



Regular Village Board Meeting Agenda
Tuesday, October 6, 2026
6:00 PM

Village Hall, 235 Hickory Street, Pewaukee, WI 53072

To view the meeting live:

https://www.youtube.com/watch?v=G3hV_D4TjuA

1. Call to Order, Pledge of Allegiance, Moment of Silence and Roll Call.
2. Public Hearings/Presentations – None.
3. Approval of Minutes of Previous Meeting.
 - a. Minutes from the September 15, 2026, Regular Village Board Meeting.
4. Citizen Comments. – *This is an opportunity for citizens to share their opinions with Board Members on any topic they choose. However, due to Wisconsin Open Meeting laws, the Board is not able to answer questions or respond to your comments. All comments should be directed to the Board. Comments are limited to 3 minutes per speaker, with time being indicated by an audible alarm. When the alarm sounds, speakers are asked to conclude their comments. Speakers are asked to use the podium and state their name and address.*
5. Ordinances:
 - a. Review, discussion and possible action on Ordinance 2026-11: An Ordinance To Create Chapter 86 Article X Of The Municipal Code Of The Village Of Pewaukee Establishing A Pedestrian Only Zone On Sidewalks In The Downtown Area
6. Resolutions:
 - a. Review, discussion and possible action on Resolution 2026-14: A Resolution For The Designation Of A Quiet Zone At The Canadian Pacific Railroad Crossing At Forest Grove Drive.
 - b. Review, discussion and possible action on Resolution 2026-15: A Resolution For The Designation Of A Quiet Zone At The Canadian Pacific Railroad Crossing At Kopmeier Drive.
7. Old Business – None.
8. New Business
 - a. Review, discussion and possible action on 2027 budget proposals for the Village.
 - b. Review, discussion and possible action on a proposed lease agreement with Clear Channel Communications for the installation and maintenance of a billboard on Village Property which is part of Simmons Woods Park or PWV 0897984.
 - c. The Village Board of the Village of Pewaukee will enter into closed session pursuant to Wis. Statute Section 19.85(1)(e) deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session specifically regarding a proposed lease agreement with Clear Channel Communications for the

installation and maintenance of a billboard on Village property which is part of Simmons Woods Park or PWV0897984. After conclusion of any closed session, the Village Board will reconvene in open session pursuant to Wis. Statute Section 19.85(2) for possible additional review, discussion, and action concerning this agenda item and to address the remaining meeting agenda.

9. Citizen Comments. – *This is an opportunity for citizens to share their opinions with Board Members on any topic they choose. However, due to Wisconsin Open Meeting laws, the Board is not able to answer questions or respond to your comments. All comments should be directed to the Board. Comments are limited to 3 minutes per speaker, with time being indicated by an audible alarm. When the alarm sounds, speakers are asked to conclude their comments. Speakers are asked to use the podium and state their name and address.*

10. Adjournment.

Note: Notice is hereby given that a quorum of a Village Committee and/or Commission may be present at the Village Board meeting, and if so, this meeting shall be considered an informational meeting of that Committee or Commission and no formal action of that Committee or Commission shall occur. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. To request such assistance, contact the Village Clerk at 262-691-5660.

Posted October 1, 2026

**VILLAGE OF PEWAUKEE
REGULAR VILLAGE BOARD MINUTES
SEPTEMBER 15, 2026**

<https://www.youtube.com/watch?v=CV74zl1PIE4>

1. Call to Order, Pledge of Allegiance, Moment of Silence, and Roll Call

President Knutson called the meeting to order at approximately 6:01 p.m. The Pledge of Allegiance was recited, followed by a moment of silence.

Roll Call was taken with the following Village Board members present: Trustee Nick Stauff, Trustee Bob Rohde, Trustee Kelli Belt, Trustee Kristen Kreuser, Trustee Jim Grabowski; and President Jeff Knutson.

Excused: Trustee Rachel Pader.

Also Present: Village Attorney, Matt Gralinski; Village Administrator, Matt Heiser; Village Clerk, Mackenzie Quigley; Director of Public Works, Dave Buechl; Director of Parks and Recreation, Nick Phalin; and Library Director, Nan Champe.

2. Public Hearings/Presentations

a. Public hearing on Resolution 2026-12: A Final Resolution to Assess for the Removal and Replacement of Sidewalk on West Wisconsin Avenue.

No comment

3. Approval of Minutes of Previous Meeting

a. Minutes of the Regular Village Board Meeting – September 1, 2026

Rohde requested that the second paragraph on page 3 of the minutes be amended to replace the term "non-motorized scooters" with "smaller-wheel scooters."

Trustee Rohde moved, seconded by Trustee Grabowski to approve the September 1, 2026, minutes of the Regular Village Board meeting as presented with one correction.

Motion carried 6-0.

4. Citizen Comments

Colleen Bolland @ 253 Park Avenue addressed the Committee and expressed concerns regarding the review process used when questions arise about potential errors related to administrative interpretation.

5. Ordinances –

a. Review, discussion, and possible action on Ordinance 2026-11: Ordinance to Create Chapter 86, Article X of the Municipal Code of the Village of Pewaukee Establishing a Pedestrian Only Zone on Sidewalks in the B-2 Downtown Business District.

Attorney Gralinski provided an overview explaining that the proposed definitions are based on and reference applicable State Statutes. He noted that sidewalks adjacent to properties within the B-2 Downtown Business District are intended for pedestrian use only, with exceptions for wheelchairs and other mobility devices used by persons with physical disabilities. He further clarified that the proposed language does not alter existing prohibitions regarding the operation of vehicles on sidewalks and does not establish a new regulation or zone within the B-2 District where other applicable rules no longer apply but rather clarifies and builds upon existing provisions.

Discussion was held among Board members regarding the extent of the proposed prohibited areas, as well as how residents would be informed of and able to identify the pedestrian-only zone.

Gralinski stated that if modifications to the proposed language are desired, he would prefer that the item be brought back before the Board for further review following the completion of those revisions.

6. Resolutions –

a. Review, discussion and possible action on Resolution 2026-12: A Final Resolution to Assess for the Removal and Replacement of Sidewalk on West Wisconsin Avenue.

Attorney Gralinski stated that 619 W. Wisconsin Avenue would need to be excluded from the special assessment, as federal property cannot be specially assessed without consent of the federal government.

Trustee Grabowski moved, seconded by Trustee Stauff to approve Resolution 2026-12 amending it to exclude the US Army federal property.

Motion carried 6-0.

b. Review, discussion and possible action on Resolution 2026-13; A Resolution committing to the required funding for the Pewaukee Public Library and requesting exemption from the 2026 Waukesha County Library Tax Levy for 2027 purposes.

Heiser clarified that the referenced amount represents the statutory minimum funding requirement for the library and is approximately \$24,000 below the library's proposed budget.

Trustee Grabowski moved, seconded by Trustee Rohde to approve Resolution 2026-13 as presented.

Motion carried 6-0.

7. Old Business – None.

8. New Business

a. Review, discussion and possible action on a 2027 budget proposal from Parks and Recreation.

Director Phalin provided an overview of the Parks and Recreation Department budget, noting that several items remain pending finalization and highlighting the primary factors contributing to the proposed budget increases and decreases.

Phalin addressed questions from the Board regarding campground sites, the Laimon Park window replacement timeline, and slip rental operations and related revenues.

b. Review, discussion and possible action on an updated 2027 budget proposal for the General Fund.

Heiser provided an overview of the General Fund budget, highlighting a decline in building permit revenue and the inclusion of a proposed 3% wage increase for staff. He noted that several revenue figures remain pending, including information necessary to calculate the Village's maximum allowable levy under state levy limits and anticipated shared revenue allocations from the State.

Heiser further reported that a significant gap currently exists between projected revenues and expenditures. As a result, future discussions may be necessary to consider reducing proposed budget increases or utilizing alternative funding sources, such as Capital Funds, for certain capital outlay expenditures.

Heiser identified the recent Circuit Court decision regarding Fire and EMS fees as a significant budgetary concern. He also informed the Board of a meeting scheduled with the Department of Revenue on September 16, 2026, to discuss incorporating fire contract costs into the levy and stated that the outcome of those discussions would be communicated to the Board.

c. Review, discussion and possible action on \$2,500 to South East Wisconsin Regional Plan Commission (SEWRPC) for the second half of an updated water study.

Trustee Rohde moved, seconded by Trustee Kreuser to approve the additional \$2,500 for the South East

**Wisconsin Regional Plan Commission (SEWRPC) to perform the updated water study.
Motion carried 6-0.**

d. Review, discussion and possible action on review of the 2026 Designated Outdoor Refreshment Area (DORA) events.

Heiser provided a review of the DORA events, noting that although no formal data had been collected, feedback from the Police Department, Administration, and Parks and Recreation Department was positive, with no significant issues reported.

Board members discussed potential modifications for future implementation, including consideration of nonprofit events, gathering feedback from downtown businesses, expanding DORA opportunities beyond special events, providing greater consistency throughout the summer, and evaluating the inclusion of the beach area.

It was suggested that a draft plan for the 2027 season be developed for further Board review and discussion.

e. Review, discussion and possible action on a proposal for Village to fund the fixed costs of a dinner to celebrate the 150th Anniversary.

Rohde provided an overview of the request, noting that the Village Board authorized up to \$2,500 in January 2026 for deposits and other commitments associated with organizing the Community Dinner. He reported that none of the previously authorized funds have been expended to date. Rohde further explained that anticipated fixed costs include facility rental, music, ticket and program printing, promotional materials, centerpieces, and other event-related expenses. He requested authorization to increase the budget for fixed costs to an amount not to exceed \$5,000.

Trustee Rohde moved, seconded by Trustee Stauff to allow up to \$5,000 to cover the fixed costs of the October 17th, 150th Anniversary gala.

Motion carried 6-0.

f. Review, discussion and possible action on the comparables used in the compensation study.

Heiser provided an overview of the proposed compensation study and noted that the information was being presented to familiarize the Board with the process and proposed comparison communities prior to receiving the study results.

Discussion was held regarding the inclusion of the City of Waukesha and the Wisconsin Department of Transportation as comparison entities. Board members expressed differing views on whether comparisons should be based primarily on population size or regional labor market competition.

It was generally noted that the study is intended to serve as a data and decision-making tool and does not obligate the Board to adopt any resulting recommendations.

Following discussion, the Board expressed support for proceeding with the list of comparables recommended by the consulting group.

g. Review, discussion and possible action on the checks and invoices from August 2026.

Trustee Stauff moved, seconded by Trustee Rohde to approve all checks and invoices from August 2026, with the exception of the library fund.

Motion carried 6-0.

**Trustee Kreuser moved, seconded by Trustee Stauff to acknowledge the checks and invoices for the library fund.
Motion carried 6-0.**

h. Review, discussion, and possible action on Waukesha County Case 2024-CV-001584, Hawthorne Place LLC et al vs. Village of Dousman et al.

Attorney Gralinski provided an overview. Staff is requesting that the Board go into closed session to review the decision of Waukesha County Case 2024-CV-001584, Hawthorne Place LLC et al vs. Village of Dousman et al. and to discuss strategy on the case going forward.

- i. The Village Board of the Village of Pewaukee will enter into closed session pursuant to Wis. Statute Section 19.85(1)(g) for conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved, specifically regarding Waukesha County Case Waukesha County Case 2024-CV-001584, Hawthorne Place LLC et al vs. Village of Dousman et al. After conclusion of any closed session, the Village Board will reconvene in open session pursuant to Wis. Statute Section 19.85(2) for possible additional review, discussion, and action concerning this agenda item and to address the remaining meeting agenda.

Trustee Rohde moved, seconded by Trustee Kreuser to move into closed session at 7:24 p.m.
Motion carried on a roll call vote 6-0.

Trustee Rohde moved, seconded by Trustee Kreuser to move into open session at 7:46 p.m.
Motion carried on a roll call vote 6-0.

After reconvening in open session, Agenda Item 8g. was recalled for discussion. Trustee Rohde moved, seconded by Trustee Grabowski to approve the appeal of the decision of Circuit Court Judge, Zachary Wittchow, in Waukesha County Case 24CV1584 as well as ask for a stay pending appeal.
Motion carried on a roll call vote 6-0.

9. **Citizen Comments** - No comment

10. **Adjournment**

Trustee Grabowski moved, seconded by Trustee Kreuser to adjourn the September 15, 2026, Regular Village Board meeting at approximately 7:47 p.m.
Motion carried 6-0.

Respectfully Submitted,

Mackenzie Quigley
Village Clerk



To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: September 30, 2026

Re: October 6, 2026 Village Board Meeting 5(a):
Review, discussion, and possible action on Ordinance 2026-11: Ordinance to Create
Chapter 86, Article X of the Municipal Code of the Village of Pewaukee Establishing a
Pedestrian Only Zone on Sidewalks in the Downtown Business Area.

BACKGROUND

During the course of discussions at the August 18 and September 1 Village Board meetings the Board directed staff to propose an ordinance that creates a pedestrian zone downtown. The proposed ordinance was discussed at the September 15 Village Board meeting and staff was directed to reduce the area of the pedestrian zone to West Wisconsin, a portion of Park Avenue and a portion of Oakton Street.

ACTION REQUESTED

The action requested of the Village Board is to approve Ordinance 2026-11.

ANALYSIS

The Village Attorney composed Ordinance 2026-11. His accompanying letter contains additional information.

Attachments:

1. Ordinance 2026-11.

ORDINANCE NO. 2026-11

**ORDINANCE TO CREATE CHAPTER 86 ARTICLE X OF THE MUNICIPAL CODE
OF THE VILLAGE OF PEWAUKEE ESTABLISHING A PEDESTRIAN ONLY ZONE
ON SIDEWALKS IN THE DOWNTOWN AREA**

The Village Board of the Village of Pewaukee, Waukesha County, Wisconsin does ordain as follows:

SECTION I

Chapter 86 – Article X of the Municipal Code of the Village of Pewaukee is hereby created as follows:

Article X – Downtown Pedestrian Only Zone

Section 86.157 – Definitions. The definitions included generally in Wis. Stat. Section 340.01, as amended, are hereby adopted and incorporated by reference into this Article. In addition, the following words, terms and phrases, when used in this Chapter, shall have the meanings ascribed to them in this section:

(a) *Pedestrian* shall be defined as in Wis. Stat. Section 340.01(43), as amended, and means any person afoot or any person in a wheelchair, either manually or mechanically propelled, or other low-powered, mechanically propelled vehicle designed specifically for use by a physically disabled person, but does not include any person using an electric scooter or an electric personal assistive mobility device

(b) *Electric personal assistive mobility device* shall be defined as in Wis. Stat. Section 340.01(15pm), as amended, and means a self-balancing, 2-nontandem-wheeled device that is designed to transport only one person and that has an electric propulsion system that limits the maximum speed of the device to 15 miles per hour or less.

