Office of the Clerk/Treasurer

W240N3065 Pewaukee Road
Pewaukee, WI 53072
(262) 691-0770 Fax 691-1798

SPECIAL

COMMON COUNCIL
MEETING NOTICE AND AGENDA
Wednesday, November 9, 2022
5:30 PM

Common Council Chambers ~ Pewaukee City Hall
W240 N3065 Pewaukee Road ~ Pewaukee, Wisconsin

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1. Call to Order and Pledge of Allegiance
2. Public Comment - Please limit your comments to two (2) minutes, if further time for discussion is needed please contact your District Alderperson prior to the meeting.
3. Discussion and Possible Action to Approve the 2023 City of Pewaukee Budget and Establish the 2023 Tax Rate
4. Adjournment

Kelly Tarczewski
Clerk/Treasurer

November 8, 2022

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
COMMON COUNCIL AGENDA ITEM 3.

DATE: November 9, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Approve the 2023 City of Pewaukee Budget and Establish the 2023 Tax Rate

BACKGROUND:

FINANCIAL IMPACT:

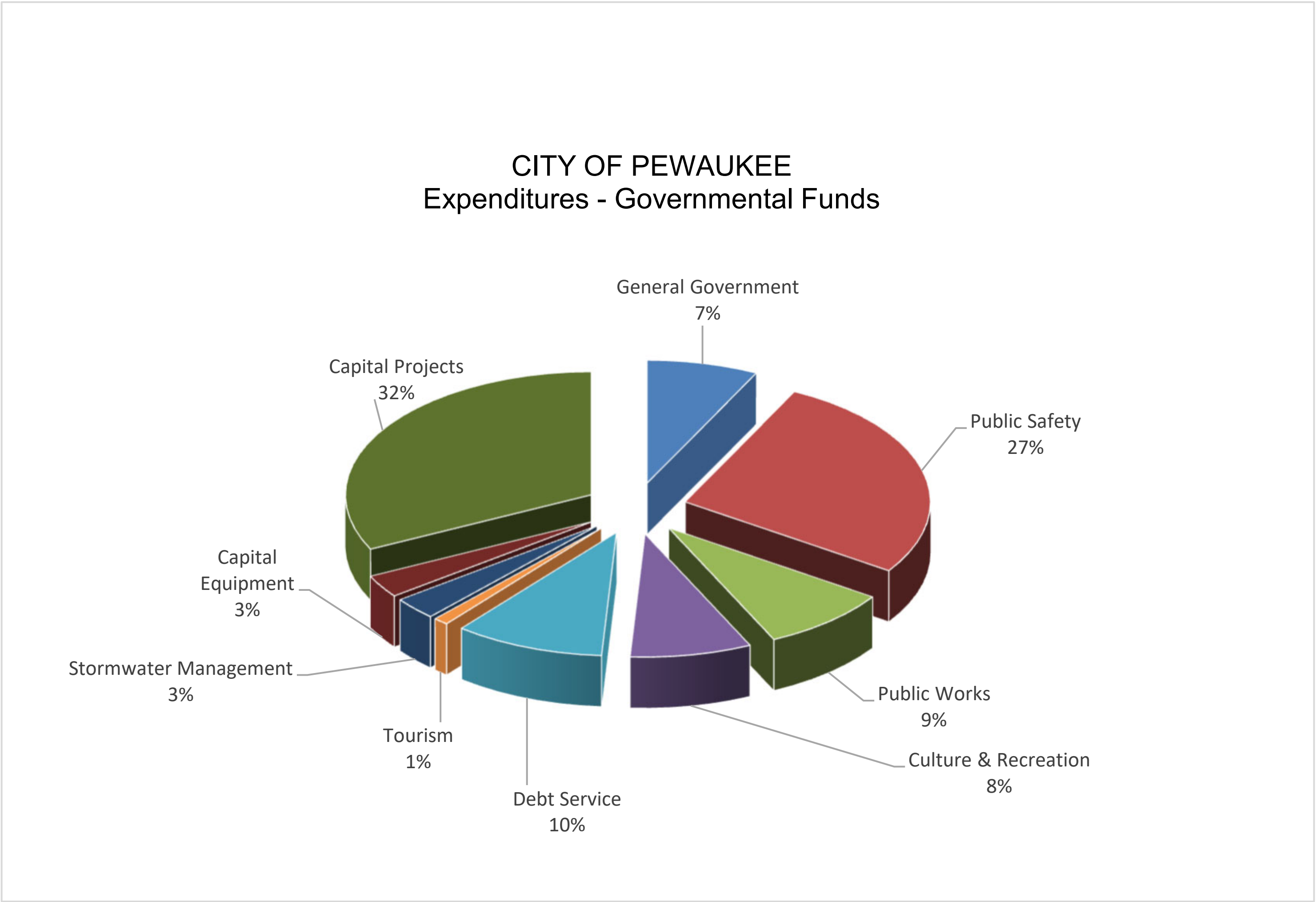
RECOMMENDED MOTION:

ATTACHMENTS:

Description

2023 proposed budget section 1
2023 proposed budget section 2
2023 proposed budget section 3

CITY OF PEWAUKEE
2023 Proposed Budget



CITY OF PEWAUKEE
2023 BUDGET
Contents

City of Pewaukee
2023 Budget
Historical Tax Rate Comparison

		2023 Budget	Budget Years 2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Assessed Value (in millions)		**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	2,650.084	2,620.790
Tax Levy	$ 11,287,472	**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	7,962,137	7,896,915
Tax Rate per $1,000 of Assessed Value	7.0%	**$3.013**	$2.816	$3.355	$3.351	$3.276	$3.189	$3.092	$3.056	$3.058	$3.004	$3.013
Dollar Increase (Decrease) over Prior Year		**$0.197**	($0.539)	$0.004	$0.075	$0.088	$0.097	$0.034	($0.002)	$0.045	($0.009)	$0.119
Increase (Decrease) on $250k Assessment		**$ 49.25**	$ (134.75)	$ 1.00	$ 18.74	$ 21.95	$ 24.17	$ 8.47	$ (0.59)	$ 11.19	$ (2.17)	$ 29.80
9.25% levy increase												

Property Tax Components	2023 Budget	Historical Tax Levys 2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Operations	**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	5,688,637	5,561,915
Debt Service	**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	1,300,000	1,500,000
Road Projects				400,000	400,000	300,000	200,000	200,000	200,000	200,000	200,000
Capital Equipment	**50,000**	50,000	50,000	525,000	425,000	677,500	1,200,000	810,278	1,140,000	758,500	635,000
Storm Water Management							0	0	0	0	0
Cemetery	**35,000**	35,000	35,000	35,000	35,000	35,000	15,000	15,000	15,000	15,000	0
Tax Levy	**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	7,962,137	7,896,915

CITY OF PEWAUKEE
2023 Consolidated Budget
All Govenmental Fund Types

	2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	Change Over 2022 Budget Amount	Change Over 2022 Budget %
REVENUES							
Property Taxes	$ 9,928,843	$ 10,331,629	$ 10,281,629	$ 10,331,629	$ 11,287,472	955,843	9%
Non-Property Taxes	1,460,254	308,694	1,315,597	1,300,587	1,310,279	9,692	1%
Special Assessments	1,311,721	1,250,627	1,275,641	1,184,588	1,125,801	(58,787)	-5%
Intergovernmental	1,722,455	1,041,310	1,562,004	2,238,948	1,451,726	(787,222)	-35%
Licenses and Permits	1,356,635	636,158	1,095,510	1,094,150	1,282,610	188,460	17%
Fines, Forfeitures and Penalties	590,473	355,350	523,000	516,035	550,000	33,965	7%
Public Charges for Services	1,470,821	1,039,088	1,298,744	1,004,798	1,350,848	346,050	34%
Intergov'l Charges for Services	3,577,295	2,673,577	3,759,281	3,585,294	3,641,488	56,194	2%
Impact Fees	226,564	52,598	80,000	59,520	80,000	20,480	34%
Interest	(379)	(400,835)	(123,500)	47,050	119,500	72,450	154%
Miscellaneous	406,310	123,120	125,775	77,140	485,600	408,460	530%
Total Revenues	22,050,992	17,411,316	21,193,681	21,439,739	22,685,324	1,245,585	6%
EXPENDITURES							
General Government	2,457,535	1,051,908	2,445,995	2,628,512	2,730,457	101,945	4%
Public Safety	8,521,533	4,444,334	9,144,072	9,439,598	10,096,582	656,984	7%
Public Works	2,928,718	1,417,478	3,283,240	3,165,652	3,179,329	13,677	0%
Culture and Recreation	2,212,702	1,084,468	2,456,051	2,416,017	2,972,099	556,082	23%
Tourism	228,984	147,000	351,500	406,000	366,650	(39,350)	-10%
Storm Water Management	782,698	300,375	819,276	911,135	1,092,285	181,150	20%
Capital Projects	8,134,677	4,853,772	19,571,252	22,561,500	12,020,964	(10,540,536)	-47%
Capital Equipment	1,502,915	289,429	1,986,176	2,447,634	1,106,342	(1,341,292)	-55%
Debt Service	840,921	1,228,249	2,211,770	1,955,326	3,672,373	1,717,047	88%
Total Expenditures	27,610,683	14,817,013	42,269,332	45,931,374	37,237,081	(8,694,293)	-19%
Excess of revenues over (under) expenditures	(5,559,691)	2,594,303	(21,075,651)	(24,491,635)	(14,551,757)	9,939,878	
OTHER FIN. SOURCES (USES)							
Proceeds of Long-Term Debt	8,053,645	-	32,937,172	26,545,000	-	(26,545,000)	
Interfund Transfers	-	-	-	-	-	-	
Change in Fund Balance	2,493,954	2,594,303	11,861,521	2,053,365	(14,551,757)	(16,605,122)	
FUND BALANCES							
Beginning of Period	16,469,001	16,486,765	18,962,954	16,748,277	30,824,475		
End of Period	18,962,955	19,081,068	30,824,475	18,801,642	16,272,718		
TAXES LEVIED FOR CITY	$ 9,928,843	10,331,629	$ 10,281,629	$ 10,331,629	$ 11,287,472	$ 955,843	9%

CITY OF PEWAUKEE
2023 BUDGET
GENERAL FUND SUMMARY

	2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	Change Over 2021 Budget Amount	Change Over 2021 Budget %	% OF TOTAL CHANGE
REVENUES								
Taxes	10,145,148	8,584,752	9,382,702	9,367,692	10,296,431	928,739	10%	54.4%
Special Charges	824,376	858,205	860,500	849,588	924,354	74,766	9%	4.4%
Intergovernmental	1,533,398	275,607	1,462,004	1,473,245	1,451,726	(21,519)	-1%	-1.3%
Licenses and Permits	1,356,385	636,158	1,095,510	1,093,950	1,282,410	188,460	17%	11.0%
Fines, Forfeitures and Penalites	590,473	355,350	523,000	516,035	550,000	33,965	7%	2.0%
Public Charges for Services	1,244,555	982,919	1,217,750	926,550	1,270,100	343,550	37%	20.1%
Intergovernmental Charges for Services	1,963,103	1,045,447	2,131,151	1,979,940	2,028,488	48,548	2%	2.8%
Interest	(23,388)	(401,088)	(123,900)	44,500	118,100	73,600	165%	4.3%
Miscellaneous	305,399	109,571	125,775	76,140	114,600	38,460	51%	2.3%
Total revenues and other sources	17,939,449	12,446,921	16,674,492	16,327,640	18,036,209	1,708,569	10%	100.0%
EXPENDITURES								
GENERAL GOVERNMENT								
Mayor	13,247	5,397	12,757	12,757	12,757	-	0%	0.0%
Common Council	55,124	28,134	55,556	55,548	56,488	940	2%	0.1%
Boards, Commissions, Committies	5,472	2,874	4,208	6,312	6,231	(81)	-1%	0.0%
Administration	128,849	58,819	134,480	135,155	139,043	3,888	3%	0.4%
Insurance	155,350	102,689	135,300	160,016	171,751	11,735	7%	1.2%
Professional Services	121,884	57,487	130,600	136,600	139,800	3,200	2%	0.3%
Unclassified	122,199	7,096	57,826	113,000	123,000	10,000	9%	1.1%
Court	134,762	55,671	141,169	142,684	136,745	(5,939)	-4%	-0.6%
Finance	367,685	150,391	392,327	417,071	426,609	9,538	2%	1.0%
Elections	20,098	12,744	44,575	60,995	24,910	(36,085)	-59%	-3.8%
Facilities	277,805	93,406	322,736	348,736	371,836	23,100	7%	2.4%
Human Resources	247,936	106,191	261,974	274,461	281,169	6,708	2%	0.7%
Property Assessment	396,425	147,167	318,238	314,728	331,810	17,082	5%	1.8%
Information Technology	410,561	223,842	434,249	440,449	508,308	67,859	15%	7.2%
COVID 19 Virus	138	-	-	10,000	-	(10,000)	-100%	-1.1%
Total	2,457,535	1,051,908	2,445,995	2,628,512	2,730,457	111,945	4%	11.8%
PUBLIC SAFETY								
Law Enforcement	3,149,311	1,819,632	3,222,061	3,222,061	3,498,097	276,036	9%	29.2%
Fire Services	4,936,094	2,416,411	5,449,094	5,718,670	6,044,087	325,417	6%	34.4%
Community Services	436,128	208,291	472,917	498,867	554,398	55,531	11%	5.9%
Total	8,521,533	4,444,334	9,144,072	9,439,598	10,096,582	656,984	7%	69.5%

CITY OF PEWAUKEE
2023 BUDGET
GENERAL FUND SUMMARY

	2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	Change Over 2021 Budget Amount	Change Over 2021 Budget %	% OF TOTAL CHANGE
PUBLIC WORKS								
Engineering	524,000	192,417	603,870	506,870	338,305	(168,565)	-33%	-17.8%
Highways	1,281,199	601,723	1,471,953	1,471,953	1,580,713	108,760	7%	11.5%
Solid Waste & Recycling	873,553	358,911	919,818	919,230	945,937	26,707	3%	2.8%
Weed, Lake & Wetlands Control	198,000	203,500	203,500	203,500	254,375	50,875	25%	5.4%
Animal & Deer Control	27,048	9,769	19,699	22,699	27,699	5,000	22%	0.5%
Forestry	24,918.00	51,158	64,400	41,400	32,300	(9,100)	-22%	-1.0%
Total	2,928,718	1,417,478	3,283,240	3,165,652	3,179,329	22,777	1%	2.4%
CULTURE & RECREATION								
Boat Ramp	631	469	469	10,600	10,600	-	0%	0.0%
Fireworks	10,000	-	10,000	10,000	10,000	-	100%	0.0%
Library	834,875	490,345	840,591	840,591	871,795	31,204	4%	3.3%
Parks	570,237	251,701	678,608	660,637	672,059	11,422	2%	1.2%
Recreation Programs	634,596	238,772	702,609	666,756	770,388	103,632	16%	11.0%
Planning	136,813	80,309	197,033	200,283	207,507	7,224	4%	0.8%
Total	2,187,152	1,061,596	2,429,310	2,388,867	2,542,349	153,482	6.0%	16.2%
Total Expenditures	16,094,938	7,975,316	17,302,617	17,622,629	18,548,717	945,188	5%	100.0%
Excess of revenues and other sources over (under) expenditures	1,844,511	4,471,605	(628,125)	(1,294,989)	(512,508)			
OTHER FINANCING SOURCES (USES)								
Proceeds of Long-Term Debt	-	-	-	-	-			
Transfer From Tourism - Director	20,000	20,000	20,000	20,000	20,000			
Transfer From Storm Water Management	-	-	-	-	-			
Transfer (To) Storm Water Projects Funds	(17,568)	(19,152)	(19,152)	(19,152)	(64,652)			
Transfer (To) Road Projects Funds	-	-		-	-			
Transfer (To) Sports Complex	-	-		-	-			
Transfer (To) Bike & Pedestrian	-	-	-	-	-			
Transfer to Capital Equipment Fund	(615,000)	(14,150)	(14,150)	-	(919,000)			
Change in Fund Balance	1,231,943	4,458,303.00	(641,427)	(1,294,141)	(1,476,160)			
FUND BALANCE								
Beginning of Year	5,906,570	7,138,513.00	7,138,513	6,267,700	6,497,086			
End of Year	7,138,513	11,596,816.00	6,497,086	4,973,559	5,020,926			
Fund Balance as % of Revenues	39.8%		39.0%	30.5%	27.8%			

