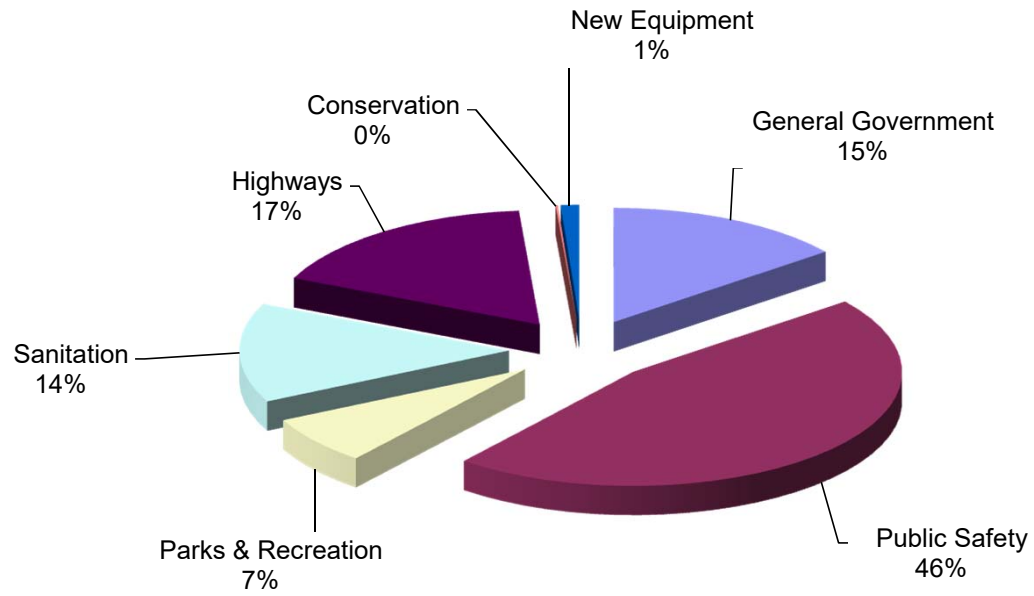


# TOWN OF MUKWONAGO

## 2017 Approved Budget

### GENERAL FUND



# TOWN OF MUKWONAGO

2017 Approved Budget

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# TOWN OF MUKWONAGO

## 2017 Budget Summary

### General Fund

#### REVENUES:

Taxes	2,323,907	2,328,216	2,338,646	2,272,103	67,282	2,339,385	2,349,212	10,566	0%
Intergovernmental	393,329	394,230	390,203	210,872	165,361	376,233	380,312	(9,891)	-3%
Regulation and Compliance	178,000	183,023	159,800	100,532	51,399	151,931	178,754	18,954	12%
Public Charges for Services	607,683	655,375	691,605	388,542	262,861	651,403	696,135	4,530	1%
Interest Earnings	5,000	5,054	5,100	4,814	286	5,100	5,100	-	0%
Miscellaneous Revenues	24,075	31,842	36,127	15,710	4,800	20,510	24,800	(11,327)	-31%
<b>Total Revenues</b>	<b>3,531,994</b>	<b>3,597,740</b>	<b>3,621,481</b>	<b>2,992,573</b>	<b>551,989</b>	<b>3,544,562</b>	<b>3,634,313</b>	<b>12,832</b>	<b>0%</b>

#### EXPENDITURES:

General Government	511,476	504,706	516,855	276,011	241,654	517,665	524,657	7,802	2%
Public Safety	1,440,553	1,438,041	1,623,521	832,743	549,608	1,382,351	1,683,715	60,194	4%
Parks and Recreation	271,065	250,942	266,327	138,815	106,526	245,341	250,968	(15,359)	-6%
Sanitation	507,450	507,920	510,135	296,577	212,025	508,602	509,375	(760)	0%
Public Works	697,483	611,499	618,737	328,772	238,276	567,048	620,598	1,861	0%
Unclassified	6,800	4,667	6,800	-	5,000	5,000	5,000	(1,800)	-26%
Capital Outlays	175,679	169,185	79,106	32,417	47,222	79,639	40,000	(39,106)	-49%
<b>Total Expenditures</b>	<b>3,610,506</b>	<b>3,486,960</b>	<b>3,621,481</b>	<b>1,905,335</b>	<b>1,400,311</b>	<b>3,305,646</b>	<b>3,634,313</b>	<b>12,832</b>	<b>0%</b>

