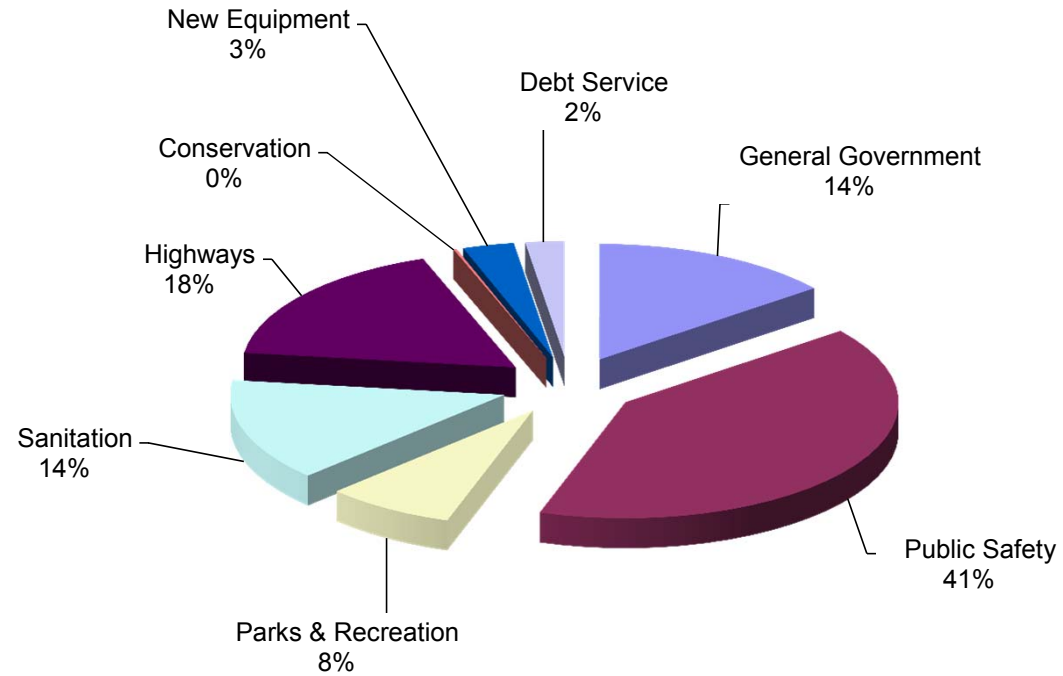


TOWN OF MUKWONAGO

2015 Approved Budget

GENERAL & DEBT SERVICE FUNDS



TOWN OF MUKWONAGO

2015 Approved Budget

Thursday, November 20, 2014

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TOWN OF MUKWONAGO

2015 Budget Summary

General & Debt Service Fund

	2013		2014				2015 Budget	Change over 2014 Budget	% Change
	Budget	Actual	Budget	8 Mo. Actual	4 Mo. Forecast	Year end Forecast			
REVENUES:									
Taxes	2,344,661	2,343,572	2,359,174	2,304,815	45,752	2,350,567	2,408,066.00	48,892	2%
Intergovernmental	490,086	394,542	363,000	193,580	183,370	376,950	393,329.00	30,329	8%
Regulation and Compliance	427,606	474,099	163,520	111,431	72,554	183,985	178,000.00	14,480	9%
Public Charges for Services	534,336	529,795	635,960	378,131	162,266	540,397	536,683.00	(99,277)	-16%
Interest Earnings	7,750	6,547	8,300	3,251	1,749	5,000	5,000.00	(3,300)	-40%
Miscellaneous Revenues	17,517	32,259	35,994	31,883	6,469	38,352	24,075.00	(11,919)	-33%
Total Revenues	3,821,956	3,780,814	3,565,948	3,023,091	472,160	3,495,251	3,545,153.00	(20,795)	-1%
EXPENDITURES:									
General Government	603,085	556,363	493,337	362,384	204,757	567,141	511,476.00	18,139	4%
Public Safety	1,410,307	1,316,265	1,498,310	914,658	502,089	1,416,747	1,440,553.00	(57,757)	-4%
Parks and Recreation	290,448	264,957	284,358	193,495	72,707	266,202	271,065.00	(13,293)	-5%
Sanitation	504,828	503,655	507,266	337,025	168,365	505,390	507,450.00	184	0%
Public Works	1,010,061	982,155	603,641	391,643	253,181	644,824	618,971.00	15,330	3%
Unclassified	6,800	6,453	6,800	-	6,800	6,800	6,800.00	-	0%
Capital Outlays	544,782	512,066	177,535	93,515	73,673	167,188	107,393.00	(70,142)	-40%
Debt Service	27,997	27,997	33,221	33,221	-	33,221	81,445.00	48,224	145%
Total Expenditures	4,398,308	4,169,911	3,604,468	2,325,941	1,281,572	3,607,513	3,545,153.00	(59,315)	-2%
Excess of Revenues Over (Under) Expenditures	(576,352)	(389,097)	(38,520)	697,150	(809,412)	(112,262)	-	38,520	
OTHER FINANCING SOURCES (USES):									
Reserve for capital expenditures		-					-		
Transfer from Capital Projects	10,095	10,095	-	-	-	-	-	-	
Proceeds of Borrowings	-	387,000	-	-	-	-	-	-	
Transfer from Impact Fees	-	-	-	-	-	-	-	-	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(566,257)	7,998	(38,520)	697,150	(809,412)	(112,262)	-	38,520	
FUND BALANCE:									
Beginning of Period		348,425	356,423	356,423	1,053,573	356,423	244,161		
End of Period		356,423	317,903	1,053,573	244,161	244,161	244,161	-	
Less Committed for Capital Equipment		(41,448)	(41,448)	(41,448)	(41,448)	(41,448)	(41,448)		
Uncommitted Balance End of Year		\$ 314,975	276,455	1,012,125	202,713	202,713	202,713		
PROPERTY TAX LEVY		2,244,471				2,258,980	2,319,846		2.7%
Tax Base (in thousands) Assessed		852,359.1				853,878.2	857,012.1		0.4%
Tax Rate per 1,000		\$2.633				\$2.646	\$2.707		2.3%

