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

COMMON COUNCIL
MEETING NOTICE AND AGENDA
Monday, October 13, 2025
6:00 PM
Pewaukee City Hall Common Council Chambers
W240N3065 Pewaukee Road, Pewaukee, WI

---

1. Call to Order and Pledge of Allegiance
2. Public Comment
3. Budget
   3.1 Discussion Regarding the Proposed 2026 Budget Requests
4. Adjournment

Kelly Tarczewski
Clerk/Treasurer
October 8, 2025

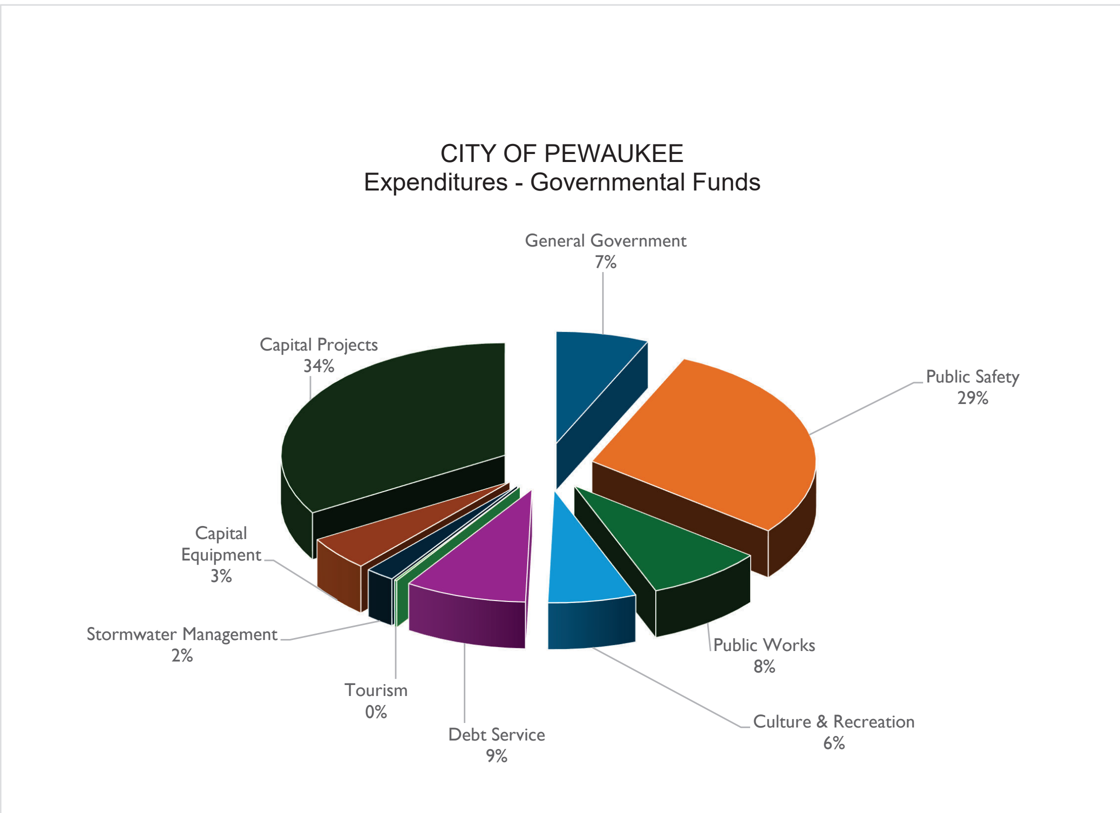
NOTICE

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

2026 Recommended Budget



10/8/2025

CITY OF PEWAUKEE RECOMMENDED BUDGET

10/8/2025

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
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
2026 Consolidated Budget
All Govenmental Fund Types

	2024	2025			2026	Change Over 2025 Budget	
	Actual	**6 Month Actual**	**Year End Forecast**	**2025 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	1,526,120	1,539,120	1,466,120	(73,000)	-5%
Special Assessments	1,330,516	1,209,449	1,468,984	1,462,310	1,500,000	37,690	3%
Intergovernmental	2,796,310	1,018,063	3,861,036	3,410,198	2,760,178	(650,020)	-19%
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	1,723,631	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	1,283,100	(42,000)	-3%
Miscellaneous	309,395	424,941	503,779	114,500	386,700	272,200	238%
Total Revenues	27,850,350	21,296,806	31,772,148	30,589,033	30,742,094	153,061	1%
EXPENDITURES							
General Government	2,661,574	1,498,991	2,818,971	2,963,385	3,182,398	219,013	7%
Public Safety	11,402,194	6,734,683	13,023,736	13,107,623	13,648,539	540,916	4%
Public Works	3,471,632	1,845,403	3,738,476	3,773,980	3,996,260	222,280	6%
Culture and Recreation	2,610,845	1,255,411	2,779,774	2,814,317	3,013,354	199,037	7%
Tourism	310,691	66,250	34,800	319,800	84,500	(235,300)	-74%
Storm Water Management	734,500	292,849	812,001	971,115	1,000,450	29,335	3%
Capital Projects	7,816,618	1,362,701	6,332,159	10,474,294	15,861,000	5,386,706	51%
Capital Equipment	1,077,783	1,542,839	4,869,849	3,411,564	2,307,687	(1,103,877)	-32%
Debt Service	3,794,568	2,679,151	3,829,202	3,859,202	4,154,502	295,300	8%
Total Expenditures	33,880,406	17,278,279	38,238,968	41,695,280	47,248,690	5,553,410	13%
Excess of revenues over (under) expenditures	(6,030,056)	4,018,527	(6,466,820)	(11,106,247)	(16,506,596)	(5,400,349)	
OTHER FIN. SOURCES (USES)							
Proceeds of Long-Term Debt	-	-	-	4,000,000	16,450,000	12,450,000	
Interfund Transfers	-	-	-	-	-	-	
Change in Fund Balance	(6,030,056)	4,018,527	(6,466,820)	(7,106,247)	(56,596)	7,049,651	
FUND BALANCES							
Beginning of Period	22,655,440	15,391,432	19,270,971	19,523,682	12,519,151		
End of Period	16,625,384	19,409,960	12,804,151	12,417,435	12,462,555		
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	1,599,969	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	23,515,081	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%	1.6%
Unclassified	8,890	-	-	105,000	100,000	(5,000)	-5%	-0.4%
Court	147,810	72,703	144,255	147,905	157,429	9,524	6%	0.8%
Finance	492,431	250,318	468,958	440,819	560,247	119,428	27%	10.1%
Elections	57,371	21,782	24,344	61,610	86,511	24,901	40%	2.1%
Facilities	239,956	182,455	368,169	345,964	311,059	(34,905)	-10%	-3.0%
Human Resources	322,608	127,227	272,740	299,920	336,280	36,360	12%	3.1%
Property Assessment	331,616	212,552	403,676	416,142	374,953	(41,189)	-10%	-3.5%
Information Technology	496,330	257,718	552,954	553,704	646,057	92,353	17%	7.8%
								0.0%
Total	2,661,574	1,498,991	2,818,971	2,963,385	3,182,398	219,013	7%	18.5%
PUBLIC SAFETY								
Law Enforcement	3,540,557	2,182,238	3,780,358	3,782,928	3,951,562	168,634	4%	14.3%
Fire Services	7,346,432	4,342,220	8,844,700	8,835,283	9,265,864	430,581	5%	36.5%
Community Services	512,602	195,325	398,678	489,412	431,113	(58,299)	-12%	-4.9%
Total	11,399,591	6,719,783	13,023,736	13,107,623	13,648,539	540,916	4%	45.8%
PUBLIC WORKS								
Engineering	331,596	175,275	438,387	406,260	558,425	152,165	37%	12.9%
Highways	1,711,904	917,488	1,681,288	1,723,042	1,829,335	106,293	6%	9.0%
Solid Waste & Recycling	1,126,493	464,776	1,152,156	1,152,072	1,233,100	81,028	7%	6.9%
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	3,780	183,300	183,800	59,000	(124,800)	-68%	-10.6%
Total	3,471,632	1,845,403	3,738,476	3,773,980	3,996,260	222,280	6%	18.8%

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
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%	1.7%
Parks	667,785	350,428	751,700	750,684	803,870	53,186	7%	4.5%
Recreation Programs	844,590	370,968	960,530	945,967	1,038,271	92,304	10%	7.8%
Planning	169,428	83,972	176,477	217,599	249,497	31,898	15%	2.7%
Total	2,590,179	1,250,357	2,769,874	2,799,717	2,998,304	198,587	7.0%	16.8%
Total Expenditures	20,122,976	11,314,535	22,351,057	22,644,705	23,825,501	1,180,796	5.21%	100.0%
Excess of revenues and other sources over (under) expenditures	1,781,609	3,732,956	1,164,024	241,456	64,839			
OTHER FINANCING SOURCES (USES)								
Proceeds of Long-Term Debt								
Transfer From Tourism - RNC Security/Sa	-	-	-	-	-			
Transfer From Tourism - Director	-	40,000	40,000	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)	(2,481,000)			
Change in Fund Balance	1,081,609	3,772,955.50	77,024	(864,696)	(2,376,161)			
FUND BALANCE								
Beginning of Year	7,674,066	8,755,675.23	8,755,675	7,231,252	8,832,699			
End of Year	8,755,675	12,528,630.73	8,832,699	6,366,556	6,456,538			
Fund Balance as % of Revenues	40.0%		37.6%	27.8%	27.1%			

CITY OF PEWAUKEE
GENERAL FUND REVENUES

CONSOLIDATED

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget	COMMENTS
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	3% INCREASE, From DOR website $34,721
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	COMMENTS
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	720,000	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	Pavilion rentals, tournament rentals, LCFC Fees
Recreation Programs/Field Trips	509,239	533,572	597,000	539,000	639,500	Instrl programs; added day camp site for 2026
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	1,599,969	1,457,700	1,614,519	
Intergovernmental Charges for Services						
Contracted Fire Services	2,219,639	901,159	4,960,580	4,960,580	5,118,363	Lisbon/ Town of Pewaukee Fire Contracts Est.
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	23,293,097	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		Bring up at workshop
Public Works Committee	237	172	301	775	775		Bring up at workshop
Board of Appeals	541	(331)	680	1,344	1,819		Bring up at workshop
Board of Review	3,950	535	10,905	6,084	4,517		
Total Boards and Commissions	4,728	419	11,994	9,134	8,042	-12%	
Administrator							
Wages	125,877	63,744	127,903	127,903	127,903		
Benefits	37,334	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	163,629	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		

CITY OF PEWAUKEE
GENERAL FUND EXPENDITURES

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Request	% Change	Comments
Total Unclassified	8,890	-	-	105,000	100,000	-5%	
Total Administration	591,803	374,236	583,875	697,321	709,862	2%	
Municipal Court							
Wages	113,451	56,277	114,000	113,980	122,589		
Benefits	30,040	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	147,810	72,703	144,255	147,905	157,429	6%	
Clerk/Treasurer							
Wages	214,508	81,590	186,600	174,687	236,162		Add 1 Position - Admin Assistant
Benefits	119,280	54,939	98,250	79,748	124,351		
Other Professional Services	142,400	103,348	156,000	147,084	161,000		Acctng Chgs Allocagted Between GF & 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	492,431	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	60,487	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		Employment Adv. Rolled into Operating
Total Human Resources	322,608	127,227	272,740	299,920	336,280	12%	

CITY OF PEWAUKEE
GENERAL FUND EXPENDITURES

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Request	% Change	Comments
	-						
Assessor							
Wages	245,643	126,431	254,841	253,841	263,586		
Benefits	63,082	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	8,800		TWO (2) LAPTOPS FOR STAFF
Total Assessor	331,616	212,552	403,676	416,142	374,953	-10%	
		-					
Information Technology							
Wages	107,070	54,983	110,250	110,250	115,201		
Benefits	32,778	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	444,500		Elevity IT Increase $52,300, Includes: $15K Netwrk Backup Switched to monthly vs annual, & $5K for M365 backup, Combined Support and Monitoring, New Anti-Virus, Cybersecurity training, Email Filtering, BS&A Cloud annual maintenance increased $23,000 , General Increases $5,700
Total Information Technology	496,330	257,718	552,954	553,704	646,057	17%	
Law Enforcement							
Police Services							
Wages	17,525	16,571	34,000	15,636	8,700		
Benefits	(9,129)	2,559	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		Estimated 5% Increase
Training/Conferences/Memberships	-	-	100	500	500		
Supplies & Equipment	7,483	10,801	12,200	12,650	12,650		Equipment Rental: expect increase in 2027
Total Police Services	3,540,557	2,182,238	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	407,253	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	131,642	70,488	123,600	152,000	175,500		
Total Fire Administration	1,119,381	431,670	1,069,900	1,214,804	1,692,789	39%	

CITY OF PEWAUKEE
GENERAL FUND EXPENDITURES

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Request	% Change	Comments
	-						
Fire Protective Services							
Wages	3,901,768	2,527,456	5,047,000	4,831,449	4,782,486		
Benefits	1,758,474	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	450,777	235,782	460,000	618,400	640,000		
Liability & Workers Comp	105,660	60,274	175,000	180,600	187,424		
Total Fire Ambo/Suppression/In	6,227,052	3,910,550	7,774,800	7,620,479	7,573,075	-1%	
Total Fire Services	7,346,432	4,342,220	8,844,700	8,835,283	9,265,864	5%	
Community Services (Bldg Insp)							
Wages	281,712	125,093	253,000	270,856	256,613		
Benefits	193,748	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		Municipal Code Enforcement (Property Maintenance) $25,000,Potential Contracted Building Inspector or other services $10,000
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	512,602	195,325	398,678	489,412	431,113	-12%	
Public Works							
Engineering							
Wages	232,173	126,861	262,520	262,520	346,660		Add 1 Position - GIS Specialist
Benefits	8,636	(22,736)	71,967	75,540	117,965		
Outside Engineering	66,131	60,242	75,000	35,000	60,000		OFFSET BY OUTSIDE ENGINEERING REVENUE
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	331,596	175,275	438,387	406,260	558,425	37%	
Highway Administration							
Wages	678,965	375,646	687,170	693,385	743,320		
Benefits	405,335	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		Split between Stormwater
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	1,711,904	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		

