

Village of Mukwonago
Notice of Meeting and Agenda

SPECIAL VILLAGE BOARD MEETING
Wednesday, March 4, 2020

Time: **6:30 pm**

Place: **Mukwonago Municipal Building/ Board Room, 440 River Crest Court**

1. Call To Order

2. Roll Call

3. New Business

- 3.1 Motion to approve **Resolution 2020-05** Amending the 2019 Adopted Budgets for Wisconsin Development, TID 3, TID 4, TID 5, Debt Service, Village Designated, Capital Equipment, Library, Capital Improvement, Impact Fees, Water Utility, Sewer Utility, and Parkland Site Funds

[RESOLUTION 2020-05 - 2019 Budget Amendments Various Funds.pdf](#)

4. Closed Session

Closed session pursuant to **Wis. Stats § 19.85 (1) (g)** (*Conferring with legal counsel who either orally or in writing will advise governmental body on strategy to be adopted with respect to current or likely litigation*) concerning Walmart litigation; and pursuant to **Wis. Stats § 19.85 (1) (c)** (*Compensation and Evaluation. Considering employment, promotion, compensation or performance evaluation data of any public employee subject to the jurisdiction or authority of governing body.*) concerning the Police Chief.

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
WAUKESHA/WALWORTH COUNTIES**

RESOLUTION 2020-05

**A RESOLUTION AMENDING THE 2019 ADOPTED BUDGETS FOR WISCONSIN
DEVELOPMENT, TID 3, TID 4, TID 5, DEBT SERVICE, VILLAGE DESIGNATED,
CAPITAL EQUIPMENT, LIBRARY, CAPITAL IMPROVEMENT, IMPACT FEES,
WATER UTILITY, SEWER UTILITY, AND PARKLAND SITE FUNDS**

WHEREAS, action by the Village Board of the Village of Mukwonago is required to amend the 2019 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 2019 Adopted Village Budget as follows:

Budget Line Item Impacted	Increase (Decrease) to Revenue Account	Increase (Decrease) to Expenditure Account
Fund 210 - WISCONSIN DEVELOPMENT FUND		
210-4900-489905 DEFEDERALIZED HUD GRANT	115,000	
210-5900-590500 TRANSFER TO FUND BALANCE		115,000
Amend budget to recognize revenue from CDBG program close-out		
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Fund 220 - TID#3 - GENERAL		
220-4200-425100 SA-ALDI	(6,000)	
220-4200-425200 SA - GEARBOX	12,000	
220-4300-434500 PERSONAL PROPERTY AID	13,000	
220-4800-489900 MISC. REVENUES	40,000	
220-4810-487100 INTEREST REVENUE	8,000	
220-4900-495000 PROCEEDS FROM DEBT	1,200,000	
220-4900-495100 PREMIUM ON DEBT ISSUE	34,200	
TOTAL REVENUE AMENDMENT	<u>1,301,200</u>	
220-5800-580100 PRINCIPAL PAYMENTS ON DEBT		(48,480)
220-5805-581500 UNDERWRITER DISCOUNT		30,500
220-5805-581600 PAYMENT TO ESCROW AGENT		1,200,000
220-5900-590500 TRANSFER TO FUND BALANCE		<u>119,180</u>
TOTAL EXPENDITURE AMENDMENT		<u>1,301,200</u>
Amend budget for debt refunding activity and additional special revenues		

Budget Line Item Impacted	Increase (Decrease) to Revenue Account	Increase (Decrease) to Expenditure Account
Fund 240 - TID#4		
240-4810-487100 INTEREST REVENUE	1,830	
240-4900-495000 PROCEEDS FROM DEBT	(100,000)	
240-4900-495100 PREMIUM ON DEBT ISSUE	1,400	
240-4900-493000 FUND BALANCE APPLIED	12,045	
TOTAL REVENUE AMENDMENT	(84,725)	
240-5140-521900 PROFESSIONAL SERVICES		82,100
240-5335-521900 PROFESSIONAL SERVICES		29,300
240-5700-582100 IMPROVEMENTS		(159,800)
240-5805-581500 UNDERWRITER DISCOUNT		(1,925)
240-5900-590500 TRANSFER TO FUND BALANCE		(34,400)
TOTAL EXPENDITURE AMENDMENT		(84,725)
Amend budget to adjust debt issued and reallocation of expenditures		
Fund 250 - TID #5		
250-4800-483000 SOIL REMOVAL	57,100	
250-4810-487100 INTEREST REVENUE	60,500	
250-4900-421250 CONTRIBUTED IMPACT FEE REVENUE	790,000	
250-4900-493000 FUND BALANCE APPLIED	(423,594)	
250-4900-495100 PREMIUM ON DEBT ISSUE	36,600	
250-4900-495600 SALE OF LAND PROCEEDS	547,800	
TOTAL REVENUE AMENDMENT	1,068,406	
250-5670-589505 DEVELOPER REIMBURSEMENTS		174,600
250-5805-581500 UNDERWRITER DISCOUNT		5,700
250-5900-590500 TRANSFER TO FUND BALANCE		888,106
TOTAL EXPENDITURE AMENDMENT		1,068,406
Amend budget to recognize revenues from land sale and Water Impact Fees to cover booster station and expenditures related to developer reimbursements		
Fund 300 - DEBT SERVICE FUND		
300-4200-423000 SA-SHORES 2&3	5,900	
300-4200-424800 SA-WESTSIDE/GIBSON	(3,663)	
300-4200-424900 SA-OAKLAND RANCH	(1,339)	
300-4200-425000 SA-FIELD PARK	3,575	
300-4200-429000 SPECIAL ASSESSMENT INTEREST	(1,774)	
300-4810-487100 INTEREST REVENUE	33,400	
300-4900-495000 PROCEEDS FROM DEBT	1,175,000	
300-4900-495100 PREMIUM ON DEBT ISSUE	33,500	
TOTAL REVENUE AMENDMENT	1,244,599	