CITY OF PEWAUKEE
2023 BUDGET
GENERAL FUND REVENUES **CONSOLIDATED**

	2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	COMMENTS
Taxes						
General Tax Levy	9,207,574	8,492,105	8,492,105	8,492,105	9,411,152	
Omitted Taxes	2,480	-	-	3,325	4,000	
Other	507	55	120	120	120	
Public Accomodation Tax	224,007	92,592	182,142	182,142	182,142	30% of Tourism Fund
Tax Equivalent on Water Utility	550,886	-	580,000	580,000	560,000	
Taxes from Exempt Organization	131,055	-	110,000	110,000	136,000	
Ag Use Conv Penalties	28,639	-	18,335	-	3,017	
Total Taxes	10,145,148	8,584,752	9,382,702	9,367,692	10,296,431	
Special Charges						
Garbage Collection	824,376	858,205	860,500	849,588	924,354	
Total Special	824,376	858,205	860,500	849,588	924,354	
Intergovernmental						
COVID 19 Grants & Reimb	-	-	-	-	-	
State Shared Revenues	616,975	8,622	598,963	598,963	603,228	
MFG PP Tax Aid	150,106	150,106	150,106	150,106	150,106	
State Video	43,992	-	43,992	43,992	43,992	
Exempt Computer Aids	64,400	-	64,400	64,400	64,400	
State Fire Dues	131,679	-	135,759	137,000	130,000	
Tank Inspection Fees	6,782	-	-	-	-	
State Transportation Aids	504,730	116,871	468,784	468,784	450,000	
State Fire Aids - DNR Fire Grant	3,097	-	-	-	-	
Other State Grants and Aids	2	8	-	-	-	
Lake Patrol DNR Water Safety Aids	11,635	-	-	10,000	10,000	
Total Intergovernmental	1,533,398	275,607	1,462,004	1,473,245	1,451,726	
Licenses and Permits						
Alcohol, Enterainment, & Dog Licenses	60,923	30,671	33,310	31,750	30,710	
Cable TV & Video	85,294	21,180	81,500	80,000	81,500	
Building/Elec/Plumb/Erosion/Sign/Fire Insp	1,202,968	577,207	970,700	977,200	1,165,200	
Plan/Zone/Appeals Hearings	7,200	7,100	10,000	5,000	5,000	
Total Licenses and Permits	1,356,385	636,158	1,095,510	1,093,950	1,282,410	
Fines, Forfeitures and Penalties						
Court Penalties & Lake Patrol Fines	582,473	351,350	515,000	500,035	534,000	
Deposits Forfeited	8,000	4,000	8,000	16,000	16,000	
Total Fines, Forfeitures and Penalt	590,473	355,350	523,000	516,035	550,000	

CITY OF PEWAUKEE
2023 BUDGET
GENERAL FUND REVENUES

CONSOLIDATED

	2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	COMMENTS
Public Charges for Services						
Administrative Charges	23,192	10,637	16,750	17,550	14,000	2% on Outside & Inhouse Eng bill backs & Attny
Plat and CSM Review Fees	8,880	5,790	11,200	7,500	7,500	
Outside Eng/Legal Fees Reimbursed	319,722	80,537	154,400	55,000	55,000	
Boat Launch Fees	11,098	4,792	10,000	10,000	10,000	
Fire Runs on Fed/St Roads	11,253	-	-	-	-	
Ambulance Runs	367,873	437,849	500,000	450,000	750,000	
Private Fire Prot. Plan Review Fees	11,361	6,525	13,000	7,000	7,000	
Fire/Ambo Special Event Charges	-	-	-	-	-	
Highway Services	5,952	-	-	-	-	
Recycling Revenues	7,170	1,822	3,000	3,000	3,000	
Park Reservation Fees	59,294	42,949	60,000	35,000	50,000	
Recreation Programs/Field Trips	363,011	346,129	382,400	291,500	341,100	
Park Field Usage & Concession-Not Shared	55,749	45,889	67,000	50,000	32,500	Baseball concession commitment, Soccer field use, reduc
Total Public Charges for Service	1,244,555	982,919	1,217,750	926,550	1,270,100	
Intergovernmental Charges for Services						
Admin Services for W&S Utility	80,000	80,000	80,000	80,000	-	benefits and wages for engineers to utility - moved to wages charged out
Contracted Fire Services	1,531,943	788,951	1,577,901	1,531,940	1,625,238	
Shared Park & Recreation Programs	251,501	94,074	323,250	288,000	303,250	
Contracted Building Inspection	99,659	82,422	150,000	80,000	100,000	
Total Intgv'tl Charges for Service	1,963,103	1,045,447	2,131,151	1,979,940	2,028,488	
Interest						
Interest on Investments	(29,724)	(404,677)	(128,000)	42,000	115,000	
Interest on A/R & Delq PP Taxes	6,336	3,589	4,100	2,500	3,100	
Total Interest	(23,388)	(401,088)	(123,900)	44,500	118,100	
Miscellaneous						
Rent - Utility Division	36,000	36,000	36,000	36,000	36,000	
Rent - US Cellular	14,823	7,566	14,390	14,390	14,000	
Rent - Trinity Academy	20,000	28,000	48,000	-	48,000	
Sale Assets	136,540	19,276	-	-	-	moved sale of assets to capital equip fund
Insurance Recovery	47,940	560	4,727	-	-	
Gifts & Donations	5,235	512	1,512	150	500	
Miscellaneous Revenues	44,861	17,657	21,146	25,600	16,100	
Total Miscellaneous	305,399	109,571	125,775	76,140	114,600	
Total Revenues	17,939,449	12,446,921	16,674,492	16,327,640	18,036,209	

CITY OF PEWAUKEE
2023 BUDGET
GENERAL FUND EXPENDITURES

CONSOLIDATED

	2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	COMMENTS
ADMINISTRATION						
Mayor						
Wages	10,904	4,442	10,500	10,500	10,500	
Benefits	2,343	955	2,257	2,257	2,257	
Total Mayor	13,247	5,397	12,757	12,757	12,757	
Common Council						
Wages	39,179	16,500	39,000	39,000	39,000	
Benefits	8,188	3,449	8,151	8,148	8,151	
Training/Conferences/Membership	7,757	8,185	8,405	8,400	9,337	
Total Common Council	55,124	28,134	55,556	55,548	56,488	
Boards, Commissions, and Committies						
Fire Commission	129	-	215	931	931	
Public Works Committee	-	-	775	605	775	
Board of Appeals	391	-	344	1,699	1,344	
Board of Review	4,952	2,874	2,874	3,077	3,181	
Total Boards and Comm	5,472	2,874	4,208	6,312	6,231	
Administrator						
Wages	111,737	50,970	116,122	116,122	119,354	
Benefits	16,970	7,724	18,033	18,033	18,209	
Training/Conferences/Membership	125	125	125	650	650	
Supplies & Equipment	17	-	200	350	830	
Total Administrator	128,849	58,819	134,480	135,155	139,043	
Insurance						
Insurance Consultant	14,111	9,178	14,300	16,000	16,000	
Workers Compensation	66,704	28,556	41,000	61,516	62,751	
Property and Liability	74,535	64,955	80,000	82,500	93,000	
Total Insurance	155,350	102,689	135,300	160,016	171,751	
Outside Services						
General Affairs Attorney	53,706	17,410	55,000	55,000	55,000	
Audit and Accounting	45,529	29,921	52,000	52,000	55,000	
Investment Expense	21,049	8,556	22,000	22,000	23,000	
Other Professional Services	-	-	-	6,000	6,000	
Weights Measures	1,600	1,600	1,600	1,600	800	
Total Outside Services	121,884	57,487	130,600	136,600	139,800	

CITY OF PEWAUKEE
2023 BUDGET CONSOLIDATED
GENERAL FUND EXPENDITURES

	2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	COMMENTS
Unclassified						
Delinq PP & Rescinded Taxes	122,199	7,096	43,676	13,000	23,000	
Contingency Appropriation	-	-	14,150	100,000	100,000	
Total Unclassified	122,199	7,096	57,826	113,000	123,000	
Total Administration	602,125	262,496	530,727	619,388	649,070	
Municipal Court						
Wages	107,079	42,977	110,516	110,516	104,637	
Benefits	23,058	10,573	25,503	25,503	24,618	
Training/Conferences/Membership	1,964	1,470	2,350	2,165	3,390	
Supplies & Equipment	2,437	613	2,300	3,500	3,100	
Prisoner Housing	224	38	500	1,000	1,000	
Total Municipal Court	134,762	55,671	141,169	142,684	136,745	
Clerk/Treasurer						
Wages	247,551	95,662	257,079	262,879	270,723	
Benefits	95,778	45,731	106,648	115,242	116,532	
Conferences/Memberships/Dues	4,276	1,765	3,000	7,600	7,500	
Supplies & Equipment	15,226	5,237	20,600	25,350	25,854	
Notices & Publications	4,854	1,996	5,000	6,000	6,000	
Total Clerk/Treasurer	367,685	150,391	392,327	417,071	426,609	
Elections						
Wages	11,923	9,472	33,000	42,823	14,408	
Benefits	97	610	2,525	3,272	1,102	
Attorney Fees	1,893	539	750	500	1,000	
Training/Conferences/Membership	40	-	-	-	-	
Supplies & Equipment	5,316	1,939	7,800	13,900	7,900	
Notices & Publications	829	184	500	500	500	
Total Elections	20,098	12,744	44,575	60,995	24,910	
City Hall Operations						
Wages	18,711	3,653	33,704	33,704	37,204	
Benefits	2,490	197	4,132	4,132	4,132	
Data Processing	39,552	12,803	40,000	45,000	45,000	
Utilities	100,904	36,372	89,900	100,900	103,200	
Bldg & Grounds Maint	88,829	33,841	120,000	120,000	132,300	
Supplies & Equipment	27,319	6,540	35,000	45,000	50,000	
Total City Hall Operation	277,805	93,406	322,736	348,736	371,836	

CITY OF PEWAUKEE
2023 BUDGET **CONSOLIDATED**
GENERAL FUND EXPENDITURES

	2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	COMMENTS
People & Culture (HR)						
Wages	132,886	61,428	140,800	140,800	148,714	
Benefits	40,995	20,511	48,118	49,411	50,730	
Attorney Fees	1,990	3,398	8,000	18,000	12,000	
Employee Wellness Program	11,385	3,060	13,000	13,000	13,000	
Other Professional Services	16,000	-	-	-	-	
Training/Conferences/Membership	28,764	9,706	31,800	32,000	35,000	
Supplies & Equipment	15,916	8,088	20,256	21,250	21,725	
Total Human Resources	247,936	106,191	261,974	274,461	281,169	
Assessor						
Wages	275,686	98,235	222,005	222,005	228,687	
Benefits	56,564	28,728	67,523	67,523	68,823	
Attorney Fees	2,471	3,850	5,000	2,000	6,000	
WI Mfg Chgs	9,663	9,663	10,000	10,000	10,000	
Contract for Services	39,484	-	-	-	-	
Training/Conferences/Membership	6,101	5,228	7,128	8,300	9,500	
Supplies & Equipment	6,456	1,463	6,582	4,900	8,800	
Total Assessor	396,425	147,167	318,238	314,728	331,810	
Information Technology						
Wages	90,532	41,098	92,919	92,919	97,564	
Benefits	31,879	16,344	36,780	36,780	37,044	
Other Professional Services	53,622	30,602	55,000	55,000	55,000	
Training/Conferences/Membership	85	61	150	1,350	1,350	
Supplies & Equipment	234,443	135,737	249,400	254,400	317,350	
Total Information Techno	410,561	223,842	434,249	440,449	508,308	
Law Enforcement						
Police Services						
Wages	18,611	8,273	20,190	20,190	21,172	
Benefits	3,004	1,372	3,609	3,609	3,769	
Attorney Fees	43,120	10,792	50,000	50,000	50,000	
Contract for Services	3,052,241	1,784,447	3,101,512	3,101,512	3,363,006	
Community Service Program	4,220	6,182	18,000	18,000	18,000	
Contract for Lake Patrol	25,525	6,381	25,750	25,750	26,500	
Training/Conferences/Membership	350	-	500	500	500	
Supplies & Equipment	2,240	2,185	2,500	2,500	15,150	
Total Police Services	3,149,311	1,819,632	3,222,061	3,222,061	3,498,097	

CITY OF PEWAUKEE
2023 BUDGET CONSOLIDATED
GENERAL FUND EXPENDITURES

	2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	COMMENTS
Fire & Ambulance Services						
Fire Administration						
Wages	387,004	162,646	407,370	447,370	468,679	
Benefits	155,329	72,664	196,998	196,998	179,638	
Attorney	763	648	3,000	7,500	7,500	
Contract for Services	89,778	51,260	93,871	94,000	99,000	
Utilities	82,339	30,855	70,500	79,500	75,500	
Training/Conferences/Membership	2,382	2,983	6,500	7,000	8,000	
Supplies, Equipment, Grounds Ma	67,923	34,444	77,000	73,000	74,670	
Total Fire Administratior	785,518	355,500	855,239	905,368	912,987	
Fire Protective Services						
Wages	2,616,957	1,210,654	2,780,906	2,950,906	3,123,222	
Benefits	1,060,742	579,470	1,272,449	1,305,934	1,413,269	
Conferences/Memberships/Dues	16,871	20,602	25,000	25,000	32,500	
Supplies & Equipment	297,440	158,093	393,000	363,000	387,000	
Liability & Workers Comp	158,566	92,092	122,500	168,462	175,109	
Total Fire Ambo/Suppres	4,150,576	2,060,911	4,593,855	4,813,302	5,131,100	
Total Fire Services	4,936,094	2,416,411	5,449,094	5,718,670	6,044,087	
Community Services (Bldg Insp)						
Wages	278,331	133,634	294,282	299,182	330,893	
Benefits	132,412	63,208	155,485	155,485	173,305	
Attorney Fees	1,441	60	150	4,000	4,000	
Contract for Services	4,530	-	-	10,000	15,000	
Training/Conferences/Membership	2,986	2,002	3,850	6,200	6,200	
Supplies & Equipment	16,428	9,387	19,150	24,000	25,000	
Total Community Service	436,128	208,291	472,917	498,867	554,398	
Public Works						
Engineering						
Wages	231,170	96,255	319,691	319,691	225,177	
Benefits	48,929	15,466	113,779	113,779	46,028	
Outside Engineering	233,357	69,546	140,000	35,000	35,000	
Training/Conferences/Membership	765	2,093	3,750	5,400	5,400	
Supplies & Equipment	9,779	9,057	26,650	33,000	26,700	$12k Radar speed signs, $3k newsletter (50/50 Storm)
Total Engineering Service	524,000	192,417	603,870	506,870	338,305	