CITY OF PEWAUKEE
GENERAL FUND EXPENDITURES

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Request	% Change	Comments
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		Training: $3KHighway/ $500 Parks; Tree Removal: $9K Parks /$41K Highway: Tree Replanting: 50% - PARKS/50% Highway
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		Part-Time staff assist with misc. City Grounds maintenance
Benefits	130,325	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		
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		Water Cost: Splash Pad online
Total Parks	667,785	350,428	751,700	750,684	803,870	7%	
Recreation Programs							
Wages	466,822	204,937	513,800	509,886	599,221		Added 5th summer day camp site
Benefits	142,878	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		Program Printing, moved guide design in-house 26% saving; Program Expenses: Fifth Daycam site added
Liability & Workers Comp	16,342	11,751	33,100	33,511	25,300		
Shared Recreation Programs	844,590	370,968	960,530	945,967	1,038,271	10%	
Total Parks & Recreation	1,512,376	721,396	1,712,230	1,696,651	1,842,141	9%	

CITY OF PEWAUKEE
GENERAL FUND EXPENDITURES

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Request	% Change	Comments
Planning							
Wages	97,626	49,191	98,960	99,089	104,095		
Benefits	47,157	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 project $50k
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	169,428	83,972	176,477	217,599	249,497	15%	
Total General Fund	20,141,327	11,314,535	22,351,057	22,644,705	23,825,501	5%	

CITY OF PEWAUKEE
2026 BUDGET
SPECIAL REVENUE - IMPACT FEE FUND

			2025			
		2024 Actual	6 Month Actual	Year End Forecast	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

2025 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
Permits	100	-	-	100	100	
Administrative Charges	898	-	-	2,000	500	
Outside Engineering Fees Reimbursed	47,282	47,294	60,000	50,000	50,000	
Inhouse Engineering Fees Reimbursed	47,075	45,230	55,000	20,000	20,000	
Storm Water Management Fee	1,663,938	1,706,203	1,706,203	1,650,000	1,700,000	
Credits and Rebates	-	-	-	(37,000)	(37,000)	
Interest on Accounts Receivable	4	589	589	100	100	
Miscellaneous/Erosion Control Insp	5,866	2,000	2,000	-	2,000	
Proceeds of Long-term Debt	-	-	-	1,400,000	2,800,000	
Transfer from General Fund	-	-	-	19,152	-	
Transfer from Cemetery Fund	-	-	420	420	420	
Total Revenues and Other Sources	**1,765,163**	**1,801,316**	**1,824,212**	**3,104,772**	**4,536,120**	

ADMINISTRATION
WAGES & BENEFITS

Wages Charged To/From Other Depts	114,710	49,267	110,591	110,591	115,500	
Wages Charged From Highway	19,000	2,038	7,000	10,000	7,350	
Hwy Benefits Charged Out	5,377	1,096	4,500	4,500	4,700	
Benefits Charged To/From Other Dept	65,176	28,192	57,769	57,769	60,400	
TOTAL	**204,264**	**80,591**	**179,860**	**182,860**	**187,950**	

GENERAL

Attorney	476	-	1,000	2,500	2,500	
Audit and Accounting Expenses	-	-	8,500	8,500	8,500	
Outside Engineering	62,096	39,519	60,000	60,000	60,000	
Electricity-Street Lighting/DPW Bldg	7,436	3,219	12,500	12,500	12,500	
Heat	2,709	2,284	5,000	5,500	5,500	
Water	297	262	750	500	900	
Sewer	358	305	1,000	500	1,250	
Phone & Cell	1,241	1,178	2,000	1,850	2,300	
Contracted Janitorial services & Suppl	8,290	4,135	8,300	9,000	9,000	
Bldg Repairs & Maintenance	3,343	6,777	10,000	2,500	7,500	1/2 Highway
Grounds Maintenance	452	122	500	2,700	1,500	
Equipment Repair & Maintenance	21,559	17,965	30,000	20,000	35,000	
Vehicle Repair & Maintenance	3,366	1,123	3,000	2,500	3,500	
Computer/Program Maintenance	4,644	820	5,000	9,000	5,000	
Training & Seminars	235	1,564	3,000	4,200	4,200	
Postage	2,100	914	2,200	3,000	2,500	
Dues, Memberships & Subscriptions	1,432	680	900	900	900	
Public Fire Protection Charge	223	293	850	650	900	
Meetings & Conventions	455	191	1,000	1,500	1,500	
Mileage	448	501	700	500	600	
Operating Supplies	8,535	6,501	18,000	18,000	18,000	$9K HIGHWAY; $9K ENGINEERING
Uniforms & Protective Equipment	1,470	366	2,500	2,500	2,500	$2K HIGHWAY; $500 ENGINEERING
Fuel	8,331	4,542	10,000	10,000	10,000	
New Equipment	5,598	791	12,000	12,000	12,000	
Worker's Compensation	6,479	3,249	6,500	6,500	6,500	
Property & Liability Insurance	8,025	-	8,500	7,500	8,500	
Equipment Rental	-	290	2,000	2,500	2,500	
TOTAL	**159,598**	**97,591**	**215,700**	**207,300**	**225,550**	

STORM SEWER MAINTENANCE

Wages Charged From Other Departme	26,780	14,331	28,662	28,662	29,952	
Wages Charged From Highway	-	-	500	1,000	1,045	

2025 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
Hwy Benefits Charged Out	-	-	250	500	513	
Benefits Charged To/From Other Dept	16,986	6,117	14,497	14,497	15,675	
Digger's Hotline	23,556	9,508	25,000	25,000	25,000	
Televising	7,801	-	30,000	40,000	40,000	
Storm Sewer Maintenance	-	1,950	15,000	20,000	20,000	
As Builts & Mapping	-	-	1,000	5,000	5,000	
Curb and Gutter Repair	5,488	-	10,000	20,000	20,000	
TOTAL	80,610	31,906	124,909	154,659	157,185	
DITCH & CULVERT MAINTENANCE						
Wages Charged To/From Other Depts	21,273	14,005	22,732	22,732	22,900	
Wages Charged From Highway	30,043	4,099	8,000	38,000	38,000	
Hwy Benefits Charged Out	15,772	2,224	4,400	16,500	17,200	
Benefits Charged To/From Other Dept	13,806	5,118	11,000	22,732	11,500	
Culvert Replacement	6,180	1,707	20,000	75,000	50,000	
Ditch Maintenance	18,393	2,560	10,000	18,000	18,000	
Brush Removal	-	-	5,000	10,000	10,000	
TOTAL	105,467	29,713	81,132	202,964	167,600	
STREET SWEEPING						
Wages Charged From Highway	5,871	1,078	11,200	11,000	11,500	
Hwy Benefits Charged Out	2,890	527	5,600	5,500	6,200	
Sediment Diposal/Sweeping	3,577	2,613	6,000	6,000	7,000	
TOTAL	12,338	4,218	22,800	22,500	24,700	
CATCH BASIN CLEANING & MAINTENANCE						
Wages Charged From Highway	35,565	1,912	40,000	40,000	41,800	
Hwy Benefits Charged Out	19,162	1,152	23,000	23,000	24,035	
Catch Basin Cleaning/Maintenance/Re	17,703	122	25,000	30,000	30,000	
TOTAL	72,430	3,187	88,000	93,000	95,835	
PERMIT COMPLIANCE						
Wages Charged To/From Other Depts	59,565	27,349	54,000	53,125	56,430	
Benefits Charged To/From Other Dept	35,298	13,246	27,000	29,507	29,500	
Maintenance Agreement-TSS Complia	-	-	1,500	5,000	5,000	
Pond Inspections/Field Inventory	-	-	2,000	5,000	5,000	
Yard Maintenance	-	-	10,000	10,000	10,000	
Information & Education	2,931	3,048	3,100	3,000	3,500	
Permit Fees	2,000	2,000	2,000	2,200	2,200	
Annual Report	-	-		-	-	
TOTAL	99,793	45,643	99,600	107,832	111,630	
PROJECTS						
Capital Projects (Budget Only)	-	-	-	-	50,000	
Hill 'n Dale Subdivision	130,366	6,564	40,000	-	-	
Tacoma Storm Sewer	-	-	-	9,000	-	
Woodside Drive Ditch Enclosure	-	-	-	-	10,000	
Shady Lane/Shady Nook	-	-	-	150,000	-	
Shady Lane	131,859	-	-	-	-	
Hillside Grove Storm Sewer	-	-	-	10,000	10,000	
TMDL Reduction Projects	-	-	-	2,500	2,500	
Storm Inlets & Catch Basins	-	-	-	75,000	75,000	
City Storm Water Study	85,738	8,895	30,000	100,000	50,000	
Duplainville Bridge (50R/50S)	-	-	-	500	500	

2025 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
Busse Rd. Bridge Culvert Repl. (50R/5	171,449	81	500	30,000	10,000	
Roundys Park II	10,271	-	(1,300)	-	-	
Valley Brook Sub. Ditch enclosure	2,937	1,749	8,000	-	1,000	
Yench Road Culvert Replacement	13,049	-	-	-	-	
Foxwood/Kathrine Court	227	-	-	-	-	
Joseph Rd New Contract	65,409	-	6,200	-	-	
Joseph Rd Reconstruction	127,300	-	-	7,500	-	
Hickory Grove Estates	-	-	30,000	400,000	450,000	
Fox View Court	700	-	-	-	-	
Westwood/Corporate Court	24,804	-	700,000	500,000	-	
Wagner Park Pond Dredge/Rehab	7,470	279	4,500	-	-	
Springdale Drainage	411,000	355	8,500	8,500	-	
Stoneridge Pond Outlet Replacement	-	75	75,000	75,000	-	
Spice Creek/Meadowbrook #2	54,698	-	-	-	-	
Spice Creek/Meadowbrook #3	21,097	-	15,000	-	-	
Spice Creek/Meadowbrook #4	863,868	-	30,000	40,000	-	
Watertown Road	-	-	25,000	30,000	120,000	
Rolling Ridge Ph 1	-	-	25,000	30,000	100,000	
Sherwood Forest	-	-	25,000	30,000	100,000	
Apple Tree/Pear Tree	219,630	-	-	-	-	
LEXINGTON/TACOMA PH 1	325,066	-	20,000	-	-	
Lexington/Takoma Phase 2	9,667	-	50,000	1,000,000	1,000,000	
Greenhill/Yench	-	-	25,000	40,000	500,000	
Duplainville (south) Ditching	-	9,612	25,000	40,000	-	
DUPLAINVILLE TRACKS TO WEYER	1,264	-	160,000	-	-	
Wethersfield Phase 1	-	-	25,000	25,000	200,000	
Springdale Estates - Glenwood	-	-	30,000	30,000	1,000,000	
Valley Brook Sub. Ditch (west end)	-	2,040	50,000	60,000	750,000	
Oak St Lake Bank Stabilization	93,139	-	5,000	5,000	-	
Shady Lane New Contract	-	-	5,000	-	-	
TOTAL	**2,771,485**	**29,650**	**1,416,400**	**2,698,000**	**4,429,000**	

CAPITAL EXPENDITURES

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

Debt Issue Costs	-	-	-	30,000	30,000	
Transfer to Debt Service Fund	426,101	18,126	319,627	319,627	440,000	
TOTAL	**426,101**	**18,126**	**319,627**	**349,627**	**470,000**	
TOTAL EXPENDITURES	**3,971,897**	**513,435**	**2,748,028**	**4,218,742**	**6,069,450**	

Change in Fund Balance	(2,206,734)	1,287,881	(923,816)	(1,113,970)	(1,533,330)
Fund Balance:					
Beginning of Period	4,673,821	2,467,087	2,467,087	5,912,000	1,543,271
End of Period	2,467,087	3,754,968	1,543,271	4,798,030	9,941

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

			2025			
		2024 Actual	6 Month Actual	Year End Forecast	Budget	2026 Budget
Revenues						
240-00000-43350	American Rescue Plan	698,396	-	601,216	834,406	233,190
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		-	209,100	188,000	-
240-00000-43700	Focus on Energy Grant		27,108	27,108	27,000	-
	Total Revenues	**826,411**	**49,032**	**877,424**	**1,074,406**	**233,190**
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	1,216	615,250	-
240-00000-57102	DPW Solar Panels 2026					450,000
						-
	Total Expenditures and Other Uses	**698,396**	**312,809**	**601,216**	**1,215,250**	**450,000**
	Change in Fund Balance	**128,015**	**(263,777)**	**276,208**	**(140,844)**	**(216,810)**
Fund Balance:						
	Beginning of Period	-	128,015	128,015	128,015	404,223
	End of Period	128,015	(135,762)	404,223	(12,829)	187,413

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	630,000	630,000
	Transfer to City For Turf					200,000
	Total Revenues	724,726	311,948	630,000	630,000	830,000
Expenditures						
250-56700-53920	MARKETING PROMOTION & ADVERTISING	310,691	66,250	34,800	319,800	84,500
250-56700-58210	Sports Complex Turf	1,594,642	108,741	110,000	200,000	-
	Transfer to General Fund to Replenish for Unfront Funding Turf				-	-
250-59210-59000	Transfer to General Fund for Tourism Director	-	40,000	40,000	40,000	40,000
250-56700-59000	W&P Convention Bureau	263,908	-	285,000	-	366,260
	Total Expenditures and Other Uses	2,169,242	214,991	469,800	559,800	490,760
	Change in Fund Balance	(1,444,516)	96,957	160,200	70,200	339,240
Fund Balance:						
	Beginning of Period	955,086	(489,430)	(489,430)	556,636	(329,230)
	End of Period	(489,430)	(392,473)	(329,230)	626,836	10,010

