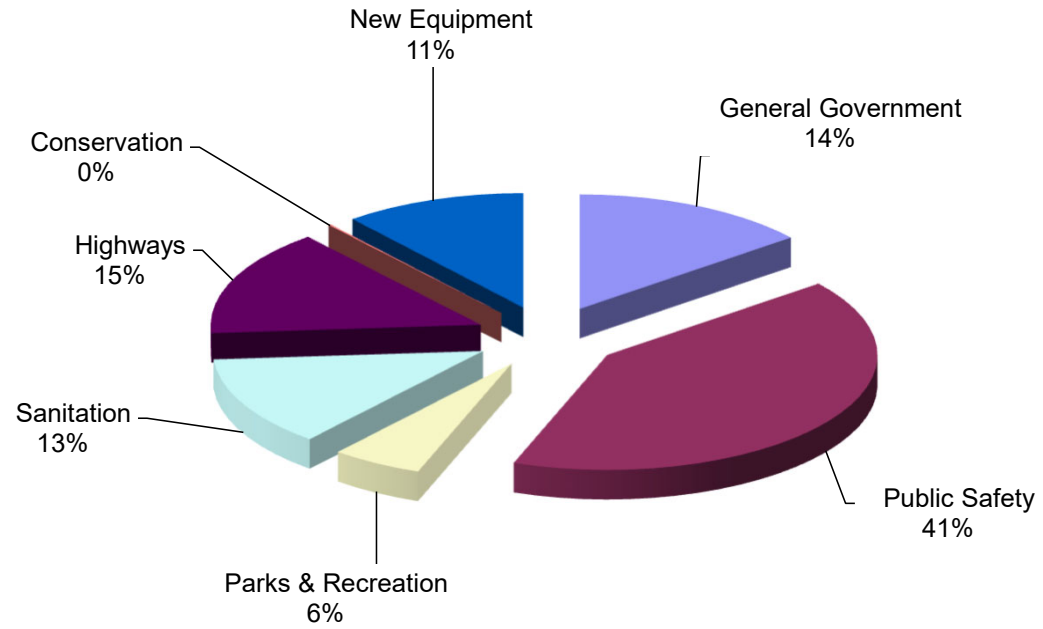


TOWN OF MUKWONAGO

2021 Budget

GENERAL FUND



TOWN OF MUKWONAGO

2021 Budget

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TOWN OF MUKWONAGO
2021 Budget Summary
General Fund

	2019		2020				2021 Budget	Change over 2019 Budget	% Change
	Budget	Actual	Budget	7 Mo. Actual	5 Mo. Forecast	Year end Forecast			
REVENUES:									
Taxes	2,369,396	2,396,272	2,382,203	2,315,590	66,000	2,381,590	2,386,176	3,973	0%
Intergovernmental	438,031	444,675	453,414	310,439	149,350	459,789	501,459	48,045	11%
Regulation and Compliance	174,300	192,787	178,800	91,377	53,160	144,537	170,400	(8,400)	-5%
Public Charges for Services	699,830	652,978	721,947	403,229	236,434	639,663	700,125	(21,822)	-3%
Interest Earnings	20,350	43,195	30,000	18,824	11,676	30,500	30,500	500	2%
Miscellaneous Revenues	114,330	139,752	50,480	17,418	25,379	42,797	21,500	(28,980)	-57%
Total Revenues	3,816,237	3,869,659	3,816,844	3,156,877	541,999	3,698,876	3,810,160	(6,684)	0%
EXPENDITURES:									
General Government	618,006	557,033	631,336	328,598	293,908	622,506	611,935	(19,401)	-3%
Public Safety	1,675,301	1,645,085	1,720,623	957,540	706,711	1,664,251	1,767,660	47,037	3%
Parks and Recreation	279,901	252,379	250,721	103,719	51,687	155,406	233,864	(16,857)	-7%
Sanitation	523,746	522,658	531,967	310,253	222,172	532,425	545,694	13,727	3%
Public Works	641,168	633,487	681,197	387,727	279,495	667,222	646,017	(35,180)	-5%
Unclassified	6,000	6,019	6,000	-	6,100	6,100	6,200	200	3%
Capital Outlays	392,371	318,044	635,469	253,892	304,891	558,783	467,659	(167,810)	-26%
Total Expenditures	4,136,493	3,934,705	4,457,313	2,341,729	1,864,964	4,206,693	4,279,029	(178,284)	-4%
Excess of Revenues Over (Under) Expenditures	(320,256)	(65,046)	(640,469)	815,148	(1,322,965)	(507,817)	(468,869)	171,600	
OTHER FINANCING SOURCES (USES):									
Transfer Out		-	-	-	-	-	-	-	
Proceeds of Borrowings	340,000	340,000	551,000	175,000	205,239	380,239	467,659	(83,341)	
Net Change in Fund Balance	\$ 19,744	274,954	(89,469)	990,148	(1,117,726)	(127,578)	(1,210)	88,259	
FUND BALANCE:									
Beginning of Period		653,373	928,327	928,327	1,918,475	928,327	800,749		
End of Period		928,327	838,858	1,918,475	800,749	800,749	799,539		
Less Committed for Capital Equipment		(41,448)	(41,448)	(41,448)	(41,448)	(41,448)	(41,448)		
Uncommitted Balance End of Year	\$	886,879	797,410	1,877,027	759,301	759,301	758,091		