Excess of Revenues Over  
(Under) Expenditures

(78,512)	110,780	-	1,087,238	(848,322)	238,916	-	-	-	-
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#### OTHER FINANCING SOURCES (USES):

Proceeds of Borrowings

-	6,002	-	533	-	533	-	-	-	-
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Excess of Revenues Over (Under)  
Expenditures and Other  
Financing Sources (Uses)

<b>\$ (78,512)</b>	<b>116,782</b>	<b>-</b>	<b>1,087,771</b>	<b>(848,322)</b>	<b>239,449</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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#### FUND BALANCE:

Beginning of Period	392,367	509,149	509,149	1,596,920	509,149	748,598			
End of Period	509,149	509,149	1,596,920	748,598	748,598	748,598			
Less Committed for Capital Equipment	(41,448)	(41,448)	(41,448)	(41,448)	(41,448)	(41,448)			
<b>Uncommitted Balance End of Year</b>	<b>\$ 467,701</b>	<b>467,701</b>	<b>1,555,472</b>	<b>707,150</b>	<b>707,150</b>	<b>707,150</b>			

15% Fund Balance as percent of expenditures 23% 21%

TOWN OF MUKWONAGO  
 2017 APPROVED BUDGET  
 GENERAL FUND REVENUES

A/C #	2015		2016				2017 Budget	Dollar Change	Comments	
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
<b>Taxes</b>										
10 41110	Property Taxes	2,235,687	2,235,687	2,249,436	2,249,436	-	2,249,436	2,259,963	10,527	
10 41130	Cable TV Fees	88,000	89,308	89,000	22,437	67,263	89,700	89,000	-	
10 41150	Managed Forest Lands	180	198	180	209	-	209	209	29	
10 41195	Omitted Taxes	-	-	-	-	-	-	-	-	
10 41220	Sales Tax Discount	40	29	30	21	19	40	40	10	
10 41800	Land Use Conversion Penalties	-	2,994	-	-	-	-	-	-	
		2,323,907	2,328,216	2,338,646	2,272,103	67,282	2,339,385	2,349,212	10,566	
<b>Intergovernmental</b>										
10 43410	State Shared Revenues	94,186	94,124	94,075	14,111	79,482	93,593	93,566	(509)	
10 43412	Aid for Exempt Computers	170	181	180	180	-	180	180	-	
10 43420	Fire Insurance Dues	31,000	27,672	27,000	29,956	-	29,956	30,000	3,000	
10 43521	State Law Enforcement Grants	37,250	33,503	33,000	24,593	-	24,593	33,000	-	
10 43522	Lake Patrol Aids	6,100	7,557	6,100	7,697	-	7,697	10,000	3,900	Depreciation on new boat
10 43528	Ambulance Service Grant	2,950	-	-	-	-	-	-	-	
10 43529	ACT 102 grants	-	1,251	-	-	-	-	-	-	
10 43530	Transportation Aids	176,000	178,038	180,075	85,879	85,879	171,758	166,065	(14,010)	
10 43534	Fire Services Grant	-	2,190	-	-	-	-	-	-	
10 43540	State Recycling Grants	23,000	23,050	23,000	21,810	-	21,810	21,000	(2,000)	
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	57	46	57	185	-	185	185	128	
10 43660	Pmt in Lieu of State Lands (Jan)	21,000	25,002	25,000	24,703	-	24,703	24,500	(500)	
10 43672	Police Dept Processing Fees	-	-	100	142	-	142	200	100	
		393,329	394,230	390,203	210,872	165,361	376,233	380,312	(9,891)	