Suplementary Information

MARKETING PROMOTION & ADVERTISING Detail for above

	2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
Positively Pewaukee - General Marketing				5,000	23,000
Positively Pewaukee - Taste on the Lake				15,000	22,100
Positively Pewaukee - Taste on the Lake Merch					1,000
Positively Pewaukee - Discover Pewaukee					16,000
Positively Pewaukee - Brewers Marketing					5,000
Positively Pewaukee - Pay It Forward Store					3,000
Positively Pewaukee - Signage					2,400
Positively Pewaukee - Website				4,000	2,000
Kiwanis Club - Beach Party				10,000	9,000
Kiwanis Club - River Run				800	1,000
Total Markeitng Promotional and Advertising Expenditures					**84,500**
W&P Convention Bureau		-		265,000	289,260
W&P Convention Bureau - Contingency (Major League Baseball)		-	-	20,000	
Village Event Advertising					5,000
Village Fire Works					15,000
Village Drone Show					40,000
Village Tent / Bleacher Rental and Music		-			17,000
		-	-		
W&P Convention Bureau / Village Expenditures					366,260
			2025 Budgeted to Mktg & Promo	319,800	
To Fund Balance For Turf					200,000

CITY OF PEWAUKEE
2026 BUDGET
DEBT SERVICE FUND

			2024	2025			2026
			Actual	6 Month Actual	Year End Forecast	Budget	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	25,000
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	3,744,202
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
300-58200-56990		Debt Issue Costs/Discount	-	-	-	-	-
300-59210-59000		Transfer to General Fund	-	-	-	-	-
300-59249-59000		Transfer to Capital Equip Fund	-	-	-	-	-
300-59242-59000		Transfer to Road Project Fund	-	-	-	-	-
		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)	(380,300)
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	795,377

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	12,050,000	-
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**	-	**12,050,000**	
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	-	-	-	-	50,000	-
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	9,062,000	
	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
	City Hall Parking Lot Exp/Replace /Retaing Wall					1,400,000	
	City Hall Stair Replace/Landing					250,000	
	Lindsay/Pewaukee Intersection Signals					500,000	
	Wethersfield Ph. 2					50,000	
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	-	-	-
420-57569-58210	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

			2025			
		2024 Actual	6 Month Actual	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	-
440-58200-56990	Debt Issue Costs	-	-	-	-	5,000
				-		-
	Total Expenditures and Other Uses	79,312	131,021	480,000	637,000	1,920,000
	Change in Fund Balance	(79,312)	(86,966)	(425,000)	(637,000)	(115,000)
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)	31,786

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	936,043	936,044	-
450-58200-56990	Debt Issue Costs	-	-	-	-	-
GL	Transfer to Debt Service			-		
	Total Expenditures and Other Uses	47,848	17,909	936,043	936,044	-
	Change in Fund Balance	(47,848)	(17,909)	(936,043)	(936,044)	-
Fund Balance:						
	Beginning of Period	983,892	936,044	936,044	991,454	1
	End of Period	936,044	918,134	1	55,410	1

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	Comments
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	-	-	488,000	-	-	DNR Grant
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 - CO	11,675	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	2,481,000	-
490-00000-49230	Tansf from Debt Service(Special Assessmen	-	-	-	-	-	-
490-00000-49222	Transfer from Impact Fees	-	-	-	-	345,000	To Fund Playground and Splash Pad
	Total Revenue and Other Sources	1,231,575	768,965	2,383,965	1,921,831	3,576,000	
Expenditures and Other Uses							
490-57100-58100	CITY HALL - CAPITAL EQUIPMENT	-	-	-	30,000	-	-
490-57110-58100	CLERK/TREASURER - CAPITAL EQUIPME	-	-	-	-	-	-
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 EQUIP	216,907	30,443	2,540,516	2,459,066	346,702	-
490-57240-58100	BUILDING INSPECTION - CAPITAL EQUIP	-	-	-	-	-	-
490-57311-58100	ENGINEERING - CAPITAL EQUIPMENT	39,811	-	-	-	275,000	FISHING PIER 1 $55,000,FISHING PIER 2 $55,000,REHAB BOAT LAUNCH $165,000,PARKSS $19,000,SHARED EQUIP $169,840
490-57331-58100	HIGHWAY - CAPITAL EQUIPMENT	471,328	316,379	440,720	440,702	894,500	-
490-57620-58100	PARKS - CAPITAL EQUIPMENT	150,295	133,787	246,796	246,796	103,485	SHARED EQUIP $99,000, Parks $4,485
490-57621-58100	CAPITAL EQUIPMENT/BUILDING	118,194	879,972	879,972	-	-	-
490-57621-58100-25.2	SPLASH PAD	-	-	19,329		-	

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget	Comments
490-57621-58100-25.24	INCLUSIVE PLAYGROUND	-	-	533,067	-		
490-55110-58100	Capital Library	-	-	-		38,000	Roof, HVAC Controls 20%
490-58200-56980	DEBT ISSUE DISCOUNT	-	-	-	-	-	-
490-58200-56990	DEBT ISSUE COSTS	-	-	-	-	-	-
Current Year Expenditu	Capital Equipment Expenditures	1,037,972	1,370,030	4,669,849	3,211,564	1,657,687	-
	Total Expenditures	1,037,972	1,370,030	4,669,849	3,211,564	1,657,687	
	Change in Fund Balance	193,603	(601,065)	(2,285,884)	(1,289,733)	1,918,313	
Fund Balance:							
	Beginning of Period	6,198,640	6,392,242	6,392,242	4,106,358	4,106,358	
	End of Period	6,392,242	5,791,178	4,106,358	5,443,900	6,024,671	
	Less Assignments for Future Purchases	6,402,556				6,023,908	
	Unassigned Fund Balance	(10,313)	5,791,178	4,106,358	5,443,900	764	

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			-		-
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					2024	2025			2026										
Equipment Description	Dept	Est Li	Scheduled Replacement Year	Estimated Cost	**Estimated 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**
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,etc	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
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					2024	2025			2026										
Equipment Description	Dept	Est Li	Scheduled Replacement Year	Estimated Cost	Estimated 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
#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 nee	HWY	10	2025	280,000	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	76,243	19,220		95,463	15,537		110,999	19,220	19,220	19,220	19,220	19,220	19,220	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	41,034	-	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)	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)	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 Equ	HWY	15	2027	13,000					6,500		6,500	6,500							
TOTAL CAPITAL OUTLAYS				**5,788,000**	**2,088,049**	**641,021**	**385,000**	**2,472,702**	**290,407**	**894,500**	**1,868,609**	**640,131**	**374,138**	**381,621**	**380,691**	**391,362**	**390,612**	**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 park/ye	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 reallocated	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
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								
Splash Pad/ADA Donations	PRCOP							-	2,450		2,450	2,450							
TOTAL CAPITAL OUTLAYS				**345,500**	**154,226**	**90,133**	**99,000**	**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 Estimated 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
					z				145,359										
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					**477,137**	**220,054**	**169,741**	**556,501**	**230,691**	**103,485**	**683,346**	**315,603**	**334,324**	**166,990**	**167,382**	**141,226**	**153,790**	**150,315**	**128,855**
Library	PRSHA	15	2030	38,000	-			-	38,000	38,000	-								
TOTAL CITY CAPITAL OUTLAYS (ALL DEPTS)					**$ 6,699,833**	**$ 1,996,087**	**$ 3,034,757**	**$ 5,818,846**	**$ 1,833,909**	**$ 1,619,687**	**$ 6,023,908**	**$ 2,261,792**	**$ 1,900,067**	**$ 1,723,219**	**$1,711,181**	**$1,693,946**	**$ 1,687,337**	**$ 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	Estimated 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 Chas	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**

Note	Description	2023 Balance	2024 Proposed Adds	2024 Expenditures	2024 Est Balance	2025 Proposed Adds	2025 Proposed Expenditures	2025 Est Balance
IT								
	Cashering, GL, AP Software/BSA	20,000	10,000		30,000	10,000		40,000
	Building Software/BSA	14,000	9,000		23,000	9,000		32,000
	Common Council AV Upgrade	27,500	2,500		30,000	2,500		32,500
	Firewalls -Replace Internet Appliance (Sophos,etc)		2,400	-	2,400	2,400	-	4,800
	Replace Backup System	33,400	800		34,200	800	(35,000)	-
	Security Cameras	34,903	8,440		43,343	8,440		51,783
	Door Locks		10,222		10,222	10,222		20,444
	Server Replacements	42,874	5,126	(48,000)	-	9,600		9,600
	Special Assessment Software	13,500	4,000		17,500	4,000		21,500
	Upgrade Computer Infrastructure-swit	9,973	3,000	-	12,973	3,000	-	15,973
		196,150	55,488	(48,000)	203,638	59,962	(35,000)	228,600
Fire Dept								
	#1 Staff Car	52,000	13,000		65,000	-	-	65,000
	#2 Staff Car		15,000		15,000	15,000	-	30,000
	#3 Staff Car	13,000	13,000		26,000	19,500	-	45,500
	#4 Staff Car-new	-	-		-	13,000	-	13,000
	#5 Inspector Staff Car				-	10,400	-	10,400
	#2851 Ambulance	-	53,571		53,571	53,571	-	107,142
	#2852 Ambulance	320,449	55,001		375,450	-	(375,450)	-
	#2852 Ambulance new	-	-		-	62,500	-	62,500
	#2853 Ambulance new	-	63,350		63,350	63,350	-	126,700
	#2861 Front Line Engine	375,000	90,000		465,000	90,000	-	555,000
	#2862 Front Line Engine	348,900	315,954		664,854	315,954	(980,808)	-
	#2862 Front Line Engine -new				-	-	-	-
	#2863 Front Line Engine	900,808	40,000		940,808	40,000	(980,808)	-
	#2863 Front Line Engine new	-			-	-	-	-
	#2871 Ladder Truck	535,400	83,075		618,475	83,075	-	701,550
	#2883 Grass Truck	52,200	5,800		58,000	5,800	-	63,800
	#2899 Hovercraft	67,500	10,000		77,500	5,000	-	82,500
	Hand Held Radios	53,082	30,000		83,082	30,000	-	113,082
	Replace Fitness Equipment	4,356	3,000		7,356	3,000	-	10,356
	Advanced Airways	47,950	10,000		57,950	10,000	(67,950)	-
	Defib 12 lead wires	250,000	25,000	(275,000)	-	25,000	-	25,000
	Mobile Data Communication Systems (	88,313	10,000		98,313	20,000	-	118,313
	Replacement Hose/Large Diameter	-			-	17,000	(10,000)	7,000
	SCBA Upgrades	111,000	37,000		148,000	37,000		185,000
	Thermal Imaging Cameras #1	17,700	5,000		22,700	-		22,700
	2 Palo Alto Firewall Appliances	-	2,500		2,500	2,500		5,000
		3,334,783	900,376	(275,000)	3,842,909	921,650	(2,415,016)	2,349,543
BLDG INSP								
	Inspection Vehicle #1	9,000	3,000		12,000	3,000	-	15,000
	Inspection Vehicle #2	9,000	3,000		12,000	3,000	-	15,000
		18,000	6,000	-	24,000	6,000	-	30,000
HWY								
	#1 One-Ton Dump Truck	32,000	19,000		51,000	36,000	-	87,000
	#3 Boom Mower	81,300	18,900		100,200	137,800	-	238,000
	#4 Road Grader	34,350	10,350		44,700	8,236	-	52,936
	#5 Backhoe	48,666	22,833		71,499	31,751	-	103,250
	#6 Plow Truck	147,000	37,750		184,750	-	-	184,750
	#7 Plow Truck	85,000	58,333		143,333	91,667	-	235,000
	#8 Plow Truck	106,400	30,720		137,120	14,576	-	151,696
	#09 Plow Truck	250,000	30,000	(280,000)	-	32,000	-	32,000
	#10 Plow Truck	169,286	30,000		199,286	15,357	-	214,643
	#11 Plow Truck (received cab and chas	170,000	30,000		200,000	-	(200,000)	-
	#11 Plow Truck New				-	-	-	
	#12 Plow Truck	66,225	29,825		96,050	19,136	-	115,186
	#13 Pavement Roller	6,950	3,010		9,960	2,013	-	11,973
	#14 Broom				-	4,333	-	4,333
	#15 Plow Truck	47,843	28,400		76,243	19,220	-	95,463
	#16 Plow Truck	126,000	33,500		159,500	5,125	-	164,625
	#17 Tandem Plow Truck	91,500	32,250		123,750	17,708	-	141,458
	#18 Front End Loader	76,375	44,540		120,915	104,085	-	225,000
	#19 Plow Truck 2024	220,438	28,400	(248,838)	-	-	-	-
	#19 Plow Truck	-			-	21,818	-	21,818
	#20 Asphalt Hot Box	-	4,400		4,400	4,450	-	8,850
	#24 Air Compressor	16,877	1,100		17,977	-	-	17,977
	#25 4x4 Pickup Truck	19,500	9,100		28,600	9,467	-	38,067
	#27 Pre-storm Pre-Wet Unit 2035 (14l	7,200	7,400		14,600	-	-	14,600
	#28 Highway Mower	36,350	12,665		49,015	11,197	-	60,212
	#29 Chipper (Purchased)	31,034	10,000		41,034	-	(47,000)	-

