that the equivalent runoff unit (ERU) rate will be \$7.63 per ERU per quarter.

Adopted this 17th day of November 2021.

Fred H. Winchowky, Village President

Attest: _____
Diana Dykstra, Clerk-Treasurer

PROPOSED 2022 SPECIAL REVENUE & CAPITAL FUND BUDGETS

DEPARTMENT	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 ACTIVITY THRU 06/30/21	2021 PROJECTED ACTIVITY	2022 PROPOSED BUDGET	2022 PROPOSED % CHANGE	2022 PROPOSED AMT CHANGE
Fund 500 - STORM WATER UTILITY									
ESTIMATED REVENUES									
4430	PERMITS & FEES	32,789	33,448	32,700	16,570	33,140	33,000	0.92	300
4810	INTEREST REVENUE	1,058	396	420	28	35	35	(91.67)	(385)
TOTAL ESTIMATED REVENUES		33,847	33,844	33,120	16,598	33,175	33,035	(0.26)	(85)
APPROPRIATIONS									
5344	STORM SEWER	21,440	13,400	31,375	10,511	18,355	31,426	0.16	51
5900	OTHER FINANCING USES			1,745			1,609	(7.79)	(136)
TOTAL APPROPRIATIONS		21,440	13,400	33,120	10,511	18,355	33,035	(0.26)	(85)
NET OF REVENUES/APPROPRIATIONS - FUND 500		12,407	20,444		6,087	14,820			

RESOLUTION 2021-94

**A RESOLUTION ADOPTING THE 2022 WATER UTILITY
AND SANITARY SEWER UTILITY BUDGETS**

WHEREAS, the Village Board of Trustees recommends the 2022 Water Utility Budget as follows: and;

Operation & Maintenance	\$1,593,545
Capital Expense	\$ 160,000
Debt Service	\$ 298,961
Depreciation	\$ 504,703
Total	\$2,557,209

WHEREAS, the Water Utility has applied for a simplified water rate increase of 3% for 2022 pending PSC approval, and

WHEREAS, that the Village Board of Trustees recommends the 2022 Sanitary Sewer Utility Budget as follows: and;

Operation & Maintenance	\$1,315,922
Capital Expense	\$1,745,579
Debt Service	\$ 460,875
Depreciation	\$ 756,684
Total	\$4,279,060

WHEREAS, effective with the 1st quarterly billing in fiscal year 2022, the sewer rate per thousand gallons of water used will be \$6.42, and the quarterly flat charge shall be as follows: and;

<u>Connection Size</u>	<u>Charge</u>
5/8" or 3/4"	\$35.65
1"	\$55.92
1 1/4"	\$72.18
1 1/2"	\$89.79
2"	\$130.34
3"	\$225.02
4"	\$359.80
6"	\$698.44
8"	\$1,104.15
10"	\$1,645.19
12"	\$2,186.12

WHEREAS, that, effective February 1, 2022, the rates per thousand gallons for septic tank waste and holding tank waste are necessary as Holding Tank Waste - \$13.03, and Septic Tank Waste - \$51.24.

NOW THEREFORE BE IT RESOLVED, the Village Board of Trustees does hereby approve the 2022 Water Utility Budget, the 2022 Sanitary Sewer Utility Budget, the 2022 sewer rates per thousand, and the septic tank and holding tank waste rates.

Adopted this 17th day of November, 2021

Fred H. Winchowky, Village President

Attest: _____
Diana Dykstra, Clerk-Treasurer

Cat	Cat Descr	Sum of 2019 Actual	Sum of 2020 Actual	Sum of 2021 Adopted Budget	Sum of 6-30-21 YTD Amount	Sum of Year End Estimates	Sum of 2022 Proposed Budget	% change 2022 Proposed Budget over 2021 Adopted Budget	\$ change 2022 Proposed Budget over 2021 Adopted Budget
610 - Water Utility									
Expenditure									
5140	ADMINISTRATIVE & GENERAL	146	129	200	-	-	-	-100.00%	(200)
** 5900	OTHER FINANCING USES	10,000	10,000	150,541	-	10,000	337,101	123.93%	186,560
6200	PUMPING OPERATIONS	102,762	107,576	119,798	68,662	119,138	133,036	11.05%	13,238
6210	PUMPING MAINTENANCE	46,788	249,258	184,362	40,987	118,608	113,828	-38.26%	(70,534)
6300	WATER TREATMENT OPERATIONS	75,342	79,051	75,181	25,516	65,087	68,562	-8.80%	(6,619)
6310	WATER TREATMENT MAINTENANCE	14,385	21,203	33,466	7,029	25,002	33,180	-0.85%	(286)
6450	T&D-DISTR RSRVR/STNDP MAINT	399,115	23,589	3,301	101	2,969	3,933	19.15%	632
6451	T&D-MAINS MAINTENANCE	37,210	26,724	45,107	17,817	33,514	47,611	5.55%	2,504
6452	T&D-SERVICES MAINTENANCE	20,610	65,295	40,818	13,306	30,120	42,809	4.88%	1,991
6453	T&D-METERS MAINTENANCE	9,018	19,316	29,093	689	20,157	29,647	1.90%	554
6454	T&D-HYDRANTS MAINTENANCE	30,885	7,325	27,314	3,603	26,355	48,513	77.61%	21,199
6901	METER READING LABOR	4,651	7,462	8,893	811	3,006	9,711	9.20%	818
6902	ACCOUNTING/COLLECTING	71,834	82,159	82,868	41,219	82,868	82,865	0.00%	(3)
6920	ADMINISTRATIVE & GENERAL EXP	999,856	986,900	964,530	445,449	924,749	979,850	1.59%	15,320
** 6950	YEAR END ACCOUNTING ADJUSTMENT	471,481	506,418	491,613	-	544,020	504,703	2.66%	13,090
Expenditure Total		2,294,083	2,192,405	2,257,085	665,189	2,005,593	2,435,349	7.90%	178,264
Revenue									
4010	METERED SALES	1,934,482	2,001,301	1,995,000	981,523	2,128,561	2,133,000	6.92%	138,000
4020	OTHER OPERATING REVENUE	166,371	165,579	147,000	96,869	144,407	149,700	1.84%	2,700
4200	SPECIAL ASSESSMENTS	17,074	16	-	-	-	-	0.00%	-
4420	IMPACT FEES COLLECTED	371,651	145,699	100,000	54,635	100,000	150,000	50.00%	50,000
4800	MISC REVENUE	69,480	435,370	100	-	1,000	100	0.00%	-
4810	INTEREST REVENUE	75,662	14,375	14,985	1,412	2,549	2,549	-82.99%	(12,436)
4820	COMMERCIAL REVENUE	-	-	-	543	-	-	0.00%	-
* 4900	OTHER FINANCING SOURCES	125,219	-	-	-	-	-	0.00%	-
Revenue Total		2,759,939	2,762,340	2,257,085	1,134,982	2,376,517	2,435,349	7.90%	178,264