(c) *Electric scooter* shall be defined as in Wis. Stat. Section 340.01(15ps), as amended, and means a device weighing less than 100 pounds that has handlebars and an electric motor, is powered solely by the electric motor and human power, and has a maximum speed of not more than 20 miles per hour on a paved level surface when powered solely by the electric motor. “Electric scooter” does not include an electric personal assistive mobility device, motorcycle, motor bicycle, electric bicycle, or moped.

(d) *In-line skates* shall be defined as in Wis. Stat. Section 340.01(24m), as amended, and means skates with wheels arranged singly in a tandem line rather than in pairs.

(e) *Play vehicle* shall be defined as in Wis. Stat. Section 340.01(43m), as amended, and means a coaster, skate board, roller skates, sled, toboggan, unicycle or toy vehicle upon which a person may ride, but does not include in-line skates or electric scooters.

Section 86.158 – Pedestrian Only Zone Established

(a) Location. This Section shall only be applicable to sidewalks adjacent to the following streets in the Village of Pewaukee, on both sides of such streets:

- i. West Wisconsin Avenue between its intersection with Capitol Drive and its intersection with Oakton Ave/Park Avenue; and
- ii. Park Avenue between its intersection with West Wisconsin Avenue/Oakton Avenue and its intersection with Lake Street; and
- ii. Oakton Avenue between its intersection with West Wisconsin/Park Avenue and its intersection with Elm Street.

(b) Pedestrian Only Zone. All sidewalks described in subsection (a) above shall be available and utilized for pedestrian traffic only. No person may otherwise operate a wheeled vehicle on such sidewalks including, but not limited to, bicycles, electric bicycles, electric personal assistive mobility devices, electric scooters, in-line skates, or play vehicles. The foregoing list shall not be construed as exhaustive. A person traversing such sidewalks with a wheeled vehicle shall walk or carry the vehicle rather than ride or operate it.

(c) Exceptions. The prohibition contained in this Article shall not apply to wheelchairs or mechanically propelled vehicles designed specifically for use by a physically disabled person. The prohibition contained in this Article shall not apply to operation on a sidewalk at a permanent or temporarily established driveway.

(d) This Article shall not be construed as limiting or modifying the general prohibitions of vehicle operation on sidewalks which otherwise exist in applicable local, state, and federal law, including this Code and Wisconsin statute.

(e) The Director of Public Works is directed to install appropriate signage to reasonably notify the public of the requirements of this Article.

SECTION II

All Ordinances or parts of Ordinances contravening the terms and conditions of this Ordinance are hereby to that extent repealed.

SECTION III

The several sections of this Ordinance shall be considered severable. If any section shall be considered by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the other portions of the Ordinance.

SECTION IV

This Ordinance shall take effect upon passage and publication as approved by law, and the

Village Clerk shall so amend the Code of Ordinances of the Village of Pewaukee, and shall indicate the date and number of this amending Ordinance therein.

Passed and adopted this 6th day of October, 2026, by the Village Board of the Village of Pewaukee.

APPROVED:

Countersigned:

Jeff Knutson, Village President

Mackenzie Quigley, Village Clerk



To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: September 30, 2026

Re: October 6, 2026 Village Board Meeting 6(a):
Review, discussion and possible action on Resolution 2026-14: A Resolution For The
Designation Of A Quiet Zone At The Canadian Pacific Railroad Crossing At Forest
Grove Drive.

BACKGROUND

The Village is in the process of forming a joint Quiet Zone with the City of Pewaukee. Part of that process is for the Village to move forward with the two crossings that meet the requirements of Standard Stafety Measures as defined by the Federal Railway Administration (FRA). The two crossings that meet that definition are across Forest Grove Drive and Kopemeier Drive.

ACTION REQUESTED

The action requested of the Village Board is to approve Resolution 2026-14.

ANALYSIS

The Village and City have contracted with the engineering firm RA Smith to guide us through this process. They assisted with the composition of this resolution. The approval of this resolution will authorize staff and RA Smith to publish the Notice of Intent to form the Quiet Zone and start the 60 day comment period.

Attachments:

1. Resolution 2026-14.

STATE OF WISCONSIN VILLAGE OF PEWAUKEE WAUKESHA COUNTY

RESOLUTION NO. 2026-14

**A RESOLUTION FOR THE DESIGNATION OF A QUIET ZONE AT THE
CANADIAN PACIFIC RAILROAD CROSSING AT FOREST GROVE DRIVE**

WHEREAS, The Village Board of the Village of Pewaukee has determined to pursue a designation of a Quiet Zone for the railroad crossing located at Forest Grove Drive (crossing number 390031X), and;

WHEREAS, the improvements providing the safety features that make the quiet zone attainable will be constructed and paid for by the Village of Pewaukee, and;

WHEREAS, the Village has gathered all pertinent application information for submission to the State and Federal authorities to designate the crossings to be a quiet zone, and;

WHEREAS, as part of the submission materials, the Village of Pewaukee, being the public agency in which the railroad crossing is located, must indicate cooperation with the request put forth, and;

WHEREAS, the Village of Pewaukee must, in accordance with 49 CFR 222.43(a)(1), provide a Notice of Intent for installation for a Quiet Zone to all railroads operating over the highway-rail grade crossings within the quiet zone, the State agency responsible for highway and road safety; and the State agency responsible for grade crossing safety,

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Pewaukee is in full support of the designation of a quiet zone for the Canadian Pacific Railroad crossing at Forest Grove Drive.

BE IT FURTHER RESOLVED that the Village Board directs the Director of Public Works to sign any application documents and Village Staff is directed to prepare and send out the required Notice of Intent and submit application materials necessary to complete the designation process to the proper agencies.

SEVERABILITY The several sections of this Resolution shall be declared to be severable. If any section shall be declared by a decision of a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the other provisions of the Resolution

Dated this 6th day of October, 2026.

VILLAGE OF PEWAUKEE

Jeff Knutson, Village President

ATTEST:

Mackenzie Quigley, Village Clerk



To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: September 30, 2026

Re: October 6, 2026 Village Board Meeting 6(b):
Review, discussion and possible action on Resolution 2026-15: A Resolution For The
Designation Of A Quiet Zone At The Canadian Pacific Railroad Crossing At Kopmeier
Drive.

BACKGROUND

The Village is in the process of forming a joint Quiet Zone with the City of Pewaukee. Part of that process is for the Village to move forward with the two crossings that meet the requirements of Standard Safety Measures as defined by the Federal Railway Administration (FRA). The two crossings that meet that definition are across Forest Grove Drive and Kopmeier Drive.

ACTION REQUESTED

The action requested of the Village Board is to approve Resolution 2026-15.

ANALYSIS

The Village and City have contracted with the engineering firm RA Smith to guide us through this process. They assisted with the composition of this resolution. The approval of this resolution will authorize staff and RA Smith to publish the Notice of Intent to form the Quiet Zone and start the 60 day comment period.

Attachments:

1. Resolution 2026-15.

STATE OF WISCONSIN VILLAGE OF PEWAUKEE WAUKESHA COUNTY

RESOLUTION NO. 2026-15

**A RESOLUTION FOR THE DESIGNATION OF A QUIET ZONE AT THE
CANADIAN PACIFIC RAILROAD CROSSING AT KOPMEIER DRIVE**

WHEREAS, The Village Board of the Village of Pewaukee has determined to pursue a designation of a Quiet Zone for the railroad crossing located at Kopmeier Drive (crossing number 390533J), and;

WHEREAS, the improvements providing the safety features that make the quiet zone attainable will be constructed and paid for by the Village of Pewaukee, and;

WHEREAS, the Village has gathered all pertinent application information for submission to the State and Federal authorities to designate the crossings to be a quiet zone, and;

WHEREAS, as part of the submission materials, the Village of Pewaukee, being the public agency in which the railroad crossing is located, must indicate cooperation with the request put forth, and;

WHEREAS, the Village of Pewaukee must, in accordance with 49 CFR 222.43(a)(1), provide a Notice of Intent for installation for a Quiet Zone to all railroads operating over the highway-rail grade crossings within the quiet zone, the State agency responsible for highway and road safety; and the State agency responsible for grade crossing safety,

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Pewaukee is in full support of the designation of a quiet zone for the Canadian Pacific Railroad crossing at Kopmeier Drive.

BE IT FURTHER RESOLVED that the Village Board directs the Director of Public Works to sign any application documents and Village Staff is directed to prepare and send out the required Notice of Intent and submit application materials necessary to complete the designation process to the proper agencies.

SEVERABILITY The several sections of this Resolution shall be declared to be severable. If any section shall be declared by a decision of a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the other provisions of the Resolution

Dated this 6th day of October, 2026.

VILLAGE OF PEWAUKEE

Jeff Knutson, Village President

ATTEST:

Mackenzie Quigley, Village Clerk



To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: September 29, 2026

Re: October 6, 2026 Agenda Item 8(a)
Review, discussion and possible action on 2027 budget proposals for the Village.

BACKGROUND

For your review and consideration this is an updated view of the proposed 2027 budget for the general fund and an initial review of the budget for the water utility, storm water utility and sanitary sewer utility.

ACTION REQUESTED

There is no action requested of the Village Board at this time. Staff is seeking input and/or feedback on the proposed changes for the 2027 budget. Staff will then implement those directions when the budget is reviewed a third time on October 20.

ANALYSIS

This memo is in the following order of content:

- I. General Fund changes incorporated by staff to date (revenues, expenses and debt service)
- II. Outstanding items yet to be defined
- III. General Fund summary and impact in its current state
- IV. Utilities

I. While preparing the General Fund budget staff included the following:

Revenues

- The budget replaces the revenue from the fire fee with proceeds from debt. A one-year loan would comply with the levy limit laws enforced by the Department of Revenue.
- Estimated state aids for 2027 have been updated.

Expenses

- Staff included some updates from the Parks and Recreation department since the September 15 Village Board meeting.
- Staff included an updated Police Outlay amount based on the discussions at the September 1 Village Board meeting and a new price for the tasers. The Police Department is now proposing a five year commitment for 20 new tasers.
- Staff have reduced the Village contribution to the Pewaukee Public Library to the minimum amount of funding that was in Resolution 2026-13. Library staff have met with the City Finance Committee since the last Board meeting and the committee will be recommending the City contribute the minimum amount of funding for 2027.

Debt Service

- The proposed debt payment for 2027 is updated to include two separate loans:
 - A ten-year loan of \$2,975,000 for street projects and capital purchases.
 - A one-year loan of \$2,346,000 to replace the fire fees.

II. Outstanding Items

There are a number of items whose cost is yet to be determined. Staff still needs to determine:

1. The maximum amount of property taxes the state will allowed to be collected as defined by levy limits.
2. The Fire Department contract amount has yet to be determined.
3. The state has yet to update the assessed value of theVillage.

There are some smaller funds that the Village Board needs to review yet such as the cemetery fund.

III. General Fund Summary and Impact in its current state

The effect of these requests can be seen in the budget summary. This summary is in the format required by the state for publication prior to the annual budget public hearing. The summary does a good job at capturing how local government is funded and how its money is being spent. The summary below includes new debt for both covering the Fire Fees and street projects.

General Fund				
	2026		2027 Proposed	
REVENUES	Budget		Budget	% Change
Taxes	\$3,798,216		\$3,790,166	-0.21%
Special Assessments	\$2,500		\$2,500	0.00%
Intergov't Revenue	\$1,129,450		\$1,133,835	0.39%
Licenses & Permits	\$294,950		\$253,450	-14.07%
Fines, Forfeits & Penalties	\$145,000		\$130,000	-10.34%
Public Chargesfor Services	\$3,595,265		\$1,543,020	-57.08%
Misc Revenues	\$394,186		\$389,186	-1.27%
Other Financing Sources	\$233,420		\$2,596,000	1012.16%
TOTAL REVENUES	<u>\$9,592,987</u>		<u>\$9,838,157</u>	2.56%
EXPENDITURES				
General Government	\$1,093,454		\$1,117,419	2.19%
Public Safety	\$5,883,625		\$5,988,456	1.78%
Public Works	\$1,560,398		\$1,613,340	3.39%
Health& Human Services	\$6,800		\$7,700	13.24%
Culture, Rec & Education	\$785,633		\$796,355	1.36%
Conservation & Develop	\$17,000		\$17,000	0.00%
Capital Outlay	\$180,194		\$112,269	-37.70%
Other Financing Uses	\$65,500		\$65,000	
TOTAL EXPENDITURES	<u>\$9,592,604</u>		<u>\$9,717,539</u>	1.30%
Surplus (or deficit)	\$383		\$120,618	
Village Mill Rate	\$3.91120		\$5.88890	50.57%

In its current state, the impact of the 2027 budget (with debt to pay for both Fire Fees and capital) on a property worth \$400,000 would be:

Tax Bill	2025	2026
Village Property Taxes	\$1,564	\$2,356
Fire Fees	\$450	\$0
Total	\$2,014	\$2,356
Increase 2025-2026		\$342
% Increase		16.98%

If the Board wished to reduce the mill rate it could eliminate the debt for street projects/capital purchases. In that case, the mill rate would be reduced to \$5.616 and the impact on a property worth \$400,000 would be:

Tax Bill	2025	2026
Village Property Taxes	\$1,564	\$2,246.40
Fire Fees	\$450	\$0
Total	\$2,014	\$2,246
Increase 2025-2026		\$232
% Increase		11.54%

IV: Utilities

This version also has proposed budgets for the water, sanitary sewer and storm water utilities. The water and sanitary sewer utilities both have significant capital needs. It is difficult for staff to know when projects are ready to proceed. Some of the projects not only require significant time for design but also PSC and DNR approvals. The Board can consider the projects and funding for them when they are prepared to proceed. Any borrowing for the utilities is not under the same time constraints/levy limit regulations compared to the Debt Service for the General Fund.

The projects listed for the water utility mostly related to water quality issues and the consent orders the Village is working toward. The projects listed in the Sanitary Sewer are mostly related to elements of Lift Station 1 that are in need of update. The Water Utility budget includes the recent water rate increase.