Budget Line Item Impacted	Increase (Decrease) to Revenue Account	Increase (Decrease) to Expenditure Account
300-5800-580100 PRINCIPAL PAYMENTS ON DEBT		48,481
300-5805-581500 UNDERWRITER DISCOUNT		29,822
300-5805-581600 PAYMENT TO ESCROW AGENT		1,175,000
300-5900-590500 TRANSFER TO FUND BALANCE		(8,704)
TOTAL EXPENDITURE AMENDMENT		1,244,599
Amend budget for debt refunding activity		
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Fund 340 - VILLAGE DESIGNATED FUND		
340-4300-434200 STATE AID OR GRANT	17,305	
340-4800-489000 DONATIONS RECEIVED	8,870	
340-4820-488300 SALE OF OWNED PROPERTY-DPW	3,535	
TOTAL REVENUE AMENDMENT	29,710	
340-5890-580600 DONATED FUND EXPENDITURES		9,110
340-5890-580601 DPW-DONATED FUNDS EXPENDITURE		590
340-5890-580602 POLICE DONATED FUND EXP		3,000
340-5890-581100 EQUIPMENT (NON-CAPITALIZED)		8,800
340-5900-590500 TRANSFER TO FUND BALANCE		8,210
TOTAL EXPENDITURE AMENDMENT		29,710
Amend budget for donated fund and aid revenues and corresponding expenditures from designated funds		
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Fund 430 - CAPITAL EQUIPMENT FUND		
430-4700-477200 TOWN-AMBULANCE CAPITAL EQUIP	(12,400)	
430-4810-487100 INTEREST REVENUE	3,600	
430-4820-488200 SALE OF OWNED PROPERTY-POLICE	8,250	
430-4820-488300 SALE OF OWNED PROPERTY-DPW	9,760	
430-4900-495000 PROCEEDS FROM DEBT	(91,000)	
430-4900-495100 PREMIUM ON DEBT ISSUE	2,000	
TOTAL REVENUE AMENDMENT	(79,790)	
430-5141-521900 PROFESSIONAL SERVICES		1,850
430-5700-571000 CLERK/TREASURER CAPITAL EQUIP		(19,000)
430-5700-571100 POLICE DEPT CAPITAL EQUIP		(67,000)
430-5700-571200 DPW CAPITAL EQUIP		(79,000)
430-5700-571400 AMBULANCE CAPITAL EQUIP		(24,900)
430-5805-581500 UNDERWRITER DISCOUNT		(8,850)
430-5900-590500 TRANSFER TO FUND BALANCE		117,110
TOTAL EXPENDITURE AMENDMENT		(79,790)
Amend budget to adjust debt issued and reallocation of expenditures		
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Budget Line Item Impacted	Increase (Decrease) to Revenue Account	Increase (Decrease) to Expenditure Account
Fund 440 - LIBRARY FUND		
440-4800-489000 DONATIONS RECEIVED	127,000	
440-4900-493000 FUND BALANCE APPLIED	9,000	
TOTAL REVENUE AMENDMENT	<u>136,000</u>	
440-5511-531000 OUTSIDE SERVICES		9,000
440-5890-580600 DONATED FUND EXPENDITURES		87,000
440-5900-590500 TRANSFER TO FUND BALANCE		40,000
TOTAL EXPENDITURE AMENDMENT		<u>136,000</u>
Amend budget for donated fund activity and expenditure budget overage		
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Fund 480 - CAPITAL IMPROVEMENT FUND		
480-4300-435400 LOCAL ROAD IMPROVEMENT FUNDING	24,750	
480-4810-487100 INTEREST REVENUE	33,900	
480-4900-493000 FUND BALANCE APPLIED	(30,000)	
480-4900-495000 PROCEEDS FROM DEBT	(57,625)	
480-4900-495100 PREMIUM ON DEBT ISSUE	21,250	
TOTAL REVENUE AMENDMENT	<u>(7,725)</u>	
480-5140-531200 PRINTING		350
480-5700-521900 PROFESSIONAL SERVICES		(30,900)
480-5700-539900 OTHER		(104,000)
480-5700-584000 STREET PAVEMENT MGMT PLAN		(24,000)
480-5700-584800 STORMWATER POND PROJECTS		(346,000)
480-5700-584900 PARK IMPROVEMENT PROJECTS		(354,000)
480-5700-585000 MULTI-USE TRAIL		8,975
480-5700-586100 ROAD RESURFACING PROJECTS		5,100
480-5700-586400 BOAT LAUNCH		18,100
480-5700-586500 STATE OR COUNTY PROJECTS		5,250
480-5805-581500 UNDERWRITER DISCOUNT		6,700
480-5900-590500 TRANSFER TO FUND BALANCE		806,700
TOTAL EXPENDITURE AMENDMENT		<u>(7,725)</u>
Amend budget to adjust debt issued and reallocation of expenditures		
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Fund 600 - IMPACT FEES		
600-4420-447600 POLICE IMPACT FEES REC D	58,400	
600-4420-447700 LIBRARY IMPACT FEES REC D	47,300	
600-4420-447800 FIRE IMPACT FEES REC D	48,900	
600-4810-487100 INTEREST REVENUE	2,100	
600-4900-493000 FUND BALANCE APPLIED	(50,926)	
TOTAL REVENUE AMENDMENT	<u>105,774</u>	

Budget Line Item Impacted	Increase (Decrease) to Revenue Account	Increase (Decrease) to Expenditure Account
600-5900-592000 TRANSFERS TO OTHER FUNDS		(8,000)
600-5900-590500 TRANSFER TO FUND BALANCE		113,774
TOTAL EXPENDITURE AMENDMENT		105,774
Amend budget to recognize additional Impact Fee revenues and budget transfer		

Fund 610 - WATER UTILITY FUND

610-4020-472000 RENTAL INCOME	10,300	
610-4200-429000 SPECIAL ASSESSMENT INTEREST	17,075	
610-4420-447500 WATER IMPACT FEES REC D	321,650	
610-4800-421200 CONTRIBUTED CAPITAL	32,600	
610-4810-487100 INTEREST REVENUE	38,700	
610-4810-487300 CY DEBT RESERVE INTEREST	3,700	
610-4810-487400 REQUIRED DEBT RESERVE INTEREST	10,950	
TOTAL REVENUE AMENDMENT	434,975	
610-5900-590500 TRANSFER TO FUND BALANCE		434,975
Amend budget to recognize additional Impact Fee, Special Assessment and Interest revenues.		

Fund 620 - SEWER UTILITY FUND

620-4020-467000 SEWER CONNECTION FEE	220,500	
620-4020-468000 HOLDING TANK DISPOSAL CHARGE	(88,500)	
620-4200-429000 SPECIAL ASSESSMENT INTEREST	16,500	
620-4420-447900 SEWER IMPACT FEES REC D	73,000	
620-4800-421200 CONTRIBUTED CAPITAL	117,600	
620-4810-487100 INTEREST REVENUE	8,100	
620-4810-487300 CY DEBT RESERVE INTEREST	3,300	
620-4810-487400 REQUIRED DEBT RESERVE INTEREST	10,300	
620-4810-487500 EQUIPMENT REPLACEMENT INTEREST	3,700	
620-4810-487600 SEWER CONNECTION FEE INTEREST	13,300	
TOTAL REVENUE AMENDMENT	377,800	
620-5900-590500 TRANSFER TO FUND BALANCE		377,800
Amend budget to recognize additional Impact Fee, Special Assessment and Interest revenues.		

Fund 810 - PARKLAND FUND

810-4425-448100 PARKLAND SITE FEES REC D	34,700	
810-4800-489000 DONATIONS RECEIVED	20,000	
810-4810-487100 INTEREST REVENUE	3,100	
TOTAL REVENUE AMENDMENT	57,800	

Budget Line Item Impacted	Increase (Decrease) to Revenue Account	Increase (Decrease) to Expenditure Account
810-5140-521900 PROFESSIONAL SERVICES		2,300
810-5140-582100 IMPROVEMENTS		3,500
810-5900-590500 TRANSFER TO FUND BALANCE		52,000
TOTAL EXPENDITURE AMENDMENT		57,800
Amend budget to recognize additional donation and fee revenues		

Adopted this 4th day of March, 2020.

Fred Winchowky, Village President

Attest: _____
Diana Dykstra, Clerk-Treasurer