

Village of Mukwonago
Notice of Meeting and Agenda

SPECIAL VILLAGE BOARD MEETING
Wednesday, September 20, 2023

Time: **5:30 pm**

Place: **Mukwonago Municipal Building, 440 River Crest Ct., Mukwonago, WI 53149**

1. Call To Order

2. Roll Call

3. Public Comment

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.

4. New Business

4.1 Discussion and review of the 2024 Governmental Fund Budgets.

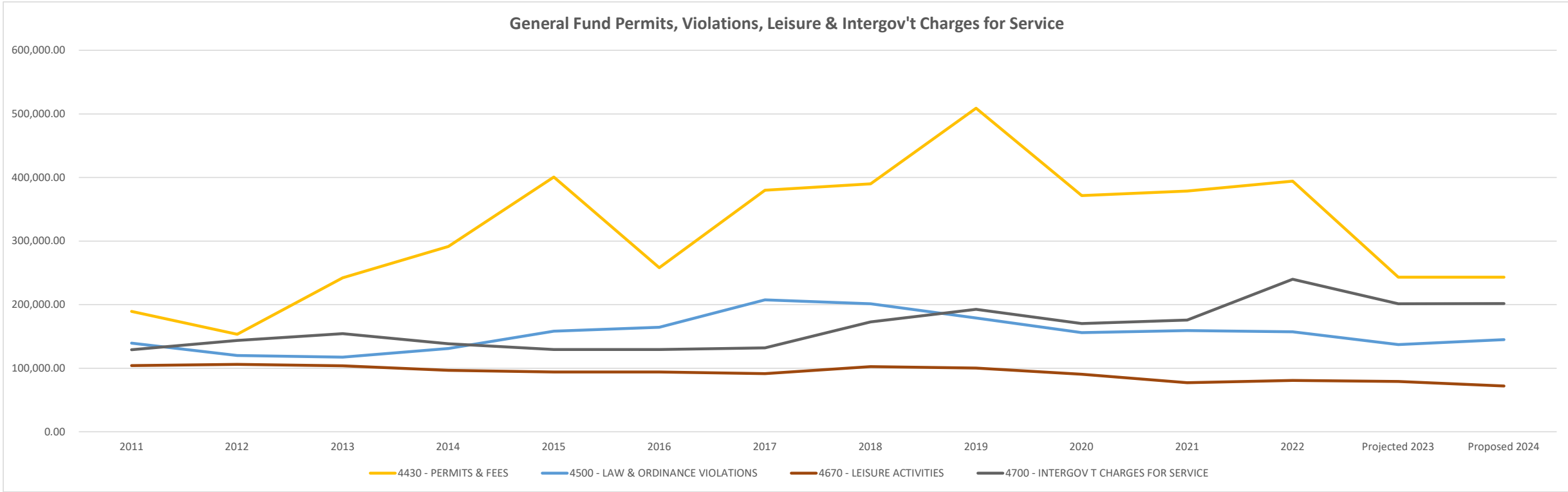
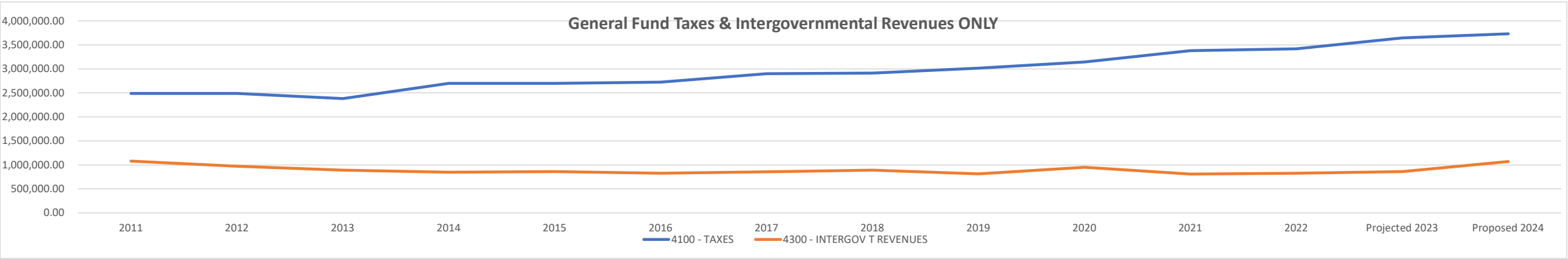
(please note any materials materials distributed at the meeting will be available after the meeting.)

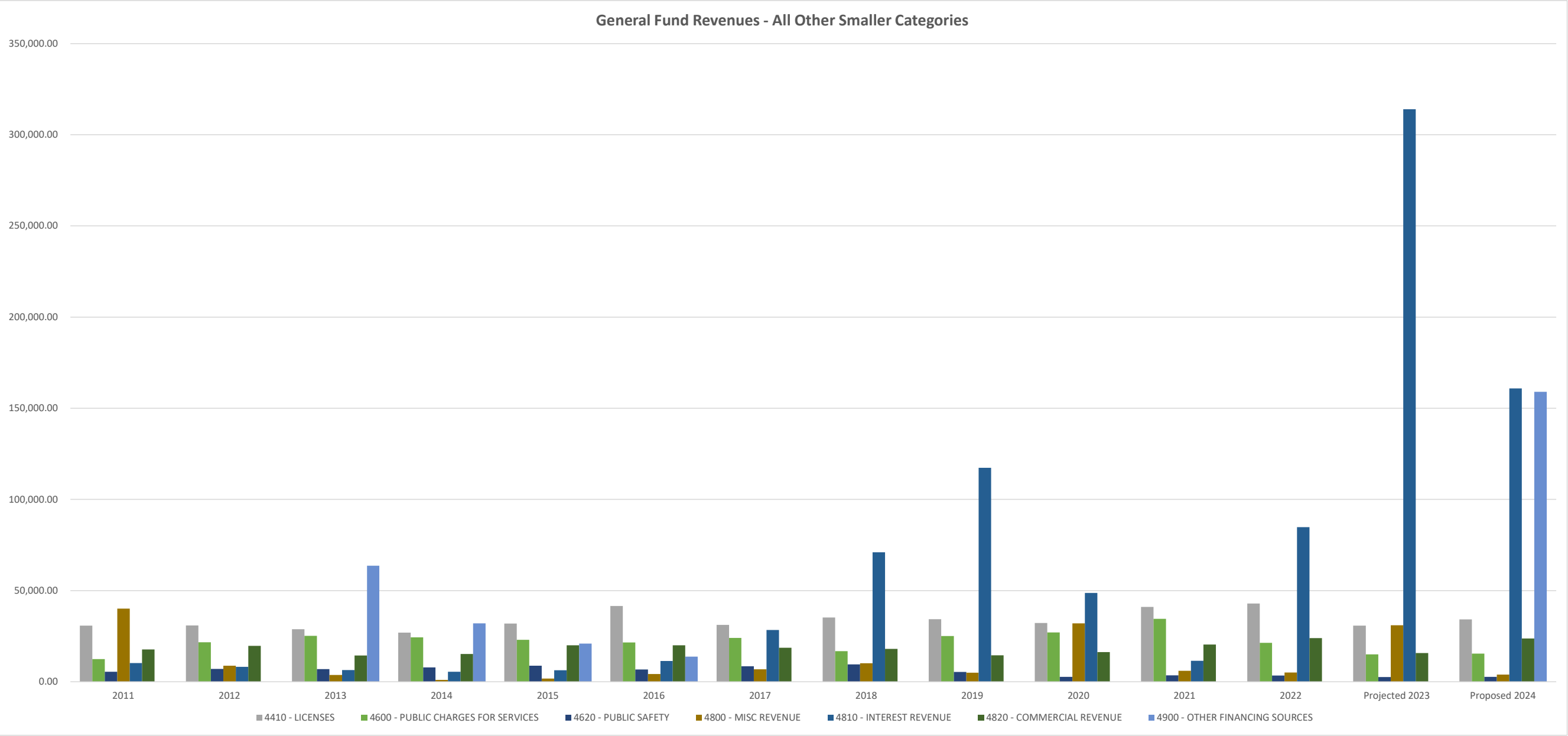
[BUDGET WORKSHOP #2 HANDOUTS.pdf](#)