Attachments

- Proposed 2027 General Fund Budget
- Proposed 2027 Water Utility Budget
- Proposed 2027 Storm Water Utility Budget
- Proposed 2027 Sanitary Sewer Utility Budget
- Proposed 2027 Capital Fund Budget
- Fund Balance Impact of Proposed budgets

2027 Budget Proposal General Fund for the October 6, 2026 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
Fund110 - GENERAL FUND										
110-00-41110-000-000	GENERAL PROPERTY TAXES	3,465,166.00	3,465,166.97	3,465,166.97	3,465,166.00	3,317,222.04	3,317,091.00	0.00%	0.00%	
110-00-41115-000-000	CHARGEBACK & OMITTED TAXES	.00	.00	.00	3,528.00	.00	3,528.00	-100.00%	0.00%	
110-00-41116-000-000	CHARGEBACK TAXES	.00	.00	.00	8,022.00	.00	8,022.00	-100.00%	0.00%	
110-00-41180-000-000	DELINQ PERSONAL PROPERTY TAXES	.00	414.62	414.62	.00	96.95	.00	#DIV/0!	-100.00%	
	In Lieu of Taxes Water Utility	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00			
110-00-41320-000-000	IN LIEU OF TAXES	75,000.00	76,710.47	76,710.47	70,000.00	74,676.81	61,746.00	7.14%	-2.23%	
	Total Taxes	3,790,166.00	3,792,292.06	3,792,292.06	3,796,716.00	3,641,995.80	3,640,387.00	#DIV/0!	-1.02	
110-00-42901-000-000	JOINT PISTOL RANGE REVENUES	2,500.00	.00	.00	2,500.00	2,000.00	2,500.00	0.00%	0.00%	
	Total Assessments	2,500.00	.00	.00	2,500.00	2,000.00	2,500.00	0.00%	0.00%	
110-00-43211-000-000	FED. GRANTS/LAW & COPS	1,800.00	1,800.00	.00	1,800.00	4,444.00	1,800.00	0.00%	0.00%	
110-00-43410-000-000	STATE SHARED REVENUES	210,165.00	205,843.00	66,144.79	205,843.00	425,789.06	199,075.00	2.10%	2.10%	
110-00-43415-000-000	STATE SHARED REVENUE SUPPLMNTL	228,810.00	224,104.00	.00	224,104.00	.00	216,734.00	2.10%	2.10%	
110-00-43420-000-000	FIRE INS. TAX-2% FIRE DUES	55,000.00	55,000.00	59,193.51	55,000.00	55,261.49	55,000.00	0.00%	0.00%	
110-00-43521-000-000	STATE GRANTS/POLICE TRAINING	2,500.00	2,500.00	.00	2,500.00	8,320.00	2,500.00	0.00%	0.00%	
	State Grants Others	3,000.00	.00							
110-00-43529-000-005	STATE AID- VIDEO SERVICE FEE	29,000.00	29,000.00	29,136.28	29,000.00	29,136.28	29,000.00	0.00%	0.00%	
110-00-43531-000-000	GENERAL TRANSPORTATION AIDS	555,288.00	555,288.00	416,466.36	555,288.00	482,859.55	419,878.00	0.00%	0.00%	
110-00-43545-000-000	RECYCLING GRANTS	6,672.00	6,672.00	658.12	6,672.00	393.48	6,672.00	0.00%	0.00%	
110-00-43630-000-000	PD ASSET FORFEITURES/FEDERAL	.00	.00	.00	.00	.00	.00	#DIV/0!	0.00%	
	Other State Aids	10,000.00	.00					#DIV/0!	0.00%	
	Other State Aids/MFG PP Taxes	31,600.00	.00					#DIV/0!	0.00%	
110-00-43700-000-000	OTHER COUNTY GRANTS	.00	.00	2,109.58	.00	1,531.11	.00	#DIV/0!	0.00%	
	Total Intergovernmental Aids	1,133,835.00	1,080,207.00	573,708.64	1,080,207.00	1,007,734.97	938,159.00	4.96%	4.96%	
110-00-44110-000-000	BEER & LIQUOR LICENSES	20,000.00	22,875.62	16,795.28	20,000.00	37,089.75	16,000.00	0.00%	-12.57%	
110-00-44120-000-000	BARTENDERS LICENSES	13,000.00	13,123.13	9,635.00	13,000.00	13,295.00	13,000.00	0.00%	-0.94%	
110-00-44130-000-000	CIGARETTE LICENSES	1,100.00	1,089.62	800.00	1,100.00	900.00	1,100.00	0.00%	0.95%	
110-00-44220-000-000	DOG LICENSES	4,500.00	7,115.23	5,224.00	4,500.00	6,045.00	4,500.00	0.00%	-36.76%	
110-00-44240-000-000	YARD WASTE PERMIT FEE	20,000.00	26,165.89	19,211.00	20,000.00	17,800.00	17,400.00	0.00%	-23.56%	
110-00-44260-000-000	WEIGHTS & MEASURES	3,750.00	.00	.00	3,750.00	3,750.00	3,750.00	0.00%	0.00%	
110-00-44280-000-000	NOTARY FEES	100.00	95.34	70.00	100.00	105.00	100.00	0.00%	4.89%	
110-00-44300-000-000	BLDG. PERMIT & INSPECT. FEES	78,000.00	121,101.61	88,912.80	85,000.00	163,904.15	64,000.00	-8.24%	-35.59%	
110-00-44300-000-110	HVAC PERMIT FEES	10,000.00	30,870.13	22,664.85	21,000.00	45,867.05	14,000.00	-52.38%	-67.61%	
110-00-44300-000-120	ELECTRICAL PERMIT FEES	20,000.00	32,366.04	23,763.15	28,000.00	52,775.97	24,000.00	-28.57%	-38.21%	
110-00-44300-000-130	PLUMBING PERMIT FEES	25,000.00	34,053.45	25,002.04	27,000.00	52,954.72	27,000.00	-7.41%	-26.59%	

2027 Budget Proposal General Fund for the October 6, 2026 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
110-00-44300-000-150	OCCUPANCY PERMITS	.00	.00	.00	.00	.00	.00	#DIV/0!	0.00%	
110-00-44400-000-150	ZONING PERMITS AND FEES	3,000.00	7,852.08	5,765.00	3,000.00	7,131.00	3,000.00	0.00%	-61.79%	
110-00-44900-000-000	REGULAT. FEES & PARKING PERMIT	10,000.00	14,555.67	10,686.77	10,000.00	15,117.02	10,000.00	0.00%	-31.30%	
110-00-44900-000-100	CABLE FRANCHISE FEES/STATE AID	45,000.00	.00	34,101.25	40,000.00	52,557.12	40,000.00	12.50%	0.00%	
	Total Licenses	253,450.00	311,263.81	262,631.14	276,450.00	469,291.78	237,850.00	-8.32%	-18.57%	
110-00-45100-000-000	LAW & ORDINANCE VIOLATIONS	110,000.00	107,675.59	79,055.42	125,000.00	109,665.77	125,000.00	-12.00%	2.16%	
110-00-45120-000-000	PARKING TICKET FINES	20,000.00	27,067.71	19,873.11	20,000.00	22,531.00	20,000.00	0.00%	-26.11%	
	Total Fines	130,000.00	134,743.30	98,928.53	145,000.00	132,196.77	145,000.00	-10.34%	-3.52%	
110-00-46100-000-000	SALE OF SUPPLIES, COPIES	100.00	762.23	559.63	100.00	397.48	100.00	0.00%	-86.88%	
110-00-46210-000-000	MISCELLANEOUS POLICE REVENUES	5,000.00	4,236.65	3,110.55	5,000.00	3,561.13	5,000.00	0.00%	18.02%	
110-00-46210-000-101	PUBLIC CHGS FOR SERV/POLICE	1,000.00	1,305.18	958.26	1,000.00	2,584.39	8,000.00	0.00%	-23.38%	
110-00-46210-000-102	FIRE & EMS FEE	.00	2,335,951.00	2,335,951.00	2,322,605.00	2,206,469.12	2,263,950.00	-100.00%	-100.00%	
110-00-46230-000-000	AMBULANCE	325,000.00	444,753.96	326,538.36	150,000.00	470,393.49	312,281.00	116.67%	-26.93%	
110-00-46420-000-000	REFUSE COLLECTION	383,000.00	396,316.29	290,975.42	325,500.00	383,030.47	325,500.00	17.67%	-3.36%	
110-00-46720-000-000	PARK RESERVATION REVENUES	6,000.00	7,415.74	6,674.17	6,000.00	9,300.63	6,000.00	0.00%	-19.09%	
110-00-46750-000-000	RECREATION REVENUES	171,920.00	327,311.96	294,580.76	179,060.00	140,140.34	149,660.00	-3.99%	-47.48%	
110-00-46900-000-000	SPECIAL ASSESSMENT LETTERS	6,000.00	7,409.43	5,440.00	6,000.00	7,860.00	6,000.00	0.00%	-19.02%	
110-00-47321-000-000	LAW ENFORCE/WCTC SECURITY	280,000.00	277,633.18	203,838.28	275,000.00	304,481.52	275,000.00	1.82%	0.85%	
110-00-47321-000-100	LAW ENFORCE/PSD SECURITY	280,000.00	286,755.60	157,715.58	240,000.00	273,299.74	240,000.00	16.67%	-2.36%	
110-00-47323-000-000	FIRE DEPT TANK INSP/SPNKLR REV	1,000.00	.00	.00	1,000.00	275.00	1,000.00	0.00%	0.00%	
110-00-47323-000-100	FIRE INSPECTION FEES	84,000.00	117,384.65	86,183.81	84,000.00	85,292.81	84,000.00	0.00%	-28.44%	
	Total Public Charges for Services	1,543,020.00	4,207,235.87	3,712,525.82	3,595,265.00	3,887,086.12	3,676,491.00	-57.08%	-63.32%	
	Intestest Income - SWP LGIP	300,000.00	329,656.77	242,034.00	300,000.00	482,599.00	282,599.00	0.00%	-9.00%	
	Interest Income - WISC/MPA	50,000.00	50,839.01	37,326.00	55,000.00	68,824.00	.00	-9.09%	-1.65%	
110-00-48200-000-100	FISCAL AGENT FEES/LIBRARY	19,086.00	19,086.00	19,086.04	19,086.00	19,086.04	19,086.00	0.00%	0.00%	
110-00-48200-000-200	WATER/SEWER RENTAL, OFFICE SPC	7,100.00	7,100.00	7,100.00	7,100.00	7,100.00	7,100.00	0.00%	0.00%	
110-00-48301-000-000	SALE, PD EQUIPMENT & PROPERTY	8,000.00	1,456.00	1,456.00	8,000.00	724.00	8,000.00	0.00%	449.45%	
110-00-48309-000-000	SALE OTHER EQUIP. & PROPERTY	.00	103,566.00	103,566.00	.00	52,915.00	.00	0.00%	-100.00%	
110-00-48440-000-000	INSURANCE DIVIDEND & RECOVERIES	.00	8,341.58	8,341.58	.00	6,330.54	.00	0.00%	-100.00%	
110-00-48500-000-000	DONATIONS, PRIV. OR ORGANIZ.	.00	.00	.00	.00	2,175.04	.00	0.00%	#DIV/0!	
110-00-48500-000-100	MISCELLANEOUS REVENUES	5,000.00	12,886.83	9,461.51	5,000.00	7,310.04	5,000.00	0.00%	-61.20%	
110-00-48500-000-200	PD SEIZED FUNDS/STATE	.00	3,730.12	3,730.12	.00	4,173.28	.00	0.00%	-100.00%	
110-00-48900-000-000	REFUND OF PRIOR YEARS EXPEND	.00	.00	.00	.00	1,363.25	.00	0.00%	0.00%	
	Total Miscellaneous Revenues	389,186.00	536,662.31	432,101.25	394,186.00	652,600.19	321,785.00	-1.27%	-27.48%	
110-00-49200-000-000	TRANSFERS FROM OTHER FUNDS (DEBT)	2,346,000.00	130,420.00	130,420.00	233,420.00	130,420.00	130,420.00	905.06%	1698.80%	
110-00-49300-000-000	USE OF FUND BALANCE	250,000.00	.00	.00	.00	.00	.00	0.00%	0.00%	

