Office of Clerk/Treasurer
W240 N3065 Pewaukee Road
Pewaukee WI 53072
Phone: 262-691-0770

FINANCE COMMITTEE
MEETING NOTICE AND AGENDA
Friday, September 26, 2025
9:00 AM
Pewaukee City Hall Common Council Chambers
W240N3065 Pewaukee Road, Pewaukee, WI

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1. Call to Order and Pledge of Allegiance
2. Proposed 2026 Budget
   2.1 Committee to Discuss and Possibly Make Recommendations
3. Adjournment

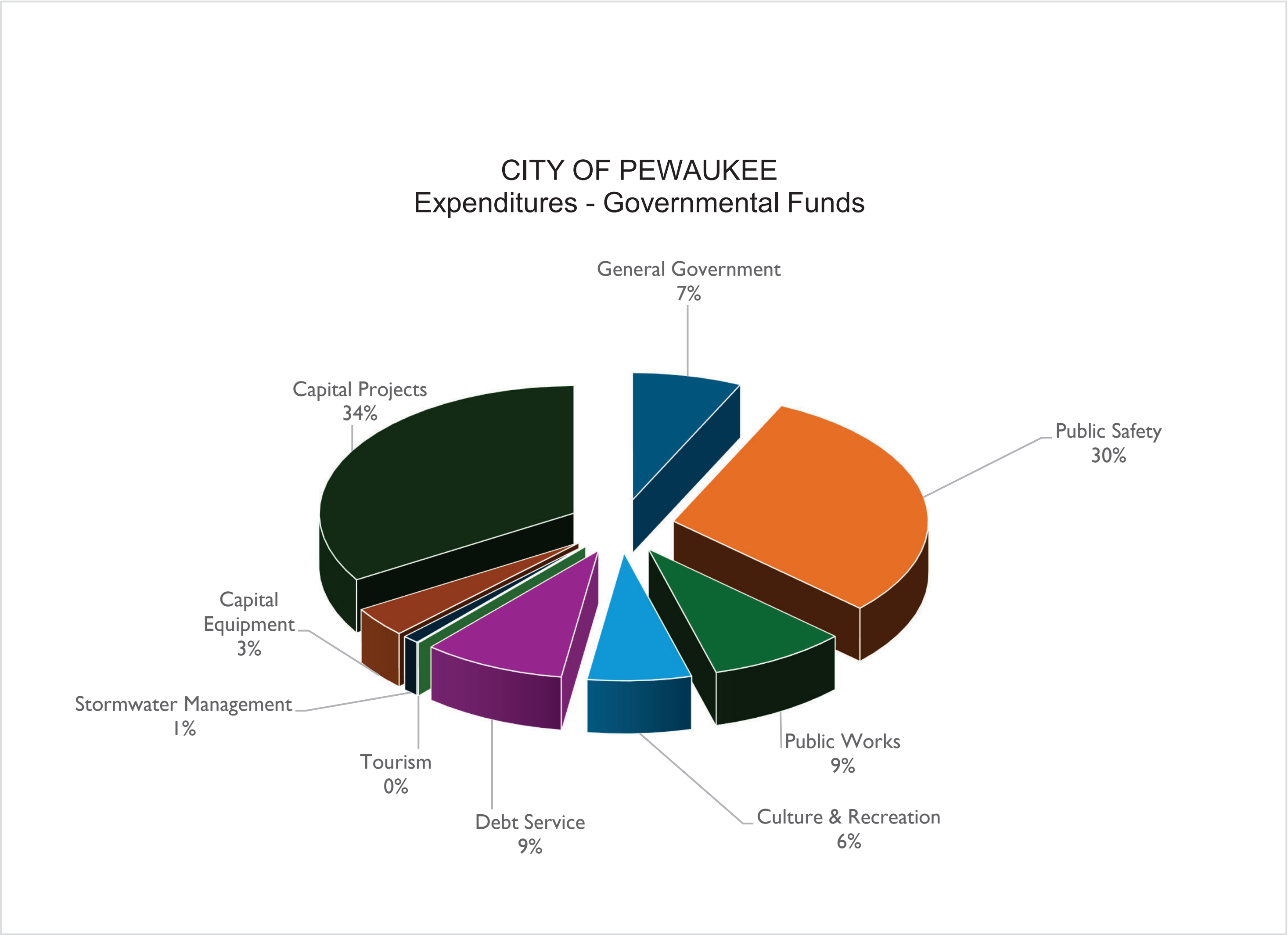
Kelly Tarczewski
Clerk/Treasurer
September 19, 2025

NOTICE

It is possible that members of other governmental bodies of the municipality may be in attendance to gather information that may form a quorum. At the above stated meeting, no action will be taken by any governmental body other than the governmental body specifically referred to above in this notice.

Any person who has a qualifying disability under the Americans with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible format must contact the Clerk/Treasurer, Kelly Tarczewski, at (262) 691-0770 three business days prior to the meeting so that arrangements may be made to accommodate your request.

CITY OF PEWAUKEE



City of Pewaukee
Historical Tax Rate Comparison

		2026 Budget	Budget Years 2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Assessed Value (in millions)	**From Rhette**	**3,824.021**	3,824.021	3,824.093	3,746.252	3,668.733	2,959.251	2,921.125	2,882.927	2,849.308	2,788.058	2,714.451	2,668.253
Tax Levy	$ 12,688,202	**12,688,202**	12,171,799	11,584,272	11,287,472	10,331,629	9,928,842	9,788,617	9,445,830	9,085,486	8,620,305	8,294,351	8,159,363
Tax Rate per $1,000 of Assessed Value	4.1%	$3.318	$3.183	$3.029	$3.013	$2.816	$3.355	$3.351	$3.276	$3.189	$3.092	$3.056	$3.058
Dollar Increase (Decrease) over Prior Year		$0.135	$0.154	$0.016	$0.197	($0.539)	$0.004	$0.075	$0.088	$0.097	$0.034	($0.002)	$0.045
Increase (Decrease) on $250k Assessment		$ 33.75	$ 38.50	$ 4.00	$ 49.25	$ (134.75)	$ 1.00	$ 18.74	$ 21.95	$ 24.17	$ 8.47	$ (0.59)	$ 11.19
4.24% levy increase													

Property Tax Components	2026 Budget	Historical Tax Levys 2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Operations	**9,174,000**	8,637,224	9,651,890	9,411,152	8,492,105	9,207,573	7,897,815	7,585,830	6,972,986	6,123,597	6,069,073	5,704,363
Debt Service	**2,979,202**	3,084,575	1,447,382	1,791,320	1,754,524	636,269	930,802	1,000,000	1,100,000	1,081,708	1,200,000	1,100,000
Road Projects	**0**	0					400,000	400,000	300,000	200,000	200,000	200,000
Capital Equipment	**500,000**	450,000	450,000	50,000	50,000	50,000	525,000	425,000	677,500	1,200,000	810,278	1,140,000
Fire Station Construction	**0**	0	0	0		0			0		0	
Storm Water Management										0	0	0
Cemetery	**35,000**	0	35,000	35,000	35,000	35,000	35,000	35,000	35,000	15,000	15,000	15,000
Tax Levy	**12,688,202**	12,171,799	11,584,272	11,287,472	10,331,629	9,928,842	9,788,617	9,445,830	9,085,486	8,620,305	8,294,351	8,159,363

CITY OF PEWAUKEE
All Govenmental Fund Types

	2024	2025			2026	Change Over 2025 Budget	
		6 Month	Year End	2025			
	Actual	Actual	Forecast	Budget	Budget	Amount	%
REVENUES							
Property Taxes	$ 11,823,517	$ 12,171,799	$ 12,171,799	$ 12,171,799	$ 12,688,202	516,403	4%
Non-Property Taxes	1,554,400	445,710	896,120	1,539,120	836,120	(703,000)	-46%
Special Assessments	1,330,516	1,209,449	1,468,984	1,462,310	1,500,000	37,690	3%
Intergovernmental	2,788,307	1,018,063	3,532,857	3,195,198	2,526,988	(668,210)	-21%
Licenses and Permits	1,010,298	568,993	1,307,837	1,045,875	1,121,750	75,875	7%
Fines, Forfeitures and Penalties	295,123	483,095	534,000	539,000	500,000	(39,000)	-7%
Public Charges for Services	1,527,815	1,463,070	1,553,631	1,536,220	1,692,681	156,461	10%
Intergov'l Charges for Services	4,891,368	2,730,571	7,210,783	7,364,911	7,250,363	(114,548)	-2%
Impact Fees	164,533	71,155	120,000	80,000	93,000	13,000	16%
Interest	2,147,075	709,961	1,344,179	1,325,100	1,258,100	(67,000)	-5%
Miscellaneous	309,320	424,941	503,779	114,500	386,700	272,200	238%
Total Revenues	27,842,273	21,296,806	30,643,969	30,374,033	29,853,904	(520,129)	-2%
EXPENDITURES							
General Government	2,663,374	1,498,991	2,818,971	2,963,385	3,166,898	203,513	7%
Public Safety	11,410,513	6,709,489	13,023,736	13,107,623	13,648,539	540,916	4%
Public Works	3,475,575	1,845,403	3,738,476	3,773,980	3,996,260	222,280	6%
Culture and Recreation	2,612,532	1,255,411	2,779,774	2,814,317	2,998,354	184,037	7%
Tourism	1,905,334	108,741	-	200,000	-	(200,000)	-100%
Storm Water Management	734,500	292,849	371,870	971,115	476,313	(494,802)	-51%
Capital Projects	5,523,579	929,499	5,616,900	9,059,044	15,356,000	6,296,956	70%
Capital Equipment	1,077,783	1,855,648	6,065,770	3,411,564	1,737,687	(1,673,877)	-49%
Debt Service	3,794,568	2,679,151	3,829,202	3,829,202	4,124,502	295,300	8%
Total Expenditures	33,197,758	17,175,183	38,244,699	40,130,230	45,504,553	5,374,323	13%
Excess of revenues over (under) expenditures	(5,355,486)	4,121,623	(7,600,730)	(9,756,197)	(15,650,649)	(5,894,452)	
OTHER FIN. SOURCES (USES)							
21 Proceeds of Long-Term Debt	-	-	-	4,000,000	15,600,000	11,600,000	
22 Interfund Transfers	-	-	-	-	-	-	
Change in Fund Balance	(5,355,486)	4,121,623	(7,600,730)	(5,756,197)	(50,649)	5,705,548	
FUND BALANCES							
Beginning of Period	22,655,440	15,655,190	19,516,378	19,054,861	11,940,909		
End of Period	17,299,954	19,776,814	11,915,648	13,298,664	11,890,260		
TAXES LEVIED FOR CITY	$ 11,823,517	12,171,799	$ 12,171,799	$ 12,171,799	$ 12,688,202	$ 516,403	4%

CITY OF PEWAUKEE
2026 BUDGET
GENERAL FUND SUMMARY

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget	Change Over 2025 Budget Amount	Change Over 2025 Budget %	% OF TOTAL CHANGE
REVENUES								
Taxes	10,481,564	8,770,986	9,533,344	9,546,344	10,010,120	463,776	5%	46.2%
Special Charges	1,102,848	1,145,058	1,146,984	1,139,970	1,200,000	60,030	5%	6.0%
Intergovernmental	2,089,911	946,900	2,455,351	2,360,792	2,471,988	111,196	5%	11.1%
Licenses and Permits	1,010,198	568,993	1,307,837	1,045,775	1,121,650	75,875	7%	7.6%
Fines, Forfeitures and Penalites	295,123	483,095	534,000	539,000	500,000	(39,000)	-7%	-3.9%
Public Charges for Services	1,422,830	1,364,856	1,429,969	1,457,700	1,614,519	156,819	11%	15.6%
Intergovernmental Charges for Services	3,227,430	1,024,367	5,504,580	5,407,080	5,587,363	180,283	3%	18.0%
Interest	2,052,653	639,259	1,250,202	1,275,000	1,250,000	(25,000)	-2%	-2.5%
Miscellaneous	222,029	103,976	182,814	114,500	134,700	20,200	18%	2.0%
Total revenues and other sources	21,904,585	15,047,491	23,345,081	22,886,161	23,890,340	1,004,179	4.39%	100.0%
EXPENDITURES								
GENERAL GOVERNMENT								
Mayor	13,317	6,378	12,792	12,655	12,792	(137)	-1%	0.0%
Common Council	60,255	34,129	57,704	57,918	58,634	(716)	-1%	0.1%
Boards, Commissions, Committies	4,728	419	11,994	9,134	8,042	1,092	12%	-0.1%
Administration	145,278	73,972	148,885	149,014	149,294	(280)	0%	0.0%
Insurance	202,454	189,461	187,000	213,100	211,600	1,500	1%	-0.1%
Professional Services	138,530	69,876	165,500	150,500	169,500	(19,000)	-13%	1.7%
Unclassified	8,890	-	-	105,000	100,000	5,000	5%	-0.4%
Court	147,941	72,703	144,255	147,905	157,429	(9,524)	-6%	0.8%
Finance	493,420	250,318	468,958	440,819	560,247	(119,428)	-27%	10.4%
Elections	57,371	21,782	24,344	61,610	86,511	(24,901)	-40%	2.2%
Facilities	239,956	182,455	368,169	345,964	311,059	34,905	10%	-3.0%
Human Resources	322,911	127,227	272,740	299,920	336,280	(36,360)	-12%	3.2%
Property Assessment	331,847	212,552	403,676	416,142	379,953	36,189	9%	-3.1%
Information Technology	496,476	257,718	552,954	553,704	625,557	(71,853)	-13%	6.2%
								0.0%
Total	2,663,374	1,498,991	2,818,971	2,963,385	3,166,898	(203,513)	-7%	17.7%
PUBLIC SAFETY								
Law Enforcement	3,540,658	2,176,165	3,780,358	3,782,928	3,951,562	(168,634)	-4%	14.7%
Fire Services	7,356,015	4,337,999	8,844,700	8,835,283	9,265,864	(430,581)	-5%	37.4%
Community Services	513,840	195,325	398,678	489,412	431,113	58,299	12%	-5.1%
Total	11,410,513	6,709,489	13,023,736	13,107,623	13,648,539	(540,916)	-4%	47.0%
PUBLIC WORKS								
Engineering	332,668	175,275	438,387	406,260	558,425	(152,165)	-37%	13.2%
Highways	1,714,776	917,488	1,681,288	1,723,042	1,829,335	(106,293)	-6%	9.2%
Solid Waste & Recycling	1,126,493	464,776	1,152,156	1,152,072	1,233,100	(81,028)	-7%	7.0%
Weed, Lake & Wetlands Control	256,445	270,000	256,445	275,107	284,000	(8,893)	-3%	0.8%
Animal & Deer Control	27,699	14,085	26,900	33,699	32,400	1,299	4%	-0.1%
Forestry	17,495.00	3,780	183,300	183,800	59,000	124,800	68%	-10.8%
Total	3,475,575	1,845,403	3,738,476	3,773,980	3,996,260	(222,280)	-6%	19.3%

CITY OF PEWAUKEE
2026 BUDGET
GENERAL FUND SUMMARY

	2024	2025			2026	Change Over 2025 Budget		% OF TOTAL
	Actual	6 Month Actual	Year End Forecast	2025 Budget	Budget	Amount	%	CHANGE
CULTURE & RECREATION								
Boat Ramp	1,700	56	1,300	5,600	6,200	(600)	-11%	0.1%
Fireworks	10,000	10,000	10,000	10,000	10,000	-	0%	0.0%
Library	896,675	434,933	869,867	869,867	890,466	(20,599)	-2%	1.8%
Parks	668,556	350,428	751,700	750,684	803,870	(53,186)	-7%	4.6%
Recreation Programs	845,183	370,968	960,530	945,967	1,023,271	(77,304)	-8%	6.7%
Planning	169,752	83,972	176,477	217,599	249,497	(31,898)	-15%	2.8%
Total	2,591,866	1,250,357	2,769,874	2,799,717	2,983,304	(183,587)	-7.0%	16.0%
Total Expenditures	20,141,327	11,304,241	22,351,057	22,644,705	23,795,001	(1,150,296)	-5.08%	100.0%
Excess of revenues and other sources over (under) expenditures	1,763,258	3,743,250	994,024	241,456	95,339			
OTHER FINANCING SOURCES (USES)								
Proceeds of Long-Term Debt								
Transfer From Tourism - RNC Security/Sa	-	-	-	-	-			
Transfer From Tourism - Director	-	40,000	-	40,000	-			
Proceeds of LT Debt	-	-	-	-	-			
State EMS Grant Fund	-	-	-	-	-			
Transfer From Storm Water Management	-	-	-	-	-			
Transfer from Impact Fees	-	-	-	-	-			
Transfer (To) ARPA Fund			-					
Transfer (To) Storm Water Projects Fund	-	-	-	(19,152)	-			
Transfer (To) Road Projects Funds		-		-	-			
Transfer (To) DPW			-					
Transfer (To) Sports Complex	-	-		-	-			
Transfer (To) Bike & Pedestrian	-	-	-	-	-			
Transfer to Capital Equipment Fund	(700,000)	-	(1,127,000)	(1,127,000)	(2,600,000)			
Change in Fund Balance	1,063,258	3,783,250.00	(132,976)	(864,696)	(2,504,661)			
FUND BALANCE								
Beginning of Year	7,674,066	8,737,324.13	8,737,324	7,231,252	8,604,348			
End of Year	8,737,324	12,520,574.13	8,604,348	6,366,556	6,099,687			
Fund Balance as % of Revenues	39.9%		36.9%	27.8%	25.6%			

CITY OF PEWAUKEE
GENERAL FUND REVENUES

CONSOLIDATED

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
Taxes					
General Tax Levy	9,651,890	8,637,224	8,637,224	8,637,224	9,174,000
Omitted Taxes	-	-	-	3,000	-
Other	368	70	120	120	120
Public Accomodation Tax	310,597	133,692	260,000	270,000	200,000
Tax Equivalent on Water Utility	450,222	-	500,000	500,000	500,000
Taxes from Exempt Organization	-	-	136,000	136,000	136,000
Ag Use Conv Penalties	-	-	-	-	-
Total Taxes	10,413,077	8,770,986	9,533,344	9,546,344	10,010,120
Special Charges					
Garbage Collection	1,102,848	1,145,058	925,000	1,139,970	1,200,000
Total Special	1,102,848	1,145,058	925,000	1,139,970	1,200,000
Intergovernmental					
State Shared Revenues	1,169,147	-	1,157,371	1,157,371	1,192,092
MFG PP Tax Aid	150,106	-	244,042	244,042	244,174
State Video	43,992	-	43,992	43,992	43,992
Exempt Computer Aids	64,400	-	64,400	64,400	64,400
State Fire Dues	178,411	184,424	184,424	140,000	184,000
State Transportation Aids	483,847	749,642	749,642	710,987	732,330
Other State Grants and Aids	8	1,354	-	-	-
County Recycling Aids	-	-	-	-	-
Lake Patrol DNR Water Safety Aids	-	11,480	11,480	-	11,000
Total Intergovernmental	2,089,911	946,900	2,455,351	2,360,792	2,471,988
Licenses and Permits					
Alcohol, Enterainment, & Dog Licenses	34,200	29,761	34,337	29,075	33,150
Cable TV & Video	80,333	38,314	75,000	75,000	60,000
Building/Elec/Plumb/Erosion/Sign/Fire Insp	888,465	493,418	1,188,500	931,700	1,018,500
Plan/Zone/Appeals Hearings	7,200	7,500	10,000	10,000	10,000
Total Licenses and Permits	1,010,198	568,993	1,307,837	1,045,775	1,121,650
Fines, Forfeitures and Penalties					
Court Penalties & Lake Patrol Fines	295,123	483,095	534,000	534,000	500,000
Deposits Forfeited	-	-	-	5,000	-
Total Fines, Forfeitures and Penalties	295,123	483,095	534,000	539,000	500,000

