



Consolidated General Fund Budget Overview

Presented to:

The City and Village of Pewaukee
Merger Advisory Committee

January 6, 2010

Goal

- ➊ Identify the potential annual savings in General Fund operation and maintenance costs for a consolidated city
 - Cost to operate a consolidated city vs. total cost to operate the City and Village

Previous Work

- City and Village Administrators jointly prepared an estimated budget for a consolidated city based on 2008 City and Village budgets
- Updated in 2009 based on 2009 City and Village budgets
- Latest update is based on 2010 budgets

General Method

- Looked only at General Fund costs, not including Water, Sewer and Storm Water Utility costs
 - Water and sewer utility costs were looked at in the Utility Financial Analysis
- Did not look at long-term savings in non-Utility capital costs
 - i.e. City or Village Hall, vehicles, etc.

Major Assumptions

- Mayor & eight aldermen at City's current rates
- Used the higher wage scale (City or Village) for all positions
- Assumed Village's benefits package rather than City's

Major Assumptions

- Full-time staffed positions/departments:
 - Administrator
 - Human Resources
 - Information Technology
 - City Clerk & City Treasurer/Finance Director
 - Assessor
 - Police Department
 - Court Clerk
 - Fire and EMS (partially Paid-on-Call)
 - Building Inspection
 - Public Works / City Engineer
 - Parks & Recreation

Major Assumptions

- Contracted Services for:
 - City Planner
 - City Attorney

Major Changes Since 2009 Budgets

- City contract with Sheriff Dept. for law enforcement
- Village shifted approximately \$300,000 for public fire protection from its Fire Service budget to the water utility bills
- 2010 Merged Budget assumes current number of DPW laborers, rather than 3 additional

GENERAL FUND EXPENSES

Department	City - 2009	Village - 2009	Total C & V	Merged	Diff.	City - 2010	Village - 2010	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)	750,952	477,233	1,228,185	1,088,050	(140,135)
MUNI COURT	112,983	50,516	163,499	90,998	(72,501)	98,583	49,572	148,155	94,387	(53,768)
CLERK - TREASURER (includes admin, elections, building ops, HAWS, uncollectible)	549,105	284,146	833,251	837,601	4,350	576,745	281,781	858,526	919,007	60,481
HR	86,570	0	86,570	126,012	39,442	71,376	0	71,376	125,662	54,286
ASSESSOR	236,414	41,100	277,514	238,914	(38,600)	244,674	41,000	285,674	258,496	(27,178)
IT	213,111	0	213,111	213,111	0	187,690	0	187,690	190,520	2,830
BD of REVIEW	1,140	100	1,240	1,240	0	2,000	0	2,000	1,900	(100)
POLICE DEPT	2,905,024	2,068,323	4,963,347	4,671,757	(291,590)	2,255,306	2,134,723	4,390,029	4,754,873	364,844
FIRE - EMS	2,875,839	1,374,254	4,250,093	2,875,839	(1,374,254)	4,434,680	1,252,067	5,686,747	4,632,578	(1,054,169)
BUILDING SERVICES	364,549	84,200	428,749	364,549	(64,200)	367,928	53,850	421,778	378,257	(43,521)
PUBLIC WORKS/ENG	2,286,805	1,321,989	3,588,794	3,825,696	236,902	2,238,053	1,209,528	3,447,581	3,284,985	(162,596)
LAKE MGT	95,365	22,577	117,942	117,942	0	89,001	0	89,001	89,001	0
WEED CONTROL	600	1,500	2,100	2,100	0	600	1,500	2,100	2,100	0
JOINT LIBRARY	660,360	226,314	886,674	886,674	0	662,572	232,396	894,968	894,968	0
JOINT P&R	893,617	288,825	1,182,442	893,617	(288,825)	904,345	282,594	1,186,939	937,975	(248,964)
TOTAL GENERAL FUND	12,029,976	6,232,720	18,262,696	16,364,312	(1,898,384)	12,884,505	6,016,244	18,900,749	17,652,759	(1,247,990)

Expenses:
(\$1,247,990)