2027 Budget Proposal General Fund for the October 6, 2026 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
	Total Other Funding Sources	2,596,000.00	130,420.00	130,420.00	233,420.00	130,420.00	130,420.00	1012.16%	1890.49%	
	Total Revenues	9,838,157.00	10,192,824.34	9,002,607.44	9,523,744.00	9,923,325.63	9,092,592.00	3.30%	-3.48%	
110-00-51100-000-000	VILLAGE BOARD	35,800.00	36,570.13	26,849.79	29,300.00	32,953.13	29,300.00	22.18%	-2.11%	
110-00-51100-000-130	VILLAGE BOARD FRINGE BENEFITS	2,700.00	2,362.09	2,054.07	2,203.00	2,516.47	2,203.00	22.56%	14.31%	
110-00-51110-000-000	BOARD OF REVIEW	.00	.00	.00	.00	60.00	.00	0.00%	0.00%	
110-00-51120-000-000	PLAN COMMISSION	61,000.00	97,530.70	71,607.04	57,000.00	86,515.47	11,436.00	7.02%	-37.46%	
110-00-51120-000-100	PLANNING/ENG SERV EXP	.00	31,506.77	23,132.27	.00	96,316.20	10,000.00	0.00%	-100.00%	
110-00-51200-000-110	MUNICIPAL JUDGE SALARY	42,955.00	41,996.61	30,833.91	42,955.00	41,716.53	35,416.00	0.00%	2.28%	
110-00-51200-000-130	MUNICIPAL JUDGES BENEFITS	11,600.00	8,642.84	7,515.81	11,600.00	11,117.78	9,983.00	0.00%	34.22%	
110-00-51200-000-140	MUNICIPAL JUDGES EXPENSES	25,000.00	51,468.54	37,788.20	25,000.00	13,827.09	19,549.00	0.00%	-51.43%	
110-00-51300-000-000	LEGAL COUNSEL-VILLAGE ATTORNEY	61,000.00	61,529.56	45,175.00	59,000.00	74,850.00	59,000.00	3.39%	-0.86%	
110-00-51300-000-110	MUNICIPAL COURT ATTORNEY EXP	18,000.00	21,348.19	15,673.84	18,000.00	19,222.50	18,000.00	0.00%	-15.68%	
110-00-51300-000-140	EXPENSES - RECODIFICATION	5,500.00	.00	5,551.36	5,500.00	5,287.01	5,200.00	0.00%	0.00%	
110-00-51320-000-000	LABOR ATTORNEY	7,000.00	5,356.17	3,932.50	7,000.00	15,697.00	7,000.00	0.00%	30.69%	
110-00-51400-000-110	VILLAGE ADMINISTRATOR SALARY	112,270.00	109,187.13	80,165.19	110,333.60	108,018.00	107,120.00	1.76%	2.82%	
110-00-51400-000-130	VILL. ADMIN. FRINGE BENEFITS	38,219.76	37,470.35	32,584.22	40,254.00	38,651.04	40,254.00	-5.05%	2.00%	
110-00-51400-000-140	ADMINISTRATOR EXPENSES	6,500.00	75,169.10	55,189.15	6,000.00	17,942.28	3,654.00	8.33%	-91.35%	
110-00-51420-000-110	CLERK OFFICE/SALARY & WAGES	169,700.00	163,552.14	120,079.98	151,474.00	160,047.81	151,474.00	12.03%	3.76%	
110-00-51420-000-130	CLERK OFFICE FRINGE BENEFITS	33,000.00	32,309.67	28,096.49	33,000.00	27,999.18	33,000.00	0.00%	2.14%	
110-00-51420-000-140	CLERKS OFFICE EXPENSES	50,274.00	57,206.92	42,001.32	50,274.00	42,104.65	38,860.00	0.00%	-12.12%	
110-00-51440-000-000	ELECTIONS	24,000.00	12,894.16	9,466.89	24,000.00	14,297.86	24,334.00	0.00%	86.13%	
110-00-51440-000-130	ELECTIONS - BENEFITS	600.00	635.81	552.90	600.00	145.50	600.00	0.00%	-5.63%	
110-00-51450-000-000	PAYROLL EXPENSES/DIVERSIFIED	4,200.00	1,667.37	1,224.18	4,200.00	912.82	2,400.00	0.00%	151.89%	
110-00-51460-000-000	COPY MACHINE	2,000.00	1,713.01	1,257.69	2,000.00	2,497.05	2,000.00	0.00%	16.75%	
110-00-51470-000-000	PUBLICATION EXPENSES	2,000.00	1,698.88	1,247.32	2,000.00	1,813.59	2,000.00	0.00%	17.72%	
110-00-51510-000-000	AUDIT COSTS	65,000.00	48,496.89	48,496.89	51,000.00	60,100.06	39,200.00	27.45%	34.03%	
110-00-51520-000-000	ASSESSOR CONTRACT	42,000.00	45,968.40	33,750.00	45,500.00	36,666.37	44,000.00	-7.69%	-8.63%	
110-00-51520-000-140	ASSESSOR EXPENSES	2,000.00	.00	.00	2,000.00	1,832.56	2,000.00	0.00%	0.00%	
110-00-51600-000-310	VILLAGE HALL MAINTENANCE	48,000.00	41,093.72	30,171.01	58,000.00	43,745.82	60,751.00	-17.24%	16.81%	
110-00-51612-000-000	OTHER PROPERTY MAINTENANCE	9,000.00	7,843.45	5,758.66	3,150.00	9,215.68	3,000.00	185.71%	14.75%	
110-00-51938-000-000	INSURANCE/PROP/LIABILITY/WC	222,600.00	.00	160,787.10	210,000.00	199,299.41	187,000.00	6.00%	0.00%	
110-00-51939-000-000	WELLNESS INCENTIVE BENEFIT	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
110-00-51980-000-000	GENERAL GOVT. MISC. EXPENSES	10,000.00	11,749.02	8,626.13	10,000.00	6,288.68	3,950.00	0.00%	-14.89%	
	Bad Debt Expense	.00	.00	.00	4,500.00	.00	4,500.00	-100.00%	0.00%	
	Bank Fee Expense	5,500.00	4,997.28	3,669.00	7,610.00	5,544.00	2,500.00	-27.73%	10.06%	
	Total General Government Expenses	1,117,418.76	1,011,964.87	933,237.91	1,073,453.60	1,177,201.54	959,684.00	4.10%	10.42%	
110-00-52100-000-110	POLICE SALARY & WAGES	1,998,000.00	1,995,359.98	1,464,993.30	1,916,500.00	1,907,860.15	1,907,300.00	4.25%	0.13%	
110-00-52100-000-120	POLICE HOLIDAYS & OVERTIME	40,000.00	32,907.75	24,160.87	40,000.00	33,406.29	75,000.00	0.00%	21.55%	

2027 Budget Proposal General Fund for the October 6, 2026 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
110-00-52100-000-130	POLICE FRINGE BENEFITS	825,000.00	812,952.00	706,943.50	803,800.00	780,114.84	620,156.00	2.64%	1.48%	
110-00-52100-000-140	PUBLIC SAFETY EXPENSES	62,100.61	46,206.91	33,925.11	28,670.00	26,379.13	24,961.00	116.60%	34.40%	
110-00-52100-000-310	POLICE VEHICLE MAINTENANCE	56,400.00	52,560.58	38,589.98	50,000.00	67,745.79	40,000.00	12.80%	7.30%	
110-00-52100-000-320	SPECIAL INVESTIGATIONS	13,200.00	7,203.32	5,288.68	13,200.00	8,443.20	13,200.00	0.00%	83.25%	
110-00-52100-000-330	POLICE OFFICE SUPPLIES/IT	29,000.00	29,010.88	21,299.79	29,000.00	26,234.56	27,107.00	0.00%	-0.04%	
110-00-52100-000-340	POLICE COMMUNITY RELATIONS	5,000.00	3,440.08	2,525.71	5,000.00	4,751.73	4,000.00	0.00%	45.35%	
110-00-52100-000-350	POLICE TRAINING & SEMINARS	18,207.00	5,903.50	4,334.35	16,207.00	17,402.71	14,207.00	12.34%	208.41%	
110-00-52100-000-360	POLICE PISTOL TRAINING	11,000.00	12,491.62	9,171.35	10,000.00	11,271.13	9,000.00	10.00%	-11.94%	
110-00-52100-000-361	JOINT PISTOL FUNDED EXPENSES	4,000.00	2,841.57	2,086.28	4,000.00	5,002.09	2,500.00	0.00%	40.77%	
110-00-52100-000-370	LAKE WATER & SNOW PATROL	8,700.00	.00	8,900.00	8,900.00	8,700.00	8,700.00	-2.25%	0.00%	
110-00-52100-000-380	POLICE COMMUNICATIONS EXPENSES	27,800.00	44,989.17	33,031.05	27,800.00	20,676.60	27,800.00	0.00%	-38.21%	
110-00-52100-000-400	POLICE UNIFORM ALLOWANCE	16,000.00	14,602.72	13,872.58	14,000.00	15,920.13	12,000.00	14.29%	9.57%	
110-00-52200-000-000	FIRE ADMINISTRATION	2,766,548.00	2,766,548.04	2,766,548.04	2,766,548.00	2,695,457.96	2,694,580.00	0.00%	0.00%	
110-00-52400-000-100	BUILDING INSPECTION CONTRACT	100,000.00	139,534.52	118,604.34	140,000.00	233,871.40	101,490.00	-28.57%	-28.33%	
110-00-52400-000-140	BUILDING INSPECTION EXPENSES	7,500.00	9,854.06	7,234.85	10,000.00	7,367.70	500.00	-25.00%	-23.89%	
	Total Public Safety Expenses	5,988,455.61	5,976,406.71	5,261,509.78	5,883,625.00	5,870,605.41	5,582,501.00	1.78%	0.20%	
110-00-53100-000-110	DPW/ADMINISTRATION SALARIES	127,500.00	127,881.48	93,890.58	124,019.00	123,947.29	45,948.00	2.81%	-0.30%	
110-00-53100-000-120	OUTSIDE CONTRACTED ENGINEERING	50,000.00	45,402.23	33,334.32	35,000.00	53,069.85	25,000.00	42.86%	10.13%	
110-00-53100-000-130	DPW/ADMINISTRATION BENEFITS	55,000.00	52,216.26	45,407.26	62,759.00	53,227.98	16,043.00	-12.36%	5.33%	
110-00-53100-000-140	ENGINEER/ADMINISTRATION EXPENS	5,500.00	4,338.91	3,185.63	5,000.00	3,623.22	14,000.00	10.00%	26.76%	
110-00-53100-001-250	OUTSIDE ENG/PLAN SERVICE EXP	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
110-00-53310-000-310	STREET MAINT. GEN. OPERATION	80,000.00	73,288.00	53,808.05	62,000.00	80,002.22	78,200.00	29.03%	9.16%	
110-00-53310-000-311	GARAGE EXPENSES	144,000.00	.00	102,409.05	144,000.00	148,214.65	60,300.00	0.00%	0.00%	
110-00-53311-000-110	DPW WAGES INCLUDING PART TIME	394,000.00	373,918.78	274,531.17	382,000.00	386,356.71	359,875.00	3.14%	5.37%	
110-00-53311-000-120	DPW OVERTIME	22,000.00	20,169.37	14,808.35	21,630.00	19,244.62	21,000.00	1.71%	9.08%	
110-00-53311-000-130	DPW FRINGE BENEFITS	169,050.00	135,425.39	117,765.92	161,000.00	137,758.50	181,000.00	5.00%	24.83%	
110-00-53330-000-310	EQUIPT. MAINT. GEN. OPERATION	71,600.00	60,167.92	44,175.29	70,100.00	70,853.19	71,400.00	2.14%	19.00%	
110-00-53340-000-310	SNOW, ICE CONT. GEN. OPERATION	65,300.00	51,186.12	37,580.85	64,500.00	40,401.21	64,500.00	1.24%	27.57%	
110-00-53420-000-310	STREET LIGHTING, GEN. OPERAT.	80,000.00	76,885.07	56,449.02	80,000.00	61,208.09	89,000.00	0.00%	4.05%	
110-00-53430-000-310	SIDEWALK MAINT. GEN. OPERATION	10,500.00	3,488.68	2,561.39	10,000.00	.00	.00	5.00%	200.97%	
110-00-53450-000-310	CURB, GUTTER, GEN. OPERATION	6,500.00	.00	.00	6,500.00	.00	.00	0.00%	0.00%	
110-00-53470-000-310	TRAFFIC CONT. GEN. OPERATION	10,800.00	2,955.60	2,170.00	10,800.00	5,139.40	.00	0.00%	265.41%	
110-00-53620-000-000	REFUSE COLLECTION CONTRACT	236,250.00	220,236.20	161,697.42	236,250.00	272,854.95	225,000.00	0.00%	7.27%	
110-00-53635-000-000	RECYCLING EXPENSES	82,500.00	79,513.80	58,379.03	82,000.00	82,808.76	82,000.00	0.61%	3.76%	
110-00-53640-000-310	TREE, BRUSH CONT. GEN. OPER.	240.00	146.58	107.62	240.00	240.00	240.00	0.00%	63.73%	
110-00-53641-000-000	WEED & NUISANCE CONTROL	2,000.00	419.89	308.28	2,000.00	588.32	1,800.00	0.00%	376.32%	
110-00-53680-000-000	OTHER SANITATION	600.00	.00	.00	600.00	.00	.00	0.00%	0.00%	
	Total Public Works Expenses	1,613,340.00	1,327,640.29	1,102,569.23	1,560,398.00	1,539,538.96	1,335,306.00	3.39%	21.52%	

2027 Budget Proposal General Fund for the October 6, 2026 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
110-00-54910-000-000	DOG LICENSE FEES	2,100.00	2,088.71	1,879.84	1,200.00	-679.32	1,200.00	75.00%	0.54%	
110-00-54910-000-100	ANIMAL CONTROL	5,600.00	5,671.87	4,164.29	5,600.00	-4,164.00	4,043.00	0.00%	-1.27%	
	Total Health and Human Services Expenses	7,700.00	7,760.59	6,044.13	6,800.00	-4,843.32	5,243.00	13.24%	-0.78%	
110-00-55110-000-320	JOINT LIBRARY CONTRIBUTION	264,373.00	268,433.04	268,433.04	268,433.00	262,153.00	262,153.00	-1.51%	-1.51%	Changed to Minimum
110-00-55200-000-000	PARKS	241,342.00	226,483.00	226,484.04	226,484.00	210,192.00	210,192.00	6.56%	6.56%	
110-00-55300-000-000	RECREATION PROGRAMS	290,640.00	290,716.00	290,715.96	290,716.00	264,870.96	264,871.00	-0.03%	-0.03%	
	Total Culture and Recreation Expenses	796,355.00	785,632.04	785,633.04	785,633.00	737,215.96	737,216.00	1.36%	1.36%	
110-00-56600-000-000	URBAN FORESTRY & DEVELOPMENT	17,000.00	13,535.92	9,938.07	17,000.00	13,414.45	15,802.00	0.00%	25.59%	
	Total Conservation and Development Expenses	17,000.00	13,535.92	9,938.07	17,000.00	13,414.45	15,802.00	0.00%	25.59%	
110-00-57210-000-000	POLICE OUTLAY	63,691.00	107,749.19	107,749.19	102,992.00	81,700.40	156,790.00	-38.16%	-40.89%	
110-00-57324-000-000	NEW DPW BLDG EXPENSES	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
110-00-57620-000-000	PARK/PLAYGROUND OUTLAY	48,578.00	.00	.00	47,202.00	17,941.89	43,505.00	2.92%	0.00%	
	Total General Fund Outlay	112,269.00	107,749.19	107,749.19	150,194.00	99,642.29	200,295.00	-25.25%	4.19%	
110-00-59900-000-000	CONTINGENCY FUND	65,000.00	.00	27,500.00	65,500.00	7,650.00	15,500.00	-0.76%	0.00%	
110-00-59900-000-100	USE OF INFRASTRUCTURE	.00	.00	.00	.00	.00	.00	#DIV/0!	0.00%	
Total Expenditures		9,717,538.37	9,230,689.60	8,234,181.35	9,542,603.60	9,440,425.29	8,851,547.00	1.83%	5.27%	
Impact on Fund Balance		120,618.63	962,134.74	768,426.09	-18,859.60	482,900.34	9,092,592.00	-739.56%	-87.46%	
Police Outlay										
replacement MDC's in squads (4)		\$8,000.00								
replacement docks and installation of MDC's		\$7,473.76								
Axon Taser (20) plus cartridges, docks, holsters for everyone		\$19,654.00	(annual cost for 5 years)							
Bravo Company - replacement rifle (2)		\$6,004.00								
Automated External Defibrillator (AED) Unit (1)		\$1,773.00								
Replacement Water Barricades (6) \$400 each		\$2,400.00								
SCIT (2) soft vest with (4) plate replacements		\$8,770.00								
2 New FLOCK cameras (2) \$3000 each		\$6,000.00								
SCIT (1) Liberator headset/radio for helmet		\$1,500.00								
SCIT (2) new lasers for night-vision rifle scope		\$2,116.00								
Total Police Outlay		<u>\$63,690.76</u>								

