

Office of the Clerk/Treasurer

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

BUDGET WORKSHOP
COMMON COUNCIL
MEETING NOTICE AND AGENDA
Monday, October 10, 2022
6:00 PM

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

-
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 Related to the Proposed 2023 Budget
 4. 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.
 5. Adjournment

Kelly Tarczewski
Clerk/Treasurer

October 6, 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: October 10, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action Related to the Proposed 2023 Budget

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

2023 Proposed Budget Section 1

2023 Proposed Budget Section 2

2023 Proposed Library Budget

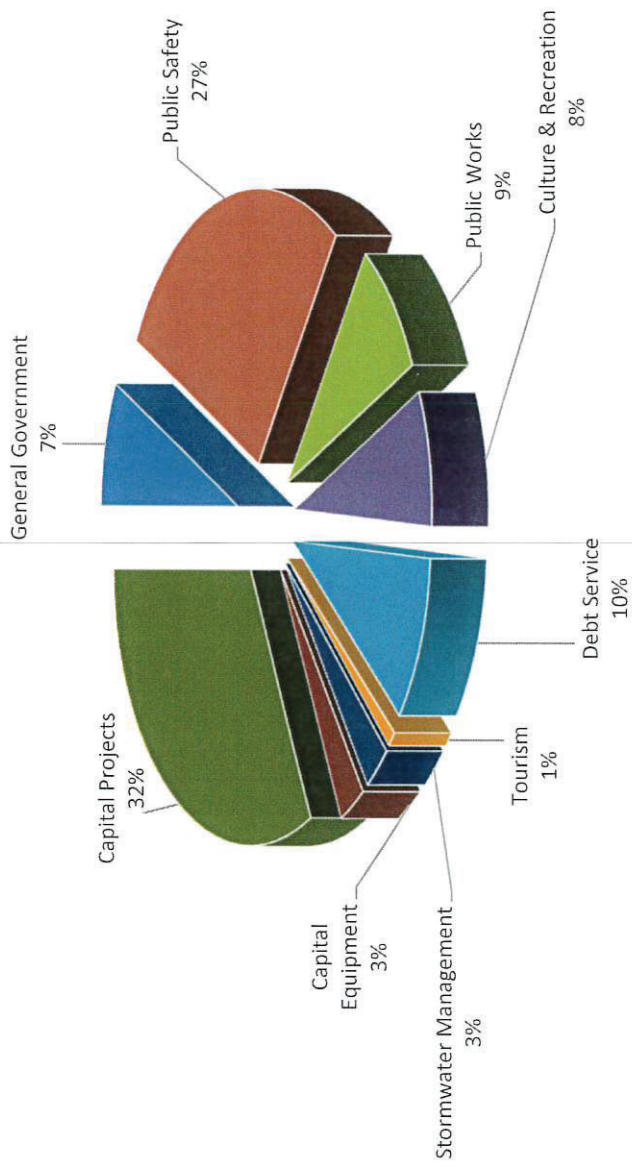
2023 Proposed LPDS Budget

2023 Proposed Lake Patrol Budget

CITY OF PEWAUKEE

2023 Proposed Budget

CITY OF PEWAUKEE
Expenditures - Governmental Funds



CITY OF PEWAUKEE

2023 BUDGET

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City of Pewaukee
2023 Budget
Historical Tax Rate Comparison

2023 Budget	Budget Years										
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	
3,719,324	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	
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	
\$3.035	\$2.816	\$3.355	\$3.351	\$3.276	\$3.189	\$3.092	\$3.056	\$3.058	\$3.004	\$3.013	
\$0.219	(\$0.539)	\$0.004	\$0.075	\$0.088	\$0.097	\$0.034	(\$0.002)	\$0.045	(\$0.009)	\$0.119	
\$ 54.75	\$ (134.75)	\$ 1.00	\$ 18.74	\$ 21.95	\$ 24.17	\$ 8.47	\$ (0.59)	\$ 11.19	\$ (2.17)	\$ 29.80	

6.5%

13.68% levy increase

Historical Tax Levies										
2023 Budget	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
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
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
50,000	50,000	50,000	400,000	400,000	300,000	200,000	200,000	200,000	200,000	200,000
35,000	35,000	35,000	525,000	425,000	677,500	1,200,000	810,278	1,140,000	758,500	635,000
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

Property Tax Components

General Operations
Debt Service
Road Projects
Capital Equipment
Storm Water Management
Cemetery
Tax Levy

CITY OF PEWAUKEE
2023 Consolidated Budget
All Governmental Fund Types

	2021 Actual	2022			2023 Budget	Change Over 2022 Budget	
		6 Month Actual	Year End Forecast	2022 Budget		Amount	%
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	38,460	530%
Total Revenues	22,050,992	17,411,316	21,193,681	21,439,739	22,685,324	875,585	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	2,974,842	558,825	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	37,239,824	(8,691,550)	-19%
Excess of revenues over (under) expenditures	(5,559,691)	2,594,303	(21,075,651)	(24,491,635)	(14,554,500)	9,567,135	
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	(14,554,500)	(16,977,865)	
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	16,269,975		
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			2023 Budget	Change Over		% OF TOTAL CHANGE
		6 Month Actual	Year End Forecast	2022 Budget		2021 Budget Amount	%	
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 Penalties	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, Committees	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%	29.1%
Fire Services	4,936,094	2,416,411	5,449,094	5,718,670	6,044,087	325,417	6%	34.3%
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%	69.3%

**CITY OF PEWAUKEE
2023 BUDGET
GENERAL FUND SUMMARY**

	2021 Actual	2022			2023 Budget	Change Over		% OF TOTAL CHANGE
		6 Month Actual	Year End Forecast	2022 Budget		2021 Budget		
						Amount	%	
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	874,538	33,947	4%	3.6%
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%	10.9%
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	2,545,092	156,225	7.0%	16.5%
Total Expenditures	16,094,938	7,975,316	17,302,617	17,622,629	18,551,460	947,931	5%	100.0%
Excess of revenues and other sources over (under) expenditures	1,844,511	4,471,605	(628,125)	(1,294,989)	(515,251)			
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)	(1,478,903)			
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	5,018,183			
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		2023 Budget	COMMENTS
		6 Month Actual	Year End Forecast		
Taxes					
General Tax Levy	9,207,574	8,492,105	8,492,105	9,411,152	
Omitted Taxes	2,480	-	-	4,000	
Other	507	55	120	120	
Public Accomodation Tax	224,007	92,592	182,142	182,142	30% of Tourism Fund
Tax Equivalent on Water Utility	550,886	-	580,000	580,000	
Taxes from Exempt Organization	131,055	-	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	10,296,692	
Special Charges					
Garbage Collection	824,376	858,205	860,500	849,588	
Total Special	824,376	858,205	860,500	849,588	
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	
State Video	43,992	-	43,992	43,992	
Exempt Computer Aids	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	
Total Intergovernmental	1,533,398	275,607	1,462,004	1,473,245	1,451,726
Licenses and Permits					
Alcohol, Entertainment, & 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 Penalties	590,473	355,350	523,000	516,035	550,000

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

CONSOLIDATED

	2021 Actual	2022		2023 Budget	COMMENTS
		6 Month Actual	Year End Forecast		
Public Charges for Services					
Administrative Charges	23,192	10,637	16,750	17,550	2% on Outside & Inhouse Eng bill backs & Attny
Plat and CSM Review Fees	8,880	5,790	11,200	7,500	
Outside Eng/Legal Fees Reimbursed	319,722	80,537	154,400	55,000	
Boat Launch Fees	11,098	4,792	10,000	10,000	
Fire Runs on Fed/St Roads	11,253	-	-	-	
Ambulance Runs	367,873	437,849	500,000	450,000	
Private Fire Prot. Plan Review Fees	11,361	6,525	13,000	7,000	
Fire/Ambo Special Event Charges	-	-	-	-	
Highway Services	5,952	-	-	-	
Recycling Revenues	7,170	1,822	3,000	3,000	
Park Reservation Fees	59,294	42,949	60,000	35,000	
Recreation Programs/Field Trips	363,011	346,129	382,400	291,500	
Park Field Usage & Concession-Not Shared	55,749	45,889	67,000	50,000	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
Contracted Fire Services	1,531,943	788,951	1,577,901	1,531,940	charged out
Shared Park & Recreation Programs	251,501	94,074	323,250	288,000	
Contracted Building Inspection	99,659	82,422	150,000	80,000	
Total Intgvtl 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	
Rent - US Cellular	14,823	7,566	14,390	14,390	
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			2023 Budget	COMMENTS
	6 Month Actual	Year End Forecast	2022 Budget		

ADMINISTRATION

Mayor					
Wages	10,904	4,442	10,500	10,500	
Benefits	2,343	955	2,257	2,257	
Total Mayor	13,247	5,397	12,757	12,757	

Common Council

Wages	39,179	16,500	39,000	39,000	
Benefits	8,188	3,449	8,151	8,151	
Training/Conferences/Membership	7,757	8,185	8,405	8,400	
Total Common Council	55,124	28,134	55,556	55,548	

Boards, Commissions, and Committees

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
GENERAL FUND EXPENDITURES**

CONSOLIDATED

	2021 Actual	2022		2023 Budget	COMMENTS
		6 Month Actual	Year End Forecast		
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 Operations	277,805	93,406	322,736	348,736	371,836

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

CONSOLIDATED

GENERAL FUND EXPENDITURES						
	2021 Actual	2022			2023 Budget	COMMENTS
		6 Month Actual	Year End Forecast	2022 Budget		
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
GENERAL FUND EXPENDITURES**

CONSOLIDATED

	2021 Actual	2022			2023 Budget	COMMENTS
		6 Month Actual	Year End Forecast	2022 Budget		

**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 Maintenance	67,923	34,444	77,000	73,000	74,670	
Total Fire Administration	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 Services	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	

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

CONSOLIDATED

2021 Actual	2022			2023 Budget	COMMENTS
	6 Month Actual	Year End Forecast	2022 Budget		

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	
HAW'S 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
GENERAL FUND EXPENDITURES**

CONSOLIDATED

	2021 Actual	2022			2023 Budget	COMMENTS
		6 Month Actual	Year End Forecast	2022 Budget		

Culture & Recreation

Boat Ramp	631	469	469	10,600	10,600	
Joint Library	834,875	490,345	840,591	840,591	874,538	
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 Program	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	18,551,460	
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**CITY OF PEWAUKEE
2023 BUDGET
SPECIAL REVENUE - IMPACT FEE FUND**

