Office of the Clerk/Treasurer

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

FINANCE COMMITTEE
MEETING NOTICE AND AGENDA
Wednesday, September 26, 2018
9:30 AM

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

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1. Call to Order and Pledge of Allegiance
2. Public Comment - Please limit your comments to two (2) minutes, if further time for discussion is needed please contact the City Administrator prior to the meeting.
3. Discussion Related to the Capital Equipment Funds Committed for Purchasing Equipment
4. Discussion and Possible Action Related to the Proposed 2018 City, Storm Water Management and Water and Sewer Utility Budget
5. Schedule Next Meeting Date If Needed
6. Public Comment - Please limit your comments to two (2) minutes, if further time for discussion is needed please contact the City Administrator prior to the meeting.
7. Adjournment

Kelly Tarczewski
Clerk/Treasurer

September 10, 2018

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
FINANCE COMMITTEE AGENDA ITEM 3.

DATE: September 26, 2018

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion Related to the Capital Equipment Funds Committed for Purchasing Equipment

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

CITY OF PEWAUKEE
FINANCE COMMITTEE AGENDA ITEM 4.

DATE: September 26, 2018

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action Related to the Proposed 2018 City, Storm Water Management and Water and Sewer Utility Budget

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

2019 Proposed Budget for 9.26.18 Finance Mtg

CITY OF PEWAUKEE
2019 PROPOSED BUDGET

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CITY OF PEWAUKEE
2019 PROPOSED BUDGET

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City of Pewaukee
2019 Budget
Historical Tax Rate Comparison

		2019 Budget	Budget Years								
			2018	2017	2016	2015	2014	2013	2012	2011	2010
Assessed Value (in millions) Actual		**2,894.601**	2,849.308	2,788.058	2,714.451	2,668.253	2,650.084	2,620.790	2,609.135	2,609.956	2,805.319
Tax Levy	$ 9,761,259 Max allowed	**9,537,465**	9,085,486	8,620,305	8,294,351	8,159,363	7,962,137	7,896,915	7,550,766	7,550,766	7,550,766
Tax Rate per $1,000 of Assessed Value	3.3%	**$3.295**	$3.189	$3.092	$3.056	$3.058	$3.004	$3.013	$2.894	$2.893	$2.692
Dollar Increase (Decrease) over Prior Year		**$0.106**	$0.097	$0.034	($0.002)	$0.045	($0.009)	$0.119	$0.001	$0.201	$0.162
Increase (Decrease) on $250k Assessment		**$ 26.56**	$ 24.17	$ 8.47	$ (0.59)	$ 11.19	$ (2.17)	$ 29.80	$ 0.23	$ 50.37	$ 40.57

Property Tax Components	2019 Budget	Historical Tax Levys							
		2018	2017	2016	**2015**	2014	**2013**	**2012**	**2011**	**2010**
General Operations	**7,677,465**	6,972,986	6,123,597	6,069,073	5,704,363	5,688,637	5,561,915	5,430,911	5,429,241	5,489,633
Debt Service	**1,100,000**	1,100,000	1,081,708	1,200,000	1,100,000	1,300,000	1,500,000	1,350,000	1,500,000	1,513,633
Road Projects	**300,000**	300,000	200,000	200,000	200,000	200,000	200,000	34,855	0	0
Capital Equipment	**425,000**	677,500	1,200,000	810,278	1,140,000	758,500	635,000	735,000	621,525	547,500
Storm Water Management			0	0	0	0	0	0	0	0
Cemetery	**35,000**	35,000	15,000	15,000	15,000	15,000	0	0	0	0
Tax Levy	**9,537,465**	9,085,486	8,620,305	8,294,351	8,159,363	7,962,137	7,896,915	7,550,766	7,550,766	7,550,766

CITY OF PEWAUKEE
2019 Consolidated Budget
All Govenmental Fund Types

	2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget	Change Over 2018 Budget Amount	Change Over 2018 Budget %
REVENUES							
Property Taxes	$ 8,620,305	$ 9,085,486	$ 9,085,486	$ 9,085,486	$ 9,537,465	451,979	5%
Non-Property Taxes	1,496,188	401,114	1,443,942	1,443,500	1,272,481	(171,019)	-12%
Special Assessments	1,072,589	846,124	884,497	754,476	882,900	128,424	17%
Intergovernmental	1,453,893	267,018	1,449,599	1,417,643	1,571,752	154,109	11%
Licenses and Permits	1,163,965	572,157	958,173	1,060,075	1,062,675	2,600	0%
Fines, Forfeitures and Penalties	338,353	474,985	1,850	351,850	361,850	10,000	3%
Public Charges for Services	1,008,627	522,784	876,188	859,404	902,998	43,594	5%
Intergov'l Charges for Services	3,380,745	2,492,977	3,339,808	3,360,000	3,355,500	(4,500)	0%
Impact Fees	130,617	38,928	75,600	75,600	76,050	450	1%
Interest	168,151	65,681	99,200	138,380	106,400	(31,980)	-23%
Miscellaneous	419,726	132,643	479,352	121,036	189,969	18,233	57%
Total Revenues	19,253,159	14,899,897	18,693,695	18,667,450	19,320,040	601,890	3%
EXPENDITURES							
General Government	1,799,415	980,328	1,869,468	2,188,462	2,392,733	204,271	9%
Public Safety	6,733,663	3,588,732	7,315,761	7,375,752	7,814,639	438,887	6%
Public Works	2,329,945	1,178,899	2,480,976	2,499,920	2,780,072	280,152	11%
Culture and Recreation	1,970,869	969,266	2,094,967	2,190,672	2,083,414	(107,258)	-5%
Tourism	547,050	227,515	485,000	488,700	470,950	(17,750)	-4%
Storm Water Management	667,310	262,809	626,322	730,026	709,900	(20,126)	-3%
Capital Projects	1,949,400	111,755	3,654,151	6,860,000	7,589,900	729,900	11%
Capital Equipment	1,735,245	374,906	660,346	1,774,000	2,388,167	614,167	35%
Debt Service	1,577,607	650,178	1,633,539	1,633,539	1,586,851	(46,688)	-3%
Total Expenditures	19,310,504	8,344,388	20,820,530	25,741,071	27,816,626	2,075,555	8%
Excess of revenues over (under) expenditures	(57,345)	6,555,509	(2,126,835)	(7,073,621)	(8,496,586)	(1,473,665)	
OTHER FIN. SOURCES (USES)							
Proceeds of Long-Term Debt	-	-	-	-	-	0	
Interfund Transfers	-	-	-	-	-	-	
Excess of revenues and other sources over (under) expenditures	(57,345)	6,555,509	(2,126,835)	(7,073,621)	(8,496,586)	(1,473,665)	
FUND BALANCES							
Beginning of Period	17,250,468	17,193,123	17,193,123	16,002,655	15,066,288		
End of Period	17,193,123	23,748,632	15,066,288	8,929,034	6,569,702		
TAXES LEVIED FOR CITY	$ 8,620,305	9,085,486	9,085,486	9,085,486	9,537,465	451,979	5%

CITY OF PEWAUKEE
2019 BUDGET
GENERAL FUND SUMMARY

	2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget	Change Over 2018 Budget Amount	Change Over 2018 Budget %
REVENUES							
Taxes	7,045,837	7,160,023	7,886,928	7,886,486	8,499,946	613,460	8%
Special Charges	711,124	669,465	670,815	665,550	708,900	43,350	7%
Intergovernmental	1,419,297	262,559	1,440,681	1,408,143	1,545,052	136,909	10%
Licenses and Permits	1,163,564	571,857	957,723	1,060,075	1,062,675	2,600	0%
Fines, Forfeitures and Penalites	338,353	474,985	1,850	351,850	361,850	10,000	3%
Public Charges for Services	918,665	481,185	812,120	810,350	843,350	33,000	4%
Intergovernmental Charges for Services	1,829,256	925,669	1,772,500	1,795,000	1,782,500	(12,500)	-1%
Interest	104,311	65,043	90,100	128,000	98,000	(30,000)	-23%
Miscellaneous	418,131	131,864	227,952	120,336	138,569	18,233	15%
Total revenues and other sources	13,948,538	10,742,650	13,860,669	14,225,790	15,040,842	815,052	6%
EXPENDITURES							
GENERAL GOVERNMENT							
Mayor	7,053	4,442	9,624	9,624	11,793	2,169	23%
Common Council	42,960	25,180	48,033	44,912	53,055	8,143	18%
Boards, Commissions, Committies	1,589	815	3,173	3,315	3,758	443	13%
Administration	185,852	57,599	124,797	126,396	126,610	214	0%
Insurance	107,772	83,323	114,300	119,000	154,200	35,200	30%
Professional Services	128,828	77,471	148,616	152,616	142,600	(10,016)	-7%
Unclassified	41,466	12,388	121,013	137,000	127,000	(10,000)	-7%
Court	123,601	56,104	127,608	144,869	137,894	(6,975)	-5%
Finance	346,700	177,324	126,590	404,211	445,139	40,928	10%
Elections	12,878	12,698	38,365	44,135	24,646	(19,489)	-44%
Facilities	246,566	116,934	275,130	281,125	374,092	92,967	33%
Human Resources	186,834	124,767	243,547	234,812	270,743	35,931	15%
Property Assessment	70,341	44,842	132,505	120,680	153,513	32,833	27%
Information Technology	296,975	186,441	356,167	365,767	367,690	1,923	1%
Flooding - Operating Supplies	-	-	-	-	-		
Total	1,799,415	980,328	1,869,468	2,188,462	2,392,733	204,271	9%
PUBLIC SAFETY							
Law Enforcement	2,468,746	1,461,507	2,591,209	2,580,419	2,652,171	71,752	3%
Fire Services	3,890,167	1,927,681	4,273,905	4,343,664	4,683,729	340,065	8%
Community Services	374,750	199,544	450,647	451,669	478,739	27,070	6%
Total	6,733,663	3,588,732	7,315,761	7,375,752	7,814,639	438,887	6%

CITY OF PEWAUKEE
2019 BUDGET
GENERAL FUND SUMMARY

	2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget	Change Over 2018 Budget Amount	Change Over 2018 Budget %
PUBLIC WORKS							
Engineering	366,147	149,424	352,995	385,210	393,518	8,308	2%
Highways	1,009,675	522,585	1,110,952	1,117,279	1,299,473	182,194	16%
Solid Waste & Recycling	781,874	318,491	813,630	777,931	859,581	81,650	10%
Weed, Lake & Wetlands Control	146,000	181,700	181,700	182,000	187,000	5,000	3%
Animal & Deer Control	6,699	6,699	6,699	7,000	17,000	10,000	143%
Forestry	19,550.00	-	15,000	30,500	23,500		
Total	2,329,945	1,178,899	2,480,976	2,499,920	2,780,072	287,152	11%
CULTURE & RECREATION							
Boat Ramp	469	-	975	500	1,000	500	100%
Fireworks	-	-	-	-	10,000	10,000	100%
Library	744,143	394,586	787,045	791,297	807,313	16,016	2%
Parks	491,329	254,764	574,247	580,104	618,142	38,038	7%
Recreation Programs	656,580	273,701	662,482	667,446	525,350	(142,096)	-21%
Planning	59,658	29,448	69,469	104,825	74,109	(30,716)	-29%
Total	1,952,179	952,499	2,094,218	2,144,172	2,035,914	(108,258)	-5%
Total Expenditures	12,815,202	6,700,458	13,760,423	14,208,306	15,023,358	822,052	6%
Excess of revenues and other sources over (under) expenditures	1,133,336	4,042,192	100,246	17,484	17,484		
OTHER FINANCING SOURCES (USES)							
Proceeds of Long-Term Debt	-	-	-	-	-		
Transfer From Green Space Fund	16,790	-	-	-			
Proceeds of LT Debt	-	-	-	-	-		
State EMS Grant Fund	-	-	-	-	-		
Transfer to Storm Water Management	-	-	-	-	-		
Transfer from Impact Fees	-	-	-	-	-		
Transfer (To) Storm Water Projects Funds	(17,412)	(17,484)	(17,484)	(17,484)	(17,484)		
Transfer (To) Road Projects Funds	(1,000,000)	-	-	-	-		
Transfer (To) Bike & Pedestrian			(6,000)		(287,500)		
Transfer to Capital Equipment Fund	(1,000,000)	-	-	-	(364,985)		
Excess of revenues and other sources over over (under) expenditures and other uses	(867,286)	4,024,708	76,762	-	(652,485)		
FUND BALANCE							
Beginning of Year	5,731,273	4,863,987	4,863,987	4,904,244	4,940,749		
End of Year	4,863,987	8,888,695	4,940,749	4,904,244	4,288,264		
Fund Balance as % of Revenues	34.9%		35.6%		28.5%		