	#29 Chipper 2035	-			-	-	-	-
	#305 Walk Behind Saw1/2 HWY -1/2 Storm				-	4,240	-	4,240
	#53 One-Ton Dump Truck	28,000	10,000		38,000	10,000	-	48,000
	#54 Fork Lift	21,546	4,227	(25,773)	-	-	-	-
	#56 Sign Truck	71,975	15,515		87,490	3,510	-	91,000
	#56 Sign Truck New				-	15,333	(138,000)	
	#58 Skidsteer	14,340	9,280		23,620	7,595	-	31,215
	#301- Compact Tractor/Multi-Unit (1/2	11,020	3,330		14,350	3,413	-	17,763
	#302- Spider Lift (1/2 Storm)	21,460	5,574		27,034	5,179	-	32,213
	#303 Trailer for Spider Lift (1/2 Storm)	1,712	911		2,623	813	-	3,436
	#304 1-Ton Dump Truck-was #02	15,000	6,000		21,000	5,000	-	26,000
	New Pedestrian Trail/Sidwalk Snow Removal Equip							
		2,055,347	587,313	(554,611)	2,088,049	641,021	(385,000)	2,472,702
Boat Launch								
	Rehabilitation of Boat Launch		30,000		30,000	67,500	-	97,500
	Fishing Pier 1				-	27,500	-	27,500
	Fishing Pier 2				-	27,500	-	27,500
		-	30,000	-	30,000	122,500	-	152,500
Eng								
	Total Station Survey-split eng,storm,w/	4,400	2,200		6,600	2,200	-	8,800
	Vehicle (1/2 Storm Water)		7,500		7,500	7,500	-	15,000
	Pickup/SUV (1/2 Storm Water)	17,500	4,200	(21,700)	-	5,200	-	5,200
		21,900	13,900	(21,700)	14,100	14,900	-	29,000
Parks	**City Only**							
	Tennis Court/BB Court Resurfacing *	41,531	-	(31,321)	10,210	-	(20,000)	-
	Nettesheim Tennis Court Replacement	50,000			50,000	25,000	-	75,000
	Dog park (4,750 K9 Carnival Sponsorsh	19,086			19,086	-	-	19,086
	Kitchen Update at Wagner Park-to be r	6,000			6,000	-	-	6,000
	Wagner Playground Resurface (2,400 s	19,500	12,750		32,250	21,750	(54,000)	-
	Nettesheim Parking Lot Improvements				-	27,500	-	27,500
	Wagner Diamond Improvements		12,500		12,500	12,500	(25,000)	-
	#153 2016 Kifco Sprinkler	4,333	1,800		6,133	1,800	-	7,933
	#155 2016 Kifco Sprinkler-was #152	4,749	1,583		6,332	1,583	-	7,915
	Sports Complex - League Donation	-			-	-	-	-
	Splash Pad	3,866			3,866	-	-	3,866
	All-inclusive playground	7,849			7,849	-	-	7,849
	Splash Pad/ADA Donations				-	-	-	-
	Parks Playground Equip Assigned Bal	161,841	18,649	(68,654)	111,836	21,374	(37,985)	95,225
	Total City only Parks	436,068	55,882	(99,975)	266,062	111,507	(136,985)	250,374
	Parks Shared Equipment							
	#72 GMC Truck	5,400	4,000		9,400	4,000	-	13,400
	#73 GMC Truck	10,000	5,000		15,000	6,000	-	21,000
	#74 GMC 1/2 ton 4x4	13,125	3,375		16,500	3,375	-	19,875
	#75 2024 4X4 Pickup				-	5,111	-	5,111
	#76 2024 4x4 Pickup Extended Cab				-	5,278	-	5,278
	#77 2014 1-Ton Dump	41,000	10,000	(51,000)	-	5,100	-	5,100
	#78 2024 Pickup	39,094	9,406	(48,500)	-	5,200	-	5,200
	#78A 2024 SALTER & PLOW				-	-	-	
	#79 2016 Utility Van	13,752	6,084		19,836	4,333	-	24,169
	#80 2018 One Ton Pickup	15,000	7,000		22,000	7,000	-	29,000
	#81 2020 4x4 Pick-Up and Plow	10,500	4,500		15,000	5,000	-	20,000
	#82 2016 1-Ton Dump	26,000	11,166		37,166	11,166	-	48,332
	#83 2024 Wing Mower	46,500	18,500	(65,000)	-	18,750	-	18,750
	#85 2023 Utility Dump		1,600		1,600	1,823	-	3,423
	#86 2023 Wing Mower	28,000	14,000	-	42,000	15,000	-	57,000
	#87 2023 Tractor/Loader		5,500		5,500	5,500	-	11,000
	#88 2024 60" 2-Turn Mower				-	-	(11,000)	-
	#89 2022 Gooseneck Trailer	1,650	1,650		3,300	1,650	-	4,950
	#91 2025 Sand pro				-	-	-	-
	#96 2020 Wing Mower	23,050	12,550		35,600	12,550	-	48,150
	#99 2025 Zero Turn Mower				-	-	-	-
	#100 2016 Trailer	6,051	1,317		7,368	4,800	-	12,168
	#101 2014 Trailer	7,100	900	(8,000)	-	1,000	-	1,000
	#110 Preseeder 2017	5,500	1,250		6,750	1,250	-	8,000
	#114 2017 Trailer	5,418	1,146		6,564	3,500	-	10,064
	#130 2025 Top Dresser (smaller)	11,899	4,161		16,060	1,784	(17,844)	-
	#133 2018 Trailer Mounted Water Tan	2,484	904		3,388	903	-	4,291
	#149 2025 Aerator 687				-	-	(9,650)	
	#151 2022 5900 Wing Mower	13,056	12,388		25,444	12,388	-	37,832
	#154 2017 Slit Seeder	3,513	1,171		4,684	1,171	-	5,855

#156 Toro Dingo	-			-	5,000	-	5,000
#157 Diamond Trailer	-	-		-	1,228	-	1,228
#97 Forklift		7,000	(7,000)	-	900	(7,000)	-
Total Shared	367,176	172,418	(179,500)	293,160	150,760	(45,494)	425,176
Less Village Share of Commitments	(102,809)	(48,277)	50,260	(82,085)	(42,213)	12,738	(119,049)
Net Shared Parks	264,367	124,141	(129,240)	211,075	108,547	(32,756)	306,127
Total Parks	700,435	180,023	(229,215)	477,137	220,054	(169,741)	556,501
28%							
grand total assignments	6,366,737	1,785,856	(1,128,526)	6,699,833	1,996,087	(3,034,757)	5,818,846

**** Parks split with Village is 28% in 2024 & 2025

Storm

#201 Sweeper	55,000	30875		85,875	31,021	-	116,896
#202 Rubber Tire Excavator	127,550	18000		145,550	184,450	-	330,000
#204 Hydro Seeder (Storm Water)	7,602	2066		9,668	1,958	-	11,626
#205 Tandem Truck (Storm Water) Cab	168,981	25000		193,981	6,019	(200,000)	-
#205 Tandem Truck (Storm Water) New				-	21,250		21,250
#207 Mini Excavator	36,671	12221		48,892	10,777	-	59,669
#208 Excavator Trailer	8,500	2255		10,755	2,061	-	12,816
#209 Portable Traffic Control Devices -	11,636	3896		15,532	3,547	-	19,079
#211-Equip. Trailer	4,640	2440		7,080	2,320	-	9,400
#212 - Catch Basin Trailer	2,533	1433		3,966	1,172	-	5,138
#213 - 1-Ton Dump Truck		10625		10,625	9,297	-	19,922
#301- Compact Tractor/Multi-Unit (1/2	11,020	3330		14,350	3,413	-	17,763
#302- Spider Lift (1/2 Storm 1/2 Hwy)	20,588	5,647		26,235	5,251	-	31,486
#303 Trailer for Spider Lift (1/2 Storm 1	1,712	912		2,624	813	-	3,437
#304 1-Ton Dump Truck-was #2	15,000	6,000		21,000	5,000	-	26,000
Pickup/SUV (1/2 Engineering)	17,500	5,000	(22,500)	-	1,889	-	1,889
Vehicle (1/2 Engineering)		7,500		7,500	9,250	-	16,750
Televising Equipment - share with Sew	12,500	2500		15,000	1,667	-	16,667
Total Station Survey-split eng, storm, 8	13,000	-		13,000	-	-	13,000
#401 Sewer Jetter (1/2 Sewer) #401	18,000	18,000		36,000	16,167	-	52,167
	532,433	157,700	(22,500)	667,633	317,321	(200,000)	784,954

CITY OF PEWAUKEE
2026 BUDGET
SCHEDULE OF LONG-TERM OBLIGATIONS

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/2024	2025 Principal Repayment	2025 Ending Balance	2025 Interest
Governmental Long-Term Obligations:								
2013 G.O. Note	5/30/13	9/1/32	2.0-3.0%	3,060,000	1,405,000	160,000	1,245,000	36,253
2016 G.O. Note (1)	10/12/16	9/1/36	2.0-2.25%	2,995,000	980,000	325,000	655,000	19,600
2021 G.O. Note	12/1/21	3/1/31	2.0%	7,730,000	4,730,000	685,000	4,045,000	101,450
2022A G.O. Note	9/1/22	3/1/30	2.7%	11,090,000	9,140,000	920,000	8,220,000	401,950
2022B G.O. Bond	9/1/22	3/1/32	3.6%	19,620,000	18,405,000	370,000	18,035,000	809,950
					34,660,000	2,460,000	32,200,000	1,369,203
Water and Sewer Utility Long- Term Obligations:								
2010 G.O. Note	5/1/10	5/1/29	2.91%	222,618	57,742	13,430	44,313	1,876
2011 G.O. Note	7/13/11	5/1/31	2.4%	167,712	58,969	9,038	49,931	1,524
2013 G.O. Note	5/30/13	9/1/32	2.0-3.0%	5,915,000	2,730,000	315,000	2,415,000	70,433
2016 G.O. Note (1)	10/12/16	9/1/36	2.0-2.25%	2,550,000	1,620,000	120,000	1,500,000	33,780
2018 G.O. Note	11/1/18	9/1/38	3-4%	1,425,000	1,065,000	65,000	1,000,000	37,550
2021 Clean Water Loan				1,398,666	1,135,981	67,171	1,068,809	17,368
2022B G.O. Bond	9/1/22	3/1/32		7,785,000	6,935,000	295,000	6,640,000	316,075
					13,602,692	884,639	12,718,053	478,606
Total Long-Term Obligations					48,262,692	3,344,639	44,918,053	1,847,809

(1) Interest costs to be offset by reoffering premium.

CITY OF PEWAUKEE
WATER UTILITY
2026 OPERATING BUDGET SUMMARY

	2023 Actual	2024 6 Month Actual	2024 Year End Forecast	2024 Budget	2025 Budget
Operating Revenues	3,297,172	1,501,013	3,003,663	3,226,500	3,317,500
Operating Expenses					
Wages Not Charged to Projects	-	27,631	55,262	-	65,086
Fringe Benefits	36,992	21,404	49,500	79,178	49,500
Source of Supply Expenses	98,257	25,067	153,282	207,794	249,676
Pumping Expenses	378,658	285,827	551,478	485,858	574,116
Water Treatment Expenses	239,577	108,195	265,721	258,129	279,328
Transmission & Distribution	389,094	118,150	560,250	617,470	595,772
Consultants & Studies	-	-	-	35,000	-
Shared Transportation & Maintenance	2,154	97	-	-	-
Shared Administrative Expenses	362,728	97,373	818,196	883,412	973,067
PSC Remainder Tax	3,546	-	3,000	3,000	3,250
Property Tax Equivalent	431,530	-	431,530	500,000	500,000
Total Operating Expenses	1,942,536	683,744	2,888,219	3,069,841	3,289,795
Operating Profit before Depreciation	1,354,636	817,269	115,444	156,659	27,705
Depreciation Expense	1,235,972	-	1,235,972	1,383,000	1,314,600
Net (Loss) from Operations	118,664	817,269	(1,120,528)	(1,226,341)	(1,286,895)
Non-Operating Revenue					
Interest on Investments/AR	12,121	6	11,850	6,000	11,850
Long Term Debt Premium	-	-	-	-	-
Interest on Special Assessments	-	-	-	-	-
Water Construction	323,019	550,397	275,000	155,000	507,000
Deferred/Contemplated Sp Assmt Payoff	160,219	492	15,000	75,000	75,000
Gain/Loss on Fixed Asset Disposal	16,000	-	-	5,000	5,000
Other Non-Operating Revenue	26	48	50	50	50
Total Non-Operating Revenues	**511,385**	**550,943**	**301,900**	**241,050**	**598,900**
Non-Operating Expenses					
Interest on Long Term Debt and Debt Ex	443,305	160,532	316,564	316,564	298,389
Other Non-Operating Expenses	85,000	42,500	42,500	42,500	-
Total Non-Operating Expenses	**528,305**	**203,032**	**359,064**	**359,064**	**298,389**
Net Profit (Loss)	101,744	1,165,180	(1,177,692)	(1,344,355)	(986,384)

CITY OF PEWAUKEE
WATER UTILITY
2026 OPERATING BUDGET

		2024Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
Operating Revenues						
600-00432-46241	Private Fire Protection	81,997	41,329	82,657	82,000	83,000
600-00461-46450	Metered Sales-Residential	1,520,304	674,812	1,351,506	1,500,000	1,500,000
600-00461-46451	Metered Sales-Industrial	109,961	45,963	100,000	105,000	105,000
600-00461-46452	Metered Sales Commercial	610,283	228,511	500,000	577,000	577,000
600-00461-46453	Metered Sales Public	7,811	3,658	8,500	8,500	11,000
600-00461-46454	Metered Sales-Multi Family	288,690	132,859	280,000	283,000	300,000
600-00463-46242	Public Fire Protection	634,012	323,126	640,000	637,000	700,000
	Total Operating Revenues	**3,253,058**	**1,450,258**	**2,962,663**	**3,192,500**	**3,276,000**
Other Revenues						
600-00470-45111	Late Payment Penalty - Water	10,913	7,242	11,000	9,000	11,500
600-00474-48901	Other Water Revenues	29,138	41,813	25,000	20,000	25,000
600-00474-46191	Other Revenue-Spec Assmt Ltr	4,063	1,700	5,000	5,000	5,000
	Total Other Revenues	**44,114**	**50,755**	**41,000**	**34,000**	**41,500**
	Total Revenues	**3,297,172**	**1,501,013**	**3,003,663**	**3,226,500**	**3,317,500**
Expenses						
Wages Not Charged to Projects						
600-10920-51220	Internal Engineering Wages	-	27,631	55,262	-	65,086
	Total Wages	**-**	**-**	**-**	**-**	**-**
Fringe Benefits						
600-10926-51390	Vac/Sick Liability Expense	35,142	19,084	47,000	79,178	47,000
600-10926-51370	Unemployment Water	1,850	2,320	2,500	-	2,500
	Total Fringe Benefits	**36,992**	**19,084**	**47,000**	**79,178**	**47,000**
Plant Operation & Maintenance						
Source of Supply Expenses						
600-10600-51100	Source Ops- Supv & Engineer Wages	9,701	7,209	10,157	10,157	10,878
600-10601-51200	Source Ops- Operation Labor	35,657	13,401	27,000	14,756	30,923
600-10602-52900	Source Ops-Purchased Water	-	-	-	300	300
600-10603-52200	Source Ops-Safety	1,532	887	2,200	2,200	2,800
600-10603-52900	Source Ops- Water Withdraw Fee Dnr	125	-	125	125	125

