

The Village of

Mukwonago

Where life, leisure and business thrive.

VILLAGE OF MUKWONAGO

EMPLOYEE CLASSIFICATION AND COMPENSATION STUDY

FINAL REPORT

OCTOBER 2017



TABLE OF CONTENTS

I. INTRODUCTION – Pages 1 to 2

- Scope of Work – Page 1

II. EXECUTIVE SUMMARY – Pages 3 to 5

- Internal Equity – Classification Plan Development – Page 3
- Job Title Changes – Page 4
- External Equity – Market Competitiveness – Page 4
- Salary and Benefits Survey – Page 4
- Proposed Classification and Compensation Plans – Page 5
- Future Administration of the Classification and Compensation System – Page 5
- Benefits Analysis – Page 5

III. THE POSITION CLASSIFICATION PLAN and JOB EVALUATION – Pages 6 to 7

- The Position Classification Plan – Page 6

IV. JOB EVALUATION – Pages 8 to 10

- Job Evaluation – Page 8
- Determination of Fair Labor Standards Act Designation – Page 9

V. SALARY AND BENEFITS SURVEY – Pages 11 to 14

- Selection of Comparable Jurisdictions for Survey Purposes – Page 11
- The Salary Survey – Page 12
- Appraisal and Use of the Salary Survey Data – Page 13
- The Benefits Survey and Findings – Page 14

VI. COMPENSATION PLAN DEVELOPMENT AND RECOMMENDATIONS – Pages 15 to 23

- Development of the Compensation Plan – Page 15
- Pay Plan Options for the Village’s Consideration – Page 15
- Pay Plan Design – Defined Increment, Open-Range, and Blended Pay Plans - Page 15
- Recommendation: Open-Range Merit Plan – Page 18
- Pay Philosophy – Page 18
- Proposed Compensation Plan and Structure – Page 18
- Implementation and Administration of the Pay Plan for Current Employees – page 19
- Employee Advancement through the Ranges – Page 20
- Future Administration of the Compensation Plan – Page 21
- Future Administration of the Classification Plan – Page 22
- Appreciation – Page 23

Tables

Table 1 – Classification Plan

Table 2 – Comprehensive Table

Table 3 – Proposed Compensation Ranges

APPENDICES

Appendix A – Job Analysis Questionnaire

Appendix B – Comparable Community Analysis

Appendix C – Detailed Salary Survey Data

Appendix D – Detailed Benefits Survey Data

I. INTRODUCTION

GovHR USA, LLC is pleased to have had the opportunity to work with the Village of Mukwonago on this Classification and Compensation Study. Human resource management is a significant concern as governmental services continue to increase in cost and complexity, and the resources to fund local governments are constrained. Day-to-day operations present challenging administrative problems in planning, organizing, and directing human resource functions in order to achieve maximum efficiency and effectiveness in the delivery of municipal services. A properly developed and administered classification and compensation plan forms the foundation for meeting these challenges. It helps to ensure that the Village can not only recruit the best and brightest employees – even in a competitive marketplace – to complete its mission, but retain those employees as well. By retaining qualified, experienced employees the Village avoids the costs of re-recruitments, retraining and lost productivity, while maximizing the benefits of the investments it has made in training employees and the institutional and community knowledge acquired by those employees over their tenures.

GovHR USA (GovHR) understands the high expectations that have been established in Mukwonago for service delivery and competitiveness in recruiting and retaining excellent employees. These factors have been taken into consideration in the analysis and reflected in the Study results.

Scope of Work

The scope of work called for GovHR to carry out the following:

I. Job Evaluation Analysis and Job Classification System

Below is a list of tasks included in this component of the Study (listed in the order that the work was performed):

- **Study preparation and project meetings.** Met with the Village Administrator, Finance Director and the other Department Heads via teleconference to discuss Study methods and expectations, and the current classification and compensation plans and organizational structure. Determined problem areas, answered questions, and reviewed the scope and schedule of work.
- **Material distribution.** Prepared a memorandum of explanation, which was distributed to employees. Held meetings with employees to discuss the Job Analysis Questionnaire (JAQ) and to explain the scope and purpose of the Study. Employees were allowed about ten days to complete the questionnaire. The completed questionnaires were then reviewed by each employee's Supervisor and/or Department Head and Village Administration for approval as to

content. The JAQ forms were returned to GovHR within approximately three (3) weeks of distribution.

- **Determined comparable communities and prepared and sent out the compensation survey.** Working with the Village Administrator, Finance Director and other Department Heads, determined a logical survey sample of “like” communities that impact the compensation market of Mukwonago. Designed and sent out the compensation survey for the benchmark classifications and benefits covered in the Study.
- **Job evaluation analysis and establishment of job classification system.** Upon return of the JAQs by the Village, GovHR performed the following:
 - Read each JAQ and corresponding Job Description in its entirety.
 - Conducted in person interviews with employees in classifications covered by the Study, as well as the Department Heads with regard to jobs under their jurisdiction, to further understand the scope of duties and responsibilities of each position.
 - Applied a measurement system of job evaluation factors to all classifications, which formed the basis for internal rankings (equity) of classifications.
 - Upon completion of the job evaluation measurements, a new Classification Plan was developed.

II. Salary and Benefits Survey

The following tasks were included in this component of the Study:

- Tabulated, summarized, and analyzed comparative compensation information obtained through the salary and benefits survey. Prepared pay tabulations that compared the salary ranges of the Village of Mukwonago to the salary ranges of its “like” communities. Prepared comparison calculations at the 50th, 60th, 65th, 75th and 80th percentiles. Displayed data for each responding jurisdiction for each classification and summarized the data in table form. Based on discussions with the Village and the gathered data developed salary ranges that would establish Mukwonago as a payer at the 50th percentile of the municipalities surveyed (see the Section VI on pay philosophy).
- Based on the above data, developed and recommended new salary schedules and titles and provided feedback on selected benefits for the Village.

IV. Draft and Final Report Preparation

- A preliminary analysis of the data and recommended classification and compensation plan was shared with the Finance Director and Village Administrator. Over several telephone calls and emails, feedback from the Village Administration was reviewed and incorporated into the recommendations.
- This draft report has been prepared by the Consultant and sent electronically to the Village.
- A presentation of these draft findings will be conducted for the Village Board October 9, 2017. Once the presentation is made and review comments are returned, a final report will be prepared and transmitted electronically to the Village.

II. EXECUTIVE SUMMARY

A Classification and Compensation Study encompasses a significant amount of information that can be time consuming to condense and organize into an abbreviated format. Therefore, GovHR USA has compiled this Executive Summary in order to provide a quick synopsis regarding the major components, findings and recommendations of this Study.

The purpose of a well-designed Pay and Classification Study is twofold. First, it establishes internal equity (ranking) among employees across Departments in the Village. Second, it assures external equity/competitiveness by comparing the compensation of Mukwonago employees against market data.

Internal Equity - Classification Plan Development

The Study developed a new Classification Plan for 26 classified positions of the Village of Mukwonago. To complete this task, the Consultant completed a Job Evaluation. The Job Evaluation involved all of the employees in Mukwonago covered by the Study. As a result of the Job Evaluation, which included the completion of a questionnaire and interviews of at least one employee working in each classification covered by the Study, the Consultants assigned a numerical value to each position so like positions within the organization would be grouped together to produce an internal equity hierarchy. Nine factors were used for the evaluation of Mukwonago's job classifications. They were as follows:

1. Education – Required Preparation and Training
2. Work Experience – Years of Experience Needed to Perform Job
3. Decision Making and Independent Judgment
4. Responsibility for Policy Development
5. Planning
6. Contact with Others
7. Work of Others (Supervision Exercised)
8. Working Conditions
9. Use of Technology/Specialized Equipment

The product of this internal ranking is shown in Table 1, which lists the Village's job classifications with their numerical job evaluation score, also known as a Classification Plan. The higher the job factor evaluation score, the higher the job classification within the Classification Plan.

Job Title Change

After conducting the job evaluation noted above, the Consultants observed an inconsistency between the market and the actual duties assigned to a classification. Therefore, the following job title change has been recommended based on clarification of duties and market trends:

Current Title

Proposed New Title

Finance Director

Finance Director/Human Resources Coordinator

External Equity – Market Competitiveness

The second component of the Classification and Compensation Study involved establishing external competitiveness. A group of communities comparable to the Village was established. The Consultants started with all Wisconsin communities from the Illinois state line north to approximately Fond du Lac with populations between 7,500 and 12,500 and then applied a specific set of comparison criteria (e.g., basic spending per capita, equalized value, municipal property tax levy, etc.) to each community. (See Appendix B.) Based on the results of this analysis, the following group of communities was deemed to be the most comparable to the Village.

- | | |
|---------------|-----------------|
| Brown Deer | McFarland |
| Burlington | Monona |
| DeForest | Pewaukee |
| Elkhorn | Plymouth |
| Fort Atkinson | Port Washington |
| Grafton | St. Francis |
| Hales Corners | |

Salary and Benefits Survey

GovHR then prepared and distributed a salary and benefits survey to the thirteen communities listed above. Eleven of the communities responded to the survey. The salary survey summary results can be found in Table 2 and the detailed data for the salary survey can be found in Appendix C. To provide external competitiveness for the Village’s salaries, the salary ranges derived from this survey were used to help establish the proposed pay plan. The recommended pay ranges are contained within Table 3 of the report.

Proposed Classification and Compensation Plans

The goal of this study was to recommend a classification and compensation plan that is internally equitable and externally competitive. To accomplish this, a compensation plan was developed using the 50th percentile comparison of the salary ranges that were acquired through the salary survey data.

The resulting classification and compensation plans consist of 9 pay grades (1 being lowest, 9 being highest), and is broken down into the following four (4) bands.

- Grades 1 – 3 – Administrative and Technical Staff
- Grades 4 – 6 – Supervisors and Advanced Technical Staff
- Grades 7 – 8 – Directors and Managers
- Grade 9 – Village Administrator

All proposed pay ranges are open ranges. There is a 7.5% gradation between grades 1 – 3 and a 10% gradation between grades 4 – 6 and grades 7 – 8. The ranges for all grades 1 – 9 have a 35% spread from minimum to maximum.

Future Administration of the Classification and Compensation System

Within the body of this report, GovHR has outlined how the Village can maintain the classification and compensation system. GovHR will supply the Village with a User's Manual and all associated documents to maintain the classification plan and the steps to ensure the Village remains competitive with the market in the years to come.

Benefits Analysis

Observations and recommendations were made regarding the benefits plan offered by the Village of Mukwonago in relation to its comparable municipalities. These findings can be found in the body of the report in Section V.

III. THE POSITION CLASSIFICATION PLAN

A position classification plan provides for a systematic arrangement of positions into classes. A position, often referred to as a job (e.g., Administrative Assistant), contains a specific set of duties and responsibilities that is the objective of the classification process. A class is a grouping of positions which are “similar” in nature of work, principal duties and responsibilities, relative level of work difficulty, and level of knowledge, skill and ability (KSAs) required to perform the job. Positions allocated to the same class are “sufficiently similar” with respect to the types of factors enumerated above to permit them to be compensated at the same general level of pay. The positions do not have to be identical, however, and can be in different departments or even in the same department dealing with different subject matter or performing different specific duties.

It is this arrangement of positions and resulting classification structure that forms the basis for the compensation plan. A classification study is not intended to assess individual performance. To that end, a position that belongs in a certain class is not entitled to be placed in a higher class simply because the individual performs the work with a high degree of success and efficiency, nor is it placed in a lower class simply because the incumbent performs the work with low competence or productivity. Variations in individual performance are not recognized by differences in classification, but are management issues. Similarly, there is a tendency in some work forces to use the classification plan to reward longevity, even though the duties and responsibilities of individual positions may not have changed over time. However, just because an individual has been with an organization for a long time and is at the top of their pay range, this does not mean they should be moved to the next higher pay grade. Longevity is not a classification factor and the classification plan should not be used in this manner.

As an assessment of duties performed and of responsibilities exercised, a position classification plan is an exceedingly useful managerial tool. It provides the fundamental rationale for the compensation plan and helps management identify positions which have taken on (or in some cases eliminated) duties and responsibilities, thereby sustaining the principle of equal pay for equal work. Through proper maintenance of the classification plan, employees are assured of management’s continuing concern about the nature of work that they carry out and its reward in the form of appropriate pay levels and relationships.

The classification plan provides the basis for recruitment, screening, and selection of employees in direct relationship to job content. Promotional ladders as well as opportunities for lateral career development are also evidenced by the logical grouping of allied occupational classes and hierarchies.

IV. JOB EVALUATION

GovHR's approach to job evaluation involves a quantitative "point and factor" comparison method, which "cross-compares" all jobs in the organization against numerous factors such as educational requirements, experience, work conditions, and the like (see below). Therefore, all jobs in each organizational unit (e.g., Finance, Police, Public Works, etc.) may be compared against each other, based upon the same factors.

In conducting the job evaluation exercise, it must be again emphasized that the position, and *not the incumbent's qualifications, performance, or years of service in the position*, is evaluated. An incumbent employee may feel s/he should be placed in a higher level (i.e., receive more points) because the individual performs well, has a long tenure with the organization, and/or has additional education or skills not required to perform that job, or may feel s/he does more tasks than a similar employee in another Department, but these are not valid determinants for job classification.

Before reviewing the results of the evaluation of the job classes, it is important to note that the purpose of job evaluation is to identify whether a job is more or less advanced than, or equal to, other jobs in the organization, based on nine (9) objective factors. While these factor definitions are guidelines, they are constructed to allow limited flexibility of interpretation while at the same time providing a strict framework and structure for comparison.

The nine (9) factors used for the evaluation of Mukwonago's job classes are as follows:

1. Preparation and Training
2. Experience Required
3. Decision Making and Independent Judgment
4. Responsibility for Policy Development
5. Planning of Work
6. Contact with Others
7. Work of Others (Supervision Exercised)
8. Working Conditions
9. Use of Technology/Specialized Equipment

As part of the job evaluation process, the duties, responsibilities, and qualification requirements for each job classification were reviewed via a thorough reading of the incumbent's current job description

and a Job Analysis Questionnaire (JAQs) completed by each employee (Appendix A). In addition, GovHR conducted interviews with at least one employee in each of the classifications covered by the Study and with the Department Heads. Points were then assigned to each factor by selecting the description that best fit the appropriate level of compliance. In other words, a position that requires a Master’s Degree would receive more points under the “Preparation and Training” factor than positions that did not require this advanced degree. Points for each factor were then totaled for each position. Using this method, the positions were found to fall into distinguishable job factor analysis (JFA) scores. Table 1 contains the Classification Plan, including the job classification title, the proposed Grade, JFA score and proposed new title for the evaluated classifications.

As part of the service provided in the pay study, we make recommendations of title changes/additions to reflect either a better description of the job being performed or to be consistent with trends in the organization or the marketplace. Based on this, we recommend the following change to the current plan:

Current Title

Finance Director

Proposed New Title

Finance Director/Human Resources Coordinator

Determination of Fair Labor Standards Act Designation

The Fair Labor Standards Act (FLSA) imposes certain minimum wage and overtime pay requirements on employers for jobs that are covered under the Act. Most jobs, including the majority of public-sector jobs, are covered under the Act and entitled to overtime pay. But certain positions, mostly office jobs, are “exempt” from coverage under the Act and therefore not entitled to overtime pay.

Employers often misclassify employees as exempt (and therefore not entitled to overtime pay) because of a misunderstanding of the law or unfamiliarity with the rules. An incorrect determination regarding whether certain positions within an organization are entitled to overtime pay can subject an employer to back pay awards and expensive fines and penalties if the employees file a complaint with the Department of Labor, and the Department decides to file a lawsuit against the employer. It is therefore important to make the proper determination regarding the status of each job within the organization, and whether that job is entitled to the rights and protections afforded to workers under the FLSA.