CONSOLIDATED

	2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	COMMENTS
Highway Administration						
Wages	532,906	257,521	551,792	551,792	592,871	Add FT Laborer September (33%)
Benefits	228,584	128,609	267,411	267,411	335,154	
Training/Conferences/Membership	70	70	3,500	3,500	3,500	
Utilities	12,563	20,246	54,100	54,100	43,002	$12k expense; $20k LED Conversion $10k new DPW Facility
Building & Ground Maint	-	-	6,000	6,000	8,001	New DPW Facility - Occupancy Oct 2022
Sand & Salt	187,065	134,874	225,000	225,000	225,000	
Road Signs & Repairs	131,265	6,057	129,400	129,400	129,400	
Supplies & Equipment	188,746	54,346	234,750	234,750	243,785	New DPW equipment
Quiet Zone	-	-	-	-	-	
Total Highway Administration	1,281,199	601,723	1,471,953	1,471,953	1,580,713	
Refuse Collection and Recycling						
Wages	7,913	3,244	9,503	9,503	9,788	
Benefits	1,866	(882)	727	727	749	
Garbage Collection	808,556	340,840	849,588	849,000	875,000	
Hauling Recyclables	55,218	15,709	60,000	60,000	60,000	
Supplies & Equipment	-	-	-	-	400	
Total Garbage Collection	873,553	358,911	919,818	919,230	945,937	
Environmental Management						
COVID 19	138	-	-	10,000	-	
Lake Management	198,000	203,500	203,500	203,500	254,375	
HAWS Contracted Services	6,699	6,699	6,699	6,699	6,699	
Deer Control	20,349	3,070	13,000	16,000	21,000	
Forestry	24,918	51,158	64,400	41,400	32,300	
Total Environmental	250,104	264,427	287,599	277,599	314,374	

CITY OF PEWAUKEE
2023 BUDGET CONSOLIDATED
GENERAL FUND EXPENDITURES

	2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	COMMENTS
Culture & Recreation						
Boat Ramp	631	469	469	10,600	10,600	
Joint Library	834,875	490,345	840,591	840,591	871,795	
Fireworks	10,000	-	10,000	10,000	10,000	
Parks						
Wages	247,849	121,354	302,943	302,943	327,975	
Benefits	79,799	33,221	132,437	139,904	110,284	
Attorney	5,023	3,698	3,700	500	500	
Utilities	58,010	24,409	59,800	57,140	64,500	
Training/Conferences/Membership	525	80	1,000	1,000	1,000	
Supplies & Equipment	179,031	68,939	178,728	159,150	167,800	
Total Parks	570,237	251,701	678,608	660,637	672,059	
Recreation Programs						
Wages	379,008	104,250	412,689	382,789	424,796	
Benefits	62,170	38,955	99,224	99,224	131,908	
Contracted Services	44,673	22,321	38,000	33,200	48,000	
Training/Conferences/Membership	3,991	2,037	5,200	5,500	6,500	
Supplies & Equipment	104,242	49,725	112,248	109,650	121,400	
Liability & Workers Comp	40,512	21,484	35,248	36,393	37,784	
Shared Recreation Prog	634,596	238,772	702,609	666,756	770,388	
Total Parks & Recreation	1,204,833	490,473	1,381,217	1,327,393	1,442,447	
Planning						
Wages	84,526	50,347	131,873	131,873	137,186	
Benefits	39,100	23,256	49,810	49,810	49,721	
Attorney	9,630	1,363	3,000	7,000	7,000	
Training/Conferences/Membership	125	1,495	5,000	5,600	5,600	
Supplies & Equipment	689	178	350	1,000	1,000	
Notices & Publications	2,743	3,670	7,000	5,000	7,000	
Total Planning	136,813	80,309	197,033	200,283	207,507	
Total General Fund	16,094,938	7,975,316	17,302,617	17,622,629	18,548,717	

CITY OF PEWAUKEE
2023 BUDGET
SPECIAL REVENUE - IMPACT FEE FUND

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Revenues						
220-00000-46900	Impact Fees -	-	9,288	-	-	-
220-00000-46901	Impact Fees - Parks	108,528	27,528	50,000	36,000	50,000
220-00000-46902	Impact Fees - Fire	16,830	2,657	5,000	1,800	5,000
220-00000-46903	Impact Fees - Bike-Ped	101,206	13,125	25,000	21,720	25,000
220-00000-48100	Interest on Investments	143	111		-	
	Total Revenues	226,707	52,709	80,000	59,520	80,000
Transfers to Other Funds						
220-59210-59000	Transfer to General Fund	-	-	-	-	-
220-59247-59000	Transfer to Sports Complex Fund	-	-		-	-
220-59244-59000	Transfer to Bike & Pedestrian	84,000	64,000	64,000	64,000	64,000
220-59249-59000	Transfer to Capital	25,000	-		-	-
	Total Transfers to Other Funds	109,000	64,000	64,000	64,000	64,000
		117,707	(11,291)	16,000	(4,480)	16,000
Fund Balance:		199,097	316,804	316,804	347,098	332,804
		316,804	305,513	332,804	342,618	348,804

SPECIAL REVENUE - STORM WATER MANAGEMENT

CONSOLIDATED

	2021 Actual	2022 6 Month Actual	2022 9 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	COMMENTS
Revenues and Other Sources							
Engineering Fees Reimb	211,093	49,660	-	70,000	70,000	70,000	
Miscellaneous	39,849	989	-	2,500	3,700	5,200	
Storm Water Management Fee	1,614,192	1,628,130	-	1,628,130	1,605,354	1,613,000	
Interest on Investments	387	142	-	400	2,400	1,400	
Proceeds of Long-term Debt	-	-	-	6,975,000	3,150,000	-	
Transfer from General Fund	17,568	19,152	-	19,152	19,152	64,652	2021 sweeper sold 45k, move to stormwater fund
Transfer from Cemetery Fund	420	420	-	420	420	420	
Total Revenue and Other Sources	1,883,509	1,698,493	-	8,695,602	4,851,026	1,754,672	
ADMINISTRATION							
Wages	107,754	56,770	-	118,980	112,078	105,224	
Benefits	40,926	21,870	-	47,120	45,592	36,005	
Attorney & Accounting Fees	9,235	634	-	9,000	13,000	11,000	
Outside Engineering	156,850	30,951	-	75,000	60,000	60,000	
Utilities	1,126	276	0	1,200	800	20,286	1/3 allocation for new DPW; Estimated
Supplies & Equipment	50,342	18,412	-	51,600	45,800	60,851	
Training/Conferences/Memberships	864	2,263	-	6,200	5,400	6,500	
Worker's Compensation	4,661	1,683	-	6,500	6,500	6,500	
Property & Liability Insurance	4,321	3,714	-	4,650	5,000	5,200	
TOTAL	376,079	136,573	-	320,250	294,170	311,566	
STORM SEWER MAINTENANCE							
Wages	25,036	14,638	-	34,276	27,976	32,720	
Benefits	-	-	-	2,250	900	900	
Maintenance of Storm Sewers	38,007	16,193	-	87,064	127,983	271,691	Westwood, Ridgeview, Lindenwood, Rosewood, Corporate Ct
TOTAL	63,043	30,831	-	123,590	156,859	305,311	
DITCH & CULVERT MAINTENANCE							
Wages	104,925	33,707	-	67,788	120,588	123,883	
Benefits	44,676	14,355	-	29,710	53,837	54,308	
Maintenance of Ditch & Culvert	70,344	2,573	-	76,500	119,500	123,000	
TOTAL	219,945	50,635	-	173,998	293,925	301,191	
STREET SWEEPING							
Wages	15,620	7,911	-	15,000	13,000	15,000	
Benefits	5,509	2,410	-	6,750	5,850	6,750	
Sediment Diposal/Sweeping	2,356	34	-	3,500	4,000	4,000	
TOTAL	23,485	10,355	-	25,250	22,850	25,750	
CATCH BASIN CLEANING & MAINTENANCE							
Wages	12,402	15,298	-	45,000	20,000	2,000	
Benefits	5,021	6,165	-	20,250	9,000	9,050	
Catch Basin Cleaning/Maintenance/Repairs	3,044	6,049	-	15,000	15,000	30,000	
TOTAL	20,467	27,512	-	80,250	44,000	41,050	
PERMIT COMPLIANCE							
Wages	52,156	30,382	-	60,764	54,163	63,793	
Benefits	20,992	12,087	-	24,174	21,968	23,424	
Inspections, Education & Permits	6,531	2,000	-	11,000	23,200	20,200	
TOTAL	79,679	44,469	-	95,938	99,331	107,417	

CITY OF PEWAUKEE

2023 BUDGET

SPECIAL REVENUE - STORM WATER MANAGEMENT

CONSOLIDATED

		2021 Actual	2022 6 Month Actual	2022 9 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	COMMENTS
PROJECTS								
230-57301-58210	Hill 'n Dale Subdivision	461,690	35,047	-	70,000	550,000	1,420,000	Flood
230-57305-58210	Emerald Acres/Green Road	2,827	-	-	-	-	-	Project completed
230-57320-58210	Public Works Yard Bio-Infiltration	-	-	-	-	25,000	-	Water Quality
230-57322-58210	Tacoma Storm Sewer	-	-	-	50,000	50,000	475,000	Road project
230-57329-58210	Lexington Drive Ditch Enclosure	-	-	-	34,000	50,000	-	Flood-Design
230-57330-58210	Woodside Drive Ditch Enclosure	-	-	-	5,000	15,000	15,000	Maintenance-coordinate with road project 2024
230-57333-58210	Shady Lane/Shady Nook	-	-	-	30,000	250,000	250,000	Road-delay from 2022
230-57334-58210	Hillside Grove Storm Sewer	-	-	-	5,000	10,000	10,000	Maintenance-Wetland Mapping
230-57335-58210	TMDL Reduction Projects	-	-	-	-	2,500	2,500	Water Quality
230-57338-58210	Storm Inlets & Catch Basins	732,797	(17,580)	-	-	75,000	75,000	Maintenance
230-57340-58210	City Storm Water Study	7,260	-	-	5,000	350,000	410,000	Operations/Study
230-57347-58210	Duplainville Bridge (50R/50S)	3,071	13,646	-	150,000	150,000	10,000	Replacement 100,000 design '19 350,000 const. '21; retainage
230-57348-58210	Busse Rd. Bridge Culvert Repl. (50R/5	28,279	8,960	-	20,000	350,000	450,000	-
230-57351-58210	Roundys Park II	191,308	-	-	20,000	20,000	10,000	Maintenance-Road; retainage
230-57354-58210	Valley Brook Sub. Ditch enclosure	1,803	-	-	50,000	350,000	350,000	Replace Failed Ditch Enclosure Pipe
230-57355-58210	Yench Road Culvert Replacement	-	-	-	88,000	400,000	450,000	permit for culvert replacement on Coco Creek
230-57357-58210	Facilities Plan (Storm portion)	-	-	-	-	10,000	10,000	Study
230-57358-58210	Foxwood/Kathrine Court	50,776	22,158	-	350,000	500,000	10,000	Ponding - retainage
230-57359-58210	Joseph Rd Reconstruction	28,099	-	-	100,000	275,000	275,000	Road - delayed from 2021
230-57360-58210	Meadowbrook Farms Ph 1	112,361	-	-	10,000	10,000	-	Road - retainage
230-57361-58210	Duplainville Road	-	-	-	1,200,000	1,000,000	20,000	Road reconstruction project - retainage
230-57367-58200	Wagner Park Pond Dredge/Rehab	-	-	-	45,000	45,000	350,000	Construction 2023
230-57368-58200	Kopmeier Road	-	-	-	-	250,000	-	Replace sanitary sewer so add road/drainage project in 2022
230-57369-58200	Lasko Drainage Issue	-	-	-	50,000	150,000	-	Per PWC, add as project in 2022 to address drainage from fire
230-57370-58210	Springdale Drainage Easement	-	964	-	12,300	-	150,000	Design/easement acquisition
230-57366-58210	Oak/Peninsula	115,070	-	-	10,000	10,000	-	Retainage - closeout in 2022
230-57552-58210	Spice Creek/Meadowbrook #2	4,596	-	-	590,000	-	10,000	Retainage
XXX-XXXXX-58210	Spice Creek/Meadowbrook #3	-	-	-	-	-	300,000	
	Spice Creek/Meadowbrook #4	-	-	-	-	-	10,000	
	Rolling Ridge Ph 1	-	-	-	-	-	30,000	
	Sherwood Forest	-	-	-	-	-	30,000	
	Apple Tree/Pear Tree	-	-	-	-	-	300,000	
	Stoneridge Pond Outlet Replacement	-	-	-	-	-	75,000	
	Springdale Drainage Easement Ph 2	-	-	-	-	-	20,000	
	Watertown Road	-	-	-	-	-	30,000	
	TOTAL	1,739,937	63,195	-	2,894,300	4,897,500	5,547,500	
CAPITAL EXPENDITURES								
Capital Equipment Expenditures		353,427	-	-	370,000	350,000	102,500	
OTHER EXPENDITURES								
Debt Issue Costs		-	-	-	33,458	-	-	
Transfer to Debt Service Fund		198,652	22,826	-	200,652	200,652	746,302	
	TOTAL EXPENDITURES	3,074,714	386,396	-	4,317,686	6,359,287	7,488,587	
	Change in Fund Balance	(1,191,205)	1,312,097	-	4,377,916	(1,508,261)	(5,733,915)	
Fund Balance:								
Beginning of Year		2,725,289	1,534,084	1,534,084	1,534,084	1,621,165	5,912,000	
End of Year		1,534,084	2,846,181	1,534,084	5,912,000	112,904	178,085	

CITY OF PEWAUKEE
2023 BUDGET
SPECIAL REVENUE - AMERICAN RESCUE PLAN (ARPA)

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Revenues						
240-00000-43350	American Rescue Plan	-	765,703	-	765,703	-
	Total Revenues	-	765,703	-	765,703	-
		-			-	
		-	-	-	-	-
	Total Expenditures and Other Use	-	-	-	-	-
	Change in Fund Balance	-	765,703	-	765,703	-
Fund Balance:						
	Beginning of Period		-		765,703	-
	End of Period		765,703	-	1,531,406	-

CITY OF PEWAUKEE
2023 BUDGET
SPECIAL REVENUE - TOURISM & CONVENTION

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Revenues						
250-412100-0000	Public Accomodation Tax (70% Tourism)	522,680	216,047	425,000	425,000	425,000
250-481000-0000	Interest on Investments	-	-	-	-	-
	Total Revenues	522,680	216,047	425,000	425,000	425,000
Expenditures						
250-56700-59000	Tourism	228,984	147,000	351,500	406,000	366,650
	Positively Pewaukee - General Marketing & Website	20,000	20,000	20,000	20,000	.
	Positively Pewaukee - Taste of Lake Country	5,000		30,000	30,000	-
	Positively Pewaukee - Hot Air Ballon Rally (Cancelled)			-	35,000	-
	Positively Pewaukee - YouTube Marketing (Reprogrammed)			8,000		-
	Positively Pewaukee - Winter Run Series (Reprogrammed)			7,500		-
	Positively Pewaukee - Race Series			-	-	60,000
	Positively Pewaukee - Website	-	3,000	3,000	3,000	3,000
	Kiwanis Club - Beach Party	-		9,200	9,200	10,000
	Kiwanis Club - River Run	3,984		800	800	800
	W&P Convention Bureau	200,000	124,000	248,000	248,000	267,850
	W&P Convention Bureau - Contingency (Major League Base	-		25,000	60,000	25,000
	W&P Convention Bureau - Transportation Grant		-			
	W&P Convention Bureau - Two Receptions (Brookfield)		-			
250-592100-9000	Transfer to General Fund for Tourism Director	20,000	20,000	20,000	20,000	20,000
	Total Expenditures and Other Uses	248,984	167,000	371,500	426,000	386,650
	Change in Fund Balance	273,696	49,047	53,500	(1,000)	38,350
Fund Balance:						
	Beginning of Period	229,440	503,136	503,136	359,610	556,636
	End of Period	503,136	552,183	556,636	358,610	594,986

