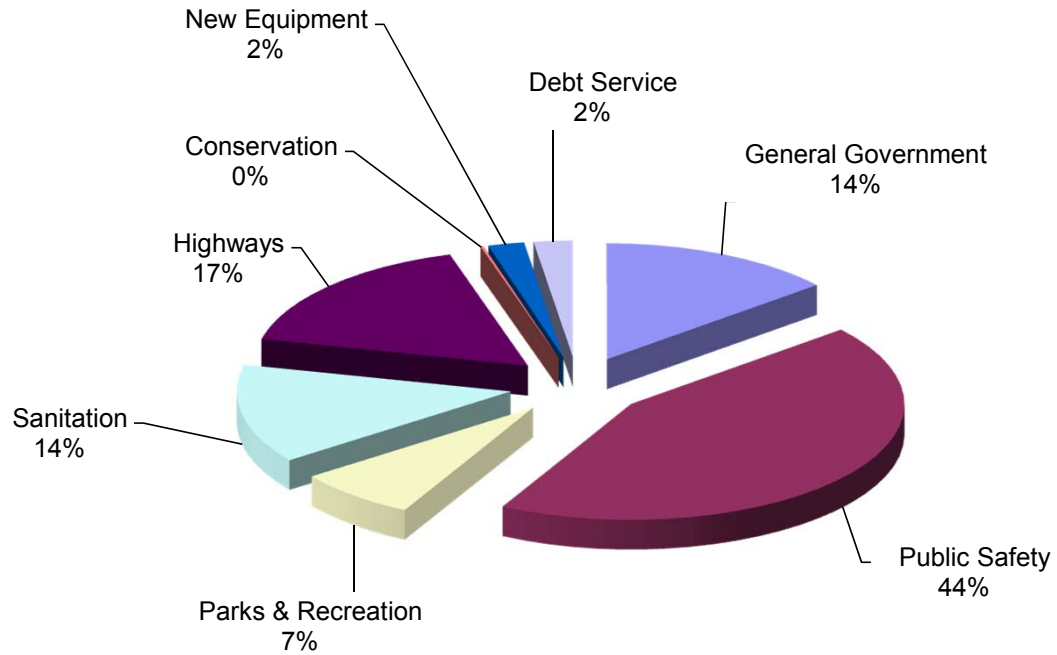


TOWN OF MUKWONAGO

2016 Proposed Budget

GENERAL & DEBT SERVICE FUNDS



TOWN OF MUKWONAGO

2016 Proposed Budget

CONTENTS

	<u>Page</u>
Proposed Budget	
General & Debt Service Fund:	
Summary	1
Revenues	2
Expenditures	5
Special Revenue Funds:	
Park Impact Fee Fund	6
Fire & Police Impact Fee Funds	7
Supplemental Information:	
General & Debt Service Funds Expenditure Worksheets	8
Tax Rate Comparision	16
Levy Limit Computation	17
Debt Service	18

TOWN OF MUKWONAGO

2016 Budget Summary

General & Debt Service Fund

	2014		2015				2016 Budget	Change over 2015 Budget	% Change
	Budget	Actual	Budget	7 Mo. Actual	5 Mo. Forecast	Year end Forecast			
REVENUES:									
Taxes	2,359,174	2,357,388	2,408,066	2,364,695	44,896	2,409,591	2,423,645	15,579	1%
Intergovernmental	363,000	368,100	393,329	205,912	192,032	397,944	390,203	(3,126)	-1%
Regulation and Compliance	163,520	185,095	178,000	98,266	54,561	152,827	159,800	(18,200)	-10%
Public Charges for Services	635,960	526,783	536,683	330,671	283,422	614,093	691,605	154,922	29%
Interest Earnings	8,300	4,255	5,000	3,386	1,714	5,100	5,100	100	2%
Miscellaneous Revenues	35,994	46,413	24,075	14,231	15,833	30,064	36,127	12,052	50%
Total Revenues	3,565,948	3,488,034	3,545,153	3,017,161	592,458	3,609,619	3,706,480	161,327	5%
EXPENDITURES:									
General Government	493,337	558,784	511,476	260,314	209,917	470,231	516,855	5,379	1%
Public Safety	1,498,310	1,363,280	1,440,553	800,967	613,548	1,414,515	1,623,521	182,968	13%
Parks and Recreation	284,358	256,129	271,065	137,362	119,139	256,501	266,327	(4,738)	-2%
Sanitation	507,266	506,002	507,450	295,749	211,641	507,390	510,135	2,685	1%
Public Works	603,641	564,231	697,483	399,120	263,559	662,679	618,737	(78,746)	-11%
Unclassified	6,800	4,422	6,800	-	6,800	6,800	6,800	-	0%
Capital Outlays	177,535	187,730	104,679	44,051	132,130	176,181	79,106	(25,573)	-24%
Debt Service	33,221	33,221	84,159	84,159	-	84,159	84,999	840	1%
Total Expenditures	3,604,468	3,473,799	3,623,665	2,021,722	1,556,734	3,578,456	3,706,480	82,815	2%
Excess of Revenues Over (Under) Expenditures	(38,520)	14,235	(78,512)	995,439	(964,276)	31,163	-	78,512	
OTHER FINANCING SOURCES (USES):									
Proceeds of Borrowings	-	21,709	-	6,402	-	6,402	-	-	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(38,520)	35,944	(78,512)	1,001,841	(964,276)	37,565	-	78,512	
FUND BALANCE:									
Beginning of Period		348,425	384,369	384,369	1,386,210	384,369	421,934		
End of Period		384,369	305,857	1,386,210	421,934	421,934	421,934		
Less Committed for Capital Equipment		(41,448)	(41,448)	(41,448)	(41,448)	(41,448)	(41,448)		
Uncommitted Balance End of Year		\$ 342,921	264,409	1,344,762	380,486	380,486	380,486		
PROPERTY TAX LEVY		2,258,980				2,319,846	2,334,435		0.6%
Tax Base (in thousands) Assessed		853,878.2				857,012.1	857,173.5		0.0%
Tax Rate per 1,000		\$2.646				\$2.707	\$2.723		0.6%