CITY OF PEWAUKEE
GENERAL FUND REVENUES

CONSOLIDATED

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
Charges for Services					
Administrative Charges	12,791	11,135	20,610	11,200	19,410
Plat and CSM Review Fees	9,470	5,080	8,000	7,500	7,600
Outside Eng/Legal Fees Reimbursed	56,306	86,090	90,750	49,500	63,750
Boat Launch Fees	4,611	2,371	4,300	6,500	5,000
Ambulance Runs	712,657	613,424	550,000	720,000	712,000
Private Fire Prot. Plan Review Fees	14,450	10,400	11,650	8,000	11,600
Recycling Revenues	4,571	13,361	14,000	4,000	4,000
Park Reservation Fees	72,074	89,422	112,000	82,000	130,000
Recreation Programs/Field Trips	509,239	533,572	597,000	539,000	639,500
Park Field Usage & Concession-Not Shared	26,659	-	21,659	30,000	21,659
Total Public Charges for Service	1,422,830	1,364,856	1,429,969	1,457,700	1,614,519
Intergovernmental Charges for Services					
Admin Services for W&S Utility	-	-	-	-	-
Contracted Fire Services	2,219,639	901,159	4,960,580	4,960,580	5,118,363
Shared Park & Recreation Programs	274,151	-	319,000	321,500	319,000
Contracted Building Inspection	238,846	123,208	225,000	125,000	150,000
Total Intgv'tl Charges for Service	2,732,636	1,024,367	5,504,580	5,407,080	5,587,363
Interest Revenue					
Interest on Investments	2,049,704	639,100	1,250,000	1,275,000	1,250,000
Interest on A/R & Delq PP Taxes	2,948	160	202	-	-
Total Interest	2,052,653	639,259	1,250,202	1,275,000	1,250,000
Miscellaneous					
Rent - Utility Division	36,000	-	36,000	36,000	36,000
Rent - US Cellular	14,835	9,629	15,700	15,700	15,700
Rent - Trinity Academy	48,000	28,000	48,000	48,000	48,000
Insurance Recovery	2,527	8,957	8,957	-	-
Gifts & Donations	650	1,000	2,000	450	1,000
Miscellaneous Revenues	120,016	56,390	72,157	14,350	34,000
Total Miscellaneous	222,029	103,976	182,814	114,500	134,700
Total Revenues	21,341,303	15,047,491	23,123,097	22,886,161	23,890,340

CITY OF PEWAUKEE
2026 BUDGET
GENERAL FUND REVENUES

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget	COMMENTS
Taxes							
100-00000-41110	General Tax Levy	9,651,890	8,637,224	8,637,224	8,637,224	9,174,000	1% INCREASE $86,776
100-00000-41115	Omitted Taxes	-	-	0	3,000	-	-
100-00000-41180	Delinquent Personal Prop Tax	87,179	-	0	-	-	-
100-00000-41220	Sales Tax Discount	140	30	0	-	120	-
100-00000-41150	Managed Forest Land Taxes	228	40	120	120	-	-
100-00000-41210	Public Accommodation Tax	310,597	133,692	260,000	270,000	200,000	-
100-00000-41310	Tax Equivalent on Water Utility	431,530	-	500,000	500,000	500,000	-
100-00000-41320	Taxes from Exempt Organizations	-	-	136,000	136,000	136,000	-
100-00000-41900	Ag Use Conv Penalties	-	-	0	-	-	-
	Total Taxes	**10,481,564**	**8,770,986**	**9,533,344**	**9,546,344**	**10,010,120**	
Special Charges							
100-00000-46420	Garbage Collection	1,102,848	1,145,058	1,146,984	1,139,970	1,200,000	-
	Total Special	**1,102,848**	**1,145,058**	**1,146,984**	**1,139,970**	**1,200,000**	
Intergovernmental							
100-00000-43410	State Shared Revenues	1,169,147	-	1,157,371	1,157,371	1,192,092	3% INCREASE, From DOR website $34,721
100-00000-43412	Personal Property Tax Aids	150,106	-	244,042	244,042	244,174	-
100-00000-43620	AIDS IN LIEU OF TAXES	8	16	0	-	-	-
100-00000-43413	State Video	43,992	-	43,992	43,992	43,992	-
100-00000-43415	Exempt Computer Aids	64,400	-	64,400	64,400	64,400	-
100-00000-43420	State Fire Dues	178,411	184,424	184,424	140,000	184,000	-
100-00000-43530	State Transportation Aids	483,847	749,642	749,642	710,987	732,330	-
100-00000-43700	Other State Grants and Aids	-	1,338	0	-	-	-
100-00000-43790	County Recycling Aids	-	-	0	-	-	-
100-00000-43900	Lake Patrol DNR Water Safety Aids	-	11,480	11,480	-	11,000	-
	Total Intergovernmental	**2,089,911**	**946,900**	**2,455,351**	**2,360,792**	**2,471,988**	
Licenses and Permits							
100-00000-44110	Alcohol Licenses	13,240	13,637	14,247	13,000	14,000	-
100-00000-44120	Operator Licenses	7,160	5,870	7,000	2,500	7,000	-
100-00000-44121	Cigarette Licenses	500	500	500	400	500	-
100-00000-44122	Outdoor Entertainment Permit	-	-	-	-	-	-
100-00000-44123	Amusement Licenses	980	1,010	1,010	1,000	1,000	-

CITY OF PEWAUKEE
2026 BUDGET
GENERAL FUND REVENUES

			2025				
		2024 Actual	6 Month Actual	Year End Forecast	2025 Budget	2026 Budget	COMMENTS
100-00000-44124	Lodging Licenses	200	275	300	175	250	-
100-00000-44125	Cable TV Franchise	80,333	38,314	75,000	75,000	60,000	-
100-00000-44200	Dog and Kennel Licenses	1,866	6,095	6,400	8,000	6,400	-
100-00000-44300	Building Permits	370,219	236,695	475,000	350,000	450,000	
100-00000-44301	Electrical Permits	128,196	91,484	175,000	115,000	130,000	
100-00000-44302	Plumbing Permits	84,368	65,443	150,000	100,000	100,000	
100-00000-44303	HVAC Permits	55,322	62,776	125,000	100,000	80,000	
100-00000-44306	Erosion Permits	40,832	21,331	40,000	50,000	40,000	
100-00000-44310	Sign Permits	5,309	4,202	7,000	5,000	5,000	
100-00000-44311	State Code Stamps/Seals	1,677	1,032	2,000	2,500	2,500	
100-00000-44312	Street Opening Permits	6,450	5,250	6,500	4,200	5,000	
100-00000-44317	Outside Building Plan Review	7,686	5,205	8,000	5,000	6,000	-
100-00000-44320	Fire Insp. Commercial Bldgs.	188,405	-	200,000	200,000	200,000	-
100-00000-44400	Plan/Zone/Appeals Hearings	7,200	7,500	10,000	10,000	10,000	-
100-00000-44901	Other Permits/Peddlers	5,320	300	1,880	1,000	1,000	-
100-00000-44902	Special Event Permit	4,935	2,073	3,000	3,000	3,000	-
	Total Licenses and Permits	**1,010,198**	**568,993**	**1,307,837**	**1,045,775**	**1,121,650**	

Fines, Forfeitures and Penalties

100-00000-45110	Court Penalties	295,123	483,095	534,000	534,000	500,000	-
100-00000-45130	Lake Patrol Citations	-	-	-	-	-	-
100-00000-45320	Deposits Forfeited	-	-	-	5,000	-	-
	Total Fines, Forfeitures and Pena	**295,123**	**483,095**	**534,000**	**539,000**	**500,000**	

Public Charges for Services

100-00000-46160	Administrative Charges	2,545	4,549	6,500	700	6,000	-
100-00000-46170	Exempt Property Filing Fee	550	-	-	-	400	-
100-00000-46180	Publication Fees	1,173	2,595	4,000	2,500	3,000	-
100-00000-46181	House Numbers/Address Tiles	1,200	600	1,000	1,000	1,000	-
100-00000-46183	Copy Charges	5	-	150	-	50	-
100-00000-46184	Plat and CSM Review Fees	2,070	1,680	2,500	2,000	2,000	-
100-00000-46185	Site Review Fees	6,500	3,200	5,000	5,000	5,000	-
100-00000-46186	Zoning Letter Fee	900	200	500	500	600	-
100-00000-46187	Outside Eng. Fees Reimbursed	44,149	83,238	87,000	35,000	60,000	-
100-00000-46188	Legal Fees Reimbursed	12,062	2,778	3,500	12,000	3,500	-
100-00000-46189	In-House Eng. Fees Reimbursed	95	75	250	2,500	250	-

CITY OF PEWAUKEE
2026 BUDGET
GENERAL FUND REVENUES

			2025				
		2024 Actual	6 Month Actual	Year End Forecast	2025 Budget	2026 Budget	COMMENTS
100-00000-46191	Special Assessment Letters	8,125	3,400	7,000	7,000	7,000	-
100-00000-46195	Boat Launch Fees	4,611	2,371	4,300	6,500	5,000	-
100-00000-46230	Ambulance Runs	712,657	613,424	550,000	720,000	712,000	-
100-00000-46240	Private Fire Prot. Plan Review Fees	14,450	10,400	11,650	8,000	11,600	-
100-00000-46270	Fire/Ambo Special Event Charges	-	-	-	-	-	-
100-00000-46311	Highway Services	-	-	-	-	-	-
100-00000-46321	Street Light Reimbursement	(808)	(9)	1,960	-	1,960	-
100-00000-46435	Recycling Revenues	4,571	13,361	14,000	4,000	4,000	-
100-00000-46440	Weed Cutting	-	-	-	-	-	-
100-00000-46720	Park Reservation Fees	72,074	89,422	112,000	82,000	130,000	-
100-00000-46721	Recreation Programs	406,383	451,164	490,000	440,000	540,000	-
100-00000-46722	Field Trips	79,651	61,617	70,000	70,000	63,000	-
100-00000-46723	Club Use Fees	(5,445)	6,935	7,500	7,500	7,500	-
100-00000-46726	Park Equipment Usage	10,128	1,584	10,000	8,000	12,000	-
100-00000-46727	WPRA Ticket Sales	6,154	762	4,500	4,500	4,500	-
100-00000-46728	Park/Rec Community Donations	12,281	11,510	15,000	9,000	12,500	-
100-00000-46729	Park Reimbursements/Restitution	87	-	-	-	-	-
100-00000-46800	Park Non-shared Donations	26,659	-	21,659	30,000	21,659	-
	Total Public Charges for Servic	**1,422,830**	**1,364,856**	**1,429,969**	**1,457,700**	**1,614,519**	
		607,972	622,994	730,659			

Intergovernmental Charges for Services

100-00000-47320	Admin Services for W&S Utility	-	-	-	-	-	
100-00000-47323	Contracted Fire Services Village	2,219,639	-	2,694,580	2,694,580	2,802,363	Estimated
100-00000-47326	Contracted Fire Services Lisbon	494,794	901,159	2,266,000	2,266,000	2,316,000	Estimated
100-00000-47370	Shared Park & Recreation Program	269,145	-	319,000	319,000	319,000	-
100-00000-47375	Village Reimbursements	5,006	-	-	2,500	-	-
100-00000-47380	Contracted Building Inspection	238,846	123,208	225,000	125,000	150,000	-
	Total Intgv'tl Charges for Servic	**3,227,430**	**1,024,367**	**5,504,580**	**5,407,080**	**5,587,363**	

Interest

100-00000-48100	Interest on Investments	1,443,457	367,739	750,000	850,000	850,000	-
100-00000-48105	Interest on Investments-Ehlers	606,247	271,361	500,000	400,000	400,000	-
100-00000-48107	Interest - American Rescue Plan	0	-	-	25,000	-	-
100-00000-48110	Interest on Delq PP Taxes	2,936	15	202	-	-	-
100-00000-48120	Interest on A/R	12	145	-	-	-	-
	Total Interest	**2,052,653**	**639,259**	**1,250,202**	**1,275,000**	**1,250,000**	

CITY OF PEWAUKEE
2026 BUDGET
GENERAL FUND REVENUES

			2025				
		2024 Actual	6 Month Actual	Year End Forecast	2025 Budget	2026 Budget	COMMENTS
Miscellaneous							
100-00000-48200	Rent - Utility Division	36,000	-	36,000	36,000	36,000	-
100-00000-48210	Rent - US Cell	14,835	9,629	15,700	15,700	15,700	-
100-00000-48220	Rent - Trinity Academy	48,000	28,000	48,000	48,000	48,000	-
100-00000-48430	Highway Insurance Recovery	2,527	8,957	8,957	-	-	-
100-00000-48503	Donations Police Community Serv.	400	-	1,000	-	500	-
100-00000-48504	Program Fees - Police Comm Serv	-	-	-	450	-	-
100-00000-48508	Fire Donations	250	1,000	1,000	-	500	-
100-00000-48800	Recovery Delinquent Personal Property	-	-	-	100	-	-
100-00000-48900	Miscellaneous Revenues	106,450	41,705	55,000	500	20,000	-
100-00000-48908	Miscellaneous Revenues - Parks N	486	186	-	250	-	-
100-00000-48910	Insurance Dividend Revenue	8,769	11,157	11,157	8,000	8,000	-
100-00000-48920	Credit Card Rebate Program	4,312	3,343	6,000	5,500	6,000	-
	Total Miscellaneous	**222,029**	**103,976**	**182,814**	**114,500**	**134,700**	

Total Revenues	0	15,047,491	23,345,081	22,886,161	23,890,340

CITY OF PEWAUKEE
GENERAL FUND EXPENDITURES

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Request	% Change	COMMENTS
ADMINISTRATION							
Mayor							
Wages	10,962	5,250	10,500	10,500	10,500		
Benefits	2,356	1,128	2,292	2,155	2,292		
Total Mayor	13,317	6,378	12,792	12,655	12,792	1%	
Common Council							
Wages	41,464	19,500	39,000	39,000	39,000		
Benefits	8,566	4,075	8,151	7,790	8,151		
Training/Conferences/Memberships	10,161	10,527	10,527	11,128	11,483		
Total Common Council	60,255	34,129	57,704	57,918	58,634	1%	
Boards, Commissions, and Committies							
Fire Commission	-	43	108	931	931		
Public Works Committee	237	172	301	775	775		
Board of Appeals	541	(331)	680	1,344	1,819		
Board of Review	-	535	10,905	6,084	4,517		
Total Boards and Commissions	778	419	11,994	9,134	8,042	-12%	
Administrator							
Wages	125,877	63,744	127,903	127,903	127,903		
Benefits	18,983	9,722	19,632	19,661	20,131		
Training/Conferences/Memberships	100	165	650	650	650		
Supplies & Equipment	318	340	700	800	610		
Total Administrator	145,278	73,972	148,885	149,014	149,294	0%	
Insurance							
Insurance Consultant	9,444	2,793	6,000	17,100	15,000		
Officials Bond	-	-	-	5,000	-		
Workers Compensation	86,009	35,485	71,000	71,000	74,000		
Property and Liability	107,001	151,184	110,000	120,000	122,600		
Total Insurance	202,454	189,461	187,000	213,100	211,600	-1%	
Outside Services							
General Affairs Attorney	40,945	22,904	60,000	60,000	60,000		
Audit and Accounting	58,139	26,120	70,000	60,000	70,000		
Investment Expense	29,586	14,176	28,000	23,000	30,000		
Other Professional Services	8,360	5,177	6,000	6,000	8,000		
Weights Measures	1,500	1,500	1,500	1,500	1,500		
Total Outside Services	138,530	69,876	165,500	150,500	169,500	13%	
Unclassified							
Delinq PP & Rescinded Taxes	8,890	-	-	5,000	-		
Contingency Appropriation	-	-	-	100,000	100,000		
Total Unclassified	8,890	-	-	105,000	100,000	-5%	
Total Administration	569,502	374,236	583,875	697,321	709,862	2%	
Municipal Court							
Wages	113,451	56,277	114,000	113,980	122,589		

CITY OF PEWAUKEE
GENERAL FUND EXPENDITURES

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Request	% Change	COMMENTS
Benefits	30,171	13,917	25,655	27,735	29,540		
Training/Conferences/Memberships	2,341	2,056	2,800	2,690	2,800		
Supplies & Equipment	1,827	453	1,800	2,500	2,500		
Prisoner Housing	151	-	-	1,000	-		
Total Municipal Court	147,941	72,703	144,255	147,905	157,429	6%	
Clerk/Treasurer							
. Wages	214,508	81,590	186,600	174,687	236,162		
Benefits	120,270	54,939	98,250	79,748	124,351		
Other Professional Services	142,400	103,348	156,000	147,084	161,000		ACCOUNTING CHARGES ALLOCATED BETWEEN GF AND UTILITES
Conferences/Memberships/Dues	855	1,051	5,500	7,500	7,000		
Supplies & Equipment	13,597	7,672	17,608	25,800	25,734	0%	
Notices & Publications	1,790	1,719	5,000	6,000	6,000		
Total Clerk/Treasurer	493,420	250,318	468,958	440,819	560,247	27%	
Elections							
Wages	38,872	16,227	16,500	51,100	65,500		
Benefits	2,416	1,010	1,100	3,710	5,011		
Attorney Fees	877	369	400	500	1,000		
Supplies & Equipment	14,595	4,176	6,094	6,000	14,500		
Notices & Publications	462	-	250	300	500		
Total Elections	57,371	21,782	24,344	61,610	86,511	40%	
City Hall Operations							
Wages	23,020	9,897	20,000	38,640	17,000		
Benefits	1,254	542	1,200	7,414	2,300		
Data Processing	32,752	53,264	100,000	50,000	53,000		
Utilities	70,006	43,525	86,517	101,910	89,407		Phone and Cell 3% INCREASE $23,690
Bldg & Grounds Maint	95,990	65,018	142,852	125,000	118,852		
Supplies & Equipment	16,934	10,209	17,600	23,000	30,500		
Total City Hall Operations	239,956	182,455	368,169	345,964	311,059	-10%	
People & Culture (HR)							
Wages	186,353	69,953	142,230	144,870	175,500		
Benefits	60,790	22,970	38,510	55,300	60,580		
Attorney Fees	4,277	3,143	12,000	15,000	15,000		
Employee Wellness Program	9,850	3,391	12,000	15,000	15,000		
Training/Conferences/Memberships	45,331	18,175	46,500	45,500	47,000		
Supplies & Equipment	16,309	9,595	21,500	24,250	23,200		
Total Human Resources	322,911	127,227	272,740	299,920	336,280	12%	
	-						
Assessor							
Wages	245,643	126,431	254,841	253,841	263,586		
Benefits	63,313	38,036	73,435	74,001	77,067		
Attorney Fees	5,883	4,067	8,000	12,000	7,000		
WI Mfg Chgs	9,557	-	10,000	10,000	10,000		
Contract for Services	5,652	37,500	37,500	37,500	-		
Training/Conferences/Memberships	571	5,714	7,000	8,500	8,500		
Supplies & Equipment	1,228	804	12,900	20,300	13,800		
Total Assessor	331,847	212,552	403,676	416,142	379,953	-9%	

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Request	% Change	COMMENTS
		-					
Information Technology							
Wages	107,070	54,983	110,250	110,250	115,201		
Benefits	32,923	14,756	28,954	28,954	30,356		
Other Professional Services	22,293	13,955	55,000	55,000	55,000		
Training/Conferences/Memberships	2,398	-	250	1,000	1,000		
Supplies & Equipment	331,792	174,024	358,500	358,500	424,000		
Total Information Technology	496,476	257,718	552,954	553,704	625,557	13%	
Law Enforcement							
Police Services							
Wages	17,525	16,571	34,000	15,636	8,700		
Benefits	(9,028)	(3,514)	8,982	8,101	1,904		
Attorney Fees	30,925	20,887	40,000	40,000	42,000		
Contract for Services	3,466,978	2,122,027	3,649,376	3,659,376	3,837,710		
Community Service Program	7,631	3,011	7,000	18,000	18,000		
Contract for Lake Patrol	19,144	6,381	28,700	28,665	30,098		
Training/Conferences/Memberships	-	-	100	500	500		
Supplies & Equipment	7,483	10,801	12,200	12,650	12,650		
Total Police Services	3,540,658	2,176,165	3,780,358	3,782,928	3,951,562	4%	
Fire & Ambulance Services							
Fire Administration							
Wages	369,451	155,723	441,000	535,257	841,400		
Benefits	408,961	64,751	215,600	226,184	330,889		
Attorney	12,463	5,295	10,000	9,263	10,000		
Contract for Services	128,144	80,362	157,000	161,500	190,000		
Utilities	66,782	52,239	115,500	119,500	133,000		
Training/Conferences/Memberships	3,646	2,810	7,200	11,100	12,000		
Supplies, Equipment, Grounds Maint	127,421	66,267	113,600	121,500	175,500		
Total Fire Administration	1,116,868	427,449	1,059,900	1,184,304	1,692,789	43%	
Fire Protective Services							
Wages	3,901,768	2,527,456	5,047,000	4,831,449	4,782,486		
Benefits	1,766,348	1,054,233	2,016,800	1,914,030	1,888,165		
Conferences/Memberships/Dues	10,373	32,806	76,000	76,000	75,000		
Supplies & Equipment	437,050	235,519	460,000	618,400	640,000		
Liability & Workers Comp	105,660	60,274	175,000	180,600	187,424		
Total Fire Ambo/Suppression/In	6,221,199	3,910,288	7,774,800	7,620,479	7,573,075	-1%	
Total Fire Services	7,338,067	4,337,736	8,834,700	8,804,783	9,265,864	5%	
Community Services (Bldg Insp)							
Wages	281,712	125,093	253,000	270,856	256,613		
Benefits	194,985	35,876	77,928	134,856	98,850		
Attorney Fees	-	-	1,000	5,000	3,000		
Contract for Services	21,266	25,114	45,000	45,000	35,000		
Training/Conferences/Memberships	1,017	2,450	4,750	6,900	6,700		
Supplies & Equipment	14,859	6,792	17,000	26,800	30,950		
Total Community Services	513,840	195,325	398,678	489,412	431,113	-12%	

