

Summary comparison of 2009 merged budget expenditures & revenues

GENERAL FUND EXPENSES

Department	City - 2009	Village - 2009	Total C & V	Merged	Diff.
ADMINISTRATION (including Mayor, Council, Committees, Atty, Audit, Administrator, Other,)	768,494	498,876	1,267,370	1,218,262	(49,108)
MUNI COURT	112,983	50,516	163,499	90,998	(72,501)
CLERK - TREASURER (includes admin, elections, building ops, HAWS, uncollectible)	549,105	284,146	833,251	837,601	4,350
HR	86,570	0	86,570	126,012	39,442
ASSESSOR	236,414	41,100	277,514	238,914	(38,600)
IT	213,111	0	213,111	213,111	0
BD of REVIEW	1,140	100	1,240	1,240	0
POLICE DEPT	2,905,024	2,058,323	4,963,347	4,671,757	(291,590)
FIRE - EMS	2,875,839	1,374,254	4,250,093	2,875,839	(1,374,254)
BUILDING SERVICES	364,549	64,200	428,749	364,549	(64,200)
PUBLIC WORKS/ENG	2,266,805	1,321,989	3,588,794	3,825,696	236,902
LAKE MGT	95,365	22,577	117,942	117,942	0
WEED CONTROL	600	1,500	2,100	2,100	0
JOINT LIBRARY	660,360	226,314	886,674	886,674	0
JOINT P&R	893,617	288,825	1,182,442	893,617	(288,825)
TOTAL GENERAL FUND	12,029,976	6,232,720	18,262,696	16,364,312	(1,898,384)

GENERAL FUND REVENUES

Category	City - 2009	Village - 2009	Total C & V	Merged	Difference
Taxes - Levy	5,607,089	3,501,170	9,108,259	8,456,375	(651,884)
Taxes - Public Accommodation	240,000	0	240,000	240,000	0
Taxes - Mobile Home	0	3,000	3,000	3,000	0
Taxes - Water Utility	350,000	210,000	560,000	560,000	0
Taxes - PILOT	0	74,500	74,500	74,500	0
TAXES - TOTAL	6,197,089	3,788,670	9,985,759	9,333,875	(651,884)
SPECIAL CHARGES - REF/RECYC	657,000	257,744	914,744	914,744	0
INTERGOVERNMENTAL	1,113,927	731,339	1,845,266	1,845,266	0
LICENSES & PERMITS	779,720	238,908	1,018,628	1,018,628	0
FINES, FORF & PENALTIES	600,200	199,000	799,200	799,200	0
PUBLIC CHARGES FOR SERVICE	1,015,640	307,270	1,322,910	1,322,910	0
INT'GVT CHRGS SERVICE					
Admin Serv W & S Util	42,000	0	42,000	42,000	0
Fiscal Agent Fee - Lib	0	19,500	19,500	19,500	0
Winter Lake Patrol (from Vil/Tn Del)	9,000	0	9,000	7,500	(1,500)
Summer Lake Patrol (from Vil/Tn Del)	17,000	0	17,000	14,000	(3,000)
WCTC Security	0	145,023	145,023	145,023	0
Contracted Fire (from VIL)	900,000	0	900,000	0	(900,000)
Contracted Fire Insp (from VIL)	57,000	0	57,000	0	(57,000)
Services provided SEWRPC	12,000	0	12,000	12,000	0
Shared P&R Prog (from VIL)	225,000	0	225,000	0	(225,000)
Contracted Bldg Insp (from VIL)	60,000	0	60,000	0	(60,000)
Total INT'GVT CHGS SERVICE	1,322,000	164,523	1,486,523	240,023	(1,246,500)
INVESTMENT INTEREST	300,000	200,000	500,000	500,000	0
MISCELLANEOUS REVENUES	44,000	345,266	389,666	389,666	0
TOTAL GENERAL FUND	12,029,576	6,232,720	18,262,696	16,364,312	(1,898,384)

TAX LEVY SUMMARY

	Village	City	Total	Merged	Difference
General Fund Expenditures	\$6,232,720	\$12,029,976	\$18,262,696	\$16,364,312	(\$1,898,384)
Other Revenues	\$2,731,550	\$6,422,887	\$9,154,437	\$7,907,937	(\$1,246,500)
Net General Fund Tax Levy	\$3,501,170	\$5,607,089	\$9,108,259	\$8,456,375	(\$651,884)
C. Pewaukee Debt Service Levy	\$0	\$1,200,000	\$1,200,000	\$1,200,000	\$0
C. Pewaukee Road Projects	\$0	\$107,000	\$107,000	\$107,000	\$0
C. Pewaukee SW Levy	\$0	\$20,000	\$20,000	\$20,000	\$0
C. Pewaukee Cemetery Levy	\$0	\$27,550	\$27,550	\$27,550	\$0
V. Pewaukee Debt Service Levy	\$752,378	\$0	\$752,378	\$752,378	\$0
Combined Levy	\$4,253,548	\$6,961,639	\$11,215,187	\$10,563,303	(\$651,884)
Adjust for Add'l DPW Employees in Merged Budget ⁽¹⁾				(\$246,831)	(\$246,831)
Adjust for estimated one time Attorney fees ⁽²⁾				(\$171,000)	(\$171,000)
Fleet blending cost avoidance ⁽³⁾				(\$50,000)	(\$50,000)
Net Tax Levy Reduction ⁽⁴⁾	\$4,253,548	\$6,961,639	\$11,215,187	\$10,095,472	(\$1,119,715)

1) The merged budget includes 3 additional Public Works Department employees over and above the combined current staffing of the City and Village, which would increase the service level. In order to make a fair comparison between existing and merged budgets for purposes of estimating the savings due to consolidation, the estimated wages and benefits for 3 public works employees (\$82,277 per employee) should be deducted from the merged budget.

2) In the preparation of the merged budget, additional attorney costs for the initial set up costs either related to evaluation of ordinances or collective bargaining agreements were included. The budget is currently at \$311,000 which would not be the ongoing expense for attorney fees. This amount could be lowered to \$140,000 based on the city's budget experience. When the merged budget was prepared it was not known that setup legal costs would be a separate expense and would not be included in the general operating budget for the merged community.

3) With the combination of Police and Public Works departments the new governing body will likely need to evaluate a new equipment replacement program for vehicles and equipment for the Public Works and Police Departments. Initial assumption is that two vehicles in the Police Department may not need to be replaced and/or could be dropped from the fleet going forward.

4) The actual 2009 Village budget includes a payment of \$409,472 to the Village Water Utility for hydrant rental. The merged budget assumed that this amount would be moved to the water utility bills rather than being funded through the general tax levy. Although this would reduce the general tax levy it may result in an increase in water utility bills for Village customers. The net savings for sewer and water utility customers of consolidating the utilities have not yet been studied.