TOWN OF MUKWONAGO  
 2017 APPROVED BUDGET  
 GENERAL FUND REVENUES

A/C #	2015		2016				2017 Budget	Dollar Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total			
	Regulation and Compliance								
10 44110 Liquor License	1,650	1,126	1,650	1,882	-	1,882	2,000	350	
10 44120 Operators License	350	264	350	237	-	237	350	-	
10 44130 Hobby License	-	-	-	-	-	-	-	-	
10 44210 Dog License	4,500	1,474	4,800	1,500	-	1,500	1,550	(3,250)	
10 44310 Building Permits	65,000	45,162	50,000	35,363	10,000	45,363	55,000	5,000	
10 44315 Street Opening Permits	4,500	2,850	2,000	1,800	300	2,100	2,000	-	
10 44410 Conditional Use Permits	2,000	2,430	2,000	2,450	100	2,550	2,500	500	
10 44399 Other Permits	2,000	1,325	1,000	250	250	500	500	(500)	
10 45110 Court Fines	67,000	80,789	67,000	42,223	30,159	72,382	76,366	9,366	
10 45120 Court Costs	31,000	47,603	31,000	14,827	10,590	25,417	38,488	7,488	
	178,000	183,023	159,800	100,532	51,399	151,931	178,754	18,954	
Charges for Services									
10 46113 Administrative Fees	800	574	800	425	375	800	800	-	
10 46117 License Renewal Service	500	650	500	361	257	618	600	100	
10 46119 Other Public Charges	700	2,128	800	1,527	-	1,527	1,000	200	
10 46120 Tax Search Fees	500	305	500	270	200	470	500	-	
10 46220 Fire Protection Fees	600	2,705	6,275	1,337	6,013	7,350	6,525	250	
10 46230 Ambulance Fees	400,275	454,800	499,212	259,377	190,623	450,000	505,460	6,248	
10 46231 Fees from Delq Ambo Collections	-	7,091	6,500	5,091	-	5,091	2,950	(3,550)	
10 46242 Address Signs	-	201	-	179	-	179	-	-	
10 46310 Road Charges on Tax Roll	1,250	1,325	1,300	-	1,300	1,300	1,300	-	YMCA Camp Road
10 46720 Park Use Fees	400	665	4,000	720	-	720	1,000	(3,000)	
10 46721 Exempt Park Use Fees	-	-	-	350	1,642	1,992	2,000	2,000	
10 46730 Concession Sales	14,000	14,262	13,968	7,943	4,557	12,500	13,000	(968)	
10 46750 Recreation Fees	134,308	114,577	137,750	83,301	45,699	129,000	130,000	(7,750)	
10 46843 Legal Fees Reimbursed	6,000	5,023	6,000	9,610	2,390	12,000	12,000	6,000	
10 46844 Eng. Fees Reimbursed	1,000	1,681	1,000	2,194	106	2,300	1,000	-	
10 46845 Planner Reimbursed	5,000	6,542	5,000	8,301	1,699	10,000	10,000	5,000	
10 47310 Election Fees	-	200	-	22	-	22	-	-	
10 47330 Intergovernmental Recreation Fees	34,350	34,350	-	7,534	-	7,534	-	-	
10 47330 Intergovernmental Highway Services	8,000	7,744	8,000	-	8,000	8,000	8,000	-	Town of Genesee
10 47332 Intergovernmental Police Data Proc Fee	-	552	-	-	-	-	-	-	
	607,683	655,375	691,605	388,542	262,861	651,403	696,135	4,530	

TOWN OF MUKWONAGO  
 2017 APPROVED BUDGET  
 GENERAL FUND REVENUES

A/C #	2015		2016				2017 Budget	Dollar Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total			
Interest									
10 48110 Interest Income	5,000	5,054	5,100	4,814	286	5,100	5,100	-	
Miscellaneous Revenue									
10 48210 Hall Rental	850	425	400	400	-	400	400	-	
10 48220 Land Rental	400	400	400	-	400	400	400	-	
10 48301 Sale of Police Equipment	3,000	3,284	6,827	-	-	-	3,000	(3,827)	
10 48302 Sale of Fire Equipment	-	8,383	500	-	-	-	500	-	
10 48303 Sale of Highway Equipment	500	380	-	-	-	-	-	-	
10 48309 Sale of Other Property	-	150	-	-	-	-	-	-	
10 48440 Insurance Recoveries	-	152	-	-	-	-	-	-	
10 48530 Rec Dept Donations	13,375	12,149	25,000	13,100	2,400	15,500	17,500	(7,500)	
10 48540 Contribution for Public Safety	3,000	2,980	3,000	809	2,000	2,809	3,000	-	
10 48542 Donations for Fire Dept	2,950	3,454	-	1,401	-	1,401	-	-	
10 48918 Other	-	85	-	-	-	-	-	-	
	24,075	31,842	36,127	15,710	4,800	20,510	24,800	(11,327)	
Total Revenues	\$ 3,531,994	3,597,740	3,621,481	2,992,573	551,989	3,544,562	3,634,313	12,832	