CITY OF PEWAUKEE
GENERAL FUND EXPENDITURES

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Request	% Change	COMMENTS
Public Works							
Engineering							
Wages	232,173	126,861	262,520	262,520	346,660		
Benefits	9,707	(22,736)	71,967	75,540	117,965		
Outside Engineering	66,131	60,242	75,000	35,000	60,000		
Training/Conferences/Memberships	1,967	2,296	4,300	5,500	5,500		
Supplies & Equipment	22,689	8,611	24,600	27,700	28,300		
Total Engineering Services	332,668	175,275	438,387	406,260	558,425	37%	
Highway Administration							
Wages	678,965	375,646	687,170	693,385	743,320		
Benefits	408,206	286,175	317,618	320,006	349,565		
Training/Conferences/Memberships	226	1,735	2,800	3,500	3,500		
Utilities	30,118	18,940	42,200	45,967	46,100		
Building & Ground Maint	21,664	14,306	23,500	10,334	25,400		
Sand & Salt	173,503	99,239	175,000	225,000	225,000		
Road Signs & Repairs	139,292	5,237	132,400	132,400	132,400		
Supplies & Equipment	262,802	116,210	300,600	292,450	304,050		-
Total Highway Administration	1,714,776	917,488	1,681,288	1,723,042	1,829,335	6%	
Refuse Collection and Recycling							
Wages	9,048	3,918	10,656	10,656	11,000		
Benefits	692	300	400	816	900		
Garbage Collection	1,041,745	450,112	1,070,000	1,070,000	1,150,000		
Hauling Recyclables	73,955	9,753	70,000	70,000	70,000		
Supplies & Equipment	1,053	694	1,100	600	1,200		
Total Garbage Collection and R	1,126,493	464,776	1,152,156	1,152,072	1,233,100	7%	
Environmental Management							
Lake Management	256,445	270,000	256,445	275,107	284,000		
HAWS Contracted Services	6,699	6,900	6,900	6,699	6,900		
Deer Control	21,000	7,185	20,000	27,000	25,500		
Forestry	17,495	3,780	183,300	183,800	59,000		
Total Environmental	301,639	287,865	466,645	492,606	375,400	-24%	
Boat Ramp							
Boat Ramp	1,700	56	1,300	5,600	6,200	11%	
Joint Library							
Joint Library	896,675	434,933	869,867	869,867	890,466	2%	
Culture & Recreation							
Fireworks	10,000	10,000	10,000	10,000	10,000	0%	
Parks							
Wages	322,107	168,890	346,500	345,575	365,450		
Benefits	131,096	74,143	142,250	145,259	151,320		
Attorney	4,754	4,733	6,000	500	500		
Utilities	49,468	42,986	78,000	76,500	99,300		

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Request	% Change	COMMENTS
Training/Conferences/Memberships	1,155	1,237	1,250	1,250	1,500		
Supplies & Equipment	159,977	58,439	177,700	181,600	185,800		
Total Parks	668,556	350,428	751,700	750,684	803,870	7%	
Recreation Programs							
Wages	466,822	204,937	513,800	509,886	599,221		
Benefits	143,470	66,387	140,880	140,820	136,750		
Contracted Services	67,026	19,620	84,000	84,000	85,000		
Training/Conferences/Memberships	3,010	4,810	7,750	7,750	9,500		
Supplies & Equipment	148,513	63,464	181,000	170,000	182,500		
Liability & Workers Comp	16,342	11,751	33,100	33,511	10,300		
Shared Recreation Programs	845,183	370,968	960,530	945,967	1,023,271	8%	
Total Parks & Recreation	1,513,739	721,396	1,712,230	1,696,651	1,827,141	8%	
Planning							
Wages	97,626	49,191	98,960	99,089	104,095		
Benefits	47,481	22,548	43,917	44,510	47,402		
Attorney	6,582	2,694	9,000	10,000	10,000		
Other Professional Services	12,701	6,192	15,000	50,000	75,000		Consultant for zoning code rewrite (year 1 of 2)
Training/Conferences/Memberships	782	866	3,300	6,000	6,000		
Supplies & Equipment	1,178	424	800	1,000	1,000		
Notices & Publications	3,403	2,057	5,500	7,000	6,000		
Total Planning	169,752	83,972	176,477	217,599	249,497	15%	
Total General Fund	20,119,429	11,303,978	22,341,057	22,614,205	23,795,001	5%	

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Dept Request	% Change	COMMENTS
ADMINISTRATION								
Mayor								
100-51100-51100	Wages	10,962	5,250	10,500	10,500	10,500		-
100-51100-51300	Social Security	946	453	942	805	942		-
100-51100-51400	Auto Allowance	1,409	675	1,350	1,350	1,350		-
	Total Mayor	**13,317**	**6,378**	**12,792**	**12,655**	**12,792**	**1.08%**	
Common Council								
100-51110-51100	Wages	41,464	19,500	39,000	39,000	39,000		-
100-51110-51300	Social Security	3,555	1,675	3,351	2,990	3,351		-
100-51110-51400	Auto Allowance	5,011	2,400	4,800	4,800	4,800		-
100-51110-53200	Dues, Memberships & Subscriptions	9,617	10,527	10,527	10,528	10,883		-
100-51110-53210	Meetings & Conventions	544	-	-	600	600		-
100-51110-53400	Council - Operating Supplies	64	26	26	-	-		-
	Total Common Council	**60,255**	**34,129**	**57,704**	**57,918**	**58,634**	**1.24%**	
BOARDS, COMMISSIONS, COMMITTIES								
Fire Commission								
100-51121-51410	Commissioner Wages	0	40	100	400	400		Bring up at workshop
100-51121-51300	Social Security	0	3	8	31	31		-
100-51121-52100	Attorney Fees	0	-	-	500	500		-
	Total Fire Commission	**0**	**43**	**108**	**931**	**931**	**0.00%**	
Public Works Committee								
100-51133-51300	Social Security	17	12	21	55	55		-
100-51133-51410	Meeting Fees	220	160	280	720	720		Bring up at workshop
	Total Public Works Committee	**237**	**172**	**301**	**775**	**775**	**0.00%**	
Board of Appeals								
100-56400-51300	Social Security	5	-	-	24	24		-
100-56400-51410	Meeting Fees	60	(400)	180	320	320		Bring up at workshop
100-56400-52100	Attorney Fees	0	-	500	1,000	1,000		-
100-56400-53470	Notices & Publications	476	69	-	-	475		-
	Total Board of Appeals	**541**	**(331)**	**680**	**1,344**	**1,819**	**35.34%**	
Board of Review								
100-51535-51300	Social Security	24	-	65	184	37		-
100-51535-51410	Meeting Fees	320	-	840	2,400	480		Bring up at workshop
100-51535-52100	Attorney Fees	3,606	535	10,000	3,500	4,000		-
100-51535-52980	Training	0	-	-	-	-		-
	Total Board of Review	0	**535**	**10,905**	**6,084**	**4,517**	**-25.76%**	
	Total Boards, Commissions, Comm	**4,728**	**419**	**11,994**	**9,134**	**8,042**	**-11.96%**	
Administrator								
100-51410-51100	Wages	125,877	63,744	127,903	127,903	127,903		-
100-51410-51300	Social Security	9,644	4,873	9,785	9,785	9,785		-
100-51410-51320	Dental Insurance	361	197	393	393	452		-
100-51410-51330	Optical Insurance	127	69	100	138	160		-
100-51410-51340	Life Insurance	118	51	120	122	140		-
100-51410-51350	Disability Insurance	333	167	334	334	385		-
100-51410-51360	Pension	8,400	4,366	8,900	8,889	9,209		-
100-51410-52260	Phone & Cell	298	224	450	450	460		-
100-51410-53200	Dues, Memberships & Subscriptions	100	100	150	150	150		-
100-51410-53210	Meetings and Conventions	0	65	500	500	500		-
100-51410-53300	Mileage	0	-	125	250	25		-
100-51410-53400	Operating Supplies	20	117	125	100	125		-
100-51410-53950	New Equipment	0		-	-	-		-
	Total Administrator	**145,278**	**73,972**	**148,885**	**149,014**	**149,294**	**0.19%**	

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Dept Request	% Change	COMMENTS
Insurance								
100-51930-52150	Insurance Consultant	9,444	2,793	6,000	17,100	15,000		-
100-51930-55100	Officials Bond	0	-	-	5,000	-		-
100-51930-55110	Workers Compensation	86,009	35,485	71,000	71,000	74,000		-
100-51930-55120	Property and Liability	107,001	151,184	110,000	120,000	122,600		-
	Total Insurance	**202,454**	**189,461**	**187,000**	**213,100**	**211,600**	**-0.70%**	
Outside Services								
100-51300-52100	Attorney Fees	40,945	22,904	60,000	60,000	60,000		-
100-51510-52120	Audit and Accounting	58,139	26,120	70,000	60,000	70,000		-
100-51510-52140	Investment Expense - Ehlers	29,586	14,176	28,000	23,000	30,000		-
100-51510-52190	Other Professional Services	8,360	5,177	6,000	6,000	8,000		-
100-51980-52150	Weights & Measures	1,500	1,500	1,500	1,500	1,500		-
	Total Outside Services	**138,530**	**69,876**	**165,500**	**150,500**	**169,500**	**12.62%**	
Unclassified								
100-51910-57400	Delinquent Pers Prop Taxes	0	-	-	-	-		-
100-51910-57410	Rescinded Taxes	8,890	-	-	5,000	-		-
100-51980-59910	Contingency Appropriation	0	-	-	100,000	100,000		-
	Total Unclassified	**8,890**	**-**	**-**	**105,000**	**100,000**	**-4.76%**	
	Total Administration	**573,452**	**374,236**	**583,875**	**697,321**	**709,862**	**1.80%**	
Municipal Court								
100-51200-51100	Wages	17,318	8,294	16,600	16,589	16,589		-
100-51200-51200	Clerical Wages	96,133	47,982	97,400	97,391	106,000		-
100-51200-51300	Social Security	8,443	4,143	8,730	8,720	9,371		-
100-51200-51310	Health Insurance	14,548	6,074	9,500	11,375	11,541		-
100-51200-51320	Dental Insurance	361	197	400	393	452		-
100-51200-51330	Optical Insurance	67	36	75	73	84		-
100-51200-51340	Life Insurance	280	148	200	160	185		-
100-51200-51350	Disability Insurance	236	124	250	245	282		-
100-51200-51360	Pension	6,236	3,196	6,500	6,769	7,625		-
100-51200-53200	Dues, Memberships & Subscriptions	190	260	300	190	300		-
100-51200-53210	Meetings and Conventions	2,151	1,796	2,500	2,500	2,500		-
100-51200-53300	Mileage	137	-	200	200	200		-
100-51200-53400	Operating Supplies	1,691	453	1,500	2,200	2,200		-
100-51200-53450	Witness Fees	0	-	100	100	100		-
100-52700-52920	Prisoner Housing	151	-	-	1,000	-		-
	Total Municipal Court	**147,941**	**72,703**	**144,255**	**147,905**	**157,429**	**6.44%**	
Clerk/Treasurer								
100-51420-51100	Wages	207,925	121,599	243,000	231,020	294,062		-
100-51420-51150	Part-time Wages	2,658	1,894	5,000	5,000	5,000		-
100-51420-51280	Overtime	3,926	1,364	2,600	2,500	3,000		-
100-51420-51290	Wages Charged To/From Other Depts	0	(43,267)	(64,000)	(63,833)	(65,900)		-
100-51420-51300	Social Security	15,395	8,846	18,200	18,247	22,500		-
100-51420-51310	Health Insurance	109,961	44,905	79,000	83,941	113,507		-
100-51420-51320	Dental Insurance	3,357	2,517	3,000	3,161	5,405		-
100-51420-51330	Optical Insurance	533	354	500	496	850		-
100-51420-51340	Life Insurance	605	312	550	530	810		-
100-51420-51350	Disability Insurance	786	407	800	794	1,155		-
100-51420-51360	Pension	12,801	8,072	16,200	16,229	25,124		-
100-51420-51950	Benefits Charged To/From Other Depts	(23,169)	(10,474)	(20,000)	(43,650)	(45,000)		-
100-51420-52130	Other Accounting Services	142,400	103,348	156,000	147,084	161,000		ACCOUNTING CHARGES ALLOCATED BETWEEN GF AND UTILITES
100-51420-52160	Background Checks - Licensing	1,617	826	2,000	2,300	2,300		-
100-51420-52260	Phone & Cell	298	224	350	450	384		-
100-51420-52430	Equip Repair/Maintenance	5,841	2,168	6,500	10,000	10,000		-
100-51420-52980	Training	210	-	2,500	3,500	3,500		-
100-51420-53200	Dues, Memberships & Subscriptions	645	606	1,000	2,000	1,500		-
100-51420-53210	Meetings and Conventions	0	446	2,000	2,000	2,000		-

CITY OF PEWAUKEE
2026 BUDGET
GENERAL FUND EXPENDITURES

			2025					
		2024 Actual	6 Month Actual	Year End Forecast	2025 Budget	2026 Dept Request	% Change	COMMENTS
100-51420-53300	Mileage	313	180	650	750	750		-
100-51420-53400	Operating Supplies	5,509	4,166	8,000	8,000	8,000		-
100-51420-53410	Uniforms	18	108	108	300	300		-
100-51420-53470	Notices and Publications	1,790	1,719	5,000	6,000	6,000		-
100-51420-53950	New Equipment	0	-	-	4,000	4,000		-
	Total Clerk/Treasurer	**493,420**	**250,318**	**468,958**	**440,819**	**560,247**	**27.09%**	
Elections								
100-51440-51150	Part-time Wages	33,261	14,748	15,000	48,500	59,000		-
100-51440-51250	Training Wages	1,849	-	-	-	2,000		-
100-51440-51290	Wages Charged To/From Other Depts	3,762	1,479	1,500	2,600	4,500		-
100-51440-51300	Social Security	2,416	1,010	1,100	3,710	5,011		-
100-51440-52100	Attorney Fees	877	369	400	500	1,000		-
100-51440-52430	Equipment Repairs & Maintenance	1,839	-	1,903	2,000	2,000		-
100-51440-52980	Training	149	-	-	-	-		-
100-51440-53120	Printing	6,651	3,791	3,791	3,000	10,000		-
100-51440-53400	Operating Supplies	6,105	385	400	1,000	2,500		-
100-51440-53470	Notices and Publications	462	-	250	300	500		-
100-51440-53950	New Equipment	0		-	-	-		-
	Total Elections	**57,371**	**21,782**	**24,344**	**61,610**	**86,511**	**40.42%**	
City Hall Operations								
100-51600-51150	Part-time Wages	16,332	7,089	14,000	38,640	17,000		-
100-51600-51290	Wages Charged To/From Other Depts	6,688	2,808	6,000	-	-		-
100-51600-51300	Social Security	1,254	542	1,200	2,956	1,300		-
100-51600-51360	Pension	-		-	4,458	1,000		-
100-51600-51950	Benefits Charged To/From Other Depts	-	-	-	-	-		-
100-51600-52160	Data Processing	32,752	53,264	100,000	50,000	53,000		-
100-51600-52210	Electricity	44,561	18,819	36,000	59,000	36,000		-
100-51600-52220	Heat	10,337	11,595	23,200	15,000	24,000		-
100-51600-52230	Water	601	466	1,300	1,300	1,400		-
100-51600-52240	Sewer	1,416	944	2,500	2,500	2,800		-
100-51600-52260	Phone & Cell	11,575	10,691	22,000	22,000	23,690		Phone and Cell 3% INCREASE $23,690
100-51600-52400	Contracted Janitorial services & Supplie	44,062	20,019	60,000	65,000	65,000		-
100-51600-52410	Bldg Repairs & Maintenance	50,060	41,804	75,000	50,000	50,000		-
100-51600-52420	Grounds Maintenance	1,868	343	5,000	10,000	1,000		-
100-51600-52430	Equip Repair & Maintenance	-	2,852	2,852	-	2,852		-
100-51600-52440	Vehicle/Repairs Maint. (1 car)	-	-	-	-	-		-
100-51600-52900	Credit Card Service Fees & Exp	-	-	-	-	-		-
100-51600-52950	Public Fire Protection Charge	1,517	1,011	1,517	2,110	1,517		-
100-51600-53110	Postage	13,151	5,176	6,500	6,000	14,500		-
100-51600-53400	Operating Supplies/Expenses	3,783	5,033	10,100	12,000	11,000		-
100-51600-53950	New Equipment	-	-	1,000	5,000	5,000		-
	Total City Hall Operations	**239,956**	**182,455**	**368,169**	**345,964**	**311,059**	**-10.09%**	
Employee Services (HR)								
100-51430-51100	Wages	145,271	48,976	97,230	97,230	123,500	27.02%	-
100-51430-51200	Clerical Wages	41,083	20,977	45,000	47,640	52,000	9.15%	-
100-51430-51290	Wages Charged To/From Other Depts	-	-	-	-	-		-
100-51430-51300	Social Security	13,828	5,191	11,000	11,082	13,694	23.57%	-
100-51430-51310	Health Insurance	33,640	9,979	11,400	27,980	25,300	-9.58%	-
100-51430-51320	Dental Insurance	514	321	771	771	2,500	224.25%	-
100-51430-51330	Optical Insurance	92	58	138	138	500	262.32%	-
100-51430-51340	Life Insurance	246	208	267	227	500	120.26%	-
100-51430-51350	Disability Insurance	222	167	334	334	550	64.67%	-
100-51430-51360	Pension	9,839	4,760	9,900	10,068	12,636	25.51%	-
100-51430-51370	Employee Assistance Program (EAP)	2,409	2,287	4,700	4,700	4,900	4.26%	-
100-51430-51950	Benefits Charged To/From Other Depts	-	-	-	-	-		-
100-51430-52100	Attorney Fees	4,277	3,143	12,000	15,000	15,000	0.00%	-
100-51430-52150	Employment Examinations	9,634	5,143	12,000	14,000	12,000	-14.29%	-

CITY OF PEWAUKEE
2026 BUDGET
GENERAL FUND EXPENDITURES

			2025					
		2024 Actual	6 Month Actual	Year End Forecast	2025 Budget	2026 Dept Request	% Change	COMMENTS
100-51430-52190	Other Professional Services	-	-	-	-	-		-
100-51430-52260	Cell Phones	387	294	1,000	1,000	1,200	20.00%	-
100-51430-52700	Employee Wellness Program	9,850	3,391	12,000	15,000	15,000	0.00%	-
100-51430-52980	Training	38,622	12,449	30,000	30,000	30,000	0.00%	-
100-51430-53200	Dues, Memberships & Subscriptions	429	342	1,500	1,500	1,500	0.00%	-
100-51430-53210	Meetings & Conventions	-	1,782	3,000	3,000	3,000	0.00%	-
100-51430-53400	Operating Supplies	893	552	1,500	1,000	3,000	200.00%	-
100-51430-53430	Service Recognition	6,280	3,602	10,500	9,500	11,000	15.79%	-
100-51430-53440	Licenses & Certification	-	-	1,500	1,500	1,500	0.00%	-
100-51430-53470	Employment Advertisements	415	-	-	1,000	-	-100.00%	ROLLED INTO OPERATING
100-51430-53480	Safety Personnel Protective Equipment	4,733	3,605	7,000	7,000	7,000	0.00%	-
100-51430-55140	Affordable Care Act Expenses	248	-	-	250	-	-100.00%	51430-55140 ACCOUNT CAN BE CLOSED; NO ADDITIONAL ACA FEE
	Total Employee Services	**322,911**	**127,227**	**272,740**	**299,920**	**336,280**	**12.12%**	