	2021 Actual	2022			2023 Budget
		6 Month Actual	Year End Forecast	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

Fund Balance:

	117,707	(11,291)	16,000	(4,480)	16,000
	199,097	316,804	316,804	347,098	332,804
	316,804	305,513	332,804	342,618	348,804

CITY OF PEWAUKEE
2023 BUDGET
SPECIAL REVENUE - STORM WATER MANAGEMENT

CONSOLIDATED

	2021 Actual	2022			2023 Budget	COMMENTS
		6 Month Actual	9 Month Actual	Year End Forecast		
Revenues and Other Sources						
Engineering Fees Reimb	211,093	49,660	-	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	2021 sweeper sold 45k, move to stormwater fund
Transfer from Cemetery Fund	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	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
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				2023 Budget	COMMENTS
	6 Month Actual	9 Month Actual	Year End Forecast	2022 Budget		

PROJECTS

230-57301-58210	Hill 'n Dale Subdivision	461,690	-	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-Weiland 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	Kopmeyer 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 s
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
XXXX-XXXX-58210	Spice Creek/Meadowbrook #3	-	-	-	-	300,000	-
	Spice Creek/Meadowbrook #4	-	-	-	-	10,000	-
	Rolling Ridge Ph 1	-	-	-	-	10,000	-
	Sherwood Forest	-	-	-	-	30,000	-
	Apple Tree/Pear Tree	-	-	-	-	30,000	-
	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	
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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	-	4,317,886	6,359,287	7,488,587	

Fund Balance:

Change in Fund Balance	(1,191,205)	1,312,097	-	4,377,916	(1,508,261)	(5,733,915)	
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			2023 Budget
		6 Month Actual	Year End Forecast	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			2023 Budget
		6 Month Actual	Year End Forecast	2022 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)					
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
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Change in Fund Balance	273,696	49,047	53,500	(1,000)	38,350
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Fund Balance:

Beginning of Period	229,440	503,136	503,136	359,610	556,636
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End of Period	503,136	552,183	556,636	358,610	594,986
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**CITY OF PEWAUKEE
2023 BUDGET
DEBT SERVICE FUND**

2021 Actual	2022			2023 Budget
	6 Month Actual	Year End Forecast	Budget	

Revenues and Other Sources

300-00000-41110	General Tax Levy	636,269	1,754,524	1,754,524	1,791,320
300-00000-42300	Special Assessments	487,345	357,281	380,000	179,447
300-00000-43271	Federal Grant - BAB (not guaranteed from IR)	0	-	-	-
300-00000-48100	Interest on Investments	0	-	150	-
300-00000-48102	Interest on Special Assessments	22,479	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	746,302

Total Revenues & Other Sources	1,632,510	2,169,772	4,597,489	2,290,326	2,739,069
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300-58100-56100	Principal Retirement	727,775	1,162,826	1,855,245	2,143,980
300-58200-56200	Interest Expense	113,146	65,423	203,748	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	-
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
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Change in Fund Balance	302,189	(93,477)	1,350,719	(700,000)	(933,304)
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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			2023 Budget	Comments
		6 Month Actual	Year End Forecast	Budget		

Revenues and Other Sources						
420-00000-41110	-	-	-	-	-	
General Tax Levy						
420-00000-43534	22,516	-	-	-	-	
Grants						
420-00000-48100	-	-	-	-	-	
Interest Investments						
420-00000-49110	2,080,000	-	11,005,000	12,260,000	-	
Proceeds of Long-Term Debt						
420-00000-49120	9,655	-	-	-	-	
Bond Premium						
420-00000-49230	150,000	-	-	-	-	
Transfer From Debt Service Fund						
420-49222-50000	-	-	-	-	-	
Transfer from Impact Fees						
420-49210-50000	-	-	-	-	-	
Transfer from General Fund						
420-49210-00000	-	-	-	-	-	
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	1,846,868	214,832	5,654,000	9,044,000	4,755,000	
Street Reconstruction						
420-56000-58200	205	-	100,000	100,000	100,000	
Street Paving Maintenance						
420-58200-56990	31,688	-	-	210,000	-	
Debt Issue Costs						
420-57000-58200	-	-	7,500	-	10,500	
Quiet Zone - Weyer Road						
420-57710-58200	-	-	7,500	-	22,510	studies
Quiet Zone - Green Road						
Total Expenditures	1,878,761	214,832	5,769,000	9,354,000	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						
420-57420-58210	Duplainville (Tracks to Weyer) (construct	Project Costs	Budgeted Costs	% Assessable	Assessable Cost	City Borrowing
420-57553-58210	Joseph Road	390,000	-	30%	0	0
420-57407-58210	Shady Lane & Shady Nook	500,000	390,000	100%	390,000	390,000
420-57552-58210	Spice Creek/Meadowbrook Farms Ph.2	-	50,000	10%	50,000	500,000
420-57419-58210	Busse Road Bridge Replacement	450,000	-	20%	0	0
420-57426-58210	Lexington/Takoma (design)	950,000	0	0%	0	0
420-57418-58210	Duplainville Bridge Repl.	-	190,000	20%	190,000	150,000
420-57430-58210	Lindsay/Redford Intersection Improvemei	175,000	-	0%	0	0
420-57555-58210	Kopmeier Road	400,000	-	0%	0	150,000
420-57556-58210	Spice Creek/Meadowbrook Farms Ph.3	900,000	80,000	20%	80,000	25,000
420-57557-58210	Spice Creek/Meadowbrook Farms Ph 4 (	40,000	180,000	20%	180,000	320,000
420-57558-58210	Watertown (design)	100,000	8,000	20%	8,000	900,000
420-57559-58210	Rolling Ridge (design)	100,000	10,000	10%	10,000	40,000
420-57560-58210	Sherwood Forest/Busse (design)	100,000	10,000	10%	10,000	0
420-57561-58210	Apple Tree/Pear Tree	650,000	100,000	10%	100,000	100,000
TOTALS		4,755,000		20%	130,000	650,000
					1,058,000	3,430,000
						197,000

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

	2021 Actual	2022			2023 Budget
		6 Month Actual	Year End Forecast	2022 Budget	

Revenues					
440-00000-49222		Transfer from Impact Fees	84,000	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	1,304,000	1,024,000
					64,000

Projects					
440-53550-53430		Maintenance of Trails	7,500	10,000	10,000
440-57632-58210		Fieldhack	-	75,000	150,000
440-53550-58230		Northview Road Sidewalk	28,948	110,000	200,000
440-57633-58210		Duplainville Road		500,000	450,000
440-53550-58250		Lindsay Road Trail	45,401	69,728	325,000
440-57634-58210		Pedestrian Crossing@STH 164 & Ridg	-	-	-
440-57635-58210		Pedestrian Crossing@Nettesheim Park	-	-	-
440-57636-58210		Pedestrian Crossing @Crestview & Pro	-	-	-
440-58200-56990		Debt Issue Costs		5,948	

Total Expenditures and Other Uses	81,849	69,901	775,948	1,135,000	594,000
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Change in Fund Balance	2,151	(5,901)	528,052	(111,000)	(530,000)
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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			2023 Budget
	6 Month Actual	Year End Forecast	2022 Budget	

Revenues				
470-00000-49110		Proceeds of Long-Term Debt	-	-
470-00000-49210		Transfer from General Fund	-	-
Total Revenues			-	-

Projects				
470-57700-58100		City Hall Remodel	-	991,454
470-58200-56990		Debt Issue Costs	-	-

Total Expenditures and Other Uses	-	-	8,546	-	991,454
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Change in Fund Balance	-	-	991,454	-	(991,454)
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Fund Balance:					
Beginning of Period	-	-	-	-	991,454
End of Period	-	-	991,454	-	-

CITY OF PEWAUKEE
2023 BUDGET
CAPITAL PROJECTS - DPW BUILDING

	2021 Actual	2022			2023 Budget
		6 Month Actual	Year End Forecast	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	-
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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			2023 Budget
		6 Month Actual	Year End Forecast	2022 Budget	
Revenues and Other Sources					
490-00000-41110 General Tax Levy	50,000	50,000	-	50,000	50,000
490-432170-0000 Grants Received	166,541	-	100,000	-	-
490-00000-49110 Proceeds of Long-Term Debt	-	-	-	-	-
490-00000-43217 Federal Grant	-	-	-	-	-
490-00000-48100 Interest on Investments	-	-	-	-	-
490-00000-48505/4890C 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					
490-57xxx-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			2023 Budget	Comments
			6 Month Actual	Year End Forecast	2022 Budget		
Revenues							
800-00000-41110	Property Tax Levy	35,000	35,000	35,000	35,000		
800-00000-46542	Intermnent Fees	8,550	4,200	6,250	4,000		
800-00000-46546	Lot Sales	594	1,320	2,244	1,188		
800-00000-46547	Columbarium Nitches	1,020	-		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		
Expenditures							
800-54910-52180	Grave Opening & Closing	-	-	-	-		
800-54910-52420	Grounds Maintenance & Projects	25,211	22,500	24,000	26,000		
800-54910-52480	Software/Maintenance/Updates	-	-	-	500		
800-54910-53400	Operating Supplies	22	372	450	650		
800-54910-58200	Capital Equipment Purchases	-	-	372	-		Road Replacement
800-59223-59000	Storm Water Utility Charge (Transfer)	420	420	420	420		
	Debt Issue Costs			1,919			
	Total Expenditures and Other Uses	25,970	23,292	27,161	27,570		
	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