			2025			
		2024Actual	6 Month Actual	Year End Forecast	2025 Budget	2026 Budget
600-10603-53400	Source Ops- Supplies And Expenses	52	269	500	500	500
600-10610-51100	Source Maint-Wages	-	-	-	14,756	-
600-10611-52310	Source Maint-Buildings And Grounds	43,184	2,619	35,000	50,000	50,000
600-10614-52400	Source Maint-Maint Of Wells	6,884	312	75,000	110,000	150,000
600-10616-52400	Source Maint-Maint Of Supply Mains	373	-	300	2,000	1,000
600-10617-52400	Source Maint-Misc Water Source Plant	749	370	3,000	3,000	3,150
	Total Source of Supply Expenses	**98,257**	**25,067**	**153,282**	**207,794**	**249,676**
Pumping Expenses						
600-10620-51100	Pumping Ops-Superv & Eng-Wages	9,701	7,209	10,000	5,079	10,878
600-10621-53900	Pumping Ops-Fuel To Power Generator	948	25	1,300	1,300	1,365
600-10623-52200	Pumping Ops-Natural Gas	3,647	4,570	10,500	10,500	11,025
600-10623-52210	Pumping Ops- Electricity	257,614	153,716	360,000	310,000	365,000
600-10624-51200	Pumping Ops-Labor And Exps	76,310	34,468	78,278	73,500	82,428
600-10626-53400	Pumping Ops-Misc Expense	498	-	400	400	420
600-10630-51100	Pump Maint Supv & Engin-Wages	-	-	-	5,079	-
600-10631-52310	Pump Maint-Build & Grounds	6,129	1,299	3,000	3,000	12,000
600-10632-51239	Pump Maint-Generator Maint & Labor	4,873	14,260	16,000	12,000	16,000
600-10633-52400	Pump Maint-Maint And Repair	18,938	70,280	72,000	65,000	75,000
		-	-	-	-	450,000
	Total Pumping Expenses	**378,658**	**285,827**	**551,478**	**485,858**	**1,024,116**
Water Treatment Expenses						
600-10640-51100	Treat Ops-Oper Super & Eng-Wages	9,701	7,209	10,000	5,079	10,878
600-10641-53410	Treatment Ops-Chemicals	102,566	39,145	109,000	100,000	115,000
600-10642-51200	Treatment Ops-Labor	16,006	8,341	24,221	24,221	24,500
600-10642-52310	Treatment Ops-Water Testing & Lab Exps	20,688	5,897	28,000	28,000	29,400
600-10643-53400	Treatment Ops-Supplies And Misc	227	1,234	1,500	750	1,750
600-10650-51100	Treat Maint- Superv & Eng-Wages	-	-	-	5,079	-
600-10651-52310	Treatment Maint-Buildings & Grounds	2,412	326	1,000	3,000	1,000
600-10652-52400	Treatment Maint-Maint Of Treatment Equip	35,063	19,993	36,500	36,500	38,500
600-10652-52900	Treatment Maint-Wrt Radium Treatment	52,914	26,050	55,500	55,500	58,300
		-	-	-	-	450,000
		-	-	-	-	450,000
	Total Water Treatment Expenses	**239,577**	**108,195**	**265,721**	**258,129**	**1,179,328**
Transmission & Distribution						
600-10660-51100	Trans & Dist Ops-Supv & Eng-Wages	75,963	17,844	20,000	42,360	21,757
600-10661-52401	Trans & Dist Ops-Reservoirs & Standpipes	-	25	2,000	2,000	3,000

		2024Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
600-10663-53400	Trans & Dist Ops-Meter Supplies	-	149	500	500	550
600-10664-52401	Trans & Dist Ops-Customer/Private Side	-	-	300	300	300
600-10664-52900	Trans & Dist Ops-Cross Connection Inspec	16,744	6,440	15,750	16,000	16,250
600-10665-53400	Trans & Dist Ops-Misc Expenses	727	234	5,500	1,750	5,750
600-10665-52450	Trans & Dist Ops-Diggers Hotline Water	25,635	9,572	24,000	23,000	28,000
600-10665-53410	Trans & Dist Ops-Uniforms	3,510	1,311	3,900	3,900	3,900
600-10670-51100	Trans & Dist Maint-Supv & Eng Wages	-	-	-	42,360	-
600-10671-52310	Trans & Dist Maint-Buildings & Grounds	83	6	300	300	315
600-10672-52400	Trans & Dist Maint-Reservoirs & Standpip	4,981	7,714	25,000	25,000	26,250
600-10673-52400	Trans & Dist Maint-Trans& Distr Mains	105,358	28,318	202,000	202,000	212,100
600-10675-52400	Trans & Dist Maint-Maint Of Services	12,453	1,356	37,000	37,000	38,850
600-10676-52400	Trans & Dist Maint-Maint Of Meters	21,531	23,581	31,000	31,000	35,000
600-10677-52400	Trans & Dist Maint-Maint Of Hydrants	97,587	13,781	110,000	110,000	115,500
600-10678-52100	Trans & Dist Maint-Scada Maint	13,126	3,768	18,000	15,000	20,000
600-10678-52400	Trans & Dist Maint-Misc Plant Repairs	11,396	4,051	65,000	65,000	68,250
			-			
			-			
	Total Transmission & Distribution	**389,094**	**118,150**	**560,250**	**617,470**	**595,772**
Consultants & Studies						
600-00923-52399	Water Facilities Plan	-	-	-	35,000	-
	Total Consultants & Studies	**-**	**-**	**-**	**35,000**	**-**
Shared Transportation and Maintenance Expenses						
600-00950-52100	Scada/Telemetary	2,154	97	-	-	-
	Total Shared Transportation and Maintenanc	**2,154**	**97**	**-**	**-**	**-**
Shared Administrative Expenses						
600-10920-51100	Admin & Gen Exps-Admin Wages	86,073	(76,960)	34,789	34,789	31,268
600-10920-51200	Admin & Gen Exps-Admin Salaries	-	(69,646)	56,387	56,387	69,914
600-10925-55110	Admin & Gen Ops-Workers Comp Ins	(735)	14,494	29,000	29,000	29,000
600-10926-51300	Admin & Gen Ops Soc Sec/Med	40,293	16,604	32,328	32,328	35,052
600-10926-51310	Admin & Gen Ops- Health Insurance	90,320	39,047	126,855	126,855	131,000
600-10926-51320	Admin & Gen Ops-Dental Insurance	4,444	1,824	5,407	5,407	6,390
600-10926-51330	Admin & Gen Ops- Optical Ins	501	196	853	853	854
600-10926-51340	Admin & Gen Ops - Life Insurance	1,090	531	967	967	1,016
600-10926-51350	Admin & Gen Ops - Disability Ins	1,579	760	1,457	1,457	1,820
600-10926-51360	Admin & Gen Ops- Pension	(75,200)	15,776	27,000	58,737	32,990
600-10926-51361	Admin & Gen Ops-Pension Exp Gasb 68	(17,590)	-	23,000	23,000	24,150

		2024Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
600-10926-51950	Admin & Gen Ops-Benef Chgd To/From Ot	20,842	31,247	42,380	59,746	62,733
600-10901-51100	Customer Accts Ops-Superv Wages	14,921	14,209	15,777	15,777	19,812
600-10902-51200	Customer Accts Ops-Meter Reading Wage	9,389	4,841	11,000	8,200	18,323
600-10903-51200	Customer Accts Ops-Billing Labor Wages	-	-	-	3,133	-
600-10903-52401	Customer Accts Ops-Cust Records Bill Exp	12,671	12,125	10,000	16,000	16,800
600-10902-52401	Meter Reading Expenses	7,084	1,221	8,000	8,000	15,000
600-10904-57400	Customer Accts Ops-Uncollectable Accts	-	-	100	100	100
600-10905-52401	Customer Accts Ops-Misc Cust Acct Exps	-	-	1,000	2,850	1,000
600-10906-52401	Customer Accts Ops-Cust Serv & Info Exps	-	-	200	200	350
600-10921-52230	Admin & Gen Ops-Phone, Internet Cell	4,753	2,099	5,000	3,540	5,250
600-10921-52301	Admin & Gen Ops-Equip & Maint	1,156	29	1,200	2,750	2,000
600-10921-52303	Admin & Gen Ops-Bank Service Charges	-	-	100	100	105
600-10921-52331	Admin & Gen Ops-Answering Service	496	244	660	725	725
600-10921-52400	**Admin & Gen Ops-Transp Exps Repairs**	5,761	2,610	7,900	8,200	8,610
600-10921-53100	Admin & Gen Exps Ops-Office Supplies	1,966	1,710	2,500	3,000	3,150
600-10921-53140	Admin & Gen Ops-Trans Vehicle Fuel	9,988	3,437	9,500	11,000	11,550
600-10921-53210	Admin & Gen Ops-Meals & Incidentals	114	1,167	1,950	325	4,000
600-10921-53300	Admin & Gen Ops-Mileage	926	95	500	800	1,200
600-10921-53305	Admin & Gen Ops-Books & Periodicals	-	-	50	300	250
600-10921-53306	Admin & Gen Ops-Postage	99	101	300	350	325
600-10921-53307	Admin & Gen Ops-Notices & Publication	-	950	250	250	1,500
600-10923-52100	Admin & General Ops-Attorney	18	153	15,000	12,500	65,000
600-10923-52120	Admin & Gen Ops-Audit/Accountant	22,409	9,761	55,886	55,886	58,680
600-10923-52170	Admin & Gen Ops-Outside Engineering	79,547	64,351	210,000	200,000	210,000
600-10923-52180	Admin & Gen Ops-Public Relations	-	-	15,000	20,000	21,000
600-10924-55120	Admin & Gen Ops-Property Insurance	473	626	13,200	12,400	15,000
600-10924-55121	Admin & Gen Ops-Boiler & Machine Ins	-	-	1,200	1,200	1,500
600-10924-55122	Admin & Gen Ops-Vehicle Ins	-	-	5,000	5,000	5,250
600-10928-52381	Oper & Maint Exp-Regulatory & Comm Exp	640	31	8,000	8,000	12,000
600-10928-52383	Admin & Gen Ops-Outside Prof & Consult	12,248	-	5,000	15,000	9,000
600-10930-53100	Admin & Gen Ops-Misc Gen Supplies	107	-	1,000	300	1,000
600-10930-53200	Admin & Gen Ops-Utility Memb & Cont Edu	2,948	2,920	6,000	5,500	10,000
600-10930-53307	Admin & Gen Ops-Publish Newsletter & Cc	5,129	-	3,500	5,500	4,000
600-10931-55391	Admin & Gen Ops-Rent	18,000	-	18,000	18,000	18,900
600-10933-52120	Admin & Gen Ops-Gis & Asset Manage Ma	268	820	5,000	9,000	5,500
	Total Shared Administrative Expenses	**364,882**	**97,470**	**818,196**	**918,412**	**973,067**

		2024Actual	2025 6 Month Actual	2025 Year End Forecast	2025 Budget	2026 Budget
600-00408-55300	Property Tax Equivalent	431,530	-	431,530	500,000	500,000
600-00408-55200	Psc Remainder Tax	3,546	-	3,000	3,000	3,250
	Total Operating Expenses	**1,942,536**	**683,744**	**2,888,219**	**3,069,841**	**4,639,795**
	Operating Profit (Loss) before Depreciation	**1,354,636**	**817,269**	**115,444**	**156,659**	**(1,322,295)**
600-00403-55000	Depreciation Exp. - Water	1,235,972	-	1,235,972	1,383,000	1,314,600
	Net Operating Profit (Loss) - Water	**118,664.00**	**817,269.00**	**(1,120,528.00)**	**(1,226,341.00)**	**(2,636,895.00)**
Non-Operating Revenue						
600-00419-48100	Interest Income	23	6	100	3,000	100
600-00419-48102	Interest/Special Assmts.	12,098	-	11,750	3,000	11,750
600-00429-49120	Long Term Debt Premiun	-	-	-	-	-
600-00432-46161	Accounts Receivable Finance Charges	26	48	50	50	50
600-00464-46313	Water Construction	323,019	550,397	275,000	155,000	507,000
600-00464-46320	Deferred/Contemplated Sp Assmt Payoffs	160,219	492	15,000	75,000	75,000
600-00475-48300	Gain/Loss On Fixed Asset Disposal	16,000	-	-	5,000	5,000
600-00499-49999	Special Item Sewer Debt Forgiveness	-	-	-	-	-
	Total Non-Operating Revenues	**511,385**	**550,943**	**301,900**	**241,050**	**598,900**
Non-Operating Expenses						
600-00427-56100	Interest/Long Term Debt	443,305	160,532	316,564	316,564	298,389
600-00430-55400	Amoritization Still River Well	85,000	42,500	42,500	42,500	-
		-	-	-	-	450,000
	Total Non-Operating Expenses	**528,305**	**203,032**	**359,064**	**359,064**	**748,389**
	Net Profit (Loss) - Water	101,744	1,165,180	(1,177,692)	(1,344,355)	(2,786,384)