Before any determination can be made, it is important to become familiar with the many rules, regulations and exceptions contained in the Fair Labor Standards Act. These rules can be complex, and the determination regarding whether a particular position is covered by the Act is not always clear-cut. GovHR began its analysis by having employees complete a questionnaire that has been specifically designed to elicit responses from the employees regarding the types of duties they are required to perform on a regular basis. The answers provided were generally sufficient for the Consultant to determine if the position was or was not exempt under the Act. The Consultant also gathered additional information during the employee interviews, including concrete examples of the types of policies the employees had been involved in formulating, or whether the employees had significant input or sole discretion on things such as hiring, firing and discipline of other employees in their departments. Based on the review of the FLSA assignments, GovHR found that the majority of positions were appropriately designated. Positions that may need to have their designations changed have been indicated and the Village has been advised of the Consultant's recommendation. GovHR recommends the Village consult with its Attorney before any changes are applied.

It is important to note that the FLSA provides certain minimum standards that the employer must provide, and that cannot be waived or reduced by the nonexempt employee either individually or through a collective bargaining agreement. The employer can, of course, choose to also apply minimum wage and overtime pay requirements to otherwise exempt employees, or to exceed the minimum requirements for some or all of its employees by agreement. If the Village chooses to award overtime to positions designated as exempt, then it should take care to be certain that the standard it applied uniformly across similar classifications within the organization.

V. SALARY AND BENEFITS SURVEY

The Village of Mukwonago initiated this Study with the objective of assuring that its compensation and benefits plan is both internally equitable and externally competitive. The Job Evaluation System (outlined in Part IV) is performed to address the issue of internal equity. To achieve external competitiveness, a market survey of comparable jurisdictions was conducted. The following presents and explains the labor market review and salary and benefits survey data.

Selection of Comparable Jurisdictions for Survey Purposes

Selecting jurisdictions for the comparison group is an important element in a classification and compensation study. When selecting jurisdictions to serve as survey comparables, it is important to use particular criteria to evaluate the other jurisdictions to assure that those chosen as comparables will be the most similar to Mukwonago.

To determine which municipalities should be used for survey purposes, the Consultants first considered all Wisconsin communities from the Illinois state line north to approximately Fond du Lac with populations between 7,500 and 12,500. Subsequently, the following criteria was then applied to each of these communities:

<u>Criterion</u>	<u>Total Possible Points</u>	<u>Factor Weight</u>
1. Equalized Value	20	20%
2. Municipal Property Tax Levy	15	15%
3. Basic Spending Per Capita	15	15%
4. Municipal Property Tax Rate	15	15%
5. Per Capita Income	15	15%
6. Operating Spending Per Capita	10	10%
7. General Obligation Debt	5	5%
8. Shared Revenues	5	5%
	100	100%

The eight (8) categories listed incorporate a variety of economic indicators to ensure selection of comparables with similar financial conditions to the Village of Mukwonago.

Within each of the eight (8) categories, ranges of compatibility were established. For example, the closer a community was to matching the Village of Mukwonago's basic spending per capita, the closer

the community would be to receiving the maximum of fifteen (15) points. A community whose basic spending per capita was significantly larger or smaller than Mukwonago's basic spending per capita would receive fewer or even zero points. Thus, a municipality achieving a total of 100 points would be considered most comparable to the Village of Mukwonago. A community with zero points was therefore determined to be the least comparable to the Village. A more detailed explanation of the methodology used to determine the comparable communities is included in Appendix B.

A cutoff of 90 points was established to select the communities most strongly similar to Mukwonago across the eight (8) categories. After applying the eight (8) criteria, thirteen (13) communities achieved 90 or more compatibility points on the comparison scale with Mukwonago. They are as follows, in alphabetical order:

Brown Deer	McFarland
Burlington	Monona
DeForest	Pewaukee
Elkhorn	Plymouth
Fort Atkinson	Port Washington
Grafton	St. Francis
Hales Corners	

The Salary Survey

After selecting the municipalities for the source of survey data, the Consultants then prepared and distributed a salary and benefits survey to the thirteen comparable communities listed above. Eleven of the communities responded to the survey. Table 2 is a summary of the benchmark salary survey data. The detailed salary survey data for each position is contained in Appendix C.

It is important to make a few of observations regarding Table 2 and Appendix C.

1. The salary data is information that was available as of June – August 2017. The new recommended salary ranges for the Village were developed using this salary data from the comparable communities.
2. Some of the comparable municipalities provided salary range minimums and maximums for comparison purposes, while others (those that don't utilize salary ranges as part of their pay plans) provided actual salaries for surveyed positions. The salary range minimums and maximums were analyzed to determine the 50th, 60th, 65th, 75th and 80th percentiles to identify

wage ranges for “average” and “above average” payers. Any actual salaries provided by the comparable municipalities were not analyzed simply because there was abundant salary range information. Salary ranges are a better gauge of market salaries than an actual salary and are thus preferred to conduct analysis.

3. Salary ranges associated with positions that have been reclassified may not be consistent with other salary ranges in a particular Grade.
4. Data contained within Appendix C has been thoroughly reviewed. If the Consultants determined the data was not relevant, it was removed. Thus, if a specific position within the salary survey has two worksheets associated with it in Appendix C, then data were removed. The second data sheet will have the word “Edited” after the title of the position surveyed. If a specific data point was removed, it is highlighted on the first worksheet and then removed on the second worksheet associated with the position.

Appraisal and Use of Salary Survey Data

While comparing Mukwonago’s current salaries to those paid by other employers in the survey group, it must be noted that variations in compensation may be due to several factors, including:

1. Organizational size and economic conditions that can have an impact on classifications. In smaller organizations, employees are often asked to “wear many hats” and therefore take on more duties and responsibilities than would normally be required of a certain position. In addition, the economic downturn forced organizations to “do more with less”, compelling staff to take on more duties and responsibilities than they have in the past. Therefore, it becomes increasingly harder to compare “like” classifications within organizations. To try to avoid inaccurate comparisons, a short job description of the classifications was included in the survey in order to ascertain if “like” positions were being compared.
2. Some employers place a different “relative worth” on certain groups of employees. For example, some employers are forced to place a higher value on certain employees or groups of employees because of the market, and therefore, pay them more. Overall, the policies and value judgments of different employers in compensating the same kind of work can vary widely. There is rarely a single prevailing rate for any particular kind of work, even within the same labor market.

3. Exact comparisons among different employers of ostensibly similar jobs duties and responsibilities and related employment factors are sometimes difficult to make.

Nevertheless, comparative salary data widely recognized as a good measure of the appropriate compensation rates with respect to the prevailing market. This data is also useful as an indication of generally prevailing opinions concerning the pay relationships that should exist among different classes of work. Of equal importance, however, are the internal relationships arrived at by comparing the relative levels of difficulty, responsibility, experience, education and training for the various classes, as was accomplished in the job evaluation portion of this Study.

The Benefits Survey and Findings

The benefits portion of the survey collected data related to the following benefits:

Insurance: Medical — Life
Leave: Holiday – Personal – Sick - Vacation
Retirement
Education-based Pay Incentives
Part-time Benefits

Appendix D contains tables summarizing the data related to the benefits survey. A review of the benefits offered in Mukwonago versus the comparable communities shows that Mukwonago is on par with the benefits it offers the Village employees. There are some variations in the various benefits but overall the Village is comparable and competitive when compared to the other responding communities.

VI. COMPENSATION PLAN DEVELOPMENT AND RECOMMENDATIONS

Development of the Compensation Plan

A basic element in any human resources management program is adequate and equitable employee compensation. A compensation plan of this nature is essential if qualified employees are to be recruited and retained. To achieve these ends, there must also be a reasonable, uniform, and widely accepted model of the factors of job content upon which the compensation system rests. Application of the model and definition of job content were the purpose of the job evaluation aspects of this Study.

The plan presented in this report is designed to accomplish the Study goals by: (1) providing for equal compensation for work of equivalent job content and responsibility; (2) facilitating adjustments to compensation levels based on changing economic and employment conditions that impacted these interrelationships; and (3) establishing compensation rates that compare favorably with those of other equivalent jurisdictions within the appropriate labor market. In preparing this plan, the Study only looked at base compensation. The compensation associated with longevity or other fringe benefits was not analyzed or factored into the compensation plan.

Pay Plan Options for the Village's Consideration

One of the purposes of this Study was to provide an updated pay plan that both relates to the external market and is internally equitable. The consulting team held several discussions with Village Administration to examine the many facets of salary administration, at both the technical and philosophical level. During these discussions, the concepts – and potential advantages and disadvantages – of *defined increment* and *open range pay plans* were reviewed.

Pay Plan Design: Defined Increment, Open-Range, and Blended Pay Plans

Defined increment merit plans are pay plans that have salary ranges with a minimum and a maximum with defined percentage increments (e.g., 3%) in between. If an employee has a satisfactory performance evaluation, he/she systematically advances through the pay range. This performance evaluation, and resulting salary increment increase, occurs annually.

Open-range merit plans also have salary ranges with minimums and maximums, but without defined percentage increments in between. Employees are advanced through the pay range based on annual

satisfactory performance evaluation, with the “percentage” of their increase determined by their supervisor.

In considering either the defined increment or open range merit plans, it is important to understand that employees at various levels of responsibility may react differently toward, and be motivated differently by, the salary plan they work under. Management personnel may have a higher acceptance of open-range, goal-oriented merit salary plans, and thus tend to be more comfortable with and motivated by this method of compensation. Mid to lower level positions may want the assurance of a defined salary increase based on satisfactory performance. Possible advantages and disadvantages of each plan are summarized below:

A. Defined Increment Plan

Advantages

Village: A defined increment merit plan has the advantage of creating financial predictability because it is easier for management to predict and plan for salary increases on an annual basis.

Employees: Employees like a defined increment merit plan because it offers security and predictability for advancement through the range. Another plus of this plan is that it offers a high degree of internal equity and fairness – the expectation that fellow workers in this plan are all being treated the same.

Disadvantages

Village: The Village may feel that increment plans simply reward pay increases on a routine basis. However, by tying the increase to a satisfactory performance evaluation, the Village can be assured that only acceptably-performing employees will receive a salary increase.

Employees: Employees may feel unmotivated to perform at an above average or at a superior level, knowing their salary increase amount is pre-determined. One way to remove this negative is to allow an employee with a superior performance evaluation to get a two (2) increment increase. This, however, would be the exception and not the rule to this system. Most employees would be considered “average” performers and receive a one (1) increment increase.

B. Open Range Merit Plan

Advantages

Village: The open range plan tends to motivate employees to perform at a higher level, thereby achieving greater production/benefit for the Village. This plan also enables the supervising authority to reward high-performing employees with a salary increase greater than a defined increment.

Employees: Employees who are high performers like working under this plan as they can “earn” a higher percentage salary increase.

Disadvantages

Village: Anticipating the cost of merit increases has less financial predictability, as it is not always possible to know how many employees will be high performers in any given year. However, the Village can fund a “merit increase pool” for all open-range employees to receive an average percentage (i.e., a 2-3% increase), knowing that some employees will receive less (or no) increase and some employees will earn more.

Employees: Open-range merit plans can create a *perceived* inequity regarding how individuals are granted salary increases. It is incumbent upon management to use an equitable performance evaluation system when implementing this salary plan. It is also incumbent on management to ensure that the performance evaluation system is applied fairly and that supervisors receive appropriate training on conducting the evaluation and using the evaluation tool properly.

C. Blended Merit Plan

There are positives and negatives for both defined increment merit plans and open-range merit plans. However, it is also possible to design a pragmatic salary system that uses elements of both defined increment and open-range plans. It is becoming increasingly common for organizations to have a blended pay plan for various levels of positions that reflects the particular circumstances and culture of the organization. A plan of this type is customizable to the needs of the organization. It is also a preferable plan for organizations that are transitioning from *defined increment* to *open range merit plans*. The following is one example of a blended plan:

Exempt: All exempt employees are in an open-range merit plan.

Non-exempt: Non-exempt employees are in defined-increment/open-range blended merit plan. In this plan, salary ranges begin at the minimum with, for example, three defined increments and then transition into an open range. The initial increment of the assigned range is intended as the normal

hiring/promoting rate. Increments 2 and 3 would be awarded upon successful completion of the employee's initial evaluation period and/or after another period that is set by the Village (e.g., Increment 2 after the initial evaluation and Increment 3 after an additional year of employment.) After that, Increment 3 employees may advance through the open range as a result of a successful performance appraisal.

Recommendation: Open-Range Merit Plan

Based on the discussions with the Village, GovHR is recommending an *open-range merit plan*. Open-range merit plans have salary ranges with minimums and maximums, but without defined percentage increments in between. Employees are advanced through the compensation range based on annual satisfactory performance evaluation, with the “percentage” of their increase determined by their supervisor and Village Administration.

The open range plan also allows maximum flexibility for the Village relative to recruitment and funding as employees can be hired within the range and the increases provided annually for meritorious performance can fluctuate based on available funding. Given Mukwonago’s goal to recruit, reward and retain motivated, high-performing employees, the open-range merit plan has been selected for recommendation.

Pay Philosophy

An important component in the process of developing a pay plan is understanding and applying the pay philosophy that has been adopted by the Village. In Mukwonago, the Village subscribes to a pay philosophy of compensating employees at an “at-market” rate at the 50th percentile.

Proposed Compensation Plan and Structure

The next step in this process is to combine the JFA scores included in Table 1 and 2 with the proposed salary ranges in Table 3. The JFA scores were categorized into nine (9) skill level/compensation grades, which recognize significant and definable differences in the level of duties and responsibilities and group classifications according to these factors. Table 2 combines all of the information at the 50th percentile.

Table 1 includes the Proposed Classification Plan. The plan’s 9 compensation grades (1 being lowest, 9 being highest) are grouped into three categories or pay bands, as shown in Table 3:

- Grades 1 – 3 – Administrative and Technical Staff
- Grades 4 – 6 – Supervisors and Advanced Technical Staff
- Grades 7 – 8 – Directors and Managers
- Grade 9 – Village Administrator

There is a 7.5% gradation between grades 1 – 3 and a 10% gradation between grades 4 – 6 and 7 – 8. The ranges for all grades 1 – 9 have a 35% spread from minimum to maximum.

Note 1: Different pay grades may have different ranges from minimum to maximum pay. It is appropriate for the lower grades in a pay plan to have a smaller spread from minimum to maximum as it is likely that new employees would start at the minimum pay of the range. Conversely, it is more likely that more experienced employees or Department Head level employees may be hired at a rate above the minimum pay of a range, thus it is necessary to have a greater spread from minimum to maximum pay.

Note 2: Gradation refers to the relationship between the minimum pay of one grade to the minimum pay of the next grade. In this case, the starting pay for Grade 2 is 7.5% higher than Grade 1 and so on. The gradation will vary depending upon the relationship between the salary survey data for the grade, the number of grades in the pay band and the established pay range.

Implementation and Administration of the Compensation Plan for Current Employees

Implementation of the Compensation Plan, as it affects individual employees, should be under the following pattern of adjustments:

1. Employees whose present compensation is below the minimum compensation of the range for their classification should be raised to the minimum of the range. These employees have salaries bolded in Green on Table 2.
2. The compensation of employees whose present compensation is within the range for their class should be slotted into the new compensation plan at the current rate.

3. The compensation of the employee whose present compensation is above the maximum pay of the range should be held at his or her present rate, *without a reduction in compensation*, until such time that further market analysis indicates commensurate alignment with the market place. However, the Village can consider lump sum increases for these employees, which does not impact base pay levels, until the ranges adjust to include the individual employee pay rates. These employees have salaries bolded in Red on Table 2.