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

ITEM DESCRIPTION

ITEM DESCRIPTION	Dept	Est Lif	Replace \ Cost	2021		2022		2023			2024	
				Assign Bal 12/31/21	Adds	Estimated Purchases/ Adjustments	Assign Bal 12/31/22	Proposed Adds	Budgeted Purchases	Budgeted Balance		
01- 1-Ton Dump Truck	HWY	8	2026	-	15,000		15,000	17,000		32,000	19,000	
02- 1-Ton Dump Truck (1/2 to storm)	HWY	8	2028	10,000	2,500		12,500	2,500		15,000	6,000	
03- Boom Mower	HWY	12	2026	55,100	11,600		66,700	14,600		81,300	17,825	
04- Road Grader	HWY	20	2039	16,850	8,500		25,350	9,000		34,350	12,475	
05- Back Hoe	HWY	10	2023	47,666	1,000		48,666	-		48,666	14,000	
06- Plow Truck	HWY	10	2026	102,250	19,750		122,000	25,000		147,000	30,750	
07- Plow Truck	HWY	10	2026	245,000	40,000		285,000	45,000		330,000	51,250	
08- Plow Truck	HWY	10	2028	62,375	20,375		82,750	23,650		106,400	27,875	
09- Plow Truck	HWY	10	2023	152,180	21,500		173,680	76,320	250,000	-	25,000	
10- Plow Truck	HWY	10	2025	124,286	20,000		144,286	25,000		169,286	36,905	
11- Plow Truck	HWY	10	2024	138,144	21,000		159,144	30,428		189,572	42,928	
12- Replace Plow Truck	HWY	10	2030	21,200	21,200		42,400	23,825		66,225	25,325	
13- Pavement Roller	HWY	10	2028	4,650	1,050		5,700	1,250		6,950	2,716	
14- Broom	HWY	10	2028	15,500	4,400		19,900	1,650		21,550	7,450	
15- Plow Truck - fleet addition	HWY	10	2031	45,827	21,600		67,427	21,373		88,800	21,397	
16- Plow Truck	HWY	10	2027	82,000	20,000		102,000	24,000		126,000	29,600	
17- Tandem Plow Truck	HWY	10	2029	44,500	22,000		66,500	25,000		91,500	28,357	
18- Front End Loader	HWY	8	2026	45,375	14,125		59,500	16,875		76,375	37,625	
19- Plow Truck	HWY	10	2032	172,000	80,000	252,000	-	24,200		24,200	25,200	
20- Asphalt Hot Box	HWY	10	2023	24,200	3,400		27,600	10,400	38,000	-	3,800	
21- Compressor	HWY	20	2041	14,777	1,000		15,777	1,100		16,877	1,100	
25- 4 Pickup Truck	HWY	8	2028	6,500	6,500		13,000	6,500		19,500	7,500	
27- Pre-storm Pre-Wet Unit	HWY	15	2025	2,400	2,400		4,800	2,400		7,200	4,400	
28- Highway Mower	HWY	12	2030	23,750	6,250		30,000	6,350		36,350	11,875	
29- Chipper	HWY	10	2024	24,734	2,400		27,134	3,900		31,034	13,433	
35- Top Compressor	HWY	25	2042	2,900	500		3,400	580		3,980	290	
39- Walk Behind Concrete Saw	HWY	10	2027	7,700	1,000		8,700	1,100		9,800	1,140	
52- Top Pressure Washer	HWY	15	2031	4,261	677		4,938	840		5,778	784	
53- on Dump Truck - fleet addition	HWY	8	2029	7,106	10,000		17,106	10,894		28,000	8,981	
54- Fork lift	HWY	15	2025	16,428	2,144		18,572	2,974		21,546	3,809	
56- Sign Truck	HWY	8	2025	103,000	12,515		115,515	15,515		131,030	15,515	
58- Skidsteer trade	HWY	10	2029	7,780	3,280		11,060	3,280		14,340	8,420	
301- Compact Tractor/Multi-Unit (1/2 with SV	HWY	10	2029	5,380	2,830		8,210	2,810		11,020	3,330	
302- Spider Lift (1/2 Storm 1/2 Hwy)	HWY	15	2036	9,241	5,700		14,941	6,519		21,460	5,647	
303 - Trallier for Spider Lift (1/2 Storm 1/2 H	HWY	10	2031	-	800		800	912		1,712	911	
TOTAL CAPITAL OUTLAYS				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/Storm	ENG		2022		100,000	100,000						
Total Station Survey-split eng,storm,w/s	ENG	10	2027		2,200		2,200	2,200		4,400	2,200	
Pickup/SUV (1/2 Storm Water)	ENG	5	2023	10,500	3,500		14,000	3,500	17,500	-	4,200	
TOTAL CAPITAL OUTLAYS				10,500	105,700	100,000	16,200	5,700	17,500	4,400	6,400	
Tennis Court/BB Court Resurfacing *	PRCOP			66,282	20,000	20,000	66,282	20,000	15,000	71,282	15,000	
Dog park (4,750 K9 Carnival Sponsorships)	PRCOP			-	4,750		4,750	15,000		19,750	6,000	
Kitchen Update at Wagner Park	PRCOP			6,000	-		6,000					
8 Permanent Pickleball Courts (tennis conver	PRCOP		2022	-	45,500	45,500	-	6,500		19,500	16,000	
Wagner Playground Resurface (2,400 sq ft)	PRCOP		2024	6,500	6,500		13,000	20,000		20,000	20,000	
Balmer Baseball Fence	PRCOP		2024	-			-					
Netlesheim Diamond Improvements	PRCOP		2023	-			-	17,750	17,750	-	12,500	
Wagner Diamond Improvements	PRCOP		2025	-			-					
#153 2016 Kifco Sprinkler	PRCOP	10	2026	1,583	950		2,533	1,800		4,333	1,800	
#155 2016 Kifco Sprinkler-was #152	PRCOP	10	2026	1,583	1,583		3,166	1,583		4,749	1,583	

ITEM DESCRIPTION

ITEM DESCRIPTION	Dept	Est Lf Replace \ Cost	2021		2022		2023		2024
			Assign Bal 12/31/21	Adds	Estimated Purchases/ Adjustments	Assign Bal 12/31/22	Proposed Adds	Budgeted Purchases	Budgeted Balance
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 playground Donations	PRCOP			6,650		6,650	2,450		9,100
TOTAL CAPITAL OUTLAYS			118,223	85,933	90,500	113,656	85,083	32,750	165,989
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
TOTAL CAPITAL OUTLAYS			-						96,307
#72 GMC 2020 3500	PRSHAR	10 2030	900	1,500		2,400	3,000		5,400
#73 GMC 2019 1/2 ton 4x4	PRSHAR	10 2029	1,000	4,000		5,000	5,000		10,000
#74 GMC 1/2 ton 4x4	PRSHAR	10 2028	6,375	3,375		9,750	3,375		13,125
#75 2012 4x4 Pick-Up (net of 15k trade)	PRSHAR	10 2022	25,000	4,500	29,500	-	4,000		4,000
#76 2013 Utility Truck/Diamond Trailer	PRSHAR	10 2023	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		5,600	2,900	8,500	950
#77 2014 1-Ton Dump	PRSHAR	10 2024	21,000	10,000		31,000	10,000		41,000
#78 2014 Pickup Saller and Plow	PRSHAR	10 2024	20,474	9,310		29,784	9,310		39,094
#79 2016 Utility Van	PRSHAR	10 2026	5,584	2,084		7,668	6,084		13,752
#80 2018 One Ton Pickup	PRSHAR	10 2028	4,000	6,000		10,000	5,000		15,000
#81 2010 4x4 Pick-Up and Plow	PRSHAR	10 2030	5,000	4,500		9,500	1,000		10,500
#82 2016 1-Ton Dump	PRSHAR	10 2026	8,500	8,500		17,000	9,000		26,000
#83 2017 Wing Mower	PRSHAR	4 2024	14,000	14,000		28,000	18,500	14,000	46,500
#84 2013 Utility Dump	PRSHAR	10 2023	4,200	-		4,200	9,800		1,600
#85 2018 Wing Mower	PRSHAR	3 2024	-	14,000		14,000	14,000		28,000
#86 2018 Tractor/Loader	PRSHAR	10 2023	29,000	8,000		37,000	8,000	45,000	5,500
#87 2017 60" 2-Turn Mower	PRSHAR	4 2024	-	-		-	8,000		8,000
#88 2012 Trailer	PRSHAR	10 2022	8,376	2,624	11,000	-	1,650		1,650
#89 2018 Sand pro	PRSHAR	3 2024	-	4,500		4,500	4,500		9,000
#96 2013 Wing Mower (net of trade in)	PRSHAR	6 2026	3,750	6,750		10,500	12,550		23,050
#99 2017 Zero Turn Mower	PRSHAR	4 2024	2,667	2,667		5,334	2,666		8,000
#100 2016 Trailer	PRSHAR	10 2026	3,417	1,317		4,734	1,317		6,051
#101 2014 Trailer	PRSHAR	10 2024	5,300	900		6,200	900		7,100
#102 2010 Pressure Washer	PRSHAR	8 2021	-						
#110 Preseeder 2017	PRSHAR	10 2027	3,000	1,250		4,250	1,250		5,500
#114 2017 Trailer	PRSHAR	10 2027	3,126	1,146		4,272	1,146		5,418
#130 Top Dresser (smaller) 2015	PRSHAR	10 2025	5,600	1,350		6,950	1,350		8,300
#133 2018 Trailer Mounted Water Tank	PRSHAR	10 2028	788	788		1,576	908		2,484
#149 Aerator 687 - 2015	PRSHAR	10 2025	5,361	4,161		9,522	4,161		13,683
#151 2017 5900 Wing Mower	PRSHAR	6 2028	39,375	27,625	67,000	-	12,500		12,500
#154 2017 Silt Seeder	PRSHAR	10 2027	1,171	1,171		2,342	1,171		3,513
#156 Toro Dingo	PRSHAR	10 2023	17,000	8,500		25,500	14,100	39,600	-
Joint Park/Open Space Plan Update	PRSHAR	6 2024	2,000	1,000		3,000	1,000		4,000
TOTAL CAPITAL OUTLAYS			979,700	164,268	107,500	335,232	183,988	148,600	370,620
Village	28%	29%	(83,539)	(47,638)	(31,175)	(97,217)	(51,517)	(41,608)	(46,056)
City	72%	71%	194,928	116,630	76,325	238,015	132,471	106,992	266,846
TOTAL PARK OUTLAYS			432,024	220,479	166,825	488,463	236,070	152,242	575,643

TOTAL CITY CAPITAL OUTLAYS (ALL DEPTS)

\$ 5,028,378 \$ 1,472,191 \$ 1,616,176 \$ 4,906,776 \$ 1,527,968 \$ 5,434,254 \$ 1,766,546