TOWN OF MUKWONAGO
 2016 BUDGET
 GENERAL & DEBT SERVICE FUND REVENUES

A/C #	2014		2015				2016 Budget	Dollar Change	Comments	
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
Taxes										
10 41110	Property Taxes	2,258,980	2,258,980	2,319,846	2,319,846	-	2,319,846	2,334,435	14,589	Max allowable
10 41130	Cable TV Fees	100,000	91,213	88,000	44,649	44,876	89,525	89,000	1,000	
10 41150	Managed Forest Lands	154	181	180	186	-	186	180	-	
10 41195	Omitted Taxes	-	3,200	-	-	-	-	-	-	
10 41220	Sales Tax Discount	40	19	40	14	20	34	30	(10)	
10 41800	Land Use Conversion Penalties	-	3,795	-	-	-	-	-	-	
		2,359,174	2,357,388	2,408,066	2,364,695	44,896	2,409,591	2,423,645	15,579	
Intergovernmental										
10 43410	State Shared Revenues	94,188	94,240	94,186	14,128	79,996	94,124	94,075	(111)	
10 43412	Aid for Exempt Computers	150	170	170	181	-	181	180	10	
10 43420	Fire Insurance Dues	28,000	31,285	31,000	27,673	-	27,673	27,000	(4,000)	
10 43521	State Law Enforcement Grants	15,000	13,227	37,250	16,030	21,220	37,250	33,000	(4,250)	
10 43522	Lake Patrol Aids	5,000	6,108	6,100	7,557	-	7,557	6,100	-	
10 43528	Ambulance Service Grant	-	-	2,950	-	-	-	-	(2,950)	
10 43529	ACT 102 grants	-	90	-	-	750	750	-	-	
10 43530	Transportation Aids	175,000	177,190	176,000	90,066	90,066	180,132	180,075	4,075	
10 43540	TRI/TRID Grant	-	-	-	-	-	-	-	-	
10 43540	State Recycling Grants	23,000	23,054	23,000	23,050	-	23,050	23,000	-	
10 43620	Aids in Lieu of Taxes (April)	1,616	1,616	1,616	1,616	-	1,616	1,616	-	
10 43650	Managed Forest Lands	46	57	57	57	-	57	57	-	
10 43660	Pmt in Lieu of State Lands (Jan)	21,000	21,063	21,000	25,002	-	25,002	25,000	4,000	
10 43672	Police Dept Processing Fees	-	-	-	552	-	552	100	100	
		363,000	368,100	393,329	205,912	192,032	397,944	390,203	(3,126)	

TOWN OF MUKWONAGO
 2016 BUDGET
 GENERAL & DEBT SERVICE FUND REVENUES

A/C #	2014		2015				2016 Budget	Dollar Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total			
	Regulation and Compliance								
10 44110 Liquor License	2,300	2,346	1,650	1,126	-	1,126	1,650	-	
10 44120 Operators License	220	374	350	220	-	220	350	-	
10 44130 Hobby License	-	100	-	-	-	-	-	-	
10 44210 Dog License	7,800	4,560	4,500	4,756	-	4,756	4,800	300	
10 44310 Building Permits	60,000	67,672	65,000	26,389	19,611	46,000	50,000	(15,000)	
10 44315 Street Opening Permits	3,000	5,700	4,500	1,200	-	1,200	2,000	(2,500)	
10 44410 Conditional Use Permits	2,000	2,330	2,000	1,075	-	1,075	2,000	-	
10 44399 Other Permits	200	1,957	2,000	450	-	450	1,000	(1,000)	
10 45110 Court Fines	60,000	65,728	67,000	41,205	25,795	67,000	67,000	-	
10 45120 Court Costs	28,000	34,328	31,000	21,845	9,155	31,000	31,000	-	
	163,520	185,095	178,000	98,266	54,561	152,827	159,800	(18,200)	
Charges for Services									
10 46113 Administrative Fees	500	825	800	250	-	250	800	-	
10 46117 License Renewal Service	500	665	500	307	193	500	500	-	
10 46119 Other Public Charges	1,500	1,073	700	711	-	711	800	100	
10 46120 Tax Search Fees	300	435	500	235	-	235	500	-	
10 46220 Fire Protection Fees	1,000	4,353	600	1,133	5,780	6,913	6,275	5,675	
10 46221 Fire Truck Utilization Fee	5,525	-	-	-	-	-	-	-	
10 46230 Ambulance Fees	317,750	317,924	329,275	178,945	239,555	418,500	499,212	169,937	
10 46231 Fees from Delq Ambo Collections	6,525	7,332	-	4,112	2,413	6,525	6,500	6,500	
10 46241 House Numbers	200	125	-	-	-	-	-	-	
10 46242 Address Signs	80,000	31	-	97	-	97	-	-	
10 46310 Road Charges on Tax Roll	1,700	1,509	1,250	-	1,300	1,300	1,300	50	
10 46720 Park Use Fees	400	230	400	460	-	460	4,000	3,600	
10 46730 Concession Sales	15,000	12,917	14,000	8,490	5,704	14,194	13,968	(32)	
10 46750 Recreation Fees	153,910	115,418	134,308	85,855	28,477	114,332	137,750	3,442	
10 46843 Legal Fees Reimbursed	2,500	5,455	6,000	3,024	-	3,024	6,000	-	
10 46844 Eng. Fees Reimbursed	1,000	5,744	1,000	712	-	712	1,000	-	
10 46845 Planner Reimbursed	5,000	7,086	5,000	4,247	-	4,247	5,000	-	
10 47310 Election Fees	-	1,064	-	-	-	-	-	-	
10 47330 Intergovernmental Recreation Fees	34,350	10,247	34,350	34,350	-	34,350	-	(34,350)	
10 47330 Intergovernmental Highway Services	8,000	34,350	8,000	7,743	-	7,743	8,000	-	
10 47332 Intergovernmental Police Data Proc Fee	300	-	-	-	-	-	-	-	
	635,960	526,783	536,683	330,671	283,422	614,093	691,605	154,922	