Assessor

100-51530-51100	Wages	245,136	123,430	247,841	247,841	262,086		-
100-51530-51150	Part-time Wages	-	-	-	-	-		-
100-51530-51280	Overtime	507	3,002	7,000	6,000	1,500		-
100-51530-51290	Wages Charged To/From Other Depts	-	-	-	-	-		-
100-51530-51300	Social Security	18,521	9,417	18,800	19,419	20,200		-
100-51530-51310	Health Insurance	25,680	18,221	34,126	34,126	34,625		-
100-51530-51320	Dental Insurance	1,082	787	1,180	1,179	1,355		-
100-51530-51330	Optical Insurance	200	145	400	219	252		-
100-51530-51340	Life Insurance	482	251	575	562	650		-
100-51530-51350	Disability Insurance	832	429	854	854	985		-
100-51530-51360	Pension	16,516	8,787	17,500	17,642	19,000		-
100-51530-51950	Benefits Charged To/From Other Depts	-	-	-	-	-		-
100-51530-52100	Attorney Fees	5,883	4,067	8,000	12,000	7,000		-
100-51530-52150	Wis. Mfg. Assessor Charges	9,557	-	10,000	10,000	10,000		-
100-51530-52160	Contract for Services	5,652	37,500	37,500	37,500	-		-
100-51530-52440	Vehicle/Repairs Maint.	25	-	500	1,500	1,500		-
100-51530-52980	Training	80	-	500	500	500		-
100-51530-53110	Postage	389	129	10,000	10,000	3,000		-
100-51530-53200	Dues, Memberships & Subscriptions	180	5,652	6,000	6,000	6,000		-
100-51530-53210	Meetings & Conventions	311	62	500	2,000	2,000		-
100-51530-53300	Mileage & Fuel	764	127	500	1,500	1,500		-
100-51530-53400	Operating Supplies	19	209	500	5,000	2,500		-
100-51530-53440	Licenses & Certifications	31	40	150	300	300		-
100-51530-53950	New Equipment	-	300	1,250	2,000	5,000		TWO (2) LAPTOPS FOR STAFF
	Total Assessor	**331,847**	**212,552**	**403,676**	**416,142**	**379,953**	**-8.70%**	

Information Technology

100-51450-51100	Wages	107,070	54,983	110,250	110,250	115,201	4.49%	-
100-51450-51300	Social Security	8,090	4,118	8,434	8,434	8,813	4.49%	-
100-51450-51310	Health Insurance	16,176	6,074	11,375	11,375	11,541	1.46%	-
100-51450-51320	Dental Insurance	707	386	771	771	887	15.05%	-
100-51450-51330	Optical Insurance	127	69	138	138	160	15.94%	-
100-51450-51340	Life Insurance	230	122	240	240	276	15.00%	-
100-51450-51350	Disability Insurance	333	167	334	334	385	15.27%	-
100-51450-51360	Pension	7,260	3,821	7,662	7,662	8,294	8.25%	-
100-51450-52150	WEB Site Maintenance	-	-	-	-	-	0.00%	-
100-51450-52190	Other Professional Services	22,293	13,955	55,000	55,000	55,000	0.00%	-
100-51450-52260	Phone & Cell	731	553	1,500	1,500	1,500	0.00%	-
100-51450-52430	Equipment Repair & Maint	9,408	6,995	15,000	15,000	15,000	0.00%	-
100-51450-52480	Software/Maintenance/Updates	305,857	147,203	320,850	320,850	401,850	25.25%	ELEVITYIT INCREASE $52,300,INCLUDES: $15K NETWORK BACKUP SWITCHED TO MONTHLY VS ANNUAL,AND $5K FOR M365 BACKUP, COMBINED SUPPORT AND MONITORING, NEW ANTI-VIRUS, CYBERSECURITY TRAINING, M365 BACKUP, EMAIL FILTERING,BS&A CLOUD ANNUAL MAINTENANCE INCREASED $23,000 ,GENERAL INCREASES $5,700
100-51450-52500	GIS Maintenance/Updates	-	-	-	-	-		-

			2025					
		2024 Actual	6 Month Actual	Year End Forecast	2025 Budget	2026 Dept Request	% Change	COMMENTS
100-51450-52980	Training/Certifications	2,398	-	250	750	750	0.00%	-
100-51450-53200	Dues, Memberships & Subscriptions	-	-	-	-	-		-
100-51450-53210	Meetings & Conventions	-	-	-	250	250	0.00%	-
100-51450-53300	Mileage	879	245	650	650	650	0.00%	-
100-51450-53400	Operating Supplies	3,797	2,344	5,000	5,000	5,000	0.00%	-
100-51450-53950	New Equipment	11,120	16,683	15,500	15,500	-	-100.00%	-
	Total Information Technology	**496,476**	**257,718**	**552,954**	**553,704**	**625,557**	**12.98%**	

Law Enforcement
Police Services

100-52100-51200	Clerical Wages	17,525	26,155	52,000	50,440	44,500		-
100-52100-51290	Wages Charged To/From Other Depts	-	(9,584)	(18,000)	(34,804)	(35,800)		-
100-52100-51300	Social Security	1,303	1,914	3,900	3,859	3,401		-
100-52100-51310	Health Insurance	11,251		14,000	27,647	8,657		-
100-52100-51320	Dental Insurance	682	451	1,000	1,524	750		-
100-52100-51330	Optical Insurance	124	81	200	213	40		-
100-52100-51340	Life Insurance	123	65	182	182	130		-
100-52100-51350	Disability Insurance	175	93	200	126	145		-
100-52100-51360	Pension	1,123	1,854	3,500	3,506	3,201		-
100-52100-51950	Benefits Charged To/From Other Depts	(23,809)	(7,974)	(14,000)	(28,956)	(14,420)		-
100-52100-52100	Attorney Fees	30,925	20,887	40,000	40,000	42,000		-
100-52100-52150	Police Overtime	50,072	28,224	60,000	70,000	72,000		-
100-52100-52160	Contract for Police Services	3,416,906	2,093,803	3,589,376	3,589,376	3,765,710	4.91%	-
100-52100-52180	Community Policing Program	7,631	3,011	7,000	18,000	18,000		-
100-52100-52190	Contract for Lake Patrol	19,144	6,381	28,700	28,665	30,098		Estimated 5% Increase
100-52100-52980	Training	-	-	100	500	500		-
100-52100-53120	Printing	-	-	-	-	-		-
100-52100-53400	Operating Supplies	2,990	801	2,200	2,650	2,650		-
100-52100-55310	Equipment Rental	4,493	10,000	10,000	10,000	10,000		expect increase in 2027
	Total Operating Costs	**3,540,658**	**2,176,165**	**3,780,358**	**3,782,928**	**3,951,562**	**4.46%**	

Fire & Ambulance Services
Fire Administration

100-52210-51100	Wages	334,484	140,351	400,000	519,621	841,400	61.93%	ALL SALARIES AND WAGES BUDGETED IN THIS ACCT
100-52210-51150	Part-time Wages	19,131	15,373	40,000	-	-	0.00%	-
100-52210-51200	Clerical Wages	15,836	-	-	-	-	0.00%	-
100-52210-51290	Wages Charged To/From Other Depart	-	-	1,000	15,636	-		-
100-52210-51300	Social Security	27,945	11,375	30,000	39,752	64,669		-
100-52210-51310	Health Insurance	189,865	29,936	90,000	89,942	129,048		-
100-52210-51320	Dental Insurance	2,794	1,524	2,500	3,066	6,617		-
100-52210-51330	Optical Insurance	391	213	400	564	1,050		-
100-52210-51340	Life Insurance	667	302	800	854	2,090		-
100-52210-51350	Disability Insurance	806	333	900	1,002	2,304		-
100-52210-51360	Pension	175,797	21,067	78,000	77,995	125,111		-
100-52210-51950	Benefits Charged To/From Other Depa	10,697	-	13,000	13,009	-		-
100-52210-52100	Attorney Fees	12,463	5,295	10,000	9,263	10,000		-
100-52210-52130	Waukesha Urban Rescue	8,871	8,871	9,000	12,500	-		MOVED TO NEW ACOUNT 100-52210-52980 BY DAVE H
100-52210-52150	Employment Examinations	37,589	6,983	28,000	29,000	40,000		-
100-52210-52180	Billing Services EMS	81,683	64,508	120,000	120,000	150,000		-
100-52210-52210	Electricity	37,969	18,297	42,000	40,000	45,000		-
100-52210-52220	Heat	8,566	10,065	20,000	20,000	20,000		-
100-52210-52230	Water	1,635	1,103	3,000	4,500	4,500		-
100-52210-52240	Sewer	2,831	1,888	4,600	2,000	3,000		-
100-52210-52260	Phones & Cell/Internet	15,044	20,395	40,000	32,500	40,000		-
100-52210-52270	MDC Air Cards	-	-	5,000	20,000	20,000		-
100-52210-52410	Building Repairs & Maintenance	57,338	22,611	50,000	50,000	50,000		-
100-52210-52420	Grounds Maintenance	1,052	869	1,600	4,000	4,000		-
100-52210-52450	Trunked Radio Operating Cost	5,837	6,065	7,000	9,000	9,000		-
100-52210-52480	Software & Maintenance Updates	4,221		10,000	30,500	30,500		-
100-52210-52950	Public Fire Protection Chg	737	491	900	500	500		-

			2025					
		2024 Actual	6 Month Actual	Year End Forecast	2025 Budget	2026 Dept Request	% Change	COMMENTS
100-52210-53200	Dues, Memberships & Subscriptions	1,444	199	2,000	2,400	3,000		-
100-52210-53210	Meetings & Conventions	2,202	2,612	5,200	8,700	9,000		-
100-52210-53400	Operating Supplies	57,842	32,709	35,000	28,000	35,000		-
100-52210-53450	CPSI Accreditation Fees	1,898	-	5,000	7,500	10,000		-
100-52210-52980	Waukesha Urban Rescue					12,000		NEW ACCOUNT MOVED CHIEF B'S INPUT FORM100-52210-52130 $12,000
100-52210-53950	New Equipment	3,455	4,013	15,000	23,000	25,000		-
	Total Fire Administration	**1,121,089**	**427,449**	**1,069,900**	**1,214,804**	**1,692,789**	**39.35%**	
Fire Protective Services								
100-52230-51100	Wages	3,419,260	2,206,090	4,412,000	4,396,449	4,347,486		-
100-52230-51130	FLSA Wages	28,840	22,873	35,000	35,000	35,000		-
100-52230-51150	Part-time Wages	126,354	50,802	200,000	300,000	200,000		-
100-52230-51280	Overtime	327,313	247,691	400,000	100,000	200,000		-
100-52230-51300	Social Security	307,062	185,754	500,000	339,816	333,672		-
100-52230-51310	Health Insurance	874,979	470,153	630,000	871,059	874,151		-
100-52230-51320	Dental Insurance	31,711	16,673	22,000	42,813	42,828		-
100-52230-51330	Optical Insurance	4,344	2,219	3,000	6,112	5,960		-
100-52230-51340	Life Insurance	7,232	4,725	10,000	7,374	10,554		-
100-52230-51350	Disability Insurance	1,362	834	1,800	1,002	1,000		-
100-52230-51360	Pension	539,656	373,875	850,000	645,854	620,000		-
100-52230-52430	Equipment Repairs & Maintenance	50,169	11,480	24,000	89,000	90,000		-
100-52230-52440	Vehicle Repairs & Maintenance	97,035	116,833	150,000	120,000	120,000		-
100-52230-52970	Emergency Preparedness	491	-	1,000	5,000	5,000		-
100-52230-52980	Training	10,373	32,806	76,000	76,000	75,000		-
100-52230-53400	Operating Supplies	21,344	19,179	40,000	35,000	45,000		-
100-52230-53410	Uniforms	38,981	12,027	40,000	62,400	75,000		-
100-52230-53420	Fuel	67,459	28,861	95,000	110,000	100,000		-
100-52230-53450	EMS Operating Supplies	54,974	23,918	60,000	110,000	115,000		-
100-52230-53950	New Equipment	106,596	23,222	50,000	87,000	90,000		-
100-52245-53400	Supplies and Expenses - Lisbon	3,937	262	-	-	-		-
100-52245-53950	New Equipment - Lisbon	9,790	-	-	-	-		-
100-52230-55110	Workers Compensation	52,160	60,274	120,000	120,600	125,424		-
100-52230-55120	Property & Liability Insurance	53,500	-	55,000	60,000	62,000		-
	Total Fire Protective Services	**6,234,926**	**3,910,550**	**7,774,800**	**7,620,479**	**7,573,075**		
	Total Fire	**7,356,015**	**4,337,999**	**8,844,700**	**8,835,283**	**9,265,864**	**4.87%**	
Building Services (Bldg Inspection)								
100-52400-51100	Wages	280,193	99,249	201,000	214,972	256,613		-
100-52400-51280	Overtime	1,519	402	1,000	5,000	-		-
100-52400-51290	Wages Charged To/From Other Depts	-	25,442	51,000	50,884	-		-
100-52400-51300	Social Security	19,282	5,751	16,828	16,828	20,000		-
100-52400-51310	Health Insurance	137,531	14,968	30,000	83,941	57,000		-
100-52400-51320	Dental Insurance	5,074	2,607	5,200	3,819	3,510		-
100-52400-51330	Optical Insurance	1,031	553	1,600	564	490		-
100-52400-51340	Life Insurance	713	277	500	457	375		-
100-52400-51350	Disability Insurance	617	177	700	695	575		-
100-52400-51360	Pension	15,942	4,153	8,300	13,774	16,900		-
100-52400-51950	Benefits Charged To/From Other Depts	14,796	7,389	14,800	14,778	-		-
100-52400-52100	Attorney Fees	-	-	1,000	5,000	3,000		-
100-52400-52190	Other Professional Services	21,266	25,114	45,000	45,000	35,000		MUNICIPAL CODE ENFORCEMENT (PROPERTY MAINTENANCE) $25,000,POTENTIAL CONTRACTED BUILDING INSPECTOR OR OTHER SERVICES $10,000
100-52400-52260	Phone & Cell	1,331	682	1,000	1,800	1,200		-
100-52400-52440	Vehicle Repair	1,263	-	-	2,500	2,500		-
100-52400-52980	Training	525	2,450	3,500	3,500	3,500		-
100-52400-53200	Dues, Memberships & Subscriptions	290	-	250	1,200	1,200		-
100-52400-53210	Meetings and Conventions	202	-	500	1,000	1,000		-
100-52400-53300	Mileage & Fuel	3,754	763	5,000	5,000	10,000		-
100-52400-53400	Operating Supplies	4,752	3,186	7,000	8,000	8,000		-
100-52400-53420	State Seals	1,830	2,160	2,000	5,000	5,000		-

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Dept Request	% Change	COMMENTS
100-52400-53430	Address Tiles	1,729	-	2,000	3,000	3,000		-
100-52400-53440	License/Certification	-	-	500	1,200	1,000		-
100-52400-53480	Personnel Protective Equipment	200	-	-	500	250		-
100-52400-53950	New Equipment	-	-	-	1,000	1,000		-
	Total Community Services	**513,840**	**195,325**	**398,678**	**489,412**	**431,113**	**-11.91%**	

Public Works
Engineering

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Dept Request	% Change	COMMENTS
100-53110-51100	Wages	232,173	306,292	621,380	621,380	715,660		-
100-53110-51290	Wages Charged To/From Other Depts	-	(80,904)	(161,807)	(161,807)	(166,000)		-
100-53110-51295	Wages Charged Out-Storm Water	-	(98,528)	(197,053)	(197,053)	(203,000)		-
100-53110-51300	Social Security	15,904	21,902	47,535	47,535	55,000		-
100-53110-51310	Health Insurance	119,088	-	118,267	118,267	149,000		-
100-53110-51320	Dental Insurance	6,140	3,546	2,364	5,769	5,750		-
100-53110-51330	Optical Insurance	920	538	359	921	900		-
100-53110-51340	Life Insurance	1,098	549	1,318	1,381	1,665		-
100-53110-51350	Disability Insurance	1,843	995	1,987	1,987	2,345		-
100-53110-51360	Pension	15,231	21,314	42,800	42,838	52,000		-
100-53110-51900	Benefits Charged Out-Storm Water	(81,665)	(40,748)	(81,000)	(81,495)	(85,195)		-
100-53110-51950	Benefits Charged To/From Other Depts	(68,851)	(30,832)	(61,663)	(61,663)	(63,500)		-
100-53110-52190	Outside Engineering	66,131	60,242	75,000	35,000	60,000		OFFSET BY OUTSIDE ENGINEERING REVENUE
100-53110-52260	Phone & Cell	655	626	1,100	700	1,200		-
100-53110-52440	Vehicle Repair & Maintenance	1,267	631	2,000	2,500	2,500		-
100-53110-52980	Training & Seminars	-	1,564	3,000	4,000	4,000		-
100-53110-53110	Postage	2,100	1,433	3,000	3,000	3,100		-
100-53110-53200	Dues, Memberships & Subscriptions	1,512	680	1,000	1,000	1,000		-
100-53110-53210	Meetings & Conventions	455	52	300	500	500		-
100-53110-53300	Mileage	341	386	500	500	500		-
100-53110-53400	Operating Supplies	16,161	5,486	13,000	15,000	15,000		-
100-53110-53950	New Equipment	2,165	48	5,000	6,000	6,000		-
	Total Engineering Services	**332,668**	**175,275**	**438,387**	**406,260**	**558,425**	**37.46%**	

Highway Administration

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Dept Request	% Change	COMMENTS
100-53100-51100	Wages	726,979	359,089	718,000	707,332	749,000		-
100-53100-51150	Part-time Wages	21,450	8,016	31,170	31,170	41,000		-
100-53100-51280	Overtime	30,693	13,284	30,000	37,440	38,400		-
100-53100-51290	Wages Charged To/From Other Depts	(10,095)	4,385	8,000	17,443	17,920		-
100-53100-51295	Wages Charged Out-Storm Water	(90,062)	(9,128)	(100,000)	(100,000)	(103,000)		-
100-53100-51300	Social Security	55,806	26,628	54,257	54,257	63,400		-
100-53100-51310	Health Insurance	319,038	225,501	235,218	235,218	251,000		-
100-53100-51320	Dental Insurance	7,051	3,912	9,200	10,326	10,580		-
100-53100-51330	Optical Insurance	964	545	1,000	1,552	1,625		-
100-53100-51340	Life Insurance	1,486	954	1,642	1,642	2,000		-
100-53100-51350	Disability Insurance	2,441	1,479	2,539	2,539	3,100		-
100-53100-51360	Pension	51,442	25,800	51,762	51,762	57,000		-
100-53100-51370	Unemployment	415	-	-	-	-		-
100-53100-51900	Benefits Charged Out-Storm Water	(43,619)	(4,999)	(50,000)	(50,000)	(51,500)		-
100-53100-51950	Benefits Charged To/From Other Depts	13,182	6,355	12,000	12,710	12,360		-
100-53100-52160	Contract Services	4,564	-	4,600	4,500	4,600		-
100-53100-52210	Electricity-Street Lighting/DPW Bldg	23,313	12,141	25,000	25,000	25,000		-
100-53100-52220	Heat	3,904	4,603	10,000	10,667	10,000		-
100-53100-52230	Water	604	555	1,500	1,000	1,800		-
100-53100-52240	Sewer	727	595	2,000	1,000	2,500		-
100-53100-52260	Phone & Cell	1,117	451	2,000	7,000	5,000		-
100-53100-52310	Crack Filling	71,600	35,550	100,000	100,000	100,000		-
100-53100-52400	Contracted Janitorial services & Suppli	16,330	8,270	16,800	14,000	18,000		-
100-53100-52410	Bldg Repairs & Maintenance	19,509	13,779	20,000	5,000	20,000		Split between Stormwater
100-53100-52420	Grounds Maintenance	2,154	527	3,500	5,334	5,400		-
100-53100-52430	Equip Repair & Maint	65,179	37,364	55,000	50,000	55,000		-
100-53100-52450	Trunked Radio Operating Costs	644	878	750	750	750		-

