

Village of Mukwonago  
**REGULAR VILLAGE BOARD MEETING**  
Notice of Meeting and Agenda  
**Tuesday, June 21, 2016**

Time: **6:30 p.m.**  
Place: **Mukwonago Municipal Building/Board Room, 440 River Crest Court**

1. Call to Order

2. Roll Call

3. Pledge of Allegiance

4. Comments from the Public

*The purpose of this section is to allow the non-elected general public the opportunity to address the Board on any subject of concern that is not the topic of a current or previous Public Hearing before the Village Board. If you wish to be heard, the Village Board asks that you begin by stating your name and address, speak for no more than three minutes and attempt to avoid duplication. Each person speaking must sign the Comments from the Public Appearance sign-in sheet before speaking. The sign-in sheet is available on the table located at the back of the room. The Board will only receive comments during Public Comment. The Public Comment portion of the meeting is scheduled for a total of 15 minutes in length but will end sooner if the Village President has determined that there is no one else present who still wishes to speak.*

5. Consent Agenda

*All items listed are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a Board member so requests, in which event the item will be removed from the Consent agenda and be considered on the regular agenda.*

- A. Approval of minutes for the May 17, 2016 regular meeting and June 7 and 13, 2016 special meetings
- B. Approval of 2015-16 Operators License for Shannon V. Schmidt
- C. Approval of 2016-17 Operators Licenses pursuant to the list dated 6-15-16
- D. Approval of Vouchers payable batches:
  - 1) M-5-2016-1 \$292,372.77
  - 2) AP-6-2016-1 \$420,529.86
- E. Acceptance of the 2015 Financial Audit Report
- F. Adoption of **Resolution 2016-027**: A Resolution Amending the 2016 Adopted Budgets for the General Fund
- G. Adoption of **Resolution 2016-028**: A Resolution Amending the 2016 Adopted Budgets for the Capital Equipment Fund
- H. Approval of 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
- I. Approval to authorize staff to send out request for proposals to various firms to conduct an update to the Comprehensive Outdoor Recreation Plan
- J. Granting of 2016-17 Renewal Class B Fermented Malt Beverage and Class C Wine Licenses to:
  - 1) Mario's Natural Roman Pizza Inc. (Charlene A. Edwards-Reitman – Agent), 225 Bay View Rd. #500, d/b/a Mario's Pizza
  - 2) Wild Flower Café LLC (Jefte Galvan – Agent), 1015 CTH NN E, d/b/a Wild Flower Café

- K. Adoption of **Resolution 2016-029**: A Resolution to Amend Parking Limitations for the Village of Mukwonago
- L. Approval of the request by Diane Mueller for a refund of the sewer portion of the utility bill in the amount of \$825.30 for the property located at 527 Bay St. due to a leak where the water did not enter the sanitary sewer system
- M. Approval of the 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, contingent upon the letter of credit being extended to at least July of 2017 and that renewed letter of credit is backed up by new construction quotes
- N. Approval of the We Energies Non-standard street lighting agreement, Option B, for Orchards Add #2 located at Regees Rd and CTH ES
- O. Approval of the Award of Contract for the 2016 Crack Sealing Project to Fahrner Asphalt Sealers, LLC in the amount of \$78,938
- P. Adoption of **Resolution 2016-030**: A Resolution Approving the Submittal of the Wisconsin Department of Natural Resources NR 208 Compliance Maintenance Annual Report

6. Committee/Commission Reports

*Discussion and Possible Action on the Following Items*

A. Finance Committee

- 1) Recommendation to adopt **Resolution No. 025**: Resolution Authorizing the Issuance and Sale of \$3,100,000 General Obligation Promissory Notes, Series 2016a
- 2) Recommendation to adopt **Resolution No. 026**: 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

B. Plan Commission

- 1) Recommendation to adopt **Resolution 2016-031**: Conditional Use Permit for Outside Merchandise Sales, Pam's Fine Wines LLC, 100 Main Street Suite 1, MUKV1976109001
- 2) Recommendation to approve the Site and Architectural Plans for the construction of apartment buildings on the property located at CTH ES and Phantom Woods Rd., known as MUKV2011984, subject to certain conditions as recommended by the Village Planner in the letter dated June 10, 2016 and modified on June 15, 2016
- 3) Recommendation to approve the minor Site Plan for the installation of parking spaces on the property located at 926 Perkins Dr., known as MUKV1969988007, subject to certain conditions as recommended by the Village Planner in the letter dated June 10, 2016 and modified on June 15, 2016
- 4) Recommendation to adopt **Ordinance No. 917**: An Ordinance to Amend Section 62-20 (d) of Chapter 64 of the Village of Mukwonago Municipal Code, Known as the Sign Code, Pertaining to Directional Signs in Manufacturing Zoning Districts

C. Protective Services Committee

- 1) Recommendation to approve the amendment to the Developers Agreement for Lynch Ventures Wolf Run/Certified Survey Map 11223 related to parking on East Wolf Run

D. Judicial Committee

- 1) Recommendation to adopt **Ordinance No. 913**: An Ordinance to Repeal and Recreate Chapter 54, Article VI of the Municipal Code of the Village of Mukwonago Relative to Sex Offender Residency
- 2) Recommendation to approve the 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 to include outdoor seating
- 3) Recommendation to adopt **Ordinance No. 915**: An Ordinance to Amend Section 6-56 (2)b. of the Municipal Code of the Village of Mukwonago to Provide for the Authorization of the Village Clerk to Grant Temporary Class B Beer and Wine Licenses
- 4) Recommendation to uphold the Judicial Committee decision to deny the 2015-16 Applications for Operator's License for Darlene M. Tadych

7. New Business

*Discussion and Possible Action on the Following Items*

A. Village Attorney

- 1) Presentation on purpose of a Community Development Authority (CDA) under Wisconsin Statutes

B. Village Engineer

- 1) **Ordinance No. 916**: An Ordinance to Amend Section 34-110 (d)(1)(a) of the Municipal Code of the Village of Mukwonago Regarding Storm Water Management Plan Requirements and Performance Standards; Specifically Minimum Requirements for Peak Discharge

C. Village President

- 1) Consideration of letter of resignation: Roger Walsh from Economic Development Committee
- 2) Appointment of Economic Development Committee Regular Member for term ending 2017

8. 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 VILLAGE BOARD MEETING** **Tuesday, May 17, 2016**

### **Call to Order**

Village President Fred Winchowky called the meeting to order at 6:30 p.m. located in the Board Room of the Mukwonago Municipal Building, 440 River Crest Ct.

### **Roll Call**

Board Members present: Jay Vermeulen  
Darlene Johnson  
Jim Decker  
Mark Penzkover  
Kelly Klemme  
Ken Werner  
Fred Winchowky, Village President

Also present: Jeff Stien, Fire Chief  
Dan Streit, Police Lieutenant  
Kurt Peot, Engineer  
Diana Doherty, Finance Director  
Bruce Kaniewski, Planner  
John Weidl, Administrator  
Robert Harley, Building Codes Official  
Dave Brown, Utilities Director  
Ron Bittner, Public Works Director  
Steven Braatz, Jr., Clerk-Treasurer

### **Pledge of Allegiance**

The Village Board recited the Pledge of Allegiance.

### **Announcement of closed session**

President Winchowky announced the Board will convene into closed sessions later in the meeting pursuant to Wis. Stat. **§19.85(1)(e)** for discussion of negotiation strategy for a developer agreement for the development of the Sommer property.

### **Comments from the Public**

None.

### **Consent Agenda**

- A. Approval of minutes for the April 19, 2016 regular meeting
- B. Granting of 2015-16 Operator's License to Barbara L. Lloyd
- C. Approval of Vouchers payable batches:
  - 1) M-4-2016-1 \$239,448.08
  - 2) AP-5-2016-1 \$185,383.67
  - 3) AP-5-2016-2 \$164,017.93
  - 4) TAXSET5-2016 \$903,186.00
  - 5) AP-5-2016-3 \$44,833.38
- D. Granting of 2016 Temporary Class B Beer License to CFU John Movrich Lodge 993 on July 9, 2016

- E. Granting of 2016 Temporary Class B Beer Licenses to American Legion Post 375 on June 11-12, July 16-17, August 20-21, and September 10-11, 2016
- F. Adoption of **Resolution 2016-021**: A Resolution Designating Public Depositories and Authorizing Withdrawal of the Village of Mukwonago Monies
- G. Authorization of the use of the sick pay liability account to fund the sick leave payout to Joe Hankovich, Supv of Insp/Zoning Admin, upon retirement
- H. Approval of the Industrial Park Market Feasibility Project Approach Proposal by PLG Consulting
- I. Adoption of **Resolution 2016-022**: A Resolution Amending the 2016 Adopted Budgets for the General Fund
- J. Approval of 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
- K. Granting of the following 2016-17 Renewal Class A Fermented Malt Beverage Licenses:
  - 1) 5 Star Stations, Inc. (Victoria Smith – Agent), 301 Main Street, d/b/a Clark-Mukwonago
  - 2) 5 Star Stations, Inc. (Denise H. Dixon – Agent), 407 South Rochester Street, d/b/a Mukwonago Express Mart
  - 3) 5 Star Stations, Inc. (Robert R. French – Agent), 122 Arrowhead Drive, d/b/a 5 Star BP
  - 4) Genesis Gas, Inc. (Manoj Gupta – Agent), 201 North Rochester Street, d/b/a Village Mini Mart
  - 5) Khasria Two Inc. (Harjinder S. Khasria – Agent), 710 Main Street, d/b/a Village Pumper Two
- L. Granting of the following 2016-17 Renewal Class A Fermented Malt Beverage and Intoxicating Liquors Licenses:
  - 1) 5 Star Stations, Inc. (Denise M. Jones – Agent), 909 Greenwald Court, d/b/a 5 Star Citgo
  - 2) 5 Star Stations, Inc. (Danielle M. Jones – Agent), 1060 North Rochester Street, d/b/a North Star Shell
  - 3) Aldi Inc. (Wisconsin) (John W. Lindstrom – Agent), 111 East Wolf Run, d/b/a Aldi #46
  - 4) Gerald M. Anich, 411 Main Street, d/b/a Anich's Liquor & Beer Store
  - 5) Kwik Trip Inc. (Patrick M. Rice – Agent), 1212 North Rochester Street, d/b/a Kwik Trip #282
  - 6) Ultra Mart Foods, LLC (Patrick T. Groves – Agent), 1010 North Rochester Street, d/b/a Pick'n'Save #6384
  - 7) Wal-Mart Stores East LP (Michael R. Sandelback – Agent), 250 East Wolf Run, d/b/a Wal-Mart #1571
  - 8) Walgreen Co. (Brian Marinello – Agent), 212 N. Rochester St., d/b/a Walgreens #07039
- M. Granting of the following 2016-17 Renewal Class B Fermented Malt Beverage and Reserve Intoxicating Liquors Licenses:
  - 1) Boneyard Pub and Grille, LLC (James F. Jones – Agent), 215 Bay View Road Suite D, d/b/a The Boneyard Pub and Grille
  - 2) DAA Smokehouse LLC (Tina M. O'Bryan – Agent), 325 Bay View Road, Suites D/E, d/b/a David Alan Alan's Smokehouse & Saloon
  - 3) El Pueblo Inc. (Marco Alarcon – Agent), 355 Bay View Road, d/b/a Antigua Real

N. Granting of the following 2016-17 Renewal Class B Fermented Malt Beverage and Intoxicating Liquors Licenses:

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

O. Adoption of **Resolution 2016-023**: Resolution Providing for the Publication, Filing, Inspection, and Adoption of Amendments to Chapter 54 of the Municipal Code of the Village of Mukwonago Relative to Sex Offender Residency

P. Approval of the task order from Ruekert & Mielke for Chapman Farms Boulevard engineering as presented

Motion by Decker/Vermeulen to approve the Consent Agenda as presented carried.

**New Business**

**Engineer**

**Ordinance No. 914**

Motion by Penzkover/Decker to adopt Ordinance No. 914: *An Ordinance to Amend Section 34-100 of the Village of Mukwonago Municipal Code Pertaining to Storm Water Management and Erosion Control* contingent upon Village Attorney approval carried.

**Public Works Director**

**We Energies**

Motion by Penzkover/Johnson to approve the request by We Energies for change/relocation/removal and/or installation of street lights located at CTH NN, STH 83 to R/R in the amount of \$5,435.65 carried.

**Village President**

**Letter of resignation**

Motion by Penzkover/Decker to accept the letter of resignation by Susie Bower from the Economic Development Committee carried.

**Appointment**

Motion by Decker/Johnson to accept the Village President's recommendation and appoint Arnold Fickau as an Economic Development Committee Non-voting Member At-Large for the 2016-2019 term carried.

**Village Board training session**

Motion by Decker/Klemme to set the Village Board training session for June 13, 2016, at 5:30 p.m. carried.

Motion by Decker/Penzkover to convene into closed sessions at 6:41 p.m. pursuant to Wisc. Stat. **§19.85(1)(e)** (*Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session*) for discussion of negotiation strategy for a developer agreement for the development of the Sommer property carried unanimously upon roll call vote. Discussion held in closed session.

Motion by Penzkover/Vermeulen to adjourn closed session and reconvene into open session at 7:36 p.m. pursuant to Wis. Stats. **§19.85(2)** for possible additional discussion and/or action concerning any matter discussed in closed session and/or any unfinished item remaining on the agenda carried unanimously upon roll call vote. No action taken.

**Adjournment**

Meeting adjourned at 7:37 p.m.

Respectfully Submitted,

Steven Braatz, Jr.  
Clerk-Treasurer

## **MINUTES OF THE SPECIAL VILLAGE BOARD MEETING**

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

#### **Call to Order**

Village Clerk-Treasurer Steven Braatz, Jr. called the meeting to order at 7:46 p.m. located in the Board Room of the Mukwonago Municipal Building, 440 River Crest Ct.

#### **Roll Call**

Board Members present: Jay Vermeulen  
Darlene Johnson  
Jim Decker  
Mark Penzkover  
Kelly Klemme  
Ken Werner

Board Member excused: Fred Winchowky, Village President

Also present: John Weidl, Administrator  
Ron Bittner, Public Works Director  
Steven Braatz, Jr., Clerk-Treasurer

#### **New Business**

##### **Special event permit**

Motion by Penzkover/Werner to accept the Health and Recreation Committee recommendation and approve the 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 carried.

##### **2016 Temporary Class B Beer License**

Motion by Decker/Johnson to grant the 2016 Temporary Class B Beer License to Mukwonago Lions Foundation, Inc. on June 16-19, 2016 carried.

#### **Adjournment**

Meeting adjourned at 7:47 p.m.

Respectfully Submitted,

Steven Braatz, Jr.  
Clerk-Treasurer

## **MINUTES OF THE SPECIAL VILLAGE BOARD MEETING Monday, June 13, 2016**

Board Members present: Jay Vermeulen  
Darlene Johnson  
Jim Decker  
Mark Penzkover  
Kelly Klemme  
Ken Werner  
Fred Winchowky, Village President

Also present: Chris Tarr, Board of Building and Zoning Appeals Chairman  
John Beauchamp, Board of Building and Zoning Appeals Member  
Charles Harwood, Board of Building and Zoning Appeals Member  
Jack Dexter, Board of Building and Zoning Appeals Member  
John Meiners, Plan Commissioner  
John Weidl, Administrator  
Diana Doherty, Finance Director  
Robert Harley, Building Codes Official  
Dave Brown, Utilities Director  
Kevin Schmidt, Police Chief  
Ron Bittner, Public Works Director  
Judith Taubert, Deputy Clerk-Treasurer  
Mark Blum, Village Attorney  
Steven Braatz, Jr., Clerk-Treasurer

Attorney Blum and Clerk-Treasurer Braatz presented training on Public Officials' Liability, Roles, Responsibilities, and Authorities of Elected and Appointed Officials, Open Meetings Law, Public Records Law, Ethics, Parliamentary Procedures, Conduct of Village Board members, Public Hearing Procedures, and general Operating Procedures. Discussion only. No actions were taken.

### **Adjournment**

Meeting adjourned at 8:15 p.m.

Respectfully Submitted,

Steven Braatz, Jr.  
Clerk-Treasurer

# 2015-16 Operator's License Report to Village Board for June 21, 2016 Meeting

*Dated 06-16-2016*

<u>Last Name</u>	<u>First Name</u>	<u>M</u>	<u>Business</u>	<u>Disposition of Investigative Check</u>
Schmidt	Shannon	V.	Half-Time Downtown Grille	No Criminal History

**2016-17 Operator's License Report to Village Board for June 17, 2016 Meeting  
Dated 06-15-2016**

<b>Last Name</b>	<b>First Name</b>	<b>M</b>	<b>Business</b>	<b>Disposition of Investigative Check</b>
Adler	Jeffrey	M.	Various	No Criminal History
Alarcon	Ana	E	Antigua Real	No Criminal History
Alarcon	Sonia	A.	Antigua Real	No Criminal History
Anich	John	L.	Anich's Liquor & Beer Store	No Criminal History
Anspach	Brian	A.	Sandy's Miller Time	1 DUI - 2013, Nothing New, OK
Bailey	Rowanna	R.	Wal-Mart	1 Other - 2008, Fine OK
Baksic	Scott	A.	Fork in the Road	No Criminal History
Balasch	Erik	M.	Wal-Mart	No Criminal History
Belman	Julie	A.	Sandy's Miller Time	No Criminal History
Bender	Philip	A.	Pick N Save	No Criminal History
Berkhahn	Brittany	N.	North Star Shell	No Criminal History
Berres	Linda	L.	Pick N Save	No Criminal History
Bilello	Patricia	M.	Walgreens	No Criminal History
Blawat	Wayne	W.	Various	No Criminal History
Bransted	Andrea	N.	North Star Shell	No Criminal History
Brokaw	Patricia	A.	Village Mini Mart	No Criminal History
Butchart	Samantha	R.	Half-Time Downtown Grille	1 Other - 2015, Nothing New, OK
Carlson-Ellsworth	Doreen	A.	Kwik Trip	No Criminal History
Carrillo	Brandon	T.	Mukwonago Express Mart	No Criminal History
Chatterton	Wendy	K.	Kwik Trip	No Criminal History
Christenson	Johanna	K.	Pick N Save	No Criminal History
Cook	Joele	A.	Pick N Save	No Criminal History
Craig	Tammie	J.	Wal-Mart	No Criminal History
Crowbridge	Sara	M.	Kwik Trip	No Criminal History
Cudnohoske	Matthew	A.	Mukwonago Express Mart	No Criminal History
Dahl	Jill	M.	Wal-Mart	No Criminal History
DeLange	Joseph	Q.	Wal-Mart	No Criminal History
DePaul	Jamie	D.	Fork in the Road	No Criminal History
Dlugi	Megan	C.	DAA Smokehouse & Saloon	No Criminal History
Doke	Leslie	M.	Wal-Mart	No Criminal History
Dums	Beth	A.	Anich's Liquor & Beer Store	No Criminal History
Dums	Dena	J.	American Legion Post 375	No Criminal History
Eigenberger	Kimberly	L.	Kwik Trip	1 Other - 2010, Not Related, OK
Ellis	Laura	M.	Summer Festivals	No Criminal History
Emanuele	Daniel	J.	Wal-Mart	1 Misd - 2010, Nothing New, OK
Engen	Thomas	A.	Pick N Save	No Criminal History
Ermer	Tina	E.	Mukwonago Express Mart	No Criminal History
Fisher	Ben	H.	North Star Shell	No Criminal History
Fleischmann	Angelica	R.	5 Star BP	No Criminal History
Fleury	Lindsey	E.	Fork in the Road	No Criminal History
Fohr	Michael	S.	Sandy's Miller Time	1 Disorderly Conduct - 2014, Not Related, OK

**2016-17 Operator's License Report to Village Board for June 17, 2016 Meeting  
Dated 06-15-2016**

<b>Last Name</b>	<b>First Name</b>	<b>M</b>	<b>Business</b>	<b>Disposition of Investigative Check</b>
Fontanez	Catherine	A.	Wal-Mart	No Criminal History
Forecki	Colleen	M.	Mukwonago Clark	No Criminal History
Frank	David	J.	Walgreens	No Criminal History
Frankenstein	Albert	C.	Various	No Criminal History
Galinsky	Timothy	M.	Walgreens	No Criminal History
Georgenson	Jane	E.	DAA Smokehouse & Saloon	No Criminal History
Gerbitz	Danielle	A.	Blue Bay Restaurant	No Criminal History
Gerndt	Jeri	A.	5 Star Citgo	1 Misd - 1996, Not Related, OK
Gerou-Hawley	Amanda	D.	Walgreens	1 Misd - 2010, Nothing New, OK
Gonzales	Lourdes	M.	Wild Flower Café	No Criminal History
Gore	Erica	M.	Fork in the Road	No Criminal History
Gott	Alice	B.	Pick N Save	No Criminal History
Gupta	Charu		Village Mini Mart	No Criminal History
Guttuso	Kaitlin	T.	Pick N Save	No Criminal History
Hansen	Jennifer	C.	North Star Shell	No Criminal History
Hasel	Wayne	E.	Pick N Save	No Criminal History
Helminiak	Patricia	D.	Pick N Save	No Criminal History
Hetznecker	Lori	K.	Fork in the Road	No Criminal History
Hoffman	Donna	K.	Pick N Save	No Criminal History
Homan	David	F.	Wal-Mart	No Criminal History
Jaimes	Jose	J.	Sol de Mexico	No Criminal History
Jay	Nicholas	M.	Jay's Lanes	No Criminal History
Jensen	Holli	M.	Kwik Trip	No Criminal History
Khasria	Rajpal	S.	Village Pumper Two	No Criminal History
Kiesow	Kelsey	E	Pick N Save	No Criminal History
Kitzman	Kathy	L.	Walgreens	No Criminal History
Kovic	Cindy	L.	Mukwonago Express Mart	1 Misd - 2011, Nothing New, OK
Kozanoglu	Ahmed	A.	Wal-Mart	No Criminal History
Kranz	Melissa	J.	Antigua Real	No Criminal History
Krauss	Lori	A.	5 Star Citgo	No Criminal History
Kurbis	Trisha	R.	Kwik Trip	No Criminal History
LaPaz	William	A.	Fork in the Road	1 Misd. - 2014, Nothing New, OK
Lee	Lynn	M.	Walgreens	No Criminal History
Lloyd	Barbara	L.	American Legion Post 375	No Criminal History
Lombardo	Sandra	M.	Pam's Fine Wines	No Criminal History
Marten	Allyn	E.	Pick N Save	No Criminal History
Martinez	Adalberto		Sol de Mexico	No Criminal History
McDonald	Jasmine	D.	Wal-Mart	No Criminal History
Meyers	Connie	G.	Wal-Mart	No Criminal History
Miramontes	Carrie	A.	Jay's Lanes	1 Disorderly Conduct - 2004, Not Related, OK

**2016-17 Operator's License Report to Village Board for June 17, 2016 Meeting  
Dated 06-15-2016**

<b>Last Name</b>	<b>First Name</b>	<b>M</b>	<b>Business</b>	<b>Disposition of Investigative Check</b>
Miramontes	Vicki	L.	Jay's Lanes	No Criminal History
Misenar	Victoria	L.	5 Star Citgo	No Criminal History
Morgan	Cameron	L.	Kwik Trip	No Criminal History
Morgan-Markham	Rebecca	M.	Walgreens	No Criminal History
Morton	Evelyn	R.	5 Star Citgo	No Criminal History
Mueller	Adam	J.	Mukwonago Clark	No Criminal History
Muetzelburg	Lisa	F.	Pick N Save	No Criminal History
Nader	Michelle	L.	Mukwonago Clark	No Criminal History
Nitschke	Kelly	R.	Walgreens	No Criminal History
Noble	Michaelle	M.	5 Star BP	No Criminal History
O'Bryan	David	A.	DAA Smokehouse & Saloon	No Criminal History
Panawash	Katie	L.	Pick N Save	No Criminal History
Pape	Joseph	B.	Wal-Mart	No Criminal History
Patnaude	Jessica	M.	North Star Shell	No Criminal History
Peach	Linda	M.	Walgreens	No Criminal History
Pemrich	Cecilia	M.	North Star Shell	No Criminal History
Peterson	Denise	A.	Fork in the Road	No Criminal History
Pinzl	Robert	F.	5 Star Citgo	No Criminal History
Pugh	Jennifer	R.	Kwik Trip	No Criminal History
Quella	Adam	J.	Pick N Save	1 Misd. - 1999, Nothing New, OK
Quintero	Shyair	M.	5 Star BP	No Criminal History
Rieckhoff	Jon	L.	Wal-Mart	No Criminal History
Rinehart	Richard	L.	5 Star BP	No Criminal History
Rohan	Claire	E.	Fork in the Road	No Criminal History
Rohan	Mary	K.	Fork in the Road	No Criminal History
Russell	Andrew	J.	5 Star Citgo	No Criminal History
Russell	Emily	S.	5 Star Citgo	No Criminal History
				1 Disorderly Conduct - 2011, Not Related, OK
Sankey	Susan	J.	5 Star BP	
Savin	Shelby	K.	American Legion Post 375	No Criminal History
Schell	Michael	D.	Pam's Fine Wines	No Criminal History
Schieffer	Autumn	M.	Antigua Real	No Criminal History
Schmidt	Jamie	L.	Walgreens	No Criminal History
Schmidt	Shannon	V.	Various	No Criminal History
Schneider-Berndt	Charity	J.	5 Star Citgo	1 Misd - 2012 - Nothing New, OK
Schultz	Bethany	D.	Jay's Lanes	No Criminal History
Seng	Calvin	F.	Walgreens	No Criminal History
Smalley	Adam	C.	Jay's Lanes	No Criminal History
Smith	Geoffrey	A.	Pam's Fine Wines	No Criminal History
Stillman	Kathryn	P.	Mukwonago Express Mart	No Criminal History
Sukheja	Mahesh	K.	Village Pumper Two	No Criminal History
Taft	Janice	A.	Walgreens	No Criminal History

**2016-17 Operator's License Report to Village Board for June 17, 2016 Meeting  
Dated 06-15-2016**

<b>Last Name</b>	<b>First Name</b>	<b>M</b>	<b>Business</b>	<b>Disposition of Investigative Check</b>
<b>Tanel</b>	<b>Ernest</b>	<b>J.</b>	Walgreens	No Criminal History
<b>Taylor</b>	<b>Denise</b>	<b>L.</b>	5 Star Citgo	No Criminal History
<b>Thompson</b>	<b>Rebecca</b>	<b>D.</b>	Fork in the Road	No Criminal History
<b>VandenBoom</b>	<b>Jeneane</b>	<b>M.</b>	Walgreens	No Criminal History
<b>Wainwright</b>	<b>Shannon</b>	<b>L.</b>	5 Star Stations	No Criminal History
<b>Wegner</b>	<b>Melissa</b>		Blue Bay Restaurant	No Criminal History
<b>West</b>	<b>Jill</b>	<b>M.</b>	Walgreens	No Criminal History
<b>Wineinger</b>	<b>Dawn</b>	<b>M.</b>	Wal-Mart	No Criminal History
<b>Wittliff</b>	<b>Tyler</b>	<b>F.</b>	Anich's Liquor & Beer Store	No Criminal History
<b>Zettel</b>	<b>Kristen</b>	<b>A.</b>	5 Star Citgo	1 Other - 2006, Not Related,OK
<b>Zimmerman</b>	<b>Heidi</b>	<b>S.</b>	Kwik Trip	No Criminal History

## **MINUTES OF THE REGULAR COMMITTEE OF THE WHOLE MEETING** **Tuesday, June 7, 2016**

### **Call to Order**

Village Clerk-Treasurer Steven Braatz, Jr. 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

Committee member excused:     Fred Winchowky, Village President

Also present:                     Dave Brown, Utilities Director  
  Ron Bittner, Director of Public Works  
  Robert Harley, Building Codes Official  
  John Weidl, Administrator  
  Steven Braatz, Jr., Clerk-Treasurer  
  Paul Frantz, Village Auditor  
  Diana Doherty, Finance Director  
  Jeff Belongia, Bond Adviser  
  Bruce Kaniewski, Village Planner  
  Steve LaDue, Police Lieutenant

Motion by Decker/Werner to appoint Penzkover as acting Committee of the Whole chairperson carried.

### **Minutes**

Motion by Decker/Johnson to approve the May 2, 2016 Regular and May 4, 2016 Special Committee of Whole meeting minutes carried.

### **Committee Reports**

#### **Finance Committee**

##### **Vouchers payable**

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

- a. M-5-2016-1 \$292,372.77
- b. AP-6-2016-1 \$420,529.86

##### **Purchase requisitions**

Motion by Johnson/Werner to approve the purchase requisition for Department of Public Works for the purchase of costs associated with micro surfacing from Fahrner Asphalt Sealers in the amount of \$17,993 carried.

### **2015 Financial Audit Report**

Paul Frantz, Baker Tilly, presented the 2015 Financial Statements to the Committee. Motion by Decker/Vermuelen to recommend the Village Board accept the 2015 Financial Audit Report as drafted and presented carried.

### **\$3,100,000 General Obligation Promissory Notes, Series 2016A**

The resolution authorizing the issuance and sale of approximately \$3,100,000 General Obligation Promissory Notes, Series 2016A with final interest rates will appear before the Village Board on June 21, 2106 for consideration.

### **\$5,610,000 Waterworks System and Sewerage System Revenue Bonds, Series 2016B**

The 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 with final interest rates will appear before the Village Board on June 21, 2106 for consideration.

### **Budget amendments**

Doherty explained the DOR calculation to remain within the limits for expenditure restraint rounded up and still showed we needed to remove another \$197 from the budget. Motion by Vermuelen/Johnson to recommend the Village Board approve the budget amendment to the 2016 General Fund budget to remain within expenditure restraint qualification carried.

Doherty explained some invoices for the 2015 911 project came in after the allowable time to be automatically included in the 2015 expenditures. The money that was left over was placed into a reserve account, and this amendment is using this money. Motion by Vermuelen/Decker to recommend the Village Board approve the budget amendment to the 2016 Capital Equipment Fund budget to cover the balance due from the 2015 911 project carried.

### **Hotel facility market study**

Weidl explained that there are interested parties looking to build different kinds of hospitality developments. He is recommending a study be done by a professional to determine what the market is calling for. However, he would like this to remain in Committee to work on some items. HMI, Inc. was recommended by UW-EX. Vermeulen asked Weidl to see about getting a quote from another company, for comparison. Item remains in Committee.

### **Monthly Report**

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

## **Health and Recreation Committee**

### **Special event permits**

Motion by Vermuelen/Johnson to recommend the Village Board approve the 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 carried.

Motion by Werner/Decker to recommend the Village Board approve the 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 carried.

### **Request for Proposals for Comprehensive Outdoor Recreation Plan**

Kaniewski and Bittner noted they will be making several changes to the document presented in the packet. The final document will be included in the Village Board packet. The Committee will review the responses and have an opportunity to consider the selection of a firm at a later meeting. At this point they are simply seeking approval to be able to send out an RFP. Motion by Werner/Decker to recommend the Village Board authorize staff to send out request for proposals to various firms to conduct an update to the Comprehensive Outdoor Recreation Plan carried.

### **Creation of a sub-committee for potential Bandshell/Auditorium project**

Motion by Decker/Penzkover to appoint Ken Werner, Jim Decker, Kevin Schmidt, Ron Bittner, Tim Novotny, Jay Campbell, Ray Goodden, Linda Forster, and Joline Palatino as members of the Mukwonago Outdoor Performance Stage (MOPS) Ad-hoc Sub-Committee carried.

## **Judicial**

### **Licenses**

Motion by Klemme/Decker to recommend the Village Board grant the following 2016-17 Renewal Class B Fermented Malt Beverage and Class C Wine License carried:

- 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

Pam Turner, Pam's Fines Wines, is asking to include her proposed outdoor seating area as part of the alcohol license premises description. She will be appearing before the Plan Commission on June 14 to request a conditional use permit to allow the seating. Motion by Klemme/Penzkover to recommend the Village Board approve the 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 to include outdoor seating, contingent upon the approval of the conditional use permit to approve the outdoor seating carried.

Motion by Klemme/Decker to recommend the Village Board authorize the Village Clerk-Treasurer to grant Temporary Class B Beer and Wine Licenses subject to Police Chief recommendation carried.

### **Parking limitations**

A recent Police Department audit discovered a few areas in the Village that were not listed in the parking limitations resolution concerning no-parking. Motion by Klemme/Decker to recommend the Village Board approve the amendments to the parking limitations resolution carried.

### **Elected and Appointed Official Handbook**

Village Clerk provided the final draft. Decker asked for a policy concerning attendance of Village Board and Committee members.

### **Protective Services Committee**

#### **Lynch Ventures**

Bittner noted that the language should be changed to state that Lynch will be doing the snow plowing of the parking stalls, and the DPW will assist. Any plowing by DPW will occur during a normal schedule. Motion by Johnson/Decker to recommend the Village Board approve the amendment to the Developers Agreement for Lynch Ventures Wolf Run/Certified Survey Map 11223 related to parking on East Wolf Run, with the amendment as stated and subject to final review by the Village Attorney carried.

#### **Median opening at STH 83 and Arrowhead Drive and possible signals at STH 83 and Wolf Run**

Weidl explained the Village is still dealing with WiDOT on the median opening at STH 83 and Arrowhead Drive and possible signals at STH 83 and Wolf Run. Staff believes the safest way to move traffic is with a protected left turn. Ultimately, the Committee and Board will need to choose a priority between having the safest intersection at Wolf Run or keeping the Arrowhead Dr. median open. Item remains in Committee.

#### **Mukwonago Professional Firefighters, International Association of Firefighters, Local 4585**

The Protective Services – Fire Dept. sub-committee will be setting up a meeting with the Town's Protective Services Committee to begin strategy regarding the upcoming Mukwonago Professional Firefighters union negotiations.

#### **Monthly Report**

The April 2016 monthly Police report is on file in the Clerk's Office.

### **Public Works Committee**

#### **527 Bay St. utility bill**

Motion by Penzkofer/Johnson to recommend the Village Board approve a refund to the sewer portion of the utility bill in the amount of \$825.30 for the property located at 527 Bay St. due to a leak where the water did not enter the sanitary sewer system carried.

#### **The Glen of Mukwonago subdivision**

Bittner explained the general rule for completion of roads is when the development reaches around 75% capacity, which The Glen of Mukwonago is beyond. However, the

binder has to be replaced, Wahlen is asking for an extension to wait until the spring when the final three units are sold, and the entire development can have a brand new road. Motion by Penzkover/Decker to recommend the Village Board approve the 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, contingent upon the letter of credit being extended to at least July of 2017 and that renewed letter of credit is backed up by new construction quotes carried.

**We Energies Non-standard street lighting agreement**

Motion by Penzkover/Decker to recommend the Village Board approve the We Energies Non-standard street lighting agreement, Option B, for Orchards Add #2 located at Regees Rd and CTH ES carried.

**2016 crack sealing project**

Motion by Penzkover/Decker to recommend the Village Board award the 2016 Crack Sealing Project contract to Fahrner Asphalt Sealers, LLC in the amount of \$78,938 carried.

**Fairwinds Subdivision**

Committee directed staff to prepare a letter to the Fairwinds Subdivision developer stating the Village's intent to withdraw monies from the letter of credit to complete outstanding development work, and outlining the developer's options. If the matter is ready, it may appear on the June 21 Village Board agenda. Otherwise it will appear on the next Committee agenda.

**Wi DNR NR 208 Compliance Maintenance Annual Report**

Motion by Penzkover/Decker to recommend the Village Board adopt the resolution approving the submittal of the Wisconsin Department of Natural Resources NR 208 Compliance Maintenance Annual Report carried.

**Monthly Reports**

The April 2016 monthly Water and Sanitary Sewer Utilities, Public Works Department, and Engineering Department reports are on file in the Clerk's Office.