CITY OF PEWAUKEE
2019 BUDGET
GENERAL FUND REVENUES

CONSOLIDATED

	2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget	COMMENTS
Taxes						
General Tax Levy	6,123,597	6,972,986	6,972,986	6,972,986	7,677,465	
Omitted Taxes	3,311	3,451	6,900	3,237	4,361	
Other	165	182	242	120	120	
Public Accomodation Tax	245,978	91,747	232,143	232,143	135,000	30% of Tourism Fund
Tax Equivalent on Water Utility	557,342	-	570,000	575,000	580,000	
Taxes from Exempt Organization	103,371	91,657	104,657	103,000	103,000	CELA $17.4k Pro-Health $73.1k SEWRPC $13K
Ag Use Conv Penalties	12,073	-	-	-	-	
Total Taxes	7,045,837	7,160,023	7,886,928	7,886,486	8,499,946	
Special Charges						
Garbage Collection	711,124	669,465	670,815	665,550	708,900	2017 lowered fees from $153 to $144 per parcel, 2018 $135; recommend 139 for '19
Total Special	711,124	669,465	670,815	665,550	708,900	
Intergovernmental						
State Shared Revenues	628,966	-	619,306	610,470	751,302	$150,106 mfg pp tax aid -new in 2019-levy limit decreased
Exempt Computer Aids	61,967	-	62,878	62,878	62,000	-
State Fire Dues	112,938	-	112,938	110,000	115,000	Increase / Dependent on new Structures
Tank Inspection Fees	5,233	2,572	6,500	3,500	4,500	State Reduction
State Transportation Aids	489,840	126,223	505,295	505,295	500,000	-
Other State Grants and Aids	33	2	2	-	-	-
County Recycling Aids	108,576	106,166	106,166	107,000	103,250	combined all recycling
Lake Patrol DNR Water Safety Aids	9,619	10,971	10,971	9,000	9,000	-
Fire Truck Rental - Defafield	2,125	16,625	16,625	-	-	
Total Intergovernmental	1,419,297	262,559	1,440,681	1,408,143	1,545,052	
Licenses and Permits						
Alcohol, Enterainment, & Dog Licenses	48,672	36,515	41,010	38,075	40,675	
Cable TV & Video	128,191	33,920	124,000	124,000	124,000	
Building/Elec/Plumb/Erosion/Sign/Fire Insp	981,531	497,942	792,713	892,000	898,000	combine all permints
Plan/Zone/Appeals Hearings	5,170	3,480	-	6,000	-	-
Total Licenses and Permits	1,163,564	571,857	957,723	1,060,075	1,062,675	
Fines, Forfeitures and Penalties						
Court Penalties & Lake Patrol Fines	338,353	474,985	1,850	351,850	361,850	no spring weight enforcement in 2017-there was in 2018
Deposits Forfeited	-	-	-	-	-	-
Penalties	338,353	474,985	1,850	351,850	361,850	

CITY OF PEWAUKEE
2019 BUDGET
GENERAL FUND REVENUES

CONSOLIDATED

	2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget	COMMENTS
Public Charges for Services						
Administrative Charges	14,707	8,200	13,466	15,100	13,100	2% on Outside & Inhouse Eng bill backs & Attny
Plat and CSM Review Fees	3,420	95	3,270	6,250	6,250	
Outside Eng/Legal Fees Reimbursed	63,647	9,915	52,000	60,000	62,000	
Boat Launch Fees	12,485	3,165	6,200	8,000	8,000	
Ambulance Runs	502,347	204,822	425,000	425,000	450,000	
Private Fire Prot. Plan Review Fees	17,975	7,735	14,000	9,000	9,000	
Fire/Ambo Special Event Charges	-	-	-	2,500	2,500	
Highway Services	-	-	-	-	-	
Recycling Revenues	4,588	1,519	2,000	2,500	2,500	
Park Reservation Fees	29,556	21,545	30,000	30,000	30,000	
Recreation Programs/Field Trips	269,940	224,189	266,184	252,000	260,000	
Total Public Charges for Service	918,665	481,185	812,120	810,350	843,350	
Intergovernmental Charges for Services						
Admin Services for W&S Utility	60,000	80,000	80,000	80,000	80,000	Last increase 2015
Contracted Fire Services	1,477,604	700,973	1,400,000	1,400,000	1,400,000	
Shared Park & Recreation Programs	217,092	101,245	222,500	265,000	252,500	
Contracted Building Inspection	74,560	43,451	70,000	50,000	50,000	
Total Intgv'tl Charges for Service	1,829,256	925,669	1,772,500	1,795,000	1,782,500	
Interest						
Interest on Investments	98,552	60,785	85,000	125,000	95,000	0
Interest on A/R & Delq PP Taxes	5,759	4,258	5,100	3,000	3,000	
Total Interest	104,311	65,043	90,100	128,000	98,000	
Miscellaneous						
Rent - Utility Division	36,000	36,000	36,000	36,000	36,000	$15/sq @ 2,000sqft (1620*1.2 common is approx)
Rent - SBC	5,619	2,686	7,980	13,686	13,919	$1,140/month, increase 3% anually
Sale Assets	340,000	55,621	120,621	45,000	60,000	
Insurance Recovery	3,491	-	25,000	-	-	
Gifts & Donations	5,406	5,852	6,052	2,650	2,650	
Miscellaneous Revenues	27,615	31,705	32,299	23,000	26,000	recov delinq pp, ins dividend, cc rebate
Proceeds of Long Term Debt	-	-	-	-	-	
Total Miscellaneous	418,131	131,864	227,952	120,336	138,569	
Total Revenues	13,948,538	10,742,650	13,860,669	14,225,790	15,040,842	

CITY OF PEWAUKEE
2019 BUDGET
CONSOLIDATED
GENERAL FUND EXPENDITURES

	2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget	% Change	COMMENTS
ADMINISTRATION							
Mayor							
Wages	5,566	3,503	7,590	7,590	9,605		Wages to increase after the April Election (2020 Wage $10,500)
Benefits	1,487	939	2,034	2,034	2,188		
Training/Conferences/Membership	-	-	-	-	-		
Total Mayor	7,053	4,442	9,624	9,624	11,793	22.54%	
Common Council							
Wages	29,044	14,698	33,340	30,240	37,650		Wages to increase for (3) of the Aldermen after the April Election (2020 Everyone's Wages will be $6,500)
Benefits	7,158	3,410	7,621	7,482	8,046		
Training/Conferences/Membership	6,758	7,072	7,072	7,190	7,359		League dues $7,109, VALUE in Gov $50
Total Common Council	42,960	25,180	48,033	44,912	53,055	18.13%	
Boards, Commissions, and Committies							
Fire Commission	172	65	672	715	931	30.21%	
Public Works Committee	65	-	75	215	215	0.00%	
Board of Appeals	1,042	695	1,560	1,454	1,346	-7.43%	
Board of Review	310	55	866	931	1,266	35.98%	We've had (2) "Meet to Adjourn to Another Date" meetings so far this year, haven't gotten into official BOR meetings yet. I estimate another (3) potential meetings this year.
Total Boards and Commis	1,589	815	3,173	3,315	3,758		
Administrator							
Wages	145,604	49,528	107,419	107,419	107,807		wages $104k, ins buyout 3,574
Benefits	39,428	7,904	16,178	16,177	16,103		
Training/Conferences/Membership	30	120	800	1,500	1,500		
Supplies & Equipment	790	47	400	1,300	1,200		
Total Administrator	185,852	57,599	124,797	126,396	126,610	0.17%	
Insurance							
Insurance Consultant	12,303	5,890	13,300	13,000	14,000		$2,500 for HRA Trust
Workers Compensation	35,461	27,018	40,000	42,000	73,000		large increase in 2019 due to claims
Property and Liability	60,008	50,415	61,000	64,000	67,200		5% increase,Includes Officals Bond-billed every 2 years, 2019 $1,900
Total Insurance	107,772	83,323	114,300	119,000	154,200	29.58%	
Outside Services							
General Affairs Attorney	52,698	20,117	52,000	55,000	55,000		
Audit and Accounting	54,570	42,838	60,000	60,000	60,000		
Investment Expense	19,960	8,256	20,016	20,016	21,000		combine both investment accts
Other Professional Services	-	4,660	15,000	16,000	5,000		Codification of City's Code Annual Maintance Fee $1,000
Weights Measures	1,600	1,600	1,600	1,600	1,600		
Total Outside Services	128,828	77,471	148,616	152,616	142,600	-6.56%	

CITY OF PEWAUKEE
2019 BUDGET
CONSOLIDATED
GENERAL FUND EXPENDITURES

	2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget	% Change	COMMENTS
Unclassified							
Delinq PP & Rescinded Taxes	18,509	2,388	21,013	37,000	27,000		
Water Connection - Blumd Corrido	-	-	-	-	-		
Contingency Appropriation	22,957	10,000	100,000	100,000	100,000		
Total Unclassified	41,466	12,388	121,013	137,000	127,000	-7.30%	
Total Administration	515,520	261,218	569,556	592,863	619,016	4.41%	
Municipal Court							
Wages	89,312	43,067	102,397	102,997	107,207		-
Benefits	18,385	9,792	18,491	21,570	23,317		-
Training/Conferences/Membership	2,670	1,469	2,820	2,852	2,820		
Supplies & Equipment	2,911	1,273	2,900	3,450	3,550		
Prisoner Housing	10,323	503	1,000	14,000	1,000		-
Total Municipal Court	123,601	56,104	127,608	144,869	137,894	-4.81%	
Clerk/Treasurer							
. Wages	228,595	111,264	(16,925)	256,766	272,157		
Benefits	84,830	49,327	103,415	101,945	124,182		
Conferences/Memberships/Dues	3,422	3,386	7,100	9,200	10,000		
Supplies & Equipment	23,063	10,448	25,000	27,800	32,000		
Notices & Publications	6,790	2,899	8,000	8,500	6,800		Added ZBA & Planner in 2018 - REMOVE Planner in 201
Total Clerk/Treasurer	346,700	177,324	126,590	404,211	445,139	10.13%	
Elections							
Wages	9,351	9,558	29,600	30,086	9,689		2018 Gubernatorial Election
Benefits	53	44	115	2,149	57		
Attorney Fees	140	-	250	500	500		
Training/Conferences/Membership	-	-	-	2,650	500		
Supplies & Equipment	2,804	3,062	7,700	8,000	13,350		
Notices & Publications	530	34	700	750	550		-
Total Elections	12,878	12,698	38,365	44,135	24,646	-44.16%	
City Hall Operations							
Wages	10,540	5,641	11,282	10,313	74,541		New hire for Park Rec Director to be hired 4/1/19
Benefits	4,701	2,663	5,326	5,269	42,451		-
Data Processing	28,347	14,961	30,000	33,000	33,000		
Utilities	82,261	44,301	100,822	82,600	84,600		-
Bldg & Grounds Maint	105,025	39,725	105,500	123,500	105,500		
Supplies & Equipment	15,692	9,643	22,200	26,443	34,000		Mayor,CC, Comm, Gen Gov OP supplies.CH fuel, record
Total City Hall Operations	246,566	116,934	275,130	281,125	374,092	33.07%	All postage. moved Gen Gov-Ins Asst Damage
Human Resources							
Wages	94,602	53,816	114,890	114,890	143,557		M. Beier all Clerk in 2019 2019 add 25% Woldanski
Benefits	31,353	22,003	44,607	44,422	47,186		
Attorney Fees	8,494	16,487	25,000	15,000	18,000		moved attorney fees to depts.Fire Settled through 2018
Employee Wellness Program	11,361	9,261	13,000	13,000	13,000		
Training/Conferences/Membership	29,460	14,471	32,500	32,500	34,300		
Supplies & Equipment	11,564	8,729	13,550	15,000	14,700		
Total Human Resources	186,834	124,767	243,547	234,812	270,743	15.30%	added all safety accounts & affordable care

CITY OF PEWAUKEE
2019 BUDGET
CONSOLIDATED
GENERAL FUND EXPENDITURES

	2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget	% Change	COMMENTS
Assessor							
Wages	-	33,373	91,311	70,000	101,753	-	add 50% appraiser
Benefits	-	10,265	26,130	34,555	32,500	-	-
Attorney Fees	-	-	2,500	2,500	2,500	-	
WI Mfg Chgs	9,263	-	10,000	10,000	10,000	-	-
Contract for Services	61,078	-	-	-	-	-	-
Training/Conferences/Membership	-	135	625	625	2,760	-	
Supplies & Equipment	-	1,069	1,939	3,000	4,000	-	
Total Assessor	70,341	44,842	132,505	120,680	153,513	27.21%	
Information Technology							
Wages	78,979	37,645	81,565	81,565	84,011		
Benefits	26,692	14,174	28,652	28,652	31,629		
Other Professional Services	34,049	19,088	60,000	65,000	55,000		
Training/Conferences/Membership	595	1,480	2,000	4,800	1,750		
Supplies & Equipment	156,660	114,054	183,950	185,750	195,300		
Total Information Technolo	296,975	186,441	356,167	365,767	367,690	0.53%	
Law Enforcement							
Police Services							
Wages	17,273	8,585	22,626	22,626	23,712		-
Benefits	2,499	1,266	3,247	3,247	3,367		-
Attorney Fees	45,034	21,702	50,000	55,000	55,000		moved attorney fees to depts
Contract for Services	2,365,749	1,407,636	2,471,630	2,454,590	2,522,228		-
Community Service Program	9,610	8,742	15,000	15,000	18,000		increased participation - higher staffing needs. Operatio
Contract for Lake Patrol	24,679	12,353	24,706	24,706	25,114		per letter 8/30/18
Training/Conferences/Membership	396	-	500	500	500		-
Supplies & Equipment	3,506	1,223	3,500	4,750	4,250		-
Total Police Services	2,468,746	1,461,507	2,591,209	2,580,419	2,652,171	2.78%	-
Fire & Ambulance Services							
Fire Administration							
Wages	256,697	138,055	301,000	302,498	313,345		
Benefits	97,948	53,408	106,732	110,931	119,419		
Attorney	3,664	165	5,000	5,000	5,000		
Contract for Services	81,297	44,285	83,871	84,100	89,100		
Utilities	74,132	35,083	78,100	85,170	86,100		
Training/Conferences/Membership	5,071	2,839	5,500	7,200	7,500		
Supplies, Equipment, Grounds Ma	38,513	23,229	54,750	52,250	52,250		
Total Fire Administration	557,322	297,064	634,953	647,149	672,714	3.95%	
Fire Protective Services							
Wages	2,206,161	1,014,768	2,357,000	2,368,101	2,476,431		
Benefits	769,117	412,202	895,552	914,414	985,332		
Conferences/Memberships/Dues	14,439	6,089	14,000	20,000	20,000		
Supplies & Equipment	214,550	98,334	250,000	253,000	292,500		
Liability & Workers Comp	128,578	99,224	122,400	141,000	236,752		
Total Fire Ambo/Suppressi	3,332,845	1,630,617	3,638,952	3,696,515	4,011,015	8.51%	
Total Fire Services	3,890,167	1,927,681	4,273,905	4,343,664	4,683,729	7.83%	