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Dept Request	% Change	COMMENTS
100-53100-52490	Excess Excavated Materials	744	465	2,000	2,000	2,000		-
100-53100-52950	Public Fire Protection Charge	453	595	1,700	1,300	1,800		-
100-53100-53210	Meetings & Conventions	226	1,735	2,800	3,500	3,500		-
100-53100-53400	Operating Supplies	24,023	10,913	24,000	22,000	24,000		-
100-53100-53410	Uniforms	6,111	2,987	6,600	6,600	6,600		-
100-53100-53420	Fuel	48,619	15,699	55,000	55,000	55,000		-
100-53100-53480	Safety Equipment	4,470	1,618	5,100	5,100	5,100		-
100-53100-53550	Maintain Preemption Devices	-	-	1,000	1,500	1,500		-
100-53100-53710	Sand and Salt	173,503	99,239	175,000	225,000	225,000		-
100-53100-53720	Road Signs and Markings	27,103	1,750	30,000	30,000	30,000		-
100-53100-53730	Road Repairs	110,448	3,348	100,000	100,000	100,000		-
100-53100-53790	Other Roadway Supplies	1,742	139	2,400	2,400	2,400		-
100-53100-53950	New Equipment	5,719	986	12,000	12,000	12,000		-
100-53100-55120	Property & Liability	12,840	-	12,250	13,500	14,000		-
100-53100-55310	Equipment Rental	1,958	1,481	5,500	5,500	5,500		-
	Total Highway Administration	**1,714,776**	**917,488**	**1,681,288**	**1,723,042**	**1,829,335**	**6.17%**	
Refuse Collection and Recycling								
100-53635-51150	Part-time Wages	9,048	3,918	10,656	10,656	11,000		-
100-53635-51300	Social Security	692	300	400	816	900		-
100-53635-51370	Unemployment	-	-	-	-	-		-
100-53620-52800	Garbage Collection	1,041,745	450,112	1,070,000	1,070,000	1,150,000		-
100-53635-52900	Hauling Recyclables	73,955	9,753	70,000	70,000	70,000		-
100-53635-53400	Operating Supplies	1,053	694	1,100	600	1,200		-
	Total Garbage Collection and Recy	**1,126,493**	**464,776**	**1,152,156**	**1,152,072**	**1,233,100**	**7.03%**	
Lake Management								
100-53640-52990	Contracted Services-Lake Mgmt	256,445	270,000	256,445	275,107	284,000	3.23%	-
	Total Lake Management	**256,445**	**270,000**	**256,445**	**275,107**	**284,000**	**3.23%**	
Animal & Deer Control								
100-54150-52990	HAWS Contracted Services	6,699	6,900	6,900	6,699	6,900	0.00%	-
100-54155-52990	Deer Control Management	20,950	7,185	20,000	25,000	25,000	0.00%	-
100-54160-52990	Deer Roadway Pickup	50	-	-	2,000	-	-100.00%	THERE ARE SEVERAL ACCOUNTS FOR DEER MANAGEMENT ACCOUNT S/B INACTIVATED
100-54160-53400	Deer Control - Operating Supplies	-	-	-	-	500	0.00%	-
	Total Animal Control	**27,699**	**14,085**	**26,900**	**33,699**	**32,400**	**-100.00%**	
Forestry Program								
100-56110-52980	Training	-	-	3,300	3,300	3,500	6.06%	$3K FOR HIGHWAY/$500 FOR PARKS
100-56110-53410	Tree Removal	14,365	3,300	175,000	175,000	50,000	-71.43%	$9K FOR PARKS/$41K FOR HIGHWAY
100-56110-53420	Tree Replanting	3,130	480	5,000	5,000	5,000	0.00%	50% PARKS/50% HIGHWAY
100-56110-52990	Contracted Services - Tree Inventory	-	-	-	-	-		-
100-56110-53430	Tree Disease Treatment	-	-	-	500	500		PARKS
	Total Forestry Program	**17,495**	**3,780**	**183,300**	**183,800**	**59,000**	**-67.90%**	
	Total Environmental	**1,428,132**	**752,641**	**1,618,801**	**1,644,678**	**1,608,500**	**-2.20%**	
Culture & Recreation								
Boat Ramp								
100-55460-52460	Launch - Maintenance	1,700	55.97	1,200	5,000	5,000	0.00%	-
100-55460-53400	Launch - Operating Supplies	-	-	100	600	1,200	100.00%	-
	Total Boat Ramp	**1,700**	**55.97**	**1,300**	**5,600**	**6,200**	**10.71%**	
Fireworks								
100-55470-53400	Fireworks	10,000	10,000	10,000	10,000	10,000	0.00%	-
	Total Fireworks	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**0.00%**	
Joint Library								
100-55110-53400	Operating Supplies	896,675	434,933	869,867	869,867	890,466		-
	Total Joint Library	**896,675**	**434,933**	**869,867**	**869,867**	**890,466**	**2.37%**	

CITY OF PEWAUKEE
2026 BUDGET
GENERAL FUND EXPENDITURES

			2025					
		2024 Actual	6 Month Actual	Year End Forecast	2025 Budget	2026 Dept Request	% Change	COMMENTS
Parks								
100-55200-51100	Wages	241,859	121,788	245,000	247,475	260,750	5.36%	-
100-55200-51150	Part-time Wages	87,205	50,419	110,000	106,400	116,000	9.02%	-
100-55200-51280	Overtime	5,548	1,658	5,500	5,500	5,500	0.00%	-
100-55200-51290	Wages Charged To/From Other Depts.	(13,354)	(5,255)	(15,000)	(15,000)	(18,000)	20.00%	-
100-55200-51300	Social Security	24,734	12,555	25,100	27,493	29,250	6.39%	-
100-55200-51310	Health Insurance	85,620	50,978	95,300	95,316	97,000	1.77%	-
100-55200-51320	Dental Insurance	2,372	1,155	2,700	2,688	3,100	15.33%	-
100-55200-51330	Optical Insurance	352	179	400	424	490	15.57%	-
100-55200-51340	Life Insurance	448	219	600	585	710	21.37%	-
100-55200-51350	Disability Insurance	844	444	900	880	1,100	25.00%	-
100-55200-51360	Pension	16,681	8,612	17,000	17,373	19,170	10.34%	-
100-55200-51370	Unemployment	46	-	250	500	500	0.00%	-
100-55200-51410	Commissioners Fees	849	280	1,000	1,200	1,200	0.00%	-
100-55200-51950	Benefits Charged To/From Other Depts	-	-	-	-	-		-
100-55200-52100	Attorney Fees	4,754	4,733	6,000	500	500	0.00%	-
100-55200-52110	Engineering	-	-	250	500	500	0.00%	-
100-55200-52130	Accounting Assistance	-	-	250	500	500	0.00%	-
100-55200-52210	Electricity	28,953	19,892	37,500	37,500	40,000	6.67%	-
100-55200-52220	Heat	5,017	7,088	10,500	10,500	10,750	2.38%	-
100-55200-52230	Water	2,729	2,303	9,000	11,000	27,000	145.45%	-
100-55200-52240	Sewer	3,796	1,948	5,000	5,000	5,500	10.00%	-
100-55200-52260	Phones & Cell	7,906	11,286	14,500	11,000	14,500	31.82%	-
100-55200-52410	Building Repairs & Maintenance	37,824	15,945	40,250	40,250	43,250	7.45%	-
100-55200-52420	Grounds Maintenance	57,346	23,198	65,600	65,600	69,100	5.34%	-
100-55200-52430	Equipment Repairs & Maintenance	7,580	1,321	9,000	9,000	9,250	2.78%	-
100-55200-52440	Vehicle Repairs & Maintenance	4,142	194	5,250	5,250	5,250	0.00%	-
100-55200-52950	Public Fire Protection Charge	1,067	470	1,500	1,500	1,550	3.33%	-
100-55200-52980	Training	1,155	1,237	1,250	1,250	1,500	20.00%	-
100-55200-53400	Operating Supplies	2,259	1,023	3,000	3,000	4,000	33.33%	-
100-55200-53410	Uniforms	1,697	606	1,750	1,750	2,000	14.29%	-
100-55200-53420	Fuel	15,744	5,337	20,000	25,000	20,000	-20.00%	-
100-55200-53480	Safety Equipment	1,657	1,125	3,000	3,000	3,000	0.00%	-
100-55200-53900	Equipment Purchased With Donatio	3,900	2,606	2,600	-	-		-
100-55200-53950	New Equipment	26,005	7,084	22,500	22,500	23,700	5.33%	-
100-55200-55310	Equipment Rental	1,590	-	3,250	3,250	3,250		-
100-55200-57430	Vandalism	232	-	1,000	2,000	2,000		-
100-55200-59995	Non Shared Equip Purchase	-	-	-	-	-		-
100-55200-59999	Non-Shared Supplies	-	-	-	-	-		-
	Total Parks	**668,556**	**350,428**	**751,700**	**750,684**	**803,870**	**7.09%**	
Recreation Programs								
100-55300-51100	Wages	259,999	130,460	261,000	257,085	289,721	12.69%	-
100-55300-51200	Clerical Wages	-	-	-	-	-		-
100-55300-51210	Leaders Wages	205,733	61,208	226,800	226,800	309,000	36.24%	-
100-55300-51280	Overtime	1,090	518	500	500	500	0.00%	-
100-55300-51290	Wages Charged To/From Other Depts.	-	12,751	25,500	25,501	-	-100.00%	-
100-55300-51300	Social Security	34,839	14,097	37,055	37,055	46,000	24.14%	-
100-55300-51310	Health Insurance	65,869	29,936	56,000	55,961	59,637	6.57%	-
100-55300-51320	Dental Insurance	1,928	1,855	2,300	2,295	2,780	21.13%	-
100-55300-51330	Optical Insurance	298	245	400	351	525	49.57%	-
100-55300-51340	Life Insurance	495	293	600	576	750	30.21%	-
100-55300-51350	Disability Insurance	733	422	800	841	1,050	24.85%	-
100-55300-51360	Pension	17,672	9,026	22,700	22,716	26,008	14.49%	-
100-55300-51950	Benefits Charged To/From Other Depts	21,637	10,513	21,025	21,025	-	-100.00%	-
100-55300-52190	Contracted Services	67,026	19,620	84,000	84,000	85,000	1.19%	-
100-55300-52260	Phone & Cell	2,792	2,701	4,500	4,500	5,000	11.11%	-
100-55300-52480	Software Maintenance	3,670	4,161	4,300	4,300	4,300	0.00%	-
100-55300-52900	Credit Card Service Fees & Exp	15,680	12,314	16,000	16,000	17,000	6.25%	-

CITY OF PEWAUKEE
2026 BUDGET
GENERAL FUND EXPENDITURES

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Dept Request	% Change	COMMENTS
100-55300-52980	Training	1,770	1,288	3,000	3,000	3,000	0.00%	-
100-55300-53110	Postage	8,436	2,861	9,500	9,500	9,500	0.00%	-
100-55300-53120	Program Printing	19,586	6,541	20,000	27,000	20,000	-25.93%	-
100-55300-53210	Meetings and Conventions	1,240	3,522	4,750	4,750	6,500	36.84%	-
100-55300-53300	Mileage	2,383	1,129	5,000	5,000	5,000	0.00%	-
100-55300-53400	Operating Supplies	2,953	2,500	5,500	5,500	6,700	21.82%	-
100-55300-53410	Uniforms	6,999	6,040	8,200	8,200	10,000	21.95%	-
100-55300-53430	Program Expenses/Equipment	37,430	15,332	35,000	32,000	40,000	25.00%	-
100-55300-53450	WPRA Tickets	5,945	-	4,500	4,500	4,500	0.00%	-
100-55300-53460	Field Trips	42,639	9,586	68,000	53,000	60,000	13.21%	-
100-55300-53470	Notices and Publications	-	300	500	500	500	0.00%	-
100-55300-55110	Workmen's Comp Ins	5,642	11,751	23,600	23,511	-		-
100-55300-55120	Property & Liability Ins	10,700	-	9,500	10,000	10,300	3.00%	-
	Shared Recreation Programs	**845,183**	**370,968**	**960,530**	**945,967**	**1,023,271**	**8.17%**	
	Total Parks & Recreation	**1,513,739**	**721,396**	**1,712,230**	**1,696,651**	**1,827,141**	**7.69%**	

Planning & Community Development

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Dept Request	% Change	COMMENTS
100-56300-51100	Wages	96,949	61,481	123,200	123,194	129,360	5.01%	-
100-56300-51150	Part-time Wages	-	-	-	-	-	0.00%	-
100-56300-51290	Wages Charged To/From Other Depts.	-	(12,570)	(25,140)	(25,140)	(26,300)	4.61%	-
100-56300-51300	Social Security	7,039	4,396	8,800	9,424	9,896	5.01%	-
100-56300-51310	Health Insurance	35,999	14,968	27,980	27,980	29,377	4.99%	-
100-56300-51320	Dental Insurance	794	433	1,524	1,524	1,755	15.16%	-
100-56300-51330	Optical Insurance	133	73	213	213	250	17.37%	-
100-56300-51340	Life Insurance	257	134	300	265	320	20.75%	-
100-56300-51350	Disability Insurance	333	167	300	334	390	16.77%	-
100-56300-51360	Pension	6,666	4,273	8,600	8,562	9,314	8.78%	-
100-56300-51410	Commissioner's Fees	677	280	900	1,035	1,035	0.00%	-
100-56300-51950	Benefits Charged To/From Other Depts	(3,741)	(1,896)	(3,800)	(3,792)	(3,900)	2.85%	-
100-56300-52100	Attorney Fees	6,582	2,694	9,000	10,000	10,000	0.00%	-
100-56300-52190	Other Professional Services	12,701	6,192	15,000	50,000	75,000	50.00%	CONSULTANT FOR ZONING CODE REWRITE PROJECT $50,000
100-56300-52980	Training	-	200	1,500	3,000	3,000	0.00%	-
100-56300-53200	Dues, Memberships & Subscriptions	562	200	800	1,000	1,000	0.00%	-
100-56300-53210	Meetings & Conventions	220	466	1,000	2,000	2,000	0.00%	-
100-56300-53400	Operating Supplies	1,178	424	800	1,000	1,000	0.00%	-
100-56300-53470	Notices & Publications	3,403	2,057	5,500	7,000	6,000	-14.29%	-
	Total Planning	**169,752**	**83,972**	**176,477**	**217,599**	**249,497**	**14.66%**	

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Dept Request	% Change
Total General Fund	**20,141,327**	**11,304,241**	**22,351,057**	**22,644,705**	**23,795,001**	**-97.24%**

CITY OF PEWAUKEE
2026 BUDGET
SPECIAL REVENUE - IMPACT FEE FUND

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
Revenues						
220-00000-46900	Impact Fees -	-	-	-	-	-
220-00000-46901	Impact Fees - Parks	46,217	25,833	50,000	50,000	45,000
220-00000-46902	Impact Fees - Fire	14,942	5,980	10,000	5,000	8,000
220-00000-46903	Impact Fees - Bike-Ped	103,373	39,342	60,000	25,000	40,000
220-00000-48100	Interest on Investments	30,715	14,802	20,000	5,000	8,000
	Total Revenues	**195,248**	**85,957**	**140,000**	**85,000**	**101,000**
Transfers to Other Funds						
220-59244-59000	Transfer to Bike & Pedestrian	-	-	-	-	150,000
220-59249-59000	Transfer to Capital	-	-	-	-	345,000
	Total Transfers to Other Funds	**-**	**-**	**-**	**-**	**495,000**
Change in Fund Balance		195,248	85,957	140,000	85,000	(394,000)
Fund Balance:						
Beginning of Period		454,783	650,030	650,030	332,804	790,030
End of Period		650,030	735,987	790,030	417,804	396,030

CITY OF PEWAUKEE
2026 BUDGET
SPECIAL REVENUE - AMERICAN RESCUE PLAN (ARPA)

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
Revenues						
240-00000-43350	American Rescue Plan	698,396	-	834,406	834,406	-
240-00000-48100	Interest - ARPA Fund	62,658	21,924	40,000	25,000	-
240-00000-49210	Transfers In	65,357	-	-	-	-
240-00000-43271	IRS Solar Panel Rebate		-	188,100	188,000	-
240-00000-43700	Focus on Energy Grant		27,108	-	27,000	-
	Total Revenues	**826,411**	**21,924**	**1,062,506**	**1,074,406**	**-**
240-00000-58100	ARPA PROJECTS	-	-	-	-	-
240-00000-58100-25.2	ALL INCLUSIVE PLAYGROUND	-	311,593	600,000	600,000	-
240-00000-57101	City Hall Solar Panels	698,396	1,216	615,250	615,250	-
						-
	Total Expenditures and Other Uses	**698,396**	**312,809**	**1,215,250**	**1,215,250**	**-**
	Change in Fund Balance	**128,015**	**(290,885)**	**(152,744)**	**(140,844)**	**-**
Fund Balance:						
	Beginning of Period	-	128,015	128,015	128,015	(24,729)
	End of Period	128,015	(162,870)	(24,729)	(12,829)	(24,729)

2026 BUDGET
SPECIAL REVENUE - STORM WATER MANAGEMENT

Revenues and Other Sources		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget	COMMENTS
230-00000-44307	Permits	100	-	-	100	100	-
230-00000-46160	Administrative Charges	898	-	0	2,000	500	-
230-00000-46187	Outside Engineering Fees Reimbursed	47,282	47,294	60,000	50,000	50,000	-
230-00000-46189	Inhouse Engineering Fees Reimbursed	47,075	45,230	55,000	20,000	20,000	-
230-00000-46311	Storm Water Services		-				-
230-00000-46324	Storm Water Management Fee	1,663,938	1,706,203	1,706,203	1,650,000	1,700,000	-
230-00000-46325	Credits and Rebates	-	-	-	(37,000)	(37,000)	-
230-00000-46328	Credit Application Fee			-	-	-	-
230-00000-48100	Interest on Investments			-	-	-	-
230-00000-48120	Interest on Accounts Receivable	4	589	589	100	100	-
230-00000-48900	Miscellaneous/Erosion Control Insp	5,866	2,000	2,000	-	2,000	-
230-00000-49110	Proceeds of Long-term Debt	-	-	-	1,400,000	2,000,000	-
230-00000-49120	Bond Premium			-	-	-	-
230-00000-49210	Transfer from General Fund	-	-	-	19,152	-	-
230-00000-49280	Transfer from Cemetery Fund	-	-	420	420	420	-
	Total Revenues and Other Sources	**1,765,163**	**1,801,316**	**1,824,212**	**3,104,772**	**3,736,120**	

ADMINISTRATION
WAGES & BENEFITS

230-53650-51290	Wages Charged To/From Other Depts	114,710	49,267	-	110,591	-	-
230-53650-51295	Wages Charged From Highway	19,000	2,038	-	10,000	-	-
230-53650-51900	Hwy Benefits Charged Out	5,377	1,096	-	4,500	-	-
230-53650-51950	Benefits Charged To/From Other Dept	65,176	28,192	-	57,769	-	-
	TOTAL	**204,264**	**80,591**	**-**	**182,860**	**-**	

GENERAL

230-53650-52100	Attorney	476	-	-	2,500	2,500	-
230-53650-52130	Audit and Accounting Expenses	-	-	-	8,500	8,500	-
230-53650-52190	Outside Engineering	62,096	39,519	60,000	60,000	60,000	-
230-53650-52210	Electricity-Street Lighting/DPW Bldg	7,436	3,219	12,500	12,500	12,500	-
230-53650-52220	Heat	2,709	2,284	5,000	5,500	5,500	-
230-53650-52230	Water	297	262	750	500	900	-
230-53650-52240	Sewer	358	305	1,000	500	1,250	-
230-53650-52260	Phone & Cell	1,241	1,178	2,000	1,850	2,300	-
230-53650-52400	Contracted Janitorial services & Suppl	8,290	4,135	8,300	9,000	9,000	-
230-53650-52410	Bldg Repairs & Maintenance	3,343	6,777	10,000	2,500	7,500	1/2 Highway
230-53650-52420	Grounds Maintenance	452	122	500	2,700	1,500	-
230-53650-52430	Equipment Repair & Maintenance	21,559	17,965	30,000	20,000	35,000	-
230-53650-52440	Vehicle Repair & Maintenance	3,366	1,123	3,000	2,500	3,500	-
230-53650-52480	Computer/Program Maintenance	4,644	820	5,000	9,000	5,000	-
230-53650-52980	Training & Seminars	235	1,564	3,000	4,200	4,200	-
230-53650-53110	Postage	2,100	914	2,200	3,000	2,500	-
230-53650-53200	Dues, Memberships & Subscriptions	1,432	680	900	900	900	-
230-53650-52950	Public Fire Protection Charge	223	293	850	650	900	-