**Adjournment**

Meeting adjourned at 7:39 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

Cash Payment	G 220-215300 Insurance Payable	JUNE PREMIUMS		\$8.68
Invoice	JUNE 2016 5/6/2016			
Cash Payment	G 410-215300 Insurance Payable	JUNE PREMIUMS		\$10.99
Invoice	JUNE 2016 5/6/2016			
Cash Payment	G 440-215300 Insurance Payable	JUNE PREMIUMS		\$66.97
Invoice	JUNE 2016 5/6/2016			
Cash Payment	G 500-215300 Insurance Payable	JUNE PREMIUMS		\$12.67
Invoice	JUNE 2016 5/6/2016			
Cash Payment	G 610-215300 Insurance Payable	JUNE PREMIUMS		\$52.45
Invoice	JUNE 2016 5/6/2016			
Cash Payment	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	
Cash Payment	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	
Cash Payment	G 100-215250 Deferred Compensation	P/R ENDING 5/13/16		\$1,569.65
Invoice	5/13 5/20/2016			
Cash Payment	G 150-215250 Deferred Compensation	P/R ENDING 5/13/16		\$38.52
Invoice	5/13 5/20/2016			
Cash Payment	G 220-215250 Deferred Compensation	P/R ENDING 5/13/16		\$33.99
Invoice	5/13 5/20/2016			
Cash Payment	G 410-215250 Deferred Compensation	P/R ENDING 5/13/16		\$36.94
Invoice	5/13 5/20/2016			
Cash Payment	G 440-215250 Deferred Compensation	P/R ENDING 5/13/16		\$353.57
Invoice	5/13 5/20/2016			
Cash Payment	G 500-215250 Deferred Compensation	P/R ENDING 5/13/16		\$14.43
Invoice	5/13 5/20/2016			
Cash Payment	G 610-215250 Deferred Compensation	P/R ENDING 5/13/16		\$341.11
Invoice	5/13 5/20/2016			
Cash Payment	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	
Cash Payment	G 100-215300 Insurance Payable	MAY 2016		\$393.03
Invoice	287615 5/20/2016			
Cash Payment	G 150-215300 Insurance Payable	MAY 2016		\$216.92
Invoice	287615 5/20/2016			
Cash Payment	G 220-215300 Insurance Payable	MAY 2016		\$0.64
Invoice	287615 5/20/2016			
Cash Payment	G 410-215300 Insurance Payable	MAY 2016		\$2.38
Invoice	287615 5/20/2016			
Cash Payment	G 620-215300 Insurance Payable	MAY 2016		\$75.85
Invoice	287615 5/20/2016			
Cash Payment	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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Payments

Current Period: May 2016

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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## Payments

Current Period: May 2016

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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## Payments

Current Period: May 2016

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

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## Payments

Current Period: May 2016

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	<b>In Balance</b>	
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>	\$7,167.72
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>	\$16.04
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>	\$125.00
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>	\$250.00
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>	\$30.00
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>	\$666.00
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>	\$1,362.27
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

Current Period: June 2016

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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## Payments

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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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Cash Payment	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	-		
Cash Payment	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	-		
Cash Payment	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	-		
Cash Payment	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	-		
Cash Payment	E 620-8020-8320 Maintenance-Lift Station	INSPECT/REPAIR		\$704.16
Invoice	331039-IN	5/17/2016		
Cash Payment	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	-		
Cash Payment	E 150-5222-5311 Supplies	METAL		\$44.31
Invoice	40159S	5/11/2016		
Cash Payment	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	-		
Cash Payment	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	-		
Cash Payment	R 440-4670-4312 Fines	PaTRON REFUND		\$43.00
Invoice	MAY 16	5/31/2016		
Cash Payment	E 440-5511-5399 Other	SUPPLIES		\$15.06
Invoice	MAY 16	5/31/2016		
Cash Payment	E 440-5890-5806 Donated Fund Expenditu	PrIZES		\$48.02
Invoice	MAY 16	5/31/2016		
Cash Payment	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	-		
Cash Payment	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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Payments

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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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## Payments

Current Period: June 2016

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		Project W00004	\$3,035.00	
Invoice	26203	5/19/2016					
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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Payments

Current Period: June 2016

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				

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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

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## Payments

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### 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

## Vouchers Payable Cover Sheet

Payments batch AP-6-2016-2	\$120,453.77
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Total for board approval:	\$120,453.77
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## Payments

Current Period: June 2016

Batch Name	AP-6-2016-2	User Dollar Amt	\$120,453.77		
Payments		Computer Dollar Amt	\$120,453.77		
			\$0.00	In Balance	
Refer	75960 AIRGAS NORTH CENTRAL	-			
Cash Payment	E 150-5231-5311 Supplies	OXYGEN TANK RENTAL			\$47.42
Invoice	9936462013 5/13/2016				
Cash Payment	E 150-5231-5311 Supplies	OXYGEN			\$202.82
Invoice	9051845279 5/26/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$250.24</b>
Refer	75961 ALSCO	-			
Cash Payment	E 100-5323-5311 Supplies	CLOTHING/TOWELS			\$322.19
Invoice	MAY 16 5/31/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$322.19</b>
Refer	75962 AM TOWING	-			
Cash Payment	E 100-5212-5219 Professional Services	ARREST/IMPOUND			\$125.00
Invoice	29767 6/10/2016				
Cash Payment	E 100-5212-5219 Professional Services	ARREST			\$125.00
Invoice	29735 6/6/2016				
Cash Payment	E 100-5212-5219 Professional Services	ARREST			\$125.00
Invoice	29702 6/3/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$375.00</b>
Refer	75963 BAKER TILLY VIRCHOW KRAUSE	-			
Cash Payment	E 100-5151-5219 Professional Services	12/31/15 FINANCIAL STATEMENT AUDIT			\$1,592.75
Invoice	BT988018 6/13/2016				
Cash Payment	E 150-5221-5219 Professional Services	12/31/15 FINANCIAL STATEMENT AUDIT			\$450.17
Invoice	BT988018 6/13/2016				
Cash Payment	E 410-5140-5219 Professional Services	12/31/15 FINANCIAL STATEMENT AUDIT			\$228.17
Invoice	BT988018 6/13/2016				
Cash Payment	E 440-5511-5219 Professional Services	12/31/15 FINANCIAL STATEMENT AUDIT			\$339.86
Invoice	BT988018 6/13/2016				
Cash Payment	E 480-5700-5219 Professional Services	12/31/15 FINANCIAL STATEMENT AUDIT			\$632.10
Invoice	BT988018 6/13/2016				
Cash Payment	E 500-5140-5219 Professional Services	12/31/15 FINANCIAL STATEMENT AUDIT			\$11.99
Invoice	BT988018 6/13/2016				
Cash Payment	E 600-5140-5827 Police Impact	12/31/15 FINANCIAL STATEMENT AUDIT			\$2.63
Invoice	BT988018 6/13/2016				
Cash Payment	E 600-5140-5828 Library Impact	12/31/15 FINANCIAL STATEMENT AUDIT			\$22.03
Invoice	BT988018 6/13/2016				
Cash Payment	E 600-5140-5829 Fire Impact	12/31/15 FINANCIAL STATEMENT AUDIT			\$3.62
Invoice	BT988018 6/13/2016				
Cash Payment	E 610-5140-5826 Water Impact	12/31/15 FINANCIAL STATEMENT AUDIT			\$26.62
Invoice	BT988018 6/13/2016				
Cash Payment	E 620-5140-5830 Sewer Impact	12/31/15 FINANCIAL STATEMENT AUDIT			\$12.94
Invoice	BT988018 6/13/2016				
Cash Payment	E 810-5140-5219 Professional Services	12/31/15 FINANCIAL STATEMENT AUDIT			\$103.12
Invoice	BT988018 6/13/2016				
Cash Payment	E 220-5151-5219 Professional Services	12/31/15 FINANCIAL STATEMENT AUDIT			\$490.00
Invoice	BT988018 6/13/2016				

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Cash Payment	E 610-6920-6923 Outside Services Employ	12/31/15 FINANCIAL STATEMENT AUDIT		\$1,142.00
Invoice	BT988018	6/13/2016		
Cash Payment	E 620-8400-8520 Outside Services Employ	12/31/15 FINANCIAL STATEMENT AUDIT		\$1,142.00
Invoice	BT988018	6/13/2016		
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b> \$6,200.00
Refer	75964 BANDT COMMUNICATIONS	-		
Cash Payment	E 150-5222-5395 Repairs & Maintenance	RADIO REPAIR		\$106.00
Invoice	2016001465	5/27/2016		
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b> \$106.00
Refer	75966 BEDROCK SEWER & WATER	-		
Cash Payment	E 480-5700-5861 Road Projects	CATCH BASIN/MANHOLE/PIPE		\$19,969.00
Invoice	956	5/23/2016	Project RD0002	
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b> \$19,969.00
Refer	75968 BOUND TREE MEDICAL	-		
Cash Payment	E 150-5231-5311 Supplies	ONDANSETRON/ETOMIDATE LABEL		\$73.54
Invoice	82164892	6/2/2016		
Cash Payment	E 150-5231-5311 Supplies	ROCURONIUM/ETOMIDATE LABEL		\$52.58
Invoice	82164891	6/2/2016		
Cash Payment	E 150-5231-5311 Supplies	KETAMINE LABEL		\$26.29
Invoice	82168607	6/3/2016		
Cash Payment	E 150-5231-5311 Supplies	TOURNIQUET/ENDOTRACHEAL TUBE		\$67.50
Invoice	82173397	6/8/2016		
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b> \$219.91
Refer	75969 BUELOW, VETTER, BUIKEMA, OLS	-		
Cash Payment	E 440-5511-5219 Professional Services	LIB RESTRUCTURE		\$196.00
Invoice	2488.0012	6/13/2016		
Cash Payment	E 100-5141-5219 Professional Services	GEN VILLAGE MATTERS		\$300.50
Invoice	2488.00099-5	6/13/2016		
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b> \$496.50
Refer	75970 CENTURLINK	-		
Cash Payment	E 100-5142-5225 Telephone	PHONE		\$63.82
Invoice	MAY 2016	5/21/2016		
Cash Payment	E 100-5211-5225 Telephone	PHONE		\$57.55
Invoice	MAY 2016	5/21/2016		
Cash Payment	E 100-5241-5225 Telephone	PHONE		\$2.00
Invoice	MAY 2016	5/21/2016		
Cash Payment	E 100-5323-5225 Telephone	PHONE		\$39.35
Invoice	MAY 2016	5/21/2016		
Cash Payment	E 100-5512-5225 Telephone	PHONE		\$110.81
Invoice	MAY 2016	5/21/2016		
Cash Payment	E 440-5511-5225 Telephone	PHONE		\$109.26
Invoice	MAY 2016	5/21/2016		
Cash Payment	E 610-6920-6921 Office Supplies & Expen	PHONE		\$82.06
Invoice	MAY 2016	5/21/2016		
Cash Payment	E 620-8400-8510 Office Supplies & Expen	PHONE		\$82.05
Invoice	MAY 2016	5/21/2016		
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b> \$546.90

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Refer	75971	CENTURY SPRINGS BOTTLING	-					
Cash Payment	E 620-8010-8260	Other Chemicals	BOTTLED WATER					\$137.00
Invoice	1946156	6/2/2016						
Transaction Date	6/15/2016		Citizens	111000			<b>Total</b>	\$137.00
Refer	75973	CREDENCE THERAPY ASSOCIATE	-					
Cash Payment	E 100-5323-5219	Professional Services	NUSSER EVALUATION					\$125.00
Invoice	NUSSER 16	3/17/2016						
Transaction Date	6/15/2016		Citizens	111000			<b>Total</b>	\$125.00
Refer	75974	DAVID FORJAN OVERHEAD DOOR	-					
Cash Payment	E 100-5323-5395	Repairs & Maintenance	DPW RESET DOORS					\$95.00
Invoice	0531	5/31/2016						
Transaction Date	6/15/2016		Citizens	111000			<b>Total</b>	\$95.00
Refer	75975	DIGGERS HOTLINE	-					
Cash Payment	E 620-8400-8520	Outside Services Employ	CONTRACT SERVC					\$117.41
Invoice	160538301	5/31/2016						
Cash Payment	E 610-6920-6923	Outside Services Employ	CONTRACT SERVC					\$117.41
Invoice	160538301	5/31/2016						
Cash Payment	E 100-5344-5219	Professional Services	CONTRACT SERVC					\$117.41
Invoice	160538301	5/31/2016						
Transaction Date	6/15/2016		Citizens	111000			<b>Total</b>	\$352.23
Refer	75976	DODGE CONCRETE	-					
Cash Payment	E 100-5323-5311	Supplies	BIN BLOCK					\$81.00
Invoice	274207	5/19/2016						
Transaction Date	6/15/2016		Citizens	111000			<b>Total</b>	\$81.00
Refer	75977	EBIX	-					
Cash Payment	E 150-5231-5219	Professional Services	COLLECTIONS					\$3,788.27
Invoice	7260	6/3/2016						
Transaction Date	6/15/2016		Citizens	111000			<b>Total</b>	\$3,788.27
Refer	75978	EMERGENCY MEDICAL PRODUCT	-					
Cash Payment	E 150-5231-5311	Supplies	SUCTION CANISTER/SUCTION TIP/SOLUTION SET					\$99.60
Invoice	1829008	6/3/2016						
Transaction Date	6/15/2016		Citizens	111000			<b>Total</b>	\$99.60
Refer	75979	ENVIRONMENT CONTROL	-					
Cash Payment	E 100-5160-5219	Professional Services	VH CLEANING					\$475.00
Invoice	1076679	6/1/2016						
Transaction Date	6/15/2016		Citizens	111000			<b>Total</b>	\$475.00
Refer	75980	ENTERPRISE SYSTEMS GROUP	-					
Cash Payment	E 100-5211-5395	Repairs & Maintenance	PD PROGRAMMING					\$851.00
Invoice	72337	5/31/2016						
Transaction Date	6/15/2016		Citizens	111000			<b>Total</b>	\$851.00
Refer	75981	FARINA TREE CARE	-					
Cash Payment	E 100-5521-5311	Supplies	GYPSY MOTH TREATMENT					\$4,080.00
Invoice	25828	5/27/2016						
Transaction Date	6/15/2016		Citizens	111000			<b>Total</b>	\$4,080.00

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Refer	75982	FASTENAL COMPANY	-			
Cash Payment	E 100-5323-5311	Supplies	GLOVES		\$4.65	
Invoice	WIMUK60684	5/18/2016				
Cash Payment	E 100-5323-5311	Supplies	SpILL KIT		\$227.47	
Invoice	WIMUK60714	5/20/2016				
Cash Payment	E 620-8010-8270	Operation Supply/Expen	HEX KEY		\$12.45	
Invoice	WIMUK60767	5/24/2016				
Cash Payment	E 100-5323-5348	Safety Supplies	SaFETY VESTS		\$16.99	
Invoice	WIMUK60657	5/17/2016				
Cash Payment	E 100-5323-5348	Safety Supplies	SaFETY VESTS		\$45.97	
Invoice	WIMUK60856	6/1/2016				
Cash Payment	E 620-8010-8250	Sludge Conditioning Che	PIPE/PLATE		\$3.06	
Invoice	WIMUK60859	6/1/2016				
Transaction Date	6/15/2016		Citizens	111000	<b>Total</b>	<b>\$310.59</b>
Refer	75983	FIRE-RESCUE SUPPLY	-			
Cash Payment	E 150-5222-5395	Repairs & Maintenance	REPLACEMENT BOOT		\$95.50	
Invoice	6547	6/6/2016				
Transaction Date	6/15/2016		Citizens	111000	<b>Total</b>	<b>\$95.50</b>
Refer	75984	G & K SERVICES	-			
Cash Payment	E 610-6920-6923	Outside Services Employ	CLOTHING /TOWELS		\$102.30	
Invoice	MAY 2016	5/31/2016				
Cash Payment	E 620-8010-8270	Operation Supply/Expen	CLOTHING /TOWELS		\$102.30	
Invoice	MAY 2016	5/31/2016				
Transaction Date	6/15/2016		Citizens	111000	<b>Total</b>	<b>\$204.60</b>
Refer	75985	GRAYBAR	-			
Cash Payment	E 100-5160-5311	Supplies	BULBS		\$174.96	
Invoice	984398747	4/1/2016				
Transaction Date	6/15/2016		Citizens	111000	<b>Total</b>	<b>\$174.96</b>
Refer	75986	HAHN ACE HARDEWARE	-			
Cash Payment	E 100-5324-5395	Repairs & Maintenance	FASTENERS		\$1.30	
Invoice	MAY 2016	5/31/2016				
Cash Payment	E 100-5521-5311	Supplies	SHOP SUPP/TOOLS/BATHROOM SUPP		\$53.24	
Invoice	MAY 2016	5/31/2016				
Cash Payment	E 100-5323-5311	Supplies	SpARE KEYS/SCREWS		\$13.45	
Invoice	MAY 2016	5/31/2016				
Cash Payment	E 100-5212-5311	Supplies	HANDLE FOR BOX		\$5.39	
Invoice	MAY 2016	5/31/2016				
Cash Payment	E 100-5212-5395	Repairs & Maintenance	FASTENERS		\$0.99	
Invoice	MAY 2016	5/31/2016				
Cash Payment	E 150-5222-5395	Repairs & Maintenance	PWR EQUIP REPAIR		\$207.95	
Invoice	MAY 2016	5/31/2016				
Cash Payment	E 150-5222-5311	Supplies	DEGREASER/KEY TAGS/HACKSAW/FASTENERS		\$44.12	
Invoice	MAY 2016	5/31/2016				
Cash Payment	E 150-5221-5311	Supplies	UTLTY KNIFE/SPREADER/WIRE TIE/SPRAYER/ROLLER/REMODEL SUPP		\$88.93	
Invoice	MAY 2016	5/31/2016				
Cash Payment	E 610-6300-6632	Operation Supply/Exp-Tr	LaB SUPP		\$11.22	
Invoice	MAY 2016	5/31/2016				

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<b>Cash Payment</b>	E 620-8010-8330 Maint-Treatment/Dispos	UV REPAIR			<b>\$19.77</b>
Invoice	MAY 2016	5/31/2016			
<b>Cash Payment</b>	E 620-8010-8340 Maint-General Plant/Stru	VALVE REPAIR/FASTERNERS			<b>\$22.45</b>
Invoice	MAY 2016	5/31/2016			
<b>Cash Payment</b>	E 620-8010-8270 Operation Supply/Expen	GROUND CLEAR/KEYS/BLADES			<b>\$70.34</b>
Invoice	MAY 2016	5/31/2016			
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$539.15</b>
Refer	75987	HAWKINS WATER TREATMENT	-		
<b>Cash Payment</b>	E 610-6300-6631 Chemicals	AQUA HAWK/FERRIC CHLORIDE			<b>\$1,635.46</b>
Invoice	3889833	5/26/2016			
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$1,635.46</b>
Refer	75989	HIPPENMEYER, REILLY	-		
<b>Cash Payment</b>	E 100-5130-5219 Professional Services	MiSC MATTERS			<b>\$610.50</b>
Invoice	42704	6/13/2016			
<b>Cash Payment</b>	E 100-5211-5219 Professional Services	PD			<b>\$412.50</b>
Invoice	42705	6/13/2016			
<b>Cash Payment</b>	G 100-211425 Developer Escrow	ALDI			<b>\$41.25</b>
Invoice	42706	6/13/2016		Project D00004	
<b>Cash Payment</b>	G 100-211400 Billable Disbursements	LYNCH PARKING			<b>\$528.00</b>
Invoice	42707	6/13/2016			
<b>Cash Payment</b>	E 100-5130-5219 Professional Services	PROSECUTION			<b>\$1,043.00</b>
Invoice	42708	6/13/2016			
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$2,635.25</b>
Refer	75990	HOME DEPOT	-		
<b>Cash Payment</b>	E 100-5212-5395 Repairs & Maintenance	SDJUSTABLE POLES			<b>\$41.12</b>
Invoice	8181	5/24/2016			
<b>Cash Payment</b>	E 150-5221-5311 Supplies	CROSS TEE			<b>\$5.00</b>
Invoice	3018	5/26/2016			
<b>Cash Payment</b>	E 150-5221-5311 Supplies	MAIN TEE/WALL ANGLE			<b>\$21.50</b>
Invoice	66348	5/25/2016			
<b>Cash Payment</b>	E 150-5221-5311 Supplies	CROSS TEE			<b>\$14.76</b>
Invoice	8686	5/25/2016			
<b>Cash Payment</b>	E 100-5144-5311 Supplies	TABLE			<b>\$51.90</b>
Invoice	3715203	2/5/2016			
<b>Cash Payment</b>	E 100-5323-5311 Supplies	DPW PHONES			<b>\$172.96</b>
Invoice	9014893	4/29/2016			
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$307.24</b>
Refer	75991	INTOXIMETERS	-		
<b>Cash Payment</b>	E 100-5212-5311 Supplies	MOUTHPIECE FOR PBT'S			<b>\$69.00</b>
Invoice	533556	6/3/2016			
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$69.00</b>
Refer	75992	JEFFERSON FIRE & SAFETY	-		
<b>Cash Payment</b>	E 150-5222-5811 Equipment (non-Capitaliz	HELMUT/HT FCPC ASSY			<b>\$2,411.08</b>
Invoice	227413	6/8/2016			
<b>Cash Payment</b>	E 150-5222-5395 Repairs & Maintenance	GEAR CLEAN			<b>\$129.00</b>
Invoice	227412	6/8/2016			
<b>Cash Payment</b>	E 150-5222-5395 Repairs & Maintenance	O-RING			<b>\$16.45</b>
Invoice	227101	5/27/2016			

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Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$2,556.53</b>
Refer	75993 KAESTNER AUTO ELECTRIC	-			
Cash Payment	E 100-5212-5395 Repairs & Maintenance	WARNING LIGHTS FOR INTERIOR			\$126.96
Invoice	242210 5/31/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$126.96</b>
Refer	75994 KARL JAMES & COMPANY LLC	-			
Cash Payment	E 100-5141-5219 Professional Services	REBUILD WEB INFRASTRUCTURE			\$3,000.00
Invoice	2016035 6/6/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$3,000.00</b>
Refer	75995 KBS OUTDOOR EQUIPMENT	-			
Cash Payment	E 620-8010-8340 Maint-General Plant/Stru	REPAIR/CONTRACT SERVC			\$100.00
Invoice	3712 5/31/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$100.00</b>
Refer	75996 KETTLE MORaine SURVEYING IN	-			
Cash Payment	E 200-5670-5219 Professional Services	SURVEY OF CHAPMAN PROP			\$2,500.00
Invoice	16028 4/25/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$2,500.00</b>
Refer	75997 LADUE STEVE	-			
Cash Payment	E 100-5211-5335 Training & Travel	REIMBURSE MEALS			\$21.09
Invoice	6/1 6/1/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$21.09</b>
Refer	75998 LARK UNIFORM, INC	-			
Cash Payment	E 100-5211-5346 Clothing Allowance	SCHMIDT CLOTHING			\$109.90
Invoice	222648 6/6/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$109.90</b>
Refer	75999 MATERIALS DISTRIBUTION SERVI	-			
Cash Payment	E 100-5211-5311 Supplies	ENVELOPES			\$63.82
Invoice	05816MD07538 6/7/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$63.82</b>
Refer	76000 MERIT ASPHALT	-			
Cash Payment	E 610-6451-6651 Maintenance-Mains	OAKLAND AVE/HWY 83			\$2,000.00
Invoice	76003 6/9/2016				
Cash Payment	G 610-134500 T&D Services	OAKLAND AVE/HWY 83			\$5,000.00
Invoice	76003 6/9/2016				
Cash Payment	E 620-8030-8310 Maint-Collection System	OAKLAND AVE/HWY 83			\$2,117.00
Invoice	76003 6/9/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$9,117.00</b>
Refer	76001 MUKWONAGO AUTO PARTS	-			
Cash Payment	E 100-5323-5311 Supplies	CREWDRIWER SET/SPARK PLUG/TERMINAL/CONNECTOR/WORE ANGLE			\$71.26
Invoice	MAY 16 5/31/2016				
Cash Payment	E 150-5222-5395 Repairs & Maintenance	PrI WIRE/CLAMP/ROCKERI			\$74.43
Invoice	MAY 16 5/31/2016				
Cash Payment	E 150-5222-5311 Supplies	ANTIFREEZE/OIL/DRAIN PAN			\$93.97
Invoice	MAY 16 5/31/2016				

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<b>Cash Payment</b>	E 620-8010-8270 Operation Supply/Expen	OIL DRY/PIG ASSBLY/BRAKE CLNR/FUEL FILTER			<b>\$108.73</b>
Invoice MAY 16	5/31/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$348.39</b>
Refer	76002 MUNICIPAL ENVIRONMENTAL	-			
<b>Cash Payment</b>	E 620-8400-8520 Outside Services Employ	2016 MEMBERSHIP DUES			<b>\$719.40</b>
Invoice 2016 MEMB	5/31/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$719.40</b>
Refer	76003 NORTH CENTRAL LABORATORIES	-			
<b>Cash Payment</b>	E 620-8010-8260 Other Chemicals	SULFURIC ACID			<b>\$110.66</b>
Invoice 373935	6/8/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$110.66</b>
Refer	76004 PARAGON DEVELOPMENT	-			
<b>Cash Payment</b>	E 100-5241-5395 Repairs & Maintenance	HANKOVICH COMPUTER			<b>\$597.00</b>
Invoice 932793	4/29/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$597.00</b>
Refer	76005 PAUL CONWAY SHIELDS	-			
<b>Cash Payment</b>	E 150-5222-5311 Supplies	PANEL SHIELD			<b>\$65.49</b>
Invoice 386102-IN	5/27/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$65.49</b>
Refer	76006 PETTY CASH	-			
<b>Cash Payment</b>	E 100-5211-5315 Postage	POSTAGE			<b>\$38.06</b>
Invoice PD 6/16	6/1/2016				
<b>Cash Payment</b>	E 100-5212-5395 Repairs & Maintenance	HEADLIGHT/FRAME/BATTERIES			<b>\$22.39</b>
Invoice PD 6/16	6/1/2016				
<b>Cash Payment</b>	E 100-5213-5311 Supplies	FLASH DRIVE			<b>\$10.51</b>
Invoice PD 6/16	6/1/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$70.96</b>
Refer	76007 PRINT PACK & SHIP CENTER	-			
<b>Cash Payment</b>	E 150-5231-5315 Postage	SHIPPING			<b>\$8.99</b>
Invoice 23363	6/1/2016				
<b>Cash Payment</b>	E 610-6920-6923 Outside Services Employ	SHIPPING			<b>\$434.42</b>
Invoice 23363	6/1/2016				
<b>Cash Payment</b>	E 100-5211-5311 Supplies	SHIPPING			<b>\$28.73</b>
Invoice 23363	6/1/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$472.14</b>
Refer	76008 PROFESSIONAL LOGISTICS GROU	-			
<b>Cash Payment</b>	E 100-5670-5219 Professional Services	DEVELOP MARKETING STRATEGY			<b>\$8,043.75</b>
Invoice 1512	5/31/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$8,043.75</b>
Refer	76009 PROHEALTH CARE INC	-			
<b>Cash Payment</b>	E 150-5231-5311 Supplies	MIDAZOLAM			<b>\$25.80</b>
Invoice MAY 16	5/31/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$25.80</b>
Refer	76010 PROHEALTH CARE LAB BILLING	-			

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<b>Cash Payment</b>	E 100-5212-5219 Professional Services	BLOOD DRAW			\$105.00
Invoice MAY 16	5/31/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	\$105.00
Refer	76011	PROHEALTH CARE MEDICAL	-		
<b>Cash Payment</b>	E 620-8400-8520 Outside Services Employ	RESPIRATORY/AUDIOGRAM			\$325.00
Invoice 284952	6/1/2016				
<b>Cash Payment</b>	E 620-8400-8520 Outside Services Employ	DRUG TEST			\$56.00
Invoice 284976	6/1/2016				
<b>Cash Payment</b>	E 100-5323-5348 Safety Supplies	HEP B			\$50.00
Invoice 284976	6/1/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	\$431.00
Refer	76012	QUILL CORPORATION	-		
<b>Cash Payment</b>	E 100-5160-5311 Supplies	HAND TOWEL			\$80.97
Invoice 6403415	6/6/2016				
<b>Cash Payment</b>	E 100-5521-5311 Supplies	BATH TISSUE			\$52.99
Invoice 6403415	6/6/2016				
<b>Cash Payment</b>	E 100-5142-5311 Supplies	PoUCH			\$59.98
Invoice 6144193	5/25/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	\$193.94
Refer	76013	SHERWIN-WILLIAMS	-		
<b>Cash Payment</b>	E 100-5521-5311 Supplies	FIELD PAINT			\$425.20
Invoice 4848-9	5/27/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	\$425.20
Refer	76014	SHI INTERNATIONAL CORP	-		
<b>Cash Payment</b>	E 430-5700-5718 Village-wide Capital Ben	SERVER PROJECT			\$3,680.57
Invoice B05026451	5/25/2016				
<b>Cash Payment</b>	E 430-5700-5718 Village-wide Capital Ben	SERVER PROJECT			\$681.72
Invoice B05033074	5/26/2016				
<b>Cash Payment</b>	E 430-5700-5718 Village-wide Capital Ben	SERVER PROJECT			\$213.93
Invoice B05065488	6/6/2016				
<b>Cash Payment</b>	E 430-5700-5718 Village-wide Capital Ben	SERVER PROJECT			\$327.96
Invoice B05065492	6/6/2016				
<b>Cash Payment</b>	E 430-5700-5718 Village-wide Capital Ben	SERVER PROJECT			\$681.72
Invoice B05049434	5/31/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	\$5,585.90
Refer	76015	SLOCUM HENRY	-		
<b>Cash Payment</b>	E 150-5222-5311 Supplies	PHONE HOLSTER			\$31.53
Invoice 292909	5/23/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	\$31.53
Refer	76016	TRACTOR SUPPLY CREDIT PLAN	-		
<b>Cash Payment</b>	E 100-5347-5311 Supplies	FENCING			\$24.99
Invoice 255536	5/26/2016				
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	\$24.99
Refer	76017	TREASURER STATE OF WI	-		
<b>Cash Payment</b>	G 100-242400 Court Fees due to State	JAIL FINES MAY 2016			\$4,070.60
Invoice MAY 2016	6/6/2016				

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Payments

Current Period: June 2016

Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$4,070.60</b>
Refer	76018 <i>TREASURER WAUKESHA COUNTY</i> -				
Cash Payment	G 100-243240 Waukesha County Court Fe	JAIL FINES MAY 2016			\$12.99
Invoice	MAY 16	6/6/2016			
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$12.99</b>
Refer	76019 <i>UNIFI EQUIPMENT FINANCE, INC.</i> -				
Cash Payment	E 100-5211-5219 Professional Services	COPIER			\$83.33
Invoice	223337	6/12/2016			
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$83.33</b>
Refer	76020 <i>U.S. CELLULAR</i> -				
Cash Payment	E 100-5211-5225 Telephone	CELL PHONES			\$341.99
Invoice	MAY 16	5/28/2016			
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$341.99</b>
Refer	76021 <i>USA BLUEBOOK</i> -				
Cash Payment	E 620-8010-8270 Operation Supply/Expen	STEEL TILE PROBE			\$127.80
Invoice	972608	6/7/2016			
Cash Payment	E 620-8010-8260 Other Chemicals	GLUCOSE-GLUTAMIC ACID/AMMONIUM PERSULFATE			\$107.24
Invoice	972146	6/7/2016			
Cash Payment	E 100-5521-5311 Supplies	MeTAL DECTOR			\$624.95
Invoice	978829	6/14/2016			
Cash Payment	E 620-8010-8260 Other Chemicals	SULFURIC ACID			\$10.49
Invoice	978829	6/14/2016			
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$870.48</b>
Refer	76022 <i>VELOCITY</i> -				
Cash Payment	E 100-5241-5219 Professional Services	SeT-UP/TROUBLESHOOTJOE'S COMPUTER			\$1,082.00
Invoice	20160112	6/7/2016			
Cash Payment	E 100-5211-5219 Professional Services	PD TOUBLESHOOTING			\$805.00
Invoice	20160113	6/9/2016			
Cash Payment	E 150-5221-5219 Professional Services	FD TROUBLSHOOTING			\$385.00
Invoice	20160111	6/7/2016			
Cash Payment	E 100-5323-5219 Professional Services	IT SERVICES			\$210.00
Invoice	20160110	6/7/2016			
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$2,482.00</b>
Refer	76024 <i>WALWORTH CTY SECURITY ALAR</i> -				
Cash Payment	E 100-5512-5225 Telephone	SECURITY CODE CHANGES			\$50.00
Invoice	10206	5/25/2016			
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$50.00</b>
Refer	76025 <i>WAUKESHA COUNTY AC G22</i> -				
Cash Payment	E 100-5141-5219 Professional Services	RETENTION/EXPANSION PROJECT			\$2,000.00
Invoice	1JUNE2016	6/1/2016			
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$2,000.00</b>
Refer	76026 <i>WAUKESHA COUNTY</i> -				
Cash Payment	E 100-5212-5219 Professional Services	INMATE BILLING			\$16.62
Invoice	2016-00000108	6/7/2016			
Transaction Date	6/15/2016	Citizens	111000	<b>Total</b>	<b>\$16.62</b>

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Payments

Current Period: June 2016

Refer	76027	WI DEPT OF JUSTICE CIB	-				
Cash Payment	E 150-5221-5219	Professional Services	BACKGROUND CHECKS			\$14.00	
Invoice	G3385	5/31/16	6/1/2016				
Cash Payment	E 100-5211-5219	Professional Services	BACKGROUND CHECKS			\$42.00	
Invoice	L6812T	5/31/16	6/1/2016				
Cash Payment	G 100-242205	WI DOJ - Background Chec	BACKGROUND CHECKS			\$1,078.00	
Invoice	G2112	5/31/16	6/1/2016				
Transaction Date	6/15/2016		Citizens	111000	<b>Total</b>	\$1,134.00	
Refer	76028	WI DNR ENVIRONMENTAL FEES	-				
Cash Payment	E 100-5660-5354	Stormwater Plan Expens	STORMWATER FEES			\$1,000.00	
Invoice	268594260-2016-	5/26/2016					
Transaction Date	6/15/2016		Citizens	111000	<b>Total</b>	\$1,000.00	
Refer	76029	WI STATE LAB OF HYGIENE	-				
Cash Payment	E 610-6920-6923	Outside Services Employ	TESTING			\$25.00	
Invoice	462122	5/31/2016					
Transaction Date	6/15/2016		Citizens	111000	<b>Total</b>	\$25.00	
Refer	76030	WITTE SUPPLY COMPANY	-				
Cash Payment	E 100-5521-5311	Supplies	PLAYGROUND MULCH			\$2,600.00	
Invoice	49009	5/10/2016					
Transaction Date	6/15/2016		Citizens	111000	<b>Total</b>	\$2,600.00	
Refer	76031	YOUR AUTO WASH II, LLC	-				
Cash Payment	R 100-4410-4419	Arcade/Vending/Amuse	VENDING LICENSE OVERPAYMENT			\$10.00	
Invoice	OVPI 6/16	6/10/2016					
Transaction Date	6/15/2016		Citizens	111000	<b>Total</b>	\$10.00	
Refer	76032	ARNOLDS ENVIRONMENTAL SER	-				
Cash Payment	E 100-5521-5311	Supplies	360 MCKENZIE DR			\$296.00	
Invoice	41173	6/15/2016					
Transaction Date	6/16/2016		Citizens	111000	<b>Total</b>	\$296.00	
Refer	76033	BK PLANNING STRATEGIES	-				
Cash Payment	E 100-5632-5219	Professional Services	GENERAL			\$2,281.90	
Invoice	M0401-2016	6/15/2016					
Cash Payment	E 100-5632-5219	Professional Services	COMP PLAN UPDATE			\$3,201.40	
Invoice	M0402-2016	6/15/2016		Project PLN001			
Cash Payment	E 200-5632-5219	Professional Services	CHAPMAN			\$112.50	
Invoice	M0403-2016	6/15/2016		Project EDC006			
Cash Payment	G 100-162010	Potential TID Accum. Costs	TID 5			\$212.50	
Invoice	M0404-2016	6/15/2016		Project TID005			
Cash Payment	G 100-162010	Potential TID Accum. Costs	TID 6			\$110.80	
Invoice	M0405-2016	6/15/2016		Project TID006			
Cash Payment	G 100-211425	Developer Escrow	ORCHARDS 2			\$175.25	
Invoice	M0406-2016	6/15/2016		Project D00011			
Cash Payment	G 100-211400	Billable Disbursements	QUICK LUBE			\$399.50	
Invoice	M0407-2016	6/15/2016		Project D00015			
Cash Payment	G 100-211425	Developer Escrow	214 S ROCHESTER			\$887.95	
Invoice	M0408-2016	6/15/2016		Project D00017			
Cash Payment	G 100-211425	Developer Escrow	PREMIER WOODS			\$75.25	
Invoice	M0409-2016	6/15/2016		Project D00002			