In other studies, GovHR has been asked for ideas on how to address the situation of long-term employees whose current compensation falls near the bottom (within 5 - 10%) of the proposed pay range. If this occurs, it illustrates that the position has been compensated at less than the market rate for someone with similar tenure. Thus, some communities elect to make additional adjustments for those employees at implementation. This program is discretionary for the community to adopt and only occurs one time, at the implementation of the new classification and compensation plan. If the Village wishes to consider such a program, an example is illustrated below:

Service	Adjustment
1 - 3 Years	0%
Over 3 and up to 8 Years	1%
Over 8 and up to 15 Years	2%
Over 15 Years	3%

Employee Advancement through the Ranges

To implement the new compensation plan, we recommend that the Village use the following procedure.

The starting salary of the range (Minimum) is the normal hiring/promoting rate. Exceptions to this starting point should be *limited* to hiring situations involving: 1) applicants with exceptional background and qualifications; 2) a promotion in which the employee’s current compensation is higher than the minimum of the new range; or 3) in the case of a labor market situation where it is impossible to recruit qualified candidates at the minimum. In these cases, employees may be appointed to their positions anywhere within the defined range (generally up to the midpoint), depending on their experience and qualifications, and based on the provisions of the Village’s Personnel policies. Employees should not be hired below the minimum of their compensation range.

Salary advancement between the hiring rate and the top of the range (Maximum) is done throughout the employee's tenure with the organization. Advancement through the range would be done on an annual basis and be dependent on a satisfactory performance evaluation. Incumbents progressing through the range should understand that standards of performance would become more exacting or controlling as compensation levels advance. Typical movement through the range could be in increments of 1% to 3%, depending on the employee's performance evaluation and goal attainment, as well as the financial resources of the Village.

The Village may also wish to provide a merit bonus for exemplary performance after an employee reaches the maximum pay for the range. If this option is exercised, then an employee would be eligible to receive a payment after a successful performance appraisal each year. This payment should not be worked into the base salary. It can be in the form of a lump sum payment that is a set amount calculated each year and the same for all employees, such as \$500 for meeting expectations and \$1,000 for exceeding expectations. Another option is to calculate a percentage of the employee's pay and provide a lump sum payment equivalent to that amount, such as 1% for meeting expectations and 2% for exceeding expectations.

It is recommended that the Village set aside a "merit pool" every year, to fund increases for employees in this plan. This money would then serve as the "pool" for merit payments, knowing that some employees will be high performers, getting a higher percentage, and some employees will be lower performers, getting a lower percentage.

Again, it should also be noted that the implementation and use of a formal performance evaluation process for all staff members is a key component to the success of this merit system. Equally, if not more important, is to have supervisors be adequately trained to perform the formal performance evaluation process.

Future Administration of the Compensation Plan

To maintain competitive salary levels and salary ranges, there should be an annual review of the Village's salary ranges. The fourteen communities used in the survey group for this Study have been determined to be comparable jurisdictions to the Village. Therefore, Mukwonago can continue to use

these jurisdictions as a comparable salary survey group for annual salary comparison purposes, until it is determined that they are no longer valid comparables. As mentioned earlier, the salary levels for these comparables are current as of June-August 2017. It is GovHR USA's recommendation that an annual "survey" of these jurisdictions be conducted to determine the percentage increase each organization in the comparable group is granting either as an annual "across-the-board increase" to their employees or as a general adjustment to their pay ranges. The Village may wish to provide an "across-the-board increase" to all employees based on the information received from the comparable communities. If this is the case, then the increases would be granted separately from any merit increase that would be awarded as a result of a successful performance appraisal.

It is the further recommendation of the Consulting team that the salary ranges for each grade be increased by the average percentage increase of the comparable group, even if an "across-the-board increase" is not given to all employees. Employees would continue to "advance" through the compensation ranges (provided that the employee is not at the maximum of the compensation range) by virtue of a merit increase granted for satisfactory or above satisfactory performance of their job duties. Finally, it is recommended that the Village review the comparability of the 13 municipalities after five years.

Future Administration of the Classification Plan

The administration of a classification plan is an ongoing process. It must be recognized that it is not static and is not intended to affix positions permanently into job classes. Instead, the plan must be administered continually to adapt it to changing conditions.

Three specific types of changes in the plan itself are possible: abolition of a class, creation of a class, or adjustment/revision of a class. When all positions in a class are abolished or when positions are significantly changed work duties and responsibilities to the extent that the class becomes inappropriate or inaccurate, the class should be abolished. Similarly, new classes should be created when new work situations arise that are not covered by the established classes. However, caution should be exercised in this respect, particularly to assure that new classes are justified, are not merely duplicating established classes, cannot be accommodated through changes in existing classes, and reflect substantially permanent rather than temporary situations. The adjustment or revision of a class should be done when there are substantial changes to the requirements of the position or to the nature and

complexities of the duties being performed. All changes should be thoroughly evaluated for their effect on employee morale and the integrity of the class relationships established in the classification and compensation plans.

The Village Administration has been provided with the Job Analysis Questionnaire as well as the Job Factor Scoring Sheet, enabling the Village to grade a newly created or revised class. GovHR provides scoring assistance in such cases free of charge for one year after the delivery of this report.

Appreciation

GovHR USA, LLC has appreciated the opportunity to work with the Village of Mukwonago in this most important Classification and Compensation Study. Special thanks are given to the employees of Mukwonago for all of the information provided to allow for the analysis and to the Project Team for the significant amount of work and support dedicated to the project.

**VILLAGE OF MUKWONAGO
CLASSIFICATION PLAN**

Table 1

Current Position Title	Proposed Title	Total	Grade	Skill Level
Village Administrator		800	800 +	9
Directors and Managers				
Fire Chief		785	730 to 795	8
Police Chief		775	(65 points)	
Police Lieutenant		715	660 to 725	7
Public Works Director		700		
Utilities Director		700		
Finance Director	Finance Director/HR Coordinator	695		
Supervisors and Advanced Technical Staff				
Police Sergeant		650	590 to 655	6
Assistant Utilities Director		625		
Clerk-Treasurer		620		
Supervisor of Inspections		565	520 to 585	5
Police Dispatcher/Clerk Supervisor		555		
Public Works Crew Supervisor		530		
Lead Utilities Operator		525		
Building Codes Official		500	450 to 515	4
Patrol Officer		480		
School Resource Officer		480		
Public Works Mechanic		465		
Accountant		460		
Utilities Operator		450		
Administrative and Technical Staff				
Police Dispatcher/Clerk		440	400 to 445	3
Deputy Clerk-Treasurer		430	(45 points)	
Public Works Crewperson		415		
Court Clerk		395	350 to 395	2
Administrative Clerk/HR Specialist		375		
Administrative Clerk (PT)		335	To 345	1

**VILLAGE OF MUKWONAGO
COMPREHENSIVE TABLE**

Table 2

Position Title	Total	Skill Level	Grade	Salary Survey Data		Mukwonago Salary Range		Actual Salary	Proposed Salary Range (50th)	
				50th Percentile						
Village Administrator	800	800 +	9	\$89,090	\$108,888	\$87,918	\$105,503	\$96,782	\$82,500	\$111,375
Directors and Managers										
Fire Chief	785	730 to 795	8	\$76,729	\$98,820	\$69,023	\$82,829	\$80,600	\$75,350	\$101,723
Police Chief	775	(65 points)		\$79,196	\$104,049	\$76,584	\$91,902	\$89,440		
Police Lieutenant	715	660 to 725	7	\$66,414	\$84,787	\$67,087	\$80,505	\$78,021	\$68,500	\$92,475
Public Works Director	700			\$75,355	\$96,058	\$67,161	\$80,593	\$69,347		
Utilities Director	700			\$68,897	\$92,708	\$69,825	\$83,791	\$72,093		
Finance Director	695			\$70,656	\$95,542	\$69,512	\$83,413	\$78,811		
Supervisors and Advanced Technical Staff										
Police Sergeant	650	590 to 655	6	\$60,694	\$79,015	\$74,348	\$77,733	\$77,730	\$58,685	\$79,225
Assistant Utilities Director	625					\$59,030	\$70,824	\$70,824		
Clerk-Treasurer	620			\$66,306	\$75,460	\$58,526	\$70,231	\$68,349		
Supervisor of Inspections	565	520 to 585	5	\$63,146	\$82,930	\$54,888	\$65,450	\$63,752	\$53,350	\$72,023
Police Dispatcher/Clerk Supervisor	555					\$38,085	\$45,302	\$46,072		
Public Works Crew Supervisor	530			\$54,584	\$71,736	\$47,466	\$56,950	\$0		
Lead Utilities Operator	525			\$47,175	\$63,358			\$0		
Building Codes Official	500	450 to 515	4			\$52,808	\$63,370	\$54,517	\$48,500	\$65,475
Patrol Officer	480			\$56,416	\$67,870	\$55,246	\$71,680	\$71,677		
School Resource Officer	480							\$71,677		
Public Works Mechanic	465			\$45,448	\$59,613	\$46,987	\$56,326	\$56,326		
Accountant	460			\$54,425	\$66,679	\$42,078	\$50,482	\$44,137		
Utilities Operator	450			\$44,546	\$59,099	\$46,550	\$55,848	\$46,550		
Administrative and Technical Staff										
Police Dispatcher/Clerk	440	400 to 445	3	\$37,428	\$47,611	\$35,901	\$43,202	\$36,005	\$40,447	\$54,603
Deputy Clerk-Treasurer	430	(45 points)		\$42,049	\$52,561	\$42,474	\$50,960	\$48,173		
Public Works Crewperson	415			\$43,062	\$53,362	\$45,531	\$54,621	\$47,008		

**VILLAGE OF MUKWONAGO
COMPREHENSIVE TABLE**

Table 2

Position Title	Total	Skill Level	Grade	Salary Survey Data		Mukwonago Salary Range		Actual Salary	Proposed Salary Range (50th)	
				50th Percentile						
Court Clerk	395	350 to 395	2	\$37,247	\$47,561			\$33,218	\$37,625	\$50,794
Administrative Clerk/HR Specialist	375					\$33,571	\$40,290	\$38,043		
Administrative Clerk (PT)	335	To 345	1	\$16.91	\$20.70	\$16.14	\$19.37	\$17.20	\$35,000	\$47,250

**VILLAGE OF MUKWONAGO
PROPOSED PAY RANGES**

Table 3

50th Percentile			
Administrative and Technical			
7.5% between Ranges			
35% Range Spread			
1	\$35,000.00	1.35	\$47,250.00
2	\$37,625.00	1.35	\$50,793.75
3	\$40,446.88	1.35	\$54,603.28

Supervisors and Advanced Technical			
10% between Ranges			
35% Range Spread			
4	\$48,500.00	1.35	\$65,475.00
5	\$53,350.00	1.35	\$72,022.50
6	\$58,685.00	1.35	\$79,224.75

Directors and Managers			
10% between Ranges			
35% Range Spread			
7	\$68,500.00	1.35	\$92,475.00
8	\$75,350.00	1.35	\$101,722.50

Village Administrator			
35% Range Spread			
9	\$82,500.00	1.35	\$111,375.00

APPENDIX A

EMPLOYEE JOB ANALYSIS QUESTIONNAIRE (JAQ)

VILLAGE OF MUKWONAGO

IDENTIFICATION INFORMATION

NAME:	DATE:
YEARS OF EXPERIENCE WITH EMPLOYER:	JOB TITLE:
YEARS OF EXPERIENCE ON THIS JOB:	YOUR JOB IS: FULL TIME <input type="checkbox"/> PART TIME <input type="checkbox"/>
YOUR YEARS OF EXPERIENCE IN THIS FIELD:	YOUR EDUCATION: <input type="checkbox"/> High Sch. <input type="checkbox"/> Assoc. Deg. <input type="checkbox"/> Bach. Deg. <input type="checkbox"/> Mas. Deg.
NAME OF IMMEDIATE SUPERVISOR:	HIS/HER TITLE:

INSTRUCTIONS

The purpose of this questionnaire is to obtain additional information about your job that may not be included in your current job description. Please answer each question thoughtfully and frankly. After you have finished your portion of the questionnaire, give it to your immediate supervisor, who will complete his/her section.

General Summary: In three or four sentences, please summarize the major purpose or primary function of your job.

Please indicate if you have reviewed your current job description.

If you have any changes to your current job description, please mark them on the JD and attach it to this JAQ, or indicate changes here:

If you do not have a job description available to review, please list your job duties. Try to place your duties in their order of importance, and group "like" tasks together (e.g., "clerical duties including word processing, opening mail, filing, etc." or e.g., "front desk responsibilities including greeting visitors, answering telephones and routing calls, etc.").

Job Duty

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.

Feel free to add more numbers/duties if necessary.

.....

FACTOR 1: Education and Training: In your opinion, what kind of education and training is necessary to perform your job?

- LEVEL 1: Level of knowledge that is below what is normally attained through high school graduation.
- LEVEL 2: High school diploma (GED) or equivalent.
- LEVEL 3: High school, plus elementary technical training, acquired through one year or less of technical or business school.
- LEVEL 4: Extensive technical or specialized training such as would be acquired by an Associate’s Degree or two years of technical or business school.
- LEVEL 5: Completion of four-year college degree program.
- LEVEL 6: Additional professional level of education beyond a four-year college program, such as a CPA or Professional Engineer (P.E.) training.
- LEVEL 7: Completion of graduate coursework equal to a Master’s Degree or higher.

What specific degree/coursework is NECESSARY?

What specific degree/coursework is PREFERRED?

If a specific certificate or license is mandated by an outside agency to perform your duties, name the certificate or license:

What special skills, knowledge, and abilities are required to perform your job? Please list:

.....

FACTOR 2: Years of Experience: How much previous work experience do you feel is necessary to perform your job?

- | | | | | |
|---|---------------------------------------|---------------------------------------|--|---|
| LEVEL 1: | LEVEL 2: | LEVEL 3: | LEVEL 4: | LEVEL 5: |
| <input type="checkbox"/> LESS THAN 1 YEAR | <input type="checkbox"/> 1 TO 3 YEARS | <input type="checkbox"/> 4 TO 6 YEARS | <input type="checkbox"/> 7 TO 10 YEARS | <input type="checkbox"/> MORE THAN 10 YEARS |

What is the minimum number years required?

What specific experience is necessary?

.....

FACTOR 3: Independent Judgment and Decision Making:

Part 1:

How much discretion do you have in making decisions with or without the input or direction of your supervisor?

- LITTLE: Little discretion or independent judgment exercised.
- SOME: Some discretion or judgment exercised, but supervisor is normally available.
- OFTEN: Job often requires making decisions in absence of specific policies and/or guidance from supervisors, but some direct guidance is received from supervisors.
- HIGH: High level of discretion with decisions restricted only by Departmental policies and little direct guidance from supervisors.
- VERY HIGH: Very high level of discretion with decisions only restricted by the broadest policies of the Organization.

Part 2:

If you make an erroneous decision, what impact would this decision have on your work unit, department, and/or the Organization?

- MINOR: Some inconvenience and delays but minor costs in terms of time, money, or public/employee good will.
- MODERATE: Moderate costs in time, money, or public/employee good will would be incurred. Delays in important projects/schedules likely.
- SERIOUS: Important goals would not be achieved and the financial, employee, or public relations posture of the Organization would be seriously affected.
- CRITICAL: Critical goals and objectives of the Organization would be adversely and very seriously affected. Error could likely result in critical financial loss, property damage, or bodily harm/loss of life.

.....

FACTOR 4. Responsibility for Policy Development: Does your job require you to participate in the development of policies for your unit/division/department/the Organization?