24% Fund Balance as percent of expenditures 19% 19%

TOWN OF MUKWONAGO
 2021 BUDGET
 GENERAL FUND REVENUES

A/C #	2020									
	2019		Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total	2021 Budget	Dollar Change	Comments	
	Budget	Actual								
Taxes										
10 41110	Property Taxes	2,279,156	2,279,156	2,292,591	2,292,591		2,292,591	2,307,276	14,685	Maximum increase
10 41130	Video Service Provider Fee	90,000	98,680	88,650	22,065	66,000	88,065	78,000	(10,650)	Drops by .5% in 2020 & 1% in 2021
10 41150	Managed Forest Lands	200	18,403	922	925	-	925	900	(22)	
10 41195	Omitted Taxes	-	-	-	-	-	-	-	-	
10 41220	Sales Tax Discount	40	33	40	9	-	9	-	(40)	
10 41800	Land Use Conversion Penalties	-	-	-	-	-	-	-	-	
		2,369,396	2,396,272	2,382,203	2,315,590	66,000	2,381,590	2,386,176	3,973	
Intergovernmental										
10 43410	State Shared Revenues	90,926	92,910	90,926	13,936	78,976	92,912	92,907	1,981	
10 43411	Aid for Exempt Personal Property	1,984	1,984	1,984	1,984	-	1,984	1,984	-	
10 43412	Aid for Exempt Computers	210	215	215	215	-	215	215	-	
10 43413	Aid for Reduced Video Provider Fee	-	-	10,120	10,123	-	10,123	19,921	9,801	
10 43420	Fire Insurance Dues	31,500	35,901	35,000	34,388	-	34,388	36,296	1,296	
10 43521	Federal Law Enforcement Grants	30,000	21,554	-	-	-	-	-	-	
10 43522	Lake Patrol Aids	6,300	7,878	7,500	7,403	-	7,403	4,000	(3,500)	
10 43529	ACT 102 grants	-	2,007	-	-	4,370	4,370	-	-	
10 43530	Transportation Aids	219,145	227,363	252,017	189,013	63,004	252,017	289,820	37,803	
10 43534	Fire Services Grant	3,000	1,693	3,000	-	3,000	3,000	3,000	-	
10 43540	State Recycling Grants	23,000	23,003	23,000	23,001	-	23,001	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	350	-	36	-	-	-	-	(36)	
10 43660	Pmt in Lieu of State Lands (Jan)	30,000	28,551	28,000	28,760	-	28,760	28,700	700	
		438,031	444,675	453,414	310,439	149,350	459,789	501,459	48,045	
Regulation and Compliance										
10 44110	Liquor License	2,000	1,875	2,000	1,865	135	2,000	2,000	-	
10 44120	Operators License	500	550	500	550	115	665	600	100	
10 44210	Dog License	2,800	1,338	3,800	3,773	27	3,800	3,800	-	
10 44310	Building Permits	70,000	87,810	80,000	50,093	29,907	80,000	80,000	-	
10 44315	Street Opening Permits	2,500	1,950	2,500	1,500	1,000	2,500	2,500	-	
10 44410	Conditional Use Permits	4,500	4,535	4,500	3,960	540	4,500	4,500	-	
10 44399	Other Permits	1,000	1,575	1,500	325	500	825	1,000	(500)	
10 45110	Court Fines	60,000	57,919	50,000	24,523	17,516	42,039	50,000	-	
10 45120	Court Costs	31,000	27,235	26,000	4,788	3,420	8,208	26,000	-	
10 45191	Occupancy Bond Forfeitures	-	8,000	8,000	-	-	-	-	(8,000)	
		174,300	192,787	178,800	91,377	53,160	144,537	170,400	(8,400)	

TOWN OF MUKWONAGO
 2021 BUDGET
 GENERAL FUND REVENUES

A/C #	2019		2020				2021 Budget	Dollar Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total			
	Charges for Services								
10 46111	500	280	500	280	220	500	500		
10 46113	500	525	1,000	450	500	950	1,000	-	
10 46117	600	353	600	214	146	360	350	(250)	
10 46119	500	535	250	211	39	250	250	-	
10 46120	300	605	350	490	100	590	550	200	
10 46219	250	25	250	-	-	-	250	-	
10 46220	2,025	1,689	6,000	2,451	564	3,015	6,000	-	
10 46230	492,673	466,102	511,897	322,850	198,962	521,812	538,075	26,178	
10 46242	-	-	-	-	-	-	-	-	
10 46310	1,300	-	-	-	-	-	-	-	No More YMCA Camp Roac
10 46440	-	-	-	-	-	-	-	-	
10 46720	700	660	700	-	-	-	500	(200)	
10 46721	5,000	1,862	5,000	-	-	-	3,750	(1,250)	
10 46730	10,082	8,856	10,000	-	3,800	3,800	500	(9,500)	
10 46750	131,900	126,814	131,900	51,988	5,000	56,988	92,500	(39,400)	
10 46751	-	-	-	-	-	-	4,500	4,500	
10 46843	12,000	9,507	12,000	6,988	5,012	12,000	12,000	-	
10 46844	20,000	25,930	20,000	7,394	12,606	20,000	20,000	-	
10 46845	15,000	5,126	15,000	5,515	9,485	15,000	15,000	-	
10 47330	6,500	4,109	6,500	4,398	-	4,398	4,400	(2,100)	Town of Genesee
10 47322	-	-	-	-	-	-	-	-	
	699,830	652,978	721,947	403,229	236,434	639,663	700,125	(21,822)	
Interest									
10 48110	20,350	43,195	30,000	18,824	11,676	30,500	30,500	500	
Miscellaneous Revenue									
10 48210	500	1,417	650	-	-	-	300	(350)	
10 48301	-	-	10,000	5,102	-	5,102	-	(10,000)	
10 48302	-	4,825	-	-	15,000	15,000	-	-	
10 48303	-	-	-	-	-	-	-	-	
10 48308	4,000	-	15,000	-	-	-	-	(15,000)	
10 48309	85,000	83,630	-	-	-	-	-	-	
10 48440	-	25,874	-	-	4,379	4,379	-	-	
10 48530	21,830	18,426	21,830	10,430	-	10,430	18,200	(3,630)	
10 48540	3,000	3,380	3,000	-	3,000	3,000	3,000	-	
10 48542	-	660	-	-	3,000	3,000	-	-	
10 48918	-	1,540	-	1,886	-	1,886	-	-	
	114,330	139,752	50,480	17,418	25,379	42,797	21,500	(28,980)	
Total Revenues	\$ 3,816,237	3,869,659	3,816,844	3,156,877	541,999	3,698,876	3,810,160	(6,684)	