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## Payments

Current Period: June 2016

<b>Cash Payment</b>	G 100-211400 Billable Disbursements	505-507 S MAIN			\$75.00
Invoice	M0410-2016	6/15/2016			
Transaction Date	6/16/2016	Citizens	111000	<b>Total</b>	\$7,532.05
Refer	76034	CLEAN MATS	-		
<b>Cash Payment</b>	E 100-5160-5219 Professional Services	VH MATS MAY 2016			\$100.40
Invoice	39122	6/9/2016			
Transaction Date	6/16/2016	Citizens	111000	<b>Total</b>	\$100.40
Refer	76035	FLEURYS BODY REPAIR	-		
<b>Cash Payment</b>	E 100-5324-5395 Repairs & Maintenance	DPW REPAIR			\$2,362.23
Invoice	8596335	5/31/2016			
Transaction Date	6/16/2016	Citizens	111000	<b>Total</b>	\$2,362.23
Refer	76036	GARDEN MART/THE	-		
<b>Cash Payment</b>	E 100-5611-5311 Supplies	TREE/SHRUB SUPPLEMENT			\$23.19
Invoice	45948	6/8/2016			
Transaction Date	6/16/2016	Citizens	111000	<b>Total</b>	\$23.19
Refer	76037	HORN OIL	-		
<b>Cash Payment</b>	E 100-5212-5351 Motor Fuel & Oil	FUEL			\$2,115.21
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 100-5241-5351 Motor Fuel & Oil	FUEL			\$83.14
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 100-5324-5351 Motor Fuel & Oil	FUEL			\$549.59
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 150-5222-5351 Motor Fuel & Oil	FUEL			\$299.59
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 150-5231-5351 Motor Fuel & Oil	FUEL			\$984.25
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 610-6920-6933 Transportation Expenses	FUEL			\$420.88
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 620-8010-8280 Transportation Expense	FUEL			\$257.96
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 620-8010-8330 Maint-Treatment/Dispos	OIL			\$370.00
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 100-5324-5351 Motor Fuel & Oil	OFF ROAD DIESEL			\$795.26
Invoice	MAY 16	5/31/2016			
Transaction Date	6/16/2016	Citizens	111000	<b>Total</b>	\$5,875.88
Refer	76038	JOURNAL COMMUNICATIONS	-		
<b>Cash Payment</b>	E 100-5142-5312 Printing	LEGAL NOTICE			\$184.59
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 480-5700-5840 Street Pavement Mgmt	LEGAL NOTICE			\$37.37
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 100-5153-5312 Printing	LEGAL NOTICE			\$16.05
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 100-5247-5312 Printing	LEGAL NOTICE			\$94.63
Invoice	MAY 16	5/31/2016			
<b>Cash Payment</b>	E 100-5632-5312 Printing	LEGAL NOTICE			\$38.98
Invoice	MAY 16	5/31/2016			
Transaction Date	6/16/2016	Citizens	111000	<b>Total</b>	\$371.62

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Payments

Current Period: June 2016

Refer	76039	PROVEN POWER INC	-				
Cash Payment	E 100-5324-5395	Repairs & Maintenance	FIELD GROOMER PARTS			\$142.83	
Invoice	02-188802	6/2/2016					
Transaction Date	6/16/2016		Citizens	111000	<b>Total</b>	\$142.83	
Refer	76040	TIME WARNER CABLE	-				
Cash Payment	E 100-5142-5225	Telephone	PHONES/INTERNET			\$2,691.98	
Invoice	4/28-5/27	5/27/2016					
Cash Payment	E 100-5142-5225	Telephone	PHONES/INTERNET			\$2,732.43	
Invoice	5/28-6/27	6/27/2016					
Transaction Date	6/16/2016		Citizens	111000	<b>Total</b>	\$5,424.41	
Refer	76041	U.S. POSTAL SERVICE	-				
Cash Payment	E 100-5142-5399	Other	BOX RENEWAL			\$65.10	
Invoice	2016-2017	6/10/2016					
Cash Payment	E 150-5140-5399	Other	BOX RENEWAL			\$5.58	
Invoice	2016-2017	6/10/2016					
Cash Payment	E 410-5140-5311	Supplies	BOX RENEWAL			\$11.16	
Invoice	2016-2017	6/10/2016					
Cash Payment	E 440-5511-5399	Other	BOX RENEWAL			\$5.58	
Invoice	2016-2017	6/10/2016					
Cash Payment	E 500-5140-5219	Professional Services	BOX RENEWAL			\$1.86	
Invoice	2016-2017	6/10/2016					
Cash Payment	E 610-6920-6930	Misc General Expenses	BOX RENEWAL			\$48.36	
Invoice	2016-2017	6/10/2016					
Cash Payment	E 620-8400-8560	Misc General Expense	BOX RENEWAL			\$48.36	
Invoice	2016-2017	6/10/2016					
Transaction Date	6/16/2016		Citizens	111000	<b>Total</b>	\$186.00	
Refer	76042	MUELLER DIANE	-				
Cash Payment	R 620-4010-4611	Metered Sales-Residenti	REFUND SEWER CHARGES			\$825.30	
Invoice	SEWER REF	6/16/2016					
Transaction Date	6/16/2016		Citizens	111000	<b>Total</b>	\$825.30	
Refer	76043	PROVIDENCE HOME LENDING	-				
Cash Payment	R 610-4010-4612	Metered Sales-Commerc	METER ASSOCIATED WITH DIFFERENT ADDRESS			\$1,294.59	
Invoice	S/W REF	6/16/2016					
Cash Payment	R 620-4010-4612	Metered Sales-Commerc	METER ASSOCIATED WITH DIFFERENT ADDRESS			\$1,926.39	
Invoice	S/W REF	6/16/2016					
Transaction Date	6/16/2016		Citizens	111000	<b>Total</b>	\$3,220.98	
Refer	76050	ADVANCED INTEGRATED TECHN	-				
Cash Payment	E 100-5512-5225	Telephone	LONG DISTANCE			\$1.87	
Invoice	100-5142 6/6	6/6/2016					
Cash Payment	E 610-6920-6921	Office Supplies & Expen	LONG DISTANCE			\$2.98	
Invoice	100-5142 6/6	6/6/2016					
Cash Payment	E 620-8400-8510	Office Supplies & Expen	LONG DISTANCE			\$2.98	
Invoice	100-5142 6/6	6/6/2016					
Transaction Date	6/16/2016		Citizens	111000	<b>Total</b>	\$7.83	

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## Payments

Current Period: June 2016

### Fund Summary

	111000 Citizens
100 GENERAL FUND	\$58,876.13
150 FIRE/AMBULANCE FUND	\$9,937.11
200 COMMUNITY DEVELOPMENT FUND	\$2,612.50
220 TID#3 - GENERAL	\$490.00
410 RECYCLING FUND	\$239.33
430 CAPITAL EQUIPMENT FUND	\$5,585.90
440 LIBRARY FUND	\$650.70
480 2004-06-07 GO NOTE	\$20,638.47
500 STORM WATER UTILITY	\$13.85
600 IMPACT FEES	\$28.28
610 WATER UTILITY FUND	\$12,343.30
620 SEWER UTILITY FUND	\$8,935.08
810 PARKLAND FUND	\$103.12
	<hr/>
	\$120,453.77

Pre-Written Checks	\$0.00
Checks to be Generated by the Computer	\$120,453.77
Total	<hr/>
	\$120,453.77

# 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?

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

June 7, 2016

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    - i. Unmodified opinion, commonly referred to as a “clean” opinion
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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

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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 Kraus, 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  
As of and for the Year Ended December 31, 2015  
(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.

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

**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.

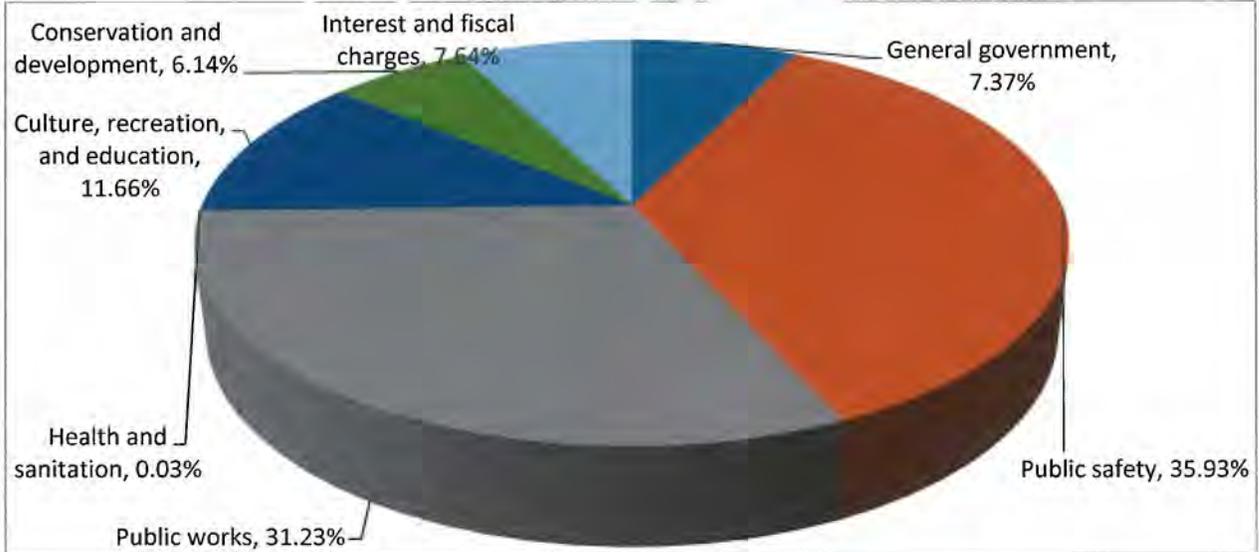
**VILLAGE OF MUKWONAGO CHANGES IN NET POSITION**  
For the years ending December 31, 2015 and 2014

	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>	9,825,922	9,092,746	23,464,430	22,935,043
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  
 Management's Discussion and Analysis  
 As of and for the Year Ended December 31, 2015  
 (Unaudited)

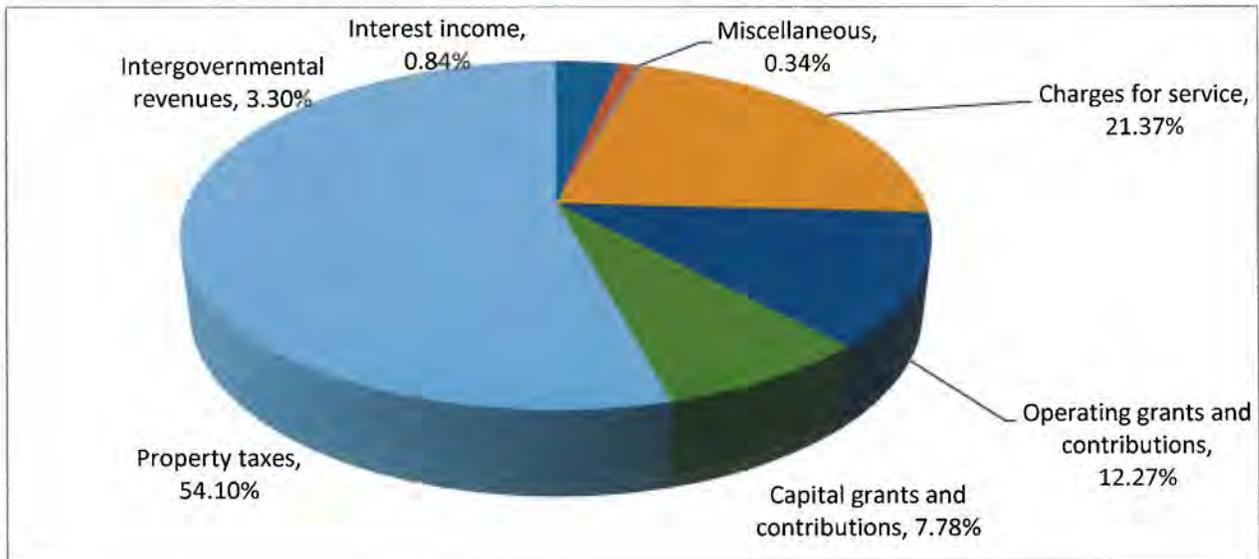
**EXPENSES BY FUNCTION – GOVERNMENTAL ACTIVITIES**

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.

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

**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

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

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>	2%	<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>	27%	<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>	47%	<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>	10%	<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>	14%	<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>	<b>100%</b>	<u>\$ 5,237,887</u>	<u>\$ 2,588,898</u>	<b>49.4%</b>	

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

*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.

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

**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	\$ 2,459,500
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.

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

**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><b>\$ 10,123,259</b></u>	 <u><b>\$ 25,352,157</b></u>	 <u><b>\$ 35,475,416</b></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

	<u>General Fund</u>	<u>Fire and Ambulance Fund</u>
<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><u>\$ 4,620,773</u></b>	<b><u>\$ 634,424</u></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	<u>275,850</u>	<u>253,526</u>
Deferred Inflows of Resources		
Unavailable revenue	1,387	132,715
Unearned revenue	2,341,784	210,000
Total Deferred Inflows of Resources	<u>2,343,171</u>	<u>342,715</u>
Fund Balances		
Nonspendable	142,655	5,589
Restricted	-	-
Committed	-	32,594
Assigned	773,269	-
Unassigned (deficit)	1,085,828	-
Total Fund Balances	<u>2,001,752</u>	<u>38,183</u>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	 <b><u>\$ 4,620,773</u></b>	 <b><u>\$ 634,424</u></b>

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

Net change in fund balances - total governmental funds	\$ 2,588,898
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>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</p>	
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)
<p>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.</p>	
Special assessments	(247,620)
Developer receivable	86,400
<p>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.</p>	
Debt issued	(7,460,000)
Principal refunded	1,575,000
Principal repaid	2,399,233
<p>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.</p>	
Compensated absences	1,385
Accrued interest on debt	(99,197)
Net pension asset	(365,662)
Deferred outflows of resources related to pensions	342,351
<p>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</p>	
Premium on new debt	(262,716)
Amortization of debt premiums	53,020
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 297,337

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>	\$ 1,814,419	\$ 1,728,130	\$ 3,542,549
<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
<b>Total Operating Expenses</b>	<u>1,012,361</u>	<u>1,399,521</u>	<u>2,411,882</u>
<b>Operating Income</b>	<u>802,058</u>	<u>328,609</u>	<u>1,130,667</u>
<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)
<b>Total Nonoperating Revenues (Expense)</b>	<u>(156,113)</u>	<u>(329,275)</u>	<u>(485,388)</u>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<u>645,945</u>	<u>(666)</u>	<u>645,279</u>
<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)
<b>Total Capital Contributions and Transfers</b>	<u>300,959</u>	<u>941,489</u>	<u>1,242,448</u>
<b>Change in Net Position</b>	946,904	940,823	1,887,727
<b>NET POSITION - Beginning of Year (as restated)</b>	<u>13,498,360</u>	<u>9,966,070</u>	<u>23,464,430</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 14,445,264</u>	<u>\$ 10,906,893</u>	<u>\$ 25,352,157</u>

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>	<b>\$ 1,441,866</b>	<b>\$ 2,497,400</b>	<b>\$ 3,939,266</b>

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	558,459	1,779,135	2,337,594
<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

---

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

---

##### *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.)

---

### *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

---

#### 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.)

---

#### ***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

---

### 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.)***

##### ***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

---

### NOTE 1 - 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.)

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#### ***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.)**

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#### ***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

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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.)***

##### ***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

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

#### 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:

	Unearned	Unavailable
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
 Total Unearned/Unavailable Revenue for Governmental Funds	 \$ 6,232,062	 \$ 1,208,883

## 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

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

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##### 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	206,600	206,600	188,008	18,592
<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	183,007	186,914	173,540	13,374
<b>CAPITAL OUTLAY</b>				
Capital expenditures	31,411	35,308	30,370	4,938
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,106,220</b>	<b>\$ 4,155,918</b>	<b>\$ 4,165,249</b>	<b>\$ (9,331)</b>

## 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
<b>Total revenues</b>	<u>876,740</u>	<u>632,574</u>	<u>1,269</u>	<u>110,196</u>
<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	-	-	-	-
<b>Total expenditures</b>	<u>979,917</u>	<u>618,118</u>	<u>-</u>	<u>260,639</u>
Excess (deficiency) of revenues over expenditures	<u>(103,177)</u>	<u>14,456</u>	<u>1,269</u>	<u>(150,443)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Debt issued	-	-	-	-
Premium on debt issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Changes in Fund Balances</b>	(103,177)	14,456	1,269	(150,443)
<b>FUND BALANCES (Deficit) - Beginning of Year</b>	<u>194,424</u>	<u>49,276</u>	<u>86,002</u>	<u>316,159</u>
<b>FUND BALANCES (Deficit) - END OF YEAR</b>	<u>\$ 91,247</u>	<u>\$ 63,732</u>	<u>\$ 87,271</u>	<u>\$ 165,716</u>

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 2016-027**

**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 2016-028**

**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

## 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 1/4/16
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**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

Kitchen

Lamb  
Pork  
sales

Food

Bar

Band

Beer trailer

Sales

retiring truck

**Village of Mukwonago**

**2016-17 Alcohol Beverage Licensee List  
for 6-21-16 Village Board**

<u>Licensee Name</u>	<u>Trade Name</u>	<u>Street Address</u>	<u>Agent</u>	<u>Class</u>	<u>Type</u>	<u>Disposition of Investigative Check</u>
Mario's Natural Roman Pizza Inc.	Mario's Pizza	225 Bay View Rd. Suite 500	Edwards-Reitman, Charlene A.	C,B	Wine, Beer	No Criminal History
Wild Flower Café LLC	Wild Flower Café	1015 CTH NN E	Galvan, Jefte	C,B	Wine, Beer	Nothing New, OK

**RESOLUTION 2016-029**

**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 curblin 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).

## 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 15th, 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.

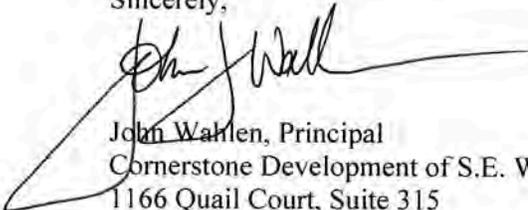
I would like to respectfully ask that the restoration be delayed a bit longer, so as to get a pristine final lift for the entire neighborhood. Can we please agree that we shall finalize this work no later than May 31, 2017? We all are advantaged by extending this date out a bit:

- 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 Zaremba, Mark Blum – Village of Mukwonago



May 16, 2016

Village of Mukwonago  
Attn: Ron Bittner  
440 River Crest CT  
PO Box 206  
Mukwonago, WI 53149

WAOC  
500 S. 116th St.  
West Allis, WI 53214  
www.we-energies.com

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**

**STAKING REQUIREMENTS:**  
 SURVEYOR  STAKED  
 DESIGNER  NOT NEEDED

**MAIN / SERVICE IN EASEMENT:**  
 YES  NO

RESTORE PRIVATE PROPERTY:  WE ENERGIES  CUSTOMER

WORK IS APPROX 1100 FT, DIRECTION SOUTH OF INT OF CTH ES & HONEYWELL RD

**ELECTRIC INFORMATION**

OPER MAP #: 3888-7424-04 FEEDER/LINE #: Z77375

CATV JOINT USE #: \_\_\_\_\_ TEL JOINT USE #: \_\_\_\_\_

**PROPOSED GAS SERVICE INFORMATION**

MTR SIZE: \_\_\_\_\_ MTR TYPE: \_\_\_\_\_  EFV

SERV PIPE SIZE: \_\_\_\_\_ MATERIAL: \_\_\_\_\_  RELIGHT

MTR LOC: \_\_\_\_\_ FT. \_\_\_\_\_ OF \_\_\_\_\_ CORNER  CURB VLV

CONSTRUCTION TYPE: \_\_\_\_\_  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 OBSTRUCTIONS 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 3 DAYS PRIOR PH _____ CELL _____			
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/>).

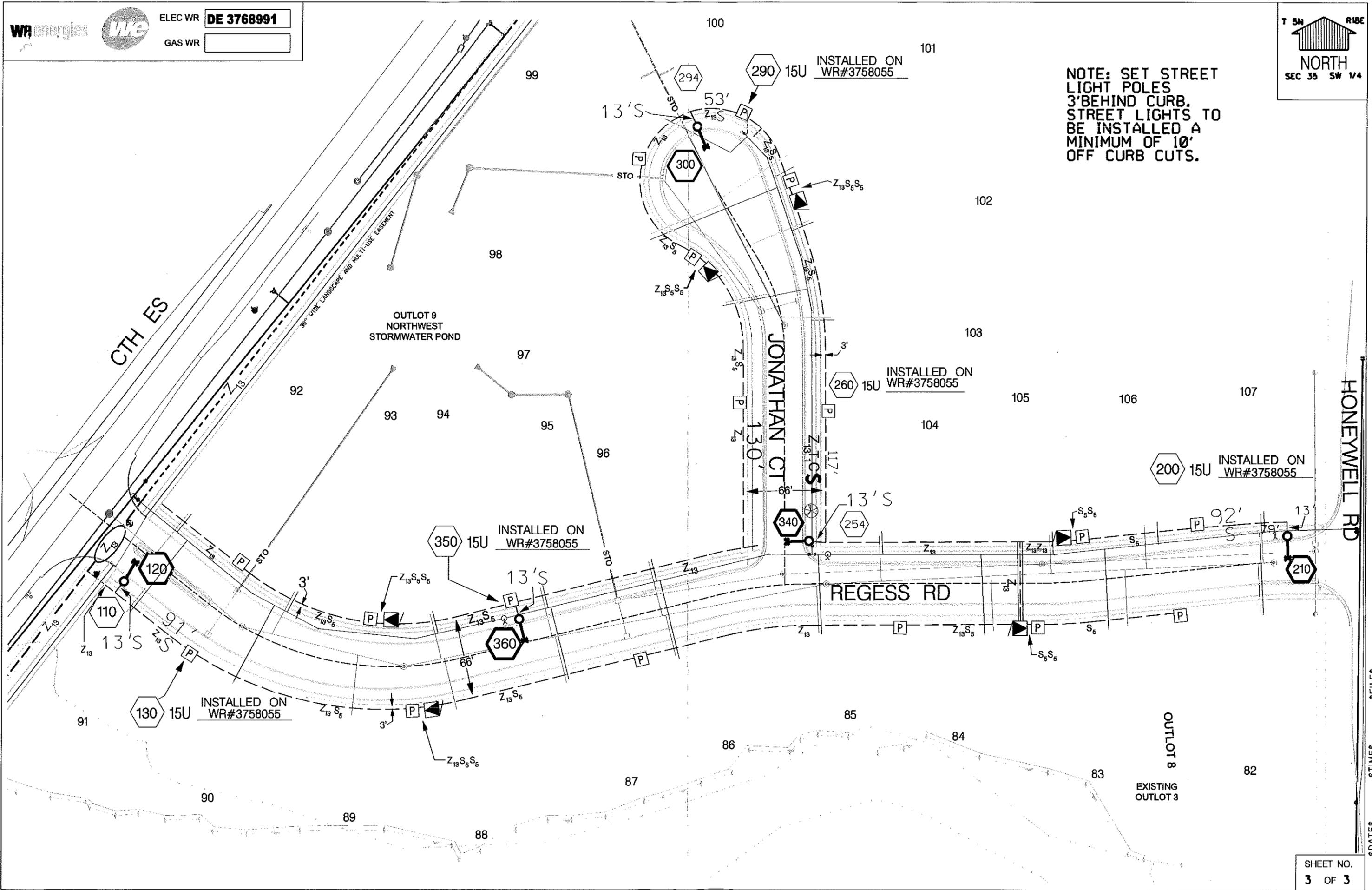
### **Cultural and Historical Resources, cont.**

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]  
**Sent:** Monday, April 25, 2016 2:57 PM  
**To:** 'rbittner@villageofmukwonago.com' <rbittner@villageofmukwonago.com>  
**Cc:** Foht.Lori <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.

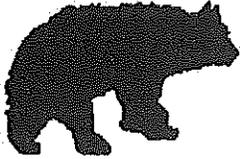
We have also sent the information to the developer, Mike Kaerek.

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.



**RESOLUTION NO. 2016-030**

**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

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<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
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<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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Land Applied:	No																																								
Process:	ANAER																																								
Process Description:	The sludge is anaerobically digested around 97F for around 60 days then dried in sludge beds.																																								

<p>5. Vector Attraction Reduction (per outfall):</p>	
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# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
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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: 2px;">N/A</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

## 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>	

# Compliance Maintenance Annual Report

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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

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
6/1/2016 2015

## 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%; margin-top: 5px;"></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>																																																																																									

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

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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

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
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: 35%; 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: 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 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: 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: 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 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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# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

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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

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
6/1/2016 2015

## 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?

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
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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	20	% of system/year
Root removal	1	% of system/year
Flow monitoring	0	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	20	% of system/year
Manhole inspections	10	% of system/year
Lift station O&M	6	# per L.S./year
Manhole rehabilitation	1	% of manholes rehabbed
Mainline rehabilitation	1	% of sewer lines rehabbed
Private sewer inspections	0	% of system/year
Private sewer I/I removal	0	% of private services

Please include additional comments about your sanitary sewer collection system below:

# Compliance Maintenance Annual Report

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6/1/2016 2015

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:

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

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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

# Compliance Maintenance Annual Report

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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)

# Compliance Maintenance Annual Report

Mukwonago Wastewater Treatment Plant

Last Updated: Reporting For:  
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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

# RatingsDirect®

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## Summary:

# Mukwonago Village, Wisconsin; General Obligation

### Primary Credit Analyst:

David H Smith, Chicago (312) 233-7029; david.smith@spglobal.com

### Secondary Contact:

Wendy A Towber, Centennial (1) 303-721-4230; wendy.towber@spglobal.com

## Table Of Contents

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Rationale

Outlook

Related Criteria And Research

**Summary:**

# Mukwonago Village, Wisconsin; General Obligation

Credit Profile		
US\$3.1 mil GO prom nts ser 2016A due 10/01/2025		
<i>Long Term Rating</i>	AA/Stable	New
Mukwonago Vill GO		
<i>Long Term Rating</i>	AA/Stable	Affirmed

## Rationale

S&P Global Ratings assigned its 'AA' long-term rating to Mukwonago Village, Wis.' series 2016A general obligation (GO) promissory notes. At the same time, S&P Global Ratings affirmed its 'AA' long-term rating on the village's existing GO debt. The outlook is stable.

A pledge of the village's full faith, credit, and resources and an agreement to levy ad valorem property taxes within the village without limitation as to rate or amount secure these bonds. Proceeds from the series 2016 promissory notes are being used to fund capital improvements and to refund a portion of the village's outstanding series 2007 GO notes.

The 'AA' rating reflects our assessment of the following factors for the village:

- Strong economy, with access to a broad and diverse metropolitan statistical area (MSA);
- Strong management, with "good" financial policies and practices under our financial management assessment (FMA) methodology;
- Adequate budgetary performance, with an operating surplus in the general fund but an operating deficit at the total governmental fund level in fiscal 2015;
- Very strong budgetary flexibility, with an available fund balance in fiscal 2015 of 44% of operating expenditures;
- Very strong liquidity, with total government available cash at 76.0% of total governmental fund expenditures and 2.8x governmental debt service, and access to external liquidity we consider strong;
- Weak debt and contingent liability position, with debt service carrying charges at 27.0% of expenditures and net direct debt that is 277.9% of total governmental fund revenue, but rapid amortization, with 91.3% of debt scheduled to be retired in 10 years; and
- Adequate institutional framework score.

### Strong economy

We consider Mukwonago's economy strong. The village, with an estimated population of 7,712, is located in Walworth and Waukesha counties in the Milwaukee-Waukesha-West Allis, WI MSA, which we consider to be broad and diverse. The city has a projected per capita effective buying income of 106.3% of the national level and per capita market value of \$96,571. Overall, the city's market value grew by 3.6% over the past year to \$744.8 million in 2015. The weight-averaged unemployment rate of the counties was 3.8% in 2015.

Mukwonago is a largely residential community located approximately 30 miles southwest of downtown Milwaukee. We consider the village's top 10 taxpayers to be very diverse, as they represent approximately 14% of its tax base. Major employers in the village include the local school district (611 employees), injection molding company Aptar (430 employees), and tool manufacturer Ziemann's Vision/Empire Level (305 employees). We do not anticipate a change in our view of village's economy as strong during the next few years.

### **Strong management**

We view the village's management as strong, with "good" financial policies and practices under our Financial Management Assessment methodology, indicating financial practices exist in most areas, but that governance officials might not formalize or monitor all of them on a regular basis.

In developing its annual budget, the village uses at least three years of historical data for revenue and expenditure assumptions. The village provides monthly budget-to-actual reports to its board regarding budgetary performance. The village does not maintain a long-term financial plan. However, the village does have a five-year long-term capital plan, which is updated annually, with funding sources identified during the life of the plan. The village has an investment management policy, and provides monthly reports on investment performance to its board. The village also maintains a debt management policy, which provides restrictions as to certain types of debt issuance. The village also has a general fund policy of 25% of the ensuing year's budgeted expenditures for cash-flow purposes, with which it is currently in compliance.

### **Adequate budgetary performance**

Mukwonago's budgetary performance is adequate in our opinion. The village had surplus operating results in the general fund of 4.6% of expenditures, but a deficit result across all governmental funds of negative 8.1% in fiscal 2015.

Our view of village's budgetary performance accounts for adjustments made for recurring transfers and the spending of bond proceeds. After reporting a 4.6% surplus in fiscal 2014 (year ending Dec. 31) in the general fund, the village reporting another 4.6% surplus (\$192,000) in fiscal 2015. The village's surplus in fiscal 2015 was largely attributable to increased building permit revenue. For the fiscal 2016, the village is currently on track with its general fund budget, which was break-even.

### **Very strong budgetary flexibility**

Mukwonago's budgetary flexibility is very strong, in our view, with an available fund balance in fiscal 2015 of 44% of operating expenditures, or \$1.9 million. We expect the available fund balance to remain above 30% of expenditures for the current and next fiscal years, which we view as a positive credit factor.

The village has fund balance policy that calls for reserves no lower than 25% of the following year's expenditures. The village has no plans to draw down from its reserves in the near term, and we expect its budgetary flexibility to remain very strong.

### **Very strong liquidity**

In our opinion, Mukwonago's liquidity is very strong, with total government available cash at 76.0% of total governmental fund expenditures and 2.8x governmental debt service in 2015. In our view, the village has strong access to external liquidity if necessary.

We consider the village's access to external liquidity to be strong, as it has regularly issues GO and revenue debt. We do not consider the village's investments to be aggressive, as it primarily has funds in local banks and invests in the Wisconsin Local Government Investment Plan. We do not anticipate a deterioration in the village's liquidity position in the next few years.

### **Weak debt and contingent liability profile**

In our view, Mukwonago's debt and contingent liability profile is weak. Total governmental fund debt service is 27.0% of total governmental fund expenditures, and net direct debt is 277.9% of total governmental fund revenue.

Approximately 91.3% of the direct debt is scheduled to be repaid within 10 years, which we consider a positive credit factor.

The village's debt and contingent liability profile is marked by a high debt service carrying charge as a percentage of total governmental fund expenditures. The village expects to issue approximately \$2.2 million in additional debt within the next two years as part of its capital improvement plan for road repairs. The village has a bank loan in the amount of \$675,000 that is expected to mature in 2019. Although the loan has acceleration provisions in the event of default, we do not consider this to be a negative credit factor given the village's liquidity position.

Mukwonago's pension contributions totaled 3.1% of total governmental fund expenditures in 2015. The village made its full annual required pension contribution in 2015.

The village participates in the Wisconsin Retirement System (WRS). Utilizing updated reporting standards in accordance with Governmental Accounting Standards Board (GASB) Statement No. 67 & 68, the village's plan fiduciary net position as a percentage of the total pension asset is 102.7%. Given the village's low pension costs and the fact that the WRS is fully funded, we do not view its pension liabilities to be a credit weakness.

### **Adequate institutional framework**

The local GO criteria cities and villages with a population less than 25,000 is adequate.

## **Outlook**

The stable outlook reflects our expectation that the village will likely maintain its very strong budgetary flexibility and strong management position during the two-year outlook horizon. The village's participation in the Milwaukee-Waukesha-West Allis MSA provides additional support to the rating. We do not expect to change the rating within the next two years.

### **Upside scenario**

Should the village demonstrate significantly improved economic characteristics, and if its debt and contingent liability profile were to improve, a higher rating is possible.

### **Downside scenario**

If the village were to experience a weakening of budgetary performance, and if its debt and contingent liability profile were to weaken, the rating could be lowered. In particular, should the village's debt service carrying charge as a percentage of total governmental fund expenditure increase significantly, a lower rating is possible.

## **Related Criteria And Research**

### **Related Criteria**

- USPF Criteria: Local Government GO Ratings Methodology And Assumptions, Sept. 12, 2013
- USPF Criteria: Financial Management Assessment, June 27, 2006
- USPF Criteria: Debt Statement Analysis, Aug. 22, 2006
- USPF Criteria: Assigning Issue Credit Ratings Of Operating Entities, May 20, 2015
- Criteria: Use of CreditWatch And Outlooks, Sept. 14, 2009

### **Related Research**

- S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013
- Incorporating GASB 67 And 68: Evaluating Pension/OPEB Obligations Under Standard & Poor's U.S. Local Government GO Criteria, Sept. 2, 2015

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at [www.standardandpoors.com](http://www.standardandpoors.com) for further information. Complete ratings information is available to subscribers of RatingsDirect at [www.globalcreditportal.com](http://www.globalcreditportal.com). All ratings affected by this rating action can be found on the S&P Global Ratings public website at [www.standardandpoors.com](http://www.standardandpoors.com). Use the Ratings search box located in the left column.

RESOLUTION NO. 025

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, Shockley, 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.

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Fred Winchowky  
President

ATTEST:

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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)

EXHIBIT B-1

Pricing Summary

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

(See Attached)

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)

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

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

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

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

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

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

<u>Redemption</u> <u>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

(SEAL)

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

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

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)

## 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.

(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)

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

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

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

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

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

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

<u>Redemption</u> <u>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)

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.

# RatingsDirect®

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## Summary:

# Mukwonago Village, Wisconsin; Water/Sewer

### Primary Credit Analyst:

Scott D Garrigan, Chicago (1) 312-233-7014; scott.garrigan@spglobal.com

### Secondary Contact:

Gregory Dziubinski, Chicago (312) 233-7085; gregory.dziubinski@spglobal.com

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Rationale

Outlook

Related Criteria And Research

## Summary:

# Mukwonago Village, Wisconsin; Water/Sewer

### Credit Profile

US\$5.76 mil wtrwks sys & swg sys rfdg bnds ser 2016B due 01/01/2029

*Long Term Rating*

AA-/Stable

New

Mukwonago Vill WS

*Long Term Rating*

AA-/Stable

Affirmed

## Rationale

S&P Global Ratings assigned its 'AA-' long-term rating to Mukwonago Village, Wisc.'s series 2016B waterworks and sewerage system revenue bonds. The outlook is stable.

The rating reflects our view of a combination of a very strong enterprise risk profile and a very strong financial risk profile.

The enterprise risk profile reflects our view of the system's:

- Service area participation in the broad and diverse Milwaukee-Waukesha-West Allis metropolitan statistical area;
- Rates that we generally view as affordable when compared with Mukwonago's median household effective buying income (MHEBI) and Waukesha County's poverty rates; and
- Good operational management practices and policies, in our view.

The financial risk profile reflects our view of the system's:

- Financial metrics that include debt service coverage (DSC) of at least 1.5x and a days' cash equivalent of just under one year's operating expenses; and
- Good financial management practices and policies.

The 2016B bonds will refund existing bonds and provide proceeds to fund capital projects. Net water and sewer system revenue secure the bonds.

Key bond provisions include:

- A rate covenant that requires the village to set rates and charges to generate net revenue providing at least 1.25x annual debt service;
- An additional bonds test that requires net revenue equal to or greater than 1.25x maximum annual pro forma debt service; and
- A cash-funded debt service reserve fund at maximum annual debt service.

