

**Village of Mukwonago**  
**MEETING OF THE VILLAGE OF MUKWONAGO**  
**COMMITTEE OF THE WHOLE**

Notice of Meeting and Agenda

***Tuesday, June 7, 2016***

Time: **5:30 p.m.**

Place: **Mukwonago Municipal Building/Board Room, 440 River Crest Court**

Any items not discussed or acted on at this meeting will be forwarded to a meeting of the Village of Mukwonago Committee of the Whole on **Wednesday, June 8, 2016, at 5:30 p.m.**, or a different specified date, located at the Mukwonago Municipal Building/Committee Room, 440 River Crest Court.

The Committee of the Whole has the discretion to take up the items listed below in any order.

1. Call to Order
2. Roll Call
3. Approval of May 2, 2016 Regular and May 4, 2016 Special Committee of Whole meeting minutes

4. Committee Reports

*Discussion and Possible Action on the Following Items*

A. Finance Committee

- 1) Vouchers payable batches
  - a. M-5-2016-1 \$292,372.77
  - b. AP-6-2016-1 \$420,529.86
- 2) Approval of purchase requisitions (Committee Approval Only)
  - a. DPW – Purchase of micro surfacing in the amount of \$17,993
- 3) Presentation on and consideration of approval of the 2015 Financial Audit Report
- 4) Resolution authorizing the issuance and sale of approximately \$3,100,000 General Obligation Promissory Notes, Series 2016A
- 5) Resolution amending and supplementing Resolution No. 2002-03; providing for the issuance and sale of approximately \$5,610,000 Waterworks System and Sewerage System Revenue Bonds, Series 2016B; and providing for the payment of said bonds and other details and covenants with respect thereto
- 6) Proposed budget amendment to the 2016 General Fund budget to remain within expenditure restraint qualification
- 7) Proposed budget amendment to the 2016 Capital Equipment Fund budget to cover the balance due from the 2015 911 project
- 8) Request to contract with Hospitality Marketers International, Inc. to perform a hotel facility market study
- 9) Monthly Treasury Report *(This report is from Staff to Committee members. No item in the reports shall be discussed or acted on by Committee members unless it is specifically noted on the agenda that discussion may occur and/or action may be taken on that item. If the Committee wishes to discuss an item in the reports, the Committee will direct that item to be placed on the next Committee agenda.)*

B. Health and Recreation Committee

- 1) Special event permit requested by Mukwonago Lions Foundation, Inc. for the event known as Mukwonago Lions Summerfeste to be held on June 16-19, 2016
- 2) Special event permit requested by CFU Lodge 993 John Movrich Lodge for the event known as Mukwonago Croatian Day Fest to be held on July 9, 2016
- 3) Request for Proposals for Comprehensive Outdoor Recreation Plan
- 4) Creation of a sub-committee for potential Bandshell/Auditorium project

C. Judicial

- 1) Consideration of 2016-17 Renewal Class B Fermented Malt Beverage and Class C Wine License
  - a. Mario's Natural Roman Pizza Inc. (Charlene A. Edwards-Reitman – Agent), 225 Bay View Rd. #500, d/b/a Mario's Pizza
  - b. Wild Flower Café LLC (Jefte Galvan – Agent), 1015 CTH NN E, d/b/a Wild Flower Café
- 2) Request by Pam's Fine Wines LLC, Pamela L. Turner (Agent), 100 Main Street Suite 1, d/b/a Pam's Fine Wines, to amend premises description of 2016-17 Class B Fermented Malt Beverage and Intoxicating Liquors License
- 3) Request for authorization to allow Village Clerk-Treasurer to grant Temporary Class B Beer and Wine Licenses subject to Police Chief recommendation
- 4) A resolution to amend parking limitations for the Village of Mukwonago
- 5) Elected and Appointed Official Handbook

D. Protective Services Committee

- 1) Amendment to Developers Agreement for Lynch Ventures Wolf Run/Certified Survey Map 11223
- 2) Median opening at STH 83 and Arrowhead Drive and possible signals at STH 83 and Wolf Run
- 3) Update on upcoming negotiations with Mukwonago Professional Firefighters, International Association of Firefighters, Local 4585
- 4) Monthly Police Report *(This report is from Staff to Committee members. No item in the report shall be discussed or acted on by Committee members unless it is specifically noted on the agenda that discussion may occur and/or action may be taken on that item. If the Committee wishes to discuss an item in the report, the Committee will direct that item to be placed on the next Committee agenda.)*

E. Public Works Committee

- 1) Request by Diane Mueller to refund a portion of the sewer charge for 527 Bay St. due to pipe break
- 2) Request by John Wahlen, Cornerstone Development of SE WI, LLC, to extend the deadline of street improvements completion for The Glen of Mukwonago subdivision to May 31, 2017
- 3) We Energies Non-standard street lighting agreement for Orchards Add #2 located at Regees Rd and CTH ES
- 4) Awarding of 2016 crack sealing project contract
- 5) Request to draw on Fairwinds subdivision letter of credit

- 6) Resolution Approving the Submittal of the Wisconsin Department of Natural Resources NR 208 Compliance Maintenance Annual Report
- 7) Monthly Report for Water and Sanitary Sewer Utilities, Public Works Department, and Engineering Department *(These reports are from Staff to Committee members. No item in the reports shall be discussed or acted on by Committee members unless it is specifically noted on the agenda that discussion may occur and/or action may be taken on that item. If the Committee wishes to discuss an item in the reports, the Committee will direct that item to be placed on the next Committee agenda.)*

## 5. Adjournment

It is possible that members of, and possibly a quorum of, members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Please note that, upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through appropriate aids and services. For additional information or to request this service, contact the Clerk's Office, 440 River Crest Court, (262) 363-6420, Option 4.

## MINUTES OF THE REGULAR COMMITTEE OF THE WHOLE MEETING Monday, May 2, 2016

### Call to Order

Village President Fred Winchowky called the meeting to order at 5:30 p.m. located in the Board Room of the Mukwonago Municipal Building, 440 River Crest Ct.

### Roll Call

Committee members present:

- Jay Vermuelen
- Darlene Johnson
- Jim Decker
- Mark Penzkover
- Kelly Klemme
- Ken Werner
- Fred Winchowky, Village President

Also present:

- Kurt Peot, Village Engineer
- Dave Brown, Utilities Director
- Ron Bittner, Director of Public Works
- Diana Doherty, Finance Director
- John Weidl, Administrator
- Steven Braatz, Jr., Clerk-Treasurer
- Robert Harley, Building Codes Official
- Kevin Schmidt, Police Chief
- Jeff Belongia, Bond Adviser

### Minutes

Motion by Decker/Johnson to approve the April 11, 2016 Committee of Whole meeting minutes carried.

### Committee Reports

#### Finance Committee

##### Vouchers payable

Motion by Vermuelen/Johnson to recommend the Village Board approve the following batches of vouchers payable carried:

- a. M-4-2016-1 \$239,448.08
- b. AP-5-2016-1 \$185,383.67

##### Purchase requisitions

Motion by Vermuelen/Johnson to approve the purchase requisition for Department of Public Works for the purchase of a catch basin, manhole, and pipe from Bedrock Sewer & Water in the amount of \$19,969 carried.

Motion by Vermuelen/Decker to approve the purchase requisition for Department of Public Works for the purchase of 6,729 sq. ft. of mill and fill 2" asphalt patching from Johnson and Sons Paving LLC in the amount of \$24,566 carried.

Motion by Vermuelen/Johnson to approve the purchase requisition for Department of Public Works for the purchase of a salt brine generator for anti-icing from Bruce Municipal Equipment in the amount of \$38,650 carried.

### **2016 Capital Improvement Plan and the upcoming refunding plan**

Belongia and Doherty briefed the Board on the upcoming borrowing for capital projects. The official resolutions will be presented to the Committee and Board in June 2016. Information only. No action taken.

### **Sick leave payout**

Motion made by Vermeulen/Penzkover to recommend the Village Board authorize the use of the sick pay liability account to fund the sick leave payout to Joe Hankovich, Supv of Insp/Zoning Admin, upon retirement. The estimated amount is \$32,989, but will be adjusted to actual amount by the date of retirement. A plan for replenishing the liability account will be discussed at a future meeting. Motion carried.

### **Expenditure restraint qualification budget amendment**

The State Expenditure Restraint Program requires that we increase the General Fund expenditures by less than 1.2%. The budget was increased by 1.23%, or roughly \$1,275, which meant we would not have qualified for the Expenditure Restraint payment of \$130,000+. The DOR stated this is a common problem throughout the State, and will allow us to remain in the program if we amend the budget and provide them the evidence that the budget was amended. Motion by Vermuelen/Johnson to recommend the Village Board amend the General Fund by a reduction of \$1,275, taken from the Administration department, to remain within expenditure restraint qualification carried.

### **Industrial Park Market Feasibility Project Approach Proposal**

Motion by Vermeulen/Decker to recommend the Village Board approve the Industrial Park Market Feasibility Project Approach Proposal by PLG Consulting in the amount of \$24,750, to be expensed from the Economic Development account, carried.

### **Monthly Treasury Report**

The March 2016 monthly Treasury report is on file in the Clerk's Office.

## **Health and Recreation Committee**

### **Special Event permits**

Motion by Werner/Decker to recommend the Village Board approve the special event permits requested by American Legion Post #375 for the events known as Maxwell Street Days to be held on June 11-12, July 16-17, August 20-21, and September 10-11, 2016 carried.

### **Bandshell/Auditorium project**

Werner has proposed names for the sub-committee, but is still waiting on a representative from the Mukwonago School District. Item will remain in Committee.

## Judicial

### 2016-17 Licenses

Motion by Klemme/Johnson to recommend the Village Board grant the following 2016-17 Renewal Class A Fermented Malt Beverage Licenses carried:

- a. 5 Star Stations, Inc. (Victoria Smith – Agent), 301 Main Street, d/b/a Clark-Mukwonago
- b. 5 Star Stations, Inc. (Denise H. Dixon – Agent), 407 South Rochester Street, d/b/a Mukwonago Express Mart
- c. 5 Star Stations, Inc. (Robert R. French – Agent), 122 Arrowhead Drive, d/b/a 5 Star BP
- d. Genesis Gas, Inc. (Manoj Gupta – Agent), 201 North Rochester Street, d/b/a Village Mini Mart
- e. Khasria Two Inc. (Harjinder S. Khasria – Agent), 710 Main Street, d/b/a Village Pumper Two

Motion by Klemme/Decker to recommend the Village Board grant the following 2016-17 Renewal Class A Fermented Malt Beverage and Intoxicating Liquors Licenses carried:

- a. 5 Star Stations, Inc. (Denise M. Jones – Agent), 909 Greenwald Court, d/b/a 5 Star Citgo
- b. 5 Star Stations, Inc. (Danielle M. Jones – Agent), 1060 North Rochester Street, d/b/a North Star Shell
- c. Aldi Inc. (Wisconsin) (John W. Lindstrom – Agent), 111 East Wolf Run, d/b/a Aldi #46
- d. Gerald M. Anich, 411 Main Street, d/b/a Anich's Liquor & Beer Store
- e. Kwik Trip Inc. (Patrick M. Rice – Agent), 1212 North Rochester Street, d/b/a Kwik Trip #282
- f. Ultra Mart Foods, LLC (Patrick T. Groves – Agent), 1010 North Rochester Street, d/b/a Pick'n'Save #6384
- g. Wal-Mart Stores East LP (Michael R. Sandelback – Agent), 250 East Wolf Run, d/b/a Wal-Mart #1571
- h. Walgreen Co. (Brian Marinello – Agent), 212 N. Rochester St., d/b/a Walgreens #07039

2016-17 Renewal Class B Fermented Malt Beverage and Class C Wine License for Mario's Natural Roman Pizza Inc. (Charlene A. Edwards-Reitman – Agent), 225 Bay View Rd. #500, d/b/a Mario's Pizza will remain in Committee due to the fact the applicant has not yet submitted an application.

Motion by Klemme/Penzkover to recommend the Village Board grant the following 2016-17 Renewal Class B Fermented Malt Beverage and Reserve Intoxicating Liquors Licenses carried:

- a. Boneyard Pub and Grille, LLC (James F. Jones – Agent), 215 Bay View Road Suite D, d/b/a The Boneyard Pub and Grille
- b. DAA Smokehouse LLC (Tina M. O'Bryan – Agent), 325 Bay View Road, Suites D/E, d/b/a David Alan Alan's Smokehouse & Saloon
- c. El Pueblo Inc. (Marco Alarcon – Agent), 355 Bay View Road, d/b/a Antigua Real

Motion by Klemme/Johnson to recommend the Village Board grant the following 2016-17 Renewal Class B Fermented Malt Beverage and Intoxicating Liquors Licenses carried:

- a. Blue Bay Inc. (Vlaznim Islami – Agent), 927 Main Street, d/b/a Blue Bay Family Restaurant
- b. Community Post No. 375 of the American Legion (Beth A. Dums – Agent), 627 CTH NN East, d/b/a American Legion Community Post #375
- c. FJ Partners, LLC (Froylan J. Mauricio – Agent), 507 Main Street, d/b/a Sol de Mexico
- d. Jay's Lanes, Inc. (Jeffrey R. Jay – Agent), 326 Atkinson Street, d/b/a Jay's Lanes
- e. Sandra M. Miller, 701 Main Street, d/b/a Sandy's Miller Time
- f. Pam's Fine Wines, LLC (Pamela L. Turner – Agent), 100 Main Street Suite 1, d/b/a Pam's Fine Wines
- g. Perseverance Corp. (Mark A. Weiss – Agent), 200 South Rochester Street, d/b/a Half-Time Sports Grille
- h. Stevens Management Inc. (Dennis M. Stevens – Agent), 215 North Rochester Street, d/b/a Fork in the Road

2016-17 Renewal Class B Fermented Malt Beverage and Intoxicating Liquors License for Wild Flower Café LLC (Jefte Galvan – Agent), 1015 CTH NN E, d/b/a Wild Flower Café will remain in Committee due to the fact the applicant has not yet submitted an application.

#### **Elected Officials Handbook**

There are still a few minor tweaks to be made, and the modification to the narrative of Mukwonago was submitted this morning, but has not yet been reviewed. The changes will be made and a final draft will be presented to the Committee at the next meeting. Item will remain in Committee.

#### **Sex Offender Residency Ordinance**

Motion by Klemme/Johnson to recommend the Village Board tentatively adopt the Ordinance to Repeal and Recreate Section 54.132 and Repeal Sections 54.133, 54.134, 54.135 and 54.136 of the Municipal Code of the Village of Mukwonago Relative to Sex Offender Residency carried.

#### **Personnel Committee**

##### **Inspection Department personnel**

Inspector Tim Rutenbeck will be moved from part-time to full-time beginning June 1, 2016, which would allow for 60 days to work under Hankovich and Harley. The increase in expense related to salary/wage was already budgeted for 2016. Information only. No action taken.

#### **Protective Services Committee**

##### **Lynch Dealership**

Chief Schmidt is still working out some details with Lynch. Item will remain in Committee.

**Protective Services Committee sub-committee**

Braatz noted with the Village’s Committee of the Whole structure, a sub-committee of three members will need to be created for joint meetings with the Town of Mukwonago’s Protective Services Committee to discuss Fire Department matters. Motion by Winchowky/Penzkover to appoint Johnson, Decker, and Werner as Protective Services Committee sub-committee for Mukwonago Fire Department matters carried.

**Public Works Committee**

**Chapman Farms Boulevard**

Motion by Penzkover/Decker to recommend the Village Board approve the task order from Ruckert & Mielke for Chapman Farms Boulevard engineering as presented carried.

**Final case closure with continuing obligations for 915 Main St.**

The Village conducted a soil test on the 915 Main St. site, and there is a tiny spot that has still has some TCA and TCE anywhere from .5’ to 8’. The DNR closed the case but noted that if a developer were to dig into that spot, the Village is obligated to take care of it. Information only. No action taken.

**Sommer Property**

A developer has the Sommer Property on STH 83 under contract. A discussion regarding creating a TIF District could potentially be before the Board sometime in the future. Information only. No action taken.

**Adjournment**

Meeting adjourned at 7:49 p.m.

Respectfully Submitted,

Steven Braatz, Jr.  
Clerk-Treasurer

## **MINUTES OF THE SPECIAL COMMITTEE OF THE WHOLE MEETING** **Wednesday, May 4, 2016**

### **Call to Order**

Finance Committee Chairperson Jay Vermeulen called the meeting to order at 5:31 p.m. located in the Board Room of the Mukwonago Municipal Building, 440 River Crest Ct.

### **Roll Call**

Committee members present:

- Jay Vermuelen
- Darlene Johnson
- Jim Decker
- Mark Penzkover
- Kelly Klemme
- Ken Werner
- Fred Winchowky, Village President

### **Committee Reports**

#### **Finance Committee**

##### **Purchase requisition**

Motion by Vermuelen/Klemme to approve the purchase requisition for Village-wide departments for the purchase of computer server hardware and licensing from Velocity Solutions in the amount of \$28,927 carried.

### **Adjournment**

Meeting adjourned at 5:33 p.m.

Respectfully Submitted,

Steven Braatz, Jr.  
Clerk-Treasurer

## **Vouchers Payable Cover Sheet**

Manuals batch M-5-2016-1	\$292,372.77
Payments batch AP-6-2016-1	\$420,529.86
Total for board approval:	\$712,902.63

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## Payments

Current Period: May 2016

Batch Name	M-5-2016-1	User Dollar Amt	\$292,372.77		
Payments		Computer Dollar Amt	\$292,372.77		
				\$0.00	In Balance
Refer	<u>75823 MUKWONAGO PROPERTY GROUP</u>	<u>Ck# 019995</u>	<u>5/3/2016</u>		
Cash Payment	E 220-5670-5895 Grant \$ Disbursed to De	FINAL GRANT DISPBURSEMENT			\$135,000.00
Invoice	FINAL 16	5/3/2016			
Transaction Date	5/23/2016	Citizens	111000	<b>Total</b>	<b>\$135,000.00</b>
Refer	<u>75824 WEITHAUS DUSTIN</u>	<u>Ck# 019996</u>	<u>5/3/2016</u>		
Cash Payment	G 100-233200 Court Partial Payments	OVERPAYMENT W079786			\$4.00
Invoice	W079786	5/3/2016			
Transaction Date	5/23/2016	Citizens	111000	<b>Total</b>	<b>\$4.00</b>
Refer	<u>75825 MUKWONAGO POLICE DEPT</u>	<u>Ck# 019997</u>	<u>5/3/2016</u>		
Cash Payment	G 100-233200 Court Partial Payments	DUSTIN WEITHAUS CITATION W079786			\$811.00
Invoice	W079786	5/3/2016			
Transaction Date	5/23/2016	Citizens	111000	<b>Total</b>	<b>\$811.00</b>
Refer	<u>75826 DELAVAN POLICE DEPT</u>	<u>Ck# 019998</u>	<u>5/3/2016</u>		
Cash Payment	G 100-233200 Court Partial Payments	VANCE A GRABSKE S728181-28959401			\$250.00
Invoice	28959401	5/3/2016			
Transaction Date	5/23/2016	Citizens	111000	<b>Total</b>	<b>\$250.00</b>
Refer	<u>75827 WETA</u>	<u>Ck# 019999</u>	<u>5/3/2016</u>		
Cash Payment	E 100-5142-5335 Training & Travel	GOURDOUX TRG			\$86.00
Invoice	UI-51116	5/3/2016			
Transaction Date	5/23/2016	Citizens	111000	<b>Total</b>	<b>\$86.00</b>
Refer	<u>75828 VANTAGEPOINT TRANSFER AGEN</u>	<u>Ck# 020000</u>	<u>5/3/2016</u>		
Cash Payment	G 100-215250 Deferred Compensation	P/R ENDING 4/29/2016			\$1,613.87
Invoice	4/29	5/3/2016			
Cash Payment	G 150-215250 Deferred Compensation	P/R ENDING 4/29/2016			\$49.85
Invoice	4/29	5/3/2016			
Cash Payment	G 220-215250 Deferred Compensation	P/R ENDING 4/29/2016			\$33.99
Invoice	4/29	5/3/2016			
Cash Payment	G 410-215250 Deferred Compensation	P/R ENDING 4/29/2016			\$36.94
Invoice	4/29	5/3/2016			
Cash Payment	G 440-215250 Deferred Compensation	P/R ENDING 4/29/2016			\$349.60
Invoice	4/29	5/3/2016			
Cash Payment	G 500-215250 Deferred Compensation	P/R ENDING 4/29/2016			\$37.47
Invoice	4/29	5/3/2016			
Cash Payment	G 610-215250 Deferred Compensation	P/R ENDING 4/29/2016			\$358.99
Invoice	4/29	5/3/2016			
Cash Payment	G 620-215250 Deferred Compensation	P/R ENDING 4/29/2016			\$248.24
Invoice	4/29	5/3/2016			
Transaction Date	5/23/2016	Citizens	111000	<b>Total</b>	<b>\$2,728.95</b>
Refer	<u>75829 MINNESOTA LIFE INSURANCE</u>	<u>Ck# 020001</u>	<u>5/6/2016</u>		
Cash Payment	G 100-215300 Insurance Payable	JUNE PREMIUMS			\$938.04
Invoice	JUNE 2016	5/6/2016			
Cash Payment	G 150-215300 Insurance Payable	JUNE PREMIUMS			\$78.09
Invoice	JUNE 2016	5/6/2016			

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## Payments

Current Period: May 2016

<b>Cash Payment</b>	G 220-215300 Insurance Payable	JUNE PREMIUMS			\$8.68
Invoice	JUNE 2016 5/6/2016				
<b>Cash Payment</b>	G 410-215300 Insurance Payable	JUNE PREMIUMS			\$10.99
Invoice	JUNE 2016 5/6/2016				
<b>Cash Payment</b>	G 440-215300 Insurance Payable	JUNE PREMIUMS			\$66.97
Invoice	JUNE 2016 5/6/2016				
<b>Cash Payment</b>	G 500-215300 Insurance Payable	JUNE PREMIUMS			\$12.67
Invoice	JUNE 2016 5/6/2016				
<b>Cash Payment</b>	G 610-215300 Insurance Payable	JUNE PREMIUMS			\$52.45
Invoice	JUNE 2016 5/6/2016				
<b>Cash Payment</b>	G 620-215300 Insurance Payable	JUNE PREMIUMS			\$40.67
Invoice	JUNE 2016 5/6/2016				
Transaction Date	5/23/2016	Citizens	111000	<b>Total</b>	\$1,208.56
Refer	75830 TAYLOR CTY SHERIFF DEPT	Ck# 020010	5/17/2016		
<b>Cash Payment</b>	G 100-233200 Court Partial Payments	TINA E ERMER 05FO303			\$467.72
Invoice	05FO303 5/17/2016				
Transaction Date	5/23/2016	Citizens	111000	<b>Total</b>	\$467.72
Refer	75831 VANTAGEPOINT TRANSFER AGEN	Ck# 020120	5/20/2016		
<b>Cash Payment</b>	G 100-215250 Deferred Compensation	P/R ENDING 5/13/16			\$1,569.65
Invoice	5/13 5/20/2016				
<b>Cash Payment</b>	G 150-215250 Deferred Compensation	P/R ENDING 5/13/16			\$38.52
Invoice	5/13 5/20/2016				
<b>Cash Payment</b>	G 220-215250 Deferred Compensation	P/R ENDING 5/13/16			\$33.99
Invoice	5/13 5/20/2016				
<b>Cash Payment</b>	G 410-215250 Deferred Compensation	P/R ENDING 5/13/16			\$36.94
Invoice	5/13 5/20/2016				
<b>Cash Payment</b>	G 440-215250 Deferred Compensation	P/R ENDING 5/13/16			\$353.57
Invoice	5/13 5/20/2016				
<b>Cash Payment</b>	G 500-215250 Deferred Compensation	P/R ENDING 5/13/16			\$14.43
Invoice	5/13 5/20/2016				
<b>Cash Payment</b>	G 610-215250 Deferred Compensation	P/R ENDING 5/13/16			\$341.11
Invoice	5/13 5/20/2016				
<b>Cash Payment</b>	G 620-215250 Deferred Compensation	P/R ENDING 5/13/16			\$259.37
Invoice	5/13 5/20/2016				
Transaction Date	5/23/2016	Citizens	111000	<b>Total</b>	\$2,647.58
Refer	75832 AFLAC	Ck# 020121	5/20/2016		
<b>Cash Payment</b>	G 100-215300 Insurance Payable	MAY 2016			\$393.03
Invoice	287615 5/20/2016				
<b>Cash Payment</b>	G 150-215300 Insurance Payable	MAY 2016			\$216.92
Invoice	287615 5/20/2016				
<b>Cash Payment</b>	G 220-215300 Insurance Payable	MAY 2016			\$0.64
Invoice	287615 5/20/2016				
<b>Cash Payment</b>	G 410-215300 Insurance Payable	MAY 2016			\$2.38
Invoice	287615 5/20/2016				
<b>Cash Payment</b>	G 620-215300 Insurance Payable	MAY 2016			\$75.85
Invoice	287615 5/20/2016				
<b>Cash Payment</b>	G 610-215300 Insurance Payable	MAY 2016			\$118.89
Invoice	287615 5/20/2016				

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## Payments

Current Period: May 2016

Transaction Date	5/23/2016	Citizens	111000	<b>Total</b>	<b>\$807.71</b>
Refer	75833	VILLAGE OF MUKWONAGO MRA	Ck# 020122	5/20/2016	
Cash Payment	G 100-215350	Flexible Spending Contributi	MAY 2016		\$1,096.10
Invoice	MAY 2016	5/20/2016			
Cash Payment	G 150-215350	Flexible Spending Contributi	MAY 2016		\$225.90
Invoice	MAY 2016	5/20/2016			
Cash Payment	G 220-215350	Flexible Spending Contributi	MAY 2016		\$11.46
Invoice	MAY 2016	5/20/2016			
Cash Payment	G 410-215350	Flexible Spending Contributi	MAY 2016		\$5.76
Invoice	MAY 2016	5/20/2016			
Cash Payment	G 440-215350	Flexible Spending Contributi	MAY 2016		\$40.60
Invoice	MAY 2016	5/20/2016			
Cash Payment	G 500-215350	Flexible Spending Contributi	MAY 2016		\$3.24
Invoice	MAY 2016	5/20/2016			
Cash Payment	G 610-215350	Flexible Spending Contributi	MAY 2016		\$42.38
Invoice	MAY 2016	5/20/2016			
Cash Payment	G 620-215350	Flexible Spending Contributi	MAY 2016		\$17.62
Invoice	MAY 2016	5/20/2016			
Transaction Date	5/23/2016	Citizens	111000	<b>Total</b>	<b>\$1,443.06</b>
Refer	75834	MUKWONAGO PROFESSIONAL PO	Ck# 020123	5/20/2016	
Cash Payment	G 100-215500	Union Dues Payable	MAY 2016 DUES		\$462.00
Invoice	MAY 2016	5/20/2016			
Transaction Date	5/23/2016	Citizens	111000	<b>Total</b>	<b>\$462.00</b>
Refer	75835	MUKWONAGO PROFESSIONAL FI	Ck# 020124	5/20/2016	
Cash Payment	G 150-215500	Union Dues Payable	MAY 2016 DUES		\$270.00
Invoice	MAY 2016	5/20/2016			
Transaction Date	5/23/2016	Citizens	111000	<b>Total</b>	<b>\$270.00</b>
Refer	75836	ASSOCIATED BANK	Ck# 020125	5/23/2016	
Cash Payment	E 440-5511-5329	AV Material	AV MATERIALS		\$3,274.17
Invoice	MAY 16	5/23/2016			
Cash Payment	E 440-5511-5811	Equipment (non-Capitaliz	TECHNOLOGY		-\$1,099.98
Invoice	MAY 16	5/23/2016			
Transaction Date	5/26/2016	Citizens	111000	<b>Total</b>	<b>\$2,174.19</b>
Refer	75837	GREAT WEST RETIREMENT SERV	Ck# 005961	5/6/2016	
Cash Payment	G 100-215250	Deferred Compensation	P/R ENDING 4/29/16		\$803.48
Invoice	04/29	5/6/2016			
Cash Payment	G 150-215250	Deferred Compensation	P/R ENDING 4/29/16		\$86.26
Invoice	04/29	5/6/2016			
Cash Payment	G 610-215250	Deferred Compensation	P/R ENDING 4/29/16		\$100.63
Invoice	04/29	5/6/2016			
Cash Payment	G 620-215250	Deferred Compensation	P/R ENDING 4/29/16		\$100.63
Invoice	04/29	5/6/2016			
Transaction Date	5/26/2016	Citizens	111000	<b>Total</b>	<b>\$1,091.00</b>
Refer	75838	HASLER MAILING SOLUTIONS	Ck# 005962	5/11/2016	
Cash Payment	E 100-5142-5315	Postage	POSTAGE		\$1,500.00
Invoice	MAY 16	5/11/2016			
Transaction Date	5/26/2016	Citizens	111000	<b>Total</b>	<b>\$1,500.00</b>

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Refer	75839	GREAT WEST RETIREMENT SERV	Ck# 005963	5/20/2016			
Cash Payment	G 100-215250	Deferred Compensation	P/R ENDING	5/13/16		\$803.48	
Invoice	5/13	5/20/2016					
Cash Payment	G 150-215250	Deferred Compensation	P/R ENDING	5/13/16		\$86.26	
Invoice	5/13	5/20/2016					
Cash Payment	G 610-215250	Deferred Compensation	P/R ENDING	5/13/16		\$100.63	
Invoice	5/13	5/20/2016					
Cash Payment	G 620-215250	Deferred Compensation	P/R ENDING	5/13/16		\$100.63	
Invoice	5/13	5/20/2016					
Transaction Date	5/26/2016		Citizens	111000	<b>Total</b>	\$1,091.00	
Refer	75840	EMPLOYEE TRUST FUNDS	Ck# 005964	5/20/2016			
Cash Payment	G 100-215300	Insurance Payable	JUNE PREMIUMS			\$45,354.80	
Invoice	JUNE 16	5/20/2016					
Cash Payment	G 150-215300	Insurance Payable	JUNE PREMIUMS			\$7,142.66	
Invoice	JUNE 16	5/20/2016					
Cash Payment	G 220-215300	Insurance Payable	JUNE PREMIUMS			\$301.86	
Invoice	JUNE 16	5/20/2016					
Cash Payment	G 410-215300	Insurance Payable	JUNE PREMIUMS			\$363.04	
Invoice	JUNE 16	5/20/2016					
Cash Payment	G 440-215300	Insurance Payable	JUNE PREMIUMS			\$4,658.06	
Invoice	JUNE 16	5/20/2016					
Cash Payment	G 500-215300	Insurance Payable	JUNE PREMIUMS			\$302.46	
Invoice	JUNE 16	5/20/2016					
Cash Payment	G 610-215300	Insurance Payable	JUNE PREMIUMS			\$2,202.95	
Invoice	JUNE 16	5/20/2016					
Cash Payment	G 620-215300	Insurance Payable	JUNE PREMIUMS			\$1,616.17	
Invoice	JUNE 16	5/20/2016					
Transaction Date	5/26/2016		Citizens	111000	<b>Total</b>	\$61,942.00	
Refer	75841	WI RETIREMENT SYSTEM	Ck# 005965	5/20/2016			
Cash Payment	G 100-215200	Retirement	APRIL 2016			\$21,866.41	
Invoice	APRIL 16	5/20/2016					
Cash Payment	G 150-215200	Retirement	APRIL 2016			\$5,093.13	
Invoice	APRIL 16	5/20/2016					
Cash Payment	G 220-215200	Retirement	APRIL 2016			\$316.68	
Invoice	APRIL 16	5/20/2016					
Cash Payment	G 410-215200	Retirement	APRIL 2016			\$231.72	
Invoice	APRIL 16	5/20/2016					
Cash Payment	G 440-215200	Retirement	APRIL 2016			\$3,845.64	
Invoice	APRIL 16	5/20/2016					
Cash Payment	G 500-215200	Retirement	APRIL 2016			\$100.78	
Invoice	APRIL 16	5/20/2016					
Cash Payment	G 610-215200	Retirement	APRIL 2016			\$1,802.08	
Invoice	APRIL 16	5/20/2016					
Cash Payment	G 620-215200	Retirement	APRIL 2016			\$1,926.50	
Invoice	APRIL 16	5/20/2016					
Cash Payment	G 100-215200	Retirement	APRIL 2016			-\$0.07	
Invoice	APRIL 16	5/20/2016					
Transaction Date	5/26/2016		Citizens	111000	<b>Total</b>	\$35,182.87	
Refer	75842	PAYROLLDATA.COM	Ck# 005966	5/20/2016			

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Cash Payment	E 100-5142-5399 Other	ADMIN FEES	\$183.00
Invoice MAY 16	5/20/2016		
Cash Payment	E 150-5221-5219 Professional Services	ADMIN FEES	\$183.00
Invoice MAY 16	5/20/2016		
Cash Payment	E 440-5511-5399 Other	ADMIN FEES	\$183.00
Invoice MAY 16	5/20/2016		
Cash Payment	E 610-6920-6930 Misc General Expenses	ADMIN FEES	\$183.00
Invoice MAY 16	5/20/2016		
Cash Payment	E 620-8400-8560 Misc General Expense	ADMIN FEES	\$183.00
Invoice MAY 16	5/20/2016		
Transaction Date	5/26/2016	Citizens	111000
			<b>Total</b>
			\$915.00
Refer	75843 WE ENERGIES MLWAUKEE	Ck# 005967	5/31/2016
Cash Payment	E 100-5160-5222 Electric	HALL	\$1,219.55
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5211-5222 Electric	FLASHERS	\$9.96
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5211-5222 Electric	PD	\$1,369.47
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5211-5222 Electric	PD GARAGE	\$66.72
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5254-5222 Electric	MUK DAM	\$22.92
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5323-5222 Electric	DPW ELECT	\$387.91
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5323-5224 Gas	DPW GAS	\$210.69
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5342-5222 Electric	StREET LIGHTS	\$10,976.63
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5342-5222 Electric	StREET LIFHTS	\$108.62
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5342-5222 Electric	SCH CROSS LIGHTS	\$15.84
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5512-5222 Electric	MUSEUM	\$158.53
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5521-5222 Electric	ANDREWS ST	\$104.57
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5521-5222 Electric	FLD PRK	\$119.98
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5521-5222 Electric	FLD PRK BASEBALL LIGHTS	\$91.90
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5521-5222 Electric	PaRKS	\$21.96
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5521-5222 Electric	CONSESSION BLDG	\$77.33
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5521-5222 Electric	PaRKS	\$32.58
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5521-5222 Electric	FLD PRK SUMP PUMP	\$18.69
Invoice MAY 16	5/31/2016		
Cash Payment	E 100-5521-5222 Electric	PaRKS	\$32.85
Invoice MAY 16	5/31/2016		

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Payments

Current Period: May 2016

Cash Payment	E 100-5521-5222 Electric	MINIWAUKAN		\$25.09
Invoice MAY 16	5/31/2016			
Cash Payment	E 150-5221-5222 Electric	FD		\$1,461.61
Invoice MAY 16	5/31/2016			
Cash Payment	E 440-5511-5222 Electric	LIB ELECT		\$3,021.78
Invoice MAY 16	5/31/2016			
Cash Payment	E 440-5511-5224 Gas	LIB GAS		\$606.30
Invoice MAY 16	5/31/2016			
Cash Payment	E 610-6200-6622 Fuel or Power Purchase	WeLL #3ELECT		\$1,665.86
Invoice MAY 16	5/31/2016			
Cash Payment	E 610-6200-6622 Fuel or Power Purchase	WeLL #3 GAS		\$23.19
Invoice MAY 16	5/31/2016			
Cash Payment	E 610-6200-6622 Fuel or Power Purchase	WeLL #4 ELECT		\$1,290.10
Invoice MAY 16	5/31/2016			
Cash Payment	E 610-6200-6622 Fuel or Power Purchase	WeLL #4 GAS		\$59.12
Invoice MAY 16	5/31/2016			
Cash Payment	E 610-6200-6622 Fuel or Power Purchase	WeLL #5		\$1,285.92
Invoice MAY 16	5/31/2016			
Cash Payment	E 610-6200-6622 Fuel or Power Purchase	WeLL #6		\$838.83
Invoice MAY 16	5/31/2016			
Cash Payment	E 610-6200-6622 Fuel or Power Purchase	WeLL #7		\$773.59
Invoice MAY 16	5/31/2016			
Cash Payment	E 610-6200-6622 Fuel or Power Purchase	GREENWALD		\$325.31
Invoice MAY 16	5/31/2016			
Cash Payment	E 610-6200-6622 Fuel or Power Purchase	TOWER		\$32.54
Invoice MAY 16	5/31/2016			
Cash Payment	E 620-8020-8210 Pumping Power & Fuel	ATKINSON PUMP		\$595.27
Invoice MAY 16	5/31/2016			
Cash Payment	E 620-8020-8210 Pumping Power & Fuel	FOX RIVER VIEW		\$118.26
Invoice MAY 16	5/31/2016			
Cash Payment	E 620-8020-8210 Pumping Power & Fuel	1224 RIVERTON		\$105.18
Invoice MAY 16	5/31/2016			
Cash Payment	E 620-8020-8210 Pumping Power & Fuel	1240 N ROCHESTER		\$105.18
Invoice MAY 16	5/31/2016			
Cash Payment	E 620-8010-8211 WWTP Electric Power	HoLZ ELECT		\$6,501.88
Invoice MAY 16	5/31/2016			
Cash Payment	E 620-8010-8212 Nat Gas/Admin Bldg/Hea	HoLZ GAS		\$124.92
Invoice MAY 16	5/31/2016			
Cash Payment	E 620-8010-8212 Nat Gas/Admin Bldg/Hea	DiGESTER GAS		\$4.36
Invoice MAY 16	5/31/2016			
Transaction Date	5/26/2016	Citizens	111000	<b>Total</b> \$34,010.99
Refer	75844 JP MORGAN CHASE	Ck# 005968	5/31/2016	
Cash Payment	E 100-5215-5335 Training & Travel	WCTC-WILSON TRG-#1646		\$50.18
Invoice MAY 16	5/31/2016			
Cash Payment	E 100-5211-5399 Other	FORK IN THE ROAD-GIFT CARDS-#1646		\$350.00
Invoice MAY 16	5/31/2016			
Cash Payment	E 100-5141-5335 Training & Travel	VARIOUS-MEALS/REGISTRATION-#3311		\$388.59
Invoice MAY 16	5/31/2016			
Cash Payment	E 100-5141-5399 Other	CRAZY BEARS-MEAL-#3311		\$101.49
Invoice MAY 16	5/31/2016			

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## Payments

Current Period: May 2016

<b>Cash Payment</b>	E 100-5141-5311 Supplies	VARIOUS-REFRESHMENTS/BOOKS-#3311	<b>\$151.28</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5323-5395 Repairs & Maintenance	MeNARDS-CARPET ADHESIVE-#9356	<b>\$97.74</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5323-5335 Training & Travel	EB BRUCE-EUIPMENT TRG-#9356	<b>\$100.00</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5142-5311 Supplies	ATEAM COMPUTER-CUPPLIES-#9398	<b>\$10.00</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5241-5311 Supplies	MiCROSOFT-SOFTWARE-#9398	<b>\$99.99</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5160-5821 Improvements	HoME DEPOT-REMODEL-#9398	<b>\$36.92</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5241-5351 Motor Fuel & Oil	PaNERA BREAD-MEAL-#9398	<b>\$28.74</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5211-5335 Training & Travel	CuLVERS-MEAL-#9430	<b>\$15.91</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5212-5811 Equipment (non-Capitaliz	AmAZON-COMPUTER SUPPLIES-#9430	<b>\$193.43</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5144-5335 Training & Travel	EL MEZ-MEAL-#8848	<b>\$12.02</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5142-5311 Supplies	AmAZON-COMPUTER SUPPLIES-#8848	<b>\$7.99</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5241-5311 Supplies	AmAZON-COMPUTER SUPPLIES-#8848	<b>\$7.98</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5142-5332 Mileage	HoW-DEA-GAS-#8848	<b>\$29.05</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5142-5335 Training & Travel	VARIOUS-HOTEL/MEALS/REGISTRATION- #8848	<b>\$171.51</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5144-5332 Mileage	VARIOUS-GAS-#8848	<b>\$85.39</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5144-5311 Supplies	WaLMART-COFFEE-#8848	<b>\$10.76</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5141-5225 Telephone	GMAIL-#8848	<b>\$49.49</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5241-5225 Telephone	GMAIL-#8848	<b>\$17.64</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5142-5225 Telephone	GMAIL-#8848	<b>\$28.28</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 100-5111-5399 Other	GMAIL-#8848	<b>\$49.49</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 150-5222-5811 Equipment (non-Capitaliz	DiSCOUNT TIRE-TIRES-#0931	<b>\$1,450.00</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 150-5233-5335 Training & Travel	GRANDSTAY HOTEL-HOTEL-#0931	<b>\$316.93</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 150-5221-5346 Clothing Allowance	GaLLS-SURA CLOTHING-#0931	<b>\$232.20</b>
Invoice MAY 16	5/31/2016		
<b>Cash Payment</b>	E 150-5222-5395 Repairs & Maintenance	WaLMART-NOZZLE-#0931	<b>\$19.94</b>
Invoice MAY 16	5/31/2016		

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Cash Payment	E 150-5221-5395	Repairs & Maintenance	HoME DEPOT-TOILET SEAT-#0931	\$23.97
Invoice	MAY 16	5/31/2016		
Cash Payment	E 150-5222-5311	Supplies	AmAZON-COMPUTER SUPPLIES-#0931	\$34.96
Invoice	MAY 16	5/31/2016		
Cash Payment	E 150-5221-5311	Supplies	WaLMART-PICTURES-#0931	\$0.87
Invoice	MAY 16	5/31/2016		
Cash Payment	E 150-5231-5311	Supplies	VARIOUS-SUPPLIES-#0931	\$63.50
Invoice	MAY 16	5/31/2016		
Cash Payment	E 150-5233-5335	Training & Travel	VARIOUS-MEALS-#2334	\$247.95
Invoice	MAY 16	5/31/2016		
Cash Payment	E 150-5232-5311	Supplies	WORLD POINT-TRG MATERIALS-#8764	\$1,083.51
Invoice	MAY 16	5/31/2016		
Cash Payment	E 150-5223-5311	Supplies	WaLMART-SUPPLIES-#8764	\$86.28
Invoice	MAY 16	5/31/2016		
Cash Payment	E 150-5221-5395	Repairs & Maintenance	WaLMART-REMODEL SUPPLIES-#8764	\$33.85
Invoice	MAY 16	5/31/2016		
Cash Payment	E 150-5221-5311	Supplies	WaLMART-SUPPLIES-#8764	\$67.57
Invoice	MAY 16	5/31/2016		
Cash Payment	E 150-5231-5311	Supplies	WaLMART-SHELVING-#8764	\$49.97
Invoice	MAY 16	5/31/2016		
Cash Payment	E 410-5140-5335	Training & Travel	VARIOUS-GAS/MEALS/REGISTRATION-#8848	\$155.16
Invoice	MAY 16	5/31/2016		
Cash Payment	E 440-5511-5315	Postage	USPS-POSTAGE-#1900	\$56.40
Invoice	MAY 16	5/31/2016		
Cash Payment	E 440-5511-5340	Digital Materials	MAILCHIMP-DATA-#1900	\$50.00
Invoice	MAY 16	5/31/2016		
Cash Payment	E 440-5511-5342	Wireless Access	FARONICS-WIRELESS ACCESS-#1900	\$275.00
Invoice	MAY 16	5/31/2016		
Cash Payment	E 440-5511-5811	Equipment (non-Capitaliz	BEST BUY-TOUCH COMPUTERS-#1900	\$1,399.98
Invoice	MAY 16	5/31/2016		
Cash Payment	E 440-5511-5311	Supplies	WaLMART-RETURNS-#1900	-\$31.94
Invoice	MAY 16	5/31/2016		
Cash Payment	E 440-5890-5806	Donated Fund Expenditu	VARIOUS-PRIZES/SUPPLIES-#1900	\$86.10
Invoice	MAY 16	5/31/2016		
Cash Payment	E 610-6920-6921	Office Supplies & Expen	GMAIL-#8848	\$24.74
Invoice	MAY 16	5/31/2016		
Cash Payment	E 620-8400-8541	Educational/Training Exp	CSWEA-REGISTRATION-#6855	\$105.00
Invoice	MAY 16	5/31/2016		
Cash Payment	E 620-8030-8310	Maint-Collection System	HoME DEPOT-BATTERIES-#6855	\$62.88
Invoice	MAY 16	5/31/2016		
Cash Payment	E 620-8400-8510	Office Supplies & Expen	GMAIL-#8848	\$24.74
Invoice	MAY 16	5/31/2016		
Transaction Date	5/26/2016	Citizens	111000	<b>Total</b> \$8,013.43
Refer	75845 TASC	Ck# 005969	5/26/2016	
Cash Payment	E 620-8400-8560	Misc General Expense	FLEX ADMIN CHARGES JUNE 2016	\$15.63
Invoice	FLEX 6/16	5/26/2016		
Cash Payment	E 610-6920-6930	Misc General Expenses	FLEX ADMIN CHARGES JUNE 2016	\$15.63
Invoice	FLEX 6/16	5/26/2016		
Cash Payment	E 440-5511-5399	Other	FLEX ADMIN CHARGES JUNE 2016	\$26.05
Invoice	FLEX 6/16	5/26/2016		

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Payments

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Cash Payment	E 150-5221-5399 Other	FLEX ADMIN CHARGES JUNE 2016	\$20.84
Invoice	FLEX 6/16 5/26/2016		
Cash Payment	E 100-5241-5399 Other	FLEX ADMIN CHARGES JUNE 2016	\$10.42
Invoice	FLEX 6/16 5/26/2016		
Cash Payment	E 100-5211-5399 Other	FLEX ADMIN CHARGES JUNE 2016	\$52.10
Invoice	FLEX 6/16 5/26/2016		
Cash Payment	E 100-5212-5399 Other	FLEX ADMIN CHARGES JUNE 2016	\$52.10
Invoice	FLEX 6/16 5/26/2016		
Cash Payment	E 100-5213-5311 Supplies	FLEX ADMIN CHARGES JUNE 2016	\$10.42
Invoice	FLEX 6/16 5/26/2016		
Cash Payment	E 100-5142-5399 Other	FLEX ADMIN CHARGES JUNE 2016	\$31.26
Invoice	FLEX 6/16 5/26/2016		
Cash Payment	E 100-5323-5311 Supplies	FLEX ADMIN CHARGES JUNE 2016	\$31.26
Invoice	FLEX 6/16 5/26/2016		
Transaction Date	5/26/2016	Citizens 111000	<b>Total</b> \$265.71

Fund Summary

	111000 Citizens
100 GENERAL FUND	\$95,555.73
150 FIRE/AMBULANCE FUND	\$18,664.54
220 TID#3 - GENERAL	\$135,707.30
410 RECYCLING FUND	\$842.93
440 LIBRARY FUND	\$17,161.30
500 STORM WATER UTILITY	\$471.05
610 WATER UTILITY FUND	\$11,637.94
620 SEWER UTILITY FUND	\$12,331.98
	<u>\$292,372.77</u>

Pre-Written Checks	\$292,372.77
Checks to be Generated by the Computer	\$0.00
Total	<u>\$292,372.77</u>

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## Payments

Current Period: June 2016

Batch Name	AP-6-2016-1	User Dollar Amt	\$420,529.86		
Payments		Computer Dollar Amt	\$420,529.86		
			\$0.00	In Balance	
Refer	75846	ADKINS CONSTRUCTION	-		
Cash Payment	G 610-134500	T&D Services	1214 TRAIL CT 1" SERVICE REPLACEMENT		\$4,108.92
Invoice	14364	5/25/2016			
Cash Payment	E 610-6451-6651	Maintenance-Mains	es & Oakland		\$3,058.80
Invoice	14332	5/11/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$7,167.72</b>
Refer	75847	ADVANCED INTEGRATED TECHN	-		
Cash Payment	E 100-5512-5225	Telephone	LONG DISTANCE		\$4.26
Invoice	1005142-MAY16	5/31/2016			
Cash Payment	E 610-6920-6921	Office Supplies & Expen	LONG DISTANCE		\$5.89
Invoice	1005142-MAY16	5/31/2016			
Cash Payment	E 620-8400-8510	Office Supplies & Expen	LONG DISTANCE		\$5.89
Invoice	1005142-MAY16	5/31/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$16.04</b>
Refer	75848	AM TOWING	-		
Cash Payment	E 100-5212-5219	Professional Services	ARREST		\$125.00
Invoice	29633	5/15/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$125.00</b>
Refer	75849	AMY MUELLER	-		
Cash Payment	E 440-5890-5806	Donated Fund Expenditu	PROGRAMS		\$250.00
Invoice	MAY 16	5/29/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$250.00</b>
Refer	75850	APPLIED CONCEPTS	-		
Cash Payment	E 100-5212-5395	Repairs & Maintenance	RADAR UNIT LIGHTS OUT		\$30.00
Invoice	288695	5/16/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$30.00</b>
Refer	75851	ARNOLDS ENVIRONMENTAL SER	-		
Cash Payment	E 100-5521-5311	Supplies	WaSHINGTON & PARK ST		\$74.00
Invoice	29595	5/20/2016			
Cash Payment	E 100-5521-5311	Supplies	HoLZ PARKWAY		\$74.00
Invoice	29596	5/20/2016			
Cash Payment	E 100-5521-5311	Supplies	HWY LO		\$74.00
Invoice	29597	5/20/2016			
Cash Payment	E 100-5521-5311	Supplies	MiNOR PARK EAST		\$148.00
Invoice	29594	5/20/2016			
Cash Payment	E 100-5521-5311	Supplies	360 MCKENZIE DR		\$296.00
Invoice	28694	5/18/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$666.00</b>
Refer	75852	ASSOCIATED APPRAISAL	-		
Cash Payment	E 100-5153-5219	Professional Services	CONTRACT SERVC		\$1,362.27
Invoice	121481	5/17/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$1,362.27</b>
Refer	75853	BAKER & TAYLOR INC.	-		

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## Payments

Current Period: June 2016

<b>Cash Payment</b>	E 440-5511-5328 Books	BOOKS			\$1,827.86
Invoice	5/11-5/24/16	5/26/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$1,827.86
Refer	75854	BAYCOM INC.	-		
<b>Cash Payment</b>	E 100-5211-5395 Repairs & Maintenance	DISPATCH REPAIRS			\$535.00
Invoice	2607	5/18/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$535.00
Refer	75856	BLUE TARP FINANCIAL	-		
<b>Cash Payment</b>	E 620-8010-8250 Sludge Conditioning Che	SUBSCRIPTION			\$39.99
Invoice	35410305	5/16/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$39.99
Refer	75857	BOUND TREE MEDICAL	-		
<b>Cash Payment</b>	E 150-5231-5311 Supplies	SYRINGE/IV SET/VENTILATOR/ELECTRODES/NOSE CLIPS			\$766.09
Invoice	82149999	5/17/2016			
<b>Cash Payment</b>	E 150-5231-5311 Supplies	MASK/LIFESHIELD SYRINGE/ENDOTRACHEAL TUBE			\$189.80
Invoice	82148530	5/16/2016			
<b>Cash Payment</b>	E 150-5231-5311 Supplies	StRAP FOR LIFEPAK			\$40.29
Invoice	82148529	5/16/2016			
<b>Cash Payment</b>	E 150-5231-5311 Supplies	DoPAMINE/BANDAGE			\$65.28
Invoice	82147366	8/13/2016			
<b>Cash Payment</b>	E 150-5231-5311 Supplies	BANDAGE/GLOVES/MASK/IV SOLUTION/CONTAINER			\$494.37
Invoice	82146053	5/12/2016			
<b>Cash Payment</b>	E 150-5231-5311 Supplies	LABELS			\$55.48
Invoice	82154976	5/23/2016			
<b>Cash Payment</b>	E 150-5231-5311 Supplies	MASKS			\$312.15
Invoice	82154977	5/23/2016			
<b>Cash Payment</b>	E 150-5231-5311 Supplies	LaBEL			\$27.49
Invoice	82156361	5/24/2016			
<b>Cash Payment</b>	E 150-5231-5311 Supplies	PeEP VALVE			\$65.90
Invoice	82156362	5/24/2016			
<b>Cash Payment</b>	E 150-5231-5311 Supplies	ETOMIDATE/LABELS			\$159.12
Invoice	82153778	5/20/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$2,175.97
Refer	75858	BRAATZ STEVEN	-		
<b>Cash Payment</b>	E 100-5142-5332 Mileage	REIMBURSE MILEAGE			\$170.33
Invoice	MAY 16	5/31/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$170.33
Refer	75859	BRODART	-		
<b>Cash Payment</b>	E 440-5511-5328 Books	BOOKS			\$46.74
Invoice	B4455078	4/29/2016			
<b>Cash Payment</b>	E 440-5511-5328 Books	BOOKS			\$1,117.45
Invoice	B4487028	5/10/2016			
<b>Cash Payment</b>	E 440-5511-5328 Books	BOOKS			\$187.75
Invoice	B4478293	5/6/2016			

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## Payments

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Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$1,351.94</b>
Refer	75860 C & MAUTO PARTS INC	-			
Cash Payment	E 100-5212-5395 Repairs & Maintenance	FRONT BRAKES			\$197.96
Invoice	6079-213076 5/11/2016				
Cash Payment	E 100-5212-5395 Repairs & Maintenance	REAR BRAKES			\$87.98
Invoice	6079-213112 5/11/2016				
Cash Payment	E 100-5212-5395 Repairs & Maintenance	BULB/BATTERIES			\$115.22
Invoice	6079-213633 5/17/2016				
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$401.16</b>
Refer	75861 CARDINAL PRINT GROUP	-			
Cash Payment	E 100-5211-5312 Printing	TIME OFF SLIPS			\$37.00
Invoice	13754 5/10/2016				
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$37.00</b>
Refer	75862 CERTIFIED LABORATORIES	-			
Cash Payment	E 610-6454-6654 Maintenance-Hydrants	WHITE AEROSOL			\$130.76
Invoice	2308890 5/10/2016				
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$130.76</b>
Refer	75863 CLARK KEVIN	-			
Cash Payment	E 340-5890-5806 Donated Fund Expenditu	REIMBURSE HOTEL			\$126.45
Invoice	MAY 16 5/18/2016				
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$126.45</b>
Refer	75864 CLEAN MATS	-			
Cash Payment	E 440-5511-5311 Supplies	MATS/TOWELS			\$42.65
Invoice	38896 5/9/2016				
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$42.65</b>
Refer	75865 COREY OIL, LTD	-			
Cash Payment	E 620-8010-8330 Maint-Treatment/Dispos	OIL/GREASE			\$36.77
Invoice	29117 5/20/2016				
Cash Payment	E 610-6200-6623 Operation Supply/Exp-P	OIL/GREASE			\$452.50
Invoice	29117 5/20/2016				
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$489.27</b>
Refer	75866 DATCP	-			
Cash Payment	G 100-211400 Billable Disbursements	WEIGHTS/MEASURES INSPECTION			\$4,000.00
Invoice	115-0000000783 5/13/2016				
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$4,000.00</b>
Refer	75867 DE ANGELIS JANE	-			
Cash Payment	E 440-5511-5332 Mileage	REIMBURSE MILEAGE			\$22.46
Invoice	APRIL 16 5/31/2016				
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$22.46</b>
Refer	75868 DEMCO	-			
Cash Payment	E 440-5511-5311 Supplies	CD ALBUM/LABEL PROTECTORS			\$283.86
Invoice	5880834 5/19/2016				
Cash Payment	E 440-5511-5311 Supplies	TaG			\$752.07
Invoice	5880407 5/19/2016				
Cash Payment	E 440-5511-5311 Supplies	ROLL LABEL			\$170.89
Invoice	5882582 5/23/2016				

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Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$1,206.82</b>
Refer	75869	<i>DYNAMIC AWARDS</i>	-		
Cash Payment	E 440-5511-5311	Supplies	NAME BADGES		\$15.00
Invoice	11371	5/9/2016			
Cash Payment	E 100-5247-5311	Supplies	NAME PLATES		\$16.00
Invoice	11461	5/30/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$31.00</b>
Refer	75870	<i>EMERGENCY MEDICAL PRODUCT</i>	-		
Cash Payment	E 150-5231-5311	Supplies	IV CATHETER/CHLORASCRUB/IV SET/HAND CLEANER		\$816.57
Invoice	1824822	5/17/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$816.57</b>
Refer	75871	<i>EMPIRE TOWER</i>	-		
Cash Payment	E 430-5700-5711	Police Dept Capital Exp	RADIO VOTED SYSTEM		\$1,000.00
Invoice	51016	5/10/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$1,000.00</b>
Refer	75872	<i>ENTERPRISE SYSTEMS GROUP</i>	-		
Cash Payment	E 100-5142-5219	Professional Services	PHONE SETUP		\$462.00
Invoice	72168	5/11/2016			
Cash Payment	E 410-5140-5219	Professional Services	PHONE SETUP		\$462.00
Invoice	72168	5/11/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$924.00</b>
Refer	75873	<i>FLIPCO INC.</i>	-		
Cash Payment	E 100-5323-5311	Supplies	2-WAY RADIOS		\$711.00
Invoice	1689	5/5/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$711.00</b>
Refer	75874	<i>FRISCH LAURA</i>	-		
Cash Payment	E 440-5890-5806	Donated Fund Expenditu	MONKEY JOE GIFT CARD		\$50.00
Invoice	406959	5/12/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$50.00</b>
Refer	75875	<i>GALE</i>	-		
Cash Payment	E 440-5511-5328	Books	BOOKS		\$646.98
Invoice	58099999	5/24/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$646.98</b>
Refer	75876	<i>GALLS INC</i>	-		
Cash Payment	E 100-5212-5346	Clothing Allowance	EAR PIECE/HANDCUFFS		\$67.09
Invoice	5374787	5/11/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$67.09</b>
Refer	75877	<i>GENERAL FIRE EQUIPMENT CO</i>	-		
Cash Payment	E 100-5212-5811	Equipment (non-Capitaliz	EVP UNIT		\$446.46
Invoice	133823	5/13/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$446.46</b>
Refer	75878	<i>GENESEE AGGREGATE CORP</i>	-		
Cash Payment	E 620-8010-8330	Maint-Treatment/Dispos	SAND		\$156.60
Invoice	67773	5/14/2016			

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Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$156.60</b>
Refer	75879	GENESEE AGGREGATE TRUCKIN	-		
Cash Payment	E 620-8010-8330	Maint-Treatment/Dispos	HAULING		\$111.36
Invoice	21728	5/14/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$111.36</b>
Refer	75880	GRAYBAR	-		
Cash Payment	E 100-5323-5395	Repairs & Maintenance	LED BULBS		\$112.50
Invoice	355375706	5/3/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$112.50</b>
Refer	75881	HAAS BADGE & EMBLEMS	-		
Cash Payment	E 100-5212-5311	Supplies	PD PATCHES		\$220.00
Invoice	4914	5/24/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$220.00</b>
Refer	75882	HAHN CHRISTOPHER	-		
Cash Payment	E 150-5221-5395	Repairs & Maintenance	CEILING TILE		\$313.12
Invoice	69474	5/28/2016			
Cash Payment	E 150-5221-5311	Supplies	CEILING TILE		\$11.26
Invoice	9924	5/28/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$324.38</b>
Refer	75883	HAWKINS WATER TREATMENT	-		
Cash Payment	E 610-6300-6631	Chemicals	AZONE/CHLORINE/SODIUM SILICATE		\$2,649.45
Invoice	3884472	5/17/2016			
Cash Payment	E 620-8010-8240	Phosphorous Removal C	FERRIC CHLORIDE		\$916.11
Invoice	3884458	5/17/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$3,565.56</b>
Refer	75884	HIPPENMEYER, REILLY	-		
Cash Payment	E 100-5130-5219	Professional Services	MiSC MATTERS		\$1,023.00
Invoice	42608	5/26/2016			
Cash Payment	E 150-5221-5219	Professional Services	FD		\$528.00
Invoice	42609	5/26/2016			
Cash Payment	E 100-5211-5219	Professional Services	PD		\$288.75
Invoice	42610	5/26/2016			
Cash Payment	G 100-211425	Developer Escrow	PrEMIER		\$66.00
Invoice	42611	5/26/2016		Project D00002	
Cash Payment	G 100-162010	Potential TID Accum. Costs	TID 6		\$99.00
Invoice	42612	5/26/2016		Project TID006	
Cash Payment	E 150-5221-5219	Professional Services	ABLULANCE CLAIMS FROM ACCIDENT		\$41.25
Invoice	48613	5/26/2016			
Cash Payment	E 100-5130-5219	Professional Services	PROSECUTION		\$1,301.00
Invoice	42614	5/26/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	<b>\$3,347.00</b>
Refer	75885	HOME DEPOT	-		
Cash Payment	E 100-5323-5395	Repairs & Maintenance	DPW WHATER HEATER PARTS		\$33.21
Invoice	48726	5/10/2016			
Cash Payment	E 100-5521-5311	Supplies	FENCE PARTS		\$30.45
Invoice	64202	5/23/2016			

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Cash Payment	E 100-5323-5311 Supplies	DPW SHOP SUPP		\$2.87
Invoice 2218	5/10/2016			
Cash Payment	E 100-5323-5395 Repairs & Maintenance	WaTER HEATER		\$439.00
Invoice 2218	5/10/2016			
Cash Payment	E 100-5323-5311 Supplies	DPW SHOP SUPP		\$8.73
Invoice 40350	5/3/2016			
Cash Payment	E 100-5211-5394 Bldg Repairs & Maintena	PD PRK LOT LIGHTS		\$27.99
Invoice 99784	5/3/2016			
Cash Payment	E 100-5521-5311 Supplies	EQUIP RENTAL		\$33.53
Invoice 142779	5/24/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$575.78
Refer	75886 INTERACTIVE SCIENCES, INC	-		
Cash Payment	E 440-5511-5340 Digital Materials	DIGITAL MATERIALS		\$487.02
Invoice 2016-12178-1	5/31/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$487.02
Refer	75888 JAESSING JENNIFER	-		
Cash Payment	E 150-5233-5335 Training & Travel	REIMBURSE MILEAGE		\$807.84
Invoice MAY 16	5/31/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$807.84
Refer	75889 JEFFERSON FIRE & SAFETY	-		
Cash Payment	E 150-5222-5395 Repairs & Maintenance	REPLACEMENT VALVE/STEM KIT		\$49.00
Invoice 227027	5/24/2016			
Cash Payment	E 150-5222-5811 Equipment (non-Capitaliz	KOLATA COAT/PANTS		\$1,760.00
Invoice 226871	5/18/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$1,809.00
Refer	75890 JOHNS DISPOSAL	-		
Cash Payment	E 410-5140-5310 Outside Services	RECYCLE		\$12,520.50
Invoice 72788	5/25/2016			
Cash Payment	E 410-5140-5220 Contractual Services	GarBAGE		\$20,671.10
Invoice 72788	5/25/2016			
Cash Payment	E 410-5140-5219 Professional Services	YARD WASTE		\$3,928.00
Invoice 72788	5/25/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$37,119.60
Refer	75891 JOHNSON & SONS PAVING, LLC	-		
Cash Payment	E 480-5700-5840 Street Pavement Mgmt	ASPHALT PATCHING		\$24,566.00
Invoice 1377	5/20/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$24,566.00
Refer	75892 JOURNAL SENTINAL	-		
Cash Payment	E 440-5511-5327 Newspapers	CHIEF/WEDNESDAY		\$38.00
Invoice 5/31	5/31/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$38.00
Refer	75893 KAESTNER AUTO ELECTRIC	-		
Cash Payment	E 150-5222-5311 Supplies	LIGHTS		\$138.00
Invoice 241670	5/13/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$138.00
Refer	75894 KAPCO	-		

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Cash Payment	E 440-5511-5311 Supplies	BOOK GUARD TAPE		\$219.38
Invoice	1296378 5/11/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$219.38
Refer	75895 KARL JAMES & COMPANY LLC	-		
Cash Payment	E 220-5140-5219 Professional Services	WeB SUPPORT		\$2,500.00
Invoice	2016029 6/1/2016			
Cash Payment	E 100-5141-5219 Professional Services	COMP PLAN UPDATE		\$1,000.00
Invoice	2016027 6/1/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$3,500.00
Refer	75896 KATE BLANK	-		
Cash Payment	E 440-5511-5331 Programming	PROGRAM		\$300.00
Invoice	66144 5/16/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$300.00
Refer	75897 KUNKEL ENGINEERING GROUP	-		
Cash Payment	E 220-5335-5219 Professional Services	ENG SERVICE THRU 4/30/16		\$1,297.50
Invoice	166577 5/11/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$1,297.50
Refer	75898 MATC	-		
Cash Payment	E 100-5215-5335 Training & Travel	KRUGER TRG		\$33.08
Invoice	51207 5/20/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$33.08
Refer	75899 MATERIALS DISTRIBUTION SERVI	-		
Cash Payment	E 440-5511-5311 Supplies	OFFICE SUPPLIES		\$266.02
Invoice	04/16MD24119 5/9/2016			
Cash Payment	E 100-5144-5311 Supplies	OFFICE SUPPLIES		\$6.37
Invoice	04/16/MD05869 5/9/2016			
Cash Payment	E 410-5140-5311 Supplies	OFFICE SUPPLIES		\$47.48
Invoice	04/16/MD05869 5/9/2016			
Cash Payment	E 100-5142-5311 Supplies	PaPER		\$16.33
Invoice	04/16/MD05869 5/9/2016			
Cash Payment	E 150-5221-5311 Supplies	PaPER		\$15.16
Invoice	04/16/MD05869 5/9/2016			
Cash Payment	E 220-5140-5311 Supplies	PaPER		\$1.17
Invoice	04/16/MD05869 5/9/2016			
Cash Payment	E 410-5140-5311 Supplies	PaPER		\$2.33
Invoice	04/16/MD05869 5/9/2016			
Cash Payment	E 440-5511-5311 Supplies	PaPER		\$5.83
Invoice	04/16/MD05869 5/9/2016			
Cash Payment	E 500-5140-5311 Supplies	PaPER		\$1.17
Invoice	04/16/MD05869 5/9/2016			
Cash Payment	E 610-6920-6921 Office Supplies & Expen	PaPER		\$38.48
Invoice	04/16/MD05869 5/9/2016			
Cash Payment	E 620-8300-8400 Operation Supply/Expen	PaPER		\$36.14
Invoice	04/16/MD05869 5/9/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$436.48
Refer	75900 MUKWONAGO FIRE DEPT	-		

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## Payments

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<b>Cash Payment</b>	G 720-250015 Due to Fire/Ambulance	FD MNTHLY TAX			\$17,500.00
Invoice	JUNE 16	6/2/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$17,500.00
Refer	75901	NEXTEL WIRELESS SOLUTIONS	-		
<b>Cash Payment</b>	E 430-5700-5711 Police Dept Capital Exp	EQUIP FOR RADIO VOTED			\$1,985.82
Invoice	2	2/10/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$1,985.82
Refer	75902	NORTH CENTRAL LABORATORIES	-		
<b>Cash Payment</b>	E 620-8010-8260 Other Chemicals	3 ML VOL PEPET			\$27.16
Invoice	373113	5/20/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$27.16
Refer	75903	OFFICE COPYING EQUIPMENT	-		
<b>Cash Payment</b>	E 440-5511-5310 Outside Services	COPIES			\$187.10
Invoice	C330135	5/18/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$187.10
Refer	75904	OLSEN SAFETY EQUIPMENT	-		
<b>Cash Payment</b>	E 620-8020-8320 Maintenance-Lift Station	INSPECT/REPAIR			\$704.16
Invoice	331039-IN	5/17/2016			
<b>Cash Payment</b>	E 620-8020-8320 Maintenance-Lift Station	RESPIRATOR CLN WIPES			\$16.87
Invoice	331049-IN	5/19/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$721.03
Refer	75905	PAL STEEL COMPANY	-		
<b>Cash Payment</b>	E 150-5222-5311 Supplies	METAL			\$44.31
Invoice	40159S	5/11/2016			
<b>Cash Payment</b>	E 100-5323-5311 Supplies	METAL			\$51.92
Invoice	40159S	5/11/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$96.23
Refer	75907	PENKALSKI TAMMY	-		
<b>Cash Payment</b>	E 440-5511-5332 Mileage	REIMBURSE MILEAGE			\$20.52
Invoice	MAY 16	5/26/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$20.52
Refer	75908	PETTY CASH	-		
<b>Cash Payment</b>	R 440-4670-4312 Fines	PaTRON REFUND			\$43.00
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 440-5511-5399 Other	SUPPLIES			\$15.06
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 440-5890-5806 Donated Fund Expenditu	PrIZES			\$48.02
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 440-5511-5311 Supplies	TECH SUPP			\$12.25
Invoice	MAY 16	5/31/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$118.33
Refer	75909	PIRANHA PAPER SHREDDING	-		
<b>Cash Payment</b>	E 100-5211-5394 Bldg Repairs & Maintena	CONTRACT SERVC			\$50.00
Invoice	1570051916	5/19/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$50.00
Refer	75910	PRIORITY DISPATCH	-		

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Cash Payment	E 100-5211-5324	Membership Dues	MAINTENANCE AGREEMENT	\$49.00
Invoice	128801	5/11/2016		
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b> \$49.00
Refer	75911	QUILL CORPORATION	-	
Cash Payment	E 100-5323-5311	Supplies	HAND TOWELS	\$26.99
Invoice	6000134	5/19/2016		
Cash Payment	E 100-5323-5311	Supplies	NoT RECEIVED	-\$26.99
Invoice	435869	5/19/2016		
Cash Payment	E 100-5521-5311	Supplies	HAND TOWELS	\$80.97
Invoice	57553490	5/11/2016		
Cash Payment	E 100-5212-5311	Supplies	HAND WIPES	\$20.99
Invoice	5745657	5/11/2016		
Cash Payment	E 100-5211-5394	Bldg Repairs & Maintena	CLEAN SUPP	\$71.98
Invoice	5755109	5/11/2016		
Cash Payment	E 150-5221-5311	Supplies	CLEAN SUPP	\$80.97
Invoice	5934413	5/18/2016		
Cash Payment	E 100-5241-5311	Supplies	LaBELS	\$41.98
Invoice	5727695	5/10/2016		
Cash Payment	E 440-5511-5311	Supplies	OFFICE SUPP	\$190.87
Invoice	5756246	5/11/2016		
Cash Payment	E 440-5511-5311	Supplies	SUPP	\$79.98
Invoice	6036034	5/20/2016		
Cash Payment	E 440-5511-5311	Supplies	CLEAN SUPP	\$101.93
Invoice	6036054	5/20/2016		
Cash Payment	E 440-5511-5311	Supplies	CLEAN SUPP	\$104.91
Invoice	6036075	5/20/2016		
Cash Payment	E 440-5511-5311	Supplies	SUPP	\$62.18
Invoice	6185938	5/26/2016		
Cash Payment	E 440-5511-5311	Supplies	RETURN	-\$50.99
Invoice	442549	5/26/2016		
Cash Payment	E 100-5141-5311	Supplies	FOLDERS	\$23.98
Invoice	5754923	5/11/2016		
Cash Payment	E 100-5241-5311	Supplies	INK/FOLDERS/PAPER	\$96.78
Invoice	5754923	5/11/2016		
Cash Payment	E 100-5142-5311	Supplies	PaPER	\$12.60
Invoice	5754923	5/11/2016		
Cash Payment	E 150-5221-5311	Supplies	PaPER	\$11.70
Invoice	5754923	5/11/2016		
Cash Payment	E 220-5140-5311	Supplies	PaPER	\$0.90
Invoice	5754923	5/11/2016		
Cash Payment	E 410-5140-5311	Supplies	PaPER	\$1.80
Invoice	5754923	5/11/2016		
Cash Payment	E 440-5511-5311	Supplies	PaPER	\$4.50
Invoice	5754923	5/11/2016		
Cash Payment	E 500-5140-5311	Supplies	PaPER	\$0.90
Invoice	5754923	5/11/2016		
Cash Payment	E 610-6920-6921	Office Supplies & Expen	PaPER	\$29.68
Invoice	5754923	5/11/2016		
Cash Payment	E 620-8300-8400	Operation Supply/Expen	PaPER	\$27.89
Invoice	5754923	5/11/2016		

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<b>Cash Payment</b>	E 150-5221-5311 Supplies	URINAL CAKES			\$27.99
Invoice	5971929	5/19/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$1,024.49
Refer	75912	RECORDED BOOKS	-		
<b>Cash Payment</b>	E 440-5511-5329 AV Material	AV MATERIALS			\$111.37
Invoice	75333457	5/6/2016			
<b>Cash Payment</b>	E 440-5511-5329 AV Material	AV MATERIALS			\$83.47
Invoice	75333903	5/9/2016			
<b>Cash Payment</b>	E 440-5511-5329 AV Material	AV MATERIALS			\$111.37
Invoice	75334444	5/10/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$306.21
Refer	75913	RED THE UNIFORM TAILOR	-		
<b>Cash Payment</b>	E 100-5212-5346 Clothing Allowance	KIRKPATRICK CLOTHING			\$200.47
Invoice	W63374	5/26/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$200.47
Refer	75914	RICOH AMERICAS CORPORATION	-		
<b>Cash Payment</b>	E 150-5221-5311 Supplies	JUNE			\$104.28
Invoice	21332397	5/13/2016			
<b>Cash Payment</b>	E 100-5142-5312 Printing	COPY USAGE			\$74.69
Invoice	5042082741	5/11/2016			
<b>Cash Payment</b>	E 150-5221-5311 Supplies	COPY USAGE			\$69.36
Invoice	5042082741	5/11/2016			
<b>Cash Payment</b>	E 220-5140-5312 Printing	COPY USAGE			\$5.34
Invoice	5042082741	5/11/2016			
<b>Cash Payment</b>	E 410-5140-5312 Printing	COPY USAGE			\$10.67
Invoice	5042082741	5/11/2016			
<b>Cash Payment</b>	E 440-5511-5312 Printing	COPY USAGE			\$26.68
Invoice	5042082741	5/11/2016			
<b>Cash Payment</b>	E 500-5140-5312 Printing	COPY USAGE			\$5.34
Invoice	5042082741	5/11/2016			
<b>Cash Payment</b>	E 610-6920-6930 Misc General Expenses	COPY USAGE			\$176.06
Invoice	5042082741	5/11/2016			
<b>Cash Payment</b>	E 620-8400-8560 Misc General Expense	COPY USAGE			\$165.39
Invoice	5042082741	5/11/2016			
<b>Cash Payment</b>	E 100-5142-5312 Printing	COPY USAGE			\$23.76
Invoice	5041856876	5/1/2016			
<b>Cash Payment</b>	E 150-5221-5311 Supplies	COPY USAGE			\$22.08
Invoice	5041856876	5/1/2016			
<b>Cash Payment</b>	E 220-5140-5312 Printing	COPY USAGE			\$1.70
Invoice	5041856876	5/1/2016			
<b>Cash Payment</b>	E 410-5140-5312 Printing	COPY USAGE			\$3.40
Invoice	5041856876	5/1/2016			
<b>Cash Payment</b>	E 440-5511-5312 Printing	COPY USAGE			\$8.49
Invoice	5041856876	5/1/2016			
<b>Cash Payment</b>	E 500-5140-5312 Printing	COPY USAGE			\$1.70
Invoice	5041856876	5/1/2016			
<b>Cash Payment</b>	E 610-6920-6930 Misc General Expenses	COPY USAGE			\$56.04
Invoice	5041856876	5/1/2016			

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<b>Cash Payment</b>	E 620-8400-8560 Misc General Expense	COPY USAGE			\$52.64
Invoice	5041856876	5/1/2016			
<b>Cash Payment</b>	E 100-5142-5312 Printing	JUNE			\$24.12
Invoice	21332358	5/13/2016			
<b>Cash Payment</b>	E 150-5221-5311 Supplies	JUNE			\$22.38
Invoice	21332358	5/13/2016			
<b>Cash Payment</b>	E 220-5140-5312 Printing	JUNE			\$1.72
Invoice	21332358	5/13/2016			
<b>Cash Payment</b>	E 410-5140-5312 Printing	JUNE			\$3.44
Invoice	21332358	5/13/2016			
<b>Cash Payment</b>	E 440-5511-5312 Printing	JUNE			\$8.61
Invoice	21332358	5/13/2016			
<b>Cash Payment</b>	E 500-5140-5312 Printing	JUNE			\$1.72
Invoice	21332358	5/13/2016			
<b>Cash Payment</b>	E 610-6920-6930 Misc General Expenses	JUNE			\$56.82
Invoice	21332358	5/13/2016			
<b>Cash Payment</b>	E 620-8400-8560 Misc General Expense	JUNE			\$53.38
Invoice	21332358	5/13/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$979.81
Refer	75915	SABEL MECHANICAL LLC	-		
<b>Cash Payment</b>	E 620-8020-8320 Maintenance-Lift Station	PuL,REPAIR,INSTALL PUMP			\$1,643.15
Invoice	2477	4/29/2016			
<b>Cash Payment</b>	E 620-8010-8340 Maint-General Plant/Stru	REPLACE WORN BEARINGS			\$1,180.00
Invoice	2475	4/29/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$2,823.15
Refer	75916	SCHNEIDER MIKE	-		
<b>Cash Payment</b>	E 440-5511-5331 Programming	PROGRAM			\$325.00
Invoice	66142	5/16/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$325.00
Refer	75917	SCIENCE ALLIANCE	-		
<b>Cash Payment</b>	E 440-5511-5331 Programming	PROGRAM			\$300.00
Invoice	66048	5/16/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$300.00
Refer	75918	SHERWIN-WILLIAMS	-		
<b>Cash Payment</b>	E 100-5521-5311 Supplies	PAINT			\$106.30
Invoice	4429-8	5/20/2016			
<b>Cash Payment</b>	E 100-5324-5395 Repairs & Maintenance	SpRAYER PARTS			\$244.50
Invoice	3992-6	5/11/2016			
<b>Cash Payment</b>	E 150-5221-5395 Repairs & Maintenance	PAINT			\$59.75
Invoice	4181.5	5/15/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$410.55
Refer	75919	SIGNS & LINES	-		
<b>Cash Payment</b>	E 150-5231-5395 Repairs & Maintenance	REPAIR GRAPHICS			\$293.00
Invoice	34978	5/19/2016			
<b>Cash Payment</b>	E 150-5222-5395 Repairs & Maintenance	INSTALL GRAPHICS			\$1,230.00
Invoice	34979	5/19/2016			
Transaction Date	6/1/2016	Citizens	111000	<b>Total</b>	\$1,523.00

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Refer	75920	SOMAR ENTERPRISES	-			
Cash Payment	E 100-5211-5346	Clothing Allowance	STREIT CLOTHING		\$46.97	
Invoice	99726	5/13/2016				
Transaction Date	6/1/2016		Citizens	111000	<b>Total</b>	\$46.97
Refer	75921	SYNERGY SERVICE GROUP	-			
Cash Payment	E 610-6920-6923	Outside Services Employ	CALIBRATION CHECK		\$300.00	
Invoice	405719	5/20/2016				
Cash Payment	E 620-8010-8330	Maint-Treatment/Dispos	CALIBRATION CHECK		\$182.50	
Invoice	405719	5/20/2016				
Transaction Date	6/1/2016		Citizens	111000	<b>Total</b>	\$482.50
Refer	75922	TAUBERT JUDY	-			
Cash Payment	E 100-5142-5332	Mileage	REIMBURSE MILEAGE		\$43.30	
Invoice	MAY 16	5/31/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$43.30
Refer	75923	TRACTOR SUPPLY CREDIT PLAN	-			
Cash Payment	E 100-5323-5311	Supplies	GarBAGE CAN		\$24.99	
Invoice	255078	5/23/2016				
Cash Payment	E 100-5323-5311	Supplies	WHEEL BARROW		\$79.99	
Invoice	255069	5/23/2016				
Cash Payment	E 100-5323-5311	Supplies	TaRP		\$119.99	
Invoice	279507	5/19/2016				
Cash Payment	E 100-5348-5311	Supplies	BoLTS		\$23.28	
Invoice	254443	5/19/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$248.25
Refer	75924	TREASURER STATE OF WI	-			
Cash Payment	G 100-242400	Court Fees due to State	APRIL 2016 JAIL FINES		\$5,603.60	
Invoice	APRIL 16	5/27/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$5,603.60
Refer	75925	TREASURER WAUKESHA COUNTY	-			
Cash Payment	G 100-243240	Waukesha County Court Fe	APRIL 2016 JAIL FINES		\$1,749.00	
Invoice	APRIL 16	5/26/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$1,749.00
Refer	75926	TREES ON THE MOVE	-			
Cash Payment	E 340-5890-5806	Donated Fund Expenditu	TREES		\$470.00	
Invoice	TR37948	5/17/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$470.00
Refer	75927	TURNING POINT SYSTEMS GROU	-			
Cash Payment	G 610-139700	Communication Equipment	GPS SURVEYOR EQUIPMENT		\$9,995.00	
Invoice	16259	5/18/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$9,995.00
Refer	75928	UPSTART	-			
Cash Payment	E 440-5890-5806	Donated Fund Expenditu	PROMO ITEMS		\$70.60	
Invoice	5875945	5/16/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$70.60
Refer	75929	USA BLUEBOOK	-			

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Cash Payment	E 620-8010-8260 Other Chemicals	DISPOSABLE BOD BOTTLES			\$1,231.65
Invoice	956852	5/18/2016			
Transaction Date	6/2/2016	Citizens	111000	<b>Total</b>	\$1,231.65
Refer	75930	VERIZON WIRELESS	-		
Cash Payment	E 610-6920-6923 Outside Services Employ	CELL/TABLETS			\$175.41
Invoice	9765437728	5/13/2016			
Cash Payment	E 620-8010-8270 Operation Supply/Expen	CELL/TABLETS			\$138.80
Invoice	9765437729	5/13/2016			
Cash Payment	E 100-5141-5225 Telephone	CELL/TABLETS			\$119.79
Invoice	9765392453	5/13/2016			
Cash Payment	E 100-5241-5225 Telephone	CELL/TABLETS			\$63.08
Invoice	9765392453	5/13/2016			
Cash Payment	E 610-6920-6921 Office Supplies & Expen	CELL/TABLETS			\$62.81
Invoice	9765392453	5/13/2016			
Cash Payment	E 620-8400-8510 Office Supplies & Expen	CELL/TABLETS			\$62.80
Invoice	9765392453	5/13/2016			
Cash Payment	E 100-5323-5225 Telephone	CELL/TABLETS			\$112.89
Invoice	9765437732	5/13/2016			
Cash Payment	E 150-5221-5225 Telephone	CELL/TABLETS			\$362.14
Invoice	9765367271	5/12/2016			
Cash Payment	E 150-5221-5225 Telephone	CELL/TABLETS			\$35.28
Invoice	9764818148	5/3/2016			
Transaction Date	6/2/2016	Citizens	111000	<b>Total</b>	\$1,133.00
Refer	75931	VERNON LIBRARY SUPPLIES	-		
Cash Payment	E 440-5511-5311 Supplies	SUPPLIES			\$171.39
Invoice	100022430	3/23/2016			
Cash Payment	E 440-5511-5311 Supplies	SUPPLIES			\$46.83
Invoice	100022793	5/11/2016			
Transaction Date	6/2/2016	Citizens	111000	<b>Total</b>	\$218.22
Refer	75932	VILLAGE OF ELM GROVE	-		
Cash Payment	E 100-5142-5399 Other	MESSAGE BOARD			\$75.00
Invoice	16-1016	5/16/2016			
Cash Payment	E 410-5140-5311 Supplies	MESSAGE BOARD			\$75.00
Invoice	16-1016	5/16/2016			
Transaction Date	6/2/2016	Citizens	111000	<b>Total</b>	\$150.00
Refer	75933	VILLAGE OF MUKWONAGO	-		
Cash Payment	E 610-6920-6408 Taxes - Village	MNTHLY TAX			\$30,000.00
Invoice	JUNE 16	6/2/2016			
Transaction Date	6/2/2016	Citizens	111000	<b>Total</b>	\$30,000.00
Refer	75934	W C T C	-		
Cash Payment	E 150-5223-5335 Training & Travel	BERG TRG			\$80.00
Invoice	S0617123	5/26/2016			
Cash Payment	E 150-5232-5335 Training & Travel	GUTTUSO TRG			\$23.76
Invoice	S0617123	5/26/2016			
Cash Payment	E 100-5215-5335 Training & Travel	SCHUBEL TRG			\$50.57
Invoice	201705	5/20/2016			
Transaction Date	6/2/2016	Citizens	111000	<b>Total</b>	\$154.33

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Refer	75935	WAUKESHA CTY TREASURER	-			
Cash Payment	E 100-5344-5219	Professional Services	STORM WATER EDUCATION			\$2,526.85
Invoice	2016-00000069	5/24/2016				
Cash Payment	E 500-5140-5219	Professional Services	STORM WATER EDUCATION			\$78.15
Invoice	2016-00000069	5/24/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$2,605.00
Refer	75936	WE ENERGIES MLWAUKEE	-			
Cash Payment	E 100-5160-5222	Electric	LYNCH HORTER SITE			\$15.71
Invoice	377-52516	5/25/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$15.71
Refer	75937	WI STATE FIRE CHIEFS	-			
Cash Payment	E 340-5890-5806	Donated Fund Expenditu	CHAPLAIN REGISTRATION			\$330.00
Invoice	6/24-25	5/18/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$330.00
Refer	75938	WISCONSIN IMAGING	-			
Cash Payment	E 100-5211-5219	Professional Services	COPY USAGE			\$87.38
Invoice	34460	5/24/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$87.38
Refer	75939	WI UTILITY EXPOSURE	-			
Cash Payment	G 610-000108	CIP-Utility Mains Projects	NN WATER MAIN EXT			\$3,035.00
Invoice	26203	5/19/2016		Project W00004		
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$3,035.00
Refer	75940	WILDON WOODS	-			
Cash Payment	E 150-5231-5311	Supplies	KEYS			\$24.00
Invoice	420026	5/28/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$24.00
Refer	75941	ZAESKE DEBORAH	-			
Cash Payment	E 100-5211-5335	Training & Travel	REIMBURSE MILEAGE/MEAL			\$53.20
Invoice	5/27	5/27/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$53.20
Refer	75942	ZEP SALES & SERVICE	-			
Cash Payment	E 150-5222-5311	Supplies	CLEANERS			\$237.60
Invoice	9002259339	5/19/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$237.60
Refer	75943	ZIGNEGO TERRY	-			
Cash Payment	E 440-5511-5332	Mileage	REIMBURSE MILEAGE			\$196.56
Invoice	MAY 16	5/31/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$196.56
Refer	75944	AMERICAN LEGION POST #375	-			
Cash Payment	E 150-5221-5311	Supplies	FD FLAGS			\$80.00
Invoice	5/24	5/24/2016				
Transaction Date	6/2/2016		Citizens	111000	<b>Total</b>	\$80.00
Refer	75945	ACKMAN REBECCA	-			
Cash Payment	E 100-5212-5346	Clothing Allowance	REIMBURSE CLOTHING			\$126.60
Invoice	5972637	5/2/2016				

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Transaction Date	6/2/2016	Citizens	111000	<b>Total</b>	<b>\$126.60</b>
Refer	75946 GENESIS EXCAVATORS, INC.	-			
Cash Payment	G 610-000108 CIP-Utility Mains Projects	CTH NN WATER MAIN RELAY			\$105,461.65
Invoice 1	5/20/2016		Project W00004		
Cash Payment	G 620-000108 CIP-Utility Mains Projects	CTH NN WATER MAIN RELAY			\$2,292.65
Invoice 1	5/20/2016		Project W00004		
Cash Payment	E 480-5700-5850 Multi-Use Trail	CTH NN WATER MAIN RELAY			\$6,877.92
Invoice 1	5/20/2016		Project W00004		
Transaction Date	6/2/2016	Citizens	111000	<b>Total</b>	<b>\$114,632.22</b>
Refer	75947 MUSKEGO/CITY OF	-			
Cash Payment	E 430-5700-5711 Police Dept Capital Exp	911 PROJECT BALANCE			\$30,110.64
Invoice 57001	5/5/2016				
Transaction Date	6/2/2016	Citizens	111000	<b>Total</b>	<b>\$30,110.64</b>
Refer	75948 RUEKERT & MIELKE, INC.	-			
Cash Payment	E 100-5335-5219 Professional Services	GEN ENGINEER SERVC			\$1,588.02
Invoice 115111	5/13/2016				
Cash Payment	E 100-5335-5219 Professional Services	MAPS FOR STEERING COMM			\$1,121.10
Invoice 115111	5/13/2016		Project PLN001		
Cash Payment	E 100-5660-5219 Professional Services	StORM WATER AUDIT PREP			\$2,233.00
Invoice 115111	5/13/2016				
Cash Payment	G 100-211425 Developer Escrow	PrEMIER WOODS			\$3,380.52
Invoice 115112	5/13/2016		Project D00002		
Cash Payment	G 620-000104 CIP-Lift Station	RP LIFT STATION			\$81.50
Invoice 115114	5/13/2016		Project WW0006		
Cash Payment	G 100-211400 Billable Disbursements	THEISEN QUICKLUBE			\$720.50
Invoice 115115	5/13/2016		Project D00015		
Cash Payment	E 480-5700-5850 Multi-Use Trail	CTH NN RECONSTRUCTION			\$1,181.35
Invoice 115118	5/13/2016		Project W00004		
Cash Payment	G 610-000108 CIP-Utility Mains Projects	CTH NN RECONSTRUCTION			\$1,464.41
Invoice 115117	5/13/2016		Project W00004		
Cash Payment	E 480-5700-5850 Multi-Use Trail	CTH NN RECONSTRUCTION			\$95.50
Invoice 115117	5/13/2016		Project W00004		
Cash Payment	G 610-000108 CIP-Utility Mains Projects	CTH NN RECONSTRUCTION			\$25,607.08
Invoice 115116	5/13/2016		Project W00004		
Cash Payment	G 620-000108 CIP-Utility Mains Projects	CTH NN RECONSTRUCTION			\$556.67
Invoice 115116	5/13/2016		Project W00004		
Cash Payment	E 480-5700-5850 Multi-Use Trail	CTH NN RECONSTRUCTION			\$1,670.03
Invoice 115116	5/13/2016		Project W00004		
Cash Payment	G 100-211400 Billable Disbursements	ORAL&MAXIOFACIAL			\$38.75
Invoice 115119	5/13/2016				
Cash Payment	G 100-211400 Billable Disbursements	EDGEWOOD APTS			\$327.66
Invoice 115120	5/13/2016				
Cash Payment	E 620-8400-8520 Outside Services Employ	St JAMES DEVELOPMENT			\$843.33
Invoice 115121	5/13/2016				
Cash Payment	E 480-5700-5850 Multi-Use Trail	HoLZ PARKWAY			\$441.85
Invoice 115122	5/13/2016				
Cash Payment	G 100-211400 Billable Disbursements	CHAPMAN			\$399.25
Invoice 115123	5/13/2016				

VILLAGE OF MUKWONAGO

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Payments

Current Period: June 2016

Cash Payment	E 610-6920-6923 Outside Services Employ 2016 SCADA				\$518.22
Invoice	115124	5/13/2016			
Cash Payment	E 620-8400-8520 Outside Services Employ 2016 SCADA				\$518.22
Invoice	115124	5/13/2016			
Cash Payment	E 220-5335-5219 Professional Services	ARROWHEAD DRIVE			\$434.70
Invoice	115125	5/13/2016		Project TID001	
Cash Payment	E 220-5335-5219 Professional Services	DEBACK PROPERTY			\$1,065.75
Invoice	115126	5/13/2016		Project TID001	
Cash Payment	G 100-211425 Developer Escrow	FAIRWINDS			\$232.50
Invoice	115127	5/13/2016		Project D00007	
Cash Payment	G 100-211425 Developer Escrow	FAIRWINDS			\$188.40
Invoice	115128	5/13/2016		Project D00007	
Cash Payment	G 100-211425 Developer Escrow	ORCHARDS			\$21,352.19
Invoice	115129	5/13/2016		Project D00011	
Cash Payment	E 200-5632-5219 Professional Services	CHAPMAN FARM			\$4,406.00
Invoice	115130	5/13/2016		Project EDC006	
Cash Payment	E 500-5140-5219 Professional Services	StORM WATER REPORT			\$468.75
Invoice	115131	5/13/2016			
Cash Payment	G 620-000108 CIP-Utility Mains Projects	CTH NN RECONSTRUCTION			\$31.84
Invoice	115117	5/13/2016		Project W00004	
Transaction Date	6/2/2016	Citizens	111000	<b>Total</b>	\$70,967.09
Refer	75949 SHI INTERNATIONAL CORP				
Cash Payment	E 430-5700-5718 Village-wide Capital Ben	VILLAGE SERVER			\$4,024.22
Invoice	B05020704	5/24/2016			
Cash Payment	E 430-5700-5718 Village-wide Capital Ben	VILLAGE SERVER			\$7,410.00
Invoice	B04995826				
Transaction Date	6/2/2016	Citizens	111000	<b>Total</b>	\$11,434.22
Refer	75950 VILLAGE OF MUKWONAGO				
Cash Payment	G 620-111000 Treasurers Cash @ Citizen	PAYMT TO UB ACCT INSTEAD OF TAX LIEN			\$192.48
Invoice	OAKKNOLL	6/2/2016			
Transaction Date	6/2/2016	Citizens	111000	<b>Total</b>	\$192.48
Refer	75951 WI DNR				
Cash Payment	E 610-6920-6923 Outside Services Employ 2016 WATER USE FEE				\$125.00
Invoice	WU63857	5/25/2016			
Transaction Date	6/2/2016	Citizens	111000	<b>Total</b>	\$125.00

# VILLAGE OF MUKWONAGO

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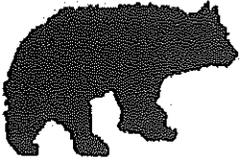
## Payments

Current Period: June 2016

### Fund Summary

	111000 Citizens	
100 GENERAL FUND		\$57,453.50
150 FIRE/AMBULANCE FUND		\$9,464.77
200 COMMUNITY DEVELOPMENT FUND		\$4,406.00
220 TID#3 - GENERAL		\$5,308.78
340 VILLAGE DESIGNATED FUND		\$926.45
410 RECYCLING FUND		\$37,725.72
430 CAPITAL EQUIPMENT FUND		\$44,530.68
440 LIBRARY FUND		\$9,009.66
480 2004-06-07 GO NOTE		\$34,832.65
500 STORM WATER UTILITY		\$557.73
610 WATER UTILITY FUND		\$187,507.98
620 SEWER UTILITY FUND		\$11,305.94
720 TAX ESCROW AGENCY FUND		\$17,500.00
		<hr/>
		\$420,529.86

Pre-Written Checks	\$0.00
Checks to be Generated by the Computer	\$420,529.86
Total	<hr/>
	\$420,529.86



**Village of Mukwonago Office of the Village Public Works Dept.**

P.O. Box 206, 440 River Crest Court, Mukwonago, Wisconsin 53149  
(262) 363-6447 Fax: (262)363-7197

[www.villageofmukwonago.com](http://www.villageofmukwonago.com)

Date: May 23, 2016

To: Finance Committee

From: Ron Bittner

RE: Micro Surfacing

Currently there are two companies that provide Micro Surfacing in Wisconsin, Struck & Erwin Paving Inc. and Fahrner Asphalt Services. Both are reputable companies in respect to their product and performance.