2027 Budget Proposal Water Utility for the October 6, 2026 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
Fund600 - WATER UTILITY FUND										
600-00-40413-000-000	METER REVENUE- SEWER DEPT	40,000.00	40,000.00	40,000.00	25,000.00	17,803.00	25,000.00	60.00%	0.00%	
600-00-40419-001-000	INTEREST INCOME	35,000.00	37,340.87	27,415.67	35,000.00	42,509.57	32,000.00	0.00%	-6.27%	
600-00-40420-000-000	WATER RESERVED CAPACITY ASSMT	5,000.00	4,358.49	3,200.00	21,000.00	23,200.00	28,000.00	-76.19%	14.72%	
600-00-40421-000-000	MISCELLANEOUS SALES	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
600-00-40421-001-000	CONTRIBUTIONS IN AID OF CONST	.00	.00	.00	.00	77,490.00	.00	0.00%	0.00%	
600-00-40461-000-000	METERED SALES- RESIDENTIAL	650,000.00	480,109.18	240,054.59	320,000.00	464,693.44	480,000.00	103.13%	35.39%	
600-00-40461-002-000	METERED SALES- COMMERCIAL	260,000.00	195,349.90	97,674.95	130,000.00	186,354.17	193,000.00	100.00%	33.09%	
600-00-40461-003-000	METERED SALES- INDUSTRIAL	37,000.00	28,343.32	14,171.66	19,000.00	26,775.01	29,000.00	94.74%	30.54%	
600-00-40461-005-000	METERED SALES- MULTI-FAMILY	338,000.00	248,055.16	124,027.58	175,000.00	241,759.88	272,000.00	93.14%	36.26%	
600-00-40462-000-000	PRIVATE FIRE PROTECTION	45,000.00	48,966.00	24,483.00	31,000.00	47,574.00	58,000.00	45.16%	-8.10%	
600-00-40463-000-000	PUBLIC FIRE PROTECTION	370,000.00	379,812.00	189,906.00	250,000.00	391,118.23	355,000.00	48.00%	-2.58%	
600-00-40464-000-000	METERED SALES- PUBLIC AUTHORITY	91,000.00	53,953.66	26,976.83	45,000.00	65,076.90	35,000.00	102.22%	68.66%	
600-00-40470-000-000	FORFEITED DISCOUNTS	7,500.00	11,501.40	5,750.70	5,000.00	6,529.67	5,000.00	50.00%	-34.79%	
600-00-40471-000-000	INSURANCE RECOVERIES	.00	.00	.00	1,000.00	.00	.00	-100.00%	0.00%	
600-00-40472-000-000	WATER TOWER RENTAL INCOME	205,000.00	227,141.14	193,069.97	185,000.00	223,782.50	205,000.00	10.81%	-9.75%	
600-00-40474-000-000	OTHER REVENUE	9,000.00	8,400.60	4,200.30	10,000.00	10,146.30	.00	-10.00%	7.14%	
600-00-49190-000-000	BOND PREMIUM	.00	.00	.00	.00	4,976.00	.00	0.00%	0.00%	
Total Revenue		2,092,500.00	1,763,331.72	990,931.25	1,252,000.00	1,829,788.67	1,717,000.00	67.13%	18.67%	
600-00-50427-000-000	INTEREST- PRINCIPAL BONDS	.00	.00	664,989.86	518,000.00	217,936.94	.00	-100.00%	0.00%	
600-00-50427-001-000	LONG TERM DEBT- PAYING FEES	.00	.00	474.99	.00	106,987.12	.00	0.00%	0.00%	
600-00-50605-001-000	MAINT WELLS- EQUIP/LABOR	4,779.00	5,094.17	3,740.14	3,755.00	4,700.31	13,650.00	27.27%	-6.19%	
600-00-50605-002-000	MAINT WELLS- EQUIP/MATERIAL	110,000.00	37,294.54	27,381.65	110,000.00	54,982.61	50,000.00	0.00%	194.95%	
600-00-50605-003-000	MAINT WELLS- EQUIP/LABOR LOGS	9,006.00	3,921.89	2,879.45	7,339.00	6,271.54	20,000.00	22.71%	129.63%	
600-00-50605-004-000	MAINT WELLS- EQUIP/COMPUTER	5,346.00	4,713.27	3,460.48	6,574.00	5,047.42	4,000.00	-18.68%	13.42%	
600-00-50605-005-000	MAINT WELLS- EQUIP/LABOR TEST	6,985.00	3,951.14	2,900.93	5,478.00	7,855.71	6,650.00	27.51%	76.78%	
600-00-50605-006-000	MAINT WELLS- EQUIP/NATURAL GAS	1,777.00	1,617.01	1,187.21	1,882.00	1,598.84	1,000.00	-5.58%	9.89%	
600-00-50622-000-000	POWER PURCHASED FOR PUMPING	181,438.00	151,151.89	110,975.72	177,000.00	120,043.68	177,000.00	2.51%	20.04%	
600-00-50625-001-000	MAINT PUMP- BLDG/LABOR	6,029.00	3,659.72	2,686.97	5,650.00	4,867.41	5,900.00	6.71%	64.74%	
600-00-50625-002-000	MAINT PUMP- BLDG/MATERIALS	5,000.00	195.08	143.23	5,000.00	179.15	2,000.00	0.00%	2463.01%	
600-00-50625-003-000	MAINT PUMP- BLDG/WATER	21,600.00	16,173.20	11,874.36	21,600.00	22,249.60	21,000.00	0.00%	33.55%	
600-00-50625-004-000	MAINT OF PUMP BUILDING	3,500.00	423.59	311.00	3,500.00	422.61	3,500.00	0.00%	726.27%	
600-00-50630-001-000	OPER WATER TREAT- LABOR	44,000.00	44,069.97	32,356.17	38,864.00	30,459.98	26,000.00	13.22%	-0.16%	
600-00-50630-002-000	OPER WATER TREAT- CHEMICAL	5,000.00	1,039.35	763.09	2,000.00	6,730.56	2,000.00	150.00%	381.07%	
600-00-50630-003-000	OPER WATER TREAT- TESTS	25,000.00	15,369.14	11,284.02	25,000.00	11,721.05	25,000.00	0.00%	62.66%	
600-00-50630-004-000	OPER WATER TREAT- MATERIAL	2,600.00	2,273.21	1,668.99	1,500.00	714.45	274,814.00	73.33%	14.38%	
600-00-50631-001-000	CHEMICALS- FLUORIDE	2,500.00	1,712.33	1,257.19	2,500.00	2,277.05	2,500.00	0.00%	46.00%	

2027 Budget Proposal Water Utility for the October 6, 2026 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
600-00-50631-002-000	CHEMICALS- CHLORINE	34,400.00	33,139.40	24,330.95	34,400.00	34,038.11	30,000.00	0.00%	3.80%	
600-00-50631-003-000	CHEMICALS- POLYPHOSPHATE	39,000.00	33,324.82	24,467.08	33,250.00	31,160.14	25,000.00	17.29%	17.03%	
600-00-50631-005-000	CHEMICALS- HMO	25,000.00	17,218.18	12,641.59	18,000.00	9,124.49	12,000.00	38.89%	45.20%	
600-00-50640-001-001	OPER TRANS & DIST- FLUSH MAINS	24,997.00	19,351.89	14,208.16	29,071.00	18,832.03	11,000.00	-14.01%	29.17%	
600-00-50640-001-002	OP TRANS & DIS-VALV OPER LABOR	4,963.00	1,684.60	1,236.83	3,118.00	3,148.88	16,000.00	59.17%	194.61%	
600-00-50640-001-003	OP TRANS & DIS-VLV MAINT LABOR	500.00	.00	.00	.00	.00	2,000.00	0.00%	0.00%	
600-00-50640-001-004	OP TRANS & DIST- VLV REP LABOR	2,941.00	202.25	148.49	2,943.00	2,117.26	6,000.00	-0.07%	1354.16%	
600-00-50640-001-005	OPER TRANS & DIST- CUST PLM IN	.00	.00	.00	.00	.00	180.00	0.00%	0.00%	
600-00-50640-001-006	OP TRANS & DIS-CUST COMP LABOR	331.00	273.62	200.89	108.00	100.26	900.00	206.48%	20.97%	
600-00-50640-001-007	OP TRANS & DIST-LOC SERV LABOR	919.00	64.11	47.07	1,808.00	1,379.82	2,000.00	-49.17%	1333.46%	
600-00-50640-001-008	OP TRANS & DIST-ON/OFF SER LAB	1,937.00	1,786.43	1,311.60	2,528.00	2,371.43	1,200.00	-23.38%	8.43%	
600-00-50640-001-009	OPER TRANS & DIST-CR INSPC LAB	9,579.00	8,796.84	6,458.64	1,905.00	4,180.19	800.00	402.83%	8.89%	
600-00-50640-001-010	OPER TRANS & DIST- TOOL & EQUIP	1,000.00	159.08	116.80	1,000.00	.00	1,000.00	0.00%	528.60%	
600-00-50641-001-000	TRANS & DIST SYS- PHONE/CELL	4,100.00	3,007.19	2,207.88	5,000.00	4,009.42	5,000.00	-18.00%	36.34%	
600-00-50650-001-000	MAINT RESERVOIRS- LABOR	3,252.00	2,107.14	1,547.06	3,252.00	2,465.59	3,000.00	0.00%	54.33%	
600-00-50650-002-000	MAINT RESERVOIRS- ELECTRIC	3,378.00	3,280.17	2,408.30	3,378.00	3,026.83	3,000.00	0.00%	2.98%	
600-00-50650-003-000	MAINT RESERVOIRS- CATHODIC PRT	3,000.00	.00	.00	2,800.00	3,060.00	2,800.00	7.14%	0.00%	
600-00-50650-004-000	MAINT RESERVOIRS- INSPECTION	1,000.00	.00	.00	1,000.00	.00	1,000.00	0.00%	0.00%	
600-00-50650-005-000	MAINT RESERVOIRS- MATERIALS	20,000.00	110.17	80.89	50,000.00	320.91	5,000.00	-60.00%	18053.05%	PLC for Quinlan
600-00-50651-001-000	MAINT MAINS- LABOR	9,190.00	11,507.91	8,449.11	6,408.00	9,146.41	12,000.00	43.41%	-20.14%	
600-00-50651-002-000	MAINT MAINS- MAIN REPAIRS	156,953.00	138,365.87	101,588.22	47,625.00	48,937.22	30,000.00	229.56%	13.43%	
600-00-50651-003-000	MAINT MAINS- VALVE REPAIRS	12,000.00	514.04	377.41	12,170.00	8,514.10	5,000.00	-1.40%	2234.44%	
600-00-50651-004-000	MAINT MAINS- LABOR/DIGGERS	23,711.00	23,722.98	17,417.41	21,602.00	20,698.29	13,000.00	9.76%	-0.05%	
600-00-50652-001-000	MAINT SERVICES- LABOR	14,190.00	7,847.90	5,761.93	13,299.00	11,177.89	8,000.00	6.70%	80.81%	
600-00-50652-002-000	MAINT SERVICES- SERVICE REPAIR	8,000.00	5,759.26	4,228.45	8,000.00	2,227.39	5,000.00	0.00%	38.91%	
600-00-50652-003-000	MAINT SERVICES- CURB BOXES	2,000.00	491.66	360.98	2,000.00	541.92	2,000.00	0.00%	306.78%	
600-00-50652-004-000	MAINT SERVICES- CURB STOPS	1,000.00	.00	.00	1,000.00	.00	1,000.00	0.00%	0.00%	
600-00-50652-005-000	MAINT SERVICES- MISC/TOOLS	250.00	.00	.00	250.00	.00	250.00	0.00%	0.00%	
600-00-50652-006-000	MAINT SERVICES- CONTRACTED	25,000.00	9,023.43	6,625.00	25,000.00	545.00	25,000.00	0.00%	177.06%	
600-00-50653-001-000	MAINT METERS- LABOR	6,000.00	3,326.21	2,442.10	6,000.00	2,085.17	6,000.00	0.00%	80.39%	
600-00-50653-002-000	MAINT METERS- PARTS	2,000.00	1,729.77	1,270.00	1,000.00	1,155.01	1,000.00	100.00%	15.62%	
600-00-50653-003-000	MAINT METERS- TEST EQUIP/REPAI	3,000.00	.00	.00	3,000.00	1,890.09	3,000.00	0.00%	#DIV/0!	
600-00-50653-004-000	MAINT METERS- LARGE MTR REPAIR	3,000.00	2,573.43	1,889.41	1,000.00	854.69	300.00	200.00%	16.58%	
600-00-50653-005-000	MAINT METERS- NEW CELL METERS	127,000.00	164,613.02	120,858.88	127,000.00	.49	127,000.00	0.00%	-22.85%	
600-00-50653-006-000	MAINT METERS- BENCH METER TEST	1,640.00	1,642.18	1,205.69	1,640.00	1,756.55	1,000.00	0.00%	-0.13%	
600-00-50653-007-000	MAINT METERS- CELLULAR SUB FEE	4,500.00	.00	.00	4,500.00	.00	4,500.00	0.00%	0.00%	
600-00-50654-001-000	MAINT HYDRANTS- LABOR	10,000.00	631.00	463.28	10,000.00	1,005.13	10,000.00	0.00%	1484.79%	
600-00-50654-002-000	MAINT HYDRANTS- REPAIR PARTS	7,000.00	727.77	534.33	7,000.00	8,083.30	7,000.00	0.00%	861.84%	
600-00-50655-001-000	MAINT BOOSTER STATION- LABOR	1,470.00	114.78	84.27	1,378.00	31.64	1,200.00	6.68%	1180.73%	

2027 Budget Proposal Water Utility for the October 6, 2026 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
600-00-50655-002-000	MAINT BOOSTER STATION- ELECTRC	2,872.00	1,792.93	1,316.37	2,872.00	3,185.95	2,600.00	0.00%	60.18%	
600-00-50655-003-000	MAINT BOOSTER STATION- MATERL	3,000.00	.00	.00	21,000.00	.00	1,000.00	-85.71%	0.00%	
600-00-50700-001-000	TRUCK EXPENSE- FUEL	5,500.00	7,347.44	5,394.49	5,500.00	5,317.90	4,500.00	0.00%	-25.14%	
600-00-50700-002-000	TRUCK EXPENSE- REPAIR & PARTS	2,000.00	.00	.00	2,000.00	.00	2,000.00	0.00%	0.00%	
600-00-50700-003-000	TRUCK EXPENSE- EQUIP & TOOLS	2,500.00	345.76	253.86	2,500.00	1,634.58	1,000.00	0.00%	623.04%	
600-00-50700-004-000	TRUCK EXPENSE- LABOR	6,900.00	5,216.10	3,829.66	6,900.00	6,352.54	4,500.00	0.00%	32.28%	
600-00-50850-013-000	EMPLOYEE PENSION/HEALTH/LIFE	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
600-00-50901-001-000	METER READING- LABOR	1,765.00	593.27	435.58	1,654.00	775.87	2,500.00	6.71%	197.50%	
600-00-50902-001-000	ACCOUNTING/TREASURER	13,000.00	12,981.93	9,531.33	35,410.00	12,281.07	35,410.00	-63.29%	0.14%	
600-00-50903-001-000	METER READ- POSTAGE/ENVELOPES	5,000.00	6,100.48	4,478.97	5,000.00	4,725.08	2,000.00	0.00%	-18.04%	
600-00-50903-002-000	METER READ- RECORD FORMS	100.00	.00	.00	100.00	.00	100.00	0.00%	0.00%	
600-00-50903-003-000	METER READ- BILLING FORMS	500.00	.00	.00	500.00	.00	500.00	0.00%	0.00%	
600-00-50903-004-000	METER READ- COMPUTER SUPPORT	9,500.00	5,818.58	4,272.00	10,000.00	7,865.07	12,500.00	-5.00%	63.27%	
600-00-50904-001-000	PROT CLOTHING- UNIFORMS	6,000.00	4,400.95	3,231.18	5,600.00	5,738.82	3,500.00	7.14%	36.33%	
600-00-50904-002-000	PROT CLOTHING- SAFETY EQUIP	300.00	202.19	148.45	200.00	176.95	200.00	50.00%	48.37%	
600-00-50920-001-000	ADMIN SALARY- ADMIN & CLERK	49,887.00	49,338.99	36,224.69	41,261.00	46,820.60	25,805.00	20.91%	1.11%	
600-00-50920-002-000	ADMIN SALARY- VILLAGE ENGINEER	27,884.00	27,526.89	20,210.24	25,377.00	27,147.13	29,900.00	9.88%	1.30%	
600-00-50920-003-000	ADMIN SALARY- DPW SUPERVISOR	60,000.00	57,904.32	42,513.35	50,674.00	59,031.01	47,545.00	18.40%	3.62%	
600-00-50921-001-000	OFFICE SUPPLIES- STATIONARY	200.00	.00	.00	125.00	.00	125.00	60.00%	0.00%	
600-00-50921-002-000	OFFICE SUPPLIES- FORMS	200.00	.00	.00	500.00	32.00	500.00	-60.00%	0.00%	
600-00-50921-003-000	OFFICE SUPPLIES- COMPUTER PURC	2,000.00	.00	.00	2,500.00	.00	1,000.00	-20.00%	0.00%	
600-00-50921-004-000	OFFICE SUPPLIES- INTERNET SERV	1,200.00	.00	.00	1,300.00	.00	1,200.00	-7.69%	0.00%	
600-00-50923-001-000	OUTSIDE SERVICES- AUDITORS	30,000.00	9,356.70	9,356.70	30,000.00	28,939.20	15,000.00	0.00%	220.63%	
600-00-50923-002-000	OUTSIDE SERVICES- ENGINEERING	80,000.00	70,103.68	51,470.12	40,000.00	10,539.22	30,000.00	100.00%	14.12%	
600-00-50923-003-000	OUTSIDE SERVICES- CONSULTING	43,100.00	17,568.32	12,898.66	43,100.00	16,122.89	69,056.00	0.00%	145.33%	
600-00-50923-004-000	OUTSIDE SERVICES- MAPPING	7,000.00	4,206.06	3,088.09	7,000.00	400.00	7,000.00	0.00%	66.43%	
600-00-50923-005-000	OUTSIDE SERVICES- DIGGERS	2,000.00	1,701.23	1,249.04	1,100.00	1,787.69	1,100.00	81.82%	17.56%	
600-00-50923-006-000	OUTSIDE SERVICES- PT LABOR	3,000.00	.00	.00	3,000.00	.00	2,000.00	0.00%	0.00%	
600-00-50923-007-000	OUTSIDE SERVICES- COMMUNICATION	3,000.00	738.26	542.03	1,000.00	2,362.70	1,000.00	200.00%	306.36%	
600-00-50923-008-000	OUTSIDE SERVICES- BOND EXPENSE	.00	170.25	125.00	.00	.00	.00	#DIV/O!	-100.00%	
600-00-50924-000-000	INSURANCE- VEH/BLDG/WC/LIAB	34,000.00	33,218.16	29,896.34	30,000.00	13,775.96	23,000.00	13.33%	2.35%	
600-00-50925-000-000	WORKER'S COMP	.00	.00	1,742.31	.00	602.32	.00	0.00%	0.00%	
600-00-50926-001-000	EMPLOYEE BENEFITS- HEALTH INS	72,000.00	54,174.45	47,110.10	72,000.00	58,818.72	87,722.00	0.00%	32.90%	
600-00-50926-002-000	EMPLOYEE BENEFITS- WRS	28,000.00	26,644.48	19,562.38	24,000.00	33,329.51	18,475.00	16.67%	5.09%	
600-00-50926-003-000	EMPLOYEE BENEFITS- LIFE/STD	2,204.00	274.59	238.78	2,204.00	338.84	2,635.00	0.00%	702.66%	
600-00-50926-004-000	EMPLOYEE BENEFITS- DENTAL	15,000.00	1,113.85	968.60	1,118.00	1,066.05	1,664.00	1241.68%	1246.69%	
600-00-50926-005-000	EMPLOYEE BENEFITS- FICA	29,000.00	27,614.67	20,274.69	27,000.00	24,672.96	20,483.00	7.41%	5.02%	
600-00-50926-006-000	EMPLOYEE BENEFITS- TRAINING	3,600.00	3,110.07	2,283.41	3,600.00	6,102.25	3,500.00	0.00%	15.75%	
600-00-50926-007-000	EMPLOYEE BENEFITS- OTH LABOR	37,000.00	31,938.33	27,773.57	37,000.00	50,239.35	.00	0.00%	15.85%	

2027 Budget Proposal Water Utility for the October 6, 2026 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
600-00-50926-009-000	EMPLOYEE BENEFITS- DISABILITY	3,450.00	3,215.75	2,361.00	3,450.00	2,944.70	.00	0.00%	7.28%	
600-00-50928-002-000	REG COMMISSION EXP- PSC ASSMT	2,500.00	2,162.48	1,587.69	.00	6,392.32	.00	0.00%	15.61%	
600-00-50928-003-000	REG COMMISSION EXPENSES	.00	.00	.00	1,750.00	125.00	1,750.00	-100.00%	0.00%	
600-00-50930-001-000	MISC GEN EXP- OFFICIAL NOTICES	500.00	.00	.00	500.00	441.08	500.00	0.00%	0.00%	
600-00-50930-002-000	MISC GEN EXP- MEMBERSHIPS	600.00	783.17	575.00	625.00	575.00	550.00	-4.00%	-23.39%	
600-00-50930-003-000	MISC GEN EXP- LICENSES	300.00	.00	.00	400.00	85.90	250.00	-25.00%	0.00%	
600-00-50930-004-000	MISC GEN EXP- TRAINING	10,000.00	1,002.51	736.04	4,000.00	2,450.76	3,500.00	150.00%	897.50%	
600-00-50930-005-000	MISC GEN EXP- OFFICE RENT	3,000.00	4,061.56	2,982.00	5,600.00	2,982.00	2,600.00	-46.43%	-26.14%	
600-00-50930-006-000	MISC GEN EXP- BANK FEES	4,000.00	3,466.34	2,544.99	.00	3,854.32	.00	0.00%	15.40%	
600-00-50931-001-000	OUTLAY- PROJECTS	183,000.00	.00	867,583.40	6,003,500.00	-.16	7,913,000.00	-96.95%	0.00%	
600-00-50931-001-002	OUTLAY- EQUIPMENT	.00	.00	.00	127,000.00	.00	.00	-100.00%	0.00%	
600-00-50931-002-001	OUTLAY- METER LABOR	.00	.00	13,203.87	16,000.00	.33	10,000.00	-100.00%	0.00%	
600-00-50931-002-002	OUTLAY- METERS & MATERIAL	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
Total Operational Expenditures		1,829,323.00	1,265,951.31	2,497,298.13	8,134,995.00	1,293,065.16	9,418,314.00	-77.51%	44.50%	
Impact on Fund Balance		263,177.00	497,380.41	-1,506,366.88	-6,882,995.00	536,723.51	-7,701,314.00	-103.82%	-47.09%	

Water Capital Projects - Outlay

Hydrant Replacements or Rehab	\$ 20,000
Hydrant Painting	\$ 8,000
2028 Street and Utility Project Design- Main St (Oak	\$ 35,000
2028 Street and Utility Project Design - Prospect Ave	\$ 35,000
Well 8 Site Siting Study	\$ 60,000
Emergency interconnect with City of Pewaukee	\$ 25,000
	\$ 183,000

Water Capital Projects - Part of Borrowing for Street Projects or Its own Debt

Well 7 Site Design	\$ 400,000
Well 7 Well Site Construction	\$ 14,000,000
Well 6 Temporary PFAS Treatment 2026 & 2027	\$ 350,000
Well 8 Land Acquisition	\$ 550,000
Well 4 Pump and Well Rehab	\$ 300,000
Well 5 Pump/Well Rehab	\$ 245,000
2027 Water main Relay Prospect Ave	\$ 250,000
2027 Street and Utility Project - W. Wisconsin	\$ 400,000
Lake Street Tower Overcoat and Repair	\$ 450,000
2027 Richmond Dr - Main St to Lake St	\$ 500,000
Well 7 Well Drilling	\$ 1,200,000

2027 Budget Proposal Storm Water Utility for October 6 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
Fund650 - STORMWATER FUND										
650-00-40421-000-000	CONTRIBUTIONS IN AID OF CONST	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
650-00-40622-000-000	CONTRIBUTED CAPITAL	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
650-00-40622-001-000	REVENUES- RESIDENTIAL	145,000.00	151,920.80	75,960.40	145,000.00	151,738.90	134,000.00	0.00%	-4.56%	
650-00-40622-001-002	REVENUES- MULTI-FAMILY	35,000.00	37,186.08	18,593.04	35,000.00	37,182.15	33,000.00	0.00%	-5.88%	
650-00-40622-002-003	REVENUES- COMMERCIAL	76,000.00	79,532.52	39,766.26	76,000.00	79,181.37	75,000.00	0.00%	-4.44%	
650-00-40622-003-004	REVENUES- INDUSTRIAL	36,000.00	38,472.32	19,236.16	36,000.00	38,472.24	33,000.00	0.00%	-6.43%	
650-00-40622-004-005	REVENUES- INSTITUTIONAL	47,000.00	50,631.52	25,315.76	47,000.00	50,731.64	44,000.00	0.00%	-7.17%	
650-00-40631-000-000	FORFEITED DISCOUNTS	1,000.00	2,899.20	1,449.60	1,000.00	1,459.75	500.00	0.00%	-65.51%	
650-00-40634-000-000	MISC GRANT REVENUES	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
650-00-40635-000-000	MISCELLANEOUS OPERATNG REVENUE	.00	.00	.00	.00	127.71	.00	0.00%	0.00%	
650-00-40636-000-000	INTEREST INCOME	.00	3,583.74	1,791.87	.00	1,421.21	.00	0.00%	-100.00%	
650-00-49190-000-000	BOND PREMIUM	.00	.00	.00	.00	743.00	.00	0.00%	0.00%	
Total Revenues		340,000.00	364,226.18	182,113.09	340,000.00	361,057.97	319,500.00	0.00%	-6.65%	
650-00-50427-000-000	PRINCIPAL & INTEREST ON DEBT	.00	.00	43,612.99	46,462.00	10,664.39	22,600.00	-100.00%	0.00%	
650-00-51938-000-000	INSURANCE EXP-VEH/BLDG/WC/LIAB	7,000.00	.00	1,980.01	9,000.00	4,033.93	12,000.00	-22.22%	0.00%	
650-00-53100-000-110	DPW/ENGINEER SALARIES	21,000.00	20,661.60	15,169.75	28,000.00	20,034.44	51,119.00	-25.00%	1.64%	
650-00-53100-000-120	CONTRACTED ENGINEERING SERVICE	13,000.00	8,461.13	6,212.16	8,000.00	5,886.90	12,000.00	62.50%	53.64%	
650-00-53100-000-140	ADMINISTRATION EXPENSES	12,000.00	11,368.58	8,346.81	10,000.00	8,805.29	7,101.00	20.00%	5.55%	
650-00-53310-000-310	FUEL EXPENSE/SWEEPER	6,500.00	8,897.17	6,532.30	6,000.00	5,317.15	6,000.00	8.33%	-26.94%	
650-00-53310-100-310	FUEL EXPENSE/LAKE OPERATIONS	6,000.00	6,410.28	4,706.43	1,000.00	2,745.78	1,000.00	500.00%	-6.40%	
650-00-53311-000-110	DPW WAGES INCLUDING PART TIME	77,000.00	42,930.74	31,519.75	68,129.00	75,699.64	68,129.00	13.02%	79.36%	
650-00-53311-000-120	OVERTIME	1,500.00	1,329.11	975.83	1,500.00	1,729.92	1,500.00	0.00%	12.86%	
650-00-53311-000-130	FRINGE BENEFITS	30,000.00	25,233.11	18,526.15	28,403.00	24,847.28	28,403.00	5.62%	18.89%	
650-00-53330-000-310	EQUIPMENT MAINT/SWEEPER	12,000.00	11,620.93	8,532.09	5,000.00	2,589.80	7,900.00	140.00%	3.26%	
650-00-53330-100-310	EQUIP MAINT/LAKE OPERATIONS	66,000.00	14,751.36	10,830.45	4,000.00	5,000.00	5,000.00	1550.00%	347.42%	\$50K refurbish 2004 cutter
650-00-53440-000-310	STORM SEWER MAINTENANCE	50,000.00	44,202.19	32,453.25	22,200.00	23,126.34	40,000.00	125.23%	13.12%	
650-00-53635-000-000	RECYCLING EXPENSES	500.00	.00	.00	1,000.00	516.26	6,000.00	-50.00%	0.00%	
650-00-53650-000-000	LAKE WEED MAINTENANCE	500.00	.00	.00	500.00	500.00	500.00	0.00%	0.00%	
650-00-57325-000-000	STORM WATER GENERAL OUTLAY	530,000.00	189,866.55	139,400.02	310,000.00	-.10	36,000.00	70.97%	179.14%	
Total Expenses		833,000.00	385,732.76	328,797.99	549,194.00	191,497.02	305,252.00	51.68%	115.95%	
Impact on Fund Balance		-493,000.00	-21,506.58	-146,684.90	-209,194.00	169,560.95	14,248.00	135.67%	2192.32%	
Storm Water Outlay										
	2027 Street & Utility Project - Prospect Ave	\$ 175,000								
	MS4 SW TMDL TSS Study	\$ 25,000								
	Dynex and 219 Park Ave	\$ 10,000								
	2027 Street & Utility Project - Richmond Dr	\$ 125,000								
	2027 Street & Utility Project - W. Wisconsin Ave	\$ 125,000								
	2028 Design: Street & Utility Project - Prospect									
	School Street to Maple Street	\$ 35,000								

2027 Budget Proposal Storm Water Utility for October 6 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
	2028 Design: Street & Utility Project - Main St									
	Oakton Ave to WCTC	\$ 35,000								
	Total Outlay	\$ 530,000								

2027 Budget Proposal Sanitary Sewer For October 6 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
Fund700 - SANITARY SEWER FUND										
700-00-40421-000-000	CONTRIBUTIONS IN AID OF CONST	.00	.00	.00	.00	.00	.00			
700-00-40622-001-000	REVENUES- RESIDENTIAL	740,000.00	712,075.60	356,037.80	520,000.00	742,458.78	675,000.00	42.31%	3.92%	
700-00-40622-002-000	REVENUES- COMMERCIAL	420,000.00	397,640.34	198,820.17	400,000.00	417,008.94	375,000.00	5.00%	5.62%	
700-00-40622-003-000	REVENUES- INDUSTRIAL	47,000.00	44,049.10	22,024.55	42,000.00	44,580.52	58,000.00	11.90%	6.70%	
700-00-40622-004-000	REVENUES- PUBLIC AUTHORITY	136,000.00	93,593.20	46,796.60	140,000.00	136,094.52	59,000.00	-2.86%	45.31%	
700-00-40622-005-000	REVENUES- MULTI-FAMILY	510,000.00	472,758.98	236,379.49	510,000.00	509,575.35	515,000.00	0.00%	7.88%	
700-00-40623-001-000	REVENUES- CITY & LPSD	170,000.00	341,388.30	170,694.15	125,000.00	173,576.85	125,000.00	36.00%	-50.20%	
700-00-40623-002-000	REVENUES- PFAS SAMPLING	.00	.00	7,200.00	.00	.00	.00	0.00%	0.00%	
700-00-40631-000-000	FORFEITED DISCOUNTS	10,000.00	14,430.88	7,215.44	10,000.00	7,834.72	5,000.00	0.00%	-30.70%	
700-00-40633-000-000	SEWER RESERVED CAPACITY ASSMT	.00	12,800.00	6,400.00	15,000.00	46,400.00	.00	-100.00%	-100.00%	
700-00-40635-000-000	MISCELLANEOUS OPERATING REV	.00	.00	.00	.00	212.85	.00	0.00%	0.00%	
700-00-40636-000-000	INTEREST INCOME	240,000.00	299,266.54	149,633.27	125,000.00	252,792.94	40,000.00	92.00%	-19.80%	
700-00-49190-000-000	BOND PREMIUM	.00	.00	.00	.00	12,165.00	.00	0.00%	0.00%	
Total Revenues		2,273,000.00	2,388,002.94	1,201,201.47	1,887,000.00	2,342,700.47	1,852,000.00	20.46%	-4.82%	
700-00-50403-000-000	DEPRECIATION EXPENSE	.00	.00	.00	.00	490,836.00	.00	0.00%	0.00%	
700-00-50405-000-000	AMORTIZ OF INVESTMENT IN WWTP	.00	.00	.00	.00	230,368.00	.00	0.00%	0.00%	
700-00-50419-000-000	OPERATING TRANSFERS	.00	.00	130,420.00	130,420.00	130,420.00	130,420.00	-100.00%	0.00%	
700-00-50427-000-000	INTEREST ON LONG TERM DEBT	.00	.00	.00	116,103.00	10,375.00	.00	-100.00%	0.00%	
700-00-50429-000-000	DEBT PAYMENTS 2175M 1992B	.00	.00	287,068.91	160,000.00	78,351.65	.00	-100.00%	0.00%	
700-00-50429-000-500	DEBT PAYMENTS 2013 ISSUES	.00	.00	19,034.04	19,362.00	19,362.51	.00	-100.00%	0.00%	
700-00-50429-001-000	DEBT PAYMENTS-ISSUANCE EXPENSE	.00	.00	950.00	.00	14,728.31	.00	0.00%	0.00%	
700-00-50821-000-000	POWER AND FUEL FOR PUMPING	11,300.00	8,715.05	6,398.59	10,000.00	9,743.79	9,000.00	13.00%	29.66%	
700-00-50822-001-000	PUMP STATION #1 LABOR	20,000.00	17,748.99	13,031.31	20,000.00	18,911.59	20,000.00	0.00%	12.68%	
700-00-50822-002-000	PUMP STATION #1 ELECTRIC	65,000.00	62,348.64	45,776.37	56,000.00	55,796.09	56,000.00	16.07%	4.25%	
700-00-50822-003-000	PUMP STATION #1 NATURAL GAS	5,700.00	3,250.71	2,386.67	5,700.00	5,180.25	7,500.00	0.00%	75.35%	
700-00-50822-004-000	PUMP STATION #1 WATER	12,000.00	7,976.64	5,856.45	12,000.00	13,933.40	12,000.00	0.00%	50.44%	
700-00-50822-005-000	PUMP STATION #1 PHONE/PAGER	5,000.00	3,488.61	2,561.34	5,000.00	4,537.25	5,700.00	0.00%	43.32%	
700-00-50822-006-000	PUMP STATION #1 OIL/MISC	700.00	.00	.00	700.00	.00	700.00	0.00%	0.00%	
700-00-50822-007-000	PUMP STATION #1 ELEVATOR MAINT	36,000.00	18,624.87	13,674.38	36,000.00	23,918.07	8,000.00	0.00%	93.29%	
700-00-50822-009-000	PUMP STATION #1 METER TEST	2,500.00	.00	.00	2,500.00	.00	2,500.00	0.00%	0.00%	
700-00-50822-010-000	PUMP STATION #1 EQUIP MAINT	100,000.00	12,083.06	8,871.38	75,000.00	60,633.59	75,000.00	33.33%	727.61%	wet well cleaning \$55K
700-00-50822-011-000	PUMP STATION #1 SAFETY EQUIP	2,000.00	.00	.00	2,000.00	198.00	1,000.00	0.00%	0.00%	
700-00-50822-013-000	PUMP STATION #1 DIESEL FUEL	1,500.00	.00	.00	1,500.00	.00	1,000.00	0.00%	0.00%	
700-00-50822-014-000	PUMP STATION #1 COMPUTER MAINT	4,500.00	.00	.00	4,500.00	2,951.50	1,200.00	0.00%	0.00%	
700-00-50822-015-000	PUMP STATION #1 LPSD BILLING	.00	.00	.00	.00	.00	.00	0.00%	0.00%	
700-00-50822-016-000	KOPMEIER LIFT BILLING CITY	.00	593.54	435.78	.00	.00	.00	0.00%	-100.00%	
700-00-50830-000-000	DUE TO WATER- METER USAGE	48,000.00	54,481.07	40,000.00	40,000.00	46,320.00	36,000.00	20.00%	-11.90%	
700-00-50830-001-000	DEDUCT METER PURCHASE FROM WTR	.00	.00	.00	10,000.00	.00	10,000.00	-100.00%	0.00%	

2027 Budget Proposal Sanitary Sewer For October 6 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
700-00-50831-001-000	MAINT COLLECT SYS- LBR DIGGERS	31,649.00	28,319.56	20,792.22	30,000.00	29,127.69	18,000.00	5.50%	11.76%	
700-00-50831-002-000	MAINT COLLECT SYS- MAINT TOOLS	1,200.00	.00	.00	2,000.00	68.83	2,000.00	-40.00%	0.00%	
700-00-50831-003-000	MAINT COLLECT SYS- PIPE MATERL	60,000.00	48,645.49	35,715.52	42,000.00	.00	40,000.00	42.86%	23.34%	
700-00-50831-004-000	MAINT COLLECT SYS- WATER	1,000.00	.00	.00	1,000.00	.00	1,000.00	0.00%	0.00%	
700-00-50831-005-000	MAINT COLLECT SYS- SAFETY EQUP	2,000.00	.00	.00	1,500.00	723.72	500.00	33.33%	0.00%	
700-00-50831-006-000	MAINT COLLECT SYS- JETTER	12,000.00	2,608.65	1,915.27	12,000.00	12,006.11	11,000.00	0.00%	360.01%	
700-00-50832-001-000	MAINT COLLECT SYS- LABOR	10,000.00	.00	.00	10,000.00	119.00	10,000.00	0.00%	0.00%	
700-00-50832-002-000	MAINT COLLECT SYS- LIFT MAINT	5,000.00	4,691.79	3,444.71	5,000.00	2,581.70	5,000.00	0.00%	6.57%	
700-00-50832-003-000	MAINT COLLECT SYS- RADIO ALARM	3,000.00	245.16	180.00	57,000.00	210.00	3,000.00	-94.74%	1123.67%	
700-00-50833-001-000	MAINT FORCE MAIN BRKFLD- LABOR	4,852.00	1,842.55	1,352.80	4,548.00	4,433.86	3,500.00	6.68%	163.33%	
700-00-50833-002-000	MAINT FORCE MAIN BRKFLD- VALVE	4,000.00	.00	.00	4,000.00	8,703.50	500.00	0.00%	0.00%	
700-00-50833-003-000	MAINT FORCE MAIN BRKFLD- SERVC	602.00	.00	.00	602.00	.00	600.00	0.00%	0.00%	
700-00-50834-001-000	MAINT BLDG GROUNDS- LABOR	2,000.00	.00	.00	2,000.00	.00	2,000.00	0.00%	0.00%	
700-00-50834-002-000	MAINT BLDG GROUNDS- MATERIAL	500.00	126.60	92.95	500.00	43.59	500.00	0.00%	294.94%	
700-00-50835-001-000	MAINT R&R- MANHOLE FRAME/COVER	30,000.00	.00	.00	30,000.00	3,215.12	26,000.00	0.00%	0.00%	
700-00-50835-002-000	MAINT R&R- VEHICLE MAINT/GAS	5,000.00	4,551.70	3,341.86	5,000.00	4,070.52	5,000.00	0.00%	9.85%	
700-00-50835-002-100	VEH/EQUIP MAINT- INTERNL LABOR	5,000.00	2,609.66	1,916.01	5,000.00	3,175.09	2,500.00	0.00%	91.60%	
700-00-50835-003-000	MAINT REPAIR &REHAB- MATERIALS	400.00	.00	.00	400.00	.00	400.00	0.00%	0.00%	
700-00-50836-000-000	PROT CLOTHING- UNIFORMS	6,000.00	5,085.63	3,733.87	6,000.00	5,900.13	2,500.00	0.00%	17.98%	
700-00-50840-000-000	TREASURER/ACCOUNTING	18,000.00	12,981.93	9,531.33	25,000.00	12,281.07	35,410.00	-28.00%	38.65%	
700-00-50850-001-000	ADMIN SALARIES- VILL ENGINEER	15,000.00	11,011.06	8,084.32	29,000.00	10,858.52	28,984.00	-48.28%	36.23%	
700-00-50850-002-000	ADMIN SALARIES- ADMINISTRATOR	18,000.00	13,648.15	10,020.47	14,000.00	13,502.51	12,014.00	28.57%	31.89%	
700-00-50850-003-000	ADMIN SALARIES- CLERK	38,000.00	35,689.32	26,203.10	32,000.00	33,319.18	13,791.00	18.75%	6.47%	
700-00-50850-004-000	ADMIN SALARIES- DPW SUPERVISOR	62,000.00	57,904.18	42,513.25	54,000.00	55,536.97	47,545.00	14.81%	7.07%	
700-00-50850-005-000	EMPLOYEE BENEFITS- HEALTH	40,000.00	.00	28,183.16	44,000.00	33,269.48	57,706.00	-9.09%	0.00%	
700-00-50850-006-000	EMPLOYEE BENEFITS- WRS	17,000.00	.00	10,305.36	15,000.00	16,771.40	17,172.00	13.33%	0.00%	
700-00-50850-007-000	EMPLOYEE BENEFITS- DENTAL	1,000.00	.00	542.21	1,000.00	616.04	1,086.00	0.00%	0.00%	
700-00-50850-008-000	EMPLOYEE BENEFITS- LIFE/DISABL	2,000.00	.00	1,279.74	2,000.00	1,731.55	2,578.00	0.00%	0.00%	
700-00-50850-009-000	EMPLOYEE BENEFITS- FICA	14,200.00	.00	10,532.29	15,000.00	12,930.05	19,038.00	-5.33%	0.00%	
700-00-50850-010-000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00	#DIV/0!	0.00%	
700-00-50850-013-000	EMPLOYEE BENEFITS- GASB 68	.00	.00	.00	.00	.00	.00	#DIV/0!	0.00%	
700-00-50851-000-000	OFFICE EXPENSES- SOFTWARE SUPP	2,000.00	2,020.68	1,483.58	8,830.00	1,485.97	8,830.00	-77.35%	-1.02%	
700-00-50851-004-000	OFFICE EXPENSES- COMPUTER SUPP	33,000.00	29,919.35	21,966.79	18,170.00	27,365.82	18,000.00	81.62%	10.30%	
700-00-50852-001-000	OUTSIDE SERVICES- CONSULTING	85,000.00	965.17	708.63	18,000.00	.00	10,000.00	372.22%	8706.71%	pump bidding, SCADA, Fac Plan
700-00-50852-002-000	OUTSIDE SERVICES- MAPPING	12,000.00	5,262.63	3,863.82	12,000.00	400.00	6,000.00	0.00%	128.02%	
700-00-50852-003-000	OUTSIDE SERVICES- DIGGERS HOTL	2,500.00	1,331.84	977.84	2,500.00	1,614.09	850.00	0.00%	87.71%	
700-00-50852-004-000	OUTSIDE SERVICES- AUDITORS	6,000.00	.00	4,641.96	6,600.00	4,135.27	6,700.00	-9.09%	0.00%	
700-00-50852-005-000	OUTSIDE SERVICES- PT LABOR	3,000.00	.00	.00	4,000.00	.00	4,000.00	-25.00%	0.00%	
700-00-50852-006-000	OUTSIDE SERVICES- COMMUNICATNS	1,000.00	752.91	552.79	1,000.00	739.54	500.00	0.00%	32.82%	
700-00-50853-000-000	INSURANCE- VEH/BLDG/WC/LIAB	42,000.00	.00	31,570.62	38,000.00	13,334.82	43,000.00	10.53%	0.00%	
700-00-50856-000-000	MISC GEN EXPENSES	2,500.00	1,654.81	1,214.96	2,500.00	4,205.06	2,001.00	0.00%	51.07%	