Mukwonago serves an estimated population of 7,629 in southeastern Wisconsin's Waukesha County. The village is largely a residential community. Because of its location 25 miles southwest of downtown Milwaukee, village residents have access to diverse employment opportunities in the city and surrounding suburbs.

During 2015, the system provided service to 2,758 customers. The 10 leading water and sewer system customers are diverse accounting for approximately 15% of fiscal 2012 revenue. The fairly diversified leading customers include industrial, commercial, and service-based customers.

Water and sewer treatment capacity currently meets the system's daily requirements. Water and sewer treatment capacities are 5.1 million gallons per day (mgd) and 1.5 mgd, respectively, which we consider sufficient to handle average demands of about 0.6 mgd for the water system and 0.8 mgd for the sewer system. Management believes the current treatment and storage capacity are adequate to handle the system's needs well into the future. We understand management does not plan to issue debt for utility projects over the next several years.

We benchmark our analysis of market position, which is an input to the enterprise risk profile, to both MHEBI and the county poverty rate. MHEBI for Mukwonago is 116% of the national average. However, monthly-equivalent water and sewer rates are \$92.22 for 6,000 gallons of usage, which is our standard benchmark for monthly consumption. Considering that the county's poverty rate is less than 10%, our view of the market position is somewhat more positive compared with a situation where a utility has both higher nominal rates combined with a higher poverty rate. Our methodology measures affordability not only for the median household, but also takes into account sensitivity when rating affordability based on the county poverty rate. The district adjusts rates as needed and its water rates are regulated by the state public service commission.

All other components of the very strong enterprise risk score reflect the broad and diverse economy. In addition to operational management policies that indicate to us the existence of generally good-to-strong internal governance and controls, and asset management policies.

The very strong financial risk score benefits from both the liquidity position that represents just under one year of cash and DSC that remains no less than 1.5x. At fiscal year-end 2015 (Dec. 31), unrestricted cash and investments totaled \$1.6 million, which equates to 348 days' cash. Management has not indicated if it can use some of this cash for capital projects, but it would expect to replenish any use from margins generated after operating and fixed cost expenses are paid.

Based on our calculations, net revenues provided about 1.9x and 1.5x coverage of annual debt service and fixed costs, which includes general obligation bond payments and a payment in lieu of taxes in 2015 and 2014, respectively.

Also supporting the financial risk profile is the good financial management assessment, which indicates, in our view, that financial practices are well-embedded and likely sustainable. Examples include the existence of long-term capital planning, a formal debt policy, and monthly review of budget performance by the village board.

## **Outlook**

The stable outlook reflects our opinion that the system will likely maintain at least good DSC on both revenue and GO bonds as well as strong cash reserves during the two-year outlook period. We believe the system's participation in the Milwaukee economy, stable customer base, and adequate capacity with limited capital needs supports stability.

### **Upside scenario**

We could raise the rating if the system started to generate significantly stronger financial metrics on a consistent basis, but we view this as unlikely during the outlook period given the village's long historical trend of maintaining financial performance at levels more consistent with their current metrics.

### **Downside scenario**

We do not expect to lower the rating over the outlook period, although an unexpected and sustained reduction in either DSC or liquidity could place downward pressure on both the outlook and rating.

## **Related Criteria And Research**

### **Related Criteria**

- USPF Criteria: Rating Methodology And Assumptions For U.S. Municipal Waterworks And Sanitary Sewer Utility Revenue Bonds, Jan. 19, 2016
- USPF Criteria: Methodology: Definitions And Related Analytic Practices For Covenant And Payment Provisions In U.S. Public Finance Revenue Obligations, Nov. 29, 2011
- USPF Criteria: Assigning Issue Credit Ratings Of Operating Entities, May 20, 2015
- Criteria: Use of CreditWatch And Outlooks, Sept. 14, 2009

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at [www.standardandpoors.com](http://www.standardandpoors.com) for further information. Complete ratings information is available to subscribers of RatingsDirect at [www.globalcreditportal.com](http://www.globalcreditportal.com). All ratings affected by this rating action can be found on the S&P Global Ratings public website at [www.standardandpoors.com](http://www.standardandpoors.com). Use the Ratings search box located in the left column.

RESOLUTION NO. 026

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").

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

EXHIBIT C

CONSENT FROM THE STATE OF WISCONSIN

(SEE ATTACHED)

EXHIBIT D

BOND PURCHASE PROPOSAL

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

(SEE ATTACHED)

EXHIBIT E

DEBT SERVICE SCHEDULE AND PRICING SUMMARY

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

(SEE ATTACHED)

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

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

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

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

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

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

<u>Redemption</u> <u>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

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

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)

## 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.

(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)

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

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

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

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

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

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

<u>Redemption</u> <u>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: \_\_\_\_\_

---

\* 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)

EXHIBIT H

Escrow Agreement

(See Attached)

## 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: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(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>
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(See Attached)

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>
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(See Attached Subscription Forms)

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:	\$ _____

EXHIBIT D-1

ESCROW ACCOUNT CASH FLOW

(SEE ATTACHED)

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 \_\_\_\_\_

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\* 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

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\* 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.

## MINUTES OF THE REGULAR PLAN COMMISSION MEETING Tuesday, June 14, 2016

### Call to Order

Chairperson Fred Winchowky called the meeting to order at 6:31 p.m. located in the Board Room of the Mukwonago Municipal Building, 440 River Crest Ct.

### Roll Call

Commissioners present: Joe Hankovich  
Sterling Fairchild  
John Meiners  
Ken Werner  
Fred Winchowky

Commissioner excused: Mark Penzkover  
Joe Abruzzo

Also present: Bruce Kaniewski, Village Planner  
Judith Taubert, Deputy Clerk-Treasurer  
Bob Harley, Building Codes Official

### Minutes

Motion by Hankovich/Werner to approve the April 12, 2016 regular meeting minutes as presented carried.

### Public Hearing

Conditional use permit requested by Pamela L. Turner, Pam's Fine Wines LLC, to allow for the installation of outdoor seating at the property located at 100 Main St., Suite 1, known as MUKV1976109001 opened at 6:33 p.m.

Pamela L. Turner explained the reason for the conditional use to allow for the installation of outdoor seating at the property located at 100 Main St., Suite 1, known as MUKV1976109001 and submitted 6 letters of support from area businesses and residents to be on file in the Clerk's Office.

John Baker, 247 Fox Street, spoke in favor of the outdoor seating.

Geoff Smith, S68W29364 Valley Woods Pass, declined. Said he couldn't add more to what John Baker said.

Michael Schell, S91W33856 Cty Road NN, said he supports what Pam is doing for the Community.

Duane Thornton, W338S8983 Cty Hwy E, spoke in favor of the outdoor seating.

Jim Goetz, 207 Field Street, spoke in favor of what this would do for the downtown area.

Public hearing closed at 6:44 p.m.

### New Business

#### 100 Main St., Suite 1

Motion by Werner/Fairchild to recommend the Village Board approve the application by Pamela Turner of the business Pam's Fine Wines to allow an outdoor seating environment

consistent with floor plan submitted to the Village and conditioned on the recommendations and conditions cited in letter to the Planning Commission by Village Planner, Bruce Kaniewski, and Village Police Chief Kevin Schmidt, allowing that the final construction of such space will not change the character of the neighborhood and may augment and amplify the development in the downtown business district carried.

### **Findings:**

1. The proposed use is in accordance with the purpose and intent of the B-2, General Business Zoning District.
2. The proposed use is found not to be hazardous, harmful, offensive or adverse to the environment or value of the downtown and the Village of Mukwonago.
3. The proposed use does not change the character of the neighborhood.

### **Terms of Approval:**

1. The outdoor seating area shall be provided and operated in strict conformance with the petitioner's public hearing presentation, and the information submitted on the Request for a Conditional Use Application.
2. The Conditional Use is granted solely to Pamela Lynn Turner, and is not transferrable. Nothing in this conditional use shall prohibit another owner to petition the Village for a new conditional use should a change in ownership occur.
3. Use of the outdoor seating and serving of alcohol via the Conditional Use is conditioned upon applicant maintaining a valid liquor license from the Village of Mukwonago for outdoor service.
4. Use of the outdoor seating and serving of alcohol via the Conditional Use is limited between April 1<sup>st</sup> and November 15<sup>th</sup> of each year.
5. Applicant shall install lighting at the front corners of the enclosure subject to the approval of the Mukwonago Police Department and Village of Mukwonago Building Inspection and/or Zoning Administrator staff.
6. The Conditional Use shall be renewed by the Plan Commission and the Village Board within one (1) year of approval, with a second one (1) year renewal, and then subsequent five (5) year renewals. Renewal of the conditional use shall be granted if the use of the property is found to be operation in accordance with terms of approval of this conditional use. Findings of nonconformance shall be grounds for termination of this conditional use.
7. Use of the outdoor seating and serving of alcohol via the Conditional Use shall at all times conform to building codes, fire safety codes and health codes. The use shall be subject to periodic inspections by the Mukwonago Police Department and Village of Mukwonago Building Inspection and/or Zoning Administrator staff.
8. The use of outdoor seating and serving of alcohol shall at all times conform to federal, state and local laws.
9. Within the outdoor seating area, applicant shall provide an adequate amount of trash containers and ashtrays, and the area shall be continually serviced to be kept clean at all times.

### **CTH ES and Phantom Woods Rd.**

Motion by Hankovich/Werner to recommend the Village approve the Site Plan and Architectural Plan Review for the construction of apartment buildings on the property

located at CTH ES and Phantom Woods Road known as MUKV2011984 with conditions as set in the Village Planners letter dated June 10, 2016 carried.

1. Approval of the plans for the proposed second phase of Premier Woods Multi-Family development at the northwest corner of Main Street (STH 83) and Phantom Woods Road, for two-8 unit multi-family structures, shall be subject to the package of documents and plans submitted by the applicant to the Village of Mukwonago on April 8, 2016 with a portion of the plans revised with a submittal dated May 19, 2016. The plans may be further modified to conform to other conditions of approval; the building and floor plans may be modified with the approval of the Building Inspector to conform to Building and Fire Safety Codes and all plans may be further modified to conform to Village design standards. However, the basic layout of the site as depicted on Sheet 5, Site Plan, shall remain unchanged.
2. All ingress/egress drives and parking areas shown on Sheet 5 shall remain private and shall be maintained in a usable and passable condition at all times.
3. Approval shall be subject to approval of a Storm Water Maintenance Agreement and a Developer's Agreement by the Village Board. The Developer's Agreement shall list these conditions of approval, a list of all final plans for the project, and responsibilities for off-site improvements.
4. With approval, the Plan Commission and Village Board grant allowance of multiple principal buildings on one lot.
5. Prior to issuance of the first building permit, a landscape plan shall be submitted for the approval of the Zoning Administrator and Village Planner.
6. The property shall be maintained in a clean condition, free of debris at all times. No junk, inoperable or abandoned vehicles, or vehicles undergoing repair shall be kept on the property at any time. No vehicles shall be parked in any area not designated for vehicle parking as provided for on Sheet 5.
7. Only signs allowed by the Village Sign Code, and approved by either the Zoning Administrator or Plan Commission, shall be allowed on the property.
8. Prior to the start of any site construction or issuance of a building permit, whichever occurs first, the following shall occur:
  - a. The Village Engineer shall approve all site engineering plans and documents, including a complete Storm Water Management Plan.
  - b. Village Board approval of a Storm Water Maintenance Agreement and a Developer's Agreement (to include a submitted and Village approved Letter of Credit for any off-site improvements).
  - c. Submittal of the signed easements granted to the Village of Mukwonago providing access to maintain on-site sanitary sewer and potable water lines and hydrants.
  - d. Completion of all approvals listed in Condition No. 3, and all plans shall be consistent with the plans listed in Condition No. 1 or as modified and identified in the Developer's Agreement.
  - e. Approval of the plans by the Fire Chief, which may include, but are not limited to, the internal fire suppression system, external fire department connection location and hydrant locations.
  - f. Approval of building plans by the Building Inspector after receipt of approval of building plans by the State of Wisconsin.

- g. Approval of building plans shall include appropriate locations of the external mechanical equipment to be placed hidden from view from neighboring properties.
- 9. Prior to temporary occupancy issuance for any building, and if needed prior to final occupancy permit, the following shall occur:
  - h. Completion of all site grading and storm water management facilities in accordance with approved plans, including landscaping that is a part of the storm water management facilities.
  - i. Completion of all exterior lighting for the building in accordance with approved plans.
  - j. Completion of the building in accordance with approved plans and all applicable codes.
  - k. Completion of a hard drive and parking surfaces from the exterior public right-of-way to the general area surrounding the building, including installation of handicapped parking signs and ramp.
  - l. Completion of the dumpster enclosure for the building.
- 10. Prior to final occupancy permit for any building, which shall be issued not later than 120 days after any temporary occupancy permit, the following shall occur:
  - m. Completion of all items within Condition No. 9.
  - n. Completion of paving and striping of the entire parking area, in accordance with approved plans.
  - o. Installation of all site landscaping.
  - p. Completion of all required public improvements as specified in the Developer's Agreement.
  - q. Completion of any other municipal code requirement in the interest of the health, safety and welfare of the public.

#### **926 Perkins Dr.**

Motion by Werner/Meiners to recommend the Village Board approve the application by GS Global to add 14 parking spaces to the north end of their parking lot conditioned on strictly following the Site Plan submitted to the village on June 3, 2016 which includes replacing the trees removed for the parking carried.

1. Site plan approval is subject to the drawing submitted by GS Global.
2. During the construction, applicant shall adhere to proper erosion control measures.
3. Applicant shall replace the trees to be removed for the additional parking.

#### **Consideration of an amendment to Chapter 64 (Sign Code) regarding directional sign standards for industrial properties.**

Motion by Hankovich/Werner to recommend the Village Board approve the amendments (marked in red) to Chapter 64 (Sign Code) regarding directional sign standards for industrial properties carried.

#### **Steering Committee of the Comprehensive Plan Update**

Village Planner Bruce Kaniewski reported that the Steering Committee of the Comprehensive Plan will be sending out/had sent out letters to property owners showing

key areas that will be discussed and the schedule when these areas will be discussed. Tuesday, June 28<sup>th</sup>, 4:00 p.m. to 6:30 p.m. there will be an Informational open house at the Village Hall to show maps to the public to show areas that will be discussed by the Steering Committee of the Comprehensive Plan. Information only. No action taken.

**Historic Preservation Commission**

**Construction of a boat shelter at the property located at 210 Grand Ave., known as MUKV1976085**

Motion by Fairchild/Werner to give Steve Plochocki 30 days to come back and submit plans that comply to the Buffer Zone of the Historic Preservation. A Variance may also be required to construct the boat shelter in the side yard carried.

**Adjournment**

Meeting adjourned at 7:41 p.m.

Respectfully Submitted,

Judith A. Taubert  
Deputy Clerk-Treasurer

DRAFT

**RESOLUTION 2016-031**

**CONDITIONAL USE PERMIT  
FOR OUTSIDE MERCHANDISE SALES,  
PAM'S FINE WINES LLC,  
100 MAIN STREET SUITE 1, MUKV1976109001**

**WHEREAS**, pursuant to Section 100-352 of the Zoning Code, an application for a conditional use permit has been filed for approval of the use of the property located at 100 Main Street Suite 1 to allow outside merchandise sales by installing outdoor seating, in the Village of Mukwonago, which application was filed in the office of the Village Clerk, Village of Mukwonago, Wisconsin, and

**WHEREAS**, after proper notice pursuant to the Village of Mukwonago Zoning Code, a public hearing was noticed in the official newspaper as a Class II notice, and with notice being mailed at least ten (10) days prior to the date of such public hearing to the owners of record of the properties situated within 300 feet of the boundaries of the properties affected, a public hearing was held on June 14, 2016, and

**WHEREAS**, these preliminary plans have been reviewed and recommended by the Village Plan Commission, and

**NOW, THEREFORE, BE IT RESOLVED** by the Village Board of the Village of Mukwonago, Wisconsin hereby approves the preliminary plans for the use of the property located at 100 Main Street Suite 1 to allow outside merchandise sales by installing outdoor seating, submitted by Pam's Fine Wines LLC, based upon the plans submitted to the Village and the public hearing conducted on this matter and for the following reasons:

1. The proposed use is in accordance with the purpose and intent of the B-2, General Business Zoning District.
2. The proposed use is found not to be hazardous, harmful, offensive or adverse to the environment or value of the downtown and the Village of Mukwonago.
3. The proposed use does not change the character of the neighborhood.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** this conditional use permit shall be subject to the following conditions:

1. The outdoor seating area shall be provided and operated in strict conformance with the petitioner's public hearing presentation, and the information submitted on the Request for a Conditional Use Application.
2. The Conditional Use is granted solely to Pamela Lynn Turner, and is not transferrable. Nothing in this conditional use shall prohibit another owner to petition the Village for a new conditional use should a change in ownership occur.
3. Use of the outdoor seating and serving of alcohol via the Conditional Use is conditioned upon applicant maintaining a valid liquor license from the Village of Mukwonago for outdoor service.
4. Use of the outdoor seating and serving of alcohol via the Conditional Use is limited between April 1<sup>st</sup> and November 15<sup>th</sup> of each year.
5. Applicant shall install lighting at the front corners of the enclosure subject to the approval of the Mukwonago Police Department and Village of Mukwonago Building Inspection and/or Zoning Administrator staff.

6. The Conditional Use shall be renewed by the Plan Commission and the Village Board within one (1) year of approval, with a second one (1) year renewal, and then subsequent five (5) year renewals. Renewal of the conditional use shall be granted if the use of the property is found to be operation in accordance with terms of approval of this conditional use. Findings of nonconformance shall be grounds for termination of this conditional use.
7. Use of the outdoor seating and serving of alcohol via the Conditional Use shall at all times conform to building codes, fire safety codes and health codes. The use shall be subject to periodic inspections by the Mukwonago Police Department and Village of Mukwonago Building Inspection and/or Zoning Administrator staff.
8. The use of outdoor seating and serving of alcohol shall at all times conform to federal, state and local laws.
9. Within the outdoor seating area, applicant shall provide an adequate amount of trash containers and ashtrays, and the area shall be continually serviced to be kept clean at all times.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** the permittee, upon the granting of this Conditional Use Permit, shall agree to accept the same in writing.

Passed and dated this 21<sup>st</sup> day of June 2016.

VILLAGE OF MUKWONAGO

By: \_\_\_\_\_  
Fred Winchowky, Village President

Attest: \_\_\_\_\_  
Steven A. Braatz, Jr., Village Clerk

**ACCEPTANCE**

This conditional use permit is accepted, and permittee agrees to abide by the terms thereof.

Village of Mukwonago

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

Pam's Fine Wines, LLC

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

**DATE:** June 10, 2016  
**TO:** Village President Fred Winchowky and Plan Commission Members  
**FROM:** Bruce Kaniewski, Village Planner  
**RE:** Pam's Fine Wines/Request for Conditional Use

Pamela Turner of Pam's Fine Wines, 100 East Main Street (downtown), is requesting a Conditional Use for outdoor seating and wine service. Under the B-2, General Business Zoning District of the site, outdoor display and sales require a Conditional use. It has been determined 9 feet, 11 inches of sidewalk in front of the line of stores commonly referred to as "the square" is part of the subject property owned by Jay Campbell. The remaining width of the sidewalk (about 8 feet, 6 inches) is within the STH 83 right-of-way.

The application includes a site plan showing a wood fence supported by planter boxes with the north side opening near the door of the business. The plan shows three tables with seating for 12 patrons.

Please see the attached report from Police Chief Kevin Schmidt. Chief Schmidt asks that lights be added to the corners of the fence and that the outdoor seating and fencing be removed during the cold season months.

### **Recommendation**

Pending the outcome of the public hearing, and pursuant to comments of the public and the information presented by the applicant, if the Commission feels the public health, safety and welfare will be protected (the basic standard for granting of a conditional use), then I encourage the Commission to recommend approval of the conditional use to the Village Board. The proposal supports a healthy and viable downtown.

Suggested findings in support of the proposal and terms of approval are listed below.

### **Findings:**

1. The proposed use is in accordance with the purpose and intent of the B-2, General Business Zoning District.
2. The proposed use is found not to be hazardous, harmful, offensive or adverse to the environment or value of the downtown and the Village of Mukwonago.
3. The proposed use does not change the character of the neighborhood.

### **Terms of Approval:**

1. The outdoor seating area shall be provided and operated in strict conformance with the petitioner's public hearing presentation, and the information submitted on the Request for a Conditional Use Application.

2. The Conditional Use is granted solely to Pamela Lynn Turner, and is not transferrable. Nothing in this conditional use shall prohibit another owner to petition the Village for a new conditional use should a change in ownership occur.
3. Use of the outdoor seating and serving of alcohol via the Conditional Use is conditioned upon applicant maintaining a valid liquor license from the Village of Mukwonago for outdoor service.
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5. Applicant shall install lighting at the front corners of the enclosure subject to the approval of the Mukwonago Police Department and Village of Mukwonago Building Inspection and/or Zoning Administrator staff.
6. The Conditional Use shall be renewed by the Plan Commission and the Village Board within one (1) year of approval, with a second one (1) year renewal, and then subsequent five (5) year renewals. Renewal of the conditional use shall be granted if the use of the property is found to be operation in accordance with terms of approval of this conditional use. Findings of nonconformance shall be grounds for termination of this conditional use.
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8. The use of outdoor seating and serving of alcohol shall at all times conform to federal, state and local laws.

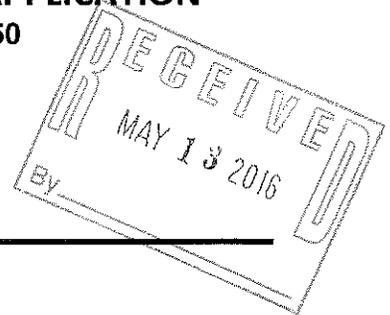
I appreciate the opportunity to assist the Village with this matter. Should any questions arise, please feel free to contact me.

Cc: John Weidl, Village Administrator (via email)  
Steve Braatz, Village Clerk (via email)  
Joe Hankovich, Supervisor of Inspections/Zoning Administrator (via email)  
Bob Harley, Code Officer (via email)  
Mark Blum, Village Attorney (via email)  
Jeff Stien, Fire Chief (via email)  
Kevin Schmidt, Police Chief (via email)  
Pam Turner, Applicant (via email)

Village of Mukwonago  
440 River Crest Court, P.O. Box 206  
Mukwonago, WI 53149  
Phone: (262) 363-6420  
Fax: (262) 363-6425  
www.villageofmukwonago.com

## VILLAGE OF MUKWONAGO CONDITIONAL USE PERMIT APPLICATION

Application Fee: \$450



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

### CONTACTS

#### Zoning Department

Contact: Joe Hankovich  
Phone: (262) 363-6419  
Fax: (262) 363-6425  
Email: jhankovich@villageofmukwonago.com

#### Planning Department

Contact: Bruce Kaniewski  
Phone: (414) 339-4105  
Fax: (262) 363-6425  
Email: planner@villageofmukwonago.com

### GUIDELINES

The undersigned petition is to consider a request, as stated herein, for the specified parcel(s) of land and will be reviewed by the Plan Commission and Village Board of the Village of Mukwonago.

Conditional use applications require a public hearing. To ensure the public hearing will be properly advertised, the application must be submitted **at least 30 days prior to the meeting** in which the Plan Commission will hold the public hearing. The Plan Commission meets on the second Tuesday of each month at 6:30 p.m.

Materials listed on page 3 must be provided to the Village of Mukwonago in accordance with Village Municipal Code Chapter 100-354 and other pertinent sections of Village ordinances, WI Stats. 62.23, and as necessary to permit review that is consistent with proper planning practice. The Village will strive to accommodate reasonable requests for informal preliminary staff review, however the Village shall not place any items on the agenda for Plan Commission consideration until such time as the application is complete in accordance with all requirements specified on this and other attached application forms.

Mail completed applications to: Village Planner  
ATTN: Conditional Use Permits  
PO Box 206  
Mukwonago, WI 53149  
Deliver to: Village Clerk's Office  
440 River Crest Court  
Email to: planner@villageofmukwonago.com

Complete, accurate and specific information must be entered. Please Print.

### APPLICANT (Full Legal Name)

Name: Pamela Lynn Turner  
Company: Pam's Fine Wines LLC  
Address: 100 East main St. City: Mukwonago State: WI Zip: 53149  
Daytime Phone: 363 7166 / 262 470 2011 Fax: \_\_\_\_\_  
E-Mail: pamsfinewines@ymail.com

**APPLICANT IS REPRESENTED BY (Full Legal Name)**

---

Name: \_\_\_\_\_  
Company: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Daytime Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_

**ARCHITECT**

---

Name: \_\_\_\_\_  
Company: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Daytime Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_

**PROFESSIONAL ENGINEER**

---

Name: \_\_\_\_\_  
Company: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Daytime Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_

**REGISTERED SURVEYOR**

---

Name: \_\_\_\_\_  
Company: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Daytime Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_

**CONTRACTOR**

---

Name: \_\_\_\_\_  
Company: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Daytime Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_

**PROPERTY AND PROJECT INFORMATION**

Present Zoning: B-2 Tax Key No(s): MUKV 1976 109 001

Address/Location: 100 ~~to~~ Main St.

A. I/We request a conditional use permit for:

outdoor seating in front of Pam's Fine Wines

B. The property is presently used as:

wine and beer lounge and retail bottle shop.

C. Name of Architect, Professional Engineer, or Contractor: N/A

D. Project Timetable: Start Date: 6-21-14 Completion Date: 6-30-14

E. All of the Proposed Use(s) of the property will be:

Principal Use outdoor seating for wine bar.

Secondary Use N/A

Accessory Use N/A

F. I/We represent that I/we have a vested interest in this property in the following manner:

Owner

Leasehold. Length of Lease: yearly

Contractual. Nature of contract: \_\_\_\_\_

Other. Please explain

**PROCEDURAL CHECKLIST FOR CONDITIONAL USE REVIEW AND APPROVAL**

This form is designed to be a guide for submitting a complete application for a conditional use.

**Application Submittal Packet Requirements for Village and Applicant Use (Check off List)**

**Application:**

- Completed application form including the procedural checklist and justification of the proposed conditional use.
- Application fee: \$450
- Agreement for Reimbursable Services (separate application)

**Required site drawings:**

- Survey of the property
- Landscape plan
- Parking plan (including parking computations)
- Lighting plan (including photo metrics)
- Proposed location and connection to the sanitary sewer and water mains
- Drainage plan (if applicable)
- All building elevations
- Floor plans

**Other Documents:**

- Plan of operation/proposal
- Overview of the adjoining lots (including list of parcel identification numbers and names and mailing addresses of the current owners for all properties within 300 feet of the subject property)
- Electronic Submittals are required.** Email (or CD ROM) with all plans and submittal materials in Adobe PDF to [planner@villageofmukwonago.com](mailto:planner@villageofmukwonago.com).
- Any additional information as determined by Village staff

**JUSTIFICATION OF THE PROPOSED CONDITIONAL USE**

The Plan Commission and Village Board of the Village of Mukwonago will base their decisions on the category standards listed below. It is in the best interest of the applicant to base their presentation on the same applicable set of standards when presenting their petition. **Applicant: Please fill out ALL of the questions. Use additional sheets of paper if needed.**

- A. How is the proposed conditional use (the use in general, independent of its location) in harmony with the purposes, goals, objectives, policies and standards of the Village of Mukwonago Comprehensive Plan, the Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the Village?

*Outdoor Seating will enhance the downtown area.*

- B. How is the proposed conditional use, in its specific location, in harmony with the purposes, goals, objectives, policies and standards of the Village of Mukwonago Comprehensive Plan, the Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the Village?

*Outdoor Seating will be within the guidelines set by the village and with their approval.*

C. Does the proposed conditional use, in its proposed location and as depicted on the required site plan (see Section 100-354 (a), (b), and (c)), result in any substantial or undue adverse impact on nearby property, the character of the neighborhood, environmental factors, traffic factors, parking, public improvements, public property or rights-of-way, or other matters affecting the public health, safety, or general welfare, either as they now exist or as they may in the future be developed as a result of the implementation of the provisions of the Zoning Ordinance, the Comprehensive Plan, or any other plan, program, map ordinance adopted or under consideration pursuant to official notice by the Village or other governmental agency having jurisdiction to guide development?

No, IT DOES NOT.

D. How does the proposed conditional use maintain the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property?

N/A

E. Is the proposed conditional use located in an area that will be adequately served by and will not impose an undue burden on, any of the improvements, facilities, utilities or services provided by public agencies serving the subject property?

No

F. Do the potential public benefits of the proposed conditional use outweigh all potential adverse impacts of the proposed conditional use (as identified in Sections 100-354 (e)(1) and (2)), after taking into consideration the Applicant's proposal and any requirements recommended by the Applicant to ameliorate such impacts?

No. BEWEFITS ALL.

**CERTIFICATION**

Applicant hereby certifies that:

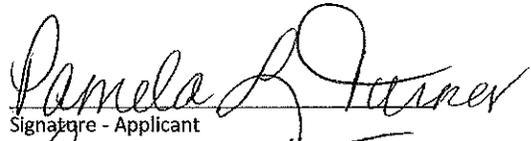
1. All of the above statements and other information submitted as part of this application are true and correct to the best of his or her knowledge.
2. Affirms that no Village of Mukwonago elected or appointed official or employee has a proprietary interest in the above referenced property for which this applications being filed (except as stated below under "Exceptions").
3. None of the above referenced individuals has been promised or given any contract for consultation, planning or construction in relation to this project (except as stated below under "Exceptions").
4. Applicant has read and understands all information in this packet.

Applicant further understands the policies of the Village regarding change of zonings and property development. Conditions of the resolution regarding all approvals are strictly followed. Certificates of Occupancy are not given until all conditions of approval have been met

By the execution of this application, applicant hereby authorizes the Village of Mukwonago or its agents to enter upon the property during the hours of 7:00 am to 7:00 pm daily for the purpose of inspection. Applicant grants this authorization to enter even if this land has been posted against trespassing pursuant to Section 943.13 WI Stats.

*(The applicant's signature must be from a Managing Member if the business is an LLC, or from the President or Vice President if the business is a corporation. A signed applicant's authorization letter may be provided in lieu of the applicant's signature below, and a signed property owner's authorization letter may be provided in lieu of the property owner's signature[s] below. If more than one, all of the owners of the property must sign this Application).*

  
 \_\_\_\_\_  
 Signature - Property Owner  
 owner  
 \_\_\_\_\_  
 Name & Title (PRINT)  
 5/26/16  
 \_\_\_\_\_  
 Date

  
 \_\_\_\_\_  
 Signature - Applicant  
 Pamela C. Turner  
 \_\_\_\_\_  
 Name & Title (PRINT)  
 \_\_\_\_\_  
 Date

\_\_\_\_\_  
 Signature - Property Owner  
 \_\_\_\_\_  
 Name & Title (PRINT)  
 \_\_\_\_\_  
 Date

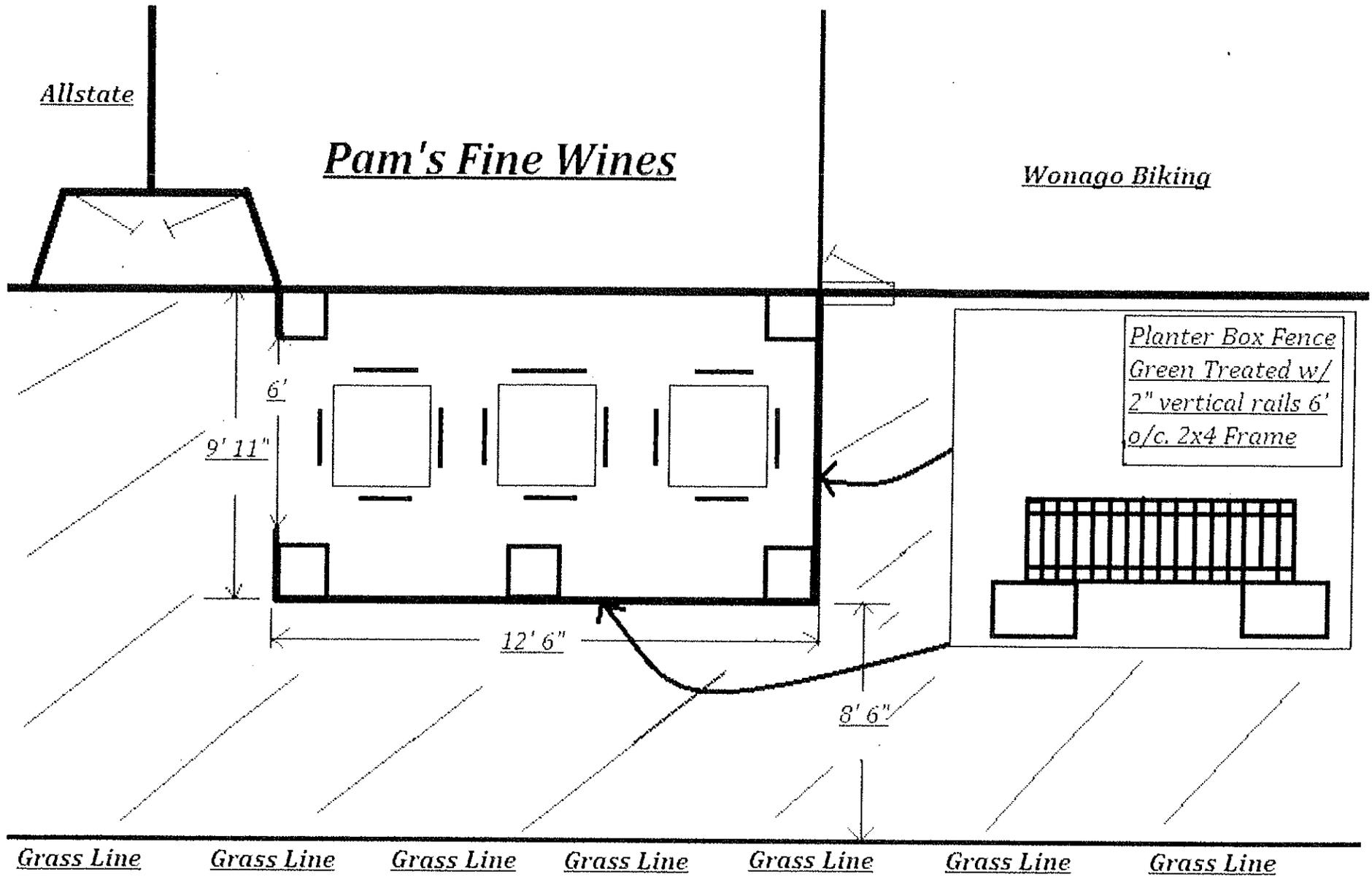
\_\_\_\_\_  
 Signature - Applicant's Representative  
 \_\_\_\_\_  
 Name & Title (PRINT)  
 \_\_\_\_\_  
 Date

APPLICANT'S CHECKLIST			
Date Filed	Parcel #	Default Notice Published	Final Notice Mailed
5/18/16	6616-726		
Public Hearing Date	Plan Correction Date(s)	Village Board Date(s)	Resolution Number
Fees Required? <input type="checkbox"/> Fee <input type="checkbox"/> Pro		Encrow Account	
Plan Correction Description			
Village Board Description			

Allstate

Pam's Fine Wines

Wonago Biking



6'

9' 11"

12' 6"

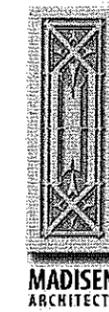
8' 6"

Planter Box Fence  
Green Treated w/  
2" vertical rails 6'  
o/c. 2x4 Frame

Grass Line

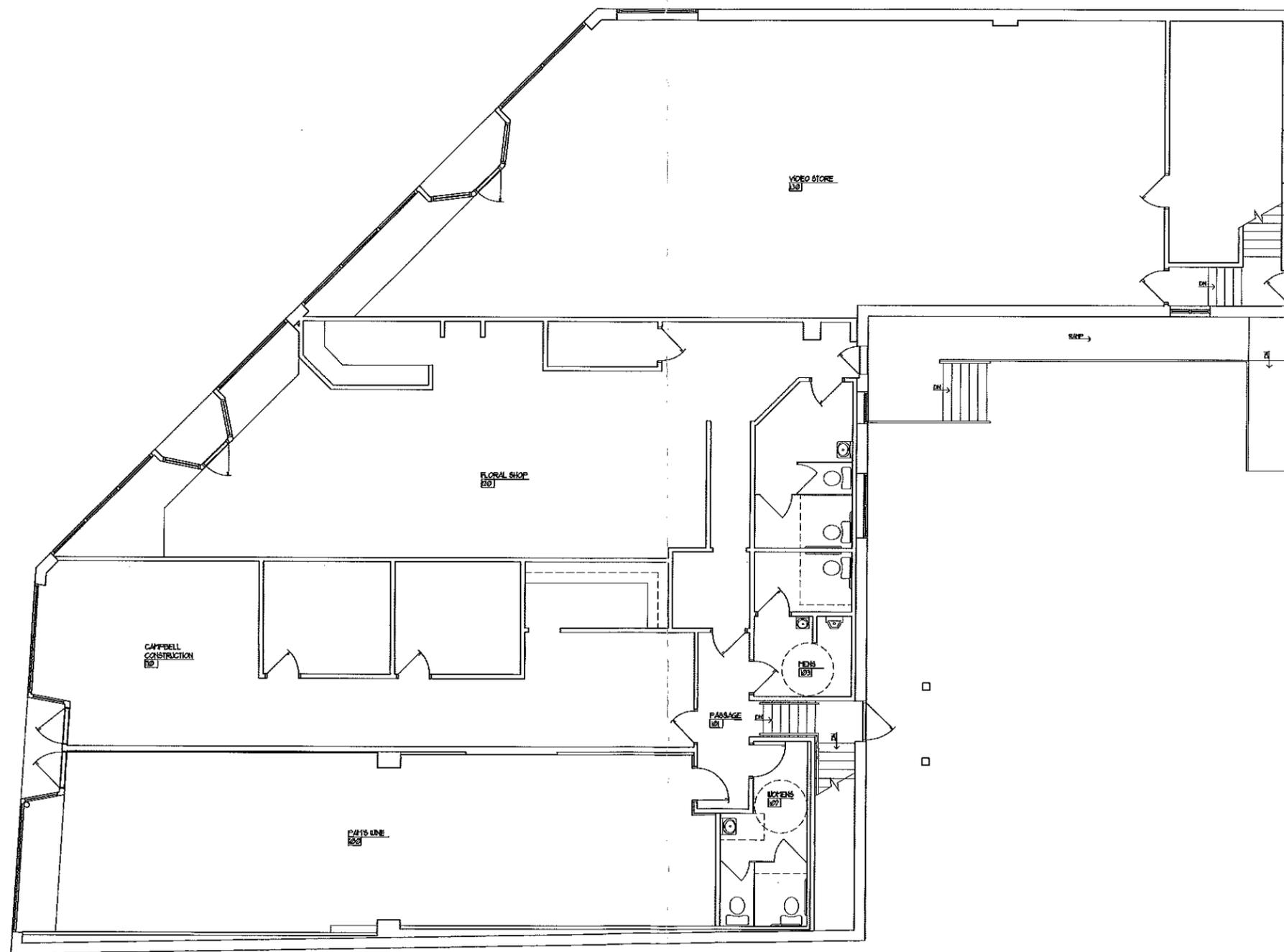


100 E. MAIN STREET  
MUKWANAGO, WI



project title:  
AS-BUILT  
DRAWINGS

100 E. MAIN STREET  
MUKWANAGO, WI



FIRST FLOOR PLAN  
3/16"=1'-0" NORTH

date:  
03/08/2010  
project number:  
2010.006

sheet number:  
**A101**



## Village of Mukwonago Police Department

627 S. Rochester Street • Mukwonago, Wisconsin 53149

(262) 363-6435 • FAX (262) 363-6438 • Hearing Impaired (262) 363-6453

KEVIN B. SCHMIDT, CHIEF OF POLICE

May 25, 2016

Bruce Kaniewski  
Village of Mukwonago Planning Department

### **REF: Conditional Use Permit Application from Pam's Fine Wines LLC**

I have reviewed the conditional use permit application from Pamela Lynn Turner on behalf of Pam's Fine Wines LLC. Pam's Fine Wines requests to place outdoor seating in front of their business located at 100 E. Main Street.