The difference lies within their Micro Surfacing specifications. Struck & Erwin uses slag in their product and Fahrner does not.

Struck & Erwin provided the Micro Surfacing services in 2015. Their 2016 bid of \$17,695.65, is \$297.35 less than Fahrner's bid of \$17,993.00.

As the prices are within \$300.00, I am recommending Fahrner Asphalt provide the services in 2016. This process will allow us to compare and evaluate both company's product for future projects.

## VILLAGE OF MUKWONAGO PURCHASE REQUISITION

PLEASE TYPE OR PRINT IN INK CLEARLY ON THIS FORM

<b>DATE:</b>	5/23/16	<b>NUMBER:</b>	
--------------	---------	----------------	--

<b>VENDOR NAME &amp; ADDRESS:</b> Fahrner Asphalt Sealers 316 Raemisch Rd. Waunakee, WI 53597	<b>SHIP TO:</b> Village of Mukwonago
---	---

<b>DEPT NAME:</b> DPW	<b>SUGGESTED VENDOR</b> Fahrner Asphalt Sealers	<b>AUTHORIZED SIGNATURE</b> <i>Ronald Bitt</i>
--------------------------	--	---

<b>BUDGETED ITEM?</b>		<b>BUDGETED SOURCE:</b>
-----------------------	--	-------------------------

ITEM	QTY	DESCRIPTION	UNIT PRICE	AMOUNT	ACCT #
1		Micro Surfacing		\$17,993.00	480-5700 5840
		<b>TOTAL</b>		\$17,993.00	

FINANCE COMMITTEE USE ONLY	
<b>APPROVED (COMMITTEE INITIALS):</b>	
<b>DATE:</b>	
SPECIAL INSTRUCTIONS	

# AGREEMENT

This is an agreement by and between STRUCK & IRWIN PAVING, INC. (hereinafter called CONTRACTOR) and the VILLAGE OF MUKWONAGO (hereinafter called OWNER).

**SCOPE OF WORK:** Contractor shall furnish materials and labor necessary to complete the Work described as follows:

Perform micro-surfacing work in accordance with Contractor's specification for micro-surfacing onto the streets listed below. Contractor shall supply all labor, necessary equipment, material, and traffic control devices needed to complete the work.

**COST:** The Scope of Work outlined in this Agreement shall be completed as follows:

<u>Item</u>	<u>Micro-Surfacing Work</u>	<u>Authorization initials for each item</u>
<b>IF APPROVED BY OWNER ON OR BEFORE MAY 31, 2016</b>		
<u>Pine Street</u> from Maple Street to end of cul-de-sac	\$5,696.60	_____
<u>Little Fox Street</u> from Maple Street to end of cul-de-sac	\$3,338.40	_____
<u>Cedar Street</u> from Fox Street/Co. Hwy. ES north to end of street	\$6,198.40	_____
<u>Cedar Place</u> from Cedar Street to end of street	\$910.00	_____

Total Cost:

\_\_\_\_\_  
(Owner to fill in total)

<u>Item</u>	<u>Micro-Surfacing Work</u>	<u>Authorization initials for each item</u>
<b>IF APPROVED BY OWNER AFTER MAY 31, 2016</b>		
<u>Pine Street</u> from Maple Street to end of cul-de-sac	\$6,244.35	_____
<u>Little Fox Street</u> from Maple Street to end of cul-de-sac	\$3,659.40	_____
<u>Cedar Street</u> from Fox Street/Co. Hwy. ES north to end of street	\$6,794.40	_____
<u>Cedar Place</u> from Cedar Street to end of street	\$997.50	_____

Total Cost: \$ 17,695.65  
(Owner to fill in total)

**AUTHORIZATION:** Contractor shall commence work on this project in accordance with Owner's authorization. This authorization is acknowledged by signature of the authorized representatives of the parties to this Agreement.

VILLAGE OF MUKWONAGO  
Waukesha County, Wisconsin

STRUCK & IRWIN PAVING, INC.  
DeForest, Wisconsin

By: \_\_\_\_\_

By: *D. Joseph Weasley*  
D. Joseph Weasley  
Project Manager

Name: \_\_\_\_\_  
(please print or type)

Title: \_\_\_\_\_  
(please print or type)

Date: 5/23/2016

Date: \_\_\_\_\_

**PROPOSAL / CONTRACT**

Job. No. \_\_\_\_\_

Date: May 10, 2016

PLOVER, WI 54467  
2800 Mecca Drive  
Ph.: 715.341.2868  
Fax: 715.341.1054

WAUNAKEE, WI 53597  
316 Raemisch Road  
Ph.: 608.849.6466  
Fax: 608.849.6470

KAUKAUNA, WI 54130  
860 Eastline Road  
Ph.: 920.759.1008  
Fax: 920.759.1019

EAU CLAIRE, WI 54703  
6615 U.S. Hwy 12 W  
Ph.: 715.874.6070  
Fax: 715.874.6717



*Pavement Maintenance Contractors*

*EEO/AA Employer*

CORPORATE OFFICE: 1.800.332.3360

FREDERIC, WI 54837  
3488 115th Street  
Ph.: 715.653.2535  
Fax: 715.653.2553

SAGINAW, MI 48601  
2224 Veterans Memorial Pkwy  
Ph.: 989.752.9200  
Fax: 989.752.9205

DUBUQUE, IA 52002  
7680 Commerce Park  
Section C  
Ph.: 563.566.6231  
Fax: 563.568.1246

OAKDALE, MN 56128  
7500 Hudson Blvd., Ste. 305  
Ph.: 651.340.6212  
Fax: 651.340.6221

<b>Contact Name:</b> RON BITTNER	<b>Contract Price</b> <b>\$17,993.00</b>
<b>PURCHASER:</b> VILLAGE OF MUKWONAGO	<b>TELEPHONE:</b> (262) 363-6447
<b>ADDRESS:</b> 440 RIVER CREST COURT MUKWONAGO, WI 53149	<b>DESCRIPTION OF PROPERTY:</b> VILLAGE OF MUKWONAGO- MICRO SEAL 440 RIVER CREST COURT MUKWONAGO, WI 53149

1. FAHRNER Asphalt Sealers, L.L.C. (CONTRACTOR) and PURCHASER agree that, CONTRACTOR shall furnish the labor and materials to complete certain construction in accordance with the following specifications:

VILLAGE OF MUKWONAGO  
2016 MICRO-SURFACING

SPECS ATTACHED

PRICE FOR THREE STREETS

- 1.) FOX ST.....\$4,146.00
- 2.) PINE ST.....\$6,204.00
- 3.) CEDAR ST.....\$7,643.00
- TOTAL.....\$17,993.00

PRICE IS CONTINGENT ON ALL WORK BEING ACCEPTED.

This proposal may be withdrawn if not accepted and received by CONTRACTOR within 10 days of the date above and/ or at any time before performance of the work hereunder upon CONTRACTOR'S determination that the PURCHASER is not creditworthy.

- 2. If proposal is accepted please sign, retain one copy and forward a copy to our office.
- 3. The undersigned ("PURCHASER") agrees to pay CONTRACTOR the total price of \$17,993.00 and/or the unit prices specified above for the labor and materials specified above which payment shall be due upon completion of each stage of work. PURCHASER acknowledges that the specifications, conditions and price quotes specified above are satisfactory and hereby accepted.

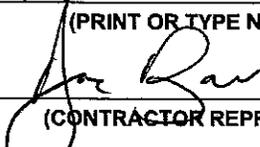
**Acceptance of this Proposal includes acceptance of all the terms and conditions on back.**

CONTRACTOR:  
Fahrner Asphalt Sealers, LLC:

PURCHASER:  
I have read and understand the terms and conditions on both sides of this contract.

Joe Bass Cell: (608) 381-7117

(PRINT OR TYPE NAME)

By:   
(CONTRACTOR REPRESENTATIVE)

(PRINT OR TYPE NAME)

By: \_\_\_\_\_  
(PURCHASER AUTHORIZED REPRESENTATIVE)

Date: May 10, 2016

Date of acceptance: \_\_\_\_\_

# Presentation to the Committee of the Whole of the Village of Mukwonago

June 7, 2016

1. Objective of the audit was to express our opinion on your financial statements.
2. Reports issued
  - a. Financial statements
    - i. Unmodified opinion, commonly referred to as a “clean” opinion
    - ii. Highest level of assurance you can receive from your auditor.
  - b. Communication to Those Charged with Governance and Management
    - i. Included all communications required under professional standards
    - ii. Includes comments and recommendations resulting from our audit
    - iii. Includes Information applicable to future audits
3. Financial highlights
  - a. Governmental Funds

	General Fund	Fire and Ambulance Fund	Debt Service Fund	Community Development Fund	Tax Incremental District No. 3	Nonmajor Governmental Funds
Current year activity						
Revenues and other source	\$ 4,643,748	\$ 1,385,626	\$ 3,939,492	\$ 1,510,470	\$ 4,718,411	\$ 3,666,352
Expenditures and other use:	4,439,013	1,377,820	3,857,782	92,682	3,486,152	4,021,752
Change in fund balances	\$ 204,735	\$ 7,806	\$ 81,710	\$ 1,417,788	\$ 1,232,259	\$ (355,400)

	General Fund	Fire and Ambulance Fund	Debt Service Fund	Tax Incremental District No. 3	Community Development Fund	Nonmajor Governmental Funds
Fund Balance						
Nonspendable	\$ 142,655	\$ 5,589	\$ -	\$ -	\$ -	\$ 6,837
Restricted	-	-	352,399	1,418,566	-	356,240
Committed	-	32,594	-	-	2,685,154	984,061
Assigned	773,269	-	-	-	-	-
Unassigned (deficit)	1,085,828	-	-	-	-	(16,407)
	\$ 2,001,752	\$ 38,183	\$ 352,399	\$ 1,418,566	\$ 2,685,154	\$ 1,330,731

# Presentation to the Committee of the Whole of the Village of Mukwonago

June 7, 2016

b. Enterprise Funds

	Water Utility	Sewer Utility
Current year activity		
Revenues including transfers in and capital contributions	\$ 2,630,539	\$ 2,821,452
Expenses including transfers out (tax equivalent)	1,683,635	1,880,629
Change in net position	\$ 946,904	\$ 940,823
Net Position		
Net investment in capital assets	\$ 12,963,207	\$ 8,760,016
Restricted	146,552	1,045,017
Unrestricted	1,335,505	1,101,860
	\$ 14,445,264	\$ 10,906,893

c. Budgetary compliance

Details of individual funds actual results to budget can be found in the Village's year-end budget to actual report. A summary of the general fund budget to actual results follows:

	Final Budget	Actual	Variance Favorable (unfavorable)
Revenues	\$ 4,012,949	\$ 4,226,008	\$ 213,059
Expenditures	4,155,918	4,165,249	(9,331)
Excess (deficiency)	(142,969)	60,759	203,728
Other financing sources	142,969	143,976	1,007
Net change in fund balance	\$ -	\$ 204,735	\$ 204,735

# Presentation to the Committee of the Whole of the Village of Mukwonago

June 7, 2016

d. Long-term debt

Type of debt	Governmental Activities	Business-type Activites	Total
General obligation bonds and notes	\$ 27,136,983	\$ 2,185,250	\$ 29,322,233
Revenue bonds	-	8,427,815	8,427,815
Vested compensated absences	564,791	51,987	616,778
Due to other governments	115,000	-	115,000
	<u>\$ 27,816,774</u>	<u>\$ 10,665,052</u>	<u>\$ 38,481,826</u>
Statutory debt limit (5% of equalized value)	\$ 37,237,785		
Capacity for additional general obligation debt	\$ 7,915,552		
Percentage of capacity to debt limit	21%		

4. Questions?

**VILLAGE OF MUKWONAGO**

Mukwonago, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditor's Report

As of and for the Year Ended December 31, 2015

# VILLAGE OF MUKWONAGO

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# VILLAGE OF MUKWONAGO

## TABLE OF CONTENTS As of and for the Year Ended December 31, 2015

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## INDEPENDENT AUDITORS' REPORT

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## INDEPENDENT AUDITORS' REPORT

To the Village Board  
Village of Mukwonago  
Mukwonago, Wisconsin

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Mukwonago, Wisconsin, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Village of Mukwonago's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village of Mukwonago's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Village of Mukwonago's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Village Board  
Village of Mukwonago

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Mukwonago, Wisconsin, as of December 31, 2015 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note I, the Village of Mukwonago adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, effective January 1, 2015. Our opinions are not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Village Board  
Village of Mukwonago

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Mukwonago's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

*Baker Tilly Vinson Krauss, LLP*

Milwaukee, Wisconsin  
May 19, 2016

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

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Village of Mukwonago  
Management's Discussion and Analysis  
As of and for the Year Ended December 31, 2015  
(Unaudited)

The Village of Mukwonago's management offers this overview and analysis of the Village's financial activities for the fiscal year ended December 31, 2015. Readers are encouraged to consider the information presented here in conjunction with the information provided in the audited Financial Statements.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

The information in this discussion and analysis is intended to serve as an introduction to the Village of Mukwonago's basic financial statements, which are comprised of: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements.

#### FINANCIAL HIGHLIGHTS

- In June 2012, the GASB issued statement No. 68 – Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27. This statement establishes standards for measuring and recognizing assets, liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to pensions. In November 2013, the GASB issued statement No. 71 – Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68. These standards were implemented January 1, 2015. Therefore, the Village has restated beginning net position related to the implementation. The Village's 2014 comparative data as presented in this Management's Discussion and Analysis does not reflect the restatement.
- The Governmental Activities reported an ending net position of \$10,123,259 at the close of 2015, an increase of \$297,337 in net position over the prior year.
- The Business-Type Activity reported \$25,352,157 for 2015, an increase of \$1,887,727 in net position over the prior year.
- The combined assets and deferred outflows of resources for the Governmental and Business-Type Activity of the Village of Mukwonago exceeded its liabilities and deferred inflows of resources at the close of 2015 by \$35,475,416 and its net position increased by \$2,185,064 for the same period. The driving factor in this increase was the business park expansion in TID #3 and developer infrastructure contributions of roads and utilities elsewhere in the Village.
- The Governmental Funds reported ending fund balances of \$7,826,785 which is an increase of \$2,588,898 over 2014.
- \$1,069,421 (unassigned fund balance) of the Governmental Funds fund balances is available to spend at the Village Board's discretion. This is 14% of the total fund balances for Governmental Funds and 25% of the General Fund's 2015 expenditures.
- The Village issued \$6,785,000 in General Obligation Notes in 2015 to fund the business park expansion in TID #3, road projects elsewhere in the Village and capital equipment replacements for Public Works, Police Department and Fire Department. The borrowing included a refunding of \$1,575,000 of outstanding notes. The Village also issued a \$675,000 Taxable General Obligation Note to purchase six acres of property on STH 83 with the intention of reselling it to a commercial developer.
- The Village paid down \$4,098,584 in General Obligation debt and \$624,676 in Revenue Bonds in 2015. The net effect of all debt activity including premium amortization is a debt increase of \$2,779,921. The Village will pay down a total of \$2,921,623 in General Obligation debt and \$625,354 in Revenue Bonds in 2016.

#### GOVERNMENT-WIDE FINANCIAL STATEMENTS

The *government-wide financial statements* are designed to provide readers with a broad overview of the Village's finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Village's assets, deferred outflows of resources, liabilities and deferred inflows, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

Village of Mukwonago  
Management's Discussion and Analysis  
As of and for the Year Ended December 31, 2015  
(Unaudited)

**GOVERNMENT-WIDE FINANCIAL STATEMENTS (cont.)**

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused sick leave).

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Village include general government, public safety, public works, health and sanitation, culture, recreation, and education, and conservation and development. The business-type activities of the Village are the Water and Sewer Utilities, which are classified as proprietary funds.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental Funds.* Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Village maintains fifteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, Fire and Ambulance fund, Debt Service fund, Tax Incremental District No. 3 fund, and Community Development fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non major government funds is provided in the form of *combining statements* elsewhere in this report.

The Village adopts an annual appropriated budget for all governmental funds and proprietary funds as required by state statute. A budgetary comparison statement has been provided as required supplementary information for the general fund and fire and ambulance fund to demonstrate compliance with the adopted budget. In addition, in the supplementary information the Village has provided a detailed budgetary comparison for the general fund.

*Proprietary Funds.* Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Village maintains two proprietary funds. The proprietary fund financial statements provide separate information for the Water and Sewer Utility funds, which are considered to be major funds of the Village of Mukwonago.

*Fiduciary Funds.* Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Village's own programs. The Village maintains a Tax Escrow fund which is an agency fund. The accounting for fiduciary funds is much like that used for governmental funds.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30-68 of this report.

Village of Mukwonago  
Management's Discussion and Analysis  
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(Unaudited)

**GOVERNMENT-WIDE FINANCIAL STATEMENTS (cont.)**

**Supplementary information.** The combining statements referred to earlier in connection with non major governmental funds is presented immediately following the required supplementary information. Combining statements and schedules can be found on pages 77-80 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position is a useful indicator of a government's financial position. The Village's combined total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$35,475,416 at the close of the most current fiscal year, as presented in the following table.

**VILLAGE OF MUKWONAGO NET POSITION  
As of December 31, 2015 and 2014**

	Governmental Activities		Business-type Activities	
	2015	2014	2015	2014
Current and other assets	\$ 17,574,775	\$ 13,608,214	\$ 4,919,217	\$ 4,853,133
Capital assets	28,258,258	26,572,013	31,031,920	30,015,100
Total assets	<u>45,833,033</u>	<u>40,180,227</u>	<u>35,951,137</u>	<u>34,868,233</u>
Deferred outflows of resources	<u>666,412</u>	<u>-</u>	<u>301,337</u>	<u>245,393</u>
Current and other liabilities	1,850,967	1,047,435	136,393	140,406
Long-term liabilities	28,293,157	24,599,079	10,763,924	11,678,081
Total liabilities	<u>30,144,124</u>	<u>25,646,514</u>	<u>10,900,317</u>	<u>11,818,487</u>
Deferred inflows of resources	<u>6,232,062</u>	<u>5,976,887</u>	<u>-</u>	<u>-</u>
Net position				
Net investment in capital assets	4,438,025	4,529,471	21,723,223	19,833,056
Restricted	3,271,205	1,996,688	1,191,569	1,066,238
Unrestricted	2,414,029	2,030,667	2,437,365	2,395,845
Total net position	<u>\$ 10,123,259</u>	<u>\$ 8,556,826</u>	<u>\$ 25,352,157</u>	<u>\$ 23,295,139</u>

Net position is comprised of three components:

- Net investment in capital assets reflects the Village's investment in capital assets (e.g. land, buildings, equipment and infrastructure) less any related debt used to acquire those assets. The Village uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's net investment of capital assets is reported net of related debt, it should be noted that the resources needed to repay debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- Restricted represents resources that are subject to external restrictions on how they may be used.
- Unrestricted is the remaining amount available to spend at the Village Board's discretion.

Net position was restated due to GASB Statement No. 68 and GASB No. 71 issued in June 2012 and November 2013, respectively. GASB Statement NO. 68 – Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27. This statement establishes standards for measuring and recognizing assets, liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures related to pensions. GASB Statement No. 71 – Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68. The restatement of net position resulted in an increase of Governmental Activities' Net position at January 1, 2015 of \$1,269,096 and an increase of Business-Type Activities' Net Position at January 1, 2015 of \$169,291.

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS (cont.)**

**Governmental and Business-Type Activities.** Governmental activities increased the Village's net position by \$297,337 whereas Business-Type activities increased the Village's net position by \$1,887,727. The net effect is an overall increase in the Village's total net position of \$2,185,064.

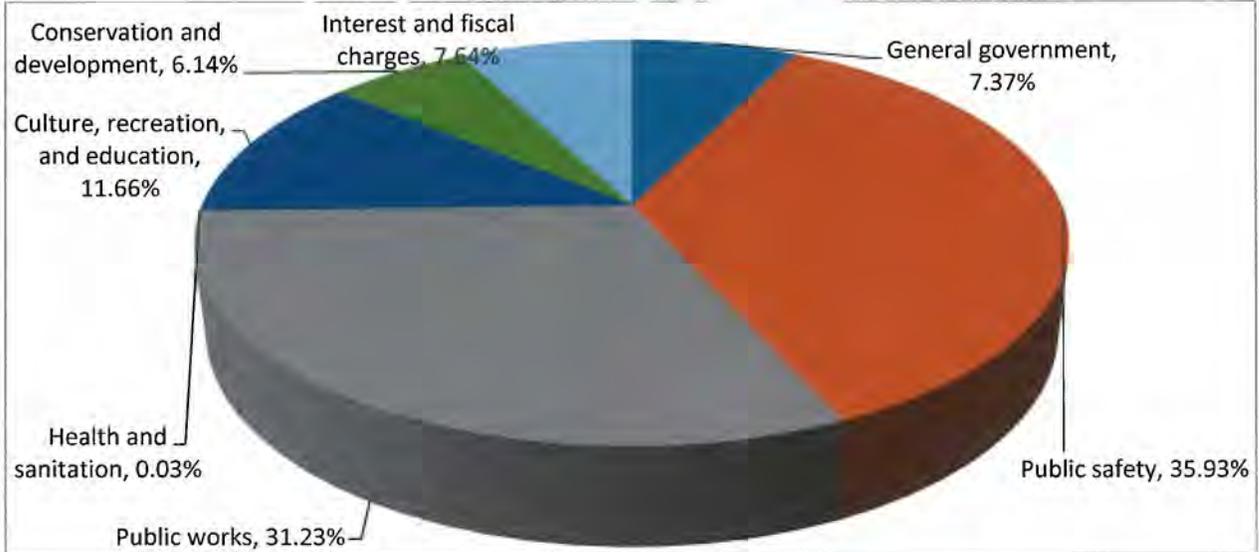
**VILLAGE OF MUKWONAGO CHANGES IN NET POSITION**  
For the years ending December 31, 2015 and 2014

	Governmental Activities		Business-type Activities	
	2015	2014	2015	2014
Revenues				
Program revenues				
Charges for services	\$ 2,363,960	\$ 1,919,533	\$ 3,575,800	\$ 3,340,821
Operating grants and contributions	1,357,012	1,159,563	-	-
Capital grants and contributions	860,672	202,978	1,845,250	123,227
General revenues				
Property and other taxes	5,982,468	5,794,566	-	-
Intergovernmental revenues not restricted to specific programs	364,657	340,664	-	-
Investment income	93,170	103,399	20,319	28,395
Other	37,572	5,772	622	186
Total revenues	<u>11,059,511</u>	<u>9,526,475</u>	<u>5,441,991</u>	<u>3,492,629</u>
Expenses				
General government	837,670	1,982,421	-	-
Public safety	4,082,966	3,697,122	-	-
Public works	3,549,663	2,603,020	-	-
Health and sanitation	2,865	2,721	-	-
Culture, recreation and education	1,325,719	1,217,439	-	-
Conservation and development	698,227	140,077	-	-
Interest and fiscal charges	867,866	793,524	-	-
Water Utility	-	-	1,194,627	1,185,952
Sewer Utility	-	-	1,756,835	1,572,652
Total expenses	<u>11,364,976</u>	<u>10,436,324</u>	<u>2,951,462</u>	<u>2,758,604</u>
Transfers	<u>602,802</u>	<u>373,929</u>	<u>(602,802)</u>	<u>(373,929)</u>
Increase (decrease) in net position	297,337	(535,920)	1,887,727	360,096
Net position - January 1 <b>(as restated)</b>	<u>9,825,922</u>	<u>9,092,746</u>	<u>23,464,430</u>	<u>22,935,043</u>
Net position - December 31	<u>\$ 10,123,259</u>	<u>\$ 8,556,826</u>	<u>\$ 25,352,157</u>	<u>\$ 23,295,139</u>

Village of Mukwonago  
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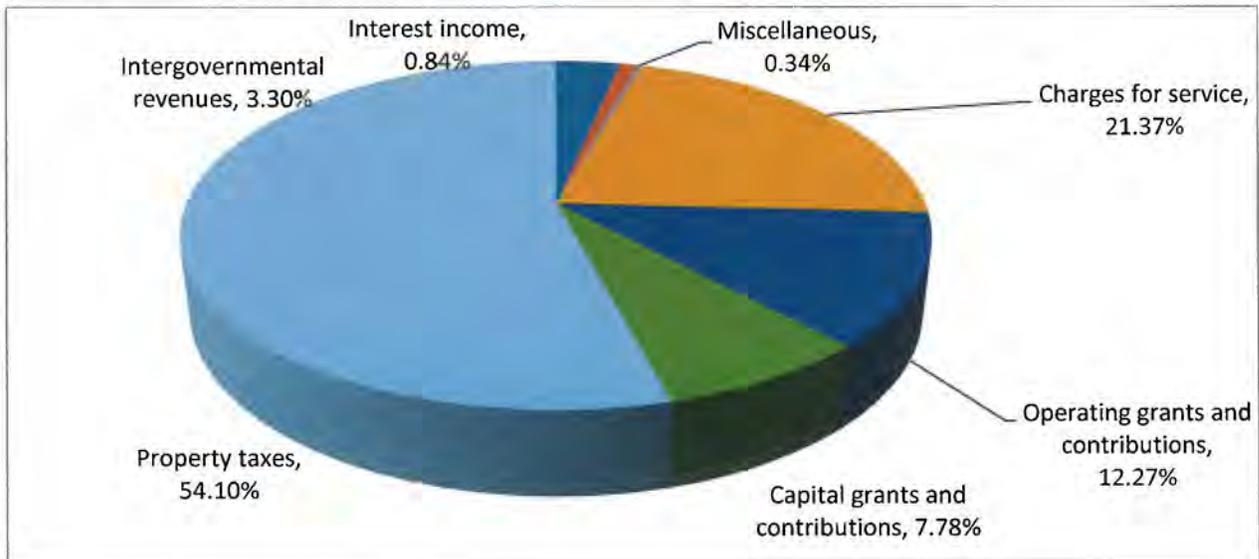
**EXPENSES BY FUNCTION – GOVERNMENTAL ACTIVITIES**

The graph below shows the percentage of the total governmental activities expenses allocated by each function type.



**PROGRAM AND GENERAL REVENUES BY SOURCE – GOVERNMENTAL ACTIVITIES**

The graph below shows the percentage of the total governmental activities revenues allocated by each revenue type.



**Business-type activities.** Business-type activities increased the Village's net position by \$1,887,727. The operating income of the business-type activities was \$1,130,667, with the net non-operating expenses of \$485,388 and capital contributions and transfer activity of \$1,242,448. Operating revenue for the current fiscal year was at \$3,542,549 with the operating expense at \$2,411,882.

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**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

The Village of Mukwonago uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Government Funds.* The focus of the Village of Mukwonago's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The following chart shows each Governmental Fund's ending fund balance grouped by its fund balance categorization. For 2015 the percentage shown is of the total 2015 fund balance. There is also comparison to the prior year and an explanation of the change between the two years if significant. The fund balance categories shown in the chart are described as follows:

- Nonspendable – fund balances are not in a spendable form
  - Prepaid items – this exist for every operating fund at year end and represent the health insurance premium that is paid one month in advance
  - Advances to other funds – the General Fund advance to the Storm Water fund
- Restricted – Constraints are placed on the use of funds by external factors, constitutional provisions, or enabling legislation
  - Special assessments, impact fees, tax increments and grants
- Committed – Constraints are placed on the use of funds for specific purposes via formal action by the Village Board
  - Capital improvements and equipment funds; Fire Dept, Library & Recycling operating funds
- Assigned – Constraints are placed on the use of funds for specific purposes by the Village Board but can be reallocated by a Village Board designee
  - Accrued sick leave, Fire Dept capital and Village designated use funds
- Unassigned – funds are available for spending at the Village Board's discretion, net of negative fund balances

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Fund Balances as listed in the Balance Sheet for Governmental Funds	2015	% of Total	2014	Increase (Decrease) from Prior Year	% Change from Prior Year Increase (Decrease)	Explanation of Change
<b>Nonspendable Fund Balances</b>						
Stormwater	\$ 26,500		\$ 46,500	\$ (20,000)	-43.0%	Partial payback of General Fund advance to Stormwater
Various - Prepaid	128,581		64,485	64,096	99.4%	Additional costs incurred for potential TIDs & employee
	<u>\$ 155,081</u>	<u>2%</u>	<u>\$ 110,985</u>	<u>\$ 44,096</u>	<u>39.7%</u>	
<b>Restricted Fund Balances</b>						
Debt Service	\$ 352,399		\$ 270,689	\$ 81,710	30.2%	Installment plans paid in full
						Loan proceeds to replenish fund for 2014 purchase of ROW;
TID #3	1,418,566		186,307	1,232,259	661.4%	developer proceeds received to offset project costs
Library	84,882		194,424	(109,542)	-56.3%	Use of reserves in budget;
Revolving Loan	87,271		86,002	1,269	1.5%	unanticipated legal costs
Impact Fees	184,087		153,735	30,352	19.7%	Revenues from new development
	<u>\$ 2,127,205</u>	<u>27%</u>	<u>\$ 891,157</u>	<u>\$ 1,236,048</u>	<u>138.7%</u>	
<b>Committed Fund Balances</b>						
Fire Dept	\$ 32,594		\$ 24,805	\$ 7,789	31.4%	Limited use of grants & donations received in 2015
Recycling	63,373		49,276	14,097	28.6%	Revenues from new residential development
Parkland Site	165,716		316,153	(150,437)	-47.6%	Use of reserves to reconstruct bathroom damaged in fire
Capital Projects	565,108		771,041	(205,933)	-26.7%	Use of reserves for road infrastructure projects
Community Development	2,685,154		1,267,366	1,417,788	111.9%	Purchase of 2nd property for resale & debt proceeds to fund road project related to that
Library Building	21,203		21,005	198	0.9%	
Capital Equipment	168,661		132,479	36,182	27.3%	Unspent debt proceeds from planned purchases
	<u>\$ 3,701,809</u>	<u>47%</u>	<u>\$ 2,582,125</u>	<u>\$ 1,119,684</u>	<u>43.4%</u>	
<b>Assigned Fund Balances</b>						
GF - Accrued Sick Leave	\$ 208,489		\$ 208,213	\$ 276	0.1%	
GF - Fire Dept Capital	218,641		169,631	49,010	28.9%	Village share of savings from operating budget
GF - Village Designated	346,139		262,708	83,431	31.8%	Prohealth donation
	<u>\$ 773,269</u>	<u>10%</u>	<u>\$ 640,552</u>	<u>\$ 132,717</u>	<u>20.7%</u>	
<b>Unassigned Fund Balances</b>						
General Fund	\$ 1,085,828		\$ 1,051,084	\$ 34,744	3.3%	Unanticipated revenues from development
Stormwater	(16,407)		(38,016)	21,609	-56.8%	Partial payback of General Fund advance to Stormwater
	<u>\$ 1,069,421</u>	<u>14%</u>	<u>\$ 1,013,068</u>	<u>\$ 56,353</u>	<u>5.6%</u>	
<b>Total Governmental Funds Fund Balance</b>	<u>\$ 7,826,785</u>	<u>100%</u>	<u>\$ 5,237,887</u>	<u>\$ 2,588,898</u>	<u>49.4%</u>	

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*General Fund budgetary highlights.* The total appropriations, including those for transfers out, were \$4,638,105. Actual expenditures and transfers out were \$4,439,013, resulting in a \$199,092 favorable variance. Total revenues and other financing sources were \$4,643,748, \$5,643 more than the final budget. Details can be found in the required supplemental information at the back of this report.

*Proprietary funds.* The Village of Mukwonago's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

User charge rates for the Water Utility and Sewer Utility funds were implemented in November 2010 and January 2013, respectively. The Village intends to continue to monitor the Utility funds results to determine whether an increase in rates is necessary in the future.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

*Capital Assets.* The Village of Mukwonago's investment in capital assets for its governmental and business-type activities as of December 31, 2015 amounts to \$59,290,178 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements, machinery and equipment, roads, storm sewers, library collection, and software.

**VILLAGE OF MUKWONAGO'S CAPITAL ASSETS**  
(net of accumulated depreciation)  
December 31, 2015 and 2014

	Governmental Activities		Business-type Activities	
	2015	2014	2015	2014
Land	\$ 1,909,628	\$ 1,909,628	\$ 572,364	\$ 572,364
Construction in progress	84,346	200,407	181,971	-
Land improvements	910,398	951,965	-	-
Buildings and improvements	8,872,521	8,831,843	29,483,730	28,259,938
Machinery and equipment	2,524,179	1,998,773	793,855	1,182,798
Roads	10,954,540	10,326,560	-	-
Storm sewers	2,510,634	1,849,328	-	-
Library collection	418,826	415,040	-	-
Software	73,186	88,469	-	-
Total	<u>\$ 28,258,258</u>	<u>\$ 26,572,013</u>	<u>\$ 31,031,920</u>	<u>\$ 30,015,100</u>

Additional information on the Village's capital assets can be found in Note III.D.

*Long-term debt.* At the end of the current fiscal year, the Village had total debt outstanding of \$39,057,081. Of this amount, \$29,322,233 comprises debt backed by the full faith and credit of the government, with related premiums balance of \$575,255. There is \$8,427,815 of revenue bonds outstanding that are financed by user fees. The remainder of the Village's obligations represents accumulated sick pay benefits, and due to other governments.

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**CAPITAL ASSET AND DEBT ADMINISTRATION (cont.)**

**VILLAGE OF MUKWONAGO'S OUTSTANDING DEBT**

December 31, 2015 and 2014

	Governmental Activities		Business-type Activities	
	2015	2014	2015	2014
	General obligation debt	\$27,136,983	\$23,501,317	\$ 2,185,250
Premiums	476,383	266,687	98,872	110,475
Capital leases	-	149,899	-	-
Compensated absences	564,791	566,176	51,987	55,615
Due to other governments	115,000	115,000	-	-
Revenue bonds	-	-	8,427,815	9,052,491
Total	<u>\$28,293,157</u>	<u>\$24,599,079</u>	<u>\$10,763,924</u>	<u>\$11,678,081</u>

The net effect of all debt activity during the current year was total debt increased by \$2,779,921.

State statutes limit the amount of general obligation debt a governmental entity may issue to five percent of its total equalized valuation of taxable property within the Village's jurisdiction. The current debt limitation for the Village is \$37,237,785. Total general obligation debt outstanding at year end was \$29,322,233.

Additional information on the Village of Mukwonago's long-term debt can be found in Note III.F.

**ECONOMIC FACTORS AND OTHER BUDGET NOTES**

The Village uses a biennial budget process to balance operating budgets without using reserve funds. Departments are charged with keeping expenditures in line with the conservative revenues forecasted for the two year period and have been largely successful in staying within budget. Some departments were able to realize savings to use towards planned capital purchases, reducing the need to find other funding sources. In addition, the Village utilizes a five year capital plan to ensure equipment replacement and capital improvement projects remain on track for future funding consideration.

The Village implemented changes to employee healthcare benefits which yielded savings in the 2015 operating budgets. Additionally, the 2015-2017 police union contract was negotiated with a phased-in WRS employee contribution over the first two years of the contract period. These measures are intended to help offset cuts to state shared revenue and general transportation aids that we are anticipating will continue into the future. The Village's goal is to maintain or improve its current service levels despite the revenue challenges it faces.

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**ECONOMIC FACTORS AND OTHER BUDGET NOTES (cont.)**

Standard & Poor's financial rating service has recently rated the Village AA/Stable based in part on the following factors:

- Reserves totaling more than 30% of expenditures for the past 3 years which exceeds the Village's policy of maintaining a minimum of 25% of budgeted expenditures
- Strong budgetary performance with a \$225,223 surplus in the General Fund for 2014 and a \$204,735 surplus in 2015, due in part to departmental control over operating expenditures and an improving economy that resulted in unforeseen development-related revenues in both years/ Financial practices including:
  - Adopted policies related to fund balance and debt
  - Monthly reporting of budget-to-actual results and treasury balances to the Village board
  - A multi-year capital plan
- Equalized value in the Village increased by 3.5% in fiscal 2015 to \$745 million indicating a strong local economy

Residential properties represent 68% of the tax base, commercial properties are 26%, manufacturing properties are 4% and agriculture, undeveloped and personal property tax combined are the final 2%. As part of its strategic plan, the Village is actively seeking business growth to better balance the residential tax revenues.

The Village has been aggressively pursuing economic development initiatives and had three major projects completed as part of the business park expansion in TID #3: Gearbox Express, Lynch and Aldi. These three projects are estimated to add \$17million in developed value to the TID. ProHealth expanded to add an emergency department, which has resulted in increased ambulance revenues from inter-facility transports. Kwik-Trip came into the Village on Hwy 83 with an estimated value of just under \$1.5 million. The Village is in negotiations with a developer on the Village-owned property purchased across from the Kwik-Trip and is actively working to market and develop the former Lynch Property. The Village is considering the potential for a new industrial park and private-party negotiations are occurring on property near I-43 that could lead to significant commercial development. Lastly, Premier Woods is a multi-phased residential development currently being constructed.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Village of Mukwonago's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to: Diana Doherty, Finance Director, Village of Mukwonago, 440 River Crest Court, P.O. Box 206, Mukwonago, WI 53149.

## BASIC FINANCIAL STATEMENTS

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## VILLAGE OF MUKWONAGO

### STATEMENT OF NET POSITION As of December 31, 2015

	Governmental Activities	Business - type Activities	Totals
<b>ASSETS</b>			
Cash and investments	\$ 7,462,927	\$ 1,601,672	\$ 9,064,599
Receivables:			
Taxes	6,455,867	18,755	6,474,622
Accounts, net of allowance	457,874	815,322	1,273,196
Special assessments	766,008	46,349	812,357
Due from other governmental units	23,113	-	23,113
Internal balances	671	(671)	-
Inventories and prepaid items	128,880	22,911	151,791
Land held for resale	1,700,062	-	1,700,062
Restricted Assets			
Cash and investments	-	2,337,594	2,337,594
Net pension asset	579,373	77,285	656,658
Capital Assets			
Land	1,909,628	572,364	2,481,992
Construction in progress	84,346	181,971	266,317
Other capital assets, net of depreciation	26,264,284	30,277,585	56,541,869
 Total Assets	 <u>45,833,033</u>	 <u>35,951,137</u>	 <u>81,784,170</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred charges on refunding	-	209,915	209,915
Deferred outflows related to pensions	666,412	91,422	757,834
 Total Deferred Outflows of Resources	 <u>666,412</u>	 <u>301,337</u>	 <u>967,749</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	1,850,967	125,833	1,976,800
Deposits	-	10,560	10,560
Noncurrent Liabilities			
Due within one year	2,774,428	875,304	3,649,732
Due in more than one year	25,518,729	9,888,620	35,407,349
 Total Liabilities	 <u>30,144,124</u>	 <u>10,900,317</u>	 <u>41,044,441</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned revenue	6,232,062	-	6,232,062
<b>NET POSITION</b>			
Net investment in capital assets	4,438,025	21,723,223	25,307,577
Restricted for			
Debt service	2,329,227	51,636	2,380,863
Library	91,247	-	91,247
Revolving loan	87,271	-	87,271
Impact fees	184,087	372,537	556,624
Equipment replacement	-	690,111	690,111
Pensions	579,373	77,285	656,658
Unrestricted	2,414,029	2,437,365	5,705,065
 <b>TOTAL NET POSITION</b>	 <u>\$ 10,123,259</u>	 <u>\$ 25,352,157</u>	 <u>\$ 35,475,416</u>

See accompanying notes to the financial statements.

## VILLAGE OF MUKWONAGO

### STATEMENT OF ACTIVITIES For the Year Ended December 31, 2015

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental Activities</b>				
General government	\$ 837,670	\$ 163,045	\$ 247,207	\$ 7,200
Public safety	4,082,966	1,472,295	67,869	121,453
Public works	3,549,663	674,003	556,813	577,653
Health and sanitation	2,865	-	-	-
Culture, recreation and education	1,325,719	54,317	485,123	154,366
Conservation and development	698,227	300	-	-
Interest and fiscal charges	867,866	-	-	-
Total Governmental Activities	<u>11,364,976</u>	<u>2,363,960</u>	<u>1,357,012</u>	<u>860,672</u>
<b>Business-type Activities</b>				
Water Utility	1,194,627	1,831,669	-	789,967
Sewer Utility	1,756,835	1,744,131	-	1,055,283
Total Business-type Activities	<u>2,951,462</u>	<u>3,575,800</u>	<u>-</u>	<u>1,845,250</u>
Total	<u>\$ 14,316,438</u>	<u>\$ 5,939,760</u>	<u>\$ 1,357,012</u>	<u>\$ 2,705,922</u>

General revenues

  Taxes

    Property taxes levied for general purposes

    Property taxes levied for debt service

    Property taxes levied for TIF

    Other taxes

  Intergovernmental revenues not restricted to specific programs

  Investment income

  Miscellaneous

    Total general revenues

Transfers

**Change in net position**

NET POSITION - Beginning of Year (as restated)

**NET POSITION - END OF YEAR**

Net (Expenses) Revenues and  
Changes in Net Position

Governmental Activities	Business - type Activities	Totals
\$ (420,218)	\$ -	\$ (420,218)
(2,421,349)	-	(2,421,349)
(1,741,194)	-	(1,741,194)
(2,865)	-	(2,865)
(631,913)	-	(631,913)
(697,927)	-	(697,927)
(867,866)	-	(867,866)
<u>(6,783,332)</u>	<u>-</u>	<u>(6,783,332)</u>
-	1,427,009	1,427,009
-	<u>1,042,579</u>	<u>1,042,579</u>
-	2,469,588	2,469,588
<u>(6,783,332)</u>	<u>2,469,588</u>	<u>(4,313,744)</u>
3,345,146	-	3,345,146
1,894,657	-	1,894,657
736,299	-	736,299
6,366	-	6,366
364,657	-	364,657
93,170	20,319	113,489
37,572	622	38,194
<u>6,477,867</u>	<u>20,941</u>	<u>6,498,808</u>
<u>602,802</u>	<u>(602,802)</u>	<u>-</u>
297,337	1,887,727	2,185,064
<u>9,825,922</u>	<u>23,464,430</u>	<u>33,290,352</u>
<u>\$ 10,123,259</u>	<u>\$ 25,352,157</u>	<u>\$ 35,475,416</u>

See accompanying notes to the financial statements.

## VILLAGE OF MUKWONAGO

### BALANCE SHEET GOVERNMENTAL FUNDS As of December 31, 2015

	General Fund	Fire and Ambulance Fund
<b>ASSETS</b>		
Cash and investments	\$ 1,925,057	\$ 241,766
Receivables:		
Taxes	2,342,378	210,000
Accounts, net of allowance	121,755	152,350
Special assessments	-	-
Due from other governments	-	23,113
Due from other funds	88,928	1,606
Advance to other fund	26,500	-
Prepaid items	116,155	5,589
Land held for resale	-	-
<b>TOTAL ASSETS</b>	<b>\$ 4,620,773</b>	<b>\$ 634,424</b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
Liabilities		
Accounts payable	\$ 166,564	\$ 65,542
Accrued liabilities	79,686	22,309
Due to other funds	3,946	83,223
Due to other governments	25,654	82,452
Advances from other fund	-	-
Total Liabilities	275,850	253,526
 Deferred Inflows of Resources		
Unavailable revenue	1,387	132,715
Unearned revenue	2,341,784	210,000
Total Deferred Inflows of Resources	2,343,171	342,715
 Fund Balances		
Nonspendable	142,655	5,589
Restricted	-	-
Committed	-	32,594
Assigned	773,269	-
Unassigned (deficit)	1,085,828	-
Total Fund Balances	2,001,752	38,183
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	 <b>\$ 4,620,773</b>	 <b>\$ 634,424</b>

See accompanying notes to the financial statements.

Debt Service Fund	Tax Incremental District No. 3 Fund	Community Development Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 352,400	\$ 2,141,737	\$ 990,120	\$ 1,811,847	\$ 7,462,927
2,322,301	738,025	-	843,163	6,455,867
-	86,400	6,619	90,750	457,874
766,008	-	-	-	766,008
-	-	-	-	23,113
-	-	-	627	91,161
-	-	-	-	26,500
-	299	-	6,837	128,880
-	-	1,700,062	-	1,700,062
<u>\$ 3,440,709</u>	<u>\$ 2,966,461</u>	<u>\$ 2,696,801</u>	<u>\$ 2,753,224</u>	<u>\$ 17,112,392</u>
\$ -	\$ 722,351	\$ 11,647	\$ 416,748	\$ 1,382,852
-	1,066	-	18,653	121,714
-	53	-	3,268	90,490
-	-	-	115,000	223,106
-	-	-	26,500	26,500
-	<u>723,470</u>	<u>11,647</u>	<u>580,169</u>	<u>1,844,662</u>
988,381	86,400	-	-	1,208,883
2,099,929	738,025	-	842,324	6,232,062
<u>3,088,310</u>	<u>824,425</u>	<u>-</u>	<u>842,324</u>	<u>7,440,945</u>
-	-	-	6,837	155,081
352,399	1,418,566	-	356,240	2,127,205
-	-	2,685,154	984,061	3,701,809
-	-	-	-	773,269
-	-	-	(16,407)	1,069,421
<u>352,399</u>	<u>1,418,566</u>	<u>2,685,154</u>	<u>1,330,731</u>	<u>7,826,785</u>
<u>\$ 3,440,709</u>	<u>\$ 2,966,461</u>	<u>\$ 2,696,801</u>	<u>\$ 2,753,224</u>	<u>\$ 17,112,392</u>

See accompanying notes to the financial statements.

## VILLAGE OF MUKWONAGO

### RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION As of December 31, 2015

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Total Fund Balances - Governmental Funds	\$ 7,826,785
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Amounts reported for governmental activities in the statement of net position are different because different because:

Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds

Land	1,909,628
Construction in progress	84,346
Other capital assets	39,353,202
Less: Accumulated depreciation/amortization	(13,088,918)

The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	579,373
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Deferred outflows of resources related to pensions do not related to current financial resources and are not reported in the governmental funds.	666,412
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Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements	1,208,883
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Some liabilities, including long-term debt, are not due and payable in the current period and therefore, are not reported in the funds.	
Bonds and notes payable	(27,613,366)
Compensated absences	(564,791)
Accrued interest	(238,295)

<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 10,123,259</u></b>
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## VILLAGE OF MUKWONAGO

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Year Ended December 31, 2015

	General Fund	Fire and Ambulance Fund
<b>REVENUES</b>		
Taxes	\$ 2,339,681	\$ 210,000
Special assessments	-	-
Intergovernmental	862,687	10,282
Licenses and permits	529,163	-
Fines, forfeitures and penalties	158,099	-
Public charges for services	29,720	929,192
Intergovernmental charges for services	128,772	210,000
Investment income	6,674	361
Other revenues	171,212	9,025
Total Revenues	4,226,008	1,368,860
<b>EXPENDITURES</b>		
Current		
General government	689,688	-
Public safety	2,402,431	1,179,290
Public works	678,347	-
Health and human services	2,865	-
Culture, recreation and education	188,008	-
Conservation and development	173,540	-
Capital Outlay	30,370	9,411
Debt Service		
Principal	-	-
Interest and fees	-	-
Total Expenditures	4,165,249	1,188,701
Excess (deficiency) of revenues over expenditures	60,759	180,159
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	404,778	-
Transfers out	(273,764)	(189,119)
Debt issued	-	-
Premium on debt issued	-	-
Sale of capital assets	12,962	16,766
Total Other Financing Sources (Uses)	143,976	(172,353)
<b>Net Change in Fund Balances</b>	204,735	7,806
FUND BALANCES - Beginning of Year	1,797,017	30,377
<b>FUND BALANCES - END OF YEAR</b>	\$ 2,001,752	\$ 38,183

See accompanying notes to the financial statements.

Debt Service Fund	Tax Incremental District No. 3 Fund	Community Development Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,894,657	\$ 736,299	\$ -	\$ 813,028	\$ 5,993,665
241,733	-	-	800	242,533
-	5,735	-	471,594	1,350,298
-	-	-	238,245	767,408
-	-	-	-	158,099
-	-	-	321,498	1,280,410
-	-	-	37,574	376,346
69,959	3,619	1,273	5,985	87,871
-	-	-	169,282	349,519
<u>2,206,349</u>	<u>745,653</u>	<u>1,273</u>	<u>2,058,006</u>	<u>10,606,149</u>
-	84,465	2,755	-	776,908
-	-	-	-	3,581,721
-	160,771	57,696	629,490	1,526,304
-	-	-	-	2,865
-	-	-	870,936	1,058,944
-	511,883	15,518	-	700,941
-	1,829,680	-	2,059,886	3,929,347
3,295,207	679,026	-	-	3,974,233
562,575	220,327	16,713	21,619	821,234
<u>3,857,782</u>	<u>3,486,152</u>	<u>92,682</u>	<u>3,581,931</u>	<u>16,372,497</u>
<u>(1,651,433)</u>	<u>(2,740,499)</u>	<u>(91,409)</u>	<u>(1,523,925)</u>	<u>(5,766,348)</u>
374,769	196,748	-	529,211	1,505,506
-	-	-	(439,821)	(902,704)
1,307,738	3,635,253	1,478,101	1,038,908	7,460,000
50,636	140,757	31,096	40,227	262,716
-	-	-	-	29,728
<u>1,733,143</u>	<u>3,972,758</u>	<u>1,509,197</u>	<u>1,168,525</u>	<u>8,355,246</u>
81,710	1,232,259	1,417,788	(355,400)	2,588,898
<u>270,689</u>	<u>186,307</u>	<u>1,267,366</u>	<u>1,686,131</u>	<u>5,237,887</u>
<u>\$ 352,399</u>	<u>\$ 1,418,566</u>	<u>\$ 2,685,154</u>	<u>\$ 1,330,731</u>	<u>\$ 7,826,785</u>

See accompanying notes to the financial statements.

## VILLAGE OF MUKWONAGO

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended December 31, 2015

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Net change in fund balances - total governmental funds	\$ 2,588,898
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However in the statement of net position, the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense. in the statement of activities

Capital outlay is reported as an expenditure in the fund financial statements, but is capitalized in the government-wide statements	3,929,347
Some items reported as outlay were not capitalized	(1,456,180)
Contributed capital assets	584,853
Some items reported as operating expenditures in the fund financial statements but are capitalized in the government-wide statements	163,128
Depreciation is reported in the government-wide statements	(1,380,518)
Net book value of assets retired	(154,385)

Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.

Special assessments	(247,620)
Developer receivable	86,400

Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Debt issued	(7,460,000)
Principal refunded	1,575,000
Principal repaid	2,399,233

Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences	1,385
Accrued interest on debt	(99,197)
Net pension asset	(365,662)
Deferred outflows of resources related to pensions	342,351

Governmental funds report debt premiums and discounts as other financing sources (uses) or expenditures. However, in the statement of net position, these are reported as additions or deductions from long-term debt. These are allocated over the period the debt is outstanding in the statement of activities and are reported as interest expense

Premium on new debt	(262,716)
Amortization of debt premiums	53,020

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 297,337
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See accompanying notes to the financial statements.

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## VILLAGE OF MUKWONAGO

### STATEMENT OF NET POSITION PROPRIETARY FUNDS As of December 31, 2015

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<b>ASSETS</b>			
Current Assets			
Cash and investments	\$ 883,407	\$ 718,265	\$ 1,601,672
Receivables:			
Accounts	432,994	382,328	815,322
Taxes	12,065	6,690	18,755
Due from other funds	3,946	-	3,946
Inventories	18,937	-	18,937
Prepaid items	1,732	2,242	3,974
Restricted Assets			
Cash and investments	37,175	44,446	81,621
Total Current Assets	1,390,256	1,153,971	2,544,227
Noncurrent Assets			
Restricted Assets			
Cash and investments	521,284	1,734,689	2,255,973
Net pension asset	37,636	39,649	77,285
Other Assets			
Special assessments receivable	30,324	16,025	46,349
Capital Assets			
Land	556,467	15,897	572,364
Construction in progress	-	181,971	181,971
Other capital assets, net of depreciation	16,347,875	13,929,710	30,277,585
Total Noncurrent Assets	17,493,586	15,917,941	33,411,527
Total Assets	18,883,842	17,071,912	35,955,754
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred charges on refunding	-	209,915	209,915
Deferred outflows related to pensions	43,283	48,139	91,422
Total Deferred Outflows of Resources	43,283	258,054	301,337

See accompanying notes to the financial statements.

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Totals</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	\$ 17,643	\$ 54,083	\$ 71,726
Accrued liabilities	7,012	5,813	12,825
Accrued interest payable	3,784	7,513	11,297
Deposits	10,560	-	10,560
Due to other funds	2,357	2,260	4,617
Current portion of long-term debt	165,689	75,600	241,289
Current portion of compensated absences	8,301	360	8,661
Liabilities Payable From Restricted Assets			
Accrued interest payable	12,527	17,458	29,985
Current portion of revenue bonds	301,464	323,890	625,354
Total Current Liabilities	<u>529,337</u>	<u>486,977</u>	<u>1,016,314</u>
Noncurrent Liabilities			
Long-Term Debt			
Bonds and notes payable	3,910,998	5,934,296	9,845,294
Compensated absences	41,526	1,800	43,326
Total Noncurrent Liabilities	<u>3,952,524</u>	<u>5,936,096</u>	<u>9,888,620</u>
Total Liabilities	<u>4,481,861</u>	<u>6,423,073</u>	<u>10,904,934</u>
<b>NET POSITION</b>			
Net investment in capital assets	12,963,207	8,760,016	21,723,223
Restricted for			
Equipment replacement	-	690,111	690,111
Impact fees	84,268	288,269	372,537
Debt service	24,648	26,988	51,636
Pensions	37,636	39,649	77,285
Unrestricted	1,335,505	1,101,860	2,437,365
<b>TOTAL NET POSITION</b>	<u>\$ 14,445,264</u>	<u>\$ 10,906,893</u>	<u>\$ 25,352,157</u>

See accompanying notes to the financial statements.

## VILLAGE OF MUKWONAGO

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS For the Year Ended December 31, 2015

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<b>OPERATING REVENUES</b>	<b>\$ 1,814,419</b>	<b>\$ 1,728,130</b>	<b>\$ 3,542,549</b>
<b>OPERATING EXPENSES</b>			
Operation and maintenance	567,779	717,127	1,284,906
Depreciation	426,796	663,500	1,090,296
Taxes	17,786	18,894	36,680
Total Operating Expenses	1,012,361	1,399,521	2,411,882
Operating Income	802,058	328,609	1,130,667
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	8,903	11,416	20,319
Miscellaneous	17,250	16,623	33,873
Interest and fiscal charges	(182,266)	(275,775)	(458,041)
Loss on abandonment	-	(81,539)	(81,539)
Total Nonoperating Revenues (Expense)	(156,113)	(329,275)	(485,388)
Income (Loss) Before Capital Contributions and Transfers	645,945	(666)	645,279
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS</b>			
Capital contribution	789,967	1,055,283	1,845,250
Transfers in	-	10,000	10,000
Transfers out	(489,008)	(123,794)	(612,802)
Total Capital Contributions and Transfers	300,959	941,489	1,242,448
Change in Net Position	946,904	940,823	1,887,727
NET POSITION - Beginning of Year (as restated)	13,498,360	9,966,070	23,464,430
<b>NET POSITION - END OF YEAR</b>	<b>\$ 14,445,264</b>	<b>\$ 10,906,893</b>	<b>\$ 25,352,157</b>

See accompanying notes to the financial statements.

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## VILLAGE OF MUKWONAGO

### STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Year Ended December 31, 2015

	Business - type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 1,893,269	\$ 1,699,567	\$ 3,592,836
Paid to suppliers for goods and services	(430,375)	(577,106)	(1,007,481)
Paid to employees for services	(206,871)	(242,991)	(449,862)
Net Cash Flows From Operating Activities	1,256,023	879,470	2,135,493
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment income	14,892	17,842	32,734
Net Cash Flows From Investing Activities	14,892	17,842	32,734
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Paid to municipality for tax equivalent	(348,166)	(7,888)	(356,054)
Transfers in (out)	(140,842)	(105,906)	(246,748)
Net Cash Flows From Noncapital Financing Activities	(489,008)	(113,794)	(602,802)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Debt retired	(493,360)	(405,565)	(898,925)
Interest paid	(187,058)	(250,023)	(437,081)
Special assessments received	103,597	111,627	215,224
Acquisition and construction of capital assets	(50,825)	(586,820)	(637,645)
Connection fees received	214,991	126,846	341,837
Net Cash Flows From Capital and Related Financing Activities	(412,655)	(1,003,935)	(1,416,590)
Net Change in Cash and Cash Equivalents	369,252	(220,417)	148,835
CASH AND CASH EQUIVALENTS - Beginning of Year	1,072,614	2,717,817	3,790,431
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 1,441,866	\$ 2,497,400	\$ 3,939,266

See accompanying notes to the financial statements.

Business - Type Activities - Enterprise Funds

**RECONCILIATION OF OPERATING INCOME  
TO NET CASH FLOWS FROM OPERATING ACTIVITIES**

	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Totals</u>
Operating income	\$ 802,058	\$ 328,609	\$ 1,130,667
Miscellaneous nonoperating activities	17,250	16,623	33,873
Adjustments to Reconcile Operating Income to Net Cash Flows From Operating Activities			
Depreciation	426,796	663,500	1,090,296
Depreciation charged to other funds	27,426	(27,426)	-
Changes in assets and liabilities:			
Accounts receivable	(19,149)	(19,059)	(38,208)
Materials and supplies	523	-	523
Prepaid items	686	2,667	3,353
Due from municipality	43,703	1,299	45,002
Accounts payable	(32,685)	(17,641)	(50,326)
Due to municipality	(23,335)	(54,937)	(78,272)
Accrued liabilities	3,785	(7,412)	(3,627)
Other current liabilities	(2,175)	(5,816)	(7,991)
Pension related deferrals and assets	1,522	(937)	585
Customer deposits	9,618	-	9,618
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b><u>\$ 1,256,023</u></b>	<b><u>\$ 879,470</u></b>	<b><u>\$ 2,135,493</u></b>

**RECONCILIATION OF CASH AND CASH  
EQUIVALENTS TO THE STATEMENT OF  
NET POSITION - PROPRIETARY FUNDS**

Cash and investments - statement of net position	\$ 883,407	\$ 718,265	\$ 1,601,672
Restricted cash and investments - statement of net position	<u>558,459</u>	<u>1,779,135</u>	<u>2,337,594</u>
<b>CASH AND CASH EQUIVALENTS</b>	<b><u>\$ 1,441,866</u></b>	<b><u>\$ 2,497,400</u></b>	<b><u>\$ 3,939,266</u></b>

**NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES**

Capital contributions	<u>\$ 574,976</u>	<u>\$ 928,437</u>
Amortization of debt premium	<u>\$ 3,006</u>	<u>\$ 8,598</u>
Amortization of loss on refunding	<u>\$ -</u>	<u>\$ 35,479</u>

See accompanying notes to the financial statements.

# VILLAGE OF MUKWONAGO

## STATEMENT OF ASSETS AND LIABILITIES AGENCY FUND As of December 31, 2015

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	<u>Agency Fund</u> <u>Tax Escrow</u> <u>Fund</u>
<b>ASSETS</b>	
Cash and investments	\$ 7,388,048
Taxes receivable	752,437
Total Assets	<u>8,140,485</u>
<b>LIABILITIES</b>	
Accounts payable	30,734
Due to other governments	<u>8,109,751</u>
Total Liabilities	<u>8,140,485</u>

See accompanying notes to the financial statements.

# VILLAGE OF MUKWONAGO

## INDEX TO NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

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## VILLAGE OF MUKWONAGO

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

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#### **NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The accounting policies of the Village of Mukwonago, Wisconsin conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

##### **A. REPORTING ENTITY**

This report includes all of the funds of the village. The reporting entity for the village consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The village has not identified any organizations that meet this criteria.

##### **B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

In June 2012, the GASB issued statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. This statement establishes standards for measuring and recognizing assets, liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to pensions. In November 2013, the GASB issued statement No. 71 - *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. This statement addresses an issue regarding application of the transition provisions of Statement No. 68. These standards were implemented January 1, 2015.

##### ***Government-Wide Financial Statements***

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The village does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

## VILLAGE OF MUKWONAGO

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

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#### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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##### *B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)*

###### *Fund Financial Statements*

Financial statements of the village are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the village or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the village believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The village reports the following major governmental funds:

- General Fund - accounts for the village's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.
- Fire and Ambulance Special Revenue Fund - accounts for resources legally restricted or committed to supporting expenditures for fire and ambulance services.
- Debt Service Fund - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the payment of general long-term debt principal, interest, and related costs, other than TID or enterprise debt.
- Community Development Capital Projects Fund - used to account for and report financial resources that are restricted, committed, or assigned for the acquisition of land, equipment and/or major capital projects related to community development.
- Tax Incremental District (TID) No. 3 Capital Projects Fund - used to account for and report financial resources that are restricted, committed, or assigned to expenditures outlined in the TID project plan.

# VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### *B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)*

#### *Fund Financial Statements (cont.)*

The village reports the following major enterprise funds:

Water Utility - accounts for operations of the water system  
Sewer Utility - accounts for operations of the sewer system

The village reports the following nonmajor governmental funds:

Special Revenue Funds - used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Library	Recycling
Revolving Loan	Park Land Site
Impact Fee	Stormwater

Capital Projects Funds - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Capital Equipment	2009 GO Bond
Library Building	
Capital Projects	

In addition, the village reports the following fund types:

Agency Funds - used to account for and report assets held by the village in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

Tax Escrow Fund

## VILLAGE OF MUKWONAGO

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

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#### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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##### *C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION*

###### *Government-Wide Financial Statements*

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the village's water and sewer and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

###### *Fund Financial Statements*

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the village is entitled the resources and the amounts are available. Amounts owed to the village which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues. At December 31, 2015, there were \$494,723 of anticipated future assessments. This is not reported as receivables, because collection is subject to certain events occurring in the future and no formal repayment schedule has been established.

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

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### **NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

---

#### ***C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)***

##### ***Fund Financial Statements (cont.)***

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and fiduciary fund financial statements (other than agency funds) are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note. Agency funds follow the accrual basis of accounting, and do not have a measurement focus.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer funds are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

##### ***All Financial Statements***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY***

##### ***1. Deposits and Investments***

For purposes of the statement of cash flows, the village considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of village funds is restricted by Wisconsin state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.

## VILLAGE OF MUKWONAGO

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

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#### **NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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##### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

###### ***1. Deposits and Investments (cont.)***

- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

Investment of most trust funds including cemetery perpetual care funds, is regulated by Chapter 881 of the Wisconsin Statutes. Investment of library trust funds is regulated by Chapter 112. Those sections give broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

The village has adopted an investment policy. That policy follows the state statute for allowable investments and contains the following additional guidelines for allowable investments. Banking services will be provided by the official depositories approved annually by the Village Board. Prohibited investments include derivative type investments such as collateralized mortgage obligations, strips, floaters, etc. Village funds may only be placed in FDIC insured depository institutions. Deposits at individual depository institutions above \$650,000 must be collateralized as to principal and interest with securities that are obligations of the U.S. Government or its agencies that are fully guaranteed by the U.S. Government or collateralized as to principal and interest with promissory notes from borrowers of depository institutions that maintain a rating from Standard & Poor's of BBB or BBB- or a rating from Moody's of Baa. Deposits above \$650,000 with depository institutions that maintain a rating from Standard & Poor's of AAA, AA or A or a rating from Moody's of Aaa, Aa or A are not required to be collateralized. Investments shall be diversified to eliminate the risk of loss and balance the effect of interest rate changes affecting different types of securities. Time deposits may not exceed 3 years and debt that is not guaranteed as to principal and interest by the Federal Government or its Agencies or a Wisconsin municipality must have a maturity not more than 7 years. Reserve funds may be invested in securities exceeding 7 years if the maturity of such investments coincides with the expected use of these funds and is approved by the Finance Committee.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

# VILLAGE OF MUKWONAGO

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***1. Deposits and Investments (cont.)***

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2015, the fair value of the village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note III. A. for further information.

##### ***2. Receivables***

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the village, taxes are collected for and remitted to the state and county governments as well as the local school district, Phantom Lake Management district, and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of assets and liabilities - agency fund.

Property tax calendar - 2015 tax roll:

Lien date and levy date	December 2015
Tax bills mailed	December 2015
Payment in full, or	January 31, 2016
First installment due	January 31, 2016
Second installment due	July 31, 2016
Personal property taxes in full	January 31, 2016
Tax sale - 2015 delinquent real estate taxes	October 2018

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the water and sewer utilities because they have the right by law to place substantially all delinquent bills on the tax roll, and other delinquent bills are generally not significant.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

# VILLAGE OF MUKWONAGO

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***2. Receivables (cont.)***

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted fund balance account, if the funds will ultimately be restricted when the advance is repaid.

##### ***3. Inventories and Prepaid Items***

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

##### ***4. Restricted Assets***

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

##### ***5. Capital Assets***

###### ***Government-Wide Statements***

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and \$5,000 for infrastructure assets, and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.

# VILLAGE OF MUKWONAGO

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### *D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)*

##### *5. Capital Assets (cont.)*

###### *Government-Wide Statements (cont.)*

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation and amortization reflected in the statement of net position. Depreciation and amortization is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	50 Years
Land Improvements	20-50 Years
Machinery and Equipment	3-25 Years
Utility System	3-77 Years
Infrastructure	20-50 Years
Intangible Assets	8-10 Years
Library Collection	5-10 Years

###### *Fund Financial Statements*

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***6. Land Held for Resale***

In 2014, the Village purchased property owned by the Lynch dealership on Main Street in the village. The purchase allowed the dealership to buy land and begin construction on a larger facility within the TID. The village intends to resell the original property for a mixed-use development at cost. The village's total investment in the property is recorded as an asset in the Community Development Fund at the lower of cost or estimated net realizable value. As of December 31, 2015, the land is reported at \$1,050,030.

In 2015, the Village purchased 6 acres of property on STH 83 across from Kwik-Trip in Mukwonago with the intention of selling it to a commercial developer. The Village's investment in the property is \$650,032 and is recorded as an asset in the Community Development Fund at the lower of cost or estimated net realizable value. As of December 31, 2015 the land is reported at \$650,032.

##### ***7. Deferred Outflows of Resources***

A deferred outflow of resources represents a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

##### ***8. Compensated Absences***

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

The village does not accrue accumulated vacation or sick leave, but rather expenses these costs as paid. Vacation time is not cumulative from year to year. Accumulated sick leave benefits are paid upon retirement or termination if the employee has at least 20 years of service with the village. Employees may accumulate a maximum of 120 days of sick leave.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2015, are determined on the basis of current salary rates and include salary related payments.

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### *D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)*

##### *9. Long-Term Obligations/Conduit Debt*

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

The village has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the village. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. At year end, the aggregate principal amount for the 2004 series outstanding could not be determined; however, their original issue amounts totaled \$7,175,000.

##### *10. Deferred Inflows of Resources*

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

# VILLAGE OF MUKWONAGO

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

### **NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

***11. Equity Classifications***

***Government-Wide Statements***

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

The net position section includes an adjustment for capital assets owned by the business-type activities column, but financed by the debt of the governmental activities column. The amount is a reduction of "net investment in capital assets", and an increase in "unrestricted" net position, shown only in the total column. A reconciliation of this adjustment is as follows:

	Governmental Activities	Business-type Activities	Adjustment	Total
Net investment in capital assets	\$ 4,438,025	\$ 21,723,223	\$ (853,671)	\$ 25,307,577
Unrestricted	2,414,029	2,437,365	853,671	5,705,065

When both restricted and unrestricted resources are available for use, it is the village's policy to use restricted resources first, then unrestricted resources as they are needed.

***Fund Statements***

Governmental fund balances are displayed as follows:

- a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

## VILLAGE OF MUKWONAGO

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

---

#### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***11. Equity Classifications (cont.)***

##### ***Fund Statements (cont.)***

- c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Village Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village Board that originally created the commitment.
- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. Fund balance may be assigned through the following; 1) The village has adopted a financial policy authorizing the Village Administrator to assign amounts for a specific purpose. 2) All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The village considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the village would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The Village has a formal minimum fund balance policy to maintain a minimum fund balance of 25% of the subsequent year's General Fund budgeted expenditures. As of December 31, 2015, this amount is \$1,063,939 and is included within the unassigned fund balance category.

See Note III. G. for further information.

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

### NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### A. EXCESS EXPENDITURES OVER APPROPRIATIONS

Funds	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
Library Fund	\$ 953,897	\$ 979,917	\$ 26,020
2009 GO Bond Fund	284,821	290,238	5,417

The village controls expenditures at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the village's year-end budget to actual report.

#### B. DEFICIT BALANCES

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of December 31, 2015, the following individual funds held a deficit balance:

Fund	Amount	Reason
Stormwater Fund	\$ 16,294	Upfront expenditures to get service started in the Village, will be funded by future revenues.

#### C. LIMITATIONS ON THE VILLAGE'S TAX LEVY

Wisconsin law limits the village's future tax levies. Generally the village is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the village's equalized value due to new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The village is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

### NOTE III - DETAILED NOTES ON ALL FUNDS

#### A. DEPOSITS AND INVESTMENTS

The village's deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 4,963,379	\$ 5,013,027	Custodial credit risk
LGIP	13,826,461	13,826,461	Credit risk
Petty cash	401	-	N/A
 Total Deposits and Investments	 \$ 18,790,241	 \$ 18,839,488	
 Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$ 9,064,599		
Restricted cash and investments	2,337,594		
Per statement of assets and liabilities -			
agency fund			
Agency fund	7,388,048		
 Total Deposits and Investments	 \$ 18,790,241		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing custodial credit risk.

The village maintains collateral agreements with its banks. At December 31, 2015, the banks had pledged various government securities in the amount of \$4,307,524 to secure the village's deposits.

#### ***Custodial Credit Risk***

##### **Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the village's deposits may not be returned to the village.

The village does not have any deposits exposed to custodial credit risk.

# VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

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## NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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### A. DEPOSITS AND INVESTMENTS (cont.)

#### *Custodial Credit Risk* (cont.)

#### Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The village does not have any investments exposed to custodial credit risk.

#### *Credit Risk*

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The village held investments in the following external pools which are not rated:

LGIP

See Note I.D.1. for further information on deposit and investment policies.

### B. RECEIVABLES

All of the receivables on the balance sheet are expected to be collected within one year except for \$766,008 of special assessments.

Governmental funds report *unavailable or unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unearned</u>	<u>Unavailable</u>
Property taxes receivable for subsequent year	\$ 6,232,062	\$ -
Ambulance receivable	-	132,715
Special assessments not yet due	-	767,396
Special assessments principal and interest on tax roll	-	222,372
Developer payment receivable	-	86,400
	<u>                    </u>	<u>                    </u>
Total Unearned/Unavailable Revenue for Governmental Funds	<u>\$ 6,232,062</u>	<u>\$ 1,208,883</u>

## VILLAGE OF MUKWONAGO

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

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#### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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##### ***C. RESTRICTED ASSETS***

The following represent the balances of the restricted assets:

##### ***Long-Term Debt Accounts***

- Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.
- Reserve - Used to report resources set aside to make up potential future deficiencies in the redemption account.

##### ***Equipment Replacement Account***

The sewer utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

##### ***Impact Fee Account***

The village has received impact fees which must be spent in accordance with the local ordinance and state statutes. Any unspent funds must be refunded to the current property owner.

##### ***Net Pension Asset***

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

Following is a list of restricted assets at December 31, 2015:

	<u>Restricted Assets</u>
Water redemption account - current	\$ 37,175
Water reserve account	437,016
Water impact fee account	84,268
Sewer redemption account - current	44,446
Sewer reserve account	756,308
Sewer impact fee account	288,270
Equipment replacement account	690,111
Net pension asset	<u>656,658</u>
 Total	 <u>\$ 2,994,252</u>

## VILLAGE OF MUKWONAGO

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

#### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### D. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 1,909,628	\$ -	\$ -	\$ 1,909,628
Construction in progress	<u>200,407</u>	<u>33,516</u>	<u>149,577</u>	<u>84,346</u>
Total Capital Assets Not Being Depreciated	<u>2,110,035</u>	<u>33,516</u>	<u>149,577</u>	<u>1,993,974</u>
Capital assets being depreciated/amortized				
Land improvements	1,152,054	-	-	1,152,054
Buildings	10,824,641	259,768	-	11,084,409
Machinery and equipment	4,409,625	838,324	280,437	4,967,512
Roads	16,965,754	1,270,223	-	18,235,977
Storm sewers	2,273,924	710,336	-	2,984,260
Library collection	793,155	108,981	87,640	814,496
Intangible assets	<u>114,494</u>	<u>-</u>	<u>-</u>	<u>114,494</u>
Total Capital Assets Being Depreciated/Amortized	<u>36,533,647</u>	<u>3,187,632</u>	<u>368,077</u>	<u>39,353,202</u>
Total Capital Assets	<u>38,643,682</u>	<u>3,221,148</u>	<u>517,654</u>	<u>41,347,176</u>
Less: Accumulated depreciation/amortization for				
Land improvements	(200,089)	(41,567)	-	(241,656)
Buildings	(1,992,798)	(219,090)	-	(2,211,888)
Machinery and equipment	(2,410,852)	(308,110)	275,629	(2,443,333)
Roads	(6,639,194)	(642,243)	-	(7,281,437)
Storm sewers	(424,596)	(49,030)	-	(473,626)
Library collection	(378,115)	(105,195)	87,640	(395,670)
Intangible assets	<u>(26,025)</u>	<u>(15,283)</u>	<u>-</u>	<u>(41,308)</u>
Total Accumulated Depreciation/Amortization	<u>(12,071,669)</u>	<u>(1,380,518)</u>	<u>363,269</u>	<u>(13,088,918)</u>
Net Capital Assets Being Depreciated/Amortized	<u>24,461,978</u>	<u>1,807,114</u>	<u>4,808</u>	<u>26,264,284</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation/Amortization	<u>\$ 26,572,013</u>	<u>\$ 1,840,630</u>	<u>\$ 154,385</u>	<u>\$ 28,258,258</u>

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### D. CAPITAL ASSETS (cont.)

Depreciation/amortization expense was charged to functions as follows:

#### Governmental Activities

General government	\$ 45,121
Public safety	280,440
Public works, which includes the depreciation of infrastructure	765,287
Culture, recreation and education	<u>289,670</u>
Total Governmental Activities Depreciation/Amortization Expense	<u>\$ 1,380,518</u>

#### Business-type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Sewer</u>				
Capital assets not being depreciated				
Land and land rights	\$ 15,897	\$ -	\$ -	\$ 15,897
Construction in progress	<u>-</u>	<u>181,971</u>	<u>-</u>	<u>181,971</u>
Total Capital Assets Not Being Depreciated	<u>15,897</u>	<u>181,971</u>	<u>-</u>	<u>197,868</u>
Capital assets being depreciated				
Buildings and improvements	20,557,741	1,204,791	395,084	21,367,448
Machinery and equipment	<u>1,774,872</u>	<u>87,080</u>	<u>33,999</u>	<u>1,827,953</u>
Total Capital Assets Being Depreciated	<u>22,332,613</u>	<u>1,291,871</u>	<u>429,083</u>	<u>23,195,401</u>
Total Capital Assets	<u>22,348,510</u>	<u>1,473,842</u>	<u>429,083</u>	<u>23,393,269</u>
Less: Accumulated depreciation for				
Buildings and improvements	(7,736,010)	(467,465)	395,084	(7,808,391)
Machinery and equipment	<u>(1,322,691)</u>	<u>(168,608)</u>	<u>33,999</u>	<u>(1,457,300)</u>
Total Accumulated Depreciation	<u>(9,058,701)</u>	<u>(636,073)</u>	<u>429,083</u>	<u>(9,265,691)</u>
Net Capital Assets Being Depreciated	<u>13,273,912</u>	<u>655,798</u>	<u>-</u>	<u>13,929,710</u>
Net Sewer Capital Assets	<u>\$ 13,289,809</u>	<u>\$ 837,769</u>	<u>\$ -</u>	<u>\$ 14,127,578</u>

**VILLAGE OF MUKWONAGO**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

**NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)**

**D. CAPITAL ASSETS (cont.)**

**Business-type Activities (cont.)**

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Water</u>				
Capital assets not being depreciated				
Land and land rights	\$ 556,467	\$ -	\$ -	\$ 556,467
Total Capital Assets Not Being Depreciated	556,467	-	-	556,467
Capital assets being depreciated				
Building and improvements	19,303,324	574,976	-	19,878,300
Machinery and equipment	2,038,426	58,297	43,252	2,053,471
Total Capital Assets Being Depreciated	21,341,750	633,273	43,252	21,931,771
Total Capital Assets	21,898,217	633,273	43,252	22,488,238
Less: Accumulated depreciation for				
Building and improvements	(3,865,117)	(131,762)	43,252	(3,953,627)
Machinery and equipment	(1,307,809)	(322,460)	-	(1,630,269)
Total Accumulated Depreciation	(5,172,926)	(454,222)	43,252	(5,583,896)
Net Capital Assets Being Depreciated	16,168,824	179,051	-	16,347,875
Net Water Capital Assets	\$ 16,725,291	\$ 179,051	\$ -	\$ 16,904,342
Business-type Capital Assets, Net of Accumulated Depreciation	\$ 30,015,100	\$ 1,016,820	\$ -	\$ 31,031,920

Depreciation/amortization expense was charged to functions as follows:

**Business-type Activities**

Sewer	\$ 663,500
Water	426,796
Total Business-type Activities Depreciation Expense	\$ 1,090,296

Depreciation expense does not agree to the increases in accumulated depreciation due to joint metering, salvage and cost of removal.

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS

##### *Interfund Receivables/Payables*

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
Water Utility	General Fund	\$ 3,946
Fire and Ambulance	Capital Equipment	1,606
General Fund	TID No. 3	53
General Fund	Recycling	797
General Fund	Stormwater	52
General Fund	Water Utility	2,357
General Fund	Sewer Utility	2,260
General Fund	Fire and Ambulance Fund	83,141
Recycling	Fire and Ambulance Fund	82
Recycling	Library	545
General Fund	Library	268
Total - Fund Financial Statements		95,107
Less: Fund eliminations		(94,436)
Total Internal Balances - Government-Wide Statement of Net Position		\$ 671
Receivable Fund	Payable Fund	Amount
Governmental Activities	Business-type Activities	\$ 4,617
Business-type Activities	Governmental Activities	(3,946)
Total Government-Wide Financial Statements		\$ 671

All amounts are due within one year.

The principal purpose of these interfunds is the collection of special charges on the tax roll and the allocation of commingled cash and investment balances. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### *E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS (cont.)*

##### *Advances*

The general fund is advancing funds to the stormwater fund. The amount advanced is determined by the deficiency of revenues over expenditures and other financing sources during previous years. No repayment schedule has been established.

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
General Fund	Stormwater Fund	\$ 26,500	\$ 26,500
Total - Fund Financial Statements		26,500	
Less: Fund eliminations		<u>(26,500)</u>	
Total - Interfund Advances - Government-Wide Statement of Net Position		<u><u>\$ -</u></u>	

The principal purpose of this advance is to fund the operating activities for the stormwater fund until sufficient revenues are generated.

**VILLAGE OF MUKWONAGO**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

**NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)**

***E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS (cont.)***

***Transfers***

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
General Fund	Sewer Utility	\$ 7,888	Payment in lieu of taxes
Capital Equipment Fund	Fire and Ambulance Fund	140,395	Transfer to pay for ambulance equipment
General Fund	Fire and Ambulance Fund	48,724	Transfer for capital purchases
Tax Incremental District No. 3 Fund	Water Utility	130,842	Transfer Impact Fee Cash to TID to fund projects
Tax Incremental District No. 3 Fund	Sewer Utility	65,906	Transfer Impact Fee Cash to TID to fund projects
General Fund	Water Utility	348,166	Payment in lieu of taxes
Capital Equipment Fund	General Fund	53,995	Transfer for capital equipment and projects
Capital Projects Fund	2009 GO Note Fund	284,821	Transfer to consolidate capital improvement funds
Capital Equipment Fund	Sewer Utility	50,000	Transfer for capital purchases
Sewer Utility	Water Utility	10,000	Transfer for rental cost of equipment
Debt Service Fund	Impact Fee Fund	155,000	Transfer for debt service
Debt Service Fund	General Fund	<u>219,769</u>	Transfer for debt service
Total - Fund Financial Statements		1,515,506	
Less: Fund eliminations		<u>(912,704)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ 602,802</u>	
<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	
Governmental Activities	Business-type Activities	\$ 602,802	
Business-type Activities	Governmental Activities	<u>-</u>	
Total Government-wide Financial Statements		<u>\$ 602,802</u>	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

## VILLAGE OF MUKWONAGO

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

#### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### *F. LONG-TERM OBLIGATIONS*

Long-term obligations activity for the year ended December 31, 2015, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds and Notes Payable					
General obligation debt	\$ 23,501,317	\$ 7,460,000	\$ 3,824,334	\$ 27,136,983	\$ 2,680,334
(Discounts)/Premiums	266,687	262,716	53,020	476,383	-
Sub-totals	<u>23,768,004</u>	<u>7,722,716</u>	<u>3,877,354</u>	<u>27,613,366</u>	<u>2,680,334</u>
Other Liabilities					
Capital leases	149,899	-	149,899	-	-
Compensated absences	566,176	62,459	63,844	564,791	94,094
Due to other governments	115,000	-	-	115,000	-
Total Other Liabilities	<u>831,075</u>	<u>62,459</u>	<u>213,743</u>	<u>679,791</u>	<u>94,094</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 24,599,079</u>	<u>\$ 7,785,175</u>	<u>\$ 4,091,097</u>	<u>\$ 28,293,157</u>	<u>\$ 2,774,428</u>
<b>Business-type Activities</b>					
Bonds and Notes Payable					
General obligation debt	\$ 2,459,500	\$ -	\$ 274,250	\$ 2,185,250	\$ 241,289
Revenue bonds	9,052,491	-	624,676	8,427,815	625,354
(Discounts)/Premiums	110,475	-	11,603	98,872	-
Sub-totals	<u>11,622,466</u>	<u>-</u>	<u>910,529</u>	<u>10,711,937</u>	<u>866,643</u>
Other Liabilities					
Compensated absences	55,615	3,784	7,412	51,987	8,661
Total Business-type Activities Long-Term Liabilities	<u>\$ 11,678,081</u>	<u>\$ 3,784</u>	<u>\$ 917,941</u>	<u>\$ 10,763,924</u>	<u>\$ 875,304</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the village may not exceed 5% of the equalized value of taxable property within the village's jurisdiction. The debt limit as of December 31, 2015, was \$37,237,785. Total general obligation debt outstanding at year end was \$29,322,233.

#### ***General Obligation Debt***

All general obligation notes and bonds payable are backed by the full faith and credit of the village. Notes and bonds in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund.

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### *F. LONG-TERM OBLIGATIONS* (cont.)

##### *General Obligation Debt* (cont.)

#### Governmental Activities

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2015
Refunding bonds	2/1/2007	10/1/2018	4.0%	\$ 4,460,000	\$ 2,860,000
Refunding bonds	3/8/2010	12/1/2021	3.0-3.5%	3,240,000	3,240,000
Promissory notes	3/1/2009	9/1/2019	2.75-3.875%	2,580,000	900,000
Promissory notes	12/1/2010	12/1/2019	2.0-3.6%	4,550,000	3,800,000
Refunding Promissory Notes (TID)	11/1/2011	10/1/2021	1.0-3.0%	2,074,543	1,622,949
GO Refunding Bonds (TID #3)	11/1/2012	10/1/2026	1.0-2.5%	3,620,000	2,950,000
GO Refunding Bonds	11/20/2013	12/1/2022	1.0-2.65	2,280,000	1,805,000
GO Note	11/30/2014	2/15/2022	0.00%	27,468	24,034
GO Taxable Note	9/17/2014	3/1/2019	1.87%	2,475,000	2,475,000
GO Taxable Note	5/4/2015	5/4/2019	3.0%	675,000	675,000
GO Promissory Note	4/1/2015	4/1/2025	1.0-3.0%	6,785,000	<u>6,785,000</u>
Total Governmental Activities - General Obligation Debt					<u>\$ 27,136,983</u>

#### Business-type Activities

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2015
Water system bonds	11/1/1999	5/1/2018	2.64%	\$ 1,886,442	\$ 364,008
Water Refunding Promissory notes	11/1/2011	10/1/2021	1.0-3.0%	211,449	164,872
Sewer Refunding Promissory Notes	11/1/2011	10/1/2021	1.0-3.0%	1,389,008	1,086,370
GO Refunding Bonds	11/20/2013	12/1/2022	1.0-2.65%	720,000	<u>570,000</u>
Total Business-type Activities - General Obligation Debt					<u>\$ 2,185,250</u>

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### F. LONG-TERM OBLIGATIONS (cont.)

##### *General Obligation Debt* (cont.)

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt		Business-type Activities General Obligation Debt	
	Principal	Interest	Principal	Interest
2016	\$ 2,680,334	\$ 831,404	\$ 241,289	\$ 55,152
2017	2,894,447	686,716	255,297	49,529
2018	2,958,559	601,990	329,386	43,604
2019	6,536,559	480,803	216,875	37,591
2020	3,506,672	331,926	221,763	32,437
2021-2025	8,260,412	574,001	920,640	29,324
2026	300,000	7,500	-	-
Totals	<u>\$ 27,136,983</u>	<u>\$ 3,514,340</u>	<u>\$ 2,185,250</u>	<u>\$ 247,637</u>

##### *Revenue Debt*

Business-type activities revenue bonds are payable only from revenues derived from the operation of the water and sanitary sewer utilities.

The village has pledged future revenues, net of specified operating expenses, to repay revenue bonds issued in various years. Proceeds from the bonds provided financing for the variety of water and sewer projects. The bonds are payable solely from water and sewer revenues and are payable through 2026. Annual principal and interest payments on the bonds are expected to require 43.00% of net revenues. The total principal and interest remaining to be paid on the bonds is \$10,713,211. Principal and interest paid for the current year and total customer net revenues were \$1,000,344 and \$2,275,155, respectively.

**VILLAGE OF MUKWONAGO**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

**NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)**

**F. LONG-TERM OBLIGATIONS (cont.)**

**Revenue Debt (cont.)**

Revenue debt payable at December 31, 2015, consists of the following:

**Business-type Activities Revenue Debt**

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2015</u>
<u>Sewer Utility</u>					
Revenue Bonds	4/1/2007	12/1/2024	4.00-4.50%	\$ 3,527,875	\$ 2,357,338
Revenue Bonds	1/1/2008	12/1/2026	4.00-4.75%	2,281,280	1,710,960
Revenue Bonds	12/1/2010	12/1/2021	2.00-4.625%	1,376,948	<u>1,104,347</u>
Total Sewer Utility					<u>5,172,645</u>
 <u>Water Utility</u>					
Revenue Bonds	4/29/2002	5/1/2022	2.75%	\$ 627,355	\$ 192,815
Revenue Bonds	4/1/2007	12/1/2024	4.00-4.50%	1,897,125	1,267,663
Revenue Bonds	1/1/2008	12/1/2026	4.00-4.75%	918,720	689,040
Revenue Bonds	12/1/2010	12/1/2021	2.00-4.625%	1,543,052	<u>1,105,652</u>
Total Water Utility					<u>3,255,170</u>
Total Business-type Activities - Revenue Debt					<u><u>\$ 8,427,815</u></u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Business-type Activities Revenue Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2016	\$ 625,354	\$ 354,104
2017	626,052	331,897
2018	661,768	309,046
2019	702,504	283,874
2020	703,260	256,107
2026-2024	4,558,877	724,243
2026	<u>550,000</u>	<u>26,125</u>
Totals	<u><u>\$ 8,427,815</u></u>	<u><u>\$ 2,285,396</u></u>

# VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

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## NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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### F. LONG-TERM OBLIGATIONS (cont.)

#### *Other Debt Information*

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences liability attributable to governmental activities will be liquidated primarily by the general fund.

#### *Current Refunding*

On April 01, 2015, the village issued \$6,785,000 in general obligation notes with an average coupon rate of 1.68% of which \$1,578,325 was used to refund \$1,575,000 of outstanding notes with an average coupon rate of 4.00%. That portion of proceeds along with existing funds of the village were used to prepay the outstanding debt.

The cash flow requirements on the refunded debt prior to the current refunding was \$1,670,000 from 2015 through 2017. The cash flow requirements on the refunding notes are \$1,618,750 from 2015 through 2017. The current refunding resulted in an economic loss (difference between the present values of the debt service payments on the old and new debt) of \$51,250.

### G. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at December 31, 2015, includes the following:

#### *Governmental Activities*

Net Investment in Capital Assets	
Land	\$ 1,909,628
Construction in progress	84,346
Other capital assets, net of accumulated depreciation	26,264,284
Less: Long-term debt outstanding	(27,613,366)
Plus: Unspent capital related debt proceeds	2,939,462
Plus: Noncapital debt proceeds	853,671
Total Net Investment in Capital Assets	<u>4,438,025</u>
Restricted	
Debt service	2,329,227
Impact fees	184,087
Revolving loans	87,271
Library purposes	91,247
Pensions	579,373
Total Restricted	<u>3,271,205</u>

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

**G. NET POSITION/FUND BALANCES (cont.)**  
**Governmental Activities (cont.)**

Unrestricted	2,414,029
Total Governmental Activities Net Position	\$ 10,123,259

**Governmental Funds**

Governmental fund balances reported on the fund financial statements at December 31, 2015, include the following:

	General Fund	Fire and Ambulance Fund	Debt Service Fund	Tax Incremental District No. 3 Fund	Community Development Fund	Nonmajor Funds	Totals
<b>Fund Balances</b>							
<b>Nonspendable:</b>							
Prepaid items	\$ 116,155	\$ 5,589	\$ -	\$ -	\$ -	\$ 6,837	\$ 128,581
Advance to other funds	26,500	-	-	-	-	-	26,500
<b>Restricted for:</b>							
Debt service	-	-	352,399	1,418,566	-	-	1,770,965
Impact fees	-	-	-	-	-	184,087	184,087
Revolving loans	-	-	-	-	-	87,271	87,271
Library	-	-	-	-	-	84,882	84,882
<b>Committed to:</b>							
Fire and ambulance	-	32,594	-	-	-	-	32,594
Projects	-	-	-	-	-	754,972	754,972
Recycling	-	-	-	-	-	63,373	63,373
Park Land Site	-	-	-	-	-	165,716	165,716
Community Development	-	-	-	-	2,685,154	-	2,685,154
<b>Assigned to:</b>							
Funding accrued sick pay	208,489	-	-	-	-	-	208,489
Ambulance expenditures	218,641	-	-	-	-	-	218,641
Other expenditures	346,139	-	-	-	-	-	346,139
<b>Unassigned (deficit):</b>	<b>1,085,828</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16,407)</b>	<b>1,069,421</b>
<b>Total Fund Balances</b>	<b>\$ 2,001,752</b>	<b>\$ 38,183</b>	<b>\$ 352,399</b>	<b>\$ 1,418,566</b>	<b>\$ 2,685,154</b>	<b>\$ 1,330,731</b>	<b>\$ 7,826,785</b>

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### G. NET POSITION/FUND BALANCES (cont.)