TOWN OF MUKWONAGO
 2021 BUDGET
 GENERAL FUND EXPENDITURES

	2019		2020				2021 Budget	Change
	Budget	Actual	Budget	7 Month Actual	5 Month Estimate	Total		
General Government								
Town Board	\$ 34,793	34,713	34,793	17,398	17,399	34,797	36,003	1,210
Administrator/Clerk/Treasurer	190,923	192,193	198,334	114,390	87,453	201,843	201,580	3,246
Police Commission	-	-	-	-	-	-	-	-
Fire Commission	-	-	-	-	-	-	-	-
Assessor	17,495	17,493	17,495	10,204	7,291	17,495	17,500	5
Planning Commission	87,153	66,660	87,203	44,258	42,894	87,152	87,203	-
Appeals Board	1,000	-	-	-	-	-	-	-
Municipal Court	17,638	15,201	20,554	-	20,554	20,554	23,634	3,080
Outside Services	95,640	83,961	88,380	46,683	40,197	86,880	86,125	(2,255)
Elections	9,738	7,424	19,500	18,950	6,974	25,924	7,000	(12,500)
Town Hall	73,170	69,824	76,767	42,882	30,690	73,572	75,580	(1,187)
Other General Government	90,456	69,564	88,310	33,833	40,455	74,288	77,310	(11,000)
Total General Government	618,006	557,033	631,336	328,598	293,908	622,506	611,935	(19,401)
Public Safety								
Police	872,893	817,902	905,268	503,444	351,668	855,112	930,073	24,805
Lake Patrol	12,430	10,723	12,430	5,095	1,042	6,137	12,430	-
Building Inspection	53,150	76,371	61,100	39,255	21,845	61,100	61,000	(100)
Fire Services	499,441	510,296	546,105	292,101	233,198	525,299	566,889	20,784
EMS Services	210,320	203,508	191,475	113,393	98,958	212,351	192,998	1,523
Emergency Government	23,547	22,765	725	732	-	732	750	25
Animal Control	3,520	3,520	3,520	3,520	-	3,520	3,520	-
Total Public Safety	1,675,301	1,645,085	1,720,623	957,540	706,711	1,664,251	1,767,660	47,037
Public Works								
Health and Sanitation	523,746	522,658	531,967	310,253	222,172	532,425	545,694	13,727
Highway	641,168	633,487	681,197	387,727	279,495	667,222	646,017	(35,180)
Total Public Works	1,164,914	1,156,145	1,213,164	697,980	501,667	1,199,647	1,191,711	(21,453)
Parks and Recreation								
Parks	73,864	64,958	71,769	27,595	18,084	45,679	56,192	(15,577)
Recreation Programs	206,037	187,421	178,952	76,124	33,603	109,727	177,672	(1,280)
Total Parks & Recreation	279,901	252,379	250,721	103,719	51,687	155,406	233,864	(16,857)
Capital Outlays	392,371	318,044	635,469	253,892	304,891	558,783	467,659	(167,810)
Conservation	6,000	6,019	6,000	-	6,100	6,100	6,200	200
Total Expenditures	\$ 4,136,493	3,934,705	4,457,313	2,341,729	1,864,964	4,206,693	4,279,029	(178,284)

TOWN OF MUKWONAGO
 2021 BUDGET
 DEBT SERVICE FUND

		2020					2021 Budget	Comments
2019 Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
TAXES								
30 41110	General Property Taxes	\$ 618,504	659,846	659,846	-	659,846	732,781	
		618,504	659,846	659,846	-	659,846	732,781	
EXPENDITURES								
30 58100 610	Principal							
	Salt Shed	24,163	25,062	25,062	-	25,062	26,009	
	Fire Truck	43,000	43,000	43,000	-	43,000	43,000	
	2016 Road Projects	455,000	460,000	460,000	-	460,000	465,000	
	2018 Address Signs	15,144	15,560	15,574	-	15,574	15,988	
	2019 Capital Equipment	-	27,972	28,031	-	28,031	29,161	
	2020 Water Remediation	-	-	-	-	-	33,270	
	2020 Capital Equipment	-	-	-	-	-	33,482	
	Waukesha County Digital Radio Infrastructure	2,714	2,714	2,714	-	2,714	2,714	
	Total Principal	540,021	574,308	574,381	-	574,381	648,624	
30 58200 620	Interest							
	Salt Shed	3,833	2,935	2,935	-	2,935	1,987	
	Fire Truck	5,805	4,644	4,624	-	4,624	3,483	
	2016 Road Projects	66,645	61,725	61,725	-	61,725	56,058	
	2018 Address Signs	2,200	1,784	1,770	-	1,770	1,356	
	2019 Capital Equipment	-	14,450	14,411	-	14,411	13,261	
	2020 Water Remediation	-	-	-	-	-	4,437	
	2020 Capital Equipment	-	-	-	-	-	3,575	
	Total Interest and Fees	78,483	85,538	85,465	-	85,465	84,157	
	Total Expenditures	618,504	659,846	659,846	-	659,846	732,781	
Other Financing Sources:								
30 49210	Transfer from General Fund	-	-	-	-	-	-	
30 49100	Proceeds of Long Term Debt	-	-	-	-	-	-	
	Excess of Revenues and Other Financing Sources over Expenditures	-	-	-	-	-	-	
FUND BALANCE								
	Beginning of Period	-	-	-	-	-	-	
	End of Period	\$ -	-	-	-	-	-	

TOWN OF MUKWONAGO
 2021 BUDGET
 Special Revenue Fund
 Park Impact Fee

A/C #	2019 Actual	2020			2021 Budget	
		Budget	1st 7 Mo. Actual	Last 4 Mo. Estimate		Total
Revenues:						
20 48501	Dedication Fees	\$ 1,344	-	1,792	-	1,792
20 48110	Interest Earnings	2	-	1	-	1
	Total Revenues	1,346	-	1,793	-	1,793
Expenditures:						
20 51520 300	Operating Expenses	-	-	-	-	-
20 57620 820	Park Development	1,460	-	-	-	-
	Total Expenditures	1,460	-	-	-	-
	Excess of Revenues Over (Under) Expenditures	(114)	-	1,793	-	1,793
Other Financing Uses						
	Transfer to General Fund	-				
	Excess of revenues over (under) expenditures and other financing uses	(114)				
Fund Balance:						
	Beginning of Period	1,574	1,460	1,460	3,253	1,460
	End of Period	\$ 1,460	1,460	3,253	3,253	3,253

TOWN OF MUKWONAGO
 2021 BUDGET
 Special Revenue Fund
 Police and Fire Services Impact Fee Fund

A/C #	2019 Actual	2020			2021 Budget	
		Budget	1st 7 Mo. Actual	Last 4 Mo. Estimate		Total
Revenues:						
22-44921 Police Services Impact Fees	\$ 794	-	1,059	-	1,059	-
23-44921 Fire Services Impact Fees	1,470	-	1,960	-	1,960	-
Total Revenues	2,264	-	3,019	-	3,019	-
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	2,264	-	3,019	-	3,019	-
Fund Balance:						
Beginning of Period	11,503	13,767	13,767	16,786	13,767	16,786
End of Period	\$ 13,767	13,767	16,786	16,786	16,786	16,786