GENERAL FUND REVENUES

Category	City - 2009	Village - 2009	Total C & V	Merged	Difference	City - 2010	Village - 2010	Total C & V	Merged	Difference
Taxes - Levy	5,607,089	3,501,170	9,108,259	8,474,281	(633,978)	5,489,633	3,606,205	9,095,838	8,764,348	(331,490)
Taxes - Public Accomodation	240,000	0	240,000	240,000	0	160,000	0	160,000	160,000	0
Taxes - Mobile Home	0	3,000	3,000	3,000	0	0	3,000	3,000	3,000	0
Taxes - Water Utility	350,000	210,000	560,000	560,000	0	410,000	218,969	628,969	628,969	0
Taxes - PILOT	0	74,500	74,500	74,500	0	0	73,000	73,000	73,000	0
TAXES - TOTAL	6,197,089	3,788,670	9,985,759	9,351,781	(633,978)	6,059,633	3,901,174	9,960,807	9,829,317	(331,490)
SPECIAL CHARGES - REFIREFCYC	657,000	257,744	914,744	914,744	0	715,000	271,896	986,896	986,896	0
INTERGOVERNMENTAL	1,113,927	731,339	1,845,266	1,845,266	0	998,384	683,672	1,682,056	1,682,056	0
LICENSES & PERMITS	779,720	238,908	1,018,628	1,018,628	0	605,195	230,700	835,895	835,895	0
FINES, FORF & PENALTIES	600,200	199,000	799,200	799,200	0	375,100	204,050	579,150	579,150	0
PUBLIC CHARGES FOR SERVICE INT'GVT CHRGS SERVICE	1,015,640	307,270	1,322,910	1,322,910	0	854,150	330,230	1,184,380	1,184,380	0
Admin Serv W & S Util	42,000	0	42,000	42,000	0	50,000	0	50,000	50,000	0
Fiscal Agent Fee - Lib	0	19,500	19,500	19,500	0	0	19,500	19,500	19,500	0
Winter Lake Patrol (from Tn Del)	9,000	0	9,000	7,500	(1,500)	7,000	0	7,000	7,500	500
Summer Lake Patrol (from Tn Del)	17,000	0	17,000	14,000	(3,000)	15,000	0	15,000	15,000	0
WCTC Security	0	145,023	145,023	145,023	0	0	150,862	150,862	150,862	0
Contracted Fee (from VIL)	900,000	0	900,000	0	(900,000)	600,000	0	600,000	0	(600,000)
Contracted Fire Insp (from VIL)	57,000	0	57,000	0	(57,000)	57,000	0	57,000	0	(57,000)
Services provided SEWRPC	12,000	0	12,000	12,000	0	12,000	0	12,000	12,000	0
Shared P&R Prog (from VIL)	225,000	0	225,000	0	(225,000)	218,000	0	218,000	0	(218,000)
Contracted Bldg Insp (from VIL)	60,000	0	60,000	0	(60,000)	42,000	0	42,000	0	(42,000)
Total INT'GVT CHRGS SERVICE	1,322,000	164,523	1,486,523	240,023	(1,246,500)	1,001,000	170,362	1,171,362	254,862	(916,500)
INVESTMENT INTEREST	300,000	200,000	500,000	500,000	0	50,000	30,000	80,000	80,000	0
MISCELLANEOUS REVENUES	44,000	345,266	389,666	389,666	0	2,226,043	194,160	2,420,203	2,420,203	0
TOTAL GENERAL FUND	12,029,576	6,232,720	18,262,696	16,382,218	(1,880,478)	12,884,505	6,016,244	18,900,749	17,652,759	(1,247,990)

Tax Levy:
(\$331,490)

Revenues:
(\$916,500)

2010 Equalized Tax Rates (per \$1,000)

- ▶ City - \$2.68
- ▶ Village - \$4.51
- ▶ Merged - \$3.07

Potential Additional Savings

- Contract with Sheriff's Dept. for law enforcement
 - Police Dept. for the consolidated city is estimated to cost \$364,844 more than 2010 budgeted City and Village police expenses
- Evaluate benefits package
 - The merged budget includes \$6,295,000 in wages and \$3,063,000 in benefits (49%)
 - On average City benefits are 36% of wages
 - On average Village benefits are 42% of wages