TOWN OF MUKWONAGO
 2016 BUDGET
 GENERAL & DEBT SERVICE FUND REVENUES

A/C #	2014		2015				2016 Budget	Dollar Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total			
Interest									
10 48110 Interest Income	8,300	4,255	5,000	3,386	1,714	5,100	5,100	100	
Miscellaneous Revenue									
10 48210 Hall Rental	850	500	850	325	-	325	400	(450)	
10 48220 Land Rental	-	400	400	-	400	400	400	-	
10 48301 Sale of Police Equipment	4,000	-	3,000	-	3,000	3,000	6,827	3,827	
10 48302 Sale of Fire Equipment	500	-	-	46	4,954	5,000	500	500	
10 48303 Sale of Highway Equipment	500	14,594	500	195	-	195	-	(500)	
10 48309 Sale of Other Property	200	10	-	185	400	585	-	-	
10 48440 Insurance Recoveries	12,808	12,808	-	152	-	152	-	-	
10 48510 Focus on Energy Grant	1,636	1,636	-	-	-	-	-	-	
10 48530 Rec Dept Donations	12,500	12,061	13,375	8,979	3,438	12,417	25,000	11,625	
10 48540 Contribution for Public Safety	3,000	2,917	3,000	980	2,000	2,980	3,000	-	
10 48542 Donations for Fire Dept	-	1,111	2,950	1,859	1,641	3,500	-	(2,950)	
10 48918 Other	-	376	-	1,510	-	1,510	-	-	
	35,994	46,413	24,075	14,231	15,833	30,064	36,127	12,052	
Total Revenues	3,565,948	3,488,034	3,545,153	3,017,161	592,458	3,609,619	3,706,480	161,327	
Other Financing Sources									
10 49240 Transfer from other funds	-	-	-	-	-	-	-	-	
10 49221 Proceeds of long-term debt	-	21,709	-	-	-	-	-	-	
Total Revenues and Other Financing Sources	\$ 3,565,948	3,509,743	3,545,153	3,017,161	592,458	3,609,619	3,706,480	161,327	

TOWN OF MUKWONAGO
 2016 BUDGET
 GENERAL & DEBT SERVICE FUND EXPENDITURES

	2014		2015				2016 Budget	Change
	Budget	Actual	Budget	7 Month Actual	5 Month Estimate	Total		
General Government								
Town Board	\$ 34,793	34,796	34,793	18,398	17,399	35,797	34,793	-
Administrator/Clerk/Treasurer	149,783	147,960	151,253	81,180	63,326	144,506	138,992	(12,261)
Police Commission	-	-	-	-	-	-	-	-
Fire Commission	-	-	-	-	-	-	-	-
Assessor	17,512	25,407	17,610	10,871	7,395	18,266	17,610	-
Planning Commission	30,650	37,893	30,650	15,776	5,839	21,615	37,115	6,465
Appeals Board	2,000	-	1,000	-	-	-	1,000	-
Municipal Court	13,983	15,187	13,496	7,704	8,104	15,808	16,011	2,515
Outside Services	84,000	131,228	106,180	50,541	48,802	99,343	93,300	(12,880)
Elections	15,000	16,709	4,000	5,421	-	5,421	22,080	18,080
Town Hall	71,616	75,883	77,494	41,693	27,935	69,628	72,926	(4,568)
Other General Government	74,000	73,721	75,000	28,730	31,117	59,847	83,028	8,028
Total General Government	493,337	558,784	511,476	260,314	209,917	470,231	516,855	5,379
Public Safety								
Police	809,669	795,763	823,462	468,386	355,200	823,586	833,932	10,470
Lake Patrol	12,970	12,391	12,430	4,830	7,400	12,230	12,430	-
Building Inspection	45,900	52,769	49,850	20,594	14,245	34,839	38,300	(11,550)
Fire Services	368,666	326,449	346,497	187,011	136,384	323,395	443,631	97,134
EMS Services	176,856	171,012	203,829	116,626	100,319	216,945	290,708	86,879
Emergency Government	80,729	1,376	965	-	-	-	1,000	35
Animal Control	3,520	3,520	3,520	3,520	-	3,520	3,520	-
Total Public Safety	1,498,310	1,363,280	1,440,553	800,967	613,548	1,414,515	1,623,521	182,968
Public Works								
Health and Sanitation	507,266	506,002	507,450	295,749	211,641	507,390	510,135	2,685
Highway	603,641	564,231	697,483	399,120	263,559	662,679	618,737	(78,746)
Total Public Works	1,110,907	1,070,233	1,204,933	694,869	475,200	1,170,069	1,128,872	(76,061)
Parks and Recreation								
Parks	74,304	68,582	69,774	31,325	35,748	67,073	69,361	(413)
Recreation Programs	210,054	187,547	201,291	106,037	83,391	189,428	196,966	(4,325)
Total Parks & Recreation	284,358	256,129	271,065	137,362	119,139	256,501	266,327	(4,738)
Capital Outlays	177,535	187,730	104,679	44,051	132,130	176,181	79,106	(25,573)
Conservation	6,800	4,422	6,800	-	6,800	6,800	6,800	-
Debt Service								
Principal	20,102	20,102	66,569	66,569	-	66,569	69,335	2,766
Interest	13,119	13,119	17,590	17,590	-	17,590	15,664	(1,926)
Total Debt Service	33,221	33,221	84,159	84,159	-	84,159	84,999	840
Total Expenditures	\$ 3,604,468	3,473,799	3,623,665	2,021,722	1,556,734	3,578,456	3,706,480	82,815

