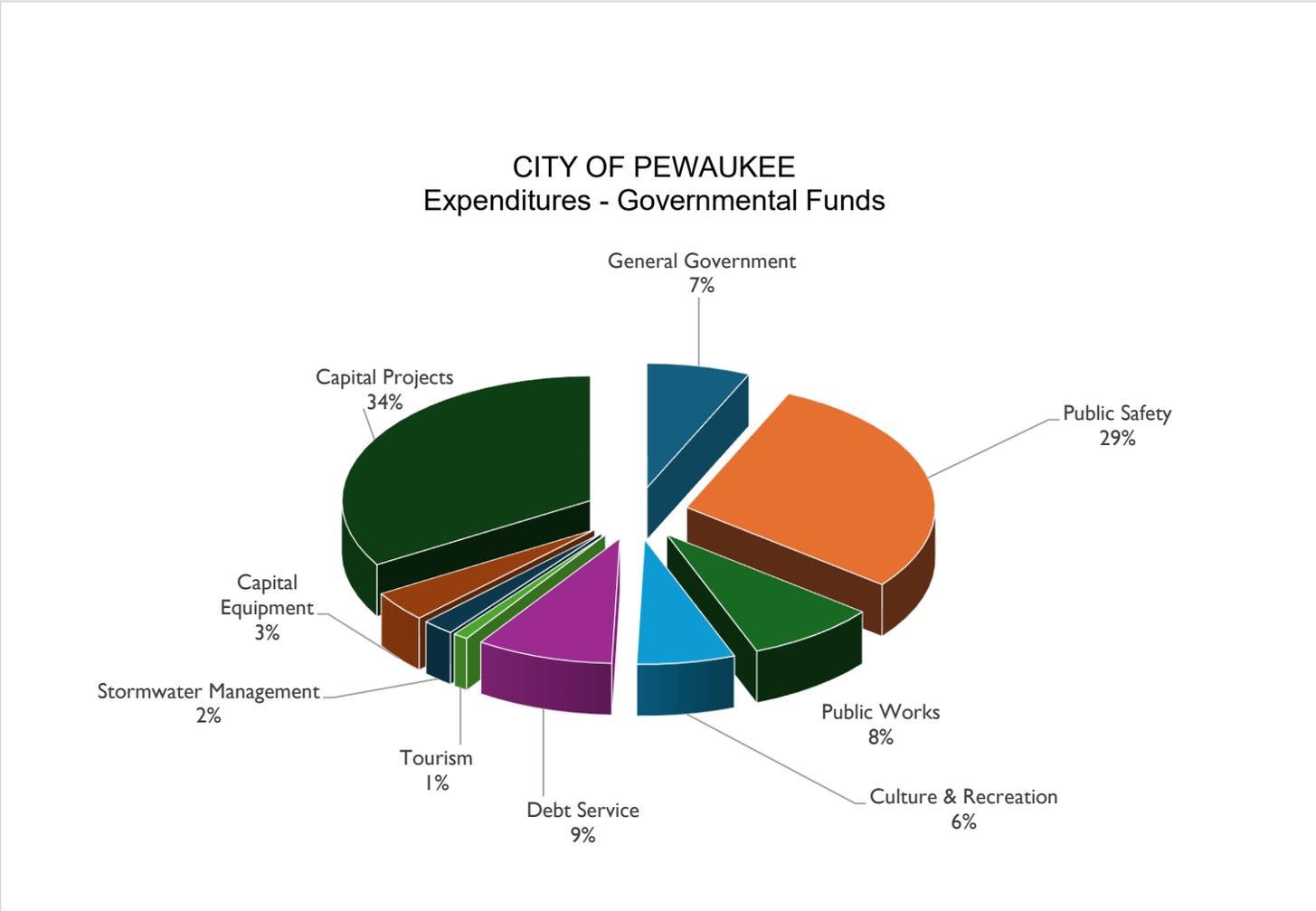


CITY OF PEWAUKEE

2026 Aproved Budget



CITY OF PEWAUKEE RECOMMENDED BUDGET

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**City of Pewaukee
Historical Tax Rate Comparison**

	2026 Budget	Budget Years										
		2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Assessed Value (in millions) From Rhetta	5,011.365	3,824.021	3,824.093	3,746.252	3,668.733	2,959.251	2,921.125	2,882.927	2,849.308	2,788.058	2,714.451	2,668.253
Tax Levy	\$ 12,995,892	12,171,799	11,584,272	11,287,472	10,331,629	9,928,842	9,788,617	9,445,830	9,085,486	8,620,305	8,294,351	8,159,363
Tax Rate per \$1,000 of Assessed Value -22.8%	\$2.593	\$3.183	\$3.029	\$3.013	\$2.816	\$3.355	\$3.351	\$3.276	\$3.189	\$3.092	\$3.056	\$3.058
Dollar Increase (Decrease) over Prior Year	(\$0.590)	\$0.154	\$0.016	\$0.197	(\$0.539)	\$0.004	\$0.075	\$0.088	\$0.097	\$0.034	(\$0.002)	\$0.045
Increase (Decrease) on \$250k Assessment 6.77% levy increase	\$ (147.50)	\$ 38.50	\$ 4.00	\$ 49.25	\$ (134.75)	\$ 1.00	\$ 18.74	\$ 21.95	\$ 24.17	\$ 8.47	\$ (0.59)	\$ 11.19

Property Tax Components	2026 Budget	Historical Tax Levys										
		2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Operations	9,174,000	8,637,224	9,651,890	9,411,152	8,492,105	9,207,573	7,897,815	7,585,830	6,972,986	6,123,597	6,069,073	5,704,363
Debt Service	2,979,202	3,084,575	1,447,382	1,791,320	1,754,524	636,269	930,802	1,000,000	1,100,000	1,081,708	1,200,000	1,100,000
Road Projects	307,690	0	0	0	0	0	400,000	400,000	300,000	200,000	200,000	200,000
Capital Equipment	500,000	450,000	450,000	50,000	50,000	50,000	525,000	425,000	677,500	1,200,000	810,278	1,140,000
Cemetery	35,000	0	35,000	35,000	35,000	35,000	35,000	35,000	35,000	15,000	15,000	15,000
Tax Levy	12,995,892	12,171,799	11,584,272	11,287,472	10,331,629	9,928,842	9,788,617	9,445,830	9,085,486	8,620,305	8,294,351	8,159,363

CITY OF PEWAUKEE
2026 Consolidated Budget
All Governmental Fund Types

	2024 Actual	2025			2026 Budget	Change Over 2025 Budget	
		6 Month Actual	Year End Forecast	2025 Budget		Amount	%
REVENUES							
Property Taxes	\$ 11,823,517	\$ 12,171,799	\$ 12,171,799	\$ 12,171,799	\$ 12,995,892	824,093	7%
Non-Property Taxes	1,554,400	445,710	1,526,120	1,539,120	1,536,120	(3,000)	0%
Special Assessments	1,330,516	1,209,449	1,468,984	1,462,310	1,500,000	37,690	3%
Intergovernmental	2,796,310	1,018,063	3,861,036	3,410,198	2,760,178	(650,020)	-19%
Licenses and Permits	1,010,298	568,993	1,307,837	1,045,875	1,121,750	75,875	7%
Fines, Forfeitures and Penalties	295,123	483,095	534,000	539,000	500,000	(39,000)	-7%
Public Charges for Services	1,527,815	1,463,070	1,723,631	1,536,220	1,692,681	156,461	10%
Intergov'l Charges for Services	4,891,368	2,730,571	7,210,783	7,364,911	7,250,363	(114,548)	-2%
Impact Fees	164,533	71,155	120,000	80,000	93,000	13,000	16%
Interest	2,147,075	713,592	1,344,179	1,325,100	1,283,100	(42,000)	-3%
Miscellaneous	309,395	424,941	503,779	114,500	386,700	272,200	238%
Total Revenues	27,850,351	21,300,437	31,772,148	30,589,033	31,119,784	530,751	2%
EXPENDITURES							
General Government	2,679,925	1,498,991	2,818,971	2,963,385	3,182,598	219,213	7%
Public Safety	11,402,194	6,734,683	13,023,736	13,107,623	13,648,539	540,916	4%
Public Works	3,471,632	1,845,403	3,738,476	3,773,980	4,011,260	237,280	6%
Culture and Recreation	2,610,845	1,255,411	2,779,774	2,814,317	3,018,354	204,037	7%
Tourism	310,692	66,250	351,250	319,800	450,760	130,960	41%
Storm Water Management	734,500	292,849	812,001	971,115	983,450	12,335	1%
Capital Projects	7,816,618	1,362,701	6,332,160	10,474,294	15,866,000	5,391,706	51%
Capital Equipment	1,077,783	1,542,839	4,869,849	3,411,564	1,867,687	(1,543,877)	-45%
Debt Service	3,794,568	2,679,151	3,829,202	3,859,202	4,209,502	350,300	9%
Total Expenditures	33,898,758	17,278,279	38,555,419	41,695,280	47,238,150	5,542,870	13%
Excess of revenues over (under) expenditures	(6,048,407)	4,022,158	(6,783,271)	(11,106,247)	(16,118,366)	(5,012,119)	
OTHER FIN. SOURCES (USES)							
Proceeds of Long-Term Debt	-	-	-	4,000,000	16,206,310	12,206,310	
Interfund Transfers	-	-	-	-	-	-	
Change in Fund Balance	(6,048,407)	4,022,158	(6,783,271)	(7,106,247)	87,944	7,194,191	
FUND BALANCES							
Beginning of Period	22,655,440	16,849,982	20,711,170	19,523,682	13,837,899		
End of Period	16,607,033	20,872,140	13,927,899	12,417,435	13,925,843		
TAXES LEVIED FOR CITY	\$ 11,823,517	12,171,799	\$ 12,171,799	\$ 12,171,799	\$ 12,995,892	\$ 824,093	7%

**CITY OF PEWAUKEE
2026 BUDGET
GENERAL FUND SUMMARY**

	2024 Actual	2025			2026 Budget	Change Over		% OF TOTAL CHANGE
		6 Month Actual	Year End Forecast	2025 Budget		2025 Budget		
						Amount	%	
REVENUES								
Taxes	10,481,564	8,770,986	9,533,344	9,546,344	10,080,120	533,776	6%	49.7%
Special Charges	1,102,848	1,145,058	1,146,984	1,139,970	1,200,000	60,030	5%	5.6%
Intergovernmental	2,089,911	946,900	2,455,351	2,360,792	2,471,988	111,196	5%	10.4%
Licenses and Permits	1,010,198	568,993	1,307,837	1,045,775	1,121,650	75,875	7%	7.1%
Fines, Forfeitures and Penalties	295,123	483,095	534,000	539,000	500,000	(39,000)	-7%	-3.6%
Public Charges for Services	1,422,830	1,364,856	1,599,969	1,457,700	1,614,519	156,819	11%	14.6%
Intergovernmental Charges for Services	3,227,430	1,024,367	5,504,580	5,407,080	5,587,363	180,283	3%	16.8%
Interest	2,052,653	642,890	1,250,202	1,275,000	1,250,000	(25,000)	-2%	-2.3%
Miscellaneous	222,029	103,976	182,814	114,500	134,700	20,200	18%	1.9%
Total revenues and other sources	21,904,585	15,051,121	23,515,081	22,886,161	23,960,340	1,074,179	4.69%	100.0%

22,886,161

EXPENDITURES

GENERAL GOVERNMENT

Mayor	13,317	6,378	12,792	12,655	12,792	137	1%	0.0%
Common Council	60,255	34,129	57,704	57,918	58,634	716	1%	0.1%
Boards, Commissions, Committees	4,728	419	11,994	9,134	8,242	(892)	-10%	-0.1%
Administration	163,629	73,972	148,885	149,014	149,294	280	0%	0.0%
Insurance	202,454	189,461	187,000	213,100	211,600	(1,500)	-1%	-0.1%
Professional Services	138,530	69,876	165,500	150,500	169,500	19,000	13%	1.6%
Unclassified	8,890	-	-	105,000	100,000	(5,000)	-5%	-0.4%
Court	147,810	72,703	144,255	147,905	157,429	9,524	6%	0.8%
Finance	492,431	250,318	468,958	440,819	560,247	119,428	27%	9.9%
Elections	57,371	21,782	24,344	61,610	86,511	24,901	40%	2.1%
Facilities	239,956	182,455	368,169	345,964	311,059	(34,905)	-10%	-2.9%
Human Resources	322,608	127,227	272,740	299,920	336,280	36,360	12%	3.0%
Property Assessment	331,616	212,552	403,676	416,142	374,953	(41,189)	-10%	-3.4%
Information Technology	496,330	257,718	552,954	553,704	646,057	92,353	17%	7.7%
								0.0%
Total	2,679,925	1,498,991	2,818,971	2,963,385	3,182,598	219,213	7%	18.3%

PUBLIC SAFETY

Law Enforcement	3,540,557	2,182,238	3,780,358	3,782,928	3,951,562	168,634	4%	14.0%
Fire Services	7,346,432	4,342,220	8,844,700	8,835,283	9,265,864	430,581	5%	35.9%
Community Services	512,602	195,325	398,678	489,412	431,113	(58,299)	-12%	-4.9%
Total	11,399,591	6,719,783	13,023,736	13,107,623	13,648,539	540,916	4%	45.0%