CITY OF PEWAUKEE
2023 BUDGET
DEBT SERVICE FUND

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Revenues and Other Sources						
300-00000-41110	General Tax Levy	636,269	1,754,524	1,754,524	1,754,524	1,791,320
300-00000-42300	Special Assessments	487,345	357,281	380,000	300,000	179,447
300-00000-43271	Federal Grant - BAB (not guaranteed from IF	0	-		-	
300-00000-48100	Interest on Investments	0	-		150	
300-00000-48102	Interest on Special Assessments	22,479	35,141	35,141	35,000	22,000
300-00000-49110	Proceeds of Long-Term Debt	0	-		-	
300-00000-49120	Bond Premium	287,765	-	2,227,172	-	
300-00000-49222	Transfer from Impact Fees	0	-		-	
300-00000-49223	Transfer from Storm Water Management	198,652	22,826	200,652	200,652	746,302
	Total Revenues & Other Sources	1,632,510	2,169,772	4,597,489	2,290,326	2,739,069
300-58100-56100	Principal Retirement	727,775	1,162,826	1,855,245	1,805,245	2,143,980
300-58200-56200	Interest Expense	113,146	65,423	203,748	150,081	1,528,393
300-58200-56990	Debt Issue Costs/Discount	0	-	152,777		
300-59210-59000	Transfer to General Fund	0	-		-	
300-59249-59000	Transfer to Capital Equip Fund	339,400	1,035,000	1,035,000	1,035,000	-
300-59242-59000	Transfer to Road Project Fund	150,000	-		-	-
	Total Expenditures	1,330,321	2,263,249	3,246,770	2,990,326	3,672,373
	Change in Fund Balance	302,189	(93,477)	1,350,719	(700,000)	(933,304)
Fund Balance:						
	Beginning of Period	1,836,762	2,138,951	2,138,951	1,688,991	3,489,670
	End of Period	2,138,951	2,045,474	3,489,670	988,991	2,556,366

CITY OF PEWAUKEE
2023 BUDGET
CAPITAL PROJECT FUND - ROAD PROJECTS

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	Comments
Revenues and Other Sources							
420-00000-41110	General Tax Levy	-	-	-	-	-	
420-00000-43534	Grants	22,516	-		-	-	
420-00000-48100	Interest Investments	-	-	-	-	-	
420-00000-49110	Proceeds of Long-Term Debt	2,080,000	-	11,005,000	12,260,000	-	
420-00000-49120	Bond Premium	9,655	-	-	-	-	
420-00000-49230	Transfer From Debt Service Fund	150,000	-	-	-	-	
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	2,262,171	-	11,005,000	12,260,000	-	
Expenditures and Other Uses							
420-57XXX--58210	Street Reconstruction	1,846,868	214,832	5,654,000	9,044,000	4,755,000	
420-56000-58200	Street Paving Maintenance	205	-	100,000	100,000	100,000	
420-58200-56990	Debt Issue Costs	31,688		-	210,000		
420-56700-58200	Quiet Zone - Weyer Road	-	-	7,500	-	10,500	
420-56710-58200	Quiet Zone - Green Road	-	-	7,500	-	22,510	studies
	Total Expenditures	1,878,761	214,832	5,769,000	9,354,000	4,888,010	
	Change in Fund Balance	383,410	(214,832)	5,236,000	2,906,000	(4,888,010)	
Fund Balance:							
	Beginning of Period	3,517	386,927	386,927	(344,484)	5,622,927	
	End of Period	386,927	172,095	5,622,927	2,561,516	734,917	
	FB per GL	386,929	172,096		2,561,516		

	2023 PROJECTS	Project Costs	Budgeted Costs	% Assessable	Assessable Cost	City Borrowing	Tax levy
420-57420-58210	Duplainville (Tracks to Weyer) (constructi	-		30%	-	0	0
420-57553-58210	Joseph Road	390,000		100%	390,000	390,000	(390,000)
420-57407-58210	Shady Lane & Shady Nook	500,000		10%	50,000	500,000	(50,000)
420-57552-58210	Spice Creek/Meadowbrook Farms Ph.2	-		20%	-	-	0
420-57419-58210	Busse Road Bridge Replacement	450,000		0%	-	450,000	0
420-57426-58210	Lexington/Takoma (design)	950,000		20%	190,000	150,000	610,000
420-57418-58210	Duplainville Bridge Repl.	-		0%	-	-	0
420-57430-58210	Lindsay/Redford Intersection Improvemer	175,000		0%	-	150,000	25,000
420-57555-58210	Kopmeier Road	400,000		20%	80,000	-	320,000
420-57556-58210	Spice Creek/Meadowbrook Farms Ph.3	900,000		20%	180,000	900,000	(180,000)
420-57557-58210	Spice Creek/Meadowbrook Farms Ph 4 (c	40,000		20%	8,000	40,000	(8,000)
420-57558-58210	Watertown (design)	100,000		10%	10,000	0	0
420-57559-58210	Rolling Ridge (design)	100,000		10%	10,000	100,000	0
420-57560-58210	Sherwood Forest/Busse (design)	100,000		10%	10,000	100,000	0
420-57561-58210	Apple Tree/Pear Tree	650,000		20%	130,000	650,000	(130,000)
	TOTALS	4,755,000			1,058,000	3,430,000	197,000

CITY OF PEWAUKEE
2023 BUDGET
CAPITAL PROJECTS FUND - BIKE & PEDESTRIAN

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Revenues						
440-00000-49222	Transfer from Impact Fees	84,000	64,000	64,000	64,000	64,000
440-00000-49210	Transfer from General Fund	-	-		-	
440-00000-49110	Proceeds of Long-Term Debt	-		1,240,000	960,000	-
	Total Revenues	84,000	64,000	1,304,000	1,024,000	64,000
Projects						
440-53550-53430	Maintenance of Trails	7,500	-	10,000	10,000	10,000
440-57632-58210	Fieldhack	-	-	75,000	150,000	474,000
440-53550-58230	Northview Road Sidewalk	28,948	173	110,000	200,000	10,000
440-57633-58210	Duplainville Road			500,000	450,000	10,000
440-53550-58250	Lindsay Road Trail	45,401	69,728	75,000	325,000	-
440-57634-58210	Pedestrian Crossing@STH 164 & Ridg	-	-	-	-	60,000
440-57635-58210	Pedestrian Crossing@Nettesheim Par	-	-	-	-	15,000
440-57636-58210	Pedestrian Crossing @Crestview & Pr	-	-	-	-	15,000
440-58200-56990	Debt Issue Costs			5,948		
	Total Expenditures and Other Uses	81,849	69,901	775,948	1,135,000	594,000
	Change in Fund Balance	2,151	(5,901)	528,052	(111,000)	(530,000)
Fund Balance:						
	Beginning of Period	0	2,151	2,151	111,000	530,203
	End of Period	2,151	(3,750)	530,203	-	203

CITY OF PEWAUKEE
2023 BUDGET
CAPITAL PROJECTS - CITY HALL REMODEL

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Revenues						
470-00000-49110	Proceeds of Long-Term Debt	-		1,000,000	-	-
470-00000-49210	Transfer from General Fund	-	-		-	-
	Total Revenues	-	-	1,000,000	-	-
Projects						
470-57700-58100	City Hall Remodel	-	-		-	991,454
470-58200-56990	Debt Issue Costs	-	-	8,546	-	
	Total Expenditures and Other Uses	-	-	8,546	-	991,454
	Change in Fund Balance	-	-	991,454	-	(991,454)
Fund Balance:						
	Beginning of Period	-	-	-	-	991,454
	End of Period	-	-	991,454	-	-

CITY OF PEWAUKEE
2023 BUDGET
CAPITAL PROJECTS - DPW BUILDING

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Revenues						
480-00000-49110	Proceeds of Long Term Debt	5,650,000	-	10,090,000	10,175,000	
480-00000-49120	Long Term Debt Premium	26,225				
480-00000-49210	Transfer from General Fund	-	-	-	-	-
	Total Revenues	5,676,225	-	10,090,000	10,175,000	-
480-57700-58100	DPW Building	1,606,261	4,160,354	10,003,768	7,000,000	
480-57700-58300	Land	2,741,793	345,490			
480-58200-56990	Debt Issue Costs	86,076	-	86,232	175,000	
	Total Expenditures and Other Uses	4,434,130	4,505,844	10,090,000	7,175,000	-
	Change in Fund Balance	1,242,095	(4,505,844)	-	3,000,000	-
Fund Balance:						
	Beginning of Period	-	-	1,242,095	594,593	1,242,095
	End of Period	1,242,095	(4,505,844)	1,242,095	3,594,593	1,242,095

CITY OF PEWAUKEE
2023 BUDGET
CAPITAL EQUIPMENT & FACILITIES FUND

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Revenues and Other Sources						
490-00000-41110	General Tax Levy	50,000	50,000	-	50,000	50,000
490-00000-49110	Proceeds of Long-Term Debt	-	-	-	-	-
490-00000-43217	Federal Grant	166,541	-	100,000	-	-
490-00000-48100	Interest on Investments	-	-	-	-	-
490-00000-48505/4890(	Donations & Miscellaneous	66,321	13,549	-	-	-
490-00000-48302	Sale of Fire Assets	-	-	-	-	65,000
490-00000-48303	Sale of Highway Assets	-	-	-	-	306,000
490-00000-49210	Transfer from General Fund	615,000	14,150	14,150	-	919,000
490-00000-49230	Tansf from Debt Service	339,400	1,035,000	1,035,000	1,035,000	-
490-00000-49222	Transfer from Impact Fees	25,000	-	-	-	-
	Total Revenue and Other Sources	1,262,262	1,112,699	1,149,150	1,085,000	1,340,000
Expenditures and Other Uses						
490-57xxxx-5810	Capital Equipment Expenditures	1,149,488	289,429	1,616,176	2,097,634	1,003,842
	Total Expenditures	1,149,488	289,429	1,616,176	2,097,634	1,003,842
	Change in Fund Balance	112,774	823,270	(467,026)	(1,012,634)	336,158
Fund Balance:						
	Beginning of Period	5,461,994	5,574,768	5,574,768	5,092,638	5,107,742
	End of Period	5,574,768	6,398,038	5,107,742	4,080,004	5,443,900
	Less Assignments for Future Purchases	5,106,504		4,906,776	4,005,922	5,434,254
	Unassigned Fund Balance	468,264	6,398,038	200,966	74,082	9,646

CITY OF PEWAUKEE
2023 BUDGET
CEMETERY FUND

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget	Comments
Revenues							
800-00000-41110	Property Tax Levy	35,000	35,000	35,000	35,000	35,000	
800-00000-46542	Internment Fees	8,550	4,200	6,250	4,000	4,000	
800-00000-46546	Lot Sales	594	1,320	2,244	1,188	1,188	
800-00000-46547	Columbarium Nitches	1,020	-		560	560	
800-00000-49210	Transfer from General Fund	-	-	-	-	-	
	Proceeds of Long Term Debt			400,000			
	Total Revenues	45,164	40,520	443,494	40,748	40,748	
Expenditures							
800-54910-52180	Grave Opening & Closing	-	-	-	-	-	
800-54910-52420	Grounds Maintenance & Projects	25,211	22,500	24,000	26,000	28,600	
800-54910-52480	Software/Maintenance/Updates	-	-	-	500	500	
800-54910-53400	Operating Supplies	22	372	450	650	650	
800-54910-58200	Capital Equipment Purchases	-	-	372	-	400,000	Road Replacement
800-59223-59000	Storm Water Utility Charge (Transfer)	420	420	420	420	420	
	Debt Issue Costs			1,919			
	Total Expenditures and Other Uses	25,970	23,292	27,161	27,570	430,170	
	Change in Fund Balance	19,194	17,228	416,333	13,178	(389,422)	
Fund Balance:							
	Beginning of Period	106,332	125,525	125,525	121,800	541,858	
	End of Period	125,525	142,753	541,858	134,978	152,436	

ITEM DESCRIPTION	Dept	Est Lif	Replace Y	Cost	2021 Assign Bal 12/31/21	2022 Adds	2022 Estimated Purchases/ Adjustments	2022 Assign Bal 12/31/22	2023 Proposed Adds	2023 Budgeted Purchases	2023 Budgeted Balance	2024
Vehicle	ASR	10	2025	30,000	-				10,000		10,000	10,000
TOTAL CAPITAL OUTLAYS				30,000	-	-	-	-	10,000	-	10,000	10,000
Assessor Software	IT	10	2026	55,000	26,875	(9,375)		17,500	9,375		26,875	9,375
AV Equipment for City Hall	IT	10	2027	15,000	11,666	(5,166)	6,500	-	1,500		1,500	1,500
PFD Dispatch Equipment	IT	0	2022	7,388	-	7,388	7,388	-	0		-	-
Accounting Software/Cashiering & all equip	IT	10	2030	95,000	-	10,000		10,000	10,000		20,000	10,000
Building Software	IT	10	2031	85,000	-	5,000		5,000	9,000		14,000	9,000
Common Council AV Upgrade	IT	15	2032	50,000	20,000	5,000		25,000	2,500		27,500	2,500
Firewalls -Replace Internet Appliance (Soph	IT	5	2027	15,000	15,000		12,000	3,000	2,400		5,400	2,400
Replace Backup System	IT	4	2025	35,000	23,400	5,000		28,400	5,000		33,400	800
Security (Cameras, door locks)	IT	15	2031	50,000	28,770	4,246		33,016	1,887		34,903	1,887
Server Replacements	IT	5	2024	48,000	21,502	24,000	11,377	34,125	8,749		42,874	8,749
Special Assessment Software	IT	10	2028	35,000	7,000	3,500		10,500	3,000		13,500	4,000
Upgrade Computer Infrastructure- $5k/yr, m	IT	10	2022	25,000	10,000	15,000	25,000	-	3,000		3,000	3,000
TOTAL CAPITAL OUTLAYS				515,388	164,213	64,593	62,265	166,541	56,411		222,952	53,211
#1 Staff Car	FIRE	5	2024	65,000	26,000	13,000		39,000	13,000		52,000	13,000
#2 Staff Car	FIRE	5	2023	63,000	45,305	13,000		58,305	4,695	63,000	-	13,000
#3 Staff Car	FIRE	5	2025	65,000	3,996	(2,949)	1,047	-	13,000		13,000	13,000
#3 Staff Car #3 new	FIRE	5	2025	65,000	13,000	13,000		26,000	13,000		39,000	13,000
#4 Staff Car	FIRE	5	2028	65,000	21,466	1,874	23,340	-			-	13,000
#4 Staff Car #4 new	FIRE	5	2026	65,000	13,000	13,000		26,000	13,000		39,000	13,000
#2851 Ambulance (2016)	FIRE	7	2023	375,000	263,640	55,680		319,320	55,680	375,000	-	53,571
#2852 Ambulance (2014)	FIRE	6	2028	375,000	279,849	45,151	325,000	-	62,500		62,500	62,500
#2853 Ambulance (2015)	FIRE	6	2028	380,100	286,650	63,350	350,000	-	63,350		63,350	63,350
#2861 Front Line Engine (2010)	FIRE	10	2029	675,000	135,000	67,500		202,500	67,500		270,000	67,500
#2862 Front Line Engine (2010)	FIRE	10	2030	695,000	-	-		-			-	
#2862 Front Line Engine new	FIRE	10	2032	834,000	69,500	69,500		139,000	69,500		208,500	69,500
#2863 Front Line Engine (2018) carry over	FIRE	10	2023	900,908	900,808	-		900,808	-		900,808	150,000
#2863 Front Line Engine (2028) new	FIRE	10	2028	700,000	70,000	70,000		140,000	70,000		210,000	70,000
#2871 Ladder Truck (2016)	FIRE	15	2031	1,200,000	369,250	83,075		452,325	83,075		535,400	83,075
#2883 Grass Truck	FIRE	15	2027	75,400	40,600	5,800		46,400	5,800		52,200	5,800
#2885 Utility/Tow Vehicle-Trailer/hovercraft	FIRE	7	2023	25,000	17,875	3,575		21,450	8,550		30,000	4,000
#2887 Inspection Vehicle (2016)	FIRE	7	2023	40,000	28,600	5,700		34,300	5,700	40,000	-	6,000
#2896 Gator Utility-new	FIRE	10	2026	37,500				25,000	3,125		28,125	3,125
#2899 Hovercraft (2011-new)	FIRE	15	2023	67,500	52,500	7,500		60,000	7,500		67,500	10,000
Hand held radios	FIRE	7	2029	220,000	121,101	10,000	121,101	10,000	30,000		40,000	30,000
Replace Fitness Equipment	FIRE		2020	15,000		15,000	9,598		3,000		3,000	3,000
Advance Airways (40k in 2025)	FIRE	5	2025	67,950	27,950	10,000		37,950	10,000		47,950	10,000
Defib 12 lead wires (160k in 2029)	FIRE	8	2021	200,000	200,000	25,000	200,000	25,000	25,000		50,000	25,000
Mobile Data Communication Systems (9)	FIRE	3	2024	98,313	58,313	10,000		68,313	20,000		88,313	10,000
Replacement Hose/Large Diameter	FIRE	3	2022	5,000	3,333	1,667	5,000	-	1,667		1,667	1,667
Station Chairs	FIRE		2023	15,000	-	-		-	15,000	15,000	-	2,000
SCBA Upgrades new	FIRE	10	2030	370,000	37,000	37,000		74,000	37,000		111,000	37,000
Thermal Imaging Cameras -2029 #1	FIRE	10	2033	52,700	7,700	5,000		12,700	5,000	17,700	-	5,000
Thermal Imaging Cameras -2012 #2	FIRE	10	2033	55,000	-	5,000		5,000	12,700	17,700	-	5,000
Thermal Imaging Cameras -2021 #3	FIRE	10	2033	25,000	-	5,000		5,000	12,700	17,700	-	5,000
TOTAL CAPITAL OUTLAYS				7,980,371	3,092,436	651,423	1,035,086	2,728,371	731,042	546,100	2,913,313	860,088
Inspection Vehicle	Bldg Insp	10	2030	30,000	3,000	3,000		6,000	3,000		9,000	3,000