CITY OF PEWAUKEE
2019 BUDGET
CONSOLIDATED
GENERAL FUND EXPENDITURES

	2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget	% Change	COMMENTS
Community Services-Bldg & Planning							
Wages	235,319	126,016	279,699	279,699	293,250		-
Benefits	94,712	54,000	108,743	109,243	130,989		-
Attorney Fees	10,295	5,072	12,000	12,000	4,500		moved attorney fees to depts, add weed control & planne
Contract for Services	7,963	3,348	17,227	17,227	17,500		-
Training/Conferences/Membership	2,488	2,702	5,478	5,000	5,000		-
Supplies & Equipment	23,973	8,406	27,500	28,500	27,500		2019-per Rotroff move Planner op supplies back to Planir
Total Community Services	374,750	199,544	450,647	451,669	478,739	5.99%	
Public Works							
Engineering							
Wages	245,722	110,612	250,298	253,753	263,853	-	-
Benefits	72,310	29,867	53,842	68,207	74,635	-	-
Outside Engineering	42,649	-	25,000	40,000	35,000	-	-
Training/Conferences/Membership	2,309	782	4,630	7,300	6,200	-	-
Supplies & Equipment	3,157	8,163	19,225	15,950	13,830	-	-
Total Engineering Service	366,147	149,424	352,995	385,210	393,518	2.16%	
Highway Administration							
Wages	393,300	210,755	442,301	446,951	483,336		1-New highway employee 50% streets, 50% storm
Benefits	168,246	97,409	186,251	186,128	219,637		
Training/Conferences/Membership	1,401	70	500	1,500	3,500		
Street Lighting	11,088	4,967	11,500	10,200	12,000		
Sand & Salt	155,361	131,069	170,000	162,500	185,000		
Road Signs, Repairs & Crack Fillin	169,979	16,277	169,800	168,500	168,500		
Supplies & Equipment	110,300	62,038	130,600	141,500	137,500		
Quiet Zone	-	-	-	-	90,000		
Total Highway Administrat	1,009,675	522,585	1,110,952	1,117,279	1,299,473	16.31%	
Refuse Collection and Recycling							
Wages	10,405	4,092	10,990	10,991	13,545		
Benefits	796	313	840	840	1,036		
Garbage Collection	720,141	304,403	747,000	725,000	783,000		
Hauling Recyclables	49,945	9,637	50,000	34,000	60,000		
Supplies & Equipment	587	46	4,800	7,100	2,000		
Total Garbage	781,874	318,491	813,630	777,931	859,581	10.50%	
Environmental Management							
Flooding - Operating Supplies	-	-	-	-	-		
Lake Management	146,000	181,700	181,700	182,000	187,000		
Weed & Insect Control-Vacant Lar	-	-	-	-	-		
HAWS Contracted Services	6,699	6,699	6,699	7,000	7,000		New contract with HAWS for 2017-2019 same amount $6
Deer Control	-	-	-	-	10,000		
Forestry	19,550	-	15,000	30,500	23,500		
Total Environmental	172,249	188,399	203,399	219,500	227,500	3.64%	

CITY OF PEWAUKEE
2019 BUDGET
CONSOLIDATED
GENERAL FUND EXPENDITURES

	2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget	% Change	COMMENTS
Culture & Recreation							
Boat Ramp	469	-	975	500	1,000		
Joint Library	744,143	394,586	787,045	791,297	807,313		
Fireworks	-	-	-	-	10,000		
Parks							
Wages	240,375	115,326	273,124	273,124	282,652		
Benefits	88,537	55,169	98,540	100,040	127,600		
Attorney	1,455	2,143	2,143	500	500		
Utilities	34,776	22,731	51,940	51,940	52,540		
Training/Conferences/Membership	577	375	1,000	1,000	1,000		
Supplies & Equipment	125,609	59,020	147,500	153,500	153,850		
Total Parks	491,329	254,764	574,247	580,104	618,142	6.56%	
Recreation Programs							
Wages	260,603	86,796	286,198	286,198	281,161		
Benefits	59,756	27,891	63,557	63,557	73,400		
Contracted Services	28,001	7,916	21,000	21,000	21,000		
Training/Conferences/Membership	2,526	902	3,500	3,500	3,500		
Supplies & Equipment	108,632	35,442	107,497	102,914	105,814		
Liability & Workers Comp	28,096	23,181	28,900	28,900	40,475		
Shared Recreation Progra	487,614	182,128	510,652	506,069	525,350	3.81%	
Capital Items							
Capital Equipment	168,966	91,573	151,830	161,377	-		
Total Parks & Recreation	1,147,909	528,465	1,236,729	1,247,550	1,143,492	-8.34%	
Planning							
Wages	53,420	29,433	66,900	104,756	49,545		Planner in 2019 50/50 with Bldg
Benefits	47	15	69	69	18,564		
Attorney	5,947	-	-	-	5,000		
Supplies & Equipment	244	-	2,500	-	1,000		
Total Planning	59,658	29,448	69,469	104,825	74,109	-29.30%	
Total General Fund	12,815,202	6,700,458	13,760,423	14,208,306	15,023,358	5.74%	

CITY OF PEWAUKEE
2019 BUDGET
SPECIAL REVENUE - IMPACT FEE FUND

		2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget
Revenues						
220-469000-0000	Impact Fees -	-	-	-	-	-
220-469010-0000	Impact Fees - Parks	66,176	23,929	52,050	52,050	52,350
220-469020-0000	Impact Fees - Fire	45,785	10,692	16,850	16,850	16,950
220-469030-0000	Impact Fees - Bike-Hike	18,656	4,307	6,700	6,700	6,750
220-481000-0000	Interest on Investments	778	533	300	300	300
	Total Revenues	131,395	39,461	75,900	75,900	76,350
Transfers to Other Funds						
220-592300-9000	Transfer to General Fund	-	-	-	-	-
220-592300-9000	Transfer to Sports Complex Fund	-	75,000	75,000	75,000	75,000
	Transfer to Bike & Pedestrian					87,500
220-592300-0000	Transfer to Fire Station Construction	-	-	-	-	-
220-592300-9300	Transfer to Debt Service Funds	-	-	-	-	-
	Total Expenditures and Other Uses	-	75,000	75,000	75,000	162,500
	Excess Revenues Over Expenditures and Other Uses	131,395	(35,539)	900	900	(86,150)
Fund Balance:						
	Beginning of Period	449,314	580,709	580,709	539,785	581,609
	End of Period	580,709	545,170	581,609	540,685	495,459

CITY OF PEWAUKEE
2019 BUDGET
SPECIAL REVENUE - STORM WATER MANAGEMENT

CONSOLIDATED

	2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget	COMMENTS
Revenues and Other Sources						
Engineering Fees Reimb	82,004	38,661	60,000	45,000	55,000	
Miscellaneous	1,996	1,079	1,850	700	1,400	
Storm Water Management Fee	1,551,489	1,567,308	1,567,308	1,565,000	1,573,000	
Interest on Investments	17,647	-	-	2,000	-	
Proceeds of Long-term Debt	-	-	-	-	-	
Transfer from General Fund	17,412	17,484	17,484	17,484	17,484	
Transfer from Cemetery Fund	420	420	420	420	420	
Total Revenue and Other Sources	1,670,968	1,624,952	1,647,062	1,630,604	1,647,304	
ADMINISTRATION						
Wages	129,019	72,361	87,392	151,868	95,324	
Benefits	40,647	28,580	32,858	55,272	40,747	
Attorney & Accounting Fees	48,079	25,669	74,300	29,300	9,500	
Outside Engineering	79,665	18,384	38,000	40,000	60,000	
Supplies & Equipment	29,279	13,508	38,268	43,500	38,300	
Training/Conferences/Memberships	2,776	620	2,670	4,900	4,900	
Worker's Compensation	10,143	1,799	4,000	9,200	4,000	
Property & Liability Insurance	3,482	2,795	3,493	3,500	6,000	
Legal Settlement	52,881					
TOTAL	395,971	163,716	280,981	337,540	258,771	
STORM SEWER MAINTENANCE						
Wages	3,351	-	17,537	5,090	19,097	
Benefits	900	-	-	-	560	
Maintenance of Storm Sewers	18,706	28,782	68,250	93,431	111,652	begin city-wide storm sewer televising 50k per year
TOTAL	22,957	28,782	85,787	98,521	131,309	
DITCH & CULVERT MAINTENANCE						
Wages	83,684	33,841	77,045	67,596	104,666	
Benefits	33,155	15,687	33,887	29,942	57,044	
Maintenance of Ditch & Culvert	46,421	6,344	39,500	75,500	42,500	15k streets; 14k general; 20k Sprindale swales; 35k Paul Rd replacement
TOTAL	163,260	55,872	150,432	173,038	204,210	
STREET SWEEPING						
Wages	10,374	5,297	10,574	10,574	12,008	
Benefits	4,234	2,320	4,964	4,964	6,769	
Sediment Diposal/Sweeping	147	214	1,500	1,500	1,500	
TOTAL	14,755	7,831	17,038	17,038	20,277	
CATCH BASIN CLEANING & MAINTENANCE						
Wages	18,274	1,387	20,000	32,423	21,153	
Benefits	7,184	511	10,000	13,374	11,924	
Catch Basin Cleaning/Maintenance/Repairs	11,121	-	3,500	5,000	-	5K streets; remainder moved to "projects"
TOTAL	36,579	1,898	33,500	50,797	33,077	

CITY OF PEWAUKEE
2019 BUDGET
SPECIAL REVENUE - STORM WATER MANAGEMENT

CONSOLIDATED

		2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget	COMMENTS
PERMIT COMPLIANCE							
Wages		21,104	-	33,930	13,357	35,065	
Benefits		6,857	-	12,444	4,235	13,991	
Inspections, Education & Permits		5,827	4,710	12,210	35,500	13,200	
	TOTAL	33,788	4,710	58,584	53,092	62,256	
PROJECTS							
230-573002-8210	Hill 'n Dale Subdivision	12,636	517	200,000	850,000	850,000	Flood
230-573006-8210	Emerald Acres/Green Road	1,287	10,918	60,000	1,850,000	1,790,000	Flood
230-573007-8210	Meadowbrook Farms/Deerhaven Ditch	-	-	-	1,000	-	Flood
230-573042-8210	Storm Inlets & Catch Basins	200,747	18,660	85,000	250,000	250,000	Maintenance
230-573051-8210	Duplainville Bridge (50R/50S)	-	-	-	-	95,000	Replacement 100,000 design '19 350,000 const. '21
230-573052-8210	Busse Rd. Bridge Culvert Repl. (50R/5	4,024	398	100,000	300,000	350,000	Maintenance-Road
230-573038-8210	Hillside Grove Storm Sewer	-	-	-	120,000	50,000	Maintenance-Wetland Mapping
230-573044-8210	City Storm Water Study	-	-	25,000	350,000	350,000	Operations/Study
230-573011-8210	Green Road Storm Drainage	-	-	-	-	-	Road
230-573037-8210	Shady Lane/Shady Nook	-	-	10,000	-	250,000	Road
230-573040-8210	Rocky Point Road Storm Sewer	-	-	-	-	-	Road
230-573046-8210	Lindsay Road II	1,188	-	-	-	-	Road
230-573047-8210	Valley Brook Sub. Ditch enclosure	-	-	-	-	115,000	Replace Failed Ditch Enclosure Pipe
230-573054-8210	Yench Road Culvert Replacement	-	-	-	-	30,000	permit for culvert replacement on Coco Creek
230-573056-8210	Deer Haven I	-	-	35,000	75,000	-	Road
230-573045-8210	Rocky Point Oak/Peninsula	-	-	25,000	-	300,000	Road/Flood
230-573022-8210	Public Works Yard Bio-Infiltration	-	-	-	25,000	25,000	Water Quality
230-573039-8210	TMDL Reduction Projects	-	-	-	24,000	10,000	Water Quality
230-573033-8210	Lexington Drive Ditch Enclosure	-	-	-	100,000	100,000	-
230-573034-8210	Woodside Drive Ditch Enclosure	-	-	-	50,000	50,000	-
230-573055-8210	Roundys Park II	-	16,792	850,000	150,000	20,000	-
230-573057-8210	Steeplechase I	-	-	20,000	90,000	30,000	-
	TOTAL	219,882	47,285	1,410,000	4,235,000	4,665,000	
CAPITAL EXPENDITURES							
Capital Equipment Expenditures		11,351	-	-	-	253,333	
OTHER EXPENDITURES							
Debt Issue Costs		-	-	-	-	-	
Transfer to Debt Service Fund		260,337	85,925	256,164	256,164	261,890	
	TOTAL EXPENDITURES	1,158,880	396,019	2,292,486	5,221,190	5,890,123	
	Excess of Revenues Over (Under) Expenditures	512,088	1,228,933	(645,424)	(3,590,586)	(4,242,819)	
Fund Balance:							
	Beginning of Year	3,689,464	4,201,552	4,201,552	3,562,684	3,556,128	
	End of Year	4,201,552	5,430,485	3,556,128	(27,902)	(686,691)	

CITY OF PEWAUKEE
2019 BUDGET
SPECIAL REVENUE - TOURISM & CONVENTION

		2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget
Revenues						
250-412100-0000	Public Accomodation Tax (70% Tourism)	573,948	214,077	530,000	530,000	450,000
250-481000-0000	Interest on Investments	310		300	300	
	Total Revenues	574,258	214,077	530,300	530,300	450,000
Expenditures						
250-567000-9000	Tourism	547,050	227,515	485,000	488,700	470,950
	Chamber of Commerce - Farmers Market	10,151	2,015	12,000	15,700	9,450
	Chamber of Commerce - Marketing, Website, Marketing, Video					7,500
	Positively Pewaukee - General Marketing & Website	13,000	13,000	18,000	18,000	16,000
	Positively Pewaukee - Multi-Sport Weekend Grant	35,000	30,000	30,000	30,000	12,000
	Positively Pewaukee - Taste of Lake Country	33,000		35,000	35,000	31,000
	Positively Pewaukee - 1/2 Marathon					12,000
	Positively Pewaukee - Website	25,000		25,000	25,000	4,000
	Kiwanis Club - Beach Party					10,000
	W&P Convention Bureau	365,000	182,500	365,000	365,000	360,000
	W&P Convention Bureau - 4 receptions	65,899			-	9,000
250-592100-9000	Transfer to General Fund	-	-	-	-	-
250-592470-9000	Transfer to Sports Complex Development	-	-	-	-	-
	Transfer to Green Space - Bike Trail Study	-	-	-	-	-
	Total Expenditures and Other Uses	547,050	227,515	485,000	488,700	470,950
	Excess Revenues Over Expenditures and Other Uses	27,208	(13,438)	45,300	41,600	(20,950)
Fund Balance:						
	Beginning of Period	50,000	77,208	77,208	331,374	122,508
	End of Period	77,208	63,770	122,508	372,974	101,558