##### *Business-type Activities*

Net Investment in Capital Assets	
Land	\$ 572,364
Construction in progress	181,971
Other capital assets, net of accumulated depreciation	30,277,585
Less: Long-term debt outstanding	(10,711,937)
Plus: Noncapital debt proceeds	1,193,325
Plus: Deferred charges on refunding	<u>209,915</u>
Total Net Investment in Capital Assets	<u>21,723,223</u>
Restricted	
Debt service	51,636
Equipment replacement	690,111
Impact fees	372,537
Pensions	<u>77,285</u>
Total Restricted	<u>1,191,569</u>
Unrestricted	<u>2,437,365</u>
Total Business-type Activities Net Position	<u>\$ 25,352,157</u>

#### H. RESTATEMENT OF NET POSITION

Net position has been restated as a result of the implementation of GASB Statement No. 68 - *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27* and implementation of GASB Statement No. 71 - *Pension Transition for Contributions Made Subsequent to the Measurement Date*. These statements require the net pension asset and related deferred outflows and deferred inflows, if any, to be reported in the financial statements. The details of this restatement are as follows:

	Governmental Activities	Business-type Activities	Water Utility	Sewer Utility
Net Position - December 31, 2014 (as reported)	\$ 8,556,826	\$ 23,295,139	\$ 13,415,919	\$ 9,879,220
Add: Net pension asset	945,035	126,063	61,390	64,673
Add: Deferred outflows related to pensions	<u>324,061</u>	<u>43,228</u>	<u>21,051</u>	<u>22,177</u>
Net position - December 31, 2014 (as restated)	<u>\$ 9,825,922</u>	<u>\$ 23,464,430</u>	<u>\$ 13,498,360</u>	<u>\$ 9,966,070</u>

# VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

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## NOTE IV - OTHER INFORMATION

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### *A. EMPLOYEES' RETIREMENT SYSTEM*

#### **Summary of Significant Accounting Policies**

**Pension.** For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### **General Information About the Pension Plan**

**Plan description.** The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

**Vesting.** For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

**Benefits provided.** Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

# VILLAGE OF MUKWONAGO

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

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### NOTE IV - OTHER INFORMATION (cont.)

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#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Post-retirement adjustments.** The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2005	2.6%	7%
2006	0.8	3
2007	3.0	10
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

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### NOTE IV - OTHER INFORMATION (cont.)

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#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Contributions.** Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$257,737 in contributions from the village.

Contribution rates as of December 31, 2015 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General	6.8%	6.8%
Executives & Elected Officials	7.7%	7.7%
Protective with Social Security	6.8%	9.5%
Protective without Social Security	6.8%	13.1%

#### ***Pension Assets, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At December 31, 2015, the village reported an asset of \$656,658 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013 rolled forward to December 31, 2014. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The village's proportion of the net pension asset was based on the village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2014, the village's proportion was 0.02673391%, which was a decrease of 0.00043408% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the village recognized pension expense of \$391,184.

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

### NOTE IV - OTHER INFORMATION (cont.)

#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

At December 31, 2015, the village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 95,195
Net differences between projected and actual earnings on pension plan investments	317,986
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,108
Employer contributions subsequent to the measurement date	<u>333,545</u>
Totals	<u>\$ 757,834</u>

\$333,545 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ended December 31:</u>	<u>Deferred Outflows of Resources</u>
2016	\$ 103,732
2017	103,732
2018	103,732
2019	103,730
2020	9,363

## VILLAGE OF MUKWONAGO

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

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#### NOTE IV - OTHER INFORMATION (cont.)

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##### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Actuarial assumptions.** The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2013
Measurement Date of Net Pension Liability (Asset)	December 31, 2014
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.8%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*:	2.1%

\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 – 2011. The total pension liability for December 31, 2014 is based upon a roll-forward of the liability calculated from the December 31, 2013 actuarial valuation.

## VILLAGE OF MUKWONAGO

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

#### NOTE IV - OTHER INFORMATION (cont.)

##### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Long-term expected return on plan assets.** The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Long-Term Real Rate of Return	Target Allocation
US Equities	5.3%	21%
International Equities	5.7	23
Fixed Income	1.7	36
Inflation Sensitive Assets	2.3	20
Real Estate	4.2	7
Private Equity/Debt	6.9	7
Multi-Asset	3.9	6
Cash	0.9	-20

**Single discount rate.** A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.56%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

### NOTE IV - OTHER INFORMATION (cont.)

#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Sensitivity of the village's proportionate share of the net pension asset to changes in the discount rate.** The following presents the village's proportionate share of the net pension asset calculated using the discount rate of 7.20 percent, as well as what the village's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
Village's proportionate share of the net pension asset (liability)	\$(1,852,545)	\$656,658	\$2,638,325

**Pension plan fiduciary net position.** Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://legis.wisconsin.gov/lab/> and reference report number 15-11.

At December 31, 2015, the village reported a payable to the pension plan of \$59,034 which represents contractually required contributions outstanding as of the end of the year.

#### B. RISK MANAGEMENT

The village is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

#### C. COMMITMENTS AND CONTINGENCIES

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the village is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the village attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the village's financial position or results of operations.

The village has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

## VILLAGE OF MUKWONAGO

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2015

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#### **NOTE IV - OTHER INFORMATION** (cont.)

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##### **C. COMMITMENTS AND CONTINGENCIES** (cont.)

###### ***Contingent Liability***

In 2015, the Village entered into an agreement with a developer to reimburse construction costs. These costs are payable from future tax increments collected from these improvements. As of December 31, 2015, the Village had a contingent liability of \$135,000.

##### **D. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS**

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 72, *Fair Value Measurement and Application*
- Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*
- Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*
- Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Government*
- Statement No. 77, *Tax Abatement Disclosures*
- Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*

When they become effective, application of these standards may restate portions of these financial statements.

## VILLAGE OF MUKWONAGO

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2015

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### **NOTE IV - OTHER INFORMATION (cont.)**

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#### ***E. DEFINED CONTRIBUTION PENSION PLAN***

The village provides pension benefits for all of its eligible employees through a defined contribution plan known as the Village of Mukwonago Pension Trust through ICMA-RC who administers the plan.

In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings. Employees are eligible to participate in the plan upon becoming eligible for the Wisconsin Retirement System (WRS). This plan is to give eligible employees an additional two and one-half percentage towards retirements, above what the Village contributes to WRS. In addition, Village employees have an option to contribute to this plan from each payroll period. For the year ended December 31, 2015 the total amount contributed was \$80,131. Of this amount, \$41,402 was contributed by the employer and \$38,729 was contributed by the employee. Total contributions for the years ending December 31, 2014 and 2013 were \$81,909 and \$81,654, respectively. The employer's contribution for each year was equal to the required amount.

REQUIRED SUPPLEMENTARY INFORMATION

**VILLAGE OF MUKWONAGO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET TO ACTUAL - GENERAL FUND  
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 2,336,240	\$ 2,336,240	\$ 2,339,681	\$ 3,441
Intergovernmental	838,676	858,867	862,687	3,820
Licenses and permits	323,816	331,816	529,163	197,347
Fines, forfeitures and penalties	152,160	152,160	158,099	5,939
Public charges for services	36,837	29,317	29,720	403
Interdepartmental charges for services	132,438	131,958	128,772	(3,186)
Investment income	4,240	4,240	6,674	2,434
Other revenues	143,990	168,351	171,212	2,861
Total Revenues	<u>3,968,397</u>	<u>4,012,949</u>	<u>4,226,008</u>	<u>213,059</u>
<b>EXPENDITURES</b>				
Current				
General government	655,771	665,385	689,688	(24,303)
Public safety	2,305,183	2,334,497	2,402,431	(67,934)
Public works	721,348	724,314	678,347	45,967
Health and sanitation	2,900	2,900	2,865	35
Culture, recreation and education	206,600	206,600	188,008	18,592
Conservation and development	183,007	186,914	173,540	13,374
Capital Outlay	31,411	35,308	30,370	4,938
Total Expenditures	<u>4,106,220</u>	<u>4,155,918</u>	<u>4,165,249</u>	<u>(9,331)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(137,823)</u>	<u>(142,969)</u>	<u>60,759</u>	<u>203,728</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	362,000	612,194	404,778	(207,416)
Transfers out	(224,177)	(482,187)	(273,764)	208,423
Sale of capital assets	-	12,962	12,962	-
Total Other Financing Sources (Uses)	<u>137,823</u>	<u>142,969</u>	<u>143,976</u>	<u>1,007</u>
Net Change in Fund Balance	-	-	204,735	204,735
FUND BALANCE - Beginning of Year	<u>1,797,017</u>	<u>1,797,017</u>	<u>1,797,017</u>	<u>(16,721)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,797,017</u>	<u>\$ 1,797,017</u>	<u>\$ 2,001,752</u>	<u>\$ 204,735</u>

**VILLAGE OF MUKWONAGO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET TO ACTUAL - FIRE AND AMBULANCE FUND  
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 210,000	\$ 210,000	\$ 210,000	\$ -
Intergovernmental	5,900	10,280	10,282	2
Public charges for services	658,550	900,779	929,192	28,413
Intergovernmental charges for services	210,000	210,000	210,000	-
Investment income	200	200	361	161
Miscellaneous	-	9,025	9,025	-
<b>Total Revenues</b>	<u>1,084,650</u>	<u>1,340,284</u>	<u>1,368,860</u>	<u>28,576</u>
<b>EXPENDITURES</b>				
Current				
Public safety	1,079,750	1,294,051	1,179,290	114,761
Capital Outlay	-	9,411	9,411	-
<b>Total Expenditures</b>	<u>1,079,750</u>	<u>1,303,462</u>	<u>1,188,701</u>	<u>114,761</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,900</u>	<u>36,822</u>	<u>180,159</u>	<u>143,337</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	(180,907)	(189,119)	(8,212)
Sale of capital assets	1,000	16,766	16,766	-
<b>Total Other Financing Sources (Uses)</b>	<u>1,000</u>	<u>(164,141)</u>	<u>(172,353)</u>	<u>(8,212)</u>
<b>Net Change in Fund Balance</b>	5,900	(127,319)	7,806	135,125
FUND BALANCE - Beginning of Year	<u>30,377</u>	<u>30,377</u>	<u>30,377</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 36,277</u>	<u>\$ (96,942)</u>	<u>\$ 38,183</u>	<u>\$ 135,125</u>

**VILLAGE OF MUKWONAGO**

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION ASSET -  
WISCONSIN RETIREMENT SYSTEM  
For the Year Ended December 31, 2015

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<u>Fiscal Year Ending Date</u>	<u>Proportion of the Net Pension Asset</u>	<u>Proportionate Share of the Net Pension Asset</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Asset</u>
12/31/15	0.026733910%	\$ 656,658	\$ 3,077,565	21.34%	102.74%

**VILLAGE OF MUKWONAGO**

SCHEDULE OF EMPLOYER CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM  
For the Year Ended December 31, 2015

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<u>Fiscal Year Ending Date</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
12/31/15	\$ 333,545	\$ 333,545	\$ -	\$ 3,291,495	10.13%

## VILLAGE OF MUKWONAGO

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION As of and for the Year Ended December 31, 2015

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#### ***BUDGETARY INFORMATION***

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles and the modified accrual basis of accounting.

The budgeted amounts presented include any amendments made. The village may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds board action.

Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the function level of expenditure for the general fund and total expenditures for the fire and ambulance special revenue fund.

#### ***WISCONSIN RETIREMENT SYSTEM PENSION***

The amounts determined for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

The village is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

*Changes of benefit terms.* There were no changes of benefit terms for any participating employer in Wisconsin Retirement System.

*Change of assumptions.* There were no changes in the assumptions.

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**SUPPLEMENTARY INFORMATION**

## VILLAGE OF MUKWONAGO

### DETAILED SCHEDULE OF REVENUES - BUDGET TO ACTUAL - GENERAL FUND For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>TAXES</b>				
General property taxes	\$ 2,323,240	\$ 2,323,240	\$ 2,322,118	\$ (1,122)
Public accomodation (room) taxes	6,000	6,000	6,366	366
Interest and penalties on taxes	7,000	7,000	11,197	4,197
Total Taxes	<u>2,336,240</u>	<u>2,336,240</u>	<u>2,339,681</u>	<u>3,441</u>
<b>INTERGOVERNMENTAL REVENUES</b>				
State shared revenues	339,040	339,040	338,274	(766)
Exempt computer aid	8,447	8,447	8,448	1
State aid - law enforcement improvements	15,000	35,191	35,191	-
State aid - general transportation aids	449,039	449,039	448,170	(869)
Other state payments	27,150	27,150	32,604	5,454
Total Intergovernmental	<u>838,676</u>	<u>858,867</u>	<u>862,687</u>	<u>3,820</u>
<b>LICENSES AND PERMITS</b>				
Other regulatory permits and fees	480	480	580	100
Liquor and malt beverage	13,475	13,475	15,617	2,142
Operators' licenses	5,700	5,700	7,988	2,288
Cigarette licenses	1,200	1,200	1,400	200
Cable television franchise fees	106,000	106,000	93,995	(12,005)
Bicycle licenses	16	16	6	(10)
Dog and cat licenses	3,695	3,695	3,019	(676)
Nonbusiness licenses	3,450	3,450	3,395	(55)
Other permits	19,900	27,900	44,035	16,135
Building permits	77,400	77,400	173,496	96,096
Electrical permits	22,500	22,500	46,150	23,650
Plumbing permits	25,000	25,000	38,487	13,487
Occupancy permits	7,000	7,000	21,346	14,346
Zoning permits and fees	8,000	8,000	14,680	6,680
Plan review fees	16,000	16,000	32,822	16,822
Heating and air conditioning permits	14,000	14,000	32,147	18,147
Total Licenses and Permits	<u>323,816</u>	<u>331,816</u>	<u>529,163</u>	<u>197,347</u>

## VILLAGE OF MUKWONAGO

### DETAILED SCHEDULE OF REVENUES - BUDGET TO ACTUAL - GENERAL FUND For the Year Ended December 31, 2015

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>FINES, FORFEITURES AND PENALTIES</b>				
Court fines	\$ 140,660	\$ 140,660	\$ 135,494	\$ (5,166)
Parking Violations	11,500	11,500	22,605	11,105
Total Fines, Forfeitures, and Penalties	<u>152,160</u>	<u>152,160</u>	<u>158,099</u>	<u>5,939</u>
<b>PUBLIC CHARGES FOR SERVICES</b>				
Publication fees	437	437	513	76
Photocopies	3,600	3,600	4,356	756
Treasurer's fees	6,500	6,500	7,013	513
Law enforcement fees	9,500	9,500	8,756	(744)
Fire protection fees	16,000	8,000	7,702	(298)
Other public charges for services	800	1,280	1,380	100
Total Public Charges for Services	<u>36,837</u>	<u>29,317</u>	<u>29,720</u>	<u>403</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>				
Local - law enforcement services	122,938	115,572	114,757	(815)
Local - ambulance services	-	8,459	8,459	-
Local - other services	9,500	7,927	5,556	(2,371)
Total Intergovernmental Charges for Services	<u>132,438</u>	<u>131,958</u>	<u>128,772</u>	<u>(3,186)</u>
<b>INVESTMENT INCOME</b>				
Investment Income	4,240	4,240	6,674	2,434
<b>MISCELLANEOUS</b>				
Rent	17,240	17,240	20,050	2,810
Miscellaneous revenue	1,750	1,750	1,801	51
Donations	125,000	149,361	149,361	-
Total Miscellaneous	<u>143,990</u>	<u>168,351</u>	<u>171,212</u>	<u>2,861</u>
<b>TOTAL REVENUES</b>	<u>\$ 3,968,397</u>	<u>\$ 4,012,949</u>	<u>\$ 4,226,008</u>	<u>\$ 213,059</u>

## VILLAGE OF MUKWONAGO

### DETAILED SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL - GENERAL FUND

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>CURRENT</b>				
<b>GENERAL GOVERNMENT</b>				
Village board	\$ 52,137	\$ 52,137	\$ 61,109	\$ (8,972)
Historical preservation comission	400	400	65	335
Municipal court	34,002	34,002	35,143	(1,141)
Village attorney	73,000	73,000	76,200	(3,200)
Village administrator	163,772	172,404	169,919	2,485
Village clerk/treasurer	130,717	131,699	131,062	637
Elections	19,608	19,608	9,621	9,987
Independent audit	11,970	11,970	11,482	488
Assessment of property	18,890	18,890	14,999	3,891
Risk and property insurance	121,233	121,233	122,269	(1,036)
Village hall	29,392	29,392	36,037	(6,645)
Uncollectible tax	-	-	11,827	(11,827)
Judgements and losses	-	-	585	(585)
Board of appeals	650	650	9,370	(8,720)
Total General Government	<u>655,771</u>	<u>665,385</u>	<u>689,688</u>	<u>(24,303)</u>
<b>PUBLIC SAFETY</b>				
Police department	2,135,944	2,162,017	2,230,378	(68,361)
Building inspection	149,514	152,755	147,135	5,620
Emergency government	650	650	2,791	(2,141)
Fire Station	5,000	5,000	12,794	(7,794)
Dam	14,075	14,075	9,333	4,742
Total Public Safety	<u>2,305,183</u>	<u>2,334,497</u>	<u>2,402,431</u>	<u>(67,934)</u>
<b>PUBLIC WORKS</b>				
Engineering	40,000	40,000	48,229	(8,229)
Public Works Administration	218,629	221,777	247,740	(25,963)
Machinery operation and maintenance	94,880	94,880	75,251	19,629
Garage and sheds	43,906	43,906	47,491	(3,585)
Curb and gutter	500	500	982	(482)
Tree and brush removal	2,600	2,337	51	2,286
Garbage Collection	3,700	3,700	4,124	(424)
Street signs	9,500	9,500	11,284	(1,784)
Bridges, culverts, and rivers	2,250	2,250	52	2,198
Street cleaning	7,000	7,000	7,336	(336)
Snow and ice control	126,375	126,375	76,832	49,543
Alleys and local purpose roads	35,000	35,054	31,677	3,377
Street lighting	127,508	127,508	120,506	7,002
Storm sewer maintenance	9,500	9,527	6,792	2,735
Total Public Works	<u>721,348</u>	<u>724,314</u>	<u>678,347</u>	<u>45,967</u>

## VILLAGE OF MUKWONAGO

DETAILED SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL -  
GENERAL FUND  
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>CURRENT (continued)</b>				
<b>HEALTH AND HUMAN SERVICES</b>				
Public health services	\$ 2,900	\$ 2,900	\$ 2,865	\$ 35
<b>CULTURE, RECREATION AND EDUCATION</b>				
Museum	10,250	10,250	8,056	2,194
Parks	191,350	191,350	171,335	20,015
Celebration and entertainment	5,000	5,000	8,617	(3,617)
Total Culture, Recreation and Education	<u>206,600</u>	<u>206,600</u>	<u>188,008</u>	<u>18,592</u>
<b>CONSERVATION AND DEVELOPMENT</b>				
Forestry	13,500	13,500	13,909	(409)
Weed control	1,400	1,400	1,647	(247)
Planning commission	106,957	110,864	118,564	(7,700)
Economic development	46,150	46,150	39,420	6,730
Environmental protection	15,000	15,000	-	15,000
Total Conservation and Development	<u>183,007</u>	<u>186,914</u>	<u>173,540</u>	<u>13,374</u>
<b>CAPITAL OUTLAY</b>				
Capital expenditures	<u>31,411</u>	<u>35,308</u>	<u>30,370</u>	<u>4,938</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 4,106,220</u>	<u>\$ 4,155,918</u>	<u>\$ 4,165,249</u>	<u>\$ (9,331)</u>

## VILLAGE OF MUKWONAGO

### NONMAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET As of December 31, 2015

	Special Revenue Funds			
	Library Fund	Recycling Fund	Revolving Loan Fund	Park Land Site Fund
<b>ASSETS</b>				
Cash and investments	\$ 114,090	\$ 51,693	\$ 202,271	\$ 165,716
Receivables:				
Taxes	429,549	300,614	-	-
Accounts	-	64,395	-	-
Due from other funds	-	627	-	-
Prepaid Items	6,365	359	-	-
Total Assets	\$ 550,004	\$ 417,688	\$ 202,271	\$ 165,716
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>				
Liabilities				
Accounts payable	\$ 10,761	\$ 52,566	\$ -	\$ -
Accrued liabilities	17,634	818	-	-
Due to other governments	-	-	115,000	-
Due to other funds	813	797	-	-
Advance from other fund	-	-	-	-
Total Liabilities	29,208	54,181	115,000	-
Deferred Inflows of Resources				
Unearned revenue	429,549	299,775	-	-
Fund Balances (Deficit)				
Nonspendable	6,365	359	-	-
Restricted	84,882	-	87,271	-
Committed	-	63,373	-	165,716
Unassigned (deficit)	-	-	-	-
Total Fund Balances (Deficit)	91,247	63,732	87,271	165,716
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 550,004</b>	<b>\$ 417,688</b>	<b>\$ 202,271</b>	<b>\$ 165,716</b>

Capital Projects Funds

Stormwater Fund	Impact Fee Fund	Capital Projects Fund	Library Building Fund	Capital Equipment Fund	2009 GO Bond Fund	Total Nonmajor Funds
\$ 2,083	\$ 184,087	\$ 893,923	\$ 21,203	\$ 176,781	\$ -	\$ 1,811,847
-	-	-	-	113,000	-	843,163
8,265	-	-	-	18,090	-	90,750
-	-	-	-	-	-	627
113	-	-	-	-	-	6,837
<u>\$ 10,461</u>	<u>\$ 184,087</u>	<u>\$ 893,923</u>	<u>\$ 21,203</u>	<u>\$ 307,871</u>	<u>\$ -</u>	<u>\$ 2,753,224</u>
\$ 2	\$ -	\$ 328,815	\$ -	\$ 24,604	\$ -	\$ 416,748
201	-	-	-	-	-	18,653
-	-	-	-	-	-	115,000
52	-	-	-	1,606	-	3,268
26,500	-	-	-	-	-	26,500
<u>26,755</u>	<u>-</u>	<u>328,815</u>	<u>-</u>	<u>26,210</u>	<u>-</u>	<u>580,169</u>
-	-	-	-	113,000	-	842,324
113	-	-	-	-	-	6,837
-	184,087	-	-	-	-	356,240
-	-	565,108	21,203	168,661	-	984,061
(16,407)	-	-	-	-	-	(16,407)
<u>(16,294)</u>	<u>184,087</u>	<u>565,108</u>	<u>21,203</u>	<u>168,661</u>	<u>-</u>	<u>1,330,731</u>
<u>\$ 10,461</u>	<u>\$ 184,087</u>	<u>\$ 893,923</u>	<u>\$ 21,203</u>	<u>\$ 307,871</u>	<u>\$ -</u>	<u>\$ 2,753,224</u>

## VILLAGE OF MUKWONAGO

### NONMAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES For the Year Ended December 31, 2015

	Special Revenue Funds			
	Library Fund	Recycling Fund	Revolving Loan Fund	Park Land Site Fund
<b>REVENUES</b>				
Taxes	\$ 376,728	\$ 355,315	\$ -	\$ -
Special assessments	-	-	-	-
Intergovernmental	449,351	22,243	-	-
Licenses and permits	-	-	-	53,106
Public charges for services	35,472	253,878	-	-
Intergovernmental charges for services	-	-	-	-
Investment income	496	1,138	1,269	347
Other revenues	14,693	-	-	56,743
Total revenues	876,740	632,574	1,269	110,196
<b>EXPENDITURES</b>				
Current				
Public works	-	618,118	-	871
Culture, recreation and education	870,936	-	-	-
Capital Outlay	108,981	-	-	259,768
Debt Service				
Interest and fees	-	-	-	-
Total expenditures	979,917	618,118	-	260,639
Excess (deficiency) of revenues over expenditures	(103,177)	14,456	1,269	(150,443)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Debt issued	-	-	-	-
Premium on debt issued	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
<b>Net Changes in Fund Balances</b>	(103,177)	14,456	1,269	(150,443)
FUND BALANCES (Deficit) - Beginning of Year	194,424	49,276	86,002	316,159
<b>FUND BALANCES (Deficit) - END OF YEAR</b>	\$ 91,247	\$ 63,732	\$ 87,271	\$ 165,716

Capital Projects Funds						
Stormwater Fund	Impact Fee Fund	Capital Projects Fund	Library Building Fund	Capital Equipment Fund	2009 GO Bond Fund	Total Nonmajor Funds
\$ -	\$ -	\$ -	\$ -	\$ 80,985	\$ -	\$ 813,028
-	-	800	-	-	-	800
-	-	-	-	-	-	471,594
-	185,139	-	-	-	-	238,245
32,148	-	-	-	-	-	321,498
-	-	-	-	37,574	-	37,574
43	361	1,229	198	569	335	5,985
-	-	97,846	-	-	-	169,282
<u>32,191</u>	<u>185,500</u>	<u>99,875</u>	<u>198</u>	<u>119,128</u>	<u>335</u>	<u>2,058,006</u>
10,501	-	-	-	-	-	629,490
-	-	-	-	-	-	870,936
-	148	704,721	-	980,851	5,417	2,059,886
-	-	8,259	-	13,360	-	21,619
<u>10,501</u>	<u>148</u>	<u>712,980</u>	<u>-</u>	<u>994,211</u>	<u>5,417</u>	<u>3,581,931</u>
<u>21,690</u>	<u>185,352</u>	<u>(613,105)</u>	<u>198</u>	<u>(875,083)</u>	<u>(5,082)</u>	<u>(1,523,925)</u>
-	-	284,821	-	244,390	-	529,211
-	(155,000)	-	-	-	(284,821)	(439,821)
-	-	396,892	-	642,016	-	1,038,908
-	-	15,368	-	24,859	-	40,227
-	<u>(155,000)</u>	<u>697,081</u>	<u>-</u>	<u>911,265</u>	<u>(284,821)</u>	<u>1,168,525</u>
21,690	30,352	83,976	198	36,182	(289,903)	(355,400)
<u>(37,984)</u>	<u>153,735</u>	<u>481,132</u>	<u>21,005</u>	<u>132,479</u>	<u>289,903</u>	<u>1,686,131</u>
<u>\$ (16,294)</u>	<u>\$ 184,087</u>	<u>\$ 565,108</u>	<u>\$ 21,203</u>	<u>\$ 168,661</u>	<u>\$ -</u>	<u>\$ 1,330,731</u>

RESOLUTION NO. \_\_\_\_\_

RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF  
\$3,100,000\* GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2016A

WHEREAS, the Village Board hereby finds and determines that it is necessary, desirable and in the best interest of the Village of Mukwonago, Waukesha and Walworth Counties, Wisconsin (the "Village") to raise funds for public purposes, including projects listed in the Village's Capital Improvement Plan (the "Project"), and refinancing certain outstanding obligations of the Village, to wit: a portion of the callable maturities of the General Obligation Refunding Bonds, dated February 1, 2007 (the "2007 Bonds") (the "Refunded Obligations") (hereinafter the refinancing of the Refunded Obligations shall be referred to as the "Refunding");

WHEREAS, the Village Board hereby finds and determines that the Project is within the Village's power to undertake and therefore serves a "public purpose" as that term is defined in Section 67.04(1)(b), Wisconsin Statutes;

WHEREAS, the Village Board deems it to be necessary, desirable and in the best interest of the Village to refund the Refunded Obligations for the purpose of achieving debt service cost savings and restructuring the outstanding obligations of the Village;

WHEREAS, villages are authorized by the provisions of Section 67.12(12), Wisconsin Statutes, to borrow money and issue general obligation promissory notes for such public purposes and to refinance their outstanding obligations;

WHEREAS, it is the finding of the Village Board that it is necessary, desirable and in the best interest of the Village to sell the general obligation promissory notes to Hutchinson, Shockey, Erley & Co. (the "Purchaser"), pursuant to the terms and conditions of its note purchase proposal attached hereto as Exhibit A and incorporated herein by this reference (the "Proposal"); and

WHEREAS, the remaining portion of the 2007 Bonds shall be refunded by the Village's Waterworks System and Sewerage System Revenue Bonds, Series 2016B to be issued simultaneously with the general obligation promissory notes.

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village that:

Section 1. Authorization and Sale of the Notes. For the purpose of paying the cost of the Project and the Refunding, there shall be borrowed pursuant to Section 67.12(12), Wisconsin Statutes, the principal sum of THREE MILLION ONE HUNDRED THOUSAND DOLLARS (\$3,100,000\*) from the Purchaser in accordance with the terms and conditions of the Proposal. The Proposal is hereby accepted and the President and Village Clerk/Treasurer or other appropriate officers of the Village are authorized and directed to execute an acceptance of the Proposal on behalf of the Village. To evidence the obligation of the Village, the President and

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\* Preliminary, subject to change.

Village Clerk/Treasurer are hereby authorized, empowered and directed to make, execute, issue and sell to the Purchaser for, on behalf of and in the name of the Village, general obligation promissory notes aggregating the principal amount of THREE MILLION ONE HUNDRED THOUSAND DOLLARS (\$3,100,000\*) (the "Notes") for the sum set forth on the Proposal, plus accrued interest to the date of delivery.

Section 2. Terms of the Notes. The Notes shall be designated "General Obligation Promissory Notes, Series 2016A"; shall be issued in the aggregate principal amount of \$3,100,000\*; shall be dated their date of delivery; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and shall bear interest at the rates per annum and mature on October 1 of each year, in the years and principal amounts as set forth on the Pricing Summary attached hereto as Exhibit B-1 and incorporated herein by this reference. Interest shall be payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2017. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board. The schedule of principal and interest payments due on the Notes is set forth on the Debt Service Schedule attached hereto as Exhibit B-2 and incorporated herein by this reference (the "Schedule").

Section 2A. Designation of Maturities. For purposes of State law, the Notes are designated as being issued to pay and discharge the debts incurred by the Village through the issuance of the Refunded Obligations and the obligations refunded by the Refunded Obligations in the order in which those debts were incurred, so that the Notes of the earliest maturities are considered to be issued to discharge the debts which were incurred first and the remaining balance of the Notes is designated to pay the cost of the Project.

Section 3. Redemption Provisions. The Notes maturing on October 1, 2024 and thereafter shall be subject to redemption prior to maturity, at the option of the Village, on October 1, 2023 or on any date thereafter. Said Notes shall be redeemable as a whole or in part, and if in part, from maturities selected by the Village and within each maturity, by lot, at the principal amount thereof, plus accrued interest to the date of redemption. [If the Proposal specifies that any of the Notes are subject to mandatory redemption, the terms of such mandatory redemption are set forth on an attachment hereto as Exhibit MRP and incorporated herein by this reference. Upon the optional redemption of any of the Notes subject to mandatory redemption, the principal amount of such Notes so redeemed shall be credited against the mandatory redemption payments established in Exhibit MRP for such Notes in such manner as the Village shall direct.]

Section 4. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit C and incorporated herein by this reference.

Section 5. Tax Provisions.

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\* Preliminary, subject to change.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the Village are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the Village a direct annual irrepealable tax in the years 2016 through 2024 for the payments due in the years 2017 through 2025 in the amounts set forth on the Schedule.

(B) Tax Collection. So long as any part of the principal of or interest on the Notes remains unpaid, the Village shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Notes, said tax shall be, from year to year, carried onto the tax roll of the Village and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the Village for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Notes when due, the requisite amounts shall be paid from other funds of the Village then available, which sums shall be replaced upon the collection of the taxes herein levied.

#### Section 6. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There be and there hereby is established in the treasury of the Village, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the Village may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for General Obligation Promissory Notes, Series 2016A, dated July 6, 2016" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Notes is fully paid or otherwise extinguished. The Village Treasurer shall deposit in the Debt Service Fund Account (i) all accrued interest received by the Village at the time of delivery of and payment for the Notes; (ii) any premium not used for the Refunding which may be received by the Village above the par value of the Notes and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Notes when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Notes when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Notes until all such principal and interest has been paid in full and the Notes canceled; provided (i) the funds to provide for each payment of principal of and interest on the

Notes prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Notes may be used to reduce the next succeeding tax levy, or may, at the option of the Village, be invested by purchasing the Notes as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

(C) Remaining Monies. When all of the Notes have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the Village, unless the Village Board directs otherwise.

Section 7. Proceeds of the Notes; Segregated Borrowed Money Fund. The proceeds of the Notes (the "Note Proceeds") (other than any premium not used for the Refunding and accrued interest which must be paid at the time of the delivery of the Notes into the Debt Service Fund Account created above) shall be deposited into a special fund separate and distinct from all other funds of the Village and disbursed solely for the purposes for which borrowed or for the payment of the principal of and the interest on the Notes. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after the purposes for which the Notes have been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purposes shall be deposited in the Debt Service Fund Account.

Section 8. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the Village, charged with the responsibility for issuing the Notes, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Notes to the Purchaser which will permit the conclusion that the Notes are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 9. Compliance with Federal Tax Laws. (a) The Village represents and covenants that the projects financed by the Notes and by the Refunded Obligations and the ownership, management and use of the projects will not cause the Notes or the Refunded Obligations to be "private activity bonds" within the meaning of Section 141 of the Code. The Village further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Notes including, if applicable, the rebate requirements of Section 148(f) of the Code. The Village further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Notes) if taking, permitting or omitting to take such action would cause any of the Notes to be an

arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Notes to be included in the gross income of the recipients thereof for federal income tax purposes. The Village Clerk/Treasurer or other officer of the Village charged with the responsibility of issuing the Notes shall provide an appropriate certificate of the Village certifying that the Village can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The Village also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Notes provided that in meeting such requirements the Village will do so only to the extent consistent with the proceedings authorizing the Notes and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 10. Designation as Qualified Tax-Exempt Obligations. The Notes are hereby designated as "qualified tax-exempt obligations" for purposes of Section 265 of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

Section 11. Execution of the Notes; Closing; Professional Services. The Notes shall be issued in printed form, executed on behalf of the Village by the manual or facsimile signatures of the President and Village Clerk/Treasurer, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the Village of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Notes may be imprinted on the Notes in lieu of the manual signature of the officer but, unless the Village has contracted with a fiscal agent to authenticate the Notes, at least one of the signatures appearing on each Note shall be a manual signature. In the event that either of the officers whose signatures appear on the Notes shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Notes and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The Village hereby authorizes the officers and agents of the Village to enter into, on its behalf, agreements and contracts in conjunction with the Notes, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Notes is hereby ratified and approved in all respects.

Section 12. Payment of the Notes; Fiscal Agent. The principal of and interest on the Notes shall be paid by Associated Trust Company, National Association, Green Bay, Wisconsin, which is hereby appointed as the Village's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes (the "Fiscal Agent"). The Fiscal Agency Agreement between the Village and the Fiscal Agent shall be substantially in the form attached hereto as Exhibit D and incorporated herein by this reference.

Section 13. Persons Treated as Owners; Transfer of Notes. The Village shall cause books for the registration and for the transfer of the Notes to be kept by the Fiscal Agent. The

person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the President and Village Clerk/Treasurer shall execute and deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Note surrendered for transfer.

The Village shall cooperate in any such transfer, and the President and Village Clerk/Treasurer are authorized to execute any new Note or Notes necessary to effect any such transfer.

Section 14. Record Date. The fifteenth day of each calendar month next preceding each interest payment date shall be the record date for the Notes (the "Record Date"). Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the Village at the close of business on the Record Date.

Section 15. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Notes eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the Village agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations previously executed on behalf of the Village and on file in the Village Clerk/Treasurer's office.

Section 16. Official Statement. The Village Board hereby approves the Preliminary Official Statement with respect to the Notes and deems the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by officers of the Village in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate Village official shall certify the Preliminary Official Statement and any addenda or final Official Statement. The Village Clerk/Treasurer shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 17. Undertaking to Provide Continuing Disclosure. The Village hereby covenants and agrees, for the benefit of the owners of the Notes, to enter into a written undertaking (the "Undertaking") if required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Notes or by the Purchaser on behalf of such owners (provided that the rights of the owners and

the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the Village to comply with the provisions of the Undertaking shall not be an event of default with respect to the Notes).

To the extent required under the Rule, the President and Village Clerk/Treasurer, or other officer of the Village charged with the responsibility for issuing the Notes, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the Village's Undertaking.

Section 18. Redemption of the Refunded Obligations. The Refunded Obligations due on and after October 1, 2017 are hereby called for prior payment and redemption on October 1, 2016 at a price of par plus accrued interest to the date of redemption.

The Village hereby directs the Village Clerk/Treasurer to work with the Purchaser to cause timely notice of redemption, in substantially the form attached hereto as Exhibit E and incorporated herein by this reference (the "Notice"), to be provided at the times, to the parties and in the manner set forth on the Notice.

Section 19. Record Book. The Village Clerk/Treasurer shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Notes in the Record Book.

Section 20. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Notes, the officers of the Village are authorized to take all actions necessary to obtain such municipal bond insurance. The President and Village Clerk/Treasurer are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the President and Village Clerk/Treasurer including provisions regarding restrictions on investment of Note proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Notes by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Note provided herein.

Section 21. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the Village Board or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted, approved and recorded June 21, 2016.

\_\_\_\_\_  
Fred Winchowky  
President

ATTEST:

\_\_\_\_\_  
Steven A. Braatz, Jr.  
Village Clerk/Treasurer

(SEAL)

EXHIBIT A

Note Purchase Proposal

To be provided by Hutchinson, Shockey, Erley & Co. and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT B-1

Pricing Summary

To be provided by Hutchinson, Shockey, Erley & Co. and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT B-2

Debt Service Schedule and Irrepealable Tax Levies

To be provided by Hutchinson, Shockey, Erley & Co. and incorporated into the Resolution.

(See Attached)

DRAFT

[EXHIBIT MRP

Mandatory Redemption Provision

The Notes due on October 1, \_\_\_\_, \_\_\_\_, \_\_\_\_ and \_\_\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from debt service fund deposits which are required to be made in amounts sufficient to redeem on October 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on October 1, \_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
____	\$ ____
____	____ (maturity)
____	____

For the Term Bonds Maturing on October 1, \_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
____	\$ ____
____	____ (maturity)
____	____

For the Term Bonds Maturing on October 1, \_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
____	\$ ____
____	____ (maturity)
____	____

For the Term Bonds Maturing on October 1, \_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
____	\$ ____
____	____ (maturity)]
____	____

EXHIBIT C

(Form of Note)

REGISTERED UNITED STATES OF AMERICA DOLLARS  
STATE OF WISCONSIN  
WAUKESHA AND WALWORTH COUNTIES  
NO. R-\_\_\_\_ VILLAGE OF MUKWONAGO \$\_\_\_\_\_  
GENERAL OBLIGATION PROMISSORY NOTE, SERIES 2016A

MATURITY DATE: ORIGINAL DATE OF ISSUE: INTEREST RATE: CUSIP:  
October 1, \_\_\_\_\_ July 6, 2016 \_\_\_\_\_% \_\_\_\_\_

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: \_\_\_\_\_ THOUSAND DOLLARS  
(\$ \_\_\_\_\_)

FOR VALUE RECEIVED, the Village of Mukwonago, Waukesha and Walworth Counties, Wisconsin (the "Village"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest shall be payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2017 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Note are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Note is registered on the Bond Register maintained by Associated Trust Company, National Association, Green Bay, Wisconsin (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding the semi-annual interest payment date (the "Record Date"). This Note is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

For the prompt payment of this Note together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the Village are hereby irrevocably pledged.

This Note is one of an issue of Notes aggregating the principal amount of \$3,100,000, all of which are of like tenor, except as to denomination, interest rate, maturity date and redemption provision, issued by the Village pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, for public purposes, including projects listed in the Village's Capital Improvement Plan and refunding certain outstanding obligations of the Village, all as authorized by a resolution of the Village Board duly adopted by said governing body at a meeting held on June 21, 2016. Said resolution is recorded in the official minutes of the Village Board for said date.

The Notes maturing on October 1, 2024 and thereafter are subject to redemption prior to maturity, at the option of the Village, on October 1, 2023 or on any date thereafter. Said Notes are redeemable as a whole or in part, and if in part, from maturities selected by the Village and within each maturity, by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

[The Notes maturing in the years \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ are subject to mandatory redemption by lot as provided in the resolution authorizing the Notes at the redemption price of par plus accrued interest to the date of redemption and without premium.]

In the event the Notes are redeemed prior to maturity, as long as the Notes are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Notes of a maturity are to be called for redemption, the Notes of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Notes called for redemption, CUSIP numbers, and the date of redemption. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Notes shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Notes shall no longer be deemed to be outstanding.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the Village, including this Note and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrepealable tax has been levied sufficient to pay this Note, together with the interest thereon, when and as payable.

This Note has been designated by the Village Board as a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Note is transferable only upon the books of the Village kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Notes, and the Village appoints another depository, upon surrender of the Note to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Note in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the Village for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Notes (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Notes, or (iii) with respect to any particular Note, after such Note has been called for redemption. The Fiscal Agent and Village may treat and consider the Depository in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Notes are issuable solely as negotiable, fully-registered Notes without coupons in the denomination of \$5,000 or any integral multiple thereof.

This Note shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, the Village of Mukwonago, Waukesha and Walworth Counties, Wisconsin, by its governing body, has caused this Note to be executed for it and in its name by the manual or facsimile signatures of its duly qualified President and Village Clerk/Treasurer; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

VILLAGE OF MUKWONAGO,  
WAUKESHA AND WALWORTH COUNTIES,  
WISCONSIN

By: \_\_\_\_\_  
Fred Winchowky  
President

By: \_\_\_\_\_  
Steven A. Braatz, Jr.  
Village Clerk/Treasurer

(SEAL)

DRAFT

Date of Authentication: \_\_\_\_\_, \_\_\_\_\_

CERTIFICATE OF AUTHENTICATION

This Note is one of the Notes of the issue authorized by the within-mentioned resolution of the Village of Mukwonago, Wisconsin.

ASSOCIATED TRUST COMPANY,  
NATIONAL ASSOCIATION,  
GREEN BAY, WISCONSIN

By \_\_\_\_\_  
Authorized Signatory

DRAFT

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_  
(Name and Address of Assignee)

\_\_\_\_\_  
(Social Security or other Identifying Number of Assignee)

the within Note and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_  
(e.g. Bank, Trust Company  
or Securities Firm)

\_\_\_\_\_  
(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

\_\_\_\_\_  
(Authorized Officer)

EXHIBIT D

Fiscal Agency Agreement

(See Attached)

DRAFT

## FISCAL AGENCY AGREEMENT

THIS AGREEMENT, made as of the 6th day of July, 2016 between the Village of Mukwonago, Wisconsin (the "Municipality"), and Associated Trust Company, National Association, Green Bay, Wisconsin (the "Fiscal Agent").

WITNESSETH:

WHEREAS, the Municipality has duly authorized the issuance of its \$3,100,000 General Obligation Promissory Notes, Series 2016A, dated July 6, 2016 (the "Obligations") pursuant to the applicable provisions of the Wisconsin Statutes and the resolution adopted by the Municipality on June 21, 2016 (the "Resolution"); and

WHEREAS, the Municipality is issuing the Obligations in registered form pursuant to Section 149 of the Internal Revenue Code of 1986, as amended, and applicable Treasury Regulations promulgated thereunder; and

WHEREAS, pursuant to the Resolution and Section 67.10(2), Wisconsin Statutes the Municipality has authorized the appointment of the Fiscal Agent as agent for the Municipality for any or all of the following responsibilities: payment of principal and interest on, registering, transferring and authenticating the Obligations as well as other applicable responsibilities permitted by Section 67.10(2), Wisconsin Statutes.

NOW, THEREFORE, the Municipality and the Fiscal Agent hereby agree as follows:

### I. APPOINTMENT

The Fiscal Agent is hereby appointed agent for the Municipality with respect to the Obligations for the purpose of performing such of the responsibilities stated in Section 67.10(2), Wisconsin Statutes, as are delegated herein or as may be otherwise specifically delegated in writing to the Fiscal Agent by the Municipality.

### II. INVESTMENT RESPONSIBILITY

The Fiscal Agent shall not be under any obligation to invest funds held for the payment of interest or principal on the Obligations.

### III. PAYMENTS

At least one business day before each interest payment date (commencing with the interest payment date of April 1, 2017 and continuing thereafter until the principal of and interest on the Obligations should have been fully paid or prepaid in accordance with their terms) the Municipality shall pay to the Fiscal Agent, in good funds immediately available to the Fiscal Agent on the interest payment date, a sum equal to the amount payable as principal of, premium, if any, and interest on the Obligations on such interest payment date. Said interest and/or principal payment dates and amounts are outlined on Schedule A which is attached hereto and incorporated herein by this reference.

#### IV. CANCELLATION

In every case of the surrender of any Obligation for the purpose of payment, the Fiscal Agent shall cancel and destroy the same and deliver to the Municipality a certificate regarding such cancellation. The Fiscal Agent shall be permitted to microfilm or otherwise photocopy and record said Obligations.

#### V. REGISTRATION BOOK

The Fiscal Agent shall maintain in the name of the Municipality a Registration Book containing the names and addresses of all owners of the Obligations and the following information as to each Obligation: its number, date, purpose, amount, rate of interest and when payable. The Fiscal Agent shall keep confidential said information in accordance with applicable banking and governmental regulations.

#### VI. INTEREST PAYMENT

Payment of each installment of interest on each Obligation shall be made to the registered owner of such Obligation whose name shall appear on the Registration Book at the close of business on the 15<sup>th</sup> day of the calendar month next preceding the interest payment date and shall be paid by check or draft of the Fiscal Agent mailed to such registered owner at his address as it appears in such Registration Book or at such other address as may be furnished in writing by such registered owner to the Fiscal Agent.

#### VII. PAYMENT OF PRINCIPAL AND NOTICE OF REDEMPTION

(a) Principal Payments. Principal shall be paid to the registered owner of an Obligation upon surrender of the Obligation on or after its maturity or redemption date.

[The Obligations due on October 1, 20\_\_ and October 1, 20\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from deposits which are required to be made in amounts sufficient to redeem on October 1 of each year the respective amount of Term Bonds specified on the attached Schedule MRP.

The Municipality hereby directs and the Fiscal Agent hereby agrees to select the Term Bonds to be redeemed on the dates set forth above and to give notice of such redemption as set forth in substantially the form attached hereto as Schedule B by registered or certified mail, facsimile transmission, overnight express delivery, electronic transmission or in any other manner required by The Depository Trust Company at least thirty (30) days but not more than sixty (60) days prior to the date fixed for redemption to the registered owner of each Obligation selected to be redeemed, in whole or in part, at the address shown on the registration books as of the Record Date.

The Municipality, in accordance with Section III hereof, shall make payments sufficient for the Fiscal Agent to pay the amounts due on the Term Bonds subject to mandatory redemption.]

(b) Official Notice of Redemption. In the event the Municipality exercises its option to redeem any of the Obligations, the Municipality shall, at least 35 days prior to the redemption date, direct the Fiscal Agent to give official notice of such redemption by sending an official notice thereof by registered or certified mail, facsimile transmission, overnight express delivery, electronic transmission or in any other manner required by The Depository Trust Company at least 30 days but not more than 60 days prior to the date fixed for redemption to the registered owner of each Obligation to be redeemed in whole or in part at the address shown in the Registration Book. Such official notice of redemption shall be dated and shall state (i) the redemption date and price; (ii) an identification of the Obligations to be redeemed, including the date of original issue of the Obligations; (iii) that on the redemption date the redemption price will become due and payable upon each such Obligation or portion thereof called for redemption, and that interest thereon shall cease to accrue from and after said date; and (iv) the place where such Obligations are to be surrendered for payment of the redemption price, which place of payment shall be the principal office of the Fiscal Agent. [Official notice of the redemption of Obligations subject to mandatory redemption shall be given in the same manner.]

(c) Additional Notice of Redemption. In addition to the official notice of redemption provided in (b) above, further notice of any redemption shall be given by the Fiscal Agent on behalf of the Municipality to the Municipal Securities Rulemaking Board and The Depository Trust Company of New York, New York but neither a defect in this additional notice nor any failure to give all or any portion of such additional notice shall in any manner defeat the effectiveness of a call for redemption.

Each further notice of redemption given hereunder shall be sent at least 30 days before the redemption date by registered or certified mail, overnight delivery service, facsimile transmission or email transmission and shall contain the information required above for an official notice of redemption.

(d) Redemption of Obligations. The Obligations to be redeemed [at the option of the Municipality] shall be selected by the Municipality and, within any maturity, shall be selected by lot by the Depository described in Section VIII hereof. [Obligations subject to mandatory redemption shall be selected as described in (a) above.] The Obligations or portions of Obligations to be redeemed shall, on the redemption dates, become due and payable at the redemption price therein specified, and from and after such date such Obligations or portions of Obligations shall cease to bear interest. Upon surrender of such Obligations for redemption in accordance with the official notice of redemption, such Obligations shall be paid by the Fiscal Agent at the redemption price. Installments of interest due on or prior to the redemption date shall be payable as herein provided for payment of interest. Upon surrender for any partial redemption of any Obligation, there shall be prepared for the registered owner a new Obligation or Obligations of the same maturity in the amount of the unpaid principal. Each check or other transfer of funds issued in payment of the redemption price of Obligations being redeemed shall bear the CUSIP number identifying, by issue and maturity, the Obligations being redeemed with the proceeds of such check or other transfer.

## VIII. UTILIZATION OF THE DEPOSITORY TRUST COMPANY

The Depository Trust Company's Book-Entry-Only System is to be utilized for the Obligations. The Fiscal Agent, as agent for the Municipality, agrees to comply with the provisions of The Depository Trust Company's Operational Arrangements, as they may be amended from time to time referenced in the Blanket Issuer Letter of Representations executed by the Municipality. The provisions of the Operational Arrangements and this Section VIII supersede and control any and all representations in this Agreement.

## IX. OBLIGATION TRANSFER AND EXCHANGE

The Fiscal Agent shall transfer Obligations upon presentation of a written assignment duly executed by the registered owner or by such owner's duly authorized representative. Upon such a transfer, new registered Obligation(s) of the same maturity, in authorized denomination or denominations in the same aggregate principal amount for each maturity shall be issued to the transferee in exchange therefor, and the name of such transferee shall be entered as the new registered owner in the Registration Book. No Obligation may be registered to bearer. The Fiscal Agent may exchange Obligations of the issue for a like aggregate principal amount of Obligations of the same maturity in authorized whole multiples of \$5,000.

The Obligations shall be numbered R-1 and upward. Upon any transfer or exchange, the Obligation or Obligations issued shall bear the next highest consecutive unused number or numbers.

The Municipality shall cooperate in any such transfer, and the appropriate officers of the Municipality are authorized to execute any new Obligation or Obligations necessary to effect any such transfer.

## X. AUTHENTICATION, IF REQUIRED

The Fiscal Agent shall sign and date the Certificate of Authentication, if any, on each Obligation on the date of delivery, transfer or exchange of such Obligation. The Fiscal Agent shall distribute and/or retain for safekeeping the Obligations in accordance with the direction of the registered owners thereof.

## XI. STATEMENTS

The Fiscal Agent shall furnish the Municipality with an accounting of interest and funds upon reasonable request.

## XII. FEES

The Municipality agrees to pay the Fiscal Agent fees for its services hereunder in the amounts set forth on Schedule [B/C] hereto.

### XIII. MISCELLANEOUS

(a) Nonpresentment of Checks. In the event the check or draft mailed by the Fiscal Agent to the registered owner is not presented for payment within five years of its date, then the monies representing such nonpayment shall be returned to the Municipality or to such board, officer or body as may then be entitled by law to receive the same together with the name of the registered owner of the Obligation and the last mailing address of record and the Fiscal Agent shall no longer be responsible for the same.

(b) Resignation and Removal; Successor Fiscal Agent. (i) Fiscal Agent may at any time resign by giving not less than 60 days written notice to Municipality. Upon receiving such notice of resignation, Municipality shall promptly appoint a successor fiscal agent by an instrument in writing executed by order of its governing body. If no successor fiscal agent shall have been so appointed and have accepted appointment within 60 days after such notice of resignation, the resigning fiscal agent may petition any court of competent jurisdiction for the appointment of a successor fiscal agent. Such court may thereupon, after such notice, if any, as it may deem proper and prescribes, appoint a successor fiscal agent. The resignation of the fiscal agent shall take effect only upon appointment of a successor fiscal agent and such successor fiscal agent's acceptance of such appointment.

(ii) The Fiscal Agent may also be removed by the Municipality at any time upon not less than 60 days' written notice. Such removal shall take effect upon the appointment of a successor fiscal agent and such successor fiscal agent's acceptance of such appointment.

(iii) Any successor fiscal agent shall execute, acknowledge and deliver to Municipality and to its predecessor fiscal agent an instrument accepting such appointment hereunder, and thereupon the resignation or removal of the predecessor fiscal agent shall become effective and such successor fiscal agent, without any further act, deed or conveyance, shall become vested with all the rights, powers, trusts, duties and obligations of its predecessor, with like effect as if originally named as fiscal agent herein; but nevertheless, on written request of Municipality, or on the request of the successor, the fiscal agent ceasing to act shall execute and deliver an instrument transferring to such successor fiscal agent, all the rights, powers, and trusts of the fiscal agent so ceasing to act. Upon the request of any such successor fiscal agent, Municipality shall execute any and all instruments in writing for more fully and certainly vesting in and confirming to such successor fiscal agent all such rights, powers and duties. Any predecessor fiscal agent shall pay over to its successor fiscal agent any funds of the Municipality.

(iv) Any corporation, association or agency into which the Fiscal Agent may be converted or merged, or with which it may be consolidated, or to which it may sell or transfer its corporate trust business and assets as a whole or substantially as a whole, or any corporation or association resulting from any such conversion, sale, merger, consolidation or transfer to which it is a party, ipso facto, shall be and become successor fiscal agent under this Agreement and vested with all the trusts, powers, discretions, immunities and privileges and all other matters as was its predecessor, without the execution or filing of any instrument or any further act, deed or conveyance on the part of any of the parties hereto, anything herein to the contrary notwithstanding.

(v) Any successor fiscal agent shall be qualified pursuant to Sec. 67.10(2), Wisconsin Statutes, as amended.

(c) Termination. This Agreement shall terminate on the earlier of (i) the payment in full of all of the principal and interest on the Obligations to the registered owners of the Obligations or (ii) five years after (aa) the last principal payment on the Obligations is due (whether by maturity or earlier redemption) or (bb) the Municipality's responsibilities for payment of the Obligations are fully discharged, whichever is later. The parties realize that any funds hereunder as shall remain upon termination shall, except as may otherwise by law, be turned over to the Municipality after deduction of any unpaid fees and disbursements of Fiscal Agent or, if required by law, to such officer, board or body as may then be entitled by law to receive the same. Termination of this Agreement shall not, of itself, have any effect on Municipality's obligation to pay the outstanding Obligations in full in accordance with the terms thereof.

DRAFT

(d) Execution in Counterparts. This Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Agreement, being duly authorized so to do, each in the manner most appropriate to it, on the date first above written.

VILLAGE OF MUKWONAGO,  
WAUKESHA AND WALWORTH  
COUNTIES, WISCONSIN

By \_\_\_\_\_  
Fred Winchowky  
President

(SEAL)

\_\_\_\_\_  
Steven A. Braatz, Jr.  
Village Clerk/Treasurer

ASSOCIATED TRUST COMPANY,  
NATIONAL ASSOCIATION, GREEN  
BAY, WISCONSIN  
Fiscal Agent

(SEAL)

By \_\_\_\_\_  
Title \_\_\_\_\_

Attest \_\_\_\_\_  
Title \_\_\_\_\_

SCHEDULE A

Debt Service Schedule  
\$3,100,000 General Obligation Promissory Notes, Series 2016A  
of the Village of Mukwonago, Wisconsin  
dated July 6, 2016

(SEE ATTACHED)

DRAFT

[SCHEDULE MRP

Mandatory Redemption Provision

The Obligations due on October 1, \_\_\_\_, \_\_\_\_, \_\_\_\_ and \_\_\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from debt service fund deposits which are required to be made in amounts sufficient to redeem on October 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on October 1, \_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
____	\$ _____
____	_____ (maturity)

For the Term Bonds Maturing on October 1, \_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
____	\$ _____
____	_____ (maturity)

For the Term Bonds Maturing on October 1, \_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
____	\$ _____
____	_____ (maturity)

For the Term Bonds Maturing on October 1, \_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
____	\$ _____
____	_____ (maturity)]

[SCHEDULE B

NOTICE OF MANDATORY SINKING FUND REDEMPTION\*

Village of Mukwonago, Wisconsin  
General Obligation Promissory Notes, Series 2016A  
Dated July 6, 2016

NOTICE IS HEREBY GIVEN that a portion of the Notes of the above-referenced issue which mature on October 1, 20\_\_ shall be subject to mandatory sinking fund redemption on October 1 of the year set forth below, in the amount set forth below, at a redemption price equal to One Hundred Percent (100%) of the principal amount redeemed plus accrued interest to the date of redemption.

<u>Redemption Date</u>	<u>Principal Amount</u>	<u>CUSIP Number</u>
October 1, ____	\$ _____	_____

Such portion of the Notes will cease to bear interest on the redemption date set forth above.

BY THE ORDER OF THE  
VILLAGE BOARD

VILLAGE OF MUKWONAGO, WISCONSIN

Dated: \_\_\_\_\_

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\* To be provided by registered or certified mail, facsimile transmission, overnight express delivery, electronic transmission or in any other manner required by The Depository Trust Company, to The Depository Trust Company, Attn: Supervisor, Call Notification Department, 570 Washington Blvd., Jersey City, NJ 07310, not less than thirty (30) days nor more than sixty (60) days prior to the call date. At least thirty (30) days prior to the call date notice shall also be filed electronically with the Municipal Securities Rulemaking Board through the Electronic Municipal Market Access (EMMA) System website at [www.emma.msrb.org](http://www.emma.msrb.org).]

SCHEDULE [B/C]

(SEE ATTACHED)

DRAFT

EXHIBIT E

NOTICE OF FULL CALL\*

Regarding

VILLAGE OF MUKWONAGO  
WAUKESHA AND WALWORTH COUNTIES, WISCONSIN  
GENERAL OBLIGATION REFUNDING BONDS  
DATED FEBRUARY 1, 2007

NOTICE IS HEREBY GIVEN that the Bonds of the above-referenced issue which mature on the dates and in the amounts; bear interest at the rates; and have CUSIP Nos. as set forth below have been called by the Village for prior payment on October 1, 2016 at a redemption price equal to 100% of the principal amount thereof plus accrued interest to the date of prepayment:

<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>CUSIP No.</u>
10/01/2017	\$ 950,000	4.00%	625064JZ4
10/01/2018	1,010,000	4.00	625064KA7

The Village shall deposit federal or other immediately available funds sufficient for such redemption at the office of The Depository Trust Company on or before October 1, 2016.

Said Bonds will cease to bear interest on October 1, 2016.

By Order of the  
Village Board  
Village of Mukwonago  
Village Clerk/Treasurer

Dated \_\_\_\_\_

\* To be provided by registered or certified mail, overnight express delivery, facsimile transmission, or electronic transmission to The Depository Trust Company, Attn: Supervisor, Call Notification Department, 570 Washington Blvd., Jersey City, NJ 07310, not less than thirty (30) days nor more than sixty (60) days prior to October 1, 2016 and to the MSRB electronically through the Electronic Municipal Market Access (EMMA) System website at [www.emma.msrb.org](http://www.emma.msrb.org). Notice shall also be provided to Assured Guaranty Municipal Corp. or any successor, the successor bond insurer of the Bonds.

RESOLUTION NO. \_\_\_\_

RESOLUTION AMENDING AND SUPPLEMENTING  
RESOLUTION NO. 2002-03;  
PROVIDING FOR THE ISSUANCE AND SALE OF  
\$5,610,000\* WATERWORKS SYSTEM  
AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2016B;  
AND PROVIDING FOR THE PAYMENT OF SAID BONDS  
AND OTHER DETAILS AND COVENANTS WITH RESPECT THERETO

WHEREAS, the Village of Mukwonago, Waukesha and Walworth Counties, Wisconsin (the "Municipality") owns and operates a waterworks system (the "Waterworks System") and a sewerage system (the "Sewerage System") which are operated for public purposes as separate public utilities by the Municipality and which are hereby combined for the purposes of this financing (hereinafter, the Municipality's Waterworks System and Sewerage System shall be referred to collectively as the "System");

WHEREAS, under the provisions of Section 66.0621, Wisconsin Statutes any municipality may, by action of its governing body, provide for purchasing, acquiring, leasing, constructing, extending, adding to, improving, conducting, controlling, operating and managing a public utility from the proceeds of revenue bonds, and refunding obligations issued for those purposes, which bonds are to be payable only from the revenues received from any source by such utility, including all rentals and fees ("Revenue Bonds");

WHEREAS, pursuant to Resolution No. 2002-03 adopted by the Village Board of the Municipality (the "Governing Body") on February 5, 2002 (the "Bond Resolution"), the Municipality has heretofore issued and has outstanding the Waterworks System and Sewerage System Revenue Bonds listed on the attached Exhibit A which were issued on a parity and equality of rank with each other with respect to the lien and claim to the income and revenues of the System, as permitted by and in compliance with the conditions of Section 9 of the Bond Resolution (the 2007 Bonds, the 2008 Bonds and the 2010 Bonds defined on the attached Exhibit A shall be referred to herein as the "Prior Bonds" and the 2007 Resolution, 2008 Resolution and 2010 Resolution defined on the attached Exhibit A shall be referred to herein as the "Prior Resolutions");

WHEREAS, the Municipality has also heretofore issued to the State of Wisconsin and has outstanding its Waterworks System and Sewerage System Revenue Bonds, Series 2002C, dated November 27, 2002 (the "2002C Bonds") payable solely from the income and revenues of the System, pursuant to Resolution No. 2002-18 adopted by the Governing Body on November 5, 2002 (the "2002C Resolution"), on a basis junior and subordinate to the Prior Bonds;

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\* Preliminary, subject to change.

WHEREAS, the Municipality also has outstanding its General Obligation Refunding Bonds, dated February 1, 2007 (the "2007 G.O. Bonds "), which were issued, in part, to finance improvements to the System;

WHEREAS, the Governing Body of the Municipality now deems it necessary, desirable and in the best interest of the Municipality to refund the callable maturities of the 2007 Bonds and the portion of the callable maturities of the 2007 G.O. Bonds issued to finance improvements to the System (collectively, the "Refunded Obligations") for purpose of achieving debt service cost savings and restructuring the outstanding obligations of the Municipality (the "Refunding");

WHEREAS, the remaining portion of the 2007 G.O. Bonds shall be refunded by the Municipality's General Obligation Promissory Notes, Series 2016A to be issued simultaneously with the Bonds;

WHEREAS, the Municipality has also determined that certain additions, improvements and extensions to the System consisting of water and sewer extensions (the "Project") are necessary to adequately supply the needs of the Municipality and the residents thereof;

WHEREAS, the provisions of the Bond Resolution permit additional Revenue Bonds to be issued on a parity and equality of rank with the Prior Bonds if certain conditions are complied with;

WHEREAS, to the best of the Municipality's knowledge, information and belief, and in reliance upon the Additional Bonds Certificate to be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference, the Municipality complies with the conditions precedent to the issuance of additional Revenue Bonds;

WHEREAS, the State of Wisconsin, as the sole registered owner of all 2002C Bonds, has consented to the issuance of additional Revenue Bonds on a basis senior to the 2002C Bonds for the purpose of paying the cost of the Project and Refunding, a copy of which consent is attached hereto as Exhibit C;

WHEREAS, for the purpose of paying the cost of the Project and Refunding (including paying legal, financing and other professional fees in connection therewith and adding funds to the Reserve Account created by the Bond Resolution, if necessary), the Governing Body deems it to be necessary, desirable and in the best interest of the Municipality to authorize and sell waterworks system and sewerage system revenue bonds of the Municipality payable solely from the revenues of the System on a parity with the Prior Bonds and senior to the 2002C Bonds, which bonds are to be authorized and issued pursuant to the provisions of Section 66.0621, Wisconsin Statutes and the Bond Resolution, as amended by the Prior Resolutions;

WHEREAS, as set forth herein, the Revenue Bonds issued under this Resolution will mature commencing not later than 3 years after the date of the issuance thereof in such amounts that the requirement each year to pay both principal and interest thereon (the latter being payable not less than annually from the date of issuance of the revenue bonds) will, it is hereby found by this Governing Body, be reasonable in accordance with prudent municipal utility management practices;

WHEREAS, other than the Prior Bonds and the 2002C Bonds, no bonds or other obligations payable from the revenues of the System are now outstanding; and

WHEREAS, the Governing Body now deems it to be necessary, desirable and in the best interest of the Municipality to supplement the Bond Resolution, as amended and supplemented by the Prior Resolutions, to provide for the issuance and sale of waterworks system and sewerage system revenue bonds on a parity with the Prior Bonds and senior to the 2002C Bonds and to award the sale of such bonds to Hutchinson, Shockey, Erley & Co., Milwaukee, Wisconsin.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Municipality that:

Section 1(a). Definitions. The definitions in the Bond Resolution, as amended by the Prior Resolutions apply to and are incorporated into this Resolution except as expressly amended below or unless the context expressly or by necessary implication requires otherwise. References in the Bond Resolution, as amended by the Prior Resolutions to "Bonds," "Additional Bonds," and "Parity Bonds," shall apply to the Bonds being issued pursuant to this Resolution unless otherwise amended herein. All references to specific sections in the Bond Resolution, as amended by the Prior Resolutions, also apply to the Bonds being issued pursuant to this Resolution unless otherwise amended herein.

Section 1(b). Restated, Additional and/or Amended Definitions. In addition to and/or in amendment of the terms defined in Section 1(a) above, the following terms shall have the following meanings in this Resolution unless the text expressly or by implication requires otherwise:

"Act" means Section 66.0621, Wisconsin Statutes;

"Annual Debt Service Requirement" means the total amount of principal and interest due on the Prior Bonds, the 2002C Bonds, the Bonds and any Parity Bonds in any Bond Year;

"Bonds" means the Waterworks System and Sewerage System Revenue Bonds, Series 2016B, of the Municipality dated July 6, 2016, authorized to be issued by this Resolution;

"Bond Resolution" means Resolution No. 2002-03 adopted by the Governing Body on February 5, 2002;

"DTC" or "Depository" means The Depository Trust Company, New York, New York or any successor securities depository for the Bonds;

"Fiscal Agent" means Associated Trust Company, National Association, Green Bay, Wisconsin, which is herein appointed by the Governing Body pursuant to the provisions of Section 67.10(2), Wisconsin Statutes, to act as fiscal agent and paying agent for the Bonds;

"Original Purchaser" or "Purchaser" means Hutchinson, Shockey, Erley & Co., Milwaukee, Wisconsin;

"Parity Bonds" means bonds payable from the revenues of the System other than the Bonds but issued on a parity and equality with the Bonds and the Prior Bonds pursuant to the restrictive provisions of Section 9 of the Bond Resolution;

"Paying Agent" means the Fiscal Agent;

"Prior Bonds" means the outstanding 2007 Bonds, 2008 Bonds and 2010 Bonds, collectively;

"Project" means additions, improvements and extensions to the System consisting of water and sewer extensions;

"Record Date" means the close of business on the 15th day of the calendar month next preceding any principal or interest payment date;

"Refunded Obligations" means the callable maturities of the 2007 Bonds and the portion of the callable maturities of the 2007 G.O. Bonds issued to finance improvements to the System;

"Refunding" means paying the cost of refinancing the Refunded Obligations;

"Reserve Requirement" means the least of (a) the maximum amount of principal and interest due on the outstanding Prior Bonds, the Bonds and any Parity Bonds in any Bond Year and (b) 125% of average annual debt service on the outstanding Prior Bonds, the Bonds and any Parity Bonds. If Parity Bonds, other than the Prior Bonds, are issued, the Reserve Requirement shall be an amount equal to the lesser of the maximum amount of principal and interest due on the outstanding amount of Prior Bonds, Bonds and such Parity Bonds in any Bond Year or an amount not greater than 125% of average annual debt service on the outstanding amount of Prior Bonds, Bonds and such Parity Bonds or the amount permitted by the Code and Regulations. At no time shall the amount of the Reserve Requirement funded with proceeds of the Bonds or any such Parity Bonds exceed ten percent of the stated principal amount of the proceeds of each such issue or such lesser amount if necessary to comply with the Code or Regulations;

"Resolution" means this resolution entitled: "Resolution Amending and Supplementing Resolution No. 2002-03; Providing for the Issuance and Sale of \$5,610,000\* Waterworks System and Sewerage System Revenue Bonds, Series 2016B; and Providing for the Payment of Said Bonds and Other Details and Covenants with Respect Thereto" adopted by the Governing Body on June 21, 2016;

"2002C Bonds" means the outstanding balance of the Waterworks System and Sewerage System Revenue Bonds, Series 2002C, dated November 27, 2002;

"2002C Resolution" means Resolution No. 2002-18 adopted by the Governing Body on November 5, 2002;

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\* Preliminary, subject to change.

"2007 Bonds" means the outstanding balance of the Waterworks System and Sewerage System Revenue Bonds, dated April 1, 2007;

"2007 Resolution" means Resolution No. 2007-09 adopted by the Governing Body on March 20, 2007;

"2008 Bonds" means the outstanding balance of the Waterworks System and Sewerage System Revenue Bonds, dated January 1, 2008;

"2008 Resolution" means Resolution No. 2007-26 adopted by the Governing Body on December 18, 2007;

"2010 Bonds" means the Waterworks System and Sewerage System Refunding Revenue Bonds, dated December 1, 2010; and

"2010 Resolution" means Resolution No. 18 adopted by the Governing Body on November 16, 2010.

Section 2. Authorization of the Bonds. For the purpose of paying the cost of the Project and refunding the Refunded Obligations (including legal, fiscal, engineering and other expenses and the cost of funding a deposit to the reserve account, if necessary) there shall be borrowed on the credit of the income and revenue of the System the sum of FIVE MILLION SIX HUNDRED TEN THOUSAND DOLLARS (\$5,610,000\*), and registered revenue bonds of the Municipality are hereby authorized to be issued in evidence thereof to the Purchaser in accordance with the terms and conditions of its purchase proposal (the "Proposal") attached hereto as Exhibit D and incorporated herein by this reference. The Proposal is hereby accepted and the President and Village Clerk/Treasurer or other appropriate officers of the Municipality are authorized and directed to execute an acceptance of the Proposal on behalf of the Municipality. To evidence the obligation of the Municipality, the President and Village Clerk/Treasurer are hereby authorized, empowered and directed to make, execute, issue and sell to the Purchaser for, on behalf of and in the name of the Municipality, waterworks system and sewerage system refunding revenue bonds aggregating the principal amount of FIVE MILLION SIX HUNDRED TEN THOUSAND DOLLARS (\$5,610,000\*) (the "Bonds") for the sum set forth on the Proposal, plus accrued interest to the date of delivery.

Section 3. Terms of the Bonds. The Bonds shall be designated "Waterworks System and Sewerage System Revenue Bonds, Series 2016B"; shall be dated July 6, 2016; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered 1 and upward; shall bear interest at the rates and shall mature on December 1 of each year, in the years and principal amounts as set forth on the Proposal. Interest is payable semi-annually on June 1 and December 1 of each year commencing on December 1, 2016. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board. The schedule of principal and interest payments due on the Bonds is set forth on the Debt Service Schedule attached hereto as Exhibit E and incorporated herein by this reference (the "Schedule").

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\* Preliminary, subject to change.

It is hereby determined and declared that:

- (a) the above schedule of maturities of the Bonds is such that the requirements each year to pay both the principal of and interest on the Bonds is reasonable in accordance with prudent municipal utility management practices;
- (b) the refunding of the Refunded Obligations is advantageous to the Municipality;
- (c) the aggregate amount of Bonds, which shall encompass sums sufficient to provide for the costs hereinabove set out, is necessary; and
- (d) the proceeds of the Bonds and other monies to be deposited in the Escrow Account (referenced in Section 20 below), together with the interest earnings thereon shall provide an amount sufficient to pay when due the principal and redemption price of and interest on the 2007 Bonds remaining unpaid after delivery of the Bonds as the same become due at maturity or upon prior redemption.

Section 4. Redemption Provisions. The Bonds maturing on December 1, 2026 and thereafter shall be subject to redemption prior to maturity, at the option of the Municipality, on June 1, 2025 or on any date thereafter. Said Bonds shall be redeemable as a whole or in part, and if in part, from maturities selected by the Municipality and within each maturity by lot, at the principal amount thereof, plus accrued interest to the date of redemption. [The Proposal specifies that certain of the Bonds are subject to mandatory redemption. The terms of such mandatory redemption are attached to the Proposal (the "Mandatory Redemption Provisions") and incorporated herein by this reference. Upon the optional redemption of any of the Bonds subject to mandatory redemption, the principal amount of such Bonds so redeemed shall be credited against the mandatory redemption payments established in Exhibit MRP for such Bonds in such manner as the Municipality shall direct.]

Section 5. Form of the Bonds. The Bonds shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit F and incorporated herein by this reference.

Section 5A. Payment of the Bonds; Fiscal Agent. The principal of and interest on the Bonds shall be paid by Associated Trust Company, National Association, Green Bay, Wisconsin, which is hereby appointed as the Municipality's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes (the "Fiscal Agent"). The Fiscal Agency Agreement between the Municipality and the Fiscal Agent shall be substantially in the form attached hereto as Exhibit G and incorporated herein by this reference.

Section 6. Security for the Bonds. The Bonds, together with interest thereon, shall not constitute an indebtedness of the Municipality nor a charge against its general credit or taxing power. The Bonds, together with interest thereon, shall be payable only out of the Special Redemption Fund created and established pursuant to the Bond Resolution, continued by the Prior Resolutions and as further continued by this Resolution, and shall be a valid claim of any holder thereof only against said Special Redemption Fund and the revenues of the System pledged to such fund, on a parity with the Prior Bonds and senior to the 2002C Bonds. Sufficient

revenues are hereby pledged to said Special Redemption Fund, and shall be used for no other purpose than to pay the principal of, premium, if any, and interest on the Prior Bonds, the Bonds and any Parity Bonds as the same becomes due, on a basis senior to the 2002C Bonds. It is the express intent and determination of the Governing Body that the amounts transferred from the Revenue Fund (defined in the Bond Resolution) and deposited in the Special Redemption Fund (defined in the Bond Resolution) shall be sufficient in any event to pay the interest on the Prior Bonds, the Bonds and any Parity Bonds as the same accrues and the principal amount hereof as the same matures, on a basis senior to the 2002C Bonds, and to provide any amounts required to be paid monthly into the Reserve Account (defined in the Bond Resolution) to maintain the Reserve Requirement.

Section 6A. Parity with the Prior Bonds; Senior to the 2002C Bonds. The Bonds shall be additional bonds within the meaning of Section 9 of the Bond Resolution; are issued on a parity with the Prior Bonds and senior to the 2002C Bonds; and are secured by a lien and claim to the revenues and properties of the System and the monies on deposit in the Special Redemption Fund all as set forth in the Bond Resolution, as amended by the Prior Resolution and this Resolution.

Section 7. Funds and Accounts. In accordance with the Act, for the purpose of the application and proper allocation of the revenues of the System, and to secure the payment of the principal of and interest on the Prior Bonds, the Bonds, the 2002C Bonds and any Parity Bonds, certain funds of the System have been created and established by the Bond Resolution, as amended by the Prior Resolutions, which shall be used solely for the purposes set forth in the Bond Resolution, as amended by the Prior Resolutions and as further amended as follows:

Subparagraph (c) of Section 6 of the Bond Resolution is hereby amended and supplemented to read as follows:

"(c) Waterworks System and Sewerage System Special Redemption Fund, which shall be divided into two separate accounts to be known as the "Interest and Principal Account" and the "Reserve Account".

(i) There shall be deposited in the Interest and Principal Account from Bond Proceeds all accrued interest. In addition, there shall be deposited in said account in the manner specified in Section 7 of the Bond Resolution, an amount sufficient (after giving effect to available amounts in said account from accrued interest, any premium, investment earnings and any other source) to pay the principal of and interest on, first, the Prior Bonds, the Bonds and any Parity Bonds as the same becomes due on a basis senior to the 2002C Bonds and second, the 2002C Bonds as the same become due. The Interest and Principal Account shall be used solely for the purposes of paying principal of and interest on first, the Prior Bonds the Bonds and any Parity Bonds in accordance with the provisions of the Bond Resolution, as amended by the Prior Resolutions and this Resolution, and second, the 2002C Bonds.

The minimum amounts to be so deposited in the Interest and Principal Account for debt service on the Bonds are set forth on Exhibit E and incorporated herein by this reference.

(ii) There heretofore has been deposited in the Reserve Account from funds of the Municipality on hand and proceeds of the Prior Bonds the sum of \$ \_\_\_\_\_. There shall be additionally deposited into the Reserve Account from Bond Proceeds, the amount, if any, necessary to make the amount on deposit therein equal to the Reserve Requirement. The Reserve Account shall be used solely for the purpose of paying principal of or interest on the Prior Bonds, the Bonds or any Parity Bonds at any time when there shall be insufficient money in the Interest and Principal Account. The Reserve Account shall be funded and replenished in the manner specified in Section 7 of the Bond Resolution, as amended by the Prior Resolutions; and"

Section 8. Application of Revenues. The entire Gross Revenues of the System shall be deposited as collected in the Revenue Fund and shall be transferred monthly to the funds listed in the Bond Resolution, as amended and supplemented by the Prior Resolutions and this Resolution, in the amounts, the order of priority and in the manner set forth in the Bond Resolution, as amended by the Prior Resolutions and this Resolution.

Section 9. Service to the Municipality. As stated in Section 8 of the Bond Resolution, the reasonable cost and value of services rendered to the Municipality by the System by furnishing water and sewer services for public purposes, shall be charged against the Municipality and shall be paid by it in quarterly installments as the service accrues. As stated in the Bond Resolution, as amended by the Prior Resolutions, the reasonable cost and value of such service to the Municipality in each year shall be in an amount which, together with the other revenues of the System, will produce earnings equivalent to not less than one and one-quarter (1.25) times annual principal and interest requirements on the Prior Bonds, the Bonds and any Parity Bonds then outstanding after deduction of all operation and maintenance expenses of the System but before deduction of depreciation charges and local tax equivalents. Such compensation for such service rendered to the Municipality shall be paid into the Revenue Fund created by Section 6 of the Bond Resolution. All other provisions of Section 8 of the Bond Resolution still apply and are incorporated into this Section 9.

Section 10. Sale of the Bonds. The Bonds shall be sold to the Purchaser for the sum set forth on the Proposal. The Proposal is hereby approved, and the appropriate Municipality officials are hereby authorized and directed to execute the same. The officers of the Municipality are authorized and directed to do any and all acts necessary to conclude delivery of the Bonds to the Purchaser, upon receipt of the purchase price, as soon after adoption of this Resolution as is convenient.

Section 11. Application of Bond Proceeds and Other Funds. All accrued interest received from the sale of the Bonds shall be deposited into the Special Redemption Fund. An amount of proceeds of the Bonds (if any) necessary to make the amount on deposit in the Reserve Account equal to the Reserve Requirement shall be deposited in the Reserve Account. An amount of proceeds of the Bonds sufficient to provide for the refunding of the 2007 Bonds shall be deposited in the refunding escrow account established by the Escrow Agreement (defined below) and an amount of proceeds of the Bonds necessary to provide for the refunding of the 2007 G.O. Bonds issued to finance improvements to the System shall be deposited into a special fund to be used for that purpose. The balance of the proceeds, less the expenses incurred in authorizing, issuing and delivering the Bonds, shall be deposited in a special fund designated

as "Waterworks System and Sewerage System Improvement Fund." Said special fund shall be adequately secured and used solely for the purpose of meeting costs of extending, adding to and improving the System, as described in the preamble hereof. The balance remaining in said Improvement Fund after paying said costs shall be transferred to the Special Redemption Fund for use in payment of principal of and interest on the Bonds and Prior Bonds.

Upon issuance of the Bonds, any amount on deposit in the Reserve Account in excess of the Reserve Requirement shall be transferred to the Special Redemption Fund and used to pay the cost of refunding the Refunded Obligations.

Section 12. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the Municipality, charged with the responsibility for issuing the Bonds, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Bonds to the Purchaser which will permit the conclusion that the Bonds are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 13. Compliance with Federal Tax Laws. (a) The Municipality represents and covenants that the projects financed by the Bonds and by the Refunded Obligations and their ownership, management and use will not cause the Bonds or the Refunded Obligations to be "private activity bonds" within the meaning of Section 141 of the Code. The Municipality further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Bonds including, if applicable, the rebate requirements of Section 148(f) of the Code. The Municipality further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The Village Clerk/Treasurer or other officer of the Municipality charged with the responsibility of issuing the Bonds shall provide an appropriate certificate of the Municipality certifying that the Municipality can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The Municipality also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Bonds provided that in meeting such requirements the Municipality will do so only to the extent consistent with the proceedings authorizing the Bonds and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 14. Designation as Qualified Tax-Exempt Obligations. The Bonds are hereby designated as "qualified tax-exempt obligations" for purposes of Section 265 of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

Section 15. Execution of the Bonds; Closing; Professional Services. The Bonds shall be prepared in typewritten or printed form, executed on behalf of the Municipality by the manual or facsimile signatures of the President and Village Clerk/Treasurer, authenticated, if required, by the Fiscal Agent (defined above), sealed with its official or corporate seal, if any, or a facsimile thereof and delivered to the Original Purchaser upon payment to the Municipality of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Bonds may be imprinted on the Bonds in lieu of the manual signature of the officer but, unless the Municipality has contracted with a fiscal agent to authenticate the Bonds, at least one of the signatures appearing on each Bond shall be a manual signature. In the event that either of the officers whose signatures appear on the Bonds shall cease to be such officers before the delivery of the Bonds, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until such delivery. The aforesaid officers are hereby authorized to do all acts and execute all documents as may be necessary and convenient for effectuating the Closing. The Municipality hereby authorizes the officers and agents of the Municipality to enter into, on its behalf, agreements and contracts in conjunction with the Bonds, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Bonds is hereby ratified and approved in all respects.

Section 16. Persons Treated as Owners; Transfer of Bonds. The Municipality shall cause books for the registration and for the transfer of the Bonds to be kept by the Fiscal Agent. The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Bond shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

Any Bond may be transferred by the registered owner thereof by surrender of the Bond at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the President and Village Clerk/Treasurer shall execute and deliver in the name of the transferee or transferees a new Bond or Bonds of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Bond surrendered for transfer.

The Municipality shall cooperate in any such transfer, and the President and Village Clerk/Treasurer are authorized to execute any new Bond or Bonds necessary to effect any such transfer.

Section 17. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Bonds eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the Municipality agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations previously executed on behalf of the Municipality and on file in the Village Clerk/Treasurer's office.

Section 18. Official Statement. The Governing Body hereby approves the Preliminary Official Statement with respect to the Bonds and deems the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by officers of the Municipality in connection with the preparation of such Preliminary Official Statement and any addenda to it or Final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate Municipality official shall certify the Preliminary Official Statement and any addenda or Final Official Statement. The Village Clerk/Treasurer shall cause copies of the Preliminary Official Statement and any addenda or Final Official Statement to be distributed to the Purchaser.

Section 19. Undertaking to Provide Continuing Disclosure. The Municipality hereby covenants and agrees, for the benefit of the holders of the Bonds, to enter into a written undertaking (the "Undertaking") required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. This Undertaking shall be enforceable by the holders of the Bonds or by the Purchaser on behalf of such holders (provided that the rights of the holders and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations hereunder and any failure by the Municipality to comply with the provision of this Undertaking shall not be an event of default with respect to the Bonds).

The Mayor and Village Clerk/Treasurer, or other officer of the Municipality charged with the responsibility for issuing the Bonds, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the Municipality's Undertaking.

Section 20. Escrow Agent; Escrow Agreement; Escrow Account. Associated Trust Company, National Association, Green Bay, Wisconsin, is hereby appointed escrow agent for the Municipality, for the purpose of ensuring the payment of the principal of and interest on the 2007 Bonds (the "Escrow Agent").

The President and Village Clerk/Treasurer are hereby authorized and directed to execute an escrow agreement substantially in the form attached hereto as Exhibit H (the "Escrow Agreement") (such form may be modified by said officers prior to execution, the execution of such agreement by said officers to constitute full approval of the Village Board of any such modifications), with the Escrow Agent, for the purpose of effectuating the provisions of this Resolution.

The Bond Proceeds allocable to refunding the 2007 Bonds, other than any accrued interest which shall be deposited in the Interest and Principal Account of the Special Redemption Fund referenced above, shall be deposited in a refunding escrow account which is hereby created with the Escrow Agent, pursuant to the Escrow Agreement, for the purpose of retaining the required amount of cash, if any, and acquiring the United States obligations provided for in the Escrow Agreement.

Section 21. SLGS Subscriptions. The Escrow Agent and Hutchinson, Shockey, Erley & Co. are authorized to submit subscriptions for United States Treasury Securities - State and Local

Government Series and to purchase U.S. government securities on behalf of the Municipality in such amount as is necessary in order to carry out the refunding of the 2007 Bonds.

Section 22. Redemption of the 2007 Bonds. The 2007 Bonds due on and after December 1, 2018 are hereby called for prior payment and redemption on December 1, 2017 at a price of par plus accrued interest to the date of redemption.

The Municipality hereby directs the Escrow Agent appointed above to cause timely notice of redemption, in substantially the form attached to the Escrow Agreement, to be provided at the times, to the parties and in the manner set forth thereon.

Section 23. Redemption of 2007 G.O. Bonds. The 2007 G.O. Bonds due on and after October 1, 2017 are hereby called for prior payment and redemption on October 1, 2016 at a price of par plus accrued interest to the date of redemption.

The Municipality hereby directs the Village Clerk/Treasurer to work with the Purchaser to cause timely notice of redemption, in substantially the form attached hereto as Exhibit I and incorporated herein by this reference, to be provided at the times, to the parties and in the manner set forth thereon.

Section 24. Bond Insurance. The President and Village Clerk/Treasurer are authorized to agree to such additional provisions as any municipal bond insurer which makes a commitment accepted by the Municipality to insure the Bonds may reasonably request and which are acceptable to the President and Village Clerk/Treasurer, including provisions regarding restrictions on investment of Bond Proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Bonds by the bond insurer and notices to be given to the bond insurer. In addition, appropriate reference to the municipal bond insurance policy shall be made in the Form of Bond provided herein.

Section 25. Resolution a Contract. The provisions of this Resolution shall constitute a contract between the Municipality and the holder or holders of the Bonds and any Parity Bonds, and after issuance of any Bond or any Parity Bond no change or alteration of any kind in the provisions of this Resolution may be made except as provided in Section 14 of the Bond Resolution, until all of the Bonds and any Parity Bonds have been paid in full as to both principal and interest. The holder or holders of any Bond or any Parity Bonds shall have the right in addition to all other rights, by mandamus or other suit or action in any court of competent jurisdiction, to enforce his or their rights against the Municipality, the Governing Body thereof, and any and all officers and agents thereof, including, but without limitation, the right to require the Municipality, its Governing Body and other authorized body, to fix and collect rates and charges fully adequate to carry out all of the provisions and agreements contained in this Resolution.

Section 26. Conflicting Resolutions, Ordinances, Severability, Closing and Effective Date. All prior ordinances, resolutions, rules or other actions of the Governing Body or any parts thereof in conflict with the provisions hereof shall be and the same are hereby rescinded insofar as they may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The appropriate officers and agents of the Municipality are hereby directed and authorized to do all acts and execute and deliver all documents as may be necessary and convenient to effectuate the closing of this transaction. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted and recorded this 21st day of June, 2016.

\_\_\_\_\_  
Fred Winchowsky  
President

Attest:

\_\_\_\_\_  
Steven A. Braatz, Jr.  
Village Clerk/Treasurer

(SEAL)

EXHIBIT A

Schedule of Obligations

1. Waterworks System and Sewerage System Revenue Bonds, dated April 1, 2007 (the "2007 Bonds") pursuant to Resolution No. 2007-09 adopted on March 20, 2007 (the "2007 Resolution").
2. Waterworks System and Sewerage System Revenue Bonds, dated January 1, 2008 (the "2008 Bonds") pursuant to Resolution No. 2007-26 adopted on December 18, 2007 (the "2008 Resolution").
3. Waterworks System and Sewerage System Refunding Revenue Bonds, dated December 1, 2010 (the "2010 Bonds") pursuant to Resolution No. 18 adopted on November 16, 2010 (the "2010 Resolution").

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EXHIBIT B

ADDITIONAL BONDS CERTIFICATE

The undersigned, Steven A. Braatz, Jr., Village Clerk/Treasurer, of the Village of Mukwonago, Waukesha and Walworth Counties, Wisconsin (the "Municipality") hereby certifies the following in connection with the issuance of the Municipality's Waterworks System and Sewerage System Revenue Bonds, Series 2016B, dated July 6, 2016 (the "2016 Bonds").

1. I have reviewed and am familiar with the provisions of the resolution adopted by the Village Board of the Municipality on June 21, 2016 (the "2016 Resolution"), which authorized the issuance of the 2016 Bonds.

2. I have also reviewed and am familiar with the provisions of the Bond Resolution and the Prior Resolutions (as those terms are defined in the 2016 Resolution).

3. To the best of my knowledge, information and belief, the Municipality meets the conditions set forth in Section 9 of the Bond Resolution necessary to issue the 2016 Bonds as additional bonds on a parity and equality of rank with the Prior Bonds (as defined in the 2016 Resolution), to wit:

(i) Net Revenues. As set forth on the attached Schedule I, the Net Revenues (as defined in the Bond Resolution) for Fiscal Year 2015 have been at least equal to one and one-quarter (1.25) times the highest combined annual interest and principal requirements on all the Prior Bonds and any Parity Bonds now outstanding, payable from the revenues of the System, and the 2016 Bonds.

(ii) No Default. The payments required to be made into the various funds and accounts provided in the Bond Resolution, as amended by the Prior Resolutions are current and the Municipality is not in default under any of the terms of the Bond Resolution, as amended by the Prior Resolutions.

(iii) Payment Dates. The 2016 Bonds will be payable as to principal as of December 1 of each year and payable as to interest semi-annually on June 1 and December 1 of each year.

(iv) Reserve Account. The Reserve Account will be funded with either proceeds of the 2016 Bonds or funds of the Municipality on hand or a combination thereof to an amount equal to the Reserve Requirement as defined in the Bond Resolution.

IN WITNESS WHEREOF, I have executed this Certificate in my official capacity effective this 6th day of July, 2016.

\_\_\_\_\_  
Steven A. Braatz, Jr.  
Village Clerk/Treasurer

DRAFT

EXHIBIT C

CONSENT FROM THE STATE OF WISCONSIN

(SEE ATTACHED)

DRAFT

EXHIBIT D

BOND PURCHASE PROPOSAL

To be provided by Hutchinson, Shockey, Erley & Co. and incorporated into this Resolution

(SEE ATTACHED)

DRAFT

EXHIBIT E

DEBT SERVICE SCHEDULE AND PRICING SUMMARY

To be provided by Hutchinson, Shockey, Erley & Co. and incorporated into this Resolution.

(SEE ATTACHED)

DRAFT

[ EXHIBIT MRP ]

Mandatory Redemption Provision

The Bonds due on December 1, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from special redemption fund deposits which are required to be made in amounts sufficient to redeem on December 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on December 1, \_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on December 1, \_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on December 1, \_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on December 1, \_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)]

EXHIBIT F

REGISTERED UNITED STATES OF AMERICA DOLLARS  
STATE OF WISCONSIN  
WAUKESHA AND WALWORTH COUNTIES  
NO. R- \_\_\_\_\_ VILLAGE OF MUKWONAGO \$ \_\_\_\_\_  
WATERWORKS SYSTEM AND SEWERAGE SYSTEM  
REVENUE BOND, SERIES 2016B

MATURITY DATE: ORIGINAL DATE OF ISSUE: INTEREST RATE: CUSIP:  
December 1, 20\_\_ July 6, 2016 \_\_\_\_\_% \_\_\_\_\_

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: \_\_\_\_\_ DOLLARS  
(\$ \_\_\_\_\_)

FOR VALUE RECEIVED, the Village of Mukwonago, Waukesha and Walworth Counties, Wisconsin (the "Village"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest is payable semi-annually on June 1 and December 1 of each year commencing on December 1, 2016 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Bond are payable in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Bond is registered on the Bond Register maintained by Associated Trust Company, National Association, Green Bay, Wisconsin (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding the semi-annual interest payment date (the "Record Date").

This Bond is one of an issue of Bonds aggregating the principal amount of \$5,610,000, all of which are of like tenor, except as to denomination, interest rate, maturity date and redemption provision issued by the Village pursuant to the provisions of Section 66.0621, Wisconsin Statutes, for the purpose of paying the cost of additions, improvements and extensions to the Village's Waterworks System and Sewerage System (collectively, the "System"), including water and sewer extensions, and refunding certain outstanding obligations of the Village issued to finance the cost of additions, improvements and extensions to the System, all as authorized by a resolution of the Village Board duly adopted by said governing body at a meeting held on June 21, 2016 (the "Resolution"). Said Resolution is recorded in the official minutes of the Village Board for said date.

The Bonds maturing on December 1, 2026 and thereafter are subject to redemption prior to maturity, at the option of the Village, on June 1, 2025 or on any date thereafter. Said Bonds are redeemable as a whole or in part, and if in part, from maturities selected by the Village and

within each maturity by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

【The Bonds maturing in the years \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ are also subject to mandatory redemption by lot as provided in the Resolution at the redemption price of par plus accrued interest to the date of redemption and without premium.】

In the event the Bonds are redeemed prior to maturity, as long as the Bonds are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Bonds of a maturity are to be called for redemption, the Bonds of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Bonds called for redemption, CUSIP numbers, and the date of redemption. Any notice mailed as provided herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Bonds shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Bonds shall no longer be deemed to be outstanding.