After reviewing the plans, I would have no objection to the Plan Commission approving the submitted plan. I believe this will be a benefit to the downtown area. I would only ask that a couple of restrictions/requirements be added. I have listed my requests below.

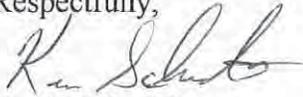
As you know, when alcohol is being served at an outdoor setting, I prefer some type of barrier between the seating and the walkway. This helps to prevent anyone, especially juveniles, from removing alcohol from the outdoor tables. The plans submitted shows planter boxes which will support a green treated fence as a barrier on the west and south side of the seating area. With this fencing as shown, the public sidewalk area to the west of the seating will be 8'6" wide.

I would ask the Plan Commission to require some type of lighting on the barriers. My concern is for people jogging or riding a bicycle westbound from the east side of the building. I have attached three Google street view maps to show my concern. While I believe there is plenty of light in that area so that people walking or riding bikes coming from the east/north, I feel additional lighting on the corners will provide more safety. One option may be to install some type of solar lighting in the planter boxes on the outside corners.

I would also ask the Plan Commission to put a date when the planter boxes, fencing and tables must be removed for the winter. I would recommend November 1 or November 15<sup>th</sup> of each year. I would not object to a later date, possibly the Monday following the Chamber's Midnight Magic event, should Pam's Fine Wine want to utilize the seating for that event.

Should you have any questions, feel free to contact me.

Respectfully,

A handwritten signature in black ink, appearing to read "Kevin Schmidt". The signature is written in a cursive style with a large initial "K" and a long, sweeping underline.

Kevin Schmidt  
Chief of Police

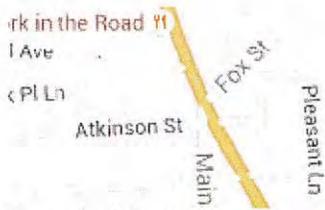
Google Maps County Rd ES



Image capture: Aug 2012 © 2016 Google

Mukwonago, Wisconsin

Street View - Aug 2012



Google Maps

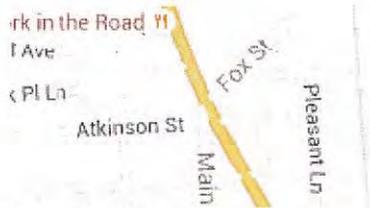
Google Maps County Rd ES



Image capture: Aug 2012 © 2016 Google

Mukwonago, Wisconsin

Street View - Aug 2012



Google Maps

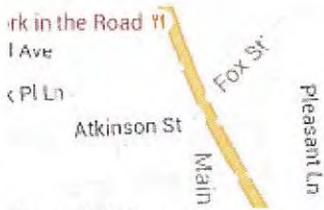
Google Maps County Rd ES



Image capture: Aug 2012 © 2016 Google

Mukwonago, Wisconsin

Street View - Aug 2012



Google Maps

June 10, 2016 (modified on June 15, 2016)

Fred Winchowky, Village President  
Village of Mukwonago  
440 River Crest Court  
Mukwonago, WI 53149

Re: Site Plan and Architectural Plan Approval  
Premier Woods Phase 2 Proposed 16 Unit Multi-Family Development

Dear President Winchowky and Members of the Plan Commission:

Calvin Akin of Premier Real Estate Management, Inc. requests Site Plan and Architectural Plan consideration to construct 16 multi-family rental units within two buildings on property located at the northwest corner of CTH ES (Main Street) and Phantom Woods Road. The previously approved first phase is under construction and was approved for 68 rental units in six buildings. The property is zoned R-10, Multi-Family Residential.

This second phase was identified on the plan during first phase review, but was not approved. The original second phase was to have larger buildings, but now has been scaled back for 8-unit buildings. The 8-unit buildings are the same as the building nearest to Main Street approved for the first phase.

Pursuant to policy of counting only one-half of the site's wetland area as part of the overall density calculation, the first and second phases combined have a density of 5.5 dwelling units per acre.

### **Application Summary**

**Property Size:** 17.76 Acres (According to applicant survey of site)

**Village Comprehensive Plan Designation:** Multi-Family Residential

**Zoning District:** R-10 Multi-Family Residential

**Proposal:** Additional 16 rental units in two buildings for a total of 84 rental units on site.

### **Surrounding Conditions:**

North: Amato Ford; B-2 in Village  
East: Birchrock Senior Living Complex; R-4 in Village  
Large Lot Single-Family; A-1 and AE in Town of Mukwonago  
South: Vacant; B-3 in Village  
Single-Family; B-2 in Town  
West: East Troy Railroad Track  
West of Track: Large Lot Single-Family; R-2, EC and C-1 in Town

## **Background**

Several quick comments about the proposal:

1. Because a second entrance to the second phase is only 250 west of the CTH ES/Phantom Woods Road intersection, at staff's request a turn lane into the second entrance has been added to the plan.
2. Please see the attached letter from Village Engineer Kurt Peot indicating the preliminary storm water management plan will meet the requirements of Village ordinance.
3. On-site parking meets the new parking standards adopted December, 2015.
4. Documents to provide the Village easements to access on-site utilities were not provided during first phase approvals, but have been provided with this application.

## **Recommendation**

I recommend approval of the requested site plan and architectural plan approval. The proposal is consistent with the first phase, and conforms to R-10 development standards. I further recommend approval of the site and architectural plans subject to the following list of conditions.

1. Approval of the plans for the proposed second phase of Premier Woods Multi-Family development at the northwest corner of Main Street (STH 83) and Phantom Woods Road, for two-8 unit multi-family structures, shall be subject to the package of documents and plans submitted by the applicant to the Village of Mukwonago on April 8, 2016 with a portion of the plans revised with a submittal dated May 19, 2016. The plans may be further modified to conform to other conditions of approval; the building and floor plans may be modified with the approval of the Building Inspector to conform to Building and Fire Safety Codes and all plans may be further modified to conform to Village design standards. However, the basic layout of the site as depicted on Sheet 5, Site Plan, shall remain unchanged.
2. All ingress/egress drives and parking areas shown on Sheet 5 shall remain private and shall be maintained in a usable and passable condition at all times.
3. Approval shall be subject to approval of a Storm Water Maintenance Agreement and a Developer's Agreement by the Village Board. The Developer's Agreement shall list these conditions of approval, a list of all final plans for the project, and responsibilities for off-site improvements.
4. With approval, the Plan Commission and Village Board grant allowance of multiple principal buildings on one lot.
5. Prior to issuance of the first building permit, a landscape plan shall be submitted for the approval of the Zoning Administrator and Village Planner.
6. The property shall be maintained in a clean condition, free of debris at all times. No junk, inoperable or abandoned vehicles, or vehicles undergoing repair shall be kept on the property at

any time. No vehicles shall be parked in any area not designated for vehicle parking as provided for on Sheet 5.

7. Only signs allowed by the Village Sign Code, and approved by either the Zoning Administrator or Plan Commission, shall be allowed on the property.
8. Prior to the start of any site construction or issuance of a building permit, whichever occurs first, the following shall occur:
  - a. The Village Engineer shall approve all site engineering plans and documents, including a complete Storm Water Management Plan.
  - b. Village Board approval of a Storm Water Maintenance Agreement and a Developer's Agreement (to include a submitted and Village approved Letter of Credit for any off-site improvements).
  - c. Submittal of the signed easements granted to the Village of Mukwonago providing access to maintain on-site sanitary sewer and potable water lines and hydrants.
  - d. Completion of all approvals listed in Condition No. 3, and all plans shall be consistent with the plans listed in Condition No. 1 or as modified and identified in the Developer's Agreement.
  - e. Approval of the plans by the Fire Chief, which may include, but are not limited to, the internal fire suppression system, external fire department connection location and hydrant locations.
  - f. Approval of building plans by the Building Inspector after receipt of approval of building plans by the State of Wisconsin.
  - g. Approval of building plans shall include appropriate locations of the external mechanical equipment to be placed hidden from view from neighboring properties.
9. Prior to temporary occupancy issuance for any building, and if needed prior to final occupancy permit, the following shall occur:
  - h. Completion of all site grading and storm water management facilities in accordance with approved plans, including landscaping that is a part of the storm water management facilities.
  - i. Completion of all exterior lighting for the building in accordance with approved plans.
  - j. Completion of the building in accordance with approved plans and all applicable codes.
  - k. Completion of a hard drive and parking surfaces from the exterior public right-of-way to the general area surrounding the building, including installation of handicapped parking signs and ramp.
  - l. Completion of the dumpster enclosure for the building.
10. Prior to final occupancy permit for any building, which shall be issued not later than 120 days after any temporary occupancy permit, the following shall occur:
  - m. Completion of all items within Condition No. 9.

- n. Completion of paving and striping of the entire parking area, in accordance with approved plans.
- o. Installation of all site landscaping.
- p. Completion of all required public improvements as specified in the Developer's Agreement.
- q. Completion of any other municipal code requirement in the interest of the health, safety and welfare of the public.

I appreciate the opportunity to assist the Village of Mukwonago with the review of this proposal. Should any questions arise, please feel free to contact me.

Sincerely,



Bruce S. Kaniewski, AICP  
Village Planner

Cc: John Weidl, Village Administrator (email only)  
Steve Braatz, Deputy Clerk (email and hard copy)  
Joe Hankovich, Supervisor of Inspections (email only)  
Bob Harley, Codes Official (email only)  
Mark Blum, Village Attorney (email only)  
Kurt Peot, P.E., Village Engineer (email only)  
Kevin Schmidt, Police Chief (email only)  
Jeff Stien, Fire Chief (email only)  
Dave Brown, Utilities Superintendent (email only)  
Ron Bittner, Public Works Director (email only)  
Tim Seidel, Architect (email only)  
Tim Lynch, Engineer (email only)  
Joe Goldberger, Applicant's Representative (email only)

# FORM 1: STANDARD APPLICATION

Request for Plan Commission Review

- The undersigned petition is to consider a request, as stated herein, for the specified parcel(s) of land and will be reviewed by the Plan Commission and Village Board of the Village of Mukwonago.

(Please Print or Type Information Requested)

Date Submitted <b>4-8-16</b>		Tax Key (s) <b>MUKV 2011984</b>	
Project Name <b>PREMIER WOODS - PHASE 2</b>			
Location of Project <b>NW CORNER of CTH "E5" and PHANTOM WOODS RD.</b>			
Request (check all that apply)	Form	Fee Schedule	Fee
<input type="checkbox"/> Change of Zoning	1	\$300.00	\$
<input type="checkbox"/> Extraterritorial Review	1	\$200.00	\$
<input type="checkbox"/> Minor Site Plan Review (Buildings less than 600 sq. ft.)	2	\$135.00 plus \$.02 per sq. ft.	\$
<input checked="" type="checkbox"/> Site Plan or Architectural Review <b>(304<sup>th</sup>) 15,200 SF.</b>	2	\$250.00 plus \$.02 per sq. ft.	\$ <b>554.00</b>
<input type="checkbox"/> Conceptual Site Plan/Architectural Review	2	\$200.00 plus \$.02 per sq. ft.	\$
<input type="checkbox"/> Planned Unit Development (PUD) Review	2	\$185.00 plus \$25.00/unit	\$
<input type="checkbox"/> Certified Survey Map (Minor)	3	\$150.00	\$
<input type="checkbox"/> Certified Survey Map (3-4 Lots)	3	\$250.00 plus \$16.00/lot	\$
<input type="checkbox"/> Preliminary Plat Review	4	\$250.00 plus \$16.00/lot	\$
<input type="checkbox"/> Conceptual Land Division Review	4	\$200.00 plus \$11.00/lot	\$
<input type="checkbox"/> Final Plat Review	5	\$250.00 plus \$11.00/lot	\$
<input type="checkbox"/> Annexation Review (up to 10 acres)	6	\$200.00	\$
<input type="checkbox"/> Annexation Review (10.01 acres or more)	6	\$200.00 plus \$20.00/acre	\$
<input type="checkbox"/> Attachment Review (up to 10 acres)	6	\$300.00	\$
<input type="checkbox"/> Attachment Review (10.01 acres or more)	6	\$300.00 plus \$20.00/acre	\$
<input type="checkbox"/> Re-submittal of Any Plans		\$200.00	\$
<input type="checkbox"/> Other _____			\$
<b>Fee Total</b>			<b>\$</b>

Change of Zoning Property Information		
Present Zoning	Requested Zoning	Anticipated Date of Construction
Present Use		
Intended Use		

Extraterritorial Review Information	
Town Property is Located In	Zoning of Property
Town Official Contact Name	Town Official Contact Phone Number
Type of Review <input type="checkbox"/> Certified Survey <input type="checkbox"/> Preliminary Plat <input type="checkbox"/> Final Plat <input type="checkbox"/> Other _____	
Purpose of Request	

Applicant			
Name CALVIN AKIN, CHIEF MANAGER			
Company PREMIER MINNESOTA, LLC, a MINNESOTA LIMITED LIABILITY Co.			
Address 19105 W. CAPITOL DR. STE 200	City BROOKFIELD	State WI	Zip 53145
Daytime Phone 262-790-4560	Fax 262-790-4570		
E-Mail cal@premier-real-estate.com			

Property Owner			
(Note: If not the legal owner of the property, please state name, position, and title in relation to the lot of interest. An Offer to Purchase, with written acknowledgement of the current owner is required with this application.)			
Name CALVIN AKIN			
Company PREMIER MINNESOTA, LLC, a MINNESOTA LIMITED LIABILITY Co.			
Address 19105 W. CAPITOL DR. SUITE 200	City BROOKFIELD	State WI	Zip 53145
Daytime Phone 262-790-4560	Fax 262-790-4570		
E-Mail cal@premier-real-estate.com			

Secondary Property Owner			
Name			
Company			
Address	City	State	Zip
Daytime Phone	Fax		
E-Mail			

Agent			
(Person representing applicant to be notified of meetings and given copies of reports)			
Name CHRIS SLATER			
Company PREMIER MINNESOTA, LLC, a MINNESOTA LIMITED LIABILITY Co.			
Address 19105 W. CAPITOL DR. STE. 200	City Brookfield	State WI	Zip 53145
Daytime Phone 262-790-4564	Fax 262-790-4570		
E-Mail chris@premier-real-estate.com			

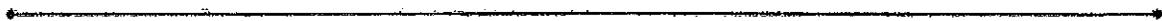
Applicant hereby certifies that:

1. All of the above statements and other information submitted as part of this application are true and correct to the best of his or her knowledge.
2. Affirms that no Village of Mukwonago elected or appointed official or employee has a proprietary interest in the above referenced property for which this applications being filed (except as stated below under "Exceptions").
3. None of the above referenced individuals has been promised or given any contract for consultation, planning or construction in relation to this project (except as stated below under "Exceptions").
4. Applicant has read and understands all information in this packet.
5. Applicant understands that, pursuant to Section 70-15 of the Municipal Code of the Village of Mukwonago, any discussion or contact with the Village Attorney, Engineer and/or Planner will result in a chargeback of fees incurred.

Applicant further understands the policies of the Village regarding change of zonings and property development. Conditions of the resolution regarding all approvals are strictly followed. Certificates of Occupancy are not given until all conditions of approval have been met

By the execution of this application, applicant hereby authorizes the Village of Mukwonago or its agents to enter upon the property during the hours of 7:00 am to 7:00 pm daily for the purpose of inspection. Applicant grants this authorization to enter even if this land has been posted against trespassing pursuant to Section 943.13 WI Stats.

Signature of Applicant <i>Calvin M. Anderson</i>	Signature of Property Owner(s)
Exceptions	



Office Use Only			
Date Paid <i>4/14/14</i>	Receipt # <i>5467.700</i>	Date(s) Notice Published	Date Notices Mailed
Public Hearing Date	Plan Commission Date(s)	Village Board Date(s)	Ordinance Number
Plan Commission Disposition			
Village Board Disposition			

## FORM 2: SITE PLAN, ARCHITECTURAL AND PLANNED UNIT DEVELOPMENT (PUD) REVIEWS

<b>Date</b>	<b>Project Name</b> PREMIER WOODS - PHASE 2	
<b>Request:</b>	<input type="checkbox"/> Minor Site Plan Review <input checked="" type="checkbox"/> Site Plan Review	<input checked="" type="checkbox"/> Architectural Review <input type="checkbox"/> Conceptual Review <input type="checkbox"/> Planned Unit Development (PUD) Review <input type="checkbox"/> Other _____

### SUBMITTAL REQUIREMENTS:

All materials listed below must be provided to the Village of Mukwonago in accordance with Village Municipal Code Chapter 100 Article IX, Section 100-601(f) and other pertinent sections of Village ordinances, and as necessary to permit review that is consistent with proper planning practice. The Village will strive to accommodate reasonable requests for informal preliminary staff review, however the Village shall not place any items on the agenda for Plan Commission consideration until such time as the application is complete in accordance with all requirements specified on this and other attached application forms.

Ten copies of the entire application for staff review, and twelve additional copies as requested for Plan Commission review are required. The complete application packet, including the required number of copies, must be submitted at least 25 days prior to the Plan Commission meeting at which the item will be heard. Plan Commission meets the Monday before the third Tuesday of every month, at 7:00 pm.

I understand the Village policy as stated above.

<b>Date</b> 4-1-16	<b>Signature of Applicant(s)</b> <i>Calvin J. ... member</i>
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### SUPPLEMENTAL INFORMATION:

*Additional Required Information*

**PROPOSAL DESCRIPTION:** Please attach a statement detailing the reasons and background for this request including: details of proposal, services provided, wares sold, plans and hours of operation, number of employees, frequency of customer visits, frequency of deliveries to site, description of any interior/exterior modifications or additions to be made to property, any outside storage (dumpsters, trucks, materials...), number of parking stalls, screening/buffer type, any other information available. **PLEASE EXPLAIN IN DETAIL.**

Office Use Only		
Date Submitted	Date of Plan Commission	Signature of Staff Member
<p><b>RECEIVED:</b> (Staff: Check each individual box as information is confirmed. If not applicable, mark N/A.)</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Standard Application and Additional Required Information sheet (Forms 1 and 2) <i>NOTE: Three official copies to be signed by Plan Commission or Economic Development Committee chair (100-601(f)(22))</i></li> <li><input type="checkbox"/> Descriptive materials                         <ul style="list-style-type: none"> <li><input type="checkbox"/> Description of the subject site by lot, block and recorded subdivision, or metes and bounds</li> <li><input type="checkbox"/> Type of structure</li> <li><input type="checkbox"/> Existing and proposed operation or use of the structure or site</li> <li><input type="checkbox"/> Number of employees</li> </ul> </li> <li><input type="checkbox"/> Site plan and other supplementary drawings, drawn to scale, to include <i>all</i> of the following:                         <ul style="list-style-type: none"> <li><input type="checkbox"/> Existing and proposed structures</li> <li><input type="checkbox"/> Existing and proposed easements, streets and other public ways</li> <li><input type="checkbox"/> Existing and proposed street side and rear yards</li> <li><input type="checkbox"/> Required setback lines</li> <li><input type="checkbox"/> Sidewalks, off-street parking, loading areas and driveways (including types of materials)</li> <li><input type="checkbox"/> Utility, refuse and storage areas (including types of materials)</li> <li><input type="checkbox"/> Existing highway access restrictions (or a statement that none exist)</li> <li><input type="checkbox"/> All existing and finished grade levels</li> <li><input type="checkbox"/> Areas of fill and cut</li> <li><input type="checkbox"/> Water impoundments, if any</li> <li><input type="checkbox"/> Storm water drainage plans and facilities, including on/off-site storm water detention facilities</li> <li><input type="checkbox"/> Location, elevation and use of any abutting lands and structures within 40 feet of subject site</li> <li><input type="checkbox"/> Landscape plans</li> <li><input type="checkbox"/> Building exterior facade designs and colored architectural renderings</li> </ul> </li> </ul>		

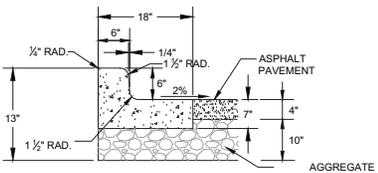
Architect			
Name TIMOTHY SEIDEL			
Company TIMOTHY SEIDEL ARCHITECT, LLC			
Address 530 Cymruc Ct.	City WALES	State WI	Zip 53183
Daytime Phone 262-968-5580	Fax 262-968-5581		
E-Mail tseidelarchitect@wi.r.r.com.			

Professional Engineer			
Name TIMOTHY C. LYNCH			
Company LYNCH and ASSOCIATES- ENGINEERING CONSULTANTS, LLC			
Address 5482 S. WESTRIDGE DRIVE	City NEW BERLIN	State WI	Zip 53151
Daytime Phone 262-402-5040	Fax 262-402-5046		
E-Mail tlynch@lynch-engineering.com.			

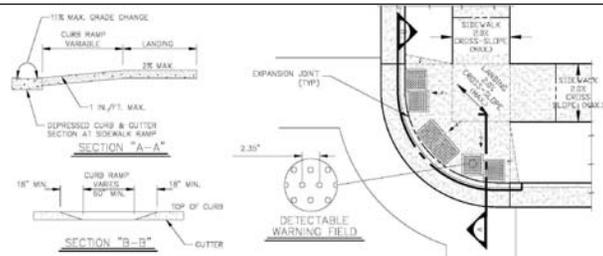
Registered Surveyor			
Name KENNETH B. MEHRING			
Company LYNCH and Associates - ENGINEERING CONSULTANTS. LLC			
Address 5482 S. WESTRIDGE DRIVE	City NEW BERLIN	State WI	Zip 53151
Daytime Phone 262-402-5040	Fax 262-402-5046		
E-Mail bmehring@lynch-engineering.com			

Contractor			
Name			
Company			
Address	City	State	Zip
Daytime Phone	Fax		
E-Mail			



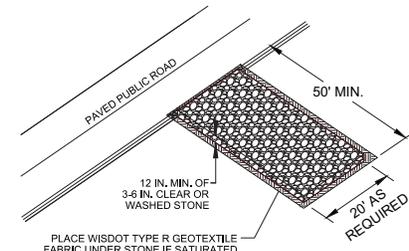


NOTE: DEPTH OF FACE MAY VARY  
**TYPICAL 18" CURB** (1/2)

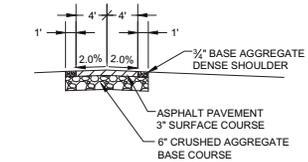


**GENERAL NOTES**  
DETAILS OF CONSTRUCTION, MATERIALS AND WORKMANSHIP NOT SHOWN ON THIS DRAWING SHALL CONFORM TO THE PERMANENT REQUIREMENTS OF THE STANDARD SPECIFICATIONS AND THE APPLICABLE SPECIAL PROVISIONS.  
RAMP SHALL BE BUILT AT 12:1 OR FLATTER. WHEN NECESSARY, THE SIDEWALK ELEVATION MAY BE LOWERED TO MEET THE HIGH POINT ON THE RAMP. RAMP DRENCH VARIES DEPENDENT ON CURB RADIUS AND WIDTH OF RAMP WIDTH. NUMBER OF DETECTABLE WARNING FIELDS VARIES BASED UPON RAMP DRENCH. WARNING FIELDS TO BE PLACED ALONG RAMP DRENCH SPACING NOT MORE THAN 12 INCHES OR LESS THAN 4 INCHES BETWEEN WARNING FIELDS. CURB RAMP DRENCH SHALL BE SLOPED IN THE FIELD PRIOR TO CURB AND GUTTER CONSTRUCTION.  
BACK OF CURB RUNNING SLOPE MUST MATCH RAMP RUNNING SLOPE.  
CONTRACTOR SHALL PROVIDE POSITIVE DRAINAGE ACROSS CURB AND GUTTER SECTION.  
SURFACE TEXTURE SHALL BE OBTAINED BY USING THE DETECTABLE WARNING PLATES BY NEARBY FOUNDRY FOLLOWING THE MANUFACTURER'S RECOMMENDATIONS AND FOLLOWING SECTION 609.01 OF TRANSPORTATION STANDARD DETAIL, S.D. 609-99 AND SECTION 609.05(B) OF THE 2003 STANDARD SPECIFICATIONS AND 2004 SUPPLEMENTAL SPECIFICATIONS.

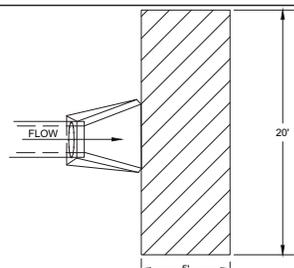
**TYPICAL SIDEWALK RAMP** (3/2)



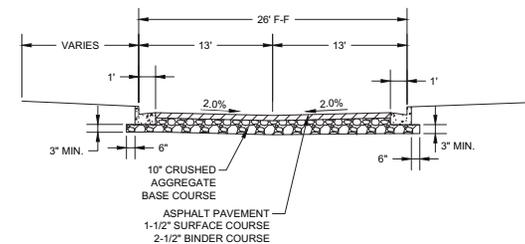
PLACE WISDOT TYPE R GEOTEXTILE FABRIC UNDER STONE IF SATURATED CONDITIONS ARE EXPECTED  
**CONSTRUCTION ENTRANCE TRACKING PAD** (5/2)



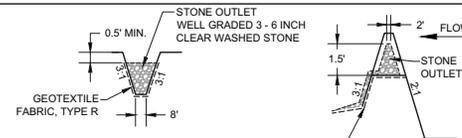
**ASPHALT MULTI-USE TRAIL** (2/2)



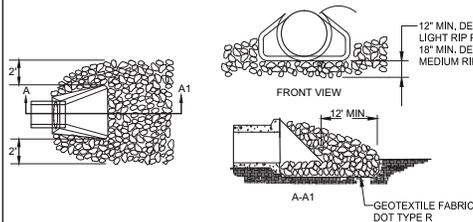
**LEVEL SPREADER** (4/2)



**TYPICAL DRIVEWAY CROSS SECTION** (6/2)

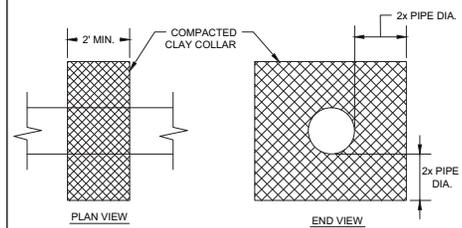


**SEDIMENT TRAP OUTLET** (7/2)

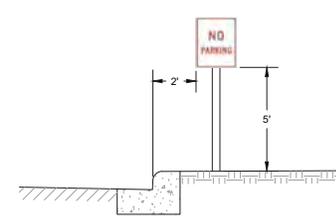


**RIPRAP PROTECTION AT OUTLETS** (8/2)

- NOTES:**
- EXCAVATE TO ONE FOOT BELOW PIPE OUTLET AND WIDEN CHANNEL TO THE REQUIRED RIP RAP THICKNESS FOR EACH APRON. FOUNDATION TO BE CUT TO ZERO GRADE AND SMOOTHED.
  - PLACE FILTER CLOTH ON BOTTOM AND SIDES OF PREPARED FOUNDATION. ALL JOINTS TO OVERLAP A MINIMUM OF ONE FOOT.
  - EXERCISE CARE IN RIPRAP PLACEMENT TO AVOID DAMAGE TO FILTER FABRIC.
  - PLACE RIPRAP ON ZERO GRADE, TOP OF RIPRAP TO BE LEVEL WITH PROPOSED OUTLET, NO OVERFALL AT ENDS.
  - RIPRAP SHALL BE MEDIUM RIPRAP IN ACCORDANCE WITH SECTION 606 OF THE STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION.
  - IMMEDIATELY AFTER CONSTRUCTION, STABILIZE ALL DISTURBED AREAS WITH VEGETATION.
  - LINE CHANNEL TO TOP OF BANKS FOR A DISTANCE OF 12' DOWNSTREAM. NO RESTRICTION OF CHANNEL CROSS SECTION SHOULD EXIST.



**ANTI SEEP COLLAR** (9/2)



**12" x 18" NO PARKING SIGN** (10/2)

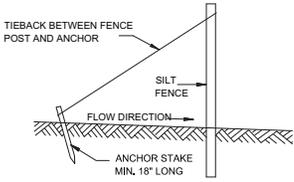
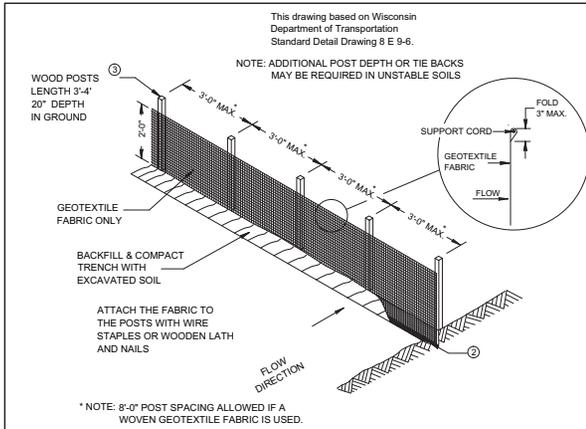


5482 S. WESTRIDGE DRIVE  
NEW BERLIN, WI 53151  
(262) 402-5040

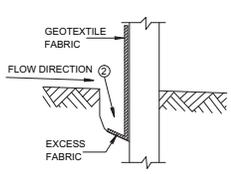
NO.	DATE	BY	REVISIONS

**PREMIER WOODS - PHASE 2**  
**DETAIL SHEET**  
VILLAGE OF MUKWONAGO, WAUKESHA COUNTY, WISCONSIN

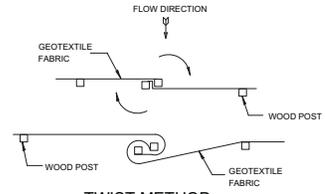
INITIALS	DATE
DESIGNED DKV	05/13/16
DRAWN DKV	05/13/16
CHECKED TCL	05/13/16
0	NTS
SCALE	
PROJECT NO. 14-017	
SHEET NO. 2 OF 9	



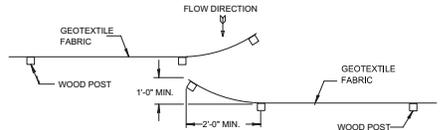
**SILT FENCE TIE BACK**  
(WHEN ADDITIONAL SUPPORT REQUIRED)



**TRENCH DETAIL**



**TWIST METHOD**

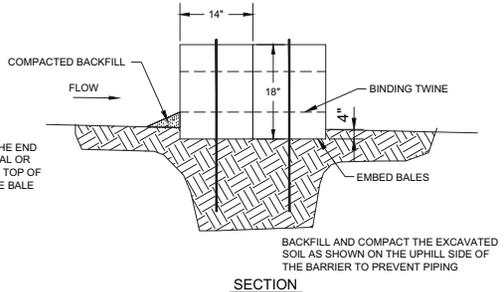
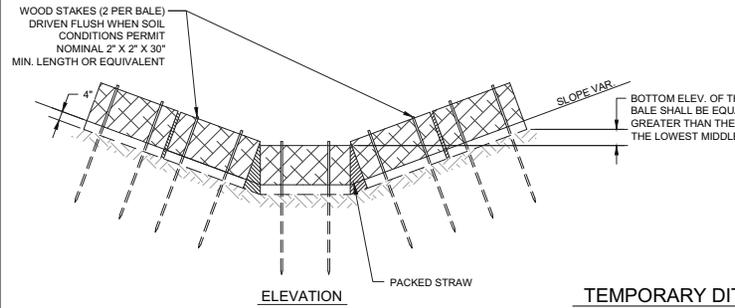
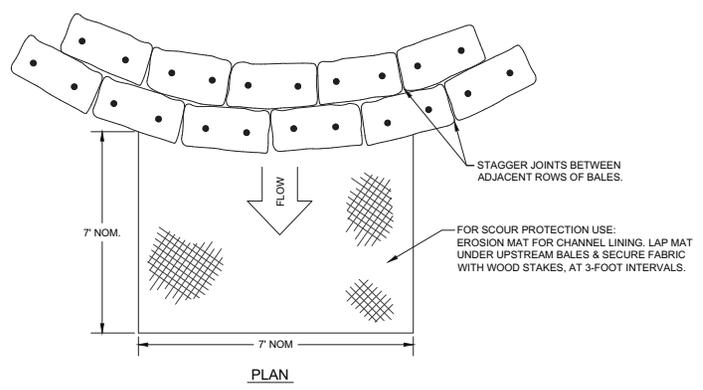
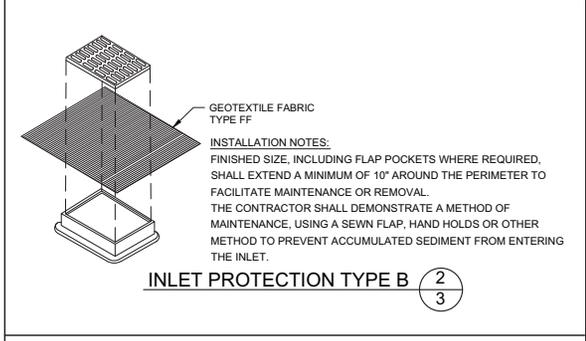


**HOOK METHOD**

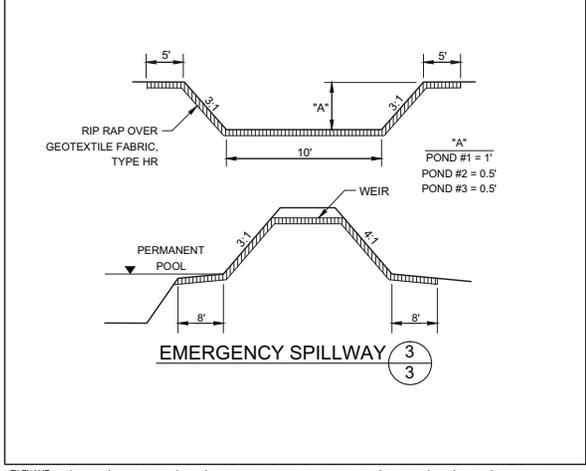
- GENERAL NOTES:**
- HORIZONTAL BRACE REQUIRED WITH 2" x 4" WOODEN FRAME OR EQUIVALENT AT TOP OF POSTS.
  - TRENCH SHALL BE A MINIMUM OF 4" WIDE AND 6" DEEP TO BURY AND ANCHOR THE GEOTEXTILE FABRIC, FOLD MATERIAL TO FIT TRENCH AND BACKFILL AND COMPACT TRENCH WITH EXCAVATED SOIL.
  - WOOD POSTS SHALL BE A MINIMUM SIZE OF 1-1/8" x 1-1/8" OF OAK OR HICKORY.
  - SILT FENCE TO EXTEND ACROSS THE TOP OF THE PIPE.
  - CONSTRUCT SILT FENCE FROM A CONTINUOUS ROLL IF POSSIBLE BY CUTTING LENGTHS TO AVOID JOINTS. IF A JOINT IS NECESSARY USE ONE OF THE FOLLOWING TWO METHODS:  
A) OVERLAP THE END POSTS AND TWIST, OR ROTATE, AT LEAST 180°  
B) HOOK THE END OF EACH SILT FENCE LENGTH.