CITY OF PEWAUKEE
2019 BUDGET
CAPITAL PROJECTS FUND - BIKE & PEDESTRIAN

			2018				
		2017 Actual	6 Month Actual	9 Month Actual	Year End Forecast	2018 Budget	2019 Budget
Revenues							
430-492200-0000	Transfer from Impact Fees						87,500
430-492100-0000	Transfer from General Fund	-			6,000		287,500
		-					
	Total Revenues	-	-	-	6,000	-	375,000
Capital Projects							
430-575520-8200	Bike Path Study	-	-	-	6,000	-	-
430-575520-8200	Green Road Path	-	-	-	-	-	300,000
430-575520-8220	Fieldhack	-	-	-	-	-	75,000
	Total Expenditures and Other Uses	-	-	-	6,000	-	375,000
	Excess Revenues Over Expenditures and Other Uses	-	-	-	-	-	-
Fund Balance:							
	Beginning of Period				-		-
	End of Period	-	-	-	-	-	-

CITY OF PEWAUKEE
2019 BUDGET
DEBT SERVICE FUND

		2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget
Revenues and Other Sources						
300-411100-0000	General Tax Levy	1,081,708	1,100,000	1,100,000	1,100,000	1,100,000
300-423000-0000	Special Assessments	361,465	162,977	200,000	75,000	150,000
300-432710-0000	Federal Grant Payment - BAB (not guaranteed from IRS)	12,643	4,459	8,918	9,500	4,000
300-481000-0000	Interest on Idle Funds	4,208		3,000	2,000	3,000
300-481020-0000	Interest on Special Assessments	14,111	13,682	13,682	13,926	24,000
	Proceeds of Long-Term Debt	-			-	
300-491200-0000	Bond Premium	-			-	
	Transfer from Impact Fees	-			-	
300-492230-0000	Transfer from Storm Water Management	260,337	85,925	256,164	256,164	261,890
	Total Revenues & Other Sources	1,734,472	1,367,043	1,581,764	1,456,590	1,542,890
300-581000-6100	Principal Retirement	1,344,730	538,160	1,425,995	1,425,995	1,415,305
300-582000-6200	Interest Expense	232,877	112,018	207,544	207,544	171,546
300-	59 90(Transfer to general fund	-	-		-	-
	Total Expenditures	1,577,607	650,178	1,633,539	1,633,539	1,586,851
	Excess of Revenues and Other Sources over (under) Expenditures	156,865	716,865	(51,775)	(176,949)	(43,961)
Fund Balance:						
	Beginning of Period	800,312	957,177	957,177	613,951	905,402
	End of Period	957,177	1,674,042	905,402	513,951	861,441

CITY OF PEWAUKEE
2019 BUDGET
CAPITAL EQUIPMENT & FACILITIES FUND

		2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget
Revenues and Other Sources						
490-411100-0000	General Tax Levy	1,200,000	677,500	677,500	677,500	425,000
490-432170-0000	Grants Received	-				
490-491100-0000	Proceeds of Long-Term Debt	-			-	
490-481000-0000	Interest on Idle Funds	19,513		5,000	5,000	5,000
490-492000-0000	Transfer from General Fund	1,000,000			-	364,985
	Total Revenue and Other Sources	2,219,513	677,500	682,500	682,500	794,985
Expenditures and Other Uses						
	Capital Equipment 2019 Commitments					1,289,905
490-57xxxx-8210	Capital Equipment 2019 Expenditures	1,723,894	374,906	660,346	1,774,000	3,582,359
	Capital Equipment- Prior Year Commitments					(2,737,430)
	Total Expenditures	1,723,894	374,906	660,346	1,774,000	2,134,834
	Excess of Revenues Over (Under) Expenditures	495,619	302,594	22,154	(1,091,500)	(1,339,849)
Fund Balance:						
	Beginning of Period	4,295,836	4,791,455	4,791,455	4,879,320	4,813,609
	End of Period	4,791,455	5,094,049	4,813,609	3,787,820	3,473,760
	Less Commitments for Future Purchases	3,721,478		4,470,447	3,294,947	3,372,907
	Uncommitted Fund Balance	1,069,977	5,094,049	343,162	492,873	100,853

CITY OF PEWAUKEE
2019 BUDGET
CAPITAL PROJECT FUND - Road Projects

		2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget	Comments
Revenues and Other Sources							
420-411100-0000	General Tax Levy	200,000	300,000	300,000	300,000	300,000	
420-435340-0000	Grants	21,953				22,700	LRIP #13636
420-436600-0000	DNR Tree Grant	-			-		
420-463100-0000	Developer Contribution (Billed/Not Recd)	-			-		
420-481000-0000	Interest on Idle Funds	3,394	44	500	500	100	
420-491100-0000	Proceeds of Long-Term Debt	-			-		
420-491200-0000	Bond Premium	-			-		
420-492100-0000	Transfer from Impact Fees	-			-		
420-492100-0000	Transfer from General Fund	1,000,000			-		
420-492100-0000	Transfer from General Fund-Committed	-			-		
	Total Revenue and Other Sources	1,225,347	300,044	300,500	300,500	322,800	
Expenditures and Other Uses							
420-57xxxx--8200	Street Reconstruction	1,634,046	123,909	1,586,000	2,605,000	2,499,900	
420-560000-8200	Street Paving Maintenance	-	-	-	-	-	
420-573320-8200	Traffic Signal Pre-emption	-	-	6,000	20,000		
420-582000-6990	Debt Issue Costs	-	-		-	-	
	Total Expenditures	1,634,046	123,909	1,592,000	2,625,000	2,499,900	
	Excess of Revenues Over (Under) Expenditures	(408,699)	176,135	(1,291,500)	(2,324,500)	(2,177,100)	
Fund Balance:							
	Beginning of Period	1,450,492	1,041,793	1,041,793	2,575,114	(249,707)	
	End of Period	1,041,793	1,217,928	(249,707)	250,614	(2,426,807)	

2019 PROJECTS	Project Costs	Budgeted Costs	% Assessable	Assessable Cost	Developer & LRIP Grants	Tax levy Non-Assessable
Steeplechase II	500,000		4%	42,500	20,000	477,500
Oak St/Peninsula Dr	1,200,000	-	10%	120,000	0	1,080,000
Busse Road Bridge Replacement (1/2 cost)	225,000		0%			225,000
Fox View Ct	125,000		25%	30,000		95,000
Shady Lane & Shady Nook	325,000		18%	57,500		267,500
Roundy's Ind. Park (design)	20,000		0%	-	0	20,000
Duplainville Bridge Repl.	50,900		0%		27,334	78,234
Lexington/Tacoma (design)	54,000		0%	-		54,000
TOTALS	2,499,900	-		250,000	47,334	2,297,234

CITY OF PEWAUKEE
2019 BUDGET
CAPITAL PROJECTS FUND - SPORTS COMPLEX

		2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget
Revenues						
470-412100-0000	Public Accommodation Tax	-				
470-481000-0000	Interest on Investments	3,439			200	
470-485000-0000	Donations			250,000		50,000
470-491100-0000	Proceed from Long-Term Debt	-				
470-491200-0000	Long Term Debt Premium	-				
470-492250-0000	Transfer from Parkland Purchase Fund	-				
470-492250-0000	Transfer from Park Dedication Fund					
470-492250-0000	Transfer from Impact Fees	-	75,000	75,000	75,000	75,000
470-492250-0000	Miscellaneous Revenues	-				
470-492250-0000	Transfer from Tourism Funds for Development*	-				
	Total Revenues	3,439	75,000	325,000	75,200	125,000
Capital Projects						
470-575520-8200	Master Plan for Development	-	-	-	-	-
470-575520-8220	Razing of Buildings	-	-	-	-	-
470-575520-8230	Sports Complex Development	95,472	(59,439)	646,151		50,000
470-582000-6990	Debt Issue Costs	-	-		-	-
	Total Expenditures and Other Uses	95,472	(59,439)	646,151	-	50,000
	Excess Revenues Over Expenditures and Other Uses	(92,033)	134,439	(321,151)	75,200	75,000
Fund Balance:						
	Beginning of Period	700,184	608,151	608,151	510,685	287,000
	End of Period	608,151	742,590	287,000	585,885	362,000

CITY OF PEWAUKEE
2019 BUDGET
CEMETERY FUND

		2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget
Revenues						
800-411000-0000	Property Tax Levy	15,000	35,000	35,000	35,000	35,000
800-465420-0000	Internment Fees	5,750	1,750	2,250	3,000	3,000
800-465460-0000	Lot Sales	1,188	1,188	1,588	594	1,188
800-465470-0000	Columbarium Nitches	1,020		230	460	460
800-481000-0000	Interest on Investments	440	61		80	
800-492000-0000	Transfer from General Fund	-			-	
	Total Revenues	23,398	37,999	39,068	39,134	39,648
800-549100-2180	Grave Opening & Closing	-			-	-
800-549100-2420	Grounds Maintenance & Projects	17,947	16,025		45,300	46,300
800-549100-8200	Columbarium	-	274	274	600	600
800-549100-2480	Software/Maintenance/Updates	450	450	450	500	500
800-549100-3400	Operating Supplies	293	18	25	100	100
800-549100-8200	Capital Equipment Purchases	-				
800-592230-9000	Storm Water Utility Charge (Transfer)	420	420	420	420	420
	Total Expenditures and Other Uses	19,110	17,187	1,169	46,920	47,920
	Excess Revenues Over Expenditures and Other Uses	4,288	20,812	37,899	(7,786)	(8,272)
Fund Balance:						
	Beginning of Period	66,803	71,091	71,091	70,215	108,990
	End of Period	71,091	91,903	108,990	62,429	100,718

2019 PROPOSED PROJECTS

Surveyor / GPS	???????????	Asked Weigel for potential cost
Weed Control	3,600	
Maintenance of Grounds	17,700	
Miscellaneous	1,000	
Trim Tree Line x2	4,000	
Wall Repair	0	
Replace Paved Roads (70k set aside)	20,000	We need to be more aggressive with getting
	46,300	See Photos!

CITY OF PEWAUKEE
TEN YEAR CAPITAL BUDGET
2019 BUDGET
CAPITAL ASSETS COSTING $5,000 OR MORE

Purchase Replacement in Highlighted Year

ITEM DESCRIPTION	Dept	Est Life	Replace Year	Cost	Yearly Comm	Commit Bal 12/31/17	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Hwy Overhead Garage Doors (8)	ADMIN	30						70,000				
Hwy Pedestrian Garage Doors (4)	ADMIN	30						15,000				
Add Bay at Fire Station #2- ???	ADMIN					491,684						
Remodel Police Substation	ADMIN											
Repair/Replace Roof-City Hall	ADMIN											
Replace Park Lots at City Hall - 3 levels	ADMIN					140,000		180,000				
Replace Stairs to Upper Parking Lot	ADMIN	30				50,000	50,000					
Salt Shed Building	ADMIN	25				400,000	400,000					
Station 2 - Addition of Bay to Existing Building	ADMIN											
Tuck Pointing on City Hall	ADMIN											
Upgrade HVAC Units (Unassigned Fund)	ADMIN											
TOTAL CAPITAL OUTLAYS				**-**	**-**	**1,081,684**	**450,000**	**265,000**	**-**	**-**	**-**	**-**
Pickup/SUV (1/2 Storm Water)- cost $35k	ENG	5	2023	17,500	3,500		17,500	3,500	3,500	3,500	3,500	3,500
TOTAL CAPITAL OUTLAYS				**17,500**	**3,500**	**-**	**17,500**	**3,500**	**3,500**	**3,500**	**3,500**	**3,500**
DS200 Election Equipment	ELE	10	2029	6,500				6,500				
TOTAL CAPITAL OUTLAYS				**6,500**	**-**	**-**	**-**	**6,500**	**-**	**-**	**-**	**-**
#1 Staff Car	FIRE	5	2019	63,000	12,600	21,000	7,000	35,000	13,000	13,000	13,000	13,000
#2 Staff Car	FIRE	5	2018	63,000	12,600	15,000	48,000	13,000	13,000	13,000	13,000	13,000
#3 Staff Car	FIRE	5	2020	63,000	12,600		-	31,500	31,500	13,000	13,000	13,000
#4 Staff Car	FIRE	5	2019	63,000	12,600	17,000	11,500	34,500	13,000	13,000	13,000	13,000
#2851 Ambulance (2016)	FIRE	7	2023	375,000	32,200	64,400	32,200	55,680	55,680	55,680	55,680	55,680
#2852 Ambulance (2014)	FIRE	7	2021	325,000	32,200	67,343	32,200	75,153	75,153	75,151	50,000	50,000
#2853 Ambulance (2015)	FIRE	7	2022	350,000	32,200	64,400	32,200	63,350	63,350	63,350	63,350	53,575
#2861 Front Line Engine (2010)	FIRE	10	2019	625,000	49,667	421,663	49,667	153,670	67,500	67,500	67,500	67,500
#2862 Front Line Engine (2010)	FIRE	10	2020	625,000	49,667	301,669	49,667	136,832	136,832	68,416	68,416	70,000
#2863 Front Line Engine (2018)	FIRE	10	2028	700,000	89,666	341,668	625,000	70,000	70,000	70,000	70,000	70,000
#2871 Ladder Truck (2016)	FIRE	15	2031	1,200,000	60,000	60,000	60,000	83,100	83,075	83,075	83,075	83,075
#2883 Grass Truck (2012-new)	FIRE	15	2027	75,400	5,800	17,400	5,800	5,800	5,800	5,800	5,800	5,800
#2885 Utility/Plow Truck (2001)	FIRE	7	2023	25,000	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,550
#2887 Inspection Vehicle (2016)	FIRE	7	2023	40,000	5,715	5,750	5,750	5,700	5,700	5,700	5,700	5,700
#2896 Gator Utility (2012-new)	FIRE	10	2022	25,000	2,500	10,000	2,500	3,125	3,125	3,125	3,125	2,500
#2899 Hovercraft (2011-new)	FIRE	15	2026	90,000	7,500	22,500	7,500	7,500	7,500	7,500	7,500	7,500
Advance Airways	FIRE	5	2020	35,000	4,000	8,000	4,000	11,500	11,500	8,000	8,000	8,000
Defib 12 lead wires (50+50 over 2 yrs)	FIRE	8	2021	150,000	10,000	20,000	10,000	40,000	40,000	40,000	20,000	20,000
Emergency Response Vehicle	FIRE						-	-	-	-	-	-
Mobile Data Communication Systems (9)	FIRE	3	2020	20,000			30,000		50,000			50,000
Replacement Ambulance Gurney	FIRE	10					100,000	-				
Replacement Hose/Large Diameter	FIRE	3	2019	5,000			-	5,000	1,667	1,667	1,666	-
SCBA Upgrades	FIRE	10	2020	325,000			-	162,500	162,500	-	-	-
Station 1 - Replace Boilers	FIRE	15					-	-	-	-	-	-
Station 2 - Interior Paint/Maintenance	FIRE						-	-		-	-	-
Station Alerting System	FIRE				50,000	50,000	50,000					
Thermal Imaging Cameras -2019 #1	FIRE	10	2019	25,000			-	25,000	2,700	2,700	2,700	2,700
Thermal Imaging Cameras -2012 #2	FIRE	10	2020	25,000			-		25,000	2,700	2,700	2,700
Thermal Imaging Cameras -2012 #3	FIRE	10	2021	25,000			-			25,000	2,700	2,700
TOTAL CAPITAL OUTLAYS				**5,317,400**	**485,090**	**1,511,368**	**1,166,559**	**1,021,485**	**941,157**	**640,939**	**573,487**	**612,980**