THIS BOND DOES NOT CONSTITUTE AN INDEBTEDNESS OF THE VILLAGE WITHIN THE MEANING OF ANY STATE OF WISCONSIN CONSTITUTIONAL PROVISION OR STATUTORY LIMITATION. THIS BOND SHALL NOT BE A CHARGE AGAINST THE GENERAL CREDIT OR TAXING POWERS OF THE VILLAGE.

The Bonds are issued pursuant to Section 66.0621 of the Wisconsin Statutes, Resolution No. 2002-03 (the "Bond Resolution"), as amended by certain resolutions defined in the Resolution (the "Prior Resolutions") and the Resolution (hereinafter the Bond Resolution and the Prior Resolutions shall be referred to collectively as the "Bond Resolution"). The Village has heretofore issued and has outstanding certain revenue bonds defined in the Resolution as the Prior Bonds and the 2002C Bonds. The Bonds are issued on a parity with the Prior Bonds and are secured by an equal lien and claim to the revenues and properties of the System and the monies on deposit in the Special Redemption Fund (referenced below). The Bonds are issued on a basis senior to the 2002C Bonds.

This Bond, together with interest thereon, shall be payable only out of the Special Redemption Fund created by the Bond Resolution, and shall be a valid claim of the holder thereof only against said Special Redemption Fund and the revenues pledged to such Fund on a parity with the Prior Bonds and senior to the 2002C Bonds and does not constitute an indebtedness of the Village within the meaning of any State constitutional provision or statutory limitation. The Village hereby certifies that sufficient revenues have been pledged to said Special Redemption Fund, and shall be used for no other purpose than to pay the principal and interest of first, the Prior Bonds and this Bond as the same falls due, and second, the 2002C Bonds.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Bond have been done, have existed and have been performed in due form and time; and that the issuance of this Bond has been duly authorized by the Village and does not exceed or violate any constitutional or statutory limitation.

This Bond has been designated by the Village Board as a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Bond is transferable only upon the books of the Village kept for that purpose at the office of the Fiscal Agent or any successor thereto, only in the event that the Depository does not continue to act as depository for the Bonds, and the Village appoints another depository, upon surrender of the Bond to the Fiscal Agent or any successor thereto, and thereupon a new fully registered Bond in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the Village for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Bonds (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Bonds, or (iii) with respect to any particular Bond, after such Bond has been called for redemption. The Village and Fiscal Agent may treat and consider the Depository in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Bonds are issuable solely as negotiable, fully-registered Bonds without coupons in the denomination of \$5,000 or any integral multiple thereof.

This Bond shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.

IN WITNESS WHEREOF, the Village of Mukwonago, Waukesha and Walworth Counties, Wisconsin, by its governing body, has caused this Bond to be executed for it and in its name by the manual or facsimile signatures of its duly qualified President and Village Administrator/Clerk-Treasurer and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

VILLAGE OF MUKWONAGO,  
WAUKESHA AND WALWORTH COUNTIES,  
WISCONSIN

By: \_\_\_\_\_  
Fred Winchowsky  
President

(SEAL)

By: \_\_\_\_\_  
Steven A. Braatz, Jr.  
Village Clerk/Treasurer

DRAFT

Date of Authentication: \_\_\_\_\_, \_\_\_\_\_

CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds of the issue authorized by the within-mentioned Resolution of the Village of Mukwonago, Wisconsin.

ASSOCIATED TRUST COMPANY,  
NATIONAL ASSOCIATION,  
GREEN BAY, WISCONSIN

By \_\_\_\_\_  
Authorized Signatory

DRAFT

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_

(Name and Address of Assignee)

\_\_\_\_\_

(Social Security or other Identifying Number of Assignee)

the within Bond and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_

(e.g. Bank, Trust Company  
or Securities Firm)

\_\_\_\_\_

(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

\_\_\_\_\_

(Authorized Officer)

EXHIBIT G

Fiscal Agency Agreement

(See Attached)

DRAFT

## FISCAL AGENCY AGREEMENT

THIS AGREEMENT, made as of the 6th day of July, 2016 between the Village of Mukwonago, Wisconsin (the "Municipality"), and Associated Trust Company, National Association, Green Bay, Wisconsin (the "Fiscal Agent").

WITNESSETH:

WHEREAS, the Municipality has duly authorized the issuance of its \$5,610,000 Waterworks System and Sewerage System Revenue Bonds, Series 2016B, dated July 6, 2016 (the "Obligations") pursuant to the applicable provisions of the Wisconsin Statutes and the resolution adopted by the Municipality on June 21, 2016 (the "Resolution"); and

WHEREAS, the Municipality is issuing the Obligations in registered form pursuant to Section 149 of the Internal Revenue Code of 1986, as amended, and applicable Treasury Regulations promulgated thereunder; and

WHEREAS, pursuant to the Resolution and Section 67.10(2), Wisconsin Statutes the Municipality has authorized the appointment of the Fiscal Agent as agent for the Municipality for any or all of the following responsibilities: payment of principal and interest on, registering, transferring and authenticating the Obligations as well as other applicable responsibilities permitted by Section 67.10(2), Wisconsin Statutes.

NOW, THEREFORE, the Municipality and the Fiscal Agent hereby agree as follows:

### I. APPOINTMENT

The Fiscal Agent is hereby appointed agent for the Municipality with respect to the Obligations for the purpose of performing such of the responsibilities stated in Section 67.10(2), Wisconsin Statutes, as are delegated herein or as may be otherwise specifically delegated in writing to the Fiscal Agent by the Municipality.

### II. INVESTMENT RESPONSIBILITY

The Fiscal Agent shall not be under any obligation to invest funds held for the payment of interest or principal on the Obligations.

### III. PAYMENTS

At least one business day before each interest payment date (commencing with the interest payment date of December 1, 2016 and continuing thereafter until the principal of and interest on the Obligations should have been fully paid or prepaid in accordance with their terms) the Municipality shall pay to the Fiscal Agent, in good funds immediately available to the Fiscal Agent on the interest payment date, a sum equal to the amount payable as principal of, premium, if any, and interest on the Obligations on such interest payment date. Said interest and/or principal payment dates and amounts are outlined on Schedule A which is attached hereto and incorporated herein by this reference.

#### IV. CANCELLATION

In every case of the surrender of any Obligation for the purpose of payment, the Fiscal Agent shall cancel and destroy the same and deliver to the Municipality a certificate regarding such cancellation. The Fiscal Agent shall be permitted to microfilm or otherwise photocopy and record said Obligations.

#### V. REGISTRATION BOOK

The Fiscal Agent shall maintain in the name of the Municipality a Registration Book containing the names and addresses of all owners of the Obligations and the following information as to each Obligation: its number, date, purpose, amount, rate of interest and when payable. The Fiscal Agent shall keep confidential said information in accordance with applicable banking and governmental regulations.

#### VI. INTEREST PAYMENT

Payment of each installment of interest on each Obligation shall be made to the registered owner of such Obligation whose name shall appear on the Registration Book at the close of business on the 15<sup>th</sup> day of the calendar month next preceding the interest payment date and shall be paid by check or draft of the Fiscal Agent mailed to such registered owner at his address as it appears in such Registration Book or at such other address as may be furnished in writing by such registered owner to the Fiscal Agent.

#### VII. PAYMENT OF PRINCIPAL AND NOTICE OF REDEMPTION

(a) Principal Payments. Principal shall be paid to the registered owner of an Obligation upon surrender of the Obligation on or after its maturity or redemption date.

[The Obligations due on December 1, 20\_\_ and December 1, 20\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from deposits which are required to be made in amounts sufficient to redeem on December 1 of each year the respective amount of Term Bonds specified on the attached Schedule MRP.

The Municipality hereby directs and the Fiscal Agent hereby agrees to select the Term Bonds to be redeemed on the dates set forth above and to give notice of such redemption as set forth in substantially the form attached hereto as Schedule B by registered or certified mail, facsimile transmission, overnight express delivery, electronic transmission or in any other manner required by The Depository Trust Company at least thirty (30) days but not more than sixty (60) days prior to the date fixed for redemption to the registered owner of each Obligation selected to be redeemed, in whole or in part, at the address shown on the registration books as of the Record Date.

The Municipality, in accordance with Section III hereof, shall make payments sufficient for the Fiscal Agent to pay the amounts due on the Term Bonds subject to mandatory redemption.]

(b) Official Notice of Redemption. In the event the Municipality exercises its option to redeem any of the Obligations, the Municipality shall, at least 35 days prior to the redemption date, direct the Fiscal Agent to give official notice of such redemption by sending an official notice thereof by registered or certified mail, facsimile transmission, overnight express delivery, electronic transmission or in any other manner required by The Depository Trust Company at least 30 days but not more than 60 days prior to the date fixed for redemption to the registered owner of each Obligation to be redeemed in whole or in part at the address shown in the Registration Book. Such official notice of redemption shall be dated and shall state (i) the redemption date and price; (ii) an identification of the Obligations to be redeemed, including the date of original issue of the Obligations; (iii) that on the redemption date the redemption price will become due and payable upon each such Obligation or portion thereof called for redemption, and that interest thereon shall cease to accrue from and after said date; and (iv) the place where such Obligations are to be surrendered for payment of the redemption price, which place of payment shall be the principal office of the Fiscal Agent. [Official notice of the redemption of Obligations subject to mandatory redemption shall be given in the same manner.]

(c) Additional Notice of Redemption. In addition to the official notice of redemption provided in (b) above, further notice of any redemption shall be given by the Fiscal Agent on behalf of the Municipality to the Municipal Securities Rulemaking Board and The Depository Trust Company of New York, New York but neither a defect in this additional notice nor any failure to give all or any portion of such additional notice shall in any manner defeat the effectiveness of a call for redemption.

Each further notice of redemption given hereunder shall be sent at least 30 days before the redemption date by registered or certified mail, overnight delivery service, facsimile transmission or email transmission and shall contain the information required above for an official notice of redemption.

(d) Redemption of Obligations. The Obligations to be redeemed [at the option of the Municipality] shall be selected by the Municipality and, within any maturity, shall be selected by lot by the Depository described in Section VIII hereof. [Obligations subject to mandatory redemption shall be selected as described in (a) above.] The Obligations or portions of Obligations to be redeemed shall, on the redemption dates, become due and payable at the redemption price therein specified, and from and after such date such Obligations or portions of Obligations shall cease to bear interest. Upon surrender of such Obligations for redemption in accordance with the official notice of redemption, such Obligations shall be paid by the Fiscal Agent at the redemption price. Installments of interest due on or prior to the redemption date shall be payable as herein provided for payment of interest. Upon surrender for any partial redemption of any Obligation, there shall be prepared for the registered owner a new Obligation or Obligations of the same maturity in the amount of the unpaid principal. Each check or other transfer of funds issued in payment of the redemption price of Obligations being redeemed shall bear the CUSIP number identifying, by issue and maturity, the Obligations being redeemed with the proceeds of such check or other transfer.

## VIII. UTILIZATION OF THE DEPOSITORY TRUST COMPANY

The Depository Trust Company's Book-Entry-Only System is to be utilized for the Obligations. The Fiscal Agent, as agent for the Municipality, agrees to comply with the provisions of The Depository Trust Company's Operational Arrangements, as they may be amended from time to time referenced in the Blanket Issuer Letter of Representations executed by the Municipality. The provisions of the Operational Arrangements and this Section VIII supersede and control any and all representations in this Agreement.

## IX. OBLIGATION TRANSFER AND EXCHANGE

The Fiscal Agent shall transfer Obligations upon presentation of a written assignment duly executed by the registered owner or by such owner's duly authorized representative. Upon such a transfer, new registered Obligation(s) of the same maturity, in authorized denomination or denominations in the same aggregate principal amount for each maturity shall be issued to the transferee in exchange therefor, and the name of such transferee shall be entered as the new registered owner in the Registration Book. No Obligation may be registered to bearer. The Fiscal Agent may exchange Obligations of the issue for a like aggregate principal amount of Obligations of the same maturity in authorized whole multiples of \$5,000.

The Obligations shall be numbered R-1 and upward. Upon any transfer or exchange, the Obligation or Obligations issued shall bear the next highest consecutive unused number or numbers.

The Municipality shall cooperate in any such transfer, and the appropriate officers of the Municipality are authorized to execute any new Obligation or Obligations necessary to effect any such transfer.

## X. AUTHENTICATION, IF REQUIRED

The Fiscal Agent shall sign and date the Certificate of Authentication, if any, on each Obligation on the date of delivery, transfer or exchange of such Obligation. The Fiscal Agent shall distribute and/or retain for safekeeping the Obligations in accordance with the direction of the registered owners thereof.

## XI. STATEMENTS

The Fiscal Agent shall furnish the Municipality with an accounting of interest and funds upon reasonable request.

## XII. FEES

The Municipality agrees to pay the Fiscal Agent fees for its services hereunder in the amounts set forth on Schedule [B/C] hereto.

## XIII. MISCELLANEOUS

(a) Nonpresentment of Checks. In the event the check or draft mailed by the Fiscal Agent to the registered owner is not presented for payment within five years of its date, then the

monies representing such nonpayment shall be returned to the Municipality or to such board, officer or body as may then be entitled by law to receive the same together with the name of the registered owner of the Obligation and the last mailing address of record and the Fiscal Agent shall no longer be responsible for the same.

(b) Resignation and Removal; Successor Fiscal Agent. (i) Fiscal Agent may at any time resign by giving not less than 60 days written notice to Municipality. Upon receiving such notice of resignation, Municipality shall promptly appoint a successor fiscal agent by an instrument in writing executed by order of its governing body. If no successor fiscal agent shall have been so appointed and have accepted appointment within 60 days after such notice of resignation, the resigning fiscal agent may petition any court of competent jurisdiction for the appointment of a successor fiscal agent. Such court may thereupon, after such notice, if any, as it may deem proper and prescribes, appoint a successor fiscal agent. The resignation of the fiscal agent shall take effect only upon appointment of a successor fiscal agent and such successor fiscal agent's acceptance of such appointment.

(ii) The Fiscal Agent may also be removed by the Municipality at any time upon not less than 60 days' written notice. Such removal shall take effect upon the appointment of a successor fiscal agent and such successor fiscal agent's acceptance of such appointment.

(iii) Any successor fiscal agent shall execute, acknowledge and deliver to Municipality and to its predecessor fiscal agent an instrument accepting such appointment hereunder, and thereupon the resignation or removal of the predecessor fiscal agent shall become effective and such successor fiscal agent, without any further act, deed or conveyance, shall become vested with all the rights, powers, trusts, duties and obligations of its predecessor, with like effect as if originally named as fiscal agent herein; but nevertheless, on written request of Municipality, or on the request of the successor, the fiscal agent ceasing to act shall execute and deliver an instrument transferring to such successor fiscal agent, all the rights, powers, and trusts of the fiscal agent so ceasing to act. Upon the request of any such successor fiscal agent, Municipality shall execute any and all instruments in writing for more fully and certainly vesting in and confirming to such successor fiscal agent all such rights, powers and duties. Any predecessor fiscal agent shall pay over to its successor fiscal agent any funds of the Municipality.

(iv) Any corporation, association or agency into which the Fiscal Agent may be converted or merged, or with which it may be consolidated, or to which it may sell or transfer its corporate trust business and assets as a whole or substantially as a whole, or any corporation or association resulting from any such conversion, sale, merger, consolidation or transfer to which it is a party, ipso facto, shall be and become successor fiscal agent under this Agreement and vested with all the trusts, powers, discretions, immunities and privileges and all other matters as was its predecessor, without the execution or filing of any instrument or any further act, deed or conveyance on the part of any of the parties hereto, anything herein to the contrary notwithstanding.

(v) Any successor fiscal agent shall be qualified pursuant to Sec. 67.10(2), Wisconsin Statutes, as amended.

(c) Termination. This Agreement shall terminate on the earlier of (i) the payment in full of all of the principal and interest on the Obligations to the registered owners of the

Obligations or (ii) five years after (aa) the last principal payment on the Obligations is due (whether by maturity or earlier redemption) or (bb) the Municipality's responsibilities for payment of the Obligations are fully discharged, whichever is later. The parties realize that any funds hereunder as shall remain upon termination shall, except as may otherwise by law, be turned over to the Municipality after deduction of any unpaid fees and disbursements of Fiscal Agent or, if required by law, to such officer, board or body as may then be entitled by law to receive the same. Termination of this Agreement shall not, of itself, have any effect on Municipality's obligation to pay the outstanding Obligations in full in accordance with the terms thereof.

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(d) Execution in Counterparts. This Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Agreement, being duly authorized so to do, each in the manner most appropriate to it, on the date first above written.

VILLAGE OF MUKWONAGO,  
WAUKESHA AND WALWORTH  
COUNTIES, WISCONSIN

By \_\_\_\_\_  
Fred Winchowky  
President

(SEAL)

\_\_\_\_\_  
Steven A. Braatz, Jr.  
Village Clerk/Treasurer

ASSOCIATED TRUST COMPANY,  
NATIONAL ASSOCIATION,  
GREEN BAY, WISCONSIN  
Fiscal Agent

(SEAL)

By \_\_\_\_\_  
Title \_\_\_\_\_

Attest \_\_\_\_\_  
Title \_\_\_\_\_

SCHEDULE A

Debt Service Schedule  
\$5,610,000 Waterworks System and Sewerage System Revenue Bonds, Series 2016B  
of the Village of Mukwonago, Wisconsin  
dated July 6, 2016

(SEE ATTACHED)

DRAFT

[SCHEDULE MRP

Mandatory Redemption Provision

The Obligations due on December 1, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from special redemption fund deposits which are required to be made in amounts sufficient to redeem on December 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on December 1, \_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____ (maturity)
_____	

For the Term Bonds Maturing on December 1, \_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____ (maturity)
_____	

For the Term Bonds Maturing on December 1, \_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____ (maturity)
_____	

For the Term Bonds Maturing on December 1, \_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____ (maturity)]
_____	

[SCHEDULE B

NOTICE OF MANDATORY SINKING FUND REDEMPTION\*

Village of Mukwonago, Wisconsin  
Waterworks System and Sewerage System Revenue Bonds, Series 2016B  
Dated July 6, 2016

NOTICE IS HEREBY GIVEN that a portion of the Bonds of the above-referenced issue which mature on December 1, 20\_\_ shall be subject to mandatory sinking fund redemption on December 1 of the year set forth below, in the amount set forth below, at a redemption price equal to One Hundred Percent (100%) of the principal amount redeemed plus accrued interest to the date of redemption.

<u>Redemption Date</u>	<u>Principal Amount</u>	<u>CUSIP Number</u>
December 1, ____	\$ _____	_____

Such portion of the Bonds will cease to bear interest on the redemption date set forth above.

BY THE ORDER OF THE  
VILLAGE BOARD

VILLAGE OF MUKWONAGO, WISCONSIN

Dated: \_\_\_\_\_

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\* To be provided by registered or certified mail, facsimile transmission, overnight express delivery, electronic transmission or in any other manner required by The Depository Trust Company, to The Depository Trust Company, Attn: Supervisor, Call Notification Department, 570 Washington Blvd., Jersey City, NJ 07310, not less than thirty (30) days nor more than sixty (60) days prior to the call date. At least thirty (30) days prior to the call date notice shall also be filed electronically with the Municipal Securities Rulemaking Board through the Electronic Municipal Market Access (EMMA) System website at [www.emma.msrb.org](http://www.emma.msrb.org). ]

SCHEDULE [B/C]

(SEE ATTACHED)

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EXHIBIT H

Escrow Agreement

(See Attached)

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## ESCROW AGREEMENT

THIS ESCROW AGREEMENT is made and entered into the 6th day of July, 2016 by and between the Village of Mukwonago, Wisconsin (the "Village") and Associated Trust Company, National Association, Green Bay, Wisconsin, a national banking association with trust powers (the "Escrow Agent").

### RECITALS

The Village has duly issued its Waterworks System and Sewerage System Revenue Bonds, dated April 1, 2007 (the "Prior Issue").

The Village has duly authorized and sold and is delivering this day its \$5,610,000 Waterworks System and Sewerage System Revenue Bonds, Series 2016B, dated July 6, 2016 (the "Refunding Obligations"), in part, for the purpose of providing funds sufficient to refund the 2018 through 2024 maturities of the Prior Issue (hereinafter the portion of the Prior Issue being refunded shall be referred to herein as the "Refunded Obligations") (the "Refunding").

The Refunded Obligations mature and bear interest on the dates and in the amounts shown on Exhibit A-1.

In order to accomplish the Refunding, it is necessary to irrevocably deposit in trust an amount (in the form of investment securities and cash) which, together with investment income therefrom, will be sufficient to pay when due the principal of and interest on the Refunded Obligations.

To accomplish the Refunding, the Escrow Agent has been appointed depository of a portion of the proceeds of the Refunding Obligations (in the form of investment securities and cash) as hereinafter specified.

The execution of this Agreement has been duly authorized by a resolution of the Village Board entitled: "Resolution Amending and Supplementing Resolution No. 2002-03; Providing for the Issuance and Sale of \$5,610,000 Waterworks System and Sewerage System Revenue Bonds, Series 2016B; and Providing for the Payment of Said Bonds and Other Details and Covenants With Respect Thereto" (the "Resolution") adopted by the Village Board of the Village on June 21, 2016.

In consideration of the mutual covenants contained herein, the parties hereto covenant and agree as follows for the equal and proportionate benefit and security of the holders of the Refunding Obligations and the Refunded Obligations:

1. Escrow Deposit. Concurrently with the execution of this Agreement, the Village has irrevocably deposited with the Escrow Agent, receipt of which is hereby acknowledged by the Escrow Agent, \$ \_\_\_\_\_ being a portion of the proceeds of the Refunding Obligations

[(the "Bond Proceeds") and \$ \_\_\_\_\_ from funds of the Village (the "Funds") for a total of \$ \_\_\_\_\_.]

The foregoing, along with earnings and interest thereon, shall be held and disposed of by the Escrow Agent only in accordance with this Agreement. The Village represents and warrants that the foregoing, if held, invested and disposed of by the Escrow Agent in accordance with this Agreement, will be sufficient, without the need for any further investment or reinvestment, to make all payments required under this Agreement. The Escrow Agent has not and is under no obligation to determine whether the amounts deposited hereunder are or will be sufficient to make all of the payments directed to be made hereunder.

2. Acceptance of Escrow. The Escrow Agent acknowledges receipt of the escrow deposit hereunder and accepts the responsibilities imposed on it by this Agreement.

3. Application of Escrow Deposit. There is hereby created by the Village and ordered established with the Escrow Agent an account hereby designated, "Village of Mukwonago Escrow Account" (the "Escrow Account").

The Escrow Agent shall deposit the amount described above in the Escrow Account to be used as follows:

a) \$ \_\_\_\_\_ to be used to purchase the United States Treasury Certificates of Indebtedness, Notes and/or Bonds - State and Local Government Series ("SLGs"), described on the attached Exhibit B-1, pay for the SLGs from monies in the Escrow Account and hold the SLGs in the Escrow Account; [(\$ \_\_\_\_\_ from Bond Proceeds and \$ \_\_\_\_\_ from Funds);]

b) \$ \_\_\_\_\_ to be used to establish a beginning cash balance in the Escrow Account [(\$ \_\_\_\_\_ from Bond Proceeds and \$ \_\_\_\_\_ from Funds)]; and

c) \$ \_\_\_\_\_ to be used to pay the Issuance Expenses set forth on the attached Exhibit C-1, which the Escrow Agent is hereby authorized to pay.

Except as set forth in Section 8 hereof, the Escrow Account (other than the cash held pursuant to subsection (b) above) shall remain invested in the SLGs, and the Escrow Agent shall not sell or otherwise dispose of the SLGs.

[In addition to the foregoing, the Escrow Agent is hereby directed to reinvest excess investment proceeds accruing in the years \_\_\_\_\_ to \_\_\_\_\_ in SLGs as follows:

<u>Amount</u>	<u>Interest Rate</u>	<u>Reinvestment Date</u>	<u>Maturity Date</u>
\$ _____	0.00%	_____	_____
_____	0.00	_____	_____

The Escrow Agent is hereby directed to submit the subscription for these SLGs on behalf of the Village, at least seven (7) days in advance of the date of reinvestment (or such other period of time in advance of the date of reinvestment as is then required by law or regulation) and such subscription shall be in accordance with then applicable law and regulations. The Village will cooperate with the Escrow Agent as necessary to allow any subscriptions to be made as described herein.

If SLGs with an interest rate of 0.00% are not available at the time such Escrow Account monies are to be reinvested, the Escrow Agent is hereby directed to reinvest such Escrow Account monies on behalf of the Village in direct obligations of the United States of America ("U.S. Government Obligations"), or hold such monies uninvested, as directed by the Village, upon the Escrow Agent's receipt, at the expense of the Village, of (i) an opinion of the bond counsel for the Refunding Obligations or other nationally recognized firm of attorneys experienced in the area of municipal finance to the effect that such transaction would not cause any of the Refunded Obligations or any of the Refunding Obligations to be an "arbitrage bond" within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended (the "Code"), and the income tax regulations thereunder (the "Regulations") and (ii) a certification from an independent certified public accountant that, after such transaction, the principal of and interest on the U.S. Government Obligations in the Escrow Account will, together with other monies in the Escrow Account available for such purposes, be sufficient at all times to pay, when due, the principal of and interest on the Refunded Obligations.]

The Escrow Account cash flow [(taking into account any reinvestments)] prepared by the Accountant defined below is set forth on Exhibit D-1.

Except [for the foregoing or] as set forth in Section 8 hereof, no reinvestment of amounts on deposit in the Escrow Account shall be permitted.

The Escrow Agent shall apply the monies in the Escrow Account to the payment of the Refunded Obligations in the amounts set forth on the attached Exhibit A-1 by depositing such amounts with the fiscal agent for the Refunded Obligations on or before the dates set forth on attached Exhibit A-1 setting forth the dates such amounts are due.

Dunbar, Breitweiser & Company LLP, Bloomington, Illinois, a firm of independent accountants (the "Accountant"), has delivered to the Village, the Escrow Agent, Hutchinson, Shockey, Erley & Co., any bond insurer for the Refunding Obligations, any bond insurer for the Refunded Obligations, and Quarles & Brady LLP, for their purposes, a report stating that the firm has reviewed the arithmetical accuracy of certain computations based on assumptions relating to the sufficiency of forecasted net cash flow from the United States government securities (paragraph (a) above) and any initial cash deposit (paragraph (b) above) to pay the principal of and interest (if any) on the Refunded Obligations when due as described on Exhibit A-1. Based upon the summarized data presented in its report and the assumption that the principal and interest payments on the United States government securities are deposited in the Escrow Account when due, in its opinion, the proceeds from the United States government securities, plus any initial cash deposit will be sufficient for the timely payment of principal and interest, when due, on the Refunded Obligations.

If at any time it shall appear to the Escrow Agent that the money in the Escrow Account will not be sufficient to make any required payments due to the holders of the Refunded Obligations, the Escrow Agent shall immediately notify the Village. Upon receipt of such notice, the Village shall forthwith transmit to the Escrow Agent for deposit in the Escrow Account from legally available funds such additional monies as may be required to make any such payment.

4. Redemption of the Refunded Obligations. Pursuant to the Resolution, the Village has heretofore called the Refunded Obligations for redemption and authorized and directed the Escrow Agent to give notice of said intended redemption of the Refunded Obligations by providing notice (in substantially the form attached hereto as Exhibit E-1) in the manner and at the times set forth on Exhibit E-1, and the Escrow Agent hereby agrees to give such notice.

5. Notice of Advance Refunding of the Refunded Obligations. The Escrow Agent is hereby directed and agrees within ten business days after the closing for the Refunding Obligations to provide a Notice of Advance Refunding and Redemption, in substantially the form attached hereto as Exhibit F-1, to the registered owners of the Refunded Obligations, to any fiscal agent for the Refunded Obligations, and to any others as described in Exhibit F-1.

6. The Escrow Agent.

a) Annual Report. The Escrow Agent shall, in the month of February of each year while this Agreement is in effect, and as soon as practicable after termination of this Agreement, forward by first class mail to the Village a report of the receipts, income, investments, reinvestments, redemptions and payments of and from the Escrow Account during the preceding calendar year, including in such report a statement, as of the end of the preceding calendar year, regarding the manner in which it has carried out the requirements of this Agreement. The Village shall have the right, at any time during business hours, to examine all of the Escrow Agent's records regarding the status and details of the Escrow Account.

b) Separate Funds; Accountability. Except as otherwise permitted under Section 3 hereof, the Escrow Agent shall keep all monies, securities and other properties deposited hereunder, all investments and all interest thereon and profits therefrom, at all times in a special fund and separate trust account, wholly segregated from all other funds and securities on deposit with it; shall never commingle such deposits, investments and proceeds with other funds or securities of the Escrow Agent; and shall never at any time use, pledge, loan or borrow the same in any way. The fund established hereunder shall be held separately and distinctly and not commingled with any other such fund. Nothing herein contained shall be construed as requiring the Escrow Agent to keep the identical monies, or any part thereof, received from or for the Escrow Account, on hand, but monies of an equal amount shall always be maintained on hand as funds held by the Escrow Agent, belonging to the Village, and a special account thereof, evidencing such fact, shall at all times be maintained on the books of the Escrow Agent. All uninvested money held at any time in the Escrow Account shall be continuously secured by the deposit in a Federal Reserve Bank or direct obligations of the United States of America in a principal amount always not less than the total amount of uninvested money in the Escrow Account. It is understood and agreed that the responsibility of the Escrow Agent under this Agreement is limited to the safekeeping and segregation of the monies and securities deposited

with it for the Escrow Account, and the collection of and accounting for the principal and interest payable with respect thereto.

In the event the Escrow Agent due to any action or inaction required hereunder is unable or fails to account for any property held hereunder, such property shall be and remain the property of the Village. Property held by the Escrow Agent hereunder shall not be deemed to be a banking deposit of the Village to the extent that the Escrow Agent shall have no right or title with respect thereto (including any right of set-off) and the Village shall have no right of withdrawal thereof.

c) Liability. The Escrow Agent shall be under no obligation to inquire into or be in any way responsible for the performance or nonperformance by the Village or any paying agent of any of its obligations, or to protect any of the Village's rights under any bond proceeding or any of the Village's other contracts with or franchises or privileges from any state, county, municipality or other governmental agency or with any person. The Escrow Agent shall not be liable for any act done or step taken or omitted by it, as escrow agent, or for any mistake of fact or law, or for anything which it may do or refrain from doing in good faith and in the exercise of reasonable care and believed by it to be within the discretion or power conferred upon it by this Agreement, except for its negligence or its willful misconduct. The Escrow Agent shall not be responsible in any manner whatsoever for the recitals or statements contained herein, including without limitation those as to the sufficiency of the trust deposit to accomplish the purposes hereof or in the Refunded Obligations or the Refunding Obligations or in any proceedings taken in connection therewith, but they are made solely by the Village.

d) Resignations; Successor Escrow Agent. The Escrow Agent may at any time resign by giving not less than 60 days written notice to the Village. Upon giving such notice of resignation, the resigning Escrow Agent may petition any court of competent jurisdiction for the appointment of a successor escrow agent. Such court may thereupon, after such notice, if any, as it may deem proper and prescribes, appoint a successor escrow agent of comparable qualifications to those of the resigning Escrow Agent. The resignation of the Escrow Agent shall take effect only upon the appointment of a successor escrow agent and such successor escrow agent's acceptance of such appointment.

Any successor escrow agent shall be a state or national bank, have full banking and trust powers, and have a combined capital and surplus of at least \$5,000,000.

Any successor escrow agent shall execute, acknowledge and deliver to the Village and to its predecessor escrow agent an instrument accepting such appointment hereunder, and thereupon the resignation of the predecessor escrow agent shall become effective and such successor escrow agent, without any further act, deed or conveyance, shall become vested with all the rights, powers, duties and obligations of its predecessor hereunder, with like effect as if originally named as escrow agent herein; but nevertheless, on written request of the Village or on the request of the successor escrow agent, the escrow agent ceasing to act shall execute and deliver an instrument transferring to such successor escrow agent, upon the terms herein expressed, all the rights, power, and duties of the escrow agent so ceasing to act. Upon the request of any such successor escrow agent, the Village shall execute any and all instruments in writing for more fully and certainly vesting in and confirming to such successor escrow agent all

such rights, powers and duties. Any predecessor escrow agent shall pay over to its successor escrow agent a proportional part of the Escrow Agent's fee hereunder.

e) Fees. The Escrow Agent acknowledges receipt from the Village of the sum of \_\_\_\_\_ DOLLARS (\$ \_\_\_\_\_) as and for full compensation for all services to be performed by it as the Escrow Agent under this Agreement. Any out-of-pocket expenses including legal fees and publication costs will be paid by the Village as incurred. The Escrow Agent expressly waives any lien upon or claim against the monies and investments in the Escrow Account.

7. Arbitrage. The Village has covenanted and agreed and the Escrow Agent hereby covenants and agrees, to the extent any action is within its control and to its knowledge, to and for the benefit of the holders of the Refunding Obligations and the Refunded Obligations, that no investment of the monies on deposit in the Escrow Account will be made in a manner that would cause the Refunding Obligations or the Refunded Obligations to be "arbitrage bonds" within the meaning of Section 148 of the [Code or any Regulations promulgated or proposed thereunder.] [Internal Revenue Code of 1986, as amended (the "Code") or any Regulations promulgated or proposed thereunder (the "Regulations").]

In order to ensure continuing compliance with Section 148 of the Code and the Regulations, the Escrow Agent agrees that it will not invest the cash balance nor reinvest any cash received in payment of the principal of and interest on the federal securities held in the Escrow Account nor redeem such federal securities except as specifically provided in Sections 3 and 8 hereof. Said prohibition on reinvestment shall continue unless and until the Village requests that such reinvestment be made and shall be restricted to noncallable direct obligations of the United States Treasury. Prior to any such request for reinvestment of the proceeds from the federal securities held in the Escrow Account, the Village shall provide to the Escrow Agent: (i) an opinion by an independent certified public accounting firm that after such reinvestment the principal amount of the substituted securities, together with the earnings thereon and other available monies, will be sufficient to pay, as the same become due, all principal of, redemption premium where required, and interest on the Refunded Obligations which have not then previously been paid, and (ii) an unqualified opinion of nationally recognized bond counsel to the effect that (a) such reinvestment will not cause the Refunding Obligations or the Refunded Obligations to be "arbitrage bonds" within the meaning of Section 148 of the Code and the Regulations in effect thereunder on the date of such reinvestment, and (b) such reinvestment complies with the Constitution and laws of the State of Wisconsin and the provisions of all relevant documents relating to the issuance of the Refunding Obligations and the Refunded Obligations.

8. Substitute Investments. At the written request of the Village and upon compliance with the conditions hereinafter stated, the Escrow Agent shall have the power to request the redemption of the SLGs and to substitute direct obligations of, or obligations which are unconditionally guaranteed by, the United States of America, which are not subject to redemption prior to maturity and which are available for purchase with the proceeds derived from the disposition of the SLGs on the date of such transaction. The Escrow Agent shall

purchase such substitute obligations with the proceeds derived from the sale, transfer, disposition or redemption of the SLGs. The transactions may be effected only by simultaneous sale and purchase transactions, and only if (i) the amounts and dates on which the anticipated transfers from the Escrow Account to the fiscal agent or depository for the payment of the principal of and interest on the Refunded Obligations will not be diminished or postponed thereby, (ii) the Escrow Agent shall receive, at the expense of the Village, an opinion of a nationally recognized firm of attorneys experienced in the area of municipal finance to the effect that such disposition and substitution would not cause any Refunded Obligations or Refunding Obligations to be "arbitrage bonds" within the meaning of Section 148 of the Code and the Regulations thereunder; and (iii) the Escrow Agent shall receive, at the expense of the Village, a certification from an independent certified public accountant that, after such transaction, the principal of and interest on the U.S. government obligations in the Escrow Account will, together with other monies in the Escrow Account available for such purpose, be sufficient at all times to pay, when due, the principal of, redemption premium, where required, and interest on the Refunded Obligations.

The Village hereby covenants that no part of the monies or funds at any time in the Escrow Account shall be used directly or indirectly to acquire any securities or obligations, the acquisition of which would cause any Refunded Obligations or Refunding Obligations to be "arbitrage bonds" within the meaning of Section 148 of the Code and the Regulations thereunder.

9. Miscellaneous.

a) Third Party Beneficiaries. This Agreement has been entered into by the Village and the Escrow Agent for the benefit of the holders of the Refunding Obligations and the Refunded Obligations, and is not revocable by the Village or the Escrow Agent, and the investments and other funds deposited in the Escrow Account and all income therefrom have been irrevocably appropriated for the payment and any redemption of the Refunded Obligations and interest thereon when due, in accordance with this Agreement. This Agreement shall be binding upon and shall inure to the benefit of the Village and the Escrow Agent and their respective successors and assigns. In addition, this Agreement shall constitute a third party beneficiary contract for the benefit of the owners of the Refunding Obligations and the Refunded Obligations. Said third party beneficiaries shall be entitled to enforce performance and observance by the Village and the Escrow Agent of the respective agreements and covenants herein contained as fully and completely as if said third party beneficiaries were parties hereto.

b) Severability. If any section, paragraph, clause or provision of this Agreement shall be invalid or ineffective for any reason, the remainder of this Agreement shall remain in full force and effect, it being expressly hereby agreed that the remainder of this Agreement would have been entered into by the parties hereto notwithstanding any such invalidity.

c) Termination. This Agreement shall terminate upon the payment of all of the principal of and interest on the Refunded Obligations. The parties realize that some of the amounts hereunder may remain upon termination. Any amounts remaining upon termination shall be returned to the Village for deposit in the account designated "Debt Service Fund Account for "Interest and Principal Account for \$5,610,000 Waterworks System and Sewerage System Revenue Bonds, Series 2016B, dated July 6, 2016" created by the Resolution and used solely to pay the principal of and interest on the Refunding Obligations. Termination of this

Agreement shall not, of itself, have any effect on the Village's obligation to pay the Refunding Obligations and the Refunded Obligations in full in accordance with the respective terms thereof.

d) Indemnification. The Village agrees to hold the Escrow Agent harmless and to indemnify the Escrow Agent against any loss, liability, expenses (including attorney's fees and expenses), claims, or demand arising out of or in connection with the performance of its obligations in accordance with the provisions of this Agreement, except for gross negligence or willful misconduct of the Escrow Agent. The foregoing indemnities in this paragraph shall survive the resignation or removal of the Escrow Agent or the termination of the Agreement.

e) Governing Law. This Escrow Agreement shall be construed, interpreted and governed by and under the laws of the State of Wisconsin.

f) Execution in Counterparts. This Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed by their duly authorized officers on the date first above written.

VILLAGE OF MUKWONAGO,  
WAUKESHA AND WALWORTH COUNTIES,  
WISCONSIN

By: \_\_\_\_\_  
Fred Winchowky  
President

(SEAL)

By: \_\_\_\_\_  
Steven A. Braatz, Jr.  
Village Clerk/Treasurer

ASSOCIATED TRUST COMPANY,  
NATIONAL ASSOCIATION,

GREEN BAY, WISCONSIN,  
as Escrow Agent

By: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(SEAL)

And: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DRAFT

(Refunded Obligations)

EXHIBIT A-1

Village of Mukwonago, Wisconsin  
Water System and Sewerage System Revenue Bonds  
Dated April 1, 2007

Debt Service Requirements

<u>Payment Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Total Principal and Interest</u>
---------------------	-------------------------	----------------------	------------------------	-------------------------------------

(See Attached)

DRAFT

Bond Registrar  
or Fiscal Agent:

Associated Trust Company, National Association, Green Bay, Wisconsin

Depository:

The Depository Trust Company  
New York, New York

EXHIBIT B-1

U.S. TREASURY SECURITIES

(State and Local Government Series)

For Delivery July 6, 2016

<u>Type</u>	<u>Maturity Date</u>	<u>Par Amount</u>	<u>Coupon Rate</u>	<u>Cost</u>
-------------	----------------------	-------------------	--------------------	-------------

(See Attached Subscription Forms)

DRAFT

EXHIBIT C-1

AUTHORIZED ISSUANCE EXPENSES

Escrow Agent, Associated Trust Company, National Association, Green Bay, Wisconsin,	\$ _____
Escrow Verification, Dunbar, Breitweiser & Company LLP, Bloomington, Illinois	_____
Legal Opinion, Quarles & Brady LLP, Milwaukee, Wisconsin	_____
Rating Fee, Standard & Poor's, New York, New York	_____
Financial Advisor, Hutchinson, Shockey, Erley & Co.	_____
Fiscal Agent, Associated Trust Company, National Association, Green Bay, Wisconsin,	_____
Printing, Miscellaneous	_____
Total:	\$ _____

DRAFT

EXHIBIT D-1

ESCROW ACCOUNT CASH FLOW

(SEE ATTACHED)

DRAFT

EXHIBIT E-1

NOTICE OF FULL CALL\*

VILLAGE OF MUKWONAGO  
WAUKESHA AND WALWORTH COUNTIES, WISCONSIN  
WATERWORKS SYSTEM AND SEWERAGE SYSTEM REVENUE BONDS  
DATED APRIL 1, 2007

NOTICE IS HEREBY GIVEN that the Bonds of the above-referenced issue which mature on the dates and in the amounts; bear interest at the rates; and have CUSIP Nos. as set forth below have been called for prior payment on December 1, 2017 at a redemption price equal to 100% of the principal amount thereof plus accrued interest to the date of prepayment:

<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>CUSIP No.</u>
12/01/2018	\$ 275,000	4.00%	62507PBT8
12/01/2019	300,000	4.00	62507PBU5
12/01/2022	1,300,000	4.50	62507PBX9
12/01/2024	1,250,000	4.50	62507PBZ4

Upon presentation and surrender of said Bonds to Associated Trust Company, National Association, Green Bay, Wisconsin, the registrar and fiscal agent for said Bonds, the registered owners thereof will be paid the principal amount of the Bonds plus accrued interest to the date of prepayment.

Said Bonds will cease to bear interest on December 1, 2017.

By Order of the  
Village Board  
Village of Mukwonago  
Village Clerk/Treasurer

Dated \_\_\_\_\_

\* To be provided to Associated Trust Company, National Association, Green Bay, Wisconsin at least thirty-five (35) days prior to December 1, 2017. The registrar and fiscal agent shall be directed to give notice of such prepayment by registered or certified mail, overnight express delivery, facsimile transmission, or electronic transmission to The Depository Trust Company, Attn: Supervisor, Call Notification Department, 570 Washington Blvd., Jersey City, NJ 07310, not less than thirty (30) days nor more than sixty (60) days prior to December 1, 2017 and to the MSRB electronically through the Electronic Municipal Market Access (EMMA) System website at [www.emma.msrb.org](http://www.emma.msrb.org). Notice shall also be provided to Ambac Assurance Corporation, or any successor, the bond insurer of the Bonds.

EXHIBIT F-1\*

NOTICE OF ADVANCE REFUNDING AND REDEMPTION  
OF THE WATERWORKS SYSTEM AND SEWERAGE  
SYSTEM REVENUE BONDS, DATED APRIL 1, 2007  
OF THE VILLAGE OF MUKWONAGO, WISCONSIN (THE "2007 BONDS")

Notice is given that the 2007 Bonds described below (the "Refunded Obligations"), of the Village of Mukwonago, Wisconsin (the "Village") have been advance refunded by the Village pursuant to an Escrow Agreement dated the 6th day of July, 2016 between the Village and Associated Trust Company, National Association, Green Bay, Wisconsin (the "Escrow Agent").

<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>CUSIP No.</u>
12/01/2018	\$ 275,000	4.00%	62507PBT8**
12/01/2019	300,000	4.00	62507PBU5**
12/01/2022	1,300,000	4.50	62507PBX9**
12/01/2024	1,250,000	4.50	62507PBZ4**

The Village has instructed the Escrow Agent to call the Refunded Obligations for redemption on December 1, 2017. The Village has irrevocably deposited United States government securities and cash in escrow with the Escrow Agent in an amount which, together with investment income on it, is sufficient to pay the interest on the Refunded Obligations up to and including December 1, 2017 and to redeem the Refunded Obligations on December 1, 2017 at a price of par plus accrued interest to December 1, 2017. Interest on the Refunded Obligations will cease to accrue on December 1, 2017.

Dated: July 6, 2016.

ASSOCIATED TRUST COMPANY,  
NATIONAL ASSOCIATION  
GREEN BAY, WISCONSIN  
as Escrow Agent

\* Within ten business days after the closing for the Refunding Obligations, notice shall be provided to the registered owners of the Refunded Obligations, to any fiscal agent for the Refunded Obligations and to the MSRB electronically through the Electronic Municipal Market Access (EMMA) System website at [www.emma.msrb.org](http://www.emma.msrb.org). Notice shall also be provided to Ambac Assurance Corporation, or any successor, the bond insurer of the Bonds.

\*\* Indicates refunding of full CUSIP.

EXHIBIT I TO RESOLUTION

NOTICE OF FULL CALL\*

Regarding

VILLAGE OF MUKWONAGO  
WAUKESHA AND WALWORTH COUNTIES, WISCONSIN  
GENERAL OBLIGATION REFUNDING BONDS  
DATED FEBRUARY 1, 2007

NOTICE IS HEREBY GIVEN that the Bonds of the above-referenced issue which mature on the dates and in the amounts; bear interest at the rates; and have CUSIP Nos. as set forth below have been called by the Village for prior payment on October 1, 2016 at a redemption price equal to 100% of the principal amount thereof plus accrued interest to the date of prepayment:

<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>CUSIP No.</u>
10/01/2017	\$ 950,000	4.00%	625064JZ4
10/01/2018	1,010,000	4.00	625064KA7

The Village shall deposit federal or other immediately available funds sufficient for such redemption at the office of The Depository Trust Company on or before October 1, 2016.

Said Bonds will cease to bear interest on October 1, 2016.

By Order of the  
Village Board  
Village of Mukwonago  
Village Clerk/Treasurer

Dated \_\_\_\_\_

\* To be provided by registered or certified mail, overnight express delivery, facsimile transmission, or electronic transmission to The Depository Trust Company, Attn: Supervisor, Call Notification Department, 570 Washington Blvd., Jersey City, NJ 07310, not less than thirty (30) days nor more than sixty (60) days prior to October 1, 2016 and to the MSRB electronically through the Electronic Municipal Market Access (EMMA) System website at [www.emma.msrb.org](http://www.emma.msrb.org). Notice shall also be provided to Assured Guaranty Municipal Corp. or any successor, the successor bond insurer of the Bonds.

**RESOLUTION 2016-0XX**

**A RESOLUTION AMENDING THE 2016 ADOPTED BUDGETS FOR THE GENERAL FUND**

**WHEREAS**, action by the Village Board of the Village of Mukwonago is required to amend the 2016 Adopted Budget, and,

**WHEREAS**, the Village Board has reviewed the budget amendments listed below and recommends their adoption for the reasons specified

**NOW, THEREFORE, BE IT RESOLVED** the Village Board of the Village of Mukwonago hereby approves amending 2016 Adopted Village Budget as follows:

E 100-5141-5399	Other	200	
R 100-4900-4930	Fund Balance Applied		200

Decrease General Fund expenditure budget to remain in compliance with expenditure restraint program which limits our budget increase to less than 1.20%, rounded to the nearest hundredth. The first amendment resulted in 1.199 increase which still would not qualify based on the automated calculation on the DOR’s website for the ERP program. This amendment results in 1.949 which we have confirmed will qualify.

Adopted this 21<sup>th</sup> day of June, 2016.

\_\_\_\_\_  
Fred Winchowky, Village President

Attest: \_\_\_\_\_  
Steven A. Braatz, Jr., Clerk-Treasurer

**RESOLUTION 2016-0XX**

**A RESOLUTION AMENDING THE 2016 ADOPTED BUDGETS FOR THE CAPITAL EQUIPMENT FUND**

**WHEREAS**, action by the Village Board of the Village of Mukwonago is required to amend the 2016 Adopted Budget, and,

**WHEREAS**, the Village Board has reviewed the budget amendments listed below and recommends their adoption for the reasons specified

**NOW, THEREFORE, BE IT RESOLVED** the Village Board of the Village of Mukwonago hereby approves amending 2016 Adopted Village Budget as follows:

E 430-5700-5711	Police Dept Capital Equipment	30,000	
R 430-4900-4930	Fund Balance Applied		30,000

Increase the Police Dept Capital Equipment budget to cover the balance due from the 2015 911 project. The project was budgeted in 2015 for the full amount needed, but we did not receive the final invoice for the project until now. This is a use of the unspent balance of the 2015 budget that was added to the reserves when 2015 books were closed.

Adopted this 21<sup>th</sup> day of June, 2016.

\_\_\_\_\_  
Fred Winchowky, Village President

Attest: \_\_\_\_\_  
Steven A. Braatz, Jr., Clerk-Treasurer



**SAMPLE PHASE II  
COMPREHENSIVE  
MARKET STUDY REPORT**

**CITY, STATE  
MONTH, YEAR**

Management

Research

Marketing

**Prepared Exclusively For:**

**Client Name  
Company Name**

Gregory R. Hanis, ISHC  
President

Member of



**Prepared By:**

**Hospitality Marketers International, Inc.**

**Gregory R. Hanis, ISHC  
President**

*Professionally Serving the United  
States & Canada for Over 27  
Years with Offices in Milwaukee,  
Wisconsin and Fort Myers,  
Florida*

P.O. Box 510445  
New Berlin, WI 53151-0445

10014 Majestic Avenue #50  
Fort Myers, FL 33913

800-657-0835  
Fax: 239-334-6562

[hmi@hospitalitymarketers.com](mailto:hmi@hospitalitymarketers.com)

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**The Following sample report is a composite of several reports recently completed by Hospitality Marketers International, Inc. The intent is to show the detailed research information that is included in each section of our reports. This sample report is not a complete report for any one specific market. It will show the type of information our clients receive to evaluate the feasibility of a hotel project in their specific market areas.**

#### **INTRODUCTION/OBJECTIVE**

Hospitality Marketers International, Inc., (HMI) has been engaged to provide this Phase II Comprehensive Market Study Analysis of the *Anytown, US*, market area. This Market Study will provide information concerning the town's market area and the market factors that would affect the possible development of a hotel facility in this community.

In this report, the focus will be on the development of a 60-room, limited-service, mid-priced, *name brand* hotel facility on the west side of town at the intersection of Main Street and Westview Drive. This hotel would feature traditional style hotel rooms in a four-story configuration. There will be no food and beverage facilities provided at this hotel. This report will provide recommendations for market feasibility to support this proposed hotel facility. The proposed size of the hotel to be developed will also be recommended.

Comprehensive research was performed and reviewed regarding the community's economic indicators, competitive Lodging Supply, and Lodging Demand generators. HMI conducted field research to determine the relationship between the community and the proposed facility's Lodging Supply competitors and Lodging Demand generators. Economic indicators were studied to determine the stability and future growth potential of the general market area.

Multiple-year Occupancy, Average Daily Room Rate, and Sales Revenue projections for the hotel were based upon a detailed review of the field research data. Facility recommendations as to product type, size, brand affiliation, and amenities were based upon the market demand research for the proposed facility. Again, these recommendations will focus on a limited-service, mid-priced hotel facility. The research that was conducted focused on macro- and micro-market analysis of the *Anytown* market area to determine the viability of this market to support the proposed hotel.

This is a comprehensive Market Study prepared for the developer to determine the potential for this type of hotel in this community. Based upon the results of this research, this report could be used by the prospective developer to pursue a specific hotel development in this community. This market study report should be acceptable

for internal as well as external investment and lending purposes. If, at any time, there are questions regarding this research, or this report needs to provide specific information regarding this hotel development, HMI will be available to address the required information.

SAMPLE

## **GENERAL MARKET DESCRIPTION**

The general market area for this hotel will be the entire City of *Anytown* and the surrounding community of Avon Park, which is located to the north of the subject site. The regional market area includes an approximate 25-mile radius around *Anytown*. This area includes Avon Park, Sebring, and Lake Placid, all of which are along Highway 27. It also includes the entire Highlands County area and some surrounding areas in Hardee, Desoto and Polk Counties.

Sebring is conveniently located in the south-central section of the state. It has easy access to larger metropolitan areas within a 1½ to 2½ hour drive of Tampa, St. Petersburg, Bradenton, Sarasota, Port Charlotte, Fort Myers, Miami, Ft. Lauderdale, West Palm Beach, Fort Pierce and Orlando. There are many other communities located within this radius that *Anytown* has access to and can support in the regional market area.

Highway 27 is a well developed, four-lane highway that transports traffic through the central sections of the state. It is a key link from the Orlando area to the north to Miami to the south. Significant truck, transient and local resident traffic is seen on this highway. The main commercial development in the *Anytown* and Avon Park area is along Highway 27. The older commercial activity is located off Highway 27 in the downtown area of *Anytown*. The downtown area is quaint and maintains the historic flavor of the area.

The primary market area served by the hotel will be the Sebring and Avon Park area. With the site being located on the north side of Sebring, access to the entire Sebring and Avon Park area will be excellent. The Sebring market is made up of three cities, Sebring being the main focus of the area. However, Avon Park, located to the north, and Lake Placid, located to the south, make up the greater market area. The location on the north side of Sebring will best serve the Sebring and Avon Park areas.

Sebring and Highlands County have their roots in agriculture. Citrus crops and ranching are the mainstays of this industry. However, this area is diversified with some industry, tourism and residential development. It is also a hub for educational and medical services in the area.

In 2004, the area experienced a significant influx of short-term residents that fled the hurricane season on the east and west coasts of Florida. Due to the damage sustained in both areas, this area had some residents stay until their houses were rebuilt. Some residents stayed and established new homes in the area. Like the entire State of Florida, residential growth is significant in the area. It is not as fast as the coastal areas but it is steady. Land costs and some elements of the cost of living are lower in the central areas of the state. Also, quality of life issues such as taxes, crime, and congestion, are much lower in this area. This residential growth is

developing support for expanding retail, medical, educational and professional services in the Sebring area. Extensive growth is seen in the immediate market area as well.

Sebring has long been known for an internationally famous auto race. The “12 Hours of Sebring”, held in March, brings visitors, teams and sponsors from all over the nation and world. The race course also hosts other events during the year with another major event developing in late fall of each year.

The area is also known for its variety of inland fresh water lakes. Numerous lakes abound in this area. Water activities including boating, water sports, scuba diving and fishing are popular year-round activities in the area. Hunting is also large in the area during seasonal periods. Deer and wild boar are the major game hunted. Wild bird hunting is also experienced in the area.

There are also other activities, festivals and events held each year in this area. Bird watching, triathlons, youth and amateur sports, golf, and Highlands Hammock State Park all add features to this market that offer diversity of potential Lodging Demand.

The following exhibits will describe the geographic location of this market and subject site.

- Exhibit 1 of this report shows the geographic relationship of the subject market to the Greater United States.
- Exhibit 2 of this report relates the geographic relationship of the subject market to the State of Florida. Also highlighted is the regional market area that could be served by Sebring.
- Exhibit 3 of this report shows the Sebring/Avon Park/Lake Placid regional market area. Also highlighted are the primary competitive hotels as well as the location of the site for the proposed hotel.
- Exhibit 4 highlights the Subject Site within the broader Sebring market area. Also highlighted are the primary competitive hotels as well as the location of the site for the proposed hotel.
- Exhibit 5 indicates the Subject Site location of the site for the proposed hotel.

## **SITE ANALYSIS**

This section of the report will review the geographic subject site for the proposed hotel facility. Key elements of the site analysis will be discussed including visibility, accessibility, support services, and competitive position.

## **SUBJECT SITE DESCRIPTION**

There were two subject sites identified for the proposed hotel. The first site, and preferred site, is located at 630 South Wabash Avenue. The second site is located at 600 South Clark Street.

### **South Wabash Site**

The first site, at 6230 South Wabash Avenue, was determined to be the more preferred site due to its location in the marketplace. This site is a vacant parcel of land on the west side of the street. It has proximity to the busy Michigan Avenue area. It is closer to the Chicago Hilton & Towers Hotel which is a major convention oriented hotel. Potential overflow and alternative guest lodging is possible, being only one block away from the hotel. This area also appears to be in the more developing commercial area of the South Loop market. This makes it more tourist friendly for support services.

This subject site has very good access into the Loop area and the areas to the north along Michigan Avenue.

A negative to the site is the elevated commuter rail track located immediately behind the site. Noise from this feature would be a factor to deal with in developing the site. Positioning elements of the mixed-use development at the appropriate level would be critical to mitigate noise impact. Ideally, hotel development should occur above the tracks.

This subject site area appears to be adequate to support hotel development at this time. The focus of this report will be on further identifying this site as the preferred subject site for this project.

### **South Clark Street Site**

The second site, at 600 South Clark Street, is located across from the Federal Immigration building. The site is currently occupied by a parking garage. This would require demolition of the parking structure and investigation of the potential environmental condition of the site. This site seems to be more removed from the current general activity of the South Loop area. It is more removed from the South Michigan Avenue area and the Chicago Hilton Hotel & Tower facility. It does have very good access into the Loop area to the north. South Clark Street does not appear to be as tourist friendly with potential support services in the immediate area.

Overall, this site appears to be premature for hotel development. Additional expansion of the South Loop area would be required to support hotel development, and, as a result, this site may become more viable in the next three to five years.

#### SITE PREPARATION

This South Wabash Avenue site is currently cleared and generally ready for development.

This subject site is about 15,867 square feet. High-rise development would be required.

In regard to the environmental condition of the site, there was a restaurant on the site that did burn down. This may have potential environmental issues that need to be addressed due to the fire. An environmental study should be performed to confirm this observation and the overall environmental integrity of the site.

Water drainage, seepage or flood plain issues do not appear to exist for this site. Toxic waste issues would be addressed by an environmental study.

Being an urban site, all major utilities are in the area along South Wabash Avenue. This should include water, sewer, telephone, Internet, electric and cable television.

#### Visibility

Being an urban site, visibility is limited by large and tall buildings in the area. These limitations are typical for urban sites. The hotel will need to provide adequate directional information for guests.

#### Accessibility

*Accessibility* to the property is very good via surface streets. South Wabash Avenue has access north and south through the area. Harrison Street provides the closest east/west access through the area. I-290, the Stevenson Express, and the Congress Parkway provide access to other expressway routes through the downtown and metropolitan areas of Chicago.

Traffic congestion in the area is typical with a large city urban area. South Wabash is a traditional urban surface street. During peak drive times, traffic congestion will occur.

#### Support Services

*Support services* are in the immediate area. This includes retail and restaurant support services. However, they are limited in scope.

Restaurants are located along South Wabash in the immediate area. However,

destination restaurants are limited. Most of the restaurants support the local residents and are more fast food services or limited-service in nature. The Chicago Hilton Hotel & Towers and the Blackstone Hotel provide the largest variety of restaurants that would be unique in the area. This is located one block from the South Wabash site. In the immediate area, within walking distance, are a Quizno's Sub Shop, Jimmy John's Sub Shop, pizza, etc. Next to the subject site is a KFC and pizza restaurant. In the downtown area around the Loop, north Michigan Avenue, Rush Street, and the River North area are a variety of destination restaurants. Access would be mainly via taxi as walking would be considerable.

The following chart highlights the many restaurant options within a half mile of the subject site.

Restaurant Options Located Within a Half Mile of Subject Site			
American	Distance (Miles)	Café	Distance (Miles)
Bar Louie	0.18	Eleven City Diner	0.31
Bongo Room	0.35	Yolk	0.35
Cosi	0.34	<b>Chinese</b>	
Custom House	0.21	Charming Cuisine	0.06
Epic Burger	0.13	China Inn Restaurant	0.45
Hackney's Printers' Row	0.13	Fornetto & Mei's Kitchen	0.33
Harold's Chicken Shack	0.03	Panda Express	0.49
Orange on Harrison	0.20	Panda Express	0.37
Potbelly Sandwich Works	0.32	Panda Express	0.41
<b>Asian</b>		Yang	0.41
Korean Express Restaurant	0.48	<b>French</b>	
Osy	0.23	Everest	0.34
<b>Bars &amp; Pubs</b>		<b>International</b>	
Buddy Buy's Legends	0.08	Berghoff Café	0.43
Close-Up 2	0.31	<b>Italian</b>	
Hothouse	0.03	Caffe Baci	0.47
Kasey's Tavern	0.13	Sopraffina Marketcaffe	0.46
Kitty O'Shea's	0.11	Trattoria Caterina	0.16
Manhattan's Bar	0.26	Tutto Italiano	0.40
South Loop Club	0.06	<b>Japanese</b>	
Tantrum	0.26	Samurai Sam's	0.41
Villain's Bar & Grill	0.21		
Whitehill Corporation	0.13		

Restaurant Options Located Within a Half Mile of Subject Site (Cont.)			
<b>Mexican</b>	Distance (Miles)	<b>Pizza (Cont.)</b>	Distance (Miles)
Burrito Buggy on Van Buren	0.45	Pizza Broker	0.21
Chipolte Mexican Grill	0.34	Reggie's Pizza Express	0.42
LA Cocina Mexican Grill	0.33	Sbarro	0.3
LA Cocina Restaurant	0.32	<b>Seafood</b>	
Qdoba Mexican Grill	0.46	Coco's Famous Deep Fried	0.31
Taco Fresco	0.44	Fish Port Incorporated	0.33
Wabash Tap	0.46	JJ Fish	0.43
<b>Pizza</b>		Savoy Restaurant & Grill	0.16
Alcock's Inn	0.42	Sharks Fish & Chicken	0.31
Edwardo's Natural Pizza Restaurant	0.18	<b>Steakhouse</b>	
Exchequer Restaurant	0.39	Mercat A La Planxa	0.11
Giordano's	0.39	Russian Team Time	0.42
Giodanos Pizzeria	0.34	<b>Sushi</b>	
KFC	0.05	Tamarind	0.05
Pat's Pizzeria	0.23		

Entertainment options are also limited in the area. A larger variety of entertainment would be found in the Loop area, along Michigan Avenue and in the northern areas of downtown. Nightclubs and theaters would be located in these areas. Typically, a taxi would be required to access these facilities.

There are numerous museums in the area for tourists to visit. Some would be within walking distance in better weather. These museums are major facilities and would offer an attractive venue for tourists.

Recreational options would be available in the Grant Park area. Running and walking would be available in this area and would provide a safe and inviting area for recreation.

Retail shopping is limited to residential support retail. Specialty and boutique shopping is not developed in this area. There are national and regional retailers located in the Roosevelt Road area, and a large retail center has developed in this area. However, it should be considered as a destination retail center that would attract tourists to the area. Additional retail is being developed in the Roosevelt Road area with new residential development.

Retail and restaurant options were highlighted as a needed area for the South Loop market. This area was identified as lacking these support services.

## **ECONOMIC OVERVIEW**

This section of the report provides a composite analysis of the economic environment in which the proposed hotel would operate. This economic analysis does not conclusively determine how successful the proposed facility will be in the Monroe market; however, it offers valuable insight into the economic stability and growth potential of the market. It will directly affect the conclusions formulated later in this report.

The economics of this area are supported by various factors. Monroe will be the primary economic area to influence this market. However, the Green County area, especially around Monroe, will also influence this market indirectly. Monroe's economy will be driven by a mix of factors including industrial, commercial, medical and tourism.

The industrial portion of the Monroe market is built on a collection of very long-standing, steady businesses in the city. Many of the businesses in the Monroe area began in the city and have never left, providing this economic constant for the city. Additionally, a number of the companies located in the city and the county have national and international ties which connect this rural area with large markets. The central location of the city with easy access to markets such as Dubuque, Iowa, Milwaukee and Madison, Wisconsin, and the Northern Illinois markets also makes the city a desirable place for industry to develop. The new industrial park area has also been developed with the intention that additional companies would choose to be located in Monroe.

As mentioned, there are plans for further commercial growth in the city with the majority of this growth occurring just north of the city limits. Currently, Monroe serves a commercial hub for the surrounding small communities, and this growth has already begun with the current development of the Wal-Mart Super Center.

The medical market is also a strong factor in the economics of the city and the county. The Monroe Clinic is a large regional hospital located in Monroe, just south of the site. This hospital is currently undergoing an \$85 million addition and renovation and employs over 1,000 people.

The downtown area has retained its unique historic small town atmosphere. This lends itself to providing a tourist draw to the community. Tourists are also drawn to the cheese factories, the Swiss Colony Outlet Center, and the bike trail.

It was reported by numerous city and county officials that despite the economic hardships felt in the overall United States economy at this time, the City of Monroe has thus far remained largely unaffected. This is not to say that this will not change in the future, but it is a testimony to the strength, consistency and diversity of the

Monroe industrial and commercial market.

The following provides some economic characteristics of the Monroe market area. These areas will assist in understanding the economic stability of the market.

### POPULATION

The following chart highlights the *Population* growth of the subject market area.

POPULATION							
	1997	2007	% CHG.	ANN. % CHG.	5-YEAR PROJ.	% CHG.	ANN. % CHG.
City of Monroe	N/A	10,516	N/A	N/A	N/A	N/A	N/A
Green County	33,100	36,224	9.4%	0.9%	N/A	N/A	N/A
State of WI	5,180,900	5,597,312	8.0%	0.8%	N/A	N/A	N/A
EN Ctrl Region	43,810,000	46,480,455	6.1%	0.6%	47,190,017	1.5%	0.3%
United States	267,540,600	304,141,549	13.7%	1.4%	319,161,431	4.9%	1.0%
POPULATION - Number of Households							
	1997	2007	% CHG.	ANN. % CHG.	5-YEAR PROJ.	% CHG.	ANN. % CHG.
City of Monroe	N/A	4,656	N/A	N/A	N/A	N/A	N/A
Green County	12,700	14,514	14.3%	1.4%	N/A	N/A	N/A
State of WI	1,938,000	2,233,105	15.2%	1.5%	N/A	N/A	N/A
EN Ctrl Region	16,310,000	17,994,558	10.3%	1.0%	18,426,405	2.4%	0.5%
United States	98,635,500	114,694,201	16.3%	1.6%	120,741,378	5.3%	1.1%

*Source: Sales and Marketing Management Annual Survey of Buying Power*

- The above chart indicates that the Population in Monroe County has grown by 0.9% per year. This is a rate that is slightly higher than the state and the region.
- According to the U.S. Census, in 2000 the City of Monroe had a Population of 10,843. This represented 32.8% of the County's Population. In 2007, the U.S. Census estimated the City's Population was 10,516, or 29.0% of the County's, indicating a growth rate of (-0.4%) per year. It is estimated that the County's Population grew at 0.9% per year during this period. This shows the lack of residential growth occurring in the city due to the lack of usable land.
- It appears that the Number of Households is growing slightly faster than the Population in the County. In 2000, the City of Monroe reported having 37.1% of the County's households. This decreased to 32.1% in 2007, indicating that while there is not any new growth occurring in the city, there are also a small percentage of people leaving the city.

### EFFECTIVE BUYING INCOME

The *Effective Buying Income* measures the economic health of the residents in the

area. There should be a steady growth in Effective Buying Income that surpasses the rate of inflation for the same time period. This would indicate that the area has a potentially strong employment base.

EFFECTIVE BUYING INCOME							
	1997	2007	% CHG.	ANN. % CHG.	5-YEAR PROJ.	% CHG.	ANN. % CHG.
City of Monroe	N/A	\$192,610	N/A	N/A	N/A	N/A	N/A
Green County	\$440,964	\$705,245	59.9%	6.0%	N/A	N/A	N/A
State of WI	\$78,011,605	\$110,700,516	41.9%	4.2%	N/A	N/A	N/A
EN Ctrl Region	\$696,226,285	\$933,368,107	34.1%	3.4%	1,039,263,101	11.3%	2.3%
United States	\$4,161,512,384	\$6,300,794,040	51.4%	5.1%	7,383,192,701	17.2%	3.4%
EFFECTIVE BUYING INCOME - PER CAPITA							
	1997	2007	% CHG.	ANN. % CHG.	5-YEAR PROJ.	% CHG.	ANN. % CHG.
City of Monroe	N/A	\$18,316	N/A	N/A	N/A	N/A	N/A
Green County	\$13,322	\$19,469	46.1%	4.6%	N/A	N/A	N/A
State of WI	\$15,058	\$19,777	31.3%	3.1%	N/A	N/A	N/A
EN Ctrl Region	\$15,892	\$20,081	26.4%	2.6%	\$22,023	9.7%	1.9%
United States	\$15,555	\$20,717	33.2%	3.3%	\$23,133	11.7%	2.3%
Source: Sales and Marketing Management Annual Survey of Buying Power							

- Effective Buying Income in the County, on a per capita basis, is growing at a rate of 4.6% per year. This is slightly higher than the rate of growth in the state. It appears to have kept pace with inflation during this period.
- The state is growing at a slightly slower rate than the county at a rate of 3.1%.
- The actual dollar value of per capita Effective Buying Income in the city yields 92.6% to the actual dollar value in the state.

### RETAIL SALES

*Retail Sales* is an economic factor that may indicate the influence of outside economic sources bringing revenue to the area. Regional shopping districts typically draw external economic sources that will demonstrate the additional health of the economy.

RETAIL SALES							
	1997	2007	% CHG.	ANN. % CHG.	5-YEAR PROJ.	% CHG.	ANN. % CHG.
City of Monroe	N/A	\$433,943	N/A	N/A	N/A	N/A	N/A
Green County	\$546,451	\$651,470	19.2%	1.9%	N/A	N/A	N/A
State of WI	\$51,825,002	\$86,668,457	67.2%	6.7%	N/A	N/A	N/A
EN Ctrl Region	\$418,035,846	\$691,240,652	65.4%	6.5%	735,191,751	6.4%	1.3%
United States	\$2,465,147,126	\$4,980,406,870	102.0%	10.2%	5,811,121,345	16.7%	3.3%
RETAIL SALES - PER CAPITA							
	1997	2007	% CHG.	ANN. % CHG.	5-YEAR PROJ.	% CHG.	ANN. % CHG.
City of Monroe	N/A	\$41,265	N/A	N/A	N/A	N/A	N/A
Green County	\$16,509	\$17,984	8.9%	0.9%	N/A	N/A	N/A
State of WI	\$10,003	\$15,484	54.8%	5.5%	N/A	N/A	N/A
EN Ctrl Region	\$9,542	\$14,872	55.9%	5.6%	\$15,579	4.8%	1.0%
United States	\$9,214	\$16,375	77.7%	7.8%	\$18,207	11.2%	2.2%

Source: Sales and Marketing Management Annual Survey of Buying Power

- As seen in the chart above, Per Capita Retail Sales are growing slowly in the county as compared to the more rapid growth seen in the state and region.
- Also, the per capita actual dollar amount in the city is significantly higher than the per capita actual dollar amount in the county and the state. This is likely due to the fact that this data includes the large, national mail order sales of Swiss Colony.
- As a ratio to Effective Buying Income, per capita Retail Sales in the city represented 225.3% of Effective Buying Income in 2007. This gives a strong indication that the Retail Sales amounts seen in the chart above are not based solely on the sales from the traditional retailers in the city. A yield this high indicates that there must be external factors affecting these sales numbers. It is likely that the Swiss Colony sales are the external factor in this market.
- Even without the effect of the Swiss Colony sales, the Retail Sales in the city are likely very strong due to the fact that Monroe is the commercial hub of the county.
- While Monroe is a commercial hub for local, residential needs in the county, it is not considered an area for regional shopping. This is due to the fact that Monroe is located close to numerous larger, commercial markets which have shopping malls and a wide variety of big box retailers. Destination shopping was not seen in this market, except for possibly at the smaller specialty, retail establishments in the downtown area and the Swiss Colony Outlet Center.

- The addition of the Wal-Mart SuperCenter and the potential for the addition of the Menards store should increase the traditional Retail Sales in the city as well.

**EATING AND DRINKING PLACE SALES**

Similar to Retail Sales, *Eating and Drinking Place Sales* can also be an indicator of external economic factors bringing revenue to the area and, more specifically, Lodging Demand.

EATING AND DRINKING PLACE SALES							
	1997	2007	% CHG.	ANN. % CHG.	5-YEAR PROJ.	% CHG.	ANN. % CHG.
City of Monroe	N/A	\$18,566	N/A	N/A	N/A	N/A	N/A
Green County	\$32,204	\$36,390	13.0%	1.3%	N/A	N/A	N/A
State of WI	\$5,119,201	\$7,571,511	47.9%	4.8%	N/A	N/A	N/A
EN Ctrl Region	\$43,490,096	\$80,222,423	84.5%	8.4%	N/A	N/A	N/A
United States	\$243,842,859	\$604,553,851	147.9%	14.8%	N/A	N/A	N/A
EATING AND DRINKING PLACE SALES - PER CAPITA							
	1997	2007	% CHG.	ANN. % CHG.	5-YEAR PROJ.	% CHG.	ANN. % CHG.
City of Monroe	N/A	\$1,766	N/A	N/A	N/A	N/A	N/A
Green County	\$973	\$1,005	3.3%	0.3%	N/A	N/A	N/A
State of WI	\$988	\$1,353	36.9%	3.7%	N/A	N/A	N/A
EN Ctrl Region	\$993	\$1,726	73.9%	7.4%	N/A	N/A	N/A
United States	\$911	\$1,988	118.1%	11.8%	N/A	N/A	N/A

Source: Sales and Marketing Management Annual Survey of Buying Power

- The per capita actual dollar amount of Eating and Drinking Place Sales in the city is above the dollar amount seen in the county and the state and very similar to the region.
- There has been some growth in per capita Eating and Drinking Place Sales in the county at a rate of 0.3%. This rate of growth is considerably lower than the rate of growth in the state and the region.
- Unfortunately, the Monroe market does not have corresponding data to relate to. However, as previously mentioned, there has been some limit put on the opening of nationally branded restaurants such as Applebee's or TGI Fridays due to the limit on liquor licenses permitted in the city. There are a number of local, privately owned restaurants in the city as well as fast food restaurants which provide the area with dining options.
- The Eating and Drinking Place Sales in Monroe are supporting both the local, residential base as well as any travelers passing through the area.

WORKFORCE CHARACTERISTICS

The following chart highlights the distribution of the labor force within the market area. This will show how the employment base is distributed and indicates the reliance of the market on certain key industries. The following chart shows the Employment by Industry for the City of Monroe. The top three leading industries are shown in bold.

EMPLOYMENT BY INDUSTRY Monroe, Wisconsin		
TYPE OF EMPLOYMENT	NUMBER OF PERSONS EMPLOYED	PERCENT OF PERSONS EMPLOYED
Agriculture, Forestry, Fishing & Mining	84	1.5%
Construction	344	6.2%
<b>Manufacturing</b>	<b>1,296</b>	<b>23.3%</b>
Wholesale Trade	178	3.2%
<b>Retail Trade</b>	<b>997</b>	<b>17.9%</b>
Transportation and Public Utilities	224	4.0%
Information	148	2.7%
Finance, Insurance, and Real Estate	182	3.3%
Services	2,112	38.0%
- Business/Professional	268	4.8%
- <b>Health, Education &amp; Social Services</b>	<b>1,132</b>	<b>20.3%</b>
- Entertainment, Recreation, Hotels & Food Services	330	5.9%
- Other	219	3.9%
- Government	163	2.9%
<b>TOTAL</b>	<b>5,565</b>	<b>100.0%</b>
<i>Source: U.S. Census</i>		

- As indicated in the above chart, the top three industries comprise 61.5% of the employment base. This is a high percentage for these three industries. Typically, the top three industries comprise just over 50% of the employment. This would indicate that there is a strong reliance on these three industries in this area. However, the companies that are represented within these three industries are very stable in this community.
- The Manufacturing industry is the largest employer in the market area. Monroe Truck Equipment and the various cheese factories are the top

employers in this area.

- Health, Education and Social Services is the second largest employer in the city and is lead by the Monroe Clinic, which employs over 1,000 people. This full-service hospital facility serves a regional area reaching as far as northern Illinois.
- The Retail Trade area is the third largest employment base. This area has the potential to expand in the future with the development of the Wal-Mart Super Center and the potential Menards. Currently, major employers include Wal-Mart, Pick 'N Save grocery store and ShopKo. Swiss Colony also contributes to the employment in this industry segment.

**UNEMPLOYMENT RATES**

*Unemployment Rates* for the Monroe area are indicated in the following chart.

STATE OF WISCONSIN Historical Unemployment Rates		
YEAR	GREEN COUNTY	STATE OF WISCONSIN
2008 - YTD	4.4%	4.9%
2007	4.6%	4.9%
2006	4.4%	4.7%
2005	4.5%	4.8%
2004	4.5%	5.0%
2003	5.4%	5.6%
2002	5.0%	5.3%
2001	4.1%	4.4%
2000	3.1%	3.4%
1999	3.2%	3.1%
1998	3.3%	3.3%

*Source: U.S. Bureau of Labor Statistics*

The Green County area has had a consistently lower Unemployment Rate than the state, with an average deviation of 0.3 points lower. It is important to look at the county Unemployment as this is where the base of Population would be located to draw upon for employment in Monroe. The county's Unemployment Rate is not higher than the state in any year analyzed.

### LABOR SUPPLY AND WAGES

At this time, no *Labor Supply* problems were reported to be affecting this market. Available supply appears to exist in Service and Retail areas, however, it should be noted that the new Wal-Mart Super Center and the large number of manufacturing companies in the area have the potential to generate some labor supply issues. Offering a competitive wage will be critical to maintaining a high level of competent service for the hotel guests.

Due to the location of the City of Monroe, employment will be drawn from the local and county area.

### TRANSPORTATION

*Transportation* to the Monroe area is generally via the county, state and US highways serving the area. There are no interstate routes in the area. There are major regional traffic routes with the most significant being Highway 81/11. Additionally, Route 69 is another major route as it provides a direct connection with Monroe to the Madison market.

There is no scheduled commercial air service in the immediate Monroe market area. There is a small municipal airport located in the city but the closest commercial air service is provided by the Dane County Regional Airport located about fifty miles from Monroe. This airport provides service to thirteen major hub airports which provide both national and international service.

With the highways being the major access to this market, highway traffic counts for the subject site are shown in the following chart.

TRAFFIC COUNTS Monroe, Wisconsin				
LOCATION	YEAR	COUNT	CHANGE	
On Highway 69 - North of Highway 11/81	2004	6,100	--	
	- South of Highway 11/81	2007	5,900	--
		2004	5,300	11.3%
		2001	6,000	-11.7%
On Highway 11/81	- West of Highway 81	2007	6,400	--
		2004	6,300	1.6%
		2001	5,000	26.0%
	- East of Highway 81	2007	14,600	--
		2004	14,600	0.0%
		2001	12,100	20.7%
- East of Highway 69	2007	9,100	--	
	2004	8,000	13.8%	
	2001	7,800	2.6%	

Source: Wisconsin Department of Transportation

- The most significant traffic route to look at is on Highway 81/11. Traffic on this highway has increased in both directions since 2001. The most significant increases were seen from 2001 to 2004; however, a fairly significant increase of 13.8% was seen in traffic east of the site. This is encouraging as it shows that traffic is increasing around the subject site area.
- Traffic on Highway 69 largely consists of travelers to and from Monticello, New Glarus and Madison, Wisconsin. While growth rates are not available for traffic north of Highway 81/11, it appears that traffic south of the highway going in and out of the city limits is increasing.
- Overall, the traffic count growth rates are exceeding the rates of Population growth. This indicates the amount of transient traffic coming in and out of the city, and supports the information provided by city officials regarding the large amount of transient traffic in the area.
- This large amount of transient traffic is supported by the large Corporate/Commercial Market Segment, which includes a large number of

product distribution companies operating from the City of Monroe.  
Additionally, the central location of the city puts it in a good location for traffic traveling to the larger cities to the east, west and north of Monroe.

SAMPLE

**LODGING DEMAND**

This section of the report will identify Lodging Demand sources for the proposed hotel facility. Exhibit 2 of this report identifies the primary market area that will be serviced by the subject site location for this hotel on a year-round basis.

**MARKET SEGMENTATION**

The first area to be identified in describing the Lodging Demand Potential for the market area is the *Market Segmentation* that exists in the area. The following chart highlights the Market Segmentation projections for this proposed hotel development.

MARKET SEGMENTATION					
	SUBJECT MARKET PROBABLE PERCENT OF MARKET	RANGE	PROPOSED PROPERTY PROBABLE MARKET	MARKET PENET.	RANGE
Individual Travel Markets	70.0%	60.0%-75.0%	80.0%	114.3%	65.0%-85.0
Corporate/Commercial	45.0%	40%-50%	55.0%	122.2%	40%-60%
Social/Leisure	25.0%	20%-30%	25.0%	100.0%	20%-30%
Group Markets	30.0%	25.0%-35.0%	20.0%	66.7%	15.0%-25.0%
Business Related	15.0%	10%-20%	10.0%	66.7%	5%-15%
Social/Leisure Related	15.0%	10%-20%	10.0%	66.7%	5%-20%
TOTAL	100.0%		100.0%		
Source: HMI					

Discussions indicated that the *Market Segmentation* in the market area currently is heavily oriented toward the Individual Travel Market, especially the Corporate/Commercial segment. This is primarily due to the high concentration of Corporate/Commercial office space in the Aurora/Naperville market area. In Aurora, the Meridian Business Campus, its second largest at 660 acres, is located in very close proximity to the subject site to the north and west of it. The Butterfield Center for Business & Industry, the largest in Aurora at 900 acres, is located around the I-88 and Highway 59 interchange, south and west of it. Meadow Lakes Corporate Park is also in Aurora and located within a few miles of the subject site to the west and south. Discussions indicated that these industrial/business areas were full in the 70% to 90% range. Additionally, Aurora has over 4.5 million square feet of industrial/commercial space under development with permits having been issued. Over 22% of this new space, or 1 million square feet, is in close proximity to the Highway 59 Corridor.

In Naperville, there is over 11 million square feet of existing office space with an

additional 400,000+ being proposed. Discussions indicated that 75% of the Naperville space is located in either the Highway 59 Corridor or along I-88. This is supported by three of the top six largest employers in Naperville, excluding the two school districts being located there.

The proposed hotel, being located in the middle of the Highway 59 Corridor, should therefore be able to capture its fair share of this Corporate/Commercial business, supporting the weighting toward the Individual Traveler in the previous chart. This location also assures that the proposed hotel should capture its share and possibly more of the Individual Leisure travelers, since it is also in the midst of the extensive retail which runs the length of the Highway 59 Corridor.

Other attractions in the area which will generate Individual Leisure demand would include the multitude of events that occur at North Central College, which is located a few miles east of the subject site in Naperville. These facilities include its stadium, which has hosted regional and national sporting events including being the home field for the Chicago Fire, as well as hosting the Special Olympics. Other facilities at North Central College are host to many musical and theatrical type events and performances throughout the year. Naperville is also host to the Subaru United States Women's Triathlon Series over a two-day period which attracts participants, vendors and family members.

While the subject site may not be the closest hotel to the various event locations in Naperville, the multitude of events indicates that the central and convenient location of the subject site to many support type services will make it attractive to the overflow demand that will be generated.

There are extensive residential areas just a short distance off both the east and west sides of Highway 59, indicating that the proposed hotel should also be able to capture a portion of the social-related Group business, which is comprised of weddings, S.M.E.R.F. and sports groups. This also places it in close proximity to a wide variety of guest support services such as restaurants and retail shopping, making it attractive to those coming from more rural areas such as western Illinois to shop and be entertained.

Youth sports is big in Aurora with the Stuart Sports Complex having hosted the National Softball Association Youth World Series as well as the annual Memorial Day Soccer tournament, which attracts teams on a Midwest regional basis with over 3,000 participants.

To further define the Market Segmentation of the area, preliminary profiles for each Market Segment were defined. The following outline provides *Market Segmentation Profiles* that correspond with the subject property's projected Market Segmentation.

MARKET SEGMENTATION PROFILES		
	Demand Potential	
	Transient = T Extended= E Group= G	Subject Property Potential
Corporate/Commercial Markets		
Area Companies		
Administration	T, G, E	Above
Sales & Marketing	T, G	Above
Visiting Customers & Clients	T	Above
Human Resources	T, E	Above
Product Transportation	T	Below
Vendors & Suppliers to Local Market	T	Above
Area Medical		
Rush-Copley Medical Center	T, E	Average
Edward Hospital & Health Services	T, E	Average
Meetings and Seminars		
Corporate	G	Below
Association	G	Below
Government	G	Below
Training Groups-Smaller	T, G	Average
Inventory and Auditing Companies	G, E	Average
	<b>Potential</b>	<b>Average</b>
Social/Leisure Markets		
Visiting Friends & Relatives	T	Average
Highway I-88 Travelers	T	Average
Area Sites, Activities & Recreation	T	Below
Area shopping	T	Average
North Central College		
Fans for sporting events	T	Average
Families of students	T	Average
Visiting Teams	T	Average
Area Events & Festivals	T	Average
Relocation-Real Estate	T, E	Average
Motorcoach Tours	G	Below
Social, Military, Educational, Religious, Fraternal (S.M.E.R.F.) Groups		
Weddings	G	Above
Reunions	G	Above
Other	G	Average
Youth Sports		
Visiting Teams	G	Below
	<b>Potential</b>	<b>Average</b>
	<b>Overall Potential</b>	<b>Average</b>

Source: HMI

As indicated above, this market is well diversified and this diversification occurs in all Market Segments. The above list identifies a considerable list of Lodging Demand sources discovered during the research phase of this report. These demand sources relate to the overall market. With the potential of over 50% of the demand being Transient or Group oriented, the hotel will have the potential of developing demand from all of these identified sources. Some will be more productive than others for the hotel. Also, some will have the potential of generating extended-stay demand.

The Manufacturing industry, which is lead by Caterpillar, will generate potential transient and group demand. Several other large employers that could fall into the segment would include Lucent Technologies, Nicor Gas, Keebler Company, Westell

and Tellabs.

The Retail sector is the second largest employment area and is supported by the significant amount of retail outlets on both sides of Highway 59 from slightly south of I-88 to south of United States 34. These include the Westfield Shopping Town anchored by Sears, Macy's, and JC Penney; Yorkshire Plaza which includes Best Buy, Sportmart and Pier 1 Imports; Meridian Retail Center which includes Petsmart and Boston Market; Meridian Towne Center which includes Jared Jewelers, Red Lobster and Gateway Computers; Aurora Marketplace which includes Sport Authority, IHOP and Applebee's; and Meijer Superstore which also includes TGI Friday's, Luigi's House Restaurant and the subject site (see Exhibit 5 of this report for further details). Also supporting this sector is the retail headquarters of Office Max located in the market area.

Once again, the subject site's central location in the Aurora/Naperville area places it within ten to fifteen miles of an estimated twenty-five public and private golf courses, providing multiple choices in this activity when in the area.

In the medical area, there are two major medical centers in the area, one in Aurora and one in Naperville, east and west within a few miles of Highway 59. These hospitals are both listed as one of the top five largest employers in their respective communities in the chart below. These facilities provide excellent care in a wide variety of areas. Demand generated by either facility would include visiting doctors, technical people servicing equipment, recruiting medical staff, and families visiting patients, as well as patients seeking out-patient care in a number of areas.

Supporting the Leisure segment as well as providing "support services" to the other Market Segments is the Chicago Premium Outlets located on I-88 as well as the Hollywood Casino and the Paramount Theatre, a restored art deco movie palace with live entertainment, both located in downtown Aurora. On the Naperville side is its charming downtown with tree lined streets that include shops and restaurants while being able to maintain its historic past. There are the scenic winding River walk paths in a park along the DuPage River adjacent to downtown.

The most significant area where demand is readily identified is the corporate business generated by the manufacturers and other business in the Aurora/Naperville area. This includes both the Individual and the potential Group demand being generated. This is supported by the growth in both industrial (72%) and office/commercial (27%) square footage in Aurora from 2005 to 2006. Also, the number of commercial permits issued in 2006 increased by 63% to 67 from the previous year.

The site of the proposed hotel is right in the middle of the Highway 59 Corridor, in

close proximity to the major retail outlet areas of Westfield Fox Valley, Yorkshire Plaza and Aurora Marketplace as well as the Route 50 METRA Station. Also, numerous industrial and/or business parks are located on either side of Highway 59. In Aurora, these include the Meadow Lakes Corporate Park, the Butterfield Center for Business & Industry and the Meridian Business Campus, all of which discussions indicated being at or nearing capacity. There is 8.3 million square feet of retail space in Naperville with another 600,000 square feet being proposed.

To further understand the employment in the Aurora/Naperville market area, the following two charts highlight the major employers.

AURORA TOP EMPLOYERS		
COMPANY	SERVICE OR PRODUCT	TOTAL EMPLOYEES
Caterpillar Tractor Company	Earthmoving Equipment	3,000
Aurora School Districts #129 & 131	Education	2,820
Farmers Insurance Group	Insurance	1,700
Waubonsee Community College	Education	1,571
Rush-Copley Medical Center	Healthcare	1,300
City of Aurora	Government	1,280
Ltd Commodities	Catalog Fulfillment	1,200
Provena-Mercy Center	Healthcare	1,200
Dreyer Medical Clinic	Healthcare	1,145
Fox Valley Park District	Parks & Recreation	1,072
Hollywood Casino Aurora	Entertainment/Gaming	1,009
Met Life	Life/Health Insurance	760
Aurora Air Traffic Control	Air Traffic Control	750

*Source: City of Aurora Economic Development Commission*

NAPERVILLE TOP EMPLOYERS		
COMPANY	SERVICE OR PRODUCT	TOTAL EMPLOYEES
Two Naperville Area School Districts	Education	5,525
Edward Hospital & Health Services	Healthcare	4,600
Nicor Gas	Largest Illinois Natural Gas Distributor	3,700
Lucent Technologies	Telecommunications-Design/Develop/Mfg.	1,943
BP Amoco	Research & Technology - Oil & Gas	1,800
Office Max	Office Supplies Retail Headquarters	1,500
Tellabs	Telecommunications - Mfg.	1,338
City of Naperville	Government	1,043
ONDEO Nalco	Chemical Manufacturing	1,000

*Source: Naperville Development Partnership, 2007*

The above two charts indicate the wide variety of jobs in the market area from an employment standpoint. In regard to the Transient travel sectors, the above charts demonstrate the balance/diversity of the industries that the top employers are in, once past the school districts. Having this diversification allows the market to not be solely dependent on any one demand generator or Market Segment to produce Lodging Demand.

Individual suppliers and vendors traveling to the area are always difficult to track. However, this is a major part of the Corporate/Commercial market. Training/business seminars also comprise a portion of this market. There seems to be a good balance of potential demand for traditional lodging, which supports the demand for the proposed hotel.

#### SEASONALITY OF LODGING DEMAND

*Seasonality of Lodging Demand* was reviewed for the subject market area. For this report, the seasonality analysis was based upon the primary competitive set indicated in this report. This analysis will indicate the market's potential to attract Lodging Demand during various seasons. It will help determine the strengths and weaknesses during the operational year for the proposed property.

The following chart shows the most current information (twelve months ended March, 2008) related to the deviation from total demand for the Aurora/Naperville mid-priced to upper mid-priced market area, based upon information from the competitive set of lodging facilities, which will be discussed in greater detail later in this report.

<b>SEASONALITY OF LODGING DEMAND</b>			
<b>Deviation From Average Monthly Demand</b>			
<b>MONTH</b>	<b>DEMAND</b>	<b>ADR</b>	<b>REVPAR</b>
January	78.6%	98.5%	76.6%
February	84.5%	98.1%	90.8%
March	93.4%	99.5%	91.9%
April	93.3%	97.1%	<i>94.8%</i>
May	105.6%	100.6%	<b>107.4%</b>
June	115.9%	103.4%	<b>119.0%</b>
July	117.5%	104.3%	<b>117.7%</b>
August	116.5%	103.4%	115.6%
September	111.1%	102.3%	<b>112.9%</b>
October	113.1%	101.1%	109.8%
November	97.3%	99.2%	95.8%
December	82.0%	97.7%	77.0%
<i>ITALICS = RevPAR Exceeds at Least One Factor</i>			
<b>BOLD = RevPAR Exceeds Both Factors</b>			
<i>Source: Smith Travel Research and HMI</i>			

June, July, August and October are the strongest demand months with deviations from the average monthly demand being 115.9%, 117.5%, 116.5% and 113.1%, respectively. This is to be expected for this part of the Midwest due to the winter weather. It should be noted that there was no one particular event that occurred during these months to strengthen them to this extent.

The months of May and September were the next strongest months, with deviations from the average monthly demand being 105.6% in May, and 111.1% in September. This is also typical for this part of the Midwest. This pattern is positive since it means that in six months of the year, the average monthly demand for the market area is exceeded and, in another three months it is within less than seven percentage points of equaling, the average monthly demand.

The period from May through October is the strongest half of the year with 56.6% of the annual demand, for a yield of 113.2%. Again, this is strong for the Midwest area. However, the monthly seasonality does peak during this period with no severe valleys, as is found in other similar markets. This lack of significant peaks and valleys in demand indicates the strengths of both the corporate and leisure markets and their ability to compensate for their low times.

The weakest period for demand in this market is the period of December through

February, based upon both the average demand and average revenue generated. This is typical for the Midwest market.

The previous chart also demonstrates the deviation of the RevPAR exceeds the monthly deviation of both the demand and the ADR in four months of the year. In the months of August and October, the RevPAR deviation is just 1.0 and 3.4 percentage points, respectively, short of exceeding both. This is still considered strong, and indicates that the hotels in the market could be doing a better job in managing their rates in combination with their demand, even though it is within four percentage points or less of the average market ADR.