CITY OF PEWAUKEE
SEWER UTILITY
2026 OPERATING BUDGET SUMMARY

	2024	2025			2026
		6 Month	Year End	2025	
	Actual	Actual	Forecast	Budget	Budget
Operating Revenues	4,281,122	2,146,512	4,292,204	4,324,025	4,478,465
Operating Expenses					
Wages	252,482	297,281	467,670	256,534	328,981
Fringe Benefits	86,948	111,356	276,419	326,850	289,195
Plant Operation & Maintenance	4,045,231	98,297	3,404,050	3,907,650	3,711,320
Consultants & Studies	6,545	460	5,000	100,000	9,000
Shared Transportation & Maint	107,724	25,527	173,100	138,805	163,546
Shared Administrative Expense	94,452	63,740	338,521	408,895	440,929
Total Operating Expenses	4,593,382	596,661	4,664,760	5,138,734	4,942,971
Operating Profit before Depreciation	(312,260)	1,549,851	(372,556)	(814,709)	(464,506)
Depreciation Expense	854,112	-	860,000	-	885,170
Net Profit (Loss) from Operation	(1,166,372)	1,549,851	(1,232,556)	(814,709)	(1,349,676)
Non-Operating Revenue					
Interest on Investments/AR	546,281	227,175	428,000	202,000	407,000
Interest on Special Assessmen	-	-	-	-	-
Sewer Service Connection Fee	366,648	697,440	777,526	241,530	546,565
Deferred Special Assmt Payoff	381	67,396	69,000	25,000	25,000
Other Non-Operating Revenue	1,098	19	5,100	5,250	5,150
Total Non-Operating Revenu	914,408	992,030	1,279,626	473,780	983,715
Non-Operating Expenses					
Interest on Long Term Debt an	222,614	82,859	165,000	162,041	152,945
Other Non-Operating Expense	-	-	-	-	-
Total Non-Operating Expens	222,614	82,859	165,000	162,041	152,945
Net Profit (Loss) - Sewer	(474,578)	2,459,022	(117,930)	(502,970)	(518,906)

CITY OF PEWAUKEE
SEWER UTILITY
2026 OPERATING BUDGET

		2024 Actual	2025 6 Month Actual	2025 Year End Forecast	2024 Budget	2026 Budget
Sewer						
Revenues						
Operating Revenues - Sewer						
650-01621-46410	Residential Revenue Sewer	2,628,025	1,319,157	2,641,000	2,650,000	2,729,500
650-01621-46411	Industrial Revenue - Sewer	160,962	74,873	150,000	180,000	185,400
650-01621-46412	Commerical Revenue - Sewer	901,745	452,509	905,000	900,000	927,000
650-01621-46413	Public Revenue - Sewer	10,922	5,602	11,204	11,000	11,540
650-01621-46414	Multi Family Revenue - Sewer	558,681	282,031	563,000	563,000	605,000
Total Operating Revenues		**4,260,335**	**2,134,172**	**4,270,204**	**4,304,000**	**4,458,440**
Other Revenues - Sewer						
650-01631-45112	Late Payment Penalty - Sewer	16,724	10,640	17,000	15,000	15,000
650-01635-48902	Other Sewer Revenues	-	-	-	25	25
650-01635-46191	Other Revenue - Special Assessment Letters	4,063	1,700	5,000	5,000	5,000
Total Other Revenues		**20,787**	**12,340**	**22,000**	**20,025**	**20,025**
	Total Revenues	**4,281,122**	**2,146,512**	**4,292,204**	**4,324,025**	**4,478,465**
Expenses						
Wages						
650-01820-51100	Wages	117,903	64,175	126,133	126,133	127,357
650-10920-51100	Salaries - Administrative	129,982	172,951	220,000	130,401	31,268
650-10920-51200	ADMIN & GEN EXPS-ADMIN SALARIES	4,597	32,524	57,132	-	91,670
650-10920-51220	INTERNAL ENGINEERING WAGES	-	27,631	64,405	-	78,686
Total Wages		**252,482**	**297,281**	**467,670**	**256,534**	**328,981**
Fringe Benefits						
650-01820-51300	Fica Expense-REMOVE	13,205	5,957	-	-	-
650-10926-51310	Benefits - Health Insurance	74,540	39,047	126,855	126,855	131,000
650-10926-51320	Benefits - Dental Insurance	3,670	1,824	5,407	5,407	6,390
650-10926-51330	Benefits - Optical Insurance	348	196	853	853	854
650-10926-51360	Benefits - Pension	3,878	10,986	27,000	29,369	32,990

		2024 Actual	6 Month Actual	Year End Forecast	2024 Budget	2026 Budget
650-10926-51340	Benefits - Life Insurance	587	286	967	967	1,061
650-10926-51350	Benefits - Disability Insurance	850	409	1,457	1,457	1,870
650-10926-51390	Vac/Sick Liability Expense	33,236	19,084	46,000	79,178	46,000
650-10926-51950	Benefits - Charged To/From Other Depts	10,421.00	31,247.00	42,380.00	59,764.00	42,380.00
650-10926-51370	Unemployment	1,850.00	2,320.00	2,500.00	-	2,500.00
650-10926-51361	Pension Expense GASB 68	(55,637)	-	23,000	23,000	24,150
	Total Fringe Benefits	**86,948**	**111,356**	**276,419**	**326,850**	**289,195**
Plant Operation & Maintenance						
650-01821-52200	Power/Electricity	40,019	28,579	56,000	56,000	57,680
650-01821-52210	Power/Natural Gas	11,688	1,216	2,700	2,700	2,750
650-01821-53215	Power/Other Fuel	-	-	250	250	50
650-01827-53400	Supplies and Expenses	2,273	480	2,800	2,800	2,940
650-01827-53410	Uniforms	3,451	1,311	3,900	3,900	3,900
650-01827-52340	Sewer Service Charge - Brookfield	2,734,037	(299,078)	1,500,000	2,100,000	1,750,000
650-01827-52341	Sewer Service Charge - LPSD	639,300	174,003	769,900	701,000	780,000
650-01827-52342	Sewer Service Charge - Village of Pewaukee	110,507	20,974	140,000	140,000	147,000
650-01827-52343	Sewer Service Charge - SD #4	28,629	5,182	9,500	9,000	9,500
650-01827-52344	Sewer Service Charge - WCC	334,748	137,575	392,000	365,000	403,000
650-01831-52400	Maintenance of Collection System	45,531	17,542	300,000	300,000	315,000
650-01831-52410	Maintenance SCS Sewer Cleaning	53,046	-	150,000	150,000	157,500
650-01831-52420	Maintenance/SCS - Flowmeter	-	3,843	15,000	15,000	15,750
650-01831-52430	Maintenance/SCS - Control Panel	5,101	1,367	7,000	7,000	8,500
650-01832-52400	Maintenance of Pumping Eqiupment	17,202	12	20,000	20,000	21,000
650-01834-52400	Maintenance of General Plant Structure	19,699	5,291	35,000	35,000	36,750
	Total Plant Operation & Maintenance	**4,045,231**	**98,297**	**3,404,050**	**3,907,650**	**3,711,320**
Consultants & Studies						
650-01850-52100	OPS - Sewer Studies	-	-	-	100,000	-
650-01852-52382	OPS - Attorney - Sewer	2,495	460	-	-	-
650-01852-52383	OPS - Auditor/Accountant - Sewer	-	-	-	-	-
650-10928-52383	Outside Professional Consulting	4,050	-	5,000	-	9,000
Total Consultants & Studies		**6,545**	**460**	**5,000**	**100,000**	**9,000**
Shared Transportation and Maintenance Expenses						
650-10921-53140	Transporation Expense - Vehicle Fuel	6,703	3,437	9,500	12,000	11,550
650-10924-55122	Transportation Expense - Vehicle Insurance	-	-	5,000	5,000	5,000

		2024 Actual	6 Month Actual	Year End Forecast	2024 Budget	2026 Budget
650-10921-52400	Transportation Expense - Repair & Maintenanc	5,567	2,610	7,900	8,200	8,610
650-00950-52100	Scada/Telemetary	1,849	97	-	-	-
650-01831-52100	Scada/Telemetary	11,147	4,896	50,000	15,000	20,000
650-10665-53410	Uniforms & Protective Equip	59	-	-	-	-
650-01827-52200	Safety	1,569	735	2,200	2,200	2,200
650-10660-51100	Trans & Dist Ops & Eng- Wages	56,548	3,426	72,000	64,405	78,686
650-10665-52450	Diggers Hotline	24,014	9,506	23,000	23,000	28,000
650-10933-52120	GIS Software Maintenance	268	820	3,500	9,000	9,500
	Total Shared Transportation and Maintenance Exp	**107,724**	**25,527**	**173,100**	**138,805**	**163,546**
Shared Administrative Expenses						
650-10901-51100	Customer Accts Ops-Superv Wages	14,902	14,209	28,418	10,157	19,812
650-10926-51300	Admin & Gen Ops Soc Sec/Med	16,785	5,540	32,328	32,328	35,052
650-10902-52401	Meter Reading Expenses	496	-	-	-	-
650-10903-52401	Billing	12,671	12,125	16,000	16,000	16,800
650-00904-57420	Sewer Utility Uncollectible	-	-	-	20	-
650-10906-52401	Conservation/Public Relations	-	-	200	10,000	210
650-10921-53100	Office Supplies & Expenses	1,979	1,710	2,500	2,750	3,150
650-10921-52301	Office Equipement Maintenance	1,156	29	1,200	1,600	2,000
650-10921-52303	Bank Service Charges	1,446	-	100	100	105
650-10921-53305	Books & Periodicals	-	-	50	50	150
650-10921-53306	Postage	99	101	375	375	375
650-10921-53307	Notices & Publications	-	950	2,000	250	1,500
650-10921-52230	Telephone	4,756	2,099	5,000	3,540	5,250
650-10921-52331	Answering Service	496	159	500	600	725
650-10921-53300	Mileage	210	-	500	450	1,200
650-10921-53210	Meals & Incidentals	40	286	1,950	325	4,000
650-10923-52170	OPS - Engineer	124	209	75,000	125,000	125,000
650-10923-52100	OPS - Attorney	-	-	2,000	30,000	31,500
650-10923-52120	OPS - Auditor/Accountant	19,805	9,761	100,000	100,000	105,000
650-10923-52180	Public Relations	-	-	-	-	10,000
650-10924-55120	Insurance - Property & Liability	473	626	13,200	12,400	15,000
650-10925-55110	Insurance - Workers Compensation	(735)	14,494	29,000	29,000	29,000
650-10924-55121	Insurance - Boiler & Machinery	-	-	1,200	1,200	1,500
650-10930-53200	Uitlity Memberships & Continuing Education	1,381	1,442	4,500	10,000	11,000
650-10930-53100	Admin & Gen Ops-Misc Gen Supplies	368	-	1,000	3,250	1,000
650-10928-52381	Regulatory and Comission Expenses	-	-	-	-	100

		2024 Actual	6 Month Actual	Year End Forecast	2024 Budget	2026 Budget
650-10931-55391	Rent	18,000	-	18,000	18,000	18,000
650-10930-53307	Miscellaneous General Expense	-	-	3,500	1,500	3,500
	Total Shared Administrative Expenses	**94,452**	**63,740**	**338,521**	**408,895**	**440,929**
	Total Operating Expenses	**4,593,382**	596,661	4,664,760	5,138,734	4,942,971
	Operating Profit (Loss) before Depreciation	(312,260)	1,549,851	(372,556)	(814,709)	(464,506)
650-01403-55410	Depreciation Exp. - Sewer	854,112	-	860,000	-	885,170
	Net Operating Profit (Loss) - Sewer	(1,166,372)	1,549,851	(1,232,556)	(814,709)	(1,349,676)
Non-Operating Revenue						
650-01623-46314	Sewer Construction	194,345	482,477	526,717	140,000	428,145
650-01623-46320	Deferred Special Assmt Payoffs	381	67,396	69,000	25,000	25,000
650-01622-46315	ICA-Bluemound Road	19,081	10,279	16,300	8,500	6,200
650-01622-46316	ICA - Green Road	-	170,478	170,478	6,800	22,000
650-01622-46317	ICA - West Side	-	-	1,320	1,230	61,000
650-01622-46318	ICA Capitol Drive North	153,222	34,206	62,711	85,000	29,220
650-01660-48100	Interest Income	544,000	227,175	420,000	200,000	400,000
650-01660-48102	Interest/Special Assmts.	2,281	-	8,000	2,000	7,000
650-01660-46161	Accounts Receivable Finance Charges	-	19	100	150	150
650-01660-48300	Gain or Loss on Sale of Assets	-	-	5,000	5,000	5,000
650-01660-48900	Other Revenues	1,098	-	-	100	-
	Total Non-Operating Revenues	**914,408**	**992,030**	**1,279,626**	**473,780**	**983,715**
Non-Operating Expenses						
650-01880-56100	Interest/Long Term Debt	222,614	82,859	165,000	162,041	152,945
650-09999-59998	Special Item Water Debt Forgiveness	-	-	-	-	-
650-01990-56981	Bond Discount	-	-	-	-	-
650-01690-55400	Amortization of Premium	-	-	-	-	-
650-01827-52999	Refund Of Prior Years Revenue	-	-	-	-	-
	Total Non-Operating Expenses	**222,614**	**82,859**	**165,000**	**162,041**	**152,945**
	Net Profit (Loss) - Sewer	(474,578)	2,459,022	(117,930)	(502,970)	(518,906)

Pewaukee Public Library
2026 Budget Details and Administrative Recommendations
August 2025

Browse. Borrow. Bloom.
210 Main Street • Pewaukee, WI 53072 • 262.691.5670 • Fax: 262.691.5673

(blank)

Summary

In 2026, the Pewaukee Public Library remains dedicated to delivering high-quality services to residents of both the City and Village of Pewaukee, as well as to all others who choose to use our resources including Waukesha County residents from communities with or without a public library and other Wisconsin residents.

Our plans for 2026 include continuing to offer and expand:

- A robust schedule of programs for both adults and children
- High-quality collections in print and digital formats
- A clean, safe facility where patrons can work quietly or collaborate with others
- Comprehensive computer services, including Wi-Fi, public internet stations, and printing/copying
- Knowledgeable, professional staff ready to assist with a wide range of informational needs
- Outreach services to local senior living centers
- Community spaces for public meetings

To support these plans, along with the full range of services we provide, I have prepared the proposed 2026 budget for your review and consideration.