ITEM DESCRIPTION	Dept	Est Lif	Replace Y	Cost	2021 Assign Bal 12/31/21	2022 Adds	2022 Estimated Purchases/ Adjustments	2022 Assign Bal 12/31/22	2023 Proposed Adds	2023 Budgeted Purchases	2023 Budgeted Balance	2024
Inspection Vehicle	Bldg Insp	10	2030	30,000	3,000	3,000		6,000	3,000		9,000	3,000
TOTAL CAPITAL OUTLAYS					**6,000**	**6,000**	**-**	**12,000**	**6,000**	**-**	**18,000**	**6,000**
01- 1-Ton Dump Truck	HWY	8	2026	88,000	-	15,000		15,000	17,000		32,000	19,000
02- 1-Ton Dump Truck (1/2 to storm)	HWY	8	2028	44,000	10,000	2,500		12,500	2,500		15,000	6,000
03- Boom Mower	HWY	12	2026	138,000	55,100	11,600		66,700	14,600		81,300	17,825
04- Road Grader	HWY	20	2039	200,000	16,850	8,500		25,350	9,000		34,350	12,475
05- Back Hoe	HWY	10	2023	140,000	47,666	1,000		48,666	-		48,666	14,000
06- Plow Truck	HWY	10	2026	245,000	102,250	19,750		122,000	25,000		147,000	30,750
07- Plow truck	HWY	10	2026	245,000		40,000		40,000	45,000		85,000	51,250
08- Plow Truck	HWY	10	2028	250,000	62,375	20,375		82,750	23,650		106,400	27,875
09- Plow Truck	HWY	10	2023	250,000	152,180	21,500		173,680	76,320	250,000	-	25,000
10- Plow Truck	HWY	10	2025	255,000	124,286	20,000		144,286	25,000		169,286	36,905
11- Plow Truck	HWY	10	2024	245,000	138,144	21,000		159,144	30,428		189,572	42,928
12- Replace Plow Truck	HWY	10	2030	245,000	21,200	21,200		42,400	23,825		66,225	25,325
13- Pavement Roller	HWY	10	2028	22,000	4,650	1,050		5,700	1,250		6,950	2,716
14- Broom	HWY	10	2028	15,500	4,400	1,400		5,800	1,650		7,450	1,616
15-Plow Truck - fleet addition	HWY	10	2031	260,000	45,827	21,600		67,427	21,373		88,800	21,397
16- Plow Truck	HWY	10	2027	250,000	82,000	20,000		102,000	24,000		126,000	29,600
17- Tandem Plow Truck	HWY	10	2029	265,000	44,500	22,000		66,500	25,000		91,500	28,357
18-Front End Loader	HWY	8	2026	210,000	45,375	14,125		59,500	16,875		76,375	37,625
19- Plow Truck	HWY	10	2032	252,000	172,000	80,000	252,000	-	24,200		24,200	25,200
20- Asphalt Hot Box	HWY	10	2023	38,000	24,200	3,400		27,600	10,400	38,000	-	3,800
24- Air Compressor	HWY	20	2041	TBD	14,777	1,000		15,777	1,100		16,877	1,100
25- 4x4 Pickup Truck	HWY	8	2028	57,000	6,500	6,500		13,000	6,500		19,500	7,500
27 - Pre-storm Pre-Wet Unit	HWY	15	2025	18,000	2,400	2,400		4,800	2,400		7,200	4,400
28- Highway Mower	HWY	12	2030	125,000	23,750	6,250		30,000	6,350		36,350	11,875
29- Chipper	HWY	10	2024	54,000	24,734	2,400		27,134	3,900		31,034	13,433
35- Shop Compressor	HWY	25	2042	9,200	2,900	500		3,400	580		3,980	290
39-Walk Behind Concrete Saw	HWY	10	2027	7,700	1,000	1,000		2,000	1,100		3,100	1,140
52- Shop Pressure Washer	HWY	15	2031	12,000	4,261	677		4,938	840		5,778	784
53- 1 Ton Dump Truck - fleet addition	HWY	8	2029	88,000	7,106	10,000		17,106	10,894		28,000	8,981
54- Fork lift	HWY	15	2025	30,000	16,428	2,144		18,572	2,974		21,546	3,809
56- Sign Truck	HWY	8	2025	103,000	43,945	12,515		56,460	15,515		71,975	15,515
58- Skidsteer trade	HWY	10	2029	70,000	7,780	3,280		11,060	3,280		14,340	8,420
301- Compact Tractor/Multi-Unit (1/2 with S\	HWY	10	2029	31,000	5,380	2,830		8,210	2,810		11,020	3,330
302- Spider Lift (1/2 Storm 1/2 Hwy)	HWY	15	2036	94,000	9,241	5,700		14,941	6,519		21,460	5,647
303 - Trailler for Spider Lift (1/2 Storm 1/2 H	HWY	10	2031	9,000	-	800		800	912		1,712	911
TOTAL CAPITAL OUTLAYS				**4,365,400**	**1,323,205**	**423,996**	**252,000**	**1,495,201**	**482,745**	**288,000**	**1,689,946**	**546,779**
GIS system/asset management-split w/Storr	ENG		2022	100,000		100,000	100,000				-	
Total Station Survey-split eng,storm,w/s	ENG	10	2027	13,000		2,200		2,200	2,200		4,400	2,200
Pickup/SUV (1/2 Storm Water)	ENG	5	2023	26,000	10,500	3,500		14,000	3,500	17,500	-	4,200
TOTAL CAPITAL OUTLAYS				**139,000**	**10,500**	**105,700**	**100,000**	**16,200**	**5,700**	**17,500**	**4,400**	**6,400**
Tennis Court/BB Court Resurfacing *	PRCOP			20k per park/year	66,282	20,000	20,000	66,282	20,000	15,000	71,282	
Dog park (4,750 K9 Carnival Sponsorships)	PRCOP			16,000	-	4,750		4,750	15,000		19,750	15,000
Kitchen Update at Wagner Park	PRCOP			6,000	6,000	-		6,000			6,000	
8 Permanent Pickleball Courts (tennis conve	PRCOP		2022	45,500	-	45,500	45,500	-			-	
Wagner Playground Resurface (2,400 sq ft)	PRCOP		2024	45,000	6,500	6,500		13,000	6,500		19,500	16,000
Balmer Baseball Fence	PRCOP		2024	40,000	-			-	20,000		20,000	20,000

ITEM DESCRIPTION	Dept	Est Lif	Replace Y	Cost	2021 Assign Bal 12/31/21	2022 Adds	2022 Estimated Purchases/ Adjustments	2022 Assign Bal 12/31/22	2023 Proposed Adds	2023 Budgeted Purchases	2023 Budgeted Balance	2024
Nettesheim Diamond Improvements	PRCOP		2023	17,750	-			-	17,750	17,750	-	
Wagner Diamond Improvements	PRCOP		2025	25,000								12,500
#153 2016 Kifco Sprinkler	PRCOP	10	2026	9,500	1,583	950		2,533	1,800		4,333	1,800
#155 2016 Kifco Sprinkler-was #152	PRCOP	10	2026	9,500	1,583	1,583		3,166	1,583		4,749	1,583
Sports Complex - Leauge Donation	PRCOP				11,275	(11,275)		-			-	
Splash Pad	PRCOP				8,250		8,250	-			-	
All-inclusive playground	PRCOP				16,750	11,275	16,750	11,275			11,275	
Splash Pad/ADA playround Donations	PRCOP					6,650		6,650	2,450		9,100	2,450
TOTAL CAPITAL OUTLAYS					118,223	85,933	90,500	113,656	85,083	32,750	165,989	69,333
PLAYGROUND EQUIPMENT	PRPLAY				-			-				
Add to Assigned Balance						17,916		17,916	18,516			18,649
Current Year to be Expensed						-		-	-	12,500		65,150
Assigned Balance					118,876	17,916	-	136,792			142,808	96,307
TOTAL CAPITAL OUTLAYS				-								
#72 GMC 2020 3500	PRSHAR	10	2030	37,000	900	1,500		2,400	3,000		5,400	4,000
#73 GMC 2019 1/2 ton 4x4	PRSHAR	10	2029	45,000	1,000	4,000		5,000	5,000		10,000	5,000
#74 GMC 1/2 ton 4x4	PRSHAR	10	2028	33,000	6,375	3,375		9,750	3,375		13,125	3,375
#75 2012 4x4 Pick-Up (net of 15k trade)	PRSHAR	10	2022	40,000	25,000	4,500	29,500	-	4,000		4,000	4,000
#76 2013 Utility Truck/Diamond Trailer	PRSHAR	10	2023	41,500	29,700	5,950		35,650	5,850	41,500	-	4,500
Diamond Trailer (break out from #76)	PRSHAR	10	2023	8,500	2,800	2,800		5,600	2,900	8,500	-	950
#77 2014 1-Ton Dump	PRSHAR	10	2024	51,000	21,000	10,000		31,000	10,000		41,000	10,000
#78 2014 Pickup Salter and Plow	PRSHAR	10	2024	48,500	20,474	9,310		29,784	9,310		39,094	9,406
#79 2016 Utility Van	PRSHAR	10	2026	32,000	5,584	2,084		7,668	6,084		13,752	6,084
#80 2018 One Ton Pickup	PRSHAR	10	2028	50,000	4,000	6,000		10,000	5,000		15,000	7,000
#81 2010 4x4 Pick-Up and Plow	PRSHAR	10	2030	45,000	5,000	4,500		9,500	1,000		10,500	4,500
#82 2016 1-Ton Dump	PRSHAR	10	2026	59,500	8,500	8,500		17,000	9,000		26,000	11,166
#83 2017 Wing Mower	PRSHAR	4	2024	65,000	14,000	14,000		28,000	18,500		46,500	18,500
#85 2013 Utility Dump	PRSHAR	10	2023	14,000	4,200	-		4,200	9,800	14,000	-	1,600
#86 2018 Wing Mower	PRSHAR	3	2024	42,000	-	14,000		14,000	14,000		28,000	14,000
#87 2008 Tractor/Loader	PRSHAR	10	2023	45,000	29,000	8,000		37,000	8,000	45,000	-	5,500
#88 2017 60" 2-Turn Mower	PRSHAR	4	2024	11,000	-	-		-	8,000		8,000	3,000
#89 2012 Trailer	PRSHAR	10	2022	15,000	8,376	2,624	11,000	-	1,650		1,650	1,650
#91 2018 Sand pro	PRSHAR	3	2024	13,500	-	4,500		4,500	4,500		9,000	4,500
#96 2013 Wing Mower (net of trade in)	PRSHAR	6	2026	61,000	3,750	6,750		10,500	12,550		23,050	12,550
#99 2017 Zero Turn Mower	PRSHAR	4	2024	11,000	2,667	2,667		5,334	2,666		8,000	3,000
#100 2016 Trailer	PRSHAR	10	2026	10,000	3,417	1,317		4,734	1,317		6,051	1,317
#101 2014 Trailer	PRSHAR	10	2024	8,000	5,300	900		6,200	900		7,100	900
#102 2010 Pressure Washer	PRSHAR	8	2021	6,000	-						-	
#110 Preseeder 2017	PRSHAR	10	2027	10,500	3,000	1,250		4,250	1,250		5,500	1,250
#114 2017 Trailer	PRSHAR	10	2027	10,000	3,126	1,146		4,272	1,146		5,418	1,146
#130 Top Dresser (smaller)* 2015	PRSHAR	10	2025	11,000	5,600	1,350		6,950	1,350		8,300	1,350
#133 2018 Trailer Mounted Water Tank	PRSHAR	10	2028	7,000	788	788		1,576	908		2,484	908
#149 Aerator 687 - 2015	PRSHAR	10	2025	22,000	5,361	4,161		9,522	4,161		13,683	4,161
#151 2017 5900 Wing Mower	PRSHAR	6	2028	75,000	39,375	27,625	67,000	-	12,500		12,500	12,500
#154 2017 Slit Seeder	PRSHAR	10	2027	8,200	1,171	1,171		2,342	1,171		3,513	1,171
#156 Toro Dingo	PRSHAR	10	2023	38,500	17,000	8,500		25,500	14,100	39,600	-	4,500
Joint Park/Open Space Plan Update	PRSHAR	6	2024	5,000	2,000	1,000		3,000	1,000		4,000	1,000
TOTAL CAPITAL OUTLAYS				979,700	278,464	164,268	107,500	335,232	183,988	148,600	370,620	164,484
Village		28%	29%		(83,539)	(47,638)	(31,175)	(97,217)	(51,517)	(41,608)	(103,774)	(46,056)

ITEM DESCRIPTION	Dept	Est Lif	Replace Y	Cost	2021 Assign Bal 12/31/21	2022 Adds	2022 Estimated Purchases/ Adjustments	2022 Assign Bal 12/31/22	2023 Proposed Adds	2023 Budgeted Purchases	2023 Budgeted Balance	2024
City	72%	71%			194,925	116,630	76,325	238,015	132,471	106,992	266,846	118,428
TOTAL PARK OUTLAYS					432,024	220,479	166,825	488,463	236,070	152,242	575,643	284,068
TOTAL CITY CAPITAL OUTLAYS (ALL DEPTS)					**$ 5,028,378**	**$ 1,472,191**	**$ 1,616,176**	**$ 4,906,776**	**$ 1,527,968**	**$ 1,003,842**	**$ 5,434,254**	**$ 1,766,546**
					5,028,378	1,472,191	1,616,176	4,906,776	1,527,968	1,003,842	5,434,254	
						-		-				