ITEM DESCRIPTION

ITEM DESCRIPTION	Dept	Est Lif	Replace \ Cost	2021		2022		2023		2024	
				Assign Bal 12/31/21	Adds	Estimated Purchases/ Adjustments	Assign Bal 12/31/22	Proposed Adds	Budgeted Purchases	Budgeted Balance	2024
				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	56,250	9,375		65,625	19,375	85,000	-	10,625
02- 1-Ton Dump Truck (1/2 HWY)	HWY	8	2028	10,000	2,500		12,500	2,500		15,000	6,000
#201 Sweeper	SWM	10	2031	-	27,500		27,500	27,500		55,000	27,500
#202 Rubber Tire Excavator	SWM	15	2026	59,200	24,200		83,400	44,150		127,550	44,150
#204 Hydro Seeder (Storm Water)	SWM	15	2029	20,000	1,496		5,536	2,066		7,602	2,066
#205 Tandem Truck (Storm Water)	SWM	10	2025	92,629	28,343		120,972	48,009		168,981	48,009
#207 Mini Excavator	SWM	10	2029	16,225	8,225		24,450	12,221		36,671	12,221
#208 Excavator Trailer	SWM	10	2029	4,280	1,965		6,245	2,255		8,500	2,250
#209 Portable Traffic Control Devices	SWM	15	2035	3,870	3,870		7,740	3,896		11,636	3,896
#211-Equip. Trailer	SWM	10	2031	-	2,200		2,200	2,440		4,640	2,420
212 - Catch Basin Trailer	SWM	10	2031	-	1,100		1,100	1,433		2,533	1,433
301- Compact Tractor/Multi-Unit (1/2 with HWY)	HWY	10	2029	5,380	2,830		8,210	2,810		11,020	3,330
302- Spider Lift (1/2 Storm 1/2 Hwy)	HWY	15	2036	9,241	5,700		14,941	5,647		20,588	5,647
303- Trailer for Spider Lift (1/2 Storm 1/2 Hwy)	HWY	10	2031	-	800		800	912		1,712	911
Pickup/SUV (1/2 Engineering)	SWM	5	2023	10,500	3,500		14,000	3,500	17,500	-	4,200
Towing Equipment - share with Sewer	SWM	10	2028	7,500	2,500		10,000	2,500		12,500	2,500
Truck Station Survey-split eng.storm.w/s	SWM	10	2027	13,000			13,000			13,000	
Seal Jetter (1/2 Sewer) #401	SWM	15	2022	-	270,000		-	18,000		18,000	18,000
GIS system/asset management-split w/Eng	SWM	-	2022	-	100,000		-			-	
TOTAL CAPITAL OUTLAYS				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 Proposed Expenditures	2022 Est Balance	2023 Proposed Adds	2023 Proposed Expenditures	2023 Est Balance
Capital Equip Fund							
Election							
DS200 Election Equipment	-	-	-	-	-	-	-
ASR							
Vehicle	-	-	-	-	10,000	-	10,000
	-	-	-	-	10,000	-	10,000
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 (Soft	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 Proposed Expenditures	2022 Est Balance	2023 Proposed Adds	2023 Proposed Expenditures	2023 Est Balance
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 Vehicle (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	2022	2022	2022	2023	2023	2023
	Balance	Proposed Adds	Proposed Expenditures	Est Balance	Proposed Adds	Proposed Expenditures	Est Balance
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

BLDG INSP

#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

HWY

	2021	2022	2022	2022	2022	2023	2023	2023
	Balance	Proposed Adds	Proposed Expenditures	Est Balance	Proposed Adds	Proposed Expenditures	Est Balance	2023
#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 wi	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	

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

Parks

City Only

	2021 Balance	2022 Proposed Adds	2022 Proposed Expenditures	2022 Est Balance	2023 Proposed Adds	2023 Proposed Expenditures	2023 Est Balance
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 con	-	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 coa	-			-			-
Sports Complex Bleacher Pads & ADA patl	-			-			-
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

#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	2022	2022	2022	2022	2023	2023	2023
	Balance	Proposed Adds	Proposed Expenditures	Est Balance	Proposed Adds	Proposed Expenditures	Est Balance	2023
#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
Less Village Share of Commitments	(83,539)	(47,638)	31,175	(97,217)	(51,517)	41,608	(103,774)
Net Shared Parks	194,925	116,630	(76,325)	238,015	132,471	(106,992)	266,846
Total Parks	432,024	220,479	(166,825)	488,463	236,070	(152,242)	575,643

grand total assignments
**** Parks split with Village is 29% in 2022

	5,028,378	1,472,191	(1,616,176)	4,906,776	1,527,968	(1,003,842)	5,434,254
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	2021	2022	2022	2022	2022	2023	2023	2023
	Balance	Proposed Adds	Proposed Expenditures	Est Balance	Proposed Adds	Proposed Expenditures	Est Balance	Est Balance
City Hall	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
IT	164,213	64,593	(62,265)	166,541	10,000	-	10,000	10,000
Fire Dept	3,092,436	651,423	(1,035,086)	2,728,371	56,411	-	222,952	222,952
Bldg	6,000	6,000	-	12,000	731,042	(546,100)	2,913,313	2,913,313
HWY	1,323,205	423,996	(252,000)	1,495,201	6,000	-	18,000	18,000
Eng	10,500	105,700	(100,000)	16,200	482,745	(288,000)	1,689,946	1,689,946
Parks City Only	237,099	103,849	(90,500)	250,448	5,700	(17,500)	4,400	4,400
Parks Shared Equipment	278,464	164,268	(107,500)	335,232	103,599	(45,250)	308,797	308,797
Less Village Share of Assignments	(83,539)	(47,638)	31,175	(97,217)	183,988	(148,600)	370,620	370,620
30%	5,028,378	1,472,191	(1,616,176)	4,906,776	(51,517)	41,608	(103,774)	(103,774)
29%								
Grand total Assignments					1,527,968	(1,003,842)	5,434,254	5,434,254

SUMMARY

City Hall	56,250	9,375	65,625	19,375	-	-	-	-
Elections	10,000	2,500	12,500	2,500	(85,000)	-	15,000	15,000
Assessor	-	27,500	27,500	27,500	-	-	55,000	55,000
IT	59,200	24,200	83,400	44,150	-	-	127,550	127,550
Fire Dept	4,040	1,496	5,536	2,066	-	-	7,602	7,602
Bldg	92,629	28,343	120,972	48,009	-	-	168,981	168,981
HWY	16,225	8,225	24,450	12,221	-	-	36,671	36,671
Eng	4,280	1,965	6,245	2,255	-	-	8,500	8,500
Parks City Only	3,870	3,870	7,740	3,896	-	-	11,636	11,636
Parks Shared Equipment	-	2,200	2,200	2,440	-	-	4,640	4,640
Less Village Share of Assignments	-	1,100	1,100	1,433	-	-	2,533	2,533
30%	5,380	2,830	8,210	2,810	-	-	11,020	11,020
29%	9,241	5,700	14,941	5,647	-	-	20,588	20,588
Grand total Assignments	-	800	800	912	-	-	1,712	1,712
City Hall	10,500	3,500	14,000	3,500	(17,500)	-	-	-
Elections	7,500	2,500	10,000	2,500	-	-	12,500	12,500
Assessor	13,000	-	13,000	-	-	-	13,000	13,000
IT	-	-	-	-	-	-	18,000	18,000
Fire Dept	270,000	(270,000)	-	18,000	-	-	-	-
Bldg	100,000	(100,000)	-	-	-	-	-	-
HWY	496,104	(370,000)	418,219	199,214	(102,500)	-	514,933	514,933
Eng	-	-	-	-	-	-	-	-
Parks City Only	-	-	-	-	-	-	-	-
Parks Shared Equipment	-	-	-	-	-	-	-	-
Less Village Share of Assignments	-	-	-	-	-	-	-	-
30%	-	-	-	-	-	-	-	-
29%	-	-	-	-	-	-	-	-
Grand total Assignments	-	-	-	-	-	-	-	-

30%

29%

**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			2023 Budget
		6 Month Actual	Year End Forecast	2022 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	290,900	241,073	293,605
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	351,650
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	189,206
PSC Remainder Tax	2,675	-	2,700	2,500	2,700
Property Tax Equivalent	550,886	-	620,000	620,000	620,000
Total Operating Expenses	1,769,293	615,885	2,210,871	2,307,075	2,471,380
Operating Profit before Depreciation	873,657	614,688	550,843	346,125	322,706
Depreciation Expense	1,274,764	662,500	1,325,000	1,325,000	135,150
Net (Loss) from Operations	(401,107)	(47,812)	(774,157)	(978,875)	187,556
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 Payoffs	-	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 Exp	241,193	78,114	120,277	309,112	472,909
Net Profit (Loss)	1,498,829	203,482	(414,859)	(869,988)	200,722

**CITY OF PEWAUKEE
WATER UTILITY
2023 OPERATING BUDGET**

	2021 Actual	6 Month Actual	Year End Forecast	2,022	
				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
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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	121,550	95,000	128,050
600-00920-51220 Internal Engineering Wages	28,912	25,851	39,000	23,443	48,750
Total Wages	224,836	133,584	290,900	241,073	293,605

**CITY OF PEWAUKEE
WATER UTILITY
2023 OPERATING BUDGET**

	2021 Actual	2,022		2023 Budget
		6 Month Actual	Year End Forecast	

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	6 Month Actual	Year End Forecast	2,022	
				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	1,500
600-00641-53410 Uniforms	0	0	4,150	0	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	351,650

Consultants & Studies					
600-00923-52399 Water Facilities 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 Transportation 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 & Maintenance	7,100	2,460	6,500	6,500	7,750
600-00950-52100 Scada/Telemetry	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	6 Month Actual	Year End Forecast	2,022 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		1,320
600-00928-52381	Regulatory & Commission Expense	992	57	5,000	5,000		8,000
600-00928-52382	PSC Water RCA Study	-	-	-	20,000		-
600-00930-53200	Utility 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		189,206

**CITY OF PEWAUKEE
WATER UTILITY
2023 OPERATING BUDGET**

	2021 Actual	6 Month Actual	Year End Forecast	2,022	
				2022 Budget	2023 Budget
600-00408-55200 PSC Remainder Tax	2,675	-	2,700	2,500	2,700
600-00408-55300 Property Tax Equivalent	550,886	-	620,000	620,000	620,000
Total Operating Expenses	1,769,293	615,885	2,210,871	2,307,075	2,471,380
Operating Profit (Loss) before Depreciation	873,657	614,688	550,843	346,125	322,706
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)	(774,157)	(978,875)	187,556
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	(414,859)	(869,988)	200,722