2026 BUDGET
SPECIAL REVENUE - STORM WATER MANAGEMENT

Revenues and Other Sources		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget	COMMENTS
230-53650-53210	Meetings & Conventions	455	191	1,000	1,500	1,500	-
230-53650-53300	Mileage	448	501	700	500	600	-
230-53650-53400	Operating Supplies	8,535	6,501	18,000	18,000	18,000	$9K HIGHWAY; $9K ENGINEERING
230-53650-53410	Uniforms & Protective Equipment	1,470	366	2,500	2,500	2,500	$2K HIGHWAY; $500 ENGINEERING
230-53650-53420	Fuel	8,331	4,542	10,000	10,000	10,000	-
230-53650-53950	New Equipment	5,598	791	12,000	12,000	12,000	-
230-53650-55110	Worker's Compensation	6,479	3,249	6,500	6,500	6,500	-
230-53650-55120	Property & Liability Insurance	8,025	-	8,500	7,500	8,500	-
230-53650-55310	Equipment Rental	-	290	2,000	2,500	2,500	-
	TOTAL	**159,598**	**97,591**	**206,200**	**207,300**	**225,550**	
STORM SEWER MAINTENANCE							
230-53651-51290	Wages Charged From Other Departme	26,780	14,331	-	28,662	-	-
230-53651-51295	Wages Charged From Highway	-	-	-	1,000	-	-
230-53651-51900	Hwy Benefits Charged Out	-	-	-	500	-	-
230-53651-51950	Benefits Charged To/From Other Dept	16,986	6,117	-	14,497	-	-
230-53651-52201	Digger's Hotline	23,556	9,508	25,000	25,000	25,000	-
230-53651-52400	Televising	7,801	-	30,000	40,000	40,000	-
230-53651-53510	Storm Sewer Maintenance	-	1,950	15,000	20,000	20,000	-
230-53651-53520	As Builts & Mapping	-	-	1,000	5,000	5,000	-
230-53651-53530	Curb and Gutter Repair	5,488	-	10,000	20,000	20,000	-
	TOTAL	**80,610**	**31,906**	**81,007**	**154,659**	**110,000**	
DITCH & CULVERT MAINTENANCE							
230-53652-51290	Wages Charged To/From Other Depts	21,273	14,005	-	22,732	-	-
230-53652-51295	Wages Charged From Highway	30,043	4,099	-	38,000	-	-
230-53652-51900	Hwy Benefits Charged Out	15,772	2,224	-	16,500	-	-
230-53652-51950	Benefits Charged To/From Other Dept	13,806	5,118	-	22,732	-	-
230-53652-53510	Culvert Replacement	6,180	1,707	20,000	75,000	50,000	-
230-53652-53520	Ditch Maintenance	18,393	2,560	10,000	18,000	18,000	-
230-53652-53530	Brush Removal	-	-	5,000	10,000	10,000	-
	TOTAL	**105,467**	**29,713**	**35,000**	**202,964**	**78,000**	
STREET SWEEPING							
230-53654-51295	Wages Charged From Highway	5,871	1,078	-	11,000	-	-
230-53654-51900	Hwy Benefits Charged Out	2,890	527	-	5,500	-	-
230-53654-53510	Sediment Diposal/Sweeping	3,577	2,613	6,000	6,000	7,000	-
	TOTAL	**12,338**	**4,218**	**6,000**	**22,500**	**7,000**	
CATCH BASIN CLEANING & MAINTENANCE							
230-53655-51295	Wages Charged From Highway	35,565	1,912	-	40,000	-	-
230-53655-51900	Hwy Benefits Charged Out	19,162	1,152	-	23,000	-	-
230-53655-53510	Catch Basin Cleaning/Maintenance/Re	17,703	122	25,000	30,000	30,000	-
	TOTAL	**72,430**	**3,187**	**25,049**	**93,000**	**30,049**	

2026 BUDGET
SPECIAL REVENUE - STORM WATER MANAGEMENT

Revenues and Other Sources		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget	COMMENTS
PERMIT COMPLIANCE							
230-53656-51290	Wages Charged To/From Other Depts	59,565	27,349	-	53,125	-	-
230-53656-51950	Benefits Charged To/From Other Dept	35,298	13,246	-	29,507	-	-
230-53656-52150	Maintenance Agreement-TSS Complia	-	-	1,500	5,000	5,000	-
230-53656-53510	Pond Inspections/Field Inventory	-	-	2,000	5,000	5,000	-
230-53656-53520	Yard Maintenance	-	-	10,000	10,000	10,000	-
230-53656-53540	Information & Education	2,931	3,048	3,100	3,000	3,500	-
230-53656-53550	Permit Fees	2,000	2,000	2,000	2,200	2,200	-
230-53656-53560	Annual Report	-	-	7	-	7	-
	TOTAL	**99,793**	**45,643**	**18,614**	**107,832**	**25,714**	

Revenues and Other Sources		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget	COMMENTS
PROJECTS							
230-57300-58210	CAPITAL PROJECTS BUDGET ONLY			-	-	50,000	-
230-57301-58210	Hill 'n Dale Subdivision	130,366	6,564	40,000	-	-	-
230-57322-58210	Tacoma Storm Sewer	-	-	-	9,000	-	SEE ACCT NUMBER 230-57426-58210
230-57329-58210	Lexington Drive Ditch Enclosure	-	-	-	-	-	-
230-57330-58210	Woodside Drive Ditch Enclosure	-	-	-	-	10,000	-
230-57333-58210	Shady Lane/Shady Nook	-	-	-	150,000	-	SEE ACCT NUMBER 230-57407-58210
230-57407-58210	Shady Lane	131,859	-	-	-	-	-
230-57334-58210	Hillside Grove Storm Sewer	-	-	-	10,000	10,000	-
230-57335-58210	TMDL Reduction Projects	-	-	-	2,500	2,500	-
230-57338-58210	Storm Inlets & Catch Basins	-	-	-	75,000	75,000	-
230-57340-58210	City Storm Water Study	85,738	8,895	30,000	100,000	50,000	-
230-57347-58210	Duplainville Bridge (50R/50S)	-	-	-	500	500	-
230-57348-58210	Busse Rd. Bridge Culvert Repl. (50R/5	171,449	81	500	30,000	10,000	-
230-57351-58210	Roundys Park II	10,271	-	(1,300)	-	-	-
230-57354-58210	Valley Brook Sub. Ditch enclosure	2,937	1,749	8,000	-	1,000	-
230-57355-58210	Yench Road Culvert Replacement	13,049	-	-	-	-	-
230-57358-58210	Foxwood/Kathrine Court	227	-	-	-	-	-
230-57566-58210	Joseph Rd New Contract	65,409		6,200		-	-
230-57359-58210	Joseph Rd Reconstruction	127,300	-	-	7,500	-	-
230-57360-58210	Meadowbrook Farms Ph 1	-	-	-	-	-	-
230-57364-58210	Hickory Grove Estates	-	-	30,000	400,000	450,000	-
230-57365-58210	Fox View Court	700	-	-	-	-	-
230-57366-58210	Westwood/Corporate Court	24,804	-	700,000	500,000	-	-
230-57367-58200	Wagner Park Pond Dredge/Rehab	7,470	279	4,500	-	-	-
230-57370-58210	Springdale Drainage	411,000	355	8,500	8,500	-	-
230-57371-58210	Springdale Drainage Easement Ph 2	-	-	-	-	-	-
230-57372-58210	Stoneridge Pond Outlet Replacement	-	75	75,000	75,000	-	-
230-57552-58210	Spice Creek/Meadowbrook #2	54,698	-	-	-	-	-
230-57556-58210	Spice Creek/Meadowbrook #3	21,097	-	15,000	-	-	-
230-57557-58210	Spice Creek/Meadowbrook #4	863,868	-	30,000	40,000	-	-

2026 BUDGET
SPECIAL REVENUE - STORM WATER MANAGEMENT

Revenues and Other Sources		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget	COMMENTS
230-57558-58210	Watertown Road	-	-	25,000	30,000	120,000	-
230-57559-58210	Rolling Ridge Ph 1	-	-	25,000	30,000	100,000	-
230-57560-58210	Sherwood Forest	-	-	25,000	30,000	100,000	-
230-57561-58210	Apple Tree/Pear Tree	219,630	-	-	-	-	-
230-57426-58210	LEXINGTON/TACOMA PH 1	325,066		20,000	-	-	-
230-57568-58210	Lexington/Takoma Phase 2	9,667		50,000	1,000,000	1,000,000	-
230-57632-58210	Greenhill/Yench	-		25,000	40,000	500,000	-
230-57571-58210	Duplainville (south) Ditching	-		25,000	40,000	-	-
230-57344-58210	DUPLAINVILLE TRACKS TO WEYER	1,264		160,000		-	-
230-57569-58210	Wethersfield Phase 1	-		25,000	25,000	200,000	-
230-57572-58210	Springdale Estates - Glenwood	-		30,000	30,000	1,000,000	-
230-57573-58210	Valley Brook Sub. Ditch (west end)	-		50,000	60,000	750,000	-
230-57565-58210	Oak St Lake Bank Stabilization	93,139	-	5,000	5,000	-	-
	TOTAL	**2,771,485**	**17,998**	**1,411,400**	**2,698,000**	**4,429,000**	

CAPITAL EXPENDITURES

230-53650-58100	Capital Equipment Expenditures	39,811	172,809	200,000	200,000	200,000	From Cap Equipment Detail
	TOTAL	**39,811**	**172,809**	**200,000**	**200,000**	**200,000**	

OTHER EXPENDITURES

230-58200-56980	Debt Issue Discount	-	-	-	-	-	
230-58200-56990	Debt Issue Costs	-	-	-	30,000	-	
230-59210-59000	Transfer to Debt Service Fund	426,101	18,126	319,627	319,627	440,000	
	TOTAL	**426,101**	**18,126**	**319,627**	**349,627**	**440,000**	
	TOTAL EXPENDITURES	**3,971,897**	**501,783**	**2,302,897**	**4,218,742**	**5,545,313**	

Change in Fund Balance	(2,206,734)	1,299,532	(478,685)	(1,113,970)	(1,809,193)
Fund Balance:					
Beginning of Period	4,673,821	2,467,087	2,467,087	5,912,000	1,988,402
End of Period	2,467,087	3,766,620	1,988,402	4,798,030	179,209

CITY OF PEWAUKEE
2026 BUDGET
SPECIAL REVENUE - TOURISM & CONVENTION

Waukesha Pewaukee Convention and Visitor Bureau

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
Revenues						
250-00000-41210	Public Accomodation Tax (70% Tourism)	724,726	311,948	-	630,000	-
250-00000-48100	Interest on Investments	-	-	-	-	-
	Total Revenues	724,726	311,948	-	630,000	-
Expenditures						
250-56700-53920	MARKETING PROMOTION & ADVERTISING	310,691	66,250	-	319,800	-
	Positively Pewaukee - General Marketing		-	-	5,000	
	Positively Pewaukee - Taste on the Lake		-	-	15,000	
	Positively Pewaukee - Website		-	-	4,000	
	Kiwanis Club - Beach Party		-	-	10,000	
	Kiwanis Club - River Run		-	-	800	
	W&P Convention Bureau		-	-	265,000	
	W&P Convention Bureau - Contingency (Major League Baseball)		-	-	20,000	
250-56700-58210	Sports Complex Turf	1,594,642	108,741	-	200,000	-
	Transfer to General Fund to Replenish for Unfront Funding T	-	-	-	-	
250-59210-59000	Transfer to General Fund for Tourism Director	-	40,000	-	40,000	-
	Total Expenditures and Other Uses	1,905,334	214,991	-	879,600	-
	Change in Fund Balance	(1,180,608)	96,957	-	(249,600)	-
Fund Balance:						
	Beginning of Period	955,086	(225,522)	(225,522)	556,636	(225,522)
	End of Period	(225,522)	(128,565)	(225,522)	307,036	(225,522)

CITY OF PEWAUKEE
2026 BUDGET
DEBT SERVICE FUND

			2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
Revenues and Other Sources							
300-00000-41110		General Tax Levy	1,686,627	3,084,575	3,084,575	3,084,575	2,979,202
300-00000-42200		Prepaid Contemplated Assessments	39,156	40,258	-	-	-
300-00000-42300		Special Assessments	188,512	24,132	322,000	322,340	300,000
300-00000-43271		Federal Grant - BAB (not guaranteed from IR	-	-	-	-	-
300-00000-48100		Interest on Investments	-	-	-	-	-
300-00000-48102		Interest on Special Assessments	1,046	33,388	33,388	20,000	-
300-00000-49110		Proceeds of Long-Term Debt	-	-	-	-	-
300-00000-49120		Bond Premium	-	-	-	-	-
300-00000-49222		Transfer from Impact Fees		-	-	-	-
300-00000-49244		Transfer from Bike & Ped	-	-	-	-	-
300-00000-49223		Transfer from Storm Water Management	426,101	18,126	319,627	319,627	440,000
		Transfer from DPW Building					
		Transfer from City Hall Remodel					
		Total Revenues & Other Sources	2,341,443	3,200,480	3,759,590	3,746,542	3,719,202
300-58100-56100		Principal Retirement	2,338,980	1,975,000	2,460,000	2,460,000	2,545,000
300-58200-56200		Interest Expense	1,455,588	704,151	1,369,202	1,369,202	1,579,502
		Total Expenditures	3,794,568	2,679,151	3,829,202	3,829,202	4,124,502
		Change in Fund Balance	(1,453,126)	521,328	(69,612)	(82,660)	(405,300)
Fund Balance:							
		Beginning of Period	2,698,414	1,245,289	1,245,289	3,489,670	1,175,677
		End of Period	1,245,289	1,766,617	1,175,677	3,407,010	770,377

CITY OF PEWAUKEE
2026 BUDGET
CAPITAL PROJECT FUND - ROAD PROJECTS

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget	Comments
Revenues and Other Sources							
420-00000-41110	General Tax Levy	-	-	-	-	-	-
420-00000-43534	Grants	-	-	25,261	-	-	-
420-00000-46310	Developer Contribution (Billed/Not Recd)	-	-	-	-	-	-
420-00000-48100	Interest Investments	-	-	-	-	-	-
420-00000-49110	Proceeds of Long-Term Debt	-	-	-	2,600,000	12,000,000	-
420-00000-49120	Bond Premium	-	-	-	-	-	-
420-00000-49230	Transfer From Debt Service Fund	-	-	-	-	-	-
420-49222-50000	Transfer from Impact Fees	-	-	-	-	-	-
420-49210-50000	Transfer from General Fund	-	-	-	-	-	-
420-492100-0000	Transfer from General Fund-Committed	-		-	-	-	-
						-	
	Total Revenue and Other Sources	-	**-**	**25,261**	**-**	**12,000,000**	
Expenditures and Other Uses							
420-57XXX--58210	Street Reconstruction	2,544,732	762,153	2,668,500	4,108,000	8,270,000	See Below for Detail
420-56000-58200	Street Paving Maintenance	-	-	-	100,000	250,000	-
420-58200-56990	Debt Issue Costs	-	-	-	-	-	-
420-56700-58200	Quiet Zone - Weyer Road	1,253	-	5,000	150,000	150,000	-
420-56720-58200	Quiet Zone - Duplainville Road	755	418	15,000	50,000	2,000	-
420-56730-58200	Quiet Zone - Watertown Road	1,478	-	15,000	250,000	250,000	-
420-56711-58200	Quiet Zone - Springdale Road	-	-	50,000	50,000	-	
420-56712-58200	Quiet Zone - Parkside Road	-	-	30,000	30,000	15,000	-
420-56710-58200	Quiet Zone - Green Road	1,091	-	5,000	50,000	75,000	-
	Total Expenditures	2,549,308	762,570	2,788,500	4,788,000	9,012,000	
	Change in Fund Balance	(2,549,308)	(762,570)	(2,763,239)	(4,788,000)	2,988,000	
Fund Balance:							
	Beginning of Period	2,332,669	(216,640)	(216,640)	(216,640)	(2,979,879)	
	End of Period	(216,640)	(979,210)	(2,979,879)	(5,004,640)	8,121	

CITY OF PEWAUKEE
2026 BUDGET
CAPITAL PROJECT FUND - ROAD PROJECTS
Continued

	Projects	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Project Budget	Comments
	ROADS CAPITAL PROJECT BUDGET ONLY						CITY HALL PARKING LOT EXPANSION/REPLACEMENT & RETAINING G WALL REPAIR $
	ROADS CAPITAL PROJECT BUDGET ONLY						CITY HALL STARI REPLACEMENT/LANDING & RETAINING WALL REPAIR $
	ROADS CAPITAL PROJECT BUDGET ONLY						LINDSAY/PEWAUKEE INTERSECTION SIGNALS $
	ROADS CAPITAL PROJECT BUDGET ONLY						WETHERSFIELD PH2 $
420-57400-58210	ROADS CAPITAL PROJECT BUDGET ONLY	-	-	-	-	2,200,000	-
420-57420-58210	DUPLAINVILLE TRACKS TO WEYER	61,090	-	-	-	-	-
420-57553-58210	JOSEPH ROAD	180,899	-	-	-	-	SEE ACCOUNT 420-57566-58210
420-57407-58210	SHADY LANE	358,897	-	-	20,000	-	SEE ACCOUNT 420-57567-58210
420-57552-58210	SPICE CREEK/MEADOWBROOK FARMS #2	(79,049)	309	10,000	-	-	-
420-57419-58210	BUSSE RD BRIDGE	57,150	81	500	30,000	10,000	-
420-57426-58210	LEXINGTON/TACOMA PH 1	931,552	13,530	35,000	35,000	-	-
420-57430-58210	LINDSAY/REDFORD INTERSECTION STUDY	47	-	-	-	-	-
420-57556-58210	SPICE CREEK/MEADOWBROOK FARMS #3	26,884	32,775	65,000	-	-	-
420-57557-58210	SPICE CREEK/MEADOWBROOK FARMS PH 4	668,275	500,274	530,000	30,000	-	-
420-57558-58210	WATERTOWN	-	-	75,000	250,000	250,000	-
420-57559-58210	ROLLING RIDGE	187	-	50,000	75,000	100,000	-
420-57560-58210	SHERWOOD FOREST/BUSSE	1,198	-	25,000	150,000	150,000	-
420-57561-58210	APPLE TREE/PEAR TREE	(186,402)	-	-	-	-	-
420-57562-58210	WESTWOOD/CORPORATE CT	41,340	44,435	1,350,000	1,350,000	60,000	-
420-57563-58210	GREENHILL/YENCH	2,352	5,252	83,000	83,000	1,050,000	-
420-57564-58210	HICKORY GROVE ESTATES	45,507	97,263	145,000	945,000	1,300,000	-
420-57566-58210	JOSEPH ROAD NEW CONTRACT	96,095	8,807	25,000	20,000	-	-
420-57568-58210	Lexington/Takoma Ph. 2	37,711	46,663	75,000	1,000,000	1,400,000	-
420-57422-58210	ROUNDY'S INDUSTRIAL PARK #2	74,534	-	-	-	-	-
420-57427-58210	FOX VIEW COURT	2,449	-	-	-	-	-
420-57554-58210	SPICE CREEK/MEADOWBROOK FARMS #1	-	-	60,000	-	-	-
420-57567-58210	SHADY LANE NEW CONTRACT	224,015	12,764	20,000	-	-	-
420-58200-56980	DEBT ISSUE DISCOUNT	-	-	-	-	-	-
420-57569-58210	WETHERSFIELD PH. 1	-	-	50,000	50,000	750,000	-
420-57570-58210	SPRIGDALE ESTATES - GLENWOOD	-	-	70,000	70,000	1,000,000	-
	TOTALS	2,544,732	762,153	2,668,500	4,108,000	8,270,000	