Expenditures

Total expenditures for 2026 are projected at **$1,337,464**, reflecting a **decrease of $8,114 (0.6%)** compared to the 2025 budget. However, this decrease is somewhat misleading, as the 2025 budget included **$25,000** for several special projects (Outlay) funded by the Library's fund balance—not by municipal contributions or library revenues. The 2026 budget does not include any similar special project allocations.

When these one-time 2025 project expenses are excluded, the adjusted year-over-year comparison shows that the 2026 proposed budget represents an **increase of $16,886 (1.28%)**. This increase is largely driven by ongoing inflationary pressures and annual rises in payroll and benefit costs, which continue to impact general operating expenses.

Maintenance of Effort (MOE) Minimums for PPL – 2026 Budget / 2027 Standards

The proposed 2026 budget meets all Maintenance of Effort (MOE) standards required by Waukesha County that are listed below. As a result, both the Village of Pewaukee and the City of Pewaukee will remain eligible to exempt their residents from the Waukesha County Library Tax as long as they also approve the required minimum appropriation.

Standard	Minimum Standard	2026 Budget
Materials Expenditure	$138,662	$139,000
FTE Staff	13.24	13.27
Hours Open Per Week	57	59
Collection Size	101,000	101,000
Public Internet Devices	13	13

Description of Significant Changes: Expenditures.
This section provides explanations for any expenditure increases or decreases of $1,000 or more.

Library Salaries. (Increase of $20,590 or 2.99%)

The proposed 2026 budget maintains the same staffing positions and levels as in 2025. The Library employs 5 full-time librarians, 2 part-time librarians, and 16 part-time support staff members. Salaries represent the largest portion of the budget, accounting for 53% of total expenditures in the 2026 proposal. Compared to other City and Village employees, Library staff consistently rank at the lowest end of the municipal salary scales. As a result, annual pay adjustments are essential to help make Library salaries more competitive within the labor market.

- This budget supports 13.275 FTE positions, aligning with the 2026 Maintenance of Effort (MOE) standard of 13.24 FTE.
- It includes a 2% cost-of-living adjustment for full-time employees and part-time librarians, along with a merit increase pool of 0–2%.
- All other staff are budgeted to receive a $1.00 per hour wage increase.
- The overall increase is partially offset by lower starting salaries for new hires in 2025.

Benefits and Payroll Taxes (Decrease of $3,249 or 1.45%)

The proposed 2026 budget maintains the same benefit levels as in 2025. The Library provides a full benefits package to its 5 full-time librarians. 2 part-time librarians and 1 support staff member currently qualify for prorated benefits. The Library also employs 17 part-time support staff members who do not receive benefits, despite working year-round. Benefits represent the second-largest portion of the budget, accounting for 16% of total expenditures in the 2026 proposal. The Library remains the largest municipal department to employ a significant number of part-time, non-benefited staff.

- The Wisconsin Retirement System (WRS) contribution rate will increase from 6.95% to 7.2% in 2026. 8 employees are enrolled in WRS.
- A 10% increase in health insurance costs is projected, based on current staff elections. Final rates are not yet available, and costs may change depending on staff selections during the open enrollment period.
- The overall decrease in this line item is due to adjusted benefit elections for new hires in 2025.

Materials/Municipal Contribution (Increase of $2,430 or 1.92%)

- This budget line represents the municipal contribution to the materials budget. When combined with the Friends commitment of $7,000 to support the Library's explore pass program and library of things and Bridges e-materials grant for $3,263, the total materials budget will be $139,000. This allocation will align with the 2026 MOE standard of $138,662.
- The increase in this line item as compared to 2025 is due to an increase in population from 24,408 in 2024 to 24,507 in 2025. This increase resulted in a corresponding adjustment in the MOE minimum from 2025 to 2026.

Professional Services (Increase of $1,079 or 2.35%)

- All line items are based on actual 2024 expenditures
- In 2024, the actual cost of property insurance was $14,397, representing an increase of $1,697. This budget has been adjusted to reflect the anticipated continued increase in property insurance costs.

Library Annual Municipal Fees (Decrease of $1,582 or 41.83%)

- The Library is exempt from the Fire and EMS fee; therefore, this expense has been removed from the budget.

Donations (Decrease of $1,000 or 12.5%)

- The Friends' contribution has been reduced by $1,000 to align with the actual cost of Explore Passes purchased by the Library and to support ongoing contributions toward the purchase and upgrade of the Library of Things collection.

Library Outlay (Decrease of $25,000 or 100%)

- This budget does not allocate funds for special building maintenance projects or equipment upgrades in 2026.

Revenues

Total revenues required to support the proposed 2026 operating budget are $1,337,464 representing a decrease of $8,114 (0.6%) compared to 2025. However, this decrease is somewhat misleading. The 2025 budget relied on a one-time use of $25,000 from the Library's fund balance to fund Outlay projects. An additional $32,211 from the fund balance was also used to close a budget gap after a request for funding above the statutory minimum was denied. In contrast, the 2026 proposed budget does not include any use of fund balance**,** resulting in a balanced financial plan.

Description of Significant Changes: Revenue

Library revenues may come from a variety of sources, including:

- **Library-generated revenues**, such as fines and fees for meeting room use, material replacement, and printing/copying services
- **Investment income** earned from the Library's fund balance
- **County library aids**, which are reimbursement payments received for providing services to Waukesha County residents and residents from adjacent counties that do not support a local library
- **Grants and donations** from individuals, organizations, and foundations
- **Minimum Library Appropriation** from both the City and the Village
- **Additional municipal contributions** from the City and Village
- **Library fund balance**, used as a last resort to cover any funding gaps
- **Maintenance of Effort contributions** from both the City and the Village
- **Additional municipal contributions** from the City and Village, as needed
- **Library fund balance**, used as a last resort to cover any funding gaps

For Library-generated revenues and investment income, the proposed 2026 budget is based on actual revenues collected in 2024, the most recent complete budget year.

Fund Balance (Decrease of $57,211 or 100%)

In 2025, the Library adopted a new **Fund Balance Policy** requiring an annual review to ensure the fund balance remains between 15% and 20% of the Library's operating budget. **Appendix A** includes a copy of the current fund balance analysis.

This analysis does not account for the projected use of $57,211 from the fund balance in 2025, and it will not be clear whether more or less of these funds will be used until the 2025 budget year concludes. At present, the Library's fund balance is within the recommended range. However, if the full $57,211 allocation is utilized, the fund balance would drop to approximately 13% of the operating budget—below the policy's minimum threshold.

County Library Aids (Increase of $19,805 or 17.29%)

• Waukesha County Aid: We will receive a welcomed increase in Waukesha County Library Aid for 2026. This revenue is based on our 2024 circulation to Waukesha County residents who live in communities without a municipal library—also known as True Non-Residents (TNRs). The funding is generated through the Waukesha County Library Tax, which is levied on these non-libraried residents. One of the factors which have contributed to this increase is an increase in circulation by TNR residents.

• Other County Aids: These revenues are based on our 2024 circulation to residents of adjacent counties who also live in non-libraried communities. Under current guidelines, libraries are eligible to receive reimbursement at **70% of the calculated cost per circulation**. Requests for reimbursement have been submitted to the appropriate counties.

Donations (Decrease of $1,000 or 12.5%)

- This decrease mirrors the decrease in the expenditure line for budgeted donations.

City Contribution: MIN (Increase of $9,699 or 1.12%)

This is the minimum library appropriation that is required by the City to qualify their residents for exemption from the Library Count Tax. Since the City participates in a Joint Library, they are able to use the alternative calculation outlined in Wis. Stat. § 43.64(2)(c), which sets the minimum appropriation at no less than the average of the past three years.

The 2026 minimum appropriation amount, based on this calculation, is:

Year	**City of Pewaukee**
2023	$871,795
2024	$896,676
2025	$869,687
2026	**$879,386**

Village Contribution MIN (Increase of $324 or .12%)

Based on the same law and calculation described above, the 2026 minimum appropriation amounts for the Village are:

Year	Village of Pewaukee
2023	$262,744
2024	$262,534
2025	$262,153
2026	**$262,477**

City Contribution above the MIN (*Increase of $11,080 or 100%)*

In 2025, the City did not provide funding beyond the state-required minimum. As a result, the Library's fund balance was used to close the budget gap. However, the underlying expenses still remain. The 2026 budget proposes requesting additional funding from the City to support these ongoing operational costs. **Appendix B** includes the explanation and formula used to calculate this contribution.

Village Contribution above the MIN (Increase of $5,977 or 100%)

In 2025, the Village did not provide funding beyond the state-required minimum. As a result, the Library's fund balance was used to close the budget gap. However, the underlying expenses still remain. The 2026 budget proposes requesting additional funding from the Village to support these ongoing operational costs. **Appendix B** includes the explanation and formula used to calculate this contribution.

Appendix A

Library Fund Balance

According to the 2024 Library Audit, the Fund Balances are as follows:

- **Restricted:** $55,513
- **Unassigned:** $233,130

In alignment with the Library's Fund Balance Policy, the Board reviews the Fund Balance annually upon receipt of the audit report. As part of this review, the unassigned portion of the Fund Balance is compared to the Library's current total operating budget. The policy sets a target for the unassigned fund balance to fall between **15% and 20%** of the operating budget.

For 2025, the Library's approved operating budget is **$1,345,578**. Based on the current unassigned fund balance of **$233,130**, the Library's unassigned reserves represent **17.33%** of the 2025 operating budget—within the targeted range.

Appendix B

<u>Calculation of Requested Contribution Above the Minimum</u>

The Joint Library Agreement between the Village of Pewaukee and the City of Pewaukee states:

> **Section 4.3.4** – *Approved expenditures exceeding the revenue and maintenance of effort (MOE) requirements outlined in Sections 4.3.1 and 4.3.2 shall be shared by each municipality. The cost-sharing shall be based on the percentage of each municipality's resident circulation—both physical and digital—from the year prior to the budget's approval, as recorded by the Joint Library.*

The following outlines how each municipality's additional contribution for 2026 is calculated, using 2024 circulation data for both physical and digital materials.

Budget Totals Formula – 2026

- **City Minimum Appropriation (MIN):** $879,386
- **Village Minimum Appropriation (MIN):** $262,477
- **General Revenues:** $178,544
- **Total Revenues:** $1,320,407
- **Total Expenditures:** $1,337,464
- **Request Above MIN:** $17,057

Circulation from the Pewaukee Library (Including Digital Circulation)

Based on 2024 circulation data, applied to the 2026 budget year.

	City	Village
Physical Circulation	114,300	63,868
Digital Circulation	30,823	14,411
Total Circulation	**145,123**	**78,279**
Percent of Total	**65%**	**35%**

Total Systemwide Circulation: 223,402

Additional Contributions Based on Circulation Percentages

- **Additional City Contribution:** $11,080.31
- **Total City Contribution:** $890,466
- **Additional Village Contribution:** $5,976.69
- **Total Village Contribution:** $268,454

Pewaukee Public Library
www.pewaukeelibrary.org

TO: Common Council, City of Pewaukee

FROM: Nan Champe, Library Director *Nan Champe*

SUBJECT: 2026 Municipal Funding and Capital Projects Contribution Request for the Pewaukee Public Library

DATE: 8/21/2025

On behalf of the Pewaukee Public Library Board of Trustees, I would like to submit the 2026 municipal funding request and a capital project budget request to the City of Pewaukee in accordance with the Joint Library Agreement Between the Village of Pewaukee and the City of Pewaukee, approved on October 1, 2024.

The Board of Trustees formally approved the 2026 Pewaukee Public Library Budget on August 20, 2025. A copy of the approved budget, along with the 2026 Budget Details and Administrative Recommendations, is attached for your review. The total budget for 2026 is $1,337,464 representing a decrease of $8,114 (.6%) compared to the 2025 Budget.

Operating Budget Request

The Board respectfully requests a municipal contribution from the City of Pewaukee in the amount of $890,466. This request includes $11,080.00 above the minimum required contribution. Compared to 2025, this contribution represents an increase of $20,779 (2.39%).

Capital Projects Budget Request

In accordance with the Agreement, this request also includes the 2026 Capital Projects Plan, which was approved by the Board on August 20, 2025. Two priority projects are scheduled for 2026:

- Replacement of the library's large flat roof
- Replacement of the HVAC control system

Updated cost estimates have been obtained from qualified vendors with relevant expertise. While actual costs will be finalized through the public bid process, the estimated municipal share for the City of Pewaukee (20% of total project costs) is as follows:

- Roof replacement: $26,000
- HVAC control system replacement: $12,000

The Board respectfully seeks the Common Council's approval to initiate the bidding process for these capital projects and for funding support.

Please contact me directly at 262-746-0920 or director@pewaukeelibrary.org if any further clarification or documentation is needed. The Board of Trustees will continue to monitor and review the budget, and adjustments may be made as updated figures become available.

Thank you for your continued support and partnership in maintaining the Pewaukee Public Library as a vital and valued resource for all residents.