**CITY OF PEWAUKEE
SEWER UTILITY
2023 OPERATING BUDGET SUMMARY**

	2021 Actual	6 Month Actual	Year End Forecast	2021 Budget	2,021 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	201,300
Fringe Benefits	71,427	52,588	119,843	134,535	128,259
Plant Operation & Maintenance	2,791,259	474,379	2,429,350	2,442,730	2,790,710
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	181,406
Total Operating Expenses	3,235,106	867,097	3,124,297	3,078,034	3,505,175
Operating Profit before Depreciation	853,783	1,195,049	994,618	1,056,614	643,025
Depreciation Expense	782,665	400,000	800,000	800,000	800,000
Net Profit (Loss) from Operation	71,118	795,049	194,618	256,614	(156,975)
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 Revenue	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	460,877	684,137	137,784

**CITY OF PEWAUKEE
SEWER UTILITY
2023 OPERATING BUDGET**

2021 Actual	2022			2023 Budget
	6 Month Actual	Year End Forecast	2022 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
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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	98,500
650-00920-51220 Internal Engineering Wages	28,912	25,851	30,000	23,443	37,500
Total Wages	179,740	100,539	189,700	182,944	201,300

CITY OF PEWAUKEE SEWER UTILITY 2023 OPERATING BUDGET

2021 Actual	2022			2023 Budget
	6 Month Actual	Year End Forecast	2022 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	950	2,800	1,000
650-01827-53410 Uniforms	0	0	4,150	0	3,200
650-01827-52340 Sewer Service Charge - Brookfield	1,612,344	142,901	1,080,000	1,080,130	1,200,000
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			2023 Budget
		6 Month Actual	Year End Forecast	2022 Budget	
650-01832-52400 Maintenance of Pumping Equipment	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	2,429,350	2,442,730	2,790,710

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 Transportation 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 & Maintenance	7,073	2,465	6,500	6,500	7,750
650-00950-52100 Scada/Telemetry	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			2023 Budget
		6 Month Actual	Year End Forecast	2022 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 Equipment 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	1,320
650-00930-53200 Utility 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	181,406

**CITY OF PEWAUKEE
SEWER UTILITY
2023 OPERATING BUDGET**

2021 Actual	2022			2023 Budget
	6 Month Actual	Year End Forecast	2022 Budget	

Total Operating Expenses	3,235,106	867,097	3,124,297	3,078,034	3,505,175
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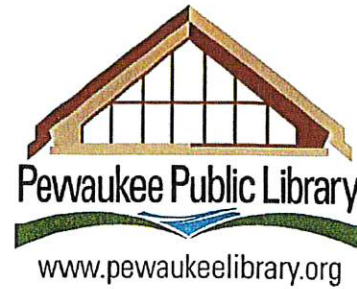
Operating Profit (Loss) before Depreciation	853,783	1,195,049	994,618	1,056,614	643,025
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650-01403-55410 Depreciation Exp. - Sewer	782,665	400,000	800,000	800,000	800,000
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Net Operating Profit (Loss) - Sewer	71,118	795,049	194,618	256,614	(156,975)
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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



TO: Scott Klein, City Administrator, City of Pewaukee

FROM: Nan Champe, Library Director *Nan Champe*

SUBJECT: 2023 Pewaukee Public Library Budget and Contribution Request

DATE: 8/19/2022

On behalf of the Pewaukee Public Library Board of Trustees, I would like to submit the 2023 Pewaukee Public Library Budget and appropriation request to the City of Pewaukee as stipulated in the Intergovernmental Cooperation Agreement between the Village of Pewaukee and the City of Pewaukee Regarding a Joint Library Agreement.

The Intergovernmental Cooperation Agreement between the Village of Pewaukee and the City of Pewaukee Regarding a Joint Library Agreement stipulates that;

“The funding of the budget and the payment of all costs of the Joint Library shall be shared by each municipality based upon the percentage of each municipality’s equalized value as determined annually by Wisconsin Department of Revenue for the following year’s operating budget.”

In 2022, the City was responsible for 77% of the Library’s total municipal contribution. In 2023, an adjustment will occur in which the City will be responsible for 78%. For 2022, the City of Pewaukee’s equalized value (less TID) was \$4,137,683,700 which when combined with the Village of Pewaukee’s equalized value (less TID) of \$1,163,936,600 makes the City responsible for 78% of the Library’s 2023 municipal contribution.

The following documents have been submitted with this memo:

- The 2023 Pewaukee Public Library Budget which was approved by the Pewaukee Public Library Board of Directors on August 17, 2022. This budget includes an explanation of significant changes in expenditures and revenues for 2023 from the Library Director.
- A copy of the Waukesha County Library Standards Certification notification which reports that the Pewaukee Public Library has met the Library Service Effort Ratio (LSER) Calculation. This standard is important because it is part of the evaluation process for meeting the criteria which qualifies City of Pewaukee residents for exemption from the county library tax. It is important to note, that while City of Pewaukee residents are eligible for the exemption based on the fact that the Library passed the LSER standard, the Library Board is committed to ensuring that the Library is able to meet all the minimum standards outlined in Table 2 since the LSER standard is not calculated until after the end of the year.

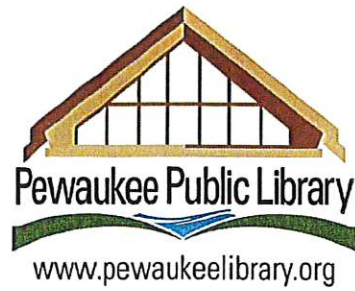
Browse. Borrow. Bloom.

210 Main Street • Pewaukee, WI 53072 • 262.691.5670 • Fax: 262.691.5673

- A copy of the memo from the Bridges Library System which provides the calculations on the Minimum Appropriations which Exempt from the County Library Tax. As a joint library, you use an alternative maintenance of effort minimum (MOE-min) calculation which is the average of the previous 3 years.

On behalf of the Pewaukee Public Library Board of Directors, I would like to request the municipal contribution of \$874,538 from the City of Pewaukee for the 2023 Pewaukee Public Library Budget. This request represents 78% of the total municipal request of \$1,121,203.00. In comparison to 2022, this contribution represents an increase of \$33,947 or 4.04%. The Pewaukee Public Library Board of Trustees will continue to review this budget. Further adjustments may be approved as actual figures become available.

Thank you and please let me know if you have any further questions.



**Pewaukee Public Library
2023 Budget
Administrative Recommendations
August 17, 2022**

Browse. Borrow. *Bloom.*

210 Main Street • Pewaukee, WI 53072 • 262.691.5670 • Fax: 262.691.5673

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2023 Pewaukee Public Library Budget

(approved by the Library Board 8/17/2022)

EXPENDITURES	Budget 2021	Actual 2021	Actual -2021	Current Actual 2022	Budget 2022	Budget 2023	Actual +/-	% Change
110 Library Salaries	615,488	607,645	-7,843	346,039	616,882	636,565	19,683	3.19%
130 Benefits	210,373	198,013	-12,360	114,531	200,228	216,001	15,773	7.88%
Social Security (6.2%)	38,160	33,867	-4,293		38,247	39,467	1,220	3.19%
Medicare (1.45%)	8,925	7,921	-1,004		8,945	9,230	285	3.19%
Retirement (WRS 6.8%)	32,980	33,026	46		32,837	35,977	3,140	9.56%
Dental	3,086	3,186	100		3,148	3,537	389	12.36%
Disability	3,564	3,164	-400		3,635	3,293	-342	-9.41%
Health	122,388	115,620	-6,768		112,121	123,360	11,239	10.02%
Life Insurance	1,270	1,138	-132		1,295	1,137	-158	-12.20%
140 Subscriptions	8,900	5,849	-3,051	6,433	8,000	7,000	-1,000	-12.50%
141 Print Materials	78,000	80,168	2,168	39,457	73,000	73,000	0	0.00%
142 Non-Print Materials	31,000	23,316	-7,684	9,994	24,000	24,000	0	0.00%
143 Technology	51,322	55,308	3,986	40,400	51,933	50,040	-1,893	-3.65%
CAFÉ - ILS System	21,260	21,260	0		22,318	23,300	982	4.40%
Computer Equipment/Installation	9,000	15,072	6,072		9,000	9,000	0	0.00%
Databases	1,310	0	-1,310		0	0	0	#DIV/0!
Gale Courses	2,892	0	-2,892		0	0	0	#DIV/0!
IT Services - Taylor Computing	1,750	4,388	2,638		5,800	5,800	0	0.00%
Biblioteca Maintenance Contracts/Software Licenses	7,550	7,245	-305		7,255	3,640	-3,615	-49.83%
Software Licenses	6,000	4,479	-1,521		6,000	5,000	-1,000	-16.67%
Envisionware Maintenance Contracts/Software Licenses	0	1,304	1,304		0	2,100	2,100	#DIV/0!
T-1 Line: Wisnet	1,200	1,200	0		1,200	1,200	0	0.00%
WIFI - Ethostream	360	360	0		360	0	-360	-100.00%
144 Mileage, Supplies, Other Expenditures	25,300	22,757	-2,543	14,280	23,800	21,550	-2,250	-9.45%
Copier Services: James Imaging Contract	8,900	9,547	647		9,400	10,050	650	6.91%
Marketing	1,000	1,074	74		1,000	1,000	0	0.00%
Mileage	500	0	-500		500	500	0	0.00%
Postage	900	694	-206		900	0	-900	-100.00%
Office Supplies	14,000	7,194	-6,806		5,000	5,000	0	0.00%
RFID Tags	0	1,776	1,776		2,000	2,000	0	0.00%
Processing Supplies	0	2,472	2,472		5,000	3,000	-2,000	-40.00%
146 Staff Development	3,000	3,072	72	1,654	3,000	3,000	0	0.00%
Continuing Education	2,000	2,200	200	0	2,000	2,000	0	0.00%
WI Library Association Memberships	1,000	872	-128	0	1,000	1,000	0	0.00%