ITEM DESCRIPTION	Dept	Est Life	Replace Year	Cost	Yearly Comm	Commit Bal 12/31/17	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
01- 1-Ton Dump Truck 2013	HWY	8	2021	73,000	9,125	39,000	13,000	7,000	7,000	7,000	9,375	9,375
02- 1-Ton Dump Truck 2012	HWY	8	2020	73,000	9,125	30,000	10,000	16,500	16,500	9,375	9,375	9,375
03- Boom Mower 2014	HWY	12	2026	90,000	7,500	21,000	7,000	7,750	7,750	7,750	7,750	7,750
04- Road Grader 1995 (NET OF 27K TRADE IN)	HWY	20	2019	143,000	7,150	72,000	6,000	65,000	8,000	8,000	8,000	8,000
05- Back Hoe 2013	HWY	8	2021	55,000	6,875	22,500	7,500	8,333	8,333	8,334	8,750	8,750
06- Plow Truck 2016	HWY	10	2026	210,000	21,000	20,000	20,000	21,250	21,250	21,250	21,250	21,250
07- Plow truck 2011	HWY	10	2021	200,000	20,000	75,000	25,000	33,334	33,333	33,333	21,000	21,000
08- Plow Truck 2018	HWY	10	2028	210,000	21,000	131,250	185,000	21,000	21,000	21,000	21,000	21,000
09- Plow Truck 2013	HWY	10	2023	210,000	21,000	58,350	19,450	26,440	26,440	26,440	26,440	26,440
10- Plow Truck 2015	HWY	10	2025	215,000	21,500	40,000	20,000	22,143	22,143	22,143	22,143	22,143
11- Plow Truck 2014	HWY	10	2024	210,000	21,000	60,000	20,000	18,572	18,572	18,572	18,572	18,572
12- Replace Plow Truck 2010	HWY	10	2020	200,000	20,000	87,510	29,170	41,660	41,660	21,000	21,000	21,000
13- Pavement Roller 2018	HWY	10	2028	18,000	1,800	-	11,000	1,800	1,800	1,800	1,800	1,800
14- Boom 2018	HWY	10	2028	15,000	1,500	-	10,500	1,500	1,500	1,500	1,500	1,500
16- Plow Truck 2017	HWY	10	2027	210,000	21,000	-	20,000	21,000	21,000	21,000	21,000	21,000
17- Tandem Plow Truck 2009	HWY	10	2019	210,000	21,000	114,000	38,000	58,000	22,500	22,500	22,500	22,500
18- Replace Front End Loader 2018	HWY	8	2026	125,000	15,625	67,500	112,000	15,625	15,625	15,625	15,625	15,625
19- Plow Truck 2012	HWY	10	2022	210,000	21,000	66,000	22,000	30,500	30,500	30,500	30,500	22,000
20- Asphalt Hot Box 2013	HWY	10	2023	28,000	2,800	12,000	4,000	2,400	2,400	2,400	2,400	2,400
24- Air Compressor 1996	HWY	20	2021	20,000	1,000		1,333	6,222	6,222	6,223	1,400	1,400
25- 4x4 Pickup Truck 2012	HWY	8	2020	45,000	5,625	18,000	6,000	10,500	10,500	6,875	6,875	6,875
28- Highway Mower 2018 (Eval 1 Tractor Operations in 201	HWY	12	2030	90,000	7,500	36,666	98,000	8,750	8,750	8,750	8,750	8,750
29- Chipper 2014	HWY	10	2024	35,000	3,500	12,000	4,000	3,167	3,167	3,167	3,167	3,167
35- Shop Compressor 2017	HWY	15	2032	12,000	800		800	800	800	800	800	800
52- Shop Pressure Washer 2016	HWY	12	2028	11,000	917	866	866	925	927	927	927	927
54- Fork lift 2010	HWY	15	2025	30,000	2,000	6,000	2,000	3,142	3,142	3,142	3,142	3,142
55- 1-Ton Dump Truck 2015	HWY	8	2023	75,000	9,375	18,750	9,375	9,375	9,375	9,375	9,375	9,375
56- Sign Truck 2017	HWY	8	2025	85,000	10,625		10,000	10,715	10,715	10,715	10,715	10,715
58- Skidsteer 2009	HWY	10	2019	33,000	3,300	24,000	8,000	1,000	4,800	4,800	4,800	4,800
65- Compact Tractor/Multi-Unit (1/2 with SWM)	HWY	10	2029	25,500	2,550			25,500	5,400	5,400	5,400	5,400
TOTAL CAPITAL OUTLAYS				**3,166,500**	**317,192**	**1,032,392**	**719,994**	**499,903**	**391,104**	**359,696**	**345,331**	**336,831**
Assessment CAMA Software(less deposit)- Jim??	IT	10	2026	45,000	4,500		10,000	5,625	5,625	5,625	5,625	5,625
AV Conferencing between stations	IT	10	2027	20,000	2,000		5,000	2,222	2,222	2,222	2,222	2,222
Accounting Software/Cashiering & all equip/Special Assmt	IT	10	2019	75,000	7,500	75,000	5,000					
Building Software	IT	10	2020	56,540	5,654			28,270	28,270			
Common Council AV Upgrade	IT	10	2027	45,000	4,500		5,000	5,000	5,000	5,000	5,000	5,000
ERP/HR/Payroll	IT	5				5,000						
Office 2013 Software	IT	5	2020	35,000	7,000		6,500	17,500	17,500	8,000	8,000	8,000
Replace Internet Appliance (Sophos,etc)	IT	5	2022	20,000	4,000			5,000	5,000	5,000	5,000	5,000
Replace Unitrends Backup System	IT	4	2020	20,000	5,000		7,500	10,000	10,000	5,000	5,000	5,000
Security (Cameras, door locks)	IT	10	2026	50,000	5,000	16,034		4,244	4,246	4,246	4,246	4,246
Server Replacements	IT	5	2019	40,000	8,000		15,000	40,000	9,000	9,000	9,000	9,000
Special Assessment Software	IT	10	2028	25,000	2,500		25,000		3,500	3,500	3,500	3,500
Upgrade Computer Infrastructure- $5k/yr, max $25k	IT	10	2019	40,000	4,000		40,000	10,000	5,000	5,000	5,000	5,000
TOTAL CAPITAL OUTLAYS				**471,540**	**59,654**	**96,034**	**119,000**	**127,861**	**95,363**	**52,593**	**52,593**	**52,593**
Parking lot Seal Coat - Balmer	PRCOP											
Tennis Court/BB Court Resurfacing *	PRCOP					20,000	20,000	20,000	20,000	20,000		
Balmer Park - Dog park conversion	PRCOP											16,000
Kitchen Update at Wagner Park	PRCOP							6,000				
Replace flooring at South and Nettesheim	PRCOP											
Wagner Park Ice Rink	PRCOP										15,000	
Wagner Playground Resurface	PRCOP											
Scoreboards (2) Nettesheim Park ($12,000)	PRCOP											
South Park Sewer Hookup	PRCOP						20,000					
South Park HVAC	PRCOP						8,900					
Wagner Diamond Fencing	PRCOP											
Water Assessment- Sports Complex	PRCOP							76,900				
TOTAL CAPITAL OUTLAYS				**-**	**-**	**20,000**	**48,900**	**102,900**	**20,000**	**20,000**	**15,000**	**16,000**
PLAYGROUND EQUIPMENT- Tracked by KW	PRPLAY					89,815	19,220	21,254	19,254	17,386	17,311	16,911
Current Year to Add to Commitments						17,920		17,920	15,252	16,571	16,311	14,411
Current Year to be Expensed								3,334	4,002	815	1,000	2,500
Previously Committed Funds to be Expensed						(16,666)		16,666	23,998	2,625	8,000	22,500
TOTAL CAPITAL OUTLAYS				**-**	**-**	**91,069**	**19,220**	**21,254**	**19,254**	**17,386**	**17,311**	**16,911**

ITEM DESCRIPTION	Dept	Est Life	Replace Year	Cost	Yearly Comm	Commit Bal 12/31/17	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
#72 Taurus (replace with truck)	PRSHARE	10	2020	29,000				14,500	14,500	3,300	3,300	3,300
#73 Old Squad Car (Replace with truck)	PRSHARE	10	2019	40,000			20,000	20,000	4,000	4,000	4,000	4,000
#74 GMC 1/2 ton 4x4	PRSHARE	10	2028	30,000		7,250	28,100	3,000	3,000	3,000	3,000	3,000
#75 2012 4x4 Pick-Up	PRSHARE	10	2022	40,000		4,600	-	8,850	8,850	8,850	8,850	4,000
#76 2013 Utility Truck/Pickup & Trailer	PRSHARE	10	2023	50,000		15,000	-	-	8,750	8,750	8,750	8,750
#77 2014 1-Ton Dump	PRSHARE	10	2024	51,000		9,000	-	-	10,000	8,000	8,000	8,000
#78 2014 Pickup Salter and Plow	PRSHARE	10	2024	48,500		3,800	-	7,364	7,448	7,448	7,448	7,448
#79 2016 Utility Van	PRSHARE	10	2026	28,000			-	3,500	3,500	3,500	3,500	3,500
#80 2018 One Ton Pickup	PRSHARE	10	2028	40,000			40,000	-	8,000	4,000	4,000	4,000
#81 2010 4x4 Pick-Up	PRSHARE	10	2020	40,000		25,000	10,000	-	5,000	5,000	4,500	4,500
#82 2016 1-Ton Dump	PRSHARE	10	2026	51,000				-	-	8,500	8,500	8,500
#83 2017 Wing Mower	PRSHARE	3	2020	42,000			14,000	14,000	14,000	14,000	14,000	14,000
#85 2013 Utility Dump	PRSHARE	10	2023	14,000		4,200		-	-	-	-	9,800
#86 2018 Wing Mower	PRSHARE	3	2021	42,000		28,000	14,000	14,000	14,000	14,000	14,000	14,000
#87 2008 Tractor/Loader	PRSHARE	10				13,000						
#88 2017 60" 2-Turn Mower	PRSHARE	3	2020	8,000				-	8,000	-	-	8,000
#89 2012 Trailer	PRSHARE	10	2022	15,000			-	1,750	4,417	4,417	4,417	1,500
#91 2018 Sand pro	PRSHARE	3	2021	13,050		4,350	8,650	4,350	4,350	4,350	4,350	4,350
#96 2017 5900 Wing Mower	PRSHARE	6	2023	52,500			8,750	8,750	8,750	13,125	13,125	8,750
#99 2017 Zero Turn Mower	PRSHARE	3	2020	8,000				2,850	5,150	2,667	2,667	2,667
#100 2016 Trailer	PRSHARE	10	2026	10,000		700	350	-	1,050	1,317	1,317	1,317
#101 2014 Trailer	PRSHARE	10	2024	8,000		2,100	700	700	900	900	900	900
#102 2010 Pressure Washer	PRSHARE	8	2021	6,000				-	3,000	3,000	750	750
#114 2017 Trailer	PRSHARE	10	2027	10,000				834	1,146	1,146	1,146	1,146
#127 2002 Flail Mower Attachment	PRSHARE	8										
#133 2018 Trailer Mounted Water Tank	PRSHARE	10	2028	7,000			6,000	700	700	700	700	700
#151 2013 Wing Mower	PRSHARE	6	2020	52,500		13,125	13,125	13,125	13,125	8,750	8,750	8,750
#152 2017 Zero Turn Mower	PRSHARE	3	2020	6,900			2,300	2,300	2,300	2,300	2,300	2,300
#156 2017 Slit Seeder	PRSHARE	10	2027	8,200			-	-	-	-	4,100	820
Preseeder 2017	PRSHARE	10	2027	10,500			1,050	1,050	1,050	1,050	1,050	1,050
Top Dresser (smaller)* 2015	PRSHARE	10	2025	11,000		2,200	1,100	1,100	1,100	1,100	1,100	1,100
Aerator 687 - 2015	PRSHARE	10	2025	22,000		1,200	-	-	3,467	3,467	3,467	3,467
Joint Park/Open Space Plan Update	PRSHARE	6	2019	5,000		3,400	850	750	1,000	1,000	1,000	1,000
TOTAL CAPITAL OUTLAYS				**799,150**	**-**	**136,925**	**168,975**	**123,473**	**160,553**	**141,637**	**142,987**	**145,365**
Village	30%						50,692.50	37,041.90	48,165.90	42,491.10	42,896.10	43,609.50
City	70%						118,282.50	86,431.10	112,387.10	99,145.90	100,090.90	101,755.50