- LEVEL 1: Position involves only the execution of policies or use of existing procedures.
- LEVEL 2: May provide some input to supervisor when policies and procedures are updated.
- LEVEL 3: Position involves some development of policies/procedures for the Department, as well as the interpretation of departmental policies for others in the organization or residents.
- LEVEL 4: Position involves significant or primary responsibility for the development of policies and procedures for a division or organizational component of a department, as well as the interpretation, execution and recommendation of changes to department policies.
- LEVEL 5: Position involves significant or primary responsibility for the development of policies and procedures for an entire department, plus occasional participation in the development of policies which affect other departments in the organization.
- LEVEL 6: Position involves the primary responsibility for the development of departmental policies and procedures and regular participation in the development of policies that affect other departments and occasionally involves participation in the development of organization-wide policies.

Give some examples of the types of policies you've written or been a part of creating:

.....

FACTOR 5. Planning: How much latitude do you have to set your own daily work schedule and priorities for a given workday?

- LEVEL 1: Position requires that my daily work load and activities are assigned to me by my supervisor.
- LEVEL 2: Position requires that I plan my own daily work load and work independently according to established procedures or standards.

- LEVEL 3: Position requires that I plan my own daily work load and those of others in the department (first-level supervision).
- LEVEL 4: Position requires an above average ability to analyze data and develop departmental plans, including plans where a number of difficult, technical and/or administrative problems must be addressed (Manager/Division level planning).
- LEVEL 5: Position requires a high level of analytical ability to develop plans for a department or complex situation, including plans that involve integrating/involving/impacting other departments (Department Head level planning).

.....

FACTOR 6. Contacts with Others: In the course of performing your job, what contacts with people in your department, other departments within the organization, and/or people from outside the organization are you required to make?

- LEVEL 1: Position involves interaction with fellow workers on routine matters with relatively little public contact.
- LEVEL 2: Position involves frequent internal and external contact, but generally on routine matters such as furnishing or obtaining information.
- LEVEL 3: Position involves frequent internal contact and regular contact with outsiders generally on routine matters, including contacts with irate outsiders which require some public relations skill for taking complaints for others to follow up upon.
- LEVEL 4: Position involves frequent internal and external contacts which require public relations skills in handling complaints. Contacts involve non-routine problems and require in-depth discussion and/or persuasion in order to resolve the problem. Handles more difficult contacts that are referred by front line employees.
- LEVEL 5: Position involves frequent internal and external contacts which require skill in dealing with, and influencing others, and initiating changes in policy/procedures to address the issue so as to avoid having to deal with the issue again in the future.
- LEVEL 6: Position involves frequent internal and external contacts in which I act as the spokesperson for the department and may be authorized to make commitments of resources on behalf of the department.
- LEVEL 7: Position involves frequent internal and external contacts where I represent the entire organization and am authorized to make commitments in matters of broad or critical interest to the entire organization.

With which internal individuals or groups do you have the most contact?

With which external individuals or groups do you have the most contact?

.....

FACTOR 7. Supervision Given:

LEVEL 1: Do you supervise or assign work to other employees? Yes No

If yes:

- LEVEL 1: Position is regularly responsible for assigning work to an employee or employees, without acting in a supervisory role. To whom does this position assign work?
- LEVEL 2: Position is responsible for the supervision of one full time or several part time employees.
- LEVEL 3: Position is responsible for the supervision of two to five full time (or full time equivalent) employees.
- LEVEL 4: Position is responsible for the supervision of six to 15 full time (or full time equivalent) employees.
- LEVEL 5: Position is responsible for direct and/or indirect supervision of 16 to 29 full time (or full time equivalent) employees.
- LEVEL 6: Position is responsible for direct and/or indirect supervision of 30 to 50 full time (or full time equivalent) employees.
- LEVEL 7: Position is responsible for direct and/or indirect supervision of more than 51 full time (or full time equivalent) employees.

Actual number of full-time (or full-time equivalent) employees supervised:

FACTOR 8. Physical Demands: Please describe any physical demands required to perform your job.

Demand	No	Yes	How often? (rarely, occasionally or daily)
Lifting to 20 pounds	<input type="checkbox"/>	<input type="checkbox"/>	
Lifting 20-50 pounds	<input type="checkbox"/>	<input type="checkbox"/>	
Lifting 50+ pounds	<input type="checkbox"/>	<input type="checkbox"/>	
Climbing	<input type="checkbox"/>	<input type="checkbox"/>	
Walking	<input type="checkbox"/>	<input type="checkbox"/>	
Kneeling	<input type="checkbox"/>	<input type="checkbox"/>	
Crouching	<input type="checkbox"/>	<input type="checkbox"/>	
Crawling	<input type="checkbox"/>	<input type="checkbox"/>	
Bending	<input type="checkbox"/>	<input type="checkbox"/>	
Sitting	<input type="checkbox"/>	<input type="checkbox"/>	
Prolonged Standing	<input type="checkbox"/>	<input type="checkbox"/>	
Prolonged Visual Concentration	<input type="checkbox"/>	<input type="checkbox"/>	

Unpleasant or Hazardous Conditions: Please describe any unpleasant or hazardous conditions you are exposed to in performing your job and how often you are exposed to those conditions. Include only those conditions which are directly related to your work rather than specific work area conditions.

Condition	No	Yes	How Often?
Lighting-dimness or brightness	<input type="checkbox"/>	<input type="checkbox"/>	
Dust	<input type="checkbox"/>	<input type="checkbox"/>	
Heat	<input type="checkbox"/>	<input type="checkbox"/>	
Cold	<input type="checkbox"/>	<input type="checkbox"/>	
Odors	<input type="checkbox"/>	<input type="checkbox"/>	
Noise	<input type="checkbox"/>	<input type="checkbox"/>	
Vibration	<input type="checkbox"/>	<input type="checkbox"/>	
Wetness/Humidity	<input type="checkbox"/>	<input type="checkbox"/>	
Toxic Agents	<input type="checkbox"/>	<input type="checkbox"/>	
Electrical Currents	<input type="checkbox"/>	<input type="checkbox"/>	
Heavy Machinery	<input type="checkbox"/>	<input type="checkbox"/>	
Violence	<input type="checkbox"/>	<input type="checkbox"/>	
Disease	<input type="checkbox"/>	<input type="checkbox"/>	
Smoke	<input type="checkbox"/>	<input type="checkbox"/>	
Other	<input type="checkbox"/>	<input type="checkbox"/>	

FACTOR 9. Use of Technology/Specialized Equipment: Please check the level of technology or specialized equipment use needed for you to perform your job:

- LEVEL 1: Position has no responsibility for, or use of, technology.
- LEVEL 2: Position has some basic use of computers for word processing/data entry and some use of the telephone, copier, etc.
- LEVEL 3: Position has daily use of computers for word processing/data entry and use of the telephone, fax machine, copier, etc.
- LEVEL 4: Position has daily use of computers, the Internet, Smartphones, etc. to create databases, spreadsheets, or reports. Position designs and creates customized reports, presentations, and/or documents using advanced software skills.
- LEVEL 5A: Position provides routine consultation and technology support for everyday computer programming and/or software requests/questions to others in the organization; is an applications super user; or uses specialized software such as GIS, SCADA or telecommunications software.

- LEVEL 5B: Position uses, troubleshoots, and/or repairs various pieces of specialized equipment such as HVAC, lighting, gas flares, blowers, engines, heavy equipment, diagnostic equipment, large vehicles (vacuum trucks, street sweepers, fire apparatus) and/or medical or public safety equipment.
- LEVEL 6: Position is responsible for advanced computer programming, maintenance, training, and purchasing of items such as computers, printers, scanners, etc., for the computer system for the organization (IT personnel).
- LEVEL 7: Position is responsible for system security, as well as the overall direction and supervision of the staff that are responsible for the computer and technology needs of the organization, including responsibility for developing technology policies for the organization (IT personnel).

.....

10. FLSA Exempt or Non-Exempt Determination

Do you receive overtime or comp time for hours worked beyond your normal work week?

- Yes No

Is your position considered any one of the following: Executive, Administrative, Professional, or Computer? If so, please answer the questions in the applicable sections below. If not, please skip to Question 11.

PLEASE ANSWER FOR ONLY ONE CATEGORY:

a. Executive

Yes No Don't know

Are you paid the equivalent of at least \$455 per week on a salary basis?

Are you paid the equivalent of at least \$913 per week on a salary basis?

Is your primary duty managing the department or unit of a local government? Percent of time spent managing _____

Do you customarily direct the work of two or more other employees (or the equivalent of two or more, e.g., 4 part timers)?

Do you have the ability to hire and fire, or do your recommendations carry significant weight even if you are unauthorized to make the final decision?

b. Administrative

Yes No Don't know

Are you paid the equivalent of at least \$455 per week on a salary basis?

Are you paid the equivalent of at least \$913 per week on a salary basis?

Is this a "staff" position where your primary duty is performing office or non-manual work directly related to the management or general operations of the organization, division or unit?

Do you exercise discretion and independent judgment with respect to matters of significance, have the authority to formulate/interpret policy, and have a high level of operational responsibility?

c. Professional

Yes No Don't know

Are you paid the equivalent of at least \$455 per week on a salary basis?

Are you paid the equivalent of at least \$913 per week on a salary basis?

Does your primary duty include the performance of work that requires advanced knowledge in a field of science or learning that is customarily acquired by a prolonged course of specialized instruction?

Is a specialized advanced degree a prerequisite for your job?
If yes, what is the degree or certification?

d. **Computer**

Yes No Don't know

Are you paid the equivalent of at least \$455 per week on a salary basis?

Are you paid the equivalent of at least \$913 per week on a salary basis?

Do your primary duties involve: Yes No Don't know

1. The application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software or system functional specifications; or
2. The design, development, documentation, analysis, creation, testing or modification of computer systems or programs, including prototypes, based on or related to user or system design specifications; or
3. The design, documentation, testing, creation or modification of computer programs related to organizational operating systems; or
4. A combination of the aforementioned duties, the performance of which requires the same level of skills.

11. **Comments/Additional Information:** Feel free to add additional information below. If using a printed copy of this form, use the back of the form to add your comments.

Type your name and the date below, then save this form as a Word document with your last name in the file name and email it to your supervisor. If using a printed copy of this form, sign and date it and then deliver to your supervisor.

EMPLOYEE'S SIGNATURE OR TYPED NAME

DATE

THIS SECTION TO BE COMPLETED BY IMMEDIATE SUPERVISOR AND/OR DEPARTMENT HEAD

Please provide your comments below. If using a printed copy of the form and additional space is needed, please use the back of this form or attach an additional sheet. **Please do not mark in employee's portion of the questionnaire.**

1. Do you agree with the employee’s answers to all of the above questions? If not, please explain.
2. List any job duties or assignments which the employee performs which are in addition to those listed on the job description or this form.
3. How long has this employee worked for you?
4. Additional comments from the employee’s immediate supervisor:

Type your name and the date below, then email this form to your Department Head (if applicable) or to the Finance Director. If using a printed copy of this form, sign and date it before forwarding.

SUPERVISOR’S SIGNATURE OR TYPED NAME _____
DATE

If Supervisor isn’t Department Head, Department Head should review this form as well.

- I have read the above and substantially concur.
- I have read the above and have the following comments:

Type your name and the date below, and then email this form to the Finance Director. If using a printed copy of this form, sign and date it before forwarding.

DEPARTMENT HEAD SIGNATURE OR TYPED NAME _____
DATE

IMPORTANT DATES:

July 7th: Employees complete and submit the JAQs to their Supervisors. Please save file as follows: Last Name – Job Title.

July 14th: Supervisors and Department Heads review and then submit the JAQs to the Finance Director.

July 21st: Village Administration reviews and then submits the JAQs to the GovHR.

July 31st and August 1st: GovHR USA conducts on-site interviews with employees.

APPENDIX B

Village of Mukwonago, Wisconsin
Criteria used to Determine Survey Comparables

1. Equalized Value (Millions): ~ Maximum 20 points

\$745					
<u>Factor</u>	<u>Minimum</u>	<u>Range</u>	<u>Maximum</u>	<u>Range</u>	<u>Points</u>
1.33	\$560	\$745	\$745	\$991	20
1.67	\$446	\$559	\$992	\$1,244	15
2.00	\$372	\$445	\$1,245	\$1,490	10
2.33	\$320	\$371	\$1,491	\$1,735	5
All Others					0

2. Municipal Property Tax Levy (Thousands): ~ Maximum 15 points

\$5,494					
<u>Factor</u>	<u>Minimum</u>	<u>Range</u>	<u>Maximum</u>	<u>Range</u>	<u>Points</u>
1.33	\$4,131	\$5,494	\$5,494	\$7,307	15
1.67	\$3,290	\$4,130	\$7,308	\$9,175	12
2.00	\$2,747	\$3,289	\$9,176	\$10,988	9
2.33	\$2,358	\$2,746	\$10,989	\$12,801	6
All Others					0

3. Basic Spending (Per Capita): ~ Maximum 15 points

\$625					
<u>Factor</u>	<u>Minimum</u>	<u>Range</u>	<u>Maximum</u>	<u>Range</u>	<u>Points</u>
1.33	\$470	\$625	\$625	\$831	15
1.67	\$374	\$469	\$832	\$1,044	12
2.00	\$313	\$373	\$1,045	\$1,250	9
2.33	\$268	\$312	\$1,251	\$1,456	6
All Others					0

4. Municipal Property Tax Rate: ~ Maximum 15 points

\$7.78					
<u>Factor</u>	<u>Minimum</u>	<u>Range</u>	<u>Maximum</u>	<u>Range</u>	<u>Points</u>
1.33	\$5.85	\$7.78	\$7.78	\$10.35	15
1.67	\$4.66	\$5.84	\$10.36	\$12.99	12
2.00	\$3.89	\$4.65	\$13.00	\$15.56	9
2.33	\$3.34	\$3.88	\$15.57	\$18.13	6
All Others					0

5. Per Capita Income: ~ Maximum 15 points

\$31,427					
<u>Factor</u>	<u>Minimum</u>	<u>Range</u>	<u>Maximum</u>	<u>Range</u>	<u>Points</u>
1.33	\$23,629	\$31,427	\$31,427	\$41,798	15
1.67	\$18,819	\$23,628	\$41,799	\$52,483	12
2.00	\$15,714	\$18,818	\$52,484	\$62,854	9
2.33	\$13,488	\$15,713	\$62,855	\$73,225	6
All Others					0

**Village of Mukwonago, Wisconsin
Criteria used to Determine Survey Comparables**

6. Operating Spending Per Capita: ~ Maximum 10 points

\$903					
<u>Factor</u>	<u>Minimum</u>	<u>Range</u>	<u>Maximum</u>	<u>Range</u>	<u>Points</u>
1.33	\$679	\$903	\$903	\$1,201	10
1.67	\$541	\$678	\$1,202	\$1,508	8
2.00	\$452	\$540	\$1,509	\$1,806	6
2.33	\$388	\$451	\$1,807	\$2,104	4
All Others					0

7. General Obligation Debt (Thousands): ~ Maximum 5 points

\$25,962					
<u>Factor</u>	<u>Minimum</u>	<u>Range</u>	<u>Maximum</u>	<u>Range</u>	<u>Points</u>
1.33	\$19,520	\$25,962	\$25,962	\$34,529	5
1.67	\$15,546	\$19,519	\$34,530	\$43,357	4
2.00	\$12,981	\$15,545	\$43,358	\$51,924	3
2.33	\$11,142	\$12,980	\$51,925	\$60,491	2
All Others					0

8. Shared Revenues (Thousands): ~ Maximum 5 points

\$315					
<u>Factor</u>	<u>Minimum</u>	<u>Range</u>	<u>Maximum</u>	<u>Range</u>	<u>Points</u>
1.33	\$236	\$315	\$315	\$418	5
1.67	\$188	\$235	\$419	\$525	4
2.00	\$157	\$187	\$526	\$629	3
2.33	\$135	\$156	\$630	\$733	2
All Others					0

NOTES:

Geographic region: Generally Fond du Lac (east to west) south to State line

Data Source: **MunicipalFacts 16** (Wisconsin Taxpayers Alliance)

** population (screen: 7,500 to 12,500 population)

**Equalized Value (2015) per million dollars

**Municipal Property Tax Levy (2015/16) in Thousands of dollars

**Basic Spending Per Capita (2014) General Government; Streets; Law Enforcement; Fire-Ambulance

**Municipal Property Tax Rates (2015/16)

**Operating Spending Per Capita

**General Obligation Debt (2014) in thousands of dollars

**State Shared Revenues (2014) in thousands dollars

Per Capita Income: US Census Bureau (American Fact Finder - 2015 American Community Survey)

Each of the eight criterion contain ranges to assess comparability with the Village of Mukwonago's data. For example, each of the four factor ranges for Per Capita Income is developed using a factor of .33 percent (+/-). To determine the population range that will receive a score of 15 (most similar to the Village), the Village's per capita income is multiplied by 1.33 (maximum range) and divided by 1.33 (minimum range). The Village's per capita income is then multiplied and divided by 1.67, 2.0 and 2.33 to determine ranges of decreasing similarity (and subsequently decreasing "comparability points").