STORM WATER FUND

55- 1-Ton Dump Truck	HWY	8	2023	85,000	56,250	9,375		65,625	19,375	85,000	-	10,625
02- 1-Ton Dump Truck (1/2 HWY)	HWY	8	2028	44,000	10,000	2,500		12,500	2,500		15,000	6,000
#201 Sweeper	SWM	10	2031	302,000	-	27,500		27,500	27,500		55,000	27,500
#202 Rubber Tire Excavator	SWM	15	2026	260,000	59,200	24,200		83,400	44,150		127,550	44,150
#204 Hydro Seeder (Storm Water)	SWM	15	2029	20,000	4,040	1,496		5,536	2,066		7,602	2,066
#205 Tandem Truck (Storm Water)	SWM	10	2025	265,000	92,629	28,343		120,972	48,009		168,981	48,009
#207 Mini Excavator	SWM	10	2029	110,000	16,225	8,225		24,450	12,221		36,671	12,221
#208 Excavator Trailer	SWM	10	2029	22,000	4,280	1,965		6,245	2,255		8,500	2,250
#209 Portable Traffic Control Devices	SWM	15	2035	63,000	3,870	3,870		7,740	3,896		11,636	3,896
#211-Equip. Trailer	SWM	10	2031	24,000	-	2,200		2,200	2,440		4,640	2,420
212 - Catch Basin Trailer	SWM	10	2031	14,000	-	1,100		1,100	1,433		2,533	1,433
301- Compact Tractor/Multi-Unit (1/2 with HW	HWY	10	2029	31,000	5,380	2,830		8,210	2,810		11,020	3,330
302- Spider Lift (1/2 Storm 1/2 Hwy)	HWY	15	2036	94,000	9,241	5,700		14,941	5,647		20,588	5,647
303 Trailler for Spider Lift (1/2 Storm 1/2 Hw	HWY	10	2031	9,000	-	800		800	912		1,712	911
Pickup/SUV (1/2 Engineering)	SWM	5	2023	26,000	10,500	3,500		14,000	3,500	17,500	-	4,200
Televising Equipment - share with Sewer	SWM	10	2028	25,000	7,500	2,500		10,000	2,500		12,500	2,500
Total Station Survey-split eng,storm,w/s	SWM	10	2027	13,000	13,000			13,000			13,000	
Sewer Jetter (1/2 Sewer) #401	SWM	15	2022	270,000	-	270,000	270,000	-	18,000		18,000	18,000
GIS system/asset management-split w/Eng	SWM	-	2022	100,000	-	100,000	100,000	-			-	
TOTAL CAPITAL OUTLAYS				**1,777,000**	**292,115**	**496,104**	**370,000**	**418,219**	**199,214**	**102,500**	**514,933**	**195,158**

CITY OF PEWAUKEE
2023 BUDGET
ASSIGNED FUNDS FOR CAPITAL EQUIPMENT & FACILITIES

	2021 Balance	2022 Proposed Adds	2022 Prospossed Expenditures	2022 Est Balance	2023 Proposed Adds	2023 Prospossed Expenditures	2023 Est Balance
Capital Equip Fund							
Election							
DS200 Election Equipment	-		-	-			
ASR							
Vehicle	-		-	-	10,000		10,000
	-	-	-	-	10,000	-	10,000
IT							
Assessment Software(less deposit)	26,875	(9,375)		17,500	9,375		26,875
AV Equipment for City Hall	11,666	(5,166)	(6,500)	-	1,500		1,500
PFD Dispatch Equipment	0	7,388	(7,388)	-	-		-
Cashering, GL, AP Software/BSA	-	10,000		10,000	10,000		20,000
Building Software/BSA	-	5,000		5,000	9,000		14,000
Common Council AV Upgrade	20,000	5,000		25,000	2,500		27,500
Firewalls -Replace Internet Appliance (Sc	15,000		(12,000)	3,000	2,400	-	5,400
Replace Backup System	23,400	5,000		28,400	5,000		33,400
Security (Cameras, Door locks)	28,770	4,246		33,016	1,887		34,903
Server Replacements	21,502	24,000	(11,377)	34,125	8,749		42,874
Special Assessment Software	7,000	3,500		10,500	3,000		13,500
Upgrade Computer Infrastructure	10,000	15,000	(25,000)	-	3,000	-	3,000
	164,213	64,593	(62,265)	166,541	56,411	-	222,952

	2021 Balance	2022 Proposed Adds	2022 Prosposed Expenditures	2022 Est Balance	2023 Proposed Adds	2023 Prosposed Expenditures	2023 Est Balance
Fire Dept							
Staff Car #1	26,000	13,000		39,000	13,000		52,000
Staff Car #2	45,305	13,000		58,305	4,695	(63,000)	-
Staff Car #3	3,996	(2,949)	(1,047)	-	13,000		13,000
Staff Car #3-2026	13,000	13,000		26,000	13,000		39,000
Staff Car #4	21,466	1,874	(23,340)	-			-
Staff Car #4-new	13,000	13,000		26,000	13,000		39,000
Ambo #2851	263,640	55,680	-	319,320	55,680	(375,000)	-
Ambo #2852	279,849	45,151	(325,000)	-	62,500		62,500
#2853 Ambulance	286,650	63,350	(350,000)	-	63,350		63,350
#2861 Engine	135,000	67,500		202,500	67,500		270,000
#2862 Engine	69,500	69,500		139,000	69,500		208,500
#2863 Engine	900,808	-		900,808	-		900,808
#2863 Engine-2038 purchase	70,000	70,000		140,000	70,000		210,000
Ladder Truck #2871	369,250	83,075		452,325	83,075		535,400
#2883 Grass Truck	40,600	5,800		46,400	5,800		52,200
#2885 Utility/Trailer-hovercraft	17,875	3,575		21,450	8,550		30,000
#2887 Inspection Vehlice (2005)	28,600	5,700		34,300	5,700	(40,000)	-
#2896 Gator Utility-new				25,000	3,125		28,125
#2899 Hovercraft	52,500	7,500		60,000	7,500		67,500
Hand Held Radios	121,101	10,000	(121,101)	10,000	30,000		40,000
Replace Fitness Equipment		15,000	(9,598)		3,000		3,000
Advanced Airways	27,950	10,000		37,950	10,000		47,950
Defib 12 lead Wires	200,000	25,000	(200,000)	25,000	25,000		50,000
Mobile Data Communication Systems (9)	58,313	10,000		68,313	20,000		88,313
Ambo Gurney	-			-			-
Replacement Hose/Large Diameter	3,333	1,667	(5,000)	-	1,667		1,667
Station Chairs	-	-		-	15,000	(15,000)	-
SCBA Upgrades	37,000	37,000		74,000	37,000		111,000
Thermal Imaging Cameras # 1	7,700	5,000		12,700	5,000	(17,700)	-
Thermal Imaging Cameras # 2	-	5,000		5,000	12,700	(17,700)	-
Thermal Imaging Cameras # 3	-	5,000		5,000	12,700	(17,700)	-
	3,092,436	651,423	(1,035,086)	2,728,371	731,042	(546,100)	2,913,313

	2021 Balance	2022 Proposed Adds	2022 Prosposed Expenditures	2022 Est Balance	2023 Proposed Adds	2023 Prosposed Expenditures	2023 Est Balance
BLDG INSP							
Inspection Vehicle #1	3,000	3,000	-	6,000	3,000		9,000
Inspection Vehicle #1	3,000	3,000	-	6,000	3,000		9,000
	6,000	6,000	-	12,000	6,000	-	18,000
HWY							
#1 One-Ton Dump Truck		15,000		15,000	17,000		32,000
#2 1-Ton Dump Truck	10,000	2,500		12,500	2,500		15,000
#3 Boom Mower	55,100	11,600		66,700	14,600		81,300
#4 Road Grader	16,850	8,500		25,350	9,000		34,350
#5 Backhoe	47,666	1,000		48,666	-		48,666
#6 Plow Truck	102,250	19,750		122,000	25,000		147,000
#7 Plow Truck		40,000		40,000	45,000		85,000
#8 Plow Truck	62,375	20,375		82,750	23,650		106,400
#9 Plow Truck	152,180	21,500		173,680	76,320	(250,000)	-
#10 Plow Truck	124,286	20,000		144,286	25,000		169,286
#11 Plow Truck	138,144	21,000		159,144	30,428		189,572
#12 Plow Truck	21,200	21,200		42,400	23,825		66,225
#13 Pavement Roller	4,650	1,050		5,700	1,250		6,950
#14 Boom	4,400	1,400		5,800	1,650		7,450
#15 Plow Truck-new addition to fleet	45,827	-		45,827			45,827
#15 Plow Truck-new to be purchased in 2031		21,600		21,600	21,373		42,973
#16 Plow Truck	82,000	20,000		102,000	24,000		126,000
#17 Tandem Plow Truck	44,500	22,000		66,500	25,000		91,500
#18 Front End Loader	45,375	14,125		59,500	16,875		76,375
#19 Plow Truck	172,000	80,000	(252,000)	-	24,200		24,200
#20 Asphalt Hot Box	24,200	3,400		27,600	10,400	(38,000)	-
#24 Air Compressor	14,777	1,000		15,777	1,100		16,877
#25 4x4 Pickup Truck	6,500	6,500		13,000	6,500		19,500
#27 Pre-storm Pre-Wet Unit 2035 (14k)	2,400	2,400		4,800	2,400		7,200
#28 Highway Mower	23,750	6,250		30,000	6,350		36,350
#29 Chipper	24,734	2,400		27,134	3,900		31,034
#35 Shop Compressor	2,900	500		3,400	580		3,980

	2021 Balance	2022 Proposed Adds	2022 Prosposed Expenditures	2022 Est Balance	2023 Proposed Adds	2023 Prosposed Expenditures	2023 Est Balance
#39 Walk Behind Concrete Saw	1,000	1,000		2,000	1,100		3,100
#52 Shop Pressure Washer	4,261	677		4,938	840		5,778
#53 One-Ton Dump Truck	7,106	10,000		17,106	10,894		28,000
#54 Fork Lift	16,428	2,144		18,572	2,974		21,546
#56 Sign Truck	43,945	12,515		56,460	15,515		71,975
#58 Skidsteer	7,780	3,280		11,060	3,280		14,340
#301- Compact Tractor/Multi-Unit (1/2 w	5,380	2,830		8,210	2,810		11,020
#302- Spider Lift (1/2 Storm 1/2 Hwy)	9,241	5,700	-	14,941	6,519		21,460
#303 Trailer for Spider Lift (1/2 Storm 1/2	-	800	-	800	912		1,712
	1,323,205	423,996	(252,000)	1,495,201	482,745	(288,000)	1,689,946

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	2021 Balance	2022 Proposed Adds	2022 Prosposed Expenditures	2022 Est Balance	2023 Proposed Adds	2023 Prosposed Expenditures	2023 Est Balance
GIS system/asset management		100,000	(100,000)	-	-		-
Total Station Survey-split eng,storm,w/s		2,200		2,200	2,200		4,400
Pickup/SUV (1/2 Storm Water)- cost $35k	10,500	3,500		14,000	3,500	(17,500)	-
	10,500	105,700	(100,000)	16,200	5,700	(17,500)	4,400

	2021 Balance	2022 Proposed Adds	2022 Prosposed Expenditures	2022 Est Balance	2023 Proposed Adds	2023 Prosposed Expenditures	2023 Est Balance
Parks **City Only**							
Tennis Court/BB Court Resurfacing	66,282	20,000	(20,000)	66,282	20,000	(15,000)	71,282
Balmer Baseball Fence	-			-	20,000		20,000
Dog park		4,750		4,750	15,000		19,750
Kitchen Update at Wagner Park	6,000		-	6,000			6,000
Nettesheim Diamond Improvements					17,750	(17,750)	-
4 Permanent Pickleball Courts (tennis co	-	45,500	(45,500)				-
Wagner Playground Resurface	6,500	6,500		13,000	6,500		19,500
#153 2016 Kifco Sprinkler	1,583	950		2,533	1,800		4,333
#155 2016 Kifco Sprinkler-was #152	1,583	1,583		3,166	1,583		4,749
Sports Complex Driveway Asphalt top co	-			-			-
Sports Complex Bleacher Pads & ADA pa	-			-			-
Sports Complex - Leauge Donation	11,275	(11,275)		-			-
Splash Pad	8,250		(8,250)	-			-
All-inclusive playground	16,750	11,275	(16,750)	11,275			11,275
Splash Pad/ADA Donations		6,650		6,650	2,450		9,100
Parks Playground Equip	118,876	17,916		136,792	18,516	(12,500)	142,808
Total City only Parks	237,099	103,849	(90,500)	250,448	103,599	(45,250)	308,797

Parks Shared Equipment	2021 Balance	2022 Proposed Adds	2022 Prosposed Expenditures	2022 Est Balance	2023 Proposed Adds	2023 Prosposed Expenditures	2023 Est Balance
#72 GMC Truck	900	1,500		2,400	3,000		5,400
#73 GMC Truck	1,000	4,000		5,000	5,000		10,000
#74 GMC 1/2 ton 4x4	6,375	3,375		9,750	3,375		13,125
#75 2012 4x4 Pick-Up (net of 15k trade)	25,000	4,500	(29,500)	-	4,000		4,000
#76 2013 Utility Truck/Pickup & Trailer	29,700	5,950		35,650	5,850	(41,500)	-
Diamond Trailer (break out from #76)	2,800	2,800		5,600	2,900	(8,500)	-
#77 2014 1-Ton Dump	21,000	10,000		31,000	10,000		41,000
#78 2014 Pickup Salter and Plow	20,474	9,310		29,784	9,310		39,094
#79 2016 Utility Van	5,584	2,084		7,668	6,084		13,752
#80 2018 One Ton Pickup	4,000	6,000		10,000	5,000		15,000
#81 2010 4x4 Pick-Up	5,000	4,500		9,500	1,000		10,500
#82 2016 1-Ton Dump	8,500	8,500		17,000	9,000		26,000
#83 2017 Wing Mower	14,000	14,000		28,000	18,500		46,500

		2021 Balance	2022 Proposed Adds	2022 Prosposed Expenditures	2022 Est Balance	2023 Proposed Adds	2023 Prosposed Expenditures	2023 Est Balance
	#85 2013 Utility Dump	4,200			4,200	9,800	(14,000)	-
	#86 2018 Wing Mower		14,000		14,000	14,000		28,000
	#87 2008 Tractor/Loader	29,000	8,000		37,000	8,000	(45,000)	-
	#88 2017 60" 2-Turn Mower	-			-	8,000		8,000
	#89 2012 Trailer	8,376	2,624	(11,000)	-	1,650		1,650
	#91 2018 Sand pro	-	4,500		4,500	4,500		9,000
	#96 2013 Wing Mower	3,750	6,750		10,500	12,550		23,050
	#99 2017 Zero Turn Mower	2,667	2,667		5,334	2,666		8,000
	#100 2016 Trailer	3,417	1,317		4,734	1,317		6,051
	#101 2014 Trailer	5,300	900		6,200	900		7,100
	#102 2010 Pressure Washer	-		-	-	-		-
	#110 Preseeder	3,000	1,250		4,250	1,250		5,500
	#114 2017 Trailer	3,126	1,146		4,272	1,146		5,418
	#130 Top Dresser (smaller)	5,600	1,350		6,950	1,350		8,300
	#133 2018 Trailer Mounted Water Tank	788	788		1,576	908		2,484
	#149 Aerator 687	5,361	4,161		9,522	4,161		13,683
	#151 2017 5900 Wing Mower	39,375	27,625	(67,000)	-	12,500		12,500
	#154 2017 Slit Seeder	1,171	1,171		2,342	1,171		3,513
	#156 Dingo (material handler)	17,000	8,500		25,500	14,100	(39,600)	-
	Joint Park/Open Space Plan Update	2,000	1,000		3,000	1,000		4,000
	Total Shared	278,464	164,268	(107,500)	335,232	183,988	(148,600)	370,620
30%	Less Village Share of Commitments	(83,539)	(47,638)	31,175	(97,217)	(51,517)	41,608	(103,774)
29%	Net Shared Parks	194,925	116,630	(76,325)	238,015	132,471	(106,992)	266,846
28%	Total Parks	432,024	220,479	(166,825)	488,463	236,070	(152,242)	575,643
	grand total assignments	5,028,378	1,472,191	(1,616,176)	4,906,776	1,527,968	(1,003,842)	5,434,254