EXPENDITURES	Budget 2021	Actual 2021	Actual "+/- 2021"	Current Actual 2022	Budget 2022	Budget 2023	Actual +/-	% Change
150 Professional Services	47,240	48,970	1,730	0	48,231	45,952	-2,279	-4.73%
Auditing Services	5,800	5,650	-150		6,000	6,150	150	2.50%
Fiscal Agent Services	21,440	22,188	748		21,094	19,992	-1,102	-5.23%
Insurance: Liability	8,000	7,382	-618		7,382	6,660	-722	-9.78%
Insurance: Property	11,000	12,522	1,522		12,525	12,150	-375	-2.99%
Insurance: Worker's Comp	1,000	1,228	228		1,230	1,000	-230	-18.70%
310 Building Maintenance	93,452	92,209	-1,243	57,102	91,000	89,652	-1,348	-1.48%
Carpet/Window Cleaning	3,400	2,870	-530		3,400	3,400	0	0.00%
Cleaning Services	30,864	30,967	103		31,480	32,110	630	2.00%
Cleaning/Building Supplies	4,000	3,789	-211		4,000	4,000	0	0.00%
Elevator Inspections/Permits	1,350	1,368	18		1,350	1,400	50	3.70%
Fire: Inspections & Permits & Maintenance	1500	1,859	359		1500	1,900	400	26.67%
Fire Monitoring	1100	1,176	76		1100	1,200	100	9.09%
General: Maintenance & Repair	14,000	17,523	3,523		12,000	12,000	0	0.00%
HVAC Maintenance	8,000	8,618	618		8,000	9,000	1,000	12.50%
Lawn Care	15,000	14,871	-129		15,170	15,473	303	2.00%
Snow Plowing	14,238	9,169	-5,069		13,000	9,169	-3,831	-29.47%
311 Utilities	53,500	54,253	753	29,134	54,613	55,645	1,032	1.89%
Gas & Electric	46,000	45,387	-613		45,000	45,387	387	0.86%
Telephone	5,500	6,145	645		5,500	6,145	645	11.73%
Utility - Water, Sewer Stormwater, Fire Prot. Publ Fire Prot	2,000	1,664	-336		2,000	2,000	0	0.00%
Utility - Transportation	0	1,057	1,057		2,113	2,113	0	0.00%
312 Digital Materials	13,925	16,476	2,551	17,041	21,815	23,000	1,185	5.43%
Advantage (E-Materials)	3,675	5,971	2,296		7,000	9,000	2,000	28.57%
Flipster (E-Magazines)	1,886	1,886	0		1,194	982	-212	-17.76%
Overdrive(E-Materials)	3,539	3,539	0		4,283	3,946	-337	-7.87%
Hoopla (E-Materials)	4,825	877	-3,948		5,000	4,460	-540	-10.80%
Databases	0	1,311	1,311		1,345	1,412	67	4.98%
Gale Courses	0	2,892	2,892		2,993	3,200	207	6.92%
313 Programs	6,000	4,729	-1,271	6,000	5,250	5,250	0	0.00%
Programming - Adult	2,000	1,618	-382		2,000	2,000	0	0.00%
Programming - Children's & Young Adult	3,000	2,722	-278		3,000	3,000	0	0.00%
Programming - General Supplies	1,000	389	-611		250	250	0	0.00%
400 Legal	2,000	3,771	1,771	1,733	2,000	2,000	0	0.00%
							0	#DIV/0!
500 Grants/Donations	5,000	10,483	5,483	16,374	0	0	0	#DIV/0!
							0	#DIV/0!
TOTAL EXPENDITURES	1,244,500	1,227,021	-17,479	700,171	1,223,752	1,252,655	28,903	2.36%

REVENUES	Budget 2021	Actual 2021	Actual -2021	Current Actual 2022	Budget 2022	Budget 2023	Actual +/-	% Change
43790 County Lib Aids	107,012	107,279	267	53,629	105,012	112,141	7,129	6.79%
Waukesha County	104,557	104,557	0		102,070	108,996	6,926	6.79%
Lakeshores Library System	49	49	0		695	384	-311	-44.75%
Jefferson Co.	1,284	1,284	0		1,375	1,739	364	26.47%
Dodge Co.	731	731	0		317	511	194	61.22%
Washington Co.	391	391	0		555	511	-44	-7.95%
46710 Library Fines	20,000	10,136	-9,864	4,715	16,000	10,136	-5,864	-36.65%
48110 Interest Income	2,500	167	-2,333	250	2,500	167	-2,333	-93.32%
48500-000 Donations	5,000	7,255	2,255	24,569	0	0	0	#DIV/0!
48500-100 Misc. Revenues	7,500	5,907	-1,593	4,245	6,000	5,907	-93	-1.55%
48500-200 Grants	3825	0	-3,825	4,563	2,563	3,101	538	20.99%
SUB TOTAL	145,837	130,744	-15,093	91,973	132,075	131,452	-623	-0.47%
49000 City Contribution 78%	834,984	834,875	-109	560,394	840,591	874,538	33,947	4.04%
49001 Village Contribution 22%	263,679	263,679	0	152,355	251,086	246,665	-4,421	-1.76%
Total Municipal Contribution 100%	1,098,663	1,098,554	-109	712,749	1,091,677	1,121,203	29,526	2.70%
49001 Village MOE-min contribution	0	0	0	0	10,094	16,079	5,985	59.29%
49001 Total Village Contribution	263,679	263,679	0	0	261,180	262,744	1,564	0.60%
TOTAL REVENUES	1,244,500	1,229,298	-15,202	804,722	1,262,749	1,268,734	5,985	0.47%

	Mill-min	MOE-min
Fund Balance as of 12/31/2021: \$239,484		
City	947,928	836,493
Village	266,524	262,744
Total	1,214,452	1,099,237

Description of Significant Changes: Expenditures

110 Library Salaries. (Increase of \$19,683 or 3.19%)

- No position changes. This budget includes staffing of FTE = 13.0375. In order to meet the Waukesha County's minimum to exempt standard, the Library needs to maintain at least a FTE of 12.85.
- This increase includes a cost of living adjustment for all employees of 3% (\$7,867)
- This increase includes an adjustment for Circulation's Clerk to a minimum salary of \$15.00/hr (\$2,376)
- This increase includes merit increases for eligible staff from 1-2% (\$9,440)

130 Benefits. (Increase of \$15,773 or 7.88%)

- **Social Security/Medicare.** Percentage increase is in conjunction with the overall salary increase. (+ \$1,220 and \$285)
- **Retirement.** WRS contribution rate for 2023 for employer contribution will increase by .3% to 6.8%. (+3,140).
- **Dental.** This budget projects a 10% increase in dental premiums based 2022 dental costs of \$3,215 (+389).
- **Disability** No information provided on 2023 rates. Budget includes actual cost for 2022 (-342).
- **Health Insurance.** This budget projects a 10% increase in health insurance premiums based 2022 premiums of \$112,140. Actual rates will be released in fall and the budget will be adjusted according to established rates. Further adjustments may occur with open enrollment. (+\$11,239)

140 Subscriptions/141 Print Materials/142 Non-Print Materials / 312 Digital Materials.

- In order to meet the Minimum Expenditures per Capita established in the Waukesha County Library Services Plan 2022-2026, the Library must spend at total of \$127,000.00. This proposed budget meets that minimum standard when combining the total budgets for the expenditure lines listed above.

143 Technology. (Decrease of \$1,893 or 3.65%)

- **CAFÉ -ILS System.** There will be a 4.4% increase in the cost of software licenses obtained through the Bridges Library System for the Library's shared ILS system. (+ \$982)
- **Biblioteca Maintenance.** The Library purchased 2 new self-check machines in 2022 so we have discontinued the maintenance agreements for our old machines (-\$3,615)
- **Software Licenses.** Envisionware licenses have been moved out of this line. (-\$1,000)
- **Envisionware Maintenance.** Envisionware licenses are accounted for in a new line and have increased with the addition of the 2 new self-check machines. (+\$2,100)
- **WIFI -Ethostream.** The WIFI system was upgraded and Ethosteam is no longer a vendor (-\$360).

144 Mileage, Supplies, Other Expenditures. (Decrease of \$2,250 or 9.45%)

- **Copier Services.** The contract with James Imaging includes the clause "At the end of the first 12 months after commencement of this Agreement, and once each successive 12-month period, thereafter, we may increase the Payment and the Excess Charge by a maximum of 15% of the existing Payment or Excess Charge." For 2022, James Imaging increased this charge by 15% so this budget projects the same increase for 2023. (+\$650)
- **Postage.** We are mailing less and less. We have returned our Pitney Bowes machine and now simply use stamps. Our nominal postage costs will come out of the office supply line. (-\$900)
- **Processing Supplies.** This line has been adjusted downward to align more closely with the actual costs that occurred in 2021. (-\$2,000)

150 Professional Services. (Decrease of \$2,279 or 4.73%)

- **Auditing Services.** This line has been adjusted upwards to account for the regular annual increase of 2.5%. (+150)
- **Fiscal Agent Services.** I have included a copy of the request from the Village Administrator which forecasts the fiscal agent free for 2023 and a copy of the request from 2022. (-1,102)
- **Insurance: Liability.** This budget projects a 2% increase based on the actual cost for 2022 of \$6,529. (-722)
- **Insurance: Property.** This budget projects a 10% increase based on the 2022 actual cost of \$11,046. (-375)
- **Insurance: Worker's Compensation.** This budget projects a slight decrease based the 2022 actual cost of \$903. (-230)

310 Building Maintenance. (Decrease of \$1,348 or 1.48%)

- **Cleaning Services.** This contract will incur a 2% increase in 2023. (+\$630).
- **Elevator Inspections, Fire Inspections, Fire Monitoring, HVAC Maintenance.** Adjustments to these service lines have been made to these lines to more accurately reflect the 2022 cost of services. (+1,550)
- **Lawn Care.** This contract will incur a 2% increase in 2023. (+303)
- **Snow Plowing.** This line varies significantly from year to year. This line reflects the actual costs of services incurred in 2021. (-3,831)

311 Utilities. (Increase of 1,032 or 1.89%)

- **Gas & Electric.** This line reflects the 2021 actual service costs of \$45,387. (+387)
- **Telephone.** This line reflects the 2021 actual service costs of \$6,145. (+645)

Description of Significant Changes: Revenue

43790 County Library Aids (Increase of \$7,129 or 6.79%)

- **Waukesha County.** True Non-Resident (TNR) Libraries are now being charged for circulation of electronic materials. This update accounts for most of the increase in the Waukesha County Aid. (+7,129).