**Village of Mukwonago, Wisconsin
Comparable Communities
(arranged by score)**

Municipality	Eq. Value	Max.	Prop. Tax	Max.	Spending	Max.	Prop. Tax	Max.	Per Capita	Max.	Oper.	Max.	Gen. Oblig.	Max.	Shared	Max.	Total
	(Millions)	Points	Levy (Ths.)	Points	Per Capita	Points	Rate	Points	Income	Points	Spending	Points	Debt	Points	Revs. (Ths.)	Points	Points
Mukwonago	\$745	20	\$5,494	15	\$625	15	\$7.78	15	31,427	15	\$903	10	\$25,962	5	\$315	5	100
DeForest	\$885	20	\$5,704	15	\$422	12	\$7.29	15	\$31,705	15	\$765	10	\$26,034	5	\$315	5	97
Elkhorn	\$660	20	\$4,850	15	\$418	12	\$7.96	15	\$24,288	15	\$750	10	\$22,388	5	\$434	4	96
Brown Deer	\$900	20	\$7,968	12	\$677	15	\$9.27	15	\$29,585	15	\$1,017	10	\$23,598	5	\$429	4	96
Hales Corners	\$653	20	\$5,216	15	\$612	15	\$8.02	15	\$38,036	15	\$901	10	\$6,215	0	\$238	5	95
McFarland	\$795	20	\$5,486	15	\$549	15	\$7.21	15	\$37,591	15	\$770	10	\$8,868	0	\$213	4	94
Pewaukee (v)	\$928	20	\$4,797	15	\$601	15	\$5.17	12	\$37,119	15	\$796	10	\$13,232	3	\$197	4	94
Port Washington	\$891	20	\$4,979	15	\$527	15	\$5.60	12	\$30,908	15	\$892	10	\$24,287	5	\$2,680	0	92
Plymouth	\$701	20	\$4,008	12	\$424	12	\$6.63	15	\$37,431	15	\$693	10	\$21,368	5	\$731	2	91
Monona	\$1,130	15	\$6,185	15	\$590	15	\$6.10	15	\$37,698	15	\$987	10	\$53,655	2	\$193	4	91
Fort Atkinson	\$874	20	\$6,974	15	\$404	12	\$8.18	15	\$26,213	15	\$692	10	\$14,839	3	\$1,130	0	90
Burlington	\$826	20	\$3,032	9	\$536	15	\$9.07	15	\$24,667	15	\$809	10	\$18,810	4	\$654	2	90
Grafton	\$1,193	15	\$7,647	12	\$615	15	\$7.08	15	\$33,786	15	\$848	10	\$37,815	4	\$492	4	90
St. Francis	\$601	20	\$5,737	15	\$815	15	\$9.56	15	\$27,159	15	\$1,016	10	\$10,780	0	\$2,122	0	90
Delevan	\$549	15	\$5,496	15	\$582	15	\$10.48	12	\$32,420	15	\$776	10	\$16,696	4	\$536	3	89
Portage	\$562	20	\$4,983	15	\$597	15	\$8.99	15	\$21,239	12	\$936	10	\$12,120	2	\$1,817	0	89
Monroe	\$664	20	\$6,668	15	\$680	15	\$10.63	12	\$24,063	15	\$1,034	10	\$12,804	2	\$1,471	0	89
Oregon	\$938	20	\$5,156	15	\$452	12	\$5.72	12	\$36,499	15	\$722	10	\$10,636	0	\$213	4	88
Hartland	\$1,190	15	\$5,358	15	\$550	15	\$4.51	9	\$31,716	15	\$737	10	\$14,423	3	\$245	5	87
Cedarburg	\$1,204	15	\$8,431	12	\$534	15	\$7.00	15	\$39,441	15	\$812	10	\$7,048	0	\$356	5	87
Sheboygan Falls	\$589	20	\$3,574	12	\$359	9	\$6.30	15	\$28,427	15	\$625	8	\$11,950	2	\$412	5	86
Baraboo	\$777	20	\$7,857	12	\$608	15	\$10.63	12	\$21,887	12	\$994	10	\$20,446	5	\$1,585	0	86
Reedsburg	\$544	15	\$5,502	15	\$504	15	\$10.53	12	\$23,913	15	\$799	10	\$13,655	3	\$881	0	85
Ripon	\$457	15	\$3,043	9	\$523	15	\$7.66	15	\$26,788	15	\$790	10	\$15,994	4	\$1,571	0	83
Sussex	\$1,222	15	\$6,305	15	\$377	12	\$5.20	12	\$32,290	15	\$563	8	\$22,874	5	\$124	0	82
Jefferson	\$482	15	\$4,214	15	\$471	15	\$9.12	15	\$23,485	12	\$779	10	\$8,630	0	\$768	0	82
Platteville	\$633	20	\$3,957	12	\$401	12	\$7.17	15	\$16,784	9	\$635	8	\$21,974	5	\$2,569	0	81
Lake Geneva	\$1,177	15	\$6,488	15	\$892	12	\$5.85	15	\$27,455	15	\$1,339	8	\$7,210	0	\$108	0	80
Verona	\$2,094	0	\$10,714	9	\$574	15	\$6.57	15	\$38,693	15	\$973	10	\$39,013	4	\$309	5	73
Holmen	\$571	20	\$2,484	6	\$224	0	\$4.39	9	\$25,997	15	\$387	0	\$8,380	0	\$475	4	54
Richfield	\$1,512	5	\$2,514	6	\$185	0	\$1.66	0	\$43,160	12	\$229	0	\$158	0	\$129	0	23

**Village of Mukwonago, Wisconsin
Comparable Communities
(arranged alphabetically)**

Municipality	Eq. Value	Max.	Prop. Tax	Max.	Spending	Max.	Prop. Tax	Max.	Per Capita	Max.	Oper.	Max.	Gen. Oblig.	Max.	Shared	Max.	Total
	(Millions)	Points	Levy (Ths.)	Points	Per Capita	Points	Rate	Points	Income	Points	Spending	Points	Debt	Points	Revs. (Ths.)	Points	Points
Mukwonago	\$745	20	\$5,494	15	\$625	15	\$7.78	15	31,427	15	\$903	10	\$25,962	5	\$315	5	100
Baraboo	\$777	20	\$7,857	12	\$608	15	\$10.63	12	\$21,887	12	\$994	10	\$20,446	5	\$1,585	0	86
Brown Deer	\$900	20	\$7,968	12	\$677	15	\$9.27	15	\$29,585	15	\$1,017	10	\$23,598	5	\$429	4	96
Burlington	\$826	20	\$3,032	9	\$536	15	\$9.07	15	\$24,667	15	\$809	10	\$18,810	4	\$654	2	90
Cedarburg	\$1,204	15	\$8,431	12	\$534	15	\$7.00	15	\$39,441	15	\$812	10	\$7,048	0	\$356	5	87
DeForest	\$885	20	\$5,704	15	\$422	12	\$7.29	15	\$31,705	15	\$765	10	\$26,034	5	\$315	5	97
Delevan	\$549	15	\$5,496	15	\$582	15	\$10.48	12	\$32,420	15	\$776	10	\$16,696	4	\$536	3	89
Elkhorn	\$660	20	\$4,850	15	\$418	12	\$7.96	15	\$24,288	15	\$750	10	\$22,388	5	\$434	4	96
Fort Atkinson	\$874	20	\$6,974	15	\$404	12	\$8.18	15	\$26,213	15	\$692	10	\$14,839	3	\$1,130	0	90
Grafton	\$1,193	15	\$7,647	12	\$615	15	\$7.08	15	\$33,786	15	\$848	10	\$37,815	4	\$492	4	90
Hales Corners	\$653	20	\$5,216	15	\$612	15	\$8.02	15	\$38,036	15	\$901	10	\$6,215	0	\$238	5	95
Hartland	\$1,190	15	\$5,358	15	\$550	15	\$4.51	9	\$31,716	15	\$737	10	\$14,423	3	\$245	5	87
Holmen	\$571	20	\$2,484	6	\$224	0	\$4.39	9	\$25,997	15	\$387	0	\$8,380	0	\$475	4	54
Jefferson	\$482	15	\$4,214	15	\$471	15	\$9.12	15	\$23,485	12	\$779	10	\$8,630	0	\$768	0	82
Lake Geneva	\$1,177	15	\$6,488	15	\$892	12	\$5.85	15	\$27,455	15	\$1,339	8	\$7,210	0	\$108	0	80
McFarland	\$795	20	\$5,486	15	\$549	15	\$7.21	15	\$37,591	15	\$770	10	\$8,868	0	\$213	4	94
Monona	\$1,130	15	\$6,185	15	\$590	15	\$6.10	15	\$37,698	15	\$987	10	\$53,655	2	\$193	4	91
Monroe	\$664	20	\$6,668	15	\$680	15	\$10.63	12	\$24,063	15	\$1,034	10	\$12,804	2	\$1,471	0	89
Oregon	\$938	20	\$5,156	15	\$452	12	\$5.72	12	\$36,499	15	\$722	10	\$10,636	0	\$213	4	88
Pewaukee (v)	\$928	20	\$4,797	15	\$601	15	\$5.17	12	\$37,119	15	\$796	10	\$13,232	3	\$197	4	94
Platteville	\$633	20	\$3,957	12	\$401	12	\$7.17	15	\$16,784	9	\$635	8	\$21,974	5	\$2,569	0	81
Plymouth	\$701	20	\$4,008	12	\$424	12	\$6.63	15	\$37,431	15	\$693	10	\$21,368	5	\$731	2	91
Port Washington	\$891	20	\$4,979	15	\$527	15	\$5.60	12	\$30,908	15	\$892	10	\$24,287	5	\$2,680	0	92
Portage	\$562	20	\$4,983	15	\$597	15	\$8.99	15	\$21,239	12	\$936	10	\$12,120	2	\$1,817	0	89
Reedsburg	\$544	15	\$5,502	15	\$504	15	\$10.53	12	\$23,913	15	\$799	10	\$13,655	3	\$881	0	85
Richfield	\$1,512	5	\$2,514	6	\$185	0	\$1.66	0	\$43,160	12	\$229	0	\$158	0	\$129	0	23
Ripon	\$457	15	\$3,043	9	\$523	15	\$7.66	15	\$26,788	15	\$790	10	\$15,994	4	\$1,571	0	83
Sheboygan Falls	\$589	20	\$3,574	12	\$359	9	\$6.30	15	\$28,427	15	\$625	8	\$11,950	2	\$412	5	86
St. Francis	\$601	20	\$5,737	15	\$815	15	\$9.56	15	\$27,159	15	\$1,016	10	\$10,780	0	\$2,122	0	90
Sussex	\$1,222	15	\$6,305	15	\$377	12	\$5.20	12	\$32,290	15	\$563	8	\$22,874	5	\$124	0	82
Verona	\$2,094	0	\$10,714	9	\$574	15	\$6.57	15	\$38,693	15	\$973	10	\$39,013	4	\$309	5	73

**Village of Mukwonago, Wisconsin
Top Comparable Communities
(Communities Scoring 90 Points or More)**

Municipality	Eq. Value	Max.	Prop. Tax	Max.	Spending	Max.	Prop. Tax	Max.	Per Capita	Max.	Oper.	Max.	Gen. Oblig.	Max.	Shared	Max.	Total
	(Millions)	Points	Levy (Ths.)	Points	Per Capita	Points	Rate	Points	Income	Points	Spending	Points	Debt	Points	Revs. (Ths.)	Points	Points
Mukwonago	\$745	20	\$5,494	15	\$625	15	\$7.78	15	31,427	15	\$903	10	\$25,962	5	\$315	5	100
DeForest	\$885	20	\$5,704	15	\$422	12	\$7.29	15	\$31,705	15	\$765	10	\$26,034	5	\$315	5	97
Elkhorn	\$660	20	\$4,850	15	\$418	12	\$7.96	15	\$24,288	15	\$750	10	\$22,388	5	\$434	4	96
Brown Deer	\$900	20	\$7,968	12	\$677	15	\$9.27	15	\$29,585	15	\$1,017	10	\$23,598	5	\$429	4	96
Hales Corners	\$653	20	\$5,216	15	\$612	15	\$8.02	15	\$38,036	15	\$901	10	\$6,215	0	\$238	5	95
McFarland	\$795	20	\$5,486	15	\$549	15	\$7.21	15	\$37,591	15	\$770	10	\$8,868	0	\$213	4	94
Pewaukee (v)	\$928	20	\$4,797	15	\$601	15	\$5.17	12	\$37,119	15	\$796	10	\$13,232	3	\$197	4	94
Port Washington	\$891	20	\$4,979	15	\$527	15	\$5.60	12	\$30,908	15	\$892	10	\$24,287	5	\$2,680	0	92
Plymouth	\$701	20	\$4,008	12	\$424	12	\$6.63	15	\$37,431	15	\$693	10	\$21,368	5	\$731	2	91
Monona	\$1,130	15	\$6,185	15	\$590	15	\$6.10	15	\$37,698	15	\$987	10	\$53,655	2	\$193	4	91
Fort Atkinson	\$874	20	\$6,974	15	\$404	12	\$8.18	15	\$26,213	15	\$692	10	\$14,839	3	\$1,130	0	90
Burlington	\$826	20	\$3,032	9	\$536	15	\$9.07	15	\$24,667	15	\$809	10	\$18,810	4	\$654	2	90
Grafton	\$1,193	15	\$7,647	12	\$615	15	\$7.08	15	\$33,786	15	\$848	10	\$37,815	4	\$492	4	90
St. Francis	\$601	20	\$5,737	15	\$815	15	\$9.56	15	\$27,159	15	\$1,016	10	\$10,780	0	\$2,122	0	90

APPENDIX C

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

VILLAGE ADMINISTRATOR					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$97,352.00	\$131,712.00			
Burlington			\$127,004.80		
DeForest			\$133,888.65	Administrator/Finance Director	
Elkhorn				Not part of General Comp Plan	
Fort Atkinson	\$79,532.54	\$96,668.83		City Manager/Finance Director	
Grafton			\$105,000.00		
Hales Corners	\$89,207.00	\$107,049.00			
McFarland	\$83,844.80	\$108,888.00			
Monona			\$97,375.00		
Pewaukee (v)	\$89,090.13	\$120,271.67			
Plymouth			\$123,839.00	City Administrator/Utilities Manager	
Port Washington					
St. Francis					
Mukwonago	\$87,918.00	\$105,503.00	\$96,782.00		
Average	\$87,805.29	\$112,917.90	\$117,421.49		
50th Percentile	\$89,090.13	\$108,888.00	\$123,839.00		
60th Percentile	\$89,136.88	\$113,441.47	\$125,105.32		
65th Percentile	\$89,160.25	\$115,718.20	\$125,738.48		
75th Percentile	\$89,207.00	\$120,271.67	\$127,004.80		
80th Percentile	\$90,836.00	\$122,559.74	\$128,381.57		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