CITY OF PEWAUKEE
2024 BUDGET
CAPITAL PROJECTS FUND - BIKE & PEDESTRIAN

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
Revenues						
440-00000-49222	Transfer from Impact Fees	-	-	-	-	150,000
440-00000-43700	Bike & Ped State Grant	-	44,055	55,000	-	55,000
440-00000-49110	Proceeds of Long-Term Debt	-	-	-	-	1,600,000
	Total Revenues	-	44,055	55,000	-	1,805,000
Projects						
440-57600-58210	BIKE & PED CAPITAL PROJECTS BUDGET ONLY	-	-	-	-	1,000,000
440-53550-53430	Maintenance of Trails	-	-	5,000	10,000	10,000
440-53550-58200	Watertown Road (North Ave to Springdale Rd)	-	-	50,000	97,000	100,000
440-53550-58220	Fieldhack/ Meadowbrook Trail	42,737	44,892	170,000	170,000	370,000
440-53550-58230	Northview Road Sidewalk	4,407	-	-	-	-
440-53550-58240	Duplainville Road	-	-	-	-	-
440-53550-58250	Watertown Road/CTH M North Ave to Creeks	13,201	49,648	100,000	120,000	150,000
440-53550-58235	Pewaukee Road (Riverwood to Tower)	-	36,115	75,000	-	25,000
440-57420-58210	Duplainville Tracks to Weyer	5,561	-	-	-	-
440-57634-58210	Pedestrian Crossing@STH 164 & Ridgeview	3,026	366	50,000	60,000	200,000
440-57635-58210	Pedestrian Crossing@Nettesheim Park & Prospect	10,380	-	30,000	30,000	60,000
440-57636-58210	Pedestrian Crossing @Crestview & Prospect	-	-	-	150,000	-
				-		-
	Total Expenditures and Other Uses	79,312	131,021	480,000	637,000	1,915,000
	Change in Fund Balance	(79,312)	(86,966)	(425,000)	(637,000)	(110,000)
Fund Balance:						
	Beginning of Period	651,098	571,786	571,786	530,203	146,786
	End of Period	571,786	484,821	146,786	(106,797)	36,786

CITY OF PEWAUKEE
2026 BUDGET
CAPITAL PROJECTS - CITY HALL REMODEL

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
Revenues						
450-00000-49110	Proceeds of Long-Term Debt	-	-	-	-	-
450-00000-49210	Transfer from General Fund			-	-	-
	Total Revenues	-	-	-	-	-
Projects						
450-57700-58100	City Hall Remodel	47,848	17,909	937,000	936,044	-
450-58200-56990	Debt Issue Costs	-	-	-	-	-
GL	Transfer to Debt Service			-		
	Total Expenditures and Other Uses	47,848	17,909	937,000	936,044	-
	Change in Fund Balance	(47,848)	(17,909)	(937,000)	(936,044)	-
Fund Balance:						
	Beginning of Period	983,892	936,044	936,044	991,454	(956)
	End of Period	936,044	918,134	(956)	55,410	(956)

CITY OF PEWAUKEE
2026 BUDGET
CAPITAL PROJECTS - DPW BUILDING

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
Revenues						
480-00000-49110	Proceeds of Long Term Debt	-	-	-	-	-
480-00000-49120	Long Term Debt Premium	-	-	-	-	-
480-00000-49210	Transfer from General Fund		-	-	-	-
	Total Revenues	-	-	-	-	-
480-57700-58100	DPW Building	75,626	-	-	-	-
480-57700-58300	Land	-	-	-	-	-
480-58200-56990	Debt Issue Costs	-	-	-	-	-
	Tranfer					
GL Number	Transfer to Debt Service			-		-
	Total Expenditures and Other Uses	75,626	-	-	-	-
	Change in Fund Balance	(75,626)	-	-	-	-
Fund Balance:						
	Beginning of Period	(1,214,474)	(1,290,100)	(1,290,100)	(1,290,100)	(1,290,100)
	End of Period	(1,290,100)	(1,290,100)	(1,290,100)	(1,290,100)	(1,290,100)

CITY OF PEWAUKEE
2026 BUDGET
CAPITAL EQUIPMENT & FACILITIES FUND

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
Revenues and Other Sources						
490-00000-41110	General Tax Levy	450,000	450,000	450,000	450,000	500,000
490-00000-43525	State Grants Received	-	-	-	-	-
490-00000-49110	Proceeds of Long-Term Debt	-	-	-	-	-
490-00000-43217	Federal Grant	-	-	-	-	-
490-00000-47323	Contracted Fire Services		-	-	344,831	-
490-00000-48100	Interest on Investments	-	-	-	-	-
490-00000-48505	Donations & Miscellaneous	-	-	-	-	-
490-00000-48900	MISCELLANEOUS REVENUES	-	-	-	-	-
490-00000-48302	Sale of Fire Assets	-	222	222	-	250,000
490-00000-48303	Sale of Highway Assets	19,825	132,650	132,650	-	-
490-00000-48304	SALE/TRADE OF PARK EQUIPMENT	50,000	-	-	-	-
490-00000-48903	NAMING RIGHTS REVENUE	-	-	-	-	-
490-00000-48906	DONATIONS FOR SPLASH PAD/ADA - COM	11,600	184,593	184,593	-	-
490-00000-48907	DONATIONS FOR DOG PARK	-	1,500	1,500	-	-
490-00000-49210	Transfer from General Fund	700,000	-	1,127,000	1,127,000	2,600,000
490-00000-49230	Tansf from Debt Service(Special Assessment	-	-	-	-	-
490-00000-49222	Transfer from Impact Fees	-	-	-	-	345,000
	Total Revenue and Other Sources	1,231,425	768,965	1,895,965	1,921,831	3,695,000
Expenditures and Other Uses						
490-57100-58100	CITY HALL - CAPITAL EQUIPMENT	-	-	-	30,000	-
490-57110-58100	CLERK/TREASURER - CAPITAL EQUIPMEN	-	-	-	-	-
490-57140-58100	ELECTIONS - CAPITAL EQUIPMENT	-	-	-	-	-
490-57160-58100	IT - CAPITAL EQUIPMENT	41,436	9,449	9,449	35,000	-
490-57200-58100	FIRE ADMINISTRATION - BAY ADDITION	-	-	-	-	-
490-57220-58100	FIRE ADMINISTRATION - CAPITAL EQUIPM	216,907	30,443	2,540,516	2,459,066	346,702
490-57240-58100	BUILDING INSPECTION - CAPITAL EQUIPM	-	-	-	-	-
490-57311-58100	ENGINEERING - CAPITAL EQUIPMENT	39,811	-	-	-	275,000

490-57331-58100	HIGHWAY - CAPITAL EQUIPMENT	471,328	316,379	440,720	440,702	774,500
490-57620-58100	PARKS - CAPITAL EQUIPMENT	150,295	133,787	246,796	246,796	103,485
490-57621-58100	CAPITAL EQUIPMENT/BUILDING	118,194	879,972	879,972	-	-
490-55110-58100	Capital Library	-	-	-		38,000
490-57621-58100-25.24	INCLUSIVE PLAYGROUND	-	-	533,067		
490-58200-56980	DEBT ISSUE DISCOUNT	-	-	-	-	-
490-58200-56990	DEBT ISSUE COSTS	-	-	-	-	-
Current Year Expenditui	Capital Equipment Expenditures	1,037,972	1,370,030	4,650,520	3,211,564	1,537,687

Total Expenditures	1,037,972	1,370,030	4,650,520	3,211,564	1,537,687

Change in Fund Balance	193,453	(601,065)	(2,754,555)	(1,289,733)	2,157,313

Fund Balance:

Beginning of Period	6,198,640	6,392,092	6,392,092	3,637,537	3,637,537
End of Period	6,392,092	5,791,028	3,637,537	5,443,900	5,794,850

Less Assignments for Future Purchases	6,402,556				5,757,195

Unassigned Fund Balance	(10,463)	5,791,028	3,637,537	5,443,900	37,655

CITY OF PEWAUKEE
2026 BUDGET
CEMETERY FUND

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
Revenues						
800-00000-41110	Property Tax Levy	35,000	-	-	-	35,000
800-00000-46542	Internment Fees	5,650	1,850	4,000	2,550	4,000
800-00000-46546	Lot Sales	1,452	2,178	3,000	1,050	2,000
800-00000-46547	Columbarium Nitches	2,628	1,662	1,662	2,920	1,662
800-00000-49210	Transfer from General Fund		-	-	-	-
800-00000-49110	Proceeds of Long Term Debt	-	-	-	-	-
	Total Revenues	44,730	5,690	8,662	6,520	42,662
Expenditures						
800-54910-52420	Grounds Maintenance & Projects	7,697	3,753	7,000	10,000	10,300
800-54910-58200	Columbarium			-		-
	Wages Charge to From other depts					-
800-54910-52480	Software/Maintenance/Updates	450	450	900	1,200	1,250
800-54910-53400	Operating Supplies	7,937	850	2,000	3,400	3,500
800-54910-58200	Capital Equip Purchases/Road	4,583	-	-	-	-
800-59223-59000	Storm Water Utility Charge (Transfer)	-	-	420	420	420
						-
Debt Issue GL	Debt Issue Costs				-	-
	Total Expenditures and Other Uses	20,667	5,054	10,320	15,020	15,470
	Change in Fund Balance	24,063	636	(1,658)	(8,500)	27,192
Fund Balance:						
	Beginning of Period	96,908.45	120,971	120,971	120,971	119,313
	End of Period	120,971	121,607	119,313	112,471	146,505

CITY OF PEWAUKEE
TEN YEAR CAPITAL BUDGET
2026 BUDGET
CAPITAL ASSETS COSTING $5,000 OR MORE

Purchase Replacement in Highlighted Year

ITEM DESCRIPTION

Equipment Description	Dept	Est Li	Scheduled Replacement Year	Estimated Cost	2024 Ending Assigned Balance	2025 Proposed Adds	2025 Estimated Budgeted Purchases	2025 Estimated Ending Balance	2026 Proposed Adds	2026 Budget Purchases	2026 Estimated Ending Balance	2027	2028	2029	2030	2031	2032	2033	2034
Assessor Vehicle	ASR	10	2025	30,000	20,000	10,000	30,000	-	4,000		4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
TOTAL CAPITAL OUTLAYS				**30,000**	**20,000**	**10,000**	**30,000**	**-**	**4,000**	**-**	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**
Voting Machines	CLK	10	2028	30,000					10,000		10,000	10,000	10,000						
Cashering, GL, AP Software/BSA	IT	10	2030	95,000	30,000	10,000		40,000	11,000		51,000	11,000	11,000	11,000	11,000	11,000	10,000	10,000	10,000
Building Software/BSA	IT	10	2031	85,000	23,000	9,000		32,000	9,000		41,000	9,000	9,000	9,000	9,000	8,500	8,500	9,000	9,000
Common Council AV Upgrade	IT	15	2032	50,000	30,000	2,500		32,500	2,500		35,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Firewalls -Replace Internet Appliance (Sophos,et	IT	5	2027	15,000	2,400	2,400		4,800	2,400		7,200	2,400	1,697	2,000	2,000	2,000	2,000	2,000	2,000
Replace Backup System	IT	4	2025	35,000	34,200	800	35,000	-	9,000		9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	8,750
Security Cameras	IT	15	2031	102,500	43,343	8,440		51,783	8,440		60,223	8,440	8,440	8,440	8,440	8,440	8,517	3,333	3,333
Door Locks	IT	15	2032	92,000	10,222	10,222		20,444	10,222		30,666	10,222	10,222	10,222	10,222	10,222	10,222	10,224	
Server Replacements	IT	5	2029	48,000	-	9,600		9,600	9,600		19,200	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600
Special Assessment Software	IT	10	2028	35,000	17,500	4,000		21,500	4,500		26,000	4,500	4,500	4,500	4,000	4,000	4,000	4,000	4,000
Upgrade Computer Infrastructure-switches	IT	10	2032	37,000	12,973	3,000		15,973	3,000		18,973	3,000	3,000	3,000	3,000	3,000	3,000	3,027	3,000
TOTAL CAPITAL OUTLAYS				**624,500**	**203,638**	**59,962**	**35,000**	**228,600**	**79,662**	**-**	**308,262**	**79,662**	**78,959**	**69,262**	**68,762**	**68,262**	**67,339**	**62,684**	**52,183**
#1 Staff Car	FIRE	5	2026	81,250	65,000			65,000	16,250	81,250	-	16,250	16,250	16,250	16,250	15,000	15,000	15,000	15,000
#2 Staff Car	FIRE	5	2028	75,000	15,000	15,000		30,000	15,000		45,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
#3 Staff Car	FIRE	5	2026	81,250	26,000	19,500		45,500	35,750	81,250	-	35,750	15,000	15,000	15,000	15,000	15,000	15,000	15,000
#4 Staff Car-new	FIRE	5	2028	65,000	-	13,000		13,000	13,000		26,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
#5 Inspector Staff Car	FIRE	5	2029	52,000	-	10,400		10,400	10,400		20,800	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400
#2851 Ambulance	FIRE	7	2031	375,000	53,571	53,571		107,142	53,571		160,713	53,571	53,571	53,571	53,571	53,571	53,571	53,571	
#2852 Ambulance	FIRE	6	2025	375,450	375,450		375,450	-			-								
#2852 Ambulance new	FIRE	6	2031	375,000	-	62,500		62,500	62,500		125,000	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500
#2853 Ambulance new	FIRE	6	2029	380,100	63,350	63,350		126,700	63,350		190,050	63,350	63,350	63,350	63,350	63,350	63,350	63,350	63,350
#2861 Front Line Engine	FIRE	10	2029	1,005,000	465,000	90,000		555,000	90,000		645,000	90,000	90,000	90,000	90,000	90,000	69,500	69,500	69,500
#2862 Front Line Engine	FIRE	10	2025	980,808	664,854	315,954	980,808	-	125,000		125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
#2862 Front Line Engine -new	FIRE	10	2035	1,200,000	-			-	120,000		120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
#2863 Front Line Engine	FIRE	10	2025	980,808	940,808	40,000	980,808	-	125,000		125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
#2863 Front Line Engine new	FIRE	10	2035	1,200,000	-			-	120,000		120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
#2871 Ladder Truck	FIRE	15	2031	1,200,000	618,475	83,075		701,550	83,075		784,625	83,075	83,075	83,075	83,075	83,075	83,075	83,075	83,075
#2883 Grass Truck	FIRE	15	2027	75,400	58,000	5,800		63,800	5,800		69,600	5,800	5,800	6,000	6,000	6,000	6,000	6,000	6,000
#2899 Hovercraft	FIRE	15	2027	87,500	77,500	5,000		82,500			82,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Hand held radios	FIRE	7	2026	143,802	83,082	30,000		113,082	30,720	143,802	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Replace Fitness Equipment	FIRE	10	2028	19,356	7,356	3,000		10,356	3,000		13,356	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Advanced Airways	FIRE	5	2025	67,950	57,950	10,000	67,950	-	10,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Defib 12 lead wires	FIRE	8	2028	275,000	-	25,000		25,000	25,000		50,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Mobile Data Communication Systems (9)	FIRE	3	2027	108,313	98,313	20,000		118,313	20,000		138,313	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Replacement Hose/Large Diameter	FIRE	3	2025	10,000	-	17,000	10,000	7,000	3,333		10,333								
SCBA Upgrades	FIRE	10	2030	370,000	148,000	37,000		185,000	37,000		222,000	37,000	37,000	37,000	37,000	37,000	40,000	40,000	40,000
Thermal Imaging Cameras #1	FIRE	10	2026	40,400	22,700			22,700	17,700	40,400	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
2 Palo Alto Firewall Appliances	FIRE	10	2027	10,000	2,500	2,500		5,000	2,500		7,500	2,500	2,500	3,000	3,000	3,000	3,000	3,500	3,500
Flex Grant-3 Lucas CPR Devices	FIRE				-			-			-								
TOTAL CAPITAL OUTLAYS	Fire			**9,634,387**	**3,842,909**	**921,650**	**2,415,016**	**2,349,543**	**1,087,949**	**346,702**	**3,090,790**	1,081,196	**1,060,446**	**1,061,146**	**1,061,146**	**1,059,896**	**1,042,396**	**1,042,896**	**989,325**
Inspection Vehicle #1	Bldg Ins	10	2030	30,000	12,000	3,000		15,000	3,000		18,000	3,000	3,000	3,000	3,000	3,000	3,000		
Inspection Vehicle #2	Bldg Ins	10	2030	30,000	12,000	3,000		15,000	3,000		18,000	3,000	3,000	3,000	3,000	3,000	3,000		
TOTAL CAPITAL OUTLAYS					**24,000**	**6,000**	**-**	**30,000**	**6,000**	**-**	**36,000**	6,000	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**	**-**	**-**