TOWN OF MUKWONAGO
 2016 BUDGET
 Special Revenue Fund
 Park Impact Fee

A/C #	2014 Actual	2015			2016 Budget	
		Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate		Total
Revenues:						
20 48501	Dedication Fees	\$ 861	1,305	-	-	-
20 48110	Interest Earnings	1	-	-	-	-
	Total Revenues	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	862	1,305	-	-	-
Other Financing Uses						
	Transfer to General Fund	-	-	-	-	-
	Excess of revenues over (under) expenditures and other financing uses	862	-	-	-	-
Fund Balance:						
	Beginning of Period	1,658	2,520	2,520	2,520	2,520
	End of Period	\$ 2,520	3,825	2,520	2,520	2,520

TOWN OF MUKWONAGO
 2016 BUDGET
 Special Revenue Fund
 Police and Fire Services Impact Fee Fund

A/C #	2014 Actual	2015			2016 Budget	
		Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate		Total
Revenues:						
22-44921 Police Services Impact Fees	\$ 539	810	-	-	-	-
23-44921 Fire Services Impact Fees	1,003	1,512	-	-	-	-
Total Revenues	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	1,542	2,322	-	-	-	-
Fund Balance:						
Beginning of Period	3,002	4,544	4,544	4,544	4,544	4,544
End of Period	\$ 4,544	6,866	4,544	4,544	4,544	4,544

Supplemental Information

TOWN OF MUKWONAGO
 2016 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2015									
	2014		Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2016 Budget	Dollar Change	% Change	Comments
	Budget	Actual								
General Government										
Town Board										
10 51100 100 Salary	32,323	\$ 32,323	32,323	17,091	16,162	33,253	32,323	-	0%	
10 51100 190 Payroll Taxes	2,470	2,473	2,470	1,307	1,237	2,544	2,470	-	0%	
10 51100 300 Expenses	-	-	-	-	-	-	-	-	0%	
	34,793	34,796	34,793	18,398	17,399	35,797	34,793	-	0%	
Administrator/Clerk/Treasurer										
10 51420 100 Administrator Salary	62,109	62,280	62,109	33,955	28,154	62,109	63,972	1,863	3%	
10 51420 110 Deputy Clerk	28,079	25,615	28,520	15,849	12,671	28,520	31,372	2,852	10%	
10 51420 135 Life Insurance	200	271	330	272	156	428	420	90	27%	
10 51420 180 Health Insurance	20,256	21,051	19,704	13,448	6,256	19,704	7,788	(11,916)	-60%	
10 51420 190 Payroll Taxes	6,919	6,461	6,930	3,657	3,010	6,667	7,200	270	4%	
10 51420 195 Pension	6,420	6,742	6,160	3,584	2,579	6,163	6,290	130	2%	
10 51420 222 IT Maintenance	2,500	6,889	4,000	3,367	700	4,067	2,000	(2,000)	-50%	
10 51420 300 Operating Expenses	5,000	5,862	5,000	2,006	1,500	3,506	4,000	(1,000)	-20%	
10 51420 310 Publications	1,000	2,109	1,000	784	200	984	1,000	-	0%	
10 51420 320 Postage	4,000	1,492	3,000	379	1,800	2,179	3,000	-	0%	
10 51420 330 Office Supplies	3,000	2,471	2,700	660	2,000	2,660	2,700	-	0%	
10 51520 110 Treasurer's Assistant	1,500	-	1,500	-	-	-	500	(1,000)	-67%	
10 51520 200 Tax Roll Processing	5,500	5,977	7,000	2,590	4,000	6,590	7,000	-	0%	
10 51520 299 Software Support & Maint	-	440	-	440	-	440	450	450	0%	Banyon
10 51520 300 Treasurer's Expenses	3,000	269	3,000	189	200	389	1,000	(2,000)	-67%	
10 51520 320 Treasurer's Mileage	300	31	300	-	100	100	300	-	0%	
	149,783	147,960	151,253	81,180	63,326	144,506	138,992	(12,261)	-8%	
Police Commission										
10 51110 300 Commission Expenses	-	-	-	-	-	-	-	-	0%	
Fire Commission										
10 51120 300 Commission Expenses	-	-	-	-	-	-	-	-	0%	
Assessor										
10 51530 200 Contracted Services	16,900	25,407	17,000	9,858	7,142	17,000	17,000	-	0%	
10 51530 300 Expenses	612	-	610	1,013	253	1,266	610	-	0%	
	17,512	25,407	17,610	10,871	7,395	18,266	17,610	-	0%	
Planning Commission										
10 56300 110 Planning Commission	2,000	1,500	2,000	-	1,500	1,500	1,500	(500)	-25%	
10 56300 190 Payroll Taxes	150	115	150	-	115	115	115	(35)	-23%	
10 56300 200 Attorney	5,000	3,548	5,000	-	-	-	15,000	10,000	200%	