CLERK-TREASURER					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$66,306.00	\$89,708.00		Treasurer/Comptroller	
Burlington	\$68,328.00	\$87,838.40		Director of Administrative Services	
DeForest			\$77,500.00	Deputy Administrator/Village Clerk	
Elkhorn	\$51,932.00	\$67,512.00		City Clerk	
Fort Atkinson	\$67,833.58	\$75,158.30			
Grafton	\$55,421.00	\$74,940.00		Village Clerk	
Hales Corners					N/A
McFarland	\$66,414.40	\$86,257.60			
Monona			\$65,372.00	City Clerk	
Pewaukee (v)	\$55,896.25	\$75,459.94		Village Clerk	
Plymouth			\$61,313.20		
Port Washington					
St. Francis					
Mukwonago	\$58,526.00	\$70,231.00	\$68,349.00		
Average	\$61,733.03	\$79,553.46	\$68,061.73		
50th Percentile	\$66,306.00	\$75,459.94	\$65,372.00		
60th Percentile	\$66,371.04	\$81,938.54	\$67,797.60		
65th Percentile	\$66,403.56	\$85,177.83	\$69,010.40		
75th Percentile	\$67,123.99	\$87,048.00	\$71,436.00		
80th Percentile	\$67,549.75	\$87,522.24	\$72,648.80		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

DEPUTY CLERK-TREASURER					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$46,421.00	\$62,806.00			
Burlington	\$56,867.20	\$73,132.80		City Clerk	
DeForest			\$47,153.60	Administrative Assistant	
Elkhorn	\$42,049.00	\$52,561.00			
Fort Atkinson	\$33,018.96	\$39,668.93		Dep Clerk/Dep Treasurer/Utility Billing Clerk	
Grafton	\$38,526.00	\$52,066.00		Deputy Clerk	
Hales Corners	\$49,675.00	\$59,609.00			
McFarland	\$39,312.00	\$51,064.00		Deputy Clerk	
Monona			\$38,904.00	Deputy Clerk/City Hall Receptionist & Info Clerk	
Pewaukee (v)					N/A
Plymouth			\$39,520.00	Deputy Clerk-Treasurer/Muni Court Clerk	
Port Washington					
St. Francis					
Mukwonago	\$42,473.60	\$50,960.00	\$48,173.00		
Average	\$43,695.59	\$55,843.96	\$41,859.20		
50th Percentile	\$42,049.00	\$52,561.00	\$39,520.00		
60th Percentile	\$44,672.20	\$56,789.80	\$41,046.72		
65th Percentile	\$45,983.80	\$58,904.20	\$41,810.08		
75th Percentile	\$48,048.00	\$61,207.50	\$43,336.80		
80th Percentile	\$49,024.20	\$62,166.60	\$44,100.16		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

ADMINISTRATIVE CLERK (PT)					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$16.19	\$21.91		Administrative Assistant (Full Time)	40 hrs./wk.
Burlington	\$16.85	\$21.02			32 hrs./wk.
DeForest			\$15.80	Administrative Assistant	17 hrs./wk.
Elkhorn					N/A
Fort Atkinson					N/A
Grafton	\$18.52	\$20.15		Utility Clerk (Full-time)	40 hrs./wk.
Hales Corners	\$16.97	\$20.37		Full-time	40 hrs./wk.
McFarland			\$20.03	EMT (Contracted/Union) 50% Admin	40 hrs./wk.
Monona			\$16.65	Utility Billing Clerk	30 hrs./wk.
Pewaukee (v)					N/A
Plymouth					N/A
Port Washington					
St. Francis					
Mukwonago	\$16.14	\$19.37	\$17.20		
Average	\$17.13	\$20.86	\$17.49		
50th Percentile	\$16.91	\$20.70	\$16.65		
60th Percentile	\$16.95	\$20.89	\$17.32		
65th Percentile	\$16.96	\$20.99	\$17.66		
75th Percentile	\$17.36	\$21.24	\$18.34		
80th Percentile	\$17.59	\$21.38	\$18.68		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

FINANCE DIRECTOR					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer					N/A
Burlington	\$83,574.40	\$107,452.80			
DeForest			\$133,888.65	Administrator/Finance Director	
Elkhorn	\$69,497.00	\$90,345.00		Finance Director/Comptroller	
Fort Atkinson					N/A
Grafton	\$70,656.00	\$95,542.00		Director of Administrative Services	
Hales Corners					N/A
McFarland	\$74,609.60	\$96,907.20			
Monona			\$95,701.00		
Pewaukee (v)	\$59,250.02	\$79,987.53		Village Treasurer	
Plymouth					N/A
Port Washington					
St. Francis					
Mukwonago	\$69,512.00	\$83,413.00	\$78,811.00		
Average	\$71,517.40	\$94,046.91	\$114,794.83		
50th Percentile	\$70,656.00	\$95,542.00	\$114,794.83		
60th Percentile	\$72,237.44	\$96,088.08	\$118,613.59		
65th Percentile	\$73,028.16	\$96,361.12	\$120,522.97		
75th Percentile	\$74,609.60	\$96,907.20	\$124,341.74		
80th Percentile	\$76,402.56	\$99,016.32	\$126,251.12		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

	ACCOUNTANT				
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$65,000.00	\$67,000.00			
Burlington					N/A
DeForest			\$48,692.80	Accountant/Deputy Treasurer	
Elkhorn	\$53,086.00	\$66,358.00		Deputy Finance Director-Treasurer	
Fort Atkinson					N/A
Grafton	\$48,258.00	\$65,224.00		Part-time, flexible	20+/- hrs.
Hales Corners					N/A
McFarland	\$55,764.80	\$72,425.60		Deputy Treasurer/Accountant	
Monona					N/A
Pewaukee (v)					N/A
Plymouth					N/A
Port Washington					
St. Francis					
Mukwonago	\$42,078.40	\$50,481.60	\$44,137.00	(Job Share)	
Average	\$55,527.20	\$67,751.90	\$48,692.80		
50th Percentile	\$54,425.40	\$66,679.00	\$48,692.80		
60th Percentile	\$55,229.04	\$66,871.60	\$48,692.80		
65th Percentile	\$55,630.86	\$66,967.90	\$48,692.80		
75th Percentile	\$58,073.60	\$68,356.40	\$48,692.80		
80th Percentile	\$59,458.88	\$69,170.24	\$48,692.80		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

HR SPECIALIST/ADMINISTRATIVE CLERK II					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer					N/A
Burlington					N/A
DeForest			\$53,000.00	Human Resources/Public Relations	
Elkhorn					N/A
Fort Atkinson					N/A
Grafton	\$41,593.00	\$56,200.00		Administrative Assistant I (Fin/Admin)	Shared
Hales Corners					N/A
McFarland					N/A
Monona			\$57,366.00	Administrative Services Director	
Pewaukee (v)					N/A
Plymouth			\$60,000.00	Human Resources Specialist	
Port Washington					
St. Francis					
Mukwonago	\$33,571.20	\$40,289.60	\$38,043.00		
Average	\$41,593.00	\$56,200.00	\$56,788.67		
50th Percentile	\$41,593.00	\$56,200.00	\$57,366.00		
60th Percentile	\$41,593.00	\$56,200.00	\$57,892.80		
65th Percentile	\$41,593.00	\$56,200.00	\$58,156.20		
75th Percentile	\$41,593.00	\$56,200.00	\$58,683.00		
80th Percentile	\$41,593.00	\$56,200.00	\$58,946.40		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

	FIRE CHIEF				
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer					N/A
Burlington	\$83,574.40	\$107,452.80			
DeForest				Fire is separate from Village	
Elkhorn	\$69,497.00	\$90,345.00			
Fort Atkinson	\$70,560.46	\$78,181.79			
Grafton	\$74,356.00	\$100,541.00			
Hales Corners	\$80,913.00	\$97,098.00			
McFarland	\$79,102.40	\$102,731.20			
Monona			\$89,541.00	Fire Chief/EMS Director	
Pewaukee (v)					N/A
Plymouth			\$52,788.11		
Port Washington					
St. Francis					
Mukwonago	\$69,023.00	\$82,829.00	\$80,600.00		
Average	\$76,333.88	\$96,058.30	\$71,164.56		
50th Percentile	\$76,729.20	\$98,819.50	\$71,164.56		
60th Percentile	\$79,102.40	\$100,541.00	\$74,839.84		
65th Percentile	\$79,555.05	\$101,088.55	\$76,677.49		
75th Percentile	\$80,460.35	\$102,183.65	\$80,352.78		
80th Percentile	\$80,913.00	\$102,731.20	\$82,190.42		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

	SUPERVISOR OF INSPECTIONS				
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer					N/A
Burlington	\$64,500.80	\$82,929.60			
DeForest				Contracted	
Elkhorn				Contracted	
Fort Atkinson	\$59,646.50	\$66,089.30		Building Inspector	
Grafton	\$63,146.00	\$85,393.00		Building Inspector	
Hales Corners					N/A
McFarland	\$70,387.20	\$91,436.80		Community Development Director	
Monona					N/A
Pewaukee (v)					N/A
Plymouth					N/A
Port Washington					
St. Francis					
Mukwonago	\$54,888.00	\$65,450.00	\$63,752.00		
Average	\$64,420.12	\$81,462.17	#DIV/0!		
50th Percentile	\$63,823.40	\$84,161.30	#NUM!		
60th Percentile	\$64,229.84	\$84,900.32	#NUM!		
65th Percentile	\$64,433.06	\$85,269.83	#NUM!		
75th Percentile	\$65,972.40	\$86,903.95	#NUM!		
80th Percentile	\$66,855.36	\$87,810.52	#NUM!		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

SUPERVISOR OF INSPECTIONS (Edited)					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer					N/A
Burlington	\$64,500.80	\$82,929.60			
DeForest				Contracted	
Elkhorn				Contracted	
Fort Atkinson	\$59,646.50	\$66,089.30		Building Inspector	
Grafton	\$63,146.00	\$85,393.00		Building Inspector	
Hales Corners					N/A
McFarland				Community Development Director	
Monona					N/A
Pewaukee (v)					N/A
Plymouth					N/A
Port Washington					
St. Francis					
Mukwonago	\$54,888.00	\$65,450.00	\$63,752.00		
Average	\$62,431.10	\$78,137.30	#DIV/0!		
50th Percentile	\$63,146.00	\$82,929.60	#NUM!		
60th Percentile	\$63,416.96	\$83,422.28	#NUM!		
65th Percentile	\$63,552.44	\$83,668.62	#NUM!		
75th Percentile	\$63,823.40	\$84,161.30	#NUM!		
80th Percentile	\$63,958.88	\$84,407.64	#NUM!		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

	BUILDING CODES OFFICIAL				
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$61,871.00	\$83,708.00		Building Inspector	
Burlington					N/A
DeForest				Contracted	
Elkhorn					N/A
Fort Atkinson					N/A
Grafton					N/A
Hales Corners					N/A
McFarland	\$52,603.20	\$68,328.00		Building Inspector	
Monona				Shared with McFarland (reimburse for 50%)	20 hrs./wk.
Pewaukee (v)					N/A
Plymouth					N/A
Port Washington					
St. Francis					
Mukwonago	\$52,808.00	\$63,370.00	\$54,517.00		
Average	\$57,237.10	\$76,018.00	#DIV/0!		
50th Percentile	\$57,237.10	\$76,018.00	#NUM!		
60th Percentile	\$58,163.88	\$77,556.00	#NUM!		
65th Percentile	\$58,627.27	\$78,325.00	#NUM!		
75th Percentile	\$59,554.05	\$79,863.00	#NUM!		
80th Percentile	\$60,017.44	\$80,632.00	#NUM!		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

	COURT CLERK				
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$37,428.00	\$50,638.00			
Burlington	\$41,620.80	\$53,518.40		Judicial Assistant	32 hrs./wk.
DeForest			\$45,780.80		
Elkhorn	\$38,222.00	\$47,778.00			
Fort Atkinson	\$35,100.00	\$38,891.01			
Grafton				Contract	
Hales Corners	\$37,065.60	\$44,491.20			
McFarland					N/A
Monona			\$42,641.00		
Pewaukee (v)	\$35,070.00	\$47,344.50			
Plymouth			\$39,520.00	Deputy Clerk-Treasurer/Municipal Court Clerk	
Port Washington					
St. Francis					
Mukwonago			\$33,217.60	Part-time	
Average	\$37,417.73	\$47,110.18	\$42,647.27		
50th Percentile	\$37,246.80	\$47,561.25	\$42,641.00		
60th Percentile	\$37,428.00	\$47,778.00	\$43,268.96		
65th Percentile	\$37,626.50	\$48,493.00	\$43,582.94		
75th Percentile	\$38,023.50	\$49,923.00	\$44,210.90		
80th Percentile	\$38,222.00	\$50,638.00	\$44,524.88		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

	POLICE CHIEF				
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$89,936.00	\$121,678.00			
Burlington	\$83,574.40	\$107,452.80			
DeForest			\$96,250.00		
Elkhorn	\$68,897.00	\$95,767.00			
Fort Atkinson	\$76,014.43	\$84,225.02			
Grafton	\$77,905.00	\$105,367.00			
Hales Corners	\$80,913.00	\$97,098.00			
McFarland	\$79,102.40	\$102,731.20			
Monona			\$103,459.00		
Pewaukee (v)	\$79,289.90	\$107,041.36			
Plymouth			\$80,652.00		
Port Washington					
St. Francis					
Mukwonago	\$76,584.00	\$91,902.00	\$89,440.00		
Average	\$79,454.02	\$102,670.05	\$93,453.67		
50th Percentile	\$79,196.15	\$104,049.10	\$96,250.00		
60th Percentile	\$79,614.52	\$105,701.87	\$97,691.80		
65th Percentile	\$80,182.61	\$106,287.90	\$98,412.70		
75th Percentile	\$81,578.35	\$107,144.22	\$99,854.50		
80th Percentile	\$82,509.84	\$107,288.22	\$100,575.40		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

POLICE LIEUTENANT					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$78,133.00	\$105,710.00			
Burlington	\$72,134.40	\$92,726.40			
DeForest			\$81,325.00		
Elkhorn	\$60,739.00	\$78,961.00		Police Captain	
Fort Atkinson	\$65,104.42	\$72,136.69			
Grafton					N/A
Hales Corners	\$69,896.00	\$83,876.00			
McFarland	\$66,414.40	\$86,257.60			
Monona			\$86,537.00	Detective Lieutenant/Operations Lieutenant	2 positions
Pewaukee (v)	\$62,805.03	\$84,786.78			
Plymouth			\$73,346.00	Deputy Police Chief	
Port Washington					
St. Francis					
Mukwonago	\$67,087.00	\$80,505.00			
Average	\$67,889.46	\$86,350.64	\$80,402.67		
50th Percentile	\$66,414.40	\$84,786.78	\$81,325.00		
60th Percentile	\$68,503.36	\$85,669.27	\$82,367.40		
65th Percentile	\$69,547.84	\$86,110.52	\$82,888.60		
75th Percentile	\$71,015.20	\$89,492.00	\$83,931.00		
80th Percentile	\$71,686.72	\$91,432.64	\$84,452.20		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

POLICE SERGEANT					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$73,649.00	\$99,643.00			
Burlington	\$60,694.40	\$78,041.60			
DeForest			\$75,162.00		
Elkhorn				Union - not General Comp Plan	
Fort Atkinson					N/A
Grafton	\$83,036.00			Min Rate - contract	
Hales Corners			\$71,843.20		36+ hrs.
McFarland	\$55,764.80	\$72,425.60			37.5 hrs.
Monona			\$75,644.00		3 positions
Pewaukee (v)	\$59,250.02	\$79,987.53			
Plymouth			\$66,548.24	Police Lieutenant	
Port Washington					
St. Francis					
Mukwonago	\$74,348.00	\$77,733.00			
Average	\$66,478.84	\$82,524.43	\$72,299.36		
50th Percentile	\$60,694.40	\$79,014.57	\$73,502.60		
60th Percentile	\$65,876.24	\$79,598.34	\$74,498.24		
65th Percentile	\$68,467.16	\$79,890.23	\$74,996.06		
75th Percentile	\$73,649.00	\$84,901.40	\$75,282.50		
80th Percentile	\$75,526.40	\$87,849.72	\$75,354.80		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

	PATROL OFFICER				
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer					N/A
Burlington	\$58,364.80	\$65,540.80			
DeForest			\$64,708.80		48 hrs./wk.
Elkhorn				Union - not General Comp Plan	
Fort Atkinson	\$54,320.24	\$61,322.98			37.44 hrs.
Grafton	\$58,203.00	\$77,603.00			
Hales Corners	\$53,518.40	\$67,392.00			
McFarland	\$51,771.20	\$68,556.80		Union	
Monona	\$59,280.00	\$68,348.80		2015 rates (2016 and 2017 not yet approved)	37.5 hrs./wk.
Pewaukee (v)	\$56,152.97	\$72,620.03		min is start for 2017, max is scale after 3.5 years	4/2 work
Plymouth	\$56,680.00	\$60,819.20			
Port Washington					
St. Francis					
Mukwonago	\$55,246.00	\$71,680.00			
Average	\$56,036.33	\$67,775.45	\$64,708.80		
50th Percentile	\$56,416.49	\$67,870.40	\$64,708.80		
60th Percentile	\$56,984.60	\$68,390.40	\$64,708.80		
65th Percentile	\$57,517.65	\$68,463.20	\$64,708.80		
75th Percentile	\$58,243.45	\$69,572.61	\$64,708.80		
80th Percentile	\$58,300.08	\$70,994.74	\$64,708.80		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

SCHOOL RESOURCE OFFICER					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer					N/A
Burlington	\$58,364.80	\$65,540.80			
DeForest			\$67,787.20		
Elkhorn				Union - not General Comp Plan	
Fort Atkinson					N/A
Grafton					N/A
Hales Corners					N/A
McFarland	\$64,272.00	\$68,556.80			37.5 hrs.
Monona			\$70,137.60	2015 Rates, 2016 and 2017 not approved	37.5 hrs.
Pewaukee (v)					N/A
Plymouth					N/A
Port Washington					
St. Francis					
Mukwonago	\$55,246.00	\$71,680.00			
Average	\$61,318.40	\$67,048.80	\$68,962.40		
50th Percentile	\$61,318.40	\$67,048.80	\$68,962.40		
60th Percentile	\$61,909.12	\$67,350.40	\$69,197.44		
65th Percentile	\$62,204.48	\$67,501.20	\$69,314.96		
75th Percentile	\$62,795.20	\$67,802.80	\$69,550.00		
80th Percentile	\$63,090.56	\$67,953.60	\$69,667.52		

VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA

	DISPATCHER/CLERK SUPERVISOR				
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer					N/A
Burlington	\$53,081.60	\$68,244.80		Administrative Services Manager	
DeForest			\$48,687.50	Office Manager	
Elkhorn					N/A
Fort Atkinson					N/A
Grafton				Police Captain oversees dispatch	N/A
Hales Corners					N/A
McFarland	\$39,312.00	\$51,064.00		Administrative Assistant (Confidential)	
Monona					N/A
Pewaukee (v)					N/A
Plymouth					N/A
Port Washington					
St. Francis					
Mukwonago	\$38,084.80	\$45,302.40	\$46,072.00		
Average	\$46,196.80	\$59,654.40	\$48,687.50		
50th Percentile	\$46,196.80	\$59,654.40	\$48,687.50		
60th Percentile	\$47,573.76	\$61,372.48	\$48,687.50		
65th Percentile	\$48,262.24	\$62,231.52	\$48,687.50		
75th Percentile	\$49,639.20	\$63,949.60	\$48,687.50		
80th Percentile	\$50,327.68	\$64,808.64	\$48,687.50		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

	DISPATCHER/CLERK				
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$37,428.00	\$50,638.00		Desk Clerk (No Dispatching 911)	
Burlington	\$41,620.80	\$53,518.40			
DeForest			\$38,584.00	Administrative Assistant	
Elkhorn	\$32,135.00	\$38,563.00		Communications Clerk	
Fort Atkinson	\$36,493.81	\$40,436.24			
Grafton	\$41,593.00	\$56,200.00			
Hales Corners					N/A
McFarland	\$29,369.60	\$37,939.20		Police Clerk I	
Monona	\$45,219.20	\$47,611.20		Dispatcher	37.5 hrs./wk.
Pewaukee (v)					N/A
Plymouth					N/A
Port Washington					
St. Francis					
Mukwonago	\$35,900.80	\$43,201.60			
Average	\$37,694.20	\$46,415.15	\$38,584.00		
50th Percentile	\$37,428.00	\$47,611.20	\$38,584.00		
60th Percentile	\$39,927.00	\$49,427.28	\$38,584.00		
65th Percentile	\$41,176.50	\$50,335.32	\$38,584.00		
75th Percentile	\$41,606.90	\$52,078.20	\$38,584.00		
80th Percentile	\$41,615.24	\$52,942.32	\$38,584.00		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

PUBLIC WORKS DIRECTOR					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$73,649.00	\$99,643.00			
Burlington	\$83,574.40	\$107,452.80			
DeForest			\$84,000.00	Director of Public Services	
Elkhorn	\$65,563.00	\$85,233.00		Operations Manager - DPW	
Fort Atkinson	\$65,104.42	\$72,136.69		Public Works Superintendent	
Grafton	\$77,905.00	\$105,367.00		Director of PW/Village Engineer	
Hales Corners	\$77,060.00	\$92,473.00			
McFarland	\$79,102.40	\$102,731.20			
Monona			\$92,284.00	Also Water & Sewer Utilities	
Pewaukee (v)	\$79,289.90	\$107,041.36		Director of Public Works/Engineer	
Plymouth			\$97,000.00	Director of Public Works/City Engineer	
Port Washington					
St. Francis					
Mukwonago	\$67,161.00	\$80,593.00	\$69,347.00		
Average	\$75,156.01	\$96,509.76	\$91,094.67		
50th Percentile	\$77,482.50	\$101,187.10	\$92,284.00		
60th Percentile	\$78,144.48	\$103,258.36	\$93,227.20		
65th Percentile	\$78,563.57	\$104,180.89	\$93,698.80		
75th Percentile	\$79,149.28	\$105,785.59	\$94,642.00		
80th Percentile	\$79,214.90	\$106,371.62	\$95,113.60		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

PUBLIC WORKS DIRECTOR (Edited)					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$73,649.00	\$99,643.00			
Burlington	\$83,574.40	\$107,452.80			
DeForest			\$84,000.00	Director of Public Services	
Elkhorn	\$65,563.00	\$85,233.00		Operations Manager - DPW	
Fort Atkinson	\$65,104.42	\$72,136.69		Public Works Superintendent	
Grafton				Director of PW/Village Engineer	
Hales Corners	\$77,060.00	\$92,473.00			
McFarland	\$79,102.40	\$102,731.20			
Monona				Also Water & Sewer Utilities	
Pewaukee (v)				Director of Public Works/Engineer	
Plymouth				Director of Public Works/City Engineer	
Port Washington					
St. Francis					
Mukwonago	\$67,161.00	\$80,593.00	\$69,347.00		
Average	\$74,008.87	\$93,278.28	\$84,000.00		
50th Percentile	\$75,354.50	\$96,058.00	\$84,000.00		
60th Percentile	\$77,060.00	\$99,643.00	\$84,000.00		
65th Percentile	\$77,570.60	\$100,415.05	\$84,000.00		
75th Percentile	\$78,591.80	\$101,959.15	\$84,000.00		
80th Percentile	\$79,102.40	\$102,731.20	\$84,000.00		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

PUBLIC WORKS CREW SUPERVISOR					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$61,871.00	\$83,708.00		Operations Supervisor	
Burlington	\$56,867.20	\$73,132.80		Working Foreman	
DeForest			\$75,000.00		
Elkhorn	\$53,271.00	\$70,339.00		Field Operations Supervisor	
Fort Atkinson	\$46,954.54	\$50,530.27		Construction Foreman	
Grafton	\$63,146.00	\$85,393.00		Superintendent of Public Works	
Hales Corners	\$52,187.20	\$62,587.20			
McFarland	\$66,414.40	\$86,257.60		Assistant Public Works Director	
Monona			\$57,595.20	Streets Foreman	
Pewaukee (v)	\$55,896.25	\$75,459.94		Public Works Supervisor	
Plymouth			\$64,278.00	Street Superintendent	
Port Washington					
St. Francis					
Mukwonago	\$47,465.60	\$56,950.40			
Average	\$57,075.95	\$73,425.98	\$65,624.40		
50th Percentile	\$56,381.73	\$74,296.37	\$64,278.00		
60th Percentile	\$57,867.96	\$77,109.55	\$66,422.40		
65th Percentile	\$59,619.29	\$79,996.37	\$67,494.60		
75th Percentile	\$62,189.75	\$84,129.25	\$69,639.00		
80th Percentile	\$62,636.00	\$84,719.00	\$70,711.20		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

PUBLIC WORKS CREW SUPERVISOR (Edited)					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$61,871.00	\$83,708.00		Operations Supervisor	
Burlington	\$56,867.20	\$73,132.80		Working Foreman	
DeForest			\$75,000.00		
Elkhorn	\$53,271.00	\$70,339.00		Field Operations Supervisor	
Fort Atkinson	\$46,954.54	\$50,530.27		Construction Foreman	
Grafton				Superintendent of Public Works	
Hales Corners	\$52,187.20	\$62,587.20			
McFarland				Assistant Public Works Director	
Monona			\$57,595.20	Streets Foreman	
Pewaukee (v)	\$55,896.25	\$75,459.94		Public Works Supervisor	
Plymouth			\$64,278.00	Street Superintendent	
Port Washington					
St. Francis					
Mukwonago	\$47,465.60	\$56,950.40			
Average	\$54,507.87	\$69,292.87	\$65,624.40		
50th Percentile	\$54,583.63	\$71,735.90	\$64,278.00		
60th Percentile	\$55,896.25	\$73,132.80	\$66,422.40		
65th Percentile	\$56,138.99	\$73,714.59	\$67,494.60		
75th Percentile	\$56,624.46	\$74,878.16	\$69,639.00		
80th Percentile	\$56,867.20	\$75,459.94	\$70,711.20		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

PUBLIC WORKS CREW PERSON					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$41,986.00	\$56,805.00		Laborer	
Burlington	\$41,620.80	\$53,518.40		Maintenance Worker	
DeForest			\$47,008.00		
Elkhorn	\$40,571.00	\$48,685.00			
Fort Atkinson	\$40,553.76	\$44,937.36			
Grafton	\$44,817.00	\$60,615.00			
Hales Corners	\$47,299.20	\$56,763.20			
McFarland	\$39,312.00	\$51,064.00			
Monona	\$44,137.60	\$53,206.40			
Pewaukee (v)	\$44,275.06	\$59,771.34		Equipment Operator	
Plymouth	\$44,990.40	\$51,521.60		Equipment Operator & General Driver/Laborer	
Port Washington					
St. Francis					
Mukwonago	\$45,531.20	\$54,620.80			
Average	\$42,956.28	\$53,688.73	\$47,008.00		
50th Percentile	\$43,061.80	\$53,362.40	\$47,008.00		
60th Percentile	\$44,192.58	\$54,816.32	\$47,008.00		
65th Percentile	\$44,254.44	\$56,276.48	\$47,008.00		
75th Percentile	\$44,681.52	\$56,794.55	\$47,008.00		
80th Percentile	\$44,851.68	\$57,398.27	\$47,008.00		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

PUBLIC WORKS MECHANIC					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$44,254.00	\$59,872.00			
Burlington	\$45,448.00	\$58,427.20			
DeForest			\$56,992.00	Operator	
Elkhorn					N/A
Fort Atkinson	\$46,954.54	\$50,530.27			
Grafton	\$48,258.00	\$65,224.00		Crewperson - Mechanic	
Hales Corners	\$49,670.40	\$59,612.80			
McFarland	\$41,662.40	\$54,121.60			
Monona			\$60,694.40		
Pewaukee (v)	\$44,275.06	\$59,771.34			
Plymouth			\$53,352.00		
Port Washington					
St. Francis					
Mukwonago	\$46,987.20	\$56,326.40	\$56,326.00		
Average	\$45,788.91	\$58,222.74	\$57,012.80		
50th Percentile	\$45,448.00	\$59,612.80	\$56,992.00		
60th Percentile	\$46,351.93	\$59,707.92	\$57,732.48		
65th Percentile	\$46,803.89	\$59,755.49	\$58,102.72		
75th Percentile	\$47,606.27	\$59,821.67	\$58,843.20		
80th Percentile	\$47,997.31	\$59,851.87	\$59,213.44		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

UTILITIES DIRECTOR					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer					N/A
Burlington	\$56,867.20	\$73,132.80		Working Foreman	
DeForest			\$75,000.00	Crew Supervisor	
Elkhorn	\$68,897.00	\$92,708.00		Electric & Water Utilities	
Fort Atkinson	\$65,104.42	\$72,136.69		Water Supervisor, Wastewater Supervisor	
Grafton	\$70,656.00	\$95,542.00		Utility Superintendent	
Hales Corners					N/A
McFarland					N/A
Monona			\$92,284.00	Public Works Director	
Pewaukee (v)	\$79,289.90	\$107,041.36		Director of Public Works/Engineer	
Plymouth					N/A
Port Washington					
St. Francis					
Mukwonago	\$69,825.00	\$83,791.00	\$72,093.00		
Average	\$68,162.90	\$88,112.17	\$83,642.00		
50th Percentile	\$68,897.00	\$92,708.00	\$83,642.00		
60th Percentile	\$69,600.60	\$93,841.60	\$85,370.40		
65th Percentile	\$69,952.40	\$94,408.40	\$86,234.60		
75th Percentile	\$70,656.00	\$95,542.00	\$87,963.00		
80th Percentile	\$72,382.78	\$97,841.87	\$88,827.20		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

UTILITIES DIRECTOR (Edited)					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer					N/A
Burlington				Working Foreman	
DeForest				Crew Supervisor	
Elkhorn	\$68,897.00	\$92,708.00		Electric & Water Utilities	
Fort Atkinson	\$65,104.42	\$72,136.69		Water Supervisor, Wastewater Supervisor	
Grafton	\$70,656.00	\$95,542.00		Utility Superintendent	
Hales Corners					N/A
McFarland					N/A
Monona			\$92,284.00	Public Works Director	
Pewaukee (v)				Director of Public Works/Engineer	
Plymouth					N/A
Port Washington					
St. Francis					
Mukwonago	\$69,825.00	\$83,791.00	\$72,093.00		
Average	\$68,219.14	\$86,795.56	\$92,284.00		
50th Percentile	\$68,897.00	\$92,708.00	\$92,284.00		
60th Percentile	\$69,248.80	\$93,274.80	\$92,284.00		
65th Percentile	\$69,424.70	\$93,558.20	\$92,284.00		
75th Percentile	\$69,776.50	\$94,125.00	\$92,284.00		
80th Percentile	\$69,952.40	\$94,408.40	\$92,284.00		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