The market operates on a broad range of rates. In June, it hits a high average Occupancy of 73.9%, followed closely by July at 72.5%, August at 71.9% and September at 70.9%. The average low Occupancies of 50.7% in December and 50.0% in January result in a 23.9 percentage point swing in Occupancy, or a 47.8% change. There appears to be a much narrower fluctuation in ADR, ranging from an average high of \$86.36 in July to a low of \$80.44 in April, a swing of just \$5.92, or 7.4%. This narrow range in rates indicates that the market area competitive set may not be maximizing rates during periods of high Occupancies. It also could indicate a significant amount of contract/negotiated rate business in the Corporate/Commercial markets. It looks like a rather flat ADR range indicating an effect from the Corporate/Commercial markets. This results in a RevPAR swing of \$22.07, or 54.2%, which indicates that the market may not be maximizing RevPAR and overall revenue performance. It also indicates that Occupancy may be driving the RevPAR maximization in this market because the rates show far less variance from low to high.

During the past year (April, 2007 through March, 2008), Occupancy has been highest during the mid-week period. Occupancies averaged 82.1% on Tuesday and 80.7% on Wednesday. Mondays were not far behind at 73.4%. Saturday was the strongest weekend day at 67.5% during the same period. The highest Occupancy was on Tuesdays in June at 95.1%, on Wednesdays in September at 93.7%, and Wednesdays in June at 92.6%. Occupancies on Tuesdays in September at 91.8% and August at 90.6% also fell into this category. These exceptional nights were closely followed by the following nights which all achieved Occupancy greater than 81.0%: (1) Mondays in June and August, (2) Tuesdays in February, March, April, May, July, and October, (3) Wednesdays in March, April, August and October, (4) Thursdays in June and (5) Saturdays in June, July and September. Sunday, which is typically a low Occupancy day, had an average Occupancy of 48.8%.

One hundred and eighty-four days of the year, or during 50.4% of the year, there was an Occupancy greater than 70.0%, which indicates probable sold out or near sold out nights in the market area. This is an additional indicator of nights when the stronger

hotels are sold out and thus, Unaccommodated Lodging Demand is seen in the competitive set market area.

Also, during this same prior twelve-month period, the highest ADR's were achieved on Tuesdays at \$100.16 and Wednesdays at \$100.14. The remaining five days were tightly grouped in a range of \$93.34 on Fridays to \$99.24 on Mondays. ADR hit a high of \$103.87 on Tuesdays in March closely followed by Wednesdays in June at \$102.49 and Wednesdays in March at \$102.13. The next highest ADR's were on Mondays in July, Tuesdays in June, July and August, Wednesdays in May and Thursdays in June and December, all in a range of \$101.02 to \$101.89. There were forty-four other days throughout the year when the ADR was between \$100.00 and \$100.99. This indicates that the competitive set is attempting to maximize rates on the highest Occupancy days, while leaving some room for improvement.

#### LODGING DEMAND POTENTIAL INDEX

The Lodging Demand Potential for the subject property was also analyzed via the *Lodging Demand Potential Index*. This relates Lodging Demand Potential to the Market Segmentation previously projected for the subject property and the industry distribution in the area. This is a rating based on a scale of 0 to 5, with 5 indicating excellent Lodging Demand Potential and 2.5 indicating average Lodging Demand Potential. The following information shows the results of this analysis.

LODGING DEMAND POTENTIAL INDEX		
MARKET SEGMENTATION	PERCENT OF MARKET	LODGING DEMAND POTENTIAL INDEX
Individual Travel Markets		
- Corporate/Commercial Markets	55.0%	2.7
- Social/Leisure Markets	25.0%	3.0
Group Markets		
- Business Related	10.0%	2.0
- Social Leisure Related	10.0%	2.5
TOTAL	100.0%	2.7
INDUSTRY DISTRIBUTION	PERCENT OF MARKET	LODGING DEMAND POTENTIAL INDEX
Agriculture, Forestry, Fishing, Mining	0.2%	0.5
Construction	6.0%	2.0
Manufacturing	13.2%	3.5
Wholesale Trade	8.8%	2.5
Retail Trade	12.7%	3.0
Transportation and Public Utilities	4.2%	1.0
Information	2.4%	2.5
Finance, Insurance & Real Estate	7.9%	3.0
Services		
- Business/Professional	10.4%	3.5
- Health, Education & Social Services	11.4%	2.5
- Entertainment, Recreation, Hotel & Food Service	8.8%	2.5
- Other	3.7%	2.0
- Government	10.2%	2.0
TOTAL	100.0%	2.7

Source: HMI

It was estimated that the current Lodging Demand Potential is 2.7, which is strong.

- The strength of this market is primarily split three ways between the Manufacturing, Retail and Business/Professional sectors. All three of these include first and foremost, the Individual Corporate/Commercial traveler.
- The Individual business market ranges from service technicians coming

to work on equipment at manufacturers such as Caterpillar, to training on the maintenance of the products produced to suppliers and vendors.

- The Business/Professional area includes employees coming from other areas, the recruiting of new employees, clients and salespeople.
- The Individual Business traveler also includes salespeople coming to the area to call on clients in the medical, manufacturing, business/professional and education fields.
- The education and medical areas could include visiting professors and doctors. The two major regional medical centers included in the list of top employers are located on the east or west sides of Highway 59 within a few miles. Robert Morris College is located just minutes from the subject site in the Meridian Business Park.
- The potential for Lodging Demand from the Social/Leisure Market Segment is above average. This is due to several reasons, but primarily as mentioned earlier, the subject site's central location along the Highway 59 Corridor and its vast array of "neighborhood services" including a wide variety of restaurants and retail choices.
- This central location in the midst of a wide variety of support services makes it a prime location for those Individual and Group travelers coming to the area for weddings, reunions and youth sports teams.

#### RATE SENSITIVITY FACTOR ANALYSIS

Similar to the Lodging Demand Potential Index, a preliminary *Rate Sensitivity* analysis was also performed. This ranks the Market Segmentation planned for the proposed property and the anticipated Rate Sensitivity within the Market Segments. It utilizes a 5-point scale, with 5 indicating extreme sensitivity and 2.5 being average. The following are the results of this analysis.

RATE SENSITIVITY FACTOR		
Market Segmentation	% of Market	Rate Sensitivity Factor
Individual Travel Markets		
- Corporate/Commercial	55.0%	1.4
- Social/Leisure	25.0%	1.9
Group Markets		
- Business Related	10.0%	1.4
- Social/Leisure Related	10.0%	1.9
TOTAL	100.0%	1.6
Source: HMI		

In analyzing the Market Segmentation, it was felt that the overall Rate Sensitivity will be 1.6. This indicates that there appears to be only minimal rate resistance in all Market Segments, and is based upon a review of the Occupancy and Rate Chart which follows in this report. It indicates that there is a \$46 difference, or 72.8%, from the competitive property with the lowest rate to the one with the highest rate. The relative closeness of five of the seven competitor hotels, which happen to be in the top rate tier, indicates the likely hood of negotiated rates in the marketplace, but little Rate Sensitivity to the rate charged as long as it is competitive with the majority of the properties.

The Social/Leisure market or weekend business is felt to be slightly higher in Rate Sensitivity than the Corporate/Commercial market. The Social/Leisure business is typically the most Rate Sensitive, which includes shoppers, family members and friends, weddings, reunions and sports teams. Seasonality of this market will also affect these rates.

#### FEEDER MARKETS

*Feeder Markets* for this subject market would be generated differently by the Business and Social/Leisure markets.

- Feeder Markets for any business markets are felt to be primarily regional and national with some international markets as well. The drive-in regional corporate, vendors or suppliers will be key markets as they will mostly drive the area. Major Feeder Markets for this would be from the Upper Midwest area including major metropolitan markets such as Milwaukee, Detroit, St. Louis and Minneapolis.

- Social/Leisure markets were identified as being from a regional base such as the States of Wisconsin, Iowa, Illinois and Minnesota. This is also the area where friends and relatives will predominantly come from and will also be the primary source for the sports teams. Shoppers that create Lodging Demand will primarily come from both southern and western Illinois as well as potentially from eastern Iowa.

#### UNACCOMMODATED LODGING DEMAND

*Unaccommodated Lodging Demand* is described in two ways. The first is Lodging Demand that prefers to stay in the market area but currently is staying in other areas due to the lack of adequate accommodations either in condition or number of available rooms. The second definition is Lodging Demand staying in the market area but actually desiring accommodations in other market areas.

At the present time, looking strictly at the Aurora/Naperville market area and specifically the Highway 59 Corridor, one would conclude that the first type of *Unaccommodated Lodging Demand* occurs. This is because the Occupancy level for the competitive set exceeded 70% on over 50% of the days during the prior twelve-month period. Typically, when a market achieves 70% or higher average Occupancy levels, then it is likely that sold out days are occurring, resulting in the first type of *Unaccommodated Lodging Demand*.

A review of Smith Travel Research *Day of Week Analysis* indicates that *Unaccommodated Lodging Demand* may be occurring on (1) Tuesday and Wednesday nights in February through November as well as on (2) Mondays in February, April through November, (3) Thursdays during June through November, (4) Fridays during June through September and (5) Saturdays during May through October when Occupancies ranged from 70.4% to 95.1%. The Occupancy on these days was at a level of 80.0% or higher, 52.2% of the time. Tuesdays had the highest average annual Occupancy at 82.1%, closely followed by Wednesdays at 80.7%.

Discussions in general did not indicate that the second type of *Unaccommodated Lodging Demand* is occurring in the market area at the current time. However, it is probably occurring for some of the smaller communities to the south and west of Aurora.

### **LODGING SUPPLY**

This section of the report describes the primary competitive Lodging Supply that will affect the subject property, particularly for hotel room demand usage.

There are thirty-three hotels which would compete, in some form, with the proposed hotel in the Champaign/Urbana area. These thirty-three hotels contain 3,187 rooms, ranging from economy-style hotels to mid-priced, limited-service and full-service hotels as well as Upscale, all-suite and both economy and upscale, extended-stay properties. Of these thirty-three hotels, seven are felt to be primary competitive hotels. These seven hotels have 749 rooms, which represents 23.5% of the 3,187 available Lodging Supply referenced earlier.

The following chart will define the primary competitive hotels for this report. Exhibit 3 will highlight the geographic locations of these hotels in relationship to the subject site.

PRIMARY COMPETITIVE HOTELS				
Number of Hotels:		7		
Number of Hotel Rooms:		749		
Chain Related:	Hotels:	6	% Overall Mark	85.7%
	Rooms:	622	% Overall Mark	83.0%
Non-Chain Related:	Hotels:	1	% Overall Mark	14.3%
	Rooms:	127	% Overall Mark	17.0%
PRODUCT DIFFERENTIATION ANALYSIS				
CATEGORY	NUMBER OF HOTELS	PERCENT OF MARKET	NUMBER OF ROOMS	PERCENT OF MARKET
Economy	0	0.0%	0	0.0%
Mid-Priced (Limited-Service) <i>(Holiday Inn Express Hotel - 74 rms., Sleep Inn- 65 rms., Drury Inn &amp; Suites - 133 rms., Country Inn &amp; Suits Champaign North - 84 rms.)</i>	4	57.1%	356	47.5%
Mid-Priced (Full-Service) <i>(Holiday Inn - 198 rms., Ramada - 68 rms., )</i>	2	28.6%	266	35.5%
Mid-Priced Suite (Full-Service) <i>(Eastland Suites Hotel &amp; Conference Center- 127 rms.)</i>	1	14.3%	127	17.0%
Mid-Priced Extended Stay	0	0.0%	0	0.0%
Upscale (Select-Service)	0	0.0%	0	0.0%
<b>TOTALS</b>	<b>7</b>	<b>100.0%</b>	<b>749</b>	<b>100.0%</b>
<b>Average Room Size:</b>			<b>107.0</b>	
<i>Source: HMI</i>				

Of the seven hotels that are considered primary competitors to the proposed Comfort Suites Hotel, four are considered true limited-service hotels. Three are considered full-service, mid-priced hotels; and; one of those, the Eastland Suites Hotel and Conference Center, has 48 units with full kitchens, is an independent hotel with meeting space. There are no mid-priced true all-suite hotels in the Champaign/Urbana market area. The proposed hotel would be the first mid-priced all-suite hotel to be developed in this market.

The average sized hotel is 107 rooms. The Drury Inn & Suites is the largest hotel with 133 rooms, while the Sleep Inn is the smallest at 65 rooms.

Primary Competitive Property - Projected Occupancy & Average Daily Room Rates

The following chart highlights hotel rates and anticipated Occupancy performance for the primary competitive properties in the immediate Champaign County market area.

COMPETITIVE HOTEL OCCUPANCY & RATES						
PROPERTY	Occ. Perform.	RATE ANALYSIS				PROJECTED ADR
		SINGLE	DOUBLE	WEEKEND	CORP.	
<u>Champaign</u>						
Country Inn & Suites	Average	\$99-\$130	\$99-\$130	\$99-\$130	Same	\$91.60
Drury Inn	Average	\$115-\$135	\$115-\$135	\$115-\$135	Same	\$93.75
<u>Urbana</u>						
Eastland Suites	Average	\$99-\$125	\$99-\$125	\$99-\$125	Same	\$89.60
Holiday Inn	Average	\$94-\$104	\$94-\$104	\$94-\$104	Same	\$84.15
Holiday Inn Express	Average	\$97-\$117	\$97-\$117	\$97-\$117	Same	\$84.00
Ramada	Average	\$93-\$113	\$93-\$113	\$93-\$113	Same	\$67.98
Sleep Inn	Average	\$70-\$100	\$70-\$100	\$70-\$100	Same	\$62.56
COMPETITIVE MARKET AVERAGE DAILY ROOM RATE (ADR):						\$84.26
Source: HMI						

There appears to be three pricing tiers amongst this competitive set. The rate leader is the Drury Inn. It is located on North Prospect Avenue just north of I-74 approximately two miles east of the subject site-- placing it in the heart of the major retail area discussed earlier in this report. This gives it a yield to the market of 111.3%, primarily due to its location.

The top rate tier is comprised of the Drury Inn, the Country Inn & Suites and the Eastland Suites. The Country Inn & Suites is relatively new, having opened in April, 2004, respectively. The average projected ADR for this group is \$91.65 with a yield to the market of 108.8%.

The middle rate tier is comprised of the Holiday Inn and the Holiday Inn Express Hotel & Suites. The Holiday Inn Express is relatively new, having opened in December, 2005. The average projected ADR for this group is \$84.08, similar to the average of the competitive set.

The Sleep Inn and the Ramada make up the third and lowest rate tier.

The proposed hotel will be located across the street from the Sleep Inn as well as in front of the Holiday Inn and the Holiday Inn Express Hotel & Suites. It will be a block south of the Ramada on Lincoln. Typically, a Comfort Suites is positioned \$20 - \$25 higher than a Sleep Inn when they are in the same market area, which, most likely, will occur in this case as well, placing it as one of the rate leaders in the second tier of hotels in the chart above. This would position the new Comfort Suites at or slightly ahead of the Eastland Suites Hotel & Conference Center.

### Competitive Factor Analysis

Further analyzing the primary competitive hotels, a *Competitive Factor Analysis* was performed. This analysis is based upon a scale of 0 to 5, with 5 indicating strong competitive factors and 2.5 being average. The following chart highlights the analysis of the primary competitive hotels in the categories of *Rate, Facility, Brand, Location, and Market Segmentation*. It also highlights the overall competitive factor for each property and the subject market area. This report will provide an overview of the respective competitive position each hotel occupies within the market.

COMPETITIVE FACTOR ANALYSIS									
PROPERTY NAME	AGE (Yrs.)	# OF ROOMS	AAA RATING	RATE	FACILITY	BRAND	LOCAT.	MKT. SEG.	COMP. FACTOR
<u>Champaign</u>									
Country Inn & Suites	4.0	84	3	2.3	2.8	2.5	3.0	2.3	<b>2.6</b>
Drury Inn	11.0	133	3	2.2	2.8	3.0	3.0	2.3	<b>2.7</b>
<u>Urbana</u>									
Eastland Suites	42.0	127	N/A	2.4	3.0	1.5	2.5	3.0	<b>2.5</b>
Holiday Inn	11.0	198	N/A	2.7	2.5	4.0	2.5	2.0	<b>2.7</b>
Holiday Inn Express Hotel & Suites	2.5	74	N/A	2.5	2.5	4.0	2.5	2.3	<b>2.8</b>
Ramada	12.5	68	2	2.7	2.0	1.5	2.5	1.5	<b>2.0</b>
Sleep Inn	13.5	65	2	3.1	2.0	2.5	2.5	1.5	<b>2.3</b>
<b>COMBINED RATING</b>	<b>13.8</b>		<b>2.5</b>	<b>2.6</b>	<b>2.5</b>	<b>2.7</b>	<b>2.6</b>	<b>2.1</b>	<b>2.5</b>
<i>Source: HMI</i>									

In the chart above, this market is indicating average competitive factors overall. However, there are certain factors which are above average when comparing to the planned Comfort Suites facility.

The average age of the existing hotels is significant. All of these properties except two are at or past their first major renovation stage. As a result, if they do not keep themselves current, they will lose competitive position. The new hotel will have an advantage of bringing a fresh new hotel property to the market. Also, the traditional transient travelers will be attracted to the newer hotel. The Country Inn & Suites and the Holiday Inn Express Hotel & Suites, the two newer properties, are primarily traditional-style hotels rooms, which will minimize their impact on the all suite demand.

*Rate* competition will allow the hotel to position itself below the Country Inn & Suites, and the Drury Inn, but at the head of the second rate tier hotels. The typical Comfort Suites brand rate structure positions it approximately \$20 - \$25 above a locally competing Sleep Inn, which would justify this rate positioning.

*Brand* competition will be strong in this market. Operating without a brand is not suggested. The stronger brands of and Intercontinental via Holiday Inn Express and Holiday Inn, Drury and Radisson through Country Inn & Suites, are in this market. A

strong national or regional brand is required to be competitive. Planning to develop a Comfort Suites hotel will allow the hotel to be affiliated with a sister Choice Hotels property brand.

All of the hotels in the competitive set are well *located* to serve the Champaign County market. All are along I-74, within two to three miles or less of the site of the proposed Comfort Suites, with convenient, easy access to the major shopping, the University of Illinois and the major medical centers.

The average size of the competitive set of properties was 107 rooms. This is almost 25% larger than the size of the proposed Comfort Suites at 86 rooms. Being this much smaller than the competitive set will contribute to it achieving the projected occupancies and ADR discussed later in this report.

Competitive Lodging Performance

The following section highlights the Competitive Lodging Performance for the subject market area. This lodging performance is based upon primary competitive hotels identified in this report. The Competitive Lodging Performance of Occupancy, Lodging Demand Growth, Lodging Supply Growth, Average Daily Room Rate, and Revenue Per Available Room (RevPAR) will be analyzed.

Lodging Supply Growth

The following chart reflects the *Lodging Supply Growth* that occurred in the market.

COMPETITIVE LODGING PERFORMANCE								
Lodging Supply Growth								
	2002	2003	2004	2005	2006	2007	YTD 2007	YTD 2008
Primary Competitive Lodging Supply - Percentage Change	N/A	0.0%	10.7%	4.1%	9.9%	0.0%	0.0%	0.0%
2003-2007 - Annualized Growth Rate:								5.0%
<i>Source: Smith Travel Research &amp; HMI</i>								

The competitive market experienced additions to the room supply commencing in April, 2004, and ending in November, 2006. These consisted of the 84-room Country Inn & Suites in April, 2004, and the 74-room Holiday Inn Express in December, 2005.

At the time of this report, the only definitive planned hotels that were revealed during discussions was a new 126-room University of Illinois Hotel & Conference Center with 50,000 square feet of meeting space, scheduled to open in the fall of 2008. It will be located proximate to the campus. Discussions did indicate that a Candlewood Suites has been talked about in close proximity to the Country Inn & Suites. No other hotel projects were mentioned.

Lodging Demand Growth

The following chart highlights *Lodging Demand Growth* that has occurred in the market.

COMPETITIVE LODGING PERFORMANCE								
Lodging Demand Growth								
	2002	2003	2004	2005	2006	2007	YTD 2007	YTD 2008
Primary Competitive Lodging Demand - Percentage Change	N/A	10.3%	2.1%	8.8%	8.8%	-2.0%	0.1%	0.0%
2003-2007 - Annualized Growth Rate:								5.8%
<i>Source: Smith Travel Research &amp; HMI</i>								

As indicated, the Champaign County competitive set has experienced continued Lodging Demand Growth thru 2006. 2007 was the first year to indicate a decrease in demand. The average Demand Growth for the five years exceeds the Supply Growth average for the same period.

When comparing the year-to-date results for 2007 versus 2008 and how 2007 ended up, one could project that 2008 will end up with a flat or slight decrease again in the Lodging Demand Growth rate, perhaps as high as -2.0%. This negative growth rate may indicate that the market takes time to sufficiently absorb additions to the supply, since the last addition occurred in 2006. The average annual growth rate for the last five years was 5.8%. A conservative estimate of -2% for 2008 and then returning to positive growth rates of up to 3.5% for future years would appear to be reasonable to use. A lower than historical growth rate is used in order to allow for additions to the supply, i.e. the subject property.

Occupancy

The following chart depicts the Competitive Lodging Performance of the subject market's *Occupancy*.

COMPETITIVE LODGING PERFORMANCE								
Occupancy								
	2002	2003	2004	2005	2006	2007	YTD 2007	YTD 2008
Primary Competitive Hotels	58.3%	64.3%	59.3%	62.0%	61.4%	60.2%	58.8%	58.7%
<i>Source: Smith Travel Research &amp; HMI</i>								

As indicated, the Occupancy performance was directly affected by demand patterns as well as additions to the room supply. The decrease in Occupancy in 2006 and

2007 are most likely directly related to the two years of continued addition to the room supply. The spike in demand in 2005 contributed to there still being a positive growth in Occupancy in spite of the additions to the room supply in that year. There was no readily apparent reason for the drop in Occupancy from 2003 to 2004.

Comparing the year-to-date results for 2007 and 2008 with 2007 year-end numbers indicates a potential Occupancy for all of 2008 of 60.1%. This indicates little change in occupancy from 2007 to 2008. The market averaged an annual increase over the five-year period of 2002 through 2007 of 0.8%. For projection purposes in this report, -2.0% growth in demand will be utilized for 2008 and 3.5% increase in demand for years thereafter.

Average Daily Room Rates

The following chart highlights the Competitive Lodging Performance for the *Average Daily Room Rates*.

COMPETITIVE LODGING PERFORMANCE								
Average Daily Room Rates								
	2002	2003	2004	2005	2006	2007	YTD 2007	YTD 2008
Primary Competitive Average Daily Room Rates	\$69.28	\$71.68	\$74.81	\$78.16	\$81.14	\$84.24	\$84.17	\$88.02
Percentage Change	N/A	3.4%	4.4%	4.5%	3.8%	3.8%	3.1%	4.8%
2003-2007 - Annualized Growth Rate:								4.0%
<i>Source: Smith Travel Research &amp; HMI</i>								

The competitive set has experienced consistently strong growth results over the past five years regarding annual ADR changes. Based on the year-to-date numbers, it appears that ADR will grow in 2008, but at 5.9%, the highest annual rate over the previous five years. It indicates that there is good maximization of rates occurring in the competitive set, even in periods of softer Occupancy as in 2004 and 2006. A growth rate of 4.0% was applied to years after 2008.

Revenue Per Available Room (RevPAR)

The following chart shows the *Revenue Per Available Room* that occurred in the market.

COMPETITIVE LODGING PERFORMANCE								
Revenue Per Available Room								
	2002	2003	2004	2005	2006	2007	YTD 2007	YTD 2008
Primary Competitive Average Daily Room Rates	\$40.40	\$46.10	\$44.40	\$48.45	\$49.80	\$50.69	\$49.48	\$51.70
Percentage Change	N/A	14.1%	-5.7%	9.1%	2.8%	1.8%	3.3%	4.5%
2003-2007 - Annualized Growth Rate:								4.8%
<i>Source: Smith Travel Research &amp; HMI</i>								

The drop in Occupancy in 2004 impacted the RevPAR performance. The overall growth in RevPAR, over the five years covered, was strong at an annual average of 4.8%. When comparing the year-to-date data, it appears that the RevPAR growth from 2007 will continue into 2008, based upon the consistent growth in both Occupancy and ADR.

## **FOOD & BEVERAGE**

The scope of this section of the research will focus on the food and beverage components expected at the hotel facility. This full-service resort will feature several key food and beverage components. These components will include restaurants, lounges and meeting and banquet facilities. This section will evaluate the scope of these amenities and the impact they will have on room nights and revenue for the resort.

The scope of the food and beverage facilities was described as the following:

- There will be a casual, yet upscale restaurant in the main resort facility. This restaurant will accommodate resort guests and destination diners to the resort. The restaurant will overlook the water and a marina area, which will offer a unique and an attractive setting for diners. The size of the restaurant should not be overly large, but offer a more intimate dining experience. To service a 200-room resort, this restaurant could be around 125 to 150 seats.
- An intimate casual lounge should be located adjacent to the casual, upscale dining restaurant. This lounge should offer a casual setting yet be compatible with the dining area. The size of this lounge should be smaller in scope, and 50 to 75 seats should be adequate.
- The marina building, set away from the resort yet on the lake, will offer a casual restaurant and bar. This facility could be operated more seasonally and potentially closed, or used on a limited basis in winter. This facility would be casual in its ambiance featuring sandwiches, salads and lighter fare. The bar would be casual, again in keeping with the lighter fare. The theme of this facility could be more nautical in keeping with the lake setting.
- The meeting and banquet facilities would be capable of accommodating large groups for weddings or conventions. Likewise, it would also be able to accommodate smaller meeting and banquet groups for more intimate banquets and corporate meetings. The projected size of the facility should be able to accommodate larger groups of at least 400 people or more. It should be sub-dividable into sections. It would be suggested that the sections be in thirds of the larger rooms, with each end third section sub-dividable into halves for smaller groups. This would allow for the one large room to be sub-dividable into five sections. Additionally, there should be at least two smaller, separate meeting rooms that could be used for smaller groups and break-out space. These rooms should accommodate 40 to 50 people and could be

connected to make one room for 100 people. One conference/board style room would be suggested. The size of this room would be 20 to 25 people.

#### FOOD & BEVERAGE DEMAND – RESTAURANT & LOUNGE FACILITIES

The main focus of the food and beverage facilities is designed to service the in-house resort guests. Secondly, it should be designed for destination dining from the immediate regional area including Fond du Lac.

The main impact of food and beverage facilities at the resort will be from the more upscale dining facility. This will attract the broader market on a year-round basis. It will service the resort guests and will attract destination diners.

The marina facility will also service the in-house resort guests. In addition, it will cater to the marina and lake boaters. Two of these segments are directly related to the boating market. This will be a seasonal market with the boating season from May to October, which is why the marina restaurant and lounge may need to be more seasonal in operation. In the off-season, it could be used for some Group functions if not open for regular food and beverage service.

Competition for the main restaurant and lounge will be limited. There are few upscale restaurants in the Fond du Lac market. None have a waterfront or resort setting. Marketing the restaurant and lounge will be important. Having a separate entrance to the dining room and lounge would be suggested, and will assist in establishing an independent identity for this facility. A balance of marketing between association with the resort and the free-standing identity will be critical. A separate marketing plan should be developed for local and destination dining at the resort.

The marina will need to be marketed to the boating market on Lake Winnebago. As part of the overall food and beverage program at the resort, a marketing plan to reach the boating market should be developed. In-house marketing to resort guests should also take place.

#### FOOD & BEVERAGE - GROUP MEETING DEMAND

The proposed resort facility could attract a diverse Group Meeting and Banquet market. It is estimated that 30% of the overall Lodging Demand will come from the various Group markets, both Business-related (25%) and Social/Leisure-related (5%).

The following chart will highlight the banquet/conference center demand identified from research performed. On this chart is a definition of the type of business to be expected. Also, the number of functions, average number of attendees, and number of sleeping rooms are highlighted. Projected food and beverage revenue is also

calculated using assumptions highlighted in both the previous and following charts.

PROJECTED MEETING AND BANQUET SLEEPING ROOM USAGE							
MARKET	# OF FUNCTIONS	% OF BUSINESS	TOTAL # OF ATTENDEES	% OF BUSINESS	PROJ. F & B REV.	# OF SLEEPING ROOMS	% OF BUSINESS
<b>Business Markets</b>							
<i>Corporate</i>	160	65.3%	4,800	29.0%	\$768,000	7,200	49.8%
(Average = 20 people for 1.5 days at \$80/person/day F&B, Rooms for 1.5 nights)							
- Board Meetings							
- Sales Meetings							
- Training Meetings							
<i>Association Markets</i>	60	24.5%	3,600	21.8%	\$432,000	5,400	37.4%
(Average = 40 people for 1.5 days at \$60/person/day F&B, Rooms for 1.5 nights)							
- Board Meetings							
- Conference/Seminars							
- Training Meetings							
<b>SUB TOTAL</b>	<b>160</b>	<b>65.3%</b>	<b>4,800</b>	<b>29.0%</b>	<b>\$768,000</b>	<b>12,600</b>	<b>87.2%</b>
<b>Social/Leisure Markets</b>							
<i>Weddings @ Hotel</i>	35	14.3%	8,750	52.9%	\$525,000	1,313	9.1%
(Average = 250 people for wedding at \$60/person F&B, Rooms - 20% require rooms for 1.5 nights)							
<i>Other Functions</i>	50	20.4%	3,000	18.1%	\$150,000	540	3.7%
(Average = 50 people for function at \$50/person F&B, Rooms - 15.0% require rooms for 1.25 nights)							
- Association Groups							
- Anniversaries							
- Family Reunions							
- Local Events							
<b>SUB TOTAL</b>	<b>85</b>	<b>34.7%</b>	<b>11,750</b>	<b>71.0%</b>	<b>\$675,000</b>	<b>1,853</b>	<b>12.8%</b>
<b>TOTALS</b>	<b>245</b>	<b>100.0%</b>	<b>16,550</b>	<b>100.0%</b>	<b>\$1,443,000</b>	<b>14,453</b>	<b>100.0%</b>
<i>Source: HMI</i>							

The corporate market will be generated from the Fond du Lac market and from the regional market area. This will include markets such as Milwaukee, Madison, Chicago (northern Illinois) and the Fox Cities (Oshkosh, Neenah, Menasha, Appleton and Green Bay). It is estimated that over 3.2 corporate meeting groups could be attracted per week to the facility on an annual basis. Not all weeks are prime weeks for corporate meetings, so therefore, during the more active weeks there will be more corporate meetings than the average annual per week. This segment will generate about 7,200 rooms per year. This will be 49.8% of the Group market and 16.3% of the overall room night demand. The food and beverage revenue will generate about

\$768,000 in sales.

The association meeting market will be made up business/professional associations and Social/Leisure meetings. The state association market will offer a diverse source of meeting demand from this segment. Regional conferences would be a primary source. Also, the resort should be able to attract some of the smaller state association annual meetings. This market will rotate with other areas of the state such as Madison and Milwaukee. Board meetings will be another source of business from this Market Segment. This segment may generate 5,400 rooms or 37.4% of the Group room demand. This will represent 12.2% of the overall demand. The food and beverage revenue will generate about \$432,000 sales.

Government meetings will be a segment that will require more research. The resort positioning as an upscale facility may limit this segment due to per diem rates for the state government market. Off-season governmental meetings could be attracted with rates to meet their per diem requirements.

The Social/Leisure market will generate a variety of demand sources. The hotel's meeting and banquet facilities will attract numerous events from this segment. Weddings will be a prime demand source, with local weddings and some destination weddings as well. A further breakdown of this wedding demand is as follows.

The most identifiable Social/Leisure market potential available is for the wedding market. The following chart indicates the Population potential for this market, in an approximate six-mile radius of the subject site.

POPULATION WEDDING-AGED RESIDENTS - FEMALE				
AREA	10-19 YRS.	20-24 YRS.	25-34 YRS.	TOTAL
Fond du Lac County	7,736.3	3,083.3	6,253.1	17,072.7

*Source: U.S. Census (2000)*

The above chart is based on 2000 census data due to it being the most recent breakdown of information available. In this market area, the total number of females in the Population is 17,072.7 people. This could be expanded by adding the communities of the Fox Cites, whose residents could use the facility for its unique setting. These would be more destination type weddings. In addition, destination weddings from other areas are also possible. However, the most likely wedding market would be the Fond du Lac County area.

The following chart highlights the potential wedding market for the Fond du Lac:

County market area.

<b>WEDDING MARKET POTENTIAL</b>			
<b>FOND DU LAC COUNTY AREA</b>			
	AGE GROUP		
	10-24 YEARS	25-34 YEARS	TOTAL
Female Population	10,819.6	6,253.1	17,072.7
Wedding Population @ 80.0%	8,655.7	5,002.5	13,658.2
Wedding Potential @ 80.0%	6,924.5	4,002.0	10,926.5
10-Year Forecast-Number of Weddings (Per Year)	692.5	400.2	1,092.7
<b>NUMBER OF WEDDINGS PER YEAR</b>			
- Market Share	NA	NA	3.20%
<i>Source: HMI</i>			

It was estimated that the proposed hotel facility could host approximately 3.2% of the potential weddings available annually in the greater Fond du Lac County area. This is felt to be a realistic market share for the resort. This 3.2% market share will represent about 35 weddings of the potential wedding market indicated in the chart above. This is based on the popularity of certain days of the week and the availability of space at the proposed hotel. This indicates that an average of 35 weddings could be marketed at the facility each year. This figure could go higher if more “off-season” weddings are booked as described below and/or if the hotel can consistently sell and handle more than one wedding per weekend. Also, the sleeping room usage could increase if more destination weddings are booked.

It was estimated that there would be an average of about twenty weddings per year during the prime wedding months of June to August. During this thirteen week period, it was estimated that there would be an average of 1.5 weddings generated each weekend. If it is popular to host weddings on Fridays, Saturdays and Sundays in this market, then this number could go higher. Some of this is already anticipated in the estimate of twenty weddings during this period. Also, some Saturdays may see multiple weddings, with separate afternoon and evening functions.

During the shoulder months in spring and fall of April, May, September and October, the estimate was that an average of ten additional weddings could be generated. This is during a seventeen week period.

It was estimated that an additional six weddings would be generated during the balance of the year, the slower winter months.

Each wedding is estimated to bring in an average of 250 people. For the 35 weddings estimated, there will be 8,750 estimated attendees. The guest room usage was estimated at 20% for 1.5 nights. This translates into about 25 rooms per wedding per night based on double Occupancy, or 1,313 room nights per year from this market. This will account for 9.1% of the Group market and 3.0% of the overall Lodging Demand. The food and beverage revenue will generate about \$525,000 sales.

The resort will also attract other types of functions. This will be from groups for charity events, bridal showers, rehearsal dinners, anniversaries, family reunions and other similar type functions. This market will be well received in Fond du Lac as the lack of adequate upscale facilities in this market was mentioned. Being a smaller scale market, it will generate about 3.7% of the Group Lodging Demand and about 1.2% of the overall Lodging Demand. The food and beverage revenue will generate about \$150,000 in sales.

#### PROJECTED FOOD & BEVERAGE REVENUE

In projecting food and beverage revenue, based upon the research performed, the following recommendations are made.

In conducting research for the proposed hotel, an estimated \$1,443,000 in projected Group Food & Beverage revenue was calculated. This should assist the resort in achieving food and beverage sales that should be above the industry averages.

The industry averages established in the Host Report for food and beverage revenues per occupied room for a full-service hotel are estimated at about 30.4% of total revenue to be generated for food and beverage. Of this, about 21.0% will come from food sales, 5.2% from beverage sales, and 4.3% from other revenues. Other revenues are room rental, equipment rentals, etc.

The catering revenue projected in this section would improve the hotel's food and beverage performance to above average levels in this area. About 50% of the projected catering revenue was felt to be above the industry average for full-service hotels. Therefore, it is estimated that the projected food and beverage revenue will represent about 36.2% of the total resort sales. This will be a 130.0% yield to the industry averages.

The following chart will highlight the projected food and beverage revenue for the hotel. This chart also includes the catering revenue for food and beverage estimated above.

PROJECTED FOOD & BEVERAGE REVENUE					
YEAR	PROBABLE F&B YIELD	TOTAL FOOD & BEVERAGE	FOOD	BEVERAGE	OTHER
2009	115.0%	\$2,653,435	\$1,827,599	\$449,267	\$376,570
2010	125.0%	\$3,898,721	\$2,685,311	\$660,112	\$553,298
2011	130.0%	\$4,773,007	\$3,287,490	\$808,142	\$677,375
* Projected performance is +/- 5 percentage points and will be affected by changes in Projected Occupancy or Projected ADR.					
Source: HMI					

As indicated by combining the banquet food and beverage revenues with the potential restaurant and lounge revenues in the stabilized third year, total food and beverage revenues could reach approximately \$4,773,077. This equates to approximately 36.2% of the hotel's total revenue. This is above the industry averages established in the Host Report for average food and beverage revenues per occupied room for a full-service hotel. The Host Report estimates about 30.4% of total revenue to be generated by food and beverage options.

#### SPECIFIC FACILITY RECOMMENDATIONS

The following will highlight some additional *facility recommendations* for the proposed food and beverage service. Throughout this section, recommendations were developed as a result of this research. This sub-section will highlight additional comments on the food and beverage facilities planned at this resort. These recommendations, and the other recommendations contained in this report, were developed to support the market demand profiles identified, and should also assist in positioning the hotel and its food and beverage components, in being competitive with other facilities in the market.

#### MAIN RESTAURANT & LOUNGE FACILITIES

The facility will need to offer a broad range of food and beverage services. It will be the core food and beverage facility for the resort. Guests will use it for breakfast, lunch and dinner. This can be a disadvantage for resort food and beverage outlets. If the marina food and beverage facility is seasonal, this main restaurant and lounge will need to serve the entire resort with all meal times.

Establishing a universal facility is advised. The characteristics of the restaurant should be able to change during the day. It should be more casual in the breakfast and lunch periods, but able to adapt to a more upscale dinner ambiance. This will be

a destination restaurant, especially for evening dinners. Having a more upscale appeal would be advised. However, it will still need to cater to a more casual resort guests. Menu variety will be critical.

The lounge will be a gathering place for the resort. Providing an inviting and relaxing atmosphere will be suggested. The lounge should be designed to offer a conversation setting for resort guests. A suggestion would be to design the lounge so it could also be universal. In the morning to early afternoon it could feature a coffee bar atmosphere. In the afternoon it could transform into a lounge facility. It could still offer coffees for late afternoon and after dinner markets.

The lounge could also offer a more casual dining menu than the restaurant offers in the evening. This would allow the restaurant to offer a more upscale menu with lighter, more casual fare offered in the lounge.

#### MARINA FOOD & BEVERAGE FACILITITES

This facility will add a unique food and beverage offering for resort guests and area boaters. It will offer an alternative food and beverage outlet for guests. Breakfast, lunch and dinner periods will have a variety of dining options especially during the warmer months of the year.

This facility may have to be operated seasonally to be profitable. The broadest market for the facility will be during the boating season. This will start in May and will continue into October. The strength of the season will be from Memorial Day to Labor Day, when resort guests will be at their peak in demand. In addition, Lake Winnebago boating will be at its most active during this time. This facility will be a destination for casual dining for these markets. Unfortunately, the off-season would only offer the resort guests to support this facility.

During the off-season, this marina food and beverage facility could be operated with several options. On peak weekend days, such as Saturday and Sunday mornings, it could be open for breakfast. Also, Group functions from October to April could use the facility for meal functions. There may be operational advantages to completely closing the facility. This option would need to be evaluated based upon the costs saved verses the expenses incurred by keeping it open.

Developing a theme for this facility would be suggested. The most obvious theme would be nautical. Being a waterfront facility, the nautical theme would be appropriate. In addition, this should be a more casual theme in its ambiance and in its menu offerings. Developing a "beach bar" type feel to the facility would be fun for its patrons. Entertainment could be offered in the lounge and restaurant.

## MEETING & BANQUET FACILITIES

The minimum size of this facility should be able to accommodate 400 people for a sit-down banquet. This would accommodate most of the wedding requests identified and would also support the size of the resort well.

For large meeting groups, resorts traditionally will allocate up to 75% of their rooms to the Group function. Being a 200-room resort, this would equate to about 150 rooms for each large Group function, leaving 50 rooms for transient Corporate/Commercial and Social/Leisure demand. A 150-room group would have around 150 to 200 people associated with it. A 400-person ballroom size would allow the resort to hold the 200-person meeting in one half of the room and use the other half for meals and potential break-out rooms.

A suggestion for the meeting facilities would be to design them to conform to the International Association of Conference Centers requirement for acoustics, lighting and comfort. These state-of-the-art criteria would add a marketing advantage to the resort and would offer features not currently offered at competitive facilities. These features would be ideal for the smaller meeting facilities recommended in this section. This will help the hotel position itself as the premier meeting facility in the market area and in attracting higher level corporate groups.

Break-out space will be important to service smaller Corporate/Commercial groups. Also, being able to use facilities, such as the marina for dining options, would be advised. Having outdoor facilities for weddings and group functions would be fitting for the resort atmosphere. Positioning a semi-permanent tent on the property would be suggested. This could be used for wedding ceremonies and for group functions. Having an outdoor wedding gazebo would also be suggested. This could be used for ceremonies and pictures.

## **ISSUES, RISKS AND OPPORTUNITES**

The following section of the report deals with topics that should be addressed when developing a hotel project such as the one studied in this report. Many of these topics are common to hotel development and are addressed here as a matter of due diligence in evaluating the subject market and subject site for the proposed hotel. Also highlighted in this section are any concerns which have arisen during the research portion of this report that would have a direct effect on the hotel development. These may require additional research by the developer when pursuing the development of the property.

## **COMPETITIVE PRICING PRESSURES**

There is an indication that Rate Sensitivity exists in this market. This sensitivity comes from the Corporate/Commercial segment more than from the Social/Leisure segment. The possibility of negotiated rates being associated with the corporate market is indicated. Overall, this market sees ADR averaging at 84.1% of the average low single rate in this market. This indicates that during the week, negotiated corporate rates may be impacting this market. On weekends, discounting is present to attract demand. In both areas, Rate Sensitivity is present and will need to be addressed in establishing a rate structure for the hotel.

Planning a mid-priced hotel in this market is supported by this Rate Sensitivity. A mid-priced hotel will allow for increases in rates during peak demand periods and lowering rates during slower demand periods. This adjustment will be compatible with the product quality being offered with a mid-priced hotel.

The proposed hotel will need to be aware of the Rate Sensitivity in the market as well as the rate strategies practiced at other properties in the area. This market maximizes RevPAR in five months of the year and comes close in one other month. This proposed property should aim to have results slightly higher than the current market. The product positioning as a mid-priced, limited-service hotel should mitigate most Rate Sensitivity, but being one of the highest priced properties in the market this property should be aware of sensitivity in the market.

After reviewing the rate structures at area properties, it appears that this property should aim to position itself higher than the Country Inn and Suites and the Comfort Suites. In the current market, an ADR of \$90.78 would be a reasonable projection for this property based upon the rates of the other mid-priced, limited-service properties in the area. This ADR would be 115.0% of the overall competitive set.

This hotel should expect to achieve a yield to the overall market of 95.0% in the first year, increasing to 100.0% in the second year and reaching the 115% yield by the third year. This ramp-up of rates and yields could be faster if the hotel is strongly received in the market.

#### GROWTH IN LODGING SUPPLY

At this time, *Growth in Lodging Supply* does not appear to be a major factor in this market. There were no other lodging projects mentioned for this market area. As mentioned, this is something that should be monitored throughout the development process.

#### GROWTH IN LODGING DEMAND

The potential for continued economic growth in the Marquette region is positive. This area should see steady growth in future years. The continued growth of the downtown businesses and awareness of the downtown area should help the tourism market continue to grow. Additionally, the growth of the big box retail along the highway 41 corridor will continue to draw the regional area to the market. Lastly, the group market should continue to grow from associations, corporate meetings and conferences and destination weddings. While this property is not proposed to be a group-oriented property it will have the potential to draw overflow demand from this segment when the larger group hotels in the area are full. Additional industrial growth is also possible as the natural resource market is projected to grow in the county. As growth occurs in this market area the strong education and medical sectors will also continue to grow.

#### PROPERTY TAXES

A detailed analysis of the *Property Tax* structure in the Marquette area was not conducted within the scope of this report. The developer should analyze the property tax structure within the Marquette area accordingly.

#### POLITICAL CLIMATE

The *Political Climate* and attitude of the community was defined as being generally pro-growth. Being located along Highway 41 places this property in the area projected to see the bulk of future commercial growth as it spreads into the western suburbs of Marquette.

No unusual hurdles or requirements to approval or development of a new hotel in the subject market area were reported.

#### ZONING AND ARCHITECTURAL CONTROLS

*Zoning* in the subject site area was reported to be in place to support commercial development. The Advanced Auto Parts Store and the Country Inn and Suites property located next to the subject site support this zoning.

The *Architectural Controls* should not be a problem for the subject site. A majority of the properties along Highway 41 have signs near the road and are multi-story structures so these two factors should not create any hurdles for development.

The developer will need to review any specific requirements; however, these should be within the parameters of normal development.

#### ENVIRONMENTAL CONCERNS

*Environmental Concerns* were reported to not be a concern for the development of the subject site, however, environmental testing was not completed at the time of this report. This testing should be completed prior to beginning development. It was reported that the previous use of this site was unknown. It is advised that a history of this site be obtained prior to development.

The site is currently elevated from the highway and also has a portion of land that would need to be leveled in order to provide a flat site. There is also a portion of a remaining foundation on the site. This would need to be removed prior to development.

Water drainage and seepage does not appear to be a major problem. Wetland issues were not addressed, but do not appear to exist in this area. The subject site does not appear to be in a flood plain. Elevation of the site and past development should eliminate these problems.

The developer may want to review the environmental stability of the site. Toxic waste issues were not directly addressed within the scope of this study. At this time, no ground waste problems were identified for the site. The existing development in this area did not indicate any past problem.

The developer should conduct necessary environmental impact testing to make sure the subject site is within compliance with ordinances and regulations for the area.

#### LABOR MARKET, SUPPLY AND WAGES

At this time, no *Labor Supply* problems were affecting this market. Available supply appears to exist in Service and Retail areas. As a result, *Wage Scales* can be competitive. The Unemployment Rates have been consistently lower than the state. With the large amount of retail and service sector jobs in this market there may be some wage competition and the slow growing population in the area may also be a contributing factor to this competition. However, at this time there were not any severe problems reported for Labor Supply or Wage Scales.

#### AREA OF FRANCHISE PROTECTION

An *Area of Franchise Protection* is advisable to ensure that there is no encroachment by a similar brand property in the market area. If this hotel property is to be branded with a national brand, having protection within the Marquette market area would be advised. At this time, there are many brand name properties surrounding this

regional market area.

It was requested that this property be researched as an AmericInn property. If this property was branded as an AmericInn, the Marquette and regional market area should not generate any impact issues for this brand.

#### PROPERTY LOCATION

The current plans for the hotel property location are on the west side of the city. This is the growth area in Marquette. It was reported that the city is largely built out at this time and any new growth in the market would occur in along Highway 41 in the small communities to the west of Marquette. This is also the area reported to be the most likely area for residential growth. Currently, there is a large portion of Marquette employees who live on this western side of the area and this property would be along the main commuting route of these employees. Additionally, Highway 41 is the main route through this area of the Upper Peninsula and this property would be very visible along this main route.

**CONCLUSIONS**

The following *Conclusions* are based upon the analysis of the research performed for this market study in relationship to the development of the subject property. These conclusions will project performance for a 330-room, Select-Service, Upper Mid-Priced to Lower-Upscale hotel facility. These projections will include Select-Service food and beverage projections. These will include a catering revenue commission from the group event business defined in this report.

These projections are provided for the consideration of the developer in determining the future performance of the property. Effects of Occupancy, Revenue, and Average Daily Room Rate will be reported accordingly.

Information regarding the specific elements and size is outlined in more detail in the *Property Recommendations* section of this report. However, the projections were based upon the development of a 330-room, Select-Service, Upper Mid-Priced to Lower-Upscale hotel property at the subject site.

**PROJECTED PROPERTY PERFORMANCE**

The following series of charts will show the projected property performance, specifically Occupancy, Average Daily Room Rates, and Projected Revenue.

**Occupancy**

The following chart shows the *Projected Occupancy* of the subject property.

PROJECTED OCCUPANCY							
YEAR	PROJECTED MARKET OCCUPANCY			PROJ. MKT. PENET.	PROJECTED HOTEL OCCUPANCY		
	Low	Probable	High		Low	Probable	High
2010	60.7%	<b>63.9%</b>	67.1%	<b>95.0%</b>	57.7%	<b>60.7%</b>	63.8%
2011	61.7%	<b>65.0%</b>	68.2%	<b>100.0%</b>	61.7%	<b>65.0%</b>	68.2%
2012	62.2%	<b>65.4%</b>	68.7%	<b>105.0%</b>	65.3%	<b>68.7%</b>	72.1%
*Projected performance is +/- 5 percentage points and will be affected by changes in Lodging Supply and Demand growth levels used to formulate these projections.							
Source: HMI							

As indicated in the analysis of the competitive market, the area has seen a 7.1% average growth in demand. However, the recent growth is showing a negative growth of (-7.7%) in 2008. This is after a (-4.4%) growth in 2007. As a result, a growth rate of (-2.8%) was factored into the 2008 projections. The compounded growth rate for 2007 through 2012 was factored at 3.0%. This is significantly below

the rates of growth in previous years. This should allow for the market to recover from recent trends and show modest growth in comparison with past year's growth rates.

Lodging Supply was factored to include the 330-room proposed hotel. Additionally, an additional 350 rooms were factored into these projections by 2012. At this time, no new hotels were reported. However, continued growth in this market should generate additional hotel growth. With the proposed hotel, the compounded rate of growth was factored at 4.9% from 2007 through 2012.

The proposed hotel will operate in a strong competitive market. However, providing a new hotel product in a new building will allow it to slightly out-perform the market. A third year yield of 105.0% in Occupancy compared to the market was factored into these projections. This yield will build from 95.0% in the first year to 100.0% in the second year. This is a traditional growth in yield as a hotel becomes established in the market.

Average Daily Room Rate

The following chart highlights the *Projected Average Daily Room Rate* for the proposed property.

<b>PROJECTED AVERAGE DAILY ROOM RATE</b>			
<b>YEAR PROBABLE</b>	<b>PROJECTED MARKET ADR</b>	<b>PROJECTED MARKET YIELD</b>	<b>PROJECTED SUBJECT PROPERTY ADR*</b>
High <b>2010</b>	\$242.84 <b>\$231.28</b>	<b>89.4%</b>	\$217.10 <b>\$206.76</b>
Low	\$219.71		\$196.42
High <b>2011</b>	\$252.56 <b>\$240.53</b>	<b>96.9%</b>	\$244.73 <b>\$233.07</b>
Low	\$228.50		\$221.42
High <b>2012</b>	\$260.13 <b>\$247.74</b>	<b>101.9%</b>	\$265.07 <b>\$252.45</b>
Low	\$235.36		\$239.83
<p><i>* Net ADR equals room revenue plus restaurant, lounge, meeting &amp; conference revenue.</i>  <i>** Projected performance is +/- 5 percentage points and will be affected by changes in Lodging Supply and Lodging Demand growth levels used to formulate these projections.</i></p>			
<p>Source: HMI</p>			

Growth in ADR is expected in this market by the competitive set. The average compounded growth was 7.8% in the past several years, and 2008 is seeing a 12.3% growth in ADR year-to-date.

In projecting ADR growth, a compounded growth rate of 6.2% was factored into this report. This is below the historical rate of growth and about half the 2008 current rate of growth. This growth factor is modest and factors in any softness in demand that may occur in the next several years.

Rate positioning was in line with the recommendations contained in this report. The hotel was positioned in the upper-mid-price to lower-upper-tier of the primary competitive market. In addition, the hotel, being a new hotel in a new building, should experience a slight premium in ADR compared to the primary competitive market. The primary competitive hotels perform at 96.9% to the overall market. It is expected that the proposed hotel will operate at about 101.9% to the overall market.

Projected Sales Revenue

The following chart depicts the *Projected Sales Revenue* based upon the Occupancy and Average Daily Room Rates established in this report. This chart also shows the projected food and beverage revenue expected from the select-service operations. This includes the select-service food and beverage and the catering revenue commissions discussed in this report.

PROJECTED TOTAL REVENUE					
YEAR	PROBABLE ROOM REVENUE	TOTAL FOOD & BEVERAGE	TOTAL REVENUE	NET ADR	NET RevPAR
2010	\$15,124,945	\$1,001,764	\$16,126,709	\$220.46	\$133.89
2011	\$18,245,153	\$1,132,859	\$19,378,012	\$247.54	\$160.88
2012	\$20,892,289	\$1,265,260	\$22,157,550	\$267.74	\$183.96
* Projected performance is +/- 5 percentage points and will be affected by changes in Projected Occupancy or Projected ADR.					
Source: HMI					

The projected food and beverage revenue includes \$1,001,764 in select-service revenue from the restaurant operation within the hotel the first year. This increases to \$1,132,859 the second year and \$1,265,260 by the third year, and is a product of the hotel Occupancy. Outside dining is not expected at this hotel. Further, the allocation was factored at per room revenue of \$15.00 for breakfast, \$25.00 for dinner and \$15.00 for the lounge. Usage factors were calculated at 65.0% for breakfast, 10.0% for dinner and 15.0% for the lounge. The hotel was not expected to be open for lunch business. The food and beverage revenue is a direct factor of occupied rooms at the hotel.

An additional \$65,275 was factored into the revenue for the anticipated catering food and beverage revenue presented in this report. The build up of this revenue was factored at 80.0% the first year, 90.0% the second year and 100.0% by the third year. Finalization on the size of the function space and the operation of the catering aspects will dictate the actual revenue the hotel will receive from the group markets.

Lastly, the developer estimated that leased restaurant revenue would be generated for the hotel. The 8,000 square foot restaurant would be leased at an estimated \$40.00 per square foot. This will generate \$320,000 in additional revenue for the hotel. This amount was added to each of the projected year's revenue.

#### PROPERTY RECOMMENDATIONS

The following *Property Recommendations* were based upon the research conducted in this report.

##### Property Type

The subject of this report was to identify the type of hotel product to develop at the subject site. Based upon the research performed it was determined that an upper-mid-priced to lower-upscale hotel would be the best fit for this market. Several sources indicated the need for this type of hotel.

Given the limited support services in the South Loop area, namely restaurant options, it was further identified that a select-service hotel would best serve the hotel guests. Plans to have a restaurant in the mixed-use development will further support the hotel guests. Having the select-service component will best address breakfast at the hotel. It will also allow for another option for hotel guests wanting a more casual, lighter evening fare. This type of food and beverage would also be compatible with the upper-mid-priced to lower-upscale hotel product positioning.

There were some comments about offering an extended-stay type hotel in the South Loop area. This type of hotel is not currently being offered. However, upon conducting research in this area, the South Loop area did not exhibit the diversity of Lodging Demand required for an extended-stay hotel. This type of demand would have to be brought in from other areas of the greater downtown Chicago market area. Additionally, this type of hotel may not serve the sizable convention overflow base identified in this market. There could be some elements of an extended-stay room factored into the proposed hotel, but this is recommended to be limited.

##### Property Size

The *Property Size* was to be determined in this report. The developer indicated the site to support 330 rooms. Given the performance levels of the subject market area, the impact of 330 rooms was included in this report. At this time, this size property

appears to fit the market adequately. The projected Occupancy levels appear to support this sized property.

The average sized primary competitive hotel in the South Loop area is 216.3 rooms. The overall average sized hotel is 341.5 rooms. Factoring out the Hilton Hotel & Towers, the average sized hotel is 255.6 rooms. At 330 rooms, this would be larger than the primary competitive hotels by 152.6%. It would be larger than the net average sized hotel in the overall market by 129.1%.

This hotel will be larger than the average hotels in the market. This will typically affect Occupancy performance. However, being a new hotel product the size of the facility should be mitigated by the product quality offered. If the hotel were developed at a smaller size, the Occupancy performance would be improved proportionately. It is estimated that for every 49.5 rooms reduced at the hotel, projected Occupancy would increase by one percentage point.

#### Brand Affiliation

Branding of a property of this type is highly recommended. In this market, there is significant national brand representation. Operating without a brand affiliation would not be recommended.

At this time, no branding has been selected. It is suggested, with the significant regional, national, and international travelers to this area, that a strong national brand be selected. The preliminary branding suggestions include the following:

- Hilton Hotels
  - Hilton Garden
- Intercontinental Hotels
  - Hotel Indigo
- Choice Hotels
  - Cambria Suites
- Hyatt Hotel
  - Hyatt Place
- Starwood Lodging
  - Aloft
- Carlson Hotels
  - Radisson (Select-Service Style)
- Marriott Hotels
  - Courtyard

#### Property Services and Amenities

Recommended *Property Services and Amenities* should be compatible with the product type and the brand (independent or chain) affiliation selected for the

property. Product offerings should be in line with any national chain franchise that would be selected for the property. If a chain is not associated with the property, the hotel should be developed with a design and quality standard that is in line with other Upper Mid-Priced to Lower-Upscale lodging products in the market today. The hotel should be compatible with other mid-tier hotels in the primary competitive set.

Some additional services and amenities to consider would be:

- A shuttle service needs to be offered for guests to downtown businesses, attractions, restaurants and shopping.
- The potential exists for some limited Extended-Stay guests at the hotel. Having a few rooms equipped to accommodate Extended-Stay guests would be suggested. Also, providing refrigerators and microwaves in all the rooms would be suggested. This will be addressed in more detail in the *Sleeping Room Configuration* section below.
- Having a small pantry area with minimal offerings of food, snacks and beverages would be suggested. Having some items like microwave dinners would assist in serving the medical guests in this market.

#### Sleeping Room Configuration

The recommended *Sleeping Room Configuration* should be compatible with the overall Market Segmentation for the area for this property. Given the fact that the property will have a balance of Corporate/Commercial and Social/Leisure Lodging Demand, the sleeping room configuration should be balanced between king-bedded rooms and rooms with two queen beds.

The market has potential for some limited Extended-Stay guests. Traditionally, this is defined as guests staying five or more nights per stay. However, in this market, Extended-Stay rooms may be used by guests staying from Sunday through Thursday nights. Having Extended-Stay amenities may benefit these guests. Having a refrigerator and microwave in the rooms could assist guests in this category. The recommendation of a small pantry area with food, snacks and beverages would also accommodate this niche at the hotel.

It is suggested that the hotel offer up to 20% of its rooms in some type of suite-style room. These could range from enlarged rooms to multi-room configurations. Connecting rooms could also accommodate this market.

#### Rate Strategy

The *Room Rate Strategy* for this property should be compatible with the attainment of the Average Daily Room Rate projections indicated in this report. Seasonality of

Room Rates will also need to be a consideration at this property. Given the Average Daily Room Rate research performed and projections established in this report, it appears that this property could compete directly with the comparable mid-tier of the primary competitive properties identified in this report.

This positioning would place the hotel with a rate that performs at 96.9% of the overall market. By the third year, the new hotel property should perform slightly better than the overall market by about 5 percentage points.

Opening Date

A recommended *Opening Date*, based upon the Seasonality of Lodging Demand, would indicate that an opening in late winter/early spring would be recommended. This would correlate with the improvement of Lodging Demand in the market on a seasonal basis and the opportunity to maximize revenue prior to entering the softer off-season months beginning in November.



**SAMPLE ADDENDUM TO  
PHASE II COMPREHENSIVE  
MARKET STUDY REPORT**

**CITY, STATE  
MONTH, YEAR**

Management

Research

Marketing

**Prepared Exclusively For:**

**Client Name  
Company Name**

Gregory R. Hanis, ISHC  
President

Member of



**Prepared By:**

**Hospitality Marketers International, Inc.**

**Gregory R. Hanis, ISHC  
President**

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The information contained in this Addendum to the Phase II Comprehensive Market Study dated April, 2008, should be used as an advisory tool in evaluating financial decisions regarding this project. Specific cost information for the project should be thoroughly investigated by the developer or other interested parties of this Addendum to the original report. The Benchmark Development Cost, Valuation and Internal Rates of Return information, included herein, are intended to be used as guidelines. Due to the specific nature of each project and the multitude of differences and nuances including, but not limited to, geographic location, land costs, construction costs, property taxes, incentives, grants, lending structure, depreciation and the local economy, the developer should be sure to work through their own specific return analysis.

These estimates are benchmarks, and variations to the actual project costs that may occur. The Benchmark Development Costs should be evaluated with the Internal Rates of Returns established, based upon the Preliminary Future Project Valuations. HMI will be available to review this analysis with you as you prepare your actual development costs and desired rates of return for this project.

### **BENCHMARK DEVELOPMENT COST FACTOR**

The benchmark calculation, based upon Occupancy and Average Daily Room Rate projections, was established for Benchmark Development Costs. This provides a preliminary indication of the viability of developing this hotel project based upon these Occupancy and Average Daily Room Rate projections. More comprehensive feasibility research should be performed regarding anticipated operational expenses and fixed cost structuring such as debt service, property taxes, insurance, and depreciation, to formulate a more thorough analysis of the financial viability of this hotel project. The land cost will also be another factor that will have significant impact on the Benchmark Development Costs.

Benchmark Development Costs take into account all costs associated with the hotel's development up to its stabilized year of operation. This includes: land costs; land preparation costs; development costs; construction/renovation costs; furniture, fixtures and equipment (FF&E); pre-opening operational and marketing expenses; and cash flow shortages to a stabilized year of operation. Any other associated development costs would also be part of this calculation. A developmental Occupancy factor of 60.0% for this limited-service, mid-priced hotel was used. These projections also take into account the development of a 450- to 500-person conference and banquet center in conjunction with this hotel. It was stated by the developer that all food and beverage services would be outsourced for this facility. A commission of these sales would then be collected by the hotel. Further detail regarding the conference/banquet center can be found in the Phase II Comprehensive Market Study Report.

A development cost factor of \$1.35 of Average Daily Room Rate per thousand dollars of development cost was utilized for a limited-service, mid-priced hotel. Deviations from the developmental Occupancy and Average Daily Room Rate Factors were calculated based upon Occupancy and Average Daily Room Rate Projections established in this report.

Using this calculation, the following preliminary Benchmark Development Costs were established.

<b>BENCHMARK DEVELOPMENT COSTS</b>		
	ALLOWABLE PER ROOM*	ALLOWABLE TOTAL PROJECT COST*
<b>100 Rooms</b>	<b>\$77,420</b>	<b>\$7,742,015</b>
<i>*These projections will be affected by changes in Projected Occupancy or Projected ADR.</i>		
<i>Source: HMI</i>		

Ideally, as the developer calculates development costs for this property, the total development costs should not exceed these preliminary break-even Benchmark Development Costs. Exceeding these Benchmark Development Costs may indicate that the property is not financially feasible to pursue. However, projected development costs below these Benchmark Development Costs may indicate that additional research should be performed by the developer to determine the overall economic feasibility of developing this hotel property.

To further assess the value of this hotel project at the end of the third full year of operation (2013), calculations of Room Revenue Multipliers and Capitalization rates were applied. These were based upon the *Hotel Investment Survey* by U.S. Realty Consultants. Also, the Smith Travel Host Report was used to establish industry standards to establish Gross Operating Profit before Fixed Costs (32.93%).

#### 100-Room Hotel

On a Revenue Multiplier basis, the average value of the facility was calculated at \$10,030,658 with a range from \$5,500,683 to \$12,942,785. Industry ranges were between 1.7 and 4.0 times sales, with an average of 3.1 times sales.

On a Terminal Capitalization Rate basis, the average value was calculated at \$12,536,736 and ranged from \$9,687,478 to \$14,208,301. Industry ranges were between 7.50% and 11.00%, with an average of 8.50%.

The replacement cost of constructing the property in the third year was calculated at \$8,418,443.

The average value of the property in 2013 was estimated at \$10,328,612 on an estimated Benchmark Development Cost of \$7,742,015. The increase in value is estimated at \$2,586,597. With an estimated 30% equity, or \$2,322,605 on the Benchmark Development Cost, the return based on the increase in value over the

Benchmark Development Cost is 111.37% or 27.84% per year. These calculations do not factor in any of the benefits of utilizing the any city/municipal tax credits to help finance this project.

The Benchmark Development Cost calculation above, as well as the return calculations above, are two of many benchmarks which the developer should utilize in determining the feasibility of this project.

**SPECIAL NOTE**

--It should be noted that the above Benchmark Development Costs are based upon selling the hotel after the third year of operation.

-- It also depicts only the return on an investment of 30% of the Benchmark Development Cost, and the total increase in value based on the sales price. It does not take into account any Cash Flow returns from operations. HMI could assist in developing a Cash Flow analysis from an Operational Proforma developed for this hotel project. This would generate a more detailed Cash Flow Analysis and potential Return on Investment Analysis for the hotel.

-- Also, this calculation shows a projected Return on Investment of 27.84% per year. If this Return is adjusted, the Benchmark Development Cost would also be adjusted. (i.e. If the Return on Investment is adjusted to 15.00% per year, on the sale of the hotel, the Benchmark Development Cost increases to \$87,531 per room.)

<b>BENCHMARK DEVELOPMENT COSTS</b>		
	<b>ALLOWABLE PER ROOM*</b>	<b>ALLOWABLE TOTAL PROJECT COST*</b>
<b>100 Rooms</b>	<b>\$87,531</b>	<b>\$8,753,122</b>
<i>*These projections will be affected by changes in Projected Occupancy or Projected ADR.</i>		
<i>Source: HMI</i>		

-- This calculation does not take into account any present value calculations. This would be accounted for in an actual Operational Proforma or an Analysis of Cash Flow and Return on Investment.

-- The actual Return on Investment should include returns on both the projected sales value and Cash Flow analysis for the property.

## DISCLAIMER

The decisions presented herein were based upon the information available and received at the time this report was compiled. Hospitality Marketers International, Inc., (HMI) has taken every possible precaution to evaluate this information for its completeness, accuracy and reliability. To the best of its knowledge, HMI feels the information and decisions presented herein are sound and reliable.

It must be noted that on September 11, 2001, the United States was attacked by terrorists. The results of that attack had significant affects on the economy and social attitudes of the United States. These attacks also significantly altered normal travel patterns by various market segments generating potential lodging demand. At the time of the writing of this report, the United States travel industry, and specifically, the hotel industry are still recovering from these events. The actual long-term results are still uncertain. There are expectations that the United States will ultimately recover from these events and their affects on the economy and society. There are further expectations that some travel patterns will be changed indefinitely. This report will look at historical trends prior to these significant events. Performance since September 11<sup>th</sup> to the time of this report will also be reviewed and will attempt to factor the effects of these events into the future projections and conclusions presented in this report. Given the present state of uncertainty, HMI is not responsible for affects that occur from future political, economic or social events that ultimately alter these projections.

Also, it should be understood that normal economic and marketplace conditions change constantly. HMI assumes no responsibility for information that becomes outdated once this report is written; nor is it responsible for keeping this information current after April, 2009.

It should be understood that the results presented in this report are the professional opinion of HMI and are based upon the information available at this time. These opinions inter proper and professional management of the business operation. The opinions also infer that market conditions do not change the information received upon which those opinions have been based. HMI assumes no responsibility for changes in the marketplace.

Furthermore, it is presumed that those reading this report completely understand its contents and recommendations. If the reader is unclear of the understanding of the contents, clarification should be received from its writer, HMI.

Lastly, HMI assumes that those who receive this study act in accordance with its recommendations. Any deviation from these recommendations is solely the responsibility of those receiving this report.

Further questions concerning this report should be directed to HMI.

Sincerely,  
HOSPITALITY MARKETERS INTERNATIONAL, INC.

*Gregory R. Hanis*

Gregory R. Hanis, ISHC  
President

*Lindsey E. Kaptur*

Lindsey E. Kaptur  
Midwest Regional Director

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**HMI, Inc. Market Studies are customized to match the objectives of the developer to the opportunities presented in the market.** Our studies are not “boiler plate” in their format or presented information. Each study is professionally prepared in a comprehensive format to present factual information upon which effective decisions can be made.

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Gregory R. Hanis, ISHC  
President

Member of



**HMI, Inc. Market Studies are intended to be working documents.** HMI, Inc. is always available to discuss questions or scenarios you may have regarding your Market Study. If adjustments are made to the overall scope or details of your project, we are available to discuss how these adjustments could affect the results of your Market Study. If necessary we can make revisions as your specific hotel project is fine-tuned.

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I look forward to hearing from you in the near future and working with you on your proposed hospitality project. Please feel free to contact me with any questions you may have regarding any of the information provided above.

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Sincerely,  
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# **SAMPLE- FIELD RESEARCH ANALYSIS REPORT** **HOSPITALITY MARKETERS INTERNATIONAL, INC**

The following Field Research Overview Report was prepared based upon the field research performed by Hospitality Marketers International, Inc. on October 9<sup>th</sup>, 2014. This report provides an overview of the highlights observed in the Any Town, Any State market area. It provides preliminary Operational Projections for this market's ability to support a proposed mid-priced, limited-service hotel in this market. Recommendations will be provided for the continuation of the Hotel Market Study. These recommendations will highlight the potential to complete either a Community Overview Hotel Market Study or a Comprehensive Hotel Market Study. *Also, should the market not appear to support the hotel development, this will be stated accordingly. At that point, the decision to perform additional Hotel Market Research will need to be made.*

As an overview report, with preliminary Operational Projections and recommendations, this report is intended to be used as an internal document. It is not intended to be used for external purposes, such as investment or lending activity. It is intended to determine if further research of the subject market is necessary and if a more detailed Hotel Market study is to be completed.

This report is the sole property of the Any Town Hotel Project Team. This report cannot be used without the expressed permission of Mr. CLIENT of the Any Town Hotel Project Team.

## **GENERAL MARKET OBSERVATIONS**

(Economic, Lodging Demand, Lodging Supply Highlights)

### General Market Description

- The Any Town market is located Along Highway 33, southwest of Any Town(3), Any State (50 Miles) and north of Any Town(2), Any State (11 Miles). It is 100 to 110 miles from Any Town(4), Any State. See Exhibit 1 for the regional geographic location of this Subject Market area.
- Any Town and Any Town are separated by 5.5 Miles.
- This area is known for its outdoor recreation, arts and boutique shopping. There are numerous lakes in the area. Also, there is a large state park (??? State Park) and a large state wildlife area, Dietrich Wildlife Area.
  - Outdoor activities include seasonal activities including boating, fishing, hunting, winter activities, etc.
  - Any Town is a quaint community that features arts and boutique shopping. There are several unique shops in this area. Also, there are a few small local restaurants. It also has excellent access to area recreational activities and venues.

- Any Town is a more commercial town with more local residential support services. It is on the western shore of the large Blue Lake resource. The community has more developed support services located in the downtown area. This also includes more variety in restaurants. It also ghas excellent access to area recreationan activities and venues.

Economic Overview

- The largest community in the area is Any Town(2) about 11 miles south.
  - This community has a population of about 25,000. This compares to Any Town with about 1,250 people and Any Town with about 1,200 people, according to the US Census data.
  - Any Town(2) has a well-developed business community including the larger employers in the area.
  - It also has a more developed residential base.
- Population was reported, by the US Census data, to have grown by 10.3% from 2000 to 2014 or an average of .85% per year.
- Per Capita Income has grown by 38.7% from 2000 to 2014 or an average of 3.2% per year.
- The distribution of Employment in the Any County market area shows that the top three emplyment industries generate 52.1% of the overall employment. Ideally, the top three industries should be at or below 50% for ideal diversity. The top three industries are 1) Health & Social Services; 2) Manufacturing; and 3) Retail Trade. These are typical leading industries. However, these industries are not well represented in the Any Town/Any Town market.
- Unemployment in Any County has averaged 5.1% from 2004 to 2014. This compares to 5.6% for the State of Any State.
- Thraffic Counts have remained basically the same from 2002 to the last ciount in 2010. This is true for Highway 33 and for Highway 9 which run through Any Town.
- Overall, the overview of the Economic Data indicates a stable market area with modest growth over the years analyzed.

### Competitive Supply Overview

- There are six primary competitive hotels in the Any Town(2) market. They are all branded hotels and are listed below:
  - AmericInn - 30 Rooms – Opened June, 1990
  - Best Western Plus - 92 Rooms – Opened June, 1973 ((Former Holiday Inn)
  - Country Inn & Suites - 50 Rooms - Opened March, 2004
  - Days Inn - 59 Rooms - Opened May, 1990
  - Holiday Inn Express - 73 Rooms – Opened May, 1999 (Former Comfort Inn)
  - Super 8 - 59 Rooms – Opened February, 1978

These hotels represent 363 Rooms.

- There are 118 Rooms in the Economy hotel segment. They represent 32.5% of the available rooms.
- There are 245 Rooms in the Mid-Priced hotel segment. These represent 67.5% of the available rooms.
- The Average Size of these hotels is 60.5 Rooms.
- The Average Age of the hotels is 24.8 years old.
  - The newest hotel, the Country Inn & Suites, is 10 years old. It will soon reach its second major renovation period of 12 to 15 years.
  - The remaining hotels are all well beyond the second major renovation period and require on-going renovations.
- In Any Town, there is the independent Northland Inn with 33 Rooms. This hotel opened in May of 1996 and is 16 years old. It was reported that this hotel is not a preferred hotel in the area.
- The Competitive Performance in this market area is as follows:
  - For 2013/14
  - Occupancy - 62.1%. This compares to 62.9% in 2012/13 and 58.2% in 2011/12.
  - Lodging Demand grew by an average of 2.8% from 2011/12 to 2013/14.
  - Average Daily Room Rate (ADR) - \$87.87. This compares to \$81.70 in 2012/13 and \$80.58 in 2011/12.
  - ADR grew by an average of 4.6% from 2011/12 to 2013/14.
- At this time, there were no new hotels reported in the development stage or entering the market area.

### Lodging Demand Overview

- There is diversity of Lodging Demand in this market. The majority of the diversity is centered in the Social/Leisure market segments. The area recreation, arts and boutique shopping will support this strength.
  - Also, the potential location of the hotel at the ??? Golf Club, as will be defined in the *Subject Site* section of this report, will have the ability to generate a more diverse Lodging Demand segmentation. This Subject Site will have the potential of bringing groups to the area for golf outings. Also, if the Club expands the facilities to accommodate group functions, this will enhance diversity of Lodging Demand.
  - The Corporate/Commercial market will be more limited in the Any Town/Any Town area. This market is centered more in the Any Town(2) market. There is the potential for the proposed hotel to bring some of this Lodging Demand to the Any Town/Any Town market, especially if the location is in a special area, such as at the golf course.
  - There were several entities that supported the need for a lodging facility, especially for group functions. Below is the information that they provided at this time.
    - The ??? has the need for accommodations for groups attending Weddings, Reunions and for statewide and regional meeting group. (State Agencies, Conservation Groups, Corporate Groups, etc.). They also see a need for a hotel to accommodate parents bringing their child to the camp.
    - The “??? Treatment System” being developed in the area has the potential to bring groups in to view the system, currently Any State. This could be expanded to the rest of the United States in the future.
    - ??? Tech has brought national and international groups to the area.

A preliminary review of the Market Segmentation is presented below.

MARKET SEGMENTATION					
	SUBJECT MARKET PROBABLE PERCENT OF MARKET	RANGE	PROPOSED PROPERTY PROBABLE MARKET	MARKET PENET.	RANGE
Individual Travel Markets	75.0%	72.5%-77.5%	75.0%	100.0%	72.5%-77.5%
Corporate/ Commercial	15.0%	12.5%-17.5%	15.0%	100.0%	12.5%-17.5%
Social/ Leisure	60.0%	57.5%-62.5%	60.0%	100.0%	57.5%-62.5%
Group Markets	25.0%	22.5%-27.5%	25.0%	100.0%	22.5%-27.5%
Business Related	5.0%	2.5%-7.5%	5.0%	100.0%	2.5%-7.5%
Social/ Leisure Related	20.0%	17.5%-22.5%	20.0%	100.0%	17.5%-22.5%
TOTAL	100.0%		100.0%		

*Source: HMI*

To support the Market Segmentation, the following chart highlights the Market Segmentation Profiles for the market. Overall, the Market Segmentation Profiles show a “Good”, or Average, rating. The Social/Leisure Profiles have a rating of “Very Good”. Whereas, the Corporate/Commercial Profiles are more limited with a “Fair” rating.

MARKET SEGMENTATION PROFILES		
	Transient = T Extended = E Group = G	Demand Potential Subject Property Potential
<b>Social/Leisure Markets</b>		
Visiting Friends & Relatives	T	Very Good
Area Sites & General Tourism	T	Excellent
Area Events	T	Very Good
Area Recreation (Boating, Hiking, Biking, Hunting, Fishing, etc.)	T	Excellent
Highway 23 Travelers	T	Good
Weddings	G	Very Good
Reunions	G	Very Good
Other	G	Good
Motorcoach Tours	G	Good
Amateur Youth Sports	T, G	Fair
	<b>Potential</b>	<b>Very Good</b>
<b>Corporate/Commercial Markets</b>		
Agriculture	T	Good
Manufacturing	T, G	Fair
Utilities	T	Fair
Construction	T	Fair
Wholesale Trade	T	Fair
Retail Trade	T	Good
Transportation and Warehousing	T	Fair
Information	T, G	Fair
Finance, Insurance and Real Estate	T, G	Fair
Real Estate, Rental & Leasing	T	Good
<b>Services</b>		
Professional, Scientific & Technical	T, G	Fair
Management of Companies and Enterprises	T, G	Fair
Administrative, Support, Waste Management and Remediation	T, G	Fair
Educational	T	Fair
Health and Social Assistance	T, G	Fair
Arts, Entertainment & Recreation	T, G	Very Good
Accommodation & Food Services	T	Fair
Other	T, G	Fair
Public Administration	T	Good
	<b>Potential</b>	<b>Fair</b>
<b>Overall Potential</b>		<b>Good</b>

*Source: HMI*

The Major Employers in the Any Town/Any Town area are more limited to support the Corporate/Commercial Market Segement. The following chart highlights the major employers in this immediate area.

### **MAJOR EMPLOYER CHART WOULD APPEAR HERE**

- With the more diverse selection of hotel product in Any Town(2), the companies located there will retain the Lodging Demand in that community. There could be some potential to attract some of this Lodging Demand to the Any Town/Any Town market if the hotel offers a unique venue for travelers.
- A preliminary review of Unaccommodated Lodging Demand in the market area showed that there are a substantial number of nights with Occupancy over 70% from May through October. Unaccommodated Lodging Demand is defined as people wanting to stay in the market area, but potentially being turned away due to high Occupancy at area hotels. 70% Occupancy is felt to be the level where newer and better hotels will be full in the market area.
  - From May to October there are a potential of 148.75 nights, or 40.8% of the year, when Occupancies are over 70%.

### **SUBJECT SITE**

There were three potential Subject Site areas reviewed during this field research. See Exhibit 2 for the location of these Subject Sites.

The three Subject Sites were in the following areas:

#### **Subject Site 1**

- At the intersection of Highway 24/71 and 167<sup>th</sup> Avenue NE. This is about one mile south of Any Town.
  - This site is a vacant parcel of land.
  - The current use of the land is agricultural. There does not appear to be any other previous use.
  - There are no utilities in place. They would have to be run up to the site from the ??? Country Club area to the south. This would add cost to the development of this site.
  - The Visibility to Highway 33 would be excellent.
  - Accessibility to the site would be excellent.
  - Support Services are not available in the immediate area. This includes Restaurants, Highway Support Services, Retail and Entertainment. These would be available in Any Town, one mile to the north and in Any Town, three miles to the south. There is a seasonal locale (May to

September) at the ??? Country Club about ½ mile to the south. Recreation options would be available in the greater market area.

- The Subject Site is also the site of the new McDonald's Restaurant coming to the market.

#### Subject Site 2

- In Any Town, there is the former Grain Elevator site at Highway 33 and Manitoba Street. This is located in the center of the city along Highway 33.
  - Being an abandoned grain elevator, this site has some concrete pads that would have to be removed. Having a previous use, there could be some environmental issues that may need to be investigated.
  - Visibility will be Excellent to Highway 33.
  - Accessibility will be Excellent from Highway 33.
  - Support Services including Restaurants, Highway Support Services, Retail, Recreation and Entertainment, are located in the Any Town area. These would be rated as Very Good to Excellent.
  - The Competitive Position of this site would be Excellent. It would have access to the business community of Any Town. It also would have Excellent access to the recreational aspects of the overall market area. Access to the Any Town(2) area, eight miles to the south, would be Very Good to serve as an overflow market for Any Town(2) Business and Social/Leisure travelers.

#### Subject Site 3

- The third Subject Site is located along Highway 33 at the ??? Country Club. This is about 1½ miles south of Any Town and about 1½ miles north of Any Town.
  - Being located at the Country Club, this site offers a unique location for a hotel. It would be a quasi-resort setting and could have advantages to marketing the facility, especially during the Spring, Summer and Fall seasons.
  - The exact location on the site was not determined. However, it was mentioned that it could be located where the cart barn currently is.
  - Visibility will be Excellent to Highway 33.
  - Accessibility will be Excellent from Highway 33.
  - Support Services including a variety of Restaurants, Highway Support Services, Retail and Entertainment are limited in this area. There is

currently a seasonal restaurant at the Country Club that is open from May through September. Access to area recreation would be Very Good. Having the 27-hole golf course located at the site would be a significant advantage.

- The Competitive Position of this site would be Very Good to Excellent. It would have access to the business community of Any Town and Any Town. It also would have Excellent access to the recreational aspects and the unique retail (Any Town) options of the overall market area. Access to the Any Town(2) area, ten miles to the south, would be Very Good to serve as an overflow market for Any Town(2) Business and Social/Leisure travelers.
- There is the potential of the Country Club expanding its group facilities. If this is feasible, this site with the hotel would add a group function market not currently offered in the market area, including Any Town(2). Business groups and Social/Leisure groups could be added to the market mix for the hotel. Again, having the golf course located at the site would be an advantage of attracting Business and Social/Leisure groups to the hotel.
- The Preferred Site Recommendations are as follows:
  - The ??? Country Club site, Subject Site 3, would be preferred due to its quasi-resort style setting. This could provide for some substantial seasonal marketing advantages, especially during May through October. If the expanding group facilities are developed, this adds another positive dimension to this site.
  - The next Preferred Site would be the Grain Elevator site in Any Town, Subject Site 2.

### **PRELIMINARY OPERATIONAL PROJECTIONS**

(Occupancy, Average Daily Room Rates and Sales Revenue)

The following chart shows the preliminary Operational Projections for Occupancy, Average Daily Room Rates and Sales Revenue for a 60-room, mid-priced, limited-service hotel in the Subject Market area. These are preliminary projections and they would be reviewed, potentially modified, and expanded in a more complete Community Overview or Comprehensive Hotel Market Study. These preliminary projections are for the third year, the estimated stabilized year of operational performance levels.

<b>PROJECTED PERFORMANCE FOR A 60-ROOM MID-PRICED, LIMITED-SERVICE HOTEL PROPERTY</b>			
	<b>PROJECTED MARKET PERFORMANCE <i>PRESENT MARKET</i></b>	<b>PROJECTED MARKET PENETRATION</b>	<b>PROJECTED HOTEL PERFORMANCE <i>60 ROOMS</i></b>
<b>OCCUPANCY</b>			
Probable	65.5%	115.6%	75.7%
<b>ADR</b>			
Probable	\$103.79	112.3%	\$116.55
<b>RevPAR</b>			
Probable	\$68.00	129.8%	\$88.25
<b>REVENUE</b>			
Probable	NA	NA	\$1,932,728
<p><i>*Projected performance is +/- 5 percentage points and will be affected by changes in Lodging Supply and Demand growth levels used to formulate these projections.</i></p>			
<p><i>Source: HMI</i></p>			

- The above preliminary projections take into account the following:
  - Lodging Demand growth was estimated at an average of 2.8% per year which is at the historic annual rate of growth of 2.8% for 2011/12 though 2013/14.
  - There were no new hotels identified to enter the market at this time.
  - All of the Fair Share adjustment was used, or 115.7% for the 60-room proposed hotel against the competitive set average size of 69.4 rooms.
  - ADR was increased by an average of 4.5% which is just below the historic annual increase of 4.6% for 2011/12 though 2013/14.
  - At this time, a conservative rate positioning at a 112.3% yield to the competitive set was used. There is the potential, being a newer hotel to the competitive set, that in a more complete Community Overview or Comprehensive Hotel Market Study, this rate positioning could be modified.

**PRELIMINARY BENCHMARK DEVELOPMENT COSTS & OPERATIONAL PROFORMA**

- As a benchmark to indicate support for the proposed hotel project, the following Benchmark Development Costs were developed. These are only benchmarks to support hotel development. They include all costs associated with the proposed hotel development to the stabilized year of operation. They show the maximum support level for this development. Ideally, this maximum support level should not be exceeded when developing the proposed hotel without a good reason.

<b>BENCHMARK DEVELOPMENT COSTS</b>		
	ALLOWABLE PER ROOM*	ALLOWABLE TOTAL PROJECT COST*
<b>60 Rooms</b>	<b>\$92,953</b>	<b>\$5,577,159</b>
<i>*These projections will be affected by changes in Projected Occupancy or Projected ADR.</i>		
<i>Source: HMI</i>		

- With a 35% estimated equity investment, this support level will generate an annual rate of return of 21.6%. (*Adjusting the Equity and/or Desired Rate of Return will adjust the Benchmark Development Costs accordingly.*)

- The following is a preliminary Operational Proforma for the proposed hotel project.

<b>PRELIMINARY OPERATIONAL PROFORMA</b>			
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
<b>Revenue</b>	\$1,276,892	\$1,679,001	\$1,969,972
<b>Departmental Expenses</b>	\$304,156	\$399,938	\$469,247
<b>Undistributed Operating Expenses</b>	\$332,503	\$437,212	\$512,981
<b>Gross Profit</b>	<b>\$640,489</b>	<b>\$842,187</b>	<b>\$988,138</b>
*Note: GOP is before Fixed Costs of P&I, Real Estate Tax, Insurance, Management Fees, Franchise Fees & Reserve for Replacement.			
Source: HMI			

- *There is the potential, being a newer hotel to the competitive set, that in a more complete Community Overview or Comprehensive Hotel Market Study, these preliminary Benchmark Development Costs and preliminary Operational Proforma estimates could be modified.*

### **RECOMMENDATION**

Based upon the Field Research performed and the information reviewed above, there is a strong indication that the Any Town, Any State market could support additional hotel development. Therefore, completing a detailed Community Overview Hotel Market Study or a Comprehensive Hotel Market Study is recommended.

Hospitality Marketers  
International, Inc.

Management

Research

Marketing

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Hotel Service Network

## OPERATIONAL PROFORMA & INVESTMENT ANALYSIS

CITY, STATE

MONTH, YEAR

Prepared Exclusively For:

Client Name

Prepared By:

Hospitality Marketers International, Inc.

Gregory R. Hanis, ISHC  
President

Consultant Name

## **INTRODUCTION/OBJECTIVE**

Hospitality Marketers International, Inc., (HMI) has been engaged to provide this Operational Proforma & Investment Analysis (OP&IA) Report for a 40-room, limited service, mid-scale hotel in ANYTOWN, STATE. CLIENT has engaged HMI to provide this report. The style of the proposed hotel is as described in the Comprehensive Market Study prepared by HMI in DATE. No specific brand was recommended in the previously referenced Comprehensive Hotel Market Study. The proposed hotel will be located in the greater ANYTOWN, STATE market area at the site described in the Comprehensive Hotel Market Study.

This Operational Proforma & Investment Analysis utilizes operational project data for Occupancy and Average Daily Room Rates generated in the previously referenced Comprehensive Market Study completed by HMI in DATE for the years DATE through DATE. The Occupancy growth rate applied in DATE was 3.0%, the same growth rate utilized in the Comprehensive Market Study for DATE. The ADR growth rate applied in DATE was 3.66%, the average of the ADR rates of growth that was applied in the Comprehensive Market Study for the five-year period DATE – DATE.

It was recommended in the Comprehensive Hotel Market Study that the developer consider a national or strong regional franchise for the proposed hotel. Therefore, this Operational Proforma & Investment Analysis will consider the proposed hotel having a national/regional brand. Information provided by the developer indicated that the brand under serious consideration at this time is the BRAND franchise, a strong Midwest regional brand.

This Operational Proforma Report & Investment Analysis provides an overview of the anticipated operational performance of the proposed hotel. This Operational Proforma & Investment Analysis uses Sales Revenue projections developed in the Comprehensive Market Study from DATE – DATE. It is presumed in this OP&IA Report, that the first full year of operation of the proposed hotel will be DATE. Therefore, the same projected Occupancy level and ADR amount shown in the Comprehensive Hotel Market Study completed in DATE will be utilized in this Operational Proforma & Investment Analysis for the years DATE – DATE. Property expenses in the Proforma were estimated based upon the review of similar type hotel industry averages. These industry averages were reviewed based upon the size of the property, its geographic location, and the product category that this hotel will serve. Also, any unique operational characteristics identified for this property were factored into these operational projections. The assumptions used in this Operational Proforma & Investment Analysis are also contained in this report.

The project costs and investment/financing terms utilized to calculate the returns, debt coverage ratios, etc., were those provided to this consultant by the developer, CLIENT, and were not verified by this consultant with regard to their reasonability. It is recommended that the reader perform their own investment analysis.

This report should be acceptable for guiding the investment group in developing this hotel. It will demonstrate the financial viability of this project utilizing the BRAND hotel brand for this hotel development. This type of report should be acceptable for external investment and lending purposes.

This report is the property of CLIENT. It cannot be distributed without prior approval from CLIENT. Hospitality Marketers International, Inc. will not be available to answer any questions related to this Operational Proforma & Investment Analysis without prior approval from CLIENT.

SAMPLE

**Multi Year Operational Proforma and  
Investment Analysis Assumptions  
Limited-Service, Mid-Scale Hotel  
ANYTOWN, USA  
DATE**

1. The proposed hotel will initially open and operate with 40 rooms. This is the smaller of the two hotel sizes (40 rooms and 50 rooms) reviewed for the proposed hotel project as recommended in the Comprehensive Hotel Market Study completed by HMI in DATE for the five years projected. This room count was chosen for use in this report at the direction of the developer.
2. As indicated in the Comprehensive Hotel Market Study completed in DATE, it is assumed that the new hotel will be operated as a Franchised, Mid-Scale (the Comprehensive Hotel Market Study recommended a “mid-priced hotel” product), Limited-Service hotel with appropriate expense rates being utilized. The developer indicated that the current brand under serious consideration at this time is the BRAND hotel franchise.
3. The recommendations in the Comprehensive Hotel Market Study suggested that the proposed hotel open in mid-to-late winter with the first full year of operation being DATE. However, the developer recently indicated a desire to open the proposed hotel in the summer of DATE, possibly by DATE of DATE, if possible. Therefore, DATE has been shown in this report as a partial/half year of operation. This results in 7,300 rooms (half of the total 14,600 rooms available for a 40-room hotel for a full year) being available for sale in DATE. The Occupancy rate applied in DATE was the same as was presented for DATE in the Comprehensive Hotel Market Study. The DATE ADR utilized the estimated DATE ADR for the market and then the same yield of 97.0% was utilized when arriving at the projected DATE ADR in the Comprehensive Hotel Market Study.
4. The ADR rates utilized in this Multi Year Operational Proforma & Investment Analysis report for the years DATE – DATE are those presented in the Comprehensive Hotel Market Study completed by HMI in DATE. The average of the projected growth rates in ADR from 2015 – DATE utilized in the Comprehensive Hotel Market Study is 3.66%. This 3.66% growth rate was applied to arrive at the projected ADR for DATE.
5. Other Revenues include: guest laundry, movie rentals and vending machine sales.
6. The projected Occupancy rates utilized in this Multi Year Operational Proforma & Investment Analysis report are similar to those utilized to arrive at the stabilized year of operations results presented in the Comprehensive Market Study completed by HMI in DATE.
7. The Lodging Demand growth rates discussed in the Comprehensive Market Study commencing in DATE and all future years were applied in this Operational Proforma & Investment Analysis commencing in DATE and all future years. This also includes any projected additions to supply that were discussed in the Comprehensive Market Study.

8. Where applicable, departmental profit margins and departmental expense calculations utilized in the Operational Proforma were based upon industry norms and data provided in the Smith Travel Research Host Study (STRHS). Categories utilized to arrive at the average of the data provided included Limited-Service Hotels Total U.S., Chains, the East North Central, Small Metro/Town and the average of the two categories, Upper Mid-Scale and Mid-scale/Economy. The DATE STRHS Report was utilized as it provides DATE data. In all other areas, industry averages, based upon the model defined above, were used.
9. Since the proposed hotel will be new construction, Property Operations and Maintenance in the first year is less than the industry norm and builds up to the norm by year three.
10. The proposed hotel will provide free local phone call service as well as free internet Wi-Fi access to guests.
11. It was recommended in the Comprehensive Hotel Market Study Report that the proposed hotel be affiliated with a recognized national/regional hotel franchise company. Discussions with the developer indicated that the current brand under serious consideration is BRAND. As a result, one specific cost area in this proforma, Franchise Royalty Fees, was focused on to specifically reflect the costs of operating a BRAND hotel.
12. It was assumed in these projections that, per industry practice, any national marketing or advertising charges relating to the chosen franchise are included in the Sales & Marketing department costs. Similarly, any franchise related reservation costs or fees for room revenue (booked through the chosen franchise's central reservation system) are included/deducted as expenses in the calculation of the Rooms Department Profits. Also, it should be noted that in this industry these fees are often negotiated to a discounted amount during the first year or two of operation. However, this was not reflected in the attached proformas.
13. To help assure a successful opening of the proposed hotel, costs higher than industry norms in Sales and Marketing were projected in the early years. These costs were increased initially by an additional 1.5 percentage points above the STRHS average and then reduced to the industry average by year three, for a rate of 6.7% in DATE. The STRHS marketing amount includes any marketing fees and national advertising amounts paid to a franchise company as well as any advertising and marketing monies spent directly by the proposed hotel. This is based upon this hotel's assumed opening in early DATE.
14. In the Operational Proforma, the projected Gross Operating Profit (GOP) in the third full year of operation DATE is 44.3%. This rate is 5.3% points less than the industry average of 49.6% for Limited-Service, Upper Mid-Scale styled hotels that are chain affiliated as previously described in Item 6 above. This 5.3% point difference is primarily due to the inclusion of the Franchise Fees that equate to 5.0% in the calculation of the GOP in this Operational Proforma. It is not included in the GOP calculation in the 49.6% industry average calculation. This is in line with the industry averages.