TOWN OF MUKWONAGO
 2016 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #			2015				2016 Budget	Dollar Change	% Change	Comments	
	2014		Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total					
	Budget	Actual									
10 56300 213	Engineer	3,000	4,860	3,000	-	-	-	(3,000)	-100%		
10 56300 214	Planner	20,000	27,870	20,000	15,776	4,224	20,000	-	0%		
10 56300 300	Operating Expenses	500	-	500	-	-	-	500	-	0%	
		30,650	37,893	30,650	15,776	5,839	21,615	37,115	6,465	21%	
Appeals Board											
10 56400 110	Appeals Board	-	-	-	-	-	-	-	-	0%	
10 56400 190	Payroll Taxes	-	-	-	-	-	-	-	-	0%	
10 56400 300	Operating Expenses & Attorney	2,000	-	1,000	-	-	-	1,000	-	0%	
		2,000	-	1,000	-	-	-	1,000	-	0%	
Municipal Court											
10 51200 100	Judge	2,736	2,736	2,322	1,161	1,161	2,322	2,755	433	19%	45.9% of Court budget vs 38.7%
10 51200 110	Clerk of Courts & Assistant	8,436	9,078	7,159	4,076	4,076	8,152	8,493	1,334	19%	
10 51200 190	Payroll Taxes	855	904	725	401	801	1,202	860	135	19%	
10 51200 300	Operating Expenses	456	1,067	387	808	808	1,616	459	72	19%	
10 51200 390	Fixed Expenses	1,500	1,402	2,903	1,258	1,258	2,516	3,444	541	19%	
		13,983	15,187	13,496	7,704	8,104	15,808	16,011	2,515	19%	

TOWN OF MUKWONAGO
 2016 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2014		2015				2016 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
	Outside Services									
10 51300 200 Attorney	40,000	81,924	50,000	24,872	23,000	47,872	35,000	(15,000)	-30%	
10 51300 201 Labor Attorney		935	10,000	1,237	7,500	8,737	10,000	-	0%	
10 51300 213 Engineer	10,000	4,495	10,000	1,554	5,000	6,554	10,000	-	0%	
10 51510 200 Monthly Accounting Services	6,000	6,000	6,180	3,605	2,575	6,180	6,300	120	2%	
10 51510 210 Other Accounting	15,000	24,385	15,000	9,587	5,413	15,000	17,000	2,000	13%	
10 51510 220 Certified Audit	13,000	13,489	15,000	9,686	5,314	15,000	15,000	-	0%	
	84,000	131,228	106,180	50,541	48,802	99,343	93,300	(12,880)	-12%	
Elections										
10 51440 110 Wages	1,500	428	-	152	-	152	1,000	1,000		
10 51440 115 Poll Workers	10,390	13,087	2,500	4,292	-	4,292	18,000	15,500	620%	Presidential election
10 51440 190 Payroll Taxes	110	32	-	12	-	12	80	80		
10 51440 300 Expenses	3,000	3,162	1,500	965	-	965	3,000	1,500	100%	
	15,000	16,709	4,000	5,421	-	5,421	22,080	18,080	452%	
Town Hall										
10 51600 110 Wages	19,426	23,156	21,734	14,330	6,600	20,930	23,156	1,422	7%	
10 51600 190 Payroll Taxes	1,490	1,771	1,660	1,096	505	1,601	1,770	110	7%	
10 51600 210 Telephone	3,000	2,749	3,000	1,761	1,230	2,991	3,000	-	0%	
10 51600 220 Electric	16,800	15,553	17,400	7,782	7,500	15,282	16,000	(1,400)	-8%	
10 51600 221 Building Heat	4,500	7,014	6,000	3,432	1,800	5,232	5,500	(500)	-8%	
10 51600 300 Supplies and Expenses	3,000	2,838	3,000	1,204	1,200	2,404	3,000	-	0%	
10 51600 350 Building Maintenance	8,500	8,323	8,500	5,088	2,900	7,988	9,000	500	6%	
10 51600 352 Internet Access	3,000	3,522	4,200	1,748	700	2,448	3,000	(1,200)	-29%	Includes hosted email
10 51600 351 Equipment Maintenance	11,900	10,957	12,000	5,252	5,500	10,752	8,500	(3,500)	-29%	copier
	71,616	75,883	77,494	41,693	27,935	69,628	72,926	(4,568)	-6%	
Other General Government										
10 51910 510 Uncollectible Taxes	-	646	-	-	1,017	1,017	-	-	0%	
10 51910 520 Erroneous Taxes	-	6,108	-	-	-	-	-	-		
10 51930 195 Unemployment Tax	5,000	7,094	9,000	2,261	-	2,261	5,278	(3,722)	-41%	
10 51930 399 Other Expenses	3,000	895	3,000	895	100	995	13,750	10,750	358%	
10 51930 500 Insurance	60,000	55,978	60,000	22,574	30,000	52,574	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	3,000	-	-	-	-	-	-	-	0%	
10 51941 220 WEB Site Maintenance	-	-	-	-	-	-	1,000	1,000	0%	
	74,000	73,721	75,000	28,730	31,117	59,847	83,028	8,028	11%	
Total General Government	493,337	558,784	511,476	260,314	209,917	470,231	516,855	5,379	1%	