Supplemental Information

TOWN OF MUKWONAGO
 2021 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2019		2020				2021 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
	General Government									
Town Board										
10 51100 100 Salary	32,323	\$ 32,323	32,323	16,162	16,162	32,324	33,443	1,120	3%	
10 51100 190 Payroll Taxes	2,470	2,390	2,470	1,236	1,237	2,473	2,560	90	4%	
	34,793	34,713	34,793	17,398	17,399	34,797	36,003	1,210	3%	
Administrator/Clerk/Treasurer										
10 51420 100 Administrator Salary	84,252	84,252	85,937	49,579	36,358	85,937	87,656	1,719	2%	
10 51420 110 Deputy Clerk	43,576	43,555	44,450	25,665	18,785	44,450	45,344	894	2%	
10 51420 113 Deputy Clerk Overtime	-	-	1,000	305	-	305	1,000	-		
10 51420 115 Clerk's Assistant	-	930	-	-	-	-	-	-		
10 51420 135 Life Insurance	770	712	780	430	350	780	790	10	1%	
10 51420 180 Health Insurance	23,905	23,905	25,407	14,821	10,586	25,407	27,880	2,473	10%	
10 51420 190 Payroll Taxes	9,500	9,639	9,760	5,541	4,165	9,706	9,930	170	2%	
10 51420 195 Pension	8,370	8,652	8,800	6,179	2,622	8,801	8,980	180	2%	
10 51420 222 IT Maintenance	2,500	1,768	2,500	200	2,300	2,500	500	(2,000)	-80%	
10 51420 300 Operating Expenses	4,300	4,399	4,300	969	3,331	4,300	4,300	-	0%	
10 51420 310 Publications	500	1,077	750	144	300	444	500	(250)	-33%	
10 51420 320 Postage	2,000	3,204	3,500	5,762	2,000	7,762	3,500	-	0%	
10 51420 330 Office Supplies	2,000	1,791	2,000	617	1,383	2,000	2,000	-	0%	
10 51520 200 Tax Roll Processing	7,300	6,670	7,300	2,731	4,569	7,300	7,300	-	0%	WC 5300 Print 2000
10 51520 299 Software Support & Maint	1,650	1,606	1,650	996	654	1,650	1,650	-	0%	Sage 1200 BDS 450
10 51520 300 Treasurer's Expenses	300	33	200	451	50	501	250	50	25%	
	190,923	192,193	198,334	114,390	87,453	201,843	201,580	3,246	2%	
Police Commission										
10 51110 300 Commission Expenses	-	-	-	-	-	-	-	-	0%	
Fire Commission										
10 51120 300 Commission Expenses	-	-	-	-	-	-	-	-	0%	
Assessor										
10 51530 200 Contracted Services	17,495	17,493	17,495	10,204	7,291	17,495	17,500	5	0%	
	17,495	17,493	17,495	10,204	7,291	17,495	17,500	5	0%	
Planning Commission										
10 56300 110 Planning Commission	2,000	1,680	2,000	10	1,990	2,000	2,000	-	0%	
10 56300 190 Payroll Taxes	153	115	153	-	152	152	153	-	0%	
10 56300 200 Attorney	25,000	20,789	25,000	14,046	10,954	25,000	25,000	-	0%	
10 56300 213 Engineer	30,000	20,925	25,000	9,929	15,071	25,000	25,000	-	0%	
10 56300 214 Planner	30,000	23,151	35,000	20,273	14,727	35,000	35,000	-	0%	
10 56300 300 Operating Expenses	-	-	50	-	-	-	50	-	0%	
	87,153	66,660	87,203	44,258	42,894	87,152	87,203	-	0%	
Appeals Board										

TOWN OF MUKWONAGO
 2021 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2019		2020				2021 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
10 56400 110 Appeals Board	-	-	-	-	-	-	-	-	0%	
10 56400 190 Payroll Taxes	-	-	-	-	-	-	-	-	0%	
10 56400 300 Operating Expenses & Attorney	1,000	-	-	-	-	-	-	-	0%	
	1,000	-	-	-	-	-	-	-	0%	
Municipal Court										
10 51200 100 Judge	2,609	3,228	2,689	-	2,689	2,689	3,089	400	15%	
10 51200 110 Clerk of Courts & Assistant	9,999	6,030	9,411	-	9,411	9,411	10,299	888	9%	
10 51200 190 Payroll Taxes	965	689	926	-	926	926	1,030	104	11%	
10 51200 300 Operating Expenses	870	460	896	-	896	896	1,030	134	15%	
10 51200 390 Fixed Expenses	3,195	4,794	6,632	-	6,632	6,632	8,186	1,554	23%	
	17,638	15,201	20,554	-	20,554	20,554	23,634	3,080	15%	
Outside Services										
10 51300 200 Attorney	40,000	38,915	40,000	26,948	13,052	40,000	40,000	-	0%	
10 51300 201 Labor Attorney	5,000	1,856	2,500	725	275	1,000	1,500	(1,000)	-40%	
10 51300 209 Municipal Code Update	500	-	1,000	395	605	1,000	1,000	-	100%	
10 51300 213 Engineer	7,000	-	-	-	-	-	-	-	0%	
10 51510 200 Monthly Accounting Services	7,140	7,140	7,380	4,305	3,075	7,380	7,525	145	2%	
10 51510 210 Other Accounting	21,000	22,947	20,000	12,310	7,690	20,000	18,000	(2,000)	-10%	
10 51510 220 Certified Audit	15,000	13,103	17,500	2,000	15,500	17,500	18,100	600	3%	BT prepares FS
	95,640	83,961	88,380	46,683	40,197	86,880	86,125	(2,255)	-3%	
Elections										
10 51440 110 Wages	-	-	500	862	1,000	1,862	500	-		
10 51440 115 Poll Workers	6,738	3,582	16,000	11,026	4,974	16,000	3,500	(12,500)	-78%	
10 51440 190 Payroll Taxes	-	-	-	45	-	45	-	-	0%	
10 51440 300 Expenses	3,000	3,842	3,000	7,017	1,000	8,017	3,000	-	0%	
	9,738	7,424	19,500	18,950	6,974	25,924	7,000	(12,500)	-64%	
Town Hall										
10 51600 110 Wages	28,030	28,816	28,590	17,579	11,011	28,590	28,590	-	0%	
10 51600 190 Payroll Taxes	2,140	1,976	2,190	1,195	992	2,187	2,190	-	0%	
10 51600 210 Telephone	1,700	1,837	1,700	990	740	1,730	1,800	100	6%	
10 51600 220 Electric	14,000	12,773	14,000	7,834	5,166	13,000	13,000	(1,000)	-7%	Orig request \$14,000
10 51600 221 Building Heat	5,300	3,692	5,300	1,826	2,000	3,826	5,300	-	0%	
10 51600 300 Supplies and Expenses	3,000	2,740	3,000	912	2,000	2,912	3,000	-	0%	
10 51600 350 Building Maintenance	9,000	7,440	10,000	7,827	2,100	9,927	10,000	-	0%	
10 51600 352 Internet Access	2,000	2,621	3,487	1,411	1,989	3,400	3,700	213	6%	Office365 email, Spectrum, TV, Domain name, cloud backup, web hosting, zoom meetings
10 51600 351 Equipment Maintenance	8,000	7,929	8,000	3,308	4,692	8,000	8,000	-	0%	copier
10 51600 399 Other Hall Expenses	-	-	500	-	-	-	-	(500)	-100%	
	73,170	69,824	76,767	42,882	30,690	73,572	75,580	(1,187)	-2%	
Other General Government										
10 51910 510 Uncollectible Taxes	-	-	-	-	-	-	-	-	0%	
10 51930 195 Unemployment Tax	1,500	163	200	129	-	129	200	-	0%	
10 51930 399 Other Expenses	21,456	4,513	21,000	2,049	5,000	7,049	10,000	(11,000)	-52%	Orig request \$21,000