**** Parks split with Village is 29% in 2022

		2021 Balance	2022 Proposed Adds	2022 Prospsoed Expenditures	2022 Est Balance	2023 Proposed Adds	2023 Prospsoed Expenditures	2023 Est Balance
SUMMARY								
	City Hall	-	-	-	-	-	-	-
	Elections	-	-	-	-	-	-	-
	Assesor	-	-	-	-	10,000	-	10,000
	IT	164,213	64,593	(62,265)	166,541	56,411	-	222,952
	Fire Dept	3,092,436	651,423	(1,035,086)	2,728,371	731,042	(546,100)	2,913,313
	Bldg	6,000	6,000	-	12,000	6,000	-	18,000
	HWY	1,323,205	423,996	(252,000)	1,495,201	482,745	(288,000)	1,689,946
	Eng	10,500	105,700	(100,000)	16,200	5,700	(17,500)	4,400
	Parks City Only	237,099	103,849	(90,500)	250,448	103,599	(45,250)	308,797
	Parks Shared Equipment	278,464	164,268	(107,500)	335,232	183,988	(148,600)	370,620
30%	Less Village Share of Assignments	(83,539)	(47,638)	31,175	(97,217)	(51,517)	41,608	(103,774)
29%	Grand total Assignments	5,028,378	1,472,191	(1,616,176)	4,906,776	1,527,968	(1,003,842)	5,434,254
Storm								
	#55 1-Ton Dump Truck	56,250	9,375		65,625	19,375	(85,000)	-
	#2 1-Ton Dump Truck	10,000	2,500		12,500	2,500		15,000
	#201 Sweeper (Utility-2011)	-	27,500		27,500	27,500		55,000
	#202 Rubber Tire Excavator(Utility-2011)	59,200	24,200		83,400	44,150		127,550
	#204 Hydro Seeder (Storm Water) (2014	4,040	1,496		5,536	2,066		7,602
	#205 Tandem Truck (Storm Water) (2015	92,629	28,343		120,972	48,009		168,981
	#207 Mini Excavator (2019)	16,225	8,225		24,450	12,221		36,671
	#208 Trailer (Culvert/Equip Hauling)	4,280	1,965		6,245	2,255		8,500
	#209 Portable Traffic Control Devices - 2	3,870	3,870		7,740	3,896		11,636
	#211-Equip. Trailer (2021)	-	2,200		2,200	2,440		4,640
	#212 - Catch Basin Trailer (2022)	-	1,100		1,100	1,433		2,533
	#301- Compact Tractor/Multi-Unit (1/2 wit	5,380	2,830		8,210	2,810		11,020
	302- Spider Lift (1/2 Storm 1/2 Hwy)	9,241	5,700		14,941	5,647		20,588
	303 Trailer for Spider Lift (1/2 Storm 1/2	-	800		800	912		1,712
	Pickup/SUV (1/2 Engineering)- cost $35k	10,500	3,500		14,000	3,500	(17,500)	-
	Televising Equipment - share with Sewer	7,500	2,500		10,000	2,500		12,500
	Total Station Survey-split eng,storm,w/s	13,000	-		13,000	-		13,000
	#401 Sewer Jetter (1/2 Sewer)		270,000	(270,000)	-	18,000		18,000
	GIS system/asset management		100,000	(100,000)	-	-		-
		292,115	496,104	(370,000)	418,219	199,214	(102,500)	514,933

CITY OF PEWAUKEE
2023 BUDGET
SCHEDULE OF LONG-TERM OBLIGATIONS

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/22	2023 Repayments	Balance 2023	2023 Interest
Governmental Long-Term Obligations:								
2012 G.O. Note	6/12/12	12/1/24	.6-2.15%	3,040,788	507,960	253,980	253,980	10,540
2013 G.O. Note	5/30/13	9/1/32	2.0-3.0%	3,060,000	1,720,000	155,000	1,565,000	42,552
2016 G.O. Note (1)	10/12/16	9/1/36	2.0-2.25%	2,995,000	1,590,000	300,000	1,290,000	31,800
2021 G.O. Note	12/1/21	3/1/31	2%	7,730,000	6,590,000	645,000	5,945,000	125,350
2022A G.O. Note	9/1/22	3/1/30	0	11,090,000	11,090,000	300,000	10,790,000	468,950
2022B G.O. Bond	9/1/22	3/1/32	0	27,405,000	27,405,000	250,000	27,155,000	540,450
					48,902,960	1,903,980	46,998,980	1,219,642
Water and Sewer Utility Long- Term Obligations:								
2010 G.O. Note	5/1/10	5/1/29	2.91%	222,618	96,903	12,681	84,222	2,635
2011 G.O. Note	7/13/11	5/1/31	2.4%	174,403	85,452	8,619	76,833	1,947
2012 G.O. Note	6/12/12	12/1/24	.6-2.15%	834,212	172,040	86,020	86,020	3,570
2013 G.O. Note	5/30/13	9/1/32	2.0-3.0%	5,915,000	3,340,000	300,000	3,040,000	82,633
2016 G.O. Note (1)	10/12/16	9/1/36	2.0-2.25%	2,550,000	1,850,000	115,000	1,735,000	38,380
2018 G.O. Note	11/1/18	9/1/38	3-4%	1,425,000	1,185,000	60,000	1,125,000	41,750
2021 Clean Water Loan				1,398,666	1,334,559	65,220	1,269,339	19,334
					8,063,954	647,540	7,416,414	190,249
Total Long-Term Obligations					56,966,914	2,551,520	54,415,394	1,409,891

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

CITY OF PEWAUKEE
WATER UTILITY
2023 OPERATING BUDGET SUMMARY

	2021 Actual	2,022 6 Month Actual	Year End Forecast	2022 Budget	2023 Budget
Operating Revenues	2,642,950	1,230,573	2,761,714	2,653,200	2,794,086
Operating Expenses					
Wages Not Charged to Projects	224,836	133,584	253,850	241,073	306,910
Fringe Benefits	120,929	86,918	222,567	249,852	238,194
Source of Supply Expenses	61,231	4,156	97,350	106,275	131,175
Pumping Expenses	259,612	116,173	299,500	349,750	366,850
Water Treatment Expenses	161,253	78,418	174,000	168,500	195,000
Transmission & Distribution	148,722	44,931	209,550	283,800	351,900
Consultants & Studies	33,069	11,840	75,000	35,000	20,000
Shared Transportation & Maintenance	48,459	21,010	55,260	54,365	63,000
Shared Administrative Expenses	157,621	118,855	164,044	195,960	214,946
PSC Remainder Tax	2,675	-	2,603	2,500	3,000
Property Tax Equivlent	550,886	-	535,000	620,000	560,000
Total Operating Expenses	1,769,293	615,885	2,088,724	2,307,075	2,450,975
Operating Profit before Depreciation	873,657	614,688	672,990	346,125	343,111
Depreciation Expense	1,274,764	662,500	1,325,000	1,325,000	135,150
Net (Loss) from Operations	(401,107)	(47,812)	(652,010)	(978,875)	207,961
Non-Operating Revenue					
Interest on Investments/AR	3,185	76	2,075	2,050	2,575
Long Term Debt Premium	11,649	-	-	11,649	-
Interest on Special Assessments	3,580	-	3,500	4,300	3,500
Water Construction	2,110,715	197,207	297,000	395,000	395,000
Deferred/Contemplated Sp Assmt Payoff	-	130,403	175,000	-	75,000
Gain/Loss on Fixed Asset Disposal	12,000	1,722	2,000	5,000	10,000
Total Non-Operating Revenues	2,141,129	329,408	479,575	417,999	486,075
Non-Operating Expenses					
Interest on Long Term Debt and Debt Ex	241,193	78,114	120,277	309,112	472,909
Net Profit (Loss)	1,498,829	203,482	(292,712)	(869,988)	221,127

CITY OF PEWAUKEE
WATER UTILITY
2023 OPERATING BUDGET

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Operating Revenues						
600-00432-46241	Private Fire Protection	75,739	38,065	76,128	76,000	77,500
600-00461-46450	Metered Sales-Residential	1,189,803	506,835	1,175,000	1,150,000	1,200,000
600-00461-46451	Metered Sales-Industrial	110,779	48,545	112,000	112,000	112,000
600-00461-46452	Metered Sales-Commercial	460,877	175,121	470,000	517,000	475,000
600-00461-46453	Metered Sales-Public	10,366	4,159	6,000	5,200	6,500
600-00461-46454	Metered Sales-Multi Family	205,120	97,670	208,000	208,000	208,000
600-00463-46242	Public Fire Protection	559,053	346,293	692,586	566,000	692,586
	Total Operating Revenues	2,611,737	1,216,688	2,739,714	2,634,200	2,771,586
Other Revenues						
600-00470-45111	Late Payment Penalty	9,465	4,494	8,000	8,000	8,500
600-00474-48901	Other Water Revenues	16,085	6,566	9,000	6,000	9,000
600-00474-46191	Other Revenue-Spec Assmt Ltr	5,663	2,825	5,000	5,000	5,000
	Total Other Revenues	31,213	13,885	22,000	19,000	22,500
	Total Revenues	2,642,950	1,230,573	2,761,714	2,653,200	2,794,086
Expenses						
Wages Not Charged to Projects						
600-00600-51100	Wages	20,760	15,334	23,500	23,500	23,700
600-00620-51100	Wages	47,954	27,888	55,000	51,700	54,600
600-00630-51100	Wages	9,712	6,551	13,900	15,780	11,055
600-00640-51100	Wages	19,720	12,325	32,300	26,000	22,450
600-00902-51220	Meter Reading Wages	4,289	3,501	5,650	5,650	5,000
600-00920-51200	Salaries - Administrative	93,489	42,134	93,500	95,000	135,630
600-00920-51220	Internal Engineering Wages	28,912	25,851	30,000	23,443	54,475
	Total Wages	224,836	133,584	253,850	241,073	306,910

CITY OF PEWAUKEE
WATER UTILITY
2023 OPERATING BUDGET

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Fringe Benefits						
600-00408-51300	Fica Expense	26,898	13,101	30,120	30,120	30,120
600-00926-51310	Benefits - Health Insurance	43,519	32,381	65,000	79,285	71,500
600-00926-51320	Benefits - Dental Insurance	3,110	2,026	5,347	5,347	5,882
600-00926-51330	Benefits - Optical Insurance	487	256	697	697	766
600-00926-51360	Benefits - Pension	24,263	11,760	25,593	25,593	27,385
600-00926-51340	Benefits - Life Insurance	804	511	921	921	1,013
600-00926-51350	Benefits - Disability Insurance	1,218	778	1,394	1,394	1,533
600-00926-51390	Vac/Sick Liability Expense	39,012	13,578	58,500	71,500	65,000
600-00926-51950	Benefits - Charged To/From Other Depts	13,748	12,527	18,745	18,745	18,745
600-00926-51361	Pension Expenses GASB 68	(32,130)	-	16,250	16,250	16,250
	Total Fringe Benefits	120,929	86,918	222,567	249,852	238,194
Plant Operation & Maintenance						
Source of Supply Expenses						
600-00600-53400	Source of Supply- Repairs	40,019	-	75,000	75,000	100,000
600-00601-53200	Purchased Water	-	-	-	300	300
600-00602-53400	Operating Supplies & Expenses	137	-	350	850	750
600-00602-52310	Building and Grounds	20,950	4,031	22,000	30,000	30,000
600-00603-52200	Water Withdrawal Fee - DNR	125	125	-	125	125
	Total Source of Supply Expenses	61,231	4,156	97,350	106,275	131,175
Pumping Expenses						
600-00622-52210	Power Purchased/Pumping	236,574	100,755	248,000	248,000	260,000
600-00623-53400	Operating Supplies & Expense	239	274	400	400	400
600-00623-52310	Building and Grounds	3,879	1,016	10,000	11,000	15,000
600-00623-52200	Utilities	5,658	5,295	6,100	5,350	6,450
600-00625-52400	Repairs-Pumping Equipment	13,262	8,833	35,000	85,000	85,000
	Total Pumping Expenses	259,612	116,173	299,500	349,750	366,850

CITY OF PEWAUKEE
WATER UTILITY
2023 OPERATING BUDGET

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Water Treatment Expenses						
600-00631-53200	Chemicals	83,335	37,025	90,000	90,000	94,500
600-00631-52210	Radium Treatment	44,333	22,877	47,000	46,000	49,500
600-00632-53400	Operating Supplies & Expenses	965	35	1,000	1,000	1,000
600-00632-52310	Water Testing	8,607	4,015	10,000	15,000	15,000
600-00635-52400	Repairs and Maintenance	24,013	14,466	26,000	16,500	35,000
	Total Water Treatment Expenses	161,253	78,418	174,000	168,500	195,000
Transmission & Distribution						
600-00641-53400	Operating Supplies and Expense	1,480	703	5,000	3,500	1,750
600-00641-53410	Uniforms	-	-	4,150	-	3,150
600-00641-53320	Meter Supplies	997	-	800	800	1,000
600-00641-52381	Cross Connection Inspection	12,191	7,026	14,100	15,000	15,000
600-00650-52400	Repairs - Reservr & Standpipes	6,874	1,546	8,000	40,000	40,000
600-00651-52400	Repairs - Transmission Lines	52,527	3,509	100,000	80,000	150,000
600-00651-52410	Repairs - Leak Detection	-	-	2,000	2,000	2,000
600-00652-52400	Repairs - Maintenance of Services	20,422	10,917	35,000	35,000	40,000
600-00653-52400	Repairs - Meters	21,642	11,378	14,000	20,000	21,000
600-00654-52400	Repairs - Hydrants	32,589	9,762	25,000	85,000	75,000
600-00655-52400	Repairs - Miscellaneous	-	90	1,500	2,500	3,000
	Total Transmission & Distribution	148,722	44,931	209,550	283,800	351,900
Consultants & Studies						
600-00923-52399	Water Facilties Plan	33,069	11,840	75,000	35,000	20,000
	Total Consultants & Studies	33,069	11,840	75,000	35,000	20,000
Shared Transportation and Maintenance Expenses						
600-00933-53340	Transporation Expense - Vehicle Fuel	7,670	5,786	10,000	5,500	10,000
600-00933-55370	Transportation Expense - Vehicle Insurance	2,149	-	2,410	2,365	3,250
600-00933-52400	Transportation Expense - Repair & Maintenan	7,100	2,460	6,500	6,500	7,750
600-00950-52100	Scada/Telemetary	8,189	1,940	8,750	12,500	11,000
600-00950-52200	Safety	566	557	1,600	2,000	2,000
600-00950-52440	Diggers Hotline	22,785	10,267	26,000	25,000	28,500
600-00950-52445	GIS Software Maintenance	-		-	500	500
	Total Shared Transportation and Maintenance	48,459	21,010	55,260	54,365	63,000