Pewaukee Public Library 2026 Budget
Approved 8.20.2025

EXPENDITURES	*Budget* 2024	*Actual* 2024	Actual 2024	*June 30, 2025 Actual*	*Budget* 2025	*Budget* 2026	*Actual* +/-	*%* Change
110 Library Salaries	**668,000**	**661,429**	**-6,571**	**304,549**	**688,000**	**708,590**	**20,590**	**2.99%**
130 Benefits	**213,710**	**209,182**	**-4,528**	**110,982**	**223,435**	**220,186**	**-3,249**	**-1.45%**
Social Security (6.2%)	41,416	39,796	**-1,620**	18,064	42,650	43,932	**1,282**	**3.01%**
Medicare (1.45%)	9,686	9,307	**-379**	4,225	9,975	10,275	**300**	**3.01%**
Retirement (WRS 7.2%)	37,691	36,897	**-794**	16,341	36,502	38,242	**1,740**	**4.77%**
Dental	2,045	1,868	**-177**	843	1,865	1,571	**-294**	**-15.79%**
Disability	4,000	3,730	**-270**	1,855	3,964	3,621	**-343**	**-8.65%**
Health	117,660	116,574	**-1,086**	69,034	127,511	121,770	**-5,741**	**-4.50%**
Life Insurance	1,212	1,010	**-202**	466	968	775	**-193**	**-19.94%**
Materials Budget	**125,462**	**126,885**	**1,423**	**51,037**	**126,307**	**128,737**	**2,430**	**1.92%**
140 Subscriptions	7,000	6,875	**-125**	2,053	7,000	7,000	**0**	**0.00%**
141 Print Materials	80,500	76,977	**-3,523**	25,891	80,500	80,500	**0**	**0.00%**
142 Non-Print Materials	14,000	13,029	**-971**	6,918	14,700	14,700	**0**	**0.00%**
312 Digital Materials	23,962	30,005	**4,795**	16,175	24,107	26,537	**2,430**	**10.08%**
143 Technology	**44,628**	**45,811**	**1,183**	**33,618**	**45,548**	**45,526**	**-22**	**-0.05%**
CAFÉ - ILS System	24,176	24,176	**0**	25,366	25,366	25,252	**-114**	**-0.45%**
Computer Equipment/Installation	9,000	11,511	**2,511**	1,827	9,000	9,000	**0**	**0.00%**
Taylor Computing - Managed Services	5,800	3,774	**-2,026**	2,080	4,244	4,160	**-84**	**-1.98%**
Software Licenses	2,675	1,936	**-739**	1,427	3,280	2,700	**-580**	**-17.68%**
Envisionware Software & Maintenance	1,777	3,214	**1,437**	2,317	2,458	3,214	**756**	**30.76%**
T-1 Line: Wisnet	1,200	1,200	**0**	600	1,200	1,200	**0**	**0.00%**
144 Mileage, Supplies, Other Expenditures	**19,580**	**19,452**	**-128**	**5,766**	**14,045**	**13,600**	**-445**	**-3.17%**
Copier Services: James Imaging Contract	6,680	5,352	**-1,328**	0	0	0	**0**	**#DIV/0!**
Rhyme Copier Maintenance Contract	0	1,063	**1,063**	960	1,400	1,400	**0**	**0.00%**
Marketing	900	850	**-50**	0	0	0	**0**	**#DIV/0!**
Postage/Shipping/Freight	1500	184	**-1,316**	194	1,145	200	**-945**	**-82.53%**
Office Supplies	5,000	3,499	**-1,501**	1,762	4,000	3,500	**-500**	**-12.50%**
RFID Tags	1,500	3,038	**1,538**	936	1,500	3,000	**1,500**	**100.00%**
Processing/Repair Supplie	4,000	5,466	**1,466**	1,913	6,000	5,500	**-500**	**-8.33%**
146 Staff Development	**3,750**	**3,560**	**-190**	**1,473**	**3,000**	**3,000**	**0**	**0.00%**
Conference Attendance	2,000	1,218	**-782**	45	1,500	1,500	**0**	**0.00%**
Professional Association Memberships	1,000	1,151	**151**	400	750	750	**0**	**0.00%**
Staff Development Days	0	330	**330**	880	350	350	**0**	**0.00%**
New Hire	250	320	**70**	47	150	150	**0**	**0.00%**
Mileage	500	541	**41**	100	250	250	**0**	**0.00%**

Pewaukee Public Library 2026 Budget
Approved 8.20.2025

EXPENDITURES	*Budget 2024*	*Actual 2024*	Actual 2024	*June 30, 2025 Actual*	*Budget 2025*	*Budget 2026*	*Actual +/-*	*% Change*
150 Professional Services	**45,936**	**47,015**	**1,079**	**8,944**	**45,936**	**47,015**	**1,079**	**2.35%**
Auditing Services	6,350	6,673	**323**	5,401	6,350	6,673	**323**	**5.09%**
Fiscal Agent Services	19,086	19,086	**0**	3,543	19,086	19,086	**0**	**0.00%**
Insurance: Liability	6,800	6,006	**-794**	0	6,800	6,006	**-794**	**-11.68%**
Insurance: Property	12,700	14,397	**1,697**	0	12,700	14,397	**1,697**	**13.36%**
Insurance: Worker's Comp	1,000	853	**-147**	0	1,000	853	**-147**	**-14.70%**
160 Library Annual Municipal Fees	**7,776**	**3,106**	**-4,670**	**0**	**3,782**	**2,200**	**-1,582**	**-41.83%**
Utility - Water, Sewer Stormwater, Fire Prot. Publ Fire Prot	2,000	1,218	**-782**	1,100	2,095	2,200	**105**	**5.01%**
Utility - Transportation	3,776	1,889	**-1,887**	0	0	0	**0**	**#DIV/0!**
Fire and EMS	2,000	0	**-2,000**	0	1,687	0	**-1,687**	**-100.00%**
310 Building Maintenance	**89,700**	**115,766**	**26,066**	**41,512**	**93,332**	**92,813**	**-519**	**-0.56%**
Carpet/Window Cleaning	3,400	0	**-3,400**	0	3,400	3,400	**0**	**0.00%**
Cleaning Services (Contract)	32,730	32,808	**78**	16,704	33,385	34,076	**691**	**2.07%**
Cleaning/Building Supplies	4,000	3,741	**-259**	466	4,000	4,000	**0**	**0.00%**
Elevator Inspections/Permits/Maintenance	1,800	13,836	**12,036**	1,702	1,977	1,640	**-337**	**-17.05%**
Fire: Inspections & Permits & Maintenance	1900	1,775	**-125**	5,734	4,561	1,775	**-2,786**	**-61.08%**
Fire Monitoring	1400	1,700	**300**	1,570	1,400	1,700	**300**	**21.43%**
General: Maintenance & Repair & Speciality Cleaning	12,000	25,647	**13,647**	3,836	12,000	12,000	**0**	**0.00%**
HVAC Maintenance	6,500	4,700	**-1,800**	469	7,756	4,700	**-3,056**	**-39.40%**
Lawn Care	15,790	20,561	**4,771**	5,940	17,678	18,523	**845**	**4.78%**
Snow Plowing	10,180	10,999	**819**	5,091	7,175	10,999	**3,824**	**53.30%**
311 Utilities	**55,013**	**53,034**	**-1,979**	**21,638**	**52,930**	**53,034**	**104**	**0.20%**
Electric	40,000	39,843	**-157**	14,262	39,279	39,843	**564**	**1.44%**
Gas	8,600	6,769	**-1,831**	4,358	6,681	6,769	**88**	**1.32%**
Telephone	6,413	6,422	**9**	3,018	6,970	6,422	**-548**	**-7.86%**
313 Programs	**5,250**	**5,132**	**-118**	**2,010**	**5,000**	**5,000**	**0**	**0.00%**
Programming - Adult	2,250	2,340	**90**	400	2,000	2,000	**0**	**0.00%**
Programming - Children's	3,000	2,077	**-923**	1,243	2,500	2,250	**-250**	**-10.00%**
Programming - Young Adult	0	715	**715**	366	500	750	**250**	**50.00%**
400 Legal	**4,000**	**6,309**	**2,309**	**2,653**	**4,000**	**4,000**	**0**	**0.00%**

Pewaukee Public Library 2026 Budget
Approved 8.20.2025

EXPENDITURES	*Budget 2024*	*Actual 2024*	Actual 2024	*June 30, 2025 Actual*	*Budget 2025*	*Budget 2026*	*Actual +/-*	*% Change*
450 Grants	**9,038**	**10,588**	**1,550**	**9,063**	**7,263**	**6,763**	**-500**	**-6.88%**
Bridges Grants (E-Materials)	6,038	6,038	**0**	3,263	3,263	3,263	**0**	**0.00%**
Bridges Non Competitive Grant (Non-materials)	3,000	3,000	**0**	0	4,000	3,500	**-500**	**-12.50%**
Bridges Competative Grant	0	0		5,000	0	0	**0**	**#DIV/0!**
LSTA SEWI Grant	0	1,500	**1,500**	0	0	0	**0**	**#DIV/0!**
Delta Grant	0	0	**0**	300	0	0	**0**	**#DIV/0!**
Greater MKE Foundation	0	50	**50**	500	0	0	**0**	**#DIV/0!**
500 Donations	**6,500**	**17,119**	**10,619**	**7,423**	**8,000**	**7,000**	**-1,000**	**-12.50%**
Friends : Explore Passes/Library of Things	6,500	5,499	**-1,001**	2,396	8,000	7,000	**-1,000**	**-12.50%**
Donations: Various	0	11,620	**11,620**	5,027	0	0		
000 Library Outlay (Fund Balance)	**20,200**	**68,646**	**48,446**	**27,179**	**25,000**	**0**	**-25,000**	**-100.00%**
Purchase 2 new copy machines	10,000	8,374	**-1,626**	0	0	0	**0**	**#DIV/0!**
Security Gates	10,200	11,291	**1,091**	0	0	0	**0**	**#DIV/0!**
LED Light Upgrade		4,800	**4,800**	7,244	10,000	0	**-10,000**	**-100.00%**
Security Camera Replacement		44,181	**44,181**	19,935	15,000	0	**-15,000**	**-100.00%**
TOTAL EXPENDITURES	**1,318,543**	**1,393,034**	**74,491**	**627,846**	**1,345,578**	**1,337,464**	**-8,114**	**-0.60%**

Pewaukee Public Library 2026 Budget
Approved 8.20.2025

REVENUES	*Budget 2024*	*Actual 2024*	Actual 2024	*June 30, 2025 Actual*	*Budget 2025*	*Budget 2026*	*Actual +/-*	*% Change*
43790 County Lib Aids	**118,774**	**118,324**	**-450**	**59,382**	**114,563**	**134,368**	**19,805**	**17.29%**
Waukesha County	114,627	114,627	**0**	55,175	110,349	129,179	**18,830**	**17.06%**
Prairie Lakes	897	446	**-451**	7	13	268	**255**	**1961.54%**
Jefferson Co.	2,250	2,250	**0**	3,235	3,235	3,401	**166**	**5.13%**
Dodge Co.	488	489	**1**	245	245	383	**138**	**56.32%**
Ozaukee Co.	0	0	**0**	30	30	0	**-30**	**-100.00%**
Washington Co.	512	512	**0**	691	691	1,137	**446**	**64.54%**
46710 Library Fines	**7,609**	**8,054**	**445**	**4,246**	**8,681**	**8,054**	**-627**	**-7.22%**
48110 Interest Income	**338**	**6,215**	**5,877**	**3,393**	**9,769**	**6,214**	**-3,555**	**-36.39%**
7-Month CD		1,316		0	2,887	1,316	**-1,571**	**-54.42%**
15-Month CD		1,187		0	5,680	1,187	**-4,493**	**-79.10%**
North Shore Interest		1,149		324	0	1,148	**1,148**	**#DIV/0!**
LGIP Interest		2,563		3,070	1,202	2,563	**1,361**	**113.23%**
48500-000 Donations	**6,500**	**21,812**	**15,312**	**17,700**	**8,000**	**7,000**	**-1,000**	**-12.50%**
48500-100 Misc. Revenues	**6,500**	**15,645**	**9,145**	**5,424**	**8,251**	**15,645**	**7,394**	**89.61%**
48500-200 Grants	**9,038**	**11,720**	**2,682**	**3,563**	**7,263**	**7,263**	**0**	**0.00%**
Bridges - Hoopla Grant	6,038	6,038	**0**	3,263	3,263	3,263	**0**	**0.00%**
Bridges - Innovation Grants	3,000	3,000	**0**	0	3,500	3,500	**0**	**0.00%**
Delta Kappa Gamma		202		300				
Bridges - Adult Program Grant		400		0	500	500		
LSTA SEWI Grant		2,081						
48440-000 Insurance Recoveries	**0**	**48,736**	**48,736**	**0**	**0**	**0**	**0**	**#DIV/0!**
49300-000 Fund Balance Applied	**20,200**	**3,319**	**-16,881**	**0**	**57,211**	**0**	**-57,211**	**-100.00%**
Revenue Sub Total	**148,759**	**230,505**	**81,746**	**93,709**	**213,738**	**178,544**	**-35,194**	**-16.47%**
Total Contribution Subtotal	**1,169,784**	**1,162,529**	**-7,255**	**534,138**	**1,131,840**	**1,158,920**	**27,079**	**2.39%**
49000-000 City Contribution MIN.			**0**	**434,934**	**869,687**	**879,386**	**9,699**	**1.12%**
49000-000 City Above the MIN.			**0**	**0**	**0**	**11,080**	**11,080**	**100.00%**
Total City Contribution	**896,675**	**896,675**	**0**	**434,934**	**869,687**	**890,466**	**20,779**	**2.39%**
49001-000 Village Contribution MIN.			**0**	**131,076**	**262,153**	**262,477**	**324**	**0.12%**
49001-000 Village Above the MIN			**0**	**0**	**0**	**5,977**	**5,977**	**100.00%**
Total Village Contribution	**262,534**	**262,534**	**0**	**131,076**	**262,153**	**268,454**	**6,301**	**2.40%**
SUB TOTAL	**1,307,968**	**1,389,714**	**81,746**	**659,719**	**1,345,578**	**1,337,464**	**-8,114**	**-0.60%**

Pewaukee Public Library 2026 Budget - 5 YR Capital Projects Plan Approved 8.20.2025

Interior/Exterior	ITEM DESCRIPTION	TOTAL COST TO REPLACE	Quote Provided by	Quote Year	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 Budget
Exterior	Parking lot - blacktop and curb replacement	$126,292.00	PLM Paving and Concrete	2023			X		
Exterior	Roof - Flat 2	$130,000.00	Garland	2025	X				
Interior	HVAC : Control System (Front End)	$60,000.00	Total Mechanical	2025	X				
	Total	$316,292.00							