TOWN OF MUKWONAGO
 2021 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2019		2020				2021 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
	10 51930 399 Impact Fee Study	6,500	-	-	-	-				
10 51930 500 Insurance	58,000	61,527	63,860	31,655	32,205	63,860	63,860	-	0%	
10 51940 600 PLMD Services	3,000	3,000	3,000	-	3,000	3,000	3,000	-	0%	
10 51941 220 WEB Site Maintenance	-	361	250	-	250	250	250	-	0%	
Total General Government	90,456	69,564	88,310	33,833	40,455	74,288	77,310	(11,000)	-12%	
	618,006	557,033	631,336	328,598	293,908	622,506	611,935	(19,401)	-3%	
Public Safety:										
Police										
10 52100 100 Salaries	102,989	102,989	105,049	60,605	44,444	105,049	107,150	2,101	2%	
10 52100 110 Wages	348,797	342,861	366,435	209,443	156,992	366,435	378,476	12,041	3%	
10 52100 112 Clerical	42,245	42,245	43,098	24,864	18,234	43,098	43,950	852	2%	
10 52100 113 Overtime	53,770	38,173	35,394	5,093	4,000	9,093	36,567	1,173	3%	
10 52100 120 Wages - Maintenance	700	1,074	1,000	417	583	1,000	1,000	-	0%	
10 52100 135 Life Insurance	620	597	740	426	314	740	800	60	8%	
10 52100 180 Health Insurance	81,780	83,151	107,550	61,461	44,813	106,274	117,778	10,228	10%	
10 52100 190 Payroll Taxes	41,960	38,849	42,150	21,808	17,634	39,442	43,390	1,240	3%	
10 52100 195 Pension	58,260	54,774	62,080	36,256	25,824	62,080	64,450	2,370	4%	
10 52100 200 Attorney	28,000	17,509	28,000	5,935	6,000	11,935	22,437	(5,563)	-20%	
10 52100 220 IT Maintenance	5,000	2,107	5,000	1,032	1,500	2,532	5,000	-	0%	
10 52100 291 Dispatch	40,268	39,835	40,268	30,127	10,141	40,268	40,571	303	1%	
10 52100 300 Supplies and Expenses	32,740	27,544	32,740	29,326	10,000	39,326	32,740	-	0%	
10 52100 310 Vehicle Expenses	30,164	23,185	30,164	14,965	10,689	25,654	30,164	-	0%	
10 52100 390 Education	5,600	3,009	5,600	1,686	500	2,186	5,600	-	0%	
	872,893	817,902	905,268	503,444	351,668	855,112	930,073	24,805	3%	
Lake Patrol										
10 52110 110 Salaries	9,500	7,298	9,500	2,718	500	3,218	9,500	-	0%	
10 52110 190 Payroll Taxes	730	558	730	208	42	250	730	-	0%	
10 52110 300 Expenses	2,200	2,867	2,200	2,169	500	2,669	2,200	-	0%	
10 52110 810 New Equipment	-	-	-	-	-	-	-	-	0%	
	12,430	10,723	12,430	5,095	1,042	6,137	12,430	-	0%	
Building Inspection										
10 52400 200 Outside Services	52,500	75,311	60,000	39,232	20,768	60,000	60,000	-	0%	75% of Revenues
10 52400 300 Inspection Expenses	650	669	750	23	727	750	650	(100)	-13%	Seals for new homes
10 52400 340 House Numbers	-	391	350	-	350	350	350	-	0%	
	53,150	76,371	61,100	39,255	21,845	61,100	61,000	(100)	0%	
Fire Services										
Request to Fund FD Surplus							-	-		FD Requested \$15,000 to transfer to their surplus
10 52201 200 Village Administration Fee	12,914	12,922	13,181	7,689	5,491	13,180	13,444	263	2%	
10 52201 810 Operating Equipment	-	703	1,000	-	1,000	1,000	1,000	-	0%	