15. The developer provided the following information regarding the total project costs as well as the terms of how this proposed hotel project will be financed:
- a. The total hotel project development cost of \$3,650,000 utilized in these calculations was not verified by this consultant.
  - b. The composition and amount of the equity as well as the terms of the debt that follow were provided by the developer and not verified by this consultant for reasonableness.
    - i. Equity:
      - 1. Cash \$912,500
    - ii. Loan Amount: \$2,737,500
      - 1. Interest rate: 5.00%
      - 2. Term: 20 years
      - 3. Total annual principal and interest payment: \$216,795
16. The seven-year IRR calculation included in this Operational Proforma & Investment Analysis was based on the equity investment of \$912,500 (i.e. excludes any potential inclusion of TIF dollar investment by the city).
17. Unless otherwise noted, industry norms were utilized in these projections.

**40-ROOM LIMITED-SERVICE HOTEL  
ANYTOWN, USA**

**Project Financing Data**

**Project Data**

Number of Sellable Guestrooms	40	<u>Cost per Key</u>
	\$0	0
Total Development Cost	\$3,650,000	91,250
		0
		0

<b>Total Estimated Project Cost</b>	\$3,650,000	91,250
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**Equity Sources:**

Investor:	25.0%	-\$912,500
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<b>Net Costs Needed to Finance:</b>	\$2,737,500
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Debt:	Bank Loan	75.00%	\$2,737,500	5.00%	20 yrs.
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Total Debt Financing	\$2,737,500
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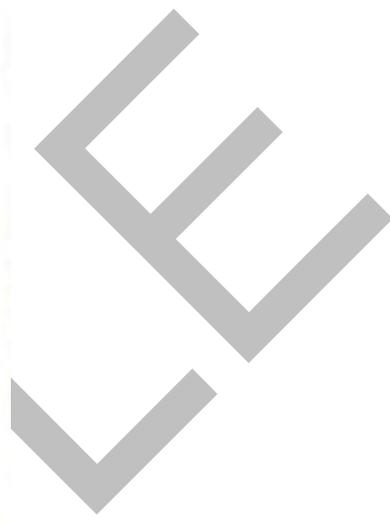
Annual Debt Service ( P & I ):	Bank Loan	\$216,795
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Total Debt Service:	\$216,795
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SAW

**40 - Room Limited Service Hotel  
Operating Profits**

	2016 (Half year)			2017			2018			2019			2020		
	Amount	%	PAR	Amount	%	PAR	Amount	%	PAR	Amount	%	PAR	Amount	%	PAR
<b>Number of Available Rooms</b>	7,300			14,600			14,600			14,600			14,600		
Rooms Occupied	9,745			7,490			8,643			9,373			9,654		
Occupancy %	51.30%			51.30%			58.30%			64.50%			66.10%		
ADR	\$83.14			\$64.01			\$83.81			\$89.24			\$102.87		
RevPAR	\$42.65			\$43.10			\$63.71			\$63.71			\$63.03		
ADR Growth		1.65%			1.65%			5.70%			3.96%				
<b>Revenues:</b>															
- Rooms	311,346	97.58%	42.65	629,218	97.55%	43.10	810,819	97.76%	55.54	930,197	97.71%	63.71	993,169	97.76%	68.03
- Food & Beverage	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00
- Other Food & Beverage	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00
- Telephone	412	0.13%	0.06	840	0.13%	0.06	989	0.12%	0.07	1,189	0.12%	0.08	1,201	0.12%	0.08
- Other Operating Depts.	7,325	2.30%	1.00	14,943	2.32%	1.02	17,589	2.12%	1.20	20,600	2.18%	1.41	21,354	2.10%	1.46
- Other	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00
<b>Total Revenues</b>	<b>319,083</b>	<b>100.00%</b>	<b>43.71</b>	<b>645,001</b>	<b>100.00%</b>	<b>44.18</b>	<b>829,396</b>	<b>100.00%</b>	<b>56.81</b>	<b>951,956</b>	<b>100.00%</b>	<b>65.20</b>	<b>1,015,724</b>	<b>100.00%</b>	<b>69.57</b>
<b>Department Expenses</b>															
- Rooms	73,166	23.50%	10.02	147,896	23.50%	10.13	190,542	23.50%	13.05	219,596	23.50%	14.97	233,395	23.50%	15.99
- Food & Beverage	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00
- Telephone	2,287	55.10%	0.31	4,666	55.10%	0.32	5,491	55.10%	0.38	6,431	55.10%	0.44	6,666	55.10%	0.46
- Other Operating Depts.	3,897	53.20%	0.53	7,950	53.20%	0.54	9,357	53.20%	0.64	10,959	53.20%	0.75	11,260	53.20%	0.78
<b>Total Department Expenses</b>	<b>79,350</b>	<b>24.87%</b>	<b>10.87</b>	<b>160,481</b>	<b>24.89%</b>	<b>10.99</b>	<b>205,390</b>	<b>24.76%</b>	<b>14.07</b>	<b>236,987</b>	<b>24.79%</b>	<b>16.16</b>	<b>251,422</b>	<b>24.75%</b>	<b>17.22</b>
<b>Total Department Profits</b>	<b>239,733</b>	<b>75.13%</b>	<b>32.84</b>	<b>484,521</b>	<b>75.12%</b>	<b>33.19</b>	<b>624,006</b>	<b>75.24%</b>	<b>42.74</b>	<b>715,969</b>	<b>75.21%</b>	<b>49.04</b>	<b>764,303</b>	<b>75.25%</b>	<b>52.35</b>
<b>Overhead Expenses</b>															
- Administrative & General	29,256	9.20%	4.02	59,340	9.20%	4.06	76,304	9.20%	5.23	87,580	9.20%	6.00	93,447	9.20%	6.40
- Sales & Marketing	26,165	8.20%	3.58	48,053	7.45%	3.29	55,570	6.70%	3.81	60,781	6.70%	4.37	68,054	6.70%	4.86
- Property Operations & Maint.	13,401	4.20%	1.84	30,315	4.70%	2.08	43,129	5.20%	2.95	49,502	5.20%	3.39	52,818	5.20%	3.62
- Energy	14,997	4.70%	2.05	30,315	4.70%	2.08	38,811	4.80%	2.73	45,994	4.80%	3.13	48,755	4.80%	3.54
- Franchise Royalty Fees	15,954	5.00%	2.19	32,250	5.00%	2.21	41,470	5.00%	2.64	47,598	5.00%	3.26	50,786	5.00%	3.48
<b>Total Overhead Expenses</b>	<b>99,873</b>	<b>31.30%</b>	<b>13.68</b>	<b>200,273</b>	<b>31.05%</b>	<b>13.72</b>	<b>256,283</b>	<b>30.90%</b>	<b>17.55</b>	<b>294,154</b>	<b>30.90%</b>	<b>20.15</b>	<b>313,659</b>	<b>30.90%</b>	<b>21.50</b>
<b>Gross Operating Profit</b>	<b>139,860</b>	<b>43.83%</b>	<b>19.16</b>	<b>284,248</b>	<b>44.07%</b>	<b>19.47</b>	<b>367,723</b>	<b>44.34%</b>	<b>25.19</b>	<b>421,815</b>	<b>44.31%</b>	<b>28.89</b>	<b>450,444</b>	<b>44.35%</b>	<b>30.85</b>



**40 - Room Limited Service Hotel  
Operating Proforma**

	2016 (Half year)			2017			2018			2019			2020			
	Amount	%	PAR	FOR	Amount	%	PAR	FOR	Amount	%	PAR	FOR	Amount	%	PAR	FOR
<b>Number of Available Rooms</b>	7,300				14,600				14,600				14,600			
<b>Rooms Occupied</b>	3,745				7,490				9,373				9,654			
<b>Occupancy %</b>	51.30%	1.20%	0.57	1.11	51.30%	1.20%	0.53	1.03	64.00%	1.20%	0.78	1.22	66.13%	1.20%	0.83	1.26
<b>ADR</b>	\$83.14	4.50%	1.37	3.83	\$94.01	4.50%	1.98	3.88	\$99.24	4.50%	2.93	4.57	\$102.87	4.50%	3.13	4.73
<b>RevPAR</b>	\$42.65	0.00%	0.00	0.00	\$43.10	0.00%	0.00	0.00	\$63.71	0.00%	0.00	0.00	\$68.03	0.00%	0.00	0.00
<b>ADR Growth</b>		1.05%				1.65%				5.70%				3.60%		
<b>Fixed Expenses</b>																
- Insurance	4,148				7,740				9,953				12,189			
- Property Taxes	14,359				29,025				37,323				45,708			
- Other	0				0				0				0			
<b>Total Fixed Expenses</b>	18,507	5.80%	2.54	4.94	36,765	5.70%	3.24	5.47	47,276	5.70%	3.72	5.79	57,896	5.70%	3.97	6.00
<b>Reserve for Replacement</b>	9,572	3.00%	1.31	2.56	19,350	3.00%	1.33	2.58	33,176	4.00%	2.27	3.84	40,629	4.00%	2.78	4.21
<b>EBITDA before Management Fees</b>	111,781	35.03%	15.31	29.85	226,133	35.37%	15.83	30.46	287,271	34.64%	19.68	33.24	329,475	34.61%	22.57	35.15
<b>Management Fees</b>																
- Base Fee	9,253	2.90%	1.27	2.47	18,705	2.90%	1.28	2.50	24,052	2.90%	1.65	2.78	27,607	2.90%	1.89	2.95
- Administrative	0	0.00%	0.00	0.00	0	0.00%	0.00	0.00	0	0.00%	0.00	0.00	0	0.00%	0.00	0.00
- Incentive Fee	0	0.00%	0.00	0.00	0	0.00%	0.00	0.00	0	0.00%	0.00	0.00	0	0.00%	0.00	0.00
<b>Total Operator Fees</b>	9,253	2.90%	1.27	2.47	18,705	2.90%	1.28	2.50	24,052	2.90%	1.65	2.78	27,607	2.90%	1.89	2.95
- Asset Management Fee	0	0.00%	0.00	0.00	0	0.00%	0.00	0.00	0	0.00%	0.00	0.00	0	0.00%	0.00	0.00
<b>Total Management Fees</b>	9,253	2.90%	1.27	2.47	18,705	2.90%	1.28	2.50	24,052	2.90%	1.65	2.78	27,607	2.90%	1.89	2.95
<b>Net Operating Income</b>	102,527	32.13%	14.04	27.38	209,428	32.47%	14.34	27.96	263,219	31.74%	18.03	30.45	301,868	31.71%	20.68	32.21
<b>Debt Service</b>	108,398	33.97%	14.85	28.95	216,795	33.61%	14.85	28.95	216,795	22.77%	14.85	23.13	216,795	21.34%	14.85	22.46
<b>Net Cash Flow</b>	(5,870)	-1.84%	(1.24)	(0.64)	(7,368)	-1.14%	(1.98)	(1.02)	46,423	5.60%	0.31	0.19	85,073	8.94%	0.17	0.11
<b>Debt Coverage Ratio</b>	0.00				0.00				1.21				1.39			

**40-ROOM LIMITED-SERVICE HOTEL  
ANYTOWN, USA**

**Annual Returns**

Project:	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	Capitalized Value at 10% of Yr 6 <u>Year 7</u>
Net Cash Flows:	(912,500)	(5,870)	(7,368)	46,423	85,073	105,667	1,056,673
Yearly return %:	0.0%	-0.6%	-0.8%	5.1%	9.3%	11.6%	
Cumulative Yearly %:	0.0%	-0.6%	-1.5%	3.6%	13.0%	24.5%	

7 Year IRR: 6.1%

Note: The IRR calculation is based on:

- 1 In the chart above, years 1 is the development year, while year 2 is actually the first full year of operations and year 6 above is the 5th year of operations.
- 2 The above chart assumes a 12 month development period which the costs of the project are expended over. This calculation assumes that the equity is paid out equally over the first 12 months of the project.
- 3 As shown above, year 1 is an outflow of the investment, plus 5 years of cash flow income and a sale of the investment in year seven of the project (year six of operations) using a 10% cap rate on the year 6 cash flow.

SAMPLE

Management

Research

Marketing

Gregory R. Hanis, ISHC  
President

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## DISCLAIMER

The decisions presented herein were based upon the information available and received at the time this report was compiled. Hospitality Marketers International, Inc., (HMI) has taken every possible precaution to evaluate this information for its completeness, accuracy and reliability. To the best of its knowledge, HMI feels the information and decisions presented herein are sound and reliable.

At the present time of this report, the United States and world economies are in the midst of a recovery from a major recessionary period that ran from 2008 - 2010. This recovery appears to be continuing according to current news reports with most economic indicators indicating growth since 2011.

HMI is not responsible for effects that occur from future political, economic or social events that ultimately alter these projections. These events should be monitored accordingly and potentially the results of this report may require updating to respond to future events.

Also, it should be understood that normal economic and marketplace conditions change constantly. HMI assumes no responsibility for information that becomes outdated once this report is written; nor is it responsible for keeping this information current after Month, Year.

It should be understood that the results presented in this report are the professional opinion of HMI and are based upon the information available at this time. These opinions infer proper and professional management of the business operation. The opinions also infer that market conditions do not change the information received upon which those opinions have been based. HMI assumes no responsibility for changes in the marketplace.

Furthermore, it is presumed that those reading this report completely understand its contents and recommendations. If the reader is unclear of the understanding of the contents, clarification should be received from its writer, HMI.

Lastly, HMI assumes that those who receive this report act in accordance with its recommendations. Any deviation from these recommendations is solely the responsibility of those receiving this report.

Further questions concerning this report should be directed to HMI.

Sincerely,  
HOSPITALITY MARKETERS INTERNATIONAL, INC.

*Gregory R. Hanis*

Gregory R. Hanis, ISHC  
President

Consultant Name

**GENERAL VILLAGE**

100-111xxx	General Fund	2,153,888.92	39,758.60	300.00	1,013,859.19	1,099,971.13
100-111005/020/033	Checking/MRA/Accrued Sick	408,808.32		200,051.93	208,756.39	
150-111000	Fire/Ambulance	240,977.30	240,977.30			
200-110xxx	2014 Taxable Note - Lynch Purchase	972,335.19	5,819.74		966,515.45	
210-111xxx	Wisc Development	202,270.41	-			202,270.41
220-111xxx	TID#3-General	1,069,404.22	103,378.25		616,436.58	349,589.39
300-111xxx	Debt Service	1,179,832.38	826,979.28		352,853.10	
320-111000	Ambulance-designated	218,874.59	48,740.24		170,134.35	
340-111xxx	Designated Funds	353,632.15	7,243.62		346,388.53	
410-111000	Recycling	252,936.38	201,798.10		51,138.28	
430-111000	Capital Equipment	261,470.27	84,497.14		176,973.13	
440-111xxx	Library	375,004.95	260,991.41	-	114,013.54	
450-111xxx	Library Bldg	203,002.43	181,799.34	-		21,203.09
480-111xxx	2004/07/08 G.O. Note	951,335.30	4,631.29		540,729.58	405,974.43
490-111xxx	2009 G.O. Note	-	-		-	
500-111000	Stormwater District #1	14,746.63	13,662.32		1,084.31	
600-111xxx	Impact Fees	192,742.22	11,556.72		181,185.50	-
720-111xxx	Taxroll	1,091,290.04	906,913.29	-	184,376.75	
810-111xxx	Parkland Site	169,138.19	3,242.11		165,896.08	
<b>TOTAL</b>		<b>10,311,689.89</b>	<b>2,941,988.75</b>	<b>200,351.93</b>	<b>5,090,340.76</b>	<b>2,079,008.45</b>

**WATER UTILITY**

610-111000	Cash	276,984.80	276,984.80			
610-111200	Bonds & Unrestricted Cash	833,696.76			833,696.76	
610-111050	Current Year Debt Reserve	115,680.21	78,455.18		37,225.03	
610-111060	Required Debt Reserve	437,160.48	-			437,160.48
610-111080	Impact Fee	88,308.96	3,876.73		84,432.23	
610-111033	Accrued Sick Pay	49,843.27				49,843.27
<b>TOTAL</b>		<b>1,801,674.48</b>	<b>359,316.71</b>	<b>-</b>	<b>955,354.02</b>	<b>487,003.75</b>

**SEWER UTILITY**

620-111000	Cash	249,665.66	249,665.66			
620-111200	Bonds & Unrestricted Cash	4,926.08			4,926.08	
620-111030	Reserve Capacity Assessment	718,356.06	8,884.94		237,744.96	471,726.16
620-111060	Required Debt Reserve	756,558.88	-		-	756,558.88
620-111050	Current Year Debt Reserve	262,025.18	217,520.04		44,505.14	
620-111070	Equipment Replacement Fund	690,199.27	-		-	690,199.27
620-111080	Impact Fee	292,556.79	4,823.49		287,733.30	
620-111033	Accrued Sick Pay	2,160.67			-	2,160.67
<b>TOTAL</b>		<b>2,976,448.59</b>	<b>480,894.13</b>	<b>-</b>	<b>574,909.48</b>	<b>1,920,644.98</b>

<b>GRAND TOTAL</b>	<b>15,089,812.96</b>	<b>3,782,199.59</b>	<b>200,351.93</b>	<b>6,620,604.26</b>	<b>4,486,657.18</b>
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Prepared by Diana Doherty

balance check

15,089,812.96

**VILLAGE OF MUKWONAGO**  
**Revenue Guideline - Village Board**  
**April 2016**

<b>Cat</b>	<b>Cat Descr</b>	<b>2016 Adopted</b>	<b>2014 Revised Budget</b>	<b>2016 YTD Amt</b>	<b>YTD Balance</b>	<b>%YTD Budget</b>	<b>Fund</b>
<b>Fund 100 GENERAL FUND</b>							
<b>4100</b>	TAXES	\$2,717,784.00	\$2,717,784.00	\$1,947,164.58	\$770,619.42	71.65%	<b>100</b>
<b>4300</b>	INTERGOV T REVENUES	\$825,577.00	\$825,577.00	\$220,714.71	\$604,862.29	26.73%	<b>100</b>
<b>4410</b>	LICENSES	\$28,090.00	\$28,090.00	\$27,501.00	\$589.00	97.90%	<b>100</b>
<b>4430</b>	PERMITS & FEES	\$224,995.00	\$224,995.00	\$51,583.07	\$173,411.93	22.93%	<b>100</b>
<b>4500</b>	LAW & ORDINANCE VIOLATIONS	\$148,000.00	\$148,000.00	\$63,711.00	\$84,289.00	43.05%	<b>100</b>
<b>4600</b>	PUBLIC CHARGES FOR SERVICES	\$17,480.00	\$17,480.00	\$4,966.02	\$12,513.98	28.41%	<b>100</b>
<b>4620</b>	PUBLIC SAFETY	\$9,530.00	\$9,530.00	\$2,402.83	\$7,127.17	25.21%	<b>100</b>
<b>4670</b>	LEISURE ACTIVITIES	\$94,000.00	\$94,000.00	\$0.00	\$94,000.00	0.00%	<b>100</b>
<b>4700</b>	INTERGOV T CHARGES FOR SERVICE	\$140,869.00	\$140,869.00	\$26,666.06	\$114,202.94	18.93%	<b>100</b>
<b>4800</b>	MISC REVENUE	\$1,300.00	\$1,300.00	\$40.00	\$1,260.00	3.08%	<b>100</b>
<b>4810</b>	INTEREST REVENUE	\$5,000.00	\$5,000.00	\$4,638.09	\$361.91	92.76%	<b>100</b>
<b>4820</b>	COMMERCIAL REVENUE	\$17,000.00	\$17,000.00	\$6,255.00	\$10,745.00	36.79%	<b>100</b>
<b>4900</b>	OTHER FINANCING SOURCES	\$26,132.00	\$26,132.00	\$0.00	\$26,132.00	0.00%	<b>100</b>
<b>Fund 100 GENERAL FUND</b>		\$4,255,757.00	\$4,255,757.00	\$2,355,642.36	\$1,900,114.64	55.35%	

**VILLAGE OF MUKWONAGO**  
**Revenue Guideline - Village Board**  
**April 2016**

Cat	Cat Descr	2016 Adopted	2014 Revised Budget	2016 YTD Amt	YTD Balance	%YTD Budget	Fund
<b>Fund 150 FIRE/AMBULANCE FUND</b>							
<b>4100</b>	TAXES	\$210,000.00	\$210,000.00	\$70,000.00	\$140,000.00	33.33%	<b>150</b>
<b>4300</b>	INTERGOV T REVENUES	\$5,900.00	\$5,900.00	\$0.00	\$5,900.00	0.00%	<b>150</b>
<b>4600</b>	PUBLIC CHARGES FOR SERVICES	\$13,050.00	\$13,050.00	\$5,142.36	\$7,907.64	39.41%	<b>150</b>
<b>4620</b>	PUBLIC SAFETY	\$1,010,923.00	\$1,010,923.00	\$303,339.81	\$707,583.19	30.01%	<b>150</b>
<b>4700</b>	INTERGOV T CHARGES FOR SERVICE	\$210,000.00	\$210,000.00	\$52,500.00	\$157,500.00	25.00%	<b>150</b>
<b>4800</b>	MISC REVENUE	\$0.00	\$0.00	\$3,060.00	-\$3,060.00	0.00%	<b>150</b>
<b>4810</b>	INTEREST REVENUE	\$200.00	\$200.00	\$158.04	\$41.96	79.02%	<b>150</b>
<b>4820</b>	COMMERCIAL REVENUE	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0.00%	<b>150</b>
<b>Fund 150 FIRE/AMBULANCE FUND</b>		\$1,451,073.00	\$1,451,073.00	\$434,200.21	\$1,016,872.79	29.92%	

**VILLAGE OF MUKWONAGO**  
**Revenue Guideline - Village Board**  
**April 2016**

Cat	Cat Descr	2016 Adopted	2014 Revised Budget	2016 YTD Amt	YTD Balance	%YTD Budget	Fund
<b>Fund 610 WATER UTILITY FUND</b>							
<b>4010</b>	METERED SALES	\$1,658,000.00	\$1,658,000.00	\$394,150.76	\$1,263,849.24	23.77%	<b>610</b>
<b>4020</b>	OTHER OPERATING REVENUE	\$148,800.00	\$148,800.00	\$99,386.16	\$49,413.84	66.79%	<b>610</b>
<b>4200</b>	SPECIAL ASSESSMENTS	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	0.00%	<b>610</b>
<b>4420</b>	IMPACT FEES COLLECTED	\$97,500.00	\$97,500.00	\$4,012.00	\$93,488.00	4.11%	<b>610</b>
<b>4800</b>	MISC REVENUE	\$2,700.00	\$2,700.00	\$454.89	\$2,245.11	16.85%	<b>610</b>
<b>4810</b>	INTEREST REVENUE	\$1,990.00	\$1,990.00	\$1,853.14	\$136.86	93.12%	<b>610</b>
<b>Fund 610 WATER UTILITY FUND</b>		\$1,916,990.00	\$1,916,990.00	\$499,856.95	\$1,417,133.05	26.08%	

**VILLAGE OF MUKWONAGO**  
**Revenue Guideline - Village Board**  
**April 2016**

Cat	Cat Descr	2016 Adopted	2014 Revised Budget	2016 YTD Amt	YTD Balance	%YTD Budget	Fund
<b>Fund 620 SEWER UTILITY FUND</b>							
<b>4010</b>	METERED SALES	\$1,420,500.00	\$1,420,500.00	\$340,798.86	\$1,079,701.14	23.99%	<b>620</b>
<b>4020</b>	OTHER OPERATING REVENUE	\$215,900.00	\$215,900.00	\$34,361.70	\$181,538.30	15.92%	<b>620</b>
<b>4200</b>	SPECIAL ASSESSMENTS	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	0.00%	<b>620</b>
<b>4420</b>	IMPACT FEES COLLECTED	\$90,000.00	\$90,000.00	\$3,900.00	\$86,100.00	4.33%	<b>620</b>
<b>4700</b>	INTERGOV T CHARGES FOR SERVICE	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	0.00%	<b>620</b>
<b>4800</b>	MISC REVENUE	\$500.00	\$500.00	\$0.00	\$500.00	0.00%	<b>620</b>
<b>4810</b>	INTEREST REVENUE	\$4,550.00	\$4,550.00	\$1,737.68	\$2,812.32	38.19%	<b>620</b>
<b>4900</b>	OTHER FINANCING SOURCES	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	0.00%	<b>620</b>
<b>Fund 620 SEWER UTILITY FUND</b>		\$1,751,450.00	\$1,751,450.00	\$380,798.24	\$1,370,651.76	21.74%	

**VILLAGE OF MUKWONAGO**  
**Revenue Guideline - Village Board**  
**April 2016**

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Cat	Cat Descr	2016 Adopted	2014 Revised Budget	2016 YTD Amt	YTD Balance	%YTD Budget	Fund
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# VILLAGE OF MUKWONAGO

## Expenditure Guideline Village Board

April 2016

Cat	Cat Descr	2016 Adopted	2016 YTD Budget	2016 YTD Amt	YTD Balance	%YTD Budget
<b>Fund 100 GENERAL FUND</b>						
Cat Alt Code 31-General Government						
5111	VILLAGE BOARD	\$61,454.00	<b>\$61,454.00</b>	<b>\$18,214.81</b>	\$43,239.19	<b>29.64%</b>
5112	HISTORIC PRESERVATION	\$400.00	<b>\$400.00</b>	<b>\$65.00</b>	\$335.00	<b>16.25%</b>
5120	MUNICIPAL COURT	\$34,920.00	<b>\$34,920.00</b>	<b>\$14,139.82</b>	\$20,780.18	<b>40.49%</b>
5130	VILLAGE ATTORNEY	\$73,000.00	<b>\$73,000.00</b>	<b>\$26,351.35</b>	\$46,648.65	<b>36.10%</b>
5141	VILLAGE ADMINISTRATION/FINANCE	\$187,737.00	<b>\$187,737.00</b>	<b>\$64,114.19</b>	\$123,622.81	<b>34.15%</b>
5142	CLERK-TREASURER	\$165,578.00	<b>\$165,578.00</b>	<b>\$44,964.24</b>	\$120,613.76	<b>27.16%</b>
5144	ELECTIONS	\$20,058.00	<b>\$20,058.00</b>	<b>\$8,369.79</b>	\$11,688.21	<b>41.73%</b>
5151	INDEPENDENT AUDITING	\$12,000.00	<b>\$12,000.00</b>	<b>\$8,183.59</b>	\$3,816.41	<b>68.20%</b>
5153	ASSESSMENT OF PROPERTY	\$19,150.00	<b>\$19,150.00</b>	<b>\$4,086.81</b>	\$15,063.19	<b>21.34%</b>
5154	RISK & PROPERTY INSURANCE	\$127,298.00	<b>\$127,298.00</b>	<b>\$67,881.05</b>	\$59,416.95	<b>53.32%</b>
5160	VILLAGE HALL	\$34,802.00	<b>\$34,802.00</b>	<b>\$20,919.17</b>	\$13,882.83	<b>60.11%</b>
5191	UNCOLLECTIBLE TAX	\$0.00	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>0.00%</b>
5192	JUDGEMENTS AND LOSSES	\$0.00	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>0.00%</b>
5247	BOARD OF APPEALS	\$650.00	<b>\$650.00</b>	<b>\$24.09</b>	\$625.91	<b>3.71%</b>
Cat Alt Code 31-General Government		\$737,047.00	<b>\$737,047.00</b>	<b>\$277,313.91</b>	\$459,733.09	<b>37.63%</b>
Cat Alt Code 32-Public Safety						
5211	POLICE ADMINISTRATION	\$940,339.00	<b>\$940,339.00</b>	<b>\$332,247.61</b>	\$608,091.39	<b>35.33%</b>
5212	POLICE PATROL	\$1,032,148.00	<b>\$1,032,148.00</b>	<b>\$291,804.91</b>	\$740,343.09	<b>28.27%</b>
5213	CRIME INVESTIGATION	\$219,896.00	<b>\$219,896.00</b>	<b>\$67,492.35</b>	\$152,403.65	<b>30.69%</b>
5215	POLICE TRAINING	\$6,400.00	<b>\$6,400.00</b>	<b>\$3,628.82</b>	\$2,771.18	<b>56.70%</b>
5220	FIRE STATION (Village)	\$5,515.00	<b>\$5,515.00</b>	<b>\$437.19</b>	\$5,077.81	<b>7.93%</b>
5235	EMERGENCY GOVERNMENT	\$1,550.00	<b>\$1,550.00</b>	<b>\$775.78</b>	\$774.22	<b>50.05%</b>
5241	BUILDING INSPECTOR	\$180,012.00	<b>\$180,012.00</b>	<b>\$50,709.90</b>	\$129,302.10	<b>28.17%</b>
5254	DAMS	\$13,520.00	<b>\$13,520.00</b>	<b>\$2,819.79</b>	\$10,700.21	<b>20.86%</b>
Cat Alt Code 32-Public Safety		\$2,399,380.00	<b>\$2,399,380.00</b>	<b>\$749,916.35</b>	\$1,649,463.65	<b>31.25%</b>
Cat Alt Code 33-Public Works						
5300	DPW GENERAL ADMINISTRATION	\$210,452.00	<b>\$210,452.00</b>	<b>\$73,553.81</b>	\$136,898.19	<b>34.95%</b>
5323	GARAGE	\$45,855.00	<b>\$45,855.00</b>	<b>\$22,727.05</b>	\$23,127.95	<b>49.56%</b>
5324	MACHINERY & EQUIPMENT	\$97,890.00	<b>\$97,890.00</b>	<b>\$29,779.84</b>	\$68,110.16	<b>30.42%</b>
5335	ENGINEERING	\$50,000.00	<b>\$50,000.00</b>	<b>\$18,735.23</b>	\$31,264.77	<b>37.47%</b>
5341	STREETS & ALLEYS	\$36,730.00	<b>\$36,730.00</b>	<b>\$3,086.67</b>	\$33,643.33	<b>8.40%</b>

**VILLAGE OF MUKWONAGO**  
**Expenditure Guideline Village Board**

April 2016

Cat	Cat Descr	2016 Adopted	2016 YTD Budget	2016 YTD Amt	YTD Balance	%YTD Budget
5342	STREET LIGHTING	\$138,200.00	<b>\$138,200.00</b>	<b>\$44,892.08</b>	\$93,307.92	<b>32.48%</b>
5343	CURBS GUTTERS & SIDEWALKS	\$1,338.00	<b>\$1,338.00</b>	<b>\$0.00</b>	\$1,338.00	<b>0.00%</b>
5344	STORM SEWER	\$14,880.00	<b>\$14,880.00</b>	<b>\$609.97</b>	\$14,270.03	<b>4.10%</b>
5345	STREET CLEANING	\$9,880.00	<b>\$9,880.00</b>	<b>\$1,735.74</b>	\$8,144.26	<b>17.57%</b>
5346	BRIDGES & CULVERTS	\$5,851.00	<b>\$5,851.00</b>	<b>\$0.00</b>	\$5,851.00	<b>0.00%</b>
5347	SNOW & ICE CONTROL	\$125,423.00	<b>\$125,423.00</b>	<b>\$70,141.36</b>	\$55,281.64	<b>55.92%</b>
5348	STREET SIGNS & MARKINGS	\$11,865.00	<b>\$11,865.00</b>	<b>\$3,330.23</b>	\$8,534.77	<b>28.07%</b>
5349	TREE & BRUSH CONTROL	\$0.00	<b>\$0.00</b>	<b>\$535.82</b>	-\$535.82	<b>0.00%</b>
5362	GARBAGE COLLECTION	\$4,190.00	<b>\$4,190.00</b>	<b>\$555.96</b>	\$3,634.04	<b>13.27%</b>
Cat Alt Code 33-Public Works		\$752,554.00	<b>\$752,554.00</b>	<b>\$269,683.76</b>	\$482,870.24	<b>35.84%</b>
Cat Alt Code 34-Health & Human Services						
5431	ANIMAL POUND	\$2,800.00	<b>\$2,800.00</b>	<b>\$2,670.00</b>	\$130.00	<b>95.36%</b>
Cat Alt Code 34-Health & Human Services		\$2,800.00	<b>\$2,800.00</b>	<b>\$2,670.00</b>	\$130.00	<b>95.36%</b>
Cat Alt Code 35-Culture/Rec/Education						
5512	MUSEUM	\$10,550.00	<b>\$10,550.00</b>	<b>\$2,064.24</b>	\$8,485.76	<b>19.57%</b>
5521	PARKS	\$166,888.00	<b>\$166,888.00</b>	<b>\$24,558.56</b>	\$142,329.44	<b>14.72%</b>
5522	CELEBRATIONS	\$9,530.00	<b>\$9,530.00</b>	<b>\$823.81</b>	\$8,706.19	<b>8.64%</b>
Cat Alt Code 35-Culture/Rec/Education		\$186,968.00	<b>\$186,968.00</b>	<b>\$27,446.61</b>	\$159,521.39	<b>14.68%</b>
Cat Alt Code 36-Conservation & Development						
5611	FORESTRY	\$20,839.00	<b>\$20,839.00</b>	<b>\$10,270.45</b>	\$10,568.55	<b>49.28%</b>
5613	WEED CONTROL	\$935.00	<b>\$935.00</b>	<b>\$9.82</b>	\$925.18	<b>1.05%</b>
5632	PLANNING DEPARTMENT	\$108,358.00	<b>\$108,358.00</b>	<b>\$31,152.98</b>	\$77,205.02	<b>28.75%</b>
5660	STORMWATER MASTER PLAN	\$0.00	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>0.00%</b>
5670	ECONOMIC DEVELOPMENT	\$46,876.00	<b>\$46,876.00</b>	<b>\$10,015.32</b>	\$36,860.68	<b>21.37%</b>
Cat Alt Code 36-Conservation & Development		\$177,008.00	<b>\$177,008.00</b>	<b>\$51,448.57</b>	\$125,559.43	<b>29.07%</b>
Cat Alt Code 37-Capital Outlay						
5880	USE OF GRANTS/DONATIONS	\$0.00	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>0.00%</b>
Cat Alt Code 37-Capital Outlay		\$0.00	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>0.00%</b>
Cat Alt Code 60-Transfers Out						
5900	OTHER FINANCING USES	\$0.00	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>0.00%</b>
Cat Alt Code 60-Transfers Out		\$0.00	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>0.00%</b>
<b>Fund 100 GENERAL FUND</b>		\$4,255,757.00	<b>\$4,255,757.00</b>	<b>\$1,378,479.20</b>	\$2,877,277.80	<b>32.39%</b>

**VILLAGE OF MUKWONAGO**  
**Expenditure Guideline Village Board**

April 2016

Cat	Cat Descr	2016 Adopted	2016 YTD Budget	2016 YTD Amt	YTD Balance	%YTD Budget
<b>Fund 150 FIRE/AMBULANCE FUND</b>						
Cat Alt Code 31-General Government						
5140	ADMINISTRATIVE & GENERAL	\$24,029.00	<b>\$24,029.00</b>	<b>\$7,257.75</b>	\$16,771.25	<b>30.20%</b>
Cat Alt Code 31-General Government		\$24,029.00	<b>\$24,029.00</b>	<b>\$7,257.75</b>	\$16,771.25	<b>30.20%</b>
Cat Alt Code 32-Public Safety						
5221	FIRE ADMINISTRATION	\$713,003.00	<b>\$713,003.00</b>	<b>\$183,223.98</b>	\$529,779.02	<b>25.70%</b>
5222	FIRE SUPPRESSION	\$101,096.00	<b>\$101,096.00</b>	<b>\$15,026.18</b>	\$86,069.82	<b>14.86%</b>
5223	FIRE TRAINING	\$40,131.00	<b>\$40,131.00</b>	<b>\$13,384.99</b>	\$26,746.01	<b>33.35%</b>
5231	AMBULANCE	\$444,982.00	<b>\$444,982.00</b>	<b>\$126,380.91</b>	\$318,601.09	<b>28.40%</b>
5232	AMBULANCE TRAINING	\$22,300.00	<b>\$22,300.00</b>	<b>\$6,721.77</b>	\$15,578.23	<b>30.14%</b>
5233	CRITICAL CARE TRANSPORTS	\$0.00	<b>\$0.00</b>	<b>\$1,203.58</b>	-\$1,203.58	<b>0.00%</b>
Cat Alt Code 32-Public Safety		\$1,321,512.00	<b>\$1,321,512.00</b>	<b>\$345,941.41</b>	\$975,570.59	<b>26.18%</b>
Cat Alt Code 37-Capital Outlay						
5880	USE OF GRANTS/DONATIONS	\$0.00	<b>\$0.00</b>	<b>\$302.96</b>	-\$302.96	<b>0.00%</b>
Cat Alt Code 37-Capital Outlay		\$0.00	<b>\$0.00</b>	<b>\$302.96</b>	-\$302.96	<b>0.00%</b>
Cat Alt Code 60-Transfers Out						
5900	OTHER FINANCING USES	\$105,532.00	<b>\$105,532.00</b>	<b>\$0.00</b>	\$105,532.00	<b>0.00%</b>
Cat Alt Code 60-Transfers Out		\$105,532.00	<b>\$105,532.00</b>	<b>\$0.00</b>	\$105,532.00	<b>0.00%</b>
<b>Fund 150 FIRE/AMBULANCE FUND</b>		<b>\$1,451,073.00</b>	<b>\$1,451,073.00</b>	<b>\$353,502.12</b>	\$1,097,570.88	<b>24.36%</b>

**VILLAGE OF MUKWONAGO**  
**Expenditure Guideline Village Board**

April 2016

Cat	Cat Descr	2016 Adopted	2016 YTD Budget	2016 YTD Amt	YTD Balance	%YTD Budget
<b>Fund 610 WATER UTILITY FUND</b>						
Cat Alt Code 30-Operation/Maintenance						
6200	PUMPING OPERATIONS	\$95,580.00	<b>\$95,580.00</b>	<b>\$33,219.48</b>	\$62,360.52	<b>34.76%</b>
6210	PUMPING MAINTENANCE	\$13,000.00	<b>\$13,000.00</b>	<b>\$809.25</b>	\$12,190.75	<b>6.23%</b>
6300	WATER TREATMENT OPERATIONS	\$75,600.00	<b>\$75,600.00</b>	<b>\$15,793.47</b>	\$59,806.53	<b>20.89%</b>
6310	WATER TREATMENT MAINTENANCE	\$5,300.00	<b>\$5,300.00</b>	<b>\$578.74</b>	\$4,721.26	<b>10.92%</b>
6450	T&D-DISTR RSRVR/STNDP MAINT	\$2,220.00	<b>\$2,220.00</b>	<b>\$633.24</b>	\$1,586.76	<b>28.52%</b>
6451	T&D-MAINS MAINTENANCE	\$41,000.00	<b>\$41,000.00</b>	<b>\$20,009.40</b>	\$20,990.60	<b>48.80%</b>
6452	T&D-SERVICES MAINTENANCE	\$14,500.00	<b>\$14,500.00</b>	<b>\$1,974.30</b>	\$12,525.70	<b>13.62%</b>
6453	T&D-METERS MAINTENANCE	\$8,600.00	<b>\$8,600.00</b>	<b>\$6,365.58</b>	\$2,234.42	<b>74.02%</b>
6454	T&D-HYDRANTS MAINTENANCE	\$17,200.00	<b>\$17,200.00</b>	<b>\$208.59</b>	\$16,991.41	<b>1.21%</b>
6901	METER READING LABOR	\$2,500.00	<b>\$2,500.00</b>	<b>\$106.94</b>	\$2,393.06	<b>4.28%</b>
6902	ACCOUNTING & COLLECTING LABOR	\$66,810.00	<b>\$66,810.00</b>	<b>\$18,023.14</b>	\$48,786.86	<b>26.98%</b>
6920	ADMINISTRATIVE & GENERAL EXP	\$792,312.00	<b>\$792,312.00</b>	<b>\$194,641.09</b>	\$597,670.91	<b>24.57%</b>
Cat Alt Code 30-Operation/Maintenance		\$1,134,622.00	<b>\$1,134,622.00</b>	<b>\$292,363.22</b>	\$842,258.78	<b>25.77%</b>
Cat Alt Code 31-General Government						
5140	ADMINISTRATIVE & GENERAL	\$0.00	<b>\$0.00</b>	<b>\$136.77</b>	-\$136.77	<b>0.00%</b>
Cat Alt Code 31-General Government		\$0.00	<b>\$0.00</b>	<b>\$136.77</b>	-\$136.77	<b>0.00%</b>
Cat Alt Code 60-Transfers Out						
5900	OTHER FINANCING USES	\$393,358.00	<b>\$393,358.00</b>	<b>\$0.00</b>	\$393,358.00	<b>0.00%</b>
Cat Alt Code 60-Transfers Out		\$393,358.00	<b>\$393,358.00</b>	<b>\$0.00</b>	\$393,358.00	<b>0.00%</b>
<b>Fund 610 WATER UTILITY FUND</b>		\$1,527,980.00	<b>\$1,527,980.00</b>	<b>\$292,499.99</b>	\$1,235,480.01	<b>19.14%</b>

# VILLAGE OF MUKWONAGO

## Expenditure Guideline Village Board

April 2016

Cat	Cat Descr	2016 Adopted	2016 YTD Budget	2016 YTD Amt	YTD Balance	%YTD Budget
<b>Fund 620 SEWER UTILITY FUND</b>						
Cat Alt Code 30-Operation/Maintenance						
8010	WWTP-TREATMENT/DISPOSAL/GP	\$294,900.00	<b>\$294,900.00</b>	<b>\$73,712.24</b>	\$221,187.76	<b>25.00%</b>
8020	LIFT STATIONS/PUMPING EQUIP	\$16,500.00	<b>\$16,500.00</b>	<b>\$6,932.25</b>	\$9,567.75	<b>42.01%</b>
8030	WASTEWATER COLLECTION SYSTEM	\$78,200.00	<b>\$78,200.00</b>	<b>\$2,920.96</b>	\$75,279.04	<b>3.74%</b>
8100	DPW	\$3,000.00	<b>\$3,000.00</b>	<b>\$27.81</b>	\$2,972.19	<b>0.93%</b>
8300	ACCOUNTING/COLLECTING	\$67,010.00	<b>\$67,010.00</b>	<b>\$18,355.72</b>	\$48,654.28	<b>27.39%</b>
8400	ADMINISTRATIVE & GENERAL	\$528,417.00	<b>\$528,417.00</b>	<b>\$78,187.86</b>	\$450,229.14	<b>14.80%</b>
Cat Alt Code 30-Operation/Maintenance		\$988,027.00	<b>\$988,027.00</b>	<b>\$180,136.84</b>	\$807,890.16	<b>18.23%</b>
Cat Alt Code 31-General Government						
5140	ADMINISTRATIVE & GENERAL	\$0.00	<b>\$0.00</b>	<b>\$66.48</b>	-\$66.48	<b>0.00%</b>
Cat Alt Code 31-General Government		\$0.00	<b>\$0.00</b>	<b>\$66.48</b>	-\$66.48	<b>0.00%</b>
Cat Alt Code 60-Transfers Out						
5900	OTHER FINANCING USES	\$70,923.00	<b>\$70,923.00</b>	<b>\$0.00</b>	\$70,923.00	<b>0.00%</b>
Cat Alt Code 60-Transfers Out		\$70,923.00	<b>\$70,923.00</b>	<b>\$0.00</b>	\$70,923.00	<b>0.00%</b>
<b>Fund 620 SEWER UTILITY FUND</b>		<b>\$1,058,950.00</b>	<b>\$1,058,950.00</b>	<b>\$180,203.32</b>	\$878,746.68	<b>17.02%</b>

VILLAGE OF MUKWONAGO  
Expenditure Guideline Village Board

April 2016

Cat	Cat Descr	2016 Adopted	2016 YTD Budget	2016 YTD Amt	YTD Balance	%YTD Budget
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Village of Mukwonago  
440 River Crest Court, P.O. Box 206  
Mukwonago, WI 53149  
Phone: (262) 363-6434  
Fax: (262) 363-6438  
www.villageofmukwonago.com

# VILLAGE OF MUKWONAGO SPECIAL EVENT PERMIT APPLICATION

Application Fee: See fee sheet

Application must be received a minimum of 90 days prior to the special event. Fees are non-refundable.

\$120

## ORGANIZATION INFORMATION

Name of Organization: Mukwonago Lions Foundation, Inc.

Mailing Address: P O Box 61 City: Mukwonago State: WI Zip: 53149

Phone Number: \_\_\_\_\_ Is the organization a 501(c)3 organization?  YES  NO

Website Address: www.e-clubhouse.org/sites/mukwonago/

Event Contact Person: Paul Sadler

Mailing Address: W329 S8227 Memory Lane City: Mukwonago State: WI Zip: 53149

Home Phone: 262-363-3642 Work Phone: \_\_\_\_\_ Cell Phone: 262-424-2622

Email Address: psadler@wi.rr.com

## EVENT INFORMATION

Name of the Event: Mukwonago Lions Summerfeste Date(s) of the Event: June 16, 17, 18, and 19, 2016

Event Start Time: Thursday 6:00 - 10:30 PM; Friday 6:00 - 11:30 PM; Saturday 8:00 AM - 11:30 PM; Sunday 8:00 AM - 6:30 PM Event End Time: \_\_\_\_\_

Location of the Event: Field Park

A. Will your event take place in a residential neighborhood? *If yes, you will be required to notify all adjacent property owners when the event will occur.*  YES  NO

B. You MUST attach a detailed map/sketch of your event indicating the specific location, layout of your event, and the direction of the route, including all turns and the number of traffic lanes to be used.

C. If you are using a Village park, you must reserve the park through the Village Clerk-Treasurer's Office prior to getting your special event permit approved by the Village Board. Call 262-363-6420, Option 4.

D. Generally describe your event and its purpose.  
Running From The Rays Cancer run/walk Thursday through subdivision west of Field Park.  
Father's Day Parade from Indianhead Park to Field Park noon to 2:00 PM

E. Based on the class definitions found in the manual, what class is your event?  CLASS I  CLASS II

F. Estimated # of participants: 200 Spectators: 500 - 2000 daily Vendors: 5 - 10 food stands

**OTHER INFORMATION**

- A. Is there an outdoor bar that will serve alcohol? *If yes, temporary Class B beer and/or wine (picnic) and operator (bartender) licenses are necessary under separate application.*  YES  NO
- B. Please list the number of Village of Mukwonago licensed bartenders that will be on site: 3
- C. Will you be selling/serving food? *If yes, you will need to contact Waukesha County Health Department (262-896-8300) for proper permits.*  YES  NO
- D. Will your event need electricity? *If yes, the Fire Department and Building Inspection Department will need to inspect prior to being energized.*  YES  NO
- E. Will you be setting up any lighting? *If yes, the Fire Department and Building Inspection Department will need to inspect prior to being energized.*  YES  NO
- F. Will your event require any fencing? *If yes, please provide plans for the fencing location and the gates.*  YES  NO
- G. Does your event involve fireworks? *If yes, you will need to contact the Fire Department (262-363-6426) for proper permits.*  YES  NO
- H. Does your event involve amplified music?  YES  NO  
 If yes, will the amplified music be a:  Band  DJ  Other  
 Hours of amplified music: Thursday DJ 6:00 - 10:30 PM; Friday and Saturday 8:00 - 11:30 PM; Sunday 2:00 - 6:30 PM
- I. Please list the number of security staff you will be providing for the event: To be determined
- J. Will you need barricades provided by the Village for your event?  YES  NO  
 If yes, how many? To be determined
- K. Will you be erecting any tents, canopies, or other temporary structure(s)? *If yes, please provide a plan for their proposed locations. The Fire Department and Building Inspection Department will need to inspect these structures prior to the start of your event.*  YES  NO
- L. Will you be providing portable restrooms and wash stations? *If yes, please provide a description of how many restrooms/wash stations will be provided, their locations, and the plan for how solid waste will be disposed of.*  YES  NO
- M. Will you provide parking for your participants? *If yes, please provide a plan describing where parking will be available.*  YES  NO
- N. Will you provide dumpster/clean-up services? *If yes, please provide a clean-up and refuse collection plan.*  YES  NO
- O. What other assistance do you foresee needing from the Village (personnel, materials, equipment, etc.)?  
See attached documents.  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- P. Have you reviewed and do you have a copy of the Village of Mukwonago Special Events Manual and the Village of Mukwonago Ordinance?  YES  NO

**INSURANCE REQUIREMENTS**

The Special Event Sponsor will obtain liability insurance for an event that includes alcohol, has more than 150 people per day or involves a road closure. Proof of this insurance with coverage no less than \$1,000,000 which names and endorses the Village, its officers, agents, employees, and contractors as an additional insured party is due no later than 20 days before the event.

Are you able to provide these insurance documents, if required?  YES  NO

## PROCEDURAL CHECKLIST FOR SPECIAL EVENT PERMIT REVIEW AND APPROVAL

This form is designed to be a guide for submitting a complete application for a special event.

### Application:

- Completed application form including the procedural checklist.
- Application fee: see fee sheet.

### Other Documents:

- Plan of operation/proposal.
- Overview of the site to be used for the event (layout of the event site).
- Any additional information as determined by Village staff.

## DEPOSIT REQUIREMENTS

The applicant may be required to submit to the Village Clerk-Treasurer's Office a cleaning/damage deposit of \$200 for each scheduled day of the event (or portion thereof) two weeks prior to the starting date of the event. That deposit shall be refunded to the applicant, if, upon inspection, all is in order, or a prorated portion thereof as may be necessary to reimburse the Village for loss or cleaning costs. The Village reserves the right to retain the entire deposit if cleanup is not completed satisfactorily in the time frame as specified in the permit. Unless otherwise stated in the permit, the applicant shall be fully responsible for all necessary cleanup associated with the permitted event to be completed within 12 hours after the conclusion of the event. (This deposit is separate from any deposit required for rental of Village parks).

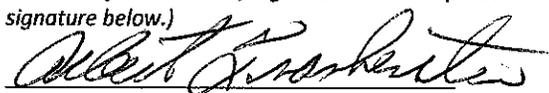
## TERMINATION OF AN EVENT

The Village reserves the right to shut down a special event that is in progress if it is deemed to be a public safety hazard by the Police Department, Fire Department, and/or there is a violation of Village Ordinances, State Statutes or the terms of the applicant's permit. The Village Administrator and/or his/her designee may revoke an approved Special Events Permit if the applicant fails to comply in good faith with the provisions of the permit prior to the event date.

## CERTIFICATION

By signing this form, the applicant certifies authorization to act on behalf of their organization, and hereby agrees to hold the Village, its officers, agents, employees, and contractors harmless against all claims, liability, loss, damage or expense (including but not limited to actual attorney fees) incurred by the Village for any damage or injury to person or property caused by or resulting directly or indirectly from the activities for which the permit is granted. Any change to coverage requires Village approval.

*(The applicant's signature must be from a Managing Member if the business/organization is an LLC, or from the President or Vice President if the business/organization is a corporation. A signed applicant's authorization letter may be provided in lieu of the applicant's signature below.)*

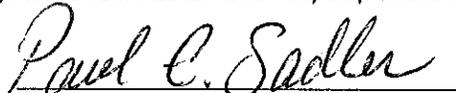
  
Signature - Applicant

Albert Frankenstein, Treasurer

Name & Title (PRINT)

02/20/2016

Date

  
Signature - Applicant

Paul Sadler, First Vice President

Name & Title (PRINT)

02/20/2016

Date

FOR OFFICE USE ONLY			
Date Fees Paid <u>2-22-16</u> \$ <u>120</u>	Receipt # <u>4625</u>	Date Deposit Paid	Deposit Returned?
Police Department: Approved <input type="checkbox"/> Denied <input type="checkbox"/> Comments: _____	Fire Department: Approved <input type="checkbox"/> Denied <input type="checkbox"/> Comments: _____	Public Works Department: Approved <input type="checkbox"/> Denied <input type="checkbox"/> Comments: _____	Village Clerk: Approved <input type="checkbox"/> Denied <input type="checkbox"/> Comments: _____
Village Board Approval Date	Village President Signature	Permit #	Issue Date

# SPECIAL EVENT PERMIT APPLICATION

## CONTACT INFORMATION AND FEES SHEET

**DEPARTMENT CONTACTS:**

Clerk/Treasurer	(262) 363-6421	Police	(262) 363-6435
Building Inspection	(262) 363-6419	Public Works	(262) 363-6447
Fire	(262) 363-6426	Water/Sewer Utility	(262) 363-6416

**VILLAGE PERMIT AND OTHER FEES:**

Class I Event (Includes alcohol and/or amplified music)	\$20 per day of event
Class II Event	\$10 per day of event
Electrical Inspection	\$75 per hour
Fireworks Permit	No charge; State and local permit required
Parade Permit	\$25
Park Rental Permit	To be determined at the Clerk/Treasurer's Office
Pre-event Safety Inspection	\$75 per hour
Security Deposit	\$200 per event; May encounter additional deposit if using a park facility
Temporary Operator (Bartender) License	\$20 + \$7 background check fee each
Temporary Class B (Picnic) Beer and/or Wine License	\$10 per event
Tent Inspection (<2,500 sq. ft.)	\$35
Tent Inspection (>2,500 sq. ft.)	\$50

**2016 MUKWONAGO LIONS SUMMERFESTE**  
**FIELD PARK RESERVED JUNE 16<sup>TH</sup> THROUGH JUNE 19th.**

**PRIOR TO EVENT**

- Lions submit applications for Bartenders License, Beer Sellers Permit, Park Use Permit, Parade Permit, Fireworks Permit, and Class I Special Events Application.
- Village of Mukwonago erects the Summerfeste sign above the entrance at 83 & NN.
- Licensed bartenders or pending include Chris Standlee, Jeff Adler, Al Frankenstein.
- Lions request permission to use Kiwanis Park.
- Lions acquire Summerfeste insurance through Lions International with coverage for Village of Mukwonago, Kiwanis International, Mukwonago Kiwanis Foundation, Mukwonago Kiwanis Club, Mukwonago Lions Club, Mukwonago Lions Foundation Inc. and cancer run.
- Lions arrange for fireworks through a licensed company and secure adequate insurance with coverage for Village of Mukwonago, Kiwanis International, Mukwonago Kiwanis Foundation, Mukwonago Kiwanis Club, Mukwonago Lions Club, Mukwonago Lions Foundation Inc.
- Lions apply for fireworks permit from Mukwonago Fire Department and arrange for fire protection during fireworks.
- Lions arrange and contract with companies providing tents, porta potties, wash stations, carnival, dumpsters, all children activities at Field Park, all entertainment in the parade, all bands performing during the event.
- Lions contact softball groups, car collectors, horse shoe groups, bean bag enthusiasts, youth bands, and other groups to participate in the various Summerfeste activities.
- Lions committee meets with the police department to review duties, responsibilities, and concerns. Police provide late night escort to Citizens Bank of Mukwonago night deposit each evening.
- Lions arrange a wagon for parade reviewing stand, four parade judges, tables and chairs and sound system for reviewing stand in parking lot near Blooms and Bloom flower shop.

**MONDAY**

- Lions assemble needed fence posts, plastic fencing, wooden barriers, portable bars, electrical supplies, office equipment, chairs, stools, fans, and various other supplies required.
- Lions haul in Legion garbage cans to supplement Village supply of garbage cans. Lions supply all garbage bags used in garbage cans.
- Lions begin establishing fenced areas around pavilion, tent, motorcycle parking, and Village restrooms.
- Carnival begins arriving and parks on pavement around Field Park.

**TUESDAY**

- Rental Company delivers and sets-up the 60 X 100 tent west of the pavilion.
- Rented stage is delivered and set-up in south west corner of tent with bands facing north.
- Rented porta johns and washing centers delivered, including 21 porta johns, 1 handicap porta john, and 4 washing centers. Majority are setup along west side of paved area near third base to form a wall along fenced area of the tent.
- Village restrooms are locked.
- Rented dumpsters are delivered, including 2 - 30 yard capacity.
- Carnival arranges parking of their rides, concessions, housing units, trucks, and other equipment on east side of Field Park. Lions provide special electrical hookups for carnival use. Village does

supply electric and water to carnival living units only. Carnival supplies all electrical power for the carnival equipment with their generator.

- Lions provide porta johns and garbage cans around carnival area.
- Lions continue park setup.
- Village supplied picnic tables and garbage cans are moved to areas throughout the park as needed
- Village supplies two barricades for use at the southeast entrance and by the softball bleachers.
- Beer supplier provides refrigeration units on east side of the pavilion and near the snack shack at the ball diamond. Beer inventory, signage, serving facilities, and other needed items are provided.
- Motorcycle parking is fenced in, signage provided, and arranged north of the pavilion.
- Handicap parking is available at Park View Middle School.

### **WEDNESDAY**

- Lions setup softball diamond area. Lions provided plastic cover is available to protect the ball diamond from excessive rain.
- Food concessionaires begin setup. Lions supply two heavy duty electrical access points for concessionaires.
- Village supplied picnic tables and garbage cans are arranged in food court area.
- Lions complete setup of pavilion, tent and main stage areas. Signage is placed on park fence near 83 and NN, softball fences, around various areas of the park, in the main tent, and around pavilion.
- Village supplied picnic tables and garbage cans are arranged around and in the main tent.

### **THURSDAY**

- Electrical inspection completed by the Village of Mukwonago.
- Safety inspection completed by the Village of Mukwonago.
- Waukesha County Health Department licenses and completes inspection of all food vendors.
- Women's Softball Tournament First Round Action begins at 6:00 PM. Lions provide umpires, announcers, sound system and scoring staff. Village supplies lighting of ball diamond. Village provides maintenance of softball diamond prior to games. Games may end around 10:00 PM.
- D.J. music is provided from 6:00 to 10:30 PM in main tent area. D. J. supplies own sound equipment and utilize the special electrical hookups in pavilion. Village picnic tables are moved as needed.
- Bean Bag Tournament is from 6:00 to 10:00 PM in main tent area.
- Food Court is available 6:00 to 10:00.
- "Running From The Rays" children's run and adults 5 K run/walk begins and ends at the Lions Park Shelter. See separate write-up.
- Rides are provided by A & A Amusements. Wrist Band Night is 6:00 to 10:00 PM.
- Village supplies police and auxiliary police from 7:00 PM to midnight.
- Lions clean up the park as necessary.

### **FRIDAY**

- Men's Softball Tournament First Round Action begins at 6:00 PM. Lions provide umpires, announcers, sound system and scoring staff. Village supplies lighting of ball diamond. Village provides maintenance of softball diamond prior to games. Games may end around 10:00 PM.
- Father of the year Award is presented 7:00 PM at Field Park by the ball diamond.
- Live music is provided by a band hired by the Lions from 8:00 to 11:30 PM on the main stage in the tent. Cover charge requires special fencing and bar stands to control entrance. People

attending may be carded to determine their age. Band setup their own equipment during afternoon and utilize the special electrical hookups in pavilion. Pavilion closed by midnight.

- Fireworks Company arrives around noon to setup the fireworks in Kiwanis Park per the Mukwonago Fire Department approved location. See separate fireworks application. Fireworks are at 10:00 PM with rain date on Saturday. Lions patrol around Kiwanis Park to keep spectators away from the fireworks and control any potential parking along 83 or NN during the fireworks. Village turns ball diamond lights off at 10:00 for the fireworks and back on when fireworks completed. Mukwonago Fire Department provides a truck on site to control potential fires resulting from the fireworks.
- Food Court is available 6 PM-11:30 PM.
- Rides are provided by A & A Amusements from 6:00 to 11:00 PM.
- Village supplies police and auxiliary police from 7:00 PM to midnight.
- Lions clean up the park as necessary.

### **SATURDAY**

- Lions arrange cleanup of fireworks materials in Kiwanis Park and surrounding properties.
- Softball Tournament Second Round Action begins at 8:00 AM. Lions provide umpires, announcers, sound system and scoring staff. Village supplies lighting of ball diamond. Village provides maintenance of softball diamond prior to games. Games may continue through 10:00 PM.
- Horse Shoe Tournament at 11:00 AM to 1:00 PM. Lions move porta potty and picnic tables to area.
- Youth Band music is available from noon to 5:00 PM on stage in main tent in the pavilion and utilizes the special electrical hookups in pavilion. Pavilion bar remains closed during youth activities.
- Children's activities are from 1:00 to 4:00 PM in Lions park shelter near Lions playground equipment. Picnic tables and garbage cans are provided as needed.
- Petting Zoo and Free Pony Rides operate from 1:00 to 5:00 PM east of tennis courts. Picnic tables and garbage cans are provided as needed.
- Live music is provided by a band hired by the Lions from 8:00 to 11:30 PM on the main stage in the tent. Cover charge requires special fencing and bar stands to control entrance. People attending may be carded to determine their age. Band setup their own equipment during afternoon and utilize the special electrical hookups in pavilion. Pavilion closed by midnight.
- Food Court is available noon to 11:30 PM.
- Rides are provided by A & A Amusements, noon to 11:00 PM, special Wrist Band from 1:00 to 5:00 PM.
- Village supplies police and auxiliary police from 6:00 PM to midnight.
- Lions clean up the park as necessary.

### **SUNDAY**

- Softball Tournament Finals begin at 8:00 AM. Lions provide umpires, sound system and scoring staff. Village provides maintenance of softball diamond prior to games. Games may continue through 6:00 PM.
- Parade begins at Noon. Streets along parade route are closed to traffic about 11:30 AM. Village supplies barricades at street intersections along parade route and police and auxiliary police provide crowd control along parade route. Police deliver parade entry forms to reviewing stand. Fire department participates in the parade.

- During the parade, police and auxiliary police direct traffic around the east side of Mukwonago during the parade from Hwy 83 on the north side, follow County NN east, across County ES, along Holz Parkway, to Hwy 83 on the south side. Village provides the barricades used along the route.
- During the parade, police and auxiliary police direct traffic from County ES on the southwest, along Bayview to Hwy 83, Holz Parkway, and back to County ES headed east.
- Lions pickup vehicles used in parade from the car dealers, arrange collector cars or convertibles for dignitaries riding in the parade, check in parade participants, line up participants, and direct them into the parade route. Various participating fire departments are directed into the parade route with Front Street as their assembly area.
- Lions setup tables, chairs, judges, announcer, and sound system at parade reviewing stand. A large farm wagon is used by the announcer and judges.
- Car Show is 1:00 to 4:00 PM on north side of Field Park. Lions move two picnic tables, porta potty and other equipment to that area. D. J. supplies sound equipment. Lions control north park entrance for car show participants.
- Live music is provided by a band hired by the Lions from 2:00 to 6:00 PM. Band setup their own equipment during afternoon and utilizes the special electrical hookups in pavilion. Pavilion closed after 6:00 PM.
- Food Court is available noon to 6:00 PM.
- Rides are provided by A & A Amusements, 1:00 to 6:00 PM, special Wrist Band 1:30 to 6:00 PM.
- Village supplies police and auxiliary police from 2:00 PM to closing.
- Lions take down and remove fence posts, plastic fencing, portable bars, electrical supplies, office equipment, chairs, stools, fans, and signage. Lions haul all supplies into permanent storage.
- Lions clean up the park as necessary.
- Fire department may provide fire truck to flush pavilion out late Sunday evening as part of the cleanup.

#### **MONDAY**

- Rental Company takes down tent and removes.
- Garbage Company removes rented dumpsters.
- Stage is removed.
- Legion garbage cans are returned.
- Porta potties and wash stations are removed.
- Final clean-up of Kiwanis Park, Park View Middle School, and Field Park is completed.
- Village restroom is reopened.
- Village inspects park to ensure that cleanup is complete and park is returned to normal.
- Village of Mukwonago removes the Summerfeste sign above the entrance at 83 and NN.

## MUKWONAGO FATHER'S DAY PARADE

Traffic re-routed during parade by Mukwonago Police Department. Route 83 on north, along Hwy NN, Holz Parkway, to Hwy 83 south. Re-routed Hwy ES from east, along Holz Parkway, follow Bayview Road to Hwy ES south. Barricades on all cross streets along parade route between Field Park and Bayview Road. Barricades as needed along re-routed routes.

**General Parade Lineup** will be on a first come first serve by 11:00 AM near the Napa Auto Parts, 850 South Main Street (County ES) and continues up River Crest Court to the Mukwonago Village hall. Parking is available on River Crest Court.

**Parade** begins at noon, Sunday, FATHERS DAY. Parade route is north on Highway ES to stop and go light, north on Hwy 83 to Field Park and Park View Middle School.

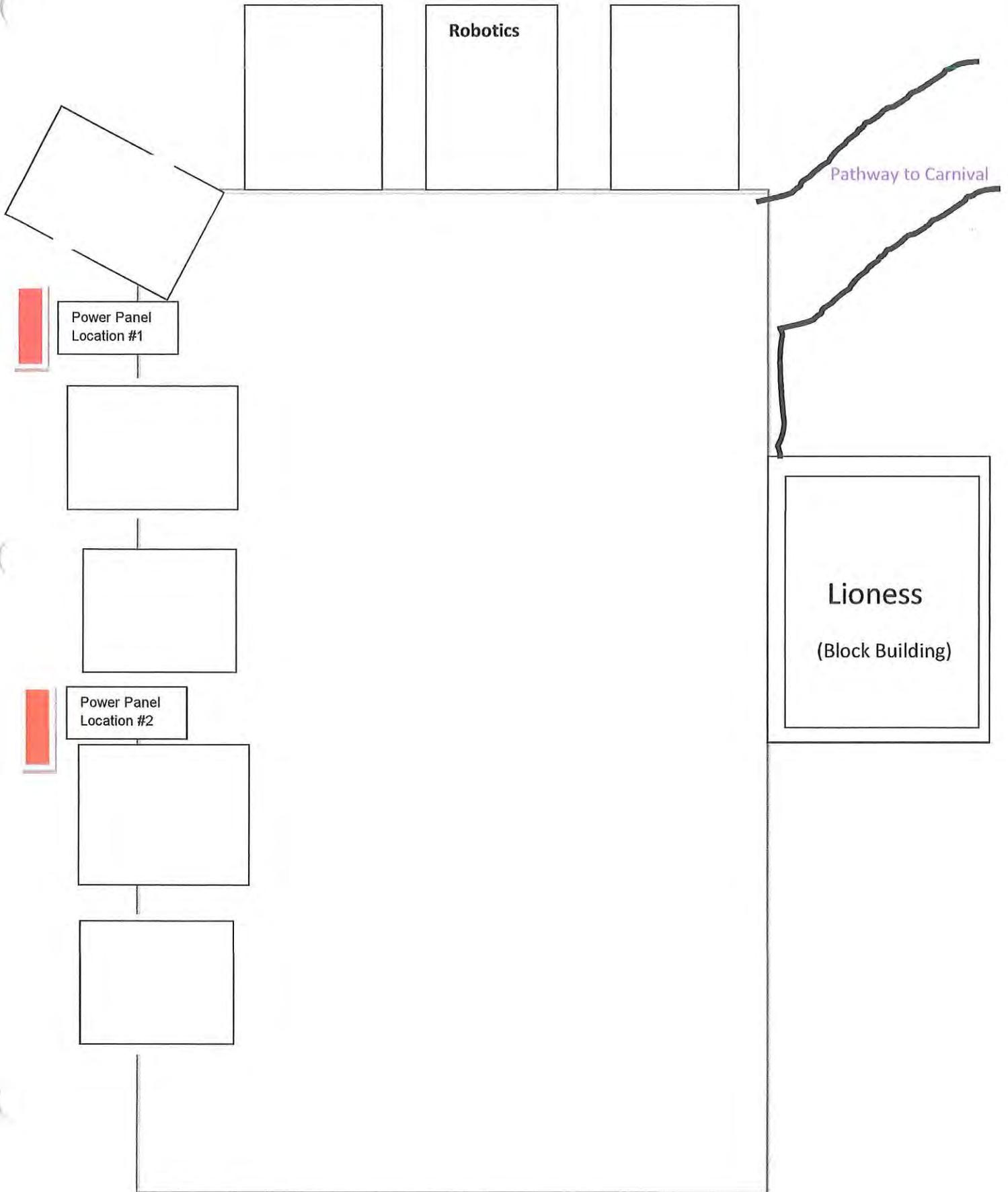
**Reviewing stand** located in parking lot near Subway (corner Lake Street and Hwy 83).

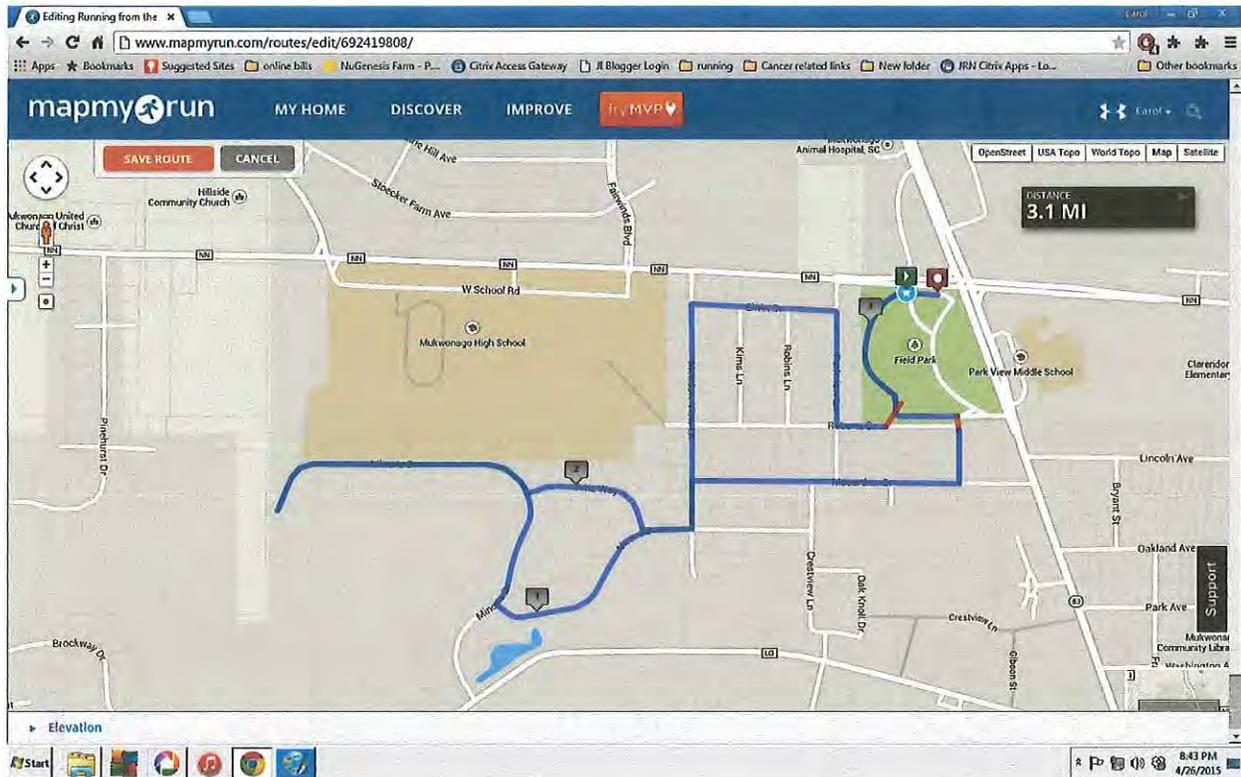


# SUMMERFESTE ACTIVITY LOCATIONS



# 2016 Food Court Layout





Above is the route I have mapped out for the melanoma run - Running from the Rays. The kids' run will only loop through the park. The exact start/finish in Field Park is approximate until we can mark it off more accurately.

We are planning to promote the event as a family fitness fun event, raising awareness of melanoma and skin cancer. There will be fitness challenges for adults and children to participate in as well as an obstacle course for kids (we will supply whatever is needed for that). We plan to keep the entrance fee reasonable and ask for donations to participate in each of the fitness challenges/obstacle course, to aid in the fundraising, which will go to Park/Walk for cancer research. There will be glow sticks and necklaces available for sale as part of the event, which will go to the fundraising total. I am also working on having someone from ProHealth Care on hand to provide information about melanoma, skin cancer and sun protection during the event.

I know the Lions' Club is covering the cost for using the park for your event and generously allowing me to piggyback for this fun run. Please let me know as soon as possible what I will owe the club so I can calculate an appropriate entrance fee for the fun run.

**Carol Spaeth-Bauer, Photographer/Reporter, Mukwonago Publications, Kettle Moraine Index, Lake Country Publications, 111 N. Rochester, Mukwonago WI 53149, 262-368-2970 [carol.spaeth-bauer@jm.com](mailto:carol.spaeth-bauer@jm.com)**

## SPECIAL EVENT PERMIT APPLICATION

Application must be received a minimum of 90 days prior to the special event. Fees are non-refundable.

ORGANIZATION INFORMATION			
NAME OF ORGANIZATION <b>CFU Lodge 993 John Mounich Lodge</b>			
MAILING ADDRESS <b>310 Shore Dr</b>	CITY <b>Mukwonago</b>	STATE <b>WI</b>	ZIP <b>53149</b>
PHONE NUMBER <b>262-363-2124</b>	Is the organization a 501(c)3 organization?: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		
WEBSITE ADDRESS <b>CFULodge993.org</b>			
EVENT CONTACT PERSON <b>Carol Gedde</b>			
MAILING ADDRESS <b>310 Shore Drive</b>	CITY <b>Mukwonago</b>	STATE <b>WI</b>	ZIP <b>53149</b>
HOME PHONE <b>262 363 2124</b>	WORK PHONE —	CELL PHONE —	
EMAIL ADDRESS <b>cgedde@wi.nn.com</b>			

EVENT INFORMATION	
NAME OF THE EVENT <b>Mukwonago Creation Day Fest</b>	DATE(S) OF THE EVENT <b>Saturday, 12/19/16</b>
EVENT START TIME <b>11:00</b>	EVENT END TIME <b>8:00 p.m.</b>
LOCATION OF THE EVENT <b>Field Park</b>	
A. Will your event take place in a residential neighborhood? <i>If yes, you will be required to notify all adjacent property owners when the event will occur.</i>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
B. You MUST attach a detailed map/sketch of your event indicating the specific location, layout of your event, and the direction of the route, including all turns and the number of traffic lanes to be used.	
C. If you are using a Village park, you must reserve the park through the Village Clerk-Treasurer's Office prior to getting your special event permit approved by the Village Board. Call 262-363-6420, Option 4.	
D. Generally describe your event and its purpose. <b>One day Creation Festival with Creation Music + Food. Beverages served Car Show @ noon</b>	
E. Based on the class definitions found in the manual, what class is your event?	<input checked="" type="checkbox"/> CLASS I <input type="checkbox"/> CLASS II
F. Estimated # of participants <b>200-300 at a time</b>	Spectators —
Vendors —	

OTHER INFORMATION	
A. Is there an outdoor bar that will serve alcohol? <i>If yes, temporary Class B beer and/or wine (picnic) and operator (bartender) licenses are necessary under separate application.</i>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
B. Please list the number of Village of Mukwonago licensed bartenders that will be on site:	1
C. Will you be selling/serving food? <i>If yes, you will need to contact Waukesha County Health Department (262-896-8300) for proper permits.</i>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
D. Will your event need electricity? <i>If yes, the Fire Department and Building Inspection Department will need to inspect prior to being energized.</i>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
E. Will you be setting up any lighting? <i>If yes, the Fire Department and Building Inspection Department will need to inspect prior to being energized.</i>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
F. Will your event require any fencing? <i>If yes, please provide plans for the fencing location and the gates.</i>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
G. Does your event involve fireworks? <i>If yes, you will need to contact the Fire Department (262-363-6426) for proper permits.</i>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
H. Does your event involve amplified music?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
If yes, will the amplified music be a:	<input checked="" type="checkbox"/> Band <input type="checkbox"/> DJ <input type="checkbox"/> Other
Hours of amplified music:	12-8
I. Please list the number of security staff you will be providing for the event:	—
J. Will you need barricades provided by the Village for your event?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
If yes, how many?	
K. Will you be erecting any tents, canopies, or other temporary structure(s)? <i>If yes, please provide a plan for their proposed locations. The Fire Department and Building Inspection Department will need to inspect these structures prior to the start of your event.</i>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
L. Will you be providing portable restrooms and wash stations? <i>If yes, please provide a description of how many restrooms/wash stations will be provided, their locations, and the plan for how solid waste will be disposed of.</i>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
M. Will you provide parking for your participants? <i>If yes, please provide a plan describing where parking will be available.</i>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
N. Will you provide dumpster/clean-up services? <i>If yes, please provide a clean-up and refuse collection plan.</i> <span style="font-family: cursive;">John's Disposal - Dumpster</span>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
O. What other assistance do you foresee needing from the Village (personnel, materials, equipment, etc.)?	
P. Have you reviewed and do you have a copy of the Village of Mukwonago Special Events Manual and the Village of Mukwonago Ordinance?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

**INSURANCE REQUIREMENTS**

The Special Event Sponsor will obtain liability insurance for an event that includes alcohol, has more than 150 people per day or involves a road closure. Proof of this insurance with coverage no less than \$1,000,000 which names and endorses the Village, its officers, agents, employees, and contractors as an additional insured party is due no later than 20 days before the event.

Are you able to provide these insurance documents, if required?:  YES  NO

**DEPOSIT REQUIREMENTS**

The applicant may be required to submit to the Village Clerk-Treasurer's Office a cleaning/damage deposit of \$200 for each scheduled day of the event (or portion thereof) two weeks prior to the starting date of the event. That deposit shall be refunded to the applicant, if, upon inspection, all is in order, or a prorated portion thereof as may be necessary to reimburse the Village for loss or cleaning costs. The Village reserves the right to retain the entire deposit if cleanup is not completed satisfactorily in the time frame as specified in the permit. Unless otherwise stated in the permit, the applicant shall be fully responsible for all necessary cleanup associated with the permitted event to be completed within 12 hours after the conclusion of the event. (This deposit is separate from any deposit required for rental of Village parks).

**TERMINATION OF AN EVENT**

The Village reserves the right to shut down a special event that is in progress if it is deemed to be a public safety hazard by the Police Department, Fire Department, and/or there is a violation of Village Ordinances, State Statutes or the terms of the applicant's permit. The Village Administrator and/or his/her designee may revoke an approved Special Events Permit if the applicant fails to comply in good faith with the provisions of the permit prior to the event date.

By signing this form, the applicant certifies authorization to act on behalf of their organization, and hereby agrees to hold the Village, its officers, agents, employees, and contractors harmless against all claims, liability, loss, damage or expense (including but not limited to actual attorney fees) incurred by the Village for any damage or injury to person or property caused by or resulting directly or indirectly from the activities for which the permit is granted. Any change to coverage requires Village approval.

Signature of Applicant <i>Carol Mowach Ledde</i>	Date <i>1/4/16</i>
---	-----------------------

**FOR OFFICE USE ONLY**

Date Fees Paid	Receipt #	Date Deposit Paid	Deposit Returned?
Permit #	Village Board Approval Date	Village President Approval Signature	
Application forwarded to: <input type="checkbox"/> Administrator <input type="checkbox"/> Building Inspection <input type="checkbox"/> Fire Department <input type="checkbox"/> Police Department <input type="checkbox"/> Public Works Department			

# Plan of Operation for Mukwonago Croatian Day Fest

Our event will be on Saturday, July 9<sup>th</sup>, starting at 11:00 a.m., and ending at 8:00 p.m. We will be doing set up on Friday, July 8<sup>th</sup>. This includes setting up the bar, which will be in the pavilion in the northeastern corner. The bar area is open to the public on Saturday, with no barriers to keep alcohol inside. We will set up the bakery area in the northwestern section of the main part of the pavilion. We will also be setting up the kitchen, bringing in the utensils and the food that will be cooked and sold. We will have a refrigerated truck there and it will stay there overnight Friday.

We will be selling food from 11:00 a.m. until 6:00, or until it is sold out. We will sell the lamb and pork out of the west window in the kitchen. We will sell chicken and cevapcice (lamb and beef sausages) out of the north and east windows.

We also sell sausage sandwiches, hot dogs and nachos. These will be sold out of the small shack by the ball diamond.

We will have a bounce house set up between the bathrooms and the new food shack east of the ball diamond. This bounce house will be set up and manned by an employee of the company we rent it from (Music in Motion). It will be up from noon until 4:00 p.m. and will be free of charge for children.

We also will have a car show that runs from noon until three o'clock. It will be set up south east of the pavilion.

We will have a vintage baseball game on the ball diamond at 2:30 that will run until 3:30.

We will also have "Art in the Park" people come in during the morning to do chalk art on the far west end of the park near the tennis courts.

For entertainment, we have a Croatian band (Sinovi) that comes in and starts playing by noon in the pavilion (with the bandstand set up within the bar). A junior tamburitza group will play at four, and then an adult group will play after them. These two groups put on their show just south of the bar in the pavilion. Then Sinovi will continue to play until 8:00 p.m.

Workers: Workers generally work two to three hours and others rotate in. Two people will be working at all times in the small shack. Three people will be working in the area that sells lamb and pig, and four people will be working in the area that sells chicken and cevaps. There will be anywhere from 4 to 8 people working at or around the pits cooking the meat. We will have two people working in the bakery. In the bar, we will have four workers at all times, with the head bartender (who has a bartenders license) in charge. We will also have two to three people at a time selling tickets that are needed to buy everything except lamb and pork. They will be set up outside on the west side of the pavilion.

We also have a silent auction set up on the south side of the pavilion, where people make bids on items there. That ends at 5:30, and the winners will be announced at 5:45.. Right after that we announce the winners of the raffle prizes (at 6:00).

The only structures that we put up (besides the bounce house) are a pop up tent for selling tickets and another pop up tent for the car show. We also put up a snow fence behind (and around) the beer truck, so only the bartenders have access.

As for attendance, we have people coming and going all day. Not more than 250 at a time.

Carol Mounich Gedde  
262-363-2124

Waukesha County Recreation Day Fest Saturday July 4<sup>th</sup>



LAND INFORMATION SYSTEMS DIVISION

Waukesha County GIS Map



0 166.67 Feet

The information and depictions herein are for informational purposes and Waukesha County specifically disclaims accuracy in this reproduction and specifically admonishes and advises that if specific and precise accuracy is required, the same should be determined by procurement of certified maps, surveys, plats, Flood Insurance Studies, or other official means. Waukesha County will not be responsible for any damages which result from third party use of the information and depictions herein, or for use which ignores this warning.

- Legend
- Simultaneous Conveyance
  - Assessor Plat
  - CSM
  - Condo Plat
  - Subdivision Plat

- A Car show (pop up)
- B Silent Auction
- C Rain + music bandstand
- D Food sales
- E Bakery
- F Ticket sales (pop up tent)
- G Inflatable truck
- H Beer trailer
- I Bounce House
- J sandwich shack
- K Vintage Ball game

OVER

Notes:

Printed: 5/26/2016



Ball Camp

Bounce House

Sandwich Shack

Bathrooms

Car Show

Pop up - Ticket sales

Silent Auction

Bakery

Bar

Band

Beer trailer

Lamb  
Pork  
sales

Food

Sales

retiring truck



## Village of Mukwonago

P.O. Box 206, 440 River Crest Court, Mukwonago, Wisconsin 53149  
(262) 363-6420 Fax: (262)363-6425

[www.villageofmukwonago.com](http://www.villageofmukwonago.com)

# REQUEST FOR PROPOSALS

For

## COMPREHENSIVE OUTDOOR RECREATION PLAN

Village of Mukwonago, Wisconsin

Issued: [approval date]

Requested by:

Village of Mukwonago  
440 River Crest Ct,  
Mukwonago, WI 53149  
Phone:(262) 363-6420

Proposals due: December 14, 2016 by 5:00 p.m.

## **INTRODUCTION**

The Village's focus is on delivering quality, easily accessible, and amenity-rich park and recreation spaces that will serve today's citizens and visitors of Mukwonago. With continued population growth and changing demands and needs of residents, a cohesive plan for Mukwonago's valuable public spaces is critical and must also make recommendations for programs and spaces that are both flexible and adaptable to a wide variety of park and recreational interests.

## **BACKGROUND**

The Village of Mukwonago is a growing community of over 7,300 residents in 2010 located in southern Waukesha County extending into northeastern Walworth County. There are approximately 14,700 people combined living in the Village and within 3 miles from the Village Center. The 2010 U.S. Census Bureau reported 19,027 people living within the Mukwonago 53149 zip code area.

Mukwonago offers easy access to airports and major cities in each direction by being located right on state highway 83 and I94. Mukwonago has access to all the major attractions of southeastern Wisconsin, with a small-town atmosphere with big-city attitude for work, education, and recreation.

## **GOALS AND OBJECTIVES**

The Village of Mukwonago is soliciting professional consulting services in the creation of an updated, Comprehensive Outdoor Recreation Plan for 2017-2022. This project is intended to serve as a guide for policy decisions; prioritizing and balancing demands and opportunities; and providing a framework for evaluating future land acquisitions, park improvements, and other expenditures of public funds for parks and recreational activities. The outcome of the Comprehensive Outdoor Recreation Plan will be a long-range plan for park improvements that will enable multi-year planning for capital investments to occur.

A key component of redevelopment in our community hinges on the update of the Village Comprehensive Outdoor Recreation Plan, and this plan should achieve the following results

1. Support and/or suggest Village policies regarding parks, open space and trails
2. Provide a framework to evaluate possible future redevelopment proposals
3. Evaluate and prioritize the expenditure of public funds for possible land acquisition, development, and maintenance for recreational lands and facilities
4. Identify and prioritize potential improvements in existing parks
5. Evaluate the potential for new parks, recreation facilities, open spaces, and/or trails
6. Assist the Parks and Public Works in developing recreation activities

The Board acknowledged that Parks and Recreation investments play a central role in the future of the community, and is an integral part of the Village's Comprehensive Plan. The consultant(s) will be expected to review and evaluate existing reports and information including, but not limited to:

1. The Village's Comprehensive Plan, current Land Use and Planning Standards and Ordinances.
2. 2004 Parks and Recreation Comprehensive Plan
3. Recommendations for Park improvements
4. Village Resident public recreation current demand and trends on public services

Specifically, the Comprehensive Outdoor Recreation Plan should incorporate:

1. Development key goals, demands and performance indicators for the Park System, through mission statement development and vision development based on values and priorities identified. The desire is for a sub-consultant, specializing in organizational mission and vision work, to lead some of this strategic thinking and direction-setting through input from the Village Board and Staff, internal departmental staff and other key stakeholders. Specifically, consideration of business models, market awareness (trends, competition), competitive advantage, opportunities, and strategies is desired. These elements should help to shape a new mission and vision and should be used to guide the final plan and recommendations.
2. Development of context in changing demographics, population growth, changes in youth population and changes in patterns of recreation. Uncover trends and conditions and identify new uses and new users and demands that will set the context for plan recommendations.
3. Identification of new directions for Parks and Recreation based on the values and priorities determined from citizen engagement.
4. Determination of a department action plan, including suggested future asset investments and roles in annual capital investment planning documents and costs.
5. Addressing creation of recreational opportunities to better engage all ages, including inclusive play and adaptive recreation (according to ADA standards) and expanding indoor recreational opportunities.
6. Consideration of how to create stronger connection through development of corridors and beltways to connect parks physically.
7. Consideration of how to develop better partnerships to strengthen offerings in the community.
8. How to grow the quality of the park and recreation system through creation of high-design standards.
9. Strategies for stretching into new and innovative places through acquisition recommendations, programming recommendations, facility upgrade recommendations, and ensuring that these recommendations will set Mukwonago apart as a leader among cities delivering recreation and open space opportunities.

The Comprehensive Outdoor Recreation Plan will set the framework for decision makers in the planning, maintenance and development of Mission's parks and recreation facilities. The Comprehensive Plan is intended as a planning tool that both addresses future needs and establishes parks and facilities standards. In addition, the Plan must provide recommendations for a systematic and prioritized approach to implementation of parks and recreation projects.

## **SCOPE OF WORK**

A key component in creating the Comprehensive Outdoor Recreation Plan will be a shared process that taps the opinions and ideas of community stakeholders and includes a comprehensive inventory of assets, demographics and current planning standards. The scope of work will focus on three components: 1) Needs Assessment; 2) Recommendation of modifications, improvements and additions to parks/facilities to meet current and future needs, and 3) a Financial Implementation Component.

Needs Assessment: The Needs Assessment will study the parks system and recreation facilities, existing demographics, projected demographics and public input to determine how well existing facilities address the community's current and future needs. It will identify where surpluses and deficiencies exist. The Comprehensive Plan will take into account parks and recreation facilities owned by other entities and how those factor into the recreational needs of the Mission community

Recommended Modifications/Additions: The Needs Assessment will provide the data and information necessary to evaluate how the parks and recreation facilities meet current and future needs and whether modification and/or additions will be required. The consultant will be expected to make recommendations which take into account the current and future needs, condition of existing facilities and cost of modifications in determining how to serve the long range needs of the community.

Financial Implementation: A review of revenue sources and financing strategies will be completed, in coordination with Village staff, as a part of the Plan.

## **COMMUNITY OUTREACH AND PUBLIC PARTICIPATION**

This phase embarks on the community outreach process, builds support for the park project and solicits community comment on how the park should be designed to meet the needs of residents and park users. The community outreach and public input process will be integral to the park planning and design process.

General tasks/milestones:

Prepare a community outreach strategy and conduct the community outreach process

1. Engage Village, community groups, stakeholders and individuals/residents
2. Identify community liaisons and leaders, engage professionals and community members as needed to aid in outreach
3. Identify and develop methods to distribute project information (website, newsletter, existing publications and media)
4. Hold focus groups and attend meetings of local community-based organizations
5. Hold stakeholder interviews

Develop work plan detailing the community outreach strategy and timeline

1. Graphic and written information (fliers, surveys, questionnaires, press releases, etc.)

2. On-site educational/environmental programming related to community garden/farming
3. Presentations to Public Boards, Commissions and Council as needed

## **PROPOSAL FORMAT**

A brief description of the consultant's philosophy and/or approach to the project should demonstrate the team's understanding of the project, the relevant issues, and the project's relationship to the Village's Comprehensive Planning process. If the consultant is unable to determine the extent of work required based on the information provided in the RFP, this should be stated as well.

**Scope of Work** Describe the consultant's approach to accomplishing the objectives stated in the RFP and identify the methodology proposed. The consultant is encouraged to include suggestions or supplemental tasks which may enhance the project or streamline the scope of work and improve cost effectiveness. State your assumptions clearly. Include the decisions, products, data and corollary information that the consultant expects to be provided by Village staff.

**Meetings and Presentations** The consultant team must be available to participate in meetings with staff, park and recreation commission members, and other stakeholders. The proposal cost estimate should be based on ten (10) meetings, at least two of which are anticipated to be open public forums. Please note in the fee schedule a per meeting unit cost for any additional meetings.

**Work Program Timeline** Include a timeline showing the estimated length of time for completion of the Comprehensive Plan process. Time estimates should be expressed in number of days/weeks without reference to a specific starting date. The timeline should identify when draft and final work products will be submitted to Village Staff Including phase completion dates and key meeting/presentation dates.

**Statement of Qualifications and Relevant Experience** Include any related supplemental information concerning key personnel or team experience which may be relevant. Please identify the project manager and principal contact to be assigned to the project (it is strongly preferred that they are one and the same person).

**Contract Information** Contract agreements will be finalized between the Village and the consultant following completion of the selection procedure. A payment schedule will be negotiated at that time.

**Conflict of Interest Statement** Include a statement disclosing any involvement with plan/development projects in the Village of Mukwonago by the consultant (and sub-consultants) within the last year. The Village of Mukwonago reserves the right to reject any proposals having the potential for conflict of interest.

**Signature** The proposal shall be signed by an official who is authorized to bind the consulting firm and shall contain a statement which guarantees that the proposal/cost estimate is valid for ninety (90) days.

**References** List no less than three reference clients for whom similar or comparable services have been performed. Include the name, mailing address and telephone number of the primary contact person.

**Cost Summary** The cost summary shall be submitted in a separate sealed envelope. All costs should reflect “not to exceed” figures. Fee schedules, including hourly rates for the prime consultant and all sub consultants, meetings and reproduction costs, should accompany the cost summary.

This shall be in the form of a Work Breakdown Structure (estimate of projected hours and costs for each task). Professional fees shall be on a NTE basis accrued at standard hourly rates for the time applied to the project. All reimbursable expenses incurred shall be included in the Consultant’s NTE fee.

### **PROPOSAL SUBMITTAL**

Six (6) labeled copies of the proposal with a separate sealed and labeled envelope containing the cost estimate and fee schedules must be received in the Mukwonago Village Clerk’s office, 440 River Crest Ct, Mukwonago, WI 53149 no later than **(TBD)**. Postmarks will not be accepted.

The Village will not pay any cost incurred by any consultant resulting from preparation or submittal of a proposal in response to this RFP. The Village reserves the right to modify or cancel in part, or in its entirety, this RFP. The Village reserves the right to reject any or all proposals and to waive any defects and/or informalities.