46710 Library Fines.

Fine collection continues to trend downward. DVDs have a high overdue fine of \$1.00 per day. Our DVD circulation declined dramatically with COVID. We are currently circulating about 20,000 less DVDs on an annual basis. As well, digital checkouts remain strong and stable and those items do not incur overdue fines. This budget projects fine collection based on the 2021 actual revenue. (-5,864)

48110 Interest Income.

This budget projects interest income based on the 2021 actual revenue. (-2,333)

48500-100 Misc. Revenue.

This budget projects misc. revenue based on the 2021 actual revenue. (-93)

48500-00 Grants.

The Library is slated to receive a grant of \$3,101 from the Bridges Library System to help fund the cost of Hoopla. (+538)

LAKE PEWAUKEE SANITARY DISTRICT
Notice of Hearing on Proposed 2023 Budget

Notice is hereby given that a Public Hearing on the PROPOSED BUDGET for 2023 for the LAKE PEWAUKEE SANITARY DISTRICT will be held on Tuesday, October 25, 2022, at 6:15 PM, at the Lake Pewaukee Sanitary District Administration Building, located at N25 W27534 Oak Street, Pewaukee, WI. A detailed copy of the Proposed Budget is available for inspection at the Administration Building Office, Monday through Friday, between the hours of 8:00AM and 12:00 noon and 1:00PM and 3:00PM. The Commissioners and the Citizens Advisory Committee encourage residents to attend the hearing and offer their comments.

SUMMARY OF BUDGET - COMBINED OPERATIONS:

	Actual 2021	Budget 2021	Estimated 2022	Budget 2022	Budget 2023	% Change In Budget 2022 to 2023
Combined LPSD Operations:						
<u>Revenues:</u>						
Town of Delafield Property Tax Levy	198,000	198,000	203,500	203,500	244,230	20.01
City of Pewaukee-Service Fee	198,000	198,000	203,500	203,500	244,230	20.01
User Charges	1,340,893	1,344,800	1,398,665	1,400,400	1,590,160	13.55
Interest Income	201	340	235	220	250	13.64
Other Income	10,218	10,500	10,895	11,300	11,730	3.81
Total Revenues	1,747,312	1,751,640	1,816,795	1,818,920	2,090,600	14.94
<u>Expenditures:</u>						
Public Works	1,396,543	1,373,140	1,389,517	1,450,420	1,682,640	16.01
Capital Outlays	354,500	357,000	347,000	347,000	364,000	4.90
Debt Service	21,499	21,500	21,499	21,500	21,498	
Total Expenditures	1,772,542	1,751,640	1,758,016	1,818,920	2,068,138	13.70
Unreserved (Deficit) Surplus	-25,230	0	58,779	0	22,462	

Funds Restricted for Anticipated Capital Costs:

<u>Revenues:</u>						
Contribution in Aid Collections (P&I)	26,909	3,500	5,046	5,040	4,780	
InterMunicipal Facility Agreements	0	0	0	0	0	
Proceeds from Developers	4,320	0	17,440	0	0	
Grants Received	0	0	0	0	0	
Transfers to Capital Budget Reserve Fund	50,000	50,000	50,000	50,000	50,000	
Capital Budget Reserve Fund Expenditures	0	-10,000	0	-60,000	0	
Transfers to Equipment Replacement Funds	178,000	178,000	178,000	178,000	185,000	
Proceeds from Asset Sales/Rentals	10,000	0	1,500	0	0	
Equipment Replacement Fund Expenditures	-168,194	-110,000	-45,246	-105,000	-262,500	
Transfers to Sewer Capital Fund	120,000	120,000	110,000	110,000	120,000	
Sewer Capital Fund Expenditures	-432,450	-410,060	-178,064	-407,900	-665,350	
Wetland Fund Contributions Received	11,780	9,000	11,150	9,000	9,000	
Wetland Fund - Other Revenues	544	0	0	0	0	
Less: Wetland Fund Expenditures	-1,451	-3,000	-520	-4,500	-4,500	
<u>Interest Income:</u>						
Capital Budget Reserve Fund	88	60	76	130	100	
Sewer Equipment Replacement Fund	312	3,400	290	1,070	350	
Sewer Capital Fund	28,283	41,150	24,272	16,760	20,000	
Wetland Fund	71	125	25	70	50	
Lake Equip. Replacement Fund	120	120	189	180	200	
Reserved (Deficit) Surplus	-171,668	-127,705	174,158	-207,150	-542,870	

Budget to Financial Statement

Reconciling Items	306,157	247,420	-109,677	258,820	609,350
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Fund Balances - Beginning of Year:

Sewer Operations	13,316,130	13,316,130	13,598,872	13,598,872	13,576,488
Lake Cleanup Operations	54,686	54,686	55,699	55,699	27,185
Reserved for Anticipated					
Reserved for Anticipated Capital Costs	4,079,965	4,079,965	3,908,297	3,908,297	4,082,455
Totals	17,450,781	17,450,781	17,562,868	17,562,868	17,686,128

Fund Balances - End of Year:

Sewer	13,598,872	13,563,550	13,576,488	13,857,692	14,185,838
Lake Cleanup Operations	55,699	53,486	27,185	55,699	49,647
Reserved for Anticipated					
Reserved for Anticipated Capital Costs	3,908,297	3,952,260	4,082,455	3,701,147	3,539,585
Totals	17,562,868	17,569,296	17,686,128	17,614,538	17,775,070

LAKE PEWAUKEE SANITARY DISTRICT
Notice of Hearing on Proposed 2023 Budget

SUMMARY OF BUDGET - BY OPERATIONS

	Actual 2021	Budget 2021	Estimated 2022	Budget 2022	Budget 2023	% Change In Budget 2022 to 2023
<u>Sewer Operations:</u>						
Revenues:						
Town of Delafield Property Tax Levy	0	0	0	0	0	
City of Pewaukee-Property Tax Levy/Svc Fee	0	0	0	0	0	
User Charges	1,340,893	1,344,800	1,398,665	1,400,400	1,590,160	13.55
Interest Income	169	290	199	170	200	
Other Income	10,218	10,400	10,895	11,300	11,730	
Total Revenues	1,351,280	1,355,490	1,409,759	1,411,870	1,602,090	13.47
Expenditures:						
Operations	1,147,195	1,125,490	1,102,466	1,191,870	1,372,090	
Capital Outlays	227,500	230,000	220,000	220,000	230,000	
Debt Service	0	0	0	0	0	
Total Expenditures	1,374,695	1,355,490	1,322,466	1,411,870	1,602,090	13.47
Net (Deficit) Surplus	-23,415	0	87,293	0	0	
<u>Lake Cleanup Operations:</u>						
Revenues:						
Town of Delafield Property Tax Levy	198,000	198,000	203,500	203,500	244,230	20.01
City of Pewaukee-Property Tax Levy/Svc Fee	198,000	198,000	203,500	203,500	244,230	20.01
Interest Income	32	50	36	50	50	
Other Income	0	100	0	0	0	
Total Revenues	396,032	396,150	407,036	407,050	488,510	
Expenditures:						
Operations	249,348	247,650	287,051	258,550	310,550	
Capital Outlays	118,000	118,000	118,000	118,000	125,000	
Wetland Funding	9,000	9,000	9,000	9,000	9,000	
Debt Service	21,499	21,500	21,499	21,500	21,498	
Total Expenditures	397,847	396,150	435,550	407,050	466,048	14.49
Net (Deficit) Surplus	-1,815	0	-28,514	0	22,462	
<u>Estimated Town of Delafield Tax Rate (Per \$1,000 of full equalized value):</u>						
Sewer Debt Service & Construction		0.000		0.000	0.000	
Lake Cleanup Operations		0.183		0.181	0.211	
Total		0.183		0.181	0.211	

LAKE PEWAUKEE SANITARY DISTRICT
Schedule of Funds Restricted for Anticipated Capital Costs

	Actual 12/31/19	Actual 12/31/20	Actual 12/31/21	Estimated 12/31/22	Budget 12/31/23
<u>SEWER EQUIPMENT REPLACEMENT FUND:</u>					
Cash in Savings Account	733,072	608,313	645,642	591,558	389,408
Certificates of Deposit	0	0	0	0	0
Accrued CD Interest	0	0	0	0	0
Additional Sewer Contribution	0	0	0	0	0
Due from (to) other funds	0	0	0	0	0
Subtotals	733,072	608,313	645,642	591,558	389,408
<u>LAKE EQUIPMENT REPLACEMENT FUND:</u>					
Cash in Savings Account	71,014	163,395	291,516	392,293	517,493
Certificates of Deposit	0	0	0	0	0
Accrued CD Interest	0	0	0	0	0
Due from grants (Deferred grants)	0	0	0	0	0
Due from (to) other funds	0	0	0	0	0
Subtotals	71,014	163,395	291,516	392,293	517,493
<u>WETLAND CONSERVANCY FUND:</u>					
Cash in Savings Account	123,081	128,107	131,502	142,157	146,657
Certificates of Deposit	0	0	0	0	0
Accrued CD Interest	0	0	0	0	0
Due from grants	0	0	0	0	0
Expense Reimbursements Due to General Fund	-1,051	0	0	0	0
Due from (to) other funds	9,000	0	0	0	0
Subtotals	131,030	128,107	131,502	142,157	146,657
<u>CAPITAL BUDGET RESERVE FUND:</u>					
Cash in Savings Account	61,407	102,720	152,676	202,752	252,852
Certificates of Deposit	0	0	0	0	0
Accrued CD Interest	0	0	0	0	0
Reimbursements Due for capital expenditures	0	0	0	0	0
Subtotals	61,407	102,720	152,676	202,752	252,852
<u>SEWER CAPITAL FUND:</u>					
Cash in Savings Accounts	1,026,440	1,193,170	1,175,228	853,704	333,397
Certificates of Deposit	2,691,000	2,191,000	1,941,000	1,941,000	1,941,000
Accrued CD Interest	21,419	10,831	6,635	6,825	6,825
Accrued CIAC Interest	1,247	1,258	1,806	1,543	1,280
Reimbursements Due for capital expenditures	0	0	0	0	0
Due from CD Maturity	0	0	0	0	0
Due from (to) Other Funds	-87,529	-318,872	-300,244	0	0
Amounts due from (to) operating account	0	43	43	0	0
Subtotals	3,652,577	3,077,430	2,824,468	2,803,072	2,282,502
TOTALS	4,649,100	4,079,965	4,045,804	4,131,832	3,588,912
<u>DETAILED CHANGES IN SEWER CAPITAL FUND:</u>					
Beginning of year balance	3,747,404	3,652,577	3,077,430	2,824,468	2,803,072
Current Year Additions					
Contribution in aid-principal collections	21,434	3,503	25,103	20,943	3,500
Contribution in aid-interest earned	1,247	1,258	1,806	1,543	1,280
Proceeds from inter-municipal agreements	0	0	0	0	0
Wastewater treatment & conveyance charges	7,509	0	4,320	0	0
Interest Income	68,493	45,016	28,283	24,272	20,000
Subtotal	3,846,087	3,702,354	3,136,942	2,871,226	2,827,852
Proceeds from current year capital budget	143,160	120,000	120,000	110,000	120,000
Bank Charges	-103	-188	-24	-90	0
Capital cost expenditures	-336,567	-744,736	-432,450	-178,064	-665,350
End of year balance	3,652,577	3,077,430	2,824,468	2,803,072	2,282,502
<u>OTHER RESTRICTED FUNDS:</u>					
Water Resource Fund & Pewaukee Lake Improvement Fund:					
Beginning of year balance	20,006	20,563	26,075	28,903	28,903
Donations received	3,000	5,512	6,738	4,500	4,500
Expenditures	-2,443	0	-2,045	-4,500	-4,500
Reimbursements Due	0	0	-1,865	0	0
Interest income	0	0	0	0	0
Increase (decrease) in fund balance	557	5,512	2,828	0	0
End of year balance	20,563	26,075	28,903	28,903	28,903