TOWN OF MUKWONAGO
 2021 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2019		2020				2021 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
	10 52200 210 Administration	427,812	444,806	469,686	261,945	193,222				
10 52200 220 Suppression	33,899	26,843	31,399	13,396	18,568	31,964	31,649	250	1%	
10 52200 240 Training	22,316	13,726	19,739	7,660	4,997	12,657	19,739	-	0%	
10 52200 291 Dispatch	2,500	2,286	2,600	1,411	1,420	2,831	-	(2,600)	-100%	Switch to WCCC
10 52200 810 Fire Equipment	-	9,010	8,500	-	8,500	8,500	9,000	500	0%	
	499,441	510,296	546,105	292,101	233,198	525,299	566,889	20,784	4%	
EMS Services										
10 52300 200 Operations	174,958	182,664	165,674	105,600	78,009	183,609	172,697	7,023	4%	
10 52300 210 Training	10,362	5,079	11,301	3,871	3,001	6,872	11,301	-	0%	
10 52300 291 Dispatch	7,000	5,766	7,000	-	7,000	7,000	-	(7,000)	-100%	Switch to WCCC
10 52300 810 Equipment Replacement	18,000	7,332	7,500	3,922	3,578	7,500	9,000	1,500	20%	
10 52300 820 ACT 102 Expenditures	-	2,007	-	-	4,370	4,370	-	-	0%	
10 52300 821 Expenditures Out of Donations	-	660	-	-	3,000	3,000	-	-	0%	
	210,320	203,508	191,475	113,393	98,958	212,351	192,998	1,523	1%	
Emergency Government										
10 52600 200 Emergency Government	-	-	-	-	-	-	-	-	0%	
10 52600 310 Address Signs	22,547	22,047	-	-	-	-	-	-	0%	
10 52600 210 Trunked Radio Operations	1,000	718	725	732	-	732	750	25	3%	
	23,547	22,765	725	732	-	732	750	25	3%	
Animal Control										
10 54110 200 HAWS Contract	3,520	3,520	3,520	3,520	-	3,520	3,520	-	0%	Contract through 2021
	3,520	3,520	3,520	3,520	-	3,520	3,520	-	0%	
Total Public Safety	1,675,301	1,645,085	1,720,623	957,540	706,711	1,664,251	1,767,660	47,037	3%	
Park & Recreation Programs										
10 55310 110 Director	61,841	35,762	18,000	10,385	7,615	18,000	58,000	40,000	222%	
10 55310 120 Assistant	37,440	41,797	38,189	22,032	16,157	38,189	38,958	769	2%	
10 55310 121 Sports Coordinator	-	3,846	20,000	11,539	8,461	20,000	-	(20,000)	0%	
10 55310 120 Allocate to Public Works	(7,000)	-	(7,000)	-	(7,000)	(7,000)	(7,000)	-	0%	Allocate to Highways
10 55310 121 Program Leaders	5,000	4,550	5,000	824	-	824	4,000	(1,000)	-20%	
10 55310 135 Life Insurance	310	257	340	141	100	241	380	40	12%	
10 55310 180 Health Insurance	7,140	7,140	7,577	4,420	3,157	7,577	8,294	717	9%	
10 55310 190 Payroll Taxes	7,440	6,937	5,680	3,343	2,017	5,360	7,190	1,510	27%	
10 55310 195 Pension	6,500	5,309	3,800	1,584	2,096	3,680	6,550	2,750	72%	
10 55330 250 Recreation Programs	86,066	80,221	86,066	20,323	-	20,323	60,000	(26,066)	-30%	
10 55310 300 Operating Expenses	1,300	1,602	1,300	1,533	1,000	2,533	1,000	(300)	-23%	
10 55310 350 Concession Expenses	-	-	-	-	-	-	300	300		
Total Recreation Programs	206,037	187,421	178,952	76,124	33,603	109,727	177,672	(1,280)	-1%	
Park Facilities										
10 55200 110 Park Facilities Wages	38,360	33,773	39,125	21,348	15,652	37,000	25,000	(14,125)	-36%	