## **SELECTION PROCESS**

The Village will use a combination of objective and subjective criteria to determine each consultant's suitability to perform this work. Evaluation criteria for the proposals are as follows:

1. Successful experience with similar types of projects
2. Previous project references
3. Quality of the proposal and understanding of the work to be completed
4. Project team and key personnel qualifications
5. Proposed time schedule and budget
6. Overall cost of the project for the Village

The Village's selection committee will review all proposals based upon the above stated criteria and expects to interview 2-3 consultant teams. Following the interview process, it is the intention of the Village of Mukwonago to negotiate a contract with one consultant.

The Village of Mukwonago reserves the right to reject any late or incomplete submission, and all proposals for whatever reason. Any questions regarding this RFP should be directed to:

Steven A. Braatz, Jr.  
Village Clerk-Treasurer  
Village of Mukwonago  
[262-363-6421](tel:262-363-6421)  
[www.villageofmukwonago.com](http://www.villageofmukwonago.com)

**EVALUATION OF CONSULTANT SERVICES  
COMPREHENSIVE OUTDOOR RECREATION PLAN**

**Village of Mukwonago, Wisconsin**

**CONSULTANT'S NAME:** \_\_\_\_\_

**EXPERIENCE AND QUALIFICATIONS OF PROJECT TEAM (MAX OF 30 POINTS)**

\_\_\_\_\_  
Pre-Interview

\_\_\_\_\_  
Post-Interview

This is creation of an updated, Comprehensive Outdoor Recreation Plan for 2017-2022. Review proposals for staff experience in creating Comprehensive Outdoor Recreation Plans and project management. It is important that the actual project lead doing the work have experience with working on similar County and/or municipality projects. They should also be familiar with the state statues, research methods, and research methods. In addition, look for similar experience with the survey crew and subconsultants.

Excellent (25-30) Good (19-24) Average (13-18) Below Average (7-12) Poor (0-6)

**PROJECT APPROACH (MAX OF 25 POINTS)**

\_\_\_\_\_  
Pre-Interview

\_\_\_\_\_  
Post-Interview

How does the consultant plan to manage the project? Look for details that indicate that the consultant has a comprehensive understanding of the project, especially in the areas of project management, public involvement and recreation facility design. Has the consultant identified any key aspects and/or important features that they feel may require attention?

Excellent (21-25) Good (16-20) Average (11-15) Below Average (6-10) Poor (0-5)

**CONSULTANT EFFORT (MAX OF 20 POINTS)**

\_\_\_\_\_  
Pre-Interview

\_\_\_\_\_  
Post-Interview

Since we cannot negotiate with the consultant for the number of hours required for each work category, try to determine that the consultant has enough total hours in his proposal to adequately complete each item of work. An estimate of the number of hours is attached as a guide.

Excellent (17-20)      Good (13-16)      Average (9-12)      Below Average (5-8)      Poor (0-4)

**TOTAL EVALUATION SCORE**

\_\_\_\_\_  
Pre-Interview

\_\_\_\_\_  
Post-Interview

**Cost (MAX OF 25 POINTS)**

The Village Administration and Public Works Department, will factor the cost points after we complete our rating of the first two items.

**Rating By:** \_\_\_\_\_



**Village of Mukwonago**

**2016-17 Alcohol Beverage Licensee List**

<u>Licensee Name</u>	<u>Trade Name</u>	<u>Street Address</u>	<u>Agent</u>	<u>Sales #</u>	<u>Class</u>	<u>Type</u>	<u>License #</u>
Mario's Natural Roman Pizza Inc.	Mario's Pizza	225 Bay View Rd. Suite 500	Edwards-Reitman, Charlene A.	456-0000543890-03	C,B	Wine, Beer	
Wild Flower Café LLC	Wild Flower Café	1015 CTH NN E	Galvan, Jefte	456-1028897960-02	C,B	Wine, Beer	

I would like to ammend my  
discription for my liavor liscense.

1100 sq ft wine bar, + retail  
space. 9ft x 15ft outdoor seating in  
front of store front.

PJ Turner 5-26-2016  
Pam Turner Owner



# MEMO

**DATE:** June 3, 2016  
**TO:** Judicial Committee  
**FROM:** Steven Braatz, Jr., Clerk-Treasurer  
**RE:** Request for authorization to allow Village Clerk-Treasurer to grant Temporary Class B Beer and Wine Licenses

I hereby request to be given authorization to grant Temporary Class B (Picnic) Beer and Wine Licenses.

Temporary Class B Beer and Wine Licenses are often referred to as "Picnic Licenses" and are issued to "bona fide" clubs, fair associations or agricultural societies, churches, lodges, other societies, and to veterans organizations. In the Village, they are used to sell and consume beer and wine at special events and church fish fries and dances.

The current process requires the applicant to file an application, which is then reviewed by myself and the Police Chief. The application is placed on the Board consent agenda to grant the license. The Clerk's Office then issues the license. It is more or less a ceremonial approval, as the Board has always relied on the Clerk and Police Chief to approve applications and grant licenses.

Some applicants, pre-COW format and now, have turned in the applications too late to get on the next Village Board agenda, which then calls for a special meeting at an additional cost to the applicant of \$15 per Board member that attends that special meeting. Other times, staff spends time contacting the applicants to make sure they get the application in, if it is known that an license is needed.

Municipalities may delegate the authority to grant picnic beer and wine license to a Municipal official (e.g. the Clerk) or body, pursuant to Wisc Stats. 125.26(1) and 125.51(1)(a).

The special event permit process requires all events where alcohol is to be stored and served (Class I events) to be reviewed by the Health and Recreation Committee and approved by the Village Board. This means the Committee and Board will already be made aware of the alcohol license and setup for use of the license through the special event permit process. So, the extra step of granting the license at the Board level is no longer needed.

With that, I request I be given the authority to grant Temporary Class B (Picnic) Beer and Wine Licenses. If you are inclined to approve this request, the resulting effect will be a resolution at the June 21 Village Board meeting.

Municipalities

Sincerely,

VILLAGE OF MUKWONAGO

Steven A. Braatz, Jr.  
Village Clerk-Treasurer

CC: Kevin Schmidt, Police Chief

**RESOLUTION 2016-draft**

**A RESOLUTION TO AMEND PARKING LIMITATIONS  
FOR THE VILLAGE OF MUKWONAGO**

**WHEREAS**, the Village Board of the Village of Mukwonago adopted Ordinance No. 888, which provided, in Village Code Municipal Sections 82-178 and 82-192, that limitations on parking would be made from time to time by the Village Board through the adoption of a resolution; and

**WHEREAS**, on December 16, 2014, the Village Board adopted Resolution 2014-49 to which was attached a series of parking limitations; and

**WHEREAS**, the Village Board is desirous of amending said parking limitations; and

**WHEREAS**, the Village Judicial Committee has reviewed said parking limitations and recommends amending said limitations;

**NOW THEREFORE**, the Village Board of the Village of Mukwonago does hereby amend the attachment to Resolution 2014-49 to provide that the list of highways and portions of highways where parking is prohibited at all time pursuant to Sec. 82-178 of the Municipal Code of the Village of Mukwonago shall be extended to include the following:

- A. On both sides of Maple Avenue at its full length
- B. On the north side of Andrews Street, from Main Street west for a distance of 66 feet
- C. On both sides of East Wolf Run, east of State Highway 83, with the exception of the north side of East Wolf Run immediately adjacent to Tax Parcel No. MUKV2013994004

**BE IT FURTHER RESOLVED**, the Village Board of the Village of Mukwonago does hereby amend the attachment to Resolution 2014-49 to provide that the list of highways and portions of highways where parking is prohibited at all time pursuant to Sec. 82-192 of the Municipal Code of the Village of Mukwonago shall be extended to include the following:

- A. On both sides of Holz Parkway at its full length
- B. On the west side of Main Street, from Andrews Street south for a distance of 95 feet

**BE IT FURTHER RESOLVED**, the amendments are reflected on the attached Exhibit A.

Adopted this 21<sup>st</sup> day of June 2016.

\_\_\_\_\_  
Fred H. Winchowky, Village President

Attest: \_\_\_\_\_  
Steven A. Braatz, Jr., Clerk-Treasurer

## EXHIBIT A

### STOPPING, STANDING, PARKING, AND NO PARKING

In reference to Sections 82-178, 82-192, and 82-193 of the Municipal Code

**Sec. 82-178. Parking, stopping or certain standing on certain highways and portions of highways.** No person shall park, stop or leave standing any vehicle for any purpose upon the following highways or parts of highways at any time:

1. On both sides of Lake Street from North Rochester Street (STH 83) westerly for a distance of 120 feet.
2. On the west side of North Rochester Street (STH 83) for a distance of 40 feet in either direction of the intersection of Lake Street.
3. On the east side of Grand Avenue, a distance of 250 feet northerly, from the entrance/exit of 212 North Rochester Street (Walgreens) and the west side of Grand Avenue a distance of 40 feet from entrance/exit of 212 North Rochester Street (Walgreens) northerly.
4. On both sides of Front Street, its full length.
5. On the northerly side of Fox Street (CTH ES) from North Rochester Street (STH 83) to Maple Street.
6. On the west side of South Rochester Street (STH 83) from the south driveway entrance of the police department property southerly and southeasterly a distance of 432 feet, to the Wisconsin Central Ltd. Railroad Company bridge.
7. On the west side of South Rochester Street from the Wisconsin Central Ltd. Railroad Company bridge easterly and southeasterly a distance of 237 feet to the north abutment of the Mukwonago River bridge.
8. On the east side of South Rochester Street (STH 83) southerly and southeasterly from a point opposite the south entrance of the police department property a distance of 358 feet to the Wisconsin Central Ltd. Railroad Company bridge.
9. On the east side of South Rochester Street easterly and southeasterly from the Wisconsin Central Ltd. Railroad Company bridge 92 feet to the north abutment of the Mukwonago River bridge.
10. On the east side of North Rochester Street (STH 83) northerly from the intersection of Elmwood Alley a distance of 224 feet.
11. On both sides of Maple Avenue at its full length
12. On the north side of Andrews Street, from Main Street west for a distance of 66 feet
13. On both sides of East Wolf Run, east of State Highway 83, with the exception of the north side of East Wolf Run immediately adjacent to Tax Parcel No. MUKV2013994004

**Sec. 82-192. No parking at all times.** Except temporarily for the purpose of, and while actually engaged in loading or unloading, or in receiving or discharging passengers or property and while the vehicle is attended by a licensed operator so that it may be moved promptly in case of an emergency or to avoid obstruction of traffic, no person shall at any time park or leave standing any vehicle, upon any of the following highways or parts of highways:

1. On both sides of South Main Street from Front Street (Front Street extended westerly) to the south limits of the Mukwonago River bridge.
2. On the north side of Elmwood Avenue at its full length.
3. On both sides of Atkinson Street from the west curblineline of South Main Street (CTH ES) westerly for a distance of 137 feet.

4. On the north side of CTH NN from North Rochester Street (STH 83) east to the intersection with Clarendon Avenue (extended).
5. On both sides of Blood Street from Shore Drive to the shore of Phantom Lake.
6. On the east side of Jefferson Street from Plank Road to Henry Street.
7. On both sides of Eastern Trail from the north right-of-way of CTH ES northerly for a distance of 100 feet.
8. On the easterly side of Eastern Trail from the intersection of River Park Circle East northerly a distance of 50 feet.
9. On the westerly side of Eastern Trail from the intersection with River Park Circle East northerly a distance of 50 feet.
10. On both sides of River Park Circle East from the intersection of Eastern Trail easterly a distance of 50 feet.
11. On both sides of River Park Circle East from the intersection with Eastern Trail westerly a distance of 50 feet.
12. On the south side of CTH NN from the intersection of STH 83 easterly for a distance of 700 feet.
13. On the east side of Eastern Trail from Highway ES to the intersection of River Park Circle East.
14. On the southeast side of River Park Circle East from the intersection of Eastern Trail to the intersection of River Park Circle West.
15. On the southeast side of River Park Circle West from the intersection of CTH NN to the intersection with River Park Circle East.
16. On the southeasterly side of River Park Circle East from its intersection with Eastern Trail northeasterly a distance of 190 feet.
17. On the southerly side of Fox Street (CTH ES) from its intersection with North Rochester Street (STH 83) easterly a distance of 68 feet.
18. On both sides of Lake Street from its intersection with Spring Street to the shore of Phantom Lake.
19. On the north side of MacArthur Drive from its intersection with North Rochester Street (State Trunk Highway 83), westerly a distance of 50 feet.
20. On the even side of all streets located within the Two Rivers Subdivision.
21. On both sides of STH 83/North Rochester Street north from CTH LO and Pearl Avenue for a distance of 190 feet.
22. On the south side of CTH LO westerly from STH 83/North Rochester Street for a distance of 146 feet.
23. On the north side of CTH LO westerly from STH 83/North Rochester Street for a distance of 89 feet.
24. On both sides of STH 83/North Rochester Street southerly from the intersection of CTH LO to Lake Street and from Pearl Avenue to Elmwood Avenue/Franklin Street.
25. On both sides of McKenzie Drive from the west curblineline of Small Farm Road westerly for a distance of 45 feet.
26. On both sides of McKenzie Drive from the east curblineline of Small Farm Road easterly for a distance of 45 feet.
27. On both sides of Small Farm Road from the north curblineline of McKenzie Drive northerly for a distance of 30 feet.
28. On both sides of Small Farm Road from the south curblineline of McKenzie Drive southerly for a distance of 33 feet.
29. On the north side of River Crest Court from the intersection of CTH ES easterly for a distance of 60 feet.

30. On the south side of River Crest Court from the intersection of CTH ES easterly for a distance of 135 feet.
31. On both sides of Holz Parkway at its full length
32. On the west side of Main Street, from Andrews Street south for a distance of 95 feet

**Sec. 82-193. No parking except automobiles.** No vehicles, except automobiles, shall park in the following areas:

1. The east side of North Rochester Street from the intersection with CTH ES northerly to the intersection with Franklin Street.
2. On the west side of North Rochester Street from intersection with CTH ES northerly to the north side of the southern entrance/exit to 201 North Rochester Street (Village Mini Mart).

VILLAGE OF  
MUKWONAGO

ELECTED AND  
APPOINTED  
OFFICIALS  
HANDBOOK

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## INTRODUCTION

This handbook has been prepared to orient you to the functions and activities of the various boards, committees, and commissions. The handbook is designed to increase your knowledge and understanding of public affairs and to aid you in fulfilling the responsibilities you have accepted within the framework of the Village of Mukwonago's government.

As a member of one of the Village's boards, committees, or commissions, you will focus upon community needs that require your understanding, dedication, enthusiasm, vision, and experience.

Your appointment to a Committee, Commission or Ad hoc Committee is an honor, which signifies the Village President and Village Board's confidence in your wisdom and judgment. It demonstrates the Village President and Village Board's desire to have the benefit of your input during the decision-making process.

As an advisor to the Village President and the rest of the Village Board, you must be continually aware that the decisions formed by that body, even after receiving and evaluating your recommendations, are not made easily. The Village President and Board have the ultimate political and legal responsibility for the conduct of local government and the welfare of the entire community. Yours is an important role in assisting the Village President and Board to fulfill its obligations to our citizens.

Participation on a board, committee, or commission can be a satisfying and challenging experience. It provides an opportunity to develop firsthand knowledge of the operating policies and problems of municipal government in general and of a specific departmental unit. It personifies citizen participation in policy determination. It gives you an opportunity to play a vital role in the communication process between citizen and elected representative.

A challenging and meaningful experience awaits you. Immediate satisfaction should come from sharing your thoughts and insights with your fellow committee members or Village Board as you deal with a variety of conditions, problems, and situations in our Village.

It is rewarding to see your interpretations and advice translated into action by the Village President and Board, the Village Administrator, and the Village Departments.

It must be recognized that not all of the recommendations made by the Trustees, Boards, Committees, or Commissions will be accepted. The rejection of advice in a given situation does not imply lack of confidence or disinterest in the body's decisions. Elected officials must weigh all advice against other information and considerations as they reach the decisions for which they are responsible.

# SECTION I - GENERAL INFORMATION ABOUT THE VILLAGE OF MUKWONAGO

## Village of Mukwonago History

“Nestled amid the glacial hills of south west Waukesha County is the semi-rural Village of Mukwonago. One of the early settlers described it as the most beautiful area that he had ever seen.

The Mukwonago River, fed by springs in the surrounding hills waters of Spirit Lake, would provide ample water for a flour and mill. The countryside, a mixture of forest and prairie, would provide an abundance of food and lumber for a growing community.



and the  
a saw  
provide an



Formerly the site of the Bear Clan of the Potawatomi Indians, Mukwonago was the first platted village of what is now Waukesha County. The first brick house in the County (built from brick locally made) is now the home of the local Historical Society. Mukwonago was the junction of roads from Platteville and Janesville to Milwaukee and Green Bay.

The first settlers, mostly New England Yankees, by use of brain and brawn, built a thriving community. Many of their descendants are still living in the community.”

-D. E. Wright, 1990

The Village of Mukwonago was first settled by the Potawatomi Indians in the 1700's. The term “Mukwonago” translates to “Place of the Bear.” In spring of 1836, Sewall Andrews and Henry H. Camp built their homes just northwest of the Indian Village. In 1836, Mukwonago's first plat was made. Soon afterward, more residents would begin developing homesteads and businesses in the area. The Andrew's house still stands today and is now home to the Mukwonago Museum.



For the duration of the 19<sup>th</sup> century, Mukwonago grew as a farming community. In 1885, construction of the Wisconsin Central Railroad, which runs through the Village, provided farmers with transportation and distribution of their crops. During this period milk processing was the main economic activity.

In the early 1900's, the character of Waukesha County began changing from an agricultural-only-region, to include resort and tourist activities. Travelers from Milwaukee, Chicago, and all over the country, came to enjoy the fresh water springs located throughout the Town of Mukwonago. The Village of Mukwonago was incorporated separate from the Town of Mukwonago in 1905.

Throughout the 1970's and 1980's, an influx of new homes began to encompass the Village. Construction of Interstate-43 (the Rock Freeway) from Milwaukee passing through Mukwonago toward Beloit, aided this influx of new residents.



In the mid 1980's, the Village of Mukwonago made the commitment to invest in industrial development. The Mukwonago Industrial Park (176 acres) was established in 1986 and sold its last available lot in 1999. *(This section should probably be updated to include TID #3 and the new Business Park)*

## **Mukwonago Today**

Today, the Village of Mukwonago is a growing community of over 7,300 residents in 2010 located in southern Waukesha County extending into northeastern Walworth County. There are approximately 14,700 people combined living in the Village within 3 miles from the Village Center. The 2010 U.S. Census Bureau reported 19,027 people living within the Mukwonago 53149 zip code area.

Mukwonago is about 30 minutes from Milwaukee, an easy commute to Major League sports, Milwaukee County Zoo, the Mitchell Park Conservatory (The Domes), several shopping malls and General Mitchell International Airport. Highway 83 runs north and south with I-94 being approximately 14 miles to the north and Genesee Depot, the town of Genesee and the town of Delafield lie in-between Mukwonago and I-94.

Going south on Highway 83 will take you to the community of Caldwell, a seven-mile trip will take you to the Village of Waterford and the City of Burlington is just another nine miles south on Highway 83. East and west roadways are I-43 (formerly known as the Rock Freeway).

In a full-blown market analysis, one would also look at the Destination Trade Area. This trade area is based on the purchase of major products and services, such as appliances, furniture, electronics or cars, or those goods where consumers may wish to have a variety of options when shopping, i.e. clothing and shoes. Mukwonago's location adjoining the larger Milwaukee metropolitan shopping and commercial districts (which spread throughout many communities), offers shoppers from within a 30-mile radius a myriad of products and services in a variety of settings. From small specialty stores to super-regional centers, they will always pull an extraordinary amount of sales out of smaller communities into the larger metropolitan area.

Mukwonago offers easy access to airports and major cities in each direction by being located right on state highway 83 and I94. Mukwonago has access to all the major attractions of southeastern Wisconsin, with a small-town atmosphere with big-city attitude for work, education, and recreation.

## **SECTION II - PERTINENT INFORMATION**

### **A. Appointments**

Appointments to the Village's boards, committees, or commissions are made by the Village President subject to confirmation by the Village Board. Applications for board, committee, and commission appointments must be submitted to the Village President, in care of the Village Clerk-Treasurer, and in most cases applicants must be eligible electors of the Village of Mukwonago.

When applying for membership of boards, committees, or commissions, applicants are referred to Wisconsin Statutes 19.59 to determine if the applicant would have a conflict of interest. Assistance from the office of the Village Clerk-Treasurer and/or the Village Attorney is available if applicants have questions regarding this matter.

It is desirable that members of each board, committee, or commission be independent of the Village Board, of other boards and commissions, and of other local governmental units, and that the members of all boards, committees, and commissions exercise free and unbiased judgment in addressing issues and tasks before them.

It should be noted that appointments to a Village board, committee, or commission is recognition of expertise and interest in a specific area as well as an honor bestowed upon a citizen.

### **B. Term of Office**

The terms of office for members of boards, committees, or commissions usually range from one to three years. Appointments made for vacancies created by expired terms are usually made at least two months in advance of the actual beginning of the term so that new members have an opportunity to attend meetings and can become familiar with the advisory body before becoming a voting member. Appointments made to fill vacancies created by resignations are effective upon date of appointment.

### **C. Resignation**

If an appointee resigns from office before the end of the term, a letter announcing the resignation shall be forwarded to the Village President, in care of the Village Clerk-Treasurer's office.

### **D. Attendance**

It should be emphasized that regular attendance at meetings is critical to the effective operation of any board, committee, or commission. Such attendance ensures a steady flow of communication and keeps everyone abreast of current topics under discussion. A member who continuously misses meetings may be subject to removal and/or replacement, at the discretion of the Village Board. The purpose of this policy is to provide a vehicle whereby all boards, committees, or commissions can maintain, to the greatest extent possible, a full complement of active, participating members.

## **E. Legal Basis of Government**

Village government in Wisconsin is based on the Constitutional laws of the State. The power and duties of the Village government are outlined in the Wisconsin State Statutes, Chapters 61 and 62. The power and duties of the Village Board and its Committees are defined in the Village Code of Ordinances. This handbook will provide you with a general understanding of the Village's government. Types of governmental bodies include:

1. Permanent Bodies - Village Board and various committees created in accordance with State law and Village ordinances.
2. Study Committees/Task Force - Created by the Village Board and the appropriate committees.

## **F. Budget Process**

The Village prepares a biennial budget with an opportunity to review allocations in the 2<sup>nd</sup> year of the budget. Expenditure targets are established for each department for the biennium and Department Heads are allowed some leeway in how the funds are split between the two years. The Finance Director issues operating budget targets and worksheets to all Department Heads by the 4<sup>th</sup> week in August. Department Heads are given 3 weeks to submit their initial budgets during which time they should meet with the Finance Director to work out any problems they may encounter.

A budget workshop for the Village Board and open to the public will be held in October to review the summary budgets that have been submitted by the Department Heads. Any items still pending information will be discussed as to their potential impact on the budget. Additional budget workshops will be scheduled as necessary with the goal of finalizing the budget by early-November.

A public hearing on the budget is generally held during the third week in November to adopt the subsequent year's budget.

## **G. Purchasing Policies**

Once the budget is adopted, departments may not begin to purchase items for that budget year prior to January 1 of that year, unless otherwise allowed by the Village Board.

Department Heads are granted authority to purchase items below \$5,000 that were previously approved by the Village Board as part of the budget process.

The Finance Director is granted the authority to approve purchases below \$25,000 that were approved by the Village Board as part of the budget process and that follow the documentation criteria as listed in the Village's adopted Purchasing Policy.

Purchases greater than \$25,000 must be approved by the Village Board.

Unbudgeted purchases must be approved by the Village Board after the Department Head submits a report on the need for the item and how it can be funded within the constraints of the approved budget. Any capital purchases not listed in the 5 year Capital plan specifically for the budgeted year must be presented to the Village Board for approval.

The Village Administrator or Finance Director may approve purchases prior to Village Board approval outside of these restrictions where emergency or continuity of operations (i.e. pump failure at the WWTF) requires purchasing before the next scheduled Village Board meeting. In those cases the Village Board should be made aware of the purchase at the next appropriate meeting.

## **H. Long Range Planning**

Capital budgets are based on the Village's 5-year Capital Plan – which includes both major equipment and infrastructure projects. The plan is reviewed annually in August with the Department Heads and Village Board for any changes in project priority or funding.

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## SECTION III - COMMISSION EFFECTIVENESS

Organized groups exist to complete certain tasks and to achieve certain agreed upon purposes and goals. A board, committee, or commission is a set of individuals held together by a web of inter-relationships and feelings. Members have feelings about themselves, about the group, and the group's tasks.

The nature and intensity of these feelings set the "climate" of the advisory body at any given moment. A positive climate encourages member involvement and responsibility to take actions.

Optimum participation is achieved when members experience encouragement for their contributions, freedom to honestly and freely express their feelings, and freedom from internal group strife which interferes with carrying out the body's tasks.

Optimum productivity is achieved when the body's stated tasks are understood. Members should keep tasks visibly and clearly defined.

### A. Functions and Behaviors

Effective boards, committees, and commissions usually pay attention to the following functions and behaviors:

1. Prioritizing tasks.
2. Anticipating problems.
3. Analyzing problems.
4. Setting clear objectives.
5. Developing actions-options.
6. Deciding.
7. Active listening.
  - a. Not interrupting.
  - b. Listening to feelings.
  - c. Not judging others
  - d. Summarizing and feeding-back.
8. Supporting your colleagues.
  - a. Accepting their ideas.
  - b. Showing concern.
  - c. Creating opportunities to involve members.
  - d. Building on members' ideas.
  - e. Encouraging different ideas.
9. Confronting what's happening.
  - a. Questioning your and others' assumptions.
  - b. Dealing directly with conflict.
  - c. Focusing attention on the idea, not the person.
10. Diagnosis skills.
  - a. How are you working together?
  - b. Who is not involved?
  - c. What is not being discussed?
  - d. Where is your help needed?
  - e. When are YOU going to help?

## B. Effective Conflict Management

Public hearings or citizen input meetings are difficult to manage. Participants are usually highly motivated and often nervous. When you have a group of potential adversaries in one room, the possibility of uncontrolled conflict is very high. As board, committee, and commission members, your role is to guide conflict to positive results, not to eliminate it, which is usually not possible.

The following suggestions should help manage conflict and confrontation effectively:

1. Anticipate conflicts by doing your homework so you can concentrate on the dynamics of the meeting rather than learning about the topic at hand.
2. Treat all sides fairly. Set the rules of the hearing early and make sure everyone abides by them without exception.
3. Explain carefully the purpose of the public hearing and what action is expected at the conclusion of the hearing. Insistence on playing by the rules is your best tool for conflict management in public hearings.
4. All persons speaking must clearly identify themselves, not only for the record, but also so that you may address them by name.
5. Set an acceptable time limit for testimony (generally three minutes) and stick to it.
6. Make decisions as promptly as possible. It is all too easy to get so bogged down in procedural distractions, petty details, and endless searches for more information that the issue never seems to get resolved.
7. Try not to overreact to inflammatory comments. Most are expressions of frustration and do not require answers. Try to turn frustration to constructive avenues. Ask questions. Be specific if you can. Refer to the speaker by name. Reinforce areas where you agree. Do not return insult for insult. Your insults can turn the audience against you for your lack of control and perceived unfairness.
8. Try to avoid speaker-to-audience conversation. The purpose of the hearing is to help your board, committee or commission to act, not to engage in debate.
9. If other members have questions of the speaker, permit these questions only during the speaker's time at the podium. Have the speaker write down the questions to be answered after obtaining 56 questions and repeat the process as necessary.
10. Be careful not to prejudge the action of the board, committee, or commission. Use the hearing to gather necessary information about the project and individual desires concerning the proposal. Members should not express their views on the proposal until after testimony has ended. Their comments and questions should not suggest a position one way or the other.
11. Once testimony has ended, each member should be invited to discuss their views on the proposal.
12. View the public hearing as an example of basic democracy in action at the local level. Make it your personal goal to make the public hearing work.

## **SECTION IV - RELATIONSHIPS**

### **A. Relationships with Staff**

The Village's administrative staff works for and is responsible to the Village Administrator and it is, therefore, the Village Administrator's responsibility to allocate staff's time and efforts. Members should not attempt to direct or decide the priority of work for the department or the individual staff person. These bodies should, however, set priorities for their own agendas in order that staff may best use the time available for board, committee, or commission business. If the advisory bodies are in need of staff assistance for a project that is atypical of the normal assistance provided by staff, the request for assistance should be included in the minutes of the meeting.

It is not expected that every staff recommendation will be followed; but, based on the technical knowledge of staff personnel, consideration should be given to their proposals and recommendations. A board, committee, or commission may choose to agree or disagree with a staff recommendation. In the latter case, staff has the option of including its recommendations in the staff report to the Village Board. Any differences in opinion will be discussed at the Village Board meeting.

The Village Board expects that a mutually respectful and professional relationship is maintained between the staff personnel and the board, committee, or commission. The effectiveness of an advisory body is hampered by internal tension and personality conflicts. In the event a conflict does arise between an individual member and the staff, the member should approach the chairperson who will, in turn, try to mediate the conflict. If the problem cannot be solved at that level, the chairperson will approach the Village Administrator. In the event a conflict does arise between an individual member and the Administrator, the member should approach the chairperson who will approach the Village President. However, it should be emphasized that every effort should be made to maintain a respectful and professional relationship with staff in order to facilitate and enhance the body's operation and effectiveness.

### **B. Relationships with Village Board**

With the exception of the Board of Building and Zoning Appeals, Board of Review, Library Board, Police Commission, and Fire Commission, it is the primary responsibility of boards, committees, and commissions to make recommendations to the Village Board. It is the Village Board's role to consider the advice and recommendations offered by numerous sources and to make decisions to the best of its ability. Because the Village Board is in such a position to see the broader context and is aware of other concerns, it may not always follow the recommendation offered by individual boards, committees, and commissions.

Although there may be disagreement with the Village Board on an issue, once the Board has established its position, the board, committee, or commission, or individual members, should not act contrary to the established policies and programs adopted by the Village Board.

Letters from boards, committees, or commissions, addressed to the public or other agencies and concerning official positions being taken, must first be forwarded to the Village

Board for approval before being mailed.

When a member of a board, committee, or commission addresses the Village Board at a public meeting, it should be made clear whether he/she is speaking on behalf of the body or as an individual citizen.

### **C. Board Policy on Legislative or Political Issues**

The Village Board is the body politic for the Village of Mukwonago. Board members are responsible to the electorate to act as a body in establishing Village policy and determining any public position of the Village on legislative or political issues. The Village Board takes the position that public stands by boards, committees, or commissions on legislative or political issues are taken only upon review and approval by the Village Board.

This policy should not be construed to prevent boards, committees, and commissions from discussing regulations, procedures or other similar matters with administrative agencies, nor is it meant to discourage boards, committees, and commissions from carrying out their normal functions publicly and openly. It is assumed that normal responsibilities include making public recommendations to the Village Board on a variety of issues to include those of a legislative or political nature. The purpose of this policy is to ensure that boards, committees, and commissions do not make policy statements or take public positions which fall solely within the realm of the Village Board responsibilities, but which might nevertheless be construed as representing the official position of the Village of Mukwonago.

In the event that a board, committee, or commission wishes the Village Board to take a public position or to approve or endorse a public stand on a legislative or political issue, this request should be clearly reflected on the record of the meeting at which this action is approved. The staff liaison person should be instructed to immediately submit the request or recommendation, in letter form and addressed to the Village Board, to the Village Clerk-Treasurer's office for inclusion on the next Village Board agenda. In the interim, a copy of the request or recommendation will be made available to all Board members so that informal discussion, if deemed appropriate by the Board, can take place at the earliest possible time. The communication should include some indication of the degree of urgency which is perceived as necessary for receiving a response from the Board. This will facilitate the timeliness of policy statements as well as contacts with legislators during those times when they are in session.

Village staff will assist in every way possible to achieve timely and effective communication with the Village Board as it relates to these issues. All such communications will be coordinated through the Village Clerk-Treasurer's office.

### **D. Relationships with the Public**

Members are encouraged to become aware of public opinion relating to their field of influence. They should welcome citizen input at meetings and ensure that the rules and procedures for these public hearings are clearly understood.

Members should conduct themselves at public meetings in a manner that is fair, understanding, and gracious. Members should be considerate of all interests, attitudes,

and difference of opinion. They should also take care to maintain the appearance as well as observe the principle of impartiality.

The State of Wisconsin has set forth a code of ethics for local government officials governing conduct in office, which includes persons appointed to boards, committees, and commissions. No public official “may use his or her public position or office to obtain financial gain or anything of substantial value for the private benefit of himself or herself or his or her immediate family, or for any organization with which he or she is associated.”

Any person who violates this State Statute may be required to forfeit not more than \$1,000.00 for each violation. If you have any questions regarding this matter, please call the Village Attorney (262) 549-8181.

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## SECTION V - OPERATING PROCEDURES

### A. Wisconsin Open Meetings Law

The Village Board supports the principles of the open meeting law and its guarantees of citizen access to governmental policy making and decision making processes. Therefore, all boards, committees, and commissions are directed to observe the requirements and constraints of the Wisconsin Open Meeting Law, Section 19.81 through 19.98, Wisconsin Statutes, in the conduct of all boards, committees, and commission meetings.

A notice giving the time, date, and place of each meeting, and its tentative agenda shall be posted at least 24 hours prior to the meeting of any board, committee, or commission. The notice should be posted on the official bulletin board located outside of the north entrance doors (lower level) of the Village Hall and also furnished to the news media.

### B. Executive Sessions (Closed Meetings)

Wisconsin State Statutes, Chapter 19, Section 85, says a closed meeting may be held to discuss the following topics.

1. Deliberate after a judicial or quasi-judicial hearing. (Board of Review, Appeals Board, etc.)
2. Consider dismissal, demotion, licensing or disciplining an employee or person being licensed or investigating charges against such person. If there is a hearing on such dismissal, the employee has a right to be there and the right to demand an open meeting.
3. Consider employment, promotion, compensation or performance evaluation of any public employee.
4. Consider application of probation or parole, strategy for crime detection or prevention.
5. Negotiate or deliberate purchase of public property, investment or public funds or other public business, competition or bargaining reason requiring a closed session.
6. Deliberating by the council on unemployment compensation in a meeting at which all employer members of the council or all employee members of the council are excluded.
7. Deliberating by the council on worker's compensation in a meeting at which all employer members of the council or all employee members of the council are excluded.
8. Deliberating under s. 157.70 if the location of a burial site, as defined in s. 157.70 (1) (b), is a subject of the deliberation and if discussing the location in public would be likely to result in disturbance of the burial site.
9. Consider financial, medical, social, or personal history or disciplinary data of a specific person, preliminary consideration of specific personal problem or the investigation of charges against a specific person, if discussed in public would be likely to have a substantial adverse effect on the reputation of any person referred to in such history or data or investigation.
10. Confer with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is likely to become involved.
11. Consider requests for confidential or written advice from the Ethics Board or any local governmental ethics board.

### **C. Exclusion of Village President or Trustee**

No duly elected member of the Village Board may be excluded from any Board or committee meeting.

### **D. General Rules of Order**

In the absence of a standing rule, the deliberations of the Village Board shall be conducted in accordance with the parliamentary rules as contained in Robert's Rules of Order, Newly Revised 10th Edition (2000), unless contrary to state law. Included in these standing rules, but not limited to this itemization, are the following rules:

1. No person other than a member or Village staff shall address the Board, except by majority vote of the members present.
2. No ordinance, resolution or other motion shall be discussed or acted upon unless it has been seconded.
3. No motion shall be withdrawn without the consent of the person making the same and the person seconding it.
4. No Trustee shall address the Board until he or she has been recognized by the presiding officer. The Trustee shall confine his or her remarks to the question under discussion and avoid all personal remarks.
5. When two or more members simultaneously seek recognition, the presiding officer shall name the member who is to speak first.
6. When a question is under debate, no action shall be in order except to adjourn debate, to lay on the table, to move the previous question, to postpone to a certain day, to refer to a committee, to amend, and to postpone indefinitely. These motions shall have precedence in the order listed.
7. Any member desiring to terminate the debate may move the previous question, or call the question, in which event the President shall announce the question as, "Shall the main question now be put?" If a majority of the members present vote in the affirmative, the main question shall be taken without further debate, its effect being to put an end to all debate and bring the Board to a direct vote, first upon any pending amendments and then upon the main question.
8. A motion to adjourn debate or to lay on the table and a call for the previous question shall be decided without debate.
9. No member of the Board, whether he or she is a Trustee or the President, shall vote on any question involving his or her own character or conduct, the right as a member, or his or her pecuniary interest.
10. These rules or any part thereof may be temporarily suspended in connection with any matter under consideration by a recorded vote of two-thirds of the members present.

### **E. Reconsideration of motions or questions.**

1. When a motion or question has been decided, it shall always be in order for any member of the board who voted on the prevailing side to move for reconsideration at the same or next succeeding meeting of the board. If a motion to reconsider is made at the same or succeeding meeting, then a simple majority of the board members may decide whether a motion or question is to be reconsidered.
2. A motion to reconsider any motion or question shall not be heard if it is not made at the

- same or succeeding meeting at which the original motion or question was proposed.
3. If a motion or question is raised which had previously been decided by the board during the same term, but not at the same or at the succeeding meeting, then the board in order to consider the motion or question must first vote to suspend the rules (as set forth in section 2-32) to allow the question or motion to be brought before it.
  4. If the board votes to suspend the rules to consider a question or motion once, the board shall not vote to suspend the rules to consider the question or motion again until the beginning of a new term.

## **F. Regular Meetings**

All meetings of all boards, committees, and commissions of the Village shall be held in public buildings of the Village or on public grounds, in rooms or chambers which are handicapped accessible, the location designated by such committee by a vote of a majority of members. Regular meetings shall be held at regular times and places and consistent with the necessity for such meetings, shall be at regular days of the week, regular weeks of the month and regular days of the month. The time, date, place and tentative agendas of regular meetings of boards, committees, and commissions shall be made public in accordance with the requirements of the open meeting law.

## **G. Public Meetings**

Any person shall have the right to be present at any meeting of any board, committee, or commission of the Village except when closed meetings are permitted by State Statutes. However, any public agency may make and enforce reasonable rules and regulations for the conduct of persons attending its meetings.

## **H. Informal Public Hearings**

An informal public hearing is one which is not required by law but which is called in order to give the public a chance to comment on a subject. The board, committee, or commission can set rules for notifying the public of any informal hearing, establish a time frame, and conduct the hearing in any fair way it chooses.

## **I. Formal Public Hearings**

A formal public hearing is one that must be conducted according to State Statutes or Village ordinances and is designed to solicit comment from the general public.

An official Notice of Public Hearing must be published in official newspaper.

## **J. Hearing Procedures**

Hearings held by an advisory body should be fair and impartial. If a member is biased or has a personal interest in the outcome of the hearing, that member should recuse (disqualify) himself/herself and not participate.

Persons and/or groups who may be affected by the subject of the hearing should be given sufficient notice of the time and place of the hearing and a reasonable opportunity to be

heard. They may be represented by counsel at their own expense and be permitted to present oral and documentary evidence.

At the appropriate time, the chair should open the hearing and explain to the audience the hearing procedures. If there are numerous persons who would like to participate, and all represent the same views and opinions, the chair may ask that a spokesperson be selected to speak for the group. If this arrangement cannot be made, the chair may restrict each speaker to a limited time (generally three minutes) so all may be heard. Irrelevant and off-the-subject comments should be ruled out of order by the chair.

The usual procedure after the hearing has been opened is for staff to present the staff report, followed by committee members' questions relating to the report. Proponents should be given the opportunity to present their case first. This is followed by an opportunity for opponents to present their case.

After all interested persons have had an opportunity to speak; the hearing is closed, ending audience participation. Board, committee, or commission members may discuss the proposal and take an action on the proposal.

## **K. Motions**

When a member wishes to propose an idea for the body to consider, the member must make a motion. This is the only way an idea or proposal from a member may be presented to the body for discussion and possible action. A motion goes through the following steps:

1. The member asks to be recognized by the chair.
2. After being recognized, the member makes the motion (I move...).
3. Another member seconds the motion.
4. The chair states the motion and asks for discussion (debate).
5. When the chair feels there has been sufficient discussion, the debate is closed (i.e., "Are you ready for the question?" or "Is there any further discussion?").
6. If no one asks for permission to speak, the chair puts the question to vote.
7. After the vote, the chair announces the decision ("The motion is carried" or "The motion fails", as the case may be).

Phrasing a motion is often difficult and corrections may be necessary before it is acted upon. Until the chair states the motion (step 4), the member making the motion may rephrase or withdraw it. After an amendment, the motion as amended still must be seconded and then voted upon. It is particularly important when a motion is amended that the chair restate the motion in order that members are clear as to what they are voting on.

In making a motion, members should try to avoid including more than one proposal in the same motion. This is especially important when members are likely to disagree. If a member would prefer to see proposals divided and voted upon separately, the member should ask the chair to divide the motion. If other members do not object, the chair may proceed to treat each proposal as a distinct motion to be acted upon separately. The request to divide may also be made by motion.

## Script of a motion

1. **Member addresses the Chair.**  
“Mr. /Madam President or Chairperson.”
2. **Chair recognizes the member.**
3. **Member:**  
“I move that \_\_\_\_\_ (states motion).”
4. **Second to motion.**  
“I second the motion.” If the motion comes as a recommendation from two or more members (i.e. Committee), the motion does not need a second.
5. **Chair states motion:**  
“It has been moved by (name) and seconded that \_\_\_\_\_.”
6. **Discussion:**  
If the motion is debatable, every member has the right to debate; the Chair refrains from debate while presiding. The Chair carefully determines the order in which members are recognized to speak, giving first opportunity to the pro poser of the motion. Care should be given to assure that discussion is related to the question.
7. **The Chair says,**  
“If there is no further discussion, the motion is \_\_\_\_\_ (restate motion).”
8. **Vote:**  
The Chair says, “All those in favor of \_\_\_\_\_ (the motion stated) say ‘aye.’ Those opposed say ‘no.’” 9. Result of the vote is stated by the Chair. “The motion is carried” or “the motion is lost.”

## Some most used motions

Some of the most often used motions are these. Their purposes are also explained.

1. **Main Motion** – a motion to bring a matter before the assembly for discussion and action.
2. **Amendments** – primary and secondary amendments are to modify or change a motion.
3. **Postpone Indefinitely** – to reject a motion or question pending without taking a direct vote. The effect is to “kill” the main motion.
4. **Refer to a Committee** – to delay action; to give more time for consideration or study of the matter.
5. **Postpone to a Definite Time** – to delay action on a proposed question to a specified time.
6. **Limit or Extend Debate** – to limit by decreasing the allotted time or to extend by increasing the allotted time.
7. **Call for the Previous Question** – a motion to determine whether the assembly will cut off debate and vote at once on the pending question (requires two-thirds vote).
8. **Lay on the Table** – a motion which enables the assembly to put aside a pending question temporarily; can be brought back by a motion to take from the table (not intended as a killing motion).
9. **Call for Orders of the Day** – a request that the prescribed rules of order be followed.
10. **Questions of Privilege (Personal and General)** – a motion requesting special privilege for an individual or the assembly.
11. **Recess** – to dissolve an assembly temporarily.
12. **Adjourn** – to close a meeting officially.

13. **Fix Time and Place to Which to Adjourn** – to provide for another meeting (called “adjourned meeting”) to continue business that was not completed in present session.
14. **Point of Order** – to request enforcement of the rules of order.
15. **Appeal From the Decision of the Chair** – to question a decision of the Chair; an effort to reverse the decision of the Chair on a point of order.
16. **Objection to Consideration** – to suppress and prevent discussion of an undesirable or sensitive question (must be raised before debate begins).
17. **Withdraw** – to remove a matter for consideration without a vote upon it. (May be made by the mover or by permission of assembly.)
18. **Take From the Table** – to take up a matter which has been laid on the table.
19. **Reconsider** – to consider or bring back a matter previously voted. Motion to reconsider must be made by voter on prevailing side and must be made on the same day or in the same session.
20. **Rescind** – to repeal or annul action previously taken. Requires majority vote with previous notice, two-thirds without notice.
21. **Ratify** – to make legal action taken in an emergency.

## L. Adjournment

When a commission, committee, or board has finished its business, the chair shall call the meeting adjourned. It is the duty of the chair to see that no important business is overlooked.

## M. Minutes

Minutes of all meetings must be kept and will be prepared by appointed secretaries of a board, committee, or commission, or by staff. Written minutes, upon approval by the board, committee, or commission, constitute the official record of its activities.

Additions and corrections of the minutes may be made only in public meetings, with the approval of the body, and not by the private request of individual members.

It is the policy of the Village Board that minutes of boards, committees, and commissions be submitted to be included in the Village Board packet in a timely fashion. The time frame is within 1 week. Minutes may be labeled "Draft" if a meeting to approve the minutes cannot be scheduled within that time frame.

It is the policy of the Village Board that minutes are not verbatim. They are, instead, action minutes, recording the essence of the decisions made and significant action.

Boards, committees, and commissions should use an identical format for minutes. The following is recommended:

1. Members present.
2. Members absent.
3. Staff present.
4. Approval of minutes of the previous meeting.
5. Recommendation to the Village Board.
  - a. Items should be listed as separate agenda items to distinguish them from formal receipt

and filing of minutes.

- b. All recommendations should be accompanied by the appropriate staff report(s). Information pertaining to any alternatives that were considered and the rationale for the recommendation should be included when appropriate.
- c. When items come to the Village Board for which there is a designated board, committee, or commission to which those items should be referred, that board, committee, or commission should consider them and report or comment back to the Village Board.
6. Requests to the Village Administrator for information or staff assistance.
7. List of matters pending commission/board disposition.
8. Summary of discussion and final action(s) taken.

## **N. Agenda Packets**

Agenda packets detailing the items of business to be discussed and any communications to be presented will be prepared by the staff and furnished to the members of the body within a reasonable amount of time before the meeting. In order to be prepared for meetings, members should read these packets and contact the chairperson, the Village administration or the staff liaison if there are any questions regarding information presented in the staff reports.

## **O. Area of Interest**

When a board, committee, or commission is established by the Village Board, the specific duties of that body are set forth in the ordinance, resolution, etc., that creates it. It is implicitly understood that the advisory body is limited to the consideration of those matters which are specifically assigned to its jurisdiction. In special or unusual circumstances, when interest spreads into an area beyond its jurisdiction, the board, committee or commission should formally request specific authorization from the Village Board to consider the matter and to formulate a recommendation in that area.

## **P. Sub-Committees**

In certain instances, a board, committee or commission may determine that it is necessary to form a sub-committee to study a particular matter relating to that body in some detail.

1. A sub-committee may be formed by a majority vote of the board, committee, or commission members taken at a regular meeting but may not be comprised of a majority of the members.
2. Appointments to the sub-committee are made by the consensus of the board, committee, or commission.
3. After the completion of the particular study and presentation of recommendations to the board, committee, or commission, the sub-committee should be disbanded.

## **Q. Role of Chairperson**

It is incumbent upon the chairperson of the board, committee, or commission to ascertain the responsibility of his/her advisory body and to limit the discussion and deliberation to appropriately assigned areas of responsibility.

The chairperson position exists to encourage the input of ideas, to guide discussions in a logical and orderly fashion, and to generally facilitate the decision-making process. The chairperson should clarify ideas as they are discussed and repeat motions made in order that all members fully understand the wording of the item on which they are voting.

The Chairperson is responsible for the setting of the agenda and facilitating the meeting in an orderly and timely fashion. The Chairperson should meet regularly with the Village Administrator to go over goals and objectives, future agenda items and to discuss current or future policy decisions.

Each board, committee, or commission is comprised of a diverse group of people and it is inevitable that not everyone will agree on each issue all of the time; however, all efforts should be made to maintain amicable relations among the individual members. Personality conflicts only hamper an organization's effectiveness. Nevertheless, in the event that a personality conflict does arise between individual members, it is the chairperson's responsibility to try to mediate and resolve the problem. If the conflict cannot be resolved, the chairperson should approach the Village Administrator.

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## SECTION VI – VILLAGE GOVERNMENT STRUCTURE

### A. Village Board

The Village of Mukwonago operates under the laws of the State of Wisconsin as a village and uses a village president-board form of government. The Village Board appoints a full-time Village Administrator who directs and coordinates the Village's operations and services on a day-to-day basis.

The Village President, elected at large for a two-year term of office, together with six trustees elected at large for two-year, staggered terms, comprise the Mukwonago Village Board. The Board serves as the legislative branch of village government, enacting ordinances and resolutions, approving the annual budget, setting policies and taking other actions to guide the operations of the Village. Elections are held on a nonpartisan basis in April of each year, preceded by a February primary if there are more than double the candidates running for the seats available.

The Board regularly meets on third Tuesday of each month at 6:30 p.m. in the Mukwonago Village Hall. Special meetings are also held when required. All meetings are open to the general public, although on occasion, the Board may meet in closed session to discuss a subject permitted by the Wisconsin Open Meeting Law to be held in closed session (e.g., personnel evaluations, labor negotiations or other strategic matters).

Public notice is given of all meetings, including closed sessions, with the notice stating the date, time, location and topics to be considered. All meeting notices are posted on the bulletin board located outside the downstairs main entrance of the Village hall, e-mailed to local papers when requested, and posted on the Village website ([www.villageofmukwonago.com](http://www.villageofmukwonago.com)). Along with an agenda, there may be copies of proposed ordinances, resolutions, reports and other supporting documents available for public review at the Village Clerk's office and on the Village website prior to each meeting.

The Board enacts legislation and takes official action in various ways, operating under Robert's Rules of Order:

1. **Motions** are used to approve, reject or postpone/table procedural matters, such as appointing members to boards, committees, and commissions, accepting reports, authorizing contracts, paying claims, giving direction to Village Staff and similar routine business.
2. **Ordinances** are local laws dealing with matters such as traffic, zoning, health and safety regulations, governmental organization, annexation, building and other construction codes, licenses, user fees, etc. Once an ordinance is adopted it can only be amended through enactment of another ordinance. Ordinances that contain fines and forfeitures must be published in the Village's official newspaper before they become effective. In general, ordinances that are three or more pages in length shall be placed on file for two weeks, and a public notice, stating the date, time, and location of the Board consideration and a general description of the ordinance to be considered, shall be published in the Village's official newspaper prior to Village Board action. All current ordinances are compiled in a volume entitled the Municipal Code Village of Mukwonago, or simply the "Village Code".
3. **Resolutions** are used to establish policy, express the opinion of the Board in a more formal manner, direct or authorize administrative action, offer official congratulations or appreciation on behalf of the Village, or to make various ceremonial acts.

## **B. Administration**

### **1. Village Administrator**

The Village Administrator is the chief administrative officer for the Village and is appointed for an indefinite term by the Village President subject to confirmation by the Village Board. The Administrator has administrative powers and responsibilities over all Village staff. The Village Administrator directly supervises the Department Heads and has general oversight of the Police Services and Fire/EMS. The position of Administrator is a full-time position that is responsible for the following duties:

- Coordinates the administrative activities of the Village Departments.
- Effectuates all actions of the Village Board which require administrative action.
- Reviews and presents the Annual Village Budget to the Village Board.
- Acts as Personnel Officer for the Village.
- Evaluates job classifications and, when necessary, formulates and proposes new classifications.
- Reports to the Village Board and President any variations in the operation of the Village Budget.
- Submits recommendations to the Village Board for improving the welfare of the Village.
- Assures proper and efficient business conduct between the Village staff, the Village Board, and the citizens of the Village.
- Recommends to the Village Board the designation of an officer for the transaction of any business which is not of a routine nature.
- Administers the operation and maintenance of all Village owned property.
- Attends all official meetings of the Village Board and its committees, unless otherwise excused.
- Keeps himself/herself informed concerning current state and federal legislation affecting the Village.
- Acts as press officer for the Village.
- Sees that all Village ordinances are efficiently and equally enforced.

### **2. Economic Development Director**

The Economic Development Director develops and implements proactive economic development strategies designed to increase the residential, commercial, and manufacturing tax base, coordinating the efforts of the Village Planner, Zoning Administrator, and other stakeholders as required. The position of Economic Development Director is a full-time position, currently combined with the Village Administrator position, that is responsible for the following duties:

- Promote economic growth in the community, and address economic issues confronting the community.
- Provide professional economic development advice, facilitate the application and permitting process, and serves as an advocate for economic development in line with the Comprehensive Plan, zoning ordinances, and goals as established by the Village Board or designee(s).
- Work with all departments in providing guidance to individuals and companies to establish, relocate, or expand their businesses within the community.

- Lead the development of short and long term economic and community development plans, as well as the gathering of information and preparation of studies, reports, and recommendations to achieve such goals.
- Oversee planning and coordination of community development projects, ensuring business and residential applicants receive assistance with local and State permitting processes, and managing Village-sponsored projects.
- Coordinate and recommend project activities including real estate acquisition and disposition, relocation, demolition, eminent domain actions, building construction and rehabilitation, property management and project improvements.
- Assist potential new businesses in site analysis, including demographic, tax, fee, (re)development, and related information.
- Meet with potential investors and developers to secure participation in redevelopment projects.
- Provide information and/or make presentations to developers, boards, commissions, civic groups, businesses, individuals, and the general public on economic development issues, programs, services, and plans.
- Prepare information for dissemination to potential business clients, including economic, statistical, financial, population, growth, demographic and other information.
- Spearhead the creation and analysis of joint economic development districts, tax incentive financing districts, business incentive programs and cooperative economic development agreements.
- Become familiar with the existing inventory of available buildings and business and residential development sites within the community including both public and private buildings and land areas.
- Oversee preparation of grant proposals and applications, contracts and other necessary documents as may be required for necessary community services.
- Recommend and oversee the use of consultants and outside professional service providers.
- Maintain a liaison to coordinate with various local, State, and Federal agencies as deemed necessary and appropriate.
- Monitor local, state and federal legislation and legislation relating to economic development.
- Administer the Village's Economic Development Loan Program and other development incentive programs.

### 3. Clerk/Treasurer

The Clerk/Treasurer works closely with the Village Administrator and Village President and is responsible for the following duties:

- Supervises and trains office staff.
- Maintains multiple computer systems.
- Handles license issuance for retail alcohol, alcohol operators, dance, pool tables, tobacco and cigarette, amusement devices, weights and measures, dog and cat, taxicab business, and taxicab operators.
- Processes permits for building, electrical, plumbing, HVAC, fire inspections, special events, block party, and right-of-way usage.
- Prepares ordinances and updates the Municipal Code.
- Coordinates and supervises all election activities.

- Attends and takes minutes of Village Board, Plan Commission, and Board of Building and Zoning Appeals meetings.
- Prints reports from the cash register and prepares bank deposits as necessary.
- Acts as Secretary to the Board of Appeals including preparing findings of facts and conclusions.
- Assists in cash collections and telephone inquiries.
- Prepares resolutions, reports, specifications, and letters, as necessary.
- Assists the accountants in times of absence.
- Maintenance of official records.

#### 4. Finance Director

The Finance Director is responsible for the financial management of the Village. The director is supported by two part-time accountants and a full-time administrative clerk. The Village uses an independent auditing firm to conduct an annual audit of its financial records and outsources the processing of ambulance billing and specific payroll functions. The Finance Director is responsible for the following duties:

- Budget preparation & administration
- Manage annual independent audit
- Preparation of internal and external financial reports, including the PSC and State reports
- Oversight of all accounting functions including accounts payable/receivable; payroll preparation; utility billing/collection; purchase order preparation, and ledger reconciliations
- Long term financial and debt planning
- Creation and implementation of financial and internal control policies
- Collection and investment of funds
- Creation and implementation of Human Resources policies and procedures
- Employee Benefit administration
- Personnel and union contract administration
- Finance and Personnel Committee support

#### 5. Village Administrative Staff

The Village's Administrative Staff are responsible for ensuring the smooth day to day operation of all administrative functions and services. The Administrative Office is staffed by the the Deputy Clerk-Treasurer, one full-time Administrative Assistant, two part-time accountants, one part-time Administrative Assistant, and the Administrator Intern. The goal of the department is to execute, responsibly and professionally, assigned duties and responsibilities in a responsive, courteous, and cost-effective manner by ensuring that all administrative requirements are met. Specific staff responsibilities include:

- Issue and administer licenses
- Preparation of purchase orders
- Maintenance of WisVote and other election processes
- Purchasing of supplies
- Preparation of reports
- Bookkeeping and accounting

- Tax calculation and collection
- Utility billing and collection
- Maintenance of official records
- Insurance administration
- Payroll preparation
- Board, committee, and commission support including minutes, agendas, packets, and overall guidance
- Cash collection and telephone inquiries
- Permit processing
- Accounts Payables
- Accounts Receivables

## 6. Assessor

The valuation and assessment of property is the responsibility of the assessor's office. The Village Assessor shall be appointed by the Village President subject to confirmation by the Village Board every even year. The Village subcontracts with Associated Appraisal Consultants, Inc. The current appointed Village Assessor is Nick Laird. The Assessor performs the statutory duties of appraising all newly-constructed buildings and major remodeling of real property, the re-appraisal of land values where a property has been divided or where significant changes in value are indicated, to review and follow-up on personal property statements by April 1st of each year, and to enter real estate and personal property assessments into the assessment roll for delivery to the Village Clerk for the annual Board of Review meeting in late Spring/early Summer.

## 7. Village Attorney/Labor Attorney

The Village Attorney shall be appointed by the Village President subject to confirmation by the Village Board every even year. The Village subcontracts with Hippenmeyer, Reilly, Moodie & Blum, S.C. The current appointed Village Attorney is Mark Blum. The Attorney's duties include attending Board and department head meetings, providing legal advisement to Village Board and staff, representing the Village in an court cases, and assisting in drafting and reviewing proposed ordinances.

The Village subcontracts with Beulow Vetter Builkema Olson & Vliet, LLC to provide labor-related legal services. The Labor Attorney is responsible for labor contract negotiations, collective bargaining, the administration of resulting contracts, and assisting staff with personnel-related issues. Contracts are approved by the Village Board.

## C. Public Works

### 1. Public Works Department

The Public Works Department goal is to provide responsive and cost-effective maintenance of all public property and transportation related public infrastructure and to respond to all citizen complaints and concerns in a courteous, professional, and timely manner. The Public Works Department is staffed by the Public Works Director, a Public Works Crew Supervisor/Mechanic, four full-time public works crewpersons, and two seasonal/summer employees. Specific responsibilities of the Public Works Department include:

- Snow plowing and salting
- Storm sewer system maintenance
- Storm Water Utility District #1 maintenance
- Storm water reporting
- Street sweeping
- Operation and maintenance of the Village dam
- Tree and brush control
- Village plantation and forestry services
- Maintenance of roads and parking areas
- Vehicle and equipment maintenance
- Installation and maintenance of signs
- Maintain all village owned buildings
- Maintain and improve all village park lands
- Does set up and clean up for major events such as Maxwell Street Days, Mukwonago Lions Summerfeste, Fall Fest, Midnight Magic and picnics.
- Supervises the general appearance, repair, and maintenance of all Village Park lands, playgrounds, recreational equipment, fields and athletic surfaces.
- Budgets for programs, equipment, supplies and services.

## 2. Engineering

The Village subcontracts with Ruekert & Mielke for engineering services. The Engineering Department is responsible for providing professional and timely information on matters involving evaluation and improvement of public infrastructure, and for assisting residents, business owners, and developers in solving engineering related problems and gathering information. Specific departmental responsibilities include:

- Planning of larger and more complex Public Works Projects
- Assist Village staff with management of local infrastructure
- Provide project cost estimates when requested
- Provide design, bidding and construction documents for larger and more complex Village Projects
- Review public infrastructure for development projects
- Review storm water management and erosion control submittals for larger projects
- Provide erosion control inspections for larger projects
- Provide construction review services for larger and more complex development projects
- Provide construction review and contract administration services for larger and more complex Village projects
- Provide village GIS system, tools and updates as requested by village staff
- Update and maintain Village maps
- Assist the Village in capital improvement planning and budgeting as requested
- Assist the Village in system planning as requested
- Prepare record drawings of projects
- Review CSMs and plats for land divisions
- Prepare Engineer's Report for special assessments as required
- Prepare and update standard construction details
- Attend Department Head and development meetings
- Attend Village Board meetings as requested

- Provide land survey services as requested

### 3. Wastewater Treatment Plant and Water Utility

The Village of Mukwonago Wastewater Treatment Plant is a 3.75 million-gallon per day, Grade 4 WWTF permitted by the Wisconsin Department of Natural Resources. A Utilities Director and four (4) full-time employees operate, maintain and assure that the WDNR permitted facility meet the requirements prescribed. The staff maintains 43 miles of sanitary sewer main and three lift stations located within the Village.

The Village of Mukwonago Water Utility currently operates 5 groundwater wells to provide water to the Village. The Village Utility operates 2 deep wells, and 3 shallow wells. Deep groundwater wells have great tasting water, but do contain naturally occurring radium. Shallow wells avoid the radium issue, but do contain iron which will cause “rusty water”. The Village Utility blends water from both wells, to provide the best water possible and minimize the issues of each type of well. The Utility supplies water via two 500,000 gallon water towers and one 330,000 gallon reservoir. The Utility maintains 46 miles of water main; with 1,519 system valves and 717 fire hydrants. Accounting and billing is operated by the Administrative Offices.

The Village Board directed that the water and wastewater utilities be combined into one single utility for operating purposes. For accounting purposes, the utilities remain two separate entities. The consolidation of operations enables the utility to serve the residents in a more efficient and cost effective way.

### 4. Storm Water Utility District #1

In response to Federal mandates, the Village of Mukwonago was required to obtain a permit from the Wisconsin Department of Natural Resources to discharge storm water from our municipal storm sewer into area streams. The permit requires the Village to address six specific areas:

- Public education and outreach
- Public involvement and participation
- Elimination of illicit discharges
- Construction site runoff management
- Post-construction site runoff management
- Pollution prevention & good housekeeping

In response to the unfunded federal mandate, the Village Board created a Storm Water Utility District (consisting of the Gateway District properties near I43) to fund the actions required by our permit. The utility is funded by a \$10.31/month per equivalent runoff unit fee that appears on the sewer and water bill for those properties. All fees collected are used exclusively for meeting the permit requirements.

The Storm Water Utility fee structure does include a credit system that provides discounts to property owners that have paid for and maintain measures that improve storm water quality. The system also includes an appeal process for property owners to present justification for a reduced rate.

## 5. Refuse Collection

The Village subcontracts with Johns Disposal Services for garbage, recycling, and yard waste collection services. Garbage collection occurs weekly on Wednesdays. Recycling service occurs bi-weekly on Wednesdays. Bulky Item collection occurs on the first Wednesday of odd numbered months. Yard Waste collection occurs five times throughout the year.

## D. Public Safety and Welfare

### 1. Mukwonago Fire Department

The Mukwonago Fire Department has a proud history of providing emergency response services to the community since 1913. The organization is made up of Full-time, Paid-on-Premise and Paid-on-Call members who have undergone training that enables them to provide professional quality services in a cost-effective manner. There are seven full time positions, the Fire Chief, and six Firefighter/Critical Care Paramedics Our members enjoy a high level of camaraderie and fellowship that few organizations can match. While we develop a high level of proficiency through our training and operations, we also make time for social functions that include the entire family.

The majority of Mukwonago Fire Department members are paid-on call. The Department goals are to minimize the risk of death, injury, and/or property loss from fire, medical emergency, or disaster. In addition to providing a coordinated and timely response to emergencies, the Department attempts to enhance public safety through preventative activities and public education programs.

The Fire Chief is appointed by the Fire Commission, and heads the Mukwonago Fire Department and oversees the day-to-day operation of both the Fire/EMS duties of the department. The department consists of one (1) Fire Chief, one (1) Assistant Chief, one (1) Deputy Chief, one (1) Captain, five (5) Lieutenants and the rest being firefighter/EMT's (approximately fifty (50) total members). The department is responsible for inspecting all commercial, industrial and multi-tenant residential buildings in the Village and Town of Mukwonago to ensure compliance with State and local fire codes.

### 2. Police Department

The Mukwonago Police Department's goal is to make the Village of Mukwonago a place where all citizens can live safely and without fear, protected by a police department with the highest ethical and professional standards.

The Police Department's mission is to provide all residents, businesses and visitors with professional, competent, ethical and compassionate law enforcement services. We pledge to work in partnership with the members of the community to make Mukwonago a better place to live, work and visit. We accomplish this mission by not only working for the community, but working with the community to make Mukwonago safe.

The Police Chief is appointed by the Police Commission. The department currently consists of one (1) Police Chief, two (2) Lieutenants, one (1) Sergeant, ten (10) Police Officers (1 of who serves as the School Liaison Officer for the Mukwonago High School and Parkview Middle School), seven (7) Dispatcher/Clerks, and twelve (12) Police Reserve Officers.

We currently provide police services to the Village of Mukwonago, and dispatch services to the Village and Town of Mukwonago Police Departments, the Mukwonago Fire Department, the Town of Mukwonago Boat Patrol, and the Town of Eagle Boat Patrol.

### 3. Emergency Government

Emergency Government organizes, coordinates and directs operations in the event that a catastrophe occurs in the Village in order to save the maximum number of lives, minimize damage to property, receive and disseminate information and warnings, control affected areas and maintain law and order.

### 4. Planning and Development

The Village subcontracts with BK Planning Strategies for planning services. The Village Planner prepares, implements and updates current and long range Village plans, meets with the general public regarding proposed neighborhood or community plans, and coordinates planning activities with those of neighboring communities and of other levels of government. The Planner provides staff assistance to the Plan Commission, which is responsible for enforcing the Village Comprehensive Plan and ensure orderly growth and development in the Village. The Planner also provides assistance to the Economic Development Committee whose primary responsibility is to promote economic and community development activities in the Village.

### 5. Zoning and Inspections

The Department of Zoning Administration is responsible for policy analysis, development site plan review, zoning code administration, zoning code enforcement, and general information processing relative to development and redevelopment within the community. The Inspection Department provides professional inspection services for all residential and non-residential construction and alteration projects within the Village of Mukwonago, in order to ensure compliance with all required Federal, State and local codes, ordinances and requirements. The department issues all building permits for residential, commercial and industrial buildings. All plumbing, electrical, heating, air conditioning and ventilating permits must be obtained from this department.

The Department is staffed by the Supervisor of Inspections/Zoning Administrator and a full-time Building Codes Official.

## **E. Leisure Services**

### 1. Village Parks

The Village of Mukwonago is proud of the quality of the park sites they provide for their residents. The Village Park sites vary widely in both size and the amenities offered. The Village parks include Field, Miniwaukan, Minor, Indianhead, Phantom Glen, and Washington. There are other Village lands dedicated and/or set aside for future park developments.

## 2. Mukwonago Community Library

There has been library service in Mukwonago since at least 1883 and a municipal village library was established in 1933. The library has an eleven-member board made up citizens from the Village of Mukwonago and the Towns of Vernon and Mukwonago as well as the School District. The library is funded by the municipalities according to a formula based on equalized assessed valuation, which changes every year. It is one of sixteen public libraries in the Waukesha County Federated Library System.

The library has programs and services for every resident: lap sit story time for infants birth through 3, story time for 3-5 year olds, and other special programs for everyone from teens to senior citizens. To publicize its services, the library publishes an email newsletter monthly. It also has its own website ([www.mukcom.lib.wi.us](http://www.mukcom.lib.wi.us)) which has separate homepages for children, young adults and adults, as well as links to hundreds of helpful sites. The library also maintains an active Facebook presence.

At the end of 2014 the library had approximately 80,000 books and more than 20,000 items in various other formats: DVD, audiobooks, compact discs, and more. It checks out more than 325,000 items a year. In addition to two individual study rooms, there is access to the Internet through 31 adult and 8 children's public Internet workstations. The library is also a member of the consortium known as CAFÉ (Catalog Access For Everyone), which enables patrons to easily search and borrow from ten times as many items. All sixteen libraries in Waukesha County are members of this consortium. Your library card is valid at all Waukesha County Libraries.

People can get involved in helping the library through its active Friends of the Library group, which raises money through an ongoing book sale and an annual bake sale, and also by supporting the Mukwonago Community Library Foundation, which has provided substantial funds for renovations and building projects. Volunteers of all ages and skill levels help with summer library programs, shelf reading, gardening and other special projects.

## SECTION VII – BOARDS, COMMITTEES AND COMMISSIONS

The Village Board is assisted by various citizen boards, committees, task forces and commissions. These bodies are charged with the following responsibilities:

- Advise the Village President and the Village Board and the Village Administrator on matters within their area of responsibility and interest, as prescribed by the Village Board and its ordinances.
- Help focus attention on specific issues and problems within their scope of responsibilities and recommend actions and alternatives for Board consideration.
- Act as channels of communication and information between Village government, the general public, and special interest groups.
- Reconcile contradictory viewpoints and provide direction toward achievement of village wide goals and objectives.
- Encourage broad citizen participation in the definition and formulation of village goals and actions for their achievement.

### A. Board of Zoning and Building Appeals

Wis. Stat. §62.23(7)(e)7,8. and Sec. 100-801 of the Municipal Code

The Board of Building and Zoning Appeals has the following powers:

1. To hear and decide appeals where it is alleged there is error in any order, requirement, decision or determination made by an administrative official in the enforcement of this section or of any ordinance adopted pursuant thereto
2. To hear and decide special exception to the terms of the ordinance upon which such board is required to pass under such ordinance;
3. To authorize upon appeal in specific cases such variance from the terms of the ordinance as will not be contrary to the public interest, where, owing to special conditions, a literal enforcement of the provisions of the ordinance will result in practical difficulty or unnecessary hardship, so that the spirit of the ordinance shall be observed, public safety and welfare secured, and substantial justice done. The Village Board may enact an ordinance specifying an expiration date for a variance granted under this subdivision if that date relates to a specific date by which the action authorized by the variance must be commenced or completed. If no such ordinance is in effect at the time a variance is granted, or if the board of appeals does not specify an expiration date for the variance, a variance granted under this subdivision does not expire unless, at the time it is granted, the board of appeals specifies in the variance a specific date by which the action authorized by the variance must be commenced or completed. An ordinance enacted after April 5, 2012, may not specify an expiration date for a variance that was granted before April 5, 2012. A variance granted under this subdivision runs with the land. The board may permit in appropriate cases, and subject to appropriate conditions and safeguards in harmony with the general purpose and intent of the ordinance, a building or premises to be erected or used for such public utility purposes in any location which is reasonably necessary for the public convenience and welfare.

The Board of Building and Zoning Appeals consists of five regular citizen members and two alternate citizen members appointed by the Village President and confirmed by the Village Board. The Board meets on the Thursday after the fourth Tuesday of each month at 6:30 p.m. in the Village Hall Board Room.

## **B. Board of Review**

The Board of Review receives the assessment roll from the Assessor and examines and corrects all apparent errors in description or computation and adds all omitted property. The Board shall schedule a hearing for each written objection to assessment it receives. It is the Board's duty to hear evidence by the property owner and the assessor and to decide if the assessment is correct.

The Board of Review consists of the Village President, the Village Clerk, and three Village Trustees appointed by the Village President and confirmed by the Village Board. The Board meets in the Village Hall Board Room annually at any time during the 30-day period beginning on the second Monday in May in the Village Hall Board Room.

## **C. Economic Development Committee**

The purpose of the Economic Development Committee shall be to advise the village board on matters of economic development, implementing economic development activities that will assist in improving economic conditions in the village and administer the Village's Economic Development Loan Program.

The Economic Development Committee consists of the Village President, the Village Administrator, the Village Finance Director, a member of the Plan Commission, three citizens whose principal occupations shall be business owners or managers of businesses in the village with known interest in local economic development, or residents having general knowledge of the affairs of the village, and interest in local economic development, and three citizens having general knowledge of the affairs of the village, and interest in local economic development who are non-voting members-at-large appointed by the Village President and confirmed by the Village Board. The Committee meets on the Monday before the second Tuesday of even-numbered months at 4:00 p.m. in the Village Hall Board Room.

## **D. Fire Commission**

The Fire Commission has jurisdiction with regard to the hiring, firing, disciplining, or promotion of personnel in the Fire Department.

The Commission is a joint Commission with the Town of Mukwonago and consists of Village citizen appointments, appointed by the Village President and confirmed by the Village Board, and Town citizen appointments, appointed by the Town Chairperson and confirmed by the Town Board. On even numbered years, the Town has three appointments and the Village has two. On the odd numbered years, the Village has three appointments and the Town has two. The Commission also consists of a Village Trustee and the Town Chairperson, both of which are advisory members only. The Commission meets on an unspecified evening every quarter at 6:00 p.m. at the Fire Station #1, 1111 Fox St.

## **E. Library Board (Mukwonago Community Library Board)**

The Mukwonago Community Library Board consist of eleven (11) members. Six (6) citizen members shall be appointed by the Mukwonago Village President, subject to confirmation of the Mukwonago Village Board, one (1) member from the Mukwonago School District

Superintendent or his/her designee shall be appointed by the Mukwonago Village President, subject to confirmation of the Mukwonago Village Board, and four (4) members shall be appointed by the Waukesha County Executive, subject to confirmation by the Waukesha County Board. The term of office of the Mukwonago Community Library Board members shall be three (3) years. A President, Vice-President, Treasurer and Secretary shall be selected by the Board members for two years, with the selection being made annually in the month of July.

Legal responsibilities for the operation of the Mukwonago Community Library is vested in the Board of Trustees. Subject to state and federal law, the Board has the power and duty to determine rules and regulations governing operations and services. The Board shall select, appoint and supervise a properly certified and competent library director, who shall be evaluated on an annual basis. The library director shall determine the duties and compensation of all library employees for the Board to approve. The Board shall approve the budget and make sure that adequate funds are provided to finance the approved budget. The Board shall have exclusive control of the expenditure of all moneys collected, donated or appropriated for the library fund and shall audit and approve all library expenditures. The Board shall supervise and oversee buildings and grounds, as well as regularly review various physical and building needs to see that they meet the requirements of the total library program. The Board shall study and support legislation that will bring about the greatest good to the greatest number of library users. The Board shall cooperate with other public officials and boards and maintain vital public relations. The library director, with Board approval, shall submit the required annual report to the Division for Libraries, Technology and Community Learning, and the village board. The Board meets on the third Thursday of each month at 7:30 p.m. in the Library Community Room.

#### **F. Plan Commission**

The Plan Commission is an advisory body that reviews all commercial and residential development plans, rezoning applications, annexation and attachment petitions, and conditional use, unspecified use and home occupation permits, and recommends to the Village Board any action to be taken on the issues. The Commission also reviews and approves any plans that were reviewed by the Historic Preservation Commission. Changes to the Zoning Code and the Master Plan must also be reviewed by the Commission.

The Plan Commission consists of the Village President, the chairperson of the Public Works Committee, the chairperson of the Health and Recreation Committee, the Supervisor of Inspections, and three citizen members appointed by the Village President and confirmed by the Village Board. The Commission meets on the second Tuesday of each month at 6:30 p.m. in the Village Hall Board Room.

#### **G. Police Commission**

The Police Commission has jurisdiction with regard to the hiring, firing, disciplining, or promotion of personnel in the Police Department.

The Police Commission consists of five citizen members appointed by the Village President and confirmed by the Village Board. The Commission meets when needed.

## H. Committee of the Whole of the Village Board/Standing Committees

A Committee of the Whole has been established as a standing committee. All members of the Village Board are members of this committee with the Village President serving as chair. At the first regular Board meeting following the spring election, the Village President shall designate Trustees as Committee of the Whole standing committee chairpersons. This committee meets on the first Tuesday of the month at 5:30 p.m.

The standing committees within the Committee of the Whole are as follows:

### 1. Finance Committee.

The role of the Finance Committee is:

- a. Review policies and implementation of auditor's recommendations
- b. Review options for borrowing capital funds, outlay expenditures and depositories for village funds
- c. Review claims against the village, accounting procedures, ordinances and resolutions having a fiscal impact on the village.
- d. Receive and review the annual budget from the Village President and Village Administrator and proposes a legislative budget to the Village Board. Reviews budget amendments.
- e. Receive and review accounts payable. Approves purchase requisitions.
- f. Recommendations are made for revenue generation, including investment of village funds and intergovernmental contracts.
- g. All recommendations are made to the Village Board.

### 2. Health and Recreation Committee

The role of the Health and Recreation Committee is:

- a. Review acquisition of any park or recreation lands, facilities and equipment by gift, devise, bequest or condemnation, either absolutely or in trusts; money, real or personal property, or any incorporated right or privilege.
- b. Review Class I special events permits, policies related to usage of Village parks, refuse collection contracts, and policies and contracts related to recreation.
- c. All recommendations are made to the Village Board.

### 3. Judicial Committee

The role of the Judicial Committee is:

- a. Review applications relating to retail fermented malt beverages and intoxicating liquors and other licenses as directed by law.
- b. Review alcohol operator licenses that need further review based upon request by Chief of Police.
- c. Review ordinances regarding environment, public safety and law enforcement.
- d. Conduct appeal hearings on all alcohol licenses pertaining to revocation, suspension, non-renewal or denial of licenses as well as abandoned and junked motor vehicles.
- e. All recommendations are made to the Village Board.

#### 4. Personnel Committee

The role of the Personnel Committee is:

- a. Review all personnel matters, including establishment of wage and salary schedules for management and unclassified employees
- b. Review all labor contracts and labor relations policies of the Village.
- c. All recommendations are made to the Village Board.

#### 5. Protective Services Committee

The role of the Protective Services Committee is:

- a. Provide general oversight to the operation of the Police and Fire Departments except for disciplinary matters.
- b. All recommendations are made to the Village Board.

#### 6. Public Works Committee

The role of the Public Works Committee is:

- a. Review all matters pertaining to the construction and maintenance of streets, alleys, sidewalks, gutters, storm sewers, and other public works projects.
- b. Review policies on all transportation related topics including sidewalks, trails, signage, taxis, bicycles and all forms of public and/or mass transit service
- c. Review amendments or other revisions of the official map of the Village.
- d. Review policies on general operation of all municipal utilities.
- e. All recommendations are made to the Village Board.

## **SECTION VIII – CONCLUSION**

On behalf of the Village, we would like to thank you for accepting this position and for devoting your time and effort to become actively involved in the affairs of this community. It is sincerely hoped that you will enjoy your participation in the governing process in the Village of Mukwonago as a member of one of its boards, committees, or commissions, and that you will feel totally free to call upon any of its representatives for advice, background information, or assistance.

It is with this in mind that this brief handbook has been prepared. Please consider it a guide as you begin your new duties as member of an advisory body and not as an all-inclusive restrictive set of regulations.

Welcome aboard.

DRAFT

# ADMINISTRATIVE HANDBOOK FOR MEMBERS OF BOARDS, COMMISSIONS AND COMMITTEES

I understand that I am to read the Administrative Handbook and become familiar with and understand the policies and procedures therein. I understand that the handbook may be amended or revised from time to time by the Village.

I have thoroughly read and understand my duties and responsibilities as a Board, Commission or Committee Member.

---

**Signature** of Board, Commission or Committee Member

---

**Print Name** of Board, Commission or Committee Member

---

Board, Commission or Committee Name

**Date** of Orientation and /or Administrative Handbook issuance: \_\_\_\_\_

***Please sign and return this page to the Village Clerk.***

**HIPPENMEYER, REILLY, MOODIE & BLUM, S.C.**

ROBERT B. MOODIE  
MARK G. BLUM  
THOMAS G. SCHMITZER  
LORI J. FABIAN  

---

RONALD E. ENGLISH III

720 CLINTON STREET  
P. O. BOX 766  
WAUKESHA, WISCONSIN 53187-0766  
TELEPHONE: (262) 549-8181  
FACSIMILE: (262) 549-8191  
www.hrmblawfirm.com

RICHARD S. HIPPENMEYER  
(1911-1979)  
  
WILLIAM F. REILLY  
(1932-2007)

EMAIL: [MGBLUM@HRMBLAWFIRM.COM](mailto:MGBLUM@HRMBLAWFIRM.COM)

May 31, 2016

**Via Email ([kpeot@ruekert-mielke.com](mailto:kpeot@ruekert-mielke.com))**

Mr. Kurt Peot  
Ruekert-Mielke  
W233 N2080 Ridgeview Parkway  
Waukesha, WI 53188

**Via Email ([bkaniewski@bkplanning.com](mailto:bkaniewski@bkplanning.com))**

Mr. Bruce Kaniewski  
Village of Mukwonago  
440 River Crest Court  
Mukwonago, WI 53149

**Via Email ([jweidl@villageofmukwonago.com](mailto:jweidl@villageofmukwonago.com))**

Mr. John Weidl  
Village of Mukwonago  
440 River Crest Court  
Mukwonago, WI 53149

**Via Email ([kschmidt@mkpd.org](mailto:kschmidt@mkpd.org)) ONLY**

Chief Kevin B. Schmidt  
Village of Mukwonago Police Department  
627 S. Rochester St.  
Mukwonago, WI 53149

**Via Email ([jhankovich@villageofmukwonago.com](mailto:jhankovich@villageofmukwonago.com))**

Mr. Joe Hankovich  
Village of Mukwonago  
440 River Crest Court  
Mukwonago, WI 53149

Re: Lynch - Parking

Gentlemen:

It is my understanding that the Village wishes to allow Lynch to construct angled parking spaces in a portion of the right-of-way adjacent to their property along Wolf Run. The purpose of this is to provide employee parking for their staff, as their current development lacks sufficient space to accommodate such parking. Since this work involves construction within our right-of-way, the Board will need to provide its consent to construction occurring in that area. Indemnity will need to be provided to the Village during the course of that construction for any liability resulting from that work. There will need to be evidence of insurance for the contractor and of course, we will need to establish standards for the construction work to be provided. It seems that this all relates to what would normally be part of a Developers Agreement and therefore, what I have done is drafted an Amendment to the existing Developers Agreement with Lynch to add language that deals with this specific situation. In doing so, I have tried to accommodate the language that Joe and Kevin had originally put together, along with the notes I have received from John after his conversations with Mark Greene. Part of the reason for this is that the Village has concerns about allowing parking along Wolf Run; particularly if, and when, Wolf Run is extended at some point in the future. For that reason, I have also drafted a Resolution, which would add a substantial portion of East Wolf Run to those areas in the Village where parking is prohibited. The area adjacent to the Lynch property would be deemed an exception to this restriction.

May 31, 2016

Page | 2

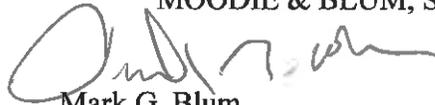
In any event, I ask that each of you look this over and then provide any comments you have regarding the Amendment to the Developers Agreement, as well as the Resolution to deal with the subject of parking.

Originally, Lynch had suggested that the Village and Lynch enter into an MOU for the purpose of dealing with the subject of parking. Since, as I understand it, there is no Resolution or Ordinance on the books which prohibits parking along Wolf Run, that does not seem to be necessary. However, we have dealt with the subject of the timing of the parking and its non-exclusive nature in the Developers Agreement.

Thanks for your attention to these issues.

Sincerely,

HIPPENMEYER, REILLY,  
MOODIE & BLUM, S.C.

A handwritten signature in black ink, appearing to read 'Mark G. Blum', is written over the typed name.

Mark G. Blum  
Village Attorney

MGB/jb

Enc.

Cc: Mr. Steve Braatz

**AMENDMENT TO DEVELOPERS AGREEMENT FOR  
LYNCH VENTURES WOLF RUN/CERTIFIED SURVEY MAP 11223**

This Amendment to Developers Agreement (the "Amendment") is made and entered into this \_\_\_\_ day of June, 2016 by and between the Village of Mukwonago, a Wisconsin municipal corporation (hereinafter referred to as the "Municipality"), located in Waukesha and Walworth Counties, Wisconsin, and Lynch Ventures of Burlington, Wisconsin (hereinafter referred to as the "Developer").

**WHEREAS**, the Municipality and the Developer entered into a Development Agreement for the development of lands known as Village of Mukwonago Tax Key No. MUKV 2013994004 on May 7, 2015;and

**WHEREAS**, Developer has advised the Municipality that it lacks sufficient space for parking on its property and as a result, would like the Staff of the Developer to be allowed to park on Wolf Run; and

**WHEREAS**, the approved plans for Developer's dealership called for parking to take place on the Developer's property; and

**WHEREAS**, in order to address the Developer's parking concerns, a proposal has been made to construct angle parking on the north side of Wolf Run adjacent to the Developer's property, which angled parking would be constructed within the Municipality's right-of-way; and

**WHEREAS**, the Developer and the Municipality are desirous of amending the Developer's Agreement to allow for the construction and use of said angled parking under the terms and conditions as provided for hereunder.

**NOW, THEREFORE**, for good and valuable consideration, the mutual and promises contained herein, as well as those contained in the Developer's Agreement between the parties dated May 7, 2015, the receipt and sufficiency of which is hereby acknowledged, the Developer does hereby agree to develop the development as described in the Developer's Agreement of May 7, 2015 and as provided for in said Developer's Agreement, as well as this Amendment thereto and as otherwise regulated by municipal ordinances and all laws and regulations governing said development. The parties do hereby covenant and agree as follows:

1. The Municipality does hereby consent to the Developer, its agents, contractors and subcontractors, to work within its right-of-way along the north side of Wolf Run adjacent to the development in accordance with the Plans and Specifications attached hereto as Exhibit A. The design of the parking area and construction thereof shall be in accordance with the development standards of the Municipality and shall be reviewed and approved by the Village Engineer before commencement of any work on the property. All work shall be performed in accordance with prevailing industry standards and best practices.

2. Developer shall be responsible for the proper construction and completion of the parking area as described in Exhibit A.

3. The Developer shall provide for the reasonable approval of the Municipality's Engineer; a cost estimate of the additional public improvements for the parking area set forth on Exhibit A. After approval of the cost estimate by the Municipality and the Municipality's Engineer, Developer shall submit to the Municipality a supplemental financial surety in addition to that provided for in Paragraph 7 of the Developer Agreement of May 7, 2015 to ensure the adequate completion of both public improvements and repairs to public improvements in accordance with the Municipality's development standards. The financial surety shall be in the amount of the cost estimate plus twenty (20%) percent. The financial surety form and content shall be approved by the Municipality's attorney.

4. The cost to construct the improvements as described on Exhibit A shall be fully the responsibility of the Developer. If Developer does not adequately complete the required work or the completed work is substandard in accordance with the Municipality's development standards and other applicable codes, the Municipality may use the full surety, or portions thereof, to complete the work with either Municipality Staff or through a contractor. If the Developer adequately completes the required public improvements and/or repairs to the public improvements and completion is accepted by the Municipality's Engineer, the Developer may request a request a reduction in the amount of the surety equal to the amount of the prior submitted cost estimate of the completed work. The Municipality's Village Board shall approve of the reduction, which shall not be unreasonably withheld. The Municipality shall retain at least twenty (20%) percent of the original amount of the surety until the first Municipality Village Board meeting in November of the second year after the Municipality has determined there has been substantial completion of the improvements as set forth in Exhibit A, and said twenty (20%) percent retention shall ensure the stability of the public improvements described in Exhibit A.

5. Developer shall be responsible for securing all required permits from State and local agencies to allow commencement of the work described in Exhibit A and the Developer shall be responsible to implement traffic control measures, signage and other safety measures to protect the public during the course of the construction.

6. All other applicable terms of the Developer's Agreement of May 7, 2015 shall be applicable to this Amendment and the work for hereunder.

7. The Developer shall be permitted to use the parking stalls being created hereunder non-exclusively; however, the Developer acknowledges that the Municipality reserves the right to remove the parking as provided for in Exhibit A should circumstances ever warrant such removal in the Municipality's reasonable discretion. In the event that the Municipality would exercise this right within twenty (20) years of the date of the execution of this Amendment, the Developer shall be entitled to reimbursement of its costs of construction as provided to the Municipality's Engineer, subject to annual reduction for depreciation on a straight line basis over said twenty (20) year period. Once constructed and accepted by the Municipality, the parking areas as described in Exhibit A, will be maintained by the Municipality; however, the Developer will assist with snow removal and general maintenance as needed. In the event that the pavement in the parking area as described in Exhibit A needs to be replaced after the warranty period set forth herein, then and in that event, the cost of replacement will be the responsibility of the Municipality.

8. Parking by the Developer, its employees and patrons is limited to the period of 5:00 a.m. to 10:00 p.m. No overnight parking shall be permitted, nor parking of any delivery vehicles or suppliers.

9. Developer agrees that the current water flow line will maintain intact as shown on the street parking plan dated April 22, 2016.

10. Developer agrees to add the Municipality as an Additional Insured to the Liability Insurance Policy of the Developer on a primary and non-contributory basis with limits acceptable to the Municipality. The Municipality requires that it be notified of any cancellation of the Policy not less than thirty (30) days before that occurs, unless it is for non-payment of premium, in which case the notice must be at least ten (10) days prior to the termination. The Municipality shall also be listed as an Additional Insured of the contractor hired to do the construction of the parking area shown on Exhibit A.

11. Developer agrees to complete the construction of the parking area shown on Exhibit A by November 20, 2017. In the event that the parking area is not completed by that time, the Municipality may exercise its rights to utilize the surety provided for hereunder to complete the work.

12. Developer shall indemnify the Municipality and hold it harmless as and against any and all claims, actions, demands, causes of action, including attorney fees, arising from the construction of this parking area and the use by the Developer, its employees and customers, of the parking area provided for hereunder in Exhibit A.

13. Developer agrees to designate two (2) handicap stalls as part of the street parking plan submitted on April 22, 2016, which stalls shall be on each side of the main entrance to the development.

14. All other terms of the Developer's Agreement dated May 7, 2015 are hereby ratified and affirmed.

15. The Municipality shall have an inspector present during construction to verify that the construction is being completed according to Village Standards and this Agreement. The cost of said inspection shall be the responsibility of the Developer.

16. The provisions of this Amendment related to warranties, insurance, indemnity and restrictions on parking, the maintenance of the parking area, and the rights to remove said parking area shall survive the termination of this Amendment.

17. This Amendment shall be governed and construed in accordance with the laws of the State of Wisconsin.

*[Signature Page to Follow]*

Dated this \_\_\_\_\_ day of June, 2016.

**MUNICIPALITY:**

Village of Mukwonago

Village of Mukwonago

By: \_\_\_\_\_  
Fred Winchowky, President

By: \_\_\_\_\_  
Steve Braatz, Clerk

STATE OF WISCONSIN    )  
  ) ss.  
COUNTY OF WAUKESHA )

Personally came before me, this \_\_\_\_\_ day of June, 2016, the above-named Fred Winchowky and Steve Braatz, to me known to be the person who executed the foregoing instrument and acknowledged the same.

\_\_\_\_\_  
Notary Public, State of Wisconsin  
My Commission is permanent/expires: \_\_\_\_\_

Dated this \_\_\_\_\_ day of June, 2016.