ASSISTANT UTILITIES DIRECTOR					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer					N/A
Burlington					N/A
DeForest					N/A
Elkhorn	\$60,889.00	\$76,111.00		Electric Utility field Operations Supervisor	
Fort Atkinson					N/A
Grafton					N/A
Hales Corners					N/A
McFarland					N/A
Monona			\$57,595.20	Utilities Foreman	
Pewaukee (v)					N/A
Plymouth					N/A
Port Washington					
St. Francis					
Mukwonago	\$59,030.40	\$70,824.00			
Average	\$60,889.00	\$76,111.00	\$57,595.20		
50th Percentile	\$60,889.00	\$76,111.00	\$57,595.20		
60th Percentile	\$60,889.00	\$76,111.00	\$57,595.20		
65th Percentile	\$60,889.00	\$76,111.00	\$57,595.20		
75th Percentile	\$60,889.00	\$76,111.00	\$57,595.20		
80th Percentile	\$60,889.00	\$76,111.00	\$57,595.20		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

LEAD UTILITIES OPERATOR					
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer					N/A
Burlington	\$45,448.00	\$58,427.20		Wastewater Operator	
DeForest					N/A
Elkhorn	\$64,664.00	\$77,596.00		Lead Line Tech - Electric Utility	
Fort Atkinson	\$47,174.82	\$50,773.42		Wastewater Foreman	
Grafton	\$55,421.00	\$74,940.00		Field Operations Coord & Plant Operator	2 positions
Hales Corners					N/A
McFarland					N/A
Monona					N/A
Pewaukee (v)	\$46,931.57	\$63,357.62		Utility Leadman	
Plymouth					N/A
Port Washington					
St. Francis					
Mukwonago				New Position	
Average	\$51,927.88	\$65,018.85	#DIV/0!		
50th Percentile	\$47,174.82	\$63,357.62	#NUM!		
60th Percentile	\$50,473.29	\$67,990.57	#NUM!		
65th Percentile	\$52,122.53	\$70,307.05	#NUM!		
75th Percentile	\$55,421.00	\$74,940.00	#NUM!		
80th Percentile	\$57,269.60	\$75,471.20	#NUM!		

**VILLAGE OF MUKWONAGO, WI
DETAILED SALARY DATA**

	UTILITIES OPERATOR				
Comparable Community	Minimum Salary	Maximum Salary	Actual Salary	Title (If Different)	Comment
Brown Deer	\$44,254.00	\$59,872.00			
Burlington	\$45,448.00	\$58,427.20			
DeForest					N/A
Elkhorn	\$54,293.00	\$65,151.00		Operator in Charge - Water Utility	
Fort Atkinson	\$42,450.51	\$45,850.06			
Grafton	\$44,817.00	\$60,615.00			
Hales Corners					N/A
McFarland					N/A
Monona	\$39,520.00	\$48,880.00			
Pewaukee (v)	\$44,275.06	\$59,771.34			
Plymouth	\$51,209.60	\$57,782.40		Water Op (min rate) WW Op (max rate)	
Port Washington					
St. Francis					
Mukwonago	\$46,550.40	\$55,848.00			
Average	\$45,783.40	\$57,043.63	#DIV/0!		
50th Percentile	\$44,546.03	\$59,099.27	#NUM!		
60th Percentile	\$44,943.20	\$59,791.47	#NUM!		
65th Percentile	\$45,164.05	\$59,826.70	#NUM!		
75th Percentile	\$46,888.40	\$60,057.75	#NUM!		
80th Percentile	\$48,904.96	\$60,317.80	#NUM!		

APPENDIX C

**VILLAGE OF MUKWONAGO, WI
MEDICAL AND LIFE INSURANCE**

Municipality	Health				Dental			Vision			Flexible Spending Acct	FSA Contrib.	Life Insurance		Comments
	Emp		Family		Emp	Family		Emp	Family				Benefit Amount	% Paid by Muni.	
	% Paid by Muni.	Deductible	% Paid by Muni.	Deductible	% Paid by Muni.	% Paid by Muni.	Deductible	% Paid by Muni.	% Paid by Muni.	Deductible					
Brown Deer	88.00%	\$ 1,000.00	88.00%	\$ 2,000.00				0.00%	0.00%	\$ 25.00	Yes	No	1x Base	100%	
Burlington	97.50%	\$ 1,200.00	97.50%	\$ 2,400.00	40.00%	40.00%	\$ -	100.00%	100.00%	\$ -	Yes	No	1x Base	100%	Also offer tradiitonal PPO at 80/20, 90% employer, \$2000 family deductible
DeForest	95.00%	\$ 500.00	95.00%	\$ 1,000.00	100.00%	100.00%	\$ 50.00	0.00%	0.00%	\$ 25.00	Yes	No	Varies	100%	Village pays for basic and spouse/dependent life insurance
Elkhorn	100.00%	\$ 1,000.00	100.00%	\$ 2,000.00	100.00%	100.00%		N/A	N/A	N/A	Yes	No	\$10,000	100%	HRA, employer contribution 250/500; Life insurance includes WRS Plan, Dental max \$1,000 per person
Fort Atkinson	88.00%	\$ 500.00	88.00%	\$ 1,000.00	100.00%	100.00%	\$ -	N/A	N/A	N/A	Yes	No	Basic	50%	
Grafton	85.00%	\$ 500.00	85.00%	\$ 1,000.00	0.00%	0.00%	\$ -	N/A	N/A	N/A	Yes	No	1x Base	100%	
Hales Corners	91.00%	\$ 2,000.00	91.00%	\$ 4,000.00	90.00%	90.00%	\$ -	N/A	N/A	N/A	Yes	No	1x Base	100%	re-insurance kicks in after \$1000/\$2000 deductibel, everything after is submitted to reinsurer.
McFarland	0.00%		0.00%		0.00%	0.00%		0.00%	0.00%		Yes	No	Basic through State	100%	Village is part of the Stae Plan which includes vision. The State calculates the maximum Village payment. In 2017 it was 0%, 2016 was around 5%. Dental is 100% employee funded through Delta
Monona	90.00%		90.00%		100.00%	100.00%		100.00%	100.00%		Yes	No	1x Base	20%	
Pewaukee (v)	88.00%	\$ 500.00	88.00%	\$ 1,000.00	50.00%	50.00%	\$ 25.00	N/A	N/A	N/A	Yes	No	1000 of Salary	100%	State Health Plan PO-16 (no dental) vision (exams only)
Plymouth	85.00%	\$ 1,300.00	85.00%	\$ 2,600.00	0.00%	0.00%	Varies	0.00%	0.00%	DNR	Yes	No	1x Base	100%	
Port Washington															N/R
St. Francis															N/R
AVERAGE	82.50%		82.50%	\$ 1,888.89	58.00%	58.00%	\$ 12.50	33.33%	33.33%	\$ 16.67			1 X Base	88.18%	
Mukwonago	88%	\$ 500.00	88%	\$ 1,000.00	88%	88%	0%	N/A	N/A	N/A	Yes	250/500	1 X Salary. Employees can elect to purchase additional coverage for themselves, spouse and dependents	100%	Village pays 88% of lowest-cost plan; employees pay 12% of lowest-cost plan and any additional cost if not taking the lowest cost plan. Employees can choose to add basic dental coverage to their plan at a slightly higher premium. Village contributes \$250 (Single) or \$500 (Family) to an FSA for Full-Time employees; employees can choose to add to it up to \$2,500. Employees that choose health option without dental have the difference in the Village's cost contributed to an HRA account that can be used for dental and vision expenses.

**VILLAGE OF MUKWONAGO, WI
HOLIDAYS AND PERSONAL DAYS**

Municipality	Holidays per Year	Personal Days per Year	Comments
Brown Deer	9	2	
Burlington	11	1	
DeForest	8	3	Village Hall staff only 2 personal days
Elkhorn	10	0	
Fort Atkinson	8	3	
Grafton	9	2	
Hales Corners	10	0	
McFarland	9	2	
Monona	8	3	
Pewaukee (v)	9	3	
Plymouth	11	0	
Port Washington	N/R	N/R	
St. Francis	N/R	N/R	
	9.30	1.70	
Mukwonago	8	4	

**VILLAGE OF MUKWONAGO, WI
SICK LEAVE**

Municipality	Sick Days Earned per Year	Maximum Accrual (Sick Leave Bank)	Employee Separation	Comments
Brown Deer	12	70	Hired prior to 7-1-07, with 15 years service will have 70 days put into their post healthcare reimbursement plan. After 7-1-07, no payout	
Burlington	12	150	\$50 per day paid out for death or retirement only	
DeForest	13	85	At retirement, sick leave is converted to HRA. No payout upon voluntary separation	
Elkhorn			Varies by date of hire	PTO, no stand alone sick time, except PD Union (12 days)
Fort Atkinson	13	125	DNR	
Grafton	-	60	PTO capped bi-weekly, excess PTO is transferred to Medical Leave Bank, which is not payable	
Hales Corners	12	90	pre 7/1/16 hire date - 50% of value of bank paid out or used towards medical premiums	
McFarland	12	180	Paid out into VEBA account	
Monona	12	85	Converted for health insurance premiums or paid into a 457 retirement account if employee retires from City; otherwise, sick leave is forfeited at termination.	
Pewaukee (v)				Short-term Disability policy to 52 weeks
Plymouth	12	Unlimited	Min 10 years service receive max 50 days paid out.	In addition, paid 25% unused sick leave in excess of 100 days no to exceed 30 days.
Port Washington	N/R			
St. Francis	N/R			
	12.25	105.63		
Mukwonago	12	up to 1200 hours for full-time employees	A maximum of 960 hours for Full Time employees can be paid into an HRA account upon separation from the Village after 20 years of Full-Time employment. There is no proration of this benefit for less than 20 years of Full-Time employment.	

**VILLAGE OF MUKWONAGO, WI
VACATION**

Municipality	Milestone Comparison					Max Carry over	Comments
	> 1 yr	> 6 yrs	> 10 yrs	> 15 yrs	> 20 yrs		
Brown Deer	10	10	15	17	25	40	
Burlington	5	15	20	20	21	5	25 years, 25 days Max
DeForest	10	15	20	25	25	5	
Elkhorn							PTO, did not report
Fort Atkinson	5	15	15	20	25	N/A	
Grafton	16	25	25	28	31	N/A	PTO capped bi-weekly, excess PTO is transferred to Medical Leave Bank
Hales Corners	1	10	15	20	25	N/A	
McFarland	10	15	15	20	25	5	Non-Department Heads
Monona	8	13	18	18	23	20	
Pewaukee (v)	10	15	15	20	25		
Plymouth	6	10	15	21	25	80	
Port Washington							N/R
St. Francis							N/R
Average	8.1	14.3	17.3	20.9	25.0	25.8	
Mukwonago	5	15	20	25	25	N/A	No maximum carryover; however, employees must use any days carried over by April 30th. There is no payout of unused days.

**VILLAGE OF MUKWONAGO, WI
RETIREMENT**

Municipality	Contribution Levels		Programs	Deferred Comp
	Municipality	Employee		
Brown Deer	6.80%	6.80%	Nationwide, Security Benefits, North Shore Bank	Yes, No Contribution
Burlington	6.80%	6.80%		
DeForest	6.80%	6.80%	WI deferred Comp, North Shore Bank, Thrivent Financial	Yes, No Contribution
Elkhorn	DNR	DNR		
Fort Atkinson	6.80%	6.80%	Great West, North Shore Bank	Yes, No Contribution
Grafton	6.80%	6.80%	ICMA-RC, North Shore Bank	Yes
Hales Corners	6.80%	6.80%	Protective is more but all employee's pay including bargaining unit police for employee rate by WRS	Yes
McFarland	6.80%	6.80%		Yes, No Contribution
Monona	6.80%	6.80%		No
Pewaukee (v)	50.00%	50.00%		Yes, No Contribution
Plymouth	6.80%	6.80%	Protected Police Officers hired before 2016 are paying 3.6% in 2017, 5.2% in 2018 and full EE portion in 2019. the ER portion is the difference of the total less EE%	Yes, No Contribution
Port Washington			N/R	
St. Francis			N/R	
Mukwonago	6.8%	6.8%	ICMA, Great West Retirement, and North Shore	Contributes 2.5% of non-represented employees' pay to ICMA; employees have option to add more. No Village contribution to Great West or North Shore

**VILLAGE OF MUKWONAGO, WI
EDUCATION-BASED PAY INCENTIVE PROGRAM**

Municipality	Program
Brown Deer	None
Burlington*	\$200 per credit hour, \$3600 max per year. Directly related to employee position, upon approval. Employee must be regular full-time for at least 1 year.
DeForest	All union sworn officers are eligible after 18 months of employment. 3% increase in base rate for 90 credits from college/university and 6% increase in base rate for undergraduate BA/BS degree from college/university.
Elkhorn	Yes
Fort Atkinson	None
Grafton*	Tuition reimbursement (@local universities) for job related coursework subject to verification of course completion
Hales Corners	None
McFarland	Police employees under contract get 3% added to their base rate for an Associate, 5% for Bachelor's, and 7% for a Masters
Monona	For patrol officers, sergeants, lieutenants, SRO: \$1,000 annually for Bachelor's degree; \$2,000 annually for Master's Degree. Must have 5 years of service to receive this annual stipend.
Pewaukee (v)	Police CBA: 1-15 credits - \$25/month 30 credits - 30/month 45 credits - 35/month full associate degree - 60/month full bachelor of arts degree - 75/month
Plymouth	None
Port Washington	N/R
St. Francis	N/R
Mukwonago	For Police Officers, the School Resource Officer and the Police Sergeant: \$700 for Associates + 15 credits; \$800 for Associates + 30 credits; \$900 for an Associates +45 credits; \$1,500 for a Bachelors degree.

*The data submitted by Burlington and Grafton describe reimbursement for tuition costs rather than ongoing stipends for achievement of specific credit hour objectives.

**VILLAGE OF MUKWONAGO, WI
PART-TIME EMPLOYEES**

Municipality	Benefits
Brown Deer	No
Burlington	Vacation and Sick Time
DeForest	egular part time employees receive vacation, sick, and holiday on a prorated basis. Retirement is based on hour requirement by WRS. No education incentive for part-time employees.
Elkhorn	On pro-rata basis
Fort Atkinson	None
Grafton	holidays, pro-rated PTO, and insurance (if eligible)
Hales Corners	pro-rated holiday, sick and vacation based upon intended max hours per year upon hire
McFarland	By policy, all might be afforded some of these benefits on a pro-rate basis depending on their hours worked
Monona	Prorated vacation and holiday pay for all permanent part-time employees; prorated sick leave also for permanent part-time employees working 20 or more hours per week.
Pewaukee (v)	vacation and holiday (pro-rated basis)
Plymouth	Regular PT EE's=vacation 28 hours per week; sick earned at 5.6 hours/month; holiday; life insurance; WRS
Port Washington	N/R
St. Francis	N/R
Mukwonago	Prorated Vacation, Sick days and holiday pay are granted to part-time employees who are regularly scheduled to work a minimum of 30 hours per week. Employees who work less than 30 hours per week do not receive and PTO benefits. Part-time employees who are eligible for WRS can receive health insurance which is prorated based on the number of hours they are regularly scheduled to work. Part-time employees are not eligible for flex spending, HRA, or ICMA contributions made by the Village on the employees' behalf.