TOWN OF MUKWONAGO
 2021 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

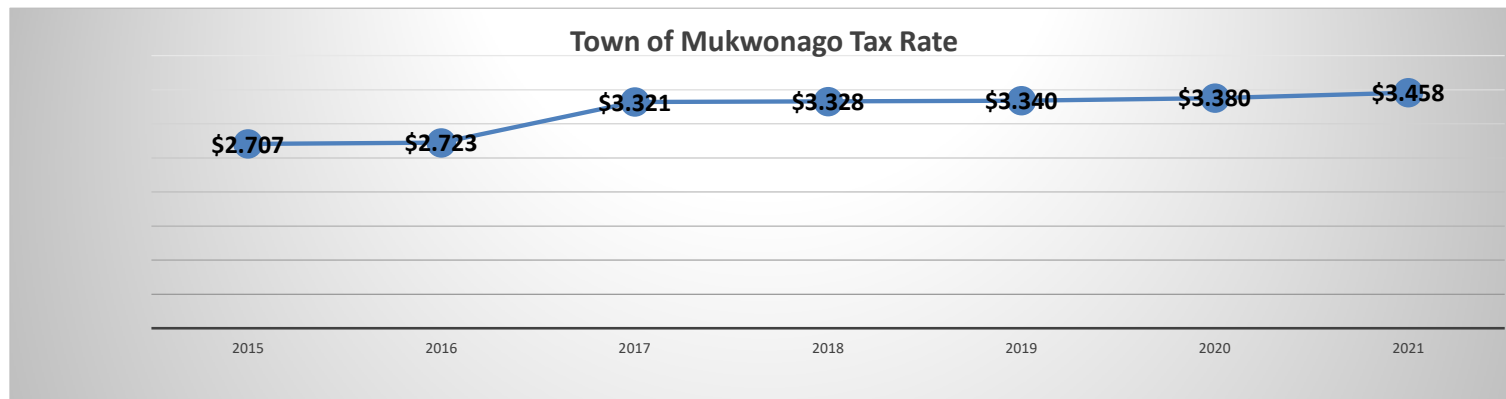
A/C #	2019		2020				2021 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
	10 55200 180 Health Insurance	-	-	-	-	-				
10 55200 190 Payroll Taxes	2,930	2,574	2,990	1,620	1,210	2,830	1,910	(1,080)	-36%	
10 55200 195 Pension	1,574	1,456	1,654	932	722	1,654	694	(960)	-58%	
10 55200 200 Supplies and Expenses	14,000	13,536	11,000	3,205	500	3,705	8,500	(2,500)	-23%	
10 55200 215 Contracted Services	17,000	13,619	17,000	490	-	490	15,000	(2,000)	-12%	
Total Park Facilities	73,864	64,958	71,769	27,595	18,084	45,679	56,192	(15,577)	-22%	
Total Parks & Recreation	279,901	252,379	250,721	103,719	51,687	155,406	233,864	(16,857)	-7%	
Public Works:										
Health & Sanitation										
10 53620 230 Refuse Collection	385,006	383,506	361,599	210,891	151,019	361,910	370,904	9,305	3%	
10 53630 230 Recycling	138,740	139,152	170,368	99,362	71,153	170,515	174,790	4,422	3%	
10 53640 300 Weed Control Expenses	-	-	-	-	-	-	-	-	0%	
	523,746	522,658	531,967	310,253	222,172	532,425	545,694	13,727	3%	
Highway										
10 53300 110 Wages	78,417	76,586	79,986	44,480	35,506	79,986	71,882	(8,104)	-10%	Allocated to Parks
10 53300 112 Allocate Rec Assistant	7,000	7,000	7,000	-	7,000	7,000	7,000	-	0%	Allocate Rec Assistant
10 53300 113 Highway - Overtime	-	356	1,000	378	622	1,000	1,000	-	0%	
10 53300 135 Life Insurance	700	667	760	402	358	760	690	(70)	-9%	
10 53300 180 Health Insurance	35,071	35,071	37,201	21,701	15,500	37,201	35,625	(1,576)	-4%	Allocated to Parks
10 53300 190 Payroll Taxes	6,000	5,688	6,120	3,303	2,816	6,119	5,500	(620)	-10%	
10 53300 195 Pension	6,970	6,976	7,330	4,537	2,793	7,330	6,780	(550)	-8%	
10 53300 210 Road Repairs & Maintenance	108,000	99,600	121,000	41,423	80,000	121,423	107,740	(13,260)	-11%	
10 53300 213 Hwy Engineering	4,500	250	4,500	190	1,500	1,690	4,500	-	0%	
10 53300 220 Snow Control	368,500	379,460	388,500	264,259	112,000	376,259	377,500	(11,000)	-3%	Orig request \$388,500
10 53300 230 Weed Control	1,500	1,206	1,500	356	1,100	1,456	1,500	-	0%	
10 53300 310 Signs and Markings	10,150	8,291	10,150	1,120	10,500	11,620	10,150	-	0%	Street signs
10 53300 399 Other Highway Expenses	11,000	9,186	13,000	3,763	8,500	12,263	13,000	-	0%	
10 53420 200 Street Lighting	3,360	3,150	3,150	1,815	1,300	3,115	3,150	-	0%	
	641,168	633,487	681,197	387,727	279,495	667,222	646,017	(35,180)	-5%	
Total Public Works	1,164,914	1,156,145	1,213,164	697,980	501,667	1,199,647	1,191,711	(21,453)	-2%	
Conservation										
10 56800 200 Dam Maintenance	6,000	6,019	6,000	-	6,100	6,100	6,200	200	3%	
	6,000	6,019	6,000	-	6,100	6,100	6,200	200	3%	
Capital Outlay:										
10 57100 820 Town Hall	50,000	44,832	15,000	2,060	21,254	23,314	-	(15,000)		*20 Computers in administration office
10 57100 820 Town Hall	-	-	-	-	-	-	15,000	15,000		Furnaces
10 57134 820 Voting Equipment	19,162	19,162	-	-	-	-	-	-		
10 57210 810 Police	103,209	44,614	134,969	93,105	41,864	134,969	60,159	(74,810)		Radios \$48,149, Computers \$5,560, Records management \$6,450
10 57211 810 Lake Patrol	25,000	21,781	-	-	-	-	-	-		

TOWN OF MUKWONAGO
 2021 BUDGET
 GENERAL FUND EXPENDITURES WORKSHEET

A/C #	2019		2020				2021 Budget	Dollar Change	% Change	Comments
	Budget	Actual	Budget	1st 7 Mo. Actual	Last 5 Mo. Estimate	Total				
	10 57220 810	-	107,529	150,500	-	150,500				
10 57220 810	-	-	25,000	-	25,000	25,000	-	(25,000)	'20 Brush truck 3481	
10 57220 810	-	-	-	-	-	-	370,000	370,000	Tender 3492 Replacement	
10 57220 810	-	-	-	-	-	-	22,500	22,500	WCCC Dispatch Switch Over	
10 57230 810	120,000	-	15,000	-	15,000	15,000	-	(15,000)	'20 Lucas Compressor & Ballistic Equip	
10 57240 810	20,000	45,743	-	-	-	-	-	-		
10 57330 810	-	28,252	-	-	-	-	-	-		
10 57334 810	-	-	-	-	35,000	35,000	-	-		
10 57340 810	-	-	230,000	158,727	16,273	175,000	-	(230,000)	Country Bliss	
10 57340 820	55,000	6,131	65,000	-	-	-	-	(65,000)		
	-	-	-	-	-	-	-	-		
	392,371	318,044	635,469	253,892	304,891	558,783	467,659	(167,810)	-26%	
Total Expenditures	\$ 4,136,493	3,934,705	4,457,313	2,341,729	1,864,964	4,206,693	4,279,029	(178,284)	-4%	

TOWN OF MUKWONAGO
 2021 BUDGET
 Tax Rate Comparison

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	2021 Budget	Change over Prior Year	
								Amount	Percent
Tax Base	857,012,100	857,173,500	860,693,700	862,751,100	867,682,800	873,601,300	879,252,900	5,651,600	0.7%
Tax Levy	\$2,319,846	\$2,334,435	\$2,858,067	\$2,871,582	\$2,897,660	\$2,952,437	\$3,040,057	\$87,620	3.9%
Tax Rate per \$1,000	\$2.707	\$2.723	\$3.321	\$3.328	\$3.340	\$3.380	\$3.458	\$0.078	2.9%
Local Tax on Parcel Assessed at \$250,000	\$676.72	\$680.85	\$830.16	\$832.10	\$834.88	\$844.90	\$864.39	\$19.49	2.9%



Town of Mukwonago
2021 Budget
Debt Service Needs

Fire Truck Loan

Date	Payment	Principal	Interest	Balance
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

Date	Payment	Principal	Interest	Balance
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

Date	Payment	Principal	Interest	Balance
				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		