TOWN OF MUKWONAGO
 2016 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2014		2015				2016 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
	Public Safety:									
Police										
10 52100 100 Salaries	76,238	76,448	76,238	41,680	34,558	76,238	77,763	1,525	2%	
10 52100 110 Wages	348,305	345,479	370,727	205,444	165,283	370,727	378,212	7,485	2%	
10 52100 112 Clerical	31,554	31,400	31,554	17,138	14,416	31,554	32,178	624	2%	
10 52100 135 Life Insurance	350	546	390	305	212	517	540	150	38%	
10 52100 180 Health Insurance	115,572	116,482	112,430	65,235	47,195	112,430	110,586	(1,844)	-2%	
10 52100 190 Payroll Taxes	34,521	33,146	36,610	22,990	13,617	36,607	37,340	730	2%	
10 52100 195 Pension	66,660	68,561	65,880	38,853	27,027	65,880	65,680	(200)	0%	
10 52100 200 Attorney	25,000	20,267	25,000	15,473	9,527	25,000	25,000	-	0%	
10 52100 220 IT Maintenance	-	-	-	-	-	-	2,000	2,000		
10 52100 291 Dispatch	39,869	39,869	39,869	29,902	9,967	39,869	39,869	-	0%	
10 52100 300 Supplies and Expenses	23,000	22,951	23,000	15,703	7,297	23,000	23,000	-	0%	
10 52100 310 Vehicle Expenses	43,000	36,649	36,164	14,121	22,043	36,164	36,164	-	0%	
10 52100 390 Education	5,600	3,965	5,600	1,542	4,058	5,600	5,600	-	0%	
	809,669	795,763	823,462	468,386	355,200	823,586	833,932	10,470	1%	
Lake Patrol										
10 52110 110 Salaries	10,000	8,336	9,500	3,669	5,831	9,500	9,500	-	0%	
10 52110 190 Payroll Taxes	770	638	730	281	449	730	730	-	0%	
10 52110 300 Expenses	2,000	3,417	2,000	880	1,120	2,000	2,000	-	0%	
10 52110 810 New Equipment	200	-	200	-	-	-	200	-	0%	
	12,970	12,391	12,430	4,830	7,400	12,230	12,430	-	0%	
Building Inspection										
10 52400 200 Outside Services	45,000	51,825	48,750	20,490	14,010	34,500	37,500	(11,250)	-23% 75% of Revenues	
10 52400 300 Inspection Expenses	600	737	800	104	-	104	500	(300)	-38%	
10 52400 340 House Numbers	300	207	300	-	235	235	300	-	0%	
	45,900	52,769	49,850	20,594	14,245	34,839	38,300	(11,550)	-23%	

TOWN OF MUKWONAGO
 2016 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2014		2015				2016 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
	Fire Services									
10 52201 200 Village Administration Fee	11,594	11,411	11,826	7,314	4,563	11,877	12,015	189	2%	
10 52200 200 Contracted Services	2,421	2,421	-	-	-	-	-	-	0%	
10 52200 210 Administration	276,687	236,719	255,111	145,827	104,177	250,004	356,502	101,391	40%	
10 52200 220 Suppression	55,372	51,809	56,118	20,243	18,305	38,548	50,548	(5,570)	-10%	
10 52200 240 Training	18,392	19,752	18,942	13,627	4,839	18,466	20,066	1,124	6%	
10 52200 291 Dispatch	4,200	4,337	4,500	-	4,500	4,500	4,500	-	0%	
	368,666	326,449	346,497	187,011	136,384	323,395	443,631	97,134	28%	
EMS Services										
10 52300 199 Contracted Services	2,421	2,421	-	-	-	-	-	-	0%	
10 52300 200 Operations	162,598	150,953	190,137	107,131	90,187	197,318	222,491	32,354	17%	
10 52300 210 Training	7,637	12,100	7,742	7,636	3,441	11,077	11,150	3,408	44%	
10 52300 291 Dispatch	4,200	4,337	3,000	-	4,300	4,300	4,300	1,300	43%	
10 52300 810 Equipment Replacement	-	-	-	-	-	-	52,767	52,767		
10 52300 820 ACT 102 Expenditures	-	90	-	-	750	750	-	-	0%	
10 52300 821 Expenditures Out of Donations	-	1,111	2,950	1,859	1,641	3,500	-	(2,950)	0%	
	176,856	171,012	203,829	116,626	100,319	216,945	290,708	86,879	43%	
Emergency Government										
10 52600 200 Emergency Government	-	1,376	-	-	-	-	-	-	0%	
10 52600 310 Address Signs	80,000	-	-	-	-	-	-	-		
10 52600 210 Trunked Radio Operations	729	-	965	-	-	-	1,000	35	4%	
	80,729	1,376	965	-	-	-	1,000	35	4%	
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	1,498,310	1,363,280	1,440,553	800,967	613,548	1,414,515	1,623,521	182,968	13%	