**SILT FENCE** 1/3

**JOINING TWO LENGTHS OF SILT FENCE**



**TEMPORARY DITCH CHECK USING EROSION BALES** 4/3



**LYNCH & ASSOCIATES**  
ENGINEERS CONSULTANTS, LLC

5482 S. WESTRIDGE DRIVE  
NEW BERLIN, WI 53151  
(262) 402-5040

DATE	
BY	
REVISIONS	
NO.	

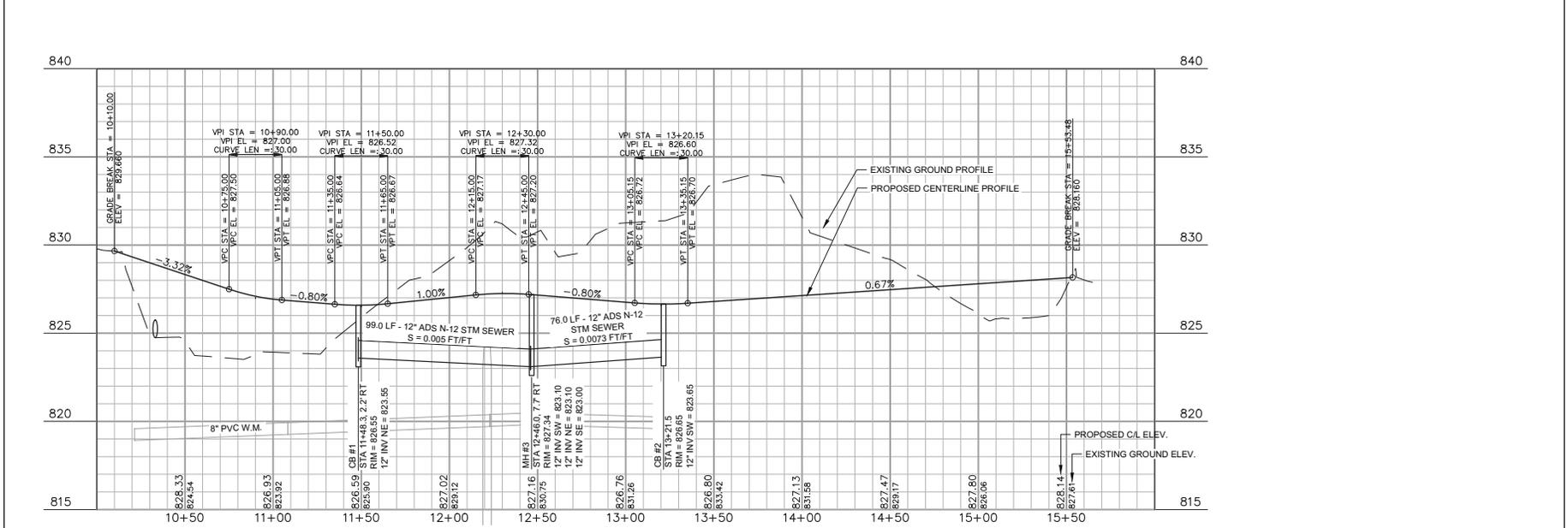
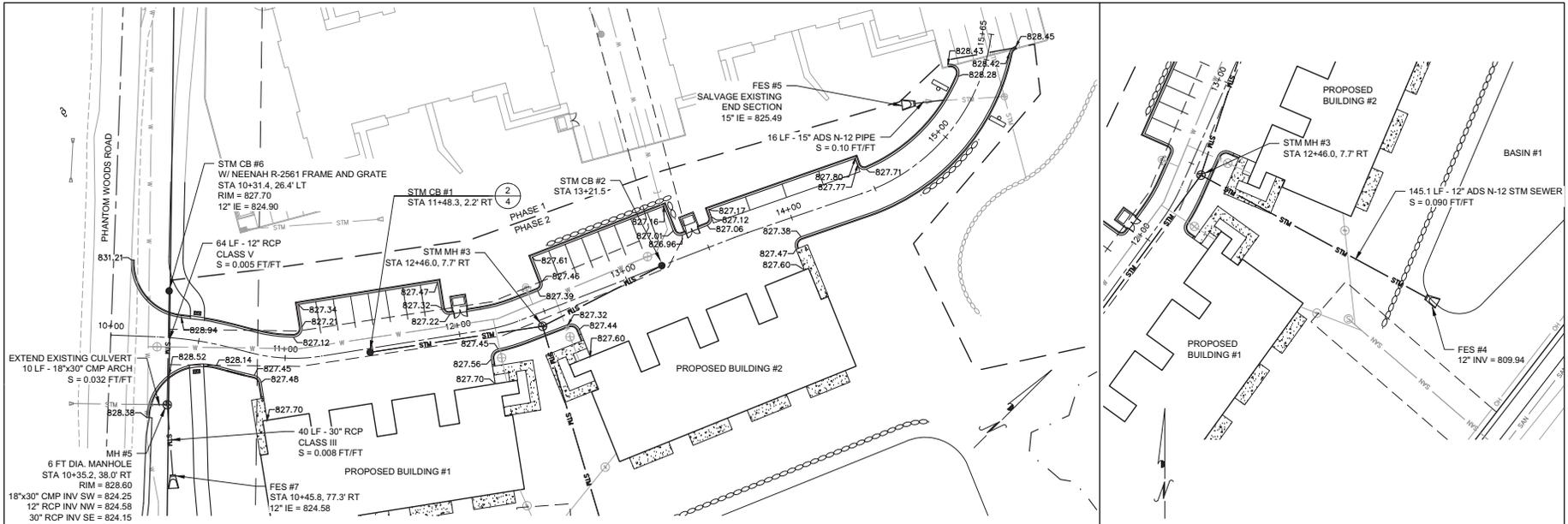
**PREMIER WOODS - PHASE 2**  
**DETAIL SHEET**

VILLAGE OF MUKWONAGO, WAUKESHA COUNTY, WISCONSIN

INITIALS	DATE
DESIGNED DKV	03/28/16
DRAWN DKV	03/28/16
CHECKED TCL	03/28/16
0	NTS
SCALE	
PROJECT NO. 14-017	
SHEET NO.	
3	OF 9







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PLT DATE: 5/19/2016 10:54 AM



5482 S. WESTRIDGE DRIVE  
NEW BERLIN, WI 53151  
(262) 402-5040

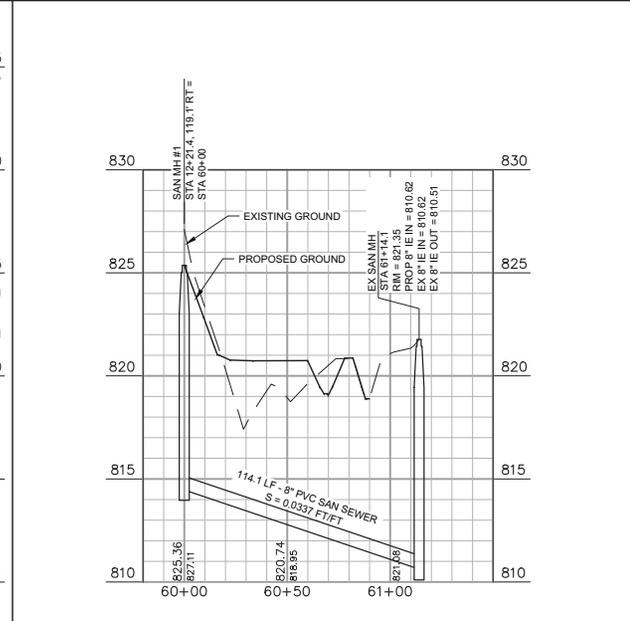
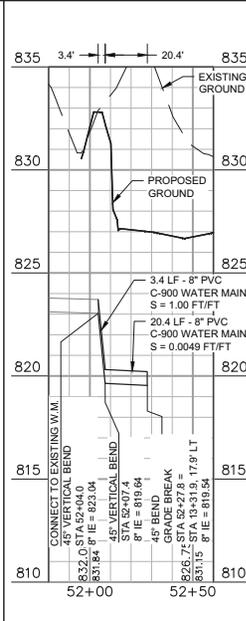
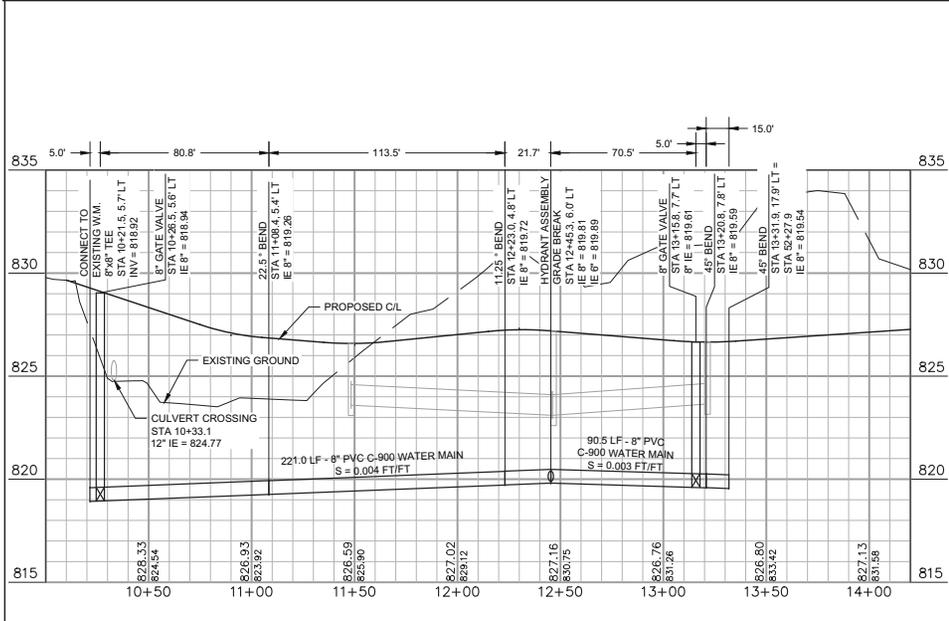
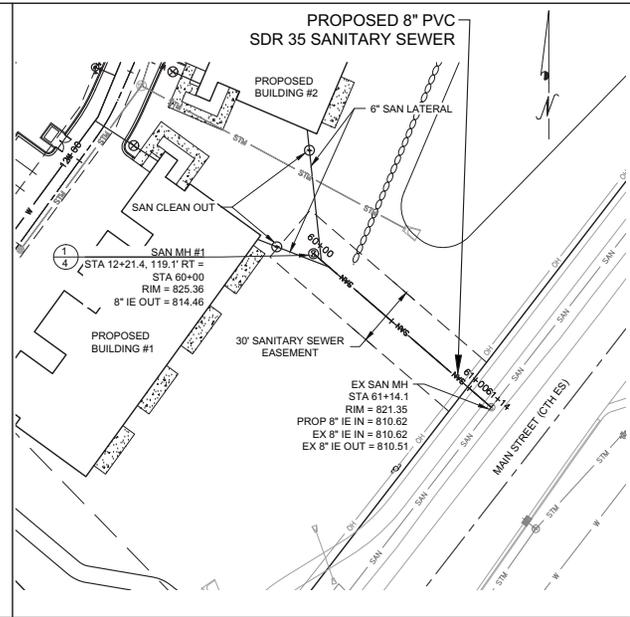
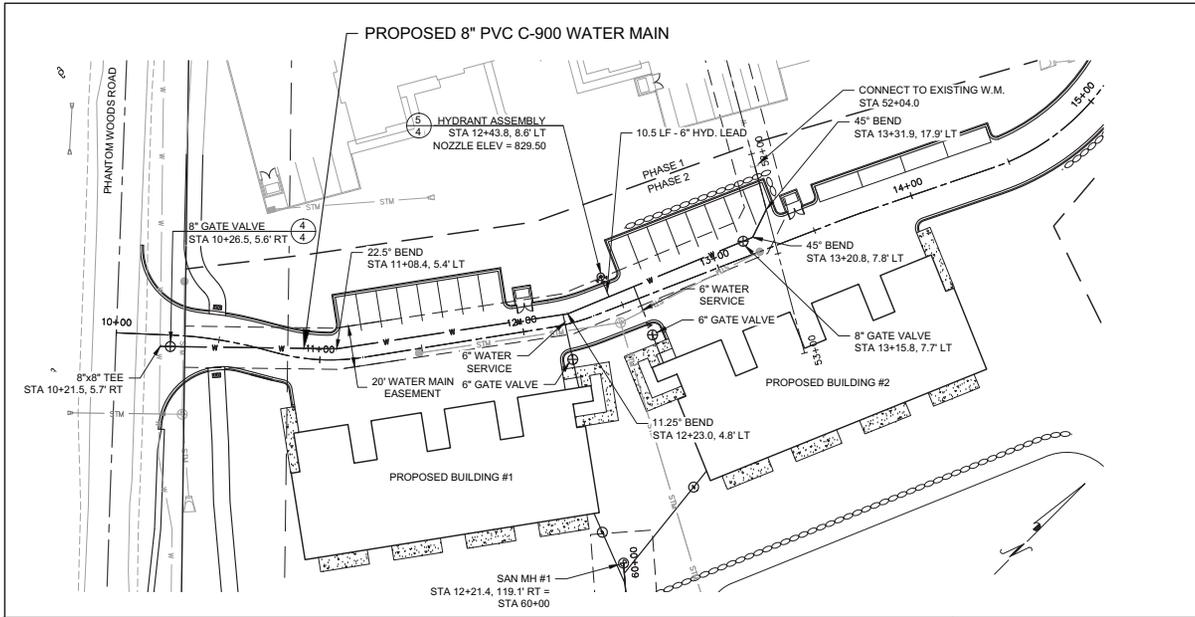
NO.	REVISIONS	BY	DATE

**PREMIER WOODS - PHASE 2  
ROADWAY & STORM SEWER PLAN & PROFILE**

VILLAGE OF MUKWONAGO, WAUKESHA COUNTY, WISCONSIN

INITIALS	DATE
DESIGNED DKV	05/13/16
DRAWN DKV	05/13/16
CHECKED TCL	05/13/16

0	30'
SCALE	
PROJECT NO. 14-017	
SHEET NO. 6 OF 9	



**LYNCH & ASSOCIATES**  
ENGINEERING CONSULTANTS, LLC  
5482 S. WESTRIDGE DRIVE  
NEW BERLIN, WI 53151  
(262) 402-5040

NO.	REVISIONS	BY	DATE

**PREMIER WOODS – PHASE 2**  
**SANITARY SEWER & WATER MAIN PLAN & PROFILE**

VILLAGE OF MUKWONAGO, WAUKESHA COUNTY, WISCONSIN

INITIALS	DATE
DESIGNED DKV	05/13/16
DRAWN DKV	05/13/16
CHECKED TCL	05/13/16

0 30'  
SCALE

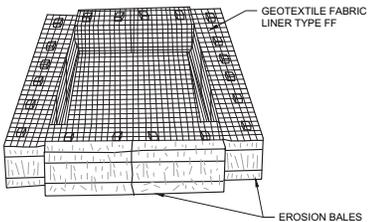
PROJECT NO.  
**14-017**

SHEET NO.  
**7 OF 9**



**CONSTRUCTION SEQUENCE**

1. INSTALL SILT FENCE AT THE LOCATIONS NOTED IN THE PLANS. THIS MUST BE DONE BEFORE ANY GRADING ACTIVITIES TAKE PLACE.
2. CONSTRUCT DITCHES AND BASIN #1 TO ACT AS A SEDIMENT TRAP DURING CONSTRUCTION. BASIN #1 IS TO BE CONSTRUCTED TO FINISHED GRADE WITH THE CLAY LINER INSTALLED. THIS WORK IS TO BE DONE PRIOR TO ANY OTHER LAND DISTURBANCE ACTIVITIES. THE SEDIMENT TRAP STONE OUTLET IS TO BE INSTALLED AT THE LOCATION OF THE FINAL OUTLET FOR POND #1. SIDE SLOPES ARE TO BE STABILIZED IMMEDIATELY AFTER CONSTRUCTION.
3. IF DEWATERING IS NECESSARY DURING POND CONSTRUCTION A TEMPORARY SETTLING BASIN IS TO BE CONSTRUCTED IN ACCORDANCE WITH THE DETAIL ON THIS SHEET. THE BASIN MUST BE PLACED WITHIN THE PERIMETER SILT FENCE ON LEVEL GROUND.
4. CONSTRUCT PROPOSED ENTRANCE. INSTALL STONE TRACKING PAD.
5. TOPSOIL ON THE REMAINDER OF THE SITE IS TO BE STRIPPED AND STOCKPILED. THE STOCKPILE IS TO BE PROTECTED WITH SILT FENCE WITHIN 7 DAYS AND SEEDED WITHIN 14 DAYS OF LAYUP.
7. ROUGH GRADING MAY TAKE PLACE AFTER TOPSOIL STRIPPING.
8. GRADE ROADWAY AND BUILDING PADS. INSTALL STORM SEWER, WATER MAIN AND SANITARY SEWER. ALL CATCH BASINS AND INLETS ARE TO BE PROTECTED IMMEDIATELY AFTER INSTALLATION IN ACCORDANCE WITH THE DETAILS IN THESE PLANS.
9. CONSTRUCT MULTI-USE TRAIL.
10. PERMANENT SEEDING TO BE COMPLETED BY OCTOBER 15TH OF THE YEAR GRADING WORK IS COMPLETED OR BY JUNE 1ST OF THE FOLLOWING YEAR.
11. REMOVE ALL TEMPORARY BMP'S SUCH AS SILT FENCES, DITCH CHECKS AND SEDIMENT TRAPS AS SOON AS ALL DISTURBED AREAS HAVE BEEN STABILIZED. DO NOT REMOVE BMP'S UNTIL DISTURBED AREAS HAVE BEEN STABILIZED. INSTALL PERMANENT OUTLETS FROM THE BASINS IMMEDIATELY AFTER REMOVING THE TEMPORARY STONE OUTLETS.
12. DEWATER AND REMOVE SEDIMENT FROM THE SEDIMENT TRAP. VERIFY BASIN ELEVATIONS TO ENSURE THAT THE CLAY LINER HAS NOT BEEN REMOVED.



IF DEWATERING IS NECESSARY, A PUMP WILL BE PLACED WHERE NEEDED. AT THE POINT OF DISCHARGE THE WATER BEING PUMPED OUT WILL FLOW INTO A TEMPORARY SETTLING BASIN AS SHOWN ON THE PLANS. SIZING OF THE TEMPORARY SETTLING BASIN SHALL BE DETERMINED IN THE FIELD BY THE CONTRACTOR.

SIZE TO BE DETERMINED IN FIELD AS INDICATED BELOW:

STORAGE VOLUME (C.F.) = 16 x GPM (PUMP RATE)

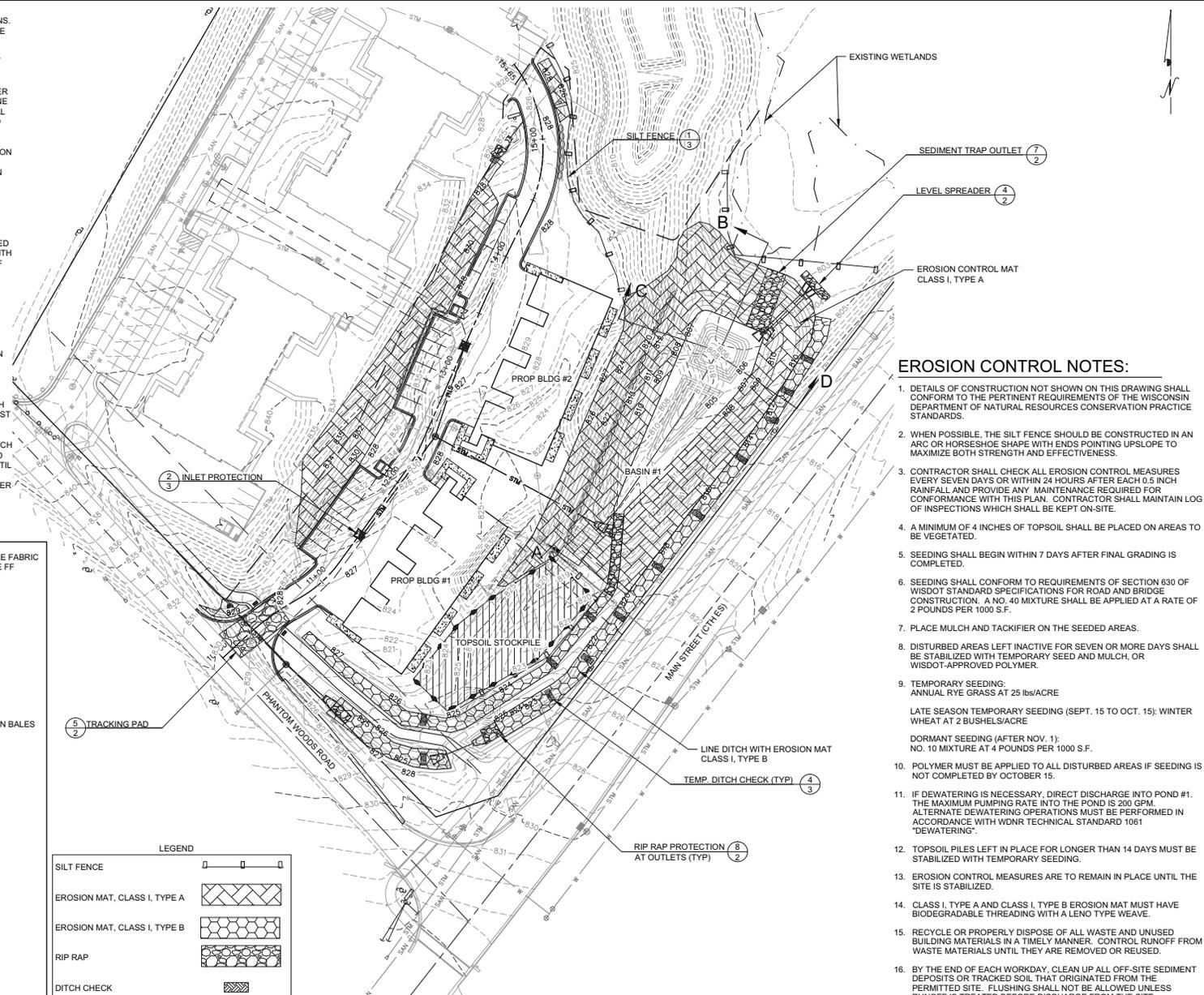
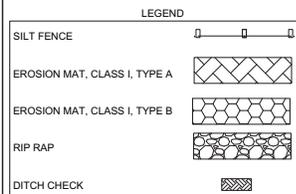
EXAMPLE:  
CONTRACTOR INDICATES PUMP CAPABLE OF 50 GPM  
HEIGHT OF BALES = 1.5 FT

SOLUTION:  
SV(C.F.) = 16 x 50 GPM = 800 C.F.

800 C.F. = 533 S.F.  
1.5 FT.

USE A 20' x 27' BASIN

**DEWATERING PLAN**



**EROSION CONTROL NOTES:**

1. DETAILS OF CONSTRUCTION NOT SHOWN ON THIS DRAWING SHALL CONFORM TO THE PERTINENT REQUIREMENTS OF THE WISCONSIN DEPARTMENT OF NATURAL RESOURCES CONSERVATION PRACTICE STANDARDS.
2. WHEN POSSIBLE, THE SILT FENCE SHOULD BE CONSTRUCTED IN AN ARC OR HORSESHOE SHAPE WITH ENDS POINTING UPSLOPE TO MAXIMIZE BOTH STRENGTH AND EFFECTIVENESS.
3. CONTRACTOR SHALL CHECK ALL EROSION CONTROL MEASURES EVERY SEVEN DAYS OR WITHIN 24 HOURS AFTER EACH 0.5 INCH RAINFALL AND PROVIDE ANY MAINTENANCE REQUIRED FOR CONFORMANCE WITH THIS PLAN. CONTRACTOR SHALL MAINTAIN LOG OF INSPECTIONS WHICH SHALL BE KEPT ON-SITE.
4. A MINIMUM OF 4 INCHES OF TOPSOIL SHALL BE PLACED ON AREAS TO BE VEGETATED.
5. SEEDING SHALL BEGIN WITHIN 7 DAYS AFTER FINAL GRADING IS COMPLETED.
6. SEEDING SHALL CONFORM TO REQUIREMENTS OF SECTION 630 OF WISDOT STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION. A NO. 40 MIXTURE SHALL BE APPLIED AT A RATE OF 2 POUNDS PER 1000 S.F.
7. PLACE MULCH AND TACKIFIER ON THE SEEDED AREAS.
8. DISTURBED AREAS LEFT INACTIVE FOR SEVEN OR MORE DAYS SHALL BE STABILIZED WITH TEMPORARY SEED AND MULCH, OR WISDOT-APPROVED POLYMER.
9. TEMPORARY SEEDING:  
ANNUAL RYE GRASS AT 25 lbs/ACRE  
LATE SEASON TEMPORARY SEEDING (SEPT. 15 TO OCT. 15): WINTER WHEAT AT 2 BUSHELS/ACRE  
DORMANT SEEDING (AFTER NOV. 1):  
NO. 10 MIXTURE AT 4 POUNDS PER 1000 S.F.
10. POLYMER MUST BE APPLIED TO ALL DISTURBED AREAS IF SEEDING IS NOT COMPLETED BY OCTOBER 15.
11. IF DEWATERING IS NECESSARY, DIRECT DISCHARGE INTO POND #1. THE MAXIMUM PUMPING RATE INTO THE POND IS 200 GPM. ALTERNATE DEWATERING OPERATIONS MUST BE PERFORMED IN ACCORDANCE WITH WDWNR TECHNICAL STANDARD 1061 "DEWATERING".
12. TOPSOIL PILES LEFT IN PLACE FOR LONGER THAN 14 DAYS MUST BE STABILIZED WITH TEMPORARY SEEDING.
13. EROSION CONTROL MEASURES ARE TO REMAIN IN PLACE UNTIL THE SITE IS STABILIZED.
14. CLASS I, TYPE A AND CLASS I, TYPE B EROSION MAT MUST HAVE BIODEGRADABLE THREADING WITH A LENO TYPE WEAVE.
15. RECYCLE OR PROPERLY DISPOSE OF ALL WASTE AND UNUSED BUILDING MATERIALS IN A TIMELY MANNER. CONTROL RUNOFF FROM WASTE MATERIALS UNTIL THEY ARE REMOVED OR REUSED.
16. BY THE END OF EACH WORKDAY, CLEAN UP ALL OFF-SITE SEDIMENT DEPOSITS OR TRACKED SOIL THAT ORIGINATED FROM THE PERMITTED SITE. FLUSHING SHALL NOT BE ALLOWED UNLESS RUNOFF IS TREATED BEFORE DISCHARGE FROM THE SITE.



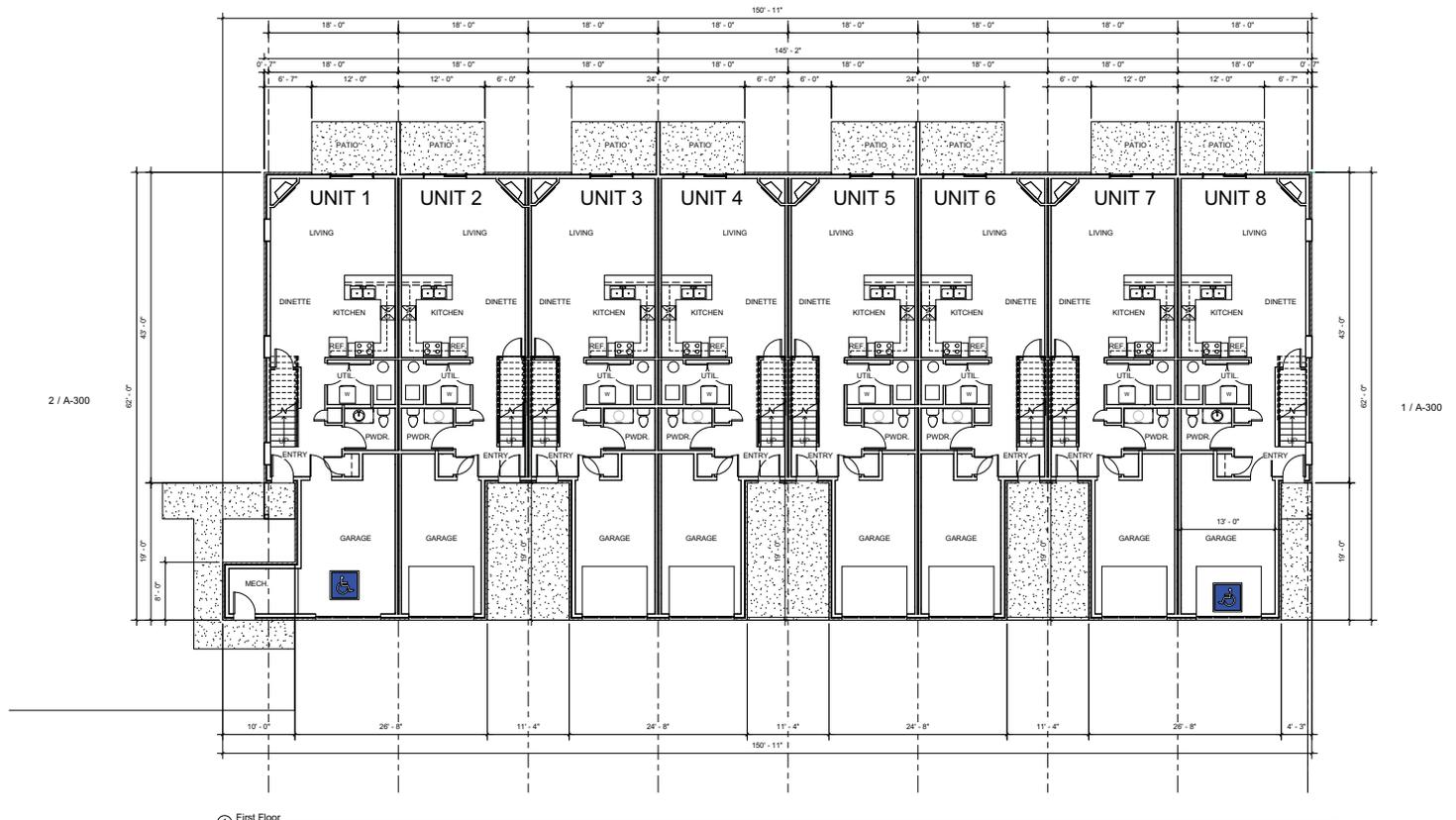
5482 S. WESTRIDGE DRIVE  
NEW BERLIN, WI 53151  
(262) 402-5040

NO.	REVISIONS	BY	DATE

**PREMIER WOODS - PHASE 2  
EROSION CONTROL PLAN**

INITIALS	DATE
DESIGNED DKV	05/13/16
DRAWN DKV	05/13/16
CHECKED TCL	05/13/16
0 40' SCALE	
PROJECT NO. <b>14-017</b>	
SHEET NO. <b>9 OF 9</b>	

VILLAGE OF MUKWONAGO, WAUKESHA COUNTY, WISCONSIN



1 First Floor  
1/8" = 1'-0"

**FLOOR PLAN NOTES:**

- BUILDING SHALL BE SPRINKLERED PER NFPA 13A.
- SEE AISC FOR WALL TYPES.
- SEE AISC FOR BATH TUB AT UNIT WALL DETAIL.
- STAIR HANDRAILS. ALL HANDRAILS SHALL WITHSTAND 200# LOAD APPLIED IN ANY DIRECTION. BRACKETES SHALL BE 3/4" O.C. PROVIDE BLOCKING AS REQUIRED.
- LOCATE ATIC ACCESS ON SECOND FLOOR AS INDICATED. SEE DETAIL FOR CONSTRUCTION.
- ALL SECOND FLOOR WATER HEATERS AND WASHERS SHALL BE PROVIDED WITH AN OVERFLOW PAN WITH DRAIN TO PREVENT DISCHARGE WATER FROM ENTERING UNIT.
- PLUMBER TO INSTALL 2" FIRECODE DWP. BCL ON BOTTOM OF FLOOR (BREATHING BELOW ANY HOLE CUT OUT AT TUB OR SHOWER BEFORE RUNNING DRAIN LINE THRU FLOOR. FIRCALCUL OPENING.
- ALL LUMBER USED IN THE CONSTRUCTION OF SECOND FLOOR DECKS SHALL BE TREATED DECAY RESISTANT LUMBER. VERIFY RAILING AND BALLUSTERS MATERIALS WITH OWNER. RAILINGS TO WITHSTAND 200# LOAD APPLIED IN ANY DIRECTION. BALLUSTERS DESIGNED TO PREVENT PASSAGE OF OBJECT 4" IN DIAMETER.
- SEE DETAIL AT TUB OR SHOWER. ASSURE 1 HOUR RATING AT WALLS AND SECOND FLOOR BY INSTALLING FIRE RATED DWP. BCL AT WALLS OR PLYWOOD BREATHING PER LA LRS.
- FIRE WALL PENETRATIONS AND OPENINGS AROUND PIPE, ELECTRIC BOXES, CONDUITS, DUCTS OR OTHER PENETRATING ITEMS THROUGH A FIRE PROTECTIVE MEMBRANE(ETHER DWP. BCL OR BREATHING) SHALL BE MORE THAN 2" IF MORE THAN 2". SEAL ALL OPENINGS WITH A FIRE-STOP PRODUCT OR DEVICE THAT IS TESTED AND LISTED BY AN APPROVED TESTING LAB UNDER ASTM E814. IN ALL FIRE WALLS ELECTRICAL BOXES MUST BE CLASSIFIED FOR FIRE RESISTANCE OR METALIC OUTLET BOXES THAT ARE LISTED BY AN APPROVED TESTING LABORATORY. BOXES MUST NOT BE MORE THAN 16 SQ. IN. DO NOT PENETRAL ON OPPOSITE SIDES OF WALLS. SINCE BOXES 24" MIN. HORIZONTALLY ON OPPOSITE SIDES OF WALLS. TOTAL AGGREGATE OF ALL SUCH OPENINGS SHALL NOT EXCEED 16 SQ. IN. DUCT OPENINGS LARGER THAN 20 SQ. IN. SHALL BE PROTECTED WITH A FIRE RAMPOR, A LISTED DUCT/OUTLET PENETRATION, OR 3/4" (BT) OF CONTINUOUS STEEL DUCTWORK FROM THE MEMBRANE PENETRATION TOWARD THE AIR HANDLING UNIT.