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.

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Projected 2023	Proposed 2024
4100 - TAXES	2,489,772.47	2,487,996.43	2,383,827.78	2,697,068.03	2,695,734.93	2,721,350.73	2,901,686.87	2,914,842.53	3,015,993.71	3,147,256.92	3,381,191.61	3,418,752.55	3,645,084	3,731,074
4300 - INTERGOV T REVENUES	1,082,618.10	976,309.93	889,920.47	848,822.88	862,686.77	826,058.09	858,369.35	892,812.66	817,451.01	953,675.72	810,730.21	827,642.53	860,902	1,069,963
4410 - LICENSES	30,845.39	30,941.55	28,877.02	26,975.67	31,975.27	41,598.31	31,198.42	35,242.80	34,292.61	32,283.11	41,001.07	42,922.29	30,793	34,250
4430 - PERMITS & FEES	189,307.63	153,406.58	242,355.82	291,376.26	400,595.67	258,077.33	379,943.54	390,177.79	508,959.95	371,511.11	378,612.65	394,402.76	243,179	243,179
4500 - LAW & ORDINANCE VIOLATIONS	139,376.00	120,061.00	117,480.96	130,925.63	158,098.60	164,347.40	207,523.78	201,146.18	179,022.81	155,965.83	159,346.51	157,511.58	137,265	145,000
4600 - PUBLIC CHARGES FOR SERVICES	12,399.61	21,745.55	25,187.08	24,417.34	23,051.99	21,528.78	24,116.90	16,839.85	25,099.86	27,112.09	34,546.19	21,401.58	15,030	15,428
4620 - PUBLIC SAFETY	5,519.05	7,093.22	6,999.45	7,825.04	8,786.29	6,747.78	8,456.31	9,620.19	5,421.72	2,723.35	3,566.23	3,487.60	2,676	2,770
4670 - LEISURE ACTIVITIES	104,183.55	106,146.54	103,694.37	96,521.83	93,994.51	94,158.08	91,288.92	102,575.91	100,218.95	90,291.22	77,246.54	80,786.18	79,417	72,000
4700 - INTERGOV T CHARGES FOR SERVICE	129,167.46	143,492.49	154,400.89	138,364.53	129,251.67	129,378.11	131,975.00	172,883.68	192,715.97	170,185.77	175,782.13	240,079.77	201,284	201,732
4800 - MISC REVENUE	40,163.98	8,853.73	3,734.34	1,074.44	1,804.47	4,234.82	6,857.81	10,131.38	4,998.65	32,063.14	6,049.98	5,086.73	31,023	4,000
4810 - INTEREST REVENUE	10,283.45	8,164.07	6,406.64	5,462.68	6,388.51	11,413.89	28,391.83	71,038.83	117,330.48	48,759.23	11,445.59	84,805.43	313,993	160,937
4820 - COMMERCIAL REVENUE	17,775.00	19,730.00	14,400.00	15,250.00	20,050.00	19,982.50	18,728.50	18,077.50	14,553.95	16,257.00	20,428.00	23,976.00	15,851	23,800
4900 - OTHER FINANCING SOURCES	0.00	0.00	63,700.00	32,068.00	21,000.00	13,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0	159,000





PRELIMINARY GENERAL FUND BUDGET FOR 9/20/23 WORKSHOP

		2021	2022	2023	2023	2023	2024	2024	2024
		ACTIVITY	ACTIVITY	ERP AMENDED	ACTIVITY	PROJECTED	REVENUE	REVENUE	REVENUE
DEPARTMENT	DESCRIPTION			BUDGET	THRU 06/30/23	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE
GENERAL FUND REVENUES									
4100	TAXES	3,381,192	3,418,752	3,648,555	2,866,210	3,645,084	3,731,074	2.26	82,519
4300	INTERGOV T REVENUES	810,730	827,642	854,295	335,417	860,902	1,069,963	25.25	215,668
4410	LICENSES	41,001	42,922	32,866	27,476	30,793	34,250	4.21	1,384
4430	PERMITS & FEES	378,614	394,402	418,671	103,316	243,179	243,179	(41.92)	(175,492)
4500	LAW & ORDINANCE VIOLATIONS	159,347	157,512	173,000	73,211	137,265	145,000	(16.18)	(28,000)
4600	PUBLIC CHARGES FOR SERVICES	34,546	21,401	26,338	8,714	15,030	15,428	(41.42)	(10,910)
4620	PUBLIC SAFETY	3,566	3,488	3,650	818	2,676	2,770	(24.11)	(880)
4670	LEISURE ACTIVITIES	77,247	80,786	72,000	19,850	79,417	72,000		
4680	CONSERVATION & DEVELOPMENT	133		500				(100.00)	(500)
4700	INTERGOV T CHARGES FOR SERVICE	175,783	240,080	202,833	100,992	201,284	201,732	(0.54)	(1,101)
4800	MISC REVENUE	6,049	5,087	4,000	30,019	31,023	4,000		
4810	INTEREST REVENUE	11,446	84,805	68,000	174,024	313,993	160,937	136.67	92,937
4820	COMMERCIAL REVENUE	20,428	23,976	24,500	11,037	15,851	23,800	(2.86)	(700)
4830	OTHER GENERAL REVENUE	2,143	2,944						
4900	OTHER FINANCING SOURCES			39,000			159,000	307.69	120,000
ESTIMATED REVENUES - FUND 100		5,102,225	5,303,797	5,568,208	3,751,084	5,576,497	5,863,133	5.30	294,925