TOWN OF MUKWONAGO
 2016 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2014		2015				2016 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
	Park & Recreation Programs									
10 55310 110 Director	54,462	54,612	54,462	29,775	24,687	54,462	55,550	1,088	2%	
10 55310 120 Assistant	25,883	24,777	25,883	14,228	11,655	25,883	26,941	1,058	4%	Increased annual hrs by 35
10 55310 121 Recreation Leaders	8,783	6,044	8,000	3,450	3,050	6,500	7,500	(500)	-6%	
10 55310 135 Life Insurance	170	193	170	112	101	213	210	40	24%	
10 55310 180 Health Insurance	3,216	4,117	4,656	3,778	878	4,656	5,159	503	11%	
10 55310 190 Payroll Taxes	6,820	6,141	6,760	3,422	3,336	6,758	6,880	120	2%	
10 55310 195 Pension	5,620	5,379	5,460	3,139	2,324	5,463	5,450	(10)	0%	
10 55330 250 Recreation Programs	103,600	84,977	94,400	47,835	36,160	83,995	87,776	(6,624)	-7%	
10 55310 300 Operating Expenses	1,500	1,307	1,500	298	1,200	1,498	1,500	-	0%	
Total Recreation Programs	210,054	187,547	201,291	106,037	83,391	189,428	196,966	(4,325)	-2%	
Park Facilities										
10 55200 110 Park Facilities Wages	34,634	32,457	34,164	17,717	13,933	31,650	34,241	77	0%	
10 55200 190 Payroll Taxes	2,650	2,483	2,610	1,355	1,068	2,423	2,620	10	0%	
10 55200 200 Supplies and Expenses	14,000	13,736	14,000	7,156	6,844	14,000	14,000	-	0%	
10 55200 215 Contracted Services	23,020	19,906	19,000	5,097	13,903	19,000	18,500	(500)	-3%	
Total Park Facilities	74,304	68,582	69,774	31,325	35,748	67,073	69,361	(413)	-1%	
Total Parks & Recreation	284,358	256,129	271,065	137,362	119,139	256,501	266,327	(4,738)	-2%	

TOWN OF MUKWONAGO
 2016 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2014		2015				2016 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
Public Works:										
Health & Sanitation										
10 53620 230 Refuse Collection	376,464	375,199	376,600	219,813	157,355	377,168	378,600	2,000	1%	
10 53620 250 Household Hazardous Waste	750	577	750	-	-	-	750	-	0%	
10 53630 230 Recycling	130,052	130,226	130,100	75,936	54,286	130,222	130,785	685	1%	
10 53640 300 Weed Control Expenses	-	-	-	-	-	-	-	-	0%	
	507,266	506,002	507,450	295,749	211,641	507,390	510,135	2,685	1%	
Highway										
10 53300 110 Wages	63,585	57,556	64,139	31,106	25,000	56,106	66,139	2,000	3%	
10 53300 135 Life Insurance	260	311	440	274	221	495	510	70	16%	
10 53300 180 Health Insurance	20,256	20,254	19,704	13,448	6,570	20,018	19,380	(324)	-2%	
10 53300 190 Payroll Taxes	4,860	4,110	4,910	2,226	2,066	4,292	5,060	150	3%	
10 53300 195 Pension	3,880	4,787	5,840	3,283	2,557	5,840	5,710	(130)	-2%	
10 53300 210 Road Repairs & Maintenance	100,000	8,295	177,407	84,017	93,000	177,017	98,895	(78,512)	-44%	
10 53300 213 Hwy Engineering	10,000	9,751	9,000	1,899	6,500	8,399	9,000	-	0%	
10 53300 220 Snow Control	375,000	436,498	391,000	255,918	110,000	365,918	389,000	(2,000)	-1%	
10 53300 230 Weed Control	1,500	1,460	1,500	933	500	1,433	1,500	-	0%	
10 53300 310 Signs and Markings	11,000	7,235	10,183	321	9,550	9,871	10,183	-	0%	
10 53300 399 Other Highway Expenses	10,000	10,162	10,000	3,830	6,100	9,930	10,000	-	0%	
10 53420 200 Street Lighting	3,300	3,812	3,360	1,865	1,495	3,360	3,360	-	0%	
	603,641	564,231	697,483	399,120	263,559	662,679	618,737	(78,746)	-11%	
Total Public Works	1,110,907	1,070,233	1,204,933	694,869	475,200	1,170,069	1,128,872	(76,061)	-6%	

TOWN OF MUKWONAGO
 2016 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2014		2015				2016 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
	Conservation									
10 56800 200 Dam Maintenance	6,800	4,422	6,800	-	6,800	6,800	6,800	-	0%	
	6,800	4,422	6,800	-	6,800	6,800	6,800	-	0%	
Capital Outlay:										
10 57100 820 Roof Repair @ Town Hall	30,000	31,631	-	-	-	-	-	-	0%	
10 57134 820 Voting Equipment	10,400	-	-	6,402	-	6,402	-	-	0%	
10 57210 810 Police	57,808	57,180	61,750	37,649	24,101	61,750	59,106	(2,644)	-4%	
10 57211 810 Lake Patrol	-	-	-	-	-	-	20,000	20,000	0%	
10 57220 810 Fire Equipment	17,000	15,961	-	-	37,029	37,029	-	-	0%	
10 57220 810 Ambulance	-	-	42,929	-	71,000	71,000	-	(42,929)	0%	\$71k for new ambo out of run rev
10 57235 810 Trunked Radio System	24,827	45,889	-	-	-	-	-	-	0%	
10 57240 810 Recreation Program	9,000	8,569	-	-	-	-	-	-	0%	
10 57340 810 Highway Equipment	28,500	28,500	-	-	-	-	-	-	0%	
10 57999 810 Capital Equipment Reserve	-	-	-	-	-	-	-	-	0%	
	177,535	187,730	104,679	44,051	132,130	176,181	79,106	(25,573)	-24%	
Debt Service										
10 58100 610 Principal Retirement	20,102	20,102	66,569	66,569	-	66,569	69,335	2,766	4%	
10 58200 620 Interest Expense	13,119	13,119	17,590	17,590	-	17,590	15,664	(1,926)	-11%	
	33,221	33,221	84,159	84,159	-	84,159	84,999	840	1%	
Total Expenditures	\$ 3,604,468	3,473,799	3,623,665	2,021,722	1,556,734	3,578,456	3,706,480	82,815	2%	