**FIRE ALARM SYSTEM NOTES:**

- VERIFY ALL LOCAL AND STATE REQUIREMENTS.
- EACH LIVING UNIT SHALL HAVE A FIRE ALARM STATION LOCATED AT THE EXIT OF THE UNIT ON FIRST FLOOR AND AT THE TOP OF THE STAIRS AT SECOND FLOOR UNITS AND A HORN LOCATED IN HALL BY BEDROOMS.
- ALL SMOKE DETECTORS SHALL BE DIRECTLY AND PERMANENTLY WIRED TO A PROGRAM UNBATTCHED CIRCUIT AND BE PROVIDED WITH A BACKUP POWER SOURCE.
- ALL SMOKE DETECTORS SHALL BE LOCATED IN HALL BY BEDROOM DOOR AND IN EACH BEDROOM.
- SMOKE DETECTORS SHALL BE LOCATED IN THE UTILITY ROOM AND SHALL BE WIRED TO AN UNBATTCHED CIRCUIT IN EMERGENCY POWER BACKUP.
  - (S) SMOKE ALARM
  - (H) FIRE ALARM HORN
  - (P) FIRE ALARM PULL STATION
  - (C) COMBINATION SMOKE & CARBON MONOXIDE DETECTOR.

# 8 UNIT TOWNHOUSE

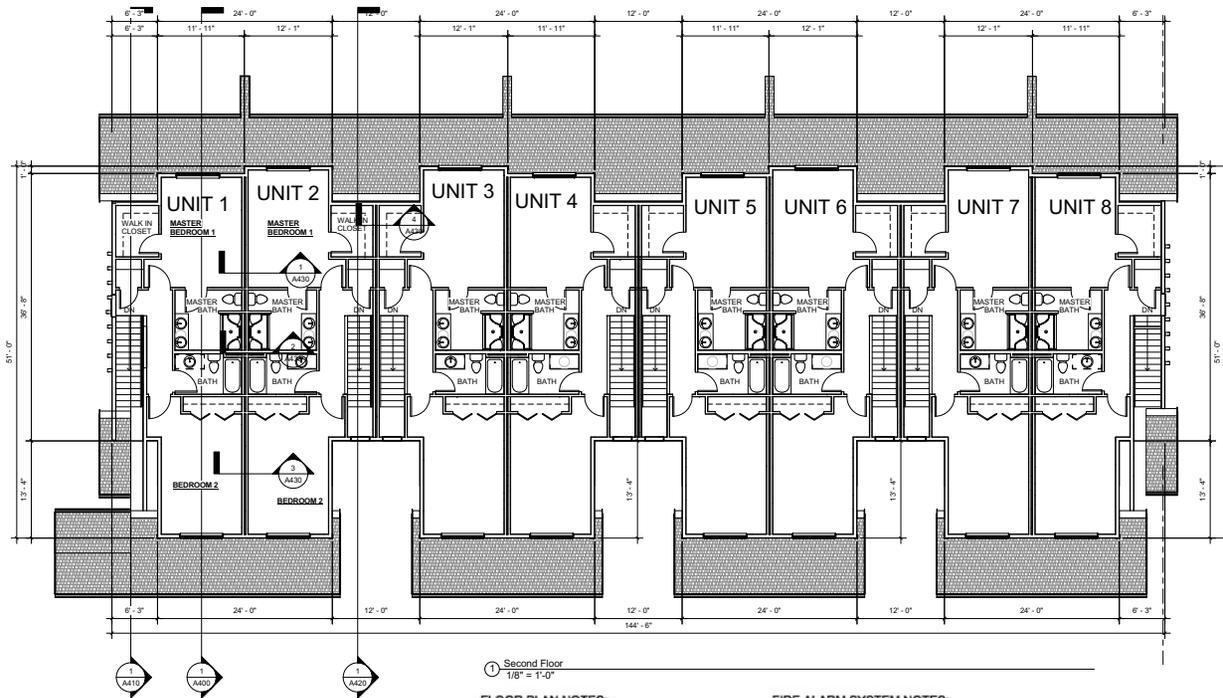
Timothy E. Seidel  
Architect  
530 Olympic Court  
Waukesha, WI 53188-9423  
(262) 596-2558  
tim@seidelarch.com

**PREMIER**  
711 WEST WISCONSIN ST. 11  
WISCONSIN  
PHANTOM HILLS ROAD & COUNTY 'E'  
MOUNTAIN VIEW, WISCONSIN

**PREMIER WOODS**  
PREMIER MINNESOTA, LLC  
PHANTOM HILLS ROAD & COUNTY 'E'  
MOUNTAIN VIEW, WISCONSIN

REVISIONS:	No.	Description

Date: 5.21.2015  
Scale: As Noted  
File Number:  
Drawing: YES  
Project: 201321  
Sheet Number:



① Second Floor  
1/8" = 1'-0"

**FLOOR PLAN NOTES:**

1. BUILDING SHALL BE SPRINKLERED PER NFPA 13.
2. SEE A410 FOR WALL TYPES.
3. SEE A410 FOR BATH TUB AT UNIT WALL DETAIL.
4. STAIR HANDRAILS: ALL HANDRAILS SHALL WITHSTAND 200# LOAD APPLIED IN ANY DIRECTION. BRACKET SHALL BE 3/4" O.C. PROVIDE AROUNDING AS REQUIRED.
5. LOCATE ATIC ACCESS ON SECOND FLOOR AS INDICATED. SEE DETAIL FOR CONSTRUCTION.
6. ALL SECOND FLOOR WATER HEATERS AND WASHERS SHALL BE PROVIDED WITH AN OVERFLOW PAN WITH DRAIN TO PREVENT DISCHARGE WATER FROM ENTERING UNIT.
7. PLUMBER TO INSTALL 2" FREECOOL COP. SD. ON BOTTOM OF FLOOR BEARING BELOW ANY HOLE CUT OUT AT TUB OR BLOWER BEFORE RUNNING DRAIN LINE THRU FLOOR. FRESH AIR OPENING.
8. ALL LUMBER USED IN THE CONSTRUCTION OF SECOND FLOOR DECKS SHALL BE TREATED DECAY RESISTANT LUMBER. VERIFY RAILING AND WALL/POST MATERIALS WITH OWNER. RAILINGS TO WITHSTAND 200# LOAD APPLIED IN ANY DIRECTION. WALL/POSTS DESIGNED TO PREVENT PASSAGE OF OBJECT 4" IN DIAMETER.
9. SEE DETAIL AT TUB OR SHOWER. ABSORB 1 HOUR RATING AT WALLS AND SECOND FLOOR BY INSTALLING FIRE RATED COP. SD. AT WALLS OR PLYWOOD BEARING PER U.L. LIST.
10. FIRE WALL PENETRATIONS: NO OPENINGS AROUND PIPE, ELECTRIC BOXES, CONSULTS, DUCTS OR OTHER PENETRATING ITEMS THROUGH A FIRE PROTECTIVE WALL UNLESS EITHER COP. SD. OR OTHER PENETRATING ITEM IS MORE THAN 2" IF MORE THAN 2". SEAL ALL OPENINGS WITH A FIRE-RATED PRODUCT OR DEVICE THAT IS TESTED AND LISTED BY AN APPROVED TESTING LAB UNDER ASTM E814. IN ALL FIRE WALLS, ELECTRICAL BOXES MUST BE CLASSIFIED FOR FIRE RESISTANCE OR METALIC OUTLET BOXES THAT ARE LISTED BY AN APPROVED TESTING LABORATORY. BOXES MUST NOT BE MORE THAN 18 SQ. IN. DO NOT INSTALL ON OPPOSITE SIDES OF WALLS. SPAND BOXES 18" WIDE HORIZONTALLY ON OPPOSITE SIDES OF WALLS. TOTAL AREA(S) OF ALL SUCH OPENINGS SHALL NOT EXCEED 100 SQ. IN. DUCT OPENINGS LARGER THAN 10 SQ. IN. SHALL BE PROTECTED WITH A FIRE DAMPER. A LISTED DUCT OUTLET PENETRATION, OR SIX (6) 1/2" OF CONTINUOUS STEEL DUCTWORK FROM THE MESSAGE PENETRATION TOWARD THE AIR HANDLING UNIT.

**FIRE ALARM SYSTEM NOTES:**

1. VERIFY ALL LOCAL AND STATE REQUIREMENTS.
2. EACH UNIT SHALL HAVE A FIRE ALARM STATION LOCATED AT THE EXIT OF THE UNIT ON FIRST FLOOR AND AT THE TOP OF THE STAIRS AT SECOND FLOOR LEVELS AND A HORN LOCATED IN HALL BY BEDROOMS.
3. ALL SMOKE DETECTORS SHALL BE DIRECTLY AND PERMANENTLY WIRED TO A PROPER UNSWITCHED CIRCUIT AND BE PROVIDED WITH A BACKUP POWER SOURCE.
4. ALL SMOKE DETECTORS SHALL BE LOCATED IN HALL, IF BEDROOM DOOR AND IN EACH BEDROOM.
5. SMOKE DETECTORS SHALL BE LOCATED IN THE UTILITY ROOM AND SHALL BE WIRED TO AN UNSWITCHED CIRCUIT WITH EMERGENCY POWER BACKUP.

- (SD) SMOKE ALARM
- (FH) FIRE ALARM HORN
- (FS) FIRE ALARM FULL STATION
- (SC) COMBINATION SMOKE & CARBON MONOXIDE DETECTOR

Timothy E. Seidel  
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530 Olympic Court  
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**PREMIER**  
MINNESOTA, LLC  
PHANTOM HILLS ROAD & COUNTY 'E'S  
MOUNTAIN VIEW, WISCONSIN

**PREMIER WOODS**  
PREMIER MINNESOTA, LLC  
PHANTOM HILLS ROAD & COUNTY 'E'S  
MOUNTAIN VIEW, WISCONSIN

REVISIONS:	No.	Description

Date: 5.21.2015  
Scale: As Noted  
File Number:  
Drawn: TES  
Project: 201321  
Sheet Number:

**8 UNIT TOWNHOUSE**

A-110





# Exhibit A

## LEGAL DESCRIPTION OF UTILITY EASEMENT 1:

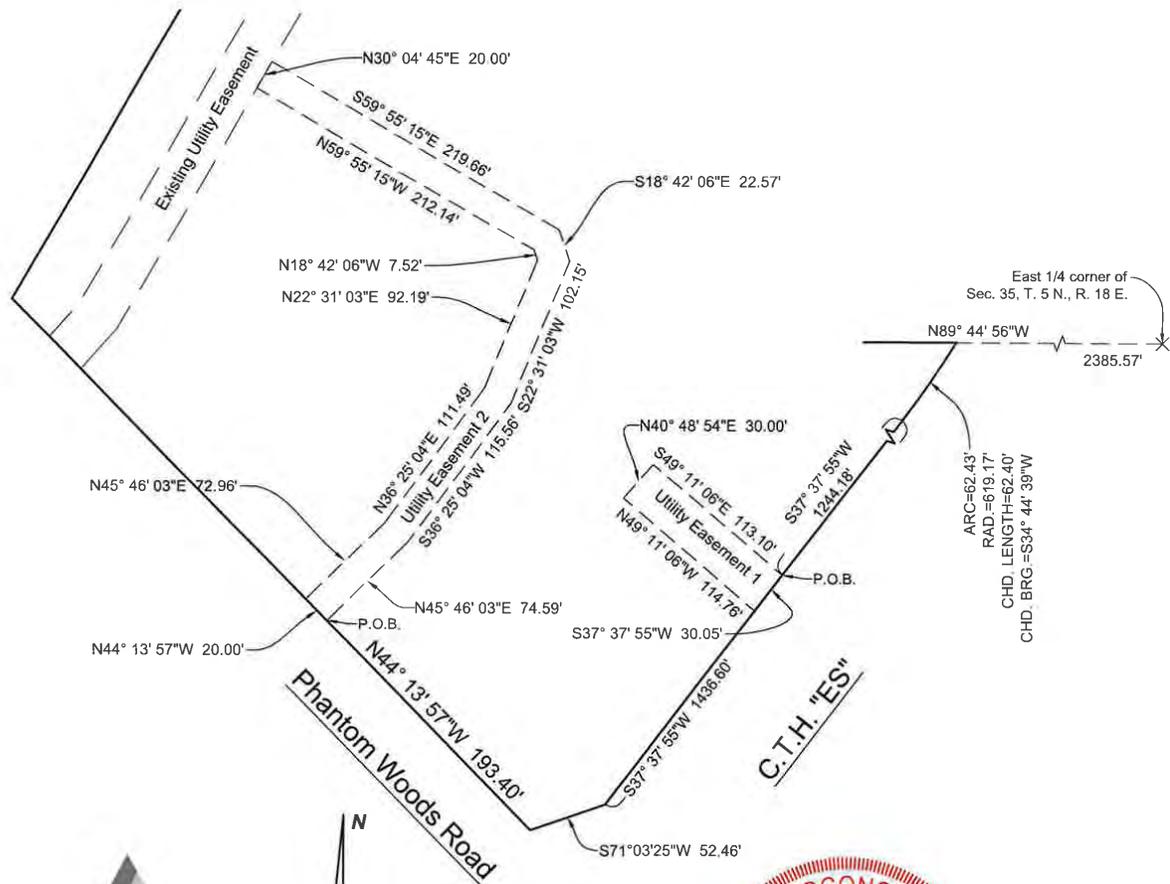
A 30' wide utility easement located in the NE 1/4 of the SW 1/4 of Section 35, Town 5 North, Range 18 East, Village of Mukwonago, Waukesha County, Wisconsin being more particularly described as follows:

Commencing at the East 1/4 corner of said Section 35; thence with the north line of the the SE 1/4 of said section N89°44'56"W, 2385.57' to the northwesterly line of CTH "ES"; thence along said right of way and with a curve to the right a length of 62.43', said curve having a radius of 619.17', a chord which bears S34°44'39"W, 62.40'; thence S37°37'55"W, continuing along said right of way, 1244.18' to the place of beginning; thence S37°37'55"W, continuing along said right of way, 30.05'; thence N49°11'06"W, 114.76'; thence N40°48'54"E, 30.00'; thence S49°11'06"E, 113.10' to the place of beginning; said easement contains 0.08 acres more or less.

## LEGAL DESCRIPTION OF UTILITY EASEMENT 2:

A 20' wide utility easement located in the NE 1/4 of the SW 1/4 of Section 35, Town 5 North, Range 18 East, Village of Mukwonago, Waukesha County, Wisconsin being more particularly described as follows:

Commencing at the East 1/4 corner of said Section 35; thence with the north line of the the SE 1/4 of said section N89°44'56"W, a distance of 2385.57' to the northwesterly line of CTH "ES"; thence along said right of way and with a curve to the right a length of 62.43', said curve having a radius of 619.17', a chord which bears S34°44'39"W, 62.40'; thence S37°37'55"W, continuing along said right of way, 1436.60'; thence S71°03'25"W, 52.46'; thence with the east line of Phantom Woods Road N44°13'57"W, 193.40', to the place of beginning; thence N44°13'57"W, 20.00'; thence N45°46'03"E, 72.96'; thence N36°25'04"E, 111.49'; thence N22°31'03"E, 92.19'; thence N18°42'06"W, 7.52'; thence N59°55'15"W, 212.14'; thence N30°04'45"E, 20.00'; thence S59°55'15"E, 219.66'; thence S18°42'06"E, 22.57'; thence S36°25'04"W, 115.56'; thence S45°46'03"W, 74.59', to the place of beginning, said easement contains 0.24 acres more or less.

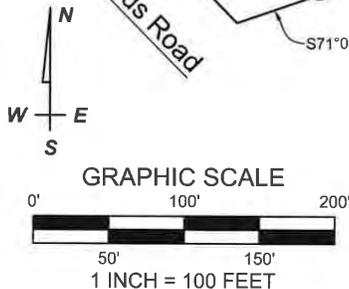


P:\Share\11 - Projects\2014\14.017 - Tim Seidel Premier Woods [PHASE 2]\CAD\Sheets\14.017 Phase 2 Easement Exhibits.dwg

**LYNCH & ASSOCIATES**  
ENGINEERING CONSULTANTS, L.C.

5482 S. WESTRIDGE DRIVE  
NEW BERLIN, WI 53151

SURVEYOR'S OFFICE:  
432 MILWAUKEE AVENUE  
BURLINGTON, WI 53105  
(262) 248-3697



DATE 5/19/2016  
SHEET 1 OF 1  
JOB#14-017

**DATE:** June 10, 2016  
**TO:** Village President Fred Winchowky and Members of the  
**FROM:** Bruce Kaniewski, Village Planner  
**RE:** Add Parking Spaces/GS Global

GS Global at 926 Perkins Drive requests site plan approval to add 14 parking spaces to the north end of their parking lot. The parking lot is located east of the building. The property is zoned M-4, Medium/Heavy Industrial District.

GS Global purchased the property several years ago from Empire Level. When the entire complex of buildings was divided to facilitate the purchase, storm water management on the site was approved by the Village and the work completed. In addition, an asphalt drive from the north providing access to the connection between the two buildings was removed (see attached aerial photos). Therefore, Supervisor of Inspections/Zoning Administrator Joe Hankovich has determined no additional storm water management measures are needed for the additional parking since the pavement of the 14 additional spaces is less than the pavement previously removed. The additional pavement is 2,460 square feet in area.

### **Recommendation**

I recommend approval of the site plan for 14 additional parking spaces with the following conditions:

1. Site plan approval is subject to the drawing submitted by GS Global.
2. During construction, applicant shall adhere to proper erosion control measures.
3. Applicant shall replace the trees to be removed for the additional parking.

I appreciate the opportunity to assist with this matter. Should questions arise, please feel free to contact me.

Cc: John Weidl, Village Administrator (via email)  
Steve Braatz, Jr., Village Clerk (via email)  
Joe Hankovich, Supervisor of Inspections (via email)  
Bob Harley, Code Official (via email)  
Kurt Peot, P.E., Village Engineer (via email)  
John Thornton, GS Global (via email)

2010 Aerial Photo



2015 Aerial Photo with driveway removed



Village of Mukwonago  
440 River Crest Court, P.O. Box 206  
Mukwonago, WI 53149  
Phone: (262) 363-6420  
Fax: (262) 363-6425  
www.villageofmukwonago.com

**VILLAGE OF MUKWONAGO**  
**SITE PLAN, ARCHITECTURAL, AND PLANNED**  
**UNIT DEVELOPMENT (PUD) APPLICATION**  
Application Fee: Below

Date Submitted: 6/3/16

**FEES**

(Please check one)

- Minor Site Plan (Buildings less than 600 sq. ft.): \$135.00 plus \$.02 per sq. ft.
- Site Plan and/or Architectural Review: \$250.00 plus \$.02 per sq. ft.
- Conceptual Site Plan and/or Architectural Review: \$200.00 plus \$.02 per sq. ft.
- Planned Unit Development (PUD) Review: \$185.00 plus \$25.00/unit

**CONTACTS**

**Zoning Department**

Contact: Joe Hankovich  
Phone: (262) 363-6419  
Fax: (262) 363-6425  
Email: jhankovich@villageofmukwonago.com

**Planning Department**

Contact: Bruce Kaniewski  
Phone: (414) 339-4105  
Fax: (262) 363-6425  
Email: planner@villageofmukwonago.com

**GUIDELINES**

The undersigned petition is to consider a request, as stated herein, for the specified parcel(s) of land and will be reviewed by the Plan Commission and Village Board of the Village of Mukwonago. The application packet must be filed with the Village Clerk **at least 30 days prior to the meeting** of the Planning Commission at which action is desired. The Plan Commission meets on the second Tuesday of each month at 6:30 p.m.

Materials listed below must be provided to the Village of Mukwonago in accordance with Village Municipal Code Chapter 100 Article IX. Section 100-601(f) and other pertinent sections of Village ordinances, and, as necessary, to permit review that is consistent with proper planning practice. The Village will strive to accommodate reasonable requests for informal preliminary staff review, however the Village shall not place any items on the agenda for Plan Commission consideration until such time as the application is complete in accordance with all requirements specified on this and other attached application forms.

Mail completed applications to: Village Planner  
ATTN: Site Plan/Architectural Plan/Planned Unit Development  
PO Box 206  
Mukwonago, WI 53149

Deliver to: Village Clerk's Office  
440 River Crest Court

Email to: planner@villageofmukwonago.com

Complete, accurate and specific information must be entered. Please Print.

**APPLICANT (Full Legal Name)**

Name: John Thornton

Company: GS Global Resources, Inc.

Address: 926 Perkins Dr. City: Mukwonago State: WI Zip: 53149

Daytime Phone: 262-378-5200 Fax: \_\_\_\_\_

E-Mail: jthornton@gsgc.com

**APPLICANT IS REPRESENTED BY (Full Legal Name)**

---

Name: \_\_\_\_\_  
Company: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Daytime Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_

**ARCHITECT**

---

Name: \_\_\_\_\_  
Company: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Daytime Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_

**PROFESSIONAL ENGINEER**

---

Name: \_\_\_\_\_  
Company: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Daytime Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_

**REGISTERED SURVEYOR**

---

Name: \_\_\_\_\_  
Company: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Daytime Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_

**CONTRACTOR**

---

Name: Wolf Paving Company  
Company: Michelle Growel  
Address: 612 N. Sawyer Rd. City: Oconomowoc State: WI Zip: 53066  
Daytime Phone: 414-881-3323 Fax: \_\_\_\_\_  
E-Mail: michelle@trasphalt.com

## PROPERTY INFORMATION

Property Owner (s) (if different from applicant): John Thornton, 929 Properties  
Address: 926 Perkins Dr. City: Mukwonago State: WI Zip: 53149  
Daytime Phone: 262-378-5200 Fax: \_\_\_\_\_  
E-Mail: jthornton@gsg.com  
Present Zoning: \_\_\_\_\_ Tax Key No(s): MUKV1969988007  
Location/Address: Same  
Present Use: \_\_\_\_\_ Intended Use: Same

## PROCEDURAL CHECKLIST FOR SITE PLAN/ARCHITECTURAL PLAN/PUD REVIEW AND APPROVAL

Submittals for review must include and be accompanied by the following:

### Application:

- Completed application form including the procedural checklist.
- Application fee: See page 1.
- Agreement for Reimbursable Services (separate application).

### Other Documents:

- Five(5) complete sets of Application and materials, in addition to the original, for Village of Mukwonago review.
  - Project Summary: Please attach a statement detailing the reasons and background for this request including: details of proposal, services provided, wares sold, plans and hours of operation, number of employees, frequency of customer visits, frequency of deliveries to site, description of any interior/exterior modifications or additions to be made to property, any outside storage (dumpsters, trucks, materials...), number of parking stalls, screening/buffer type, any other information available. **PLEASE EXPLAIN IN DETAIL.**
  - Electronic Submittals are required.** Email (or CD ROM) with all plans and submittal materials in Adobe PDF to [planner@villageofmukwonago.com](mailto:planner@villageofmukwonago.com).
  - Any additional information as determined by Village staff.
- Upon receipt of a complete submittal, staff review will be conducted within ten business days.
  - All Site Plan, Architectural, and Planned Unit Development review requests require Plan Commission review and Village Board approval.

**CERTIFICATION**

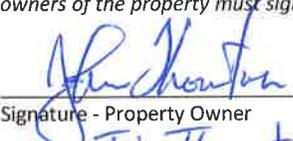
Applicant hereby certifies that:

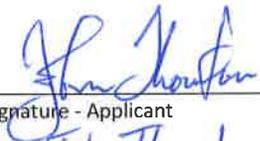
1. All of the above statements and other information submitted as part of this application are true and correct to the best of his or her knowledge.
2. Affirms that no Village of Mukwonago elected or appointed official or employee has a proprietary interest in the above referenced property for which this applications being filed (except as stated below under "Exceptions").
3. None of the above referenced individuals has been promised or given any contract for consultation, planning or construction in relation to this project (except as stated below under "Exceptions").
4. Applicant has read and understands all information in this packet.

Applicant further understands the policies of the Village regarding change of zonings and property development. Conditions of the resolution regarding all approvals are strictly followed. Certificates of Occupancy are not given until all conditions of approval have been met

By the execution of this application, applicant hereby authorizes the Village of Mukwonago or its agents to enter upon the property during the hours of 7:00 am to 7:00 pm daily for the purpose of inspection. Applicant grants this authorization to enter even if this land has been posted against trespassing pursuant to Section 943.13 WI Stats.

*(The applicant's signature must be from a Managing Member if the business is an LLC, or from the President or Vice President if the business is a corporation. A signed applicant's authorization letter may be provided in lieu of the applicant's signature below, and a signed property owner's authorization letter may be provided in lieu of the property owner's signature[s] below. If more than one, all of the owners of the property must sign this Application).*

  
 \_\_\_\_\_  
 Signature - Property Owner  
 John Thornton, Managing Member  
 \_\_\_\_\_  
 Name & Title (PRINT)  
 5/24/16  
 \_\_\_\_\_  
 Date

  
 \_\_\_\_\_  
 Signature - Applicant  
 John Thornton, President  
 \_\_\_\_\_  
 Name & Title (PRINT)  
 5/24/16  
 \_\_\_\_\_  
 Date

\_\_\_\_\_  
 Signature - Property Owner  
 \_\_\_\_\_  
 Name & Title (PRINT)  
 \_\_\_\_\_  
 Date

\_\_\_\_\_  
 Signature - Applicant's Representative  
 \_\_\_\_\_  
 Name & Title (PRINT)  
 \_\_\_\_\_  
 Date

FOR OFFICE USE ONLY	
<b>Date Paid</b>	<b>Receipt #</b>
<b>Plan Commission Date(s)</b>	<b>Village Board Date(s)</b>
<b>Escrow Required?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>Escrow Amount</b>
<b>Plan Commission Disposition</b>	
<b>Village Board Disposition</b>	

## Agreement for Reimbursable Services Petitioner/Applicant/Property Owner

In accordance with Village Ordinance 70-15, the Village may retain the services of professional consultants (including planners, engineers, architects, attorneys, environmental specialists, recreation specialists, and other experts) to assist in its review of a proposal coming before the Plan Commission/Board of Building and Zoning Appeals. The Village reserves the right to apply the charges for these services as well as for staff time expended in the administration, investigation and processing of applications to the Applicant.

The Applicant is required to provide the Village with an executed copy of this agreement as a prerequisite to the processing of the development application. The submittal of a development proposal application or petition shall be construed as an agreement to pay for such professional review services applicable to the proposal. The Village may delay acceptance of the application or petition as complete, or may delay final approval of the proposal, until such fees are paid by the Applicant. The Property Owner acknowledges that review fees which are applied to an Applicant, but which are not paid by such Applicant, may be charged by the Village as an assessment against the subject property for current services provided the property.

Note: Consultant services (e.g. engineering, planning, surveying, legal, etc.) and Village administrative time may be charged in addition to the normal costs payable by the Applicant/Petitioner/Property Owner (e.g. application filing fees, permit fees, publication expenses, recording fees, impact fees, etc.)

926 Perkins - Parking Lot Expansion  
(Project Name/Nature of Application)

MUKV 1969988007  
(Property Tax Key Numbers Involved in Project)

John Thornton  
(Print Name of Applicant/Petitioner)

John Thornton  
(Signature of Applicant/Petitioner)

5/24/16  
(Date)

John Thornton  
(Print Name of Property Owner)

John Thornton  
(Signature of Property Owner)

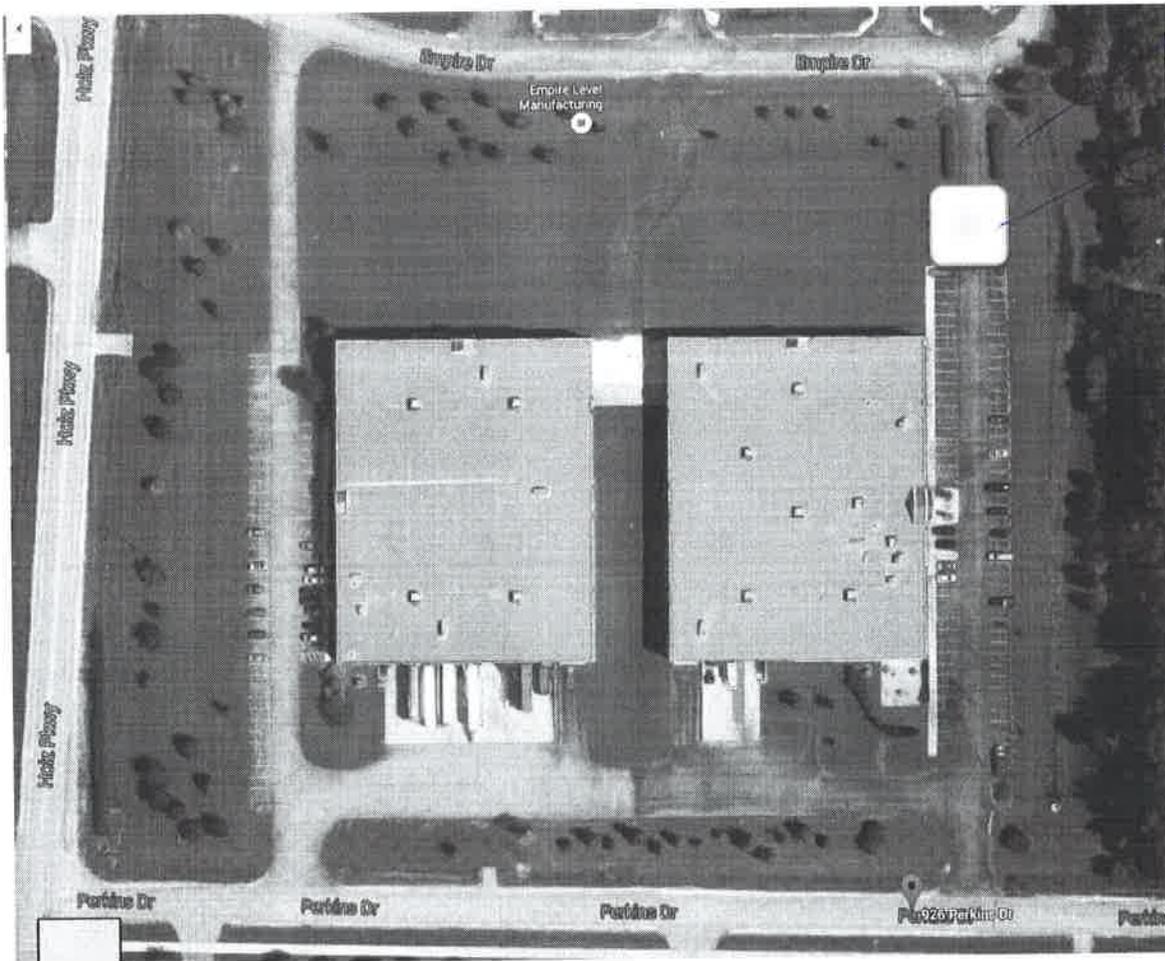
\_\_\_\_\_  
(Date)

926 Perkins Dr.  
(Mailing Address)

Mukwonago, WI 53149  
(City, ST Zip)

926 Perkins Dr. – Parking Lot Expansion

We are looking to add 14 parking spaces to our existing parking area on the East side of the 926 Perkins Drive building for our office professionals working in this building. We are retaining the existing landscaping in the area to maintain the current aesthetic appearance of the area. This parking addition covers approximately 2,460 square feet, which is a minimal amount of the total area of the parcel (approximately .6%).



Existing Landscaping  
Expansion Area



## ORDINANCE NO. 917

### AN ORDINANCE TO AMEND SECTION 62-20 (d) OF CHAPTER 64 OF THE VILLAGE OF MUKWONAGO MUNICIPAL CODE, KNOWN AS THE SIGN CODE, PERTAINING TO DIRECTIONAL SIGNS IN MANUFACTURING ZONING DISTRICTS

**WHEREAS**, the Plan Commission of the Village of Mukwonago from time to time reviews regulations pertaining to the Sign Code; and

**WHEREAS**, the Plan Commission with recommendation from Village staff has determined that in the interest of orderly development and public safety in the Village that the regulation to allow on-site directional signs should be amended to allow larger directional signs in manufacturing zoning districts to assist with the orderly and safe flow of truck traffic on a site separate from other vehicle and pedestrian flow; and

**WHEREAS**, the Plan Commission at a regularly scheduled meeting of June 14, 2016 recommended to the Village Board that the Section 62-20 (d) pertaining to directional signs be amended as provided here-in; and

**WHEREAS**, as the amendment is minor and does not affect the whole Village, the Plan Commission recommends the Village Board does not need to conduct a public hearing before consideration in accordance with Section 64-40 (c) of the Sign Code.

The Village Board of the Village of Mukwonago, Waukesha and Walworth Counties, **DO ORDAIN AS FOLLOWS:**

SECTION 1. Section 64-20 (d) of the Municipal Code of the Village of Mukwonago is hereby repealed and recreated to read as follows:

(d) *Traffic directional signs, off-street on private property.*

- (1) Off-street traffic directional signs on private property that direct traffic from public right-of-way shall require permits.
- (2) No more than one single-faced or double-faced freestanding off-street traffic directional sign shall be permitted for each driveway; except that multiple signs may be allowed for orderly traffic flow within manufacturing zoning districts, with approval of the Zoning Administrator.
- (3) The traffic directional sign shall be installed on a durable base of at least 12 inches in height, and at least as wide as the sign. The sign base shall be in a color and material consistent with the sign. The traffic directional sign shall not be placed on a pole.
- (4) The traffic directional sign shall not exceed two square feet per side; except shall not exceed nine square feet per side within manufacturing zoning districts.
- (5) The traffic directional sign shall not exceed three feet in height; except shall not exceed five feet in height within manufacturing zoning districts.
- (6) The traffic directional sign shall be setback a minimum of five feet from any property line and shall be located so as not to impede vehicular or pedestrian traffic flow.
- (7) If a driveway is shared by two or more businesses or other premises the size and height maximums remain as above.

- (8) A traffic directional sign shall not identify any business or organization name, logo or advertising; except within manufacturing zoning districts with approval of the Zoning Administrator.
- (9) Notwithstanding procedures elsewhere in this chapter 64, any traffic directional sign permit may be approved by the building inspector after approval by the zoning administrator; however, review assistance by the plan commission may be requested.

SECTION II. All Ordinances or parts of Ordinances contravening the terms and conditions of this Ordinance are hereby to that extent repealed.

SECTION III. The several sections of this Ordinance shall be considered severable. If any section shall be considered by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the other portions of the Ordinance.

SECTION IV. This Ordinance shall take effect upon passage and publication as approved by law, and the Village Clerk shall so amend the Code of Ordinances of the Village of Mukwonago, and shall indicate the date and number of this amending ordinance therein.

Passed and adopted this 21<sup>st</sup> day of June, 2016.

\_\_\_\_\_  
Fred Winchowky, Village President

Attest:

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

Date Adopted: June 21, 2016  
Date Published: June 29, 2016  
Date Effective: June 30, 2016

**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 by the Developer and accepted by the Municipality, the parking areas as described in Exhibit A, will be maintained by the Municipality; however, snow plowing and ice control will be performed only in conjunction with the Village's normal plowing and ice control operations. No special plowing or ice control of this area will be done outside of the Village's normal plowing and ice control operations in the discretion of the Public Works Director. The Developer agrees to assist with snow removal, ice control and general maintenance as may needed beyond the maintenance otherwise being

provided by the Village hereunder. 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.