CITY OF PEWAUKEE
TEN YEAR CAPITAL BUDGET
2026 BUDGET
CAPITAL ASSETS COSTING $5,000 OR MORE

Purchase Replacement in Highlighted Year

ITEM DESCRIPTION

Equipment Description	Dept	Est Li	Scheduled Replacement Year	Estimated Cost	2024 Ending Assigned Balance	2025 Proposed Adds	2025 Estimated Budgeted Purchases	2025 Estimated Ending Balance	2026 Proposed Adds	2026 Budget Purchases	2026 Estimated Ending Balance	2027	2028	2029	2030	2031	2032	2033	2034
#1 One-Ton Dump Truck	HWY	8	2026	95,000	51,000	36,000		87,000	14,500	87,000	14,500	36,000	14,500	14,500	14,500	14,500	14,500	14,500	14,500
#3 Boom Mower	HWY	12	2026	265,000	100,200	137,800		238,000	8,900	238,000	8,900	8,900	11,500	11,500	11,500	11,500	11,500	11,500	11,500
#4 Road Grader	HWY	20	2039	200,000	44,700	8,236		52,936	7,687		60,622	8,236	7,687	8,236	8,236	8,236	8,236	8,236	8,236
#5 Backhoe	HWY	10	2027	165,000	71,499	31,751		103,250	15,500		118,750	31,751	31,751	13,500	13,500	13,500	13,500	13,500	13,500
#6 Plow Truck	HWY	12	2028	300,000	184,750	-		184,750			184,750	115,250	18,333	18,333	18,333	18,333	18,333	18,333	18,333
#7 Plow Truck	HWY	12	2026	295,000	143,333	91,667		235,000	28,333	235,000	28,333	91,667	24,500	24,500	24,500	24,500	24,500	24,500	24,500
#8 Plow Truck	HWY	12	2030	300,000	137,120	14,576		151,696	8,220		159,916	14,576	14,576	14,576	14,576	14,576	14,576	14,576	14,576
09- Plow Truck	HWY	12	2035	320,000	-	32,000		32,000	25,000		57,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
#10 Plow Truck	HWY	12	2027	310,000	199,286	15,357		214,643	3,571		218,214	15,357	15,357	19,167	19,167	19,167	19,167	19,167	19,167
#11 Plow Truck (received cab and chassis still ne	HWY	10	2025	280,000	-	-	200,000	(200,000)			(200,000)								
#11 Plow Truck New	HWY	12	2036	320,000															
#12 Plow Truck	HWY	12	2032	310,000	96,050	19,136		115,186	16,492		131,677	19,136	19,136	19,136	19,136	19,136	19,167	19,167	19,167
#13 Pavement Roller	HWY	10	2028	22,000	9,960	2,013		11,973	1,510		13,483	2,013	2,013	2,013	2,300	2,300	2,300	2,300	2,200
#14 Broom	HWY	10	2028	15,500	-	4,333		4,333	984		5,317	4,333	4,333	4,333	4,333	1,550	1,550	1,550	1,550
#15 Plow Truck	HWY	12	2033	320,000	-	28,750		28,750	15,537		44,287	28,750	28,750	28,750	28,750	28,750	28,750	30,000	30,000
#16 Plow Truck	HWY	12	2029	260,000	159,500	5,125		164,625	6,833		171,458	5,125	5,125	26,500	26,500	26,500	26,500	26,500	26,500
#17 Tandem Plow Truck	HWY	12	2031	320,000	123,750	17,708		141,458	14,250		155,708	17,708	17,708	17,708	17,708	30,000	30,000	30,000	30,000
#18 Front End Loader	HWY	8	2026	315,000	120,915	104,085		225,000	14,543	225,000	14,543	104,085	28,125	28,125	28,125	28,125	28,125	28,125	28,125
#19 Plow Truck	HWY	12	2036	330,000	-	21,818		21,818	23,333		45,152	21,818	21,818	21,818	21,818	21,818	21,818	21,818	21,818
#20 Asphalt Hot Box	HWY	10	2033	44,000	4,400	4,450		8,850	3,956		12,806	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450
#24 Air Compressor	HWY	20	2041	TBD	17,977	-		17,977	-		17,977	-	-	-	-	-	-	-	-
#25 4x4 Pickup Truck	HWY	8	2028	65,000	28,600	9,467		38,067	7,100		45,167	9,467	9,467	9,467	7,125	7,125	7,125	7,125	7,125
#27 Pre-storm Pre-Wet Unit 2035 (14k)	HWY	15	2040	16,000	14,600	-		14,600	427		15,027	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)
#28 Highway Mower	HWY	12	2030	125,000	49,015	11,197		60,212	9,331		69,543	11,197	11,197	11,197	11,197	11,197	10,416	10,416	10,416
#29 Chipper (Purchased)	HWY	10	2025	67,000	-	-	47,000	-	4,700		4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700
#29 Chipper 2035	HWY	10	2035	85,000															
#305 Walk Behind Saw1/2 HWY -1/2 Storm	HWY	10	2026	6,500	-	4,240		4,240	2,260	6,500	-	-	-	-	-	770	770	770	770
#53 One-Ton Dump Truck	HWY	8	2029	88,000	38,000	10,000		48,000	8,000		56,000	10,000	10,000	10,000	10,000	11,000	11,000	11,000	11,000
#54 Fork Lift	HWY	15	2035	35,000	-	-	-	-	1,567		1,567	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900
#56 Sign Truck	HWY	8	2026	103,000	87,490	3,510	-	91,000	12,000	103,000	-	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375
#56 Sign Truck New	HWY	8	2034	150,000	-	15,333	138,000	-	11,375		11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375
#58 Skidsteer	HWY	10	2029	70,000	23,620	7,595		31,215	6,076		37,291	7,595	7,595	7,595	7,595	7,000	7,000	7,000	7,000
#301- Compact Tractor/Multi-Unit (1/2 with SWM	HWY	10	2029	31,000	14,350	3,413		17,763	2,730		20,493	3,413	3,413	3,413	3,413	3,400	3,400	3,400	3,400
#302- Spider Lift (1/2 Storm 1/2 Hwy)	HWY	15	2036	94,000	27,034	5,179		32,213	4,747		36,960	5,179	5,179	5,179	5,179	5,179	5,179	5,179	5,179
#303 Trailer for Spider Lift (1/2 Storm 1/2 Hwy)	HWY	10	2031	9,000	2,623	813		3,436	697		4,133	813	813	813	813	813	813	900	900
#304 1-Ton Dump Truck-was #02	HWY	8	2028	44,000	21,000	5,000		26,000	3,750		29,750	5,000	5,000	5,000	6,125	6,125	6,125	6,125	6,125
New Pedestrian Trail/Sidwalk Snow Removal Eq	HWY	15	2027	13,000					6,500		6,500	6,500							
TOTAL CAPITAL OUTLAYS				**5,788,000**	**1,770,772**	**650,551**	**385,000**	**2,205,990**	**290,407**	**894,500**	**1,601,897**	**649,661**	**383,668**	**391,152**	**390,222**	**400,893**	**400,142**	**401,480**	**401,380**
Rehabilitation of Boat Launch	Launch	10	2026	165,000	30,000	67,500		97,500	67,500	165,000	-	67,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500
Fishing Pier 1	Launch	10	2026	55,000	-	27,500		27,500	27,500	55,000	-	27,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Fishing Pier 2	Launch	10	2026	55,000	-	27,500		27,500	27,500	55,000	-	27,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
TOTAL CAPITAL OUTLAYS				**220,000**	**30,000**	**122,500**	**-**	**152,500**	**122,500**	**275,000**	**-**	**122,500**	**27,500**	**27,500**	**16,500**	**16,500**	**16,500**	**16,500**	**16,500**
Total Station Survey-split eng,storm,w/s	ENG	10	2027	13,000	6,600	2,200		8,800	2,200		11,000	2,200	2,000						
Vehicle (1/2 Storm Water)	ENG	10	2027	30,000	7,500	7,500		15,000	7,500		22,500	7,500	7,500	1,500	1,500	1,500	1,500	1,500	1,500
Pickup/SUV (1/2 Storm Water)	ENG	5	2034	26,000	-	5,200		5,200	5,200		10,400	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200
TOTAL CAPITAL OUTLAYS				**564,000**	**14,100**	**14,900**	**-**	**29,000**	**12,700**	**-**	**32,900**	**12,700**	**14,700**	**6,700**	**6,700**	**6,700**	**6,700**	**6,700**	**6,700**
Tennis Court/BB Court Resurfacing *	PRCOP			20k per pai	10,210		20,000	-	20,000		20,000	20,000	20,000	20,000	20,000				
Nettesheim Tennis Court Replacement	PRCOP		2027	125,000	50,000	25,000		75,000	25,000		100,000	25,000	25,000						
Dog park (4,750 K9 Carnival Sponsorships)	PRCOP		2030	16,000	19,086			19,086			19,086								
Kitchen Update at Wagner Park-to be reallocatec	PRCOP			6,000	6,000			6,000			6,000								
Wagner Playground Resurface (2,400 sq ft)	PRCOP		2037	70,000	32,250	21,750	54,000	-	5,833		5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833
Balmer Baseball Fence	PRCOP		2025	40,000	20,000	20,000	40,000	-			-								
Nettesheim Parking Lot Improvements	PRCOP		2027	82,500	-	27,500		27,500	27,500		55,000	27,500	27,500						
Wagner Diamond Improvements	PRCOP		2025	25,000	12,500	12,500	25,000	-			-								
#153 2016 Kifco Sprinkler	PRCOF	12	2028	10,500	6,133	1,800		7,933	1,567		9,500	333	333	334	1,000	1,000	1,000	1,000	1,000
#155 2016 Kifco Sprinkler-was #152	PRCOF	12	2028	10,500	6,332	1,583		7,915	1,585		9,500	333	333	334	1,000	1,000	1,000	1,000	1,000
Sports Complex - League Donation	PRCOP				-			-			-								
Splash Pad	PRCOP				3,866			3,866			3,866								
All-inclusive playground	PRCOP				7,849			7,849			7,849								

CITY OF PEWAUKEE
TEN YEAR CAPITAL BUDGET
2026 BUDGET
CAPITAL ASSETS COSTING $5,000 OR MORE

Purchase Replacement in Highlighted Year

ITEM DESCRIPTION					2024	2025			2026										
Equipment Description	Dept	Est Li	Scheduled Replacement Year	Estimated Cost	Ending Assigned Balance	Proposed Adds	Estimated Budgeted Purchases	Estimated Ending Balance	Proposed Adds	Budget Purchases	Estimated Ending Balance	2027	2028	2029	2030	2031	2032	2033	2034
Splash Pad/ADA Donations	PRCOP							-	2,450		2,450	2,450							
TOTAL CAPITAL OUTLAYS				385,500	174,226	110,133	139,000	155,149	83,935	-	239,084	81,449	78,999	26,501	27,833	7,833	7,833	7,833	7,833

CITY OF PEWAUKEE
TEN YEAR CAPITAL BUDGET
2026 BUDGET
CAPITAL ASSETS COSTING $5,000 OR MORE

Purchase Replacement in Highlighted Year

ITEM DESCRIPTION

Equipment Description	Dept	Est Li	Scheduled Replacement Year	Estimated Cost	2024 Ending Assigned Balance	2025 Proposed Adds	2025 Estimated Budgeted Purchases	2025 Estimated Ending Balance	2026 Proposed Adds	2026 Budget Purchases	2026 Estimated Ending Balance	2027	2028	2029	2030	2031	2032	2033	2034
PLAYGROUND EQUIPMENT	PRPLAY							-											
Add to Assigned Balance	PRPLAY					21,374		21,374	22,475		43,849	22,960	22,960	23,460	23,510	23,610	23,810	23,835	23,835
Current Year to be Expensed	PRPLAY				-		37,985	(37,985)		4,485	(42,470)	(4,485)	(18,500)	(3,350)	(6,000)	(11,500)		(3,500)	(12,000)
Parks Playground Equip Assigned Bal	PRPLAY				111,836			111,836			111,836	111,836	153,296	180,106	209,616	244,726	268,536	295,871	331,706
TOTAL CAPITAL OUTLAYS				-	**111,836**	**21,374**	**37,985**	**95,225**	**22,475**	**4,485**	**113,215**	**130,311**	**157,756**	**200,216**	**227,126**	**256,836**	**292,346**	**316,206**	**343,541**
#72 GMC Truck	PRSHA	10	2030	37,000	9,400	4,000		13,400	4,000		17,400	4,000	4,500	4,500	5,300	5,300	4,000	4,000	4,000
#73 GMC Truck	PRSHA	10	2029	45,000	15,000	6,000		21,000	6,000		27,000	6,000	6,000	6,000	6,000	4,700	4,700	4,700	4,700
#74 GMC 1/2 ton 4x4	PRSHA	10	2028	33,000	16,500	3,375		19,875	4,375		24,250	4,375	4,375	4,375	3,600	3,600	3,600	3,600	3,600
#75 2024 4X4 Pickup	PRSHA	10	2033	50,000	-	5,111		5,111	5,111		10,222	5,111	5,111	5,111	5,111	5,111	5,111	5,111	5,111
#76 2024 4x4 Pickup Extended Cab	PRSHA	10	2033	52,000	-	5,278		5,278	5,278		10,556	5,278	5,278	5,278	5,278	5,278	5,278	5,278	5,278
#77 2014 1-Ton Dump	PRSHA	10	2034	51,000	-	5,100		5,100	5,100		10,200	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100
#78 2024 Pickup	PRSHA	10	2034	50,000	-	5,200		5,200	5,000		10,200	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
#78A 2024 SALTER & PLOW	PRSHA	10	2034	22,000	-				2,450		2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450
#79 2016 Utility Van	PRSHA	13	2029	41,500	19,836	4,333		24,169	4,333		28,502	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333
#80 2018 One Ton Pickup	PRSHA	10	2028	50,000	22,000	7,000		29,000	7,000		36,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
#81 2020 4x4 Pick-Up and Plow	PRSHA	10	2030	45,000	15,000	5,000		20,000	5,000		25,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
#82 2016 1-Ton Dump	PRSHA	10	2026	59,500	37,166	11,166		48,332	11,168	59,500	-	11,168	6,500	6,500	6,500	6,500	6,500	6,500	6,500
#83 2024 Wing Mower	PRSHA	4	2028	76,000	-	18,750		18,750	19,100		37,850	19,100	19,100	20,000	20,000	20,000	20,000	20,000	2,000
#85 2023 Utility Dump	PRSHA	10	2033	18,000	1,600	1,823		3,423	1,823		5,246	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823
#86 2023 Wing Mower	PRSHA	4	2027	72,000	42,000	15,000		57,000	15,000		72,000	19,000	19,000	19,000	19,000	19,000	21,000	21,000	21,000
#87 2023 Tractor/Loader	PRSHA	10	2033	55,000	5,500	5,500		11,000	5,500		16,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
#88 2024 60" 2-Turn Mower	PRSHA	4	2029	11,000	-		11,000	-	2,750		2,750	2,750	2,750	2,750	3,250	3,500	3,500	3,500	3,500
#89 2022 Gooseneck Trailer	PRSHA	10	2032	16,500	3,300	1,650		4,950	1,650		6,600	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650
#91 2025 Sand pro	PRSHA	3	2028	25,000	-			-	8,334		8,334	8,334	8,334	9,000	9,000	9,000	9,500	9,500	9,500
#96 2020 Wing Mower	PRSHA	6	2026	61,000	35,600	12,550		48,150	12,850	61,000	-	12,850	11,000	11,000	11,000	11,000	11,000	11,000	11,000
#99 2025 Zero Turn Mower	PRSHA	4	2029	11,000	-		-	-	3,250		2,750	2,750	2,750	2,750	3,500	3,500	3,500	3,500	3,500
#100 2016 Trailer	PRSHA	10	2026	17,000	7,368	4,800		12,168	4,800	17,000	(32)	4,800	2,100	2,100	2,100	2,100	2,100	2,100	2,100
#101 2014 Trailer	PRSHA	10	2032	8,000	-	1,000		1,000	1,000		2,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
#110 Preseeder 2017	PRSHA	10	2027	10,500	6,750	1,250		8,000	1,250		9,250	1,250	1,250	1,200	1,200	1,200	1,200	1,200	1,200
#114 2017 Trailer	PRSHA	10	2027	17,000	6,564	3,500		10,064	3,500		13,564	3,500	3,500	2,100	2,100	2,100	2,100	2,100	2,100
#130 2025 Top Dresser (smaller)	PRSHA	10	2035	22,000	16,060	1,784	17,844	-	2,200		2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
#133 2018 Trailer Mounted Water Tank	PRSHA	10	2028	7,000	3,388	903		4,291	903		5,194	903	903	903	825	825	825	825	825
#149 2025 Aerator 687	PRSHA	10	2035	11,000	-		9,650	-	1,100		1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
#151 2022 5900 Wing Mower	PRSHA	6	2028	75,000	25,444	12,388		37,832	12,388		50,220	12,388	12,392	12,392	13,500	13,500	13,500	13,500	13,500
#154 2017 Slit Seeder	PRSHA	10	2027	8,200	4,684	1,171		5,855	1,171		7,026	1,174	1,174	850	850	850	850	850	850
#156 Toro Dingo	PRSHA	10	2033	50,000	-	5,000		5,000	5,000		10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
#157 Diamond Trailer	PRSHA	10	2033	12,000	-	1,228		1,228	1,228		2,456	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228
#97 Forklift	PRSHA	15	2030	15,000	-	900	7,000	-	3,000		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
TOTAL CAPITAL OUTLAYS				**1,134,200**	**293,160**	**150,760**	**45,494**	**425,176**	**172,612**	**137,500**	**459,788**	**176,115**	**167,401**	**167,193**	**169,498**	**168,448**	**169,648**	**169,648**	**151,648**
Village	28%				(82,085)	(42,213)	(12,738)	(119,049)	(48,331)	(38,500)	(128,741)	(49,312)	(46,872)	(46,814)	(47,459)	(47,165)	(47,501)	(47,501)	(42,461)
City	72%				211,075	108,547	32,756	306,127	124,281	99,000	331,047	126,803	120,529	120,379	122,039	121,283	122,147	122,147	109,187
TOTAL PARK OUTLAYS					**497,137**	**240,054**	**209,741**	**556,501**	**230,691**	**103,485**	**683,346**	**315,603**	**334,324**	**166,990**	**167,382**	**141,226**	**153,790**	**150,315**	**128,855**
TOTAL CITY CAPITAL OUTLAYS (ALL DEPTS)					**$ 6,402,556**	**$ 2,025,618**	**$ 3,074,757**	**$ 5,552,134**	**$ 1,833,909**	**$ 1,619,687**	**$ 5,757,195**	**$ 2,271,322**	**$1,909,597**	**$1,732,750**	**$1,720,712**	**$1,703,477**	**$ 1,696,867**	**$ 1,684,575**	**$ 1,598,943**

CITY OF PEWAUKEE
TEN YEAR CAPITAL BUDGET
2026 BUDGET
CAPITAL ASSETS COSTING $5,000 OR MORE

Purchase Replacement in Highlighted Year

ITEM DESCRIPTION					2024	2025			2026										
Equipment Description	Dept	Est Li	Scheduled Replacement Year	Estimated Cost	Ending Assigned Balance	Proposed Adds	Estimated Budgeted Purchases	Estimated Ending Balance	Proposed Adds	Budget Purchases	Estimated Ending Balance	2027	2028	2029	2030	2031	2032	2033	2034
STORM WATER FUND																			
#201 Sweeper	SWM	10	2031	302,000	85,875	31,021		116,896	26,589		143,485	31,021	31,021	31,021	31,021	31,021	31,021	27,200	27,200
#202 Rubber Tire Excavator	SWM	15	2026	380,000	145,550	184,450		330,000	72,225	380,000	22,225	184,450	22,000	22,000	22,000	22,000	22,000	22,000	22,000
#204 Hydro Seeder (Storm Water)	SWM	15	2029	20,000	9,668	1,958		11,626	1,566		13,192	1,958	1,958	1,958	1,958	1,167	1,167	1,167	1,167
#205 Tandem Truck (Storm Water) Cab and Cha	SWM	12	2025	285,000	193,981	6,019	200,000	-	20,000		20,000	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667
#205 Tandem Truck (Storm Water) New	SWM	12	2037	340,000	-	21,250		21,250	20,000		41,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250
#207 Mini Excavator	SWM	10	2029	110,000	48,892	10,777		59,669	8,622		68,291	10,777	10,777	10,777	10,777	9,200	9,200	9,200	9,200
#208 Excavator Trailer	SWM	10	2029	22,000	10,755	2,061		12,816	1,649		14,465	2,061	2,061	2,061	2,061	1,900	1,900	1,900	1,900
#209 Portable Traffic Control Devices - 2	SWM	15	2035	63,000	15,532	3,547		19,079	3,224		22,303	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547
#211-Equip. Trailer	SWM	10	2031	24,000	7,080	2,320		9,400	1,989		11,389	2,320	2,320	2,320	2,320	2,320	2,320	2,100	2,100
#212 - Catch Basin Trailer	SWM	10	2031	14,000	3,966	1,172		5,138	1,005		6,143	1,172	1,172	1,172	1,172	1,172	1,172	1,100	1,100
#213 - 1-Ton Dump Truck	SWM	10	2033	95,000	10,625	9,297		19,922	8,264		28,186	9,297	9,297	9,297	9,297	9,297	9,297	9,297	9,297
#301- Compact Tractor/Multi-Unit (1/2 with HWY	SWM	10	2029	31,000	14,350	3,413		17,763	2,730		20,493	3,413	3,413	3,413	3,330	2,800	2,800	2,800	2,800
#302- Spider Lift (1/2 Storm 1/2 Hwy)	SWM	15	2036	94,000	26,235	5,251		31,486	4,814		36,300	5,251	5,251	5,251	5,251	5,251	5,251	5,251	5,251
#303 Trailer for Spider Lift (1/2 Storm 1/2 Hwy)	SWM	10	2031	9,000	2,624	813		3,437	697		4,133	813	813	813	813	813	813	750	750
#304 1-Ton Dump Truck-was #2	SWM	8	2028	44,000	21,000	5,000		26,000	3,750		29,750	5,000	5,000	5,000	4,500	4,500	4,500	4,500	4,500
Pickup/SUV (1/2 Engineering)	SWM	10	2034	22,000	-	1,889		1,889	1,700		3,589	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889
Vehicle (1/2 Engineering)	SWM	10	2027	30,000	7,500	9,250		16,750	6,167		22,917	9,250	9,250	2,600	2,600	2,600	2,600	2,600	2,600
Televising Equipment - share with Sewer	SWM	10	2028	25,000	15,000	1,667		16,667	1,250		17,917	1,667	1,667	1,667	2,000	2,000	2,000	2,000	2,000
Total Station Survey-split eng,storm,w/s	SWM	10	2027	13,000	13,000			13,000	-		13,000	-	-	1,050	1,050	1,050	1,050	1,050	1,050
#401 Sewer Jetter (1/2 Sewer) #401	SWM	15	2037	270,000	36,000	16,167		52,167	14,923		67,090	16,167	16,167	16,167	16,167	16,167	16,167	16,167	16,167
#305 Walk Behind Concrete Saw 1/2 Storm 1/2 HWY		10	2026	6,500															
					-			-	-		-	-	-	-					
TOTAL CAPITAL OUTLAYS				**2,199,500**	**667,633**	**317,321**	**200,000**	**784,954**	**201,163**	**380,000**	**606,117**	**327,969**	**165,519**	**159,919**	**159,669**	**156,610**	**156,610**	**152,434**	**152,434**