Address Signs

Date	Payment	Principal	Interest	Balance
04/06/18				80,000.00
04/06/19	17,343.87	15,143.87	2,200.00	64,856.13
04/06/20	17,343.87	15,560.33	1,783.54	49,295.80
04/06/21	17,343.87	15,988.24	1,355.63	33,307.56
04/06/22	17,343.87	16,427.91	915.96	16,879.65
04/06/23	17,343.87	16,879.65	464.22	-
	86,719.35	80,000.00	6,719.35	

Series 2016A GO Notes

Date	Payment	Principal	Interest	Balance
02/10/16	-	-	-	4,740,000.00
08/01/16	36,050.13	-	36,050.13	4,740,000.00
02/01/17	487,947.50	450,000.00	37,947.50	4,290,000.00
08/01/17	36,372.50	-	36,372.50	4,290,000.00
02/01/18	486,372.50	450,000.00	36,372.50	3,840,000.00
08/01/18	34,460.00	-	34,460.00	3,840,000.00
02/01/19	489,460.00	455,000.00	34,460.00	3,385,000.00
08/01/19	32,185.00	-	32,185.00	3,385,000.00
02/01/20	492,185.00	460,000.00	32,185.00	2,925,000.00
08/01/20	29,540.00	-	29,540.00	2,925,000.00
02/01/21	494,540.00	465,000.00	29,540.00	2,460,000.00
08/01/21	26,517.50	-	26,517.50	2,460,000.00
02/01/22	501,517.50	475,000.00	26,517.50	1,985,000.00
08/01/22	22,955.00	-	22,955.00	1,985,000.00
02/01/23	502,955.00	480,000.00	22,955.00	1,505,000.00
08/01/23	18,875.00	-	18,875.00	1,505,000.00
02/01/24	508,875.00	490,000.00	18,875.00	1,015,000.00
08/01/24	13,975.00	-	13,975.00	1,015,000.00
02/01/25	513,975.00	500,000.00	13,975.00	515,000.00
08/01/25	7,725.00	-	7,725.00	515,000.00
02/01/26	522,725.00	515,000.00	7,725.00	-
	5,259,207.63	4,740,000.00	519,207.63	

2019 Capital Equipment Loan

Date	Payment	Principal	Interest	Balance
1/30/2019				340,000.00
1/30/2020	42,422.24	27,972.24	14,450.00	312,027.76
1/30/2021	42,422.24	29,161.06	13,261.18	282,866.70
1/30/2022	42,422.24	30,400.41	12,021.83	252,466.29
1/30/2023	42,422.24	31,692.42	10,729.82	220,773.87
1/30/2024	42,422.24	33,039.35	9,382.89	187,734.52
1/30/2025	42,422.24	34,443.52	7,978.72	153,291.00
1/30/2026	42,422.24	35,907.37	6,514.87	117,383.63
1/30/2027	42,422.24	37,433.44	4,988.80	79,950.19
1/30/2028	42,422.24	39,024.36	3,397.88	40,925.83
1/30/2029	42,665.18	40,925.83	1,739.35	-
	424,465.34	340,000.00	84,465.34	

2020 Capital Equipment Loan - Projected

Date	Payment	Principal	Interest	Balance
11/30/2020	-	-	-	321,986.00
11/30/2021	37,056.58	33,481.88	3,574.70	288,504.12
11/30/2022	37,056.58	28,396.66	8,659.92	260,107.46
11/30/2023	37,056.58	29,249.03	7,807.55	230,858.43
11/30/2024	37,056.58	30,126.99	6,929.59	200,731.44
11/30/2025	37,056.58	31,031.30	6,025.28	169,700.14
11/30/2026	37,056.58	31,962.75	5,093.83	137,737.39
11/30/2027	37,056.58	32,922.17	4,134.41	104,815.22
11/30/2028	37,056.58	33,910.38	3,146.20	70,904.84
11/30/2029	37,056.58	34,928.25	2,128.33	35,976.59
11/30/2030	37,056.51	35,976.59	1,079.92	-
	370,565.73	321,986.00	48,579.73	

2020 Water Remediation Equipment 2.536%

Date	Payment	Principal	Interest	Balance
7/22/2020	-	-	-	175,000.00
7/22/2021	37,706.85	33,269.50	4,437.35	141,730.50
7/22/2022	37,706.85	34,113.09	3,593.76	107,617.41
7/22/2023	37,706.85	34,978.07	2,728.78	72,639.34
7/22/2024	37,706.85	35,864.99	1,841.86	36,774.35
7/22/2025	37,706.81	36,774.35	932.46	-
	188,534.21	175,000.00	13,534.21	

Total Debt Service Payments

Year	Payment	Principal	Interest	Balance
2018	601,509.02	519,004.00	82,505.02	4,248,071.76
2019	618,504.40	540,021.25	78,483.15	4,048,050.51
2020	659,845.65	574,308.05	85,537.60	3,970,728.46
2021	732,780.59	648,623.99	84,156.60	3,322,104.47
2022	735,031.53	657,033.66	77,997.87	2,665,070.81
2023	700,520.53	635,799.17	64,721.36	2,029,271.64
2024	640,035.67	589,031.33	51,004.34	1,440,240.31
2025	638,885.63	602,249.17	36,636.46	837,991.14
2026	602,203.82	582,870.12	19,333.70	255,121.02
2027	79,478.82	70,355.61	9,123.21	184,765.41

TOWN OF MUKWONAGO
 2021 BUDGET
 Levy Limit Computation

		<u>2020 Tax Roll</u>
2019 Tax Levy (2020 Budget)	\$	2,954,421
2020 Post 7/1/2005 Debt Service		<u>(659,846)</u>
		2,294,575
2020 New Growth	0.6400%	14,685
0% Base Increase		<u>-</u>
Larger of two		14,685
2020 Levy Limit before Adjustments		2,309,260
Adjustments		
Post 7/1/05 Debt Service in 2021	<u>732,781.00</u>	
Increase (Decrease) in debt payments	732,781.00	732,781
Personal Property Aids (2021 estimate)		(1,984)
Annexations		-
Other - Referendum amount		<u>-</u>
2020 Levy Limit (2021 Budget)	<u>\$</u>	<u>3,040,057</u>
Percentage change in tax levy		2.90%
Dollar increase	\$	85,636
Allocation of 2020 Tax Levy		
General Fund	\$	2,307,276
Debt Service Fund		<u>732,781</u>
Total Levy		3,040,057
Maximum allowable levy		<u>3,040,057</u>
Available levy	<u>\$</u>	<u>-</u>