TOWN OF MUKWONAGO  
 2017 APPROVED BUDGET  
 GENERAL FUND EXPENDITURES

	2015		2016				2017 Budget	Change
	Budget	Actual	Budget	7 Month Actual	5 Month Estimate	Total		
General Government								
Town Board	\$ 34,793	35,796	34,793	17,673	17,673	35,346	34,793	-
Administrator/Clerk/Treasurer	151,253	149,397	138,992	74,634	63,746	138,380	158,386	19,394
Police Commission	-	-	-	-	-	-	-	-
Fire Commission	-	-	-	-	-	-	-	-
Assessor	17,610	18,166	17,610	10,212	7,295	17,507	17,510	(100)
Planning Commission	30,650	47,840	37,115	31,620	13,853	45,473	44,653	7,538
Appeals Board	1,000	-	1,000	-	-	-	1,000	-
Municipal Court	13,496	14,759	16,011	6,331	9,680	16,011	22,935	6,924
Outside Services	106,180	105,301	93,300	53,929	43,425	97,354	87,600	(5,700)
Elections	4,000	6,162	22,080	11,406	12,171	23,577	13,000	(9,080)
Town Hall	76,494	65,129	72,926	38,316	32,071	70,387	70,930	(1,996)
Other General Government	76,000	62,156	83,028	31,890	41,740	73,630	73,850	(9,178)
Total General Government	511,476	504,706	516,855	276,011	241,654	517,665	524,657	7,802
Public Safety								
Police	823,462	808,523	833,932	455,044	338,216	793,260	890,177	56,245
Lake Patrol	12,430	11,063	12,430	8,146	4,084	12,230	12,430	-
Building Inspection	49,850	35,523	38,300	28,494	6,250	34,744	42,050	3,750
Fire Services	346,497	343,225	443,631	217,885	105,510	323,395	492,664	49,033
EMS Services	203,829	235,222	290,708	118,748	95,548	214,296	241,874	(48,834)
Emergency Government	965	965	1,000	906	-	906	1,000	-
Animal Control	3,520	3,520	3,520	3,520	-	3,520	3,520	-
Total Public Safety	1,440,553	1,438,041	1,623,521	832,743	549,608	1,382,351	1,683,715	60,194
Public Works								
Health and Sanitation	507,450	507,920	510,135	296,577	212,025	508,602	509,375	(760)
Highway	697,483	611,499	618,737	328,772	238,276	567,048	620,598	1,861
Total Public Works	1,204,933	1,119,419	1,128,872	625,349	450,301	1,075,650	1,129,973	1,101
Parks and Recreation								
Parks	69,774	60,987	69,361	43,713	23,138	66,851	68,497	(864)
Recreation Programs	201,291	189,955	196,966	95,102	83,388	178,490	182,471	(14,495)
Total Parks & Recreation	271,065	250,942	266,327	138,815	106,526	245,341	250,968	(15,359)
Capital Outlays	175,679	169,185	79,106	32,417	47,222	79,639	40,000	(39,106)
Conservation	6,800	4,667	6,800	-	5,000	5,000	5,000	(1,800)
Total Expenditures	\$ 3,610,506	3,486,960	3,621,481	1,905,335	1,400,311	3,305,646	3,634,313	12,832

TOWN OF MUKWONAGO  
 2017 APPROVED BUDGET  
 DEBT SERVICE FUND

		2016				2017	Comments
2015	2016	1st 7 Mo.	Last 5 Mo.	Total	Budget		
Actual	Budget	Actual	Estimate				
<b>TAXES</b>							
30 41110	General Property Taxes	\$ 84,159	84,999	84,999	-	84,999	598,104
30 48100	Transfer from General Fund	-	527	-	527	527	-
30 49132	Proceeds of Long-term Debt	-	46,633	46,633	-	46,633	-
		84,159	132,159	131,632	527	132,159	598,104
<b>EXPENDITURES</b>							
30 58100 610	Principal						
	Salt Shed	20,855	21,620	21,620		21,620	22,448
	Fire Truck	43,000	43,000	43,000	-	43,000	43,000
	2016 Road Projects	-	-	-	-	-	450,000
	Waukesha County Election Equipment	-	2,178	2,178		2,178	2,179
	Waukesha County Digital Radio Infrastructure	2,714	2,714	2,714	-	2,714	2,714
	Total Principal	66,569	69,512	69,512	-	69,512	520,341
30 58200 620	Interest & Fiscal Fees						
	Salt Shed	7,141	6,377	6,377	-	6,377	5,548
	Fire Truck	10,449	9,288	9,288	-	9,288	8,127
	2016 Road Projects	-	36,050	36,050	-	36,050	74,320
	Fiscal Agent Expenses	-	350	350	-	350	350
	Total Interest and Fees	17,590	52,065	52,065	-	52,065	88,345
	Total Expenditures	84,159	121,577	121,577	-	121,577	608,686
	Excess of Revenues over Expenditures	-	10,582	10,055	527	10,582	(10,582)
<b>FUND BALANCE</b>							
	Beginning of Period	-	-	-	10,055	-	10,582
	End of Period	\$ -	10,582	10,055	10,582	10,582	-