PUBLIC WORKS

Engineering	331,596	175,275	438,387	406,260	558,425	152,165	37%	12.7%
Highways	1,711,904	917,488	1,681,288	1,723,042	1,829,335	106,293	6%	8.9%
Solid Waste & Recycling	1,126,493	464,776	1,152,156	1,152,072	1,233,100	81,028	7%	6.7%
Weed, Lake & Wetlands Control	256,445	270,000	256,445	275,107	284,000	8,893	3%	0.7%
Animal & Deer Control	27,699	14,085	26,900	33,699	32,400	(1,299)	-4%	-0.1%
Forestry	17,495	3,780	183,300	183,800	74,000	(109,800)	-60%	-9.1%
Total	3,471,632	1,845,403	3,738,476	3,773,980	4,011,260	237,280	6%	19.8%

**CITY OF PEWAUKEE
2026 BUDGET
GENERAL FUND SUMMARY**

	2024 Actual	2025			2026 Budget	Change Over		% OF TOTAL CHANGE
		6 Month Actual	Year End Forecast	2025 Budget		2025 Budget		
						Amount	%	
CULTURE & RECREATION								
Boat Ramp	1,700	56	1,300	5,600	6,200	600	11%	0.0%
Fireworks	10,000	10,000	10,000	10,000	10,000	-	0%	0.0%
Library	896,675	434,933	869,867	869,867	890,466	20,599	2%	1.7%
Parks	667,785	350,428	751,700	750,684	808,870	58,186	8%	4.8%
Recreation Programs	844,590	370,968	960,530	945,967	1,038,271	92,304	10%	7.7%
Planning	169,428	83,972	176,477	217,599	249,497	31,898	15%	2.7%
Total	2,590,179	1,250,357	2,769,874	2,799,717	3,003,304	203,587	7.0%	17.0%
Total Expenditures	20,141,327	11,314,535	22,351,057	22,644,705	23,845,701	1,200,996	5.30%	100.0%
Excess of revenues and other sources over (under) expenditures	1,763,258	3,736,586	1,164,024	241,456	114,639			
OTHER FINANCING SOURCES (USES)								
Proceeds of Long-Term Debt								
Transfer From Tourism - RNC Security/Sa	-	-	-	-	-			
Transfer From Tourism - Director	-	40,000	40,000	40,000	40,000			
Proceeds of LT Debt	-	-	-	-	-			
State EMS Grant Fund	-	-	-	-	-			
Transfer From Storm Water Management	-	-	-	-	-			
Transfer from Impact Fees	-	-	-	-	-			
Transfer (To) ARPA Fund	-	-	-	-	-			
Transfer (To) Storm Water Projects Fund	-	-	-	(19,152)	-			
Transfer (To) Road Projects Funds	-	-	-	-	-			
Transfer (To) DPW	-	-	-	-	-			
Transfer (To) Sports Complex	-	-	-	-	-			
Transfer (To) Bike & Pedestrian	-	-	-	-	-			
Transfer to Capital Equipment Fund	(700,000)	-	(1,127,000)	(1,127,000)	(2,491,000)	(2,481,000.00)		
Change in Fund Balance	1,063,258	3,776,586.06	77,024	(864,696)	(2,336,361)			
FUND BALANCE								
Beginning of Year	7,674,066	8,737,324.13	8,737,324	7,231,252	8,814,348			
End of Year	8,737,324	12,513,910.19	8,814,348	6,366,556	6,477,987	6,456,538	21,449	
Fund Balance as % of Revenues	39.9%		37.5%	27.8%	27.2%			

**CITY OF PEWAUKEE
GENERAL FUND REVENUES**

CONSOLIDATED

	2024 Actual	2025			2026 Budget	COMMENTS
		6 Month Actual	Year End Forecast	2025 Budget		
Taxes						
General Tax Levy	9,651,890	8,637,224	8,637,224	8,637,224	9,174,000	
Omitted Taxes	-	-	-	3,000	-	
Other	87,547	70	120	120	120	
Public Accomodation Tax	310,597	133,692	260,000	270,000	270,000	Tourism Tax
Tax Equivalent on Water Utility	431,530	-	500,000	500,000	500,000	
Taxes from Exempt Organization	-	-	136,000	136,000	136,000	
Ag Use Conv Penalties	-	-	-	-	-	
Total Taxes	10,481,564	8,770,986	9,533,344	9,546,344	10,080,120	
Special Charges						
Garbage Collection	1,102,848	1,145,058	1,146,984	1,139,970	1,200,000	
Total Special	1,102,848	1,145,058	1,146,984	1,139,970	1,200,000	
Intergovernmental						
State Shared Revenues	1,169,147	-	1,157,371	1,157,371	1,192,092	3% INCREASE, From DOR website \$34,721
MFG PP Tax Aid	150,106	-	244,042	244,042	244,174	
State Video	43,992	-	43,992	43,992	43,992	
Exempt Computer Aids	64,400	-	64,400	64,400	64,400	
State Fire Dues	178,411	184,424	184,424	140,000	184,000	
State Transportation Aids	483,847	749,642	749,642	710,987	732,330	
Other State Grants and Aids	8	1,354	-	-	-	
County Recycling Aids	-	-	-	-	-	
Lake Patrol DNR Water Safety Aids	-	11,480	11,480	-	11,000	
Total Intergovernmental	2,089,911	946,900	2,455,351	2,360,792	2,471,988	
Licenses and Permits						
Alcohol, Entertainment, & Dog Licenses	34,200	29,761	34,337	29,075	33,150	
Cable TV & Video	80,333	38,314	75,000	75,000	60,000	
Building/Elec/Plumb/Erosion/Sign/Fire Insp	888,465	493,418	1,188,500	931,700	1,018,500	
Plan/Zone/Appeals Hearings	7,200	7,500	10,000	10,000	10,000	
Total Licenses and Permits	1,010,198	568,993	1,307,837	1,045,775	1,121,650	
Fines, Forfeitures and Penalties						
Court Penalties & Lake Patrol Fines	295,123	483,095	534,000	534,000	500,000	
Deposits Forfeited	-	-	-	5,000	-	
Total Fines, Forfeitures and Penalties	295,123	483,095	534,000	539,000	500,000	

**CITY OF PEWAUKEE
GENERAL FUND REVENUES**

CONSOLIDATED

2024 Actual	2025			2026 Budget	COMMENTS
	6 Month Actual	Year End Forecast	2025 Budget		

Charges for Services

Administrative Charges	12,791	11,135	20,610	11,200	19,410	-
Plat and CSM Review Fees	9,470	5,080	8,000	7,500	7,600	
Outside Eng/Legal Fees Reimbursed	56,306	86,090	90,750	49,500	63,750	
Boat Launch Fees	4,611	2,371	4,300	6,500	5,000	
Ambulance Runs	712,657	613,424	720,000	720,000	712,000	
Private Fire Prot. Plan Review Fees	14,450	10,400	11,650	8,000	11,600	
Recycling Revenues	4,571	13,361	14,000	4,000	4,000	
Park Reservation Fees	72,074	89,422	112,000	82,000	130,000	Pavilion rentals, tournament rentals, LCFC Fees
Recreation Programs/Field Trips	509,239	533,572	597,000	539,000	639,500	Instnl programs; added day camp site for 2026
Park Field Usage & Concession-Not Shared	26,659	-	21,659	30,000	21,659	-
Total Public Charges for Service	1,422,830	1,364,856	1,599,969	1,457,700	1,614,519	

Intergovernmental Charges for Services

Contracted Fire Services	2,714,433	901,159	4,960,580	4,960,580	5,118,363	Lisbon/ Town of Pewaukee Fire Contracts Est.
Shared Park & Recreation Programs	274,151	-	319,000	321,500	319,000	
Contracted Building Inspection	238,846	123,208	225,000	125,000	150,000	
Total Intgvt'l Charges for Service	3,227,430	1,024,367	5,504,580	5,407,080	5,587,363	

Interest Revenue

Interest on Investments	2,049,704	642,730	1,250,000	1,275,000	1,250,000	
Interest on A/R & Delq PP Taxes	2,948	160	202	-	-	
Total Interest	2,052,653	642,890	1,250,202	1,275,000	1,250,000	

Miscellaneous

Rent - Utility Division	36,000	-	36,000	36,000	36,000	
Rent - US Cellular	14,835	9,629	15,700	15,700	15,700	
Rent - Trinity Academy	48,000	28,000	48,000	48,000	48,000	
Insurance Recovery	2,527	8,957	8,957	-	-	
Gifts & Donations	650	1,000	2,000	450	1,000	
Miscellaneous Revenues	120,016	56,390	72,157	14,350	34,000	
Total Miscellaneous	222,029	103,976	182,814	114,500	134,700	

Total Revenues	21,904,585	15,051,121	23,515,081	22,886,161	23,960,340	
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**CITY OF PEWAUKEE
GENERAL FUND EXPENDITURES**

2024 Actual	2025			2026 Request	% Change	Comments
	6 Month Actual	Year End Forecast	2025 Budget			

ADMINISTRATION

Mayor

Wages	10,962	5,250	10,500	10,500	10,500		
Benefits	2,356	1,128	2,292	2,155	2,292		
Total Mayor	13,317	6,378	12,792	12,655	12,792	1%	

Common Council

Wages	41,464	19,500	39,000	39,000	39,000		
Benefits	8,566	4,075	8,151	7,790	8,151		
Training/Conferences/Memberships	10,161	10,527	10,527	11,128	11,483		
Total Common Council	60,255	34,129	57,704	57,918	58,634	1%	

Boards, Commissions, and Committees

Fire Commission	-	43	108	931	1,131		
Public Works Committee	237	172	301	775	775		
Board of Appeals	541	(331)	680	1,344	1,819		
Board of Review	3,950	535	10,905	6,084	4,517		
Total Boards and Commissions	4,728	419	11,994	9,134	8,242	-10%	

Administrator

Wages	125,877	63,744	127,903	127,903	127,903		
Benefits	37,334	9,722	19,632	19,661	20,131		
Training/Conferences/Memberships	100	165	650	650	650		
Supplies & Equipment	318	340	700	800	610		
Total Administrator	163,629	73,972	148,885	149,014	149,294	0%	

Insurance

Insurance Consultant	9,444	2,793	6,000	17,100	15,000		
Officials Bond	-	-	-	5,000	-		
Workers Compensation	86,009	35,485	71,000	71,000	74,000		
Property and Liability	107,001	151,184	110,000	120,000	122,600		
Total Insurance	202,454	189,461	187,000	213,100	211,600	-1%	

Outside Services

General Affairs Attorney	40,945	22,904	60,000	60,000	60,000		
Audit and Accounting	58,139	26,120	70,000	60,000	70,000		
Investment Expense	29,586	14,176	28,000	23,000	30,000		
Other Professional Services	8,360	5,177	6,000	6,000	8,000		
Weights Measures	1,500	1,500	1,500	1,500	1,500		
Total Outside Services	138,530	69,876	165,500	150,500	169,500	13%	

Unclassified

Delinq PP & Rescinded Taxes	8,890	-	-	5,000	-		
Contingency Appropriation	-	-	-	100,000	100,000		
Total Unclassified	8,890	-	-	105,000	100,000	-5%	
Total Administration	591,803	374,236	583,875	697,321	710,062	2%	

**CITY OF PEWAUKEE
GENERAL FUND EXPENDITURES**

	2024 Actual	2025			2026 Request	% Change	Comments
		6 Month Actual	Year End Forecast	2025 Budget			
Municipal Court							
Wages	113,451	56,277	114,000	113,980	122,589		
Benefits	30,040	13,917	25,655	27,735	29,540		
Training/Conferences/Memberships	2,341	2,056	2,800	2,690	2,800		
Supplies & Equipment	1,827	453	1,800	2,500	2,500		
Prisoner Housing	151	-	-	1,000	-		
Total Municipal Court	147,810	72,703	144,255	147,905	157,429	6%	
Clerk/Treasurer							
Wages	214,508	81,590	186,600	174,687	236,162		Add 1 Position - Admin Assistant
Benefits	119,280	54,939	98,250	79,748	124,351		
Other Professional Services	142,400	103,348	156,000	147,084	161,000		Acctng Chgs Allocagted Between GF & Utilites
Conferences/Memberships/Dues	855	1,051	5,500	7,500	7,000		
Supplies & Equipment	13,597	7,672	17,608	25,800	25,734	0%	
Notices & Publications	1,790	1,719	5,000	6,000	6,000		
Total Clerk/Treasurer	492,431	250,318	468,958	440,819	560,247	27%	
Elections							
Wages	38,872	16,227	16,500	51,100	65,500		
Benefits	2,416	1,010	1,100	3,710	5,011		
Attorney Fees	877	369	400	500	1,000		
Supplies & Equipment	14,595	4,176	6,094	6,000	14,500		
Notices & Publications	462	-	250	300	500		
Total Elections	57,371	21,782	24,344	61,610	86,511	40%	
City Hall Operations							
Wages	23,020	9,897	20,000	38,640	17,000		
Benefits	1,254	542	1,200	7,414	2,300		
Data Processing	32,752	53,264	100,000	50,000	53,000		
Utilities	70,006	43,525	86,517	101,910	89,407		Phone and Cell 3% INCREASE \$23,690
Bldg & Grounds Maint	95,990	65,018	142,852	125,000	118,852		
Supplies & Equipment	16,934	10,209	17,600	23,000	30,500		
Total City Hall Operations	239,956	182,455	368,169	345,964	311,059	-10%	
People & Culture (HR)							
Wages	186,353	69,953	142,230	144,870	175,500		
Benefits	60,487	22,970	38,510	55,300	60,580		
Attorney Fees	4,277	3,143	12,000	15,000	15,000		
Employee Wellness Program	9,850	3,391	12,000	15,000	15,000		
Training/Conferences/Memberships	45,331	18,175	46,500	45,500	47,000		
Supplies & Equipment	16,309	9,595	21,500	24,250	23,200		Employment Adv. Rolled into Operating
Total Human Resources	322,608	127,227	272,740	299,920	336,280	12%	
Assessor							
Wages	245,643	126,431	254,841	253,841	263,586		
Benefits	63,082	38,036	73,435	74,001	77,067		
Attorney Fees	5,883	4,067	8,000	12,000	7,000		
WI Mfg Chgs	9,557	-	10,000	10,000	10,000		

**CITY OF PEWAUKEE
GENERAL FUND EXPENDITURES**

	2024 Actual	2025			2026 Request	% Change	Comments
		6 Month Actual	Year End Forecast	2025 Budget			
Contract for Services	5,652	37,500	37,500	37,500	-		
Training/Conferences/Memberships	571	5,714	7,000	8,500	8,500		
Supplies & Equipment	1,228	804	12,900	20,300	8,800	TWO (2) LAPTOPS FOR STAFF	
Total Assessor	331,616	212,552	403,676	416,142	374,953	-10%	

Information Technology

Wages	107,070	54,983	110,250	110,250	115,201	
Benefits	32,778	14,756	28,954	28,954	30,356	
Other Professional Services	22,293	13,955	55,000	55,000	55,000	
Training/Conferences/Memberships	2,398	-	250	1,000	1,000	
Supplies & Equipment	331,792	174,024	358,500	358,500	444,500	Elevity IT Increase \$52,300, Includes: \$15K Netwrk Backup Switched to monthly vs annual, & \$5K for M365 backup, Combined Support and Monitoring, New Anti-Virus, Cybersecurity training, Email Filtering, BS&A Cloud annual maintenance increased \$23,000 , General Increases \$5,700
Total Information Technology	496,330	257,718	552,954	553,704	646,057	17%

Law Enforcement

Police Services

Wages	17,525	16,571	34,000	15,636	8,700	
Benefits	(9,129)	2,559	8,982	8,101	1,904	
Attorney Fees	30,925	20,887	40,000	40,000	42,000	
Contract for Services	3,466,978	2,122,027	3,649,376	3,659,376	3,837,710	
Community Service Program	7,631	3,011	7,000	18,000	18,000	
Contract for Lake Patrol	19,144	6,381	28,700	28,665	30,098	Estimated 5% Increase
Training/Conferences/Memberships	-	-	100	500	500	
Supplies & Equipment	7,483	10,801	12,200	12,650	12,650	Equipment Rental: expect increase in 2027
Total Police Services	3,540,557	2,182,238	3,780,358	3,782,928	3,951,562	4%

Fire & Ambulance Services

Fire Administration

Wages	369,451	155,723	441,000	535,257	841,400	
Benefits	407,253	64,751	215,600	226,184	330,889	
Attorney	12,463	5,295	10,000	9,263	10,000	
Contract for Services	128,144	80,362	157,000	161,500	190,000	
Utilities	66,782	52,239	115,500	119,500	133,000	
Training/Conferences/Memberships	3,646	2,810	7,200	11,100	12,000	
Supplies, Equipment, Grounds Maint	131,642	70,488	123,600	152,000	175,500	
Total Fire Administration	1,119,381	431,670	1,069,900	1,214,804	1,692,789	39%

Fire Protective Services

Wages	3,901,768	2,527,456	5,047,000	4,831,449	4,782,486	
Benefits	1,758,474	1,054,233	2,016,800	1,914,030	1,888,165	
Conferences/Memberships/Dues	10,373	32,806	76,000	76,000	75,000	
Supplies & Equipment	450,777	235,782	460,000	618,400	640,000	
Liability & Workers Comp	105,660	60,274	175,000	180,600	187,424	
Total Fire Ambo/Suppression/In	6,227,052	3,910,550	7,774,800	7,620,479	7,573,075	-1%
Total Fire Services	7,346,432	4,342,220	8,844,700	8,835,283	9,265,864	5%

**CITY OF PEWAUKEE
GENERAL FUND EXPENDITURES**

	2024 Actual	2025			2026 Request	%	Comments
		6 Month Actual	Year End Forecast	2025 Budget			
Community Services (Bldg Insp)							
Wages	281,712	125,093	253,000	270,856	256,613		
Benefits	193,748	35,876	77,928	134,856	98,850		
Attorney Fees	-	-	1,000	5,000	3,000		
Contract for Services	21,266	25,114	45,000	45,000	35,000		Municipal Code Enforcement (Property Maintenance) \$25,000, Potential Contracted Building Inspector or other services \$10,000
Training/Conferences/Memberships	1,017	2,450	4,750	6,900	6,700		
Supplies & Equipment	14,859	6,792	17,000	26,800	30,950		
Total Community Services	512,602	195,325	398,678	489,412	431,113	-12%	

**Public Works
Engineering**

Wages	232,173	126,861	262,520	262,520	346,660		Add 1 Position - GIS Specialist
Benefits	8,636	(22,736)	71,967	75,540	117,965		
Outside Engineering	66,131	60,242	75,000	35,000	60,000		Offset by Outside Engineering Revenue
Training/Conferences/Memberships	1,967	2,296	4,300	5,500	5,500		
Supplies & Equipment	22,689	8,611	24,600	27,700	28,300		
Total Engineering Services	331,596	175,275	438,387	406,260	558,425	37%	

Highway Administration

Wages	678,965	375,646	687,170	693,385	743,320		
Benefits	405,335	286,175	317,618	320,006	349,565		
Training/Conferences/Memberships	226	1,735	2,800	3,500	3,500		
Utilities	30,118	18,940	42,200	45,967	46,100		
Building & Ground Maint	21,664	14,306	23,500	10,334	25,400		Split between Stormwater
Sand & Salt	173,503	99,239	175,000	225,000	225,000		
Road Signs & Repairs	139,292	5,237	132,400	132,400	132,400		
Supplies & Equipment	262,802	116,210	300,600	292,450	304,050		
Total Highway Administration	1,711,904	917,488	1,681,288	1,723,042	1,829,335	6%	

Refuse Collection and Recycling

Wages	9,048	3,918	10,656	10,656	11,000		
Benefits	692	300	400	816	900		
Garbage Collection	1,041,745	450,112	1,070,000	1,070,000	1,150,000		
Hauling Recyclables	73,955	9,753	70,000	70,000	70,000		
Supplies & Equipment	1,053	694	1,100	600	1,200		
Total Garbage Collection and R	1,126,493	464,776	1,152,156	1,152,072	1,233,100	7%	

Environmental Management

Lake Management	256,445	270,000	256,445	275,107	284,000		
HAWS Contracted Services	6,699	6,900	6,900	6,699	6,900		
Deer Control	21,000	7,185	20,000	27,000	25,500		
Forestry	17,495	3,780	183,300	183,800	74,000		Training: \$3K Highway/ \$500 Parks; Tree Removal: \$9K Parks /\$41K Highway; Tree Replanting: 50% - PARKS/50% Highway \$15K Consultant Service for Tree Replanting & Maintenance

**CITY OF PEWAUKEE
GENERAL FUND EXPENDITURES**

	2024 Actual	2025			2026 Request	% Change	Comments
		6 Month Actual	Year End Forecast	2025 Budget			
Total Environmental	301,639	287,865	466,645	492,606	390,400	-21%	
Boat Ramp							
Boat Ramp	1,700	56	1,300	5,600	6,200	11%	
Joint Library							
Joint Library	896,675	434,933	869,867	869,867	890,466	2%	
Culture & Recreation							
Fireworks	10,000	10,000	10,000	10,000	10,000	0%	
Parks							
Wages	322,107	168,890	346,500	345,575	370,450		Part-Time staff assist with misc. City Grounds maintenance
Benefits	130,325	74,143	142,250	145,259	151,320		
Attorney	4,754	4,733	6,000	500	500		
Utilities	49,468	42,986	78,000	76,500	99,300		
Training/Conferences/Memberships	1,155	1,237	1,250	1,250	1,500		
Supplies & Equipment	159,977	58,439	177,700	181,600	185,800		Water Cost: Splash Pad online
Total Parks	667,785	350,428	751,700	750,684	808,870	8%	
Recreation Programs							
Wages	466,822	204,937	513,800	509,886	599,221		Added 5th summer day camp site
Benefits	142,878	66,387	140,880	140,820	136,750		
Contracted Services	67,026	19,620	84,000	84,000	85,000		
Training/Conferences/Memberships	3,010	4,810	7,750	7,750	9,500		
Supplies & Equipment	148,513	63,464	181,000	170,000	182,500		Program Printing, moved guide design in-house 26% saving; Program Expenses: Fifth Daycam site added
Liability & Workers Comp	16,342	11,751	33,100	33,511	25,300		
Shared Recreation Programs	844,590	370,968	960,530	945,967	1,038,271	10%	
Total Parks & Recreation	1,512,376	721,396	1,712,230	1,696,651	1,847,141	9%	
Planning							
Wages	97,626	49,191	98,960	99,089	104,095		
Benefits	47,157	22,548	43,917	44,510	47,402		
Attorney	6,582	2,694	9,000	10,000	10,000		
Other Professional Services	12,701	6,192	15,000	50,000	75,000		Consultant for zoning code rewrite project \$50k
Training/Conferences/Memberships	782	866	3,300	6,000	6,000		
Supplies & Equipment	1,178	424	800	1,000	1,000		
Notices & Publications	3,403	2,057	5,500	7,000	6,000		
Total Planning	169,428	83,972	176,477	217,599	249,497	15%	
Total General Fund	20,141,327	11,314,535	22,351,057	22,644,705	23,845,701	5%	

**CITY OF PEWAUKEE
2026 BUDGET
SPECIAL REVENUE - IMPACT FEE FUND**

2024 Actual	2025			2026 Budget	Note
	6 Month Actual	Year End Forecast	Budget		

Revenues

220-00000-46900	Impact Fees -	-	-	-	-	-	-
220-00000-46901	Impact Fees - Parks	46,217	25,833	50,000	50,000	45,000	-
220-00000-46902	Impact Fees - Fire	14,942	5,980	10,000	5,000	8,000	-
220-00000-46903	Impact Fees - Bike-Ped	103,373	39,342	60,000	25,000	40,000	-
220-00000-48100	Interest on Investments	30,715	14,802	20,000	5,000	8,000	-

Total Revenues	195,248	85,957	140,000	85,000	101,000		
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Transfers to Other Funds

220-59244-59000	Transfer to Bike & Pedestrian	-	-	-	-	150,000	To Bike & Ped
220-59249-59000	Transfer to Capital	-	-	-	-	345,000	To Capital Equip Fund

Total Transfers to Other Funds	-	-	-	-	495,000		
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Change in Fund Balance

195,248	85,957	140,000	85,000	(394,000)
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Fund Balance:

Beginning of Period

454,783	650,030	650,030	332,804	790,030
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End of Period

650,030	735,987	790,030	417,804	396,030
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**2025 BUDGET
SPECIAL REVENUE - STORM WATER MANAGEMENT**

Revenues and Other Sources	2024 Actual	2025			2026 Budget	COMMENTS
		6 Month Actual	Year End Forecast	2025 Budget		
Permits	100	-	-	100	100	
Administrative Charges	898	-	-	2,000	500	
Outside Engineering Fees Reimbursed	47,282	47,294	60,000	50,000	50,000	
Inhouse Engineering Fees Reimbursed	47,075	45,230	55,000	20,000	20,000	
Storm Water Management Fee	1,663,938	1,706,203	1,706,203	1,650,000	1,700,000	
Credits and Rebates	-	-	-	(37,000)	(37,000)	
Interest on Accounts Receivable	4	589	589	100	100	
Miscellaneous/Erosion Control Insp	5,866	2,000	2,000	-	2,000	
Proceeds of Long-term Debt	-	-	-	1,400,000	2,864,000	
Transfer from General Fund	-	-	-	19,152	-	
Transfer from Cemetery Fund	-	-	420	420	420	
Total Revenues and Other Sources	1,765,163	1,801,316	1,824,212	3,104,772	4,600,120	

ADMINISTRATION

WAGES & BENEFITS

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

GENERAL

Attorney	476	-	1,000	2,500	2,500	
Audit and Accounting Expenses	-	-	8,500	8,500	8,500	
Outside Engineering	62,096	39,519	60,000	60,000	60,000	
Electricity-Street Lighting/DPW Bldg	7,436	3,219	12,500	12,500	12,500	
Heat	2,709	2,284	5,000	5,500	5,500	
Water	297	262	750	500	900	
Sewer	358	305	1,000	500	1,250	
Phone & Cell	1,241	1,178	2,000	1,850	2,300	
Contracted Janitorial services & Suppl	8,290	4,135	8,300	9,000	9,000	
Bldg Repairs & Maintenance	3,343	6,777	10,000	2,500	7,500	1/2 Highway
Grounds Maintenance	452	122	500	2,700	1,500	
Equipment Repair & Maintenance	21,559	17,965	30,000	20,000	35,000	
Vehicle Repair & Maintenance	3,366	1,123	3,000	2,500	3,500	
Computer/Program Maintenance	4,644	820	5,000	9,000	18,000	ICM (XPSWMM Replacement)/ WINSLAMM/ Hydrocad/ Open Gov
Training & Seminars	235	1,564	3,000	4,200	4,200	
Postage	2,100	914	2,200	3,000	2,500	
Dues, Memberships & Subscriptions	1,432	680	900	900	900	
Public Fire Protection Charge	223	293	850	650	900	
Meetings & Conventions	455	191	1,000	1,500	1,500	
Mileage	448	501	700	500	600	
Operating Supplies	8,535	6,501	18,000	18,000	18,000	\$9K HIGHWAY; \$9K ENGINEERING
Uniforms & Protective Equipment	1,470	366	2,500	2,500	2,500	\$2K HIGHWAY; \$500 ENGINEERING
Fuel	8,331	4,542	10,000	10,000	10,000	
New Equipment	5,598	791	12,000	12,000	12,000	
Worker's Compensation	6,479	3,249	6,500	6,500	6,500	
Property & Liability Insurance	8,025	-	8,500	7,500	8,500	
Equipment Rental	-	290	2,000	2,500	2,500	
TOTAL	159,598	97,591	215,700	207,300	238,550	

STORM SEWER MAINTENANCE

Wages Charged From Other Departm	26,780	14,331	28,662	28,662	29,952	
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**2025 BUDGET
SPECIAL REVENUE - STORM WATER MANAGEMENT**

Revenues and Other Sources	2024 Actual	2025			2026 Budget	COMMENTS
		6 Month Actual	Year End Forecast	2025 Budget		
Wages Charged From Highway	-	-	500	1,000	1,045	
Hwy Benefits Charged Out	-	-	250	500	513	
Benefits Charged To/From Other Dept	16,986	6,117	14,497	14,497	15,675	
Digger's Hotline	23,556	9,508	25,000	25,000	25,000	
Televising	7,801	-	30,000	40,000	40,000	
Storm Sewer Maintenance	-	1,950	15,000	20,000	20,000	
As Builts & Mapping	-	-	1,000	5,000	5,000	
Curb and Gutter Repair	5,488	-	10,000	20,000	20,000	
TOTAL	80,610	31,906	124,909	154,659	157,185	

DITCH & CULVERT MAINTENANCE

Wages Charged To/From Other Depts	21,273	14,005	22,732	22,732	22,900	
Wages Charged From Highway	30,043	4,099	8,000	38,000	38,000	
Hwy Benefits Charged Out	15,772	2,224	4,400	16,500	17,200	
Benefits Charged To/From Other Dept	13,806	5,118	11,000	22,732	11,500	
Culvert Replacement	6,180	1,707	20,000	75,000	50,000	
Ditch Maintenance	18,393	2,560	10,000	18,000	18,000	
Brush Removal	-	-	5,000	10,000	10,000	
TOTAL	105,467	29,713	81,132	202,964	167,600	

STREET SWEEPING

Wages Charged From Highway	5,871	1,078	11,200	11,000	11,500	
Hwy Benefits Charged Out	2,890	527	5,600	5,500	6,200	
Sediment Diposal/Sweeping	3,577	2,613	6,000	6,000	7,000	
TOTAL	12,338	4,218	22,800	22,500	24,700	

CATCH BASIN CLEANING & MAINTENANCE

Wages Charged From Highway	35,565	1,912	40,000	40,000	41,800	
Hwy Benefits Charged Out	19,162	1,152	23,000	23,000	24,035	
Catch Basin Cleaning/Maintenance/Re	17,703	122	25,000	30,000	30,000	
TOTAL	72,430	3,187	88,000	93,000	95,835	

PERMIT COMPLIANCE

Wages Charged To/From Other Depts	59,565	27,349	54,000	53,125	56,430	
Benefits Charged To/From Other Dept	35,298	13,246	27,000	29,507	29,500	
Maintenance Agreement-TSS Complia	-	-	1,500	5,000	5,000	
Pond Inspections/Field Inventory	-	-	2,000	5,000	5,000	
Yard Maintenance	-	-	10,000	10,000	10,000	
Information & Education	2,931	3,048	3,100	3,000	3,500	
Permit Fees	2,000	2,000	2,000	2,200	2,200	
Annual Report	-	-	-	-	-	
TOTAL	99,793	45,643	99,600	107,832	111,630	

PROJECTS

Capital Projects (Budget Only)	-	-	-	-	50,000	
Hill 'n Dale Subdivision	130,366	6,564	40,000	-	-	
Tacoma Storm Sewer	-	-	-	9,000	-	
Woodside Drive Ditch Enclosure	-	-	-	-	10,000	
Shady Lane/Shady Nook	-	-	-	150,000	-	
Shady Lane	131,859	-	-	-	-	
Hillside Grove Storm Sewer	-	-	-	10,000	10,000	
TMDL Reduction Projects	-	-	-	2,500	2,500	
Storm Inlets & Catch Basins	-	-	-	75,000	75,000	
City Storm Water Study	85,738	8,895	30,000	100,000	50,000	

**2025 BUDGET
SPECIAL REVENUE - STORM WATER MANAGEMENT**

Revenues and Other Sources	2024 Actual	2025			2026 Budget	COMMENTS
		6 Month Actual	Year End Forecast	2025 Budget		
Duplainville Bridge (50R/50S)	-	-	-	500	500	
Busse Rd. Bridge Culvert Repl. (50R/50S)	171,449	81	500	30,000	10,000	
Roundys Park II	10,271	-	(1,300)	-	-	
Valley Brook Sub. Ditch enclosure	2,937	1,749	8,000	-	1,000	
Yench Road Culvert Replacement	13,049	-	-	-	-	
Foxwood/Kathrine Court	227	-	-	-	-	
Joseph Rd New Contract	65,409	-	6,200	-	-	
Joseph Rd Reconstruction	127,300	-	-	7,500	-	
Hickory Grove Estates	-	-	30,000	400,000	510,000	Per Bid
Fox View Court	700	-	-	-	-	
Westwood/Corporate Court	24,804	-	700,000	500,000	-	
Wagner Park Pond Dredge/Rehab	7,470	279	4,500	-	-	
Springdale Drainage	411,000	355	8,500	8,500	-	
Stoneridge Pond Outlet Replacement	-	75	75,000	75,000	-	
Spice Creek/Meadowbrook #2	54,698	-	-	-	-	
Spice Creek/Meadowbrook #3	21,097	-	15,000	-	-	
Spice Creek/Meadowbrook #4	863,868	-	30,000	40,000	-	
Watertown Road	-	-	25,000	30,000	120,000	
Rolling Ridge Ph 1	-	-	25,000	30,000	100,000	
Sherwood Forest	-	-	25,000	30,000	100,000	
Apple Tree/Pear Tree	219,630	-	-	-	-	
LEXINGTON/TACOMA PH 1	325,066	-	20,000	-	-	
Lexington/Takoma Phase 2	9,667	-	50,000	1,000,000	1,000,000	
Greenhill/Yench	-	-	25,000	40,000	500,000	
Duplainville (south) Ditching	-	9,612	25,000	40,000	-	
DUPLAINVILLE TRACKS TO WEYERHAEUSER	1,264	-	160,000	-	-	
Wethersfield Phase 1	-	-	25,000	25,000	200,000	
Springdale Estates - Glenwood	-	-	30,000	30,000	1,000,000	
Valley Brook Sub. Ditch (west end)	-	2,040	50,000	60,000	750,000	
Oak St Lake Bank Stabilization	93,139	-	5,000	5,000	-	
Shady Lane New Contract	-	-	5,000	-	-	
TOTAL	2,771,485	29,650	1,416,400	2,698,000	4,489,000	

CAPITAL EXPENDITURES

Capital Equipment Expenditures	39,811	172,809	200,000	200,000	200,000	From Cap Equipment Detail
TOTAL	39,811	172,809	200,000	200,000	200,000	

OTHER EXPENDITURES

Debt Issue Costs	-	-	-	30,000	30,000	
Transfer to Debt Service Fund	426,101	18,126	319,627	319,627	440,000	
TOTAL	426,101	18,126	319,627	349,627	470,000	
TOTAL EXPENDITURES	3,971,897	513,435	2,748,028	4,218,742	6,142,450	

Change in Fund Balance	(2,206,734)	1,287,881	(923,816)	(1,113,970)	(1,542,330)	
Fund Balance:						
Beginning of Period	4,673,821	2,467,087	2,467,087	5,912,000	1,543,271	
End of Period	2,467,087	3,754,968	1,543,271	4,798,030	941	

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

		2024 Actual	2025			2026 Budget
			6 Month Actual	Year End Forecast	Budget	
Revenues						
240-00000-43350	American Rescue Plan	698,396	-	601,216	834,406	233,190
240-00000-48100	Interest - ARPA Fund	62,658	21,924	40,000	25,000	-
240-00000-49210	Transfers In	65,357	-	-	-	-
240-00000-43271	IRS Solar Panel Rebate		-	209,100	188,000	-
240-00000-43700	Focus on Energy Grant		27,108	27,108	27,000	-
	Total Revenues	826,411	49,032	877,424	1,074,406	233,190
240-00000-58100	ARPA PROJECTS	-	-	-	-	-
240-00000-58100-25	ALL INCLUSIVE PLAYGROUND	-	311,593	600,000	600,000	-
240-00000-57101	City Hall Solar Panels	698,396	1,216	1,216	615,250	-
240-00000-57102	DPW Solar Panels 2026					450,000
						-
	Total Expenditures and Other Uses	698,396	312,809	601,216	1,215,250	450,000
	Change in Fund Balance	128,015	(263,777)	276,208	(140,844)	(216,810)
Fund Balance:						
	Beginning of Period	-	128,015	128,015	128,015	404,223
	End of Period	128,015	(135,762)	404,223	(12,829)	187,413

**CITY OF PEWAUKEE
2026 BUDGET
SPECIAL REVENUE - TOURISM & CONVENTION**

Tourism & Convention Operations

Waukesha Pewaukee Convention and Visitor Bureau

	2024 Actual	2025			2026 Budget
		6 Month Actual	Year End Forecast	2025 Budget	
Revenues					
250-00000-41210 Public Accommodation Tax (70% Tourism)	724,726	311,948	630,000	630,000	630,000
Total Revenues	724,726	311,948	630,000	630,000	630,000

Expenditures					
250-56700-53920 MARKETING PROMOTION & ADVERTISING	46,784	66,250	66,250	34,800	84,500
250-56700-59000 W&P Convention Bureau	263,908	-	285,000	285,000	366,260
Sports Complex Turf (Transfer to Below)	400,000	-	200,000	200,000	200,000
250-59210-59000 Transfer to General Fund for Tourism Director	-	40,000	40,000	40,000	40,000
Total Expenditures and Other Uses	710,692	106,250	591,250	559,800	690,760

Change in Fund Balance	14,034	205,698	38,750	70,200	(60,760)
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Fund Balance Regular Operations:

Beginning of Period	955,086	969,120	969,120	556,636	1,007,870
End of Period	969,120	1,174,818	1,007,870	626,836	947,110

Sports Complex Turf

Revenues					
Revenue (Transfer from Tourism to Sports Complex)	400,000	-	200,000	200,000	200,000
Total Revenues	400,000	-	200,000	200,000	200,000

Expenditures					
250-56700-58210 Sports Complex Field Turf	1,594,642	108,741	110,000	200,000	-
Total Expenditures and Other Uses	1,594,642	108,741	110,000	200,000	-

Change in Sports Complex Turf Balance	(1,194,642)	(108,741)	90,000	-	200,000
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Beginning of Period	0	(1,194,642)	(1,303,383)	(1,194,642)	(1,213,383)
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End of Period	(1,194,642)	(1,303,383)	(1,213,383)	(1,194,642)	(1,013,383)
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Summary of Overall Tourism & Convention Fund balance

Change in Fund Balance	(1,180,608)	96,957	128,750	70,200	139,240
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Beginning of Period	955,086	(225,522)	(334,264)	(638,006)	(205,514)
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End of Period	(225,522)	(128,566)	(205,514)	(567,806)	(66,274)
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Supplementary Information on the following page

**CITY OF PEWAUKEE
2026 BUDGET
SPECIAL REVENUE - TOURISM & CONVENTION**

Supplementary Information

MARKETING PROMOTION & ADVERTISING Detail for above

Positively Pewaukee - General Marketing				5,000	23,000
Positively Pewaukee - Taste on the Lake				15,000	22,100
Positively Pewaukee - Taste on the Lake Merch					1,000
Positively Pewaukee - Discover Pewaukee					16,000
Positively Pewaukee - Brewers Marketing					5,000
Positively Pewaukee - Pay It Forward Store					3,000
Positively Pewaukee - Signage					2,400
Positively Pewaukee - Website				4,000	2,000
Kiwanis Club - Beach Party				10,000	9,000
Kiwanis Club - River Run				800	1,000
Total Marketing Promotional and Advertising Expenditures				34,800	84,500

W&P Convention Bureau		-		265,000	289,260
W&P Convention Bureau - Contingency (Major League Baseball)		-	-	20,000	
Village Event Advertising					5,000
Village Fire Works					15,000
Village Drone Show					40,000
Village Tent / Bleacher Rental and Music		-			17,000
W&P Convention Bureau / Village Expenditures			2025 Budgeted to Mktg & Prom	285,000	366,260

**CITY OF PEWAUKEE
2026 BUDGET
DEBT SERVICE FUND**

2024 Actual	2025			2026 Budget
	6 Month Actual	Year End Forecast	Budget	

Revenues and Other Sources

300-00000-41110	General Tax Levy	1,686,627	3,084,575	3,084,575	3,084,575	2,979,202
300-00000-42200	Prepaid Contemplated Assessments	39,156	40,258	-	-	-
300-00000-42300	Special Assessments	188,512	24,132	322,000	322,340	300,000
300-00000-43271	Federal Grant - BAB (not guaranteed from IR)	-	-	-	-	-
300-00000-48100	Interest on Investments	-	-	-	-	-
300-00000-48102	Interest on Special Assessments	1,046	33,388	33,388	20,000	25,000
300-00000-49223	Transfer from Storm Water Management	426,101	18,126	319,627	319,627	440,000
	Transfer from DPW Building					
	Transfer from City Hall Remodel					

Total Revenues & Other Sources	2,341,443	3,200,480	3,759,590	3,746,542	3,744,202
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300-58100-56100	Principal Retirement	2,338,980	1,975,000	2,460,000	2,460,000	2,545,000
300-58200-56200	Interest Expense	1,455,588	704,151	1,369,202	1,369,202	1,579,502
300-58200-56990	Debt Issue Costs/Discount	-	-	-	-	-
300-59210-59000	Transfer to General Fund	-	-	-	-	-
300-59249-59000	Transfer to Capital Equip Fund	-	-	-	-	-
300-59242-59000	Transfer to Road Project Fund	-	-	-	-	-

Total Expenditures	3,794,568	2,679,151	3,829,202	3,829,202	4,124,502
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Change in Fund Balance	(1,453,126)	521,329	(69,612)	(82,660)	(380,300)
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Fund Balance:

Beginning of Period	2,698,414	1,245,289	1,245,289	3,489,670	1,175,677
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End of Period	1,245,289	1,766,617	1,175,677	3,407,010	795,377
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**CITY OF PEWAUKEE
2026 BUDGET
CAPITAL PROJECT FUND - ROAD PROJECTS**

	2024 Actual	2025			2026 Budget	Comments
		6 Month Actual	Year End Forecast	2025 Budget		
Revenues and Other Sources						
420-00000-41110	General Tax Levy	-	-	-	-	307,690
420-00000-43534	Grants	-	-	25,261	-	-
420-00000-49110	Proceeds of Long-Term Debt	-	-	-	2,600,000	11,742,310
	Total Revenue and Other Sources	-	-	25,261	-	12,050,000

Expenditures and Other Uses							
420-57XXX--58210	Street Reconstruction	2,544,732	762,153	2,668,500	4,108,000	8,270,000	See Below for Detail
420-56000-58200	Street Paving Maintenance	-	-	-	100,000	250,000	-
420-58200-56990	Debt Issue Costs	-	-	-	-	50,000	-
420-56700-58200	Quiet Zone - Weyer Road	1,253	-	5,000	150,000	150,000	-
420-56720-58200	Quiet Zone - Duplainville Road	755	418	15,000	50,000	2,000	-
420-56730-58200	Quiet Zone - Watertown Road	1,478	-	15,000	250,000	250,000	-
420-56711-58200	Quiet Zone - Springdale Road	-	-	50,000	50,000	-	-
420-56712-58200	Quiet Zone - Parkside Road	-	-	30,000	30,000	15,000	-
420-56710-58200	Quiet Zone - Green Road	1,091	-	5,000	50,000	75,000	-

Total Expenditures	2,549,308	762,570	2,788,500	4,788,000	9,062,000	
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Fund Balance:	Change in Fund Balance	(2,549,308)	(762,570)	(2,763,239)	(4,788,000)	2,988,000
	Beginning of Period	2,332,669	(216,640)	(216,640)	(216,640)	(2,979,879)
	End of Period	(216,640)	(979,210)	(2,979,879)	(5,004,640)	8,121

Continued

<u>Projects</u>	2024	2025			2026 Project
		6 Month	Year End	2025	

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

	Actual	Actual	Forecast	Budget	Budget	Comments
					1,400,000	
					250,000	
					500,000	
					50,000	
420-57420-58210	61,090	-	-	-	-	
420-57553-58210	180,899	-	-	-	-	SEE ACCOUNT 420-57566-58210
420-57407-58210	358,897	-	-	20,000	-	SEE ACCOUNT 420-57567-58210
420-57552-58210	(79,049)	309	10,000	-	-	
420-57419-58210	57,150	81	500	30,000	10,000	
420-57426-58210	931,552	13,530	35,000	35,000	-	
420-57430-58210	47	-	-	-	-	
420-57556-58210	26,884	32,775	65,000	-	-	
420-57557-58210	668,275	500,274	530,000	30,000	-	
420-57558-58210	-	-	75,000	250,000	250,000	
420-57559-58210	187	-	50,000	75,000	100,000	
420-57560-58210	1,198	-	25,000	150,000	150,000	
420-57561-58210	(186,402)	-	-	-	-	
420-57562-58210	41,340	44,435	1,350,000	1,350,000	60,000	
420-57563-58210	2,352	5,252	83,000	83,000	1,050,000	
420-57564-58210	45,507	97,263	145,000	945,000	1,300,000	
420-57566-58210	96,095	8,807	25,000	20,000	-	
420-57568-58210	37,711	46,663	75,000	1,000,000	1,400,000	
420-57422-58210	74,534	-	-	-	-	
420-57427-58210	2,449	-	-	-	-	
420-57554-58210	-	-	60,000	-	-	
420-57567-58210	224,015	12,764	20,000	-	-	
420-57569-58210	-	-	50,000	50,000	750,000	
420-57570-58210	-	-	70,000	70,000	1,000,000	
TOTALS	2,544,732	762,153	2,668,500	4,108,000	8,270,000	

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

		2024 Actual	2025			2026 Budget
			6 Month Actual	Year End Forecast	2025 Budget	
Revenues						
440-00000-49222	Transfer from Impact Fees	-	-	-	-	150,000
440-00000-43700	Bike & Ped State Grant	-	44,055	55,000	-	55,000
440-00000-49110	Proceeds of Long-Term Debt	-	-	-	-	1,600,000
Total Revenues		-	44,055	55,000	-	1,805,000

Projects

440-57600-58210	BIKE & PED CAPITAL PROJECTS BUDGET ONLY	-	-	-	-	1,000,000
440-53550-53430	Maintenance of Trails	-	-	5,000	10,000	10,000
440-53550-58200	Watertown Road (North Ave to Springdale Rd)	-	-	50,000	97,000	100,000
440-53550-58220	Fieldhack/ Meadowbrook Trail	42,737	44,892	170,000	170,000	370,000
440-53550-58230	Northview Road Sidewalk	4,407	-	-	-	-
440-53550-58240	Duplainville Road	-	-	-	-	-
440-53550-58250	Watertown Road/CTH M North Ave to Creeks	13,201	49,648	100,000	120,000	150,000
440-53550-58235	Pewaukee Road (Riverwood to Tower)	-	36,115	75,000	-	25,000
440-57420-58210	Duplainville Tracks to Weyer	5,561	-	-	-	-
440-57634-58210	Pedestrian Crossing@STH 164 & Ridgeview	3,026	366	50,000	60,000	200,000
440-57635-58210	Pedestrian Crossing@Nettesheim Park & Prospect	10,380	-	30,000	30,000	60,000
440-57636-58210	Pedestrian Crossing @Crestview & Prospect	-	-	-	150,000	-
440-58200-56990	Debt Issue Costs	-	-	-	-	5,000
Total Expenditures and Other Uses		79,312	131,021	480,000	637,000	1,920,000

Change in Fund Balance	(79,312)	(86,966)	(425,000)	(637,000)	(115,000)
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Fund Balance:

Beginning of Period	651,098	571,786	571,786	530,203	146,786
End of Period	571,786	484,821	146,786	(106,797)	31,786

**CITY OF PEWAUKEE
2026 BUDGET
CAPITAL PROJECTS - CITY HALL REMODEL**

2024 Actual	2025			2026 Budget
	6 Month Actual	Year End Forecast	2025 Budget	

Revenues

450-00000-49110	Proceeds of Long-Term Debt	-	-	-	-	-
450-00000-49210	Transfer from General Fund	-	-	-	-	-
Total Revenues		-	-	-	-	-

Projects

450-57700-58100	City Hall Remodel	47,848	17,909	936,044	936,044	-
450-58200-56990	Debt Issue Costs	-	-	-	-	-
GL	Transfer to Debt Service	-	-	-	-	-

Total Expenditures and Other Uses	47,848	17,909	936,044	936,044	-
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Change in Fund Balance	(47,848)	(17,909)	(936,044)	(936,044)	-
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Fund Balance:

Beginning of Period	983,892	936,044	936,044	991,454	-
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End of Period	936,044	918,134	-	55,410	-
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**CITY OF PEWAUKEE
2026 BUDGET
CAPITAL EQUIPMENT & FACILITIES FUND**

2024 Actual	2025			2026 Budget	Comments
	6 Month Actual	Year End Forecast	2025 Budget		

Revenues and Other Sources

490-00000-41110	General Tax Levy	450,000	450,000	450,000	450,000	500,000	-
490-00000-43525	State Grants Received	-	-	488,000	-	-	DNR Grant
490-00000-49110	Proceeds of Long-Term Debt	-	-	-	-	-	-
490-00000-43217	Federal Grant	-	-	-	-	-	-
490-00000-47323	Contracted Fire Services	-	-	-	344,831	-	-
490-00000-48100	Interest on Investments	-	-	-	-	-	-
490-00000-48505	Donations & Miscellaneous	-	-	-	-	-	-
490-00000-48900	MISCELLANEOUS REVENUES	-	-	-	-	-	-
490-00000-48302	Sale of Fire Assets	-	222	222	-	250,000	-
490-00000-48303	Sale of Highway Assets	19,825	132,650	132,650	-	-	-
490-00000-48304	SALE/TRADE OF PARK EQUIPMENT	50,000	-	-	-	-	-
490-00000-48903	NAMING RIGHTS REVENUE	-	-	-	-	-	-
490-00000-48906	DONATIONS FOR SPLASH PAD/ADA - CON	11,675	184,593	184,593	-	-	-
490-00000-48907	DONATIONS FOR DOG PARK	-	1,500	1,500	-	-	-
490-00000-49210	Transfer from General Fund	700,000	-	1,127,000	1,127,000	2,491,000	-
490-00000-49222	Transfer from Impact Fees	-	-	-	-	345,000	To Fund Playground and Splash Pad
Total Revenue and Other Sources		1,231,575	768,965	2,383,965	1,921,831	3,586,000	

Expenditures and Other Uses

490-57100-58100	CITY HALL - CAPITAL EQUIPMENT	-	-	-	30,000	-	-
490-57110-58100	CLERK/TREASURER - CAPITAL EQUIPMENT	-	-	-	-	-	-
490-57140-58100	ELECTIONS - CAPITAL EQUIPMENT	-	-	-	-	10,000	-
490-57160-58100	IT - CAPITAL EQUIPMENT	41,436	9,449	9,449	35,000	-	-
490-57200-58100	FIRE ADMINISTRATION - BAY ADDITION	-	-	-	-	-	-
490-57220-58100	FIRE ADMINISTRATION - CAPITAL EQUIPMENT	216,907	30,443	2,540,516	2,459,066	346,702	-
490-57240-58100	BUILDING INSPECTION - CAPITAL EQUIPMENT	-	-	-	-	-	-
490-57311-58100	ENGINEERING - CAPITAL EQUIPMENT	39,811	-	-	-	275,000	FISHING PIER 1 \$55,000, FISHING PIER 2 \$55,000, REHAB BOAT LAUNCH \$165,000, PARKSS \$19,000, SHARED EQUIP \$169,840
490-57331-58100	HIGHWAY - CAPITAL EQUIPMENT	471,328	316,379	440,720	440,702	894,500	-
490-57620-58100	PARKS - CAPITAL EQUIPMENT	150,295	133,787	246,796	246,796	103,485	SHARED EQUIP \$99,000, Parks \$4,485
490-57621-58100	CAPITAL EQUIPMENT/BUILDING	118,194	879,972	879,972	-	-	-
490-57621-58100-25.2	SPLASH PAD	-	-	19,329	-	-	-
490-57621-58100-25.2	INCLUSIVE PLAYGROUND	-	-	533,067	-	-	-
490-55110-58100	Capital Library	-	-	-	-	38,000	Roof, HVAC Controls 20%
490-58200-56980	DEBT ISSUE DISCOUNT	-	-	-	-	-	-

	2024 Actual	2025			2026 Budget	Comments
		6 Month Actual	Year End Forecast	2025 Budget		
490-58200-56990 DEBT ISSUE COSTS	-	-	-	-	-	-
Current Year Expendit Capital Equipment Expenditures	1,037,972	1,370,030	4,669,849	3,211,564	1,667,687	-
Total Expenditures	1,037,972	1,370,030	4,669,849	3,211,564	1,667,687	
Change in Fund Balance	193,603	(601,065)	(2,285,884)	(1,289,733)	1,918,313	
Fund Balance:						
Beginning of Period	6,198,640	6,392,242	6,392,242	4,106,358	4,106,358	
End of Period	6,392,242	5,791,178	4,106,358	5,443,900	6,024,671	
Less Assignments for Future Purchases	6,402,556				6,023,908	
Unassigned Fund Balance	(10,313)	5,791,178	4,106,358	5,443,900	764	

**CITY OF PEWAUKEE
2026 BUDGET
CEMETERY FUND**

		2024 Actual	2025			2026 Budget
			6 Month Actual	Year End Forecast	2025 Budget	
Revenues						
800-00000-41110	Property Tax Levy	35,000	-	-	-	35,000
800-00000-46542	Internment Fees	5,650	1,850	4,000	2,550	4,000
800-00000-46546	Lot Sales	1,452	2,178	3,000	1,050	2,000
800-00000-46547	Columbarium Nitches	2,628	1,662	1,662	2,920	1,662
800-00000-49210	Transfer from General Fund		-	-	-	-
800-00000-49110	Proceeds of Long Term Debt	-	-	-	-	-
Total Revenues		44,730	5,690	8,662	6,520	42,662

Expenditures						
800-54910-52420	Grounds Maintenance & Projects	7,697	3,753	7,000	10,000	10,300
800-54910-58200	Columbarium			-		-
800-54910-52480	Software/Maintenance/Updates	450	450	900	1,200	1,250
800-54910-53400	Operating Supplies	7,937	850	2,000	3,400	3,500
800-54910-58200	Capital Equip Purchases/Road	4,583	-	-	-	-
800-59223-59000	Storm Water Utility Charge (Transfer)	-	-	420	420	420
						-
Debt Issue GL	Debt Issue Costs				-	-
Total Expenditures and Other Uses		20,667	5,054	10,320	15,020	15,470

Change in Fund Balance	24,063	636	(1,658)	(8,500)	27,192
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Fund Balance:

Beginning of Period	96,908.45	120,971	120,971	120,971	119,313
End of Period	120,971	121,607	119,313	112,471	146,505

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

Purchase Replacement in Highlighted Year

ITEM DESCRIPTION	Dept	Est Li	Scheduled Replacement Year	Estimated Cost	2024	2025		2026			2027	2028	2029	2030	2031	2032	2033	2034	
					Estimated Ending Assigned Balance	Proposed Adds	Estimated Budgeted Purchases	Estimated Ending Balance	Proposed Adds	Budget Purchases									Estimated Ending Balance
Assessor Vehicle	ASR	10	2025	30,000	20,000	10,000	30,000	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
TOTAL CAPITAL OUTLAYS				30,000	20,000	10,000	30,000	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
Voting Machines	CLK	10	2028	30,000					10,000		10,000								
Cashiering_GL_AP Software/BSA	IT	10	2030	95,000	30,000	10,000		40,000	11,000	51,000	11,000	11,000	11,000	11,000	11,000	10,000	10,000	10,000	
Building Software/BSA	IT	10	2031	85,000	23,000	9,000		32,000	9,000	41,000	9,000	9,000	9,000	9,000	8,500	8,500	9,000	9,000	
Common Council AV Upgrade	IT	15	2032	50,000	30,000	2,500		32,500	2,500	35,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	
Firewalls-Replace Internet Appliance (Sophos,etc)	IT	5	2027	15,000	2,400	2,400		4,800	2,400	7,200	2,400	1,697	2,000	2,000	2,000	2,000	2,000	2,000	
Replace Backup System	IT	4	2025	35,000	34,200	800		35,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	8,750	
Security Cameras	IT	15	2031	102,500	43,343	8,440		51,783	8,440	60,223	8,440	8,440	8,440	8,440	8,440	8,517	3,333	3,333	
Door Locks	IT	15	2032	92,000	10,222	10,222		20,444	30,666	10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,224	10,224	
Server Replacements	IT	5	2029	48,000	-	9,600		9,600	9,600	19,200	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	
Special Assessment Software	IT	10	2028	35,000	17,500	4,000		21,500	4,500	26,000	4,500	4,500	4,500	4,000	4,000	4,000	4,000	4,000	
Upgrade Computer Infrastructure-switches	IT	10	2032	37,000	12,973	3,000		15,973	3,000	18,973	3,000	3,000	3,000	3,000	3,000	3,000	3,027	3,000	
TOTAL CAPITAL OUTLAYS				624,500	203,638	59,962		35,000	228,600	79,662	308,262	79,662	78,959	69,262	68,762	67,339	62,684	52,183	
#1 Staff Car	FIRE	5	2026	81,250	65,000			65,000	16,250	81,250	-	16,250	16,250	16,250	15,000	15,000	15,000	15,000	
#2 Staff Car	FIRE	5	2028	75,000	15,000	15,000		30,000	15,000	45,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
#3 Staff Car	FIRE	5	2026	81,250	26,000	19,500		45,500	35,750	81,250	-	35,750	15,000	15,000	15,000	15,000	15,000	15,000	
#4 Staff Car-new	FIRE	5	2028	65,000	-	13,000		13,000	13,000	26,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	
#5 Inspector Staff Car	FIRE	5	2029	52,000	-	10,400		10,400	10,400	20,800	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	
#2851 Ambulance	FIRE	7	2031	375,000	53,571	53,571		107,142	53,571	160,713	53,571	53,571	53,571	53,571	53,571	53,571	53,571	53,571	
#2852 Ambulance	FIRE	6	2025	375,450	375,450	-		375,450	-	-	-	-	-	-	-	-	-	-	
#2852 Ambulance new	FIRE	6	2031	375,000	-	62,500		62,500	62,500	125,000	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	
#2853 Ambulance new	FIRE	6	2029	380,100	63,350	63,350		126,700	63,350	190,050	63,350	63,350	63,350	63,350	63,350	63,350	63,350	63,350	
#2861 Front Line Engine	FIRE	10	2029	1,005,000	465,000	90,000		555,000	90,000	645,000	90,000	90,000	90,000	90,000	90,000	89,500	89,500	89,500	
#2862 Front Line Engine	FIRE	10	2025	980,808	664,854	315,954		980,808	-	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
#2862 Front Line Engine -new	FIRE	10	2035	1,200,000	-	-		-	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	
#2863 Front Line Engine	FIRE	10	2025	980,808	940,808	40,000		980,808	-	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
#2863 Front Line Engine new	FIRE	10	2035	1,200,000	-	-		-	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	
#2871 Ladder Truck	FIRE	15	2031	1,200,000	618,475	83,075		701,550	83,075	784,625	83,075	83,075	83,075	83,075	83,075	83,075	83,075	83,075	
#2883 Grass Truck	FIRE	15	2027	75,400	58,000	5,800		63,800	5,800	69,600	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	
#2899 Hovercraft	FIRE	15	2027	87,500	77,500	5,000		82,500	10,000	92,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Hand held radios	FIRE	7	2026	143,802	30,000	30,000		113,802	30,720	143,802	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
Replace Fitness Equipment	FIRE	10	2028	19,356	7,356	3,000		10,356	3,000	13,356	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
Advanced Airways	FIRE	5	2025	67,950	57,950	-		67,950	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Defib 12 lead wires	FIRE	8	2028	275,000	-	25,000		25,000	25,000	50,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
Mobile Data Communication Systems (9)	FIRE	3	2027	108,313	98,313	20,000		118,313	20,000	138,313	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
Replacement Hose/Large Diameter	FIRE	3	2025	10,000	-	17,000		17,000	3,333	20,333	-	10,333	-	-	-	-	-	-	
SCBA Upgrades	FIRE	10	2030	370,000	148,000	37,000		185,000	37,000	222,000	37,000	37,000	37,000	37,000	37,000	40,000	40,000	40,000	
Thermal Imaging Cameras #1	FIRE	10	2026	40,400	22,700	2,700		25,400	17,700	43,100	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
2 Palo Alto Firewal Appliances	FIRE	10	2027	10,000	2,500	2,500		5,000	2,500	7,500	2,500	2,500	3,000	3,000	3,000	3,000	3,500	3,500	
TOTAL CAPITAL OUTLAYS				9,634,387	3,842,909	921,650		2,415,016	2,349,543	1,087,949	346,702	3,090,790	1,081,196	1,060,446	1,061,146	1,061,146	1,059,896	1,042,396	1,042,896
Inspection Vehicle #1	Bldg Int	10	2030	30,000	12,000	3,000		15,000	3,000	18,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
Inspection Vehicle #2	Bldg Int	10	2030	30,000	12,000	3,000		15,000	3,000	18,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
TOTAL CAPITAL OUTLAYS				24,000	6,000	-		30,000	6,000	-	36,000	6,000							

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

Purchase Replacement in Highlighted Year

ITEM DESCRIPTION	2024			2025			2026			2027	2028	2029	2030	2031	2032	2033	2034		
	Dept	Est Li	Scheduled Replacement Year	Estimated Cost	Estimated Ending Assigned Balance	Proposed Adds	Estimated Budgeted Purchases	Estimated Ending Balance	Proposed Adds									Budget Purchases	Estimated Ending Balance
#1 One-Ton Dump Truck	HWY	8	2026	95,000	51,000	36,000	87,000	14,500	87,000	14,500	36,000	14,500	14,500	14,500	14,500	14,500	14,500		
#3 Boom Mower	HWY	12	2026	265,000	100,200	137,800	238,000	8,900	238,000	8,900	11,500	11,500	11,500	11,500	11,500	11,500	11,500		
#4 Road Grader	HWY	20	2039	200,000	44,700	8,236	52,936	7,687	8,236	8,236	7,687	8,236	8,236	8,236	8,236	8,236	8,236		
#5 Backhoe	HWY	10	2027	165,000	71,499	31,751	103,250	15,500	118,750	31,751	13,500	13,500	13,500	13,500	13,500	13,500	13,500		
#6 Plow Truck	HWY	12	2028	300,000	184,750	-	184,750	-	184,750	115,250	18,333	18,333	18,333	18,333	18,333	18,333	18,333		
#7 Plow Truck	HWY	12	2028	295,000	143,333	91,667	235,000	28,333	235,000	28,333	24,500	24,500	24,500	24,500	24,500	24,500	24,500		
#8 Plow Truck	HWY	12	2030	300,000	137,120	14,576	151,696	8,220	159,916	14,576	14,576	14,576	14,576	14,576	14,576	14,576	14,576		
#09 Plow Truck	HWY	12	2035	320,000	32,000	32,000	32,000	25,000	57,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000		
#10 Plow Truck	HWY	12	2027	310,000	199,286	15,357	214,643	3,571	218,214	15,357	15,357	19,167	19,167	19,167	19,167	19,167	19,167		
#11 Plow Truck (received cab and chassis still needed)	HWY	10	2025	280,000	200,000	-	200,000	-	-	-	-	-	-	-	-	-	-		
#11 Plow Truck New	HWY	12	2036	320,000	-	-	-	-	-	-	-	-	-	-	-	-	-		
#12 Plow Truck	HWY	12	2032	310,000	96,050	19,136	115,186	16,492	131,677	19,136	19,136	19,136	19,136	19,136	19,136	19,167	19,167		
#13 Pavement Roller	HWY	10	2028	22,000	9,960	2,013	11,973	1,510	13,483	2,013	2,013	2,300	2,300	2,300	2,300	2,300	2,200		
#14 Broom	HWY	10	2028	15,500	-	4,333	4,333	984	5,317	4,333	4,333	4,333	4,333	4,333	1,550	1,550	1,550		
#15 Plow Truck	HWY	12	2033	320,000	76,243	19,220	95,463	15,537	110,999	19,220	19,220	19,220	19,220	19,220	19,220	30,000	30,000		
#16 Plow Truck	HWY	12	2029	260,000	159,500	5,125	164,625	6,833	171,458	5,125	5,125	26,500	26,500	26,500	26,500	26,500	26,500		
#17 Tandem Plow Truck	HWY	12	2031	320,000	123,750	17,708	141,458	14,250	155,708	17,708	17,708	30,000	30,000	30,000	30,000	30,000	30,000		
#18 Front End Loader	HWY	8	2026	315,000	120,915	104,085	225,000	14,543	225,000	14,543	28,125	28,125	28,125	28,125	28,125	28,125	28,125		
#19 Plow Truck	HWY	12	2036	330,000	-	21,818	21,818	23,333	45,152	21,818	21,818	21,818	21,818	21,818	21,818	21,818	21,818		
#20 Asphalt Hot Box	HWY	10	2033	44,000	4,400	4,450	8,850	3,956	12,806	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450		
#24 Air Compressor	HWY	20	2041	TBD	17,977	-	17,977	-	17,977	-	-	-	-	-	-	-	-		
#25 4x4 Pickup Truck	HWY	8	2028	65,000	28,800	9,467	38,067	7,100	45,167	9,467	9,467	9,467	7,125	7,125	7,125	7,125	7,125		
#27 Pre-storm Pre-Wet Unit 2035 (14k)	HWY	15	2040	16,000	14,800	-	14,600	427	15,027	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)		
#28 Highway Mower	HWY	12	2030	125,000	49,015	11,197	60,212	9,331	69,543	11,197	11,197	11,197	11,197	11,197	10,416	10,416	10,416		
#29 Chipper (Purchased)	HWY	10	2025	67,000	41,034	-	47,000	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700		
#29 Chipper 2035	HWY	10	2035	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-		
#305 Walk Behind Saw 1/2 HWY - 1/2 Storm	HWY	10	2026	6,500	4,240	4,240	4,240	2,260	6,500	-	-	-	-	-	770	770	770		
#53 One-Ton Dump Truck	HWY	8	2029	88,000	38,000	10,000	48,000	8,000	56,000	10,000	10,000	10,000	10,000	11,000	11,000	11,000	11,000		
#54 Fork Lift	HWY	15	2035	35,000	-	-	-	1,567	1,567	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900		
#56 Sign Truck	HWY	8	2026	103,000	87,490	3,510	91,000	12,000	103,000	-	11,375	11,375	11,375	11,375	11,375	11,375	11,375		
#56 Sign Truck New	HWY	8	2034	150,000	-	15,333	138,000	-	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375		
#58 Skidsteer	HWY	10	2029	70,000	23,620	7,595	31,215	6,076	37,291	7,595	7,595	7,595	7,595	7,000	7,000	7,000	7,000		
#301- Compact Tractor/Multi-Unit (1/2 with SWM)	HWY	10	2029	31,000	14,350	3,413	17,763	2,730	20,493	3,413	3,413	3,413	3,413	3,400	3,400	3,400	3,400		
#302- Spider Lift (1/2 Storm)	HWY	15	2036	94,000	27,034	5,179	32,213	4,747	36,960	5,179	5,179	5,179	5,179	5,179	5,179	5,179			
#303- Trailer for Spider Lift (1/2 Storm)	HWY	10	2031	9,000	2,623	813	3,436	697	4,133	813	813	813	813	813	813	900	900		
#304 1-Ton Dump Truck-was #02	HWY	8	2028	44,000	21,000	5,000	26,000	3,750	29,750	5,000	5,000	5,000	5,000	6,125	6,125	6,125	6,125		
New Pedestrian Trail/Sidewalk Snow Removal Equipment	HWY	15	2027	13,000	-	-	-	6,500	6,500	6,500	-	-	-	-	-	-	-		
TOTAL CAPITAL OUTLAYS				5,788,000	2,088,049	641,021	385,000	2,472,702	290,407	894,500	1,868,609	640,131	374,138	381,621	380,691	391,362	390,612	401,480	401,380
Rehabilitation of Boat Launch	Launch	10	2026	165,000	30,000	67,500	97,500	67,500	165,000	-	67,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500	
Fishing Pier 1	Launch	10	2028	55,000	-	27,500	27,500	-	27,500	5,500	27,500	5,500	5,500	5,500	5,500	5,500	5,500		
Fishing Pier 2	Launch	10	2028	55,000	-	27,500	27,500	-	27,500	5,500	27,500	5,500	5,500	5,500	5,500	5,500	5,500		
TOTAL CAPITAL OUTLAYS				220,000	30,000	122,500	-	152,500	122,500	275,000	-	122,500	27,500	27,500	16,500	16,500	16,500	16,500	
Total Station Survey-split eng.storm.w/s	ENG	10	2027	13,000	6,600	2,200	8,800	2,200	11,000	2,200	2,000	-	-	-	-	-	-		
Vehicle (1/2 Storm Water)	ENG	10	2027	30,000	7,500	7,500	15,000	7,500	22,500	7,500	7,500	1,500	1,500	1,500	1,500	1,500	1,500		
Pickup/SUV (1/2 Storm Water)	ENG	5	2034	26,000	-	5,200	5,200	5,200	10,400	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200		
TOTAL CAPITAL OUTLAYS				564,000	14,100	14,900	29,000	12,700	32,900	12,700	14,700	6,700	6,700	6,700	6,700	6,700	6,700		
Tennis Court/BB Court Resurfacing *	PRCOP			10,210	20k per park/kye	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	-	-	-		
Nettesheim Tennis Court Replacement	PRCOP		2027	125,000	50,000	25,000	75,000	25,000	100,000	25,000	25,000	-	-	-	-	-	-		
Dog park (4,750 K9 Carnival Sponsorships)	PRCOP		2030	18,000	19,086	-	19,086	-	19,086	-	-	-	-	-	-	-	-		
Kitchen Update at Wagner Park-to be reallocated	PRCOP			8,000	6,000	-	6,000	-	6,000	-	-	-	-	-	-	-	-		
Wagner Playground Resurface (2,400 sq ft)	PRCOP		2037	70,000	32,250	21,750	54,000	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833		
Nettesheim Parking Lot Improvements	PRCOP		2027	82,500	-	27,500	27,500	27,500	55,000	27,500	27,500	-	-	-	-	-	-		
Wagner Diamond Improvements	PRCOP		2025	25,000	12,500	25,000	-	-	-	-	-	-	-	-	-	-	-		
#153 2016 Kifco Sprinkler	PRCOP	12	2028	10,500	6,133	1,800	7,933	1,567	9,500	333	333	334	1,000	1,000	1,000	1,000	1,000		
#155 2016 Kifco Sprinkler-was #152	PRCOP	12	2028	10,500	6,332	1,583	7,915	1,585	9,500	333	333	334	1,000	1,000	1,000	1,000	1,000		
Sports Complex - League Donation	PRCOP			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Splash Pad	PRCOP			3,866	-	-	3,866	-	3,866	-	-	-	-	-	-	-	-		
All-inclusive playground	PRCOP			7,849	-	-	7,849	-	7,849	-	-	-	-	-	-	-	-		
Splash Pad/ADA Donations	PRCOP			-	-	-	-	2,450	2,450	-	-	-	-	-	-	-	-		
TOTAL CAPITAL OUTLAYS				345,500	154,226	90,133	99,000	155,149	83,935	-	239,084	81,449	78,999	26,501	27,833	7,833	7,833	7,833	

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

Purchase Replacement in Highlighted Year

ITEM DESCRIPTION	Dept	Est Li	Scheduled Replacem ent Year	Estimated Cost	2024	2025		2026			2027	2028	2029	2030	2031	2032	2033	2034		
					Estimated Ending Assigned Balance	Proposed Adds	Estimated Budgeted Purchases	Estimated Ending Balance	Proposed Adds	Budget Purchases									Estimated Ending Balance	
					145,359															
PLAYGROUND EQUIPMENT	PRFLAY																			
Add to Assigned Balance						21,374			21,374	22,475		43,849	22,960	22,960	23,460	23,510	23,610	23,810	23,835	23,835
Current Year to be Expensed								37,985			4,485	(42,470)	(4,485)	(18,500)	(3,350)	(6,000)	(11,500)		(3,500)	(12,000)
Parks Playground Equip Assigned Bal	PRFLAY				111,836				111,836	111,836	111,836	153,296	180,106	209,616	244,728	268,536	295,871	331,706		
TOTAL CAPITAL OUTLAYS					111,836	21,374	37,985	95,225	22,475	4,485	113,215	130,311	157,756	200,216	227,126	256,836	292,346	316,206	343,541	
#72 GMC Truck	PRSHA	10	2030	37,000	9,400	4,000	13,400	4,000	17,400	4,000	17,400	4,500	4,500	5,300	5,300	4,000	4,000	4,000	4,000	4,000
#73 GMC Truck	PRSHA	10	2029	45,000	15,000	6,000	21,000	6,000	27,000	6,000	27,000	6,000	6,000	6,000	4,700	4,700	4,700	4,700	4,700	4,700
#74 GMC 1/2 ton 4x4	PRSHA	10	2028	33,000	16,500	3,375	19,875	4,375	24,250	4,375	24,250	4,375	4,375	3,600	3,600	3,600	3,600	3,600	3,600	3,600
#75 2024 4X4 Pickup	PRSHA	10	2033	50,000	-	5,111	5,111	5,111	10,222	5,111	5,111	5,111	5,111	5,111	5,111	5,111	5,111	5,111	5,111	5,111
#76 2024 4x4 Pickup Extended Cab	PRSHA	10	2033	52,000	-	5,278	5,278	5,278	10,556	5,278	5,278	5,278	5,278	5,278	5,278	5,278	5,278	5,278	5,278	5,278
#77 2014 1-Ton Dump	PRSHA	10	2034	51,000	-	5,100	5,100	5,100	10,200	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100
#78 2024 Pickup	PRSHA	10	2034	50,000	-	5,200	5,200	5,000	10,200	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
#78A 2024 SALTER & PLOW	PRSHA	10	2034	22,000	-	-	-	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450
#79 2016 Utility Van	PRSHA	13	2029	41,500	19,836	4,333	24,169	4,333	28,502	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333
#80 2018 One Ton Pickup	PRSHA	10	2028	50,000	22,000	7,000	29,000	7,000	36,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
#81 2020 4x4 Pick-Up and Plow	PRSHA	10	2030	45,000	15,000	5,000	20,000	5,000	25,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
#82 2016 1-Ton Dump	PRSHA	10	2026	59,500	37,166	11,166	48,332	11,166	59,500	-	11,166	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
#83 2024 Wing Mower	PRSHA	4	2028	76,000	-	18,750	18,750	19,100	37,850	19,100	19,100	19,100	20,000	20,000	20,000	20,000	20,000	20,000	20,000	2,000
#85 2023 Utility Dump	PRSHA	10	2033	18,000	1,600	1,823	3,423	1,823	5,246	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823
#86 2023 Wing Mower	PRSHA	4	2027	72,000	42,000	15,000	57,000	15,000	72,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	21,000	21,000	21,000	21,000
#87 2023 Tractor/Loader	PRSHA	10	2033	55,000	5,500	5,500	11,000	5,500	16,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
#88 2024 60" 2-Turn Mower	PRSHA	4	2029	11,000	-	-	-	2,750	2,750	2,750	2,750	3,250	3,250	3,500	3,500	3,500	3,500	3,500	3,500	3,500
#89 2022 Gooseneck Trailer	PRSHA	10	2032	16,500	3,300	1,650	4,950	1,650	6,600	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650
#91 2025 Sand pro	PRSHA	3	2028	25,000	-	-	-	8,334	8,334	8,334	8,334	9,000	9,000	9,000	9,000	9,500	9,500	9,500	9,500	9,500
#96 2020 Wing Mower	PRSHA	6	2026	61,000	33,600	12,550	48,150	12,850	61,000	-	12,850	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
#99 2025 Zero Turn Mower	PRSHA	4	2029	11,000	-	-	-	3,250	2,750	2,750	2,750	2,750	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
#100 2016 Trailer	PRSHA	10	2026	17,000	7,368	4,800	12,168	4,800	(32)	4,800	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
#101 2014 Trailer	PRSHA	10	2032	8,000	-	1,000	1,000	1,000	2,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
#110 Preseeder 2017	PRSHA	10	2027	10,500	6,750	1,250	8,000	1,250	9,250	1,250	1,250	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
#114 2017 Trailer	PRSHA	10	2027	17,000	6,564	3,500	10,064	3,500	13,564	3,500	3,500	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
#130 2025 Top Dresser (smaller)	PRSHA	10	2035	22,000	16,060	1,784	17,844	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
#133 2018 Trailer Mounted Water Tank	PRSHA	10	2028	7,000	3,388	903	4,291	903	5,194	903	903	903	903	825	825	825	825	825	825	825
#149 2025 Aerator 687	PRSHA	10	2035	11,000	-	-	9,650	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
#151 2022 5900 Wing Mower	PRSHA	6	2028	75,000	25,444	12,388	37,832	12,388	50,220	12,388	12,392	12,392	12,392	13,500	13,500	13,500	13,500	13,500	13,500	13,500
#154 2017 Silt Seeder	PRSHA	10	2027	8,200	4,684	1,171	5,855	1,171	7,026	1,174	1,174	850	850	850	850	850	850	850	850	850
#156 Toro Dingo	PRSHA	10	2033	50,000	-	5,000	5,000	5,000	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
#157 Diamond Trailer	PRSHA	10	2033	12,000	-	1,228	1,228	1,228	2,456	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228
#97 Forklift	PRSHA	15	2030	15,000	-	900	900	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
TOTAL CAPITAL OUTLAYS				1,134,200	293,160	150,760	45,494	425,176	172,612	137,500	459,788	176,115	167,401	169,193	169,498	168,448	169,648	169,648	169,648	151,648
Village 29%				(82,085)	(42,213)	(12,738)	(119,049)	(48,331)	(38,500)	(128,741)	(49,312)	(46,872)	(46,814)	(47,459)	(47,165)	(47,501)	(47,501)	(47,501)	(42,461)	(42,461)
City 72%				211,075	108,547	32,756	306,127	99,000	331,047	126,803	126,803	120,529	120,379	122,039	121,283	122,147	122,147	122,147	109,187	109,187
TOTAL PARK OUTLAYS				477,137	220,054	169,741	556,501	230,691	103,485	683,346	315,603	334,324	166,990	167,382	141,226	153,790	150,315	128,855		
Library	PRSHA	15	2030	38,000	-	-	-	-	38,000	38,000	-	-	-	-	-	-	-	-	-	-
TOTAL CITY CAPITAL OUTLAYS (ALL DEPTS)				\$ 6,699,833	\$ 1,996,087	\$ 3,034,757	\$ 5,818,846	\$ 1,833,909	\$ 1,619,687	\$ 6,023,908	\$ 2,261,792	\$ 1,900,067	\$ 1,723,219	\$ 1,711,181	\$ 1,693,946	\$ 1,687,337	\$ 1,684,575	\$ 1,598,943		

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

Purchase Replacement in Highlighted Year

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

	Description	2023 Balance	2024 Proposed Adds	2024 Expenditures	2024 Est Balance	2025 Proposed Adds	2025 Proposed Expenditures	2025 Est Balance
IT								
	Cashering, GL, AP Software/BSA	20,000	10,000		30,000	10,000		40,000
	Building Software/BSA	14,000	9,000		23,000	9,000		32,000
	Common Council AV Upgrade	27,500	2,500		30,000	2,500		32,500
	Firewalls -Replace Internet Appliance (Sophos,etc)		2,400	-	2,400	2,400	-	4,800
	Replace Backup System	33,400	800		34,200	800	(35,000)	-
	Security Cameras	34,903	8,440		43,343	8,440		51,783
	Door Locks		10,222		10,222	10,222		20,444
	Server Replacements	42,874	5,126	(48,000)	-	9,600		9,600
	Special Assessment Software	13,500	4,000		17,500	4,000		21,500
	Upgrade Computer Infrastructure-swit	9,973	3,000	-	12,973	3,000	-	15,973
		196,150	55,488	(48,000)	203,638	59,962	(35,000)	228,600
Fire Dept								
	#1 Staff Car	52,000	13,000		65,000	-	-	65,000
	#2 Staff Car		15,000		15,000	15,000	-	30,000
	#3 Staff Car	13,000	13,000		26,000	19,500	-	45,500
	#4 Staff Car-new	-	-		-	13,000	-	13,000
	#5 Inspector Staff Car					10,400	-	10,400
	#2851 Ambulance	-	53,571		53,571	53,571	-	107,142
	#2852 Ambulance	320,449	55,001		375,450	-	(375,450)	-
	#2852 Ambulance new	-	-		-	62,500	-	62,500
	#2853 Ambulance new	-	63,350		63,350	63,350	-	126,700
	#2861 Front Line Engine	375,000	90,000		465,000	90,000	-	555,000
	#2862 Front Line Engine	348,900	315,954		664,854	315,954	(980,808)	-
	#2862 Front Line Engine -new					-	-	-
	#2863 Front Line Engine	900,808	40,000		940,808	40,000	(980,808)	-
	#2863 Front Line Engine new	-	-		-	-	-	-
	#2871 Ladder Truck	535,400	83,075		618,475	83,075	-	701,550
	#2883 Grass Truck	52,200	5,800		58,000	5,800	-	63,800
	#2899 Hovercraft	67,500	10,000		77,500	5,000	-	82,500
	Hand Held Radios	53,082	30,000		83,082	30,000	-	113,082
	Replace Fitness Equipment	4,356	3,000		7,356	3,000	-	10,356
	Advanced Airways	47,950	10,000		57,950	10,000	(67,950)	-
	Defib 12 lead wires	250,000	25,000	(275,000)	-	25,000	-	25,000
	Mobile Data Communication Systems	88,313	10,000		98,313	20,000	-	118,313
	Replacement Hose/Large Diameter	-	-		-	17,000	(10,000)	7,000
	SCBA Upgrades	111,000	37,000		148,000	37,000	-	185,000
	Thermal Imaging Cameras #1	17,700	5,000		22,700	-	-	22,700
	2 Palo Alto Firewall Appliances	-	2,500		2,500	2,500	-	5,000
		3,334,783	900,376	(275,000)	3,842,909	921,650	(2,415,016)	2,349,543
BLDG INSP								
	Inspection Vehicle #1	9,000	3,000		12,000	3,000	-	15,000
	Inspection Vehicle #2	9,000	3,000		12,000	3,000	-	15,000
		18,000	6,000	-	24,000	6,000	-	30,000
HWY								
	#1 One-Ton Dump Truck	32,000	19,000		51,000	36,000	-	87,000
	#3 Boom Mower	81,300	18,900		100,200	137,800	-	238,000
	#4 Road Grader	34,350	10,350		44,700	8,236	-	52,936
	#5 Backhoe	48,666	22,833		71,499	31,751	-	103,250
	#6 Plow Truck	147,000	37,750		184,750	-	-	184,750
	#7 Plow Truck	85,000	58,333		143,333	91,667	-	235,000
	#8 Plow Truck	106,400	30,720		137,120	14,576	-	151,696
	#9 Plow Truck	250,000	30,000	(280,000)	-	32,000	-	32,000
	#10 Plow Truck	169,286	30,000		199,286	15,357	-	214,643
	#11 Plow Truck (received cab and chas	170,000	30,000		200,000	-	(200,000)	-
	#11 Plow Truck New					-	-	-
	#12 Plow Truck	66,225	29,825		96,050	19,136	-	115,186
	#13 Pavement Roller	6,950	3,010		9,960	2,013	-	11,973
	#14 Broom					4,333	-	4,333
	#15 Plow Truck	47,843	28,400		76,243	19,220	-	95,463
	#16 Plow Truck	126,000	33,500		159,500	5,125	-	164,625
	#17 Tandem Plow Truck	91,500	32,250		123,750	17,708	-	141,458
	#18 Front End Loader	76,375	44,540		120,915	104,085	-	225,000
	#19 Plow Truck 2024	220,438	28,400	(248,838)	-	-	-	-
	#19 Plow Truck	-				21,818	-	21,818
	#20 Asphalt Hot Box	-	4,400		4,400	4,450	-	8,850
	#24 Air Compressor	16,877	1,100		17,977	-	-	17,977
	#25 4x4 Pickup Truck	19,500	9,100		28,600	9,467	-	38,067
	#27 Pre-storm Pre-Wet Unit 2035 (14)	7,200	7,400		14,600	-	-	14,600
	#28 Highway Mower	36,350	12,665		49,015	11,197	-	60,212
	#29 Chipper (Purchased)	31,034	10,000		41,034	-	(47,000)	-
	#29 Chipper 2035	-				-	-	-
	#305 Walk Behind Saw1/2 HWY -1/2 Storm					4,240	-	4,240
	#53 One-Ton Dump Truck	28,000	10,000		38,000	10,000	-	48,000
	#54 Fork Lift	21,546	4,227	(25,773)	-	-	-	-
	#56 Sign Truck	71,975	15,515		87,490	3,510	-	91,000
	#56 Sign Truck New					15,333	(138,000)	-
	#58 Skidsteer	14,340	9,280		23,620	7,595	-	31,215
	#301- Compact Tractor/Multi-Unit (1/	11,020	3,330		14,350	3,413	-	17,763
	#302- Spider Lift (1/2 Storm)	21,460	5,574		27,034	5,179	-	32,213

#303 Trailer for Spider Lift (1/2 Storm)	1,712	911	2,623	813	-	3,436
#304 1-Ton Dump Truck-was #02	15,000	6,000	21,000	5,000	-	26,000
New Pedestrian Trail/Sidwalk Snow Removal Equip						
	2,055,347	587,313	(554,611)	2,088,049	641,021	(385,000)
						2,472,702

Boat Launch						
Rehabilitation of Boat Launch		30,000		30,000	67,500	97,500
Fishing Pier 1				-	27,500	27,500
Fishing Pier 2				-	27,500	27,500
		30,000	-	30,000	122,500	152,500

Eng						
Total Station Survey-split eng,storm,w	4,400	2,200		6,600	2,200	8,800
Vehicle (1/2 Storm Water)		7,500		7,500	7,500	15,000
Pickup/SUV (1/2 Storm Water)	17,500	4,200	(21,700)	-	5,200	5,200
	21,900	13,900	(21,700)	14,100	14,900	29,000

Parks City Only						
Tennis Court/BB Court Resurfacing *	41,531	-	(31,321)	10,210	-	(20,000)
Nettesheim Tennis Court Replacement	50,000			50,000	25,000	75,000
Dog park (4,750 K9 Carnival Sponsors)	19,086			19,086	-	19,086
Kitchen Update at Wagner Park-to be i	6,000			6,000	-	6,000
Wagner Playground Resurface (2,400 s	19,500	12,750		32,250	21,750	(54,000)
Nettesheim Parking Lot Improvements				-	27,500	27,500
Wagner Diamond Improvements		12,500		12,500	12,500	(25,000)
#153 2016 Kifco Sprinkler	4,333	1,800		6,133	1,800	7,933
#155 2016 Kifco Sprinkler-was #152	4,749	1,583		6,332	1,583	7,915
Sports Complex - League Donation	-			-	-	-
Splash Pad	3,866			3,866	-	3,866
All-inclusive playground	7,849			7,849	-	7,849
Splash Pad/ADA Donations				-	-	-
Parks Playground Equip Assigned Bal	161,841	18,649	(68,654)	111,836	21,374	(37,985)
Total City only Parks	436,068	55,882	(99,975)	266,062	111,507	(136,985)

Parks Shared Equipment						
#72 GMC Truck	5,400	4,000		9,400	4,000	13,400
#73 GMC Truck	10,000	5,000		15,000	6,000	21,000
#74 GMC 1/2 ton 4x4	13,125	3,375		16,500	3,375	19,875
#75 2024 4X4 Pickup				-	5,111	5,111
#76 2024 4x4 Pickup Extended Cab				-	5,278	5,278
#77 2014 1-Ton Dump	41,000	10,000	(51,000)	-	5,100	5,100
#78 2024 Pickup	39,094	9,406	(48,500)	-	5,200	5,200
#78A 2024 SALTER & PLOW				-	-	-
#79 2016 Utility Van	13,752	6,084		19,836	4,333	24,169
#80 2018 One Ton Pickup	15,000	7,000		22,000	7,000	29,000
#81 2020 4x4 Pick-Up and Plow	10,500	4,500		15,000	5,000	20,000
#82 2016 1-Ton Dump	26,000	11,166		37,166	11,166	48,332
#83 2024 Wing Mower	46,500	18,500	(65,000)	-	18,750	18,750
#85 2023 Utility Dump		1,600		1,600	1,823	3,423
#86 2023 Wing Mower	28,000	14,000	-	42,000	15,000	57,000
#87 2023 Tractor/Loader		5,500		5,500	5,500	11,000
#88 2024 60" 2-Turn Mower				-	-	(11,000)
#89 2022 Gooseneck Trailer	1,650	1,650		3,300	1,650	4,950
#91 2025 Sand pro				-	-	-
#96 2020 Wing Mower	23,050	12,550		35,600	12,550	48,150
#99 2025 Zero Turn Mower				-	-	-
#100 2016 Trailer	6,051	1,317		7,368	4,800	12,168
#101 2014 Trailer	7,100	900	(8,000)	-	1,000	1,000
#110 Preseeder 2017	5,500	1,250		6,750	1,250	8,000
#114 2017 Trailer	5,418	1,146		6,564	3,500	10,064
#130 2025 Top Dresser (smaller)	11,899	4,161		16,060	1,784	(17,844)
#133 2018 Trailer Mounted Water Tan	2,484	904		3,388	903	4,291
#149 2025 Aerator 687				-	-	(9,650)
#151 2022 5900 Wing Mower	13,056	12,388		25,444	12,388	37,832
#154 2017 Slit Seeder	3,513	1,171		4,684	1,171	5,855
#156 Toro Dingo				-	5,000	5,000
#157 Diamond Trailer				-	1,228	1,228
#97 Forklift		7,000	(7,000)	-	900	(7,000)
Total Shared	367,176	172,418	(179,500)	293,160	150,760	(45,494)
Less Village Share of Commitments	(102,809)	(48,277)	50,260	(82,085)	(42,213)	(119,049)
Net Shared Parks	264,367	124,141	(129,240)	211,075	108,547	(32,756)
Total Parks	700,435	180,023	(229,215)	477,137	220,054	(169,741)

28%

grand total assignments	6,366,737	1,785,856	(1,128,526)	6,699,833	1,996,087	(3,034,757)
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**** Parks split with Village is 28% in 2024 & 2025

Storm						
#201 Sweeper	55,000	30875		85,875	31,021	116,896

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

**CITY OF PEWAUKEE
2026 BUDGET
SCHEDULE OF LONG-TERM OBLIGATIONS**

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

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