Water Debt Service Coverage Ratio		2022
* Total Revenue less Other Financing Sources:		2,435,349 *
** Total Expenditure Less Year End Accounting Adjustments & Other Financing Uses:		1,593,545 **
Net Revenue		841,804
Debt Service Principal		298,961
		282%

Breakdown of Totals for WATER Budget Resolution	
Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,593,545
Depreciation	504,703
Capital Expense (excl. development)	160,000
Debt Service (Principal Only)	298,961
Total Water Budget	2,557,209

Cat	Cat Descr	Sum of 2019 Actual	Sum of 2020 Actual	Sum of 2021 Adopted Budget	Sum of 6-30-21 YTD Amount	Sum of Year End Estimates	Sum of 2022 Proposed Budget	% change 2022 Proposed Budget over 2021 Adopted Budget	\$\$ change 2022 Proposed Budget over 2021 Adopted Budget
620 - Sewer Utility									
Expenditure									
5140	ADMINISTRATIVE & GENERAL	73	14,514	120	-	-	-	-100.00%	(120)
5700	CAPITAL EXPENDITURES	-	-	-	-	-	-	0.00%	-
** 5900	OTHER FINANCING USES	-	-	24,000	-	-	82,893	245.39%	58,893
8010	WWTP-TREATMENT/DISPOSAL/GP	499,269	472,805	510,733	246,056	559,761	519,468	1.71%	8,735
8020	LIFT STATIONS/PUMPING EQUIP	37,691	28,065	32,145	13,916	21,735	28,227	-12.19%	(3,918)
8030	WASTEWATER COLLECTION SYSTEM	54,755	135,728	98,875	6,955	54,471	50,085	-49.35%	(48,790)
8100	DPW	-	-	-	1,064	1,196	-	0.00%	-
8300	ACCOUNTING/COLLECTING	72,383	80,870	75,668	40,743	80,868	80,865	6.87%	5,197
8400	ADMINISTRATIVE & GENERAL	599,358	623,260	618,052	259,482	582,657	637,277	3.11%	19,225
** 8900	YEAR END ACCOUNTING ADJUSTMENT	758,527	726,105	754,325	-	852,259	756,684	0.31%	2,359
Expenditure Total		2,022,056	2,081,347	2,113,918	568,216	2,152,947	2,155,499	1.97%	41,581
Revenue									
4010	METERED SALES	1,522,687	1,611,089	1,606,960	809,592	1,639,687	1,692,000	5.29%	85,040
4020	OTHER OPERATING REVENUE	435,641	277,831	372,800	108,816	260,233	351,800	-5.63%	(21,000)
4200	SPECIAL ASSESSMENTS	16,503	170	-	-	-	-	0.00%	-
4420	IMPACT FEES COLLECTED	152,972	45,095	97,558	20,198	50,000	96,000	-1.60%	(1,558)
4700	INTERGOV T CHARGES FOR SERVICE	-	398	-	-	-	-	0.00%	-
4800	MISC REVENUE	318,509	89,168	1,000	37	900	1,000	0.00%	-
4810	INTEREST REVENUE	84,688	37,334	25,600	1,018	4,668	4,699	-81.64%	(20,901)
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	0.00%	-
* 4900	OTHER FINANCING SOURCES	10,000	10,000	10,000	-	10,000	10,000	0.00%	-
Revenue Total		2,541,000	2,071,085	2,113,918	939,661	1,965,488	2,155,499	1.97%	41,581

Sewer Debt Service Coverage Ratio		2022
* Total Revenue less Other Financing Sources:		2,145,499 *
** Total Expenditure Less Year End Accounting Adjustments & Other Financing Uses:		1,315,922 **
Net Revenue		829,577
Debt Service Principal		460,875
		180%

Breakdown of Totals for SEWER Budget Resolution	
Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,315,922
Depreciation	756,684
Capital Expense (excl. development)	1,745,579
Debt Service (Principal Only)	460,875
Total Sewer Budget	4,279,060