TOWN OF MUKWONAGO  
 2017 APPROVED BUDGET  
 Capital Projects Fund  
 2016 Road Program

A/C #	2016					2017
	2015 Actual	Project Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	
<b>Revenues:</b>						
41-43531 LRIP Grants	-	122,858	-	122,858	122,858	-
41-45221 Letter of Credit Pheasant Fields	-	69,800	-	69,800	69,800	-
41-48110 Interest Earnings	-	1,783	-	2,000	2,000	-
Total Revenues	-	194,441	-	194,658	194,658	-
<b>Expenditures:</b>						
40 57410 210 Administration	-	10,000	-	10,000	10,000	-
2016 Road Projects						
41-57331-213 Engineering	-	454,840	215,382	239,458	454,840	-
41-57331-810 Pulverize & Overlay	-	2,720,100	1,697,776	1,022,324	2,720,100	-
41-57331-820 Micro-Seal	-	1,236,500	504,036	734,748	1,238,784	-
Beulah Road						
41-57332-213 Engineering	-	25,000	-	25,000	25,000	-
41-57332-810 Construction	-	320,000	317,933	-	317,933	-
Pheasant Fields						
41-57333-213 Engineering	-	11,510	-	11,510	11,510	-
41-57333-810 Construction	-	115,100	-	115,100	115,100	-
Other Expenditures						
41-58290-299 Debt Issue Expenses	-	41,391	41,391	-	41,391	-
Total Expenditures	-	4,934,441	2,776,518	2,158,140	4,934,658	-
Excess of Revenues Over (Under) Expenditures	-	(4,740,000)	(2,776,518)	(1,963,482)	(4,740,000)	-
<b>Other Financing Uses</b>						
41-49100 Proceeds of Long Term Debt	-	4,740,000	4,740,000	-	4,740,000	-
Excess of revenues over (under) expenditures and other financing uses	-	-	1,963,482	(1,963,482)	-	-
Fund Balance:						
Beginning of Period	-	-	-	1,963,482	-	-
End of Period	\$	-	1,963,482	(1,963,482)	-	-

TOWN OF MUKWONAGO  
 2017 APPROVED BUDGET  
 Special Revenue Fund  
 Park Impact Fee

A/C #	2016					2017 Budget	
	2015 Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total		
Revenues:							
20 48501	Dedication Fees	\$ -	-	434	-	434	-
20 48110	Interest Earnings	1	-	-	-	-	-
	Total Revenues	1	-	434	-	434	-
Expenditures:							
20 51520 300	Operating Expenses	-	-	-	-	-	-
20 57620 820	Park Development	-	-	-	-	-	-
	Total Expenditures	-	-	-	-	-	-
	Excess of Revenues Over (Under) Expenditures	1	-	434	-	434	-
Other Financing Uses							
	Transfer to General Fund	-					
	Excess of revenues over (under) expenditures and other financing uses	1					
Fund Balance:							
	Beginning of Period	2,521	2,522	2,522	2,956	2,522	2,956
	End of Period	\$ 2,522	2,522	2,956	2,956	2,956	2,956

TOWN OF MUKWONAGO  
 2017 APPROVED BUDGET  
 Special Revenue Fund  
 Police and Fire Services Impact Fee Fund

A/C #	2016					2017 Budget
	2015 Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	
Revenues:						
22-44921 Police Services Impact Fees	\$ -	-	271	-	271	-
23-44921 Fire Services Impact Fees	-	-	505	-	505	-
Total Revenues	-	-	776	-	776	-
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	-	-	776	-	776	-
Fund Balance:						
Beginning of Period	4,544	4,544	4,544	5,320	4,544	5,320
End of Period	\$ 4,544	4,544	5,320	5,320	5,320	5,320