**DEVELOPER:**

Lynch Ventures, LLC

By: \_\_\_\_\_  
Patrick Lynch

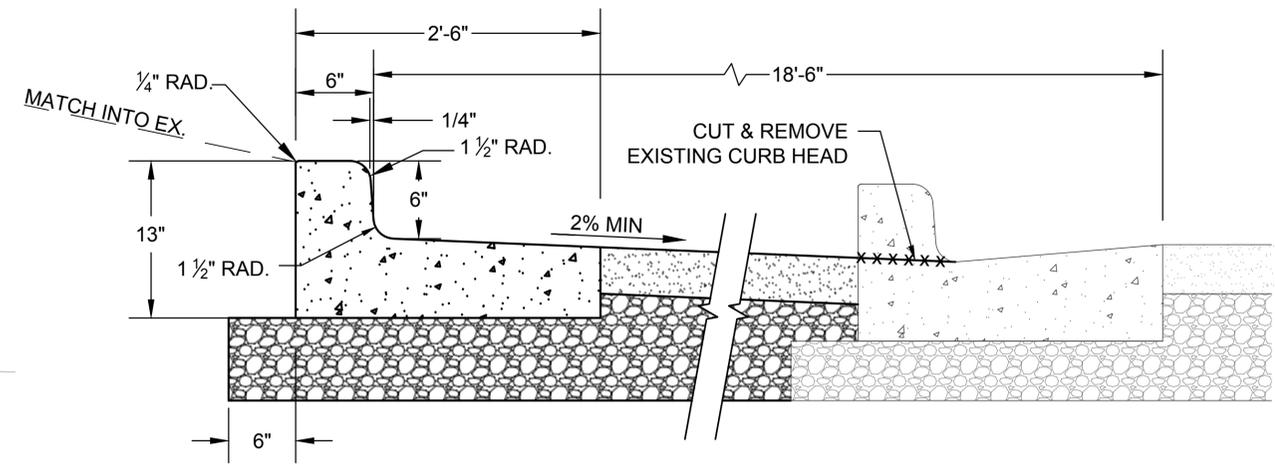
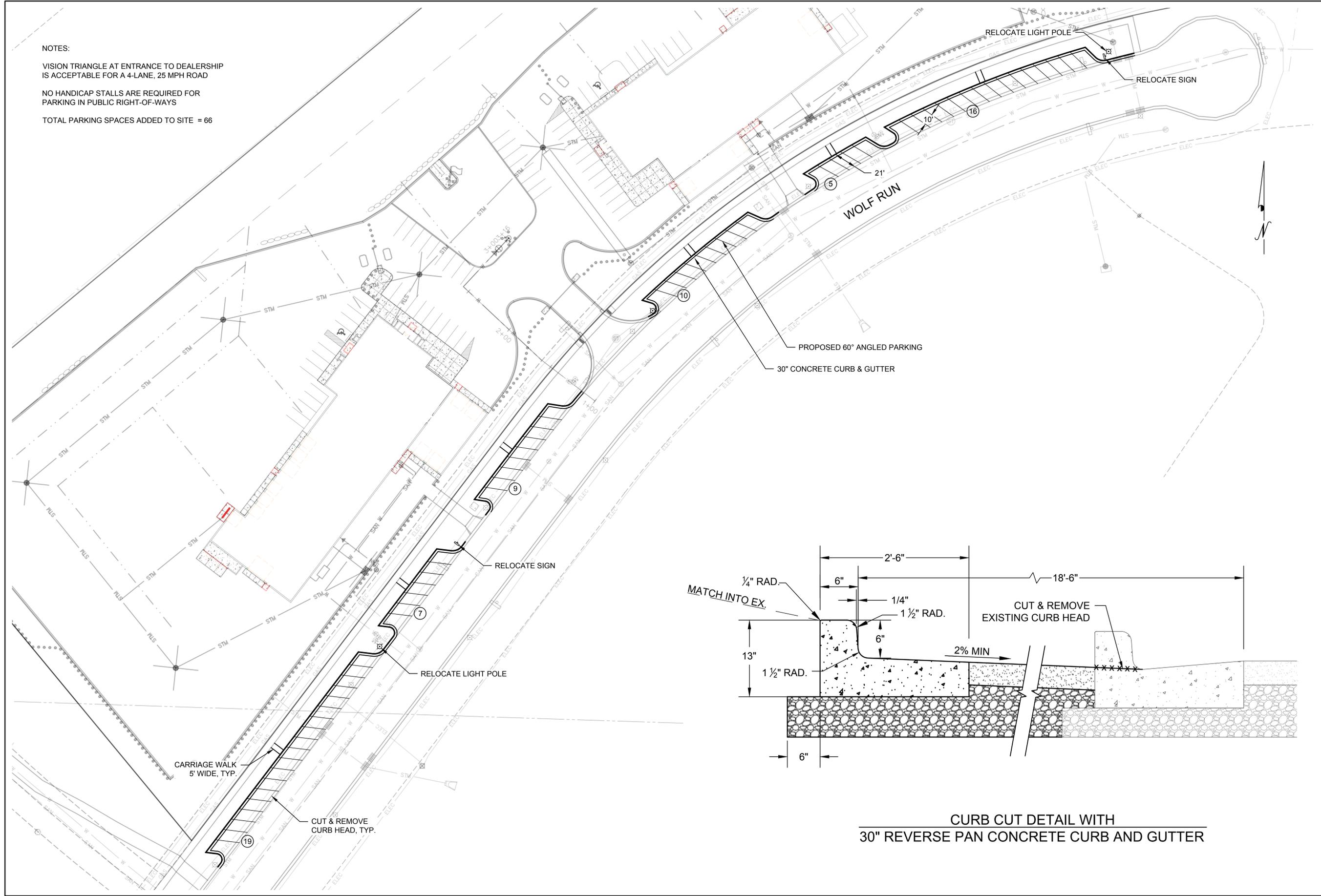
STATE OF WISCONSIN    )  
  ) ss.  
COUNTY OF WAUKESHA )

Personally came before me, this \_\_\_\_\_ day of June, 2016, the above-named Patrick Lynch, to me known to be the person who executed the foregoing instrument and acknowledged the same.

\_\_\_\_\_  
Notary Public, State of Wisconsin  
My Commission is permanent/expires: \_\_\_\_\_



NOTES:  
 VISION TRIANGLE AT ENTRANCE TO DEALERSHIP  
 IS ACCEPTABLE FOR A 4-LANE, 25 MPH ROAD  
 NO HANDICAP STALLS ARE REQUIRED FOR  
 PARKING IN PUBLIC RIGHT-OF-WAYS  
 TOTAL PARKING SPACES ADDED TO SITE = 66



**CURB CUT DETAIL WITH  
 30" REVERSE PAN CONCRETE CURB AND GUTTER**



5482 S. WESTRIDGE DRIVE  
 NEW BERLIN, WI 53151  
 (262) 402-5040

NO.	REVISIONS	BY	DATE

**LYNCH MUKWONAGO  
 STREET PARKING PLAN**

VILLAGE OF MUKWONAGO, WAUKESHA COUNTY, WISCONSIN

**PRELIMINARY**  
 INITIALS DATE  
 DESIGNED PMB 03/21/16  
 DRAWN PMB 03/21/16  
 CHECKED TCL 03/21/16



PROJECT NO.  
**14-031**  
 SHEET NO.

## Steven Braatz

---

**From:** John Weidl <jweidl@villageofmukwonago.com>  
**Sent:** Monday, May 23, 2016 10:10 AM  
**To:** Kurt Peot; Steve Braatz  
**Cc:** Judy Taubert; Bruce Kaniewski  
**Subject:** Re: Fwd: WIS 83 & Blear Bear Drive and WIS 83 & Wolf Run

Let's have that conversation with the committee of the whole.

Steve, under whatever committee Arrowhead median formerly came up in, it was either public works or judicial, let's get it back on there for an update and some guidance regarding the attached email.

Basically, we want to know if the board is happy with where we're at, which is Arrowhead median open with two left turn Lanes at Wolf Run, with the green arrow that only operates briefly at the beginning of the light.... or if they want us to continue to push for one turn lane at Wolf Run with a protected left-turn throughout the duration of the green light.

Thx, - JSW

On May 23, 2016 9:39 AM, "Peot, Kurt" <[kpeot@ruekert-mielke.com](mailto:kpeot@ruekert-mielke.com)> wrote:

I think it makes sense to continue to push for the flashing yellow left until the traffic and operations warrant closure. The response that it will be necessary sometime before 2027 is based on projections.

What are your thoughts?

Kurt Peot  
Ruekert & Mielke, Inc.  
Client Team Leader/ Senior Project Manager  
[\(262\)953-3060](tel:(262)953-3060), work  
[\(262\)894-0476](tel:(262)894-0476), mobile

Begin forwarded message:

**From:** "Blackwood, Allison - DOT" <[Allison.Blackwood@dot.wi.gov](mailto:Allison.Blackwood@dot.wi.gov)>  
**To:** "'jweidl@villageofmukwonago.com'" <[jweidl@villageofmukwonago.com](mailto:jweidl@villageofmukwonago.com)>, "Peot, Kurt" <[kpeot@ruekert-mielke.com](mailto:kpeot@ruekert-mielke.com)>  
**Subject:** **WIS 83 & Blear Bear Drive and WIS 83 & Wolf Run**

Hi John and Kurt,

I have compiled the additional information you requested at our 5/10/16 meeting.

Black Bear Drive

The southbound right turn lane is required to be 200 feet long, not 400 feet. This length is less than the desirable value for the 35 MPH posted speed, but similar to the northbound right turn

lane that was built with the DOT project. There is an existing paved shoulder on WIS 83 that can be utilized as the right turn lane. The village will only be responsible for widening to replace the bike accommodation. It will look similar to the south approach of the intersection. Attached is the section from WisDOT's Facilities Development Manual (FDM) that covers right turn lanes. I have highlighted some of the justification for the requirement in both the signalized and unsignalized conditions.

## Wolf Run

We ran analysis for three scenarios: 2015 traffic from the count, volumes forecasted to approximately 2027 and volumes forecasted to approximately 2037. The analysis shows the need for the southbound dual left turn lanes sometime before the 2027 volumes occur. The timing depends on development. I believe that the Aldi opened in the time since the count was taken (10/6/15, attached), so traffic has already grown beyond the base analysis. We feel that the need for the second southbound left turn lane is likely there or close it.

I will proceed with drafting the memorandum of understanding for Wolf Run and Arrowhead after receiving your concurrence.

Allison Blackwood, P.E.

Traffic Operations Engineer

WI Department of Transportation, SE Region

[allison.blackwood@dot.wi.gov](mailto:allison.blackwood@dot.wi.gov)

[262-548-5626](tel:262-548-5626) ←NEW NUMBER

*VILLAGE OF MUKWONAGO  
POLICE DEPARTMENT*



*MONTHLY REPORT*

*April 2016*



Citation Summary

\*\* For official use only \*\*

Village of Mukwonago Police

Reporting Period: 04/01/16 - 04/30/16

	Total
	176
Automobile Following Too Clos	2
Disorderly Conduct (947.01)	2
Display of Power (Tire Squeal)	1
Display Unauth. Veh. Registra	1
Fail/Attach Front Regis. Deca	1
Fail/Display Vehicle License	8
Fail/Stop at Stop Sign	2
Fail/Stop for Unloading Schoo	1
Fail/Yield for Yield Sign	1
Fail/Yield while Making Left	1
Hit and run unattended vehicle	1
Illegal Pass of School Bus Re	1
Improper Display/Plates (Hard	1
Improper Display/Plates (Ille	1
Improper Passing/Stopped Scho	1
Inattentive Driving	4
Loitering or Prowling	1
Loitering/Curfew	2
MHS - Park W/O Permit	1
No Tail Lamp/Defective Tail L	6
Operate M/V w/o Insurance	22
Operate M/V w/o Proof of Insur	2
Operate Motor Veh. w/o Adequa	1
Operate Vehicle w/o Registrat	5
Operate Vehicle w/o Stopping	6
Operate w/o Valid License	5
Operator Fail/Have Passenger/	2
Operator Violate Red Traffic	2
Park Left Wheel to Curb	1
Possess Cont Subst 961.41(3g)(b)	2
Possess Drug Paraphernalia	4
Possess Open Intoxicants in M	1
Possess/Tobacco Minor (254.92)	1
Possession of Narcotic Drugs	2
Riding Illegally on Vehicle	1
Theft under \$2,500 943.20(1)	1
Unclean/Defective Lights or R	36
Unreasonable and Imprudent Sp	2
Unsafe Lane Deviation	1
Vehicle Back-up Lamp Restrict	1
Vehicle Operator Fail/Wear Se	26
<b>Total</b>	<b>339</b>

Report includes all charges per citation.



Arrests By Statute

\*\* For official use only \*\*

Reporting Period: 04/03/16 - 04/26/16

This report contains all arrest charges.

	Felony	Misdemeanor	Non-Criminal
346.63(1)(a) - Operating While Intoxicated - 1st Offense	2		2
346.63(1)(a) - Operating While Intoxicated - 2nd Offense	1	1	
346.63(2)(a)1 - Operating While Intoxicated Causing Injury - 1st Offense, PAC < 0.15	1	1	
54-1(1) - Retail Theft (Shoplifting)	2		2
54-1(G) - Disorderly Conduct	2		2
54-1(V) - Possession of a Controlled Substance	4		4
54-1(V1) - Possession of Drug Paraphernalia	4		4
54-103 - Possession of Cigarettes/Tobacco by a Minor	1		1
54-26 - Loitering or Prowling	1		1
82-2 - Display of Power	1		1
943.01(2)(d) - Criminal Damage to Property (Over \$2500)	1	1	
943.14 - Criminal Trespass to Dwelling	1	1	
947.01 - Disorderly Conduct	3	3	
948.02(2) - 2nd Degree Sexual Assault of Child	1	1	
961.41(3g) - Possession of Narcotic Drugs	1	1	
961.41(3g)(am) - Possession of Narcotic Drugs	1	1	
961.573(1) - Possess Drug Paraphernalia	1	1	
FUGL - Fugitive Warrant - Local (Mukwonago Muni Crt)	5		5
FUGM - Fugitive Warrant Other Municipal	2		2
FUGS - Fugitive Warrant - State	1	1	
<b>Total</b>	<b>36</b>	<b>4</b>	<b>24</b>



## Monthly Case Overview

\*\* For official use only \*\*

Reporting Period: 04/01/16 - 04/30/16

Village of Mukwonago Police - 1122

	Total
<b>Total</b>	<b>67</b>
Administrative/Informational	5
Assist Other Dept/Service/Request by Citizen	3
Attempt Suicide	1
Burglary-Forced Entry/Res/Night	1
Burglary-No Forced Entry/Res/Night	1
Criminal Damage to Property	1
Dangerous Drugs - Use	1
Disorderly Conduct	4
DOA - Sudden Death, Suicide, Etc.	1
Dog at large	1
Found/Recovered-Property	4
Fraud Complaint	1
Fraud-By Wire	1
Heroin-Possession	1
Hit and Run	2
Juvenile Possession of Tobacco	1
Liquor - Tavern Viol (Bartender, Operator, Hours)	1
Liquor - Tavern Viol (Disturbance)	1
Marijuana-Possession	2
Narcotic Equip-Possession	1
Operating After Suspension Vio	4
OWI/DWI-Drugs	1
OWI/DWI-Liquor	1
Probation/Parole Hold	1
Retail Theft <\$50	2
Sex Asslt	1
Sexual Assault	1
Shoplifting/Retail Theft Compl	1
Synthetic Narcotic-Possession	1
Theft - All	2
Theft - All Others <\$50	1
Theft From Building <\$50	1
Traffic Offense/Traffic Other	9
Traffic Stop	1
Unauth Use of Vehicle	1
Warrant Service	3
Warrant/Fugitive - Mukwonago	1
Warrant/Fugitive - Other Agenc	1



*Village of Mukwonago Police*  
627 S. Rochester St | Mukwonago, WI 53149 | Phone: (262) 363-6435

Monday, May 9, 2016  
3:22:55 pm

### Traffic Crash Inquiry

\*\* For official use only \*\*

**Village of Mukwonago Police**

Accident Date	Case No	Crash No	Officer	Total Units	Total Injured	Total Killed	Crash Type	EMS#
04/03/16 18:00	16-018625	16-000015	Wilson, Chet F - cwil47	2	0	0	C	
04/08/16 11:58		16-000016	Kreiser, Robert S - rkre39	2	0	0	C	
04/10/16 22:52		16-000017	Kirkpatrick, Cory - ckir37	1			D	
04/13/16 14:00		16-000018	Petted, Joseph J - jpet43	2	1	0	C	
04/08/16 14:59		16-000019	Kreiser, Robert S - rkre39	2	0	0	C	
04/19/16 15:06		16-000020	Kreiser, Robert S - rkre39	2	0	0	C	
04/25/16 07:44		16-000021	Ortiz, Jose - jort41	2	0	0	C	
04/28/16 15:39		16-000022	Petted, Joseph J - jpet43	2	0	0	C	
04/29/16 17:26		16-000023	Wilson, Chet F - cwil47	2	0	0	C	
04/29/16 09:30		16-000024	Petted, Joseph J - jpet43	2	0	0	C	
<b>Village of Mukwonago Police</b>				<b>19</b>	<b>1</b>	<b>0</b>		

**Police Contacts - Village**

First Shift	2433
Second Shift	1623
Third Shift	626
911 Calls	108
<b>TOTAL CALLS</b>	<b>4790</b>

**Police Contacts - Town**

First Shift	355
Second Shift	765
Third Shift	557
911 Calls	40
<b>TOTAL CALLS</b>	<b>1717</b>

**Mukwonago Fire Department**

All Calls for Service	203
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**TOTAL CONTACTS**

**6710**

**FLEET MILES AND GAS USAGE**

	<b><u>24</u></b> <b><u>15 Ford</u></b>	<b><u>26</u></b> <b><u>10 Ford</u></b>	<b><u>32</u></b> <b><u>13 Dodge</u></b>	<b><u>33</u></b> <b><u>97 Chev</u></b>	<b><u>34</u></b> <b><u>13 Dodge</u></b>	<b><u>36</u></b> <b><u>12 Dodge</u></b>	<b><u>638</u></b> <b><u>06 Chev</u></b>
Speedometer 30/31	45,815	49,237	86,331	NA	99,491	135,278	66,174
Speedometer 1st	42,110	48,738	85,920	NA	95,825	132,440	66,009
Total Miles	3,705	499	411	NA	3,666	2,838	165
Total Gas (Gallons)	296	38	43	NA	297	250	18

Respectfully Submitted,

Chief Kevin Schmidt  
Village of Mukwongo Police Department

## Steven Braatz

---

**From:** Diane Mueller <dmueller143@wi.rr.com>  
**Sent:** Tuesday, May 31, 2016 10:24 AM  
**To:** sbraatzjr@villageofmukwonago.com  
**Cc:** dbrown@villageofmukwonago.com  
**Subject:** Water Bill at 327 Bay Street

Dear Mr. Steven Braatz,

When I received the water bill for the months of January, February and March in the amount of \$1427.84. I contacted the Village office and was told I needed to prove that the water was not going in the sewer. I asked how I could do that, and was told to call Dave Brown at the Water Department.

I am writing to ask for a refund of the sewer portion of my water bill in the amount of \$846.00, which was paid by April 20, 2016., I did pay the full water bill. I do understand that I needed to pay the water usage portion because the water was running due to a broken pipe, however, the sewer was not used as determined by the Water Department.

The home was up for sale and I checked it every few weeks. Apparently, when someone was showing the house (not my realtor ), they left the door between and garage and the bathroom ajar and the pipe froze up, causing a break. Some neighbors called the Police Department. The police department saw the water outside the garage and called the realtor and she got a hold of my son since I was in Racine at my daughter's watching my granddaughter There is a police report on file to support this information. The police contacted my realtor and they contacted my son. So my son met the police. The pipe was fixed. This all happened I believe at the end of January.

Dave Brown and Brian Pinterics from the Water u\Utilities met me at the house and after getting a copy of the police report and checking that there was not a drain tile for the water to run into, he contacted me and told me he was requesting that the Village refund the sewer portion.

At the time they came out to checked things it was determined that I needed to put a pump on the toilet and they would return and put a new meter in the house. I hired Martin Plumbing in Mukwonago and they fixed the toilet. When Wayne came to put in a new meter, he also put a cross connection on the laundry tub.

When I talked to Dave Brown he said he would contact you. I thought that It would be discussed at the May meeting, but Dave Brown called me and said that you needed a written request from me for the June meeting.

In the mean time, I have sold the house and have been busy with personal health issues, etc. and it slipped my mind.

Do you still want me to bring a letter to your office, or will this e-mail be enough of a request.

Thanking you in advance...

Sincerely,

Diane L. Mueller  
S50 W33808 Road GG  
Dousman, WI 53118-9731

(262)392-2444

## Steven Braatz

---

**From:** Dave Brown <dbrown@villageofmukwonago.com>  
**Sent:** Tuesday, April 19, 2016 1:08 PM  
**To:** Steve Braatz  
**Subject:** 527 Bay Street Sewer Credit  
**Attachments:** 527 Bay Str. PD Report.pdf

Good afternoon Steve,

Steve on 1/31/16 there was a pipe break at the above address. The police were called and observed as stated in their report that water was running out of the house. Brian and I met with the home owner (Diane Mueller) 2 weeks ago and checked inside. What we found was the home is slab on grade and the pipe that had broken was in a wall. No water could have gone down the sewer as there are no floor drains and the floors pitch to the garage which is where the water exited the home. I have been unsuccessful at getting her to return my calls till yesterday.

There were some code violations we found for cross connections with the toilet, I told her it needed to be repaired before we could do anything and that we would need access to install a new meter and do a complete cross connection inspection of the home. Martens Plumbing is repairing the toilet today and we are meeting her there tomorrow at 10:00 to do the meter exchange and CCI .

I told her once this was done we would adjust and forgive the sewer amount caused by the leak. So I just want to give you a heads up she will be coming to see you tomorrow around 10:30 to pay her adjusted bill before she incurs any late fees. I hope this is all ok how I've handled this as I thought this was pretty much as we had discussed earlier.

Thanks,  
Dave Brown



Village of Mukwonago Police  
627 S. Rochester St. | Mukwonago, WI 53149 | Phone: (262) 363-6435

Wednesday, April 6, 2016  
10:32:31 am

### Blotter Report

\*\* For official use only \*\*

#### Village of Mukwonago Police

16.006199 527 Bay St - Suspicious Circumstance - SUSP

Reported 01/31/2016 19:37:53 Prime Unit 1245 Nelson, Eric D

Officer Responding: 1245 - Nelson, Eric D Disposition Cleared/No Report

#### Notes

1/31/16 19:37 ttip29-Tipton, Tracy Caller adv that twice tonight two vehicles have been by the vacant house on Bay St. He adv they got out of the vehicles and went up to the house and were walking around it. He adv that one is a red Dodge p/up with a loud muffler and the other one is a Sebring type vehicle, dark in color. He adv that the vehicle are no longer there but would like extra patrol.  
Dispatched: 1245

1/31/16 20:39 jdor31-Dorschner, Jennifer No vehicles 10-23 - doing a walk around of building  
1/31/16 20:42 jdor31-Dorschner, Jennifer Loc changed from {Bay St/Spring St} to {527 Bay St}  
1/31/16 20:58 jdor31-Dorschner, Jennifer 1245 adv rear man door to garage is ajar, however appears to be from tree that fell into it. No fresh footprints in the snow.  
1/31/16 21:00 jdor31-Dorschner, Jennifer Also adv he can see approx 2" of water in the bathroom.  
Real estate agent Melody Geise/414-587-1949 contacted by 1245 to adv of the water  
1/31/16 21:02 jdor31-Dorschner, Jennifer Names Added : Geise, Melody;  
1/31/16 21:28 ttip29-Tipton, Tracy Call Restacked.  
1/31/16 21:28 ttip29-Tipton, Tracy Call Re-Stacked.

Old - Prime Unit#: 1245  
Old - Disposition: CL  
Dispatched: 1245

1/31/16 21:28 ttip29-Tipton, Tracy \*\*Caller from early called again to say there is a vehicle in the driveway at the residence in question.  
1/31/16 21:31 ttip29-Tipton, Tracy Time Log - 1245

A Jeep Grand Cherokee just left the area.

Names	Contact
	Geise, Melody 527 Bay St Mukwonago, WI 53149

Date 3/31/2016 1687  
Account 02-00001729-00-5

After 04/20/2016 Pay \$1,529.96

**Balance Due By 04/20/2016**

**Balance \$1,427.84**

Amount Enclosed \_\_\_\_\_

DIANE MUELLER  
S50W33808 ROAD GG  
DOUSMAN WI 53118



For Service at 527 BAY STREET

**Return Top Portion with Payment**

Date	Charge	Previous Read	Current Read	Usage	Amount
	Prev Bal				\$97.10
1/20/2016	Receipt		Check#4180 Receipt# 0200001729		-\$97.10
3/1/2016	001 WATER RES	425	551	126	\$532.44
3/29/2016	005 SEWER RES			126	\$846.95
3/29/2016	011 PUBLIC FIRE				\$32.70
3/29/2016	042 RECYCLE RESIDENTIAL				\$15.75
	Cur Charges				\$1,427.84
	Total				\$1,427.84

For Service at 527 BAY STREET

Account 02-00001729-00-5 DIANE MUELLER

For Service From 1/1/2016 to 3/31/2016

After 04/20/2016 Pay \$1,529.96

Thank you for paying your utility bill on time.

June 1, 2016

Kurt Peot  
Ruekert & Mielke, Inc.  
W233N2080 Ridgeview Parkway  
Waukesha, WI 53188-1020

RE: **The Glen of Mukwonago Pavement Repairs**

Dear Kurt:

This is in response to your letter of March 24, 2016, sent to us on May 26<sup>th</sup>, to which you were seeking our completion of the subject improvements at The Glen of Mukwonago by August 15<sup>th</sup>, 2016. While this is the date that we surmised we would be complete with The Glen last year, the reality we face is that we will still have 3 more buildings to start after this date.

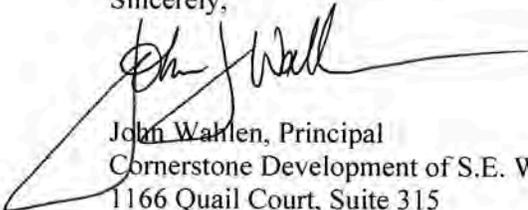
I would like to respectfully ask that the restoration be delayed a bit longer, so as to get a pristine final lift for the entire neighborhood. Can we please agree that we shall finalize this work no later than May 31, 2017? We all are advantaged by extending this date out a bit:

- Completing the roadways, only to have heavy truck travel subsequently follow on top of it, is not prudent for the long-term life of the roadway surface
- The surface binder course in place now is still holding up quite well
- The final laterals and further utility extension work is also still yet to be completed

Based on this information we ask that the Village, and your firm representing them, allow us an extension of one more year for the completion of these items.

Once again we thank you for your time on this matter, and wish you all the best.

Sincerely,



John Wahlen, Principal  
Cornerstone Development of S.E. WI. LLC  
1166 Quail Court, Suite 315  
Pewaukee, WI 53072  
[jw@cornerstonedevelopment.com](mailto:jw@cornerstonedevelopment.com)

CC: John Weidl, Steven Braatz, Bruce Kaniewski, Ron Bittner, Ivan Zarembo, Mark Blum – Village of Mukwonago



WAOC  
 500 S. 116th St.  
 West Allis, WI 53214  
 www.we-energies.com

May 16, 2016

Village of Mukwonago  
 Attn: Ron Bittner  
 440 River Crest CT  
 PO Box 206  
 Mukwonago, WI 53149

RE: Work Request number: 3768991 Non-Standard Street Lighting  
**Orchards of Mukwonago Addition #2** located at Regess RD and CTH ES

Dear Ron Bittner:

We require your authorization for the NIGHT AURA<sup>®</sup> lighting service for the above project at the indicated location. The cost for the work (based on the attached sketch) is \$11,148.41 which does not include restoration of the site. This price estimate expires 90 days from the date of this letter. If unusual conditions are encountered in the installation, there may be additional charges.

**Light Fixtures**

Quantity	Fixture	Color	Type	Wattage
5	Coach Light	Black	High Pressure Sodium	150 watt

**Poles**

Quantity	Type	Mounting Height	Color
5	Fiberglass (smooth)	15 Foot	Black

**CONTINGENCIES:**

- Sign all of the enclosed documents (including the sketch) and return them in the enclosed envelope.
  - If Option A is selected on the Agreement, the developer is responsible for the supplemental payment of \$0.00.
  - If Option B is selected on the Agreement, the developer IS responsible for the installation payment of \$11,148.41.
- In the area where we are placing our cables or equipment, it is necessary that the properties involved be within four (4) inches of final grade. If not, you may be required to pay the cost of relocating or reburying our facilities.
- Locate and mark all privately owned underground facilities (septic systems, waterlines, etc.)
- Right-of-way and/or easement(s) may also be required from you and/or adjacent property owners.

Please note that We Energies has not designed this to the Illuminating Engineering Society's minimum standard for continuous roadway lighting levels.

When all of the contingencies have been met, this order will be released to construction for scheduling. If you have any questions, please call me at 414-944-5645.

Sincerely,

Nicole Warwick

**The listed contingencies are accepted and authorization is given for the above project.**

Date: \_\_\_\_\_

By: \_\_\_\_\_ Print Name: \_\_\_\_\_

## NON-STANDARD LIGHTING SERVICE AGREEMENT

Contract Number: 3768991

This Agreement dated May 13, 2016 between Wisconsin Electric Power Company (doing business as We Energies) and The Village of Mukwonago applies to the installation and maintenance of the non-standard lighting described below under the terms and conditions of Rate Schedule MS-4 (WI), *Non-Standard Street & Area Lighting, Company Owned*, as approved by the state Public Service Commission.

**Street Lighting for Orchards of Mukwonago Addition #2**  
 Located at Regess RD and CTH ES

Fixture Quantity	Fixture Style	Fixture Color	Fixture Source	Fixture Wattage
5	Coach Light	Black	High Pressure Sodium	150 watt

Pole Quantity	Pole Type	Mounting Height	Pole Color
5	Fiberglass (smooth)	15 Foot	Black

Additional Information: See Attached Sketch

Installation Charge:

- Total estimated installation charge of \$11,148.41
- Supplemental charges (permit, easement, seasonal, restoration, etc.) of \$0.00, which does not include restoration.

Monthly Facilities Charge: (select one option)

**Option A** - Payment of supplemental charges prior to installation.  
 Ongoing monthly facilities charge of 1.9% x (total estimated installation charge less supplemental charges)

**Option B** - Payment of total installation charge prior to installation.  
 Ongoing monthly facilities charge of 0.5% x (total estimated installation charge less supplemental charges)

Monthly Energy Charge:

$$5 \text{ (150 watt) fixtures} * \$7.44 = \$37.20$$

$$\text{Total} = \$37.20$$

<u>Total Monthly Charges for this installation:</u>	<u>Option A</u>	<u>Option B</u>
Monthly facilities charge	\$211.82	\$55.74
Monthly energy charge	<u>\$37.20</u>	<u>\$37.20</u>
<b>Total monthly charge</b>	<b>\$249.02</b>	<b>\$92.94</b>

Please note that We Energies has not designed this installation to the Illuminating Engineering Society's minimum standard for continuous roadway lighting levels.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives as of the Appendix date above.

Wisconsin Electric Power Company

The Village of Mukwonago

By Nicole Warwick

By \_\_\_\_\_

Print Name Nicole Warwick

Print Name \_\_\_\_\_

Title Energy Services Consultant

Title \_\_\_\_\_

**we energies**  ELEC WR **DE 3768991**  
 GAS WR \_\_\_\_\_

CITY / TOWN / VILLAGE: VI MUKWONAGO

CUST/PROJ NAME: THE ORCHARDS OF MUKWONAGO

PROJECT LOCATION: REGESS RD, 1100 FT SOUTH OF CTH ES AND HONEYWELL RD INTERSECTION.

WORK DESCRIPTION: INSTALL FIVE STREET LIGHTS FOR SUBDIVISION.

PREPARED BY: PATRICIA ANDRZEJAK

E-MAIL: patricia.andrzejak@we-energies.com

OFFICE #: 414-944-5651 CELL #: 414-380-9425

PAGER #: \_\_\_\_\_ IO #: 26057

PROJECT ID: \_\_\_\_\_ CGS #: \_\_\_\_\_

DATE PREPARED: 05-29-15 DATE REVISED: \_\_\_\_\_

**COMMON INFORMATION**

<b>STAKING REQUIREMENTS:</b>		<b>MAIN / SERVICE IN EASEMENT:</b>	
<input checked="" type="checkbox"/> SURVEYOR	<input type="checkbox"/> STAKED	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<input type="checkbox"/> DESIGNER	<input type="checkbox"/> NOT NEEDED		
RESTORE PRIVATE PROPERTY: <input type="checkbox"/> WE ENERGIES <input checked="" type="checkbox"/> CUSTOMER			
WORK IS APPROX <u>1100</u> FT, DIRECTION <u>SOUTH</u> OF INT OF <u>CTH ES &amp; HONEYWELL RD</u>			

**ELECTRIC INFORMATION**

OPER MAP #: 3888-7424-04 FEEDER/LINE #: Z77375  
 CATV JOINT USE #: \_\_\_\_\_ TEL JOINT USE #: \_\_\_\_\_

**PROPOSED GAS SERVICE INFORMATION**

MTR SIZE: _____	MTR TYPE: _____	<input type="checkbox"/> EFV
SERV PIPE SIZE: _____	MATERIAL: _____	<input type="checkbox"/> RELIGHT
MTR LOC: _____ FT. _____ OF _____ CORNER		<input type="checkbox"/> CURB VLV
CONSTRUCTION TYPE: _____		<input type="checkbox"/> TIE IN PIPING

**NOTES:**

- \* DIGGER'S HOTLINE REQUIRED
- \* WE ENERGIES WILL NOT RESTORE OR HAUL SPOIL UNLESS OTHERWISE NOTED ON SKETCH
- \* CUSTOMER/DEVELOPER IS RESPONSIBLE FOR LOCATING ANY/ALL PRIVATE UNDERGROUND FACILITIES AND/OR OBSTRUCTIONS INCLUDING THOSE THAT HAVE NOT YET BEEN TURNED OVER TO THE MUNICIPALITY
- \* WE ENERGIES AND/OR ITS CONTRACTORS ARE NOT RESPONSIBLE FOR DAMAGE TO UNMARKED FACILITIES
- \* CUSTOMER/DEVELOPER AND THEIR CONTRACTORS/SUB-CONTRACTORS MUST KEEP WE ENERGIES EASEMENT AREAS FREE AND CLEAR OF OBSTURCTIONS AND ENSURE ACCESS TO EASEMENT AREAS IS PROVIDED INCLUDING, BUT NOT LIMITED TO: DUMPSTERS, SPOIL, BACKFILL MATERIAL, ETC.
- \* CUSTOMER/DEVELOPER AND THEIR CONTRACTORS/SUB-CONTRACTORS MUST ENSURE THAT GRADE AT TIME OF WE ENERGIES INSTALLATION IS WITHIN 4" OF FINAL GRADE INCLUDING ANY PLANS FOR FUTURE LANDSCAPING
- \* ANY FIELD ADJUSTMENTS TO SIGNED/APPROVED SKETCH MAY RESULT IN ADDITIONAL COSTS INCURRED BY THE DEVELOPER
- \* WE ENERGIES IS NOT RESPONSIBLE FOR DAMAGE TO TREES AND/OR ROOTS LOCATED ALONG TRENCH ROUTE
- \* WE ENERGIES AND/OR ITS CONTRACTORS WILL CLEAN ANY MUD/DEBRIS THAT IS TRACKED ONTO EXISTING ROADS AS A RESULT OF THEIR CONSTRUCTION DAILY
- \* ANY ADDITIONAL SPECIAL NOTES OR PROVISIONS

**SUBDIVISION OWNER /DEVELOPER:**  
 THE ORCHARDS OF MUKWONAGO, LLC  
 11600 W LINCOLN AVE  
 WEST ALLIS, WI 53227  
 MIKE KAEREK - 414-321-5300  
 mikekaerek@kaerekhomes.com  
 JOE BUKOVICH, POINT REAL ESTATE - 262-424-5997  
 jbukovich@pointre.com

**NOTE:**  
 STREET LIGHT CABLE  
 INSTALLED WITH SUBDIVISION  
 ORDER #3758055.

**Customer Approval**

\_\_\_\_\_  
 (Customer Signature)  
 \_\_\_\_\_  
 (Date) (Title)

**ENGINEER /SURVEYOR:**  
 PINNACLE ENGINEERING  
 15850 W BLUEMOUNT RD, SUITE 210  
 BROOKFIELD, WI 53005  
 AARON KOCH - 262-754-8888  
 aaronkoch@pinnacle-engr.com

JOINT USE INFORMATION:		FIBER SUBDIVISION: YES <input type="checkbox"/> NO <input type="checkbox"/>	
CABLE COMPANY:		PHONE COMPANY:	
ENGINEERING CONTACT:		ENGINEERING CONTACT:	
CONSTRUCTION CONTACT:		CONSTRUCTION CONTACT:	
CONTACT FOR MATERIAL DELIVERY PH _____ CELL _____	3 DAYS PRIOR		
AS-BUILT SKETCH: X _____ (COMPANY): _____		AS-BUILT SKETCH: X _____ (COMPANY): _____	
EXCEPTION NOTES: _____		EXCEPTION NOTES: _____	

**KEY:**

Z<sub>13</sub> = 1 - #1 AL  
 S<sub>5</sub> = 350 TXR  
 S = 6 DX  
 =  
 =  
 =  
 =

DATE	REVISION	INITIALS
07-30-15	MOVED STREET LIGHT TO ACCOMODATE CHANGE IN WATER HYDRANT LOCATION.	PJA
04-12-2016	NEW STREET LIGHT LOCATIONS	PJA

PROJECT ID: DE3758055  
 RELATED WR:  
 ST LT DB - 3768984  
 DB - 3758055

SDATES \$TIMES \$FILES



## WE ENERGIES WORK REQUEST ENVIRONMENTAL NOTES

NORTH

Notes #1 - #7 apply to ALL work requests:

### General

1. If WDNR and/or USACE permits were obtained for the project, all permit conditions shall be met during construction of the project.

### Erosion Control

2. If soil disturbance occurs on slopes or channels/ditches leading to wetlands or waterways, or within wetlands, the disturbed areas shall be stabilized and appropriate erosion control Best Management Practices (BMPs) shall be implemented.
3. Erosion control BMPs shall meet or exceed the approved WDNR Storm Water Management Technical Standards ([http://dnr.wi.gov/topic/stormwater/standards/const\\_standards.html](http://dnr.wi.gov/topic/stormwater/standards/const_standards.html)). Refer to We Energies' Construction Site Sediment and Erosion Control Standards.
4. Inspect installed erosion control BMPs at least one time per week and after ½-inch rain events; repair as necessary.
5. When temporary stabilization is required (e.g. for winter or short-term construction) prior to final restoration, soil stabilizer shall be installed wherever possible. Erosion mat shall be used temporarily only where appropriate, in accordance with state standards, and when approved by the Operations Supervisor.

### Contaminated Soils

6. Whenever soil exhibiting obvious signs of contamination (e.g., discoloration, petroleum or solvent odor, free liquids other than water, buried containers or tanks, or other obvious signs of environmental impacts) is encountered during excavation or installation, cease work immediately, take appropriate immediate precautions to ensure worker health and safety, and contact the Operations Supervisor or Inspector.

### Spills

7. If an oil spill occurs on during construction, call the Environmental Incident Response Team (EIRT) at (414) 430-3478:
  - a. Any quantity of oil is spilled into surface water;
  - b. Any oil spill greater than 50 ppm PCB into a sewer, vegetable garden, or grazing land;
  - c. Any oil spill containing greater than 500 ppm PCB;
  - d. Five gallons or more of oil spilled to the ground;
  - e. Any oil spill involving a police department, fire department, DNR, or concerned property owner.

Notes #8 - #27 apply as noted at specific points within each work request:

### Dewatering

8. Dewatering of pits or trenches shall be done in accordance with state standards. Use an approved sediment bag, a straw bale dewatering basin, a combination of both, or equivalent.

### Wetlands

9. As much as practicable, the majority of the work shall be staged from the public roadways and road shoulders, keeping equipment out of adjacent wetlands.
10. All work shall be conducted to minimize soil disturbance. No rutting will be allowed within the wetlands.
11. If soils are not frozen or stable to a point that avoids rutting, timber mats, mud tracks, or equivalent shall be utilized to access pole locations.
12. Excavated soils cannot be stockpiled in wetlands.

13. All excess spoils shall be removed from wetlands and placed in a suitable upland location.
14. Trenching and pit excavations within wetlands shall include soil segregation to facilitate restoration of pre-construction soil stratification, and restoration to pre-construction elevations.
15. Poles scheduled to be removed, and that occur within wetland, shall be cut at the ground surface.

### Waterways

16. No work can be performed within the banks or below the ordinary high watermark of any navigable waterways/streams.
17. No crossing of navigable waterways with equipment can occur. Foot traffic is allowed.
18. Any disturbed soil within 75-feet of the ordinary high water mark of any navigable waterways/streams shall be stabilized within 24 hours of construction completion.

### Threatened and Endangered Species

19. Threatened or endangered species are known to occur in the work area. It is illegal to harass, harm, or kill a protected species under state and federal regulations. Proper precautions shall be taken to ensure harm to individuals is avoided.
20. In order to protect the threatened or endangered species, work must be conducted between November 5 and March 15.
21. Exclusion fencing must be installed at the work area prior to March 15.
22. A qualified biologist must be present when conducting work at this location.

### Invasive Species

23. State regulated invasive species are known to occur in the work area. Reasonable precautions are legally required to prevent the spread of these species. The Wisconsin Council on Forestry Transportation and Utility Rights-of Way Best Management Practices should be followed: (<http://council.wisconsinforestry.org/invasives/transportation/>).

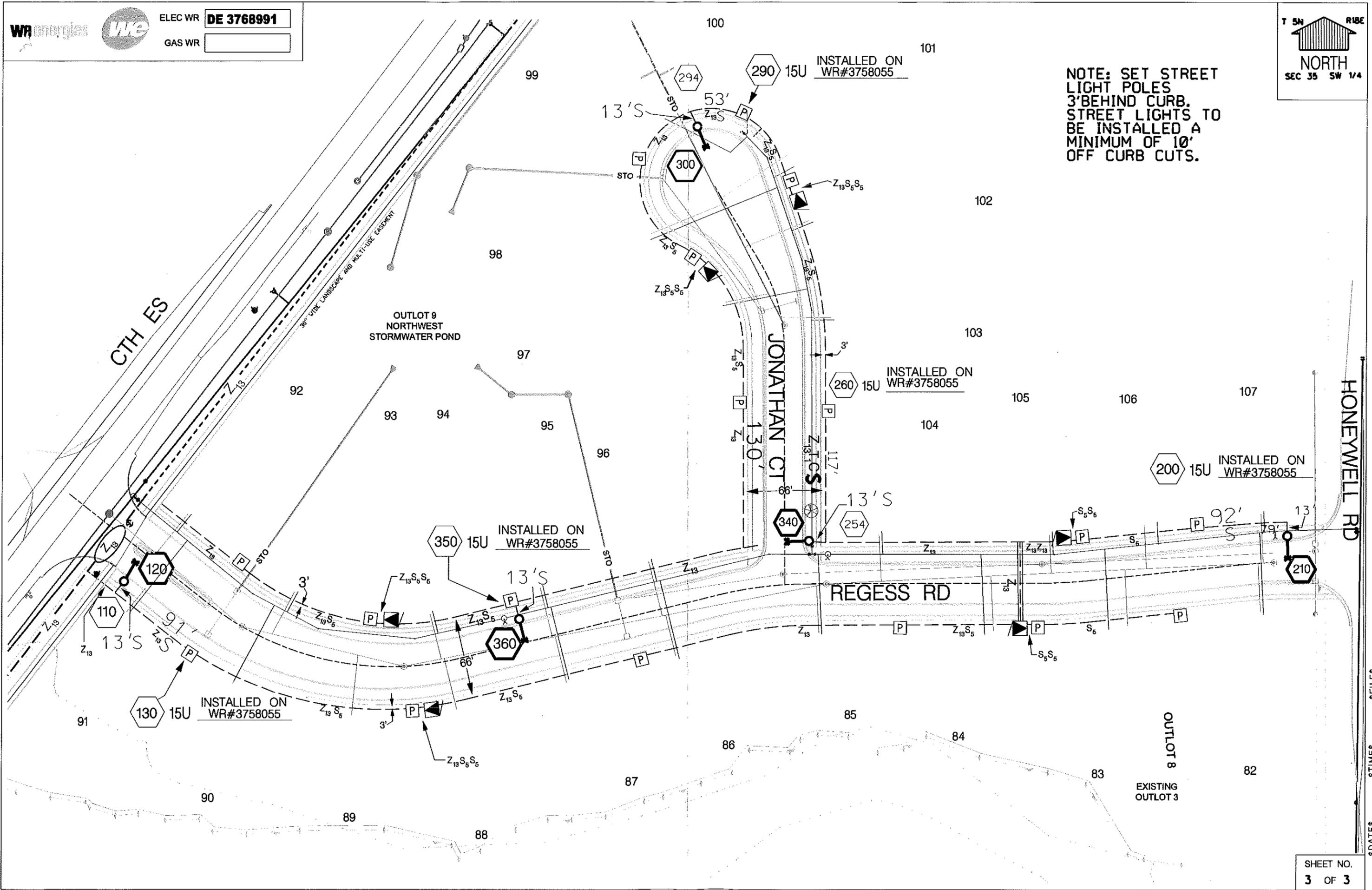
### Cultural and Historical Resources, cont.

24. The project is within or adjacent to an area that is identified by the State of Wisconsin as potentially having Native American artifacts, burial mounds or burial sites, which could be encountered during construction.
25. If human bone or any artifacts are discovered during construction, work must cease immediately. Contact the Environmental Department who will contact the State Burial Sites Preservation Office and determine the next steps that must be taken in order to comply with state law. Work at that site MAY NOT PROCEED until the Environmental Department authorizes it.
26. A "qualified archaeologist," as specified under Wis. Stats 157.70 (1) (i) and Wis. Admin. Code HS 2.04 (6), must be present to monitor all ground disturbing activities.

### Frac-out Contingency Plan

27. A frac-out contingency plan shall be on-site and implemented accordingly. The contingency plan shall incorporate the following components.
  - a. Continuously inspect the bore paths for frac-outs in order to respond quickly and appropriately.
  - b. Containment materials (e.g. silt fence, straw bales, sand bags, etc.) shall be on site and available should a frac-out occur.
  - c. A vac truck shall be accessible on short notice in order to respond quickly to a frac-out.

NOTE: SET STREET LIGHT POLES 3' BEHIND CURB. STREET LIGHTS TO BE INSTALLED A MINIMUM OF 10' OFF CURB CUTS.



SDATES \$TIMES \$FILES

**Ron Bittner**

---

**From:** Warwick.Nicole <Nicole.Warwick@we-energies.com>  
**Sent:** Wednesday, April 27, 2016 1:54 PM  
**To:** 'Ron Bittner'  
**Cc:** Foht.Lori  
**Subject:** RE: Orchards of Mukwonago Addition # 2 - Street Light Cost Packet (WR 3768991)

Hello Ron,

I spoke to our Lighting Specialist and yes we do have LED lights available. The installation cost will increase to approximately \$375. The monthly facility charges will be approximately \$77.45 per month (for all 5 lights).

Nicole Warwick  
Phone: 414-944-5668

---

**From:** Warwick.Nicole  
**Sent:** Monday, April 25, 2016 3:29 PM  
**To:** 'Ron Bittner'  
**Cc:** Foht.Lori  
**Subject:** RE: Orchards of Mukwonago Addition # 2 - Street Light Cost Packet (WR 3768991)

Ron I'm checking with our Lighting Specialist. I'll follow up with you as soon as he responds.

Nicole Warwick  
Phone: 414-944-5668

---

**From:** Ron Bittner [<mailto:rbittner@villageofmukwonago.com>]  
**Sent:** Monday, April 25, 2016 3:08 PM  
**To:** Warwick.Nicole  
**Cc:** Foht.Lori  
**Subject:** RE: Orchards of Mukwonago Addition # 2 - Street Light Cost Packet (WR 3768991)

Hi Nicole,

Are the lights available in LED?

Ron Bittner  
Public Works Director  
Village of Mukwonago  
262-363-6447



---

**From:** Warwick.Nicole [mailto:[Nicole.Warwick@we-energies.com](mailto:Nicole.Warwick@we-energies.com)]  
**Sent:** Monday, April 25, 2016 2:57 PM  
**To:** 'rbittner@villageofmukwonago.com' <[rbittner@villageofmukwonago.com](mailto:rbittner@villageofmukwonago.com)>  
**Cc:** Foht.Lori <[Lori.Foht@we-energies.com](mailto:Lori.Foht@we-energies.com)>  
**Subject:** Orchards of Mukwonago Addition # 2 - Street Light Cost Packet (WR 3768991)

Hello Ron,

I have attached the cost information for the installation of the street lights for the Orchards of Mukwonago Addition #2. I have also sent hard copies and a postage-paid envelope to you via the U.S. mail.

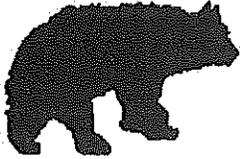
We have also sent the information to the developer, Mike Kaerek.

Please sign and return the documents so that we may continue to move forward with this project. If you have any questions, please contact me.

Nicole Warwick  
Energy Services Consultant  
We Energies  
500 S. 116<sup>th</sup> ST  
West Allis, WI 53214  
Phone: 414-944-5668  
e-mail: [nicole.warwick@we-energies.com](mailto:nicole.warwick@we-energies.com)



Virus-free. [www.avast.com](http://www.avast.com)



**Village of Mukwonago Office of the Village Public Works Dept.**

P.O. Box 206, 440 River Crest Court, Mukwonago, Wisconsin 53149  
(262) 363-6447 Fax: (262)363-7197

[www.villageofmukwonago.com](http://www.villageofmukwonago.com)

Date: June 1<sup>st</sup>, 2016

To: Public Works Committee

From: Ron Bittner

RE: 2016 Crack Seal Bid

Bids for the above project were opened on May 12<sup>th</sup>, 2016 at 1:00 p.m. and were as follows:

1. Fahrner Asphalt Sealers, LLC	\$78,938.00
2. Asphalt Services, LLC	\$113,403.00
3. American Pavement Solutions	\$99,263.80

The PW Department has reviewed the documentation submitted by the apparent low bidder and found that:

1. The Bid Form has been appropriately completed.
  2. We have no objections to the low bidder.
  3. Low bidder has successfully completed similar projects over the last several years.
- On these bases, we recommend Fahrner Asphalt Sealers, LLC for the 2016 Crack Sealing contract.



LAW OFFICES OF  
**HIPPENMEYER, REILLY, MOODIE & BLUM, S.C.**

ROBERT B. MOODIE  
MARK G. BLUM  
THOMAS G. SCHMITZER  
LORI J. FABIAN  

---

RONALD E. ENGLISH III

720 CLINTON STREET  
P. O. BOX 766  
WAUKESHA, WISCONSIN 53187-0766  
TELEPHONE: (262) 549-8181  
FACSIMILE: (262) 549-8191  
www.hrmblawfirm.com

RICHARD S. HIPPENMEYER  
(1911-1979)  
  
WILLIAM F. REILLY  
(1932-2007)

EMAIL: [MGBLUM@HRMBLAWFIRM.COM](mailto:MGBLUM@HRMBLAWFIRM.COM)

May 26, 2016

**Via Email ([kpeot@ruekert-mielke.com](mailto:kpeot@ruekert-mielke.com)) ONLY**

Mr. Kurt Peot  
Ruekert-Mielke  
W233 N2080 Ridgeview Parkway  
Waukesha, WI 53188

**Via Email ([bkaniewski@bkplanning.com](mailto:bkaniewski@bkplanning.com))**

Mr. Bruce Kaniewski  
Village of Mukwonago  
440 River Crest Court  
Mukwonago, WI 53149

**Via Email ([jweidl@bkplanning.com](mailto:jweidl@bkplanning.com))**

Mr. John Weidl  
Village of Mukwonago  
440 River Crest Court  
Mukwonago, WI 53149

Re: Fairwinds Subdivision

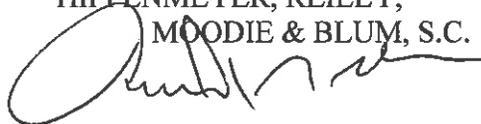
Gentlemen:

The Fairwinds Letter of Credit came up on my calendar today. My notes indicate that Letter of Credit expires on July 26, 2016. Unless the work being secured by the Letter has been completed and the warranty period expired, we will either need to draw on the LOC to complete the work ourselves or make sure the LOC is renewed pending the outstanding work being completed.

Any information that you may have regarding the status of the improvements in Fairwinds would be appreciated.

Sincerely,

HIPPENMEYER, REILLY,  
MOODIE & BLUM, S.C.



Mark G. Blum

MGB/jb

**RESOLUTION NO. 2016-draft**

**A RESOLUTION APPROVING THE SUBMITTAL OF THE WISCONSIN DEPARTMENT OF NATURAL RESOURCES NR 208 COMPLIANCE MAINTENANCE ANNUAL REPORT**

**WHEREAS**, the Village of Mukwonago operates a wastewater treatment facility as a sewer utility.

**WHEREAS**, Chapter NR 208 of the Wisconsin Administrative Code requires that each owner or municipality file a Compliance Maintenance Annual report with the Department of Natural Resources;

**NOW THEREFORE BE IT RESOLVED**, by the Village Board of the Village of Mukwonago, as owner of such wastewater treatment facility, that it has reviewed the Compliance Maintenance Report herewith attached and approves of the same;

**BE IT FURTHER RESOLVED**, that the said Village Board finds that no correctional activities are presently needed to maintain such facility within the terms of its WPDES permit.

Adopted this 21<sup>st</sup> day of June, 2016.

\_\_\_\_\_  
Fred Winchowky, Village President

Attest:

\_\_\_\_\_  
Steven Braatz, Jr., Clerk-Treasurer

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
6/1/2016 2015

## Influent Flow and Loading

### 1. Monthly Average Flows and (C)BOD Loadings

1.1 Verify the following monthly flows and (C)BOD loadings to your facility.

Outfall No. 701	Influent Monthly Average Flow, MGD	x	Influent Monthly Average (C)BOD Concentration mg/L	x	8.34	=	Influent Monthly Average (C)BOD Loading, lbs/day
January	0.7816	x	267	x	8.34	=	1,742
February	0.6921	x	291	x	8.34	=	1,681
March	0.7748	x	262	x	8.34	=	1,696
April	0.8480	x	178	x	8.34	=	1,257
May	0.8597	x	170	x	8.34	=	1,217
June	0.7553	x	225	x	8.34	=	1,415
July	0.6894	x	228	x	8.34	=	1,308
August	0.7090	x	186	x	8.34	=	1,102
September	0.7523	x	175	x	8.34	=	1,098
October	0.8384	x	145	x	8.34	=	1,013
November	1.0313	x	159	x	8.34	=	1,366
December	1.2052	x	136	x	8.34	=	1,371

### 2. Maximum Month Design Flow and Design (C)BOD Loading

2.1 Verify the design flow and loading for your facility.

Design	Design Factor	x	%	=	% of Design
Max Month Design Flow, MGD	1.5	x	90	=	1.35
		x	100	=	1.5
Design (C)BOD, lbs/day	2502	x	90	=	2251.8
		x	100	=	2502

2.2 Verify the number of times the flow and (C)BOD exceeded 90% or 100% of design, points earned, and score:

	Months of Influent	Number of times flow was greater than 90% of	Number of times flow was greater than 100% of	Number of times (C)BOD was greater than 90% of design	Number of times (C)BOD was greater than 100% of design
January	1	0	0	0	0
February	1	0	0	0	0
March	1	0	0	0	0
April	1	0	0	0	0
May	1	0	0	0	0
June	1	0	0	0	0
July	1	0	0	0	0
August	1	0	0	0	0
September	1	0	0	0	0
October	1	0	0	0	0
November	1	0	0	0	0
December	1	0	0	0	0
Points per each		2	1	3	2
Exceedances		0	0	0	0
Points		0	0	0	0
Total Number of Points					0

0

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
6/1/2016 2015

## 3. Flow Meter

3.1 Was the influent flow meter calibrated in the last year?

Yes Enter last calibration date (MM/DD/YYYY)

No

If No, please explain:

## 4. Sewer Use Ordinance

4.1 Did your community have a sewer use ordinance that limited or prohibited the discharge of excessive conventional pollutants ((C)BOD, SS, or pH) or toxic substances to the sewer from industries, commercial users, hauled waste, or residences?

Yes

No

If No, please explain:

4.2 Was it necessary to enforce the ordinance?

Yes

No

If Yes, please explain:

## 5. Septage Receiving

5.1 Did you have requests to receive septage at your facility?

Septic Tanks                      Holding Tanks                      Grease Traps

Yes

Yes

Yes

No

No

No

5.2 Did you receive septage at your facility? If yes, indicate volume in gallons.

Septic Tanks

Yes  gallons

No

Holding Tanks

Yes  gallons

No

Grease Traps

Yes  gallons

No

5.2.1 If yes to any of the above, please explain if plant performance is affected when receiving any of these wastes.

## 6. Pretreatment

6.1 Did your facility experience operational problems, permit violations, biosolids quality concerns, or hazardous situations in the sewer system or treatment plant that were attributable to commercial or industrial discharges in the last year?

Yes

No

If yes, describe the situation and your community's response.

6.2 Did your facility accept hauled industrial wastes, landfill leachate, etc.?

Yes

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
6/1/2016 2015

<ul style="list-style-type: none"><li>● No</li></ul> <p>If yes, describe the types of wastes received and any procedures or other restrictions that were in place to protect the facility from the discharge of hauled industrial wastes.</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
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Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
6/1/2016 2015

## Effluent Quality and Plant Performance (BOD/CBOD)

### 1. Effluent (C)BOD Results

1.1 Verify the following monthly average effluent values, exceedances, and points for BOD or CBOD

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit > 10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	25	22.5	6	1	0	0
February	25	22.5	5	1	0	0
March	25	22.5	5	1	0	0
April	25	22.5	5	1	0	0
May	25	22.5	3	1	0	0
June	25	22.5	4	1	0	0
July	25	22.5	5	1	0	0
August	25	22.5	2	1	0	0
September	25	22.5	3	1	0	0
October	25	22.5	4	1	0	0
November	25	22.5	6	1	0	0
December	25	22.5	6	1	0	0

\* Equals limit if limit is <= 10

Months of discharge/yr	12		
Points per each exceedance with 12 months of discharge		7	3
Exceedances		0	0
Points		0	0
Total number of points			0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge. Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is  $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

### 2. Flow Meter Calibration

2.1 Was the effluent flow meter calibrated in the last year?

Yes

Enter last calibration date (MM/DD/YYYY)

No

If No, please explain:

We do not have an effluent flow meter. Influent flow is assumed to be equal to effluent flow.

### 3. Treatment Problems

3.1 What problems, if any, were experienced over the last year that threatened treatment?

Daily monitoring of ammonia and phosphorus of the north and south process help to insure good solid and dependable operations.

### 4. Other Monitoring and Limits

4.1 At any time in the past year was there an exceedance of a permit limit for any other pollutants such as chlorides, pH, residual chlorine, fecal coliform, or metals?

Yes

No

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
6/1/2016 2015

<p>If Yes, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<p>4.2 At any time in the past year was there a failure of an effluent acute or chronic whole effluent toxicity (WET) test?</p> <p><input type="radio"/> Yes</p> <p><input checked="" type="radio"/> No</p> <p>If Yes, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<p>4.3 If the biomonitoring (WET) test did not pass, were steps taken to identify and/or reduce source(s) of toxicity?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p> <p><input checked="" type="radio"/> N/A</p> <p>Please explain unless not applicable:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
6/1/2016 2015

## Effluent Quality and Plant Performance (Total Suspended Solids)

### 1. Effluent Total Suspended Solids Results

1.1 Verify the following monthly average effluent values, exceedances, and points for TSS:

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit >10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	30	27	7	1	0	0
February	30	27	9	1	0	0
March	30	27	7	1	0	0
April	30	27	7	1	0	0
May	30	27	6	1	0	0
June	30	27	6	1	0	0
July	30	27	11	1	0	0
August	30	27	10	1	0	0
September	30	27	8	1	0	0
October	30	27	6	1	0	0
November	30	27	9	1	0	0
December	30	27	12	1	0	0

\* Equals limit if limit is <= 10

Months of Discharge/yr	12		
Points per each exceedance with 12 months of discharge:		7	3
Exceedances		0	0
Points		0	0
Total Number of Points			0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is  $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

N/A

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
6/1/2016 2015

## Effluent Quality and Plant Performance (Phosphorus)

### 1. Effluent Phosphorus Results

#### 1.1 Verify the following monthly average effluent values, exceedances, and points for Phosphorus

Outfall No. 001	Monthly Average phosphorus Limit (mg/L)	Effluent Monthly Average phosphorus (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance
January	1	0.8	1	0
February	1	0.7	1	0
March	1	0.6	1	0
April	1	0.5	1	0
May	1	0.7	1	0
June	1	0.5	1	0
July	1	0.7	1	0
August	1	0.6	1	0
September	1	0.7	1	0
October	1	0.5	1	0
November	1	0.5	1	0
December	1	0.5	1	0
Months of Discharge/yr			12	
Points per each exceedance with 12 months of discharge:				10
Exceedances				0
Total Number of Points				0

0

NOTE: For systems that discharge intermittently to waters of the state, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is  $12/6 = 2.0$

#### 1.2 If any violations occurred, what action was taken to regain compliance?

N/A

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
6/1/2016 2015

## Biosolids Quality and Management

### 1. Biosolids Use/Disposal

1.1 How did you use or dispose of your biosolids? (Check all that apply)

- Land applied under your permit  
 Publicly Distributed Exceptional Quality Biosolids  
 Hauled to another permitted facility  
 Landfilled  
 Incinerated  
 Other

NOTE: If you did not remove biosolids from your system, please describe your system type such as lagoons, reed beds, recirculating sand filters, etc.

1.1.1 If you checked Other, please describe:

### 3. Biosolids Metals

Number of biosolids outfalls in your WPDES permit:

3.1 For each outfall tested, verify the biosolids metal quality values for your facility during the last calendar year.

#### Outfall No. 002 - Liquid Sludge

Parameter	80% of Limit	H.Q. Limit	Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic		41	75														0	0
Cadmium		39	85														0	0
Copper		1500	4300														0	0
Lead		300	840														0	0
Mercury		17	57														0	0
Molybdenum	60		75													0		0
Nickel	336		420													0		0
Selenium	80		100													0		0
Zinc		2800	7500														0	0

#### Outfall No. 003 - Cake Sludge

Parameter	80% of Limit	H.Q. Limit	Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic		41	75			3.3							<2.6				0	0
Cadmium		39	85			.95							1.1				0	0
Copper		1500	4300			390							550				0	0
Lead		300	840			17							24				0	0
Mercury		17	57			.58							2.1				0	0
Molybdenum	60		75			10							13			0		0
Nickel	336		420			16							23			0		0
Selenium	80		100			5.9							4.8			0		0
Zinc		2800	7500			680							1000				0	0

3.1.1 Number of times any of the metals exceeded the high quality limits OR 80% of the limit for molybdenum, nickel, or selenium = 0

Exceedence Points

- 0 (0 Points)
- 1-2 (10 Points)
- > 2 (15 Points)

3.1.2 If you exceeded the high quality limits, did you cumulatively track the metals loading at each land application site? (check applicable box)

- Yes

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
6/1/2016 2015

<ul style="list-style-type: none"> <li>○ No (10 points)</li> <li>● N/A - Did not exceed limits or no HQ limit applies (0 points)</li> <li>○ N/A - Did not land apply biosolids until limit was met (0 points)</li> </ul> <p>3.1.3 Number of times any of the metals exceeded the ceiling limits = 0 Exceedence Points</p> <ul style="list-style-type: none"> <li>● 0 (0 Points)</li> <li>○ 1 (10 Points)</li> <li>○ &gt; 1 (15 Points)</li> </ul> <p>3.1.4 Were biosolids land applied which exceeded the ceiling limit?</p> <ul style="list-style-type: none"> <li>○ Yes (20 Points)</li> <li>● No (0 Points)</li> </ul> <p>3.1.5 If any metal limit (high quality or ceiling) was exceeded at any time, what action was taken? Has the source of the metals been identified?</p> <div style="border: 1px solid black; padding: 2px; width: fit-content;">N/A</div>	0
--	---

<p>4. Pathogen Control (per outfall):</p> <p>4.1 Verify the following information. If any information is incorrect, Contact Us.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Outfall Number:</td><td style="text-align: center;">003</td></tr> <tr><td>Biosolids Class:</td><td style="text-align: center;">B</td></tr> <tr><td>Bacteria Type and Limit:</td><td style="text-align: center;">F</td></tr> <tr><td>Sample Dates:</td><td>01/01/2015 - 12/31/2015</td></tr> <tr><td>Density:</td><td>150</td></tr> <tr><td>Sample Concentration Amount:</td><td>CFU/G TS</td></tr> <tr><td>Requirement Met:</td><td>Yes</td></tr> <tr><td>Land Applied:</td><td>Yes</td></tr> <tr><td>Process:</td><td>ANAER</td></tr> <tr><td>Process Description:</td><td>Mesophylic digestion followed by sludge drying beds.</td></tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Outfall Number:</td><td style="text-align: center;">003</td></tr> <tr><td>Biosolids Class:</td><td style="text-align: center;">B</td></tr> <tr><td>Bacteria Type and Limit:</td><td style="text-align: center;">F</td></tr> <tr><td>Sample Dates:</td><td>04/01/2015 - 12/31/2015</td></tr> <tr><td>Density:</td><td>51,000</td></tr> <tr><td>Sample Concentration Amount:</td><td>CFU/G TS</td></tr> <tr><td>Requirement Met:</td><td>Yes</td></tr> <tr><td>Land Applied:</td><td>No</td></tr> <tr><td>Process:</td><td>ANAER</td></tr> <tr><td>Process Description:</td><td>The sludge is anaerobically digested around 97F for around 60 days then dried in sludge beds.</td></tr> </table> <p>4.2 If exceeded Class B limit or did not meet the process criteria at the time of land application.</p> <p>4.2.1 Was the limit exceeded or the process criteria not met at the time of land application?</p> <ul style="list-style-type: none"> <li>○ Yes (40 Points)</li> <li>● No</li> </ul> <p>If yes, what action was taken?</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Outfall Number:	003	Biosolids Class:	B	Bacteria Type and Limit:	F	Sample Dates:	01/01/2015 - 12/31/2015	Density:	150	Sample Concentration Amount:	CFU/G TS	Requirement Met:	Yes	Land Applied:	Yes	Process:	ANAER	Process Description:	Mesophylic digestion followed by sludge drying beds.	Outfall Number:	003	Biosolids Class:	B	Bacteria Type and Limit:	F	Sample Dates:	04/01/2015 - 12/31/2015	Density:	51,000	Sample Concentration Amount:	CFU/G TS	Requirement Met:	Yes	Land Applied:	No	Process:	ANAER	Process Description:	The sludge is anaerobically digested around 97F for around 60 days then dried in sludge beds.	0
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Process Description:	The sludge is anaerobically digested around 97F for around 60 days then dried in sludge beds.																																								

5. Vector Attraction Reduction (per outfall):	
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# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
6/1/2016 2015

5.1 Verify the following information. If any of the information is incorrect, Contact Us.		0
Outfall Number:	003	
Method Date:	12/31/2015	
Option Used To Satisfy Requirement:	INC	
Requirement Met:	Yes	
Land Applied:	Yes	
Limit (if applicable):		
Results (if applicable):		
Outfall Number:	003	
Method Date:	12/31/2015	
Option Used To Satisfy Requirement:	INC	
Requirement Met:	Yes	
Land Applied:	No	
Limit (if applicable):		
Results (if applicable):		
5.2 Was the limit exceeded or the process criteria not met at the time of land application?		
<input type="radio"/> Yes (40 Points) <input checked="" type="radio"/> No If yes, what action was taken? <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>		
6. Biosolids Storage		
6.1 How many days of actual, current biosolids storage capacity did your wastewater treatment facility have either on-site or off-site?		
<input checked="" type="radio"/> >= 180 days (0 Points) <input type="radio"/> 150 - 179 days (10 Points) <input type="radio"/> 120 - 149 days (20 Points) <input type="radio"/> 90 - 119 days (30 Points) <input type="radio"/> < 90 days (40 Points) <input type="radio"/> N/A (0 Points) 6.2 If you checked N/A above, explain why. <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>		
7. Issues		
7.1 Describe any outstanding biosolids issues with treatment, use or overall management:		
<div style="border: 1px solid black; padding: 5px;">N/A</div>		

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

# Compliance Maintenance Annual Report

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Last Updated: Reporting For:  
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## Staffing and Preventative Maintenance (All Treatment Plants)

<p>1. Plant Staffing</p> <p>1.1 Was your wastewater treatment plant adequately staffed last year?</p> <ul style="list-style-type: none"><li><input checked="" type="radio"/> Yes</li><li><input type="radio"/> No</li></ul> <p>If No, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>Could use more help/staff for:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>1.2 Did your wastewater staff have adequate time to properly operate and maintain the plant and fulfill all wastewater management tasks including recordkeeping?</p> <ul style="list-style-type: none"><li><input checked="" type="radio"/> Yes</li><li><input type="radio"/> No</li></ul> <p>If No, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
<p>2. Preventative Maintenance</p> <p>2.1 Did your plant have a documented AND implemented plan for preventative maintenance on major equipment items?</p> <ul style="list-style-type: none"><li><input checked="" type="radio"/> Yes (Continue with question 2)</li><li><input type="radio"/> No (40 points)</li></ul> <p>If No, please explain, then go to question 3:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>2.2 Did this preventative maintenance program depict frequency of intervals, types of lubrication, and other tasks necessary for each piece of equipment?</p> <ul style="list-style-type: none"><li><input checked="" type="radio"/> Yes</li><li><input type="radio"/> No (10 points)</li></ul> <p>2.3 Were these preventative maintenance tasks, as well as major equipment repairs, recorded and filed so future maintenance problems can be assessed properly?</p> <ul style="list-style-type: none"><li><input checked="" type="radio"/> Yes<ul style="list-style-type: none"><li><input type="radio"/> Paper file system</li><li><input checked="" type="radio"/> Computer system</li><li><input type="radio"/> Both paper and computer system</li></ul></li><li><input type="radio"/> No (10 points)</li></ul>	0
<p>3. O&amp;M Manual</p> <p>3.1 Does your plant have a detailed O&amp;M Manual that can be used as a reference when needed?</p> <ul style="list-style-type: none"><li><input checked="" type="radio"/> Yes</li><li><input type="radio"/> No</li></ul>	
<p>4. Overall Maintenance /Repairs</p> <p>4.1 Rate the overall maintenance of your wastewater plant.</p> <ul style="list-style-type: none"><li><input checked="" type="radio"/> Excellent</li><li><input type="radio"/> Very good</li><li><input type="radio"/> Good</li><li><input type="radio"/> Fair</li><li><input type="radio"/> Poor</li></ul> <p>Describe your rating:</p>	

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All plant structures are site visited daily. Operators are trained to be alert when entering rooms and when inspecting equipment not only by site but to listen and feel for vibrations and etc. that may indicate a problem starting. Maintenance is scheduled and performed by staff or outside vendors as needed as soon as practical when a problem arises.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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## Operator Certification and Education

<p>1. Operator-In-Charge</p> <p>1.1 Did you have a designated operator-in-charge during the report year?</p> <ul style="list-style-type: none"> <li>● Yes (0 points)</li> <li>○ No (20 points)</li> </ul> <p>Name: <input style="width: 150px;" type="text" value="Dean Falkner"/></p> <p>Certification No: <input style="width: 150px;" type="text" value="05521"/></p>	0																																																																																								
<p>2. Certification Requirements</p> <p>2.1 In accordance with Chapter NR 114.56 and 114.57, Wisconsin Administrative Code, what level and subclass(es) were required for the operator-in-charge (OIC) to operate the wastewater treatment plant and what level and subclass(es) were held by the operator-in-charge?</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2">Sub Class</th> <th rowspan="2">SubClass Description</th> <th colspan="2">WWTP</th> <th colspan="2">OIC</th> </tr> <tr> <th>Advanced</th> <th>OIT</th> <th>Basic</th> <th>Advanced</th> </tr> </thead> <tbody> <tr><td>A1</td><td>Suspended Growth Processes</td><td>X</td><td></td><td></td><td>X</td></tr> <tr><td>A2</td><td>Attached Growth Processes</td><td></td><td></td><td></td><td>X</td></tr> <tr><td>A3</td><td>Recirculating Media Filters</td><td></td><td></td><td></td><td></td></tr> <tr><td>A4</td><td>Ponds, Lagoons and Natural</td><td></td><td></td><td></td><td></td></tr> <tr><td>A5</td><td>Anaerobic Treatment Of Liquid</td><td></td><td></td><td></td><td></td></tr> <tr><td>B</td><td>Solids Separation</td><td>X</td><td></td><td></td><td>X</td></tr> <tr><td>C</td><td>Biological Solids/Sludges</td><td>X</td><td></td><td></td><td>X</td></tr> <tr><td>P</td><td>Total Phosphorus</td><td>X</td><td></td><td></td><td>X</td></tr> <tr><td>N</td><td>Total Nitrogen</td><td></td><td></td><td></td><td></td></tr> <tr><td>D</td><td>Disinfection</td><td>X</td><td></td><td></td><td>X</td></tr> <tr><td>L</td><td>Laboratory</td><td>X</td><td></td><td></td><td>X</td></tr> <tr><td>U</td><td>Unique Treatment Systems</td><td></td><td></td><td></td><td></td></tr> <tr><td>SS</td><td>Sanitary Sewage Collection</td><td>X</td><td>NA</td><td>NA</td><td>NA</td></tr> </tbody> </table> <p>2.2 Was the operator-in-charge certified at the appropriate level and subclass(es) to operate this plant? (Note: Certification in subclass SS, N and A5 not required in 2015 - 2016; subclass SS is basic level only.)</p> <ul style="list-style-type: none"> <li>● Yes (0 points)</li> <li>○ No (20 points)</li> </ul>	Sub Class	SubClass Description	WWTP		OIC		Advanced	OIT	Basic	Advanced	A1	Suspended Growth Processes	X			X	A2	Attached Growth Processes				X	A3	Recirculating Media Filters					A4	Ponds, Lagoons and Natural					A5	Anaerobic Treatment Of Liquid					B	Solids Separation	X			X	C	Biological Solids/Sludges	X			X	P	Total Phosphorus	X			X	N	Total Nitrogen					D	Disinfection	X			X	L	Laboratory	X			X	U	Unique Treatment Systems					SS	Sanitary Sewage Collection	X	NA	NA	NA	0
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<p>3. Succession Planning</p> <p>3.1 In the event of the loss of your designated operator-in-charge, did you have a contingency plan to ensure the continued proper operation and maintenance of the plant that includes one or more of the following options (check all that apply)?</p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> One or more additional certified operators on staff</li> <li><input type="checkbox"/> An arrangement with another certified operator</li> <li><input type="checkbox"/> An arrangement with another community with a certified operator</li> <li><input type="checkbox"/> An operator on staff who has an operator-in-training certificate for your plant and is expected to be certified within one year</li> <li><input type="checkbox"/> A consultant to serve as your certified operator</li> <li><input type="checkbox"/> None of the above (20 points)</li> </ul> <p>If "None of the above" is selected, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	0																																																																																								
<p>4. Continuing Education Credits</p> <p>4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates?</p> <p>OIT and Basic Certification:</p>																																																																																									

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<ul style="list-style-type: none"><li>○ Averaging 6 or more CECs per year.</li><li>○ Averaging less than 6 CECs per year.</li></ul> Advanced Certification: <ul style="list-style-type: none"><li>● Averaging 8 or more CECs per year.</li><li>○ Averaging less than 8 CECs per year.</li></ul>	
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Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

# Compliance Maintenance Annual Report

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6/1/2016 2015

## Financial Management

<p>1. Provider of Financial Information</p> <p>Name: <input style="width: 150px;" type="text" value="Diana Doherty"/></p> <p>Telephone: <input style="width: 150px;" type="text" value="262-363-6421"/> (XXX) XXX-XXXX</p> <p>E-Mail Address (optional): <input style="width: 300px;" type="text" value="ddoherty@villageofmukwonago.com"/></p>																									
<p>2. Treatment Works Operating Revenues</p> <p>2.1 Are User Charges or other revenues sufficient to cover O&amp;M expenses for your wastewater treatment plant AND/OR collection system ?</p> <p><input checked="" type="radio"/> Yes (0 points)</p> <p><input type="radio"/> No (40 points)</p> <p>If No, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?</p> <p>Year: <input style="width: 80px;" type="text" value="2015"/></p> <p><input checked="" type="radio"/> 0-2 years ago (0 points)</p> <p><input type="radio"/> 3 or more years ago (20 points)</p> <p><input type="radio"/> N/A (private facility)</p> <p>2.3 Did you have a special account (e.g., CWFP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?</p> <p><input checked="" type="radio"/> Yes (0 points)</p> <p><input type="radio"/> No (40 points)</p>	0																								
<p>REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]</p>																									
<p>3. Equipment Replacement Funds</p> <p>3.1 When was the Equipment Replacement Fund last reviewed and/or revised?</p> <p>Year: <input style="width: 80px;" type="text" value="2015"/></p> <p><input checked="" type="radio"/> 1-2 years ago (0 points)</p> <p><input type="radio"/> 3 or more years ago (20 points)</p> <p><input type="radio"/> N/A</p> <p>If N/A, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>																									
<p>3.2 Equipment Replacement Fund Activity</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">3.2.1 Ending Balance Reported on Last Year's CMAR</td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 5%; text-align: center;">\$</td> <td style="width: 30%; text-align: right;"><input style="width: 100%;" type="text" value="787,763.13"/></td> </tr> <tr> <td>3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)</td> <td style="text-align: center;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;"><input style="width: 100%;" type="text" value="80,436.00"/></td> </tr> <tr> <td>3.2.3 Adjusted January 1st Beginning Balance</td> <td></td> <td style="text-align: center;">\$</td> <td style="text-align: right;"><input style="width: 100%;" type="text" value="707,327.13"/></td> </tr> <tr> <td>3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)</td> <td style="text-align: center;">+</td> <td style="text-align: center;">\$</td> <td style="text-align: right;"><input style="width: 100%;" type="text" value="2,347.95"/></td> </tr> <tr> <td>3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*)</td> <td style="text-align: center;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;"><input style="width: 100%;" type="text" value="19,564.00"/></td> </tr> <tr> <td>3.2.6 Ending Balance as of December 31st for CMAR Reporting Year</td> <td></td> <td style="text-align: center;">\$</td> <td style="text-align: right;"><input style="width: 100%;" type="text" value="690,111.08"/></td> </tr> </table>	3.2.1 Ending Balance Reported on Last Year's CMAR	-	\$	<input style="width: 100%;" type="text" value="787,763.13"/>	3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)	-	\$	<input style="width: 100%;" type="text" value="80,436.00"/>	3.2.3 Adjusted January 1st Beginning Balance		\$	<input style="width: 100%;" type="text" value="707,327.13"/>	3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	+	\$	<input style="width: 100%;" type="text" value="2,347.95"/>	3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*)	-	\$	<input style="width: 100%;" type="text" value="19,564.00"/>	3.2.6 Ending Balance as of December 31st for CMAR Reporting Year		\$	<input style="width: 100%;" type="text" value="690,111.08"/>	
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All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

Autoclave - \$5,777, Blower #2 Electric Motor Rebuild - \$3,900, South Final Clarifier Gearbox Rebuild - \$6000, Replace Ferrous Tank Leak Detection System - #3,887, Total of \$19,564

3.3 What amount should be in your Replacement Fund? \$

Please note: If you had a CWFP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the HELP link under Info in the left-side menu.

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?

- Yes
- No

If No, please explain.

0

## 4. Future Planning

4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?

- Yes - If Yes, please provide major project information, if not already listed below.
- No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	Construct a peaking reservoir at the plant.	200000	2018
2	Facility planning for phosphorus treatment limit.	20000	2020

## 5. Financial Management General Comments

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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## Sanitary Sewer Collection Systems

### 1. CMOM Program

1.1 Do you have a Capacity, Management, Operation & Maintenance (CMOM) requirement in your WPDES permit?

Yes

No

1.2 Did you have a documented (written records/files, computer files, video tapes, etc.) sanitary sewer collection system operation & maintenance (O&M) or CMOM program last calendar year?

Yes (Continue with question 1)

No (30 points) (Go to question 2)

1.3 Check the elements listed below that are included in your O&M or CMOM program.

Goals

Describe the specific goals you have for your collection system:

To ensure reliable service, the system is cleaned every 5 years with areas with roots annually. Dead end mains are also flushed annually. During wet period we monitor for infiltration and televising problem areas.

Organization

Do you have the following written organizational elements (check only those that apply)?

Ownership and governing body description

Organizational chart

Personnel and position descriptions

Internal communication procedures

Public information and education program

Legal Authority

Do you have the legal authority for the following (check only those that apply)?

Sewer use ordinance Last Revised Date (MM/DD/YYYY) 2004-06-08

Pretreatment/industrial control Programs

Fat, oil and grease control

Illicit discharges (commercial, industrial)

Private property clear water (sump pumps, roof or foundation drains, etc.)

Private lateral inspections/repairs

Service and management agreements

Maintenance Activities (provide details in question 2)

Design and Performance Provisions

How do you ensure that your sewer system is designed and constructed properly?

State plumbing code

DNR NR 110 standards

Local municipal code requirements

Construction, inspection, and testing

Others:

Overflow Emergency Response Plan:

Does your emergency response capability include (check only those that apply)?

Alarm system and routine testing

Emergency equipment

Emergency procedures

Communications/notifications (DNR, internal, public, media, etc.)

Capacity Assurance:

How well do you know your sewer system? Do you have the following?

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- Current and up-to-date sewer map
- Sewer system plans and specifications
- Manhole location map
- Lift station pump and wet well capacity information
- Lift station O&M manuals

Within your sewer system have you identified the following?

- Areas with flat sewers
- Areas with surcharging
- Areas with bottlenecks or constrictions
- Areas with chronic basement backups or SSOs
- Areas with excess debris, solids, or grease accumulation
- Areas with heavy root growth
- Areas with excessive infiltration/inflow (I/I)
- Sewers with severe defects that affect flow capacity
- Adequacy of capacity for new connections
- Lift station capacity and/or pumping problems
- Annual Self-Auditing of your O&M/CMOM Program to ensure above components are being implemented, evaluated, and re-prioritized as needed
- Special Studies Last Year (check only those that apply):
  - Infiltration/Inflow (I/I) Analysis
  - Sewer System Evaluation Survey (SSES)
  - Sewer Evaluation and Capacity Management Plan (SECAP)
  - Lift Station Evaluation Report
  - Others:

0

Inspected manholes during wet periods to identify and later repair leaks at manholes resulting from inflow.

## 2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	<input type="text" value="20"/>	% of system/year
Root removal	<input type="text" value="1"/>	% of system/year
Flow monitoring	<input type="text" value="0"/>	% of system/year
Smoke testing	<input type="text" value="0"/>	% of system/year
Sewer line televising	<input type="text" value="20"/>	% of system/year
Manhole inspections	<input type="text" value="10"/>	% of system/year
Lift station O&M	<input type="text" value="6"/>	# per L.S./year
Manhole rehabilitation	<input type="text" value="1"/>	% of manholes rehabbed
Mainline rehabilitation	<input type="text" value="1"/>	% of sewer lines rehabbed
Private sewer inspections	<input type="text" value="0"/>	% of system/year
Private sewer I/I removal	<input type="text" value="0"/>	% of private services

Please include additional comments about your sanitary sewer collection system below:

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Lift stations are traced with scada to identify any operational problems and cleaned as needed. Cleaning length does not include dead end flushing or annual root cutting operations.

### 3. Performance Indicators

#### 3.1 Provide the following collection system and flow information for the past year.

24.25	Total actual amount of precipitation last year in inches
31	Annual average precipitation (for your location)
43	Miles of sanitary sewer
4	Number of lift stations
0	Number of lift station failures
0	Number of sewer pipe failures
0	Number of basement backup occurrences
7	Number of complaints
.828	Average daily flow in MGD (if available)
1.770	Peak monthly flow in MGD (if available)
	Peak hourly flow in MGD (if available)

#### 3.2 Performance ratios for the past year:

0.00	Lift station failures (failures/year)
0.00	Sewer pipe failures (pipe failures/sewer mile/yr)
0.00	Sanitary sewer overflows (number/sewer mile/yr)
0.00	Basement backups (number/sewer mile)
0.16	Complaints (number/sewer mile)
2.1	Peaking factor ratio (Peak Monthly: Annual Daily Avg)
0.0	Peaking factor ratio (Peak Hourly: Annual Daily Avg)

### 4. Overflows

#### LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OFERFLOWS REPORTED \*\*

Date	Location	Cause	Estimated Volume (MG)
None reported			

\*\* If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

### 5. Infiltration / Inflow (I/I)

#### 5.1 Was infiltration/inflow (I/I) significant in your community last year?

Yes

No

If Yes, please describe:

#### 5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

Yes

No

If Yes, please describe:

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5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

Manhole inspections during wet periods,

5.4 What is being done to address infiltration/inflow in your collection system?

More manhole inspections and sealing of leaks as found.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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## Grading Summary

WPDES No: 0020265

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Influent	A	4	3	12
BOD/CBOD	A	4	10	40
TSS	A	4	5	20
Phosphorus	A	4	3	12
Biosolids	A	4	5	20
Staffing/PM	A	4	1	4
OpCert	A	4	1	4
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			32	128
GRADE POINT AVERAGE (GPA) = 4.00				

### Notes:

- A = Voluntary Range (Response Optional)
- B = Voluntary Range (Response Optional)
- C = Recommendation Range (Response Required)
- D = Action Range (Response Required)
- F = Action Range (Response Required)

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## Resolution or Owner's Statement

Name of Governing

Body or Owner:

Village of Mukwonago

Date of Resolution or

Action Taken:

Resolution Number:

Date of Submittal:

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Influent Flow and Loadings: Grade = A

No action applicable.

Effluent Quality: BOD: Grade = A

No action applicable

Effluent Quality: TSS: Grade = A

No action applicable.

Effluent Quality: Phosphorus: Grade = A

No action applicable,

Facility is ongoing with it's investigation to achieve compliance with the water quality standard Of 0.100 mg/l phosphorus.

Biosolids Quality and Management: Grade = A

No action applicable.

Staffing: Grade = A

No action applicable.

Operator Certification: Grade = A

No action applicable.

Financial Management: Grade = A

No action applicable.

Collection Systems: Grade = A

(Regardless of grade, response required for Collection Systems if SSOs were reported)

No action applicable.

Will continue televising program, spot main repairs and manhole repairs.

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. = 4.00

## Vehicle Report For April 2016

Vehicle	Odometer Readings		Total	Gasoline		Oil
	April 30	April 1		Gallons	Type	Quarts
<b>Water Department</b>						
2007 Pickup	67093	66511	582	24.9	(U)	0
2015 Pickup	4624	3992	632	90.2	(U)	0
2011 Pickup	27336	27011	325	31.5	(U)	0
<b>Sewer Department</b>						
2015 Pickup	2432	1978	364	75.5	(U)	0
2004 Jetter	4875	4852	23	0.0	(D)	0
<b>Inspections Department</b>						
1999 Explorer	104459	104327	132	9.0	(U)	0
2014 Captiva	33450	33140	310	14.0	(U)	0
<b>Department of Public Works</b>						
1997 Pickup	12406	123782	279	26.0	(U)	0
2009 Pickup	47308	46733	575	32.0	(U)	0
16 Int. Dump L	1849	1851	0	0.0	(D)	0
2005 Ford Arieal	37153	37143	10	0.0	(D)	0
2009 Pickup	56665	56124	541	28.0	(U)	0
1999 Dump	22940	22933	7	0.0	(D)	0
2008 Dump	15000	14909	91	30.0	(D)	0
2010 Dump	12527	12527	0	0.0	(D)	0
1999 1 Ton	89514	89278	236	27.0	(U)	0
12 Sweeper	9601	9574	27	49.0	(D)	0
16 Int. Dump R	1646	1622	24	0.0	(D)	0
2002 Pickup	78500	78261	239	27.0	(U)	0
1991 Ford Boom	102154	102153	1	0.0	(U)	0
2005 Sterling	21109	21092	17	0.0	(D)	0

## **Village of Mukwonago Monthly Status Report – Engineering**

March 19 , 2016 to April 15, 2016

### **Miscellaneous Items**

#### **Project Number 12-00000.100**

1. CTH NN crosswalks (\$77.50).
2. Development Meeting and Department Head Meeting (\$1,338.02).
3. Develop sex offender map (\$203.75).
4. Contact Walworth County to set up updates to keep parcel data current (\$273.75).
5. Determine Fairwinds Utility Asset Values (\$161.40).
6. Start and stop on Jefferson Street project (\$105.00).
7. Miscellaneous Development Related Calls (\$288.75).
8. Respond to County/DNR requests to improve CTH NN Storm Water Pond (\$78.75).
9. Budget cost breakdown per Department (\$553.75).
10. Monthly Status Report (\$58.00).

### **SCADA Service Work**

#### **Project Number 12-92041.479**

1. SCADA system technical support: Upgrade alarms controls for Fox River and River Park Lift Stations. Well 4 PLC replacement labor and expenses. RM purchased the hardware from Holt Electric. Programming and installation of the new PLC processor at Well 4.

### **Fairwinds Subdivision**

#### **Project Number 12-92097.303**

1. Erosion control inspections and reports.
2. Review of revisions to sequence.

### **Minor Estates Addition #4**

#### **Project Number 12-92104.104**

1. Potential purchaser due diligence questions and responses.

### **Orchards of Mukwonago**

#### **Project Number 12-92113.102**

1. Resolution of driveway questions.
2. Letter of Credit review.
3. Developer Agreement review.
4. Preconstruction conference agenda.

**Orchards of Mukwonago**  
**Project Number 12-92113.302**

1. Preconstruction coordination.
2. Letter of Credit review and discussions.
3. Reviewing change requests.

**Chapman Farm**  
**Project Number 12-92136.201**

1. Design survey.

**Premier Woods Subdivision Development**  
**Project Number 12-10016.300**

1. Erosion control inspections and reports.
2. Determine status of water main tests.
3. Request electronic drawings for Premier.

**Lynch/Horter – Site Evaluation**  
**Project Number 12-10023.101**

1. Estimates for burying electric lines.

**Lynch/Horter – Gateway**  
**Project Number 12-10026.101**

1. Erosion control inspections and reports.

**Aldi at Wolf Run and Maple**  
**Project Number 12-10027.100**

1. Erosion control inspection and report.

**GIS Services**  
**Project Number 12-10032.216**

1. Training Public Works Staff on use of Sign Tool.

**River Park Lift Station Generator Building**  
**Project Number 12-10039.200**

1. Field start up, testing, and punch list development, along with Contractor Pay Applications.

**CTH NN Trail and Crosswalks  
Project Number 12-10040.200**

1. Update construction cost estimate for Finance Director.

**CTH NN Water Main Relay and Utility Adjustment  
Project Number 12-10049.200**

1. Review of County plans for utility conflicts based on County's multiple design changes.
2. Meeting with County about conflicts and plans to eliminate conflicts.
3. County detour review and coordination.
4. County Storm Water review.

**CTH NN Water Main Relay and Utility Adjustment  
Project Number 12-10049.201**

1. Bidding.
2. Addendum No. 1
3. Award of contracts.

**Oral and Maxiofacial Surgery Associates Review  
Project Number 12-10051.200**

1. Review of second submittal.

**Forward Dental  
Project Number 12-10053.100**

1. Meeting to discuss requirements.
2. Erosion control review.

## **Village of Mukwonago Monthly Status Report – Engineering**

April 16, 2016 to May 13, 2016

### **Miscellaneous Items**

#### **Project Number 12-00000.100**

1. Project budget estimates and breakdowns by Department (\$598.75).
2. Attend Department Head and Development Meeting (\$369.27).
3. Prepare/provide maps per B. Kaniewski's request for Zoning, Land Use, Comprehensive Plan, and Boundary Exhibits (\$1,121.10).
4. Attend Strategic Planning Session (\$620.00).
5. Assist Village with Storm Water Permit Audit preparation (\$1,075.00).
6. Village Storm Water Ordinance update (\$528.00).

### **SCADA Service Work**

#### **Project Number 12-92041.479**

1. SCADA system technical support: Install and configure a new alarm dialer modem in the SCADA computer at WWTF to replace the internal modem which has been failing intermittently. Activated backup alarm dialer output for any unacknowledged alarm after 45 minutes. Cleaned up phantom alarm issues in the SCADA application. Observed a plant generator test and subsequent SCADA system event and alarm traffic. No unexpected events were observed.

### **Storm Water Utility District No. 1**

#### **Project Number 12-92082.205**

1. Review WisDOT correspondence.
2. Meet with WisDOT.
3. Obtain signal design proposal.

### **Storm Water Utility District No. 1**

#### **Project Number 12-92082.206**

1. Layout service options and exhibits to serve Northern DeBack property.

### **Fairwinds Subdivision**

#### **Project Number 12-92097.100**

1. Review and respond to Bielinski desire to move to new phase of development.

**Fairwinds Subdivision**  
**Project Number 12-92097.303**

1. Erosion control inspections and reports.
2. Review of revisions to sequence.

**Orchards of Mukwonago Subdivision**  
**Project Number 12-92113.302**

1. Construction review of sanitary sewer, water main, and storm sewer.
2. Review questions from construction.
3. Review and discussions of changes proposed.
4. Erosion control inspections and reports.

**Chapman Farm**  
**Project Number 12-92136.201**

1. Survey work and drafting project set up.
2. Typical section and roadway design layout.

**NR216 Storm Water Report**  
**Project Number 12-92171.104**

1. Storm Water Ordinance review and DNR Audit Prep preparations.

**Premier Woods Subdivision Development**  
**Project Number 12-10016.100**

1. Development review Phase II.
2. Meet with Staff and Developer.

**River Park Lift Station Generator Building**  
**Project Number 12-10039.200**

1. Final project invoice and covers punch list clean up, along with Final Contractor Pay Application administration.

**Thiesen Quick Lube**  
**Project Number 12-10043.100**

1. Review and coordination of review comments from Village Staff.
2. Review letter to Architect

**CTH NN Water Main Relay and Utility Adjustment  
Project Number 12-10049.200**

1. County Storm Water review.
2. Review of low bidder for County's project.

**CTH NN Water Main Relay and Utility Adjustment  
Project Number 12-10049.201**

1. Permit inquiries and discussions with WDNR Staff.
2. Preconstruction Conference.

**CTH NN Water Main Relay and Utility Adjustment  
Project Number 12-10049.300**

1. Meetings and notifications to stakeholders.
2. Contract coordination.
3. Preconstruction Conference.
4. Review of submittals.
5. Field visit to examine existing water main location.
6. Access and traffic control monitoring.
7. Construction review.
8. Erosion control inspections.
9. Survey staking.

**Oral and Maxiofacial Surgery Associates Review  
Project Number 12-10051.100**

1. Review correspondence/email from Planner/Developer.

**Edgewood Apartments Development  
Project Number 12-10057.100**

1. Meet with Warren Hanson to discuss potential options to develop land.

**St. James Development  
Project Number 12-10058.100**

1. Ongoing sewer monitoring and maintenance.



**Holz Parkway Multi Use Trail  
Project Number 12-10059.200**

1. Coordination with Dave Meyer to complete wetland delineation.
2. Prepare exhibit for wetland delineation boundaries.
3. Contact property owners to obtain permission to access their lands to complete wetland delineation.

**Chapman Lot 4 CSM  
Project Number 12-10060.100**

1. CSM Review.