CITY OF PEWAUKEE
WATER UTILITY
2023 OPERATING BUDGET

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Shared Administrative Expenses						
600-00901-52200	Meter Reading Expenses	7,824	2,106	4,000	4,000	4,250
600-00903-53300	Billing	20,550	4,638	20,000	20,000	20,000
600-00904-57420	Water Utility Uncollectible	43	(217)	100	25	100
600-00906-53300	Conservation/Public Relations	-		500	1,000	10,000
600-00921-53100	Office Supplies & Expenses	2,770	1,325	2,500	2,500	2,750
600-00921-52301	Office Equipement Maintenance	2,483	684	3,250	6,000	3,250
600-00921-53305	Books & Periodicals	-		-	50	50
600-00921-53306	Postage	319	69	250	375	375
600-00921-53307	Notices & Publications	132	-	150	300	300
600-00921-52330	Telephone	3,191	1,200	3,250	3,500	3,500
600-00921-52331	Answering Service	416	165	500	500	500
600-00921-53300	Mileage	251	218	350	350	375
600-00921-53210	Meals & Incidentals	60	18	175	250	250
600-00923-52380	OPS - Engineer	-	-	1,000	4,250	4,250
600-00923-52100	OPS - Attorney	145	-	300	2,500	2,500
600-00923-52120	OPS - Auditor/Accountant	38,559	24,110	37,500	37,500	37,500
600-00923-52160	General Management	40,000	40,000	40,000	40,000	40,000
600-00924-55120	Insurance - Property & Liability	12,553	14,515	15,000	14,000	16,500
600-00924-55110	Insurance - Workers Compensation	4,865	5,599	6,369	7,760	8,536
600-00924-55121	Insurance - Boiler & Machinery	-	-	1,200	1,200	-
600-00928-52381	Regulatory & Commission Expense	992	57	5,000	5,000	8,000
600-00928-52382	PSC Water Rate Application	-	-	-	20,000	27,060
600-00930-53200	Uitlity Memberships & Continuing Education	2,085	2,601	2,500	4,250	4,250
600-00930-55391	Rent	18,000	18,000	18,000	18,000	18,000
600-00930-53399	Miscellaneous General Expense	2,383	3,767	2,150	2,650	2,650
	Total Shared Administrative Expenses	157,621	118,855	164,044	195,960	214,946

CITY OF PEWAUKEE
WATER UTILITY
2023 OPERATING BUDGET

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
600-00408-55200	PSC Remainder Tax	2,675	-	2,603	2,500	3,000
600-00408-55300	Property Tax Equivlent	550,886	-	535,000	620,000	560,000
	Total Operating Expenses	1,769,293	615,885	2,088,724	2,307,075	2,450,975
	Operating Profit (Loss) before Depreciation	873,657	614,688	672,990	346,125	343,111
600-00403-55000	Depreciation Exp.	1,274,764	662,500	1,325,000	1,325,000	135,150
	Net Operating Profit (Loss) - Water	(401,107)	(47,812)	(652,010)	(978,875)	207,961
Non-Operating Revenue						
600-00419-48100	Interest Income	3,118	15	2,000	2,000	2,500
600-00419-48102	Interest/Special Assmts.	3,580		3,500	4,300	3,500
600-00429-49120	Long Term Debt Premium	11,649			11,649	
600-00432-46161	Accounts Receivable Finance Charges	67	61	75	50	75
600-00464-46313	Water Construction	2,110,715	197,207	297,000	395,000	395,000
600-00464-46320	Deferred/Contemplated Sp Assmt Payoffs		130,403	175,000		75,000
600-00475-48300	Gain/Loss on Fixed Asset Disposal	12,000	1,722	2,000	5,000	10,000
	Total Non-Operating Revenues	2,141,129	329,408	479,575	417,999	486,075
Non-Operating Expenses						
600-00407-55100	Amort Property Loss	-	-			-
600-00427-56100	Interest/Long Term Debt	163,081	78,114		156,000	355,409
600-00428-56200	Bond Issue Costs	-	-	42,165	75,000	75,000
600-00430-55400	Amort/Debt Expense Still River	78,112	-	78,112	78,112	42,500
	Total Non-Operating Expenses	241,193	78,114	120,277	309,112	472,909
	Net Profit (Loss) - Water	1,498,829	203,482	(292,712)	(869,988)	221,127

CITY OF PEWAUKEE
SEWER UTILITY
2023 OPERATING BUDGET SUMMARY

	2021 Actual	6 Month Actual	Year End Forecast	2,021 2021 Budget	2022 Budget
Operating Revenues	4,088,889	2,062,146	4,118,915	4,134,648	4,148,200
Operating Expenses					
Wages	179,740	100,539	189,700	182,944	255,405
Fringe Benefits	71,427	52,588	119,843	134,535	128,259
Plant Operation & Maintenance	2,791,259	474,379	2,433,400	2,442,730	2,959,902
Consultants & Studies	6,201	110,600	171,000	92,500	140,500
Shared Transportation & Maint	48,423	21,196	55,260	54,365	63,000
Shared Administrative Expense	138,056	107,795	159,144	170,960	180,086
Total Operating Expenses	3,235,106	867,097	3,128,347	3,078,034	3,727,152
Operating Profit before Depreciation	853,783	1,195,049	990,568	1,056,614	421,048
Depreciation Expense	782,665	400,000	800,000	800,000	800,000
Net Profit (Loss) from Operation	71,118	795,049	190,568	256,614	(378,952)
Non-Operating Revenue					
Interest on Investments/AR	10,638	8,179	15,700	10,050	15,050
Interest on Special Assessmen	17,730	45	17,000	20,000	16,500
Sewer Service Connection Fee	2,984,657	283,336	233,573	419,973	407,500
Deferred Special Assmt Payoff	-	20,017	25,000	-	25,000
Other Non-Operating Revenue	12,000	-	2,000	5,000	10,000
Total Non-Operating Revenu	3,025,025	311,577	293,273	455,023	474,050
Non-Operating Expenses					
Interest on Long Term Debt an	32,062	20,733	27,014	27,500	179,291
Bond Discount					
Amortization of Premium	(2,514)	-	-	-	-
Net Profit (Loss) - Sewer	3,064,081	1,085,893	456,827	684,137	(84,193)

CITY OF PEWAUKEE
SEWER UTILITY
2023 OPERATING BUDGET

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Sewer						
Revenues						
Operating Revenues - Sewer						
650-01621-46410	Residential Revenue Sewer	2,516,438	1,271,023	2,545,000	2,481,000	2,573,200
650-01621-46411	Industrial Revenue - Sewer	184,532	98,695	185,000	180,510	185,000
650-01621-46412	Commerical Revenue - Sewer	887,742	444,461	889,000	967,173	889,000
650-01621-46413	Public Revenue - Sewer	9,353	4,676	9,365	9,365	9,950
650-01621-46414	Multi Family Revenue - Sewer	470,113	232,726	470,000	476,000	470,000
	Total Operating Revenues	4,068,178	2,051,581	4,098,365	4,114,048	4,127,150
Other Revenues - Sewer						
650-01631-45112	Late Payment Penalty - Sewer	15,048	7,737	15,500	15,500	16,000
650-01635-48902	Other Sewer Revenues	-	3	50	100	50
650-01635-46191	Other Revenue - Special Assessment Letters	5,663	2,825	5,000	5,000	5,000
	Total Other Revenues	20,711	10,565	20,550	20,600	21,050
	Total Revenues	4,088,889	2,062,146	4,118,915	4,134,648	4,148,200
Expenses						
Wages						
650-01820-51100	Wages	57,339	32,553	66,200	64,501	65,300
650-00920-51200	Salaries - Administrative	93,489	42,135	93,500	95,000	135,630
650-00920-51220	Internal Engineering Wages	28,912	25,851	30,000	23,443	54,475
	Total Wages	179,740	100,539	189,700	182,944	255,405

CITY OF PEWAUKEE
SEWER UTILITY
2023 OPERATING BUDGET

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Fringe Benefits						
650-01820-51300	Fica Expense	14,483	7,054	16,219	16,219	16,219
650-00926-51310	Benefits - Health Insurance	23,429	17,436	35,000	42,692	38,500
650-00926-51320	Benefits - Dental Insurance	1,674	1,091	2,879	2,879	3,167
650-00926-51330	Benefits - Optical Insurance	262	138	375	375	413
650-00926-51360	Benefits - Pension	13,065	6,332	13,781	13,781	14,746
650-00926-51340	Benefits - Life Insurance	433	275	496	496	546
650-00926-51350	Benefits - Disability Insurance	656	419	750	750	825
650-00926-51390	Vac/Sick Liability Expense	21,007	7,316	31,500	38,500	35,000
650-00926-51950	Benefits - Charged To/From Other Depts	13,748	12,527	10,093	10,093	10,093
650-00926-51361	Pension Expense GASB 68	(17,330)		8,750	8,750	8,750
	Total Fringe Benefits	71,427	52,588	119,843	134,535	128,259
Plant Operation & Maintenance						
650-01821-52200	Power/Electricity	45,215	15,827	45,000	45,000	47,250
650-01821-52210	Power/Natural Gas	1,536	1,005	2,300	2,200	2,310
650-01821-53215	Power/Other Fuel	817	-	600	300	750
650-01827-53400	Supplies and Expenses	1,593	1,074	5,000	2,800	4,300
650-01827-53410	Uniforms	-	-	4,150	-	3,200
650-01827-52340	Sewer Service Charge - Brookfield	1,612,344	142,901	1,080,000	1,080,130	1,365,892
650-01827-52341	Sewer Service Charge - LPSD	510,480	132,938	531,750	526,000	548,000
650-01827-52342	Sewer Service Charge - Village of Pewaukee	117,588	19,612	120,000	136,000	136,000
650-01827-52343	Sewer Service Charge - SD #4	3,371	1,234	5,100	8,300	6,200
650-01827-52344	Sewer Service Charge - WCC	252,823	141,798	300,000	292,000	316,000
650-01831-52400	Maintenance of Collection System	178,522	6,535	210,000	200,000	320,000
650-01831-52410	Maintenance SCS Sewer Cleaning	44,246		85,000	85,000	135,000
650-01831-52420	Maintenance/SCS - Flowmeter	4,560	2,560	12,000	10,000	15,000
650-01831-52430	Maintenance/SCS - Control Panel	279	1,099	3,500	5,000	5,000

CITY OF PEWAUKEE
SEWER UTILITY
2023 OPERATING BUDGET

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
650-01832-52400	Maintenance of Pumping Eqiupment	4,316	5,405	9,000	20,000	20,000
650-01834-52400	Maintenance of General Plant Structure	13,569	2,391	20,000	30,000	35,000
	Total Plant Operation & Maintenance	2,791,259	474,379	2,433,400	2,442,730	2,959,902
Consultants & Studies						
650-01850-52100	OPS - Sewer Studies	6,011	110,600	165,000	10,000	125,000
650-01850-52100	Sewer Rate Study	-			3,500	
650-01850-52100	Sewer Facility System Plan/Study	-			65,000	
650-01850-52100	Fox River Water Pollution Control Center Capa	-			1,000	
650-01852-52380	OPS - Engineer - Sewer	190	-	5,000	5,000	7,500
650-01852-52382	OPS - Attorney - Sewer	-		1,000	5,500	5,500
650-01852-52383	OPS - Auditor/Accountant - Sewer	-	-		2,500	2,500
	Total Consultants & Studies	6,201	110,600	171,000	92,500	140,500
Shared Transportation and Maintenance Expenses						
650-00933-53340	Transporation Expense - Vehicle Fuel	7,670	5,786	10,000	5,500	10,000
650-00933-55370	Transportation Expense - Vehicle Insurance	2,150	-	2,410	2,365	3,250
650-00933-52400	Transportation Expense - Repair & Maintenanc	7,073	2,465	6,500	6,500	7,750
650-00950-52100	Scada/Telemetary	8,206	2,231	8,750	12,500	11,000
650-00950-52200	Safety	592	557	1,600	2,000	2,000
650-00950-52440	Diggers Hotline	22,732	10,157	26,000	25,000	28,500
650-00950-52445	GIS Software Maintenance	-		-	500	500
	Total Shared Transportation and Maintenance Exp	48,423	21,196	55,260	54,365	63,000

CITY OF PEWAUKEE
SEWER UTILITY
2023 OPERATING BUDGET

		2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
Shared Administrative Expenses						
650-00901-52200	Meter Reading Expenses	-	-	4,000	4,000	4,250
650-00903-53300	Billing	18,350	4,638	20,000	20,000	20,000
650-00904-46419	Sewer Utility Uncollectible	529	72	200	25	200
650-00906-53300	Conservation/Public Relations	-	374	500	1,000	10,000
650-00921-53100	Office Supplies & Expenses	2,641	1,325	2,500	2,500	2,750
650-00921-52301	Office Equipement Maintenance	2,483	684	3,250	6,000	3,250
650-00921-52303	Bank Service Charges		74	-		100
650-00921-53305	Books & Periodicals	-		-	50	50
650-00921-53306	Postage	23	69	250	375	375
650-00921-53307	Notices & Publications	215	-	150	300	300
650-00921-52330	Telephone	3,273	1,200	3,250	3,500	3,500
650-00921-52331	Answering Service	416	165	500	500	500
650-00921-53300	Mileage	217	218	350	350	375
650-00921-53210	Meals & Incidentals	60	18	175	250	250
650-00923-52380	OPS - Engineer	-	-	1,000	4,250	4,250
650-00923-52100	OPS - Attorney	160	-	300	2,500	2,500
650-00923-52120	OPS - Auditor/Accountant	32,351	19,690	37,500	37,500	37,500
650-00923-52160	General Management	40,000	40,000	40,000	40,000	40,000
650-00924-55120	Insurance - Property & Liability	12,554	14,513	15,000	14,000	16,500
650-00924-55110	Insurance - Workers Compensation	4,865	5,599	6,369	7,760	8,536
650-00924-55121	Insurance - Boiler & Machinery	-		1,200	1,200	-
650-00930-53200	Uitlity Memberships & Continuing Education	986	1,156	2,500	4,250	4,250
650-00930-55391	Rent	18,000	18,000	18,000	18,000	18,000
650-00930-53399	Miscellaneous General Expense	933	-	2,150	2,650	2,650
	Total Shared Administrative Expenses	138,056	107,795	159,144	170,960	180,086

CITY OF PEWAUKEE
SEWER UTILITY
2023 OPERATING BUDGET

Account	Description	2021 Actual	2022 6 Month Actual	2022 Year End Forecast	2022 Budget	2023 Budget
	Total Operating Expenses	3,235,106	867,097	3,128,347	3,078,034	3,727,152
	Operating Profit (Loss) before Depreciation	853,783	1,195,049	990,568	1,056,614	421,048
650-01403-55410	Depreciation Exp. - Sewer	782,665	400,000	800,000	800,000	800,000
	Net Operating Profit (Loss) - Sewer	71,118	795,049	190,568	256,614	(378,952)
Non-Operating Revenue						
650-01623-46314	Sewer Construction	2,590,492	119,631	220,000	220,000	165,000
650-01623-46320	Deferred Special Assmt Payoffs		20,017	25,000		25,000
650-01622-46315	ICA-Bluemound Road	18,205	3,835	13,573	13,573	6,600
650-01622-46316	ICA - Green Road	-			25,600	16,300
650-01622-46317	ICA - West Side	1,200	-	-	-	3,200
650-01622-46318	ICA Capitol Drive North	374,760	159,870		160,800	216,400
650-01660-48100	Interest Income	10,638	7,498	15,000	10,000	15,000
650-01660-48102	Interest/Special Assmts.	17,730	45	17,000	20,000	16,500
650-01660-46161	Accounts Receivable Finance Charges	-	681	700	50	50
650-01660-48300	Gain or Loss on Sale of Assets	12,000	-	2,000	5,000	10,000
650-01660-48900	Other Revenues	-			-	-
	Total Non-Operating Revenues	3,025,025	311,577	293,273	455,023	474,050
Non-Operating Expenses						
650-01880-56100	Interest/Long Term Debt	34,576	20,733		27,500	179,291
650-01900-56981	Bond Discount			27,014		
650-01690-55400	Amortization of Premium	(2,514)				
	Total Non-Operating Expenses	32,062	20,733	27,014	27,500	179,291