TOTAL CITY CAPITAL OUTLAYS (ALL DEPTS) **$ 2,134,834 $ 1,582,765 $ 1,193,260 $ 1,107,313 $ 1,140,571**

STORM WATER FUND

#202 Rubber Tire Excavator(Utility-2011)	SWM	15	2026	140,000	9,333			17,500	17,500	17,500	17,500	17,500
#201 Sweeper (Utility-2011)	SWM	10	2021	200,000	20,000			66,668	66,666	66,666	22,500	22,500
#205 Tandem Truck (Storm Water) (2015)	SWM	10	2025	225,000	22,500			32,143	32,143	32,143	32,143	32,143
#204 Hydro Seeder (Storm Water) (2014)	SWM	15	2029	14,000	933			1,272	1,272	1,272	1,272	1,272
#207 Mini Excavator (2019)	SWM	10	2029	74,000	7,400			74,000	9,000	9,000	9,000	9,000
#208 Trailer (Culvert/Equip Hauling)	SWM	10	2029	19,000	1,900			19,000	850	850	850	850
Total Station Survey-split eng,storm,w/s	SWM	5	2022	45,000	9,000			11,250	11,250	11,250	11,250	9,600
Pickup/SUV (1/2 Engineering)- cost $35k	SWM	5	2023	17,500	3,500		17,500	3,500	3,500	3,500	3,500	3,500
Televising Equipment - share with Sewer	SWM	10	2028	25,000	2,500		10,000	2,500	2,500	2,500	2,500	2,500
65- Compact Tractor/Multi-Unit (1/2 with HWY)	SWM	10	2029	25,500	2,550			25,500	5,400	5,400	5,400	5,400
TOTAL CAPITAL OUTLAYS				**785,000**	**79,617**	**-**	**27,500**	**253,333**	**150,081**	**150,081**	**105,915**	**104,265**

CITY OF PEWAUKEE
2019 BUDGET
COMMITTED FUNDS FOR CAPITAL EQUIPMENT & FACILITIES

		2017 Balance	2018 Proposed Adds	2018 Expenditures	2018 Uncommitted Funds	2018 Balance	2019 Proposed Adds	2019 Prosposed Expenditures	2019 Est Balance
Capital Equip Fund									
Fire Dept									
various	#2861 Engine	421,663.00	49,667.00			471,330.00		(471,330)	0
various	#2862 Engine	301,669.00	49,667.00			351,336.00	136,832.00		488,168
various	#2863 Engine	341,668.00	283,332.00			625,000.00		(625,000)	0
	#2863 Engine-2038 purchase						70,000.00		70,000
various	Ladder Truck #2871	60,000.00	60,000.00			120,000.00	83,100.00		203,100
various	#2852 Ambulance S/BE 2851	0.00							0
Various	#2801 Staff Car #1	21,000.00	7,000.00			28,000.00		(28,000)	0
	#2810 Staff Car #3						31,500.00		31,500
Various	#2883 Grass Truck	17,400.00	5,800.00			23,200.00	5,800.00		29,000
Various	#2896 Gator Utility	10,000.00	2,500.00			12,500.00	3,125.00		15,625
Various	#2899 Hovercraft	22,500.00	7,500.00			30,000.00	7,500.00		37,500
15-03-03	#2853 Ambulance	64,400.00	32,200.00			96,600.00	63,350.00		159,950
15-12-26	Add Bay at Fire Station #2	491,683.88				491,683.88		(491,684)	0
16-12-22	#2802 Staff Car #2	15,000.00		(15,000.00)		-	13,000.00		13,000
16-12-22	#2805 Staff Car s/b #2888 #4	17,000.00	11,500.00			28,500.00		(28,500)	0
16-12-22	Ambo #2852	67,343.16	32,200.00			99,543.16	75,153.00		174,696
16-12-22	Ambo #2851	64,400.00	32,200.00			96,600.00	55,680.00		152,280
16-12-22	Advanced Airways	8,000.00	4,000.00			12,000.00	11,500.00		23,500
16-12-22	Defib 12 lead Wires	20,000.00	10,000.00			30,000.00		(30,000)	0
17-11-11	#2887 Inspection Vehlice (2005)	5,750.00	5,750.00			11,500.00	5,700.00		17,200
17-11-11	#2885 Utility/Plow Truck (2001)	3,575.00	3,575.00			7,150.00	3,575.00		10,725
17-11-11	Station Alerting System	50,000.00		(50,000.00)		-			0
	Mobile Data Communication Systems (9)		30,000.00			30,000.00			30,000
	SCBA Upgrades						162,500.00		162,500
	Thermal Imaging Cameras (3)-2012						25,000.00		25,000
		2,003,052.04	626,891.00	(65,000.00)	-	2,564,943.04	753,315.00	(1,674,513.88)	1,643,744.16

		2017 Balance	2018 Proposed Adds	2018 Expenditures	2018 Uncommitted Funds	2018 Balance	2019 Proposed Adds	2019 Prosposed Expenditures	2019 Est Balance
HWY									
Various	#1 One-Ton Dump Truck	39,000.00	13,000.00			52,000.00	7,000.00		59,000
Various	#2 1-Ton Dump Truck	30,000.00	10,000.00			40,000.00	16,500.00		56,500
Various	#3 Boom Mower	21,000.00	7,000.00			28,000.00	7,750.00		35,750
Various	#4 Road Grader	72,000.00	6,000.00			78,000.00		(78,000)	0
Various	#5 Backhoe	22,500.00	7,500.00			30,000.00	8,333.00		38,333
17-11-11	#6 Plow Truck	20,000.00	20,000.00			40,000.00	21,250.00		61,250
Various	#7 Plow Truck	75,000.00	25,000.00			100,000.00	33,334.00		133,334
Various	#8 Plow Truck	131,250.00		(131,250.00)		-	21,000.00		21,000
Various	#9 Plow Truck	58,350.00	19,450.00			77,800.00	26,440.00		104,240
16-12-22	#10 Plow Truck	40,000.00	20,000.00			60,000.00	22,143.00		82,143
Various	#11 Plow Truck	60,000.00	20,000.00			80,000.00	18,572.00		98,572
Various	#12 Plow Truck	87,510.00	29,170.00			116,680.00	41,660.00		158,340
	13- Pavement Roller 2018						1,800.00		1,800
	14- Boom 2018						1,500.00		1,500
	#16 Plow Truck		20,000.00			20,000.00	21,000.00		41,000
Various	#17 Tandem Plow Truck	114,000.00	38,000.00			152,000.00		(152,000)	0
Various	#18 Front End Loader	67,500.00		(67,500.00)		-	15,625.00		15,625
Various	#19 Plow Truck	66,000.00	22,000.00			88,000.00	30,500.00		118,500
Various	#20 Asphalt Hot Box	12,000.00	4,000.00			16,000.00	2,400.00		18,400
	#24 Air Compressor		1,333.00			1,333.00	6,222.00		7,555
Various	#25 4x4 Pickup Truck	18,000.00	6,000.00			24,000.00	10,500.00		34,500
16-12-22	#28 Highway Mower	36,666.00		(36,666.00)		-	8,750.00		8,750
Various	#29 Chipper	12,000.00	4,000.00			16,000.00	3,167.00		19,167
	#35 Shop Compressor		800.00			800.00	800.00		1,600
17-11-11	#52 Shop Pressure Washer	866.00	866.00			1,732.00	925.00		2,657
Various	#54 Fork Lift	6,000.00	2,000.00			8,000.00	3,142.00		11,142
16-12-22	#55 1-Ton Dump Truck	18,750.00	9,375.00			28,125.00	9,375.00		37,500
Various	#56 Sign Truck	-				-			0
	#56 Sign Truck		10,000.00			10,000.00	10,715.00		20,715
Various	#58 Skidsteer	24,000.00	8,000.00			32,000.00		(32,000)	0
									0
		1,032,392.00	303,494.00	(235,416.00)	-	1,100,470.00	350,403.00	(262,000.00)	1,188,873.00

		2017 Balance	2018 Proposed Adds	2018 Expenditures	2018 Uncommitted Funds	2018 Balance	2019 Proposed Adds	2019 Prosposed Expenditures	2019 Est Balance
IT									
	Assessment CAMA Software(less deposit)		10,000.00			10,000.00	5,625.00		15,625
17-11-12	AV Conferencing between stations	-	5,000.00			5,000.00	2,222.00		7,222
	Building Software/BSA						28,270.00		28,270
17-11-11	Cashiering System	75,000.00	5,000.00			80,000.00		(80,000)	0
17-11-12	Common Council AV Upgrade	-	5,000.00			5,000.00	5,000.00		10,000
	Office 2013 Software		6,500.00			6,500.00	17,500.00		24,000
	Replace Internet Appliance (Sophos,etc)						5,000.00		5,000
	Replace Unitrends Backup System		7,500.00			7,500.00	10,000.00		17,500
	Security (Cameras, Door locks)	16,034.15				16,034.15	4,244.00		20,278
	Special Assessment Software		25,000.00			25,000.00		(25,000)	0
	Upgrade Computer Infrastructure/Servers		55,000.00			55,000.00		(55,000)	0
16-12-22	ERP/HR/Payroll	5,000.00				5,000.00			5,000
		96,034.15	119,000.00	-	-	215,034.15	77,861.00	(160,000.00)	132,895.15
Eng									
	Pickup/SUV (1/2 Storm Water)- cost $35k						3,500.00		3,500
						0	3,500.00	0	3,500
		-							
City Hall		-							
14-12-32	Replace roof at City Hall	-				-			0
14-12-32	Replace HVAC at City Hall	-				-			0
15-12-26	Replace Salt Shed at City Hall	400,000.00				400,000.00		(400,000)	0
15-12-26	Replace Stairs to Upper Pkg Lot City Hall	50,000.00				50,000.00			50,000
15-12-26	Replace Parking Lot City Hall	140,000.00				140,000.00		(140,000)	0
15-12-26	Upgrade HVAC at City Hall	-				-			0
		590,000.00	-	-	-	590,000.00	-	(540,000.00)	50,000.00
	Total Capital Equip Fund	3,721,478.19	1,049,385.00	(300,416.00)	-	4,470,447.19	1,185,079.00	(2,636,513.88)	3,019,012.31

	Parks	2017 Balance	2018 Proposed Adds	2018 Expenditures	2018 Uncommitted Funds	2018 Balance	2019 Proposed Adds	2019 Prosposed Expenditures	2019 Est Balance
various	Parks Playground Equip	89,815.00	45,620.00			135,435.00	17,920.00	(16,666)	136,689
	#72 Taurus (replace with truck)						10,150.00		10,150
	#73 Old Squad Car (Replace with truck)		20,000			20,000.00	-	(20,000)	0
17-11-11	#74 GMC 1/2 ton 4x4	7,250.00		(7,250.00)		-	2,100.00		2,100
17-11-11	#75 2012 4x4 Pick-Up	4,600.00				4,600.00	6,195.00		10,795
various	#76 2013 Utility Truck/Pickup & Trailer	15,000.00				15,000.00	-		15,000
15-03-04	#77 2014 1-Ton Dump	9,000.00				9,000.00	-		9,000
17-11-11	#78 2014 Pickup Salter and Plow	3,800.00				3,800.00	5,154.80		8,955
	#79 2016 Utility Van						2,450.00		2,450
	#80 2018 One Ton Pickup						-		0
15-03-04	#81 2010 4x4 Pick-Up	25,000.00	10,000.00			35,000.00	-		35,000
	#82 2016 1-Ton Dump						-		0
15-03-04	#83 2017 Wing Mower	-	14,000			14,000.00	9,800.00		23,800
various	#85 2013 Utility Dump	4,200.00				4,200.00	-		4,200
17-11-11	#86 2018 Wing Mower	28,000.00		(28,000.00)		-	9,800.00		9,800
15-03-04	#87 2008 Tractor/Loader	13,000.00				13,000.00	-		13,000
	#88 2017 60" 2-Turn Mower						-		0
	#89 2012 Trailer						1,225.00		1,225
17-11-11	#91 2018 Sand pro	4,350.00		(4,350.00)		-	3,045.00		3,045
various	#96 2017 5900 Wing Mower	-	8,750			8,750.00	6,125.00		14,875
	#99 2017 Zero Turn Mower						1,995.00		1,995
17-11-11	#100 2016 Trailer	700.00	350.00			1,050.00	-		1,050
15-03-04	#101 2014 Trailer	2,100.00	700.00			2,800.00	490.00		3,290
	#102 2010 Pressure Washer						-		0
	#114 2017 Trailer						583.80		584
	#127 2002 Flail Mower Attachment						-		0
	#133 2018 Trailer Mounted Water Tank						490.00		490
17-11-11	#151 2013 Wing Mower	13,125.00	13,125.00			26,250.00	9,187.50		35,438
	#152 2017 Zero Turn Mower		2,300			2,300.00	1,610.00		3,910
	#156 2017 Slit Seeder						-		0
	Preseeder 2017		1,050			1,050.00	735.00		1,785
17-11-11	Top Dresser (smaller)* 2015	2,200.00	1,100.00			3,300.00	770.00		4,070
17-11-11	Aerator 687 - 2015	1,200.00				1,200.00	-		1,200
various	Joint Park/Open Space Plan Update	3,400.00	850.00			4,250.00	-	(4,250)	0
17-11-12	Tennis Court/BB Court Resurfacing	20,000.00	20,000.00			40,000.00	-	(40,000)	0
							-		0
17-11-12	Parks Playground Equip					-	-		0
	South Park Sewer Hookup		20,000			20,000.00	-	(20,000)	0
							-		
						-	-		