GENERAL FUND EXPENDITURES		2021	2022	2023	2023	2023	2024	2024	2024	2024	2024	2024
		ACTIVITY	ACTIVITY	ERP AMENDED	ACTIVITY	PROJECTED	DEPT REQUESTED	DEPT	DEPT	FINANCE REVIEW	FINANCE	FINANCE
DEPARTMENT	DESCRIPTION			BUDGET	THRU 06/30/23	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE	BUDGET	% CHANGE	AMT CHANGE
Function: ADMIN												
5141	VILLAGE ADMINISTRATOR	128,342	156,521	196,051	78,328	180,402	211,068	7.66	15,017	206,929	5.55	10,878
5241	BUILDING INSPECTOR	219,655	240,987	301,443	136,638	294,259	322,429	6.96	20,986	315,615	4.70	14,172
5632	PLANNING DEPARTMENT	103,027	74,126	165,974	63,451	127,510	134,138	(19.18)	(31,836)	134,138	(19.18)	(31,836)
5670	ECONOMIC DEVELOPMENT	50,656	48,158	56,113	16,906	45,215	42,895	(23.56)	(13,218)	42,895	(23.56)	(13,218)
Total - Function ADMIN		501,680	519,792	719,581	295,323	647,386	710,530	(1.26)	(9,051)	699,577	(2.78)	(20,004)
Function: FINANCE												
5145	FINANCE DEPARTMENT	40	51,752	71,273	22,426	66,242	83,176	16.70	11,903	75,287	5.63	4,014
Total - Function FINANCE		40	51,752	71,273	22,426	66,242	83,176	16.70	11,903	75,287	5.63	4,014
Function: CLERK												
5111	VILLAGE BOARD	71,532	50,240	70,563	24,233	63,999	72,363	2.55	1,800	72,363	2.55	1,800
5112	HISTORIC PRESERVATION	337	12	290		50	290			290		
5142	CLERK-TREASURER	227,696	230,000	266,321	108,543	248,315	286,127	7.44	19,806	280,919	5.48	14,598
5144	ELECTIONS	13,450	20,652	28,150	8,496	16,090	31,650	12.43	3,500	31,650	12.43	3,500
5153	ASSESSMENT OF PROPERTY	17,657	22,436	22,050	9,016	23,110	181,200	721.77	159,150	181,200	721.77	159,150
5247	BOARD OF APPEALS	97	255	1,150		50	900	(21.74)	(250)	900	(21.74)	(250)

\$159,000 for Reval

GENERAL FUND EXPENDITURES		2021	2022	2023	2023	2023	2024	2024	2024	2024	2024	2024
DEPARTMENT	DESCRIPTION	ACTIVITY	ACTIVITY	ERP AMENDED BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	DEPT REQUESTED BUDGET	DEPT % CHANGE	DEPT AMT CHANGE	FINANCE REVIEW BUDGET	FINANCE % CHANGE	FINANCE AMT CHANGE
5431	ANIMAL POUND	2,420	2,420	2,600	2,420	2,420	2,500	(3.85)	(100)	2,500	(3.85)	(100)
Total - Function CLERK		333,189	326,015	391,124	152,708	354,034	575,030	47.02	183,906	569,822	45.69	178,698
Function: DPW												
5160	VILLAGE HALL	38,276	53,119	50,816	23,186	54,065	54,141	6.54	3,325	54,141	6.54	3,325
5220	FIRE STATION (VILLAGE)	16,306	12,947	8,706	5,299	8,198	8,983	3.18	277	8,983	3.18	277
5254	DAMS	12,243	18,109	10,226	6,652	11,783	12,807	25.24	2,581	12,807	25.24	2,581
5300	DPW GENERAL ADMINISTRATION	332,494	334,801	351,899	179,079	350,710	390,053	10.84	38,154	373,532	6.15	21,633
5323	GARAGE	53,061	65,828	68,148	28,471	62,248	84,259	23.64	16,111	84,259	23.64	16,111
5324	MACHINERY & EQUIPMENT	95,929	128,140	117,218	65,720	126,515	131,986	12.60	14,768	131,986	12.60	14,768
5341	STREETS & ALLEYS	21,105	15,589	20,205	4,970	9,867	14,691	(27.29)	(5,514)	14,691	(27.29)	(5,514)
5342	STREET LIGHTING	178,112	165,487	190,250	72,366	180,050	185,250	(2.63)	(5,000)	185,250	(2.63)	(5,000)
5343	CURBS GUTTERS & SIDEWALKS	25,723	23,865	5,572	35	2,557	2,970	(46.70)	(2,602)	2,970	(46.70)	(2,602)
5344	STORM SEWER	7,026	7,377	13,950	1,159	12,112	13,805	(1.04)	(145)	13,805	(1.04)	(145)
5345	STREET CLEANING	15,472	17,326	18,472	2,922	17,972	20,523	11.10	2,051	20,523	11.10	2,051
5346	BRIDGES & CULVERTS	27		1,530		1,000	1,519	(0.72)	(11)	1,519	(0.72)	(11)
5347	SNOW & ICE CONTROL	102,135	93,347	117,094	78,018	105,185	114,814	(1.95)	(2,280)	114,814	(1.95)	(2,280)
5348	STREET SIGNS & MARKINGS	17,958	15,308	20,800	9,090	16,820	24,742	18.95	3,942	24,742	18.95	3,942
5362	GARBAGE COLLECTION	3,149	5,697	4,073	2,942	6,000	5,529	35.75	1,456	5,529	35.75	1,456
5512	MUSEUM	11,989	11,780	11,940	5,309	11,420	11,875	(0.54)	(65)	11,875	(0.54)	(65)
5521	PARKS	156,471	191,788	196,770	76,010	194,936	220,159	11.89	23,389	220,159	11.89	23,389
5522	CELEBRATIONS	10,127	12,269	7,867	5,808	8,092	8,809	11.97	942	8,809	11.97	942
5611	FORESTRY	21,608	31,571	28,009	21,485	32,075	35,057	25.16	7,048	35,057	25.16	7,048
5613	WEED CONTROL	69	228	243	50	378	500	105.76	257	500	105.76	257
5660	STORMWATER MASTER PLAN	8,666	8,530	11,250	7,580	10,500	11,250			11,250		
Total - Function DPW		1,127,946	1,213,106	1,255,038	596,151	1,222,483	1,353,722	7.86	98,684	1,337,201	6.55	82,163
Function: POLICE												
5211	POLICE ADMINISTRATION	1,124,152	1,116,341	1,288,048	594,228	1,287,363	1,377,228	6.92	89,180	1,349,901	4.80	61,853
5212	POLICE PATROL	1,054,416	1,068,598	1,115,941	520,185	1,088,898	1,140,810	2.23	24,869	1,140,589	2.21	24,648
5213	CRIME INVESTIGATION	244,736	256,596	252,396	115,623	243,182	255,639	1.28	3,243	255,639	1.28	3,243
5215	POLICE TRAINING	8,728	7,996	12,000	1,628	7,500	12,000			12,000		
5235	EMERGENCY GOVERNMENT	826	834	2,000	834	1,000	2,000			2,000		
Total - Function POLICE		2,432,858	2,450,365	2,670,385	1,232,498	2,627,943	2,787,677	4.39	117,292	2,760,129	3.36	89,744
Function: COURT												
5120	MUNICIPAL COURT	38,255	37,733	38,954	23,372	38,834	39,937	2.52	983	39,567	1.57	613
Total - Function COURT		38,255	37,733	38,954	23,372	38,834	39,937	2.52	983	39,567	1.57	613
Function: MISC-CROSSFUNCTIONAL												
5130	VILLAGE ATTORNEY	104,505	110,388	118,750	27,756	118,750	118,750			118,750		
5150	IT SERVICES		10,526	15,000	3,163	6,182	15,000			15,000		
5151	INDEPENDENT AUDITING	7,437	9,836	14,000	7,126	10,000	10,000	(28.57)	(4,000)	10,000	(28.57)	(4,000)
5154	RISK & PROPERTY INSURANCE	105,343	100,008	128,103	68,436	116,183	130,800	2.11	2,697	130,800	2.11	2,697
5191	UNCOLLECTED TAX	11,196				13,753						
5335	ENGINEERING	53,163	59,783	75,000	9,629	60,000	75,000			75,000		
Total - Function MISC-CROSSFUNCTIONAL		281,644	290,541	350,853	116,110	324,868	349,550	(0.37)	(1,303)	349,550	(0.37)	(1,303)

GENERAL FUND EXPENDITURES		2021	2022	2023	2023	2023	2024	2024	2024	2024	2024	2024
DEPARTMENT	DESCRIPTION	ACTIVITY	ACTIVITY	ERP AMENDED BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	DEPT REQUESTED BUDGET	DEPT % CHANGE	DEPT AMT CHANGE	FINANCE REVIEW BUDGET	FINANCE % CHANGE	FINANCE AMT CHANGE
Function: FUND BALANCE												
5900	OTHER FINANCING USES	5,400		71,000	39,000	45,166	32,000	(54.93)	(39,000)	32,000	(54.93)	(39,000)
Total - Function FUND BALANCE		5,400		71,000	39,000	45,166	32,000	(54.93)	(39,000)	32,000	(54.93)	(39,000)
APPROPRIATIONS - FUND 100		4,721,012	4,889,304	5,568,208	2,477,588	5,326,956	5,931,622	6.53	363,414	5,863,133	5.30	294,925

68,489
Difference between
6% & 3% increase

Estimated Expenditure Restraint Limit:	5,946,609	5,946,609
Budgeted Expenditures (Over) Under ERP Limit:	14,987	83,476

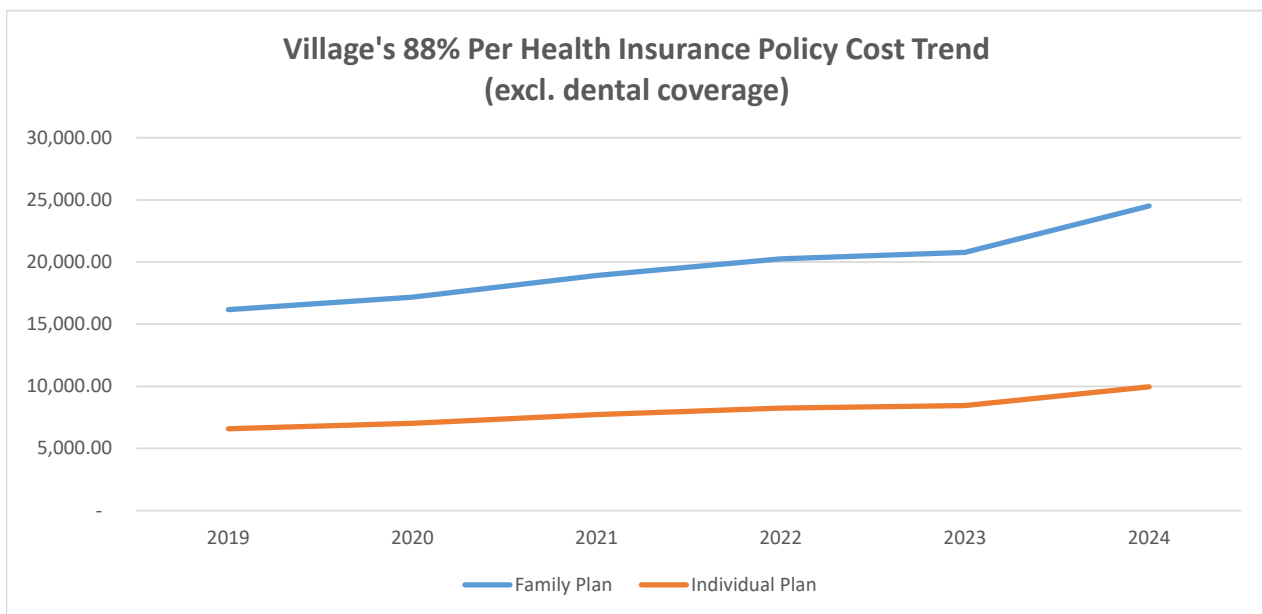
Budgeted Revenues over (under) Budgeted Expenditures:	(68,489)	0
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GENERAL FUND MAJOR COMPONENTS OF EXPENDITURES

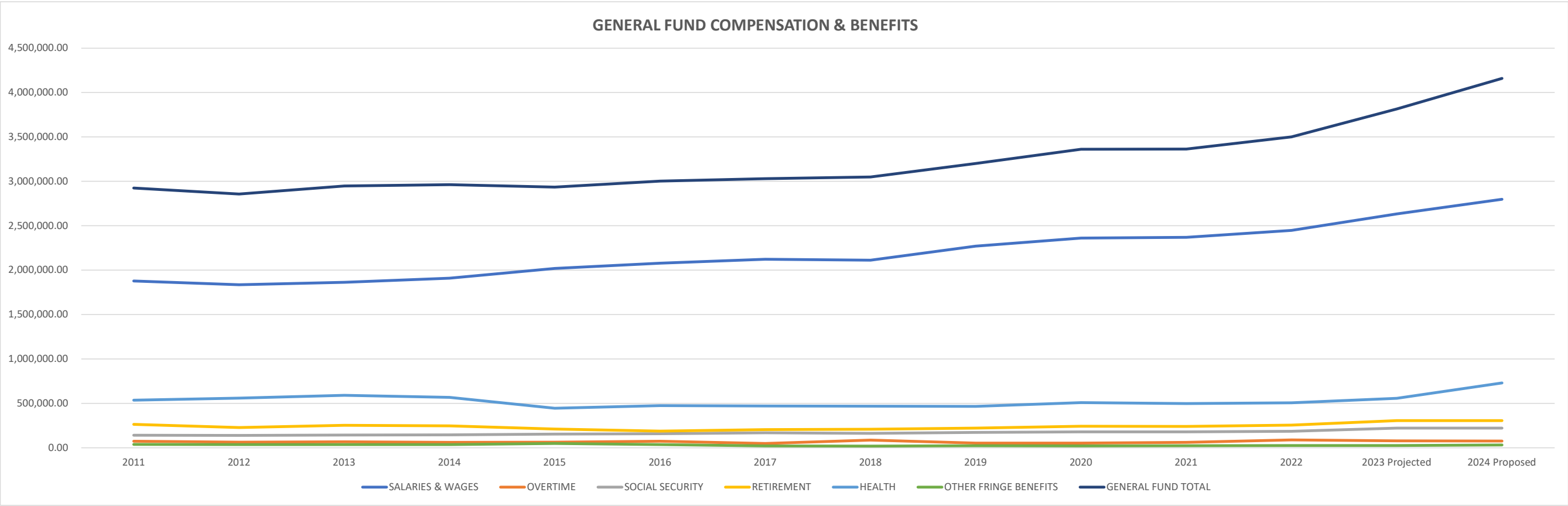
DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ERP AMENDED BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 DEPT REQUESTED BUDGET	2024 DEPT % CHANGE	2024 DEPT AMT CHANGE	2024 FINANCE REVIEW BUDGET	2024 FINANCE % CHANGE	2024 FINANCE AMT CHANGE
COMPENSATION & BENEFITS	3,364,161	3,499,819	3,985,750	1,790,320	3,814,927	4,227,155	6.06	241,405	4,158,666	4.34	172,916
OPERATING EXPENDITURES	1,351,451	1,389,485	1,511,458	648,268	1,466,863	1,513,467	0.00	2,009	1,513,467	0.00	2,009
ONE TIME USE OF FUND BALANCE	5,400		71,000	39,000	45,166	191,000	1.69	120,000	191,000	1.69	120,000
	4,721,012	4,889,304	5,568,208	2,477,588	5,326,956	5,931,622	6.53%	363,414	5,863,133	5.30%	294,925

Village's 88% per policy cost trend - plans without dental benefit

	2019	2020	2021	2022	2023	2024
Family Plan	16,169.90	17,181.96	18,913.59	20,246.48	20,779.55	24,512.08
Individual Plan	6,586.27	7,014.37	7,721.68	8,247.78	8,450.96	9,962.30
Amount Change		1,012.06	1,731.63	1,332.89	533.07	3,732.53
% Change		6.26%	10.08%	7.05%	2.63%	17.96%
Amount Change		428.10	707.31	526.10	203.18	1,511.34
% Change		6.50%	10.08%	6.81%	2.46%	17.88%



GENERAL FUND		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Projected	2024 Proposed
FUND ACCOUNT															
100 511000	SALARIES & WAGES	1,877,704.88	1,835,706.52	1,863,196.11	1,909,627.30	2,019,272.65	2,077,673.31	2,122,491.31	2,110,607.83	2,269,461.71	2,361,268.72	2,368,397.64	2,447,094.67	2,632,984	2,798,309
100 511100	OVERTIME	73,023.02	63,172.48	65,273.56	60,545.65	62,017.78	72,797.01	47,304.66	84,925.54	52,289.10	53,204.75	58,481.29	86,800.34	77,688	74,461
100 511200	SOCIAL SECURITY	140,069.07	138,029.78	142,251.28	144,881.83	153,017.87	156,548.97	167,150.71	161,902.36	172,634.76	177,566.03	179,264.19	184,318.01	220,300	221,264
100 515200	RETIREMENT	261,638.17	226,998.17	250,907.46	246,947.50	209,312.51	186,645.82	202,668.50	206,995.73	219,492.34	241,776.61	240,347.67	252,843.88	304,172	305,632
100 515400	HEALTH	534,992.11	558,966.56	589,554.96	566,104.44	443,626.48	472,913.42	469,382.13	468,055.89	464,285.24	505,943.81	496,432.84	505,818.62	555,426.00	728,705.00
100 515900	OTHER FRINGE BENEFITS	36,629.67	33,887.67	35,694.78	33,827.69	48,244.57	36,046.96	20,341.88	17,210.27	22,446.51	21,080.72	21,235.38	22,947.81	24,357.00	30,295.00
GENERAL FUND TOTAL		2,924,056.92	2,856,761.18	2,946,878.15	2,961,934.41	2,935,491.86	3,002,625.49	3,029,339.19	3,049,697.62	3,200,609.66	3,360,840.64	3,364,159.01	3,499,823.33	3,814,927	4,158,666



Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

		2021	2022	2023	2023	2023	2024	2024	2024
DEPARTMENT	DESCRIPTION	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PROPOSED % CHANGE	PROPOSED AMT CHANGE
Fund 150 - FIRE DEPARTMENT FUND									
ESTIMATED REVENUES									
4100	TAXES	191,015	194,835	605,081	302,541	605,081	609,056	0.66	3,975
4300	INTERGOV T REVENUES	53,562	82,042	60,632	15,908	82,284	66,376	9.47	5,744
4620	PUBLIC SAFETY	1,042,118	966,681	1,073,243	724,954	1,220,124	1,273,500	18.66	200,257
4700	INTERGOV T CHARGES FOR SERVICE	228,003	234,046	644,281	302,541	649,669	653,644	1.45	9,363
4800	MISC REVENUE	3,109	15,332		7,524	8,199	1,500		1,500
4810	INTEREST REVENUE	282	2,323	660	8,694	18,907	12,000	1,718.18	11,340
4820	COMMERCIAL REVENUE	38,122	35,526		15,403	51,392			
4900	OTHER FINANCING SOURCES			48,173				(100.00)	(48,173)
TOTAL ESTIMATED REVENUES		1,556,211	1,530,785	2,432,070	1,377,565	2,635,656	2,616,076	7.57	184,006
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL	26,888	27,886	27,869	13,933	27,869	29,150	4.60	1,281
5221	FIRE ADMINISTRATION	980,905	1,011,841	1,065,202	492,985	1,063,737	1,120,387	5.18	55,185
5222	FIRE SUPPRESSION	58,341	65,547	60,380	16,076	51,910	60,993	1.02	613
5223	FIRE TRAINING	25,812	21,424	27,429	8,772	26,929	27,929	1.82	500
5231	AMBULANCE	376,990	360,333	355,754	178,993	418,217	464,681	30.62	108,927
5232	AMBULANCE TRAINING	15,618	12,290	14,738	4,951	11,738	15,238	3.39	500
5233	REFERENDUM FUNDED STAFFING			679,116	54,498	313,691	679,116		
5700	CAPITAL OUTLAY EXPENDITURES	70,783	22,828	38,000	13,290	37,278	55,000	44.74	17,000
5880	USE OF GRANTS/DONATIONS	3,165	2,184		9,787	14,924			
5900	OTHER FINANCING USES	34,630		163,582		30,000	163,582		
TOTAL APPROPRIATIONS		1,593,132	1,524,333	2,432,070	793,285	1,996,293	2,616,076	7.57	184,006
NET OF REVENUES/APPROPRIATIONS - FUND 150		(36,921)	6,452		584,280	639,363			

Summary information of the Fire Department operating budget that was presented at the 9/7/2023 Budget Workshop with the Village Board and the 9/18/2023 Special Town Board Meeting. Some slight reallocations were made within the proposed expenditure budget to account for the increase in health insurance costs over what was originally estimated and presented to the Village Board. This did not change the overall total budget proposed.

Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

		2021	2022	2023	2023	2023	2024	2024	2024
DEPARTMENT	DESCRIPTION	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PROPOSED % CHANGE	PROPOSED AMT CHANGE
Fund 200 - COMMUNITY DEVELOPMENT FUND									
ESTIMATED REVENUES									
4810	INTEREST REVENUE	1,265	18,377	7,000	18,559	38,801	20,000	185.71	13,000
4900	OTHER FINANCING SOURCES	1,483,612		588,752		624,688	2,968,116	404.14	2,379,364
TOTAL ESTIMATED REVENUES		1,484,877	18,377	595,752	18,559	663,489	2,988,116	401.57	2,392,364
APPROPRIATIONS									
5130	VILLAGE ATTORNEY	574	100	2,000				(100.00)	(2,000)
5141	VILLAGE ADMINISTRATOR	5,074	4,573	2,000	4,229	4,900	5,000	150.00	3,000
5335	ENGINEERING	64,663	36,430		4,884	13,764	15,000		15,000
5632	PLANNING DEPARTMENT	40,100	900	17,100			13,000	(23.98)	(4,100)
5700	CAPITAL OUTLAY EXPENDITURES	968,306	760,158	567,306			2,931,565	416.75	2,364,259
5805	DEBT ISSUANCE/REFUNDING EXP	28,168		7,346		13,397	23,551	220.60	16,205
5900	OTHER FINANCING USES					127,611			
TOTAL APPROPRIATIONS		1,106,885	802,161	595,752	9,113	159,672	2,988,116	401.57	2,392,364
NET OF REVENUES/APPROPRIATIONS - FUND 200		377,992	(783,784)		9,446	503,817			

This budget accounts for non-TID development related projects, which are currently the Deback Drive road project that has been on hold as well as the potential Gearbox Road. Budgets are being proposed in the event the projects occur in 2024, however they may be delayed further. Gearbox is proposed to be funded from the Village's designated fund reserves. This transfer will not occur from that fund until the project moves forward.

Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

		2021	2022	2023	2023	2023	2024	2024	2024
DEPARTMENT	DESCRIPTION	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PROPOSED % CHANGE	PROPOSED AMT CHANGE
Fund 210 - WISCONSIN DEVELOPMENT FUND									
ESTIMATED REVENUES									
4810	INTEREST REVENUE	103	2,248	1,500	3,128	6,065	3,000	100.00	1,500
4900	OTHER FINANCING SOURCES			130,312			114,372	(12.23)	(15,940)
TOTAL ESTIMATED REVENUES		103	2,248	131,812	3,128	6,065	117,372	(10.95)	(14,440)
APPROPRIATIONS									
5670	ECONOMIC DEVELOPMENT	1,000		130,312			114,372	(12.23)	(15,940)
5700	CAPITAL OUTLAY EXPENDITURES	45,988			15,940	15,940			
5900	OTHER FINANCING USES			1,500			3,000	100.00	1,500
TOTAL APPROPRIATIONS		46,988		131,812	15,940	15,940	117,372	(10.95)	(14,440)
NET OF REVENUES/APPROPRIATIONS - FUND 210		(46,885)	2,248		(12,812)	(9,875)			

This budget accounts for the agreement with Espresso Love to provide funding for their project which is currently on hold.

Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

		2021	2022	2023	2023	2023	2024	2024	2024
DEPARTMENT	DESCRIPTION	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PROPOSED % CHANGE	PROPOSED AMT CHANGE
Fund 300 - DEBT SERVICE FUND									
ESTIMATED REVENUES									
4100	TAXES	2,405,481	2,521,365	2,732,701	2,260,077	2,732,701	2,732,701		
4200	SPECIAL ASSESSMENTS	66,320	52,746	18,346		18,346	16,937	(7.68)	(1,409)
4810	INTEREST REVENUE	1,161	19,278		42,337	72,577	31,005		31,005
4900	OTHER FINANCING SOURCES	100,000	150,000	431,654	250,000	753,939	396,050	(8.25)	(35,604)
TOTAL ESTIMATED REVENUES		2,572,962	2,743,389	3,182,701	2,552,414	3,577,563	3,176,693	(0.19)	(6,008)
APPROPRIATIONS									
5800	DEBT SERVICE	2,965,416	2,722,236	3,182,701	1,426,788	3,183,176	3,176,693	(0.19)	(6,008)
TOTAL APPROPRIATIONS		2,965,416	2,722,236	3,182,701	1,426,788	3,183,176	3,176,693	(0.19)	(6,008)
NET OF REVENUES/APPROPRIATIONS - FUND 300		(392,454)	21,153		1,125,626	394,387			

This budget accounts for non-TID debt payments for the Village's General Obligation debt. There is no increase in the tax levy needed to pay the debt payments due in 2024. Designated reserves are available to offset the payments in 2024.

Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

		2021	2022	2023	2023	2023	2024	2024	2024
DEPARTMENT	DESCRIPTION	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PROPOSED % CHANGE	PROPOSED AMT CHANGE
Fund 320 - FIRE/AMBULANCE DESIGNATED									
ESTIMATED REVENUES									
4810	INTEREST REVENUE	163	3,529	700	3,974	8,104	700		
4900	OTHER FINANCING SOURCES	17,315					160,000		160,000
TOTAL ESTIMATED REVENUES		17,478	3,529	700	3,974	8,104	160,700	22,857.14	160,000
APPROPRIATIONS									
5900	OTHER FINANCING USES		140,000	700			160,700	22,857.14	160,000
TOTAL APPROPRIATIONS			140,000	700			160,700	22,857.14	160,000
NET OF REVENUES/APPROPRIATIONS - FUND 320		17,478	(136,471)		3,974	8,104			

This fund accounts for the Village's share of the Fire Department annual settlement that occurs every March with the Town of Mukwonago. The Village's share of the Fire Department's 2024 capital purchases will be funded by accumulated reserves in this fund.

Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 340 - VILLAGE DESIGNATED FUND									
ESTIMATED REVENUES									
4800	MISC REVENUE	138,187	147,643	125,000	37,020	166,589	125,000		
4820	COMMERCIAL REVENUE		3,725			6,758			
4900	OTHER FINANCING SOURCES	5,400					587,306		587,306
TOTAL ESTIMATED REVENUES		143,587	151,368	125,000	37,020	173,347	712,306	469.84	587,306
APPROPRIATIONS									
5890	USE OF DESIGNATED FUNDS	31,253	42,217		21,158	50,372	63,000		63,000
5900	OTHER FINANCING USES			125,000			649,306	419.44	524,306
TOTAL APPROPRIATIONS		31,253	42,217	125,000	21,158	50,372	712,306	469.84	587,306
NET OF REVENUES/APPROPRIATIONS - FUND 340		112,334	109,151		15,862	122,975			

This fund accounts for donated and other designated funds received by the Village, including proceeds from the sale of misc. items from DPW & Police. Accumulated reserves from Prohealth will be used for the Gearbox Road should that project move forward; other proceeds will be used by DPW & Police for smaller capital items normally included in their operating funds.

Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

DEPARTMENT	DESCRIPTION	2021	2022	2023	2023	2023	2024	2024	2024
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PROPOSED % CHANGE	PROPOSED AMT CHANGE
Fund 350 - AMERICAN RESCUE PLAN ACT									
ESTIMATED REVENUES									
4300	INTERGOV T REVENUES						401,376		401,376
4810	INTEREST REVENUE	158	12,847	3,000	20,243	41,278	21,000	600.00	18,000
TOTAL ESTIMATED REVENUES		158	12,847	3,000	20,243	41,278	422,376	13,979.20	419,376
APPROPRIATIONS									
5700	CAPITAL OUTLAY EXPENDITURES						401,376		401,376
5900	OTHER FINANCING USES			3,000			21,000	600.00	18,000
TOTAL APPROPRIATIONS				3,000			422,376	13,979.20	419,376
NET OF REVENUES/APPROPRIATIONS - FUND 350		158	12,847		20,243	41,278			

This budget accounts for the partial recognition of ARPA funds previously received and the proposed use of those funds for the first two phases of the Village's Fiber infrastructure project.

Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

		2021	2022	2023	2023	2023	2024	2024	2024
DEPARTMENT	DESCRIPTION	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PROPOSED % CHANGE	PROPOSED AMT CHANGE
Fund 410 - RECYCLING FUND									
ESTIMATED REVENUES									
4100	TAXES	324,851	331,348	337,975	279,522	337,975	358,743	6.14	20,768
4300	INTERGOV T REVENUES	22,277	22,220	22,277	22,231	22,277	22,277		
4640	RECYCLING FEE REVENUES	226,196	235,999	235,450	122,341	244,986	245,002	4.06	9,552
4800	MISC REVENUE	711	815	500	322	500	500		
4810	INTEREST REVENUE	433	2,698	1,000	6,617	10,509	3,000	200.00	2,000
4900	OTHER FINANCING SOURCES			26,136			18,754	(28.24)	(7,382)
TOTAL ESTIMATED REVENUES		574,468	593,080	623,338	431,033	616,247	648,276	4.00	24,938
APPROPRIATIONS									
5362	GARBAGE COLLECTION	291,536	306,814	323,527	133,499	323,000	337,137	4.21	13,610
5363	RECYCLING	272,765	286,773	299,811	126,451	300,405	311,139	3.78	11,328
TOTAL APPROPRIATIONS		564,301	593,587	623,338	259,950	623,405	648,276	4.00	24,938
NET OF REVENUES/APPROPRIATIONS - FUND 410		10,167	(507)		171,083	(7,158)			

This budget accounts for the Village's garbage and recycling expenses. Garbage collection is funded thru tax levy, whereas recycling is funded thru quarterly charges to residents

Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

DEPARTMENT	DESCRIPTION	2021	2022	2023	2023	2023	2024	2024	2024
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PROPOSED % CHANGE	PROPOSED AMT CHANGE
Fund 430 - CAPITAL EQUIPMENT FUND									
ESTIMATED REVENUES									
4100	TAXES	92,300	94,146						
4700	INTERGOV T CHARGES FOR SERVICE	391,626	179,911	72,500		72,500	160,000	120.69	87,500
4810	INTEREST REVENUE	337	3,801	1,000	6,562	14,156	7,000	600.00	6,000
4820	COMMERCIAL REVENUE	41,787	16,151						
4900	OTHER FINANCING SOURCES	693,277	140,000	556,101	19,000	659,771	688,000	23.72	131,899
TOTAL ESTIMATED REVENUES		1,219,327	434,009	629,601	25,562	746,427	855,000	35.80	225,399
APPROPRIATIONS									
5141	VILLAGE ADMINISTRATOR	1,222	2,097	2,000	870	2,000	2,000		
5700	CAPITAL OUTLAY EXPENDITURES	1,047,909	660,512	615,601	128,243	616,601	848,000	37.75	232,399
5805	DEBT ISSUANCE/REFUNDING EXP	13,163		12,000		10,890	5,000	(58.33)	(7,000)
5900	OTHER FINANCING USES					83,051			
TOTAL APPROPRIATIONS		1,062,294	662,609	629,601	129,113	712,542	855,000	35.80	225,399
NET OF REVENUES/APPROPRIATIONS - FUND 430		157,033	(228,600)		(103,551)	33,885			

This budget accounts for the Village's capital equipment purchases and is funded thru a combination of reserves and debt

Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

DEPARTMENT	DESCRIPTION	2021	2022	2023	2023	2023	2024	2024	2024
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PROPOSED % CHANGE	PROPOSED AMT CHANGE
Fund 440 - LIBRARY FUND									
ESTIMATED REVENUES									
4100	TAXES	464,809	474,105	518,315	428,672	518,315	573,973	10.74	55,658
4300	INTERGOV T REVENUES	529,214	569,498	569,811	287,511	569,811	592,327	3.95	22,516
4600	PUBLIC CHARGES FOR SERVICES	9,664	11,447	10,000	6,759	10,299	10,000		
4670	LEISURE ACTIVITIES	17,031	19,251	13,000	9,153	13,000	13,000		
4800	MISC REVENUE	59,322	110,233		26,120				
4810	INTEREST REVENUE	452	5,257	500	12,313	13,907	8,633	1,626.60	8,133
TOTAL ESTIMATED REVENUES		1,080,492	1,189,791	1,111,626	770,528	1,125,332	1,197,933	7.76	86,307
APPROPRIATIONS									
5511	LIBRARY SERVICES	892,540	969,158	1,030,626	486,141	1,034,633	1,116,933	8.37	86,307
5700	CAPITAL OUTLAY EXPENDITURES	114,917	95,599	81,000	36,084	81,000	81,000		
5890	USE OF DESIGNATED FUNDS	71,870	120,407		65,439				
TOTAL APPROPRIATIONS		1,079,327	1,185,164	1,111,626	587,664	1,115,633	1,197,933	7.76	86,307
NET OF REVENUES/APPROPRIATIONS - FUND 440		1,165	4,627		182,864	9,699			

This is the Library's operating budget.

Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

DEPARTMENT	DESCRIPTION	2021	2022	2023	2023	2023	2024	2024	2024
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PROPOSED % CHANGE	PROPOSED AMT CHANGE
Fund 480 - CAPITAL IMPROVEMENT FUND									
ESTIMATED REVENUES									
4300	INTERGOV T REVENUES	278,581	135,865	152,175		152,175	154,136	1.29	1,961
4700	INTERGOV T CHARGES FOR SERVICE	28,622				1,718	35,500		35,500
4810	INTEREST REVENUE	2,274	44,517	30,000	53,992	135,864	65,091	116.97	35,091
4900	OTHER FINANCING SOURCES	3,173,463		1,584,443	20,000	1,746,354	1,762,000	11.21	177,557
TOTAL ESTIMATED REVENUES		3,482,940	180,382	1,766,618	73,992	2,036,111	2,016,727	14.16	250,109
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL		15,160	18,300				(100.00)	(18,300)
5151	INDEPENDENT AUDITING	4,171	6,424	6,500	3,963	6,500		(100.00)	(6,500)
5700	CAPITAL OUTLAY EXPENDITURES	1,532,117	956,814	1,706,237	165,612	1,226,283	1,993,801	16.85	287,564
5805	DEBT ISSUANCE/REFUNDING EXP	59,920		35,581		36,123	22,926	(35.57)	(12,655)
5900	OTHER FINANCING USES					220,684			
TOTAL APPROPRIATIONS		1,596,208	978,398	1,766,618	169,575	1,489,590	2,016,727	14.16	250,109
NET OF REVENUES/APPROPRIATIONS - FUND 480		1,886,732	(798,016)		(95,583)	546,521			

This budget accounts for the Village's non-development capital improvement projects and is funded thru a combination of reserves and debt

Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

		2021	2022	2023	2023	2023	2024	2024	2024
DEPARTMENT	DESCRIPTION	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PROPOSED % CHANGE	PROPOSED AMT CHANGE
Fund 500 - STORM WATER UTILITY									
ESTIMATED REVENUES									
4430	PERMITS & FEES	33,142	33,183	33,500	17,929	35,828	35,828	6.95	2,328
4810	INTEREST REVENUE	60	516	35	1,146	2,302	1,164	3,225.71	1,129
4900	OTHER FINANCING SOURCES			1,374				(100.00)	(1,374)
TOTAL ESTIMATED REVENUES		33,202	33,699	34,909	19,075	38,130	36,992	5.97	2,083
APPROPRIATIONS									
5344	STORM SEWER	83,461	14,932	34,909	7,769	29,809	36,992	5.97	2,083
TOTAL APPROPRIATIONS		83,461	14,932	34,909	7,769	29,809	36,992	5.97	2,083
NET OF REVENUES/APPROPRIATIONS - FUND 500		(50,259)	18,767		11,306	8,321			

This budget accounts for the storm water fees collected for the TID #3 pond and are used for the maintenance of the pond

Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

		2021	2022	2023	2023	2023	2024	2024	2024
DEPARTMENT	DESCRIPTION	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 06/30/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PROPOSED % CHANGE	PROPOSED AMT CHANGE
Fund 600 - IMPACT FEES									
ESTIMATED REVENUES									
4420	IMPACT FEES COLLECTED	169,799	107,443	132,000	24,053	44,423		(100.00)	(132,000)
4810	INTEREST REVENUE	220	4,731	1,000	3,329	6,168	1,000		
4900	OTHER FINANCING SOURCES			117,000			100,000	(14.53)	(17,000)
TOTAL ESTIMATED REVENUES		170,019	112,174	250,000	27,382	50,591	101,000	(59.60)	(149,000)
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL				9				
5900	OTHER FINANCING USES	100,000	150,000	250,000	250,000	250,000	101,000	(59.60)	(149,000)
TOTAL APPROPRIATIONS		100,000	150,000	250,000	250,009	250,000	101,000	(59.60)	(149,000)
NET OF REVENUES/APPROPRIATIONS - FUND 600		70,019	(37,826)		(222,627)	(199,409)			

This budget accounts for the collection of Village impact fees and transfer of available reserves to debt service to repay the cost of eligible projects that have been undertaken. These revenues are contingent on development

Summary Budgets for Government Accounts, excluding TIDs - for Discussion at Village Board Workshop on 9-20-2023

DEPARTMENT	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 ACTIVITY THRU 06/30/23	2023 PROJECTED ACTIVITY	2024 PROPOSED BUDGET	2024 PROPOSED % CHANGE	2024 PROPOSED AMT CHANGE
Fund 810 - PARKLAND FUND									
ESTIMATED REVENUES									
4425	PARKLAND SITE FEES		18,464	2,000	1,421	3,371	2,000		
4810	INTEREST REVENUE	169	3,676	125	5,886	11,904	5,500	4,300.00	5,375
TOTAL ESTIMATED REVENUES		169	22,140	2,125	7,307	15,275	7,500	252.94	5,375
APPROPRIATIONS									
5140	ADMINISTRATIVE & GENERAL	38	36						
5900	OTHER FINANCING USES	17,455		2,125			7,500	252.94	5,375
TOTAL APPROPRIATIONS		17,493	36	2,125			7,500	252.94	5,375
NET OF REVENUES/APPROPRIATIONS - FUND 810		(17,324)	22,104		7,307	15,275			

This budget accounts for the collection of parkland site fees for the purchase or development of land for new parks or new park buildings. These revenues are contingent on development and have been largely replaced by the Park Impact Fee implemented in 2020.