2027 Budget Proposal Sanitary Sewer For October 6 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget	% Change	% Diff Budget to Projected	Notes
700-00-50856-001-000	MISC GEN EXPENSE- LABOR	4,500.00	.00	.00	4,500.00	.00	2,500.00	0.00%	0.00%	
700-00-50856-002-000	MISC GEN EXPENSE- TRAINING	5,000.00	251.97	185.00	4,500.00	3,936.49	4,500.00	11.11%	1884.32%	
700-00-50856-005-000	MISC GEN EXPENSE- OFFICE RENT	4,250.00	5,608.83	4,118.00	3,550.00	4,118.00	3,550.00	19.72%	-24.23%	
700-00-50857-000-000	TREATMENT COSTS- BROOKFIELD	825,000.00	.00	342,596.67	723,000.00	645,202.79	723,000.00	14.11%	0.00%	
700-00-50990-000-000	OUTLAY	458,000.00	.00	236,179.50	2,293,000.00	-.28	845,040.00	-80.03%	0.00%	
700-00-50991-000-000	SEWER REPLACEMENT FUND	50,000.00	.00	27,448.00	40,000.00	.30	40,375.00	25.00%	0.00%	
Total Operational Expenses		<u>2,259,353.00</u>	<u>467,040.81</u>	<u>1,473,653.82</u>	<u>4,336,485.00</u>	<u>2,188,298.50</u>	<u>2,464,190.00</u>	-47.90%	383.76%	
Impact on Fund Balance		13,647.00	1,920,962.13	-272,452.35	-2,449,485.00	154,401.97	-612,190.00	-100.56%	-99.29%	

Sanitary Sewer Outlay

Rehab/Replace Forcemain Air Releases	\$ 5,000
Forcemain Inspection	\$ 60,000
Manhole & Sewer Repairs	\$ 50,000
Sewer Relays emergency	\$ 40,000
FRWPCC connection charges	\$ 88,000
Mobile Sewer pump	\$ 75,000
Replace pumps at White Oak and Maple LS's	\$ 140,000
Total Outlay	<u>\$ 458,000</u>

Sanitary Sewer Capital projects part of Street Debt or its own debt

2027 Street & Utility Project - Prospect	\$ 35,000
Lift 1 elevator replacement	\$ 300,000
Lift 1 Pump 2 replacement (\$100K)	\$ 135,000
Lift 1 Ultimate Capacity Study & cost assign	\$ 44,000
Lift 1 Design shared with City and LPSD	\$ 325,000
Lift 1 Expansion Bar HVAC (temp fix \$15,000/\$125,000)	\$ 125,000
Main St Sewer relay (\$300K)	\$ 300,000
Hickory Street - sewer lining	\$ 20,000
Kopmeier Lift Reconstruction	\$ 910,000
2027 W. Wisconsin Avenue: Glacier to Vill limits	\$ 205,000
2027 Richmond Dr: Main St to Lake St	\$ 175,000
2028 Prospect Dr Design: School to Maple	\$ 35,000
2028 Main St Design: Oakton AVE to WCTC	\$ 35,000
Total	<u>\$ 2,644,000</u>

\$ 3,560,000

2027 Budget Proposal Capital Projects Fund for October 6 Village Board Meeting

Acct#	Title	2027 Budget	Projected	Current Actual	Current Budget	2025 Actual	2025 Budget
Fund200 - CAPITAL PROJECTS FUND							
200-00-41110-000-000	GENERAL PROPERTY TAXES	.00	.00	.00	.00	.00	.00
200-00-43580-000-000	STATE GRANTS	.00	.00	.00	.00	79,275.00	.00
200-00-43690-000-003	PARK IMPROVEMENT DONATIONS	.00	.00	10,100.00	.00	.00	.00
200-00-43710-000-000	LOCAL ROAD IMPROVEMENT PROGRAM	.00	.00	.00	.00	25,261.40	.00
200-00-49100-000-000	TRANSFERS FROM OTHER FUNDS	.00	.00	.00	500,000.00	.00	600,000.00
200-00-49100-000-100	PROCEEDS-STATE TR FD LOAN-04/5	.00	.00	.00	.00	.00	.00
200-00-49200-000-000	PROCEEDS LONG TERM DEBT	2,975,000.00	.00	.00	.00	2,780,000.00	.00
200-00-49210-000-000	FUNDS CARRIED OVER	.00	.00	.00	.00	.00	.00
200-00-49300-000-000	TRANSFERS IN /BORROWED FUNDS	80,000.00	.00	.00	2,780,000.00	.00	1,031,000.00
200-00-49900-000-000	DPW- NEW BLDG 2022	.00	.00	.00	.00	.00	.00
Total Revenues		3,055,000.00	.00	10,100.00	3,280,000.00	2,884,536.40	1,631,000.00
200-00-53300-000-100	ANNUAL ROAD PROGRAM-RESURFACE	2,880,000.00	.00	495,008.26	2,323,681.00	851,171.49	1,100,000.00
200-00-53300-000-200	WIS AVE RECONSTRUCTION PROJECT	.00	.00	.00	.00	.00	.00
200-00-55200-000-000	PARK IMPROVEMENTS	.00	.00	.00	.00	41,995.00	.00
200-00-57324-000-000	PUBLIC WORKS TRUNKED RADIOS	.00	.00	.00	.00	.00	.00
200-00-57324-001-000	NEW WEED HARVESTOR & CONVEYOR	.00	.00	.00	.00	.00	.00
200-00-57324-002-000	HIGHWAY DEPARTMENT EQUIPMENT	175,000.00	.00	670,693.90	455,000.00	487,172.00	541,000.00
200-00-57324-003-000	DPW- NEW BLDG EXPENSES 2022	.00	.00	.00	.00	3,960.00	.00
200-00-57342-000-000	LED STREET LIGHT UPGRADE	.00	.00	.00	.00	.00	.00
200-00-57622-000-000	VILLAGE HALL/POLICE STATION	.00	.00	.00	.00	1,500.00	.00
200-00-57629-000-000	POLICE EQUIPMENT	.00	.00	.00	.00	.00	.00
Total Expenditures		3,055,000.00	.00	1,165,702.16	2,778,681.00	1,385,798.49	1,641,000.00

DPW Capital Projects

2027 Prospect Avenue	\$ 875,000	
2027 Richmond Drive	\$ 1,100,000	
2027 W. Wisconsin Ave	\$ 475,000	(Glacier to Village limits)
Quiet Zone Crossing upgrades	\$ 200,000	
2028 Main Street Design	\$ 65,000	
2028 Prospect Ave Street Design	\$ 65,000	

STH164/Lindsay Rd Design	\$ 100,000
Total	<u>\$ 2,880,000</u>

DPW Equipment	Truck Dump Box	\$ 100,000
	Replace Weed Cutter Engines	<u>\$ 75,000</u>
	Total	<u>\$ 175,000</u>

VILLAGE OF PEWAUKEE
PRELIMINARY FUND BALANCES MONTH ENDING
December 31, 2026

FUND	GENERAL	INFRASTRUCTURE	PARK EQUIPMENT	CAPITAL PROJECTS	ARPA	WATER	STORM WATER	TRANSPORTATION	SEWER	CEMETERY	LAKE PATROL	LAIMON
	110	110	110	200	510	600	650	675	700	800	950	960
BEGINNING FUND BALANCE 1/01/2026	\$6,497,412	\$2,408,514	\$57,927	\$3,006,599	\$0	\$1,433,320	\$354,035	\$191,857	\$3,965,621	\$164,486	\$10,355	\$356,259
(+) REVENUES YTD	9,179,054			36,921	2,847	990,931	182,113	-	1,194,001	14,689	77,388	211,416
(-) EXPENDITURES YTD	(8,239,138)			(1,165,702)	-	(2,747,298)	(328,798)	-	(1,480,418)	(4,996)	(103,503)	(135,425)
PRELIMINARY FUND BALANCE YTD	\$7,437,328	\$2,408,514	\$57,927	\$1,877,818	\$2,847	(\$323,047)	\$207,350	\$191,857	\$3,679,204	\$174,180	(\$15,760)	\$432,250
(-) BUDGETED USE OF RESERVES	(1,353,849)	-	(41,995)	-	(2,847)	-	-	-	-	-	8,862	-
PROJECTED 12/31/2026 FUND BALANCE	\$6,083,479	\$2,408,514	\$15,932	\$1,877,818	(\$0)	(\$323,047)	\$207,350	\$191,857	\$3,679,204	\$174,180	(\$6,898)	\$432,250
Projected Impact of 2027 Budget	120,619	-80,000	0	0	0	263,177	-493,000	0	13,647	0	0	-29,529
PROJECTED 12/31/2027 FUND BALANCE	\$6,204,098	\$2,328,514	\$15,932	\$1,877,818	(\$0)	(\$59,870)	(\$285,650)	\$191,857	\$3,692,851	\$174,180	(\$6,898)	\$402,721



To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: September 30, 2026

Re: October 6, 2026 Village Board Meeting 8(b) OPEN SESSION:
Review, discussion and possible action on a proposed agreement with Clear Channel for the installation of a billboard on Village Property part of Simmons Woods Park or PWV 0897984.

BACKGROUND

The Village Board considered what it might do with that portion of Simmons Woods Park that is west of Highway 16. One possible option was to explore if anyone was interested in mounting a billboard at that sight. This portion of the park is adjacent to Highway 16 and there are billboards on either side of it on private property.

ACTION REQUESTED

The action requested of the Village Board is to consider the proposal from Clear Channel Communications.

ANALYSIS

The terms are in the attached proposal. The Village Board can go into closed session to debate the terms if they wish.

Attachments:

1. Proposed Terms of a Lease Agreement
2. Letter of consent to disclose terms in public

Jerry Falvey
Vice President, Real Estate & Public Affairs
jerryfalvey@clearchannel.com

*Via Regular Mail and
Courtesy Copy via Email as Indicated*

September __, 2026

Matt Heiser
Village Administrator
Village of Pewaukee
235 Hickory Street
Pewaukee, WI 53072

Re: Non-Binding Letter of Intent regarding Potential Lease Agreement between Clear Channel Outdoor, LLC ("CCO") for certain property owned by the Village of Pewaukee ("Landlord")

Dear Mr. Heiser:

Clear Channel Outdoor, LLC, a Delaware limited liability company ("CCO"), is pleased to submit to the Landlord ""this non-binding term sheet ("**Term Sheet**") with respect to a potential lease of the property located at 400 Sussex Street, Pewaukee, WI 53072 (the "**Property**") for the construction of an outdoor advertising billboard structure (the "**Structure**").

Proposed terms:

1. **Form of Agreement.** Clear Channel Outdoor, LLC Lease Agreement (the "**Lease**").
2. **Term of Lease.** Ten (10) years following the completion of construction of the Structure with the option for CCO to extend for an additional term of ten (10) years at CCO's sole discretion. Additionally, if CCO exercises the first extension term, the term of the Lease may be extended for two (2) additional terms of ten (10) years each upon the mutual consent of CCO and Landlord.
3. **Compensation.** Compensation paid by CCO to Landlord shall consist of:
 - a. Base Rent - \$100,000 per year (payable in monthly installments) to begin once the Structure is "operational," meaning that the Structures are constructed, connected to a permanent power supply, and capable of displaying digital advertising; and
 - b. Percentage Rent, which will be that amount by which 30% of CCO's annual net advertising revenues for the Structure exceeds the Base Rent already paid to the Village. Percentage Rent would be calculated and paid on an annual basis within thirty (30) days after the end of each Lease year.
4. **Additional Benefits to Landlord.** CCO shall provide Landlord with the opportunity to utilize unsold advertising space on each digital face on the Structure on a space available basis.

Jerry Falvey
Vice President, Real Estate & Public Affairs
jerryfalvey@clearchannel.com

5. **Rights Granted in Lease.** Landlord will lease to CCO the Property for: (1) the placement of a Structure owned and operated by CCO together with rights of access and utilities to the Structure for construction, operation, repair, maintenance, replacement and removal of the Structure; (2) the right of visibility over the Property for the unobstructed right of visibility to the Structure; and (3) the right for CCO to operate the Structure for outdoor advertising. Landlord will also grant to CCO a right of first refusal to match the terms of any third-party offer for the use or purchase of all or a portion of the Property.
6. **Permits Process.** Upon full execution of the Lease, CCO will have the right to pursue permits for the construction of the Structure. CCO will pay for all costs associated with this process and Landlord will cooperate with CCO in the same. CCO will use commercially reasonable efforts to construct the Structure within ninety (90) days of full execution of the Lease or the issuance of all necessary permits, whichever is later.
7. **Due Diligence.** CCO will have the opportunity to perform due diligence on the Property and Landlord shall work with CCO to confirm Landlord's interest and rights to lease the Property to CCO.
8. **Confidentiality.** This Term Sheet and the fact that the parties are contemplating the Lease shall be kept confidential and shall not be disclosed to any third party except to the extent either party is legally obligated to disclose such information.
9. **Non-Binding Agreement.** This Term Sheet is for negotiation purposes and neither party will have any obligations to the other party upon execution of this Term Sheet other than pursuant to Paragraph 8 above. This Term Sheet is intended to set forth the high-level proposed terms that will form the basis of the draft Lease and is subject to mutual execution of a definitive Lease.
10. **Miscellaneous.** This Term Sheet shall be governed by and construed in accordance with the laws of the State of Wisconsin without giving effect to its principles or rules regarding conflicts of laws. This Term Sheet may be executed in one or more counterparts each of which will constitute but one and the same Term Sheet.

CCO looks forward to working with you on this potential Lease. If the foregoing is acceptable to you, please execute this Term Sheet in the space provided below.

Sincerely,

CLEAR CHANNEL OUTDOOR, LLC

By: 

Name: Jerry Falvey

Title: Vice President of Real Estate & Public Affairs

Jerry Falvey

Vice President, Real Estate & Public Affairs

jerryfalvey@clearchannel.com

**AGREED AND ACCEPTED BY
THE VILLAGE OF PEWAUKEE**

By: _____

Name:

Title:

Jerry Falvey
Vice President, Real Estate & Public Affairs
jerryfalvey@clearchannel.com

September 28, 2026

Via Email Only

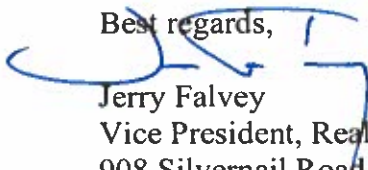
Matt Heiser
Village Administrator
Village of Pewaukee
235 Hickory Street
Pewaukee, WI 53072
VillageAdmin@villageofpewaukee.wi.gov

Re: Update to Non-Binding Letter of Intent regarding Potential Lease Agreement between Clear Channel Outdoor, LLC ("CCO") of certain property owned by the Village of Pewaukee ("Village")

Dear Mr. Heiser:

CCO writes regarding the non-binding term sheet ("Term Sheet") that we previously provided to the Village regarding our potential lease of the Village property located at 400 Sussex Street, Pewaukee, WI 53072 (the "Property") for the construction of an outdoor advertising billboard structure (the "Structure"). The Village has shared with us that the Village Board of Review will soon be discussing the Term Sheet in closed session, but that the Term Sheet itself will be a matter of public record. Notwithstanding any language to the contrary in the Term Sheet, CCO consents to sharing the Term Sheet in this way. Please reach out with any further questions and we look forward to continuing work on this project.

Best regards,



Jerry Falvey
Vice President, Real Estate & Public Affairs
908 Silvernail Road
Pewaukee, WI 53072
(O) 262-506-9024