	2017 Balance	2018 Proposed Adds	2018 Expenditures	2018 Uncommitted Funds	2018 Balance	2019 Proposed Adds	2019 Prosposed Expenditures	2019 Est Balance
Total Parks	246,740.00	157,845.00	(39,600.00)	-	364,985.00	71,906.10	(100,916.00)	353,895.10

	2017 Balance	2018 Proposed Adds	2018 Expenditures	2018 Uncommitted Funds	2018 Balance	2019 Proposed Adds	2019 Prosposed Expenditures	2019 Est Balance
grand total 2019 commitments					4,835,432	1,274,905	(2,737,430)	3,372,907

Total Capital Fund with Parks in 2019

Storm

#202 Rubber Tire Excavator(Utility-2011)	17,500.00
#201 Sweeper (Utility-2011)	66,668.00
#205 Tandem Truck (Storm Water) (2015)	32,143.00
#204 Hydro Seeder (Storm Water) (2014)	1,272.00
Total Station Survey-split eng,storm,w/s	11,250.00
Pickup/SUV (1/2 Engineering)- cost $35k	3,500.00
Televising Equipment - share with Sewer	2,500.00
65- Compact Tractor/Multi-Unit (1/2 with HWY)	
	134,833.00

CITY OF PEWAUKEE
2019 BUDGET
SCHEDULE OF LONG-TERM OBLIGATIONS

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/18	2019 Repayments	Balance 12/31/19	2019 Interest
Governmental Long-Term Obligations:								
2010 G.O. Note	4/1/10	9/1/19	2.85-4.2%	$ 2,910,000	340,000	340,000	0	14,280
2011 G.O. Note	2/24/11	3/1/20	2.5-2.75%	4,937,095	1,115,000	550,000	565,000	22,756
2012 G.O. Note	6/12/12	12/1/24	.6-2.15%	3,040,788	1,475,325	235,305	1,240,020	28,159
2013 G.O. Note	5/30/13	9/1/32	2.0-3.0%	3,060,000	2,315,000	145,000	2,170,000	54,452
2016 G.O. Note [1]	10/12/16	9/1/36	2.0-2.25%	2,995,000	2,675,000	145,000	2,530,000	53,500
					7,920,325	1,415,305	6,505,020	173,147
Water and Sewer Utility Long- Term Obligations:								
2010 G.O. Note	5/1/10	5/1/29	2.91%	222,618	144,140	11,306	132,834	4,030
2011 G.O. Note	7/13/11	5/1/31	2.4%	174,403	117,955	7,839	110,116	2,737
2012 G.O. Note	6/12/12	12/1/24	.6-2.15%	834,212	499,675	79,695	419,980	8,995
2013 G.O. Note	5/30/13	9/1/32	2.0-3.0%	5,915,000	4,490,000	280,000	4,210,000	105,633
2016 G.O. Note [1]	10/12/16	9/1/36	2.0-2.25%	2,550,000	2,290,000	105,000	2,185,000	47,180
					7,541,770	483,840	7,057,930	168,575
Total Long-Term Obligations					15,462,095	1,899,145	13,562,950	341,722

[1] Interest costs to be offset by reoffering premium.

CITY OF PEWAUKEE
WATER UTILITY
2018 OPERATING BUDGET SUMMARY

	2017 Actual	2017 6 Month Actual	2017 Year End Forecast	2017 Budget	2018 Budget
Operating Revenues	2,106,877	960,892	2,153,100	2,188,530	2,201,000
Operating Expenses					
Wages Not Charged to Project	202,490	94,951	199,959	183,823	246,716
Fringe Benefits	168,703	61,939	183,675	160,247	186,186
Source of Supply Expenses	20,517	13,505	43,925	44,500	66,225
Pumping Expenses	263,596	112,893	286,400	299,400	294,500
Water Treatment Expenses	136,526	54,545	138,600	154,100	158,500
Transmission & Distribution	96,717	77,534	156,500	153,800	176,700
Shared Transportation & Maint	38,264	18,724	50,506	59,500	48,200
Shared Administrative Expense	152,339	99,730	139,575	174,251	177,585
PSC Remainder Tax	2,022	-	2,300	2,300	2,300
Property Tax Equivlent	557,342	-	575,000	575,000	580,000
Total Operating Expenses	1,638,516	533,821	1,776,440	1,806,921	1,936,912
Operating Profit before Depreciation	468,361	427,071	376,660	381,609	264,088
Depreciation Expense	1,055,800	600,000	1,200,000	1,200,000	1,320,000
Net (Loss) from Operations	(587,439)	(172,929)	(823,340)	(818,391)	(1,055,912)
Non-Operating Revenue					
Interest on Investments/AR	3,546	39	2,550	2,525	2,550
Long Term Debt Premium	-	-	32,260	-	-
Interest on Special Assessments	3,907	2,444	4,000	2,400	4,000
Water Construction	386,784	137,122	250,000	181,000	216,000
Gain/Loss on Fixed Asset Disp	(16,422)	-	-	-	-
Total Non-Operating Revenu	377,815	139,605	288,810	185,925	222,550
Non-Operating Expenses					
Interest on Long Term Debt an	286,235	66,157	301,625	220,218	320,419
Net Profit (Loss)	(495,859)	(99,481)	(836,155)	(852,684)	(1,153,781)

CITY OF PEWAUKEE
WATER UTILITY
2018 OPERATING BUDGET

			2018			
		2017 Actual	6 Month Actual	Year End Forecast	2018 Budget	2019 Budget
Operating Revenues						
600-000432-1000	Private Fire Protection	72,112	37,969	74,000	70,000	76,000
600-000461-1000	Metered Sales-Residential	919,314	411,576	950,000	950,000	960,000
600-000461-2000	Metered Sales-Industrial	99,534	42,159	95,000	95,000	100,000
600-000461-3000	Metered Sales-Commercial	396,635	160,626	400,000	410,000	410,000
600-000461-4000	Metered Sales-Public	5,416	1,762	5,500	10,000	10,000
600-000461-5000	Metered Sales-Multi Family	168,936	79,650	170,000	200,000	175,000
600-000463-1000	Public Fire Protection	424,709	216,556	433,000	430,000	444,000
	Total Operating Revenues	2,086,656	950,298	2,127,500	2,165,000	2,175,000
Other Revenues						
600-000470-1000	Late Payment Penalty	7,301	4,353	9,600	9,600	9,800
600-000474-1000	Other Water Revenues	7,201	3,428	9,000	8,430	9,000
600-000474-2000	Other Revenue-Spec Assmt Ltr	5,719	2,813	7,000	5,500	7,200
	Total Other Revenues	20,221	10,594	25,600	23,530	26,000
	Total Revenues	2,106,877	960,892	2,153,100	2,188,530	2,201,000
Expenses						
Wages Not Charged to Projects						
600-000600-1000	Wages	14,082	9,004	14,260	14,260	15,935
600-000620-1000	Wages	45,203	20,763	48,440	48,440	51,151
600-000630-1000	Wages	15,728	6,576	14,400	14,400	17,797
600-000640-1000	Wages	30,845	12,459	30,100	30,100	34,904
600-000902-1000	Meter Reading Wages	4,863	2,656	6,000	9,400	5,600
600-000920-1001	Salaries - Administrative	76,089	35,268	70,536	51,000	104,300
600-000920-2001	Internal Engineering Wages	15,680	8,225	16,223	16,223	17,029
	Total Wages	202,490	94,951	199,959	183,823	246,716
Fringe Benefits						
600-000408-1001	Fica Expense	23,011	9,619	27,483	27,483	25,017
600-000926-1501	Benefits - Health Insurance	47,921	20,280	52,326	67,278	58,143
600-000926-1511	Benefits - Dental Insurance	4,465	1,945	4,432	5,210	4,767
600-000926-1521	Benefits - Optical Insurance	711	329	800	989	742
600-000926-1531	Benefits - Pension	20,685	9,287	20,315	23,426	20,062
600-000926-1541	Benefits - Life Insurance	50	318	677	857	738
600-000926-1561	Benefits - Disability Insurance	1,860	682	1,293	1,455	1,244
600-000926-1571	Vac/Sick Liability Expense	34,968	10,617	36,936	32,010	40,076
600-000926-1581	Benefits - Charged To/From Other Depts		8,862	17,559		13,543
600-000926-1591	Pension Expenses GASB 68	35,032		21,854	1,539	21,854

CITY OF PEWAUKEE
WATER UTILITY
2018 OPERATING BUDGET

		2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget
Total Fringe Benefits		168,703	61,939	183,675	160,247	186,186
Plant Operation & Maintenance						
Source of Supply Expenses						
600-000600-4000	Source of Supply- Repairs	803	12,234	20,000	20,000	20,000
600-000601-2000	Purchased Water	-		-	500	300
600-000602-3000	Operating Supplies & Expenses	234	(152)	800	800	800
600-000602-3100	Building and Grounds	19,355	1,298	23,000	23,000	45,000
600-000603-2000	Water Withdrawal Fee - DNR	125	125	125	200	125
Total Source of Supply Expenses		20,517	13,505	43,925	44,500	66,225
Pumping Expenses						
600-000622-2000	Power Purchased/Pumping	232,142	98,744	237,000	245,000	240,000
600-000623-3000	Operating Supplies & Expense	144	221	300	400	300
600-000623-3100	Building and Grounds	9,757	2,495	10,000	10,000	10,000
600-000623-3200	Utilities	4,057	3,270	4,100	4,000	4,200
600-000625-4000	Repairs-Pumping Equipment	17,496	8,163	35,000	40,000	40,000
Total Pumping Expenses		263,596	112,893	286,400	299,400	294,500
Water Treatment Expenses						
600-000631-2000	Chemicals	70,127	26,344	72,000	75,500	77,000
600-000631-2100	Radium Treatment	40,993	20,372	42,000	43,000	43,500
600-000632-3000	Operating Supplies & Expenses	3,159	-	600	600	1,000
600-000632-3100	Water Testing	15,300	2,622	12,000	20,000	22,000
600-000635-4000	Repairs and Maintenance	6,947	5,207	12,000	15,000	15,000
Total Water Treatment Expenses		136,526	54,545	138,600	154,100	158,500
Transmission & Distribution						
600-000641-3000	Operating Supplies and Expense	1,637	368	6,500	6,500	4,500
600-000641-3200	Meter Supplies	253	-	200	500	400
600-000641-3810	Cross Connection Inspection	14,278	4,460	10,800	10,800	10,800
600-000650-4000	Repairs - Reservr & Standpipes	5,872	858	12,500	17,000	17,000
600-000651-4000	Repairs - Transmission Lines	38,017	39,272	60,000	40,000	60,000
600-000651-4100	Repairs - Leak Detection	395	-	1,500	10,000	10,000
600-000653-4000	Repairs - Meters	13,980	10,074	12,000	12,000	12,000
600-000654-4000	Repairs - Hydrants	22,285	21,889	52,000	55,000	60,000
600-000655-4000	Repairs - Miscellaneous	-	613	1,000	2,000	2,000
Total Transmission & Distribution		96,717	77,534	156,500	153,800	176,700
Shared Transportation and Maintenance Expenses						

CITY OF PEWAUKEE
WATER UTILITY
2018 OPERATING BUDGET

			2018			
		2017 Actual	6 Month Actual	Year End Forecast	2018 Budget	2019 Budget
600-000933-3401	Transporation Expense - Vehicle Fuel	5,637	3,339	6,750	6,750	6,800
600-000933-3701	Transportation Expense - Vehicle Insurance	1,834	1,606	1,606	1,750	1,650
600-000933-4001	Transportation Expense - Repair & Maintenan	3,063	2,481	5,000	5,500	5,000
600-000950-1001	Scada/Telemetary	10,504	2,417	10,000	13,500	10,000
600-000950-2001	Safety	483	64	6,000	6,000	2,250
600-000950-4401	Diggers Hotline	16,743	8,817	18,000	21,000	20,000
600-000950-4451	GIS Software Maintenance	-	-	3,150	5,000	2,500
	Total Shared Transportation and Maintenance	38,264	18,724	50,506	59,500	48,200
Shared Administrative Expenses						
600-000901-2001	Meter Reading Expenses	470	628	1,000	2,500	6,500
600-000903-3001	Billing	15,061	5,300	11,500	13,500	16,500
600-000904-1000	Water Utility Uncollectible	333	-	150	1,800	750
600-000906-3001	Conservation/Public Relations	-	-	1,250	3,750	1,750
600-000921-3001	Office Supplies & Expenses	4,328	1,253	3,750	5,000	4,250
600-000921-3011	Office Equipement Maintenance	5,706	8,563	10,500	10,500	7,500
600-000921-3051	Books & Periodicals	-	-	-	150	50
600-000921-3061	Postage	185	196	400	500	375
600-000921-3071	Notices & Publications	1,110	-	400	250	250
600-000921-3301	Telephone	2,768	795	2,750	2,700	2,800
600-000921-3311	Answering Service	282	151	300	300	325
600-000921-3401	Mileage	313	106	275	350	350
600-000921-3501	Meals & Incidentals	49	(21)	100	200	150
600-000923-3801	OPS - Engineer	31,718		1,750	3,500	3,500
600-000923-3821	OPS - Attorney	26		100	1,500	1,500
600-000923-3831	OPS - Auditor/Accountant	20,399	12,827	20,000	24,000	24,000
600-000923-3851	General Management	30,000	40,000	40,000	40,000	40,000
600-000924-3701	Insurance - Property & Liability	6,247	5,395	6,250	7,500	6,600
600-000924-3711	Insurance - Workers Compensation	6,022	4,173	8,350	8,001	11,635
600-000924-3731	Insurance - Boiler & Machinery	999	999	1,000	1,000	1,050
600-000928-3810	Regulatory & Commission Expense	395	-	1,000	10,000	10,000
600-000928-3820	PSC Water RCA Study	5,981	-	7,000	15,000	15,000
600-000930-1001	Uitlity Memberships & Continuing Education	1,947	1,365	3,750	3,750	4,250
600-000930-3911	Rent	18,000	18,000	18,000	18,000	18,000
600-000930-3991	Miscellaneous General Expense	-		-	500	500
	Total Shared Administrative Expenses	152,339	99,730	139,575	174,251	177,585
600-000408-0000	PSC Remainder Tax	2,022	-	2,300	2,300	2,300
600-000408-2000	Property Tax Equivlent	557,342	-	575,000	575,000	580,000
	Total Operating Expenses	1,638,516	533,821	1,776,440	1,806,921	1,936,912