TOWN OF MUKWONAGO
 2015 BUDGET
 GENERAL & DEBT SERVICE FUND REVENUES

A/C #	2013		2014				2015 Budget	Dollar Change	Comments	
	Budget	Actual	Budget	1st 8 Mo. Actual	Last 4 Mo. Estimate	Total				
Taxes										
10 41110	Property Taxes	2,244,471	2,244,471	2,258,980	2,258,980	-	2,258,980	2,319,846	60,866	Max allowable
10 41130	Cable TV Fees	100,000	98,454	100,000	45,642	45,732	91,374	88,000	(12,000)	Collections decreased
10 41150	Managed Forest Lands	150	154	154	181	-	181	180	26	
10 41220	Sales Tax Discount	40	38	40	12	20	32	40	-	
10 41800	Land Use Conversion Penalties	-	455	-	-	-	-	-	-	
		2,344,661	2,343,572	2,359,174	2,304,815	45,752	2,350,567	2,408,066	48,892	
Intergovernmental										
10 43410	State Shared Revenues	94,270	94,241	94,188	14,128	80,111	94,239	94,186	(2)	
10 43412	Aid for Exempt Computers	165	153	150	170	-	170	170	20	
10 43420	Fire Insurance Dues	28,000	27,542	28,000	31,285	-	31,285	31,000	3,000	
10 43521	State Law Enforcement Grants	45,878	42,229	15,000	3,153	12,204	15,357	37,250	22,250	\$27.5k for OT, \$10k for equip
10 43522	Lake Patrol Aids	5,000	6,453	5,000	6,108	-	6,108	6,100	1,100	
10 43528	Ambulance Service Grant	-	-	-	-	2,950	2,950	2,950	2,950	
10 43529	ACT 102 grants	-	999	-	4,840	-	4,840	-	-	
10 43530	Transportation Aids	175,250	175,413	175,000	88,105	88,105	176,210	176,000	1,000	
10 43534	State Fire Service Grant	-	478	-	-	-	-	-	-	
10 43540	TRI/TRID Grant	105,857	-	-	-	-	-	-	-	
10 43540	State Recycling Grants	23,050	23,080	23,000	23,055	-	23,055	23,000	-	
10 43620	Aids in Lieu of Taxes (April)	616	1,616	1,616	1,616	-	1,616	1,616	-	
10 43650	Managed Forest Lands	-	46	46	57	-	57	57	11	
10 43660	Pmt in Lieu of State Lands (Jan)	12,000	21,042	21,000	21,063	-	21,063	21,000	-	
10 43795	County Fire Service Grant	-	1,250	-	-	-	-	-	-	
		490,086	394,542	363,000	193,580	183,370	376,950	393,329	30,329	

TOWN OF MUKWONAGO
 2015 BUDGET
 GENERAL & DEBT SERVICE FUND REVENUES

A/C #	2013		2014				2015 Budget	Dollar Change	Comments
	Budget	Actual	Budget	1st 8 Mo. Actual	Last 4 Mo. Estimate	Total			
	Regulation and Compliance								
10 44110 Liquor License	2,400	2,300	2,300	2,346	-	2,346	1,650	(650)	
10 44120 Operators License	60	281	220	374	-	374	350	130	
10 44130 Hobby License	-	-	-	100	-	100	-	-	
10 44210 Dog License	7,100	4,551	7,800	4,500	-	4,500	4,500	(3,300)	
10 44310 Building Permits	40,000	48,153	60,000	53,583	20,000	73,583	65,000	5,000	
10 44315 Street Opening Permits	3,000	4,350	3,000	3,750	750	4,500	4,500	1,500	
10 44410 Conditional Use Permits	2,000	2,680	2,000	1,282	700	1,982	2,000	-	
10 44399 Other Permits	200	2,025	200	1,570	430	2,000	2,000	1,800	
10 45110 Court Fines	55,000	72,092	60,000	30,207	33,993	64,200	67,000	7,000	
10 45120 Court Costs	17,030	27,395	28,000	13,719	16,681	30,400	31,000	3,000	
10 45220 Letter of Credit-Stonebrook Hollow	300,816	279,772	-	-	-	-	-	-	
10 45191 Occupancy Permits Cancelled	-	30,500	-	-	-	-	-	-	
	427,606	474,099	163,520	111,431	72,554	183,985	178,000	14,480	
Charges for Services									
10 46113 Administrative Fees	500	560	500	550	200	750	800	300	
10 46117 License Renewal Service	750	564	500	372	128	500	500	-	
10 46119 Other Public Charges	-	-	1,500	470	230	700	700	(800)	
10 46120 Tax Search Fees	300	510	300	350	135	485	500	200	
10 46220 Fire Protection Fees	1,500	6,452	1,000	2,372	-	2,372	600	(400)	
10 46221 Fire Truck Utilization Fee	10,250	-	5,525	-	-	-	-	(5,525)	
10 46230 Ambulance Fees	286,684	302,853	317,750	216,416	107,859	324,275	329,275	11,525	
10 46231 Fees from Delq Ambo Collections	6,052	7,707	6,525	5,217	-	5,217	-	(6,525)	
10 46241 House Numbers	-	53	200	-	-	-	-	(200)	
10 46242 Adress Signs	-	-	80,000	-	-	-	-	(80,000)	
10 46310 Road Charges on Tax Roll	1,300	1,250	1,700	-	1,250	1,250	1,250	(450)	
10 46720 Park Use Fees	400	330	400	230	-	230	400	-	
10 46730 Concession Sales	15,500	13,737	15,000	8,541	4,459	13,000	14,000	(1,000)	
10 46750 Recreation Fees	164,450	142,417	153,910	91,271	44,449	135,720	134,308	(19,602)	
10 46843 Legal Fees Reimbursed	2,500	5,882	2,500	3,870	2,130	6,000	6,000	3,500	
10 46844 Eng. Fees Reimbursed	1,000	-	1,000	1,301	-	1,301	1,000	-	
10 46845 Planner Reimbursed	5,000	4,370	5,000	2,574	1,426	4,000	5,000	-	
10 47330 Intergovernmental Recreation Fees	34,350	34,350	34,350	34,350	-	34,350	34,350	-	
10 47330 Intergovernmental Highway Services	3,500	8,460	8,000	10,247	-	10,247	8,000	-	
10 47332 Intergovernmental Police Data Proc Fee	300	300	300	-	-	-	-	(300)	
	534,336	529,795	635,960	378,131	162,266	540,397	536,683	(99,277)	

TOWN OF MUKWONAGO
 2015 BUDGET
 GENERAL & DEBT SERVICE FUND REVENUES

A/C #	2013		2014				2015 Budget	Dollar Change	Comments
	Budget	Actual	Budget	1st 8 Mo. Actual	Last 4 Mo. Estimate	Total			
Interest									
10 48110 Interest Income	7,750	6,547	8,300	3,251	1,749	5,000	5,000	(3,300)	
Miscellaneous Revenue									
10 48210 Hall Rental	750	875	850	425	150	575	850	-	
10 48220 Land Rental	400	400	-	-	400	400	400	400	
10 48301 Sale of Police Equipment	-	2,685	4,000	-	-	-	3,000	(1,000)	
10 48302 Sale of Fire Equipment	767	5,547	500	162	-	162	-	(500)	
10 48303 Sale of Highway Equipment	-	4,701	500	6,307	1,500	7,807	500	-	
10 48309 Sale of Other Property	-	-	200	-	-	-	-	(200)	
10 48440 Insurance Recoveries	-	-	12,808	12,808	-	12,808	-	(12,808)	
10 48510 Focus on Energy Grant	-	-	1,636	-	1,636	1,636	-	(1,636)	2014 For Roof Project
10 48530 Rec Dept Donations	12,100	12,222	12,500	10,930	783	11,713	13,375	875	
10 48540 Contribution for Public Safety	2,000	3,562	3,000	800	2,000	2,800	3,000	-	
10 48542 Donations for Fire Dept	-	-	-	345	-	345	2,950	2,950	
10 48918 Other	1,500	2,267	-	106	-	106	-	-	
	17,517	32,259	35,994	31,883	6,469	38,352	24,075	(11,919)	
Total Revenues	3,821,956	3,780,814	3,565,948	3,023,091	472,160	3,495,251	3,545,153	(20,795)	
Other Financing Sources									
10 49240 Transfer from Capital Projects	-	10,095	-	-	-	-	-	-	
10 49221 Proceeds of long-term debt	-	387,000	-	-	-	-	-	-	
Total Revenues and Other Financing Sources	\$ 3,821,956	4,177,909	3,565,948	3,023,091	472,160	3,495,251	3,545,153	(20,795)	

TOWN OF MUKWONAGO
 2015 BUDGET
 GENERAL & DEBT SERVICE FUND EXPENDITURES

	2013		2014				2015 Budget	Change
	Budget	Actual	Budget	8 Month Actual	4 Month Estimate	Total		
General Government								
Town Board	\$ 34,796	34,796	34,793	26,097	8,699	34,796	34,793	-
Administrator/Clerk/Treasurer	156,739	156,739	149,783	97,896	55,054	152,950	151,253	1,470
Police Commission	270	270	-	-	-	-	-	-
Fire Commission	-	-	-	-	-	-	-	-
Assessor	36,800	17,052	17,512	16,938	8,469	25,407	17,610	98
Planning Commission	36,190	27,616	30,650	23,128	14,708	37,836	30,650	-
Appeals Board	1,000	30	2,000	-	-	-	1,000	(1,000)
Municipal Court	12,278	12,278	13,983	7,976	7,974	15,950	13,496	(487)
Outside Services	156,973	147,670	84,000	92,533	37,393	129,926	106,180	22,180
Elections	9,421	5,659	15,000	7,448	6,118	13,566	4,000	(11,000)
Town Hall	72,800	72,354	71,616	52,846	25,578	78,424	77,494	5,878
Other General Government	85,818	81,899	74,000	37,522	40,764	78,286	75,000	1,000
Total General Government	603,085	556,363	493,337	362,384	204,757	567,141	511,476	18,139
Public Safety								
Police	819,652	772,227	809,669	539,748	264,883	804,631	823,462	13,793
Lake Patrol	12,970	11,017	12,970	10,072	900	10,972	12,430	(540)
Building Inspection	37,944	37,944	45,900	41,844	14,437	56,281	49,850	3,950
Fire Services	376,397	332,887	368,666	204,224	154,004	358,228	346,497	(22,169)
EMS Services	159,274	158,128	176,856	113,894	67,865	181,759	203,829	26,973
Emergency Government	550	542	80,729	1,356	-	1,356	965	(79,764)
Animal Control	3,520	3,520	3,520	3,520	-	3,520	3,520	-
Total Public Safety	1,410,307	1,316,265	1,498,310	914,658	502,089	1,416,747	1,440,553	(57,757)
Public Works								
Health and Sanitation	504,828	503,655	507,266	337,025	168,365	505,390	507,450	184
Highway	1,010,061	982,155	603,641	391,643	253,181	644,824	618,971	15,330
Total Public Works	1,514,889	1,485,810	1,110,907	728,668	421,546	1,150,214	1,126,421	15,514
Parks and Recreation								
Parks	72,054	62,158	74,304	56,778	16,506	73,284	69,774	(4,530)
Recreation Programs	218,394	202,799	210,054	136,717	56,201	192,918	201,291	(8,763)
Total Parks & Recreation	290,448	264,957	284,358	193,495	72,707	266,202	271,065	(13,293)
Capital Outlays	544,782	512,066	177,535	93,515	73,673	167,188	107,393	(70,142)
Conservation	6,800	6,453	6,800	-	6,800	6,800	6,800	-
Debt Service								
Principal	19,466	19,466	20,102	20,102	-	20,102	63,855	43,753
Interest	8,531	8,531	13,119	13,119	-	13,119	17,590	4,471
Total Debt Service	27,997	27,997	33,221	33,221	-	33,221	81,445	48,224
Total Expenditures	\$ 4,398,308	4,169,911	3,604,468	2,325,941	1,281,572	3,607,513	3,545,153	(59,315)

TOWN OF MUKWONAGO
 2015 BUDGET
 Special Revenue Fund
 Park Impact Fee

A/C #	2013 Actual	2014			2015 Budget		
		Budget	1st 8 Mo. Actual	Last 4 Mo. Estimate		Total	
Revenues:							
20 48500	Dedication Fees	\$ 1,272	1,305	861	-	861	1,305
20 48110	Interest Earnings	1	2	1		1	-
	Total Revenues	1,273	1,307	862	-	862	1,305
Expenditures:							
20 51520 300	Operating Expenses	-					
20 57620 820	Park Development/Transf to GF	-	-	-	-	-	-
	Total Expenditures	-	-	-	-	-	-
	Excess of Revenues Over (Under) Expenditures	1,273	1,307	862	-	862	1,305
Other Financing Uses							
	Transfer to General Fund	-					
	Excess of revenues over (under) expenditures and other financing uses	1,273					
Fund Balance:							
	Beginning of Period	385	1,658	1,658	2,520	1,658	2,520
	End of Period	\$ 1,658	2,965	2,520	2,520	2,520	3,825

TOWN OF MUKWONAGO
 2015 BUDGET
 Special Revenue Fund
 Police and Fire Services Impact Fee Fund

A/C #	2013 Actual	2014			2015 Budget	
		Budget	1st 8 Mo. Actual	Last 4 Mo. Estimate		Total
Revenues:						
22-44921 Police Services Impact Fees	\$ 795	810	539	-	539	810
23-44921 Fire Services Impact Fees	1,482	1,512	1,003	-	1,003	1,512
Total Revenues	2,277	2,322	1,542	-	1,542	2,322
Expenditures:						
Transfer to General Fund for Debt Service:						
22-59140.620 Police Service Fund	-	-	-	-	-	-
23-59140.620 Fire Service Fund	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	2,277	2,322	1,542	-	1,542	2,322
Fund Balance:						
Beginning of Period	725	3,002	3,002	4,544	3,002	4,544
End of Period	\$ 3,002	5,324	4,544	4,544	4,544	6,866

Supplemental Information

TOWN OF MUKWONAGO
 2015 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2013		2014				2015 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 8 Mo. Actual	Last 4 Mo. Estimate	Total				
	General Government									
Town Board										
10 51100 100 Salary	32,323	\$ 32,323	32,323	24,242	8,081	32,323	32,323	-	0%	
10 51100 190 Payroll Taxes	2,473	2,473	2,470	1,855	618	2,473	2,470	-	0%	
10 51100 300 Expenses	-	-	-	-	-	-	-	-	0%	
	34,796	34,796	34,793	26,097	8,699	34,796	34,793	-	0%	
Administrator/Clerk/Treasurer										
10 51410 100 Administrator Salary	62,603	62,603	62,109	41,292	20,817	62,109	62,109	-	0%	
10 51420 110 Deputy Clerk	26,877	26,877	28,079	16,959	9,140	26,099	28,520	441	2%	
10 51520 110 Treasurer's Assistant	-	-	1,500	-	1,500	1,500	1,500	-	0%	
10 51420 135 Life Insurance	271	271	200	205	70	275	330	130	65%	
10 51410 180 Health Insurance	21,920	21,920	20,256	16,331	3,925	20,256	19,704	(552)	-3%	
10 51420 190 Payroll Taxes	6,559	6,559	6,919	4,278	2,585	6,863	6,930	11	0%	
10 51420 195 Pension	8,569	8,569	6,420	4,694	1,626	6,320	6,160	(260)	-4%	
10 51520 200 Tax Roll Processing	8,484	8,484	5,500	1,294	5,896	7,190	7,000	1,500	27%	
10 51420 222 IT Maintenance	4,173	4,173	2,500	5,205	300	5,505	4,000	1,500	60%	
10 51420 300 Operating Expenses	6,860	6,860	5,000	4,138	860	4,998	5,000	-	0%	
10 51520 300 Treasurer's Expenses	1,644	1,644	3,000	69	2,500	2,569	3,000	-	0%	
10 51420 310 Publications	1,246	1,246	1,000	1,241	800	2,041	1,000	-	0%	
10 51420 320 Postage	4,852	4,852	4,000	1,138	2,800	3,938	3,000	(1,000)	-25%	
10 51520 320 Treasurer's Mileage	-	2,681	300	31	260	291	300	-	0%	
10 51420 330 Office Supplies	2,681	-	3,000	1,021	1,975	2,996	2,700	(300)	-10%	
	156,739	156,739	149,783	97,896	55,054	152,950	151,253	1,470	1%	
Police Commission										
10 51110 300 Commission Expenses	270	270	-	-	-	-	-	-	0%	
Fire Commission										
10 51120 300 Commission Expenses	-	-	-	-	-	-	-	-	0%	
Assessor										
10 51530 200 Contracted Services	35,000	17,052	16,900	16,533	8,267	24,800	17,000	100	1%	
10 51530 300 Expenses	1,800	-	612	405	202	607	610	(2)	0%	Hosting
	36,800	17,052	17,512	16,938	8,469	25,407	17,610	98	1%	
Planning Commission										
10 56300 110 Planning Commission	2,500	1,350	2,000	-	2,000	2,000	2,000	-	0%	
10 56300 190 Payroll Taxes	190	103	150	-	153	153	150	-	0%	
10 56300 200 Attorney	10,000	2,870	5,000	3,548	1,452	5,000	5,000	-	0%	
10 56300 213 Engineer	3,000	2,677	3,000	983	1,200	2,183	3,000	-	0%	

TOWN OF MUKWONAGO
 2015 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2013		2014				2015 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 8 Mo. Actual	Last 4 Mo. Estimate	Total				
	10 56300 214	20,000	20,286	20,000	18,597	9,403				
10 56300 300	500	330	500	-	500	500	500	-	0%	Operating Expenses
	36,190	27,616	30,650	23,128	14,708	37,836	30,650	-	0%	
Appeals Board										
10 56400 110	-	-	-	-	-	-	-	-	0%	Appeals Board
10 56400 190	-	-	-	-	-	-	-	-	0%	Payroll Taxes
10 56400 300	1,000	30	2,000	-	-	-	1,000	(1,000)	-50%	Operating Expenses & Attorney
	1,000	30	2,000	-	-	-	1,000	(1,000)	-50%	
Municipal Court										
10 51200 100	3,466	2,220	2,736	1,368	1,368	2,736	2,322	(414)	-15%	Judge
10 51200 110	6,105	7,269	8,436	4,657	4,657	9,314	7,159	(1,277)	-15%	Clerk of Courts & Assistant
10 51200 190	637	725	855	461	461	922	725	(130)	-15%	Payroll Taxes
10 51200 300	370	788	456	548	548	1,096	387	(69)	-15%	Operating Expenses
10 51200 390	1,700	1,276	1,500	942	940	1,882	2,903	1,403	94%	Fixed Expenses
	12,278	12,278	13,983	7,976	7,974	15,950	13,496	(487)	-3%	

TOWN OF MUKWONAGO
 2015 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2013		2014				2015 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 8 Mo. Actual	Last 4 Mo. Estimate	Total				
	Outside Services									
10 51300 200 Attorney	106,781	106,781	40,000	59,404	21,000	80,404	50,000	10,000	25%	
10 51300 201 Labor Attorney							10,000	10,000		
10 51300 213 Engineer	10,000	699	10,000	3,522	3,000	6,522	10,000	-	0%	
10 51510 200 Monthly Accounting Services	5,700	5,700	6,000	4,000	2,000	6,000	6,180	180	3%	
10 51510 210 Other Accounting	21,327	21,326	15,000	13,814	8,186	22,000	15,000	-	0%	
10 51510 220 Certified Audit	13,165	13,164	13,000	11,793	3,207	15,000	15,000	2,000	15%	
	156,973	147,670	84,000	92,533	37,393	129,926	106,180	22,180	26%	
Elections										
10 51440 110 Wages	1,321	1,349	1,500	-	-	-	-	(1,500)	-100%	
10 51440 115 Poll Workers	5,000	2,575	10,390	6,772	3,818	10,590	2,500	(7,890)	-76%	
10 51440 190 Payroll Taxes	100	88	110	-	-	-	-	(110)	-100%	
10 51440 300 Expenses	3,000	1,647	3,000	676	2,300	2,976	1,500	(1,500)	-50%	
	9,421	5,659	15,000	7,448	6,118	13,566	4,000	(11,000)	-73%	
Town Hall										
10 51600 110 Wages	21,170	21,447	19,426	16,533	6,800	23,333	21,734	2,308	12%	
10 51600 190 Payroll Taxes	1,620	1,641	1,490	1,265	520	1,785	1,660	170	11%	
10 51600 210 Telephone	3,000	2,798	3,000	1,699	1,251	2,950	3,000	-	0%	
10 51600 220 Electric	16,000	15,786	16,800	11,251	5,625	16,876	17,400	600	4%	
10 51600 221 Building Heat	5,000	2,647	4,500	5,963	750	6,713	6,000	1,500	33%	
10 51600 300 Supplies and Expenses	3,000	2,275	3,000	2,304	500	2,804	3,000	-	0%	
10 51600 350 Building Maintenance	8,500	10,597	8,500	4,548	3,952	8,500	8,500	-	0%	
10 51600 352 Internet Access	3,510	2,958	3,000	2,304	1,380	3,684	4,200	1,200	40%	Includes hosted email
10 51600 351 Equipment Maintenance	11,000	12,205	11,900	6,979	4,800	11,779	12,000	100	1%	
	72,800	72,354	71,616	52,846	25,578	78,424	77,494	5,878	8%	
Other General Government										
10 51910 520 Uncollectible Taxes	-	-	-	646	-	646	-	-	0%	
10 51930 195 Unemployment Tax	11,727	11,727	5,000	1,440	7,200	8,640	9,000	4,000	80%	
10 51930 399 Other Expenses	3,000	3,081	3,000	895	2,105	3,000	3,000	-	0%	
10 51930 500 Insurance	60,091	60,091	60,000	31,541	28,459	60,000	60,000	-	0%	
10 51940 600 PLMD Services	3,000	3,000	3,000	3,000	-	3,000	3,000	-	0%	
10 51940 680 Library	6,000	3,000	3,000	-	3,000	3,000	-	(3,000)	-100%	
10 51940 700 Donations	1,000	1,000	-	-	-	-	-	-	0%	
10 51941 220 Website Contracted	1,000	-	-	-	-	-	-	-	0%	
	85,818	81,899	74,000	37,522	40,764	78,286	75,000	1,000	1%	
Total General Government	603,085	556,363	493,337	362,384	204,757	567,141	511,476	18,139	4%	

TOWN OF MUKWONAGO
 2015 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2013		2014				2015 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 8 Mo. Actual	Last 4 Mo. Estimate	Total				
	Public Safety:									
Police										
10 52100 100 Salaries	74,843	74,843	76,238	50,532	25,706	76,238	76,238	-	0%	
10 52100 110 Wages	348,305	325,745	348,305	223,691	124,614	348,305	370,727	22,422	6%	
10 52100 112 Clerical	30,770	28,045	31,554	20,747	10,807	31,554	31,554	-	0%	
10 52100 135 Life Insurance	340	429	350	392	-	392	390	40	11%	
10 52100 180 Health Insurance	124,945	113,371	115,572	89,785	25,787	115,572	112,430	(3,142)	-3%	
10 52100 190 Payroll Taxes	34,610	30,799	34,521	21,724	13,167	34,891	36,610	2,089	6%	
10 52100 195 Pension	80,370	69,749	66,660	44,453	22,207	66,660	65,880	(780)	-1%	
10 52100 200 Attorney	20,950	27,046	25,000	11,654	13,346	25,000	25,000	-	0%	
10 52100 291 Dispatch	38,919	37,782	39,869	39,869	-	39,869	39,869	-	0%	
10 52100 300 Supplies and Expenses	20,000	25,928	23,000	10,350	12,650	23,000	23,000	-	0%	
10 52100 310 Vehicle Expenses	40,000	35,468	43,000	23,455	14,545	38,000	36,164	(6,836)	-16%	
10 52100 390 Education	5,600	3,022	5,600	3,096	2,054	5,150	5,600	-	0%	
	819,652	772,227	809,669	539,748	264,883	804,631	823,462	13,793	2%	
Lake Patrol										
10 52110 110 Salaries	10,000	7,894	10,000	7,088	-	7,088	9,500	(500)	-5%	
10 52110 190 Payroll Taxes	770	610	770	542	-	542	730	(40)	-5%	
10 52110 300 Expenses	2,000	2,513	2,000	2,442	700	3,142	2,000	-	0%	
10 52110 810 New Equipment	200	-	200	-	200	200	200	-	0%	
	12,970	11,017	12,970	10,072	900	10,972	12,430	(540)	-4%	
Building Inspection										
10 52400 200 Outside Services	37,144	37,289	45,000	40,853	14,337	55,190	48,750	3,750	8%	
10 52400 300 Inspection Expenses	500	655	600	784	-	784	800	200	33%	
10 52400 340 House Numbers	300	-	300	207	100	307	300	-	0%	
	37,944	37,944	45,900	41,844	14,437	56,281	49,850	3,950	9%	

TOWN OF MUKWONAGO
 2015 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2013		2014				2015 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 8 Mo. Actual	Last 4 Mo. Estimate	Total				
	Fire Services									
10 52201 200 Village Administration Fee	277,392	238,184	11,594	8,033	3,563	11,596	11,826	232	2%	
10 52200 200 Contracted Services	2,421	2,421	2,421	2,421	-	2,421	-	(2,421)	-100%	
10 52200 210 Administration	10,760	10,702	276,687	152,601	113,346	265,947	255,111	(21,576)	-8%	
10 52200 220 Suppression	65,767	54,274	55,372	28,913	26,459	55,372	56,118	746	1%	
10 52200 240 Training	16,307	22,441	18,392	12,256	6,136	18,392	18,942	550	3%	
10 52200 291 Dispatch	3,750	4,865	4,200	-	4,500	4,500	4,500	300	7%	
	376,397	332,887	368,666	204,224	154,004	358,228	346,497	(22,169)	-6%	
EMS Services										
10 52300 199 Contracted Services	2,421	2,421	2,421	2,421	-	2,421	-	(2,421)	-100%	
10 52300 200 Operations	145,729	145,687	162,598	98,124	65,737	163,861	190,137	27,539	17%	
10 52300 210 Training	7,374	6,371	7,637	8,163	(527)	7,636	7,742	105	1%	
10 52300 291 Dispatch	3,750	2,650	4,200	-	3,000	3,000	3,000	(1,200)	-29%	
10 52300 820 ACT 102 Expenditures	-	999	-	4,841	-	4,841	-	-	0%	
10 52300 821 Expenditures Out of Grants	-	-	-	345	(345)	-	2,950	2,950	0%	
	159,274	158,128	176,856	113,894	67,865	181,759	203,829	26,973	15%	
Emergency Government										
10 52600 200 Emergency Government	550	542	-	-	-	-	-	-	0%	
10 52600 310 Address Signs	-	-	80,000	-	-	-	-	(80,000)		
10 52600 210 Trunked Radio Operations	-	-	729	1,356	-	1,356	965	236	32%	
	550	542	80,729	1,356	-	1,356	965	(79,764)	-99%	
Animal Control										
10 54110 200 HAWS Contract	3,520	3,520	3,520	3,520	-	3,520	3,520	-	0%	
	3,520	3,520	3,520	3,520	-	3,520	3,520	-	0%	
Total Public Safety	1,410,307	1,316,265	1,498,310	914,658	502,089	1,416,747	1,440,553	(57,757)	-4%	

TOWN OF MUKWONAGO
 2015 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2013		2014				2015 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 8 Mo. Actual	Last 4 Mo. Estimate	Total				
Park & Recreation Programs										
10 55310 110 Director	52,367	52,569	54,462	36,208	18,254	54,462	54,462	-	0%	
10 55310 120 Assistant	25,375	23,574	25,883	17,023	8,860	25,883	25,883	-	0%	
10 55310 121 Recreation Leaders	9,457	6,016	8,783	3,997	2,783	6,780	8,000	(783)	-9%	
10 53310 135 Life Insurance	160	201	170	132	38	170	170	-	0%	
10 53310 180 Health Insurance	7,695	-	3,216	3,336	1,445	4,781	4,656	1,440	45%	
10 55310 190 Payroll Taxes	6,670	6,236	6,820	4,104	2,714	6,818	6,760	(60)	-1%	
10 55310 195 Pension	5,170	4,907	5,620	3,478	2,146	5,624	5,460	(160)	-3%	
10 55310 250 Recreation Programs	110,000	108,097	103,600	67,722	19,278	87,000	94,400	(9,200)	-9%	
10 55310 300 Operating Expenses	1,500	1,199	1,500	717	683	1,400	1,500	-	0%	
Total Recreation Programs	218,394	202,799	210,054	136,717	56,201	192,918	201,291	(8,763)	-4%	
Park Facilities										
10 55200 110 Park Facilities Wages	31,634	29,077	34,634	25,460	9,174	34,634	34,164	(470)	-1%	
10 55200 190 Payroll Taxes	2,420	2,224	2,650	1,948	702	2,650	2,610	(40)	-2%	
10 55200 200 Supplies and Expenses	12,000	12,161	14,000	11,567	2,433	14,000	14,000	-	0%	
10 55200 215 Contracted Services	26,000	18,696	23,020	17,803	4,197	22,000	19,000	(4,020)	-17%	
Total Park Facilities	72,054	62,158	74,304	56,778	16,506	73,284	69,774	(4,530)	-6%	
Total Parks & Recreation	290,448	264,957	284,358	193,495	72,707	266,202	271,065	(13,293)	-5%	

TOWN OF MUKWONAGO
 2015 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2013		2014				2015 Budget	Dollar Change	% Change	Comments	
	Budget	Actual	Budget	1st 8 Mo. Actual	Last 4 Mo. Estimate	Total					
Public Works:											
Health & Sanitation											
10 53620 230	Refuse Collection	372,822	374,307	376,464	250,063	125,136	375,199	376,600	136	0%	No fee increase for 2015
10 53620 250	Household Hazardous Waste	-	-	750	577	-	577	750	-	0%	
10 53630 230	Recycling	132,006	129,348	130,052	86,385	43,229	129,614	130,100	48	0%	No fee increase for 2015
10 53640 300	Weed Control Expenses	-	-	-	-	-	-	-	-	0%	
		504,828	503,655	507,266	337,025	168,365	505,390	507,450	184	0%	
Highway											
10 53300 110	Wages	63,585	60,740	63,585	36,389	25,211	61,600	64,139	554	1%	
10 53300 135	Life Insurance	260	269	260	211	109	320	440	180	69%	
10 53300 180	Health Insurance	20,820	20,537	20,256	15,534	4,722	20,256	19,704	(552)	-3%	
10 53300 190	Payroll Taxes	4,860	4,226	4,860	2,575	2,135	4,710	4,910	50	1%	
10 53300 195	Pension	3,720	3,685	3,880	2,656	1,224	3,880	5,840	1,960	51%	
10 53300 210	Road Repairs & Maintenance	206,000	137,097	100,000	3,462	85,000	88,462	98,895	(1,105)	-1%	
10 53300 213	Hwy Engineering	10,000	7,046	10,000	7,287	2,500	9,787	9,000	(1,000)	-10%	
10 53300 220	Snow Control	374,500	397,714	375,000	314,736	120,000	434,736	391,000	16,000	4%	
10 53300 230	Weed Control	1,500	1,312	1,500	-	1,500	1,500	1,500	-	0%	
10 53300 310	Signs and Markings	11,000	10,737	11,000	314	5,500	5,814	10,183	(817)	-7%	
10 53300 399	Other Highway Expenses	10,000	9,601	10,000	5,732	4,216	9,948	10,000	-	0%	
10 57245 810	Stonebrook Hollow Paving	300,816	326,258	-	-	-	-	-	-	0%	
10 53420 200	Street Lighting	3,000	2,933	3,300	2,747	1,064	3,811	3,360	60	2%	
		1,010,061	982,155	603,641	391,643	253,181	644,824	618,971	15,330	3%	
Total Public Works		1,514,889	1,485,810	1,110,907	728,668	421,546	1,150,214	1,126,421	15,514	1%	