LAKE PEWAUKEE SANITARY DISTRICT
Summary of Estimated 2022 Revenues and Expenditures
General Sanitation and Sewer Operations Combined

	Sewer Operations	Lake Cleanup	Total
Estimated Revenues:			
Tax Levy-Town of Delafield	0	203,500	203,500
Service Fees-City of Pewaukee	0	203,500	203,500
User Fees	1,398,665		1,398,665
Interest Income	199	36	235
Other Income	10,895	0	10,895
Total Estimated Revenues	<u>1,409,759</u>	<u>407,036</u>	<u>1,816,795</u>
Estimated Expenditures:			
Operations	1,102,466	287,051	1,389,517
Capital Cost & Funding	220,000	118,000	338,000
Wetland Funding		9,000	9,000
Debt Service	0	21,499	21,499
Repayment of Sewer Capital Fund Advances	0		0
Total Estimated Expenditures	<u>1,322,466</u>	<u>435,550</u>	<u>1,758,016</u>
Estimated (Deficit) Surplus	<u>87,293</u>	<u>-28,514</u>	<u>58,779</u>
Total Equalized Value of Town of Delafield property located in the Lake Pewaukee Sanitary District (2021) =	<u>\$1,123,405,087</u>		
Mil Rate (\$/1000 equalized value): Based upon 2021 TAX LEVY (Town of Delafield) for 2022 operations	<u>0.000</u>	<u>0.181</u>	<u>0.181</u>
Cost to house with \$500,000 value	<u>\$0</u>	<u>\$91</u>	<u>\$91</u>

LAKE PEWAUKEE SANITARY DISTRICT
Summary of Proposed 2023 Budget
General Sanitation and Sewer Operations Combined

	Sewer Operations	Lake Cleanup	Total
Anticipated Revenues:			
Tax Levy-Town of Delafield	0	244,230	244,230
Service Fee-City of Pewaukee	0	244,230	244,230
User Fees	1,590,160		1,590,160
Interest Income	200	50	250
Other Income	11,730	0	11,730
Total Anticipated Revenues	1,602,090	488,510	2,090,600
Anticipated Expenditures:			
Operations	1,372,090	310,550	1,682,640
Capital Cost & Funding	230,000	125,000	355,000
Wetland Funding	0	9,000	9,000
Debt Service	0	21,498	21,498
Repayment of Sewer Capital Advances	0		0
Total Anticipated Expenditures	1,602,090	466,048	2,068,138
Anticipated (Deficit) Surplus	0	22,462	22,462
Estimated Equalized Value of Town of Delafield property located in the Lake Pewaukee Sanitary District (2022) =	\$1,158,000,000		
Mil Rate (\$/1000 equalized value):			
Based upon 2022 TAX LEVY for 2023 operations	0.000	0.211	0.211
Cost to house with \$500,000 value	\$0	\$105	\$105

Comments:

Sewer Operations:

The 2023 budgeted cost of operations and capital expenditures reflects an increase of 15.% from the 2022 budgeted costs.

The sewer user charge will be \$143.00 per RUE per quarter for 2023 representing a 13.5% increase over the 2022 sewer user charge.

Lake Cleanup Operations:

Level of Service:

Service to consist of weed harvesting and shore cleanup.

Operations to consist of a partial crew in early spring, a full crew in summer, and a partial crew in late fall.

The 2023 budget includes the cost of a standard one shift operation.

Equipment:

3 harvester/transport combinations

3 shore barges fitted with harvester conversion units.

2 trucks

Manpower:

Students with 1 full time supervisor

Peak employment reaches 12 students from 6/1 - 8/31

Funding of Wetland Purchases:

The 2023 budget includes funding for Wetland purchases and maintenance in the amount of \$9,000

General Budget Comments:

The 2022 Town of Delafield tax levy and the 2023 City of Pewaukee service fees will provide the funding for 2023 operations.

GeneralLedgerPeriod.ID = 526 & GLBudget.ID = 16

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
950 - LAKE PATROL FUND								
Revenue								
9500043521000000	STATE GRANTS/POLICE TRAINING	Budget Workshop #1	0.00	0.00	0.00	0.00	0.00	0.00
9500046710000000	FINES/CITATIONS	Budget Workshop #1	0.00	4,520.00	4,320.00	0.00	0.00	0.00
9500048110000000	INTEREST INCOME	Budget Workshop #1	0.00	16.98	16.98	0.00	0.00	0.00
9500048309000000	SALE OF EQUIP/PROPERTY	Budget Workshop #1	3,500.00	0.00	0.00	0.00	0.00	0.00
	ATV Trade-ins (Honda & Suzuki)		3,500.00					
9500048500000100	DONATIONS/MISC REVENUES	Budget Workshop #1	0.00	25.21	25.21	0.00	40.99	0.00
9500048500000200	DESIGNATED GRANTS	Budget Workshop #1	0.00	39,191.07	39,191.07	0.00	27,017.09	0.00
9500048900000000	MISC REVENUES	Budget Workshop #1	0.00	0.00	0.00	0.00	0.00	0.00
9500049000000000	CITY OF PEWAUKEE PAYMENTS	Budget Workshop #1	25,525.00	25,525.00	19,143.60	25,525.00	25,524.80	25,525.00
9500049001000000	TOWN OF DELAFIELD PAYMENTS	Budget Workshop #1	25,525.00	25,525.00	19,143.60	25,525.00	25,524.80	25,525.00
9500049002000000	VILLAGE OF PEWAUKEE PAYMENTS	Budget Workshop #1	8,310.00	8,310.40	8,310.40	8,310.00	8,310.40	8,310.00
9500049200000000	TRANSFER IN FROM MUNICIPALITY	Budget Workshop #1	0.00	0.00	0.00	0.00	0.00	60,000.00
9500049300000000	PREV YR FUND BALANCE APPLIED	Budget Workshop #1	16,000.00	0.00	0.00	0.00	0.00	0.00
	UTV- Partial Purchase (Use of Reserves)		16,000.00					
TOTAL: 950 - LAKE PATROL FUND Revenue			78,860.00	103,113.66	90,150.86	59,360.00	86,418.08	119,360.00
Expenditure								
9500051938000000	INSURANCE EXPENSE	Budget Workshop #1	3,600.00	1,900.00	1,877.73	3,600.00	2,496.04	3,600.00
9500051940000000	DISABILITY/UNEMPLOYMENT	Budget Workshop #1	0.00	0.00	0.00	0.00	0.00	0.00
9500052000000000	ADMINISTRATION EXPENSE	Budget Workshop #1	2,500.00	4,100.00	4,096.00	2,500.00	601.28	2,500.00
9500052100000110	LAKE PATROL SALARIES/WAGES	Budget	39,160.00	29,000.00	22,449.76	39,160.00	28,018.14	39,160.00

GeneralLedgerPeriod.ID = 526 & GLBudget.ID = 16

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
9500052100000130	LAKE PATROL FRINGE BENEFITS	Workshop #1 Budget	4,600.00	2,500.00	1,717.46	4,600.00	2,143.36	4,600.00
9500052100000140	OFFICE SUPPLIES	Workshop #1 Budget	500.00	760.00	452.26	500.00	430.80	500.00
9500052100000145	LAKE PATROL TRAINING	Workshop #1 Budget	1,500.00	450.00	372.48	1,500.00	55.17	1,500.00
9500052100000300	EQUIPMENT AND MAINTENANCE	Workshop #1 Budget	2,700.00	11,336.00	5,314.36	2,700.00	1,483.80	2,700.00
9500052100000310	VEHICLE MAINTENANCE	Workshop #1 Budget	4,200.00	3,700.00	1,660.48	4,200.00	3,644.71	4,200.00
9500052100000400	LEGAL COUNSEL EXPENSE	Workshop #1 Budget	600.00	0.00	0.00	600.00	0.00	0.00
9500052100000410	LAKE PATROL UNIFORM EXP	Workshop #1 Budget	0.00	0.00	0.00	0.00	274.20	600.00
9500052100000500	GRANT/DONATION FUNDED EXPENSE	Workshop #1 Budget	0.00	0.00	0.00	0.00	0.00	0.00
9500052100000600	REVENUE DISTRIBUTION EXPENSE	Workshop #1 Budget	0.00	39,032.00	34,514.07	0.00	27,058.06	0.00
9500057610000000	LAKE PATROL OUTLAY	Workshop #1 Budget	21,913.00	12,864.22	12,864.22	0.00	76,036.27	60,000.00
	UTV Purchase (replaces 2 ATV's)		19,913.00					
	UTV Upfit		2,000.00					
TOTAL: 950 - LAKE PATROL FUND Expenditure			(81,273.00)	(105,642.22)	(85,318.82)	(59,360.00)	(142,241.83)	(119,360.00)
TOTAL: 950 - LAKE PATROL FUND			(2,413.00)	(2,528.56)	4,832.04	0.00	(55,823.75)	0.00
			(2,413.00)	(2,528.56)	4,832.04	0.00	(55,823.75)	0.00