TOWN OF MUKWONAGO
 2016 BUDGET
 Tax Rate Comparison

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016 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	857,173,500	161,400	0.0%
Tax Levy	\$2,201,719	\$2,201,719	\$2,209,401	\$2,244,469	\$2,258,980	\$2,319,846	\$2,334,435	\$14,589	0.6%
Tax Rate per \$1,000	\$2.592	\$2.588	\$2.593	\$2.633	\$2.646	\$2.707	\$2.723	\$0.017	0.6%
Local Tax on Parcel Assessed at \$250,000	\$647.97	\$646.89	\$648.27	\$658.31	\$661.39	\$676.72	\$680.85	\$4.13	0.6%

TOWN OF MUKWONAGO
 2016 BUDGET
 Levy Limit Computation

		<u>2015 Tax Roll</u>
2014 Tax Levy (2015 Budget)		\$ 2,319,846
2015 Post 7/1/2005 Debt Service		<u>(81,445)</u>
		2,238,401
2015 New Growth	0.4930%	11,035
0% Base Increase		<u>-</u>
Larger of two		11,035
2015 Levy Limit before Adjustments		2,249,436
Adjustments		
Reduction in pre 2005 Debt Service	-	-
Post 7/1/05 Debt Service in 2016	<u>84,999.00</u>	
Increase (Decrease) in debt payments	84,999.00	84,999
Annexations		
Other - Referendum amount		<u>-</u>
2015 Levy Limit (2016 Budget)		<u><u>\$ 2,334,435</u></u>
Percentage change in tax levy		0.63%
Dollar increase		\$ 14,589

Town of Mukwonago
 2016 Budget
 Debt Service Needs

Fire Truck Loan

<u>Date</u>	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
10/01/13				387,000.00
04/01/14	5,224.45	-	5,224.45	387,000.00
04/01/15	53,448.91	43,000.00	10,448.91	344,000.00
04/01/16	52,287.92	43,000.00	9,287.92	301,000.00
04/01/17	51,126.93	43,000.00	8,126.93	258,000.00
04/01/18	49,965.94	43,000.00	6,965.94	215,000.00
04/01/19	48,804.95	43,000.00	5,804.95	172,000.00
04/01/20	47,643.96	43,000.00	4,643.96	129,000.00
04/01/21	46,482.97	43,000.00	3,482.97	86,000.00
04/01/22	45,321.98	43,000.00	2,321.98	43,000.00
04/01/23	44,160.99	43,000.00	1,160.99	-
	444,469.00	387,000.00	57,469.00	

Salt Shed Loan

<u>Date</u>	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
03/15/13	27,996.58	19,466.10	8,530.48	210,533.90
03/15/14	27,996.58	20,101.56	7,895.02	190,432.34
03/15/15	27,996.58	20,855.37	7,141.21	169,576.97
03/15/16	27,996.58	21,620.02	6,376.56	147,956.95
03/15/17	27,996.58	22,448.19	5,548.39	125,508.76
03/15/18	27,996.58	23,290.00	4,706.58	102,218.76
03/15/19	27,996.58	24,163.38	3,833.20	78,055.38
03/15/20	27,996.58	25,061.48	2,935.10	52,993.90
03/15/21	27,996.58	26,009.31	1,987.27	26,984.59
03/15/22	27,996.51	26,984.59	1,011.92	-
	279,965.73	230,000.00	49,965.73	

Infrastructure for Digital Radios

<u>Date</u>	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
				21,709.00
02/15/15	2,714.00	2,714.00		18,995.00
02/15/16	2,714.00	2,714.00		16,281.00
02/15/17	2,714.00	2,714.00		13,567.00
02/15/18	2,714.00	2,714.00		10,853.00
02/15/19	2,714.00	2,714.00		8,139.00
02/15/20	2,714.00	2,714.00		5,425.00
02/15/21	2,714.00	2,714.00		2,711.00
02/15/22	2,711.00	2,711.00		-
	21,709.00	21,709.00	-	

Election Equipment

<u>Date</u>	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
09/01/15				6,002.04
03/15/16	2,000.68	2,000.68		4,001.36
03/15/17	2,000.68	2,000.68		2,000.68
03/15/18	2,000.68	2,000.68		-
	6,002.04	6,002.04	-	

Town of Mukwonago
 2016 Budget
 Total Debt Service Payments
 As of 9/28/2015

<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	84,159.49	66,569.37	17,590.12	538,574.01
2016	84,999.18	69,334.70	15,664.48	469,239.31
2017	83,838.19	70,162.87	13,675.32	399,076.44
2018	82,677.20	71,004.68	11,672.52	328,071.76
2019	79,515.53	69,877.38	9,638.15	258,194.38
2020	78,354.54	70,775.48	7,579.06	187,418.90
2021	77,193.55	71,723.31	5,470.24	115,695.59
2022	76,029.49	72,695.59	3,333.90	43,000.00
2023	44,160.99	43,000.00	1,160.99	-
	<u>752,145.77</u>	<u>644,711.04</u>	<u>107,434.73</u>	