TOWN OF MUKWONAGO
 2015 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2013		2014				2015 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 8 Mo. Actual	Last 4 Mo. Estimate	Total				
	Conservation									
10 56800 200 Dam Maintenance	6,800	6,453	6,800	-	6,800	6,800	6,800	-	0%	
	6,800	6,453	6,800	-	6,800	6,800	6,800	-	0%	
Capital Outlay:										
10 57100 810 General Govt IT Equip	31,752	32,804	-	-	-	-	-	-	0%	
10 57100 820 Roof Repair @ Town Hall	-	-	30,000	31,631	-	31,631	-	(30,000)	0%	
10 57134 820 Voting Equipment	-	-	10,400	-	-	-	-	(10,400)	0%	
10 57210 810 Police	53,878	48,544	57,808	29,135	28,173	57,308	61,750	3,942	7%	Squad, RMS, Grant
10 57211 810 Lake Patrol	-	-	-	-	-	-	-	-	0%	
10 57220 810 Fire Equipment	387,500	387,063	17,000	-	17,000	17,000	-	(17,000)	-100%	Requested \$312.5k for Multi-function Pumper/Tender
10 57220 810 Ambulance	-	-	-	-	-	-	42,929	42,929	0%	Remount requested \$55k
10 57235 810 Trunked Radio System	-	-	24,827	24,180	-	24,180	2,714	(22,113)	-89%	2013 (20,690)+ 2014 (4,137)
10 57240 810 Recreation Program	-	-	9,000	8,569	-	8,569	-	(9,000)	-100%	Pickup Truck in 2014
10 57340 810 Highway Equipment	43,655	43,655	28,500	-	28,500	28,500	-	(28,500)	-100%	Loader in 2014
10 57999 810 Capital Equipment Reserve	27,997	-	-	-	-	-	-	-	0%	Reserve for Capital Equipment
	544,782	512,066	177,535	93,515	73,673	167,188	107,393	(70,142)	-40%	
Debt Service										
10 58100 610 Principal Retirement	19,466	19,466	20,102	20,102	-	20,102	63,855	43,753	218%	
10 58200 620 Interest Expense	8,531	8,531	13,119	13,119	-	13,119	17,590	4,471	34%	
	27,997	27,997	33,221	33,221	-	33,221	81,445	48,224	145%	
Total Expenditures	\$ 4,398,308	4,169,911	3,604,468	2,325,941	1,281,572	3,607,513	3,545,153	(59,315)	-2%	

TOWN OF MUKWONAGO
 2015 BUDGET
 Tax Rate Comparison

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015 Budget</u>	<u>Change over Prior Year</u>	
							<u>Amount</u>	<u>Percent</u>
Tax Base	849,461,430	850,879,800	852,032,800	852,359,100	853,878,200	857,012,100	3,133,900	0.4%
Proposed Tax Levy	\$2,201,719	\$2,201,719	\$2,209,401	\$2,244,469	\$2,258,980	\$2,319,846	\$60,866	2.7%
Proposed Tax Rate per \$1,000	\$2.592	\$2.588	\$2.593	\$2.633	\$2.646	\$2.707	\$0.061	2.3%
Local Tax on Parcel Assessed at \$250,000	\$647.97	\$646.89	\$648.27	\$658.31	\$661.39	\$676.72	\$15.33	2.3%

TOWN OF MUKWONAGO
 2015 BUDGET
 Levy Limit Computation

	<u>2014 Tax Roll</u>	
2013 Tax Levy (2014 Budget)	\$ 2,258,980	
2013 Post 7/1/2005 Debt Service	<u>(33,221)</u>	
	2,225,759	
2014 New Growth	12,642	
0% Base Increase	-	
Larger of two	<u>12,642</u>	
2014 Levy Limit before Adjustments	2,238,401	
Adjustments		
Reduction in pre 2005 Debt Service	-	
Post 7/1/05 Debt Service in 2015		
Increase (Decrease) in debt payments	81,445	
Annexations		
Other - Referendum amount	-	
2014 Levy Limit (2015 Budget)	<u>\$ 2,319,846</u>	
Percentage change in tax levy	2.69%	
Dollar increase	\$ 60,866	
Debt Payments		
Salt Shed	27,996.58	
Fire Truck	<u>53,448.91</u>	48,224.46 Increase for fire truck
	81,445.49	

Town of Mukwonago
 2015 Budget
 Total Debt Service Payments - Salt Shed & Fire Truck
 As of 10/1/2014

<u>Year</u>	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
2013	27,996.58	19,466.10	8,530.48	597,533.90
2014	33,221.03	20,101.56	13,119.47	577,432.34
2015	81,445.49	63,855.37	17,590.12	513,576.97
2016	80,284.50	64,620.02	15,664.48	448,956.95
2017	79,123.51	65,448.19	13,675.32	383,508.76
2018	77,962.52	66,290.00	11,672.52	317,218.76
2019	76,801.53	67,163.38	9,638.15	250,055.38
2020	75,640.54	68,061.48	7,579.06	181,993.90
2021	74,479.55	69,009.31	5,470.24	112,984.59
2022	73,318.49	69,984.59	3,333.90	43,000.00
2023	44,160.99	43,000.00	1,160.99	-
	<u>724,434.73</u>	<u>617,000.00</u>	<u>107,434.73</u>	