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

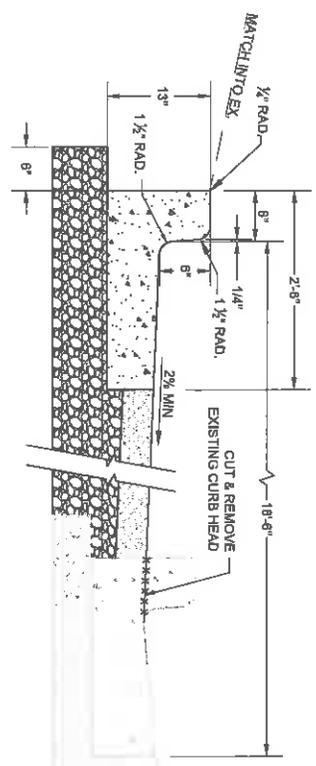
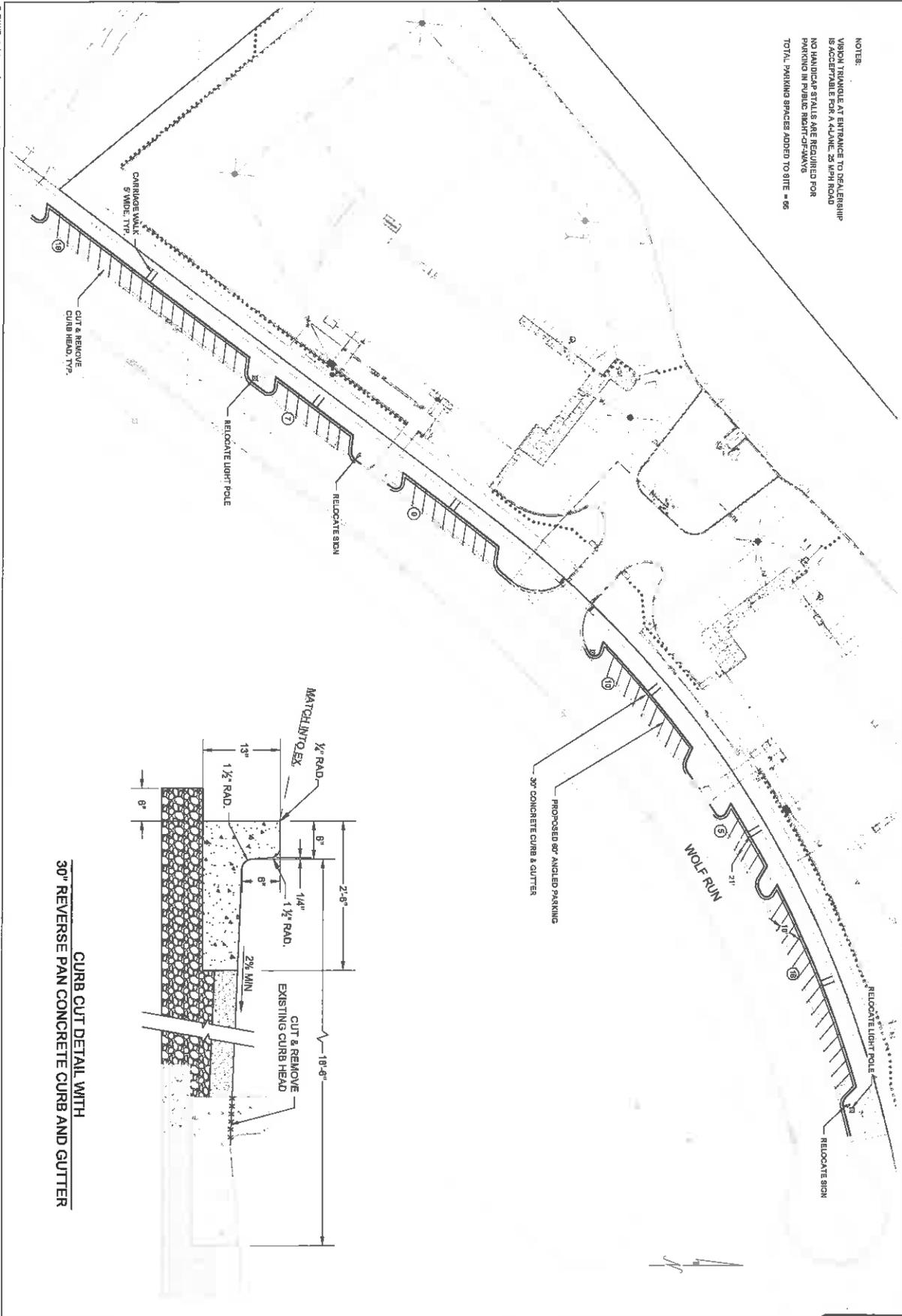
By: \_\_\_\_\_  
Patrick Lynch

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 DEVELOPMENT IS ACCEPTABLE FOR A 45 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**

REVISION: P. Shawel / Project: 14-031 - Lynch Mukwonago Street Parking Plan (14-031) - 03/20/14

NOT DATE: 4/21/2016 3:46 PM

**PRELIMINARY**

DATE	03/20/14
DESIGNED	P.M. 03/21/14
DRAWN	P.M. 03/21/14
CHECKED	T.C. 03/21/14
SCALE	AS SHOWN
SHEET NO.	14-031
OF	1

**LYNCH MUKWONAGO  
 STREET PARKING PLAN**

VILLAGE OF MUKWONAGO, WAUKESHA COUNTY, WISCONSIN

NO.	REVISIONS	BY	DATE

PENGAD 800-681-6868

**EXHIBIT**

**A**

## ORDINANCE NO. 913

### AN ORDINANCE TO REPEAL AND RECREATE CHAPTER 54, ARTICLE VI OF THE MUNICIPAL CODE OF THE VILLAGE OF MUKWONAGO RELATIVE TO SEX OFFENDER RESIDENCY

NOW THEREFORE, The Village Board of the Village of Mukwonago do ordain as follows:

SECTION I. Chapter 54, Article VI of the Municipal Code of the Village of Mukwonago is hereby repealed and recreated to read as follows:

#### ARTICLE VI. SEX OFFENDERS.

##### 54-132. Findings and Intent.

- (a) The Wisconsin legislature has provided for the punishment, treatment and supervision of persons convicted or otherwise responsible for sex crimes against children, including their release into the community. Indeed, Chapter 980 of the Wisconsin Statutes provides for the civil commitment of sexually violent persons. The purpose of this Ordinance is to protect the public, to reduce the likelihood that convicted sex offenders will engage in such conduct in the future.

The United States Supreme Court has recognized that the risk of recidivism posed by sex offenders is high, and when convicted sex offenders re-enter society, they are much more likely than any other type of offender to be rearrested for a new rape or sexual assault. See Smith v. Doe, 538 US 84, 123 S.Ct. 1140, 155 L.Ed. 2d 164 (2003) and McKune v. Lile, 536 US 24, 34, 122 S.Ct. 2017, 153 L.Ed.2d 47 (2002), citing United States Department of Justice Bureau of Justice Statistics, Sex Offenses and Offenders, 27 (1997) U.S. Department of Justice Bureau of Justice Statistics Recidivism of Prisoners Released in 1983 (1997).

The Village Board has reviewed research on sex offenders, including the findings of a number of states across the United States, including, but not limited to Florida, Georgia, Alabama, Iowa and California as they pertain to laws adopted and which relate to imposing restrictions on sex offenders with respect to residency; and in addition, the United States Court of Appeals for the 8<sup>th</sup> Circuit Decision on Doe v. Miller, 405 F.3d 700, 716 (8<sup>th</sup> Cir. 2005) providing, in part, “the record does not support a conclusion that the Iowa General Assembly and the Governor acted based merely on negative attitudes toward or fear of, or a bare desire to harm a politically unpopular group (citations omitted). Sex offenders have a high rate of recidivism and the parties presented expert testimony that reducing opportunity and temptation is important to minimizing the risk of re-offense. Even experts in the field could not predict with confidence whether a particular sex offender will reoffend, whether an offender convicted of an offense against a teenager will be among those who “cross over” to offend against a younger child, or the degree to which regular proximity to a place where children are located enhances the risk of re-offense against children. One expert in the District Court opined that it is just “common sense” that limiting the frequency of contact between sex offenders and areas where children are located is likely to reduce the risk of an offense. (Citations omitted). The policymakers of Iowa are entitled to employ such “common sense” and we are not persuaded that the means selected to pursue the State’s legitimate interest are without rational basis”.

The Board finds the negative consequences of failing to regulate the movement of sex offenders is a hazard to children and the community. Thus, the Village has a duty and need to regulate where sex offenders reside and loiter within the Village once they are reintegrated into the community. This Chapter is a regulatory measure aimed at protecting the health and safety of the children in the Village of Mukwonago from the risk that convicted sex offenders may reoffend in locations close to their residences. It is the intent of this section not to impose a criminal penalty but rather to serve the Village's compelling interest to promote, protect, and improve the health, safety, and welfare of the citizens of the village by creating areas around locations where children regularly congregate in concentrated numbers wherein certain sexual offenders and sexual predators are prohibited from establishing residence; and by regulating certain activities that may be used by sexual offenders to prey on children.

- (b) The Village finds and declares that sex offenders are a serious threat to public safety. When convicted sex offenders reenter society, they are much more likely than any other type of offender to be rearrested for a new rape or sexual assault. Given the high rate of recidivism for sex offenders and that reducing opportunity and temptation is important to minimizing the risk of re-offense, there is a need to protect children where they congregate or play in public places in addition to the protections afforded by state law near schools, day-care centers and other places children frequent. The Village finds and declares that in addition to schools and day-care centers, children congregate or play at public parks.

The Board notes that Wisconsin Statute Section 61.34 authorizes the Village Board to enact legislation for the health, safety and welfare of the public. In addition, Wisconsin Statute Section 61.34(5) notes that the powers, rights and privileges accorded villages under said Chapter are to be liberally construed in order to promote the general welfare, peace, good order and prosperity of the village.

- (c) This Ordinance will not apply to sexually violent persons, as defined in Wisconsin Statute §980.01(7), because these persons are controlled under the regulations of Wisconsin Statute §980.

### **154-133. Definitions.**

As used in this Chapter and unless the context otherwise requires:

- (a) *Child* is a person under the age of 18.
- (b) *Child Safety Location* is the site upon which any of the following are located:
  - (1) A public park, parkway, parkland, park facility;
  - (2) A public beach;
  - (3) A public library;
  - (4) A recreational trail;
  - (5) A public playground;
  - (6) A school for children;
  - (7) Athletic fields used by children;
  - (8) A day-care center;
  - (9) A tutoring facility;
  - (10) Any specialized school for children, including, but not limited to, a gymnastics academy, dance academy or music school;

- (11) Any facility for children [which means a public or private school or a group home, as defined in § 48.02(7), Wis. Stats.; a residential care center for children and youth, as defined in § 48.02(15d), Wis. Stats.; a shelter care facility, as defined in § 48.02(17), Wis. Stats.; a foster home, as defined in § 48.02(6), Wis. Stats.; a treatment foster home, as defined in § 48.02(17q), Wis. Stats.; a day-care center licensed under § 48.65, Wis. Stats.; a day-care program established under § 120.13(14), Wis. Stats.; a day-care provider certified under § 48.651, Wis. Stats.; or a youth center, as defined in § 961.01(22), Wis. Stats.].
- (c) *Child Safety Zone* is any place within the Village that is physically located within 1,500 feet of any Child Safety Location.
- (d) *Crime Against Children* is any of the offenses set forth within the Wisconsin Statutes, as amended, or the laws of this or any other state or the federal government, having like elements necessary for conviction, respectively:

**Wisconsin Statute Sections**

940.225(1)	First Degree Sexual Assault;
940.225(2)	Second Degree Sexual Assault;
940.225(3)	Third Degree Sexual Assault;
940.22(2)	Sexual Exploitation by Therapist;
940.30	False Imprisonment-victim was minor and not the offender's child;
940.31	Kidnapping-victim was minor and not the offender's child;
944.01	Rape (prior statute);
944.06	Incest;
944.10	Sexual Intercourse with a Child (prior statute);
944.11	Indecent Behavior with a Child (prior statute);
944.12	Enticing Child for Immoral Purposes (prior statute);
948.02(1)	First Degree Sexual Assault of a Child;
948.02(2)	Second Degree Sexual Assault of a Child;
948.025	Engaging in Repeated Acts of Sexual Assault of the Same Child;
948.05	Sexual Exploitation of a Child;
948.055	Causing a Child to View or Listen to Sexual Activity;
948.06	Incest with a Child;
948.07	Child Enticement;
948.075	Use of a Computer to Facilitate a Child Sex Crime;
948.08	Soliciting a Child for Prostitution;
948.095	Sexual Assault of a Student by School Instructional Staff;
948.11(2)(a) or (am)	Exposing Child to Harmful Material-felony sections;
948.12	Possession of Child Pornography;
948.13	Convicted Child Sex Offender Working with Children;
948.30	Abduction of Another's Child;
971.17	Not Guilty by reason of Mental Disease-of an included offense; and
975.06	Sex Crimes Law Commitment.
980.01(7)	Sexually Violent Persons

- (e) *Sex Offender* is a person who has been convicted of or has been found delinquent of or has been found not guilty by reason of disease or mental defect of a sexually violent offense and/or a crime against children.
- (f) *A residence* is where a person sleeps, which may include more than one location and may be mobile or transitory.

- (g) *A sexually violent offense* shall have the meaning as set forth in §980.01(6) Wis. Stats., as amended from time to time.

#### **54-134. Residency Restrictions.**

- (a) *Child Safety Zone Restriction.* Subject to the definitions in Sections (a) above and the exceptions set forth in Section (d) below, no sex offender shall establish a residence within the Village that is within a Child Safety Zone.
- (b) *Original Domicile Restriction.* No person and no individual who has been convicted of a crime against children shall be permitted to reside in the Village of Mukwonago, unless such person was domiciled in the Village of Mukwonago at the time of the offense resulting in the person's most recent conviction for committing a crime against children. Domicile shall mean an individual's fixed and permanent home, where the individual intends to remain permanently and indefinitely and to which, whenever absent, the individual intends to return except that no individual may have more than one domicile at any time. Domicile is not a residence for any special or temporary purpose.
- (c) *Measurement of Distance.* The distance shall be measured from the closest boundary line of the real property supporting the residence of an offender to the closest boundary line of real property that supports or upon which there exists any of the applicable above-enumerated use(s).

#### **54-135. Residency Restriction Exemptions.**

- (a) A person residing within 1,500 feet of the real property comprising any of the uses enumerated in (b)(2), above, does not commit a violation of this chapter if any of the following apply:
  - (1) The person is required to serve a sentence at a jail, prison, juvenile facility, or other correctional institution or facility.
  - (2) The person is a minor or ward under guardianship.
  - (3) The person has established a residence prior to the effective date of this Chapter on the 30<sup>th</sup> day of June, 2016, which is within 1,500 feet of any of the uses enumerated in 54-133 (b), above, or such enumerated use is newly established after such effective date and it is located within such 1,500 feet of a residence of a person which was established.

#### **54-136. Renting Real Property.**

No person shall let or rent any place, structure, or part thereof, trailer, or other conveyance, with the knowledge that it will be used as a permanent or temporary residence by a sex offender contrary to the provisions of Section (c) above.

#### **54-137. Holiday Events and Public Gatherings.**

- (a) It is unlawful for a sex offender to actively take part in any public holiday event involving children under 18 years of age where the distributing of candy or other items to children takes place, including but not limited to holiday parades or similar gatherings, Halloween trick or treating, wearing a Santa Claus costume in a public

place in relationship to Christmas, wearing an Easter Bunny costume in a public place in relationship to Easter, or wearing any other costume reasonably expected to attract children in a public place, or other similar activities that may, under the circumstances then present, tend to entice a child to have contact with a sex offender.

- (b) Exception. This section does not apply to any event in which the sex offender is the parent or guardian of the child(ren) involved, and the sex offender's child(ren) are the only child(ren) present.

#### **54-138. Loitering.**

- (a) It shall be unlawful for any sex offender as defined in section (b) above, to loiter or prowl within 1,500 feet of any school or school property, recreational trail, playground or park, any specialized school for children including, but not limited to, gymnastics academy, martial arts academy, dance academy, music school, public beach or public library in a place at a time or in a manner not usual for law abiding individuals under circumstances that warrant alarm for the safety of children in the vicinity. Among the circumstances which may be considered in determining whether such alarm is warranted is the fact that the actor takes flight upon appearance of a law enforcement officer, refuses to identify himself or herself or manifestly endeavors to conceal himself or herself or any object.
- (b) Unless flight by an actor or other circumstances makes it impractical, a law enforcement officer shall, prior to any arrest for an offense under this section, afford the actor an opportunity to dispel any alarm which would otherwise be warranted by requesting him or her to identify himself or herself or explain his or her presence and conduct at the aforementioned locations. No person shall be convicted of an offense under this section if the law enforcement officer did not comply with the preceding sentence, or if it appears at trial that the explanation given by the actor was true, and, if believed by law enforcement at the time, would have dispelled the alarm.
- (c) An offender does not commit a violation of loitering in a Child Safety Zone as stated above and the enumerated uses may allow such person on the property supporting such use if any of the following apply:
  - (1) The property supporting an enumerated use also supports a church, synagogue, mosque, temple or other house of religious worship (collectively "church"), subject to the following conditions:
    - a. Entrance and presence upon the property occurs only during hours of worship or other religious program/service as posted to the public; and
    - b. Written advance notice is made from the person to an individual in charge of the church, and approval from an individual in charge of the church as designated by the church is made in return, of the attendance by the person; and
    - c. The person shall not participate in any religious education programs, which include individuals under the age of 18.
  - (2) The property supporting an enumerated use also supports a use lawfully attended by a person's natural or adopted child(ren), which child's use reasonably requires the attendance of the person as the child's parent upon the property, subject to the following conditions:

- a. Entrance and presence upon the property occurs only during hours of activity related to the use as posted to the public; and
  - b. Written advance notice is made from the person to an individual in charge of the use upon the property, and approval from an individual in charge of the use upon the property as designated by the owner of the use upon the property is made in return, of the attendance by the person.
- (3) The property supporting an enumerated use also supports a polling location in a local, state or federal election, subject to the following conditions:
- a. The person is eligible to vote; and
  - b. The designated polling place for the person is an enumerated use; and
  - c. The person enters the polling place property and proceeds to cast a ballot with whatever usual and customary assistance is provided to any member of the electorate, and the person vacates the property immediately after voting; and
  - d. The property supporting an enumerated use also supports an elementary or secondary school lawfully attended by a person as a student, under which circumstances the person who is a student may enter upon that property supporting the school at which the person is enrolled, as is reasonably required for the educational purposes of the school.

#### **54-139. Child Safety Zone Map.**

The Village Clerk's Office shall maintain an official map showing the Child Safety Zones within the Village. The Village Clerk's Office shall update the map at least annually to reflect any changes in the location of Child Safety Zones. The map is to be displayed in the office of the Village Clerk. In the event of a conflict, the terms of this ordinance shall control. In no event shall a failure to update the map in compliance with this Ordinance preclude the persecution or conviction of any sex offender under this Ordinance.

#### **54-140. Violations and Penalties.**

If a person violates Section (c), above, by establishing a residence or occupying residential premises within 1,500 feet of those premises as described therein, without any exception(s) as also set forth above, the Village Attorney, upon referral from the Chief of Police and the written determination by the Chief of Police that upon all of the facts and circumstances and the purpose of this chapter such residence occupancy presents an activity or use of property that interferes substantially with the comfortable enjoyment of life, health or safety of another or others, shall bring an action in the name of the Village in the Circuit Court for Waukesha County to permanently enjoin such residency as a public nuisance. If a person violates Section (c) and (g), in addition to the aforesaid injunctive relief, such person shall be subject to the general penalty provisions set forth under Section 1.102 of the Municipal Code. Each day a violation continues shall constitute a separate offense. In addition, the Village may undertake all other legal and equitable remedies to prevent or remove a violation of this chapter

SECTION II. All Ordinances or parts of Ordinances contravening the terms and conditions of this Ordinance are hereby to that extent repealed.

SECTION III. The several sections of this Ordinance shall be considered severable. If any

section shall be considered by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the other portions of the Ordinance.

SECTION IV. This Ordinance shall take effect upon passage and publication as approved by law, and the Village Clerk shall so amend the Code of Ordinances of the Village of Mukwonago, and shall indicate the date and number of this amending ordinance therein.

Passed and adopted this 21<sup>st</sup> day of June, 2016.

\_\_\_\_\_  
Fred Winchowky, Village President

Attest:

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

Date Adopted: June 21, 2016

Date Published: June 29, 2016

Date Effective: June 30, 2016

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

**ORDINANCE NO. 915**

**AN ORDINANCE TO AMEND SECTION 6-56 (2)b. OF THE MUNICIPAL CODE OF THE VILLAGE OF MUKWONAGO TO PROVIDE FOR THE AUTHORIZATION OF THE VILLAGE CLERK TO GRANT TEMPORARY CLASS B BEER AND WINE LICENSES**

The Village Board of the Village of Mukwonago do ordain as follows:

SECTION I. Section 6-56 (2)b. of the Municipal Code of the Village of Mukwonago concerning the granting of Temporary Class B Beer and Wine Licenses is hereby repealed and recreated to read as follows:

- b. Temporary Class "B" (picnic) beer license and a temporary "Class B" (picnic) wine license. See §§ 125.26(6) and 125.51(10), Wis. Stats. Temporary licenses may be granted by the Village Clerk/Treasurer to applicants for a temporary Class "B" and "Class B" license, if the applicant has applied for and appears to meet all criteria for the issuance of a temporary Class "B" and "Class B" license.

SECTION II. All Ordinances or parts of Ordinances contravening the terms and conditions of this Ordinance are hereby to that extent repealed.

SECTION III. The several sections of this Ordinance shall be considered severable. If any section shall be considered by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the other portions of the Ordinance.

SECTION IV. This Ordinance shall take effect upon passage and publication as approved by law, and the Village Clerk shall so amend the Code of Ordinances of the Village of Mukwonago, and shall indicate the date and number of this amending ordinance therein.

Passed and adopted this 21<sup>st</sup> day of June, 2016.

\_\_\_\_\_  
Fred Winchowky, Village President

Attest:

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

Date Adopted: June 21, 2016  
Date Published: June 29, 2016  
Date Effective: June 30, 2016

LAW OFFICES OF  
**HIPPENMEYER, REILLY, MOODIE & BLUM, S.C.**

ROBERT B. MOODIE  
MARK G. BLUM  
THOMAS G. SCHMITZER  
LORI J. FABIAN  

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April 13, 2016

**Via Email ([jweidl@villageofmukwonago.com](mailto:jweidl@villageofmukwonago.com))**

Mr. John Weidl  
Village of Mukwonago Administrator  
440 River Crest Court  
P.O. Box 206  
Mukwonago, WI 53149

Re: Community Development Authorities

Dear John:

Enclosed is a memo I put together regarding the subject of Community Development Authorities at your request. Please look this over and then advise me as to whether this addresses the questions you had on this subject. It is my understanding the Village Board has asked for this information; so if there are additional questions that need to be addressed, please let me know and I would be happy to revise this Memo accordingly.

Thank you for your attention to this matter.

Sincerely,

HIPPENMEYER, REILLY,  
MOODIE & BLUM, S.C.



Mark G. Blum  
Village Attorney

MGB/jb  
Enc.

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## MEMORANDUM

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**TO:** Village of Mukwonago  
**FROM:** Attorney Mark G. Blum  
**SUBJECT:** Community Development Authorities  
**DATE:** April 13, 2016

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Community Development Authorities are statutorily created entities pursuant to Wisconsin Statute Section 66.1335. That Statute allows for a Community Development Authority to be created by a City or Village. The purpose of the Community Development Authority is to carry out blight elimination, slum clearance, urban renewal programs and housing projects. The CDA can also act as the agent of the municipality in planning and carrying out community development programs.

Pursuant to the statute, a municipality may create a CDA by adopting an ordinance or resolution so providing. In order to adopt a CDA ordinance or resolution, 2/3 of the members of the governing body must approve it. Under the law, the CDA is what's referred to as a separate body politic, meaning that it is an independent municipal entity though it derives its authority from the underlying municipality and at least two of its members must come from the governing body of the municipality. Interestingly, the CDA's authority to acquire land by eminent domain is somewhat broader than that of the municipality. For example, cities are not able to acquire real estate for industrial purposes; however, a CDA can. The reason for this is that the eminent domain statute, which limits the authority of the governing body, does not apply to a CDA because it is not technically part of the municipal entity. Of course this can create issues, for example the CDA would need to be independently covered for liability insurance purposes.

CDAs also have the authority to implement housing programs, for example Federal government voucher housing or tax credit housing.

With respect to the issue of financing redevelopment, the CDA would work with the municipality in implementing a tax incremental financing district. It also would have the authority to issue double tax exempt debt, which does not count against the Village's general obligation borrowing limit. The CDA would be able to borrow money and issue bonds, notes or other forms of indebtedness to secure that debt. It also would have the ability to apply for and receive Federal or State grants, to enter into contracts, acquire lands real or personal property by negotiated purchase, lease or eminent domain and then in turn sell, lease, subdivide, retain or mortgage the property which it acquires.

The CDA would also have the authority to loan or grant funds to projects deemed to aid in the elimination of blight and facilitate rehabilitation.

In general, CDAs can be more efficient in implementing redevelopment plans. They also have powers which are not available to the City Council in the area of eminent domain and to enter into public/private partnerships such as loans or grants or redevelopment with a sale to a private party. The CDA would also have the authority to issue revenue bond financing subject to the Village Board approval, but which would not be subject to the debt

limits of the community, i.e. the general obligation borrowing ceiling. I would encourage you to discuss this issue further with your financial advisor, should you have questions.

Since the CDA would be considered a separate body politic under the Wisconsin Statutes, it would have the authority to sue or be sued and therefore, has a level of independence from the governing body. With that said, there are some actions of the CDA which must also be approved by the governing body, as well as the CDA itself. These would include blight determination and spot blight findings; any action that would require a taxing authority; and the issuance of lease revenue bonds.

As noted above, CDAs have the authority to engage in eminent domain, which is authority that otherwise would only be vested in the Village Board. With respect to blight determination and spot blight findings, the CDA could determine that a particular property is an example of spot blight. That assessment would involve a review of issues such as environmental contamination or simply under-utilization by the existing property owner. Specifically, under Wisconsin Statute Sec. 66.1333, a blighted area can refer to slum areas where there is dilapidation, deterioration, age or obsolescence which endangers life or property; but it can also be situations where there is a diversity of ownership; defective or unusual conditions of title; or any other combinations of such factors which substantially impairs or limits the sound growth of the municipality. It can also refer to areas which, because of faulty layout in relation to size, adequacy of accessibility or usefulness, obsolete platting or other circumstances which adversely impact the ability of the lands to be used productively or which substantially impairs or arrests the sound growth of the municipality. Under those circumstances, the CDA would have the authority to make a spot blight determination or blight determination and therefore, to engage in eminent domain for the purposes of acquiring such lands and in accordance with a redevelopment plan remedying conditions that would otherwise prevent them from being used for productive purposes. Once the defective conditions are addressed, the CDA can sell the lands to make them productive.

The CDA would also have the authority to receive and administer grants from the federal or state governments; to loan or grant funds to projects within the redevelopment area and aid in the elimination of blight or rehabilitation; and as noted above, to borrow money and issue bonds, notes or other forms of indebtedness.

The area of authority for a CDA is defined either by the redevelopment area plan that is adopted or by spot blight designation as referenced above. In general, the CDA would have powers not available to the governing body to undertake public, private partnerships and to issue revenue bond financing that is not subject to the debt limits as would be the case with general obligation financing.

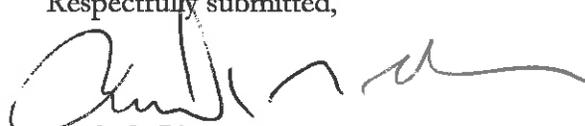
As you can see, Community Development Authorities have significant powers which can be useful to municipalities in promoting economic redevelopment. The CDA can be an important partner in the overall economic development of a municipality.

If the Village Board wishes to look further into this issue, I can provide the form of an adopting resolution, as well as potential by-laws for the CDA. I think it would also be appropriate for the Village Board to consider what area of the community it would like the

CDA to operate in. Typically, a redevelopment district or blighted area is identified and this is the area over which the CDA would have planning and development authority. CDAs can be a valuable tool in the redevelopment of a community, particularly where there is need for property or active government intervention in the form of acquisition of land and improvement of infrastructure.

Thank you for your consideration of this matter.

Respectfully submitted,



Mark G. Blum

MGB/jb

LAW OFFICES OF  
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June 16, 2016

**Via Email ([sbraatz@villageofmukwonago.com](mailto:sbraatz@villageofmukwonago.com)) ONLY**

Mr. Steve Braatz  
Village of Mukwonago  
440 River Crest Court, P.O. Box 206  
Mukwonago, WI 53149

**Dictated But Not Reviewed**

Re: Ordinance Amending Chapter 34, Division 4

Dear Steve:

As you may be aware, I heard from Chris Genellie, who advised that the revisions to the Storm Water Ordinance required further revision before action to amend the Ordinance is taken by the Village Board. I am not sure what the status is of the Board's action regarding this issue; however, if, in fact, the Board has already approved the Ordinance, we will need to place this back on the Agenda for action to approve a modification of the Ordinance in order to be consistent with the requirements of the DNR. I am enclosing the Ordinance that has been reviewed with Chris and Kurt Peot which makes the necessary change.

Please let me know if you have any questions or concerns in this regard.

Sincerely,

HIPPENMEYER, REILLY,  
MOODIE & BLUM, S.C.



Mark G. Blum  
Village Attorney

MGB/jb  
Enc.

Cc: Mr. Kurt Peot  
Ms. Chris Genellie

**ORDINANCE NO. 916**

**AN ORDINANCE TO AMEND SECTION 34-110 (d)(1)(a) OF THE MUNICIPAL CODE OF THE VILLAGE OF MUKWONAGO REGARDING STORM WATER MANAGEMENT PLAN REQUIREMENTS AND PERFORMANCE STANDARDS; SPECIFICALLY MINIMUM REQUIREMENTS FOR PEAK DISCHARGE**

The Village Board of the Village of Mukwonago, Waukesha and Walworth Counties, do ordain as follows:

SECTION I. Section 34-110 (d)(1)(a) of the Municipal Code of the Village of Mukwonago is hereby repealed and recreated to read as follows:

**Section 34-110 Stormwater Management Plan Requirements.**

(d)(1)a. Minimum requirement. To minimize downstream bank erosion and the failure of downstream conveyance systems, the calculated post-development peak stormwater discharge rate for the 100-year design storm shall not exceed the calculated predevelopment discharge rates for the ten-year design storm and the calculated post-development peak stormwater discharge rate for the ten-year design storm shall not exceed the calculated predevelopment discharge rates for the two-year design storm. Modeling requirements for this provision are further described in Section 34-111 below.

SECTION II. All Ordinances or parts of Ordinances contravening the terms and conditions of this Ordinance are hereby to that extent repealed.

SECTION III. The several sections of this Ordinance shall be considered severable. If any section shall be considered by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the other portions of the Ordinance.

SECTION IV. This Ordinance shall take effect upon passage and publication as approved by law, and the Village Clerk shall so amend the Code of Ordinances of the Village of Mukwonago, and shall indicate the date and number of this amending ordinance therein.

Passed and adopted this 21<sup>st</sup> day of June, 2016.

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Fred Winchowky, Village President

Attest:

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Steven A. Braatz, Jr., Village Clerk

Date Adopted: June 21, 2016  
Date Published: June 29, 2016  
Date Effective: June 30, 2016

06/13/2016

RE: Village of Mukwonago Economic Development Committee Resignation  
To: Fred Winchowky, President-Village of Mukwonago  
From: Roger Walsh

Fred,

I am writing to resign my position on the Village Economic Development Committee.

I started this journey approximately 7-8 years ago when a private group comprised of commercial realtor and business people, invited me to attend weekly breakfasts after View Inc. purchased 204 S. Rochester. The group wanted to purchase old Bakery building/Pabst Hotel for tear down. Unknowingly and somewhat reluctantly at the time, I purchased from a local bank, rehabbed, rented and sold to Kay's Academy.

I don't know why I was invited to breakfasts except possibly as a potential investor. I shared my thoughts on downtown rehabbing old buildings as an economic development tool, and Hwy 83. The group did their own SWOC process and arranged meeting with people familiar with DOT. The group and DOT were convinced a wider 83 was a done deal. After several months of buying my own coffee, I stopped going. I didn't get the impression our goals matched.

Conventional wisdom was wider 83 and downtown tear downs. It's a +40 year failed experiment. Destination vs. Through traffic. Spread the traffic, *get a professional design plan* and let free enterprise create the destination. Provide the plan & infrastructure (provide the canvas) empower free enterprise to paint the picture.

Like the expression of putting your money where your mouth is----several opportunities came up to get involved so I did despite being uncomfortable in committee/group /public speaking settings.

Toward the end of having coffee with the group, I was asked in 2009 to join the Chamber EDC by Bill Kasch. I was surprised that many of the private group were on the EDC or very involved with the Chamber. I expressed same opinion and thoughts, not expecting agreement but thankful for the opportunity.

Wrong Conventional wisdom was wider 83 brings more business. I asked the committee to consider the book-study the Chamber previously sponsored. (The public meeting at Village Hall to present Responsive Urbanism-Christine Scott Thomson study was widely and enthusiastically attended.) I also asked EDC's to consider the 2035 Master Plan survey of Village residents regarding downtown. Survey says no to wider 83 unhappy with downtown. (Same survey discussed on the Steering Committee.) There was no expressed Chamber support for getting Hwy 83 out of the downtown at that time. Bill Kasch left the committee but it continued with Mike Sellenheim and Denise Harris as co-chairs. Paul Moderacki, former Village Administrator continued attending. I suggested that the EDC identify projects that could be realistically networked with community service organization instead of big picture policy issues.

Denise Harris and Mike Sellenheim facilitated another SWOC with the Chamber EDC and produced a Vision Statement.

Coincidentally around the same time, Gary Metzger showed up, saying "I'm from the DOT, we have money, and we're here to help you."

The Village formed the SAC, stakeholders' advisory committee. John Lichtenheld was brought into SAC by Paul. Portions of the Chamber EDC work were adopted by SAC. SAC used Vision Statement as part of Village Center Concept adoption and Public Information Presentation with DOT and County. The Chamber and the SAC ran parallel to each other until it was decided the Chamber could not proceed without knowing the results of the SAC. Momentum lost on the EDC side. At this point, (regardless of SAC), most of the EDC members stopped showing up for meetings as it got closer to translating Vision Statement into goals and particularly into Action.

Based on this experience, I've seen community buzz and momentum lost 3-4 times. This includes the SAC. We did public information meetings. Buzz was created. We showed residents the Village Center Concept. I offered to donate consulting hours **for design plan** as collaboration with Christine Scott Thompson, John L., and the Village. The intent was to build off the past work and get visuals on what a downtown would look like and where the center is actually located. The Village has never recognized or supported historic preservation as an established documented downtown economic development tool in the past 30 years. For lack of building inventory the next direction is Design Guidelines incorporating the look and feel of old buildings-not cookie cutter. Look no further than East Troy Square for new built buildings using new materials and new code mixed in with rehabbed/repurposed buildings.

Of deep concern: Plan Commission and Village Board Approval of what the Developers offer will create a cookie cutter non-descript, uninteresting built environment. Example: We have a better designed Walgreens because a local developer stepped in, bought a piece of the puzzle, and said no to Redmond. Tom B. said, I don't want my town to have the same box as everywhere else. He knew from experience they could do better and they did. I voted no on the original HPC because of 20 feet setback to the road. It's not easy to undo stuff like a wounded downtown and a missing square.

I want to end this resignation by noting the positive during this past 7-8 years.

- More downtown buildings are improved and occupied than only 5 years ago.
- DOT went away again.
- Business Retention outreach is proven success.
- The Village purchased industrial land for Gearbox and others.
- The Village purchased Horter so it could connect Mukwonago's built environment with the physical environment (Lake).
- County is proceeding with NN to DOT Standards
- The economy improved enough to free up investment dollars.

Best wishes that the Village will explore, adopt, and empower sustainable smart growth practices for the benefit of all current and future Village residents.

Thank you for the opportunity to participate.

Sincerely,



Roger Walsh/Village Resident/Business Owner/Property Owner

cc: Steve Braatz; Clerk-Treasurer