CITY OF PEWAUKEE
WATER UTILITY
2018 OPERATING BUDGET

		2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget
	Operating Profit (Loss) before Depreciation	468,361	427,071	376,660	381,609	264,088
600-000403-0000	Depreciation Exp.	1,055,800	600,000	1,200,000	1,200,000	1,320,000
	Net Operating Profit (Loss) - Water	(587,439)	(172,929)	(823,340)	(818,391)	(1,055,912)
Non-Operating Revenue						
600-000419-0000	Interest Income	3,530	3	2,500	2,500	2,500
600-000419-1000	Interest/Special Assmts.	3,907	2,444	4,000	2,400	4,000
600-000429-0000	Long Term Debt Premium	-		32,260		
600-000432-0100	Accounts Receivable Finance Charges	16	36	50	25	50
600-000464-1000	Water Construction	386,784	137,122	250,000	181,000	216,000
600-000475-0000	Gain/Loss on Fixed Asset Disposal	(16,422)				
	Total Non-Operating Revenues	377,815	139,605	288,810	185,925	222,550
Non-Operating Expenses						
600-000407-0000	Amort Property Loss	60,769		60,769	78,100	60,769
600-000427-0000	Interest/Long Term Debt	147,354	66,157	142,119	142,118	181,538
600-000428-0000	Bond Discount	-		20,625		
600-000430-0000	Amort/Debt Expense Still River	78,112		78,112		78,112
	Total Non-Operating Expenses	286,235	66,157	301,625	220,218	320,419
	Net Profit (Loss) - Water	(495,859)	(99,481)	(836,155)	(852,684)	(1,153,781)

CITY OF PEWAUKEE
SEWER UTILITY
2018 OPERATING BUDGET SUMMARY

	2017 Actual	2017 6 Month Actual	2017 Year End Forecast	2017 Budget	2018 Budget
Operating Revenues	3,276,449	1,683,151	3,278,600	3,269,400	3,339,500
Operating Expenses					
Wages	147,189	70,603	150,759	131,223	189,763
Fringe Benefits	91,289	37,928	114,693	100,064	116,260
Plant Operation & Maintenance	1,395,187	288,101	1,820,805	1,832,500	1,915,590
Shared Transportation & Maint	38,263	18,724	50,506	59,500	48,200
Shared Administrative Expense	110,097	99,730	131,925	148,451	152,585
Total Operating Expenses	1,782,025	515,086	2,268,688	2,271,738	2,422,398
Operating Profit before Depreciation	1,494,424	1,168,065	1,009,912	997,662	917,102
Depreciation Expense	1,377,949	700,000	1,400,000	1,400,000	1,400,000
Net Profit (Loss) from Operation	116,475	468,065	(390,088)	(402,338)	(482,898)
Non-Operating Revenue					
Interest on Investments/AR	34,806	24,531	24,572	15,075	15,070
Interest on Special Assessmen	80,503	53,696	56,000	51,150	60,000
Sewer Service Connection Fee	353,717	187,189	306,106	516,400	287,300
Other Non-Operating Revenue	3,370	18,872	18,872	-	-
Total Non-Operating Revenu	472,396	284,288	405,550	582,625	362,370
Non-Operating Expenses					
Interest on Long Term Debt an	36,658	17,814	35,400	36,000	33,500
Bond Discount					
Net Profit (Loss) - Sewer	552,213	734,539	(19,938)	144,287	(154,028)

CITY OF PEWAUKEE
SEWER UTILITY
2018 OPERATING BUDGET

		2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget
Sewer						
Revenues						
Operating Revenues - Sewer						
650-001621-1000	Residential Revenue Sewer	1,879,327	987,967	1,880,000	1,880,000	1,936,000
650-001621-2000	Industrial Revenue - Sewer	176,169	81,189	168,000	176,000	168,000
650-001621-3000	Commerical Revenue - Sewer	779,778	390,112	780,000	770,000	785,000
650-001621-4000	Public Revenue - Sewer	7,804	3,797	7,800	8,100	7,800
650-001621-5000	Multi Family Revenue - Sewer	411,129	208,145	416,000	411,000	417,000
	Total Operating Revenues	3,254,207	1,671,210	3,251,800	3,245,100	3,313,800
Other Revenues - Sewer						
650-001631-1000	Late Payment Penalty - Sewer	12,554	7,114	17,300	17,300	17,500
650-001635-1000	Other Sewer Revenues	3,969	2,014	2,500		1,000
650-001635-2001	Other Revenue - Special Assessment Letters	5,719	2,813	7,000	7,000	7,200
	Total Other Revenues	22,242	11,941	26,800	24,300	25,700
	Total Revenues	3,276,449	1,683,151	3,278,600	3,269,400	3,339,500
Expenses						
Wages						
650-001820-1000	Wages	55,420	27,110	64,000	64,000	68,434
650-000920-1001	Salaries - Administrative	76,089	35,268	70,536	51,000	104,300
650-000920-2001	Internal Engineering Wages	15,680	8,225	16,223	16,223	17,029
	Total Wages	147,189	70,603	150,759	131,223	189,763
Fringe Benefits						
650-001820-5001	Fica Expense	14,643	6,007	17,161	17,161	15,622
650-000926-1501	Benefits - Health Inssurance	30,928	12,356	32,674	42,011	36,307
650-000926-1511	Benefits - Dental Insurance	2,785	1,185	2,768	3,253	2,977
650-000926-1521	Benefits - Optical Insurance	445	201	500	618	463
650-000926-1531	Benefits - Pension	12,917	5,680	12,685	14,628	12,528
650-000926-1541	Benefits - Life Insurance	31	194	423	535	461
650-000926-1561	Benefits - Disability Insurance	1,161	415	807	909	776
650-000926-1571	Vac/Sick Liability Expense	22,250	6,490	23,064	19,988	25,023
650-000926-1581	Benefits - Charged To/From Other Depts		5,400	10,965		8,457
650-000926-1591	Pension Expense GASB 68	6,129		13,646	961	13,646
	Total Fringe Benefits	91,289	37,928	114,693	100,064	116,260
Plant Operation & Maintenance						
650-001821-2000	Power/Electricity	42,828	23,669	46,500	45,000	48,000
650-001821-2100	Power/Natural Gas	1,545	800	1,800	1,800	1,850
650-001821-2150	Power/Other Fuel	-		460	300	300
650-001827-3000	Supplies and Expenses	2,413	910	2,400	2,400	2,600
650-001827-3400	Sewer Service Charge - Brookfield	528,361	31,325	560,000	560,000	575,000

CITY OF PEWAUKEE
SEWER UTILITY
2018 OPERATING BUDGET

		2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget
650-001827-3410	Sewer Service Charge - LPSD	455,824	116,957	468,000	460,000	480,000
650-001827-3420	Sewer Service Charge - Village of Pewaukee	117,480	30,144	119,545	125,000	125,000
650-001827-3430	Sewer Service Charge - SD #4	5,265	1,174	9,100	5,000	7,000
650-001827-3440	Sewer Service Charge - WCC	121,159	34,385	160,000	124,000	177,840
650-001827-3490	LPSD Debt Service Chg	34,995	-	-	35,000	-
650-001831-4000	Maintenance of Collection System	23,533	17,368	300,000	300,000	325,000
650-001831-4100	Maintenance SCS Sewer Cleaning	2,801	17,302	60,000	60,000	53,000
650-001831-4200	Maintenance/SCS - Flowmeter	3,084	287	7,500	8,000	8,000
650-001831-4300	Maintenance/SCS - Control Panel	784	711	5,000	8,000	5,000
650-001832-4000	Maintenance of Pumping Eqiupment	26,654	10,542	25,000	25,000	25,000
650-001834-4000	Maintenance of General Plant Structure	11,087	2,527	20,000	22,000	22,000
650-001850-1000	OPS - Sewer Studies	15,696	-	20,000	35,000	35,000
650-001852-3800	OPS - Engineer - Sewer	1,598	-	3,000	10,000	10,000
650-001852-3820	OPS - Attorney - Sewer	-	-	2,500	5,000	5,000
650-001852-3830	OPS - Auditor/Accountant - Sewer	80		10,000	1,000	10,000
	Total Plant Operation & Maintenance	1,395,187	288,101	1,820,805	1,832,500	1,915,590
Shared Transportation and Maintenance Expenses						
650-000933-3401	Transporation Expense - Vehicle Fuel	5,637	3,339	6,750	6,750	6,800
650-000933-3701	Transportation Expense - Vehicle Insurance	1,834	1,606	1,606	1,750	1,650
650-000933-4001	Transportation Expense - Repair & Maintenanc	3,063	2,481	5,000	5,500	5,000
650-000950-1001	Scada/Telemetary	10,504	2,417	10,000	13,500	10,000
650-000950-2001	Safety	482	64	6,000	6,000	2,250
650-000950-4401	Diggers Hotline	16,743	8,817	18,000	21,000	20,000
650-000950-4451	GIS Software Maintenance	-	-	3,150	5,000	2,500
	Total Shared Transportation and Maintenance Exp	38,263	18,724	50,506	59,500	48,200
Shared Administrative Expenses						
650-000901-2001	Meter Reading Expenses	470	628	1,000	2,500	6,500
650-000903-3001	Billing	15,061	5,300	11,500	13,500	16,500
650-000904-1000	Sewer Utility Uncollectible	438	-	500	1,000	750
650-000906-3001	Conservation/Public Relations	-	-	1,250	3,750	1,750
650-000921-3001	Office Supplies & Expenses	4,328	1,253	3,750	5,000	4,250
650-000921-3011	Office Equipement Maintenance	5,706	8,563	10,500	10,500	7,500
650-000921-3051	Books & Periodicals	-	-	-	150	50
650-000921-3061	Postage	185	196	400	500	375
650-000921-3071	Notices & Publications	1,110	-	400	250	250
650-000921-3301	Telephone	2,768	795	2,750	2,700	2,800
650-000921-3311	Answering Service	282	151	300	300	325
650-000921-3401	Mileage	337	106	275	350	350
650-000921-3501	Meals & Incidentals	49	(21)	100	200	150
650-000923-3801	OPS - Engineer	86		1,750	3,500	3,500
650-000923-3821	OPS - Attorney	440	-	100	1,500	1,500

CITY OF PEWAUKEE
SEWER UTILITY
2018 OPERATING BUDGET

		2017 Actual	2018 6 Month Actual	2018 Year End Forecast	2018 Budget	2019 Budget
650-000923-3831	OPS - Auditor/Accountant	15,622	12,827	20,000	24,000	24,000
650-000923-3851	General Management	30,000	40,000	40,000	40,000	40,000
650-000924-3701	Insurance - Property & Liability	6,247	5,395	6,250	7,500	6,600
650-000924-3711	Insurance - Workers Compensation	6,022	4,173	8,350	8,001	11,635
650-000924-3731	Insurance - Boiler & Machinery	999	999	1,000	1,000	1,050
650-000930-1001	Uitlity Memberships & Continuing Education	1,947	1,365	3,750	3,750	4,250
650-000930-3911	Rent	18,000	18,000	18,000	18,000	18,000
650-000930-3991	Miscellaneous General Expense	-		-	500	500
	Total Shared Administrative Expenses	110,097	99,730	131,925	148,451	152,585
	Total Operating Expenses	1,782,025	515,086	2,268,688	2,271,738	2,422,398
	Operating Profit (Loss) before Depreciation	1,494,424	1,168,065	1,009,912	997,662	917,102
650-001403-1000	Depreciation Exp. - Sewer	1,377,949	700,000	1,400,000	1,400,000	1,400,000
	Net Operating Profit (Loss) - Sewer	116,475	468,065	(390,088)	(402,338)	(482,898)
Non-Operating Revenue						
650-001622-1000	Sewer Construction	154,405	94,250	151,900	400,000	163,000
650-001622-5500	ICA-Bluemound Road	9,803	2,721	4,000	5,000	3,400
650-001622-6000	ICA - Green Road	5,398	16,806	16,806	5,400	5,600
650-001622-7000	ICA - West Side	1,080	15,540	37,400	10,000	2,300
650-001622-8000	ICA Capitol Drive North	183,031	57,872	96,000	96,000	113,000
650-001660-1000	Interest Income	34,738	24,502	24,502	15,000	15,000
650-001660-2000	Interest/Special Assmts.	80,503	53,696	56,000	51,150	60,000
650-001660-3000	Accounts Receivable Finance Charges	68	29	70	75	70
650-001660-6000	Gain or Loss on Sale of Assets	-	18,872	18,872	-	
650-001660-8000	Other Revenues	3,370	-	-	-	
	Total Non-Operating Revenues	472,396	284,288	405,550	582,625	362,370
Non-Operating Expenses						
650-001880-1000	Interest/Long Term Debt	36,658	17,814	35,400	36,000	33,500
650-001900-0000	Bond Discount					
	Total Non-Operating Expenses	36,658	17,814	35,400	36,000	33,500
	Net Profit (Loss) - Sewer	552,213	734,539	(19,938)	144,287	(154,028)

CITY OF PEWAUKEE
FINANCE COMMITTEE AGENDA ITEM 5.

DATE: September 26, 2018

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Schedule Next Meeting Date If Needed

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION: