



AMENDED Regular Village Board Meeting Agenda
Tuesday, June 17, 2025
6:00 PM

Village Hall, 235 Hickory Street, Pewaukee, WI 53072

To view the meeting live:

<https://www.youtube.com/live/GgFy4uyzfqA?si=ckOKMjzLrHdDhyfr>

1. Call to Order, Pledge of Allegiance, Moment of Silence and Roll Call.
2. Public Hearings/Presentations
Presentation of the 2024 Village audit results by Baker Tilly.
3. Approval of Minutes of Previous Meeting.
 - a. Minutes from the June 3, 2025, Special Village Board Meeting.
 - b. Minutes from the June 3, 2025, 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 – None.
6. Resolutions
 - a. (This agenda item to be addressed after Agenda Item 8a is addressed.) Discussion, review and possible action to approve Resolution 2025-09: A Preliminary Resolution to assess for sidewalk removal and replacements in 2025 Road and Utility Improvements project.
 - b. Review, discussion and possible action to approve Resolution 2025-10: A Resolution Regarding the Wisconsin Department of Natural Resources Reporting Year 2024 Compliance Maintenance Annual Report.
7. Old Business
 - a. Review, discussion, and possible action to approve the written decision regarding Hawthorne Place, LLC's Petition Appealing the 2024 Village of Pewaukee Fire – EMS Fee Assessment for real property located at 1105 Hawthorne Place and having Tax ID No. PWV 0902996007.
8. New Business
 - a. Review, discussion and possible action to award the contracts for the 2025 Road and Utility Improvements projects (W. Wisconsin Ave. and E. Capitol Dr.).
 - b. Review, discussion and possible action to approve an engagement letter with Quarles and Brady for a Safe Drinking Water Loan.
 - c. Review and discussion of an update of the Quiet Zone project.
 - d. Review, discussion and possible action on Alcohol Beverage License Approvals 2025-2026.
 - e. Hearing on an Appeal of the 2024 Fire-EMS Protection Fee Filed by KKNQ Quail LLC (c/o Patrick Brotherhood) Regarding Real Property Located at 1088 Quail Court and having Tax ID No. PWV 0903106 and Possible Action Thereon.
 - f. Discussion and possible action to confirm Committee/Board Appointments by the Village President:
 - i. Fire Commission – 1 Trustee (2 year term).
 - g. Review and discussion about concerns regarding overcrowding and public behavior on the beach on Pewaukee Lake.
 - h. Review, discussion and possible action to cancel the July 1, 2025 Village Board meeting.
 - i. Review, discussion and possible action to approve the bills and invoices from May, 2025.
 - j. Review, discussion, and possible action on notice of claim filed by Lan Dang. 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 the aforementioned claim. 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.
 - k. Review, discussion and possible action to approve Mobile Home/Trailer Park License for Pewaukee Lake Estates.



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 June 13, 2025



Village of Pewaukee

Financial highlights

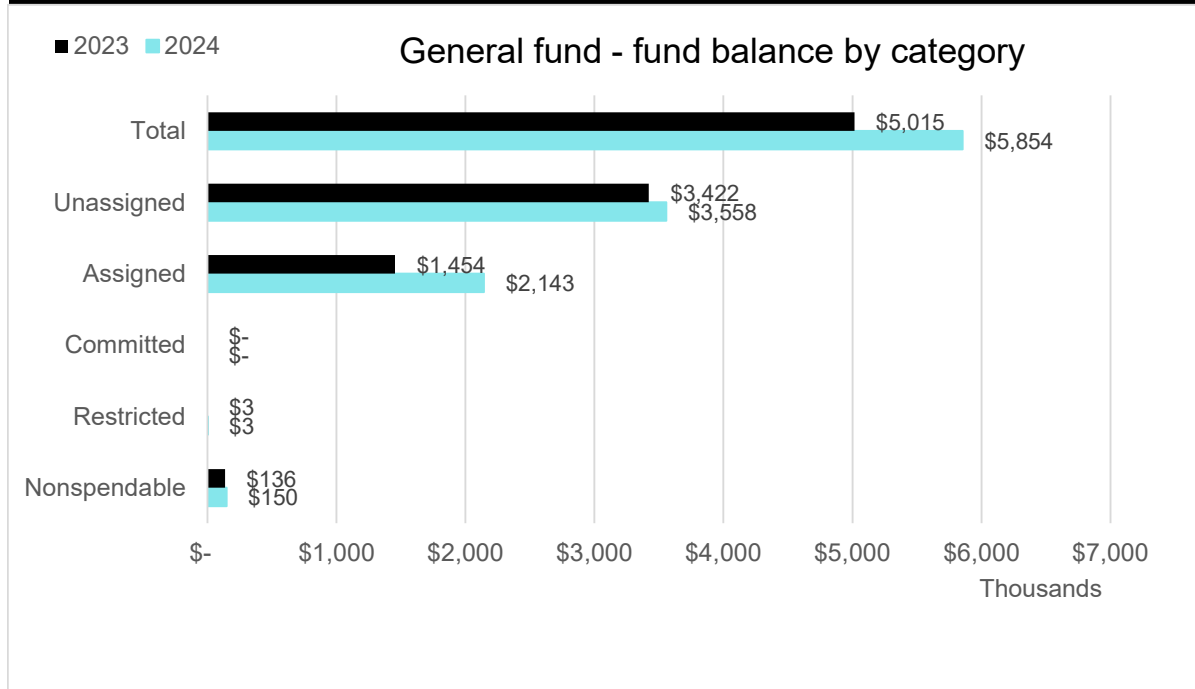
June 17, 2025

Client service team

John Rader, Managing Director, CPA
Leah Gaffney, Manager, CPA

Village of Pewaukee

General fund results



Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	\$ 9,543,046	\$ 8,550,589	\$ 992,457
Expenditures and other financing uses	8,703,844	8,552,660	(151,184)
Net change in fund balance	<u>\$ 839,202</u>	<u>\$ (2,071)</u>	<u>\$ 841,273</u>

Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source.

Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

Assigned - spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed.

Unassigned - residual amounts that have not been classified within other categories above.

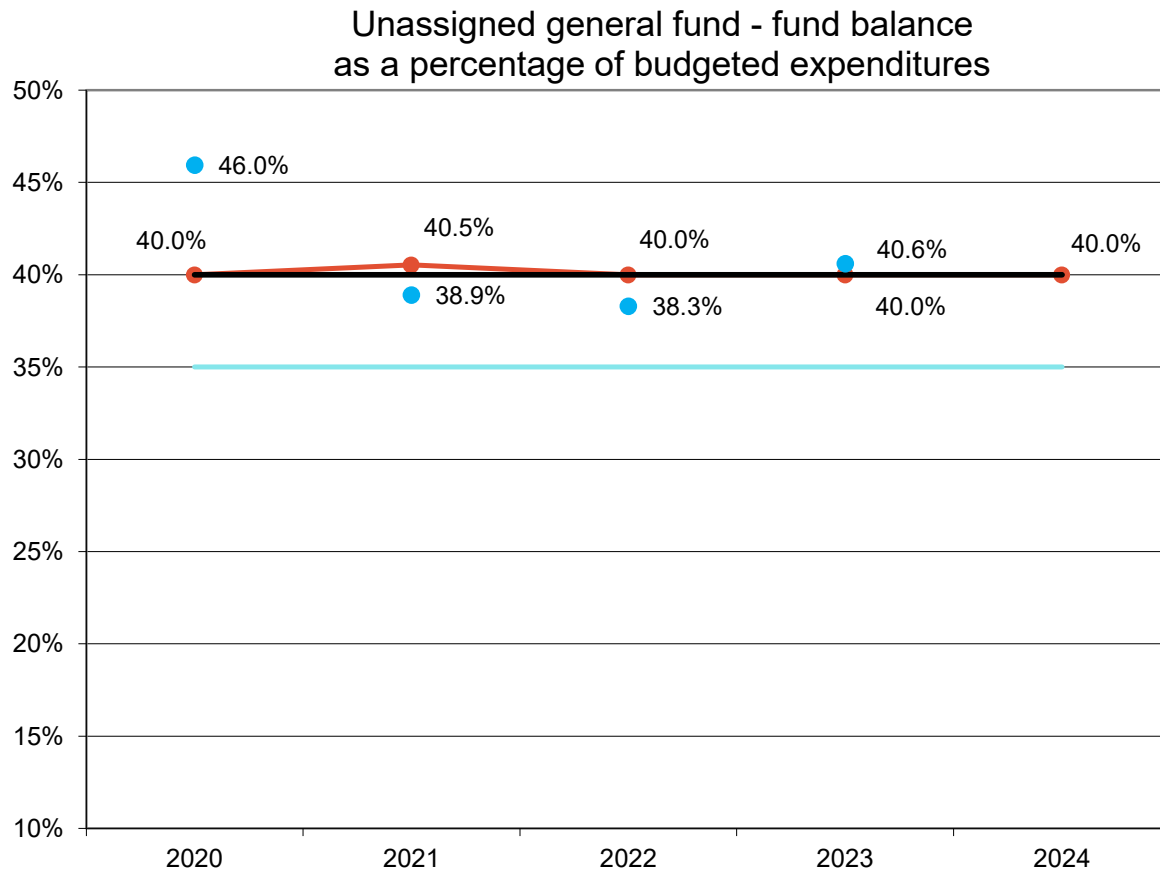
Village of Pewaukee

General fund - fund balance trends

Fund balance policy:

A minimum of 35% of the ensuing year's budgeted general fund expenditures, with a targeted maximum of 40%. Any amount over 40% may be assigned for future capital projects and infrastructure needs.

● General Fund Actual ● Policy minimum — Policy maximum ● Reference - Median



Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

Median reference value generated from 2020 - 2023 Baker Tilly municipal client data for population range of under 10,000.

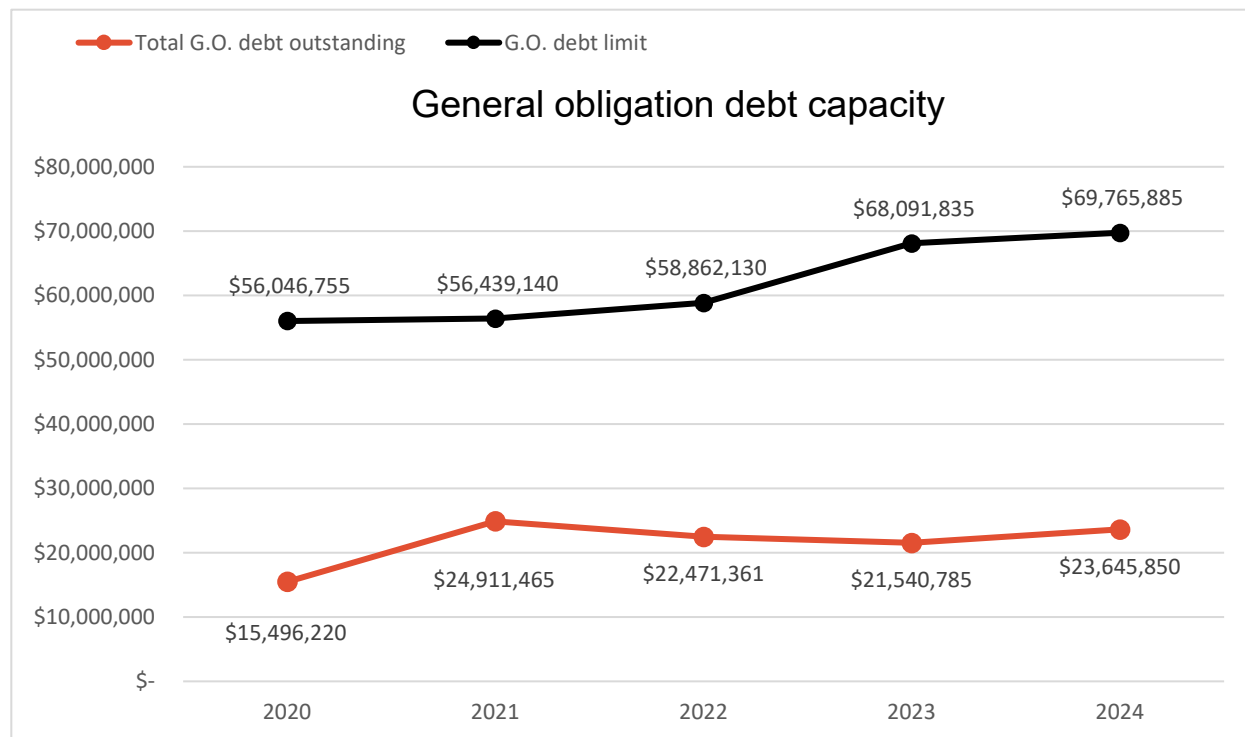
Village of Pewaukee

General obligation debt

Debt management policy:

The village intends to keep outstanding GO debt to within 40% of the statutory limitations. Total annual debt service for governmental fund GO debt will not exceed 25% of the village's total levy.

Actual percentage of debt limit at 12/31/24: **34%**



Total debt outstanding by type at 12/31/2024

	General obligation	NAN	Comp abs	Total
Village	\$ 16,787,754	\$ 940,000	\$ 122,944	\$ 17,850,698
Utility	6,858,096	5,360,000	6,562	12,224,658
Total	\$ 23,645,850	\$ 6,300,000	\$ 129,506	\$ 30,075,356

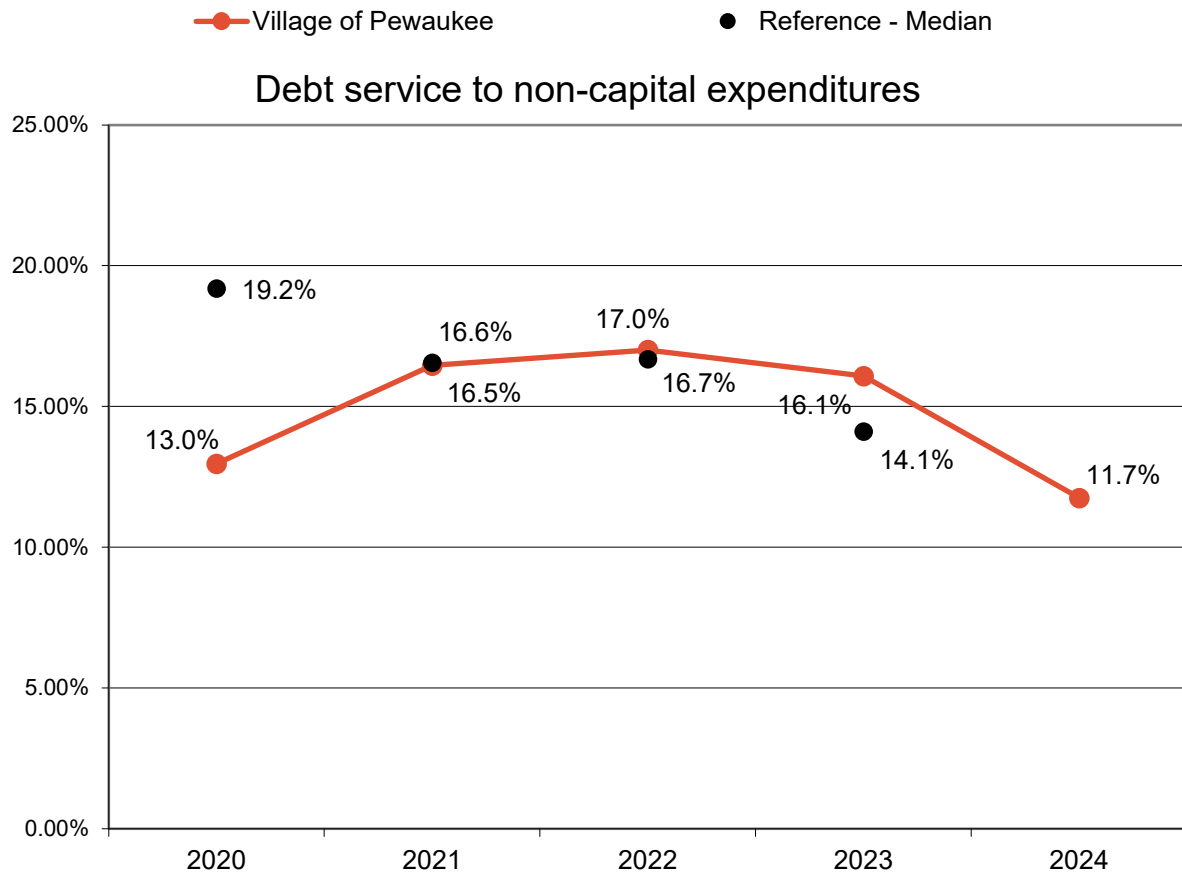
Comparative metrics available online through the Wisconsin Policy Forum.

<https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/>

Select "Debt" -- options for custom comparisons or comparisons by county

Village of Pewaukee

Governmental funds - debt service



Current and prior year data

	2024	2023
Principal	\$ 938,228	\$ 1,056,448
Interest	445,899	347,078
Total	<u>\$ 1,384,127</u>	<u>\$ 1,403,526</u>
Non-capital expenditures	<u>\$ 11,780,127</u>	<u>\$ 8,732,408</u>

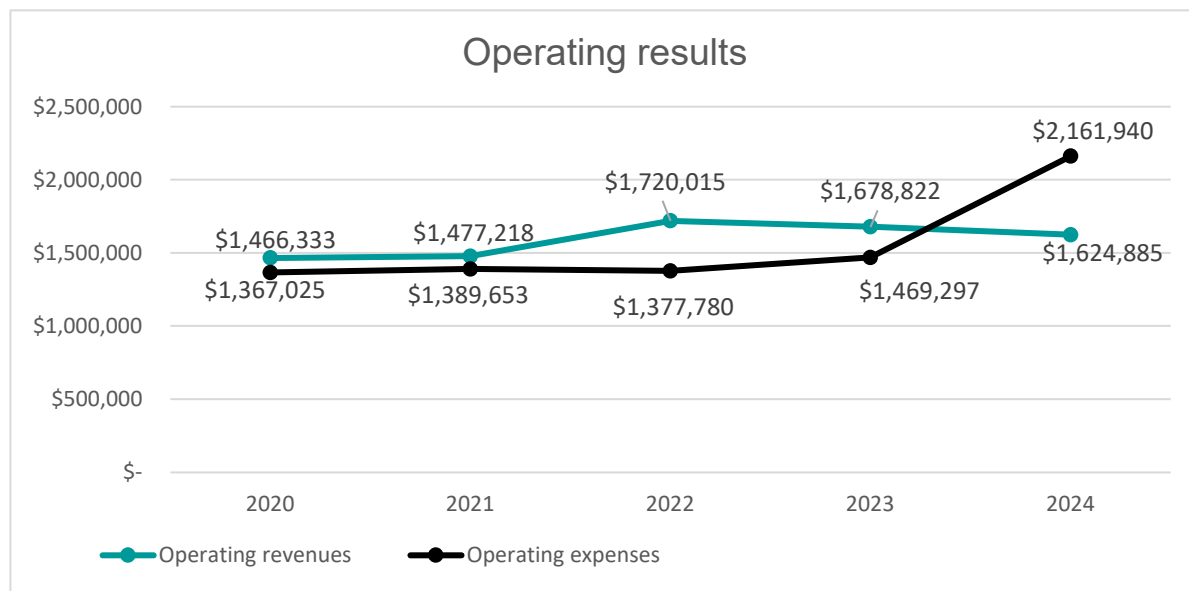
Other reference values

Median reference value generated from 2020 - 2023 Baker Tilly municipal client data for population range of under 10,000.



Village of Pewaukee Water Utility Results

	Current Year	Prior Year
Actual Rate of Return	-5.84%	5.73%
Authorized Rate of Return	4.90%	4.90%



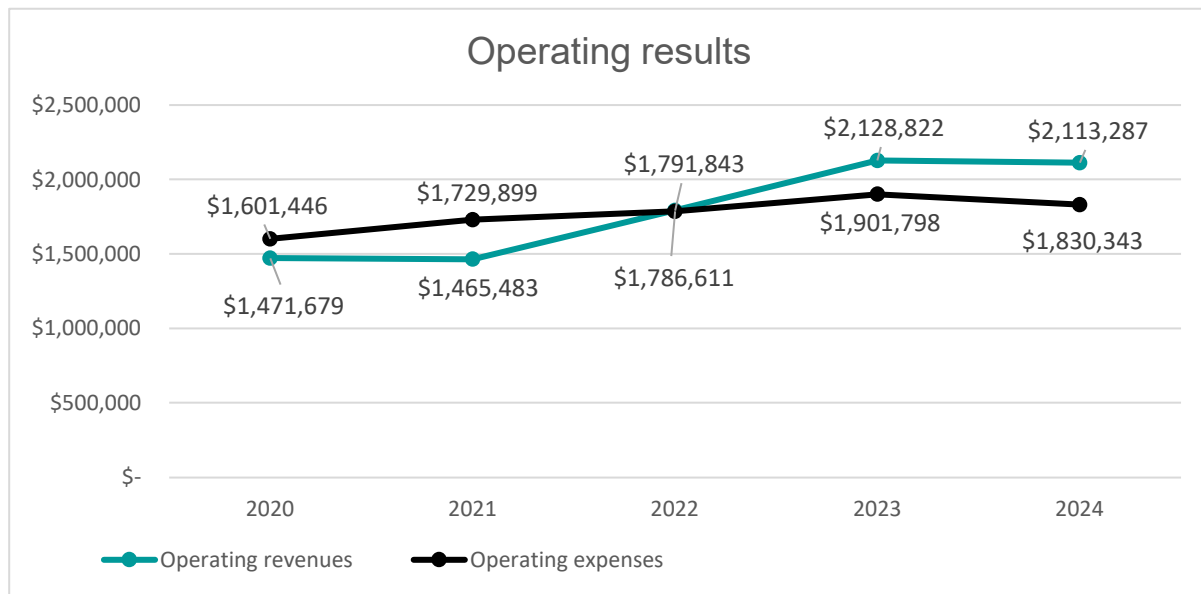
Unrestricted Reserves

	2020	2021	2022	2023	2024
Year end balance	\$ 2,236,388	\$ 1,907,994	\$ 1,377,866	\$ 1,868,643	\$ 5,768,096
Months on hand	18.30	15.50	9.61	13.36	12.59

Investment in Capital



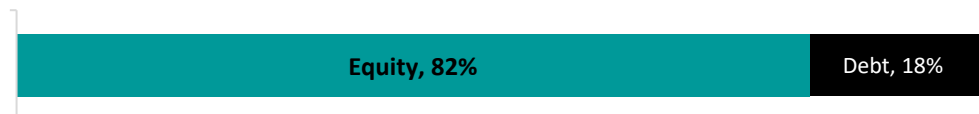
Village of Pewaukee Sewer Utility Results



Unrestricted Reserves

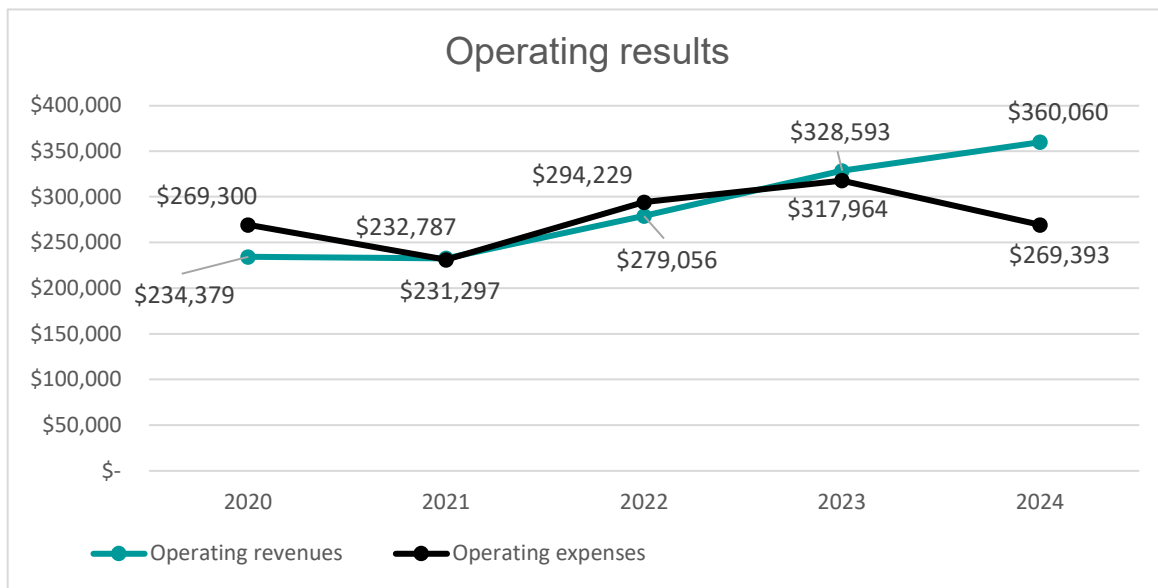
	2020	2021	2022	2023	2024
Year end balance	\$ 4,644,822	\$ 5,309,650	\$ 3,443,314	\$ 2,937,361	\$ 2,648,004
Months on hand	37.87	43.48	23.06	16.56	15.04

Investment in Capital





Village of Pewaukee Stormwater Utility Results



Unrestricted Reserves

		2020		2021		2022		2023		2024
Year end balance	\$	178,820	\$	98,814	\$	-	\$	40,340	\$	169,377
Months on hand		9.16		5.09		0.00		1.47		5.64

Investment in Capital



Laimon Fund

2024 FINANCIAL STATEMENT HIGHLIGHTS

	<u>2022</u>	<u>2023</u>	change	<u>2024</u>	change
Assets					
Current Assets	\$ 316,744	\$ 350,230		\$ 412,059	
Noncurrent Assets	1,335,004	1,333,439		1,397,639	
Total Assets	<u>1,651,748</u>	<u>1,683,669</u>	2%	<u>1,809,698</u>	7%
Liabilities					
Current Liabilities	68,064	73,749		76,597	
Noncurrent Liabilities	381,250	355,543		328,832	
Total Liabilities	<u>449,314</u>	<u>429,292</u>	-4%	<u>405,429</u>	-6%
Net Position					
Net Investment in Capital Assets	928,938	952,189		945,322	
Unrestricted Net Position	226,785	292,449		324,085	
Total Net Position	<u>\$ 1,155,723</u>	<u>\$ 1,244,638</u>	8%	<u>\$ 1,269,407</u>	2%
	<u>2022</u>	<u>2023</u>	change	<u>2024</u>	change
Income Statement					
Operating Revenue	\$ 208,353	\$ 219,415		\$ 245,437	
Operating Expense	129,900	118,896		216,569	
Operating Income (loss)	<u>78,453</u>	<u>100,519</u>	28%	<u>28,868</u>	-71%
Nonoperating Revs & (Exps)	(12,310)	(11,604)		(4,099)	
Change in Net Position	<u>\$ 66,143</u>	<u>\$ 88,915</u>		<u>\$ 24,769</u>	

Village of Pewaukee

Financial Statements and
Supplementary Information

December 31, 2024

Village of Pewaukee

Table of Contents
December 31, 2024

	<u>Page</u>
Independent Auditors' Report	i
Required Supplementary Information	
Management's Discussion and Analysis	iv
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	1
Statement of Activities	3
Fund Financial Statements	
Balance Sheet - Governmental Funds	4
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	6
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Statement of Net Position - Proprietary Funds	10
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	14
Statement of Cash Flows - Proprietary Funds	16
Statement of Fiduciary Net Position - Fiduciary Funds	20
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	21
Index to Notes to Financial Statements	22
Notes to Financial Statements	23
Required Supplementary Information	
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	56
Schedule of Proportionate Share of the Net Pension Liability (Asset) - Wisconsin Retirement System	59
Schedule of Employer Contributions - Wisconsin Retirement System	59
Notes to Required Supplementary Information	60

Village of Pewaukee

Table of Contents
December 31, 2024

	<u>Page</u>
Supplementary Information	
Combining Balance Sheet - Nonmajor Governmental Funds	61
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	63
Combining Statement of Fiduciary Net Position - Custodial Funds	65
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds	66

Independent Auditors' Report

To the Village Board of
Village of Pewaukee

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Pewaukee, Wisconsin (the Village), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village as of December 31, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the Village adopted the provisions of GASB Statement No. 100, *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*, effective January 1, 2024. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Madison, Wisconsin
June 12, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Village of Pewaukee

Management's Discussion and Analysis December 31, 2024 (Unaudited)

The management of the Village of Pewaukee offers all persons interested in the financial position of the Village this narrative overview and analysis of the Village's financial performance during the fiscal year ended December 31, 2024. You are invited to read this narrative in conjunction with the Village's financial statements.

Financial Highlights

- The assets and deferred outflows of the Village of Pewaukee exceeded its liabilities and deferred inflows by \$55,179,043 (net position). Of this amount, \$12,267,959 is considered unrestricted, \$3,825,078 is restricted for specific purposes (restricted net position) and \$39,086,006 is the net investment in capital assets.
- The Village's total net position increased by \$2,038,150. Governmental activities net position increased by \$291,622, while business-type net position increased by \$1,746,528.
- On December 31, 2024, the Village's governmental funds reported combined fund balances of \$9,048,378 an increase of \$2,524,061 from 2023. The unassigned fund balance was \$3,557,882.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Village's basic financial statements. These financial statements consist of two parts: Management's Discussion and Analysis (this section) and the basic financial statements. The basic financial statements include two kinds of statements that present different views of the Village:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Village's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of Village government, reporting the Village's operations in more detail than the government-wide statements.

These financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Village of Pewaukee

Management's Discussion and Analysis
December 31, 2024
(Unaudited)

Government-Wide Statements

The government-wide statements report information about the Village as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, deferred outflows and inflows of resources and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Village's net position and how they have changed. Net Position - the difference between the Village's assets, deferred outflows and inflows of resources and its liabilities - is one way to measure the Village's financial health or position. Over time, increases or decreases in the Village's net position are an indicator of whether its financial health is improving or deteriorating. To assess the overall health of the Village you need to consider additional nonfinancial factors such as changes in the Village's property tax base and the condition of the Village's roads.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village maintains ten (10) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, general debt service fund, the capital projects fund, and TID No. 4 capital projects fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Village of Pewaukee

Management's Discussion and Analysis
December 31, 2024
(Unaudited)

The Village adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds - The Village maintains five proprietary funds, all of which are enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Proprietary fund financial statements present the same type of information as the government-wide financial statements, only in more detail.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, *required supplementary information* presents a detailed budgetary comparison schedule for the general fund to demonstrate compliance with the budget. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

Financial Analysis of the Village as a Whole

An analysis of the Village's financial position begins with a review of the Statement of Net Position and the Statement of Activities. These two statements report the Village's net position and changes therein. It should be noted that the financial position can also be affected by nonfinancial factors, including economic conditions, population growth and new regulations.

Village of Pewaukee

Management's Discussion and Analysis
December 31, 2024
(Unaudited)

A summary of the Village's Statement of Net Position is presented below in Table 1.

Table 1
Condensed Statements of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024*	2023*
Assets:						
Current and other assets	\$ 18,351,714	\$ 14,815,093	\$ 17,380,817	\$ 12,636,002	\$ 35,732,531	\$ 27,451,095
Capital assets	26,331,429	23,759,948	36,118,820	34,265,728	62,450,249	58,025,676
Total assets	44,683,143	38,575,041	53,499,637	46,901,730	98,182,780	85,476,771
Deferred outflows of resources	2,782,184	4,119,523	261,593	292,827	3,043,777	4,412,350
Long-term liabilities	18,435,617	14,422,577	12,391,044	8,863,522	30,826,661	23,286,099
Other liabilities	1,179,571	1,217,094	1,826,833	1,002,183	3,006,404	2,219,277
Total liabilities	19,615,188	15,639,671	14,217,877	9,865,705	33,833,065	25,505,376
Deferred inflows of resources	9,359,994	8,856,370	2,854,455	2,386,482	12,214,449	11,242,852
Net investment in capital	10,670,084	11,045,764	28,448,185	27,007,187	39,086,006	38,013,056
Restricted	1,162,885	739,923	2,662,193	2,523,526	3,825,078	3,263,449
Unrestricted	6,657,176	6,412,836	5,578,520	5,411,657	12,267,959	11,864,388
Total net position	\$ 18,490,145	\$ 18,198,523	\$ 36,688,898	\$ 34,942,370	\$ 55,179,043	\$ 53,140,893

* The total column reflects a capital debt adjustment; see Note 1 for further information.

The largest portion of the Village's net position (71%) reflects its investment in capital assets (e.g., land, buildings and improvements, machinery and equipment and infrastructure), less any debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Village's net position (7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (22%) may be used to meet the government's ongoing obligation to citizens and creditors.

Village of Pewaukee

Management's Discussion and Analysis
December 31, 2024
(Unaudited)

Table 2
Condensed Statement of Activities

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues:						
Charges for services	\$ 3,879,807	\$ 2,261,477	\$ 4,408,130	\$ 4,770,788	\$ 8,287,937	\$ 7,032,265
Operating grants and contributions	691,316	516,876	-	-	691,316	516,876
Capital grants and contributions	300,055	33,486	2,213,950	54,150	2,514,005	87,636
General revenues:						
Property taxes	4,823,452	5,535,141	-	-	4,823,452	5,535,141
Other taxes	113,667	108,689	-	-	113,667	108,689
Intergovernmental	698,690	642,459	-	-	698,690	642,459
Investment income	693,620	490,489	458,125	468,156	1,151,745	958,645
Gain on sale of assets	20,123	20,523	-	-	20,123	20,523
Miscellaneous	116,072	66,699	4,667	37,360	120,739	104,059
Total revenues	11,336,802	9,675,839	7,084,872	5,330,454	18,421,674	15,006,293
Expenses						
General government	892,364	865,734	-	-	892,364	865,734
Public safety	5,751,682	4,924,247	-	-	5,751,682	4,924,247
Health and human services	35,101	34,291	-	-	35,101	34,291
Public works	1,484,956	2,702,515	-	-	1,484,956	2,702,515
Culture, recreation and education	754,528	800,044	-	-	754,528	800,044
Conservation and development	2,042,114	33,301	-	-	2,042,114	33,301
Water	-	-	2,389,618	1,532,830	2,389,618	1,532,830
Sewer	-	-	1,921,696	1,984,191	1,921,696	1,984,191
Lakeside Park	-	-	230,475	134,375	230,475	134,375
Transportation	-	-	94,283	195,034	94,283	195,034
Stormwater	-	-	281,056	321,364	281,056	321,364
Interest and fiscal charges	505,651	297,222	-	-	505,651	297,222
Total expenses	11,466,396	9,657,354	4,917,128	4,167,794	16,383,524	13,825,148
Income (loss) before transfers	(129,594)	18,485	2,167,744	1,162,660	2,038,150	1,181,145
Transfers	421,216	316,509	(421,216)	(316,509)	-	-
Increases in net position	291,622	334,994	1,746,528	846,151	2,038,150	1,181,145
Beginning Net Position	18,198,523	17,863,529	34,942,370	34,096,219	53,140,893	51,959,748
Ending Net Position	\$ 18,490,145	\$ 18,198,523	\$ 36,688,898	\$ 34,942,370	\$ 55,179,043	\$ 53,140,893

As previously noted, the Statement of Net Position shows the financial position as of year-end. The specific nature or source of these changes then becomes more evident in the Statement of Activities as shown above in Table 2.

Village of Pewaukee

Management's Discussion and Analysis
December 31, 2024
(Unaudited)

Governmental Activities

Governmental activities increased the Village's net position by \$291,622. This is the result of the reconciling items as detailed on page 9 of the financial statements, primarily items capitalized less debt repaid, the decrease in the net pension liability resulting in a decrease in related expenses, and the financial results of the general fund, in large part from the growth in investment income.

Business-Type Activities

Net position of the business-type activities increased \$1,746,528. This was due to the positive financial results of all five enterprise funds in the current year.

Financial Analysis of the Village's Funds

Governmental Funds

The focus of the Village of Pewaukee's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

At December 31, 2024, the Village's governmental funds reported combined fund balances of \$9,048,378. Approximately 40% of this amount, \$3,557,882, constitutes unassigned fund balance, which is available to meet the Village's current and future needs. An additional \$2,143,390 is assigned for specific projects or expenditures. Restricted fund balance is \$3,197,414 and the remaining \$149,692 of fund balance is attributed to nonspendable amounts for prepaid expenditures and long-term receivables.

General Fund

The Village's general fund is the chief operating fund of the Village. Total fund balance in the general fund increased by \$839,202 during 2024. Unassigned fund balance increased by \$136,338. See the following General Fund Budgetary Highlights section for further details.

The Village evaluates general fund balance by measuring the unassigned general fund balance as a percentage of the subsequent year's general fund budget. For 2024, unassigned fund balance is \$3,557,882 and the 2025 general fund expenditure budget is \$8,894,547, resulting in an unassigned fund balance ratio of 40%, the same as the prior four years.

General Debt Service Fund

The Village's debt service fund accounts for the accumulation of resources for and payment of, long-term debt principal, interest and related costs. The entire amount of the fund balance, \$454,256 is restricted for future debt service. Included in this restricted fund balance is \$90,000 received from the Pewaukee Public Library Foundation and \$156,711 from unspent debt proceeds, for a total of \$246,711 to be used for debt service on obligations previously issued to construct the Pewaukee Public Library.

Village of Pewaukee

Management's Discussion and Analysis
December 31, 2024
(Unaudited)

General Capital Projects

The Village's general capital projects fund is used to account for the purchase or construction of major capital items, other than those reported in the other capital project funds. The fund balance is \$1,469,851, an increase of \$1,101,192 from the prior year. This was due to the issuance of \$2.0M of new debt less the spend-down of debt proceeds issued in the prior year for current year projects.

TID No. 4 Capital Projects Fund

The Village's TID No. 4 capital projects fund is used to account for the accumulation of resources for improvements within the established district as detailed in the project plan. This fund was created in 2022. The current year experienced a \$371,794 increase in fund balance from debt proceeds offset by development and debt issuance costs.

Nonmajor Governmental Funds

Fund balance of all other governmental funds is \$898,149, of which \$141,200 is restricted for cemetery projects, \$16,096 is restricted for lake patrol purposes, \$628,966 is restricted for TIF projects, \$98,750 is restricted for projects to be funded by ARPA grant funds, and \$13,137 is restricted in the downtown loan fund.

Proprietary Funds

The Village of Pewaukee's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail. At December 31, 2024, the Village's proprietary funds reported combined net position of \$36,688,898.

Water Utility

The water utility net position decreased \$59,740 or less than 1% from prior year. Operating revenues decreased \$53,937 or approximately 3.2%. This was due to some residential credits being applied in the current year. Operating expenses increased \$692,643 or approximately 47%.

Sewer Utility

The sewer utility net position increased \$1,407,974 or just under 7%. This was a result of capital contributions received during the year of \$1,053,182. Operating revenues decreased \$15,535 or 0.1%. Operating expenses decreased \$71,455 or approximately 3.75%.

Laimon Family Lakeside Park Fund

The Village created this fund during 2015 upon the acquisition of a marina, a building, property and equipment and is now being used for outdoor recreational purposes. At year end, the fund had \$1,269,407 of net position which was an increase of \$24,769 from the prior year. Operating revenues at year end were \$245,437, \$26,022 more than last year and operating expenses were \$216,569, \$97,673, more than last year.

Transportation Fund

The Village created this utility during 2021 to finance certain public works initiatives. Based upon a 2022 ruling by the District II court of Appeals, the fee used to support these operations was ruled an impermissible tax. As a result, the capital and related debt previously accounted for in this fund have been moved to governmental activities, and the net position decreased by \$126,715 to \$227,377 at year-end.

Village of Pewaukee

Management's Discussion and Analysis
December 31, 2024
(Unaudited)

General Fund Budgetary Highlights

Overall fund balance increased by \$839,202, approximately 2% from the prior year. There were no budget amendments made during the year.

Total revenues were \$9,201,211, or \$989,042 more than budget. Additional revenues compared to budget were generated from building permits, ambulance fees, recreational programs, and investment income as the returns on amounts held at the Local Government Investment Pool increased considerably during 2024 compared to recent years.

Total expenditures were \$8,695,534, or \$151,574 over the budgeted amount of \$8,543,960. Significant variances with budgeted expenditures were experienced in building inspections (to offset permit revenue increases), public works, and planning.

Capital Assets

At the end of 2024, the Village had invested a total of \$62,450,249 in capital assets. This investment in capital assets includes land, buildings, machinery and equipment, utility plant, construction in progress and infrastructure.

Table 3
Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 6,565,101	\$ 6,565,101	\$ 925,238	\$ 925,238	\$ 7,490,339	\$ 7,490,339
Land improvements	408,449	363,924	569,348	569,348	977,797	933,272
Buildings	16,549,213	9,579,410	136,706	136,706	16,685,919	9,716,116
Machinery and equipment	3,364,810	3,168,106	6,400	6,400	3,371,210	3,174,506
Water plant	-	-	21,983,608	20,470,454	21,983,608	20,470,454
Sewer plant	-	-	30,834,286	27,158,307	30,834,286	27,158,307
Storm water	-	-	1,884,470	1,445,760	1,884,470	1,445,760
Construction in progress	-	5,102,595	491,794	3,278,419	491,794	8,381,014
Infrastructure	6,143,507	5,104,678	-	-	6,143,507	5,104,678
Total capital assets	33,031,080	29,883,814	56,831,850	53,990,632	89,862,930	83,874,446
Less accumulated depreciation	(6,699,651)	(6,123,866)	(20,713,030)	(19,724,904)	(27,412,681)	(25,848,770)
Capital assets, net of accumulated depreciation	\$ 26,331,429	\$ 23,759,948	\$ 36,118,820	\$ 34,265,728	\$ 62,450,249	\$ 58,025,676

Significant projects for 2024 include:

- The construction of the new public works facility was completed
- East Wisconsin, Park Hill Drive, and Orchard Avenue were reconstructed
- Well 4 HMO project in the Water Utility continues and remains in progress
- Developer-funded additions for Riverside Preserve and The Glen at Pewaukee Lake developments

See Note 3 for additional information.

Village of Pewaukee

Management's Discussion and Analysis
December 31, 2024
(Unaudited)

Long-Term Debt

At December 31, 2024, the Village and utilities had \$23,645,850 of long-term bonds and notes outstanding. Of this amount, \$16,787,754 are general obligation issues to be repaid by future levies or tax increment.

Total long-term bonds outstanding at December 31, 2024 increased by a net amount of \$2,105,065 or 9.7%. In addition, an anticipation note in the amount of \$6,300,000 was issued which will be refunded in early 2025.

At the end of the year, the Village was at 34% of its general obligation debt capacity. The prior year was 32%. Excluding general obligation debt to be financed by user charges of the enterprise funds, the debt capacity was 24%.

See Note 3 for additional information.

Currently Known Facts/Economic Conditions

All currently known facts and economic conditions were considered in preparing the 2025 Village budget. None of these conditions are anticipated to change the overall financial position of the Village.

The Village of Pewaukee is located approximately 25 miles west of Milwaukee. The Village has successful business and commercial areas, which continue to see activity and interest. New and continuing development projects of note are: The former St. Mary's Catholic School property is currently under redevelopment into a 46-lot single-family residential development moving a significant portion of the former school property to the property tax rolls. It is called "The Glen at Pewaukee Lake" and approximately a third of the parcels have been built out. In addition, the former River Hills Nursing Home is being redeveloped as the "Riverside Preserve". It is a 36-lot single-family subdivision which included the creation of TID #4 to assist with blight elimination. This development is almost completely built out as of mid-2025. Another residential development in progress is Kirkland Crossing Phase 2 on Ryan Street. They are adding 77 residential units to their existing facility with construction scheduled to be completed in 2026. Finally, the Westerly Senior Homes project, a 141-unit senior housing continuum of care facility, was recently completed at the corner of STH 164 and Swan Road. They held a ribbon cutting in spring of 2025 and will be receiving residents later in the year. Commercial development along the lake continues as well with the addition of a Brewfinity location on West Wisconsin Ave. They started renovations in early 2025 and hope to open before Autumn. The Village is addressing a number of issues regarding its water utility with construction underway in 2025 of an HMO Treatment Facility for its Well #4 for radium reduction and the site selection of a new well (#7) on Cecelia Drive to replace well #2.

Requests for Information

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Village's finances. If you have questions about this report or need any additional information, contact Matt Heiser, Village Administrator at 262-691-5660 or VillageAdmin@villageofpewaukee.gov.

General information relating to the Village of Pewaukee, Wisconsin, can be found at the Village's website, www.villageofpewaukee.com.

BASIC FINANCIAL STATEMENTS

Village of Pewaukee

Statement of Net Position

December 31, 2024

	Governmental Activities	Business- Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	\$ 9,458,218	\$ 5,276,205	\$ 14,734,423
Receivables (net):			
Taxes	8,021,814	-	8,021,814
Accounts	330,690	1,006,172	1,336,862
Special assessments	1,834	-	1,834
Leases	-	2,633,183	2,633,183
Due from other governmental units	52,241	-	52,241
Internal balances	(166,761)	166,761	-
Inventories and prepaid items	149,692	25,940	175,632
Investment in Brookfield plant (net of amortization)	-	894,234	894,234
Investment in Pewaukee Public Library	503,986	-	503,986
Restricted assets:	-	-	-
Cash and investments	-	7,356,432	7,356,432
Other assets	-	21,890	21,890
Capital assets (net of accumulated depreciation):			
Land	6,565,101	925,238	7,490,339
Construction in progress	-	491,794	491,794
Other capital assets, net of accumulated depreciation	19,766,328	34,701,788	54,468,116
Total assets	44,683,143	53,499,637	98,182,780
Deferred Outflows of Resources			
Deferred charge on refunding	1,410	-	1,410
Pension related amount	2,780,774	261,593	3,042,367
Total deferred outflows of resources	2,782,184	261,593	3,043,777
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable	415,476	1,433,276	1,848,752
Accrued liabilities and deposits	507,807	345,813	853,620
Unearned revenue	256,288	47,744	304,032
Noncurrent liabilities:			
Net pension liability	311,134	19,608	330,742
Due within one year	2,542,322	5,818,752	8,361,074
Due in more than one year	15,582,161	6,552,684	22,134,845
Total liabilities	19,615,188	14,217,877	33,833,065
Deferred Inflows of Resources			
Pension related amounts	1,604,820	221,272	1,826,092
Unearned revenues	7,755,174	-	7,755,174
Lease related amounts	-	2,633,183	2,633,183
Total deferred inflows of resources	9,359,994	2,854,455	12,214,449

See notes to financial statements

Village of Pewaukee

Statement of Net Position
December 31, 2024

	Governmental Activities	Business- Type Activities	Total
Net Position			
Net investment in capital assets	\$ 10,670,084	\$ 28,448,185	\$ 39,086,006
Restricted for:			
Equipment replacement	-	2,662,193	2,662,193
TIF activities	1,000,760	-	1,000,760
Park maintenance	3,364	-	3,364
Cemetery	141,233	-	141,233
Loans	13,137	-	13,137
Lake patrol	4,391	-	4,391
Unrestricted	<u>6,657,176</u>	<u>5,578,520</u>	<u>12,267,959</u>
Total net position	<u>\$ 18,490,145</u>	<u>\$ 36,688,898</u>	<u>\$ 55,179,043</u>

See notes to financial statements

Village of Pewaukee

Statement of Activities

Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	\$ 892,364	\$ 178,357	\$ -	\$ -	\$ (714,007)	\$ -	\$ (714,007)
Public safety	5,751,682	3,122,409	264,766	-	(2,364,507)	-	(2,364,507)
Public works	1,484,956	380,492	426,550	300,055	(377,859)	-	(377,859)
Health and human services	35,101	42,906	-	-	7,805	-	7,805
Culture, recreation and education	754,528	155,643	-	-	(598,885)	-	(598,885)
Conservation and development	2,042,114	-	-	-	(2,042,114)	-	(2,042,114)
Interest and fiscal charges	505,651	-	-	-	(505,651)	-	(505,651)
Total governmental activities	11,466,396	3,879,807	691,316	300,055	(6,595,218)	-	(6,595,218)
Business-type activities:							
Water	2,389,618	1,624,885	-	743,877	-	(20,856)	(20,856)
Sewer	1,921,696	2,113,287	-	1,053,182	-	1,244,773	1,244,773
Lakeside park	230,475	245,437	-	-	-	14,962	14,962
Transportation	94,283	64,461	-	-	-	(29,822)	(29,822)
Stormwater	281,056	360,060	-	416,891	-	495,895	495,895
Total business-type activities	4,917,128	4,408,130	-	2,213,950	-	1,704,952	1,704,952
Total	\$ 16,383,524	\$ 8,287,937	\$ 691,316	\$ 2,514,005	(6,595,218)	1,704,952	(4,890,266)
General Revenues							
Taxes:							
Property taxes, levied for general purposes					3,423,051	-	3,423,051
Property taxes, levied for debt service					1,185,005	-	1,185,005
Property taxes, levied for tax increment financing districts					215,396	-	215,396
Other taxes					113,667	-	113,667
Intergovernmental revenues not restricted to specific programs					698,690	-	698,690
Investment income					693,620	458,125	1,151,745
Gain on sale of assets					20,123	-	20,123
Miscellaneous					116,072	4,667	120,739
Total general revenues					6,465,624	462,792	6,928,416
Transfers					421,216	(421,216)	-
Total general revenues and transfers					6,886,840	41,576	6,928,416
Change in net position					291,622	1,746,528	2,038,150
Net Position, Beginning					18,198,523	34,942,370	53,140,893
Net Position, Ending					\$ 18,490,145	\$ 36,688,898	\$ 55,179,043

See notes to financial statements

Village of Pewaukee

Balance Sheet -
Governmental Funds
December 31, 2024

	<u>General Fund</u>	<u>General Debt Service</u>	<u>Capital Projects</u>	<u>TID No. 4</u>
Assets				
Cash and investments	\$ 5,728,064	\$ 454,414	\$ 1,733,370	\$ 371,794
Receivables:				
Taxes	5,789,194	1,780,610	671	-
Accounts	318,974	-	-	-
Special assessments	-	-	1,834	-
Due from other governments	52,241	-	-	-
Prepaid items	<u>149,692</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 12,038,165</u>	<u>\$ 2,235,024</u>	<u>\$ 1,735,875</u>	<u>\$ 371,794</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 123,317	\$ 158	\$ 264,190	\$ -
Accrued liabilities	222,514	-	-	-
Due to other funds	166,761	-	-	-
Deposits	61,880	-	-	-
Other current liabilities	1,622	-	-	-
Unearned revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>576,094</u>	<u>158</u>	<u>264,190</u>	<u>-</u>
Deferred Inflows of Resources				
Unearned revenues	5,523,225	1,780,610	-	-
Unavailable revenues	<u>84,518</u>	<u>-</u>	<u>1,834</u>	<u>-</u>
Total deferred inflows of resources	<u>5,607,743</u>	<u>1,780,610</u>	<u>1,834</u>	<u>-</u>
Fund Balances				
Nonspendable	149,692	-	-	-
Restricted	3,364	454,256	1,469,851	371,794
Assigned	2,143,390	-	-	-
Unassigned	<u>3,557,882</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>5,854,328</u>	<u>454,256</u>	<u>1,469,851</u>	<u>371,794</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 12,038,165</u>	<u>\$ 2,235,024</u>	<u>\$ 1,735,875</u>	<u>\$ 371,794</u>

See notes to financial statements

Nonmajor Governmental Funds	Total
\$ 1,170,576	\$ 9,458,218
451,339	8,021,814
11,716	330,690
-	1,834
-	52,241
-	149,692
<u>\$ 1,633,631</u>	<u>\$ 18,014,489</u>

\$ 27,811	\$ 415,476
44	222,558
-	166,761
-	61,880
-	1,622
<u>256,288</u>	<u>256,288</u>
<u>284,143</u>	<u>1,124,585</u>

451,339	7,755,174
-	86,352
<u>451,339</u>	<u>7,841,526</u>

-	149,692
898,149	3,197,414
-	2,143,390
-	3,557,882
<u>898,149</u>	<u>9,048,378</u>

<u>\$ 1,633,631</u>	<u>\$ 18,014,489</u>
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Village of Pewaukee

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2024

Total Fund Balances, Governmental Funds	\$ 9,048,378
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.

Land and right of way	6,565,101
Other capital assets	26,465,979
Less accumulated depreciation	(6,699,651)

Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements. See Note 3.

86,352

The net pension liability does not relate to current financial resources and is not reported in the governmental funds.

(311,134)

Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.

2,780,774

Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.

(1,604,820)

The Village's investment in the library joint venture is not a financial resource and, therefore, is not reported in the fund statements.

503,986

Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds and notes payable	(17,727,754)
Compensated absences	(122,944)
Accrued interest	(221,747)
Unamortized debt premium	(273,785)

A deferred charge on refunding represents a consumption of net assets that applies to a future period and, therefore, is not reported in the funds.

1,410

Net Position of Governmental Activities	<u>\$ 18,490,145</u>
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Village of Pewaukee

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2024

	<u>General Fund</u>	<u>General Debt Service</u>	<u>Capital Projects</u>	<u>TID No. 4</u>
Revenues				
Taxes	\$ 3,536,718	\$ 1,185,005	\$ -	\$ -
Intergovernmental	1,099,162	-	-	-
Licenses and permits	516,439	-	-	-
Fines, forfeitures and penalties	153,555	-	-	-
Public charges for services	3,168,758	-	-	-
Special assessments	-	-	670	-
Investment income	604,399	8,297	25,815	-
Miscellaneous revenues	122,180	-	-	-
	<u>9,201,211</u>	<u>1,193,302</u>	<u>26,485</u>	<u>-</u>
Expenditures				
Current:				
General government	1,029,219	-	-	-
Public safety	5,340,458	-	-	-
Public works	1,183,882	-	-	-
Health and human services	12,371	-	-	-
Culture, recreation and education	685,248	-	-	-
Conservation and development	67,979	-	-	1,943,300
Capital outlay	376,377	-	949,732	-
Debt service:				
Principal	-	920,648	-	-
Interest and fiscal charges	-	263,387	38,642	89,906
	<u>8,695,534</u>	<u>1,184,035</u>	<u>988,374</u>	<u>2,033,206</u>
Total expenditures				
	<u>8,695,534</u>	<u>1,184,035</u>	<u>988,374</u>	<u>2,033,206</u>
Excess (deficiency) of revenues over expenditures	<u>505,677</u>	<u>9,267</u>	<u>(961,889)</u>	<u>(2,033,206)</u>
Other Financing Sources (Uses)				
Debt issued	-	-	2,049,000	2,405,000
Premium on debt issued	-	-	14,081	-
Sales of capital assets	20,123	-	-	-
Transfers in	321,712	-	-	-
Transfers out	(8,310)	-	-	-
	<u>333,525</u>	<u>-</u>	<u>2,063,081</u>	<u>2,405,000</u>
Total other financing sources (uses)				
	<u>333,525</u>	<u>-</u>	<u>2,063,081</u>	<u>2,405,000</u>
Net change in fund balances	839,202	9,267	1,101,192	371,794
Fund Balances, Beginning	5,015,126	444,989	368,659	-
Accounting changes (see note disclosure)	-	-	-	-
Fund Balances, Beginning, as adjusted	<u>5,015,126</u>	<u>444,989</u>	<u>368,659</u>	<u>-</u>
Fund Balances, Ending	<u>\$ 5,854,328</u>	<u>\$ 454,256</u>	<u>\$ 1,469,851</u>	<u>\$ 371,794</u>

See notes to financial statements

<u>TID No. 3</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ -	\$ 215,396	\$ 4,937,119
-	282,534	1,381,696
-	-	516,439
-	-	153,555
-	49,385	3,218,143
-	-	670
-	55,025	693,536
-	82	122,262
-	<u>602,422</u>	<u>11,023,420</u>
-	2,560	1,031,779
-	76,985	5,417,443
-	-	1,183,882
-	22,730	35,101
-	-	685,248
-	31,268	2,042,547
-	203,039	1,529,148
-	17,580	938,228
-	<u>53,964</u>	<u>445,899</u>
-	<u>408,126</u>	<u>13,309,275</u>
-	<u>194,296</u>	<u>(2,285,855)</u>
-	-	4,454,000
-	-	14,081
-	-	20,123
-	8,310	330,022
-	-	<u>(8,310)</u>
-	<u>8,310</u>	<u>4,809,916</u>
-	202,606	2,524,061
132,138	563,405	6,524,317
(132,138)	132,138	-
-	<u>695,543</u>	<u>6,524,317</u>
<u>\$ -</u>	<u>\$ 898,149</u>	<u>\$ 9,048,378</u>

See notes to financial statements

Village of Pewaukee

Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2024

Net Change in Fund Balances, Total Governmental Funds	\$ 2,524,061
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Net Position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the Statement of Activities.

Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	1,529,148
Some items are reported as operating expenditures in the fund financial statements, but are capitalized in the government-wide statements	350,554
Capital assets of the Transportation Utility fund were transferred to governmental activities	1,339,504
Depreciation is reported in the government-wide financial statements	(630,142)
Net book value of assets retired	(17,583)

Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.	(6,096)
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Debt issued	(4,454,000)
Principal repaid	938,228

Governmental funds report debt premiums and discounts as other financing sources (uses) or financing sources or uses. However, in the Statement of Net Position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the Statement of Activities and are reported as interest expense.	
Amortization of debt premium	43,519
Amortization of loss on refunding	(3,253)
Debt transferred from the Transportation Utility fund to governmental activities	(1,240,000)

Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Compensated absences	(82,103)
Accrued interest on debt	(114,099)
Net pension asset/liability	781,316
Deferred outflows of resources related to pensions	(1,334,086)
Deferred inflows of resources related to pensions	652,822

The proportionate share of the change in net position related to joint ventures reported in the Statement of Activities neither provides nor uses current financial resources and is not reported in the fund financial statements.	13,832
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Change in Net Position of Governmental Activities	\$ 291,622
--	-------------------

Village of Pewaukee

Statement of Net Position -
Proprietary Funds
December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Laimon Family Lakeside Park Fund	Transportation Fund
Assets				
Current assets:				
Cash and investments	\$ 1,704,857	\$ 2,648,004	\$ 373,971	\$ 379,996
Accounts receivable	390,774	522,088	-	-
Due from other funds	62,557	79,800	-	13,955
Lease receivable	89,385	-	38,088	-
Materials and supplies	25,940	-	-	-
Other assets	21,890	-	-	-
Total current assets	<u>2,295,403</u>	<u>3,249,892</u>	<u>412,059</u>	<u>393,951</u>
Noncurrent assets:				
Restricted assets:				
Equipment replacement	-	2,662,193	-	-
Construction	4,063,239	596,915	-	-
Capital assets:				
Land	10,742	250	914,246	-
Construction work in progress	491,794	-	-	-
Land improvements	-	-	569,348	-
Buildings and improvements	-	-	136,706	-
Machinery, equipment and furnishings	-	-	6,400	-
Plant in service	21,983,608	30,834,286	-	-
Less accumulated depreciation	(9,046,110)	(10,753,390)	(325,835)	-
Other assets:				
Investment in Brookfield plant	-	6,192,698	-	-
Less accumulated amortization	-	(5,298,464)	-	-
Lease receivable	<u>2,408,936</u>	<u>-</u>	<u>96,774</u>	<u>-</u>
Total noncurrent assets	<u>19,912,209</u>	<u>24,234,488</u>	<u>1,397,639</u>	<u>-</u>
Total assets	<u>22,207,612</u>	<u>27,484,380</u>	<u>1,809,698</u>	<u>393,951</u>
Deferred Outflows of Resources				
Pension related items	<u>132,522</u>	<u>129,071</u>	<u>-</u>	<u>-</u>
Total deferred outflows of resources	<u>132,522</u>	<u>129,071</u>	<u>-</u>	<u>-</u>

See notes to financial statements

**Business-Type Activities -
Enterprise Funds**

Nonmajor Enterprise Fund - Stormwater Utility	Total
--	--------------

\$ 169,377	\$ 5,276,205
93,310	1,006,172
10,449	166,761
-	127,473
-	25,940
-	21,890

<u>273,136</u>	<u>6,624,441</u>
----------------	------------------

-	2,662,193
34,085	4,694,239

-	925,238
-	491,794
-	569,348
-	136,706
-	6,400
1,884,470	54,702,364
(587,695)	(20,713,030)

-	6,192,698
-	(5,298,464)
-	2,505,710

<u>1,330,860</u>	<u>46,875,196</u>
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<u>1,603,996</u>	<u>53,499,637</u>
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-	261,593
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-	261,593
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Village of Pewaukee

Statement of Net Position -
Proprietary Funds
December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Laimon Family Lakeside Park Fund	Transportation Fund
Liabilities				
Current liabilities:				
Accounts payable	\$ 789,586	\$ 457,995	\$ 690	\$ 166,574
Accrued wages	5,574	3,614	-	-
Accrued interest	204,947	52,881	10,666	-
Unearned revenue	-	-	30,330	-
Compensated absences	5,382	1,180	-	-
General obligation debt	4,819,514	900,000	26,711	-
Deposits	48,550	-	8,200	-
Total current liabilities	<u>5,873,553</u>	<u>1,415,670</u>	<u>76,597</u>	<u>166,574</u>
Noncurrent liabilities:				
Long-term debt:				
General obligation debt	2,538,402	3,285,000	328,832	-
Unamortized premium	41,437	102,910	-	-
Net pension liability	10,911	8,697	-	-
Total noncurrent liabilities	<u>2,590,750</u>	<u>3,396,607</u>	<u>328,832</u>	<u>-</u>
Total liabilities	<u>8,464,303</u>	<u>4,812,277</u>	<u>405,429</u>	<u>166,574</u>
Deferred Inflows of Resources				
Pension related items	126,571	94,701	-	-
Deferred inflow, leases	2,498,321	-	134,862	-
Total deferred inflows of resources	<u>2,624,892</u>	<u>94,701</u>	<u>134,862</u>	<u>-</u>
Net Position				
Net investment in capital assets	10,103,920	16,390,151	945,322	-
Restricted for:				
Replacement of equipment and capital assets	-	2,662,193	-	-
Unrestricted (deficit)	1,147,019	3,654,129	324,085	227,377
Total net position	<u>\$ 11,250,939</u>	<u>\$ 22,706,473</u>	<u>\$ 1,269,407</u>	<u>\$ 227,377</u>

See notes to financial statements

**Business-Type Activities -
Enterprise Funds**

Nonmajor Enterprise Fund - Stormwater Utility	Total
--	--------------

\$ 18,431	\$ 1,433,276
403	9,591
10,978	279,472
17,414	47,744
-	6,562
65,965	5,812,190
-	56,750
<u>113,191</u>	<u>7,645,585</u>

253,672	6,405,906
2,431	146,778
-	19,608
<u>256,103</u>	<u>6,572,292</u>
<u>369,294</u>	<u>14,217,877</u>

-	221,272
-	2,633,183
-	2,854,455

1,008,792	28,448,185
-	2,662,193
<u>225,910</u>	<u>5,578,520</u>
<u>\$ 1,234,702</u>	<u>\$ 36,688,898</u>

Village of Pewaukee

Statement of Revenues, Expenses and Changes in Net Position -

Proprietary Funds

Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Laimon Family Lakeside Park Fund	Transportation Fund
Operating Revenues				
Charges for services	\$ 1,524,758	\$ 2,113,287	\$ 245,437	\$ 64,461
Other operating revenue	<u>100,127</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating revenues	<u>1,624,885</u>	<u>2,113,287</u>	<u>245,437</u>	<u>64,461</u>
Operating Expenses				
Operation and maintenance	1,631,495	1,138,597	194,950	64,083
Depreciation	530,445	461,378	21,619	-
Amortization	<u>-</u>	<u>230,368</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>2,161,940</u>	<u>1,830,343</u>	<u>216,569</u>	<u>64,083</u>
Operating income (loss)	<u>(537,055)</u>	<u>282,944</u>	<u>28,868</u>	<u>378</u>
Nonoperating Revenues (Expenses)				
Investment income	152,408	293,621	9,807	1,702
Miscellaneous revenues	-	-	-	909
Interest expense	<u>(227,678)</u>	<u>(91,353)</u>	<u>(13,906)</u>	<u>(30,200)</u>
Total nonoperating revenues (expenses)	<u>(75,270)</u>	<u>202,268</u>	<u>(4,099)</u>	<u>(27,589)</u>
Income (loss) before contributions and transfers	<u>(612,325)</u>	<u>485,212</u>	<u>24,769</u>	<u>(27,211)</u>
Contributions and Transfers				
Capital contributions	743,877	1,053,182	-	-
Transfers, tax equivalent	(191,292)	-	-	-
Transfers out	-	(130,420)	-	-
Residual capital and debt transferred to governmental activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(99,504)</u>
Total contributions and transfers	<u>552,585</u>	<u>922,762</u>	<u>-</u>	<u>(99,504)</u>
Change in net position	<u>(59,740)</u>	<u>1,407,974</u>	<u>24,769</u>	<u>(126,715)</u>
Net Position, Beginning	<u>11,310,679</u>	<u>21,298,499</u>	<u>1,244,638</u>	<u>354,092</u>
Net Position, Ending	<u><u>\$ 11,250,939</u></u>	<u><u>\$ 22,706,473</u></u>	<u><u>\$ 1,269,407</u></u>	<u><u>\$ 227,377</u></u>

See notes to financial statements

**Business-Type Activities -
Enterprise Funds**

Nonmajor Enterprise Fund - Stormwater Utility	Total
\$ 360,060	\$ 4,308,003
<u>-</u>	<u>100,127</u>
<u>360,060</u>	<u>4,408,130</u>
204,450	3,233,575
64,943	1,078,385
<u>-</u>	<u>230,368</u>
<u>269,393</u>	<u>4,542,328</u>
<u>90,667</u>	<u>(134,198)</u>
587	458,125
3,758	4,667
<u>(11,663)</u>	<u>(374,800)</u>
<u>(7,318)</u>	<u>87,992</u>
<u>83,349</u>	<u>(46,206)</u>
416,891	2,213,950
-	(191,292)
-	(130,420)
<u>-</u>	<u>(99,504)</u>
<u>416,891</u>	<u>1,792,734</u>
500,240	1,746,528
<u>734,462</u>	<u>34,942,370</u>
<u>\$ 1,234,702</u>	<u>\$ 36,688,898</u>

See notes to financial statements

Village of Pewaukee

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Laimon Family Lakeside Park Fund	Transportation Fund
Cash Flows From Operating Activities				
Received from customers	\$ 1,648,501	\$ 2,115,384	\$ 245,437	\$ 314,478
Customer deposits	-	-	3,015	-
Paid to suppliers for goods and services	(627,778)	(1,094,369)	(190,026)	-
Paid to employees for services	(340,961)	(212,689)	(5,292)	(47,198)
Net cash flows from operating activities	679,762	808,326	53,134	267,280
Cash Flows From Investing Activities				
Investment income	152,408	293,621	9,807	1,702
Net cash flows from investing activities	152,408	293,621	9,807	1,702
Cash Flows From Noncapital Financing Activities				
Paid to Municipality for tax equivalent	(191,292)	-	-	-
Transfers	-	(130,420)	-	-
Net cash flows from noncapital financing activities	(191,292)	(130,420)	-	-
Cash Flows From Capital and Related Financing Activities				
Debt issued	4,605,000	720,000	-	-
Debt retired	(195,000)	(180,000)	(25,707)	(50,000)
Interest paid	(61,669)	(79,136)	(14,709)	(40,433)
Debt issuance costs	(55,601)	(9,699)	-	-
Acquisition and construction of capital assets	(1,103,138)	(987,253)	-	(116,457)
Salvage on retirement of capital	-	-	10,955	-
Premium from debt issuance	68,983	10,786	-	-
Net cash flows from capital and related financing activities	3,258,575	(525,302)	(29,461)	(206,890)
Net change in cash and cash equivalents	3,899,453	446,225	33,480	62,092
Cash and Cash Equivalents, Beginning	1,868,643	5,460,887	340,491	317,904
Cash and Cash Equivalents, Ending	<u>\$ 5,768,096</u>	<u>\$ 5,907,112</u>	<u>\$ 373,971</u>	<u>\$ 379,996</u>

See notes to financial statements

**Business-Type Activities -
Enterprise Funds**

Nonmajor Enterprise Fund - Stormwater Utility	Total
\$ 362,447	\$ 4,686,247
-	3,015
(40,810)	(1,952,983)
<u>(147,350)</u>	<u>(753,490)</u>
<u>174,287</u>	<u>1,982,789</u>
 <u>587</u>	 <u>458,125</u>
 <u>587</u>	 <u>458,125</u>
 -	(191,292)
<u>-</u>	<u>(130,420)</u>
 <u>-</u>	 <u>(321,712)</u>
 35,000	5,360,000
(20,000)	(470,707)
(2,600)	(198,547)
(421)	(65,721)
(24,255)	(2,231,103)
-	10,955
<u>524</u>	<u>80,293</u>
 <u>(11,752)</u>	 <u>2,485,170</u>
163,122	4,604,372
<u>40,340</u>	<u>8,028,265</u>
<u>\$ 203,462</u>	<u>\$ 12,632,637</u>

See notes to financial statements

Village of Pewaukee

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2024

Business-Type Activities - Enterprise Funds				
	Water Utility	Sewer Utility	Laimon Family Lakeside Park Fund	Transportation Fund
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities				
Operating income (loss)	\$ (537,055)	\$ 282,944	\$ 28,868	\$ 378
Nonoperating revenue	-	-	-	909
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation	530,445	461,378	21,619	-
Depreciation charged to other funds	24,770	-	-	-
Amortization	-	230,368	-	-
Changes in assets and liabilities:				
Customer accounts receivable	9,857	20,899	(125,123)	110,497
Due from other funds	(12,300)	(18,802)	-	(7,439)
Lease receivable	(335,322)	-	-	-
Accounts payable	680,193	(66,253)	(368)	165,598
Other current liabilities	(2,228)	(4,049)	-	(2,663)
Pension related deferrals and liabilities	(10,764)	-	-	-
Customer deposits	1,289	(6,886)	3,015	-
Deferred inflow of resources	335,322	-	125,123	-
Materials and supplies	-	10,183	-	-
Due to other funds	(4,445)	(101,456)	-	-
Net cash flows from operating activities	<u>\$ 679,762</u>	<u>\$ 808,326</u>	<u>\$ 53,134</u>	<u>\$ 267,280</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds				
Cash and investments	\$ 1,704,857	\$ 2,648,004	\$ 373,971	\$ 379,996
Equipment replacement	-	2,662,193	-	-
Construction account	<u>4,063,239</u>	<u>596,915</u>	<u>-</u>	<u>-</u>
Cash and cash equivalents	<u>\$ 5,768,096</u>	<u>\$ 5,907,112</u>	<u>\$ 373,971</u>	<u>\$ 379,996</u>
Noncash Capital and Related Financing Activities				
Amortization of premiums	<u>\$ 74,270</u>	<u>\$ 23,484</u>	<u>\$ -</u>	<u>\$ 53,056</u>
Debt transferred to governmental activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,240,000</u>
Capital transferred to governmental activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,339,504</u>
Contributed capital by developer	<u>\$ 743,877</u>	<u>\$ 923,032</u>	<u>\$ -</u>	<u>\$ -</u>
Contributed capital by municipality	<u>\$ -</u>	<u>\$ 130,150</u>	<u>\$ -</u>	<u>\$ -</u>
Amortization of WWTP	<u>\$ -</u>	<u>\$ (230,368)</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

Business-Type Activities - Enterprise Funds	
Nonmajor Enterprise Fund - Stormwater Utility	Total
\$ 90,667	\$ (134,198)
3,758	4,667
64,943	1,078,385
-	24,770
-	230,368
790	16,920
(2,161)	(40,702)
-	(335,322)
18,021	797,191
(1,731)	(10,671)
-	(10,764)
-	(2,582)
-	460,445
-	10,183
-	(105,901)
<u>\$ 174,287</u>	<u>\$ 1,982,789</u>
\$ 169,377	\$ 5,276,205
-	2,662,193
<u>34,085</u>	<u>4,694,239</u>
<u>\$ 203,462</u>	<u>\$ 12,632,637</u>
<u>\$ 1,403</u>	
<u>\$ -</u>	
<u>\$ -</u>	
<u>\$ 416,891</u>	
<u>\$ -</u>	
<u>\$ -</u>	

See notes to financial statements

Village of Pewaukee

Statement of Fiduciary Net Position -
Fiduciary Funds
December 31, 2024

	Custodial Funds
Assets	
Cash and investments	\$ 4,549,289
Taxes receivable	<u>7,005,697</u>
Total assets	<u>11,554,986</u>
Liabilities	
Accounts payable	36,010
Accrued liabilities	5,239
Due to other governments	11,152,605
City amount paid in advance	<u>72,489</u>
Total liabilities	<u>11,266,343</u>
Net Position	
Restricted	<u>288,643</u>
Total net position	<u><u>\$ 288,643</u></u>

See notes to financial statements

Village of Pewaukee

Statement of Changes in Fiduciary Net Position -
Fiduciary Funds
Year Ended December 31, 2024

	Custodial Funds
Additions	
Intergovernmental	\$ 1,289,253
Fines	8,054
Donations	21,812
Investment income	6,215
Other miscellaneous	64,381
Property taxes collected for other governments	<u>7,986,758</u>
Total additions	<u>9,376,473</u>
Deductions	
Library activities	1,324,387
Property taxes collected for other governments	7,986,758
Capital outlay	<u>68,647</u>
Total deductions	<u>9,379,792</u>
Change in fiduciary net position	(3,319)
Net Position, Beginning	<u>291,962</u>
Net Position, Ending	<u><u>\$ 288,643</u></u>

Village of Pewaukee

Index to Notes to Financial Statements

December 31, 2024

	Page
1. Summary of Significant Accounting Policies	23
Reporting Entity	23
Government-Wide and Fund Financial Statements	23
Measurement Focus, Basis of Accounting and Financial Statement Presentation	25
Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity	27
Deposits and Investments	27
Receivables	28
Inventories and Prepaid Items	29
Restricted Assets	29
Capital Assets	29
Other Assets	30
Deferred Outflows of Resources	30
Compensated Absences	30
Long-Term Obligations/Conduit Debt	30
Leases	30
Deferred Inflows of Resources	30
Equity Classifications	31
Pension	32
Basis for Existing Rates	33
2. Stewardship, Compliance and Accountability	33
Budgetary Information	33
Excess Expenditures Over Budget	33
Limitations on the Village's Tax Levy	33
Transportation Utility Fund	34
3. Detailed Notes on All Funds	34
Deposits and Investments	34
Receivables	35
Restricted Assets	35
Capital Assets	36
Interfund Receivables/Payables and Transfers	39
Long-Term Obligations	40
Lease Disclosures	43
Net Position/Fund Balances	44
Accounting Changes	45
4. Other Information	46
Employees' Retirement System	46
Risk Management	51
Commitments and Contingencies	51
Joint Ventures	52
Other Postemployment Benefits	53
Subsequent Event	53
Tax Abatement	54
Effect of New Accounting Standards on Current-Period Financial Statements	54
Investment in Brookfield Wastewater Treatment Facility	54

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

1. Summary of Significant Accounting Policies

The accounting policies of the Village of Pewaukee, Wisconsin (the Village) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the Village. The reporting entity for the Village consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The Village has not identified any organizations that meet this criteria.

Government-Wide and Fund Financial Statements

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections*. This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This standard was implemented January 1, 2024.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented January 1, 2024; however, the change was not material to the financial statements.

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Village does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the Village are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

General Fund

General Fund accounts for the Village's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Debt Service Fund

General Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs, other than TID or enterprise debt.

Capital Projects Funds

Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Tax Incremental District (TID) No. 4 is used to account for and report financial resources that are restricted, committed or assigned to expenditures outlined in the TID project plan.

Enterprise Funds

The Village reports the following major enterprise funds:

Water Utility accounts for operations of the water system

Sewer Utility accounts for operations of the sewer system

Transportation Fund accounts for the apportionment of costs of transportation system improvements

Laimon Family Lakeside Park Fund accounts for operations of the park and its marina facilities

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

The Village reports the following nonmajor governmental and enterprise funds:

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Cemetery Fund
Downtown Loan Fund
Lake Patrol Fund
American Rescue Plan Fund

Capital Projects Fund

Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Tax Incremental District (TID) No. 2
Tax Incremental District (TID) No. 3

Enterprise Fund

Enterprise Fund is used to account for and report any activity for which a fee is charged to external uses for goods or services, and must be used for activities which meet certain debt or cost recovery criteria.

Stormwater Utility

In addition, the Village reports the following fund type:

Custodial Funds

Custodial Funds are used to account for and report assets controlled by the Village and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Pewaukee Public Library
Tax Collection

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Village's water and sewer and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Village is entitled to the resources and the amounts are available. Amounts owed to the Village which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues. Delinquent special assessments being held by the County are reported as receivables and unavailable revenues. At December 31, 2023, there were \$2,963 of unrecorded anticipated future assessments which are not recorded as receivables because collection is subject to certain events occurring in the future. No formal repayment schedule has been established.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water, sewer, Laimon family lakeside park, transportation and stormwater funds are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the Village considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of Village funds is restricted by Wisconsin state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

Additional restrictions may arise from local charters, ordinances, resolutions and grant resolutions.

The Village has adopted an investment policy. That policy follows the state statute for allowable investments.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2024, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3 for further information.

Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Village, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of fiduciary net position.

Property tax calendar - 2024 tax roll:

Lien date and levy date	December 2024
Tax bills mailed	December 2024
Payment in full, or	January 31, 2025
First installment due	January 31, 2025
Second installment due	July 31, 2025
Tax sale, 2024 delinquent real estate taxes	October 2027

Delinquent real estate taxes as of July 31 are paid in full by the County, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the water and sewer utilities because they have the right by law to place substantially all delinquent bills on the tax roll and other delinquent bills are generally not significant.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted fund balance account, if the funds will ultimately be restricted when the advance is repaid.

It is the Village's policy to record unavailable revenue for the net amount of the receivable balance. As loans are repaid, revenue is recognized. When new loans are made from the repayments, expenditures are recorded. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year end are presented as restricted fund balance in the fund financial statements.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, plant and equipment are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 general capital assets and \$15,000 for infrastructure assets and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor and overhead. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	20-75 Years
Land Improvements	20-75 Years
Machinery and Equipment	5-30 Years
Utility System	7-108 Years
Infrastructure	30-75 Years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Other Assets

Other assets in the utility funds represents the investment in the Brookfield Wastewater Treatment Plant (see Note 4).

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Compensatory time earned is also accrued within this liability.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2024, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations/Conduit Debt

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the effective interest method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

Leases

The Village is a lessor because it leases capital assets to other entities. As a lessor, the Village reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and government-wide financial statements. The Village continues to report and depreciate the capital assets being leased as capital assets of the primary government.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

The net position section includes an adjustment for capital assets owned by the business-type activities column, but financed by the debt of the governmental activities column. The amount is a reduction of "net investment in capital assets" and an increase in "unrestricted" net position, shown only in the total column. A reconciliation of this adjustment is as follows:

	Governmental Activities	Business-Type Activities	Adjustment	Total
Net investment in capital assets	\$ 10,670,084	\$ 28,448,185	\$ (32,263)	\$ 39,086,006
Unrestricted	6,657,176	5,578,520	32,263	12,267,959

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Village Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village Board that originally created the commitment.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Village Board has, by resolution, adopted a financial policy authorizing the Village Clerk/Treasurer and/or Administrator to assign amounts for a specific purpose. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The Village considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Village would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The Village has a working capital policy to meet cash flow needs during the year and to preserve credit worthiness. The working capital amount is to equal 10% of the ensuing year's budgeted expenditures. This amount is \$889,455 and is included within the unassigned fund balance of the general fund at year-end.

The Village has a fund balance policy that includes a requirement to maintain as of December 31 of each year a minimum of 35% of the ensuing year's budgeted general fund expenditures, with a targeted maximum of 40% for the purpose of strengthening the Village's financial position and maintaining and/or increasing the Village's bond rating. Any amount over the 40% targeted maximum may be assigned by management for future capital projects and/or infrastructure needs. As of December 31, 2024, the Village reported 40% of the ensuing year's budgeted general fund expenditures in its unassigned fund balance.

See Note 3 for further information.

Pension

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset);
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions; and
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Basis for Existing Rates

Water Utility

Current water rates were approved by the Public Service Commission of Wisconsin on January 26, 2022.

Sewer Utility

Current sewer rates were approved by the Village board on November 15, 2022.

Transportation Utility

Transportation rates were approved by the Village board on February 2, 2021. Charges were discontinued in August of 2024. See Note 2.

Stormwater Utility

Current stormwater rates were approved by the Village board on November 15, 2022.

2. Stewardship, Compliance and Accountability

Budgetary Information

A budget has been adopted for all funds other than the Downtown Loan special revenue fund, the American Rescue Plan special revenue fund and the TID No. 4 capital projects fund. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

Excess Expenditures Over Budget

<u>Funds</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
TID District No. 3	\$ 41,318	\$ 72,745	\$ 31,427

The Village controls expenditures at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the Village's year-end budget to actual report.

Limitations on the Village's Tax Levy

Wisconsin law limits the Village's future tax levies. Generally the Village is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the Village's equalized value due to net new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The Village is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Transportation Utility Fund

The Village established a transportation utility fee in February of 2021 to provide a source of funding for certain public works initiatives. The fee was based on a formula determined by the Institute of Traffic Engineers. This fee was successfully challenged in April of 2022 and the District II Court of Appeals ruled it as an impermissible tax. A subsequent ruling by the state Supreme Court denied a village petition to review the District Court decision. Subsequent to the Supreme Court denial, an accrual to reimburse village residents was made in the Transportation Fund.

3. Detailed Notes on All Funds

Deposits and Investments

The Village maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and balance sheet as cash and investments. In addition, investments are separately held by several of the Village's funds.

The Village's deposits and investments at year end were comprised of the following:

	<u>Carrying Value</u>	<u>Bank and Investment Balances</u>	<u>Associated Risks</u>
Deposits	\$ 5,544,743	\$ 5,630,015	Custodial credit
LGIP	21,094,751	21,094,750	Credit
Petty cash	650	-	N/A
Total deposits and investments	<u>\$ 26,640,144</u>	<u>\$ 26,724,765</u>	
Reconciliation to financial statements			
Per statement of net position:			
Unrestricted cash and investments	\$ 14,734,423		
Restricted cash and investments	7,356,432		
Per statement of net position, fiduciary funds:			
Custodial Funds	<u>4,549,289</u>		
Total deposits and investments	<u>\$ 26,640,144</u>		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and non-interest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$1,000,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing custodial credit risk.

The Village maintains collateral agreements with its banks. At December 31, 2024, the banks had pledged various government securities in the amount of \$15,502,960 to secure the Village's deposits.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Village's deposits may not be returned to the Village.

The Village does not have any deposits exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Village had investments in the external Wisconsin Local Government Investment Pool which is not rated.

See Note 1 for further information on deposit and investment policies.

Receivables

All of the receivables on the balance sheet are expected to be collected within one year except for loans and delinquent personal property taxes receivable.

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unearned</u>	<u>Unavailable</u>
Property taxes receivable for subsequent year	\$ 5,549,247	\$ -
Licenses for the subsequent year	1,067	-
Yard waste fees for subsequent year	641	-
Special assessments	-	1,834
Unspent American Rescue Plan funds	256,288	-
Fire inspection fees	<u>2,204,219</u>	<u>84,518</u>
Total unearned/unavailable revenue for governmental funds	<u>\$ 8,011,462</u>	<u>\$ 86,352</u>
Unearned revenue included in liabilities	\$ 256,288	
Unearned revenue included in deferred inflows	<u>7,755,174</u>	
Total unearned revenue for governmental funds	<u>\$ 8,011,462</u>	

Restricted Assets

The following represent the balances of the restricted assets:

Equipment Replacement Account

The sewer utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Following is a list of restricted assets at December 31, 2024:

Restricted assets:	
Equipment replacement	\$ 2,662,193
Construction	<u>4,694,239</u>
Total restricted assets	<u>\$ 7,356,432</u>

Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land and right of way	\$ 6,565,101	\$ -	\$ -	\$ 6,565,101
Construction in progress	<u>5,102,595</u>	<u>-</u>	<u>5,102,595</u>	<u>-</u>
Total capital assets not being depreciated	<u>11,667,696</u>	<u>-</u>	<u>5,102,595</u>	<u>6,565,101</u>
Capital assets being depreciated:				
Buildings	9,579,410	6,969,803	-	16,549,213
Machinery and equipment	3,168,106	268,644	71,940	3,364,810
Streets	4,221,705	1,038,829	-	5,260,534
Dams	582,973	-	-	582,973
Bridges	300,000	-	-	300,000
Land improvements	<u>363,924</u>	<u>44,525</u>	<u>-</u>	<u>408,449</u>
Total capital assets being depreciated	<u>18,216,118</u>	<u>8,321,801</u>	<u>71,940</u>	<u>26,465,979</u>
Total capital assets	<u>29,883,814</u>	<u>8,321,801</u>	<u>5,174,535</u>	<u>33,031,080</u>
Less accumulated depreciation for:				
Buildings	(3,352,358)	(264,035)	-	(3,616,393)
Machinery and equipment	(1,758,830)	(184,687)	54,357	(1,889,160)
Streets	(807,943)	(134,974)	-	(942,917)
Dams	(125,921)	(17,489)	-	(143,410)
Bridges	(33,750)	(7,500)	-	(41,250)
Land improvements	<u>(45,064)</u>	<u>(21,457)</u>	<u>-</u>	<u>(66,521)</u>
Total accumulated depreciation	<u>(6,123,866)</u>	<u>(630,142)</u>	<u>54,357</u>	<u>(6,699,651)</u>
Net capital assets being depreciated	<u>12,092,252</u>	<u>7,691,659</u>	<u>17,583</u>	<u>19,766,328</u>
Total governmental activities capital assets, net as reported in the statement of net position	<u>\$ 23,759,948</u>	<u>\$ 7,691,659</u>	<u>\$ 5,120,178</u>	<u>\$ 26,331,429</u>

Depreciation expense was charged to functions as follows:

Governmental Activities

Public safety	\$ 129,424
Public works	294,724
Culture, recreation and education	192,422
General government	<u>13,572</u>
Total governmental activities depreciation expense	<u>\$ 630,142</u>

Village of Pewaukee

Notes to Financial Statements

December 31, 2024

Business-Type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Water				
Capital assets not being depreciated:				
Land and land rights	\$ 10,742	\$ -	\$ -	\$ 10,742
Construction work in progress	205,786	340,262	54,254	491,794
Total capital assets not being depreciated	216,528	340,262	54,254	502,536
Capital assets being depreciated:				
Source of supply	1,048,451	-	-	1,048,451
Pumping	2,684,391	-	-	2,684,391
Water treatment	1,705,460	637,747	-	2,343,207
Transmission and distribution	14,650,718	908,587	33,180	15,526,125
General	381,434	-	-	381,434
Total capital assets being depreciated	20,470,454	1,546,334	33,180	21,983,608
Total capital assets	20,686,982	1,886,596	87,434	22,486,144
Less accumulated depreciation for:				
Water	(8,516,858)	(555,215)	25,963	(9,046,110)
Total accumulated depreciation	(8,516,858)	(555,215)	25,963	(9,046,110)
Net capital assets being depreciated	11,953,596	991,119	7,217	12,937,498
Net water capital assets	<u>\$ 12,170,124</u>	<u>\$ 1,331,381</u>	<u>\$ 61,471</u>	<u>\$ 13,440,034</u>
	Beginning Balance	Additions	Deletions	Ending Balance
Sewer				
Capital assets not being depreciated:				
Land and land rights	\$ 250	\$ -	\$ -	\$ 250
Construction work in progress	1,722,174	-	1,722,174	-
Total capital assets not being depreciated	1,722,424	-	1,722,174	250
Capital assets being depreciated:				
Collection system	23,646,282	1,871,380	-	25,517,662
Pumping	2,672,753	1,891,229	86,630	4,477,352
Treatment and disposal	577,088	-	-	577,088
General	262,184	-	-	262,184
Total capital assets being depreciated	27,158,307	3,762,609	86,630	30,834,286
Total capital assets	28,880,731	3,762,609	1,808,804	30,834,536
Less accumulated depreciation for:				
Sewer	(10,378,642)	(461,378)	86,630	(10,753,390)
Total accumulated depreciation	(10,378,642)	(461,378)	86,630	(10,753,390)
Net capital assets being depreciated	16,779,665	3,301,231	-	20,080,896
Net sewer capital assets	<u>\$ 18,502,089</u>	<u>\$ 3,301,231</u>	<u>\$ 1,722,174</u>	<u>\$ 20,081,146</u>

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Stormwater				
Capital assets being depreciated:				
Mains	\$ 1,144,421	\$ 441,146	\$ 2,436	\$ 1,583,131
Equipment	<u>301,339</u>	<u>-</u>	<u>-</u>	<u>301,339</u>
Total capital assets being depreciated	<u>1,445,760</u>	<u>441,146</u>	<u>2,436</u>	<u>1,884,470</u>
Less accumulated depreciation for:				
Stormwater	<u>(525,188)</u>	<u>(64,943)</u>	<u>2,436</u>	<u>(587,695)</u>
Total accumulated depreciation	<u>(525,188)</u>	<u>(64,943)</u>	<u>2,436</u>	<u>(587,695)</u>
Net capital assets being depreciated	<u>920,572</u>	<u>376,203</u>	<u>-</u>	<u>1,296,775</u>
Net stormwater capital assets	<u>\$ 920,572</u>	<u>\$ 376,203</u>	<u>\$ -</u>	<u>\$ 1,296,775</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Transportation				
Capital assets not being depreciated:				
Construction work in progress	\$ 1,339,504	\$ -	\$ 1,339,504	\$ -
Total capital assets not being depreciated	<u>1,339,504</u>	<u>-</u>	<u>1,339,504</u>	<u>-</u>
Net transportation capital assets	<u>\$ 1,339,504</u>	<u>\$ -</u>	<u>\$ 1,339,504</u>	<u>\$ -</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Laimon Family Lakeside Park				
Capital assets not being depreciated:				
Land	\$ 914,246	\$ -	\$ -	\$ 914,246
Construction work in progress	<u>10,955</u>	<u>-</u>	<u>10,955</u>	<u>-</u>
Total capital assets not being depreciated	<u>925,201</u>	<u>-</u>	<u>10,955</u>	<u>914,246</u>
Capital assets being depreciated:				
Land improvements	569,348	-	-	569,348
Buildings and improvements	136,706	-	-	136,706
Machinery and equipment	<u>6,400</u>	<u>-</u>	<u>-</u>	<u>6,400</u>
Total capital assets being depreciated	<u>712,454</u>	<u>-</u>	<u>-</u>	<u>712,454</u>
Total capital assets	<u>1,637,655</u>	<u>-</u>	<u>10,955</u>	<u>1,626,700</u>
Less accumulated depreciation for:				
Land improvements	(258,785)	(14,724)	-	(273,509)
Buildings and improvements	(44,567)	(6,319)	-	(50,886)
Machinery and equipment	<u>(864)</u>	<u>(576)</u>	<u>-</u>	<u>(1,440)</u>
Total accumulated depreciation	<u>(304,216)</u>	<u>(21,619)</u>	<u>-</u>	<u>(325,835)</u>
Net capital assets being depreciated	<u>408,238</u>	<u>(21,619)</u>	<u>-</u>	<u>386,619</u>
Net other enterprise capital assets	<u>\$ 1,333,439</u>	<u>\$ (21,619)</u>	<u>\$ 10,955</u>	<u>\$ 1,300,865</u>
Business-type activities capital assets, net as reported in the statement of net position	<u>\$ 34,265,728</u>	<u>\$ 4,987,196</u>	<u>\$ 3,134,104</u>	<u>\$ 36,118,820</u>

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Depreciation expense was charged to functions as follows:

Business-Type Activities

Water	\$ 530,445
Sewer	461,378
Stormwater	64,943
Laimon Family Lakeside Park	<u>21,619</u>
Total business-type activities expense	<u>\$ 1,078,385</u>

The difference in depreciation expense and additions to accumulated depreciation is due to salvage and cost of removal.

Interfund Receivables/Payables and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
Water utility	General fund	\$ 62,557	\$ -
Sewer utility	General fund	79,800	-
Stormwater utility	General fund	10,449	-
Transportation fund	General fund	<u>13,955</u>	-
Total, fund financial statements		<u>\$ 166,761</u>	

The principal purpose of these interfunds is due to delinquents put on tax roll.

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
General fund	Water utility	\$ 191,292	Payment in lieu of taxes
Lake patrol fund	General	8,310	Operational support
General fund	Sewer fund	<u>130,420</u>	Budgeted transfer from operations
Total, fund financial statements		330,022	
Governmental activities	Transportation fund	1,339,504	Transfer capital assets from dissolution of activity
Governmental activities	Transportation fund	<u>(1,240,000)</u>	Transfer debt from dissolution of activity
Subtotal, fund financial statements		429,526	
Less fund eliminations		<u>(8,310)</u>	
Total transfers, government-wide statement of activities		<u>\$ 421,216</u>	

Village of Pewaukee

Notes to Financial Statements

December 31, 2024

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable					
General obligation debt**	\$ 12,135,000	\$ 4,754,000	\$ 885,000	\$ 16,004,000	\$ 1,405,000
General obligation notes from direct borrowings and direct placements	836,982	-	53,228	783,754	74,378
Nond anticipation notes	-	940,000	-	940,000	940,000
Premiums	317,304	-	43,519	273,785	-
Subtotal	<u>13,289,286</u>	<u>5,694,000</u>	<u>981,747</u>	<u>18,001,539</u>	<u>2,419,378</u>
Other liabilities:					
Vested compensated absences*	40,841	82,103	-	122,944	122,944
Total other liabilities	<u>40,841</u>	<u>82,103</u>	<u>-</u>	<u>122,944</u>	<u>122,944</u>
Total governmental activities long-term liabilities	<u>\$ 13,330,127</u>	<u>\$ 5,776,103</u>	<u>\$ 981,747</u>	<u>\$ 18,124,483</u>	<u>\$ 2,542,322</u>
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	\$ 7,805,000	\$ -	\$ 1,685,000	\$ 6,120,000	\$ 400,000
General obligation notes from direct borrowings and direct placements	763,803	-	25,707	738,096	52,190
Nond anticipation notes	-	5,360,000	-	5,360,000	5,360,000
Premiums	218,699	80,293	152,214	146,778	-
Total bonds and notes payable	<u>8,787,502</u>	<u>5,440,293</u>	<u>1,862,921</u>	<u>12,364,874</u>	<u>5,812,190</u>
Other liabilities:					
Compensated absences*	-	6,562	-	6,562	6,562
Total other liabilities	<u>-</u>	<u>6,562</u>	<u>-</u>	<u>6,562</u>	<u>6,562</u>
Total business-type activities long-term liabilities	<u>\$ 8,787,502</u>	<u>\$ 5,446,855</u>	<u>\$ 1,862,921</u>	<u>\$ 12,371,436</u>	<u>\$ 5,818,752</u>

*The change in the compensated absences liability is presented as a net change.

**The increase includes \$1,240,000 transferred from the Transportation fund.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2024, was \$69,765,885. Total general obligation debt outstanding at year end was \$23,645,850.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the Village. Debt in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

Governmental Activities					Balance
General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	December 31, 2024
G.O. Refunding Bonds	06/11/2013	03/01/2025	.50-2.0%	\$ 2,610,000	\$ 295,000
G.O. Corporate Purpose Bonds	06/11/2013	03/01/2033	2.25-3.0	545,000	495,000
G.O. State Trust Fund Loan*	09/23/2015	03/15/2035	3.75	200,000	134,657
G.O. Corporate Purpose Bonds	04/03/2017	03/01/2032	1.10-3.0	1,475,000	1,190,000
G.O. Corporate Purpose Bonds	04/03/2017	03/01/2032	1.10-3.0	2,170,000	930,000
G.O. State Trust Fund Loan*	02/20/2018	03/15/2027	3.50	166,477	61,446
G.O. State Trust Fund Loan*	03/12/2019	03/15/2038	4.75	68,670	56,026
G.O. State Trust Fund Loan*	05/29/2020	03/15/2039	4.75	137,330	112,841
G.O. Refunding Bonds	03/24/2020	09/01/2035	2.00	2,615,000	1,820,000
G.O. Public Works Building Bonds	12/22/2021	03/01/2041	2.00-4.00	5,445,000	6,685,000
G.O. State Trust Fund Loan*	07/23/2021	03/15/2031	3.00	180,745	130,649
G.O. Taxable Refunding Bonds	06/30/2022	03/01/2033	3.60-3.80	1,075,000	1,075,000
G.O. State Trust Fund Loan*	09/26/2023	03/15/2033	5.50	288,135	288,135
G.O. Taxable Promissory Notes	08/12/2024	03/01/2044	4.95-5.15	2,405,000	2,405,000
G.O. Promissory Notes	12/10/2024	03/01/2029	4.35	1,109,000	1,109,000
Total governmental activities, general obligation debt					<u>\$ 16,787,754</u>

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

<u>Business-Type Activities</u>					
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2024</u>
G.O. Corporate Purpose Bonds	06/11/2013	03/01/2033	2.25-3.00%	\$ 1,425,000	\$ 1,300,000
G.O. State Trust Fund Loan*	10/04/2015	03/15/2035	3.75	528,800	355,543
G.O. Corporate Purpose Bonds	04/03/2017	03/01/2032	1.10-3.0	145,000	80,000
G.O. Refunding Bond	03/24/2020	09/01/2040	2.00	4,010,000	3,210,000
G.O. Public Works Building Bonds	12/22/2021	03/01/2041	2.00-4.00	3,085,000	1,530,000
G.O. State Trust Fund Loan*	09/26/2023	03/15/2033	5.50	382,553	<u>382,553</u>
Total business-type activities, general obligation debt					<u><u>\$ 6,858,096</u></u>

*Represent direct borrowings.

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities General Obligation Debt</u>		<u>Business-Type Activities General Obligation Debt</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 1,405,000	\$ 504,871	\$ 400,000	\$ 134,624
2026	1,212,000	425,420	405,000	125,417
2027	1,253,000	385,937	425,000	115,109
2028	1,306,000	373,940	435,000	104,098
2029	1,193,000	301,098	445,000	92,539
2030-2034	4,555,000	1,059,158	2,055,000	304,550
2035-2039	3,130,000	559,232	1,525,000	120,650
2040-2044	<u>1,950,000</u>	<u>149,230</u>	<u>430,000</u>	<u>650,000</u>
Total	<u><u>\$ 16,004,000</u></u>	<u><u>\$ 3,758,886</u></u>	<u><u>\$ 6,120,000</u></u>	<u><u>\$ 1,646,987</u></u>

<u>Years</u>	<u>Governmental Activities Notes From Direct Borrowings and Direct Placements</u>		<u>Business-Type Activities General Obligation Notes From Direct Borrowings and Direct Placements</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 74,378	\$ 42,413	\$ 52,190	\$ 44,230
2026	84,836	31,958	64,449	31,970
2027	88,403	28,390	67,510	28,910
2028	70,131	24,729	70,649	25,771
2029	73,322	21,538	74,083	22,336
2030-2034	311,597	57,329	370,619	55,108
2035-2038	<u>81,087</u>	<u>9,817</u>	<u>38,596</u>	<u>1,447</u>
Total	<u><u>\$ 783,754</u></u>	<u><u>\$ 216,174</u></u>	<u><u>\$ 738,096</u></u>	<u><u>\$ 209,772</u></u>

The Village's outstanding State Trust Fund Loans from Direct borrowings related to governmental activities of \$783,754 and \$738,096 related to business-type activities contain clauses that any delinquent payments are subject to a penalty of one percent per month and shall be deducted from any state payments that are due to the Village.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Note Anticipation Notes

Note anticipation notes are payable from future debt issues.

Note anticipation notes at December 31, 2024, consist of the following:

<u>Governmental Activities</u>					
<u>Note Anticipation Notes</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2024</u>
Note anticipation notes	04/15/2024	04/15/2025	5.00	\$ 940,000	\$ 940,000

<u>Business-Type Activities</u>					
<u>Note Anticipation Notes</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2024</u>
Note anticipation notes	04/15/2024	04/15/2025	5.00	\$ 5,360,000	\$ 5,360,000

Other Debt Information

Estimated payments of vested compensated absences are not included in the debt service requirement schedules. The vested compensated absences liability attributable to governmental activities will be liquidated primarily by the general fund of the Village.

Lease Disclosures

Lessor - Lease Receivables

<u>Business-Type Activities</u>				<u>Receivable Balance December 31, 2024</u>
<u>Lease Receivables Description</u>	<u>Date of Inception</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	
AT&T - 1010 Quinlan water tower	02/07/2000	02/06/2045	3.75%	\$ 626,327
AT&T - 1515 Sunnyridge water tower	05/07/2022	05/06/2047	3.75	749,301
T-Mobile - 1010 Quinlan water tower	07/17/2003	07/31/2048	5.00	634,358
U.S. Cellular - 1010 Quinlan water tower	07/12/2002	07/11/2027	3.75	93,735
Verizon - 1515 Sunnyridge water tower	04/08/2009	06/30/2034	3.75	394,600
Beachside Boat and Bait - residential and commercial building	04/01/2019	03/31/2028	4.35	134,862
Total business-type activities				<u>\$ 2,633,183</u>

The Village recognized \$135,399 of lease revenue during the fiscal year.

The Village recognized \$111,117 of interest revenue during the fiscal year.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2024, includes the following:

Governmental Activities

Net investment in capital assets:

Land	\$ 6,565,101
Other capital assets, net of accumulated depreciation	19,766,328
Less long-term capital related debt outstanding	(17,695,491)
Plus unspent capital related debt proceeds	2,306,521
Plus unamortized loss on refunding	1,410
Less unamortized debt premium	<u>(273,785)</u>

Total net investment in capital assets \$ 10,670,084

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2024, include the following:

	General Fund	General Debt Service	Capital Projects Fund	TID No. 3	Nonmajor Funds	Total
Fund Balances						
Nonspendable:						
Prepaid items	\$ 149,692	\$ -	\$ -	\$ -	\$ -	\$ 149,692
Subtotal	<u>149,692</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>149,692</u>
Restricted for:						
Capital projects	-	-	1,469,851	-	-	1,469,851
Debt service	-	454,256	-	-	-	454,256
Cemetery purposes	-	-	-	-	141,200	141,200
Koepp park maintenance	3,364	-	-	-	-	3,364
TIF related purposes	-	-	-	371,794	628,966	1,000,760
Downtown loan fund	-	-	-	-	13,137	13,137
Lake patrol purposes	-	-	-	-	16,096	16,096
ARPA	-	-	-	-	98,750	98,750
Subtotal	<u>3,364</u>	<u>454,256</u>	<u>1,469,851</u>	<u>371,794</u>	<u>898,149</u>	<u>3,197,414</u>
Assigned to:						
Police donations	2,097	-	-	-	-	2,097
Joint pistol range	9,987	-	-	-	-	9,987
Park equipment	57,927	-	-	-	-	57,927
Parks and open spaces	1,331	-	-	-	-	1,331
Capital projects	102,809	-	-	-	-	102,809
Infrastructure	<u>1,969,239</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,969,239</u>
Subtotal	<u>2,143,390</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,143,390</u>
Unassigned:	<u>3,557,882</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,557,882</u>
Total fund balances	<u><u>\$ 5,854,328</u></u>	<u><u>\$ 454,256</u></u>	<u><u>\$ 1,469,851</u></u>	<u><u>\$ 371,794</u></u>	<u><u>\$ 898,149</u></u>	<u><u>\$ 9,048,378</u></u>

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Business-Type Activities

Net investment in capital assets:

Land	\$ 925,238
Construction in progress	491,794
Other capital assets, net of accumulated depreciation	34,701,788
Less long-term debt outstanding	(12,218,096)
Plus unspent capital related debt proceeds	4,694,239
Less unamortized debt premium	<u>(146,778)</u>

Total net investment in capital assets \$ 28,448,185

Accounting Changes

Changes to or Within the Financial Reporting Entity (See Adjustments Below)

The Village has determined that Tax Incremental Financing District No. 3 no longer meets the criteria of a major governmental fund and has been reclassified to that of a nonmajor governmental fund in 2024

Adjustments to Beginning Balances

During fiscal year 2024, changes within the financial reporting entity resulted in adjustments to the beginning fund balance:

	December 31, 2023, as Previously Reported	Change to or Within the Financial Reporting Entity	December 31, 2023, as Adjusted
Governmental funds			
Major funds:			
General Fund	\$ 5,015,126	\$ -	\$ 5,015,126
General debt service	444,989	-	444,989
Capital projects	368,659	-	368,659
TID No. 3	132,138	(132,138)	-
Nonmajor funds	<u>563,405</u>	<u>132,138</u>	<u>695,543</u>
Total governmental funds	<u>\$ 6,524,317</u>	<u>\$ -</u>	<u>\$ 6,524,317</u>

4. Other Information

Employees' Retirement System

Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings and creditable service.

Final average earnings is the average of the participant's three highest annual earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment %</u>	<u>Variable Fund Adjustment %</u>
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

Village of Pewaukee

Notes to Financial Statements

December 31, 2024

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$294,964 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2024 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.80 %	6.80 %
Protective with Social Security	6.80	13.20
Protective without Social Security	6.80	18.10

Pension Liability, Pension Expense (Revenue), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the Village reported a liability of \$330,742 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the Village's proportion was 0.02224514%, which was an increase of 0.00005152% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Village recognized pension expense (revenue) of \$177,529.

At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	\$ 1,380,803	\$ 1,824,696
Changes in assumptions	141,221	-
Net differences between projected and actual earnings on pension plan investments	1,164,137	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,832	1,396
Employer contributions subsequent to the measurement date	353,374	-
Total	<u>\$ 3,042,367</u>	<u>\$ 1,826,092</u>

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

\$353,374 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2025	\$ 176,846
2026	186,052
2027	721,454
2028	(221,451)

Actuarial Assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*:	1.7%

* No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns* as of December 31, 2023			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	40	7.3	4.5
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage***	(12)	3.7	1.0
Total Core Fund	100	7.4	4.6
Variable Fund Asset			
U.S. Equities	70	6.8	4.0
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

* *Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations*

** *New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.7%*

*** *The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used subject to an allowable range of up to 20%.*

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
Village's proportionate share of the net pension liability (asset)	\$ 3,196,781	\$ 330,742	\$ (1,674,747)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

From time to time, the Village is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position or results of operations.

The Village has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

The Village has active construction projects as of December 31, 2024. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

Joint Ventures

Pewaukee Public Library

The Village of Pewaukee and the City of Pewaukee jointly operate the library, which is called the Pewaukee Public Library (Library) and provides library services to both communities.

The governing body is made up of citizens from each community. Two members are appointed by the Pewaukee Village President, subject to confirmation of the Village Board and four members are appointed by the City of Pewaukee Mayor, subject to confirmation by the City Council. No more than one member from each municipality can be an elected official. One additional member or designee, subject to the appointment and confirmation of the Village Board and Council, shall be the Superintendent of the Pewaukee School District. The governing body has authority to adopt its own budget and control the financial affairs of the Library. The Village is obligated by the joint venture agreement to remit an amount annually to the Library. The Village made a payment to the Library of \$262,534 in 2024.

Financial information of the Library as of December 31, 2024 is available directly from the Library's office.

The equity interest is reported in the governmental activities column of the government-wide statement of net position. Changes in the equity interest are reported on the statement of activities.

An agreement exists between the Village of Pewaukee, the City of Pewaukee (City) and the Joint Library Board dealing with the relative rights and the responsibilities of the parties relative to the land and building of the Pewaukee Public Library. This agreement also states that the cost of maintenance of the grounds, parking, pavement, landscaping and maintenance of the library facility are considered expenses of the Joint Library Board - not of the Village or the City. The agreement also states that the Joint Library Board provide insurance coverage naming the City and Village as additional insured's with limits acceptable to both municipalities and further indemnifying and holding harmless the Village and City against any liability which may arise as a result of the operation and maintenance of the joint library and the duties of the Village as fiscal agent and as employer of joint library for payroll and benefit purposes. Both lease agreements expire on August 31, 2024, and may automatically renew for a like term under the same conditions. At December 31, 2024, a new lease agreement has not been signed. The library does not pay rent on either lease.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Park and Recreation Service

The Village of Pewaukee and the City of Pewaukee jointly operate the local park and recreation service. The communities share in the operation of the District based 50% on their percentage of total equalized value and 50% on their percentage of total population.

The advisory board consists of three City citizens and one common council alderman as well as two Village citizens and one Village board trustee. The advisory board controls the financial affairs of the District. The board prepares budgets which are then approved by the Village and City governing bodies. The Village believes the joint venture will continue to provide services in the future at similar rates. The Village's share for 2024 was \$422,714.

Financial information of the District as of December 31, 2024 is available directly from the park and recreation service office.

The Village does not have an equity interest in the joint venture.

Lake Patrol Service

The Village of Pewaukee, the City of Pewaukee and the Town of Delafield jointly provide winter and summer lake patrol services on Pewaukee Lake. This agreement began December 20, 2010.

The Village, through its police department water safety patrol unit, provides the patrol services and enforces the terms of the Pewaukee Lake summer and winter lake rules as well as other applicable statutes and ordinances. All offenses cited by the water safety patrol will be prosecuted in the Village of Pewaukee Municipal Court.

Expenses associated with the administration and implementation of the services are allocated on the following basis: 43% to the City of Pewaukee, 43% to the Town of Delafield and 14% to the Village of Pewaukee. The Village's share for 2024 was \$8,310.

Financial information for the lake patrol as of December 31, 2024 is available directly from the Village's office.

The Village reports the financial activity of the Lake Patrol Service in a special revenue fund.

Other Postemployment Benefits

The Village provides postemployment health insurance benefits for all eligible employees. Eligibility is based on being employed by the Village for 15 years for protective services and 20 years or more for general employees. The benefits are based on contractual agreements with employee groups, local ordinances or employee benefit policies. The cost of those premiums is recognized as an expenditure as the premiums are paid. The entire cost is paid by the Village. Funding for those costs is provided out of the current operating budget of the Village. The contributions are financed on a pay as you go basis. Total expenditures for such premiums during the year were not material. There is one participant currently eligible to receive benefits.

Subsequent Event

On April 14, 2025 the Village issued general obligation refunding bonds in the amount of \$7,180,000 with interest rates ranging from 4.00% to 5.00%. These bonds will be used refund the 2024 Note Anticipation Notes issued for capital purposes.

Village of Pewaukee

Notes to Financial Statements
December 31, 2024

Tax Abatement

Tax abatements are a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The Village is disclosing all abatement agreements individually.

The Village through its Tax Incremental Financing District (TID) No. 3 has entered into a tax abatement agreement with a developer in the form of a tax incremental financing incentive payment to stimulate economic development. The abatement is authorized through the TID project plan. The developer pays property taxes as they become due, and after meeting the criteria established in the development agreement, is entitled to a future incentive payment that directly correlates to the taxes paid. The incentive is calculated based on 80% of tax increment and the developer commitment includes completing the initial construction of the buildings set forth in the project plan, such that the assessed value of the constructed improvements will be not less than \$7.2 million. Additionally, the developer shall complete construction of the improvements as part of the project plan such that the value of said improvements shall not be less than \$16 million by January 1, 2024 and \$23.69 million by January 1, 2025. Incentive payments for the year ended December 31, 2024 were \$0.

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

When they become effective, application of these standards may restate portions of these financial statements.

Investment in Brookfield Wastewater Treatment Facility

The Village of Pewaukee Sewer Utility and the City of Brookfield, Town of Brookfield, City of Pewaukee and the Village of Menominee Falls are all contributing parties for a construction upgrade at the City of Brookfield Wastewater Treatment Facility. The communities share in the upgrade costs as follows:

Municipality	% Exp Paid
City of Brookfield	48.38 %
Town of Brookfield Sanitary District #4	12.83
City of Pewaukee Sanitary District #3	17.48
Village of Pewaukee	14.49
Village of Menominee Falls	1.65
Lake Pewaukee Sanitary District	5.17
Total	<u>100.00 %</u>

The costs reflected in the Village of Pewaukee's sewer utility financial statements reflect the pro-rata share of costs for treatment plant capacity and do not constitute an ownership right in the facility. These costs will be amortized over the life of the facility.

REQUIRED SUPPLEMENTARY INFORMATION

Village of Pewaukee

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues			
Taxes			
General property taxes	\$ 3,424,186	\$ 3,455,579	\$ 31,393
Payments in lieu of taxes	61,746	77,611	15,865
Other taxes	<u>11,550</u>	<u>3,528</u>	<u>(8,022)</u>
Total taxes	<u>3,497,482</u>	<u>3,536,718</u>	<u>39,236</u>
Intergovernmental Revenues			
State shared revenues	442,146	448,515	6,369
State aid, general transportation aids	419,878	419,878	-
Fire insurance tax (2% fire dues)	45,000	51,721	6,721
Exempt computer aid	14,608	14,608	-
State aid, other law enforcement	4,300	26,608	22,308
Other state payments	38,672	134,327	95,655
Grants from local governments	<u>-</u>	<u>3,505</u>	<u>3,505</u>
Total intergovernmental revenues	<u>964,604</u>	<u>1,099,162</u>	<u>134,558</u>
Licenses and Permits			
Liquor and malt beverage licenses	16,000	48,304	32,304
Operators' license	12,000	12,770	770
Cigarette licenses	800	1,300	500
Bicycle licenses	16,000	27,551	11,551
Dog and cat licenses	2,800	1,548	(1,252)
Cable television franchise fees	40,000	41,487	1,487
Building permits	64,000	214,911	150,911
Heating and air conditioning permits	14,000	21,172	7,172
Electrical permits	24,000	59,548	35,548
Plumbing permits	27,000	47,322	20,322
Zoning permits and fees	3,000	7,870	4,870
Mobile home park licenses	2,200	1,598	(602)
Yard waste permits	15,000	18,523	3,523
Other regulatory permits and fees	<u>10,000</u>	<u>12,535</u>	<u>2,535</u>
Total licenses and permits	<u>246,800</u>	<u>516,439</u>	<u>269,639</u>
Fines, Forfeitures and Penalties			
Court penalties and costs	125,000	126,798	1,798
Parking violations	<u>20,000</u>	<u>26,757</u>	<u>6,757</u>
Total fines, forfeitures and penalties	<u>145,000</u>	<u>153,555</u>	<u>8,555</u>

Village of Pewaukee

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget
Public Charges for Services			
Ambulance fees	\$ 302,716	\$ 202,080	\$ (100,636)
Refuse and garbage collection	306,000	380,492	74,492
Special assessment letters	6,000	7,630	1,630
Fire and EMS fees	1,797,123	1,769,181	(27,942)
Fire inspection fees	78,300	84,929	6,629
Law enforcement fees	523,000	539,790	16,790
Fiscal agent fees, library	23,319	19,086	(4,233)
Recreation programs	118,300	152,210	33,910
Park rental	6,000	3,433	(2,567)
Police charges for services	5,000	5,128	128
Joint pistol range	2,500	4,799	2,299
Total public charges for services	<u>3,168,258</u>	<u>3,168,758</u>	<u>500</u>
Investment Income			
Interest on investments	<u>175,000</u>	<u>604,399</u>	<u>429,399</u>
Miscellaneous Revenues			
Other miscellaneous	7,925	45,937	38,012
Rent	7,100	6,150	(950)
Insurance recoveries	<u>-</u>	<u>70,093</u>	<u>70,093</u>
Total miscellaneous revenues	<u>15,025</u>	<u>122,180</u>	<u>107,155</u>
Total revenues	<u>8,212,169</u>	<u>9,201,211</u>	<u>989,042</u>
Expenditures			
General Government			
Village board	31,503	31,310	193
Municipal court	63,119	64,878	(1,759)
Legal	87,210	104,931	(17,721)
Administrator	135,001	140,554	(5,553)
Clerk	221,111	198,512	22,599
Elections	33,281	21,646	11,635
Data processing	18,000	14,960	3,040
Property and liability insurance	170,000	146,779	23,221
Assessment of property	45,500	50,834	(5,334)
Accounting and auditing	37,000	41,927	(4,927)
Village hall	69,648	46,144	23,504
Other general government	<u>17,700</u>	<u>166,744</u>	<u>(149,044)</u>
Total general government	<u>929,073</u>	<u>1,029,219</u>	<u>(100,146)</u>
Public Safety			
Police	2,901,858	2,889,761	12,097
Fire service	2,219,639	2,219,639	-
Building inspection	<u>101,990</u>	<u>231,058</u>	<u>(129,068)</u>
Total public safety	<u>5,223,487</u>	<u>5,340,458</u>	<u>(116,971)</u>
Health and Social Services			
Animal control	<u>4,043</u>	<u>12,371</u>	<u>(8,328)</u>

See notes to required supplementary information

Village of Pewaukee

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget
Public Works			
Public works administration	\$ 52,816	\$ 92,590	\$ (39,774)
Public works wages and benefits	393,480	476,553	(83,073)
Engineering	10,000	22,842	(12,842)
Equipment maintenance & general operations	68,001	47,800	20,201
Garage expenses	60,300	85,570	(25,270)
Street maintenance	-	6,031	(6,031)
Snow and ice control	64,500	61,238	3,262
Street lighting	75,500	75,198	302
Other sanitation	-	559	(559)
Tree and brush removal	-	227	(227)
Refuse and garbage collection	216,000	231,926	(15,926)
Recycling	82,000	83,348	(1,348)
Total public works	1,022,597	1,183,882	(161,285)
Leisure Activities			
Library	262,534	262,534	-
Parks and recreation	435,767	422,714	13,053
Total leisure activities	698,301	685,248	13,053
Conservation and Development			
Urban forestry	15,802	6,937	8,865
Weed control	1,800	433	1,367
Planning commission	11,436	60,609	(49,173)
Total conservation and development	29,038	67,979	(38,941)
Capital Outlay			
Police	107,101	47,073	60,028
Parks	57,820	-	57,820
Highway	472,500	329,304	143,196
Total capital outlay	637,421	376,377	261,044
Total expenditures	8,543,960	8,695,534	(151,574)
Excess (deficiency) of revenues over (under) expenditures	(331,791)	505,677	837,468
Other Financing Sources (Uses)			
Transfers out	(8,700)	(8,310)	390
Sales of capital assets	8,000	20,123	12,123
Transfers in	330,420	321,712	(8,708)
Total other financing sources (uses)	329,720	333,525	3,805
Net change in fund balance	(2,071)	839,202	841,273
Fund Balance, Beginning	5,015,126	5,015,126	-
Fund Balance, Ending	\$ 5,013,055	\$ 5,854,328	\$ 841,273

See notes to required supplementary information

Village of Pewaukee**Schedule of Proportionate Share of the Net Pension (Asset) Liability -**

Wisconsin Retirement System

Year Ended December 31, 2024

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/24	0.02224514%	\$ 330,742	\$ 2,804,921	11.79%	98.85%
12/31/23	0.02205617%	1,168,470	2,785,750	8.72%	95.72%
12/31/22	0.02195939%	(1,769,966)	2,642,490	66.98%	106.02%
12/31/21	0.02219528%	(1,385,683)	2,607,598	53.14%	105.26%
12/31/20	0.02226248%	(717,844)	2,621,355	27.38%	102.96%
12/31/19	0.02227313%	792,408	2,559,799	30.96%	96.45%
12/31/18	0.02192185%	(650,885)	2,488,305	26.16%	102.93%
12/31/17	0.02200528%	181,376	2,615,778	6.93%	99.12%
12/31/16	0.02205735%	358,496	2,563,304	13.99%	98.20%
12/31/15	0.02259796%	(555,068)	2,563,809	21.65%	102.74%

Schedule of Employer Contributions - Wisconsin Retirement System

Year Ended December 31, 2024

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/24	\$ 353,374	\$ 353,374	\$ -	\$ 3,150,251	11.00%
12/31/23	295,231	295,231	-	2,804,056	9.95%
12/31/22	239,058	239,058	-	2,522,810	9.48%
12/31/21	253,803	253,803	-	2,642,490	9.60%
12/31/20	248,169	248,169	-	2,607,598	9.52%
12/31/19	234,872	234,872	-	2,621,355	8.96%
12/31/18	232,824	232,824	-	2,559,779	9.10%
12/31/17	225,984	225,984	-	2,488,305	9.08%
12/31/16	214,160	214,160	-	2,615,778	8.19%
12/31/15	217,941	217,941	-	2,563,304	8.50%

See notes to required supplementary information

Village of Pewaukee

Notes to Required Supplementary Information
Year Ended December 31, 2024

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budgeted amounts presented include any amendments made. The Village may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds action.

Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the department level of expenditure.

Wisconsin Retirement System

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in assumptions. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

SUPPLEMENTARY INFORMATION

Village of Pewaukee

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2024

	Special Revenue Funds				Capital Projects Fund
	Cemetery Fund	Downtown Loan Fund	Lake Patrol Fund	American Rescue Plan Fund	TID No. 2
Assets					
Cash and investments	\$ 143,233	\$ 13,137	\$ 30,202	\$ 355,038	\$ 488,538
Receivables:					
Taxes	-	-	-	-	197,159
Accounts	-	-	11,716	-	-
Total assets	<u>\$ 143,233</u>	<u>\$ 13,137</u>	<u>\$ 41,918</u>	<u>\$ 355,038</u>	<u>\$ 685,697</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 2,000	\$ -	\$ 25,811	\$ -	\$ -
Accrued liabilities	33	-	11	-	-
Unearned revenues	-	-	-	256,288	-
Total liabilities	<u>2,033</u>	<u>-</u>	<u>25,822</u>	<u>256,288</u>	<u>-</u>
Deferred Inflows of Resources					
Unearned revenues	-	-	-	-	197,159
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>197,159</u>
Fund Balances					
Restricted	<u>141,200</u>	<u>13,137</u>	<u>16,096</u>	<u>98,750</u>	<u>488,538</u>
Total fund balances	<u>141,200</u>	<u>13,137</u>	<u>16,096</u>	<u>98,750</u>	<u>488,538</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 143,233</u>	<u>\$ 13,137</u>	<u>\$ 41,918</u>	<u>\$ 355,038</u>	<u>\$ 685,697</u>

Village of Pewaukee

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2024

Capital Projects Fund		Total Nonmajor Governmental Funds
TID No. 3		
\$ 140,428	\$	1,170,576
254,180		451,339
-		11,716
<u>\$ 394,608</u>	<u>\$</u>	<u>1,633,631</u>

\$ -	\$	27,811
-		44
<u>-</u>	<u></u>	<u>256,288</u>
<u>-</u>	<u></u>	<u>284,143</u>

<u>254,180</u>	<u></u>	<u>451,339</u>
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<u>254,180</u>	<u></u>	<u>451,339</u>
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<u>140,428</u>	<u></u>	<u>898,149</u>
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<u>140,428</u>	<u></u>	<u>898,149</u>
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<u>\$ 394,608</u>	<u>\$</u>	<u>1,633,631</u>
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Village of Pewaukee

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2024

	Special Revenue Funds				Capital Projects Fund
	Cemetery Fund	Downtown Loan Fund	Lake Patrol Fund	American Rescue Plan Fund	TID No. 2
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 135,172
Intergovernmental	-	-	79,608	196,814	6,112
Public charges for services	42,906	6,479	-	-	-
Investment income	1,841	-	138	42,657	9,578
Miscellaneous revenues	-	-	82	-	-
Total revenues	<u>44,747</u>	<u>6,479</u>	<u>79,828</u>	<u>239,471</u>	<u>150,862</u>
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	76,985	-	-
Health and human services	22,730	-	-	-	-
Conservation and development	-	-	-	-	1,201
Capital outlay	-	-	6,225	196,814	-
Debt service:					
Principal	-	-	-	-	17,580
Interest and fiscal charges	-	-	-	-	13,846
Total expenditures	<u>22,730</u>	<u>-</u>	<u>83,210</u>	<u>196,814</u>	<u>32,627</u>
Excess (deficiency) of revenues over expenditures	<u>22,017</u>	<u>6,479</u>	<u>(3,382)</u>	<u>42,657</u>	<u>118,235</u>
Other Financing Sources (Uses)					
Transfers in	-	-	8,310	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>8,310</u>	<u>-</u>	<u>-</u>
Net change in fund balances	22,017	6,479	4,928	42,657	118,235
Fund Balances, Beginning	119,183	6,658	11,168	56,093	370,303
Accounting changes (see note disclosure)	-	-	-	-	-
Fund Balances, Beginning, as adjusted	<u>119,183</u>	<u>6,658</u>	<u>11,168</u>	<u>56,093</u>	<u>370,303</u>
Fund Balances, Ending	<u>\$ 141,200</u>	<u>\$ 13,137</u>	<u>\$ 16,096</u>	<u>\$ 98,750</u>	<u>\$ 488,538</u>

Capital Projects Fund		Total Nonmajor Governmental Funds	
TID No. 3			
\$	80,224	\$	215,396
	-		282,534
	-		49,385
	811		55,025
	-		82
	<u>81,035</u>		<u>602,422</u>
	2,560		2,560
	-		76,985
	-		22,730
	30,067		31,268
	-		203,039
	-		17,580
	<u>40,118</u>		<u>53,964</u>
	<u>72,745</u>		<u>408,126</u>
	<u>8,290</u>		<u>194,296</u>
	-		<u>8,310</u>
	-		<u>8,310</u>
	8,290		202,606
	-		563,405
	132,138		132,138
	<u>132,138</u>		<u>695,543</u>
\$	<u><u>140,428</u></u>	\$	<u><u>898,149</u></u>

Village of Pewaukee

Combining Statement of Fiduciary Net Position -
Custodial Funds
December 31, 2024

	Tax Collection Fund	Pewaukee Library Fund	Total
Assets			
Cash and investments	\$ 4,146,908	\$ 402,381	\$ 4,549,289
Receivables:			
Taxes	<u>7,005,697</u>	<u>-</u>	<u>7,005,697</u>
Total assets	<u>11,152,605</u>	<u>402,381</u>	<u>11,554,986</u>
Liabilities			
Accounts payable	-	36,010	36,010
Accrued liabilities	-	5,239	5,239
Due to other governments	11,152,605	-	11,152,605
City amount paid in advance	<u>-</u>	<u>72,489</u>	<u>72,489</u>
Total liabilities	<u>11,152,605</u>	<u>113,738</u>	<u>11,266,343</u>
Net Position			
Restricted	<u>\$ -</u>	<u>\$ 288,643</u>	<u>\$ 288,643</u>

Village of Pewaukee

Combining Statement of Changes in Fiduciary Net Position -
Custodial Funds
Year Ended December 31, 2024

	Tax Collection Fund	Pewaukee Library Fund	Total
Additions			
Intergovernmental	\$ -	\$ 1,289,253	\$ 1,289,253
Fines	-	8,054	8,054
Donations	-	21,812	21,812
Investment income	-	6,215	6,215
Miscellaneous	-	64,381	64,381
Property taxes collected for other governments	<u>7,986,758</u>	<u>-</u>	<u>7,986,758</u>
Total additions	<u>7,986,758</u>	<u>1,389,715</u>	<u>9,376,473</u>
Deductions			
Library activities	-	1,324,387	1,324,387
Capital outlay	-	68,647	68,647
Property taxes collected for other governments	<u>7,986,758</u>	<u>-</u>	<u>7,986,758</u>
Total deductions	<u>7,986,758</u>	<u>1,393,034</u>	<u>9,379,792</u>
Change in net position	-	(3,319)	(3,319)
Net Position, Beginning	<u>-</u>	<u>291,962</u>	<u>291,962</u>
Net Position, Ending	<u><u>\$ -</u></u>	<u><u>\$ 288,643</u></u>	<u><u>\$ 288,643</u></u>

Reporting and insights from 2024 audit:

Village of Pewaukee

December 31, 2024

Executive summary

June 12, 2025

To the Village Board of
Village of Pewaukee
235 Hickory Street
Pewaukee, WI 53072-3592

We have completed our audit of the financial statements of the Village of Pewaukee (the Village) for the year ended December 31, 2024, and have issued our report thereon dated June 12, 2025. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Village's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

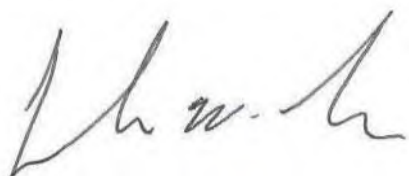
Additionally, we have included information on key risk areas the Village of Pewaukee should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- John Rader, Managing Director: john.rader@bakertilly.com or +1 (608) 240 2431
- Leah Gaffney, Manager: leah.gaffney@bakertilly.com or +1 (608) 240 2346

Sincerely,

Baker Tilly US, LLP

A handwritten signature in dark ink, appearing to read "John W. Rader", is positioned above the printed name.

John W. Rader, Managing Director, CPA

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY ADVISORY GROUP, LP AND BAKER TILLY US, LLP, TRADING AS BAKER TILLY, ARE MEMBERS OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES. BAKER TILLY US, LLP IS A LICENSED CPA FIRM THAT PROVIDES ASSURANCE SERVICES TO ITS CLIENTS. BAKER TILLY ADVISORY GROUP, LP AND ITS SUBSIDIARY ENTITIES PROVIDE TAX AND CONSULTING SERVICES TO THEIR CLIENTS AND ARE NOT LICENSED CPA FIRMS.

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Village's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of the Village's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Village and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards
- Areas of complexity including Tax Incremental Financing districts

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Village's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables and leases	General disbursements
Payroll	Pension liabilities	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiency as a material weakness:

- **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

Other comments and recommendations

EMS Collections

The Village receives EMS revenues from the collection efforts of a vendor being used by the City of Pewaukee. Once the City receives the collections, it distributes the Village's share based upon reports provided by the vendor. Due to a change in the vendor being used by the City in mid-2024, the reporting and collections were no longer sufficient to determine what amounts pertain to the City vs the Village. As a result, collections significantly declined for the Village and a control was insufficient to detect this declining revenue until the audit. We recommend that the Village work with the City to require the vendor to provide the data necessary to distribute EMS collections.

Decentralized Cash Collections

Many governments collect cash at numerous decentralized locations that are separate from the primary system of accounting procedures and controls. The opportunity for theft is often higher at those locations because one person is frequently involved in most, if not all, aspects of a transaction (i.e., lack of segregation of duties).

Examples in your government that fit this situation include the municipal court, the library and the marina.

Management is responsible for designing and implementing controls and procedures to detect and prevent fraud. As a result, we recommend that management review its decentralized cash collection procedures and controls on a periodic basis and make changes as necessary to strengthen the internal control environment. Reviewing the adequacy of the controls is a responsibility of the governing body.

Below are example procedures and controls to help mitigate the risk of loss at decentralized cash collection points:

- Implement a centralized receipting process with adequate segregation of duties
- For cash collections, ensure pre-numbered receipts are being used and all receipts in the sequence are being reviewed by someone other than the person receipting the cash and receipts tie to deposits
- Perform surprise procedures at decentralized locations (cash counts, walkthrough of processes, etc.)
- Require regular cash deposits to minimize collection on hand
- Limit the number of separate bank accounts
- Segregate duties as much as possible – the person receipting cash should be separate from the person preparing deposits and the person reconciling bank accounts should be separate from the cash collection activity
- Perform a month-to-month or year-to-year comparisons to look for unusual changes in collections
- If collecting from a drop box site, consider sending two people to collect the funds, especially during peak times

As always, the cost of controls and staffing must be weighed against the benefits of safeguarding your assets.

Required communications

Qualitative aspect of accounting practices

- **Accounting policies:** Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Village are described in Note 1 to the financial statements. As described in Note 1, the Village changed accounting policies related to reporting accounting changes and compensated absences by adopting GASB Statement No. 100 and No. 101 in 2024. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- **Accounting estimates:** Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Shared services with the City of Pewaukee for fire and rescue	Evaluation is based on budgetary estimates utilizing prior year actuals	Reasonable in relation to the financial statements as a whole
Net pension liability (asset) and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- **Financial statement disclosures:** The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Village or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. The schedule within the attachments summarizes the material corrected misstatements, that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other information in documents containing audited basic financial statements

Official statements

The Village's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The Village can use the audited financial statements in other client prepared documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Village's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Village that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Village's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports
- Compiled TIF reports
- Civic Systems
- Fire and EMS study

In addition, we prepared GASB No. 34 conversion entries which are summarized in the *Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position* and the *Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities* in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Village Board resources

Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

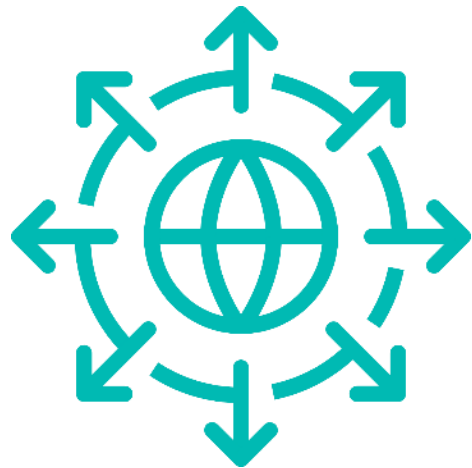
To explore more trending topics and regulatory updates, visit our resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.



Funding evaluation and pursuit

Public sector organizations may be eligible for grants, tax credits and other financial incentives through funding opportunities such as the Inflation Reduction Act, the Clean Communities Investment Accelerator, and the Infrastructure Investment and Jobs Act.

Baker Tilly can help you navigate, understand and pursue various federal and state funding sources through grant research and tracking, advising and writing, and management and compliance services.



Digital transformation

Digitizing public services can be a game changer for governments. Streamlining inefficient processes, providing digital access and delivery of services to meet public expectations, implementing technology to protect constituent data, leveraging information to make data-driven decisions and migrating outdated on-premises systems to the cloud are crucial to an entity's success.

Through these types of digital services, Baker Tilly can help you scale with future demand and be better positioned to rapidly respond to changing demands.



Cybersecurity

Public sector organizations face significant challenges from cyber threats and IT regulations. It can feel like you are on the defense keeping up with the latest risks, regulations and emerging trends. To mitigate risk, you must understand your organization's unique vulnerabilities, cybersecurity processes and controls.

Baker Tilly can help enhance your cybersecurity posture and ensure compliance, with solutions in IT compliance and security and cybersecurity and data protection to safeguard your data and navigate complex risk environments.

Management representation letter



Baker Tilly US, LLP
4807 Innovate Lane
PO Box 7398
Madison, WI 53718-7398

June 12, 2025

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Pewaukee as of December 31, 2024 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Pewaukee and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 10, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with U.S. GAAP.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
- 10) Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.

- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have a process to track the status of audit findings and recommendations.
- 19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
- 22) The Village has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 24) There are no:
 - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

- d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
 - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
- 25) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
- a) Financial statement preparation
 - b) Adjusting journal entries
 - c) Compiled TIF financial statements
 - d) Compiled regulatory reports
 - e) Civic Systems software
 - f) Utility rate consulting
 - g) Fire and EMS fee analysis

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

- 26) The Village of Pewaukee has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) The Village of Pewaukee has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 28) The financial statements include all joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any.
- 29) The financial statements properly classify all funds and activities.
- 30) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 31) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 32) The Village of Pewaukee has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 33) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

- 34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 35) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 36) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 37) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 38) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 39) Tax-exempt bonds issued have retained their tax-exempt status.
- 40) We have appropriately disclosed the Village of Pewaukee's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 41) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 42) With respect to the supplementary information, (SI):
 - a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 43) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 44) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.
- 45) We have implemented GASB Statement No. 87, *Leases*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

- 46) We have implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and believe that all direct borrowings, direct placements, lines of credit or debt default clauses have been identified and properly disclosed in the financial statements in compliance with the Standard.
- 47) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.
- 48) We have identified any leases or other contracts that are required to be reported as leases and are in agreement with the key assumptions used in the measurement of any lease related assets, liabilities or deferred inflows of resources.
- 49) We have implemented GASB Statement No. 101, *Compensated Absences*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
- 50) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.
- 51) We have evaluated our GASB 75 OPEB liability and related deferrals and determined that they are not material to the financial statements.

Sincerely,

Village of Pewaukee

Signed: 
Village Administrator Matt Heiser

Signed: 
Village Treasurer Colin Palm

Client service team



John Rader, CPA
Managing Director

4807 Innovate Lane
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United States

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Accounting changes relevant to Village of Pewaukee

Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
102	Certain Risk Disclosures	✓	12/31/25
103	Financial Reporting Model Improvements	✓	12/31/26
104	Disclosure of Certain Capital Assets	✓	12/31/26

Further information on upcoming [GASB pronouncements](#).

New guidance on disclosure of certain risks

The requirements in GASB Statement No. 102, *Certain Risk Disclosures* is meant to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

- (a) The Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow or outflow of resources - for example, a small number of companies that represent a majority of employment in a government's jurisdiction, or a government that relies on one revenue source for most of its revenue.
- (b) The Statement defines a constraint as a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority -such as a voter-approved property tax cap or a state-imposed debt limit.

Concentrations and constraints may limit a government's ability to acquire resources or control spending.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met:

- (a) The concentration or constraint is *known* to the government prior to issuing the financial statements.
- (b) The concentration or constraint makes the government vulnerable to the risk of a substantial impact.
- (c) An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new Statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information, and Budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Material corrected misstatements

Description	Opinion unit	Amount
To adjust cash transactions	General	\$539,744
To recognize current ARPA revenue	Non-Major Governmental Funds	\$196,814
To adjust proceeds between funds	Debt Service Fund, Capital Project Fund, Water Utility, Sewer Utility	\$7,427,524
To record debt payments against liabilities	Water Utility, Laimon Lakeside Fund	\$406,389
To record current year lease activity	Water Utility, Laimon Lakeside Fund	\$487,324
To record capital asset activity, including depreciation expense	Sewer Utility	\$3,151,727
To record capital asset activity, including depreciation expense	Water Utility	\$2,435,295
To accrue accounts payable	Capital Project Fund, Water Utility, Sewer Utility, Laimon Lakeside Fund	\$995,842
To record customer refund payable	Transportation Fund	\$166,416
To record developer-contributed assets	Water Utility, Sewer Utility, Non-Major Enterprise Fund	\$2,083,800
To adjust contingency account for current year activity	Transportation Fund	\$27,902
To adjust fund balance accounts	General fund	\$702,863

The remaining misstatements that were identified and corrected by management were not material individually or in the aggregate to the financial statements taken as a whole.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the Village will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. We complete preliminary financial audit work during the months of October-December. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

Village of Pewaukee Tax Incremental District No. 2

Financial Statements and
Supplementary Information

December 31, 2024

Village of Pewaukee Tax Incremental District No. 2

Table of Contents
December 31, 2024

	<u>Page</u>
Accountants' Compilation Report	1
Financial Statements	
Tax Incremental District No. 2 - Balance Sheet	2
Tax Incremental District No. 2 - Historical Summary of Project Costs, Project Revenues and Net Cost to be Recovered Through Tax Increments	3
Tax Incremental District No. 2 - Historical Summary of Sources, Uses and Status of Funds	4
Notes to Financial Statements	5
Supplementary Information	
Tax Incremental District No. 2 - Detailed Schedule of Sources, Uses and Status of Funds	9
Tax Incremental District No. 2 - Detailed Schedule of Capital Expenditures	10

Accountants' Compilation Report

To the Village Board of
Village of Pewaukee

Management is responsible for the accompanying Balance Sheet, Historical Summary of Project Costs, Project Revenues and Net Cost to be Recovered Through Tax Increments and Historical Summary of Sources, Uses and Status of Funds of the Village of Pewaukee's Tax Incremental District No. 2 (District) as of and for the year ended December 31, 2024 and from the date of creation through December 31, 2024, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

As discussed in Note 1, the financial statements present only the transactions of the District and do not purport to and do not, present fairly the financial position of the Village of Pewaukee as of December 31, 2024, the changes in its financial position or, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. This information is the representation of management. This information was subject to our compilation engagement; however, we have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the District's financial position and changes in financial position. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Baker Tilly US, LLP

Madison, Wisconsin
June 12, 2025

Village of Pewaukee Tax Incremental District No. 2

Balance Sheet

December 31, 2024

	Capital Projects Fund
	<hr/>
Assets	
Cash	\$ 488,538
Taxes receivable	<hr/> 197,159
Total assets	<hr/> \$ 685,697 <hr/>
Deferred Inflows of Resources and Fund Balances	
Deferred Inflows of Resources	
Unearned revenue	<hr/> \$ 197,159
Total deferred inflows of resources	<hr/> 197,159
Fund Balances	
Restricted	<hr/> 488,538
Total fund balances	<hr/> 488,538
Total deferred inflows of resources and fund balances	<hr/> \$ 685,697 <hr/>

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 2

Historical Summary of Project Costs, Project Revenues and Net Cost to Be Recovered

Through Tax Increments

Year Ended December 31, 2024 and From the Date of Creation Through December 31, 2024

	<u>Year Ended</u>	<u>From the Date of Creation</u>
Project Costs		
Capital expenditures	\$ -	\$ 408,921
Professional services	1,201	38,503
Developer grants	-	200,000
Interest and fiscal charges	13,846	100,154
	<u>15,047</u>	<u>747,578</u>
Total project costs		
	<u>15,047</u>	<u>747,578</u>
Project Revenues		
Tax increments	135,172	869,134
Exempt computer aid	2,150	17,335
Investment income	9,578	22,351
Miscellaneous revenues	3,962	23,772
	<u>150,862</u>	<u>932,592</u>
Total project revenues		
	<u>150,862</u>	<u>932,592</u>
Net costs recoverable (recovered) through tax increments, December 31, 2024	<u>\$ (135,815)</u>	<u>\$ (185,014)</u>
Reconciliation of Recoverable Costs		
G.O. debt		\$ 303,524
Less fund balance		<u>(488,538)</u>
Net costs recoverable through tax increments, December 31, 2024		<u>\$ (185,014)</u>

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 2

Historical Summary of Sources, Uses and Status of Funds

Through Tax Increments

Year Ended December 31, 2024 and From the Date of Creation Through December 31, 2024

	Year Ended	From the Date of Creation
Sources of Funds		
Tax increments	\$ 135,172	\$ 869,134
Exempt computer aid	2,150	17,335
Investment income	9,578	22,351
Miscellaneous revenues	3,962	23,772
Long-term debt issued	-	406,000
Total sources of funds	150,862	1,338,592
Uses of Funds		
Capital expenditures	-	408,921
Professional services	1,201	38,503
Developer grants	-	200,000
Interest and fiscal charges	13,846	100,154
Principal on long-term debt	17,580	102,476
Total uses of funds	32,627	850,054
Excess of sources of funds over uses of funds	118,235	488,538
Fund Balance, Beginning	370,303	-
Fund Balance, Ending	<u>\$ 488,538</u>	<u>\$ 488,538</u>

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 2

Notes to Financial Statements
December 31, 2024

1. Summary of Significant Accounting Policies

The accounting policies of the Village of Pewaukee's Tax Incremental District No. 2 (the District) conform to accounting principles as applicable to governmental units and as defined by Wisconsin Statutes Section 66.1105.

The Village of Pewaukee (the Village) has implemented accounting principles generally accepted in the United States of America to the extent they apply in determining the scope of the activity of the District. The accompanying financial statements reflect all the significant operations of the District. The accompanying financial statements do not include the full presentation of the Village.

Description of Fund Structure and Long-Term Debt

This report contains the financial information of the District. The summary statements were prepared from data recorded in the following Village funds and the Village's long-term debt:

Tax Incremental District No. 2 - Capital Projects Fund

Detailed descriptions of the purpose of these funds and long-term debt can be found in the Village's basic financial statements.

The data was consolidated for purposes of this report. Therefore, the amounts shown in the accompanying statements will not directly correlate with amounts shown in the basic financial statements.

The District was created under the provisions of Wisconsin Statute Section 66.1105. The purpose of that section is to allow a municipality to recover development and improvement costs in a designated area from the property taxes generated on the increased value of the property after the creation date of the District. The tax on the increased value is called a tax increment.

The statutes allow the District to collect tax increments until the net project cost has been fully recovered, or until 27 years after the creation date, whichever occurs first. Project costs uncollected at the dissolution date are absorbed by the Village. Project costs may be incurred up to five years before the unextended termination date of the District.

Original Project Plan

	<u>Creation Date</u>	<u>Last Date to Incur Project Costs</u>	<u>Last Year to Collect Increment</u>
TID No. 2	January 1, 2014	July 15, 2036	2041

Basis of Accounting

The modified accrual basis of accounting was followed in the preparation of these statements. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Project costs, other than interest on long-term debt, are recorded when the related fund liability is incurred.

The District increments are recorded as revenues in the year due. Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the District is entitled to the aids.

Village of Pewaukee Tax Incremental District No. 2

Notes to Financial Statements

December 31, 2024

Other general revenues are recognized when received in cash or when measurable and available under the criteria described above.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Measurement Focus

The measurement focus of all governmental funds is the funds flow concept. Under the funds flow concept, sources and uses of financial resources, including capital outlays, debt proceeds and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as unavailable or unearned revenue or as nonspendable fund equity. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are shown in the long-term debt footnote disclosure. The related expenditures are recognized when the liabilities are liquidated.

Project Plan Budget

The estimated revenues and expenditures of the District are adopted in the project plan. Those estimates are for the entire life of the District, and may not be comparable to interim results presented in this report.

Long-Term Debt

Short-term liabilities are recorded as fund liabilities. All other long-term liabilities are shown in the long-term debt footnote disclosure.

Proceeds of long-term debt issues not recorded as fund liabilities are reflected as "Sources of Funds" in the operating statement of the recipient fund. Retirement of these issues is reported as an expenditure in the year in which the debt matures or is repaid, whichever is earlier.

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments is only reported in governmental funds if it has matured. Claims and judgments are disclosed in the long-term debt footnote when the related liabilities are incurred.

2. Cash and Temporary Investments

The District invests its funds in accordance with the provisions of the Wisconsin Statutes 66.0603(1m) and 67.11(2).

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income.

Village of Pewaukee Tax Incremental District No. 2

Notes to Financial Statements

December 31, 2024

The District, as a fund of the Village, maintains separate and common cash and investment accounts at the same financial institutions utilized by the Village. Federal depository insurance and the State of Wisconsin Guarantee fund insurance apply to the Village as an individual municipality, and, accordingly, the amount of insured funds is not determinable for the District.

3. Long-Term Debt

General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the Village. Notes and bonds borrowed to finance the District's expenditures will be retired by tax increments accumulated by the TID No. 2 funds. If those revenues are not sufficient, payments will be made by future tax levies.

Title of Issue	Date of Issue	Due Date	Interest Rate	Original Indebtedness	Repaid	Balance 12/31/2024
2015 State Trust Fund	09/23/2015	03/15/2035	3.75 %	\$ 200,000	\$ 65,344	\$ 134,656
2019 State Trust Fund	03/12/2019	03/15/2038	4.75	68,670	12,644	56,026
2019 State Trust Fund	05/29/2019	03/15/2039	4.75	137,330	24,488	112,842
Total				\$ 406,000	\$ 102,476	\$ 303,524

Aggregate maturities of all long-term debt relating to the District are as follows:

Calendar Year	Principal	Interest	Total
2025	\$ 18,356	\$ 13,071	\$ 31,427
2026	19,128	12,300	31,428
2027	19,931	11,497	31,428
2028	20,739	10,688	31,427
2029	21,641	9,786	31,427
2030-2034	122,642	34,491	157,133
2035-2039	81,087	9,817	90,904
Total	\$ 303,524	\$ 101,650	\$ 405,174

4. Developer Agreements

During 2014, the Village entered into an agreement for the redevelopment of a parcel of land and improvements within the District. As part of the agreement, the Village has issued a State Trust Fund Loan in the amount of \$200,000 and contributed the proceeds to the developer for assistance with site development costs of properties within the District. The economic development grant is secured by a promissory note signed by the developer in the same amount. The project improvements when completed are guaranteed by the developer to produce tax revenue equal or greater to the guaranteed tax increment required of \$1,350,000.

Village of Pewaukee Tax Incremental District No. 2

Notes to Financial Statements

December 31, 2024

During 2019, the Village entered into an agreement for improvements within the District. As part of the agreement, the Village issued State Trust Fund Loans in the amount of \$206,000 and contributed the proceeds to BeachScape, LLC for assistance with site development costs of properties within the District. The economic development grant was secured by a promissory note signed by the developer in the same amount. The project improvements when completed are guaranteed by the developer to produce tax revenue equal or greater to the estimated minimum assessed value of \$3,000,000.

Village of Pewaukee Tax Incremental District No. 2

Detailed Schedule of Sources, Uses and Status of Funds
From the Date of Creation Through December 31, 2024

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total	Project Plan Estimate
Sources of Funds													
Tax increments	\$ -	\$ -	\$ 11,767	\$ 52,323	\$ 92,665	\$ 42,000	\$ 54,330	\$ 155,180	\$ 147,472	\$ 178,225	\$ 135,172	\$ 869,134	\$ 1,910,158
Exempt computer aid	-	-	267	2,069	2,099	2,150	2,150	2,150	2,150	2,150	2,150	17,335	-
Investment income	-	-	-	-	-	1,640	686	81	2,280	8,086	9,578	22,351	2,919
Miscellaneous revenues	-	-	-	-	-	611	3,962	7,313	3,962	3,962	3,962	23,772	2,919
Proceeds from long-term debt	-	200,000	-	-	-	206,000	-	-	-	-	-	406,000	1,120,000
Total sources of funds	-	200,000	12,034	54,392	94,764	252,401	61,128	164,724	155,864	192,423	150,862	1,338,592	3,035,996
Uses of Funds													
Capital expenditures	-	10,190	10,228	79,456	2,272	208,760	25,000	-	-	73,015	-	408,921	720,000
Professional services	12,229	150	3,123	1,892	1,251	1,051	7,600	4,284	4,023	1,699	1,201	38,503	-
Developer grants	-	200,000	-	-	-	-	-	-	-	-	-	200,000	400,000
Interest and fiscal charges	-	-	-	11,075	7,347	7,053	15,266	15,851	15,198	14,518	13,846	100,154	553,058
Principal on long-term debt	-	-	-	4,090	7,819	8,112	16,161	15,576	16,229	16,909	17,580	102,476	1,120,000
Total uses of funds	12,229	210,340	13,351	96,513	18,689	224,976	64,027	35,711	35,450	106,141	32,627	850,054	2,793,058
Fund Balance, December 31, 2024												<u>\$ 488,538</u>	

Village of Pewaukee Tax Incremental District No. 2

Detailed Schedule of Capital Expenditures

From the Date of Creation Through December 31, 2024

	Actual	Project Plan Estimate
Site remediation	\$ 206,010	\$ 200,000
Pedestrian bridges	129,896	400,000
Downtown redevelopment plan	-	20,000
Public fishing pier replacement	73,015	100,000
	<u>73,015</u>	<u>100,000</u>
Total capital expenditures	<u>\$ 408,921</u>	<u>\$ 720,000</u>

Village of Pewaukee Tax Incremental District No. 3

Financial Statements and
Supplementary Information

December 31, 2024

Village of Pewaukee Tax Incremental District No. 3

Table of Contents
December 31, 2024

	<u>Page</u>
Accountants' Compilation Report	1
Financial Statements	
Tax Incremental District No. 3 - Balance Sheet	2
Tax Incremental District No. 3 - Historical Summary of Project Costs, Project Revenues and Net Cost to be Recovered Through Tax Increments	3
Tax Incremental District No. 3 - Historical Summary of Sources, Uses and Status of Funds	4
Notes to Financial Statements	5
Supplementary Information	
Tax Incremental District No. 3 - Detailed Schedule of Sources, Uses and Status of Funds	8
Tax Incremental District No. 3 - Detailed Schedule of Capital Expenditures	9

Accountants' Compilation Report

To the Village Board of
Village of Pewaukee

Management is responsible for the accompanying Balance Sheet, Historical Summary of Project Costs, Project Revenues and Net Cost to be Recovered Through Tax Increments and Historical Summary of Sources, Uses and Status of Funds of the Village of Pewaukee's Tax Incremental District No. 3 (District) as of and for the year ended December 31, 2024 and from the date of creation through December 31, 2024, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

As discussed in Note 1, the financial statements present only the transactions of the District and do not purport to and do not, present fairly the financial position of the Village of Pewaukee as of December 31, 2024, the changes in its financial position or, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. This information is the representation of management. This information was subject to our compilation engagement; however, we have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the District's financial position and changes in financial position. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Baker Tilly US, LLP

Madison, Wisconsin
June 12, 2025

Village of Pewaukee Tax Incremental District No. 3

Balance Sheet

December 31, 2024

	Capital Projects Fund
Assets	
Cash and investments	\$ 140,428
Taxes receivable	<u>254,180</u>
Total assets	<u><u>\$ 394,608</u></u>
Deferred Inflows of Resources and Fund Balances	
Deferred Inflows of Resources	
Unearned revenue	<u>\$ 254,180</u>
Total deferred inflows of resources	<u>254,180</u>
Fund Balances	
Restricted	<u>140,428</u>
Total deferred inflows of resources and fund balances	<u><u>\$ 394,608</u></u>

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 3

Historical Summary of Project Costs, Project Revenues and

Net Cost to Be Recovered Through Tax Increments

Year Ended December 31, 2024 and From the Date of Creation Through December 31, 2024

	Year Ended	From the Date of Creation
Project Costs		
Capital expenditures	\$ -	\$ 1,887,947
Professional services, planning, engineering, other	2,710	40,852
Developer Incentives	29,917	29,917
Interest and fiscal charges on long-term debt	40,118	103,292
Debt issuance costs	-	105,551
Total project costs	<u>72,745</u>	<u>2,167,559</u>
Project Revenues		
Tax increments	80,224	94,707
Investment income	811	2,339
Sale of property	-	1,125,169
Premium on long-term debt	-	10,772
Total project revenues	<u>81,035</u>	<u>1,232,987</u>
Net cost recoverable (recovered) through tax increments, December 31, 2024	<u><u>\$ (8,290)</u></u>	<u><u>\$ 934,572</u></u>
Reconciliation of Recoverable Costs		
G.O. debt		\$ 1,075,000
Less fund balance		<u>(140,428)</u>
Net cost recoverable (recovered) through tax increments, December 31, 2024		<u><u>\$ 934,572</u></u>

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 3

Historical Summary of Sources, Uses and Status of Funds

Year Ended December 31, 2024 and From the Date of Creation Through December 31, 2024

	Year Ended	From the Date of Creation
Sources of Funds		
Tax increments	\$ 80,224	\$ 94,707
Investment income	811	2,339
Sale of property	-	1,125,169
Premium on long-term debt	-	10,772
Long-term debt issued	-	3,205,000
Total sources of funds	81,035	4,437,987
Use of Funds		
Capital expenditures	-	1,887,947
Administration (in-house)	-	-
Professional services, planning, engineering, other	2,710	40,852
Developer incentives	29,917	29,917
Interest and fiscal charges on long-term debt	40,118	103,292
Debt issuance costs	-	105,551
Principal on long-term debt	-	2,130,000
Total uses of funds	72,745	4,297,559
Excess of sources of funds over (under) uses of funds	8,290	140,428
Fund Balance, Beginning	132,138	-
Fund Balance, Ending	<u>\$ 140,428</u>	<u>\$ 140,428</u>

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 3

Notes to Financial Statements
December 31, 2024

1. Summary of Significant Accounting Policies

The accounting policies of the Village of Pewaukee's Tax Incremental District No. 3 (the District) conform to accounting principles as applicable to governmental units and as defined by Wisconsin Statutes Section 66.1105.

The Village of Pewaukee (the Village) has implemented accounting principles generally accepted in the United States of America to the extent they apply in determining the scope of the activity of the District. The accompanying financial statements reflect all the significant operations of the District. The accompanying financial statements do not include the full presentation of the Village.

Description of Fund Structure and Long-Term Debt

This report contains the financial information of the District. The summary statements were prepared from data recorded in the following Village funds and the Village's long-term debt:

Tax Incremental District No. 3 - Capital Projects Fund

Detailed descriptions of the purpose of these funds and long-term debt can be found in the Village's basic financial statements.

The data was consolidated for purposes of this report. Therefore, the amounts shown in the accompanying statements will not directly correlate with amounts shown in the basic financial statements.

The District was created under the provisions of Wisconsin Statute Section 66.1105. The purpose of that section is to allow a municipality to recover development and improvement costs in a designated area from the property taxes generated on the increased value of the property after the creation date of the District. The tax on the increased value is called a tax increment.

The statutes allow the District to collect tax increments until the net project cost has been fully recovered, or until 27 years after the creation date, whichever occurs first. Project costs uncollected at the dissolution date are absorbed by the Village. Project costs may be incurred up to five years before the unextended termination date of the District.

Original Project Plan

	<u>Creation Date</u>	<u>Last Date to Incur Project Costs</u>	<u>Last Year to Collect Increment</u>
TID No. 3	January 1, 2021	March 2, 2043	2049

Basis of Accounting

The modified accrual basis of accounting was followed in the preparation of these statements. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Project costs, other than interest on long-term debt, are recorded when the related fund liability is incurred.

The District increments are recorded as revenues in the year due. Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the District is entitled to the aids.

Other general revenues are recognized when received in cash or when measurable and available under the criteria described above.

Village of Pewaukee Tax Incremental District No. 3

Notes to Financial Statements

December 31, 2024

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Measurement Focus

The measurement focus of all governmental funds is the funds flow concept. Under the funds flow concept, sources and uses of financial resources, including capital outlays, debt proceeds and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as unavailable or unearned revenue or as nonspendable fund equity. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are shown in the long-term debt footnote disclosure. The related expenditures are recognized when the liabilities are liquidated.

Project Plan Budget

The estimated revenues and expenditures of the District are adopted in the project plan. Those estimates are for the entire life of the District, and may not be comparable to interim results presented in this report.

Long-Term Debt

Short-term liabilities are recorded as fund liabilities. All other long-term liabilities are shown in the long-term debt footnote disclosure.

Proceeds of long-term debt issues not recorded as fund liabilities are reflected as "Sources of Funds" in the operating statement of the recipient fund. Retirement of these issues is reported as an expenditure in the year in which the debt matures or is repaid, whichever is earlier.

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments is only reported in governmental funds if it has matured. Claims and judgments are disclosed in the long-term debt footnote when the related liabilities are incurred.

2. Cash and Temporary Investments

The District invests its funds in accordance with the provisions of the Wisconsin Statutes 66.0603(1m) and 67.11(2).

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income.

The District, as a fund of the Village, maintains separate and common cash and investment accounts at the same financial institutions utilized by the Village. Federal depository insurance and the State of Wisconsin Guarantee fund insurance apply to the Village as an individual municipality, and, accordingly, the amount of insured funds is not determinable for the District.

Village of Pewaukee Tax Incremental District No. 3

Notes to Financial Statements

December 31, 2024

3. Long-Term Debt

General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the Village. Notes and bonds borrowed to finance the District's expenditures will be retired by tax increments accumulated by the capital projects funds. If those revenues are not sufficient, payments will be made by future tax levies.

Aggregate maturities of all long-term debt relating to the District are as follows:

Title of Issue	Date of Issue	Due Date	Interest Rate	Original Indebtedness	Repaid	Balance 12/31/2024
2021 Tax Anticipation Note	03/23/2021	07/01/2022	0.600 %	\$ 2,130,000	\$ 2,130,000	\$ -
2022 G.O Refunding Bond	06/30/2022	06/01/2033	3.750-3.800	1,075,000	-	1,075,000
Total				<u>\$ 3,205,000</u>	<u>\$ 2,130,000</u>	<u>\$ 1,075,000</u>

Aggregate maturities of all long-term debt relating to the District are as follows:

Calendar Year	Principal	Interest	Total
2025	\$ -	\$ 40,118	\$ 40,118
2026	115,000	37,962	152,962
2027	120,000	33,556	153,556
2028	125,000	28,962	153,962
2029	130,000	24,180	154,180
2030-2033	585,000	45,233	630,233
Total	<u>\$ 1,075,000</u>	<u>\$ 210,011</u>	<u>\$ 1,285,011</u>

4. Development Agreement

The Village has entered into a development agreement with Cornerstone Development of Southeastern Wisconsin LLC. The agreement guarantees the developer will receive incentive payments if certain conditions are met. The incentive is calculated based on 80% of tax increment and the developer commitment includes completing the initial construction of the buildings set forth in the project plan, such that the assessed value of the constructed improvements will be not less than \$7.2 million. Additionally, the developer shall complete construction of the improvements as part of the project plan such that the value of said improvements shall not be less than \$16 million by January 1, 2024 and \$23.69 million by January 1, 2025. The Village has made a payment to the developer in 2024 of \$29,917.

Village of Pewaukee Tax Incremental District No. 3

Detailed Schedule of Sources, Uses and Status of Funds
From the Date of Creation Through December 31, 2024

	2021	2022	2023	2024	Total	Project Plan Estimate
Sources of Funds						
Tax increments	\$ -	\$ -	\$ 14,483	\$ 80,224	\$ 94,707	\$ 9,973,631
Investment income	-	918	610	811	2,339	174,972
Sale of property	1,125,169	-	-	-	1,125,169	-
Premium on long-term debt	-	10,772	-	-	10,772	-
Long-term debt issued	2,130,000	1,075,000	-	-	3,205,000	4,175,000
Total sources of funds	3,255,169	1,086,690	15,093	81,035	4,437,987	14,323,603
Uses of Funds						
Capital expenditures	1,500,000	325,394	62,553	-	1,887,947	2,490,000
Administration (in-house)	-	-	-	-	-	143,558
Professional services, planning, engineering, other	30,504	6,438	1,200	2,710	40,852	-
Developer incentives	-	-	-	29,917	29,917	-
Interest and fiscal charges on long-term debt	-	16,259	46,915	40,118	103,292	499,672
Debt issuance costs	28,075	77,476	-	-	105,551	106,770
Principal on long-term debt	-	2,130,000	-	-	2,130,000	4,175,000
Total uses of funds	1,558,579	2,555,567	110,668	72,745	4,297,559	7,415,000
Fund Balance, December 31, 2024					<u>\$ 140,428</u>	

Village of Pewaukee Tax Incremental District No. 3

Detailed Schedule of Capital Expenditures

From the Date of Creation Through December 31, 2024

	Actual	Project Plan Estimate
Capital expenditures:		
Purchase of St. Mary's Property	\$ 1,500,000	\$ 1,500,000
Offsite sanitary sewer line upsizing from 8" to 12"	385,600	405,000
Evergreen Lane watermain relay	2,347	285,000
Razing of school/gym, environmental remediation	-	200,000
Razing of rectory, environmental remediation	-	100,000
Total capital expenditures	<u>\$ 1,887,947</u>	<u>\$ 2,490,000</u>

Village of Pewaukee Tax Incremental District No. 4

Financial Statements and
Supplementary Information

December 31, 2024

Village of Pewaukee Tax Incremental District No. 4

Table of Contents
December 31, 2024

	<u>Page</u>
Accountants' Compilation Report	1
Financial Statements	
Tax Incremental District No. 4 - Balance Sheet	2
Tax Incremental District No. 4 - Historical Summary of Project Costs, Project Revenues and Net Cost to be Recovered Through Tax Increments	3
Tax Incremental District No. 4 - Historical Summary of Sources, Uses and Status of Funds	4
Notes to Financial Statements	5
Supplementary Information	
Tax Incremental District No. 4 - Detailed Schedule of Sources, Uses and Status of Funds	8
Tax Incremental District No. 4 - Detailed Schedule of Capital Expenditures	9

Accountants' Compilation Report

To the Village Board of
Village of Pewaukee

Management is responsible for the accompanying Balance Sheet, Historical Summary of Project Costs, Project Revenues and Net Cost to be Recovered Through Tax Increments and Historical Summary of Sources, Uses and Status of Funds of the Village of Pewaukee's Tax Incremental District No. 4 (District) as of and for the year ended December 31, 2024 and from the date of creation through December 31, 2024, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

As discussed in Note 1, the financial statements present only the transactions of the District and do not purport to and do not, present fairly the financial position of the Village of Pewaukee as of December 31, 2024, the changes in its financial position or, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. This information is the representation of management. This information was subject to our compilation engagement; however, we have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the District's financial position and changes in financial position. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Baker Tilly US, LLP

Madison, Wisconsin
June 12, 2025

Village of Pewaukee Tax Incremental District No. 4

Balance Sheet

December 31, 2024

	Capital Projects Fund
	<hr/>
Assets	
Cash and investments	<hr/> \$ 371,794
Total assets	<hr/> <hr/> \$ 371,794
Fund Balance	
Fund Balance	
Restricted	<hr/> 371,794
Total fund balance	<hr/> <hr/> \$ 371,794

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 4

Historical Summary of Project Costs, Project Revenues and

Net Cost to Be Recovered Through Tax Increments

Year Ended December 31, 2024 and From the Date of Creation Through December 31, 2024

	<u>Year Ended</u>	<u>From the Date of Creation</u>
Project Costs		
Capital expenditures	\$ 1,942,950	\$ 1,942,950
Professional services, planning, engineering, other	350	350
Interest and fiscal charges on long-term debt	89,906	89,906
	<u>2,033,206</u>	<u>2,033,206</u>
Total project costs		
	<u>2,033,206</u>	<u>2,033,206</u>
Project Revenues		
	<u>-</u>	<u>-</u>
Total project revenues		
	<u>-</u>	<u>-</u>
Net cost recoverable (recovered) through tax increments, December 31, 2024	<u>\$ 2,033,206</u>	<u>\$ 2,033,206</u>
Reconciliation of Recoverable Costs		
G.O. debt		\$ 2,405,000
Less fund balance		<u>(371,794)</u>
Net cost recoverable (recovered) through tax increments, December 31, 2024		<u>\$ 2,033,206</u>

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 4

Historical Summary of Sources, Uses and Status of Funds

Year Ended December 31, 2024 and From the Date of Creation Through December 31, 2024

	<u>Year Ended</u>	<u>From the Date of Creation</u>
Sources of Funds		
Long-term debt issued	\$ 2,405,000	\$ 2,405,000
Total sources of funds	<u>2,405,000</u>	<u>2,405,000</u>
Use of Funds		
Capital expenditures	1,942,950	1,942,950
Professional services, planning, engineering, other	350	350
Interest and fiscal charges on long-term debt	<u>89,906</u>	<u>89,906</u>
Total uses of funds	<u>2,033,206</u>	<u>2,033,206</u>
Excess of sources of funds over (under) uses of funds	371,794	371,794
Fund Balance, Beginning	<u>-</u>	<u>-</u>
Fund Balance, Ending	<u><u>\$ 371,794</u></u>	<u><u>\$ 371,794</u></u>

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 4

Notes to Financial Statements
December 31, 2024

1. Summary of Significant Accounting Policies

The accounting policies of the Village of Pewaukee's Tax Incremental District No. 4 (the District) conform to accounting principles as applicable to governmental units and as defined by Wisconsin Statutes Section 66.1105.

The Village of Pewaukee (the Village) has implemented accounting principles generally accepted in the United States of America to the extent they apply in determining the scope of the activity of the District. The accompanying financial statements reflect all the significant operations of the District. The accompanying financial statements do not include the full presentation of the Village.

Description of Fund Structure and Long-Term Debt

This report contains the financial information of the District. The summary statements were prepared from data recorded in the following Village funds and the Village's long-term debt:

Tax Incremental District No. 4 - Capital Projects Fund

Detailed descriptions of the purpose of these funds and long-term debt can be found in the Village's basic financial statements.

The data was consolidated for purposes of this report. Therefore, the amounts shown in the accompanying statements will not directly correlate with amounts shown in the basic financial statements.

The District was created under the provisions of Wisconsin Statute Section 66.1105. The purpose of that section is to allow a municipality to recover development and improvement costs in a designated area from the property taxes generated on the increased value of the property after the creation date of the District. The tax on the increased value is called a tax increment.

The statutes allow the District to collect tax increments until the net project cost has been fully recovered, or until 27 years after the creation date, whichever occurs first. Project costs uncollected at the dissolution date are absorbed by the Village. Project costs may be incurred up to five years before the unextended termination date of the District.

Original Project Plan

	<u>Creation Date</u>	<u>Last Date to Incur Project Costs</u>	<u>Last Year to Collect Increment</u>
TID No. 4	January 1, 2022	April 6, 2045	2050

Basis of Accounting

The modified accrual basis of accounting was followed in the preparation of these statements. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Project costs, other than interest on long-term debt, are recorded when the related fund liability is incurred.

The District increments are recorded as revenues in the year due. Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the District is entitled to the aids.

Other general revenues are recognized when received in cash or when measurable and available under the criteria described above.

Village of Pewaukee Tax Incremental District No. 4

Notes to Financial Statements

December 31, 2024

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Measurement Focus

The measurement focus of all governmental funds is the funds flow concept. Under the funds flow concept, sources and uses of financial resources, including capital outlays, debt proceeds and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as unavailable or unearned revenue or as nonspendable fund equity. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are shown in the long-term debt footnote disclosure. The related expenditures are recognized when the liabilities are liquidated.

Project Plan Budget

The estimated revenues and expenditures of the District are adopted in the project plan. Those estimates are for the entire life of the District, and may not be comparable to interim results presented in this report.

Long-Term Debt

Short-term liabilities are recorded as fund liabilities. All other long-term liabilities are shown in the long-term debt footnote disclosure.

Proceeds of long-term debt issues not recorded as fund liabilities are reflected as "Sources of Funds" in the operating statement of the recipient fund. Retirement of these issues is reported as an expenditure in the year in which the debt matures or is repaid, whichever is earlier.

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments is only reported in governmental funds if it has matured. Claims and judgments are disclosed in the long-term debt footnote when the related liabilities are incurred.

2. Cash and Temporary Investments

The District invests its funds in accordance with the provisions of the Wisconsin Statutes 66.0603(1m) and 67.11(2).

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income.

The District, as a fund of the Village, maintains separate and common cash and investment accounts at the same financial institutions utilized by the Village. Federal depository insurance and the State of Wisconsin Guarantee fund insurance apply to the Village as an individual municipality, and, accordingly, the amount of insured funds is not determinable for the District.

Village of Pewaukee Tax Incremental District No. 4

Notes to Financial Statements

December 31, 2024

3. Long-Term Debt

General Obligation Debt

All general obligation notes payable are backed by the full faith and credit of the Village. Notes borrowed to finance the District's expenditures will be retired by tax increments accumulated by the capital projects funds. If those revenues are not sufficient, payments will be made by future tax levies.

Aggregate maturities of all long-term debt relating to the District are as follows:

Title of Issue	Date of Issue	Due Date	Interest Rate	Original Indebtedness	Repaid	Balance 12/31/2024
2024 Taxable G.O. Promissory Note	08/12/2024	03/01/2044	4.95-5.15	\$ 2,405,000	\$ -	\$ 2,405,000
Total				<u>\$ 2,405,000</u>	<u>\$ -</u>	<u>\$ 2,405,000</u>

Aggregate maturities of all long-term debt relating to the District are as follows:

Calendar Year	Principal	Interest	Total
2025	\$ -	\$ 127,507	\$ 127,507
2026	-	121,115	121,115
2027	-	121,115	121,115
2028	-	121,115	121,115
2029	100,000	118,615	218,615
2030-2034	585,000	510,700	1,095,700
2035-2039	750,000	344,633	1,094,633
2040-2044	970,000	129,530	1,099,530
Total	<u>\$ 2,405,000</u>	<u>\$ 1,594,330</u>	<u>\$ 3,999,330</u>

4. Development Agreement

The Village has entered into a development agreement with Riverside 321 Partners LLC. The agreement guarantees the developer will receive incentive payments if certain conditions are met. The Village shall make payment to developer as subject by a disbursement schedule within 20 days of the Village's receipt of that pay of a cumulative amount of \$1,942,950. The Village has made these developer payments during 2024 in the amount of \$1,942,950. Amount is being presented as part of capital expenditures.

Village of Pewaukee Tax Incremental District No. 4

Detailed Schedule of Sources, Uses and Status of Funds
From the Date of Creation Through December 31, 2024

	2024	Total	Project Plan Estimate
Sources of Funds			
Tax increments	\$ -	\$ -	\$ 6,708,835
Investment income	-	-	59,177
Long-term debt issued	2,405,000	2,405,000	2,275,000
Total sources of funds	2,405,000	2,405,000	9,043,012
Uses of Funds			
Capital expenditures	1,942,950	1,942,950	1,942,950
Professional services, planning, engineering, other	350	350	356,014
Interest and fiscal charges on long-term debt	89,906	89,906	431,986
Principal on long-term debt	-	-	2,275,000
Total uses of funds	2,033,206	2,033,206	5,005,950
Fund Balance, December 31, 2024		<u>\$ 371,794</u>	

Village of Pewaukee Tax Incremental District No. 4

Detailed Schedule of Capital Expenditures

From the Date of Creation Through December 31, 2024

	Actual	Project Plan Estimate
Capital expenditures:		
Demolition/on-site recycling of existing building	\$ 795,000	\$ 795,000
Environmental remediation/asbestos abatement	167,950	167,950
Demolition, dewatering allowance	60,000	60,000
Site/demolition fill allowance	200,000	200,000
Site earthwork/stabilization of wet soils allowance	120,000	120,000
Structural fill import allowance	600,000	600,000
Total capital expenditures	<u>\$ 1,942,950</u>	<u>\$ 1,942,950</u>

**VILLAGE OF PEWAUKEE
SPECIAL VILLAGE BOARD MINUTES
JUNE 3, 2025**

<https://www.youtube.com/live/IV7Ma7HCo3I?si=5T-J4P395aqWzeFB>

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

President Knutson called the meeting to order at approximately 5:00 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, Jenna Peter.

2. New Business

- a. Hearing on an Appeal of the 2024 Fire-EMS Protection Fee Filed by Hawthorne Place LLC (c/o Michael Heise) Regarding Real Property Located at 1105 Hawthorne Place and having Tax ID No. PWV 0902996007 and Possible Action Thereon. – Item was presented after 2b.**

Administrator Heiser stated he received a call from Mr. Heise on 5/30/25 that he would not be able to attend the meeting tonight. Heiser left a voicemail the same day reminding Mr. Heise that he did have one courtesy adjournment already. Heiser stated the notice of today's hearing was provided by certified mail on 5/21/25. The return receipt was signed showing delivery on 5/23/25.

Attorney Gralinski stated that an appeal was initiated by the appellant, Mr. Heise with a letter to the Clerk dated 1/13/25. On 3/6/2025 an intent to proceed to a hearing by the Village Board was hand-delivered to the Administrator by the appellant. The Administrator sent a courtesy letter to the appellant dated 3/20/25 with an anticipated hearing date of early May. Scheduling of the appeal hearing was discussed in open session of the Village Board on 4/15/25. A special meeting was scheduled for 5/6/25. There was a notice issue on the Village's part and that hearing did not occur on May 6. The hearing was discussed again in open session on May 6 and rescheduled for 5/20/25. The appellant was provided with proper notice at that time with a letter mailed on 5/7/25. The Administrator was notified on 5/19/25 that the appellant could not make the 5/20/25 meeting. The hearing was adjourned to today's date. Gralinski stated proper and timely notice was given to the appellant for both the May 20 original hearing and the June 3 adjourned hearing.

Trustee Stauff moved, seconded by Trustee Belt to proceed with the hearing.

Motion carried 6-0.

Gralinski noted that the appellant was not present. The appellant submitted the following items to the Village:

- A Letter dated 1/13/25 from Michael Heise on behalf of Hawthorne Place.
- Enclosure of the real estate tax bill from 2024

Administrator Heiser presented on behalf of the Village- Hawthorne Place LLC filed an appeal for the 2024 Fire & EMS fees with the Village of 1/13/2025. The property is located at 1105 Hawthorne Place. The tax ID number is: PWV 0902996007. The property is zoned Residential Multi-Family. The Ordinance classifies this property as Residential Multi-Family. Pursuant to the determination by the Village Board on 5/21/24, the property was reclassified after the 2023 Fire & EMS appeals. The Ordinance charges that classification

1 ESE per residential unit. In 2024 the Village charged 104 ESE's for 104 residential units in the amount of \$45,656. After the appeal Village Staff confirmed that the arithmetic was correct and that the property was charged for the Fire & EMS fee appropriately.

Gralinski confirmed that a written letter of determination was provided to the appellant on 2/5/25.

Trustee Stauff asked why the property was re-classified.

Trustee Belt explained that senior living and assisted living was classified at a higher ESE in the previous year. Hawthorne Place LLC's argument was that they do not provide care to the residents, they are just a 55 and older community. The property was re-classified at Residential Mutli-Family. The Ordinance was amended in 2024 to charge the same ESE to every parcel in the Village.

Gralinski stated the basis of Mr. Heise's appeal is detailed in his letter dated 1/13/25 and read the letter out loud verbatim for the record. He further stated the Board in enacting the fee has determined its legality and whether the Village has the authority to charge the fee at all is not a part of the scope of this appeal.

Trustee Kreuser believes that the number of ESE's assigned to this property was fair and reasonable.

Trustee Grabowski moved, seconded by Trustee Stauff to deny the appeal from Hawthorne Place LLC. Motion carried 6-0.

b. Hearing on an Appeal of the 2024 Fire-EMS Protection Fee Filed by JM 1405 LLC (c/o Kevin Yonke) Regarding Real Property Located at 205 Prospect Ave (Yonke & Son Funeral Home) and having Tax ID No PWV 0896069 and Possible Action Thereon. – Presented out of order before item 2a.

Gralinski explained the background information on the Fire & EMS Ordinance and the provision for appeals. The Board shall determine whether the number of ESE's assigned is fair and reasonable in accordance with the Ordinance and if a refund is due.

Kevin Yonke @ 205 Prospect Ave (appellant) – Mr. Yonke stated he is using value of properties as a disparity. His building is appraised at approximately \$650,000 and he is paying roughly \$2,200 for the Fire & EMS fee. The property at 1045 Hickory St. is valued at approximately \$4,252,800 with about a 300,000 sq ft building and is paying \$2,634 for the Fire & EMS fee. That property is only paying \$400 more in fees, is a higher-traffic business and is appraised much higher than his building. Yonke further explained that after Covid, funeral home traffic has decreased drastically. The building does not have a high use and has only had two EMS calls in 68 years and there has never been a fire call at the facility. The building is just the funeral home, chapel, garage, and apartment above. Yonke also stated the property at 206 Oakton Ave also has a business below with an apartment above and only pays \$878 in Fire & EMS fees.

Gralinski asked the appellant what he feels should be the correct ESE charged.

Mr. Yonke stated 1 ESE for the business and 1 ESE for the living quarters.

Belt asked if we split buildings based off of their commercial and residential uses.

Gralinski stated the building was zoned B-2 Downtown and that is how the determination was made.

Heiser presented – The appeal from JM 1405 LLC was filed on 1/8/25. The property is located at 205 Prospect and the tax ID is PWV 0896069. The property is zoned as B-2 and is classified as a commercial property. It is a 15,520 sq ft building and 1 ESE is assigned for every 3,350 sq ft of space in commercial buildings. The total is 4.6 ESE for this property. The ordinance does not provide for a fractional ESE so it was rounded up to 5 ESE's. The fee charged in 2024 was \$2,195 and was determined to be correct and consistent with the methodology provided by the Village Code. Heiser further explained the ordinance does not break up the difference between the residential and commercial use of the building.

Gralinski confirmed a letter from Kevin Yonke was submitted to the Village dated 1/14/25. Administrator Heiser submitted a letter of response to Kevin Yonke on 2/5/2025.

Discussion followed regarding the square footage of the commercial and residential spaces in Mr. Yonke's building. Members agreed that the calculation was done correctly but were split on if the ESE assigned were fair and reasonable.

Trustee Grabowski moved, seconded by Trustee Rohde to continue the hearing on 7/15/25 regular board meeting.
Motion carried 6-0.

c. Hearing on an Appeal of the 2024 Fire-EMS Protection Fee Filed by KKNN Quail LLC (c/o Patrick Brotherhood) Regarding Real Property Located at 1088 Quail Court and having Tax ID No. PWV 0903106 and Possible Action Thereon.

Gralinski explained this appellant did appear at the Public Works & Safety Committee meeting on 5/13/25, and the appeal was recommended to be denied. Gralinski received a phone call from the appellant's attorney on the day of this meeting, and they have requested to reschedule. The Board could consider one courtesy adjournment for the appellant since that has been afforded for other applicants previously. Trustee Belt is concerned with the precedence that people will now defer the first meeting in order to have more time to prepare.

Trustee Rohde moved, seconded by Trustee Grabowski to adjourn this hearing to the regular meeting on 6/17/25.

Motion carried 4-2.

Trustee Belt and Trustee Kreuser voting no.

3. Discussion and Possible Action to Set a Future Meeting Date (if needed).

No action taken.

4. Adjournment

Trustee Grabowski moved, seconded by Trustee Kreuser to adjourn the June 3, 2025, Special Village Board meeting at approximately 6:20 p.m.

Motion carried 6-0.

Respectfully Submitted,

Jenna Peter
Village Clerk

**VILLAGE OF PEWAUKEE
REGULAR VILLAGE BOARD MINUTES
JUNE 3, 2025**

https://www.youtube.com/live/1aqbO93h-lo?si=CUJF7IIRn4C6r_XM

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

President Knutson called the meeting to order at approximately 6:25 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 Public Works Director, Dave Buechl; Village Library Director, Nan Champe; Village Attorney, Matt Gralinski; Village Administrator, Matt Heiser; Village Clerk, Jenna Peter.

2. Public Hearings/Presentations –

- a. **Public Hearing on Ordinance 2025-05: An Ordinance to create section 40.109(c) of the Municipal Code of the Village of Pewaukee regarding reasonable accommodations through special zoning permit waivers.**

No Comments.

- b. **Public Hearing on Ordinance 2025-06: An Ordinance amending section 40.419(e)(1) of the Municipal Code of the Village of Pewaukee revising offsets for accessory structures.**

No Comments.

3. Approval of Minutes of Previous Meeting

- a. **Minutes from the May 20, 2025, Special Village Board Meeting.**

Trustee Grabowski moved, seconded by Trustee Rohde to approve the May 20, 2025, minutes of the Special Village Board meeting as presented.

Motion carried 6-0.

- b. **Minutes from the May 20, 2025, Regular Village Board Meeting.**

Trustee Rohde moved, seconded by Trustee Grabowski to approve the May 20, 2025, minutes of the Regular Village Board meeting as presented.

Motion carried 6-0.

4. Citizen Comments – None

5. Ordinances –

- a. **Review, discussion and possible action on Ordinance 2025-05: An Ordinance to create section 40.109(c) of the Municipal Code of the Village of Pewaukee regarding reasonable accommodations through special zoning permit waivers.**

Administrator Heiser explained that a resident in the Village recently had to install a handicap accessible ramp to their home. The ramp impeded setbacks as defined in the Village code so the resident had to go through the Conditional Use Grant process which takes 6-8 weeks and comes with financial burdens. The

Ordinance would allow Village staff to permit reasonable accommodations of handicapped accessory structures without having to go through the Conditional Use Grant process.

Trustee Rohde moved, seconded by Trustee Grabowski to approve Ordinance 2025-05 to create section 40.109(c).

Motion carried 6-0.

- b. Review, discussion and possible action on Ordinance 2025-06: An Ordinance amending section 40.419(e)(1) of the Municipal Code of the Village of Pewaukee revising offsets for accessory structures.**

Heiser explained that a resident recently went through a lengthy Conditional Use Grant process because they wanted to place a storage shed a certain distance from their lot line. The Plan Commission directed staff to propose amending the zoning code that would allow staff to permit such structures in the future. Trustee Rohde stated the resident had to pay \$1,500 in permits and fees for a \$3,000 shed so this amendment to the code would help streamline the process for residents.

Trustee Grabowski moved, seconded by Trustee Kreuser to approve Ordinance 2025-06 as presented.

Motion carried 6-0.

- c. Review, discussion and possible action on Ordinance 2025-07: An Ordinance to Repeal and Recreate Chapter 98 – Article IV of the Municipal Code of the Village of Pewaukee Regarding The Aquatic Weed Commission.**

Heiser explained the original text of the ordinance was composed of 3 residents and 1 Village Board member. In order to have an odd number for voting purposes, the text was changed to 4 residents. Attorney Gralinski noted elements in the existing Municipal Code that were out of date or inconsistent with Village practices. The changes presented would bring Chapter 98 up to date.

Trustee Belt moved, seconded by Trustee Rohde to approve Ordinance 2025-07 as presented.

Motion carried 6-0.

6. Resolutions–

- a. Review, discussion and possible action on Resolution 2025-08: A Resolution Establishing a Per Diem Rate for Citizen Members of the Aquatic Weed Commission.**

Trustee Kreuser moved, seconded by Trustee Grabowski to approve Resolution 2025-08 as presented.

Motion carried 6-0.

7. Old Business–

- a. Review, discussion and possible action on the Median extension at the Railroad Crossing as part of the East Capitol Road Project.**

Trustee Grabowski explained the median at that intersection has been changed to extend out further on both sides. This would remove the left turns from both Capitol Dr going towards 16 and Oakton Ave from Clark St. Traffic will now have to go through downtown and cause more congestion.

Discussion followed regarding concerns about traffic congestion downtown and not being able to close W. Wisconsin for special events.

Director Buechl said an option would be to re-locate the intersection to the east, but that would require purchasing multiple properties.

The Board directed staff to put together a proposal of options the Village could look into.

No action taken.

8. New Business

- a. Review, discussion and possible action to approve a request from the Pewaukee Public Library to replace its water softener.**

Heiser explained the libraries water softener needs to be replaced and would be a capital expenditure with the Village covering 80% of the cost.

Library Director Champe explained the water in the toilets is cloudy and there are striations in the bowls now. A plumbing company came out and could not get the cycles running due to the age of the equipment. The quote includes 3 bypass levers to be able to shut off the water. The salt delivery fee will be incorporated into the facilities budget.

Trustee Grabowski moved, seconded by Trustee Rohde to approve the request to replace the water softener with a 5% adder if needed.

Motion carried 6-0.

- b. Review, discussion, and possible action to approve Renewal of Alcohol Licenses.**

Trustee Grabowski moved, seconded by Trustee Kreuser to approve the Class A Combination License (Class "A" Beer & "Class A" Liquor) for Costco Wholesale Corporation.

Motion carried 6-0.

Trustee Grabowski moved, seconded by Trustee Kreuser to approve the Class B Combination License (Class "B" Beer & "Class B" Liquor) for Asiana of Wisconsin Inc.

Motion carried 6-0.

- c. Review, discussion and possible action on the trapping of muskrats around Bill Bown Island.**

President Knutson explained he has received complaints of muskrats damaging the shoreline of Bill Brown Island.

He stated it was recommended that the Village could hire a company for trapping.

Members of the Board expressed they did not want to spend money to trap muskrats and to let nature be nature.

No action taken.

- d. Review, discussion and possible action directing staff to revise current burning ordinances to limit the days for burn permits.**

Knutson stated a resident sent him a letter and asked that this be put on an agenda. The resident mentioned in their letter that Brookfield has an ordinance that you can only burn on certain days of the week.

Trustee Rohde stated the Village's Ordinance is already fairly restrictive.

No action taken.

- e. Review, discussion, and possible action on status and possible settlement of Waukesha County Case 2024-CV-1242, Cecilia Senior Homes, LLC v. Village of Pewaukee. If required, 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 the aforementioned case. 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.**

Gralinski introduced the topic. Cecilia Senior Homes, LLC appealed the 2023 Fire/EMS fee at the August 20, 2024, Village board meeting. At that meeting, the Village Board ruled that the property at 1061 Cecilia

Drive was properly classified as a “Care Home” and the fees assessed were fair and reasonable by the terms of the ordinance at that time. Cecelia Senior Homes filed a case against the Village alleging the Fire/EMS fee is an unlawful tax. The Village has retained counsel for this claim. Counsel is present to discuss the status of the case and strategy moving forward with respect to this litigation and possible settlement.

Trustee Grabowski moved, seconded by Trustee Rohde to move into closed session at approximately 7:30 p.m.

Motion carried 6-0 on a Roll Call Vote.

Trustee Grabowski moved, seconded by Trustee Rohde to move into open session at approximately 7:45 p.m.

Motion carried 6-0 on a Roll Call Vote.

No further action taken.

9. Citizen Comments – None.

10. Adjournment

Trustee Grabowski moved, seconded by Trustee Rohde to adjourn the June 3, 2025, Regular Village Board meeting at approximately 7:46 p.m.

Motion carried 6-0.

Respectfully Submitted,

Jenna Peter
Village Clerk



PUBLIC WORKS DEPARTMENT
1000 Hickory Street
Pewaukee, WI 53072

To: Village Board Members
CC: Village Administrator
From: David Buechl, P.E., P.L.S, Director of Public Works/Village Engineer
Date: June 2, 2025
Re: Agenda item 6(a). Review, discussion and possible action to approve Resolution 2025-09: A Preliminary Resolution to assess for sidewalk removal and replacements in 2025 Road and Utility Improvements project

BACKGROUND

As part of the 2025 Road and Utility Improvements project, sidewalk is proposed to be removed and replaced abutting several properties along Capitol Drive and W. Wisconsin Avenue. The Village has Ordinance 78.109 *Sidewalks, construction and repair* that states the abutting property owner shall build, repair, construct and perpetually maintain sidewalks along or upon any street in the Village, and shall pay the entire cost. Where sidewalks with significant defects are caused by village assets (e.g. street trees, relay of water services, rebuilding of storm sewer catch basins, reconstruction of ADA sidewalk intersection ramps), as determined by the Director of Public Works or his/her designee, the Village shall be responsible for replacement and shall pay the entire cost.

A formal process must be followed to be assess the lot owners following Wisconsin State Statute 66.0701 and Village of Pewaukee Ordinance 2.133 – Special Assessments. The first step in the process is to approve a Preliminary Resolution.

ACTION REQUESTED

The action requested of the Village Board is to review and consider approval of the Preliminary Resolution Declaring Intent to Exercise Special Assessment Powers under Section 66.0701, Wisconsin Statutes for the removal and replacement of concrete sidewalk, and authorize staff to continue with assessment process.

ANALYSIS

A total of 6 parcels along Capitol Drive and W. Wisconsin Avenue are scheduled to have concrete sidewalk removed and replaced in front of the property where the sidewalk was determined to be in poor condition. The total amount of the assessment is based on the measured quantities and bid prices for removing sidewalk, 5 inch concrete sidewalk installed, and 7-inch concrete sidewalk installed in front of the property. There is no maximum assessment amount. The estimated assessment amounts to each parcel are listed on the Schedule of Proposed Assessments. The actual bid item cost will be updated based on the actual bid selected. Several documents have been prepared as part of the assessment process which include the Engineer's Report, Reconstruction Drawings, Map of Assessed Properties, Project Bid Tabulation, Preliminary Schedule of proposed Assessments, Assessment Ordinances, Preliminary Resolution, Notice of Public Hearing, project timeline.

I recommend the Village Board approve the Preliminary Resolution to start the assessment process.

Attachments:

1. Resolution 2025-09: A Preliminary Resolution Declaring Intent to Exercise Special Assessment Powers Under Section 66.0701, Wisconsin Statutes for the Removal and Replacement of Sidewalk.
2. Engineer's Report on Capital Dr. and W. Wisconsin Ave.
3. Reconstruction Plans 2025 Road and Utility Improvements

4. Assessment Maps 1-3
5. Project Bid Tabulation
6. Schedule of Proposed Assessments
7. Ordinances for Special Assessments and Sidewalk Maintenance
8. Notice of Public Hearing for Sidewalk Assessments
9. E Capital Dr Assessment Roll

RESOLUTION NO. 2025-09

PRELIMINARY RESOLUTION DECLARING INTENT TO EXERCISE SPECIAL
ASSESSMENT POWERS UNDER SECTION 66.0701, WISCONSIN STATUTES
FOR THE REMOVAL AND REPLACEMENT OF SIDEWALK

2025 ROAD AND UTILITY IMPROVEMENTS

RESOLVED by the Village Board of the Village of Pewaukee, Wisconsin:

1. The Village Board hereby declares its intention to exercise its power under section 66.0703, Wisconsin Statutes, as in force in the Village of Pewaukee, pursuant to Chapter 2.133 of the Municipal Code, to levy special assessments under the police power on a reasonable basis upon property within the described districts for the removal and replacement of sidewalk:

LEGAL DESCRIPTION

All of those lands abutting Capitol Drive and W. Wisconsin Avenue, from Clark Street to Dynex Drive, including parcels with tax key numbers:

PWV 0900997, PWV 0896041, PWV 0897985, PWV 0897005, PWV 0893971, PWV 0893969

2. The total amount assessed against such districts shall not exceed 100% of the cost of the improvements and shall be a police power assessment. The assessments against any parcel may be paid in one cash sum or in such number of annual installments as the Village Board may determine at the Public Hearing.
3. The Director of Public Works/Village Engineer is directed to prepare a report consisting of:
 - a. Preliminary plans and specifications for said improvements.
 - b. An estimate of the entire cost of the proposed road construction.
 - c. A schedule of the proposed assessments.

The Board hereby states that the properties against which the assessments are proposed are benefited.

4. Upon completing such report, the Director of Public Works/Village Engineer is directed to file a copy thereof in the office of the Village Clerk for public inspection.
5. Upon receiving the report of the Director of Public Works/Village Engineer, the Village Clerk is directed to give notice of a Public Hearing upon such report as specified in Section 66.0703(7)(a), Wisconsin Statutes, the report shall set forth the nature of the proposed improvements, the general boundary lines of the assessment district including a map thereof, the time and place where the report may be reviewed and the time and place of the public hearing on the matters described in the report. This notice shall be published as a class one notice under Chapter 985 of the Wisconsin Statutes and a copy shall be mailed not less than 10 days prior to the public hearing to every interested person whose property

address is known or can be ascertained with reasonable diligence. The hearing shall commence not less than 10 nor more than forty days after the publication. The public hearing shall be held before the Village Board not before 6:00 pm, July 15, 2025.

ADOPTED June 17, 2025

Jeffery Knutson
Village President

ATTEST:

Jenna Peter
Village Clerk

**ENGINEER REPORT
PROPOSED SPECIAL ASSESSMENTS FOR
PUBLIC IMPROVEMENTS AGAINST PROPERTIES LOCATED ON CAPITOL
DRIVE AND W. WISCONSIN AVENUE IN THE VILLAGE OF PEWAUKEE,
WISCONSIN**

This Engineer's Report is submitted in accordance with the requirements of 66.0703, Stats., and the preliminary resolution of the Village Board of Pewaukee, Wisconsin, dated June 17, 2025, to levy special assessments on benefited properties for public improvements described herein, to be the assessment district described as attached to this Report. This report will be available following receipt of project bids, for viewing at the Office of the Village Clerk, 235 Hickory Street, Pewaukee, WI 53072.

Benefits to Abutting Properties:

Capitol Drive and W. Wisconsin Avenue are being reconstructed due to the poor condition of the roadway, with a PASER rating of 5, poor drainage in some locations, and advanced aged water main original construction and at the end of its useful life in Capitol Drive. Water main is 1977 ductile iron. The pavement cross section will remain an urban section with concrete curb and gutter. The sidewalk in some locations is in poor condition with cracks, pieces missing, and uneven settlement.

Benefits of the improvements include improved potable water quality, drainage, improved pavement ride quality, safer traveling for vehicles and pedestrians, improved property access, noise reduction, and aesthetic enhancement of value.

The Village assessment ordinance for newly removed and replaced concrete sidewalk is that the abutting property owner shall build, repair, construct, and perpetually maintain sidewalks along or upon any street in the Village, and shall pay the entire cost. Where sidewalks with significant defects are caused by village assets (e.g. street trees, relay of water services, rebuilding of storm sewer catch basins, reconstruction of ADA sidewalk intersection ramps), as determined by the Director of Public Works or his/her designee, the Village shall be responsible for replacement and shall pay the entire cost.

Cost of Project: Bids will be received June 12, 2025 by public competitive bidding for reconstruction. Unit bid cost of the lowest responsible bidder were used to provide final special assessment values.

Notification: Resident informational letters and assessment resolution notices and estimated costs will be sent by June 19, 2025 to meet Statutes to affected property owners.

Assessments: The ordinance for newly removed and replaced sidewalk construction is attached. Assessment values are based on actual cost per the apparent low bidder.

Attachments

- Reconstruction Plans.
- Map of Assessed Properties.
- Project Bid Tabulation.
- Schedule of Proposed Assessments.
- Assessment Ordinances.

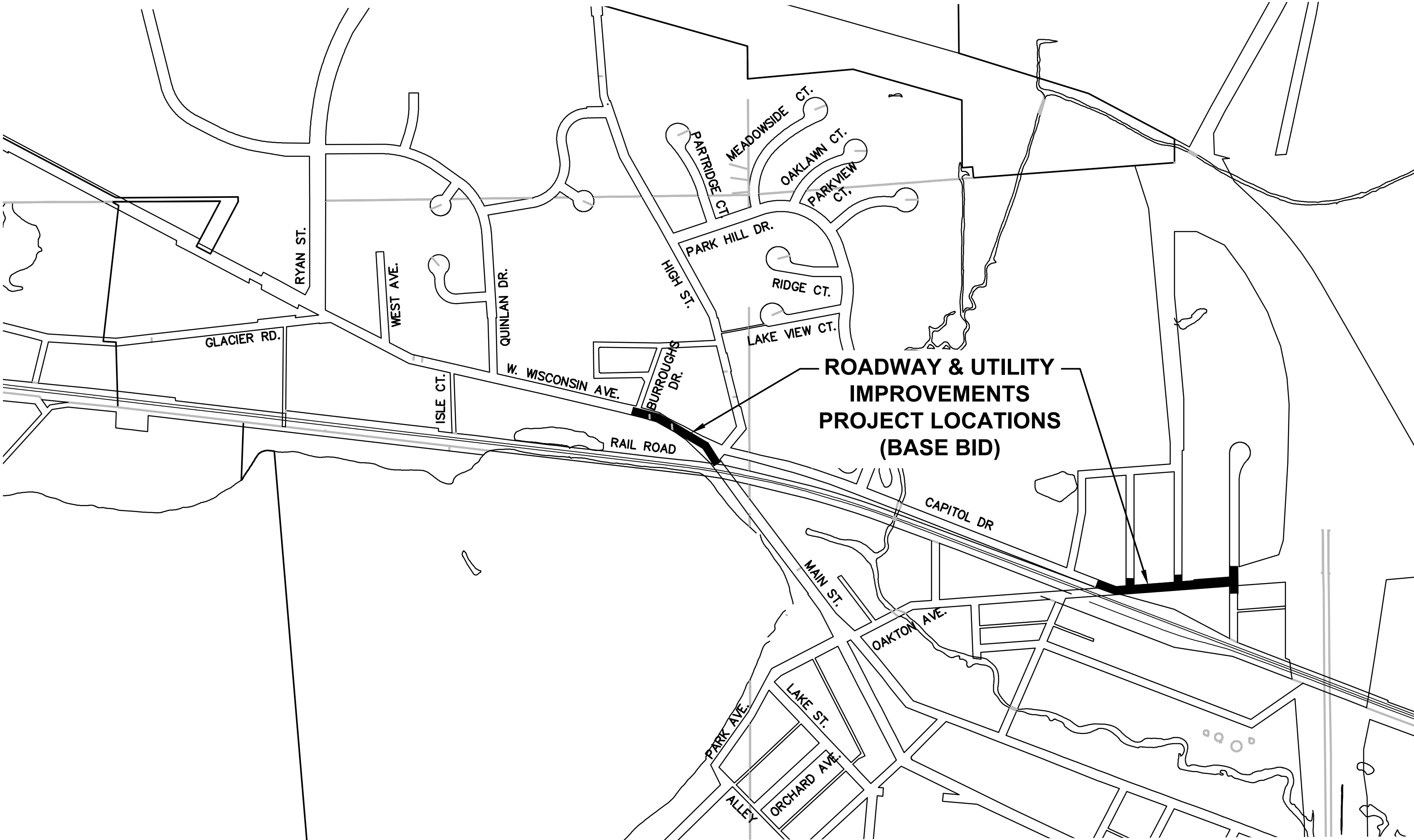
2025 ROAD AND UTILITY IMPROVEMENTS
PAVING & UTILITY IMPROVEMENTS IN: CAPITOL DR. & W. WISCONSIN AVE.
VILLAGE OF PEWAUKEE, WISCONSIN

LEGEND

△ BENCHMARK	— EDGE OF TREES
□ SECTION CORNER	— S — SANITARY SEWER
⌚ FLAGPOLE	— FM — FORCE MAIN
✉ MAILBOX	— ST — STORM SEWER
— SIGN	— W — WATERMAIN
— BILLBOARD	— G — MARKED GAS MAIN
Ⓛ CONTROL BOX	— E — MARKED ELECTRIC
Ⓢ TRAFFIC SIGNAL	— OHW — OVERHEAD WIRES
Ⓡ RAILROAD CROSSING SIGNAL	— B — BUREAU ELEC. SERV.
Ⓢ CABLE PEDESTAL	— T — MARKED TELEPHONE
Ⓢ POWER POLE	— TV — MARKED CABLE TV LINE
Ⓢ GUY POLE	— FO — MARKED FIBER OPTIC
Ⓢ GUY WIRE	— — EXISTING PAVEMENT
Ⓢ LIGHT POLE	— — EXISTING GRAVEL
Ⓢ ELECTRIC MANHOLE	— — EXISTING ROW
Ⓢ ELECTRIC PEDESTAL	
Ⓢ ELECTRIC METER	
Ⓢ TELEPHONE MANHOLE	
Ⓢ TELEPHONE PEDESTAL	
Ⓢ GAS VALVE	
Ⓢ GAS METER	
Ⓢ STORM MANHOLE	
Ⓢ ROUND INLET	
Ⓢ SQUARE INLET	
Ⓢ STORM SEWER END SECTION	
Ⓢ SANITARY MANHOLE	
Ⓢ SANITARY CLEANOUT OR SEPTIC VENT	
Ⓢ SANITARY INTERCEPTOR MANHOLE	
Ⓢ MISCELLANEOUS MANHOLE	
Ⓢ WATER VALVE	
Ⓢ HYDRANT	
Ⓢ WATER SERVICE CURB STOP	
Ⓢ WATER MANHOLE	
Ⓢ WELL	
Ⓢ WATER SURFACE	
Ⓢ WETLANDS FLAG	
Ⓢ MARSH	
Ⓢ CONIFEROUS TREE	
Ⓢ DECIDUOUS TREE	
Ⓢ SHRUB	

COORDINATES SHOWN ON THIS PLAN
REFERENCE THE NORTH AMERICAN
DATUM OF 1927 (NAD27)

ELEVATIONS SHOWN ON THIS PLAN
ARE REFERENCED TO THE NATIONAL
GEODETIC VERTICAL DATUM, (NGVD 29)



PLAN INDEX

SHEET NO.	DESCRIPTION
00	COVER SHEET
01-03	CAPITOL DRIVE - WATER MAIN PLAN & PROFILE
04	CAPITOL DRIVE - TYPICAL SECTIONS
05-07	CAPITOL DRIVE - ROADWAY PLAN & PROFILE
08-10	CAPITOL DRIVE - GRADING PLAN
11-17	CAPITOL DRIVE - CURB RAMP DETAILS
18-23	CAPITOL DRIVE - CROSS SECTIONS
24-25	CAPITOL DRIVE - PAVEMENT MARKING PLAN
26	CAPITOL DRIVE - DETOUR PLAN
27	W. WISCONSIN AVENUE - TYPICAL SECTION
28-29	W. WISCONSIN AVENUE - ROADWAY PLAN & PROFILE
30-31	W. WISCONSIN AVENUE - GRADING PLAN
32-33	W. WISCONSIN AVENUE - CURB RAMP DETAILS
34-37	W. WISCONSIN AVENUE - CROSS SECTIONS
38	W. WISCONSIN AVENUE - PAVEMENT MARKING PLAN
39-47	PROJECT DETAILS

BENCHMARKS

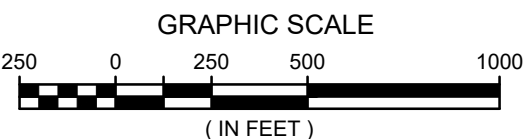
BENCHMARK #104 AT NE CORNER OF W. WISCONSIN AVE & BURROUGHS DR
ELEVATION = 872.86 (SE FLANGE BOLT ON HYDRANT)
BENCHMARK #105 AT NE CORNER OF W. WISCONSIN AVE & HIGH ST
ELEVATION = 858.44 (RR SPIKE IN UTILITY POLE #93-01258)
BENCHMARK #60 AT CAPITOL DR
ELEVATION = 854.76 (LARGE MAG SPIKE IN S. FACE OF PP #03-1679)
BENCHMARK #61 AT NW CORNER OF CAPITOL DR & SUSSEX ST
ELEVATION = 858.06 ("X" W. SIDE UPPER FLANGE BOLT ON HYDRANT)
BENCHMARK #62 AT SW CORNER OF CAPITOL DR & DYNEX DR
ELEVATION = 857.69 (N. BOLT ON OVERHEAD TRAFFIC LIGHT)



Know what's below.
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VILLAGE OF PEWAUKEE

DAVID BUECHL, PE, PLS — DIRECTOR OF
PUBLIC WORKS/VILLAGE ENGINEER
1000 HICKORY ST.
PEWAUKEE, WI 53072
dbuechl@villageofpewaukee.gov
PHONE (262)691-5694

DESIGN ENGINEER

raSmith
CREATIVITY BEYOND ENGINEERING
16745 W. Bluemound Road
Brookfield, WI 53005-5938
(262) 781-1000
rasmith.com

JAKE SCHOLBE, P.E.

WE ENERGIES—ELECTRIC

ERIC KICKHAVER—DESIGNER
ELECTRIC MAJOR PROJECTS
500 S. 116TH STREET
WEST ALLIS, WI 53214
PHONE (414) 944-5917 (office)
PHONE (414) 588-7472 (mobile)
Eric.Kickhaver@we-energies.com

WE ENERGIES—GAS

JACOB SPENCER—DESIGNER
GAS MAJOR PROJECTS
S13 W33800 STH 18
DELAFIELD, WI 53018
PHONE (262) 968-7009 (office)
PHONE (414) 507-2021 (mobile)
Jacob.Spencer@we-energies.com

AT&T

TYLER FLECK
SR SPECIALIST—OSP ENGINEERING DESIGN
220 WISCONSIN AVE
WAUKESHA, WI 53186
PHONE (414)248-6803
tf8394@att.com

DESCRIPTION

DATE

16745 W. Bluemound Road
Brookfield, WI 53005-5938
(262) 781-1000
rasmith.com

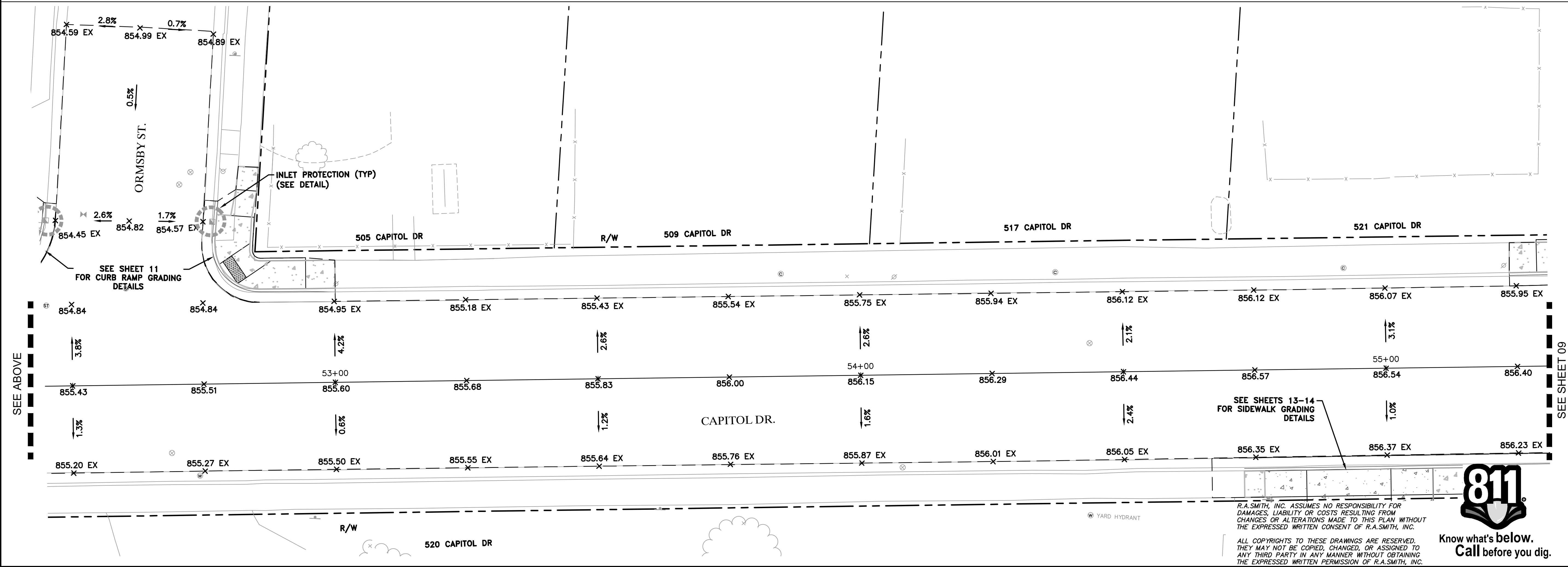
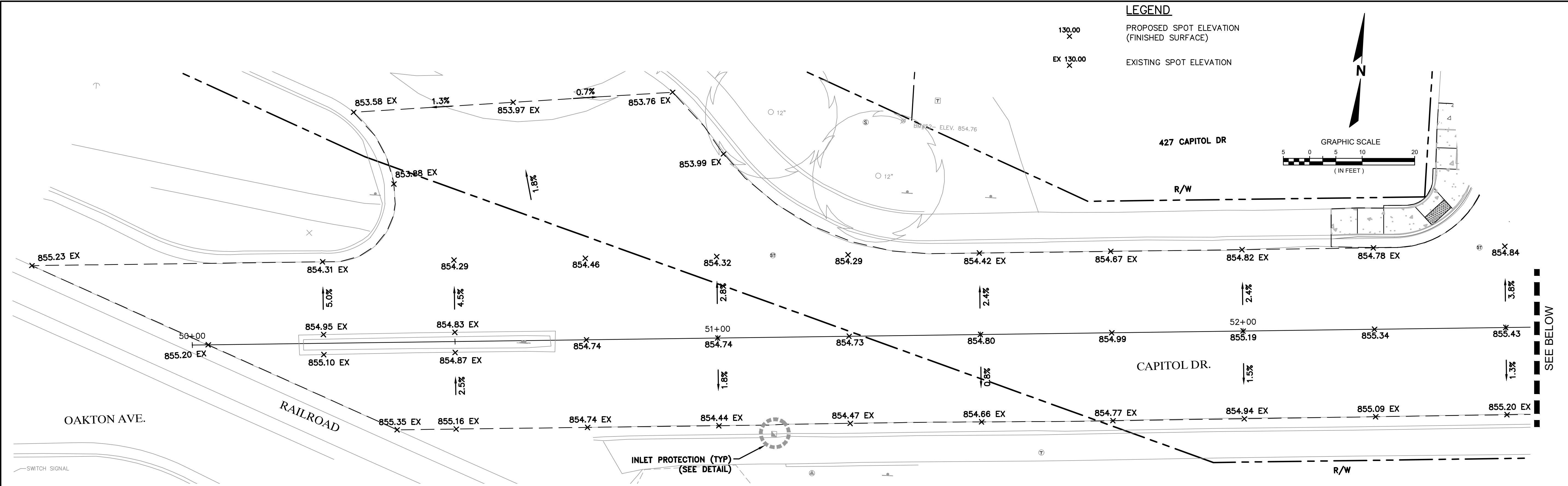
raSmith
CREATIVITY BEYOND ENGINEERING

2025 ROAD AND UTILITY IMPROVEMENTS
VILLAGE OF PEWAUKEE

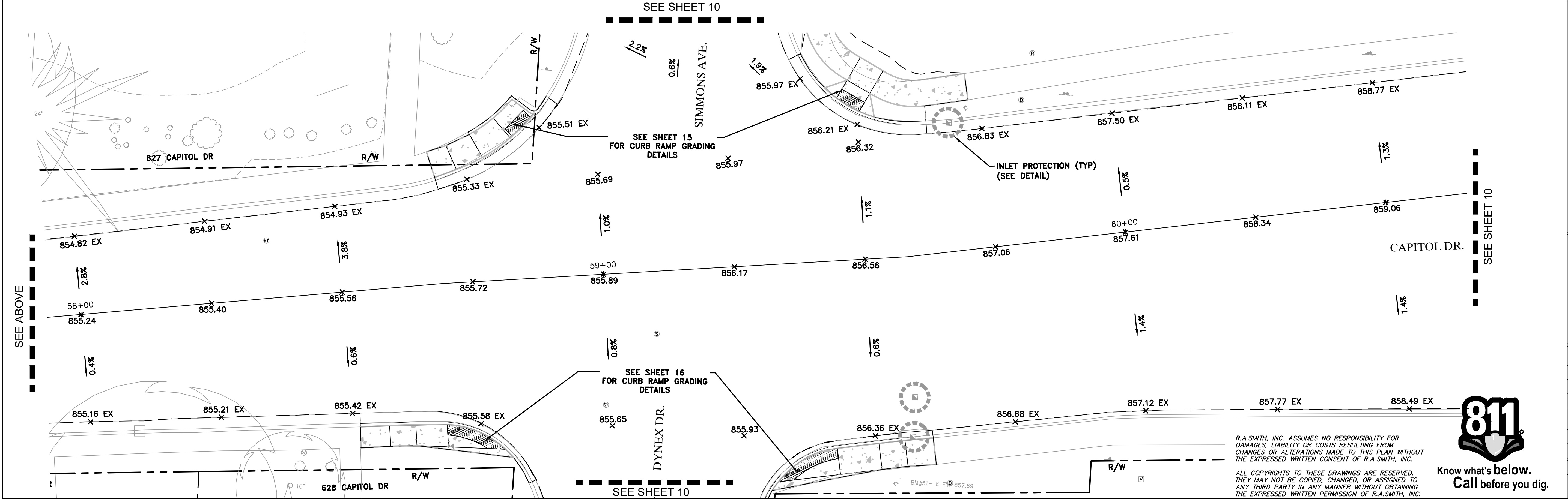
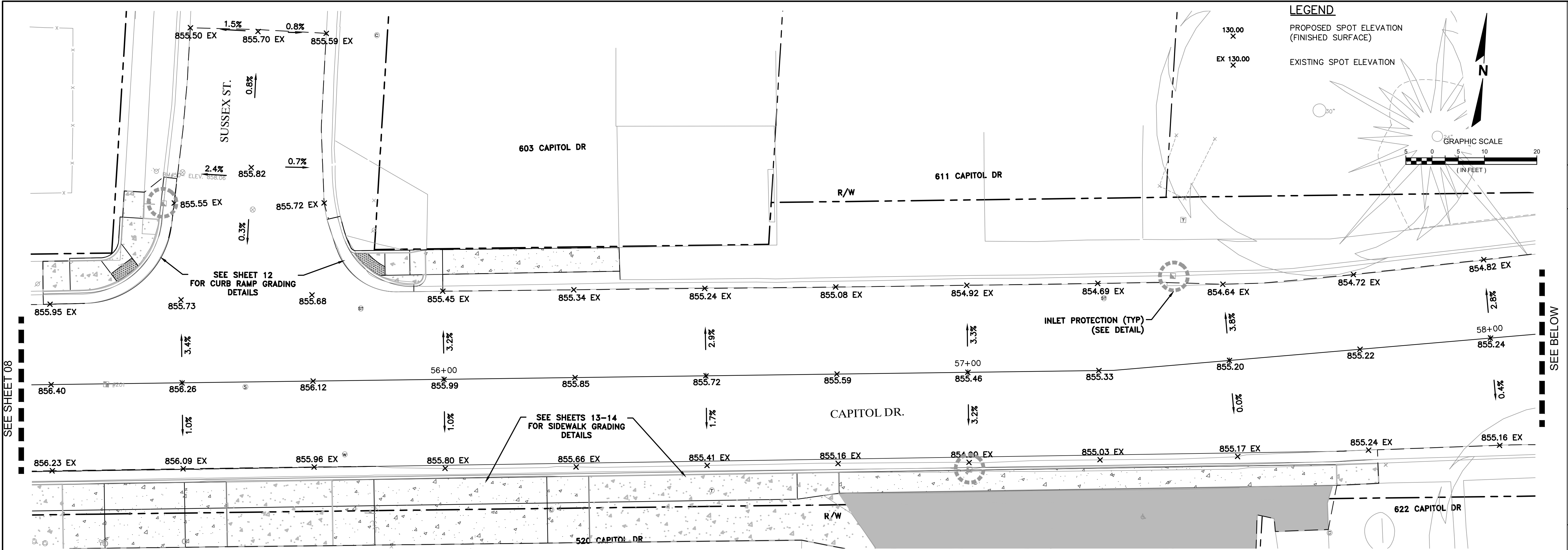
COVER SHEET



© COPYRIGHT 2025 R.A. Smith, Inc.
DATE: 05/29/2025
SCALE: 1" = 500'
JOB NO. 2248115
PROJECT MANAGER: JACOB W. SCHOLBE, PE
DESIGNED BY: JWS
CHECKED BY: TGB
SHEET NUMBER 00



DESCRIPTION		DATE		16745 W. Bluemound Road Brookfield, WI 53005-5938 (262) 781-1000 rasmith.com		Brookfield, WI Milwaukee, WI Appleton, WI Madison, WI Cedarburg, WI Naperville, IL Irvine, CA	
2025 ROAD AND UTILITY IMPROVEMENTS VILLAGE OF PEWAUKEE		CAPITOL DRIVE GRADING PLAN		© COPYRIGHT 2025 R.A. Smith, Inc.		DATE: 05/29/2025	
				SCALE: 1" = 10'		JOB NO. 2248115	
				PROJECT MANAGER: JACOB W. SCHOLBE, PE		DESIGNED BY: JWS	
				CHECKED BY: TGB		SHEET NUMBER	
						08	



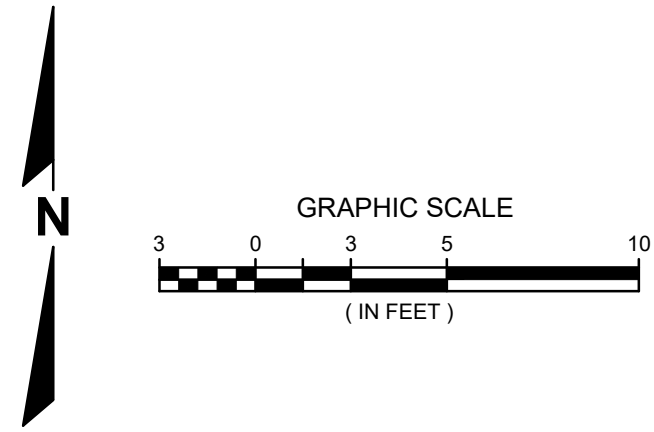
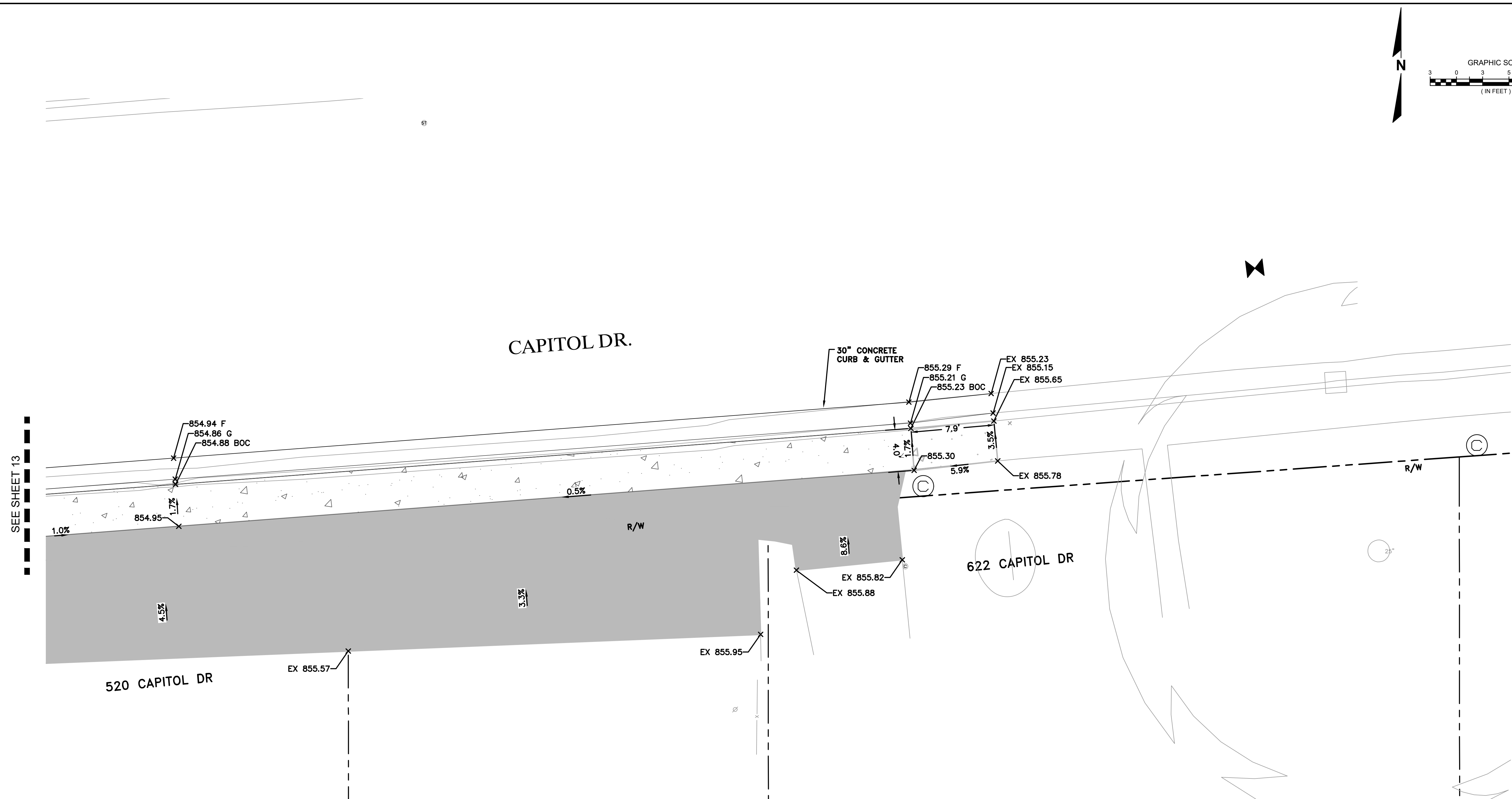
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DESCRIPTION		DATE		SHEET NUMBER	
2025 ROAD AND UTILITY IMPROVEMENTS VILLAGE OF PEWAUKEE					
CAPITOL DRIVE GRADING PLAN					
© COPYRIGHT 2025 R.A. Smith, Inc.					
DATE: 05/29/2025					
SCALE: 1" = 10'					
JOB NO. 2248115					
PROJECT MANAGER: JACOB W. SCHOLBE, PE					
DESIGNED BY: JWS					
CHECKED BY: TGB					
09					



SEE SHEET 13

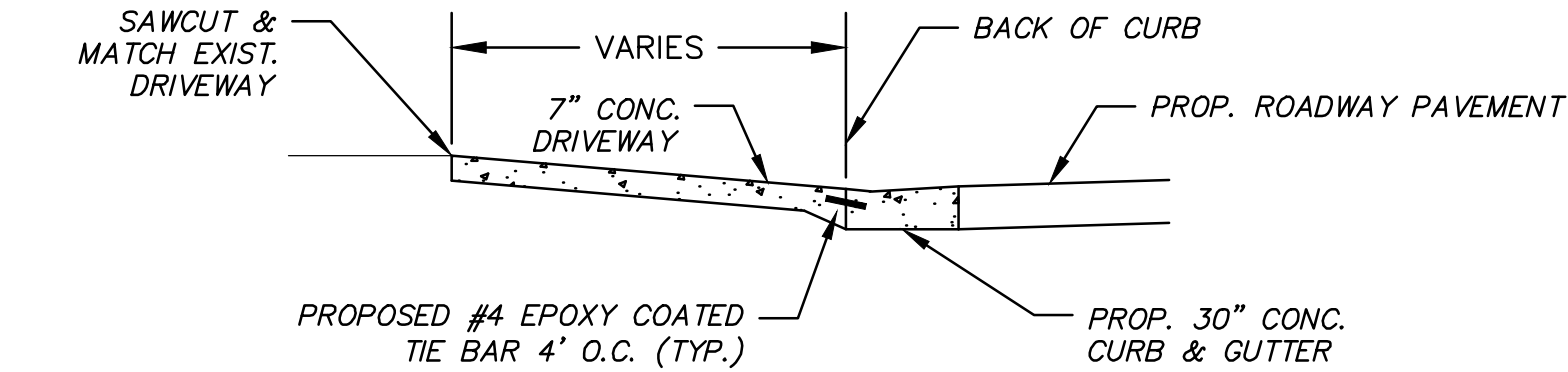


**Know what's below.
Call before you dig.**

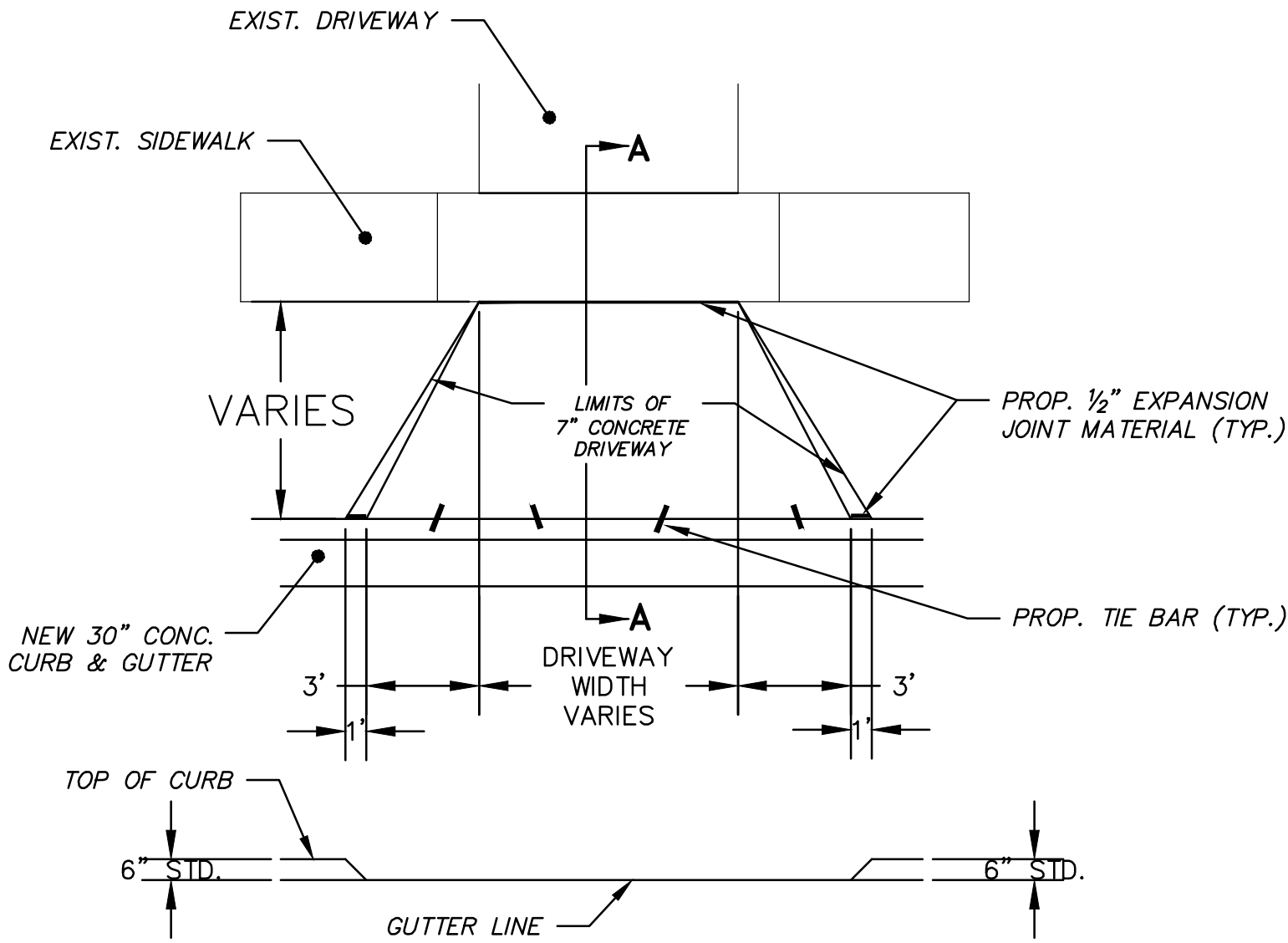
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2025 ROAD AND UTILITY IMPROVEMENTS		<div><div>raSmith</div><div>CREATIVITY BEYOND ENGINEERING</div></div> <div>16745 W Bluemound Road Brookfield, WI 53005-5938 (262) 781-1000 rasmith.com</div>		DATE	DESCRIPTION
VILLAGE OF PEWAUKEE					
CAPITOL DRIVE					
CURB RAMP DETAILS					
<div>© COPYRIGHT 2025 R.A. Smith, Inc.</div> <div>DATE: 05/29/2025</div> <div>SCALE: 1" = 5'</div> <div>JOB NO. 2248115</div> <div>PROJECT MANAGER: JACOB W. SCHOLBE, PE</div> <div>DESIGNED BY: JWS</div> <div>CHECKED BY: TGB</div> <div>SHEET NUMBER</div> <div>14</div>					

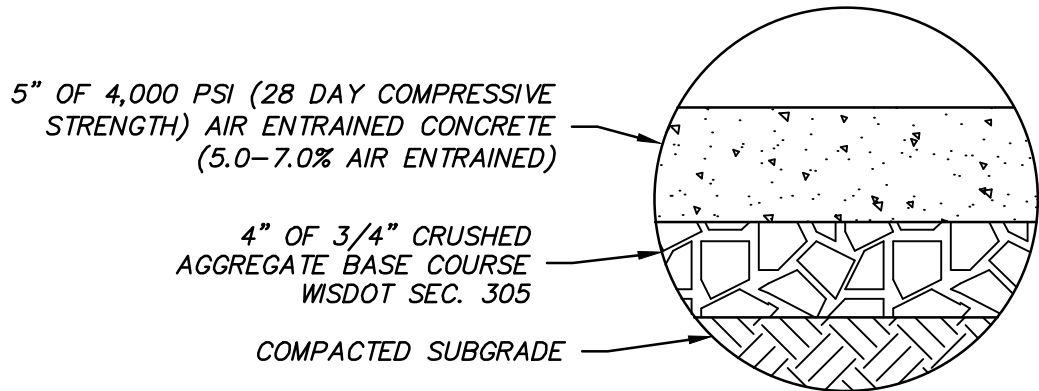


SECTION A-A

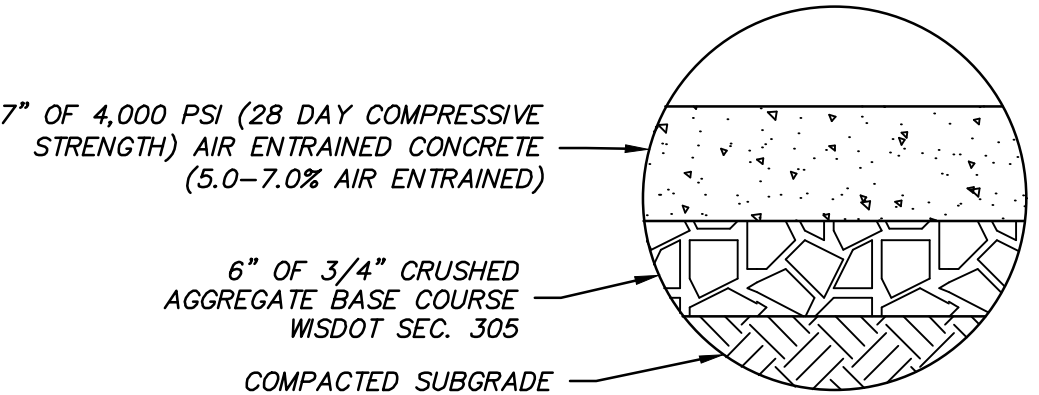


7-INCH CONCRETE DRIVEWAY DETAIL

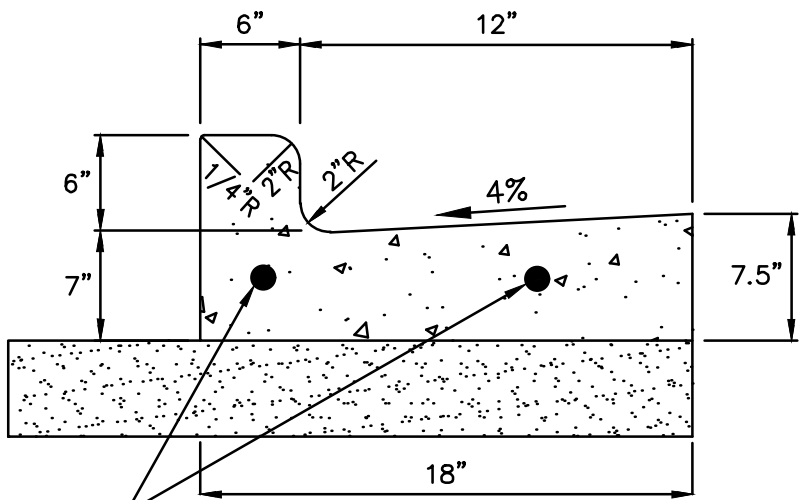
N.T.S.



5" CONCRETE SIDEWALK SECTION

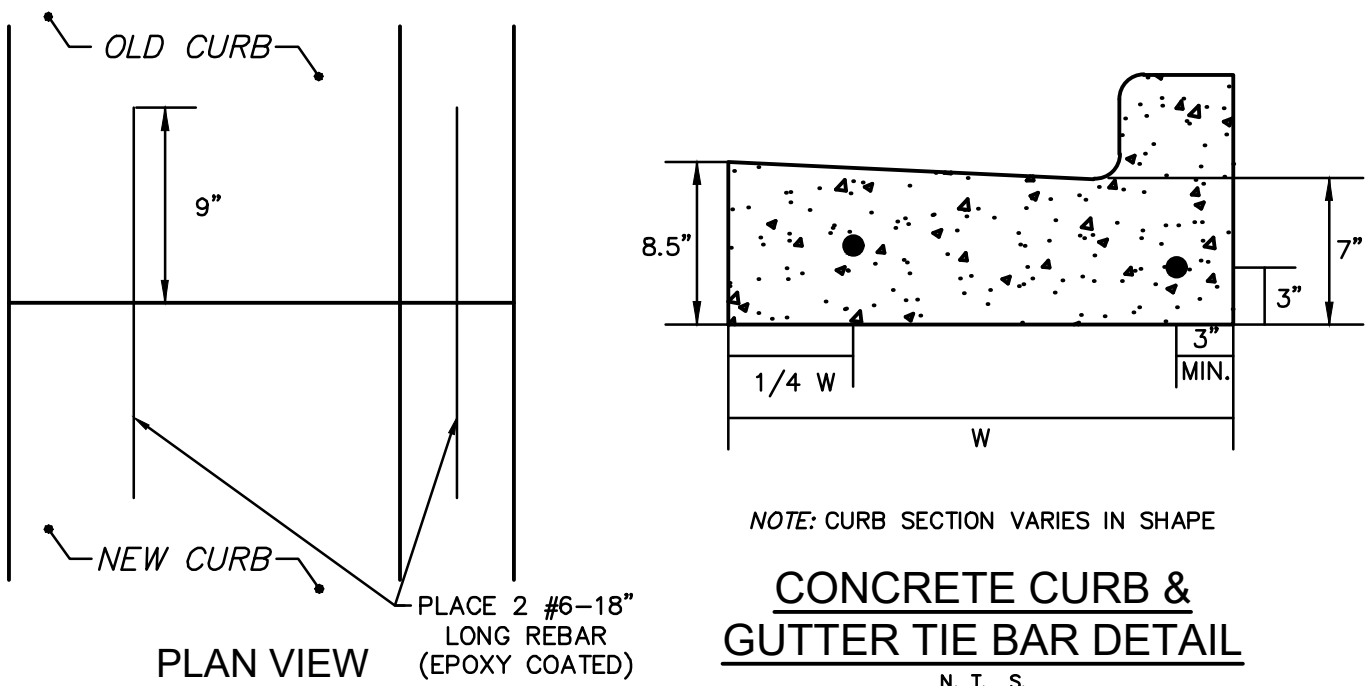


7" CONCRETE DRIVEWAY SECTION



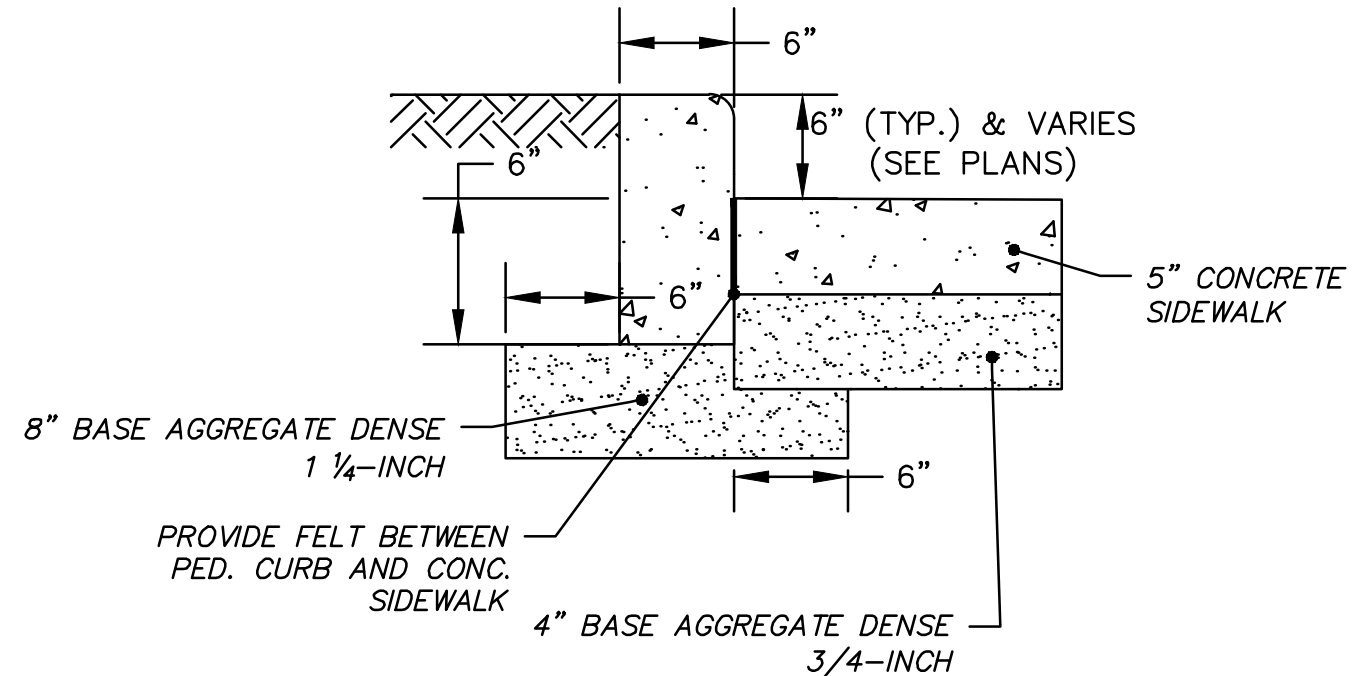
18" VERTICAL FACE
CONCRETE CURB & GUTTER DETAIL

N.T.S.



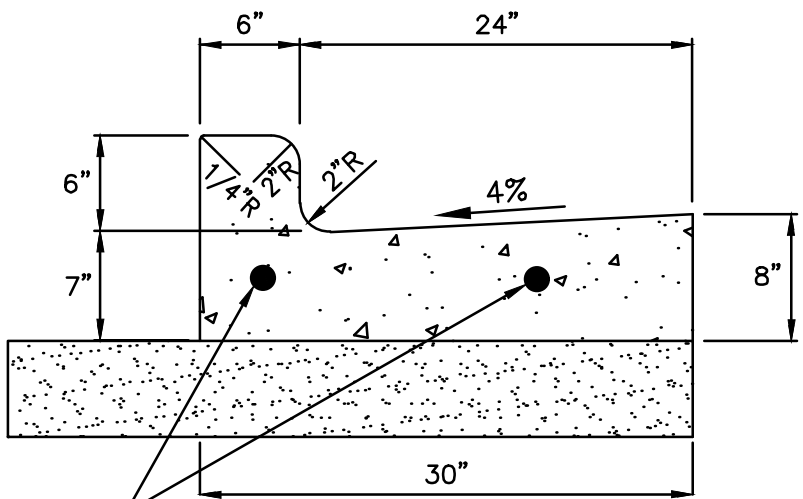
CONCRETE CURB & GUTTER TIE BAR DETAIL

N. T. S.



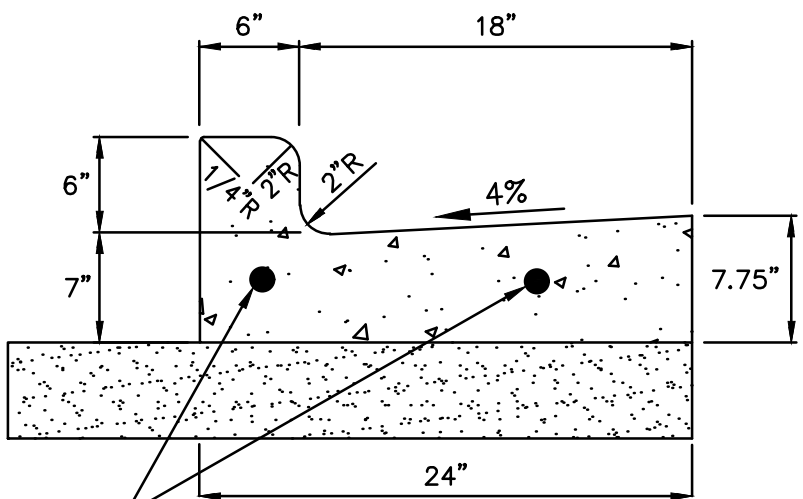
CONCRETE
PEDESTRIAN CURB DETAIL

N.T.S.



30" VERTICAL FACE
CONCRETE CURB & GUTTER DETAIL

N.T.S.



24" VERTICAL FACE
CONCRETE CURB & GUTTER DETAIL

N.T.S.

MAINTENANCE

REMOVE INLET PROTECTION DEVICES ONCE THE CONTRIBUTING DRAINAGE AREA IS STABILIZED WITH APPROPRIATE VEGETATION OR IMPERVIOUS AREA.

INLET PROTECTION SHALL BE, AT A MINIMUM, INSPECTED WEEKLY AND WITHIN 24 HOURS AFTER EVERY PRECIPITATION EVENT THAT PRODUCES 0.5 INCHES OF RAIN OR MORE DURING A 24-HOUR PERIOD.

SEDIMENT DEPOSITS SHALL BE REMOVED AND THE INLET PROTECTION DEVICE RESTORED TO ITS ORIGINAL DIMENSIONS WHEN THE SEDIMENT HAS ACCUMULATED BETWEEN 1/3 TO 1/2 THE DESIGN DEPTH OF THE DEVICE, OR WHEN THE DEVICE IS NO LONGER FUNCTIONING AS DESIGNED. REMOVED SEDIMENT SHALL BE DEPOSITED IN A SUITABLE AREA AND STABILIZED.

WHEN REMOVING OR MAINTAINING INLET PROTECTION, DUE CARE SHALL BE TAKEN TO ENSURE SEDIMENT DOES NOT FALL INTO THE INLET AND IMPEDE THE INTENDED FUNCTION OF THE DEVICE. ANY MATERIAL FALLING INTO THE INLET SHALL BE REMOVED IMMEDIATELY.

GENERAL NOTES

INLET PROTECTION DEVICES SHALL BE MAINTAINED OR REPLACED AT THE DIRECTION OF THE ENGINEER. MANUFACTURED ALTERNATIVES APPROVED AND LISTED ON THE DEPARTMENT'S EROSION CONTROL PRODUCT ACCEPTABILITY LIST MAY BE SUBSTITUTED.

WHEN REMOVING OR MAINTAINING INLET PROTECTION, CARE SHALL BE TAKEN SO THAT THE SEDIMENT TRAPPED ON THE GEOTEXTILE FABRIC DOES NOT FALL INTO THE INLET. ANY MATERIAL FALLING INTO THE INLET SHALL BE REMOVED IMMEDIATELY.

TYPE B SHALL BE USED AFTER THE CASTING AND GRATE ARE IN PLACE.

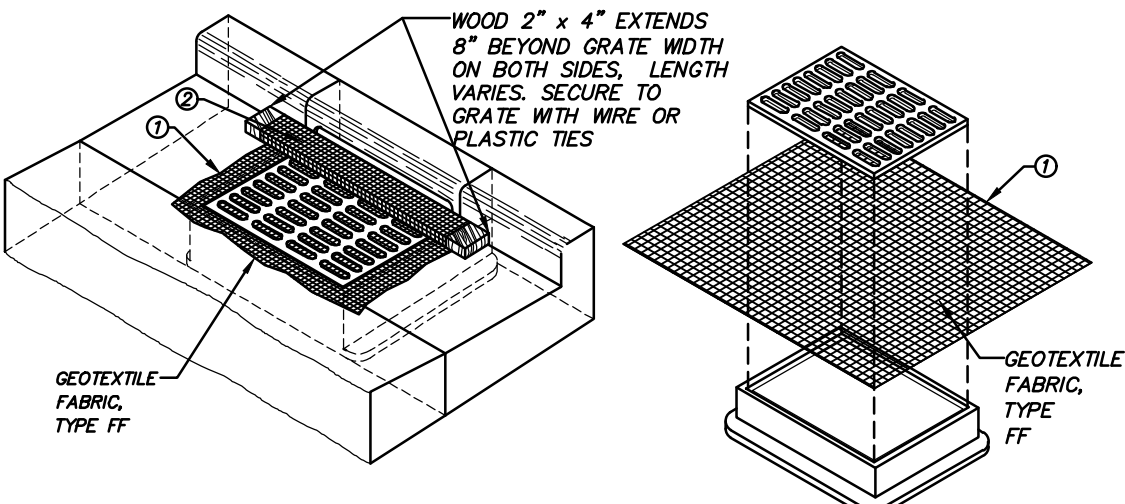
TYPE C SHALL BE USED ON STREET INLETS WITH CURB HEADS.

INSTALLATION NOTES

TYPE B & C

TRIM EXCESS FABRIC IN THE FLOW LINE TO WITHIN 3" OF THE GRATE.

THE CONTRACTOR SHALL DEMONSTRATE A METHOD OF MAINTENANCE, USING A SEWN FLAP, HAND HOLDS OR OTHER METHOD TO PREVENT ACCUMULATED SEDIMENT FROM ENTERING THE INLET.



INLET PROTECTION TYPE C
(WITH CURB BOX)

INLET PROTECTION TYPE B
(WITHOUT CURB BOX)
(CAN BE INSTALLED IN ANY INLET
WITHOUT A CURB BOX)

① FINISHED SIZE, INCLUDING FLAP POCKETS WHERE REQUIRED, SHALL EXTEND A MINIMUM OF 10" AROUND THE PERIMETER TO FACILITATE MAINTENANCE OR REMOVAL.

② FOR INLET PROTECTION, TYPE C (WITH CURB BOX), AN ADDITIONAL 18" OF FABRIC IS WRAPPED AROUND THE WOOD AND SECURED WITH STAPLES. THE WOOD SHALL NOT BLOCK THE ENTIRE HEIGHT OF THE CURB BOX OPENING.

GENERAL NOTES:

DETECTABLE WARNING PLATES THAT ARE INSTALLED AS A GROUP OR SIDE BY SIDE, SHALL BE MADE FROM THE SAME MANUFACTURER.

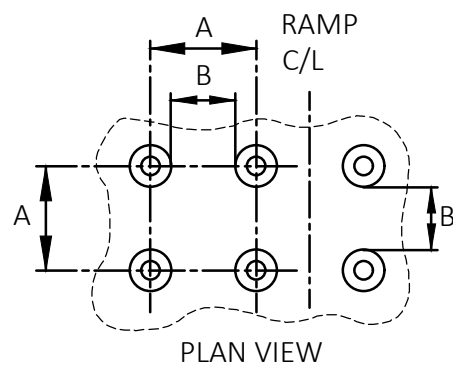
PLACE ALL DETECTABLE WARNING PLATE SYSTEMS IN ACCORDANCE WITH THE MANUFACTURER'S RECOMMENDATION.

DETERMINE FINAL WARNING PLATE CONFIGURATION AND ITS INDIVIDUAL PLATE LOCATIONS. PERFORM PRE-LAYOUT PRIOR TO PLACEMENT IN CONCRETE. FOLLOW MANUFACTURER'S PRODUCT LIST AND INSTALLATION RECOMMENDATIONS.

DO NOT EMBED IN CONCRETE ANY FIELD-CUT PLATES WITH CUT EDGES SHORTER THAN 6 INCHES. CONSULT WITH MANUFACTURER FOR RE-DRILLING AND ANCHORING REQUIREMENTS OF FIELD CUT PLATES.

	MIN.	MAX.
A	1.6"	2.4"
B	0.65"	1.5"
C	*	*
D	0.9"	1.4"

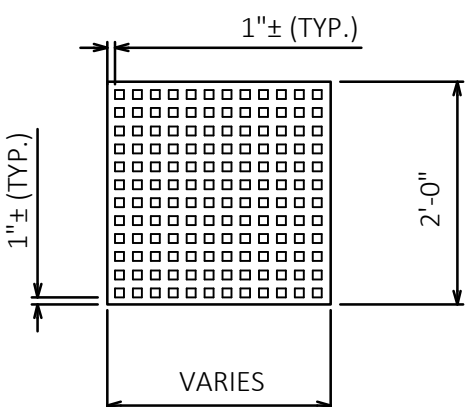
* THE C DIMENSION IS 50% TO 65% OF THE D DIMENSION.



PLAN VIEW

ELEVATION VIEW

TRUNCATED DOMES



PLAN VIEW - DETECTABLE WARNING
PLATES, NATURAL (UNPAINTED)

DETECTABLE WARNING PLATES

DESCRIPTION

DATE

16745 W. Bluemound Road
Brookfield, WI 53005-5938
(262) 781-1000
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CREATIVITY BEYOND ENGINEERING

2025 ROAD AND UTILITY IMPROVEMENTS
VILLAGE OF PEWAUKEE

PROJECT DETAILS

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R.A. Smith, Inc.

DATE: 05/29/2025

SCALE: N.T.S.

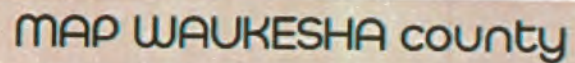
JOB NO. 2248115

PROJECT MANAGER:
JACOB W. SCHOLBE, PE
DESIGNED BY: DRR

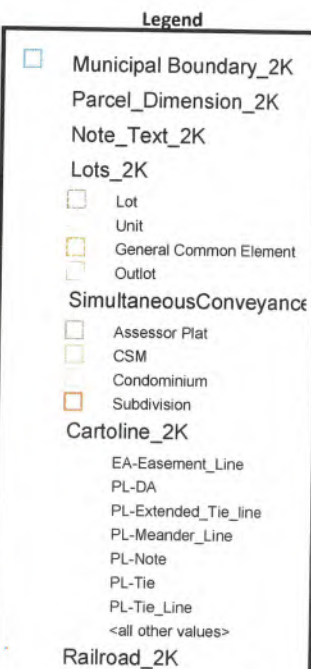
CHECKED BY: JWS

SHEET NUMBER

44



Waukesha County GIS Map



ASSESSMENT MAP 1

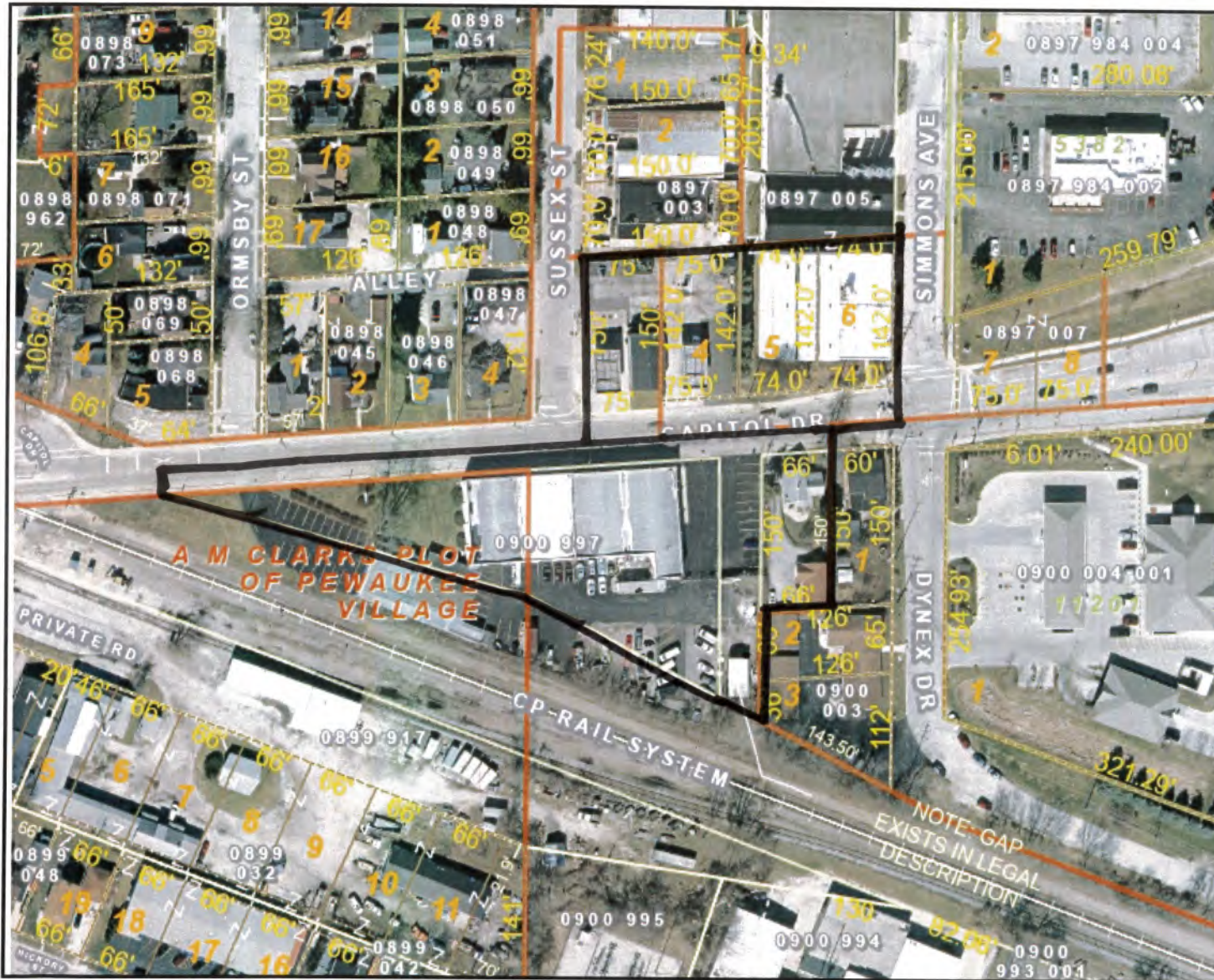
0	73.31	Feet
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Notes:

Printed: 6/2/2025





Legend

- Municipal Boundary_2K
- Parcel_Dimension_2K
- Note_Text_2K
- Lots_2K
 - Lot
 - Unit
 - General Common Element
 - Outlot
- SimultaneousConveyance
 - Assessor Plat
 - CSM
 - Condominium
 - Subdivision
- Cartoline_2K
 - EA-Easement_Line
 - PL-DA
 - PL-Extended_Tie_line
 - PL-Meander_Line
 - PL-Note
 - PL-Tie
 - PL-Tie_Line
 - <all other values>
- Railroad_2K

Assessment
Map 2

0 146.63 Feet

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Notes:

Printed: 6/2/2025



2025 Pewaukee Road & Utility Improvements (#9706181)

Owner: Village of Pewaukee

raSmith Project Number: 2248115

Bid Opening: 06/12/2025 11:00 AM CDT

				Payne & Dolan, Inc.		Stark Pavement Corp.	
Item No.	Item Description	UofM	Quantity	Unit Price	Extension	Unit Price	Extension
Roadway Improvements: Capitol Drive/Oakton Avenue (Clark Street to STH 16)							
1	Remove Concrete Curb & Gutter	LF	696	\$21.40	\$14,894.40	\$27.50	\$19,140.00
2	Remove Concrete Sidewalk	SF	4795	\$4.05	\$19,419.75	\$3.05	\$14,624.75
3	Remove Concrete Driveway	SF	1640	\$4.05	\$6,642.00	\$3.05	\$5,002.00
4	Remove Asphalt Driveway	SF	1150	\$2.59	\$2,978.50	\$1.20	\$1,380.00
5	Excavation Below Subgrade	CY	513	\$37.35	\$19,160.55	\$50.00	\$25,650.00
6	Milling Pavement	SY	1417	\$4.85	\$6,872.45	\$10.00	\$14,170.00
7	Pulverize Asphalt Pavement	SY	5420	\$9.65	\$52,303.00	\$18.00	\$97,560.00
8	Pavement Sawing	LF	550	\$7.65	\$4,207.50	\$4.50	\$2,475.00
9	18" Concrete Curb & Gutter	LF	153	\$39.50	\$6,043.50	\$38.50	\$5,890.50
10	24" Concrete Curb & Gutter	LF	18	\$39.50	\$711.00	\$75.50	\$1,359.00
11	30" Concrete Curb & Gutter	LF	525	\$39.50	\$20,737.50	\$68.90	\$36,172.50
12	Pedestrian Curb	LF	87	\$30.00	\$2,610.00	\$55.00	\$4,785.00
13	Concrete Sidewalk, 5-Inch	SF	4795	\$10.45	\$50,107.75	\$18.00	\$86,310.00
14	Detectable Warning Field	SF	136	\$76.50	\$10,404.00	\$60.00	\$8,160.00
15	Concrete Driveway Approach, 7-Inch	SF	1640	\$11.60	\$19,024.00	\$11.00	\$18,040.00
16	1-1/4" Base Aggregate Dense	TON	393	\$30.73	\$12,076.89	\$33.00	\$12,969.00
17	3" Base Aggregate Dense	TON	786	\$30.73	\$24,153.78	\$40.00	\$31,440.00
18	HMA Binder, (3 MT 58-28 S)	TON	1173	\$81.13	\$95,165.49	\$95.00	\$111,435.00
19	HMA Surface, (5 MT 58-28 S)	TON	785	\$102.47	\$80,438.95	\$100.00	\$78,500.00
20	Restoration (4" Topsoil and Hydroseed)	LS	1	\$6,200.00	\$6,200.00	\$4,620.00	\$4,620.00
21	Traffic Control	LS	1	\$33,000.00	\$33,000.00	\$80,000.00	\$80,000.00
22	Marking Line Epoxy, 4-Inch	LF	2060	\$0.50	\$1,030.00	\$2.50	\$5,150.00
23	Marking Line Epoxy, 6-Inch	LF	910	\$13.90	\$12,649.00	\$4.00	\$3,640.00
24	Marking Line Epoxy, 8-Inch	LF	450	\$1.10	\$495.00	\$5.00	\$2,250.00
25	Marking Line Epoxy, 24-Inch	LF	213	\$15.50	\$3,301.50	\$13.00	\$2,769.00
26	Marking Arrow Epoxy	EA	9	\$346.70	\$3,120.30	\$150.00	\$1,350.00
27	Marking Railroad Crossing Epoxy	EA	1	\$3,408.45	\$3,408.45	\$850.00	\$850.00
	Roadway Improvements Subtotal:				\$511,155.26		\$675,691.75

Water Main Improvements: Capitol Drive/Oakton Avenue (Clark Street to STH 16)							
28	Abandon Water Valve Box	EA	3	\$75.00	\$225.00	\$76.50	\$229.50
29	Abandon Water Valve Manhole	EA	2	\$1,000.00	\$2,000.00	\$1,100.00	\$2,200.00
30	Remove Hydrant	EA	3	\$500.00	\$1,500.00	\$550.00	\$1,650.00
31	Remove Water Main	LF	80	\$85.00	\$6,800.00	\$90.00	\$7,200.00
32	Abandon Water Main	LS	1	\$200.00	\$200.00	\$250.00	\$250.00
33	Repair Water Valve Box	EA	6	\$750.00	\$4,500.00	\$800.00	\$4,800.00
34	6" Dia. D.I. Water Main	LF	108	\$259.00	\$27,972.00	\$300.00	\$32,400.00
35	8" Dia. D.I. Water Main	LF	83	\$302.00	\$25,066.00	\$305.00	\$25,315.00
36	8" Dia. PVC Water Main	LF	78	\$234.00	\$18,252.00	\$240.00	\$18,720.00
37	12" Dia. D.I. Water Main	LF	241	\$343.00	\$82,663.00	\$345.00	\$83,145.00
38	12" Dia. PVC Water Main	LF	779	\$287.00	\$223,573.00	\$290.00	\$225,910.00
39	Hydrant	EA	3	\$14,500.00	\$43,500.00	\$15,000.00	\$45,000.00
40	6" Gate Valve and Box	EA	4	\$4,000.00	\$16,000.00	\$4,500.00	\$18,000.00
41	8" Gate Valve and Box	EA	2	\$5,500.00	\$11,000.00	\$6,000.00	\$12,000.00
42	12" Gate Valve and Box	EA	7	\$8,000.00	\$56,000.00	\$8,300.00	\$58,100.00
43	1" Corporation Stop	EA	10	\$3,000.00	\$30,000.00	\$3,250.00	\$32,500.00
44	1" Curb Stop, Box and Connection to Original Service	EA	10	\$1,000.00	\$10,000.00	\$1,250.00	\$12,500.00
45	1" Dia. HDPE Water Service	LF	244	\$55.00	\$13,420.00	\$60.00	\$14,640.00
Water Main Improvements Subtotal:					\$572,671.00		\$594,559.50

Storm Sewer Improvements: Capitol Drive/Oakton Avenue (Clark Street to STH 16)							
46	Inlet Protection	EA	14	\$50.00	\$700.00	\$150.00	\$2,100.00
47	Storm Manhole Chimney Repair	EA	1	\$1,000.00	\$1,000.00	\$1,250.00	\$1,250.00
48	Storm Manhole Chimney Rebuild	EA	4	\$2,000.00	\$8,000.00	\$2,250.00	\$9,000.00
49	Storm Inlet Chimney Repair	EA	8	\$1,000.00	\$8,000.00	\$1,250.00	\$10,000.00

Item No.	Item Description	UofM	Quantity	Payne & Dolan, Inc.		Stark Pavement Corp.	
				Unit Price	Extension	Unit Price	Extension
50	Storm Inlet Chimney Rebuild	EA	2	\$2,000.00	\$4,000.00	\$2,250.00	\$4,500.00
	Storm Sewer Improvements Subtotal:				\$21,700.00		\$26,850.00

Sanitary Sewer Improvements: Capitol Drive/Oakton Avenue (Clark Street to STH 16)							
51	Sanitary Manhole Chimney Repair	EA	1	\$1,500.00	\$1,500.00	\$2,000.00	\$2,000.00
52	Sanitary Manhole Chimney Rebuild	EA	4	\$2,500.00	\$10,000.00	\$3,000.00	\$12,000.00
53	Manhole Grouting	EA	1	\$2,950.00	\$2,950.00	\$3,000.00	\$3,000.00
54	10" Dia. Sanitary Sewer Joint Grouting	EA	1	\$3,550.00	\$3,550.00	\$800.00	\$800.00
55	Grout	GAL	45	\$15.00	\$675.00	\$8.00	\$360.00
56	Sanitary Lateral Spot Repair	EA	1	\$9,500.00	\$9,500.00	\$10,000.00	\$10,000.00
57	8" Main to 4"/6" Sanitary Lateral Connection CIPP Liner	EA	1	\$10,000.00	\$10,000.00	\$10,500.00	\$10,500.00
58	Sanitary Lateral Alteration	LF	50	\$150.00	\$7,500.00	\$200.00	\$10,000.00
	Sanitary Sewer Improvements Subtotal:				\$45,675.00		\$48,660.00

Roadway Improvements: W. Wisconsin Avenue (Burroughs Drive to Canadian Pacific Railroad)							
59	Remove Concrete Curb & Gutter	LF	225	\$21.40	\$4,815.00	\$35.00	\$7,875.00
60	Remove Concrete Sidewalk	SF	1010	\$4.05	\$4,090.50	\$4.50	\$4,545.00
61	Remove Concrete Driveway	SF	40	\$4.05	\$162.00	\$4.50	\$180.00
62	Excavation Below Subgrade	CY	216	\$37.34	\$8,065.44	\$55.00	\$11,880.00
63	Milling Pavement	SY	250	\$16.83	\$4,207.50	\$25.00	\$6,250.00
64	Pulverize Asphalt Pavement	SY	2877	\$10.18	\$29,287.86	\$22.00	\$63,294.00
65	Pavement Sawing	LF	135	\$15.58	\$2,103.30	\$10.00	\$1,350.00
66	30" Concrete Curb & Gutter	LF	225	\$39.50	\$8,887.50	\$70.50	\$15,862.50
67	Pedestrian Curb	LF	20	\$30.00	\$600.00	\$55.00	\$1,100.00
68	Concrete Sidewalk, 5-Inch	SF	1010	\$10.45	\$10,554.50	\$18.00	\$18,180.00
69	Detectable Warning Field	SF	50	\$76.50	\$3,825.00	\$60.00	\$3,000.00
70	Concrete Driveway Approach, 7-Inch	SF	40	\$11.60	\$464.00	\$175.00	\$7,000.00
71	1-1/4" Base Aggregate Dense	TON	166	\$30.71	\$5,097.86	\$33.00	\$5,478.00
72	3" Base Aggregate Dense	TON	331	\$30.72	\$10,168.32	\$40.00	\$13,240.00
73	HMA Binder, (3 LT 58-28 S)	TON	598	\$87.73	\$52,462.54	\$95.00	\$56,810.00
74	HMA Surface, (5 LT 58-28 S)	TON	341	\$99.93	\$34,076.13	\$105.00	\$35,805.00
75	Restoration (4" Topsoil and Hydroseed)	LS	1	\$6,200.00	\$6,200.00	\$4,100.00	\$4,100.00
76	Traffic Control	LS	1	\$25,000.00	\$25,000.00	\$55,000.00	\$55,000.00
77	Marking Line Epoxy, 4-Inch	LF	2580	\$0.50	\$1,290.00	\$2.50	\$6,450.00
78	Marking Line Epoxy, 6-Inch	LF	665	\$13.90	\$9,243.50	\$3.50	\$2,327.50
79	Marking Line Epoxy, 8-Inch	LF	185	\$1.10	\$203.50	\$4.50	\$832.50
80	Marking Line Epoxy, 24-Inch	LF	45	\$15.50	\$697.50	\$13.00	\$585.00
81	Marking Arrow Epoxy	EA	6	\$346.70	\$2,080.20	\$130.00	\$780.00
82	Marking Railroad Crossing Epoxy	EA	1	\$3,408.45	\$3,408.45	\$850.00	\$850.00
	Roadway Improvements Subtotal:				\$226,990.60		\$322,774.50

Water Main Improvements: W. Wisconsin Avenue (Burroughs Drive to Canadian Pacific Railroad)							
83	Abandon Water Valve Manhole	EA	1	\$1,000.00	\$1,000.00	\$1,250.00	\$1,250.00
84	Replace Water Valve Box	EA	3	\$750.00	\$2,250.00	\$1,000.00	\$3,000.00
	Water Main Improvements Subtotal:				\$3,250.00		\$4,250.00

Storm Sewer Improvements: W. Wisconsin Avenue (Burroughs Drive to Canadian Pacific Railroad)							
85	Inlet Protection	EA	11	\$50.00	\$550.00	\$150.00	\$1,650.00
86	Storm Manhole Chimney Repair	EA	1	\$1,000.00	\$1,000.00	\$1,250.00	\$1,250.00
87	Storm Manhole Chimney Rebuild	EA	2	\$2,000.00	\$4,000.00	\$2,250.00	\$4,500.00
88	Storm Inlet Chimney Repair	EA	2	\$2,000.00	\$4,000.00	\$2,250.00	\$4,500.00
	Storm Sewer Improvements Subtotal:				\$9,550.00		\$11,900.00

Sanitary Sewer Improvements: W. Wisconsin Avenue (Burroughs Drive to Canadian Pacific Railroad)							
89	Sanitary Manhole Chimney Rebuild	EA	2	\$2,500.00	\$5,000.00	\$3,000.00	\$6,000.00
	Sanitary Sewer Improvements Subtotal:				\$5,000.00		\$6,000.00

	Base Bid Total:				\$1,395,991.86		\$1,690,685.75
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VILLAGE OF PEWAUKEE

2025 ROAD AND UTILITY IMPROVEMENTS TENTATIVE PROJECT TIMELINE

May 1, 2025	Plans & Specs to DPW
May 15, 2025	Plans & Specs to DPW – Final Review
May 29, 2025	1 st Advertisement for Bids
June 5, 2025	2 nd Advertisement for Bids
June 12, 2025	Bid Opening: 11:00 a.m.
June 12, 2025	Recommendation of Award
June 17, 2025	Village Board - Approval of Contract & Approve Preliminary Assessment Resolution
June 19, 2025	Send Notice of Public Hearing to Newspaper and Mail to residents
June 24, 2025	Assessment Notice published in Newspaper
July 10, 2025	Final Contract Signed and Executed
July 15, 2025	Hold Public Hearing, and approve Final Resolution
July 17, 2025	Notice to Proceed and Construction May Begin
October 1, 2025	Substantial Completion
October 15, 2025	Final Completion

Advertise electronically on Quest
Place advertisement in Waukesha Freeman (Official Newspaper)

Village of Pewaukee
235 Hickory Street

Pewaukee, WI 53072

Clerk: Jenna Peter, 262-691-5660

Sec. 2.133. Special assessments.

- (a) *Assessments for public works or current service.* In addition to other methods provided by law, special assessments for any public work or improvement or any current service may be levied in accordance with the provisions of this section.
- (b) *Preliminary resolution.* Whenever the village board shall determine that any public work or improvement or any current service shall be financed in whole or in part by special assessments levied under this section, it shall adopt a resolution setting forth such intention and the time, either before or after completion of the work or improvement, when the amount of such assessments shall be determined and levied, the number of annual installments, if any, in which such assessments may be paid, the rate of interest to be charged on the unpaid balance, and the terms on which any of such assessments may be deferred while no use of the improvements is made in connection with the property.
- (c) *Procedure when hearing held after completion.* The provisions of Wis. Stats. § 66.60 shall apply to special assessments levied under this section; except that when the board determines by resolution as provided in subsection (b) of this section that the hearing on such assessments shall be held subsequent to the completion of the work or improvements or the rendition of the service, the report required by Wis. Stats. § 66.60(3) shall contain a statement of the final cost of the work, service or improvement in lieu of an estimate of such cost.
- (d) *Notice of hearing.* Notice of the time and place of the public hearing on any special assessment proposed to be levied and notice of the final assessment and terms of payment shall be given by mail to every person whose property is affected by such assessment and whose mailing address can be determined with reasonable diligence.
- (e) *Special assessments a lien.* Any special assessment levied under this section shall be a lien against the property assessed from the date of the final resolution of the board determining the amount of such levy.
- (f) *Appeals.* The provisions of Wis. Stats. §§ 66.60(12) and 66.62(2), relating to appeal, shall apply to any special assessments levied under this section.

(Code 1967, § 3.10)

- **Sec. 78.109. - Sidewalks, construction and repair.**

(a)

Establishment. The grade of all sidewalks shall be established and described by the village board and recorded by the clerk-treasurer. No sidewalk shall be worked until its grade is established.

(b)

Alteration of grade prohibited. No person shall alter the grade of any sidewalk unless authorized or instructed to do so by the village board.

(c)

Abutting owner to construct and maintain sidewalks. The abutting property owner shall build, repair, construct and perpetually maintain sidewalks along or upon any street in the Village of Pewaukee, and shall pay the entire cost; except that on corner residential or industrial lots, the village shall pay two-thirds of such costs for the long side of the corner lot, except also that any lot bounded by two streets, front and rear, and not divisible under the zoning ordinance as two or more separate parcels, shall be assessed the entire cost of the front sidewalk and shall also be assessed one-third of the rear sidewalk. Where sidewalks with significant defects are caused by village assets (e.g., street trees), as determined by the director of public works or his/her designee, the village shall be responsible for replacement and shall pay the entire cost.

(d)

Resolution of board. Whenever the village board shall by resolution determine that a sidewalk be laid, removed, replaced, repaired, lowered or raised along or upon any public street, alley or highway, it shall notify the abutting owner to lay, remove, replace, repair, raise or lower the sidewalk.

(e)

Notice.

(1)

Service. A copy of the resolution directing such laying, removal, replacement or repair shall be served upon the owner or an agent of each lot or parcel of land in front of which such work is ordered. Service of the notice may be made by:

a.

Personal delivery;

b.

Certified or registered mail; or

c.

Publication in the official newspaper as a class 1 notice, under Wis. Stats. ch. 985, together with mailing by first class mail if the name and mailing address of the owner or an agent can be readily ascertained.

(2)

Contents of notice. Such notice shall specify that the sidewalk be rebuilt, repaired, raised, lowered or constructed in accordance with subsection (f) of this section and shall direct the owner to repair the sidewalk within 24 hours of the service of the notice, or to rebuild the sidewalk or build a new sidewalk within 20 days after such service.

(f)

Specifications. All sidewalks shall be repaired, rebuilt and constructed in accordance with village specifications.

(g)

Failure of owner to comply with notice. Whenever any abutting owner shall fail to rebuild, repair or construct any sidewalk within the time required by notice from the village board, the village board shall cause such work to be done at the expense of such owner; and the cost shall be assessed against such owner and shall constitute a lien on the property affected from the date of ordering of such work and shall be entered on the tax roll as a special tax against such property and collected in all respects like other taxes upon real estate.

(h)

Sidewalk permits.

(1)

When required. No person shall lay, remove, replace or repair any sidewalk without first obtaining a permit from the department of public works unless ordered to do such work in accordance with subsection (e) of this section.

(2)

Application and issuance. The director of public works shall receive all such applications and upon approval in writing by the village engineer shall issue such permit.

(3)

Fee. The fee for such sidewalk permit shall be set by the village board.

(Code 1967, § 8.03; Ord. No. 361, § 12, 9-5-1989; Ord. No. 2018-07, § II, 5-1-2018; Ord. No. 2019-16, § I, 10-1-2019; Ord. No. 2021-11, § I, 8-17-2021)



**NOTICE OF PUBLIC HEARING
REGARDING SPECIAL ASSESSMENTS
FOR THE REMOVAL AND REPLACEMENT OF SIDEWALK**

PLEASE TAKE NOTICE that the Village Board of the Village of Pewaukee has declared its intention to exercise its power under Section 66.0703, Wisconsin Statutes, to levy special assessments upon property for benefits conferred upon such property by the removal and replacement of sidewalk within the following general described area:

LEGAL DESCRIPTION

All of those lands abutting Capitol Drive and W. Wisconsin Avenue, from Clark Street to Dynex Drive, including parcels with tax key numbers:

PWV 0900997, PWV 0896041, PWV 0897985, PWV 0897005, PWV 0893971, PWV 0893969

You are further notified that the Village Board of the Village of Pewaukee will hear all interested persons or their agents or attorneys concerning matters contained in the preliminary resolution authorizing such assessments, and the report including proposed assessments of benefits and award of damages, no earlier than **6:00 p.m. on July 15, 2025, in the Board room of the Pewaukee Village Hall, 235 Hickory Street, Pewaukee, WI 53072**. All objections will be considered at said hearing. The supporting materials to this request are available for viewing during regular business hours of 8:00 a.m.-4:30 p.m. Monday -Friday at Village Hall, 235 Hickory St., Pewaukee, WI 53072.

Jenna Peter, Village Clerk

PUBLISH DATE: June 24, 2025

PRELIMINARY SCHEDULE OF PROPOSED ASSESSMENTS

Site Address	S/W PANELS	REMOVE S/W SF	REMOVE S/W \$/SF	REMOVE S/W \$	CON S/W, 5-IN \$/SF	CON S/W, 5-IN SF	CON S/W, 5-IN \$	CON D/W APP, 7-IN \$/SF	CON D/W APP, 7-IN SF	CON S/W, 7-IN \$	TOTAL S/W \$ Assessment	Tax Key	Owner Name	Mailing Address	Mailing Address 2
520 CAPITOL DR	75.00	3815.00	4.05	15450.75	10.45	25027.75	261539.99	11.60	16472.00	191075.20	468065.94	PWV 0900997	DROEGKAMP SALES & SERVICE INC	520 CAPITOL DR	PEWAUKEE WI 53072
622 CAPITOL DR	5.00	125.00	4.05	506.25	10.45	125.00	1306.25	11.60		0.00	1812.50	PWV 0896041	JOHN E MACDONALD AND JAN E MACDONALD	622 CAPITOL DR	PEWAUKEE WI 53072
603 CAPITOL DR	8.00	200.00	4.05	810.00	10.45			11.60	200.00	2320.00	3130.00	PWV 0897985	SOHINDER SINGH AND MANINDER KAUR	603 CAPITOL DR	PEWAUKEE WI 53072
627 CAPITOL DR	2.00	50.00	4.05	202.50	10.45	50.00	522.50	11.60		0.00	725.00	PWV 0897005	PRODUCT MINIATURE CO	627 CAPITOL DR	PEWAUKEE WI 53072
319 W WISCONSIN AVE	5.00	125.00	4.05	506.25	10.45	75.00	783.75	11.60	50.00	580.00	1870.00	PWV 0893971	STEPHEN MATUSZAK AND SANDRA LEE VEENHUIS	319 W WISCONSIN AVE	PEWAUKEE WI 53072
335 W WISCONSIN AVE	4.00	100.00	4.05	405.00	10.45	100.00	1045.00	11.60		0.00	1450.00	PWV 0893969	ELIZABETH WILLIAMS	335 W WISCONSIN AVE	PEWAUKEE WI 53072



PUBLIC WORKS DEPARTMENT
1000 Hickory Street
Pewaukee, WI 53072

Memorandum

To: Village Board
From: David Buechl, P.E., P.L.S., Director of Public Works/Village Engineer
Date: June 12, 2025
Re: Agenda Item 6(b), Resolution No. 2025-10: A Resolution Regarding the Wisconsin Department of Natural Resources Reporting Year 2024 Compliance Maintenance Annual Report.

All Wisconsin communities that have a WPDES waste water discharge permit are required to file a Compliance Maintenance Annual Report (CMAR) to the DNR regarding its wastewater collection system. Before the report can be submitted to the DNR the Village Board is to acknowledge the report by formal resolution. Attached is the report and draft resolution.

Effective August 1, 2016, the Village must maintain a Capacity, Management, Operations, and Maintenance (CMOM) program. CMOM is a framework for municipalities to identify and incorporate widely-accepted wastewater industry practices to better manage, operate, and maintain collection systems. What this means is the Village must set achievable goals for conducting maintenance and ensuring capacity, document and maintain records of the collection system and regular maintenance, provide adequate staffing and financial resources to operate, protect the environment, clarify duties of the Village etc. Reporting is annual through the CMAR with self-audits and potential regulatory audits to confirm compliance.

The financial, collection, and overall grade of an "A" indicates this Department is conducting appropriate actions concerning the collection system.

Action Requested

The Village Board adopt Resolution 2025-10 acknowledging the reporting year 2024 Compliance Maintenance Annual Report, and authorize the Director of Public Works to submit the complete report to the DNR.

Attachments:

1. Resolution 2025-10: A Resolution Adopting the 2024 Reporting Year Sanitary Sewer System CMAR
2. 2024 CMAR

STATE OF WISCONSIN

VILLAGE OF PEWAUKEE WAUKESHA COUNTY

RESOLUTION NO. 2025-10

**RESOLUTION REGARDING THE WISCONSIN DEPARTMENT OF
NATURAL RESOURCES REPORTING YEAR 2024 COMPLIANCE
MAINTENANCE ANNUAL REPORT**

WHEREAS, it is a requirement under a Wisconsin Pollutant Discharge Elimination system (WPDES) permit issued by the Wisconsin Department of Natural Resources to file a Compliance Maintenance Annual Report (CMAR) for its wastewater treatment/wastewater collection system under Wisconsin Administrative Code NR208, and

WHEREAS, it is necessary to acknowledge that the governing body has reviewed the Compliance Maintenance Annual Report; and

WHEREAS, it is necessary to provide recommendations or an action response plan for all individual CMAR section grades (of “C” or less) and/or an overall grade point average (<3.00);

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Pewaukee that the following actions will be taken to address or correct problems/deficiencies of the collection system as identified in the Compliance Maintenance Annual Report;

Recommended Actions: None required, grade of “A”

ADOPTED June 17, 2025

Jeff Knutson, Village President

ATTEST:

Jenna Peter, Village Clerk

Compliance Maintenance Annual Report

Pewaukee Village Sewage Collection System

Last Updated: Reporting For:
6/3/2025 2024

Financial Management

1. Provider of Financial Information			
Name:	<div>Shawn Tremaine</div>		
Telephone:	<div>262-613-5835</div>	(XXX) XXX-XXXX	
E-Mail Address (optional):	<div>stremaine@villageofpewaukee.gov</div>		
2. Treatment Works Operating Revenues			
2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?			
● Yes (0 points) <input type="checkbox"/>			
○ No (40 points)			
If No, please explain:			
<div></div>			
2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?			
Year:			
<div>2024</div>			0
● 0-2 years ago (0 points) <input type="checkbox"/>			
○ 3 or more years ago (20 points) <input type="checkbox"/>			
○ N/A (private facility)			
2.3 Did you have a special account (e.g., CWFP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?			
● Yes (0 points)			
○ No (40 points)			
REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]			
3. Equipment Replacement Funds			
3.1 When was the Equipment Replacement Fund last reviewed and/or revised?			
Year:			
<div>2024</div>			
● 1-2 years ago (0 points) <input type="checkbox"/>			
○ 3 or more years ago (20 points) <input type="checkbox"/>			
○ N/A			
If N/A, please explain:			
<div></div>			
3.2 Equipment Replacement Fund Activity			
3.2.1 Ending Balance Reported on Last Year's CMAR			\$ <div>773,270.64</div>
3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)			+ \$ <div>135,031.51</div>
3.2.3 Adjusted January 1st Beginning Balance			\$ <div>908,302.15</div>
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)			+ \$ <div>3,636.00</div>

Compliance Maintenance Annual Report

Pewaukee Village Sewage Collection System

Last Updated: Reporting For:
6/3/2025 2024

3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*)		-	\$	0.00
3.2.6 Ending Balance as of December 31st for CMAR Reporting Year			\$	911,938.15
All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.				
3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.				
3.3 What amount should be in your Replacement Fund?		\$	401,464.29	0
Please note: If you had a CWFPP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.				
3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?				
<input checked="" type="radio"/> Yes				
<input type="radio"/> No				
If No, please explain.				

4. Future Planning			
4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?			
<input checked="" type="radio"/> Yes - If Yes, please provide major project information, if not already listed below. <input type="checkbox"/> <input type="checkbox"/>			
<input type="radio"/> No			
Project #	Project Description	Estimated Cost	Approximate Construction Year
1	Rehab of Kopmeier lift station.	\$800,000	2025
2	Glacier and W. Wisconsin rehab and replacement	\$420,000	2026
3	Lift 1 Bar Screen Replacement	\$700,000	2026
4	Prospect Ave. Sewer relay	\$1,000,000	2027
5	Park Ave. Relay 375'	\$160,000	2028
6	Main St-CIPP	\$200,000	2028

5. Financial Management General Comments	

ENERGY EFFICIENCY AND USE	
6. Collection System	
6.1 Energy Usage	
6.1.1 Enter the monthly energy usage from the different energy sources:	
COLLECTION SYSTEM PUMPAGE: Total Power Consumed	
Number of Municipally Owned Pump/Lift Stations: 5	

Compliance Maintenance Annual Report

Pewaukee Village Sewage Collection System

Last Updated: Reporting For:
6/3/2025 2024

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	38,271	861
February	34,463	1,148
March	42,432	836
April	44,618	766
May	44,388	555
June	35,605	177
July	44,097	72
August	36,701	10
September	32,380	33
October	25,232	61
November	24,528	216
December	40,644	390
Total	443,359	5,125
Average	36,947	427

6.1.2 Comments:

6.2 Energy Related Processes and Equipment

6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply):

- ☒ Comminution or Screening
- ☐ Extended Shaft Pumps
- ☒ Flow Metering and Recording
- ☐ Pneumatic Pumping
- ☒ SCADA System
- ☒ Self-Priming Pumps
- ☒ Submersible Pumps
- ☒ Variable Speed Drives
- ☐ Other:

6.2.2 Comments:

6.3 Has an Energy Study been performed for your pump/lift stations?

☒ No

☐ Yes

Year:

By Whom:

Describe and Comment:

Compliance Maintenance Annual Report

Pewaukee Village Sewage Collection System

Last Updated: Reporting For:
6/3/2025 2024

6.4 Future Energy Related Equipment	
6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?	
<div>Replacing VFD and Pumps at Kopmeier Lift</div> <div>Replacing VFD at Lift 1</div>	

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Pewaukee Village Sewage Collection System

Last Updated: Reporting For:
6/3/2025 2024

Sanitary Sewer Collection Systems

1. Capacity, Management, Operation, and Maintenance (CMOM) Program

1.1 Do you have a CMOM program that is being implemented?

- ☒ Yes
- ☐ No

If No, explain:

1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?

- ☒ Yes
- ☐ No (30 points)
- ☐ N/A

If No or N/A, explain:

1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)

☒ Goals [NR 210.23 (4)(a)]

Describe the major goals you had for your collection system last year:

Jetting 15% YES 18%
MH Inspections 15% YES 16%
Rehab based on Inspections-YES
Optimized use of GIS-YES
Evaluate Safety Program-YES
Evaluate Customer Service and Education-YES
Integrate CMOM into Budget-YES

Did you accomplish them?

- ☒ Yes
- ☐ No

If No, explain:

☒ Organization [NR 210.23 (4) (b)] ☐ ☐

Does this chapter of your CMOM include:

- ☒ Organizational structure and positions (eg. organizational chart and position descriptions)
- ☒ Internal and external lines of communication responsibilities
- ☒ Person(s) responsible for reporting overflow events to the department and the public

☒ Legal Authority [NR 210.23 (4) (c)]

What is the legally binding document that regulates the use of your sewer system?

Ch 90b, Village Ord

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2013-12-17

Does your sewer use ordinance or other legally binding document address the following:

- ☒ Private property inflow and infiltration
- ☒ New sewer and building sewer design, construction, installation, testing and inspection
- ☐ Rehabilitated sewer and lift station installation, testing and inspection
- ☒ Sewage flows satellite system and large private users are monitored and controlled, as necessary
- ☒ Fat, oil and grease control
- ☒ Enforcement procedures for sewer use non-compliance
- ☒ Operation and Maintenance [NR 210.23 (4) (d)]

Compliance Maintenance Annual Report

Pewaukee Village Sewage Collection System

Last Updated: Reporting For:
6/3/2025 2024

Does your operation and maintenance program and equipment include the following:

- ☒ Equipment and replacement part inventories
- ☒ Up-to-date sewer system map
- ☒ A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation
- ☒ A description of routine operation and maintenance activities (see question 2 below)
- ☐ Capacity assessment program
- ☐ Basement back assessment and correction
- ☒ Regular O&M training

☒ Design and Performance Provisions [NR 210.23 (4) (e)] ☐ ☐

What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property?

- ☒ State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements
- ☒ Construction, Inspection, and Testing
- ☐ Others:

0

☒ Overflow Emergency Response Plan [NR 210.23 (4) (f)] ☐ ☐

Does your emergency response capability include:

- ☒ Responsible personnel communication procedures
- ☒ Response order, timing and clean-up
- ☒ Public notification protocols
- ☒ Training
- ☒ Emergency operation protocols and implementation procedures

☒ Annual Self-Auditing of your CMOM Program [NR 210.23 (5)] ☐ ☐

☐ Special Studies Last Year (check only those that apply):

- ☐ Infiltration/Inflow (I/I) Analysis
- ☐ Sewer System Evaluation Survey (SSES)
- ☐ Sewer Evaluation and Capacity Management Plan (SECAP)
- ☐ Lift Station Evaluation Report
- ☐ Others:

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	<input type="text" value="18"/>	% of system/year
Root removal	<input type="text" value="0"/>	% of system/year
Flow monitoring	<input type="text" value="0"/>	% of system/year
Smoke testing	<input type="text" value="0"/>	% of system/year
Sewer line televising	<input type="text" value="0"/>	% of system/year
Manhole inspections	<input type="text" value="16"/>	% of system/year
Lift station O&M	<input type="text" value="60"/>	# per L.S./year
Manhole rehabilitation	<input type="text" value="0"/>	% of manholes rehabbed
Mainline rehabilitation	<input type="text" value=".006"/>	% of sewer lines rehabbed

Compliance Maintenance Annual Report

Pewaukee Village Sewage Collection System

Last Updated: Reporting For:

6/3/2025

2024

Private sewer inspections % of system/year

Private sewer I/I removal % of private services

River or water crossings % of pipe crossings evaluated or maintained

Please include additional comments about your sanitary sewer collection system below:

Lined Sanitary Sewer on Ridgeway and Riverside as part of new subdivision development

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

Total actual amount of precipitation last year in inches

Annual average precipitation (for your location)

Miles of sanitary sewer

Number of lift stations

Number of lift station failures

Number of sewer pipe failures

Number of basement backup occurrences

Number of complaints

Average daily flow in MGD (if available)

Peak monthly flow in MGD (if available)

Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

Lift station failures (failures/year)

Sewer pipe failures (pipe failures/sewer mile/yr)

Sanitary sewer overflows (number/sewer mile/yr)

Basement backups (number/sewer mile)

Complaints (number/sewer mile)

Peaking factor ratio (Peak Monthly:Annual Daily Avg)

Peaking factor ratio (Peak Hourly:Annual Daily Avg)

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED **

Date	Location	Cause	Estimated Volume
None reported			

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

● Yes

○ No

If Yes, please describe:

Increased lift station discharges during large rain events

Compliance Maintenance Annual Report

Pewaukee Village Sewage Collection System

Last Updated: Reporting For:
6/3/2025 2024

<p>5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?</p> <p><input type="radio"/> Yes</p> <p><input checked="" type="radio"/> No</p> <p>If Yes, please describe:</p> <div></div> <p>5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:</p> <div>None</div> <p>5.4 What is being done to address infiltration/inflow in your collection system?</p> <div>CIP replacements, spot pipe repairs, MH rehabs, Chimney rebuilds and internal/external seals added in repaving areas</div>	
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Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Pewaukee Village Sewage Collection System

Last Updated: Reporting For:
6/3/2025 **2024**

Grading Summary

WPDES No: 0047341

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			4	16
GRADE POINT AVERAGE (GPA) = 4.00				

Notes:

- A = Voluntary Range (Response Optional)
- B = Voluntary Range (Response Optional)
- C = Recommendation Range (Response Required)
- D = Action Range (Response Required)
- F = Action Range (Response Required)

Compliance Maintenance Annual Report

Pewaukee Village Sewage Collection System

Last Updated: Reporting For:
6/3/2025 2024

Resolution or Owner's Statement

Name of Governing Body or Owner:	<input type="text"/>
Date of Resolution or Action Taken:	<input type="text"/>
Resolution Number:	<input type="text"/>
Date of Submittal:	<input type="text"/>

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):
Financial Management: Grade = A

Collection Systems: Grade = A
(Regardless of grade, response required for Collection Systems if SSOs were reported)

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS
(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)
G.P.A. = 4.00



To: Jeff Knutson, Village President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: June 12, 2025

Re: June 17, 2025 Village Board Agenda Item 7 (a)
Review, discussion, and possible action to approve the written decision regarding Hawthorne Place, LLC's Petition Appealing the 2024 Village of Pewaukee Fire – EMS Fee Assessment for real property located at 1105 Hawthorne Place and having Tax ID No. PWV 0902996007.

BACKGROUND

Attached for your review and consideration please find a draft of the written determination related to Hawthorne Place LLC's appeal of the 2024 Fire & EMS Fee Assessment prepared by Village Attorney Matt Gralinski.

ACTION REQUESTED

The action requested of the Village Board is to review the draft of the determination prepared by Village Attorney Matt Gralinski and, if the Village Board believes it is consistent with the vote taken at the June 3, 2025 hearing, the Village Board should vote to approve the determination.

ANALYSIS

None.

Attachments:

1. Draft Written Decision Regarding Hawthorne Place, LLC 2024 Fire and EMS Fee Appeal

**DECISION ON HAWTHORNE PLACE, LLC'S PETITION APPEALING THE
2024 VILLAGE OF PEWAUKEE FIRE – EMS FEE ASSESSMENT**

The Village Clerk of the Village of Pewaukee is in receipt of a Petition dated January 13, 2025, and a further request for hearing by the Village Board of the Village of Pewaukee received March 6, 2025 (together the “Petition”). The Petition was submitted pursuant to Village of Pewaukee Code Section 93.105. Based upon the receipt of this Petition, a hearing was scheduled in accordance with said Ordinance for the Village Board to consider the Petitioner’s appeal of the Fire – EMS Fee assessed on real property located at 1105 Hawthorne Place, Pewaukee, Wisconsin 53072, having Tax Key No. PWV 0902-996-007 (hereinafter the “Property”) in 2024.

After receipt of Petitioner’s request on March 6, 2025, to proceed to a hearing at the Village Board, the Village Administrator sent Petitioner a courtesy letter dated March 20, 2025 setting forth an envisioned timeline for scheduling such hearing given expiration and commencement, respectively, of Village Board Trustee terms in April 2025. Such letter estimated scheduling of a hearing in early May 2025.

The Village Board discussed scheduling of the appeal hearing for this Petition in open session at its Regular Meeting of April 15, 2025, and took action to schedule the hearing for May 6, 2025. Due to a staff error, notice of the May 6 hearing was not timely sent to the Petitioner. The Village Board again discussed scheduling of the hearing on this Petition in open session at its Regular Meeting of May 6, 2025, and took action to schedule the hearing for May 20, 2025.

Notice of the May 20 hearing was sent to the Petitioner at least five (5) business days prior to hearing, by letter dated and mailed by Village staff on May 7, 2025. Village staff was notified on May 19, 2025 that the Petitioner would be unable to attend the May 20 hearing. The Village Board was notified of this communication during its Special Meeting on May 20, 2025 scheduled for purposes of hearing this Petition. On May 20, the Village Board took action to adjourn the hearing to June 3, 2025 based on Petitioner’s communication. Notice of the adjourned June 3 hearing was sent to the Petitioner at least five (5) business days prior to the June 3 hearing, by letter dated and mailed by Village staff on May 21, 2025. The notice was sent Certified Mail – Return Receipt requested, and Village staff received a signed return receipt showing receipt and delivery of the notice for the June 3 hearing on May 23, 2025. On May 30, 2025, Village staff was notified by the Petitioner that they would be unable to appear at the June 3 hearing.

The Village Board of the Village of Pewaukee convened a Special Meeting on June 3, 2025, for purposes of hearing this Petition. No one appeared on behalf of the Petitioner at the appointed time. A summary of the foregoing procedural history of this Petition was entered into the record by the Village Attorney. Upon review of the record, and after noting the non-appearance of the Petitioner or their representative, a Motion was made by Trustee Stauff, and seconded by Trustee

Belt, to proceed with the hearing on this Petition as scheduled on June 3, 2025. The Village Board adopted the Motion by unanimous vote.

No one appeared to present the position of the Petitioner.

The Petition filed by letter of January 13, 2025 was read into the record in its entirety, stated as follows:

Hawthorne Place is filing this appeal to contest the \$45,656.90 Fire & EMS Fee imposed on its property as part of its 2024 Real Property Tax Bill [].

Hawthorne Place believes this fee is an illegal tax and violates Wisconsin Stat. 70.11. Hawthorne further believes that Wisconsin Stat. 66.0627 and 66.0628 does not give the Village of Pewaukee the authority to charge this fee; in which they are relying on in order to impose such a fee.

Staff confirmed no further information had been submitted by the Petitioner in support of this appeal.

The Village Board then heard from Village Administrator Matt Heiser, who provided the following information:

1. That the Village Administrator conducted an assessment and review pursuant to Section 93.105(d) of the Village Code and found no error in the determination of ESEs as to the parcel located at 1105 Hawthorne Place.
2. That the Property was classified as Multi Family for 2024, pursuant to the definition found in Code Section 93.101. This classification was the result of Village Board action taken on May 21, 2024, to reclassify the parcel after an appeal submitted for the 2023 Fire and EMS Fee.
3. That pursuant to Code Section 93.104(2) b., Multi Family property classifications are assigned 1.0 ESEs per unit. That Village records indicated that the Property had 104 residential units. The Property was assigned 104 ESEs. Pursuant to the methodology provided for in Code Section 93.104, as amended, the calculation and assignment of ESEs to the Property was correct and consistent with the terms of Chapter 93.
4. That the Village Administrator provided the Petitioner notice of this determination in a letter dated February 5, 2025 pursuant to the terms of Chapter 93.

The presentation of evidence having been concluded, the Village Board considered the information supplied by Hawthorne Place, LLC and the information provided by the Village Administrator Matt Heiser. Based on the information presented, the Board concluded that 104 ESEs having been assigned to the Property which contained 104 residential units, the number of ESEs assigned to

the Property was fair and reasonable in accordance with the terms of Village of Pewaukee Code Chapter 93.

At the conclusion of deliberation and consideration of the evidence presented, a Motion was made by Trustee Grabowski, which was seconded by Trustee Stauff, to deny the appeal set forth in this Petition. The Motion was adopted by the Board unanimously.

The appeal having been denied by action of the Village Board on June 3, 2025, the assessment of the 2024 Fire and EMS Fee on the Property is upheld. Pursuant to Village of Pewaukee Municipal Code Section 93.105(e), the Village Board of the Village of Pewaukee hereby renders this written decision based upon the evidence presented to the Village Board of the Village of Pewaukee during the hearing on this Petition. The Village Clerk is hereby directed to provide a copy of this written decision to the Petitioner via U.S. mail.

Dated this 17th day of June, 2025.

VILLAGE OF PEWAUKEE:

VILLAGE OF PEWAUKEE:

By: _____
Jeff Knutson, President

By: _____
Jenna Peter, Clerk



PUBLIC WORKS DEPARTMENT
1000 Hickory Street
Pewaukee, WI 53072

To: Village Board Members
CC: Matt Heiser, Village Administrator
From: David Buechl, P.E., P.L.S, Director of Public Works/Village Engineer
Date: June 12, 2025
Re: Agenda item 8(a). Review, discussion and possible action to award the contracts for the 2025 Road and Utility Improvements projects (W. Wisconsin Ave. and E. Capitol Dr.).

BACKGROUND

The annual 2025 Road and Utility Improvements project opened bids on June 12, 2025. Three bids were received. Two bids were opened due to one bid being rejected due to an incomplete bid bond. The apparent low bid was \$1,395,991.86 by Payne & Dolan, Inc. The Engineer's estimate for this project was \$1,246,275.00.

Streets that also needed water main relays were selected as a priority to continue to be included in the project. Capitol Drive includes a water main relay, and was moved ahead to be completed prior to some railroad planned work. W. Wisconsin Avenue was planned to be repaved. The bid summary is attached.

ACTION REQUESTED

The action requested of the Village Board is to approve the bid from the lowest qualified bidder, Payne & Dolan, Inc., of Waukesha, Wisconsin, for the bid amount of \$1,395,991.86.

ANALYSIS

The name of contractors and base bid prices are listed below:

Contractor Name	Base Bid
Payne & Dolan, Inc.	\$1,395,991.86
Stark Pavement Corporation	\$1,690,685.75

I recommend the Village Board approve the base bid and authorize staff to enter into a contract with Payne & Dolan, Inc. for \$1,395,991.86, which also aligns with the recommendation of award from R.A. Smith, Inc. Payne & Dolan, Inc. has completed other similar projects and is in good standing. The low bid is below the initial budget allocation of \$1,460,000.00.

The contract included that work is to be substantially completed by October 1, 2025, and ready for final payment on or before October 15, 2025.

Attachments

1. Bid Summary of 2025 Road and Utility Improvement Projects.
2. Engineer recommendation on bids of 2025 projects.

2025 Pewaukee Road & Utility Improvements (#9706181)

Owner: Village of Pewaukee

raSmith Project Number: 2248115

Bid Opening: 06/12/2025 11:00 AM CDT

				Payne & Dolan, Inc.		Stark Pavement Corp.	
Item No.	Item Description	UofM	Quantity	Unit Price	Extension	Unit Price	Extension
Roadway Improvements: Capitol Drive/Oakton Avenue (Clark Street to STH 16)							
1	Remove Concrete Curb & Gutter	LF	696	\$21.40	\$14,894.40	\$27.50	\$19,140.00
2	Remove Concrete Sidewalk	SF	4795	\$4.05	\$19,419.75	\$3.05	\$14,624.75
3	Remove Concrete Driveway	SF	1640	\$4.05	\$6,642.00	\$3.05	\$5,002.00
4	Remove Asphalt Driveway	SF	1150	\$2.59	\$2,978.50	\$1.20	\$1,380.00
5	Excavation Below Subgrade	CY	513	\$37.35	\$19,160.55	\$50.00	\$25,650.00
6	Milling Pavement	SY	1417	\$4.85	\$6,872.45	\$10.00	\$14,170.00
7	Pulverize Asphalt Pavement	SY	5420	\$9.65	\$52,303.00	\$18.00	\$97,560.00
8	Pavement Sawing	LF	550	\$7.65	\$4,207.50	\$4.50	\$2,475.00
9	18" Concrete Curb & Gutter	LF	153	\$39.50	\$6,043.50	\$38.50	\$5,890.50
10	24" Concrete Curb & Gutter	LF	18	\$39.50	\$711.00	\$75.50	\$1,359.00
11	30" Concrete Curb & Gutter	LF	525	\$39.50	\$20,737.50	\$68.90	\$36,172.50
12	Pedestrian Curb	LF	87	\$30.00	\$2,610.00	\$55.00	\$4,785.00
13	Concrete Sidewalk, 5-Inch	SF	4795	\$10.45	\$50,107.75	\$18.00	\$86,310.00
14	Detectable Warning Field	SF	136	\$76.50	\$10,404.00	\$60.00	\$8,160.00
15	Concrete Driveway Approach, 7-Inch	SF	1640	\$11.60	\$19,024.00	\$11.00	\$18,040.00
16	1-1/4" Base Aggregate Dense	TON	393	\$30.73	\$12,076.89	\$33.00	\$12,969.00
17	3" Base Aggregate Dense	TON	786	\$30.73	\$24,153.78	\$40.00	\$31,440.00
18	HMA Binder, (3 MT 58-28 S)	TON	1173	\$81.13	\$95,165.49	\$95.00	\$111,435.00
19	HMA Surface, (5 MT 58-28 S)	TON	785	\$102.47	\$80,438.95	\$100.00	\$78,500.00
20	Restoration (4" Topsoil and Hydroseed)	LS	1	\$6,200.00	\$6,200.00	\$4,620.00	\$4,620.00
21	Traffic Control	LS	1	\$33,000.00	\$33,000.00	\$80,000.00	\$80,000.00
22	Marking Line Epoxy, 4-Inch	LF	2060	\$0.50	\$1,030.00	\$2.50	\$5,150.00
23	Marking Line Epoxy, 6-Inch	LF	910	\$13.90	\$12,649.00	\$4.00	\$3,640.00
24	Marking Line Epoxy, 8-Inch	LF	450	\$1.10	\$495.00	\$5.00	\$2,250.00
25	Marking Line Epoxy, 24-Inch	LF	213	\$15.50	\$3,301.50	\$13.00	\$2,769.00
26	Marking Arrow Epoxy	EA	9	\$346.70	\$3,120.30	\$150.00	\$1,350.00
27	Marking Railroad Crossing Epoxy	EA	1	\$3,408.45	\$3,408.45	\$850.00	\$850.00
	Roadway Improvements Subtotal:				\$511,155.26		\$675,691.75

Water Main Improvements: Capitol Drive/Oakton Avenue (Clark Street to STH 16)							
28	Abandon Water Valve Box	EA	3	\$75.00	\$225.00	\$76.50	\$229.50
29	Abandon Water Valve Manhole	EA	2	\$1,000.00	\$2,000.00	\$1,100.00	\$2,200.00
30	Remove Hydrant	EA	3	\$500.00	\$1,500.00	\$550.00	\$1,650.00
31	Remove Water Main	LF	80	\$85.00	\$6,800.00	\$90.00	\$7,200.00
32	Abandon Water Main	LS	1	\$200.00	\$200.00	\$250.00	\$250.00
33	Repair Water Valve Box	EA	6	\$750.00	\$4,500.00	\$800.00	\$4,800.00
34	6" Dia. D.I. Water Main	LF	108	\$259.00	\$27,972.00	\$300.00	\$32,400.00
35	8" Dia. D.I. Water Main	LF	83	\$302.00	\$25,066.00	\$305.00	\$25,315.00
36	8" Dia. PVC Water Main	LF	78	\$234.00	\$18,252.00	\$240.00	\$18,720.00
37	12" Dia. D.I. Water Main	LF	241	\$343.00	\$82,663.00	\$345.00	\$83,145.00
38	12" Dia. PVC Water Main	LF	779	\$287.00	\$223,573.00	\$290.00	\$225,910.00
39	Hydrant	EA	3	\$14,500.00	\$43,500.00	\$15,000.00	\$45,000.00
40	6" Gate Valve and Box	EA	4	\$4,000.00	\$16,000.00	\$4,500.00	\$18,000.00
41	8" Gate Valve and Box	EA	2	\$5,500.00	\$11,000.00	\$6,000.00	\$12,000.00
42	12" Gate Valve and Box	EA	7	\$8,000.00	\$56,000.00	\$8,300.00	\$58,100.00
43	1" Corporation Stop	EA	10	\$3,000.00	\$30,000.00	\$3,250.00	\$32,500.00
44	1" Curb Stop, Box and Connection to Original Service	EA	10	\$1,000.00	\$10,000.00	\$1,250.00	\$12,500.00
45	1" Dia. HDPE Water Service	LF	244	\$55.00	\$13,420.00	\$60.00	\$14,640.00
Water Main Improvements Subtotal:					\$572,671.00		\$594,559.50

Storm Sewer Improvements: Capitol Drive/Oakton Avenue (Clark Street to STH 16)							
46	Inlet Protection	EA	14	\$50.00	\$700.00	\$150.00	\$2,100.00
47	Storm Manhole Chimney Repair	EA	1	\$1,000.00	\$1,000.00	\$1,250.00	\$1,250.00
48	Storm Manhole Chimney Rebuild	EA	4	\$2,000.00	\$8,000.00	\$2,250.00	\$9,000.00
49	Storm Inlet Chimney Repair	EA	8	\$1,000.00	\$8,000.00	\$1,250.00	\$10,000.00

Item No.	Item Description	UofM	Quantity	Payne & Dolan, Inc.		Stark Pavement Corp.	
				Unit Price	Extension	Unit Price	Extension
50	Storm Inlet Chimney Rebuild	EA	2	\$2,000.00	\$4,000.00	\$2,250.00	\$4,500.00
Storm Sewer Improvements Subtotal:					\$21,700.00		\$26,850.00

Sanitary Sewer Improvements: Capitol Drive/Oakton Avenue (Clark Street to STH 16)							
51	Sanitary Manhole Chimney Repair	EA	1	\$1,500.00	\$1,500.00	\$2,000.00	\$2,000.00
52	Sanitary Manhole Chimney Rebuild	EA	4	\$2,500.00	\$10,000.00	\$3,000.00	\$12,000.00
53	Manhole Grouting	EA	1	\$2,950.00	\$2,950.00	\$3,000.00	\$3,000.00
54	10" Dia. Sanitary Sewer Joint Grouting	EA	1	\$3,550.00	\$3,550.00	\$800.00	\$800.00
55	Grout	GAL	45	\$15.00	\$675.00	\$8.00	\$360.00
56	Sanitary Lateral Spot Repair	EA	1	\$9,500.00	\$9,500.00	\$10,000.00	\$10,000.00
57	8" Main to 4"/6" Sanitary Lateral Connection CIPP Liner	EA	1	\$10,000.00	\$10,000.00	\$10,500.00	\$10,500.00
58	Sanitary Lateral Alteration	LF	50	\$150.00	\$7,500.00	\$200.00	\$10,000.00
Sanitary Sewer Improvements Subtotal:					\$45,675.00		\$48,660.00

Roadway Improvements: W. Wisconsin Avenue (Burroughs Drive to Canadian Pacific Railroad)							
59	Remove Concrete Curb & Gutter	LF	225	\$21.40	\$4,815.00	\$35.00	\$7,875.00
60	Remove Concrete Sidewalk	SF	1010	\$4.05	\$4,090.50	\$4.50	\$4,545.00
61	Remove Concrete Driveway	SF	40	\$4.05	\$162.00	\$4.50	\$180.00
62	Excavation Below Subgrade	CY	216	\$37.34	\$8,065.44	\$55.00	\$11,880.00
63	Milling Pavement	SY	250	\$16.83	\$4,207.50	\$25.00	\$6,250.00
64	Pulverize Asphalt Pavement	SY	2877	\$10.18	\$29,287.86	\$22.00	\$63,294.00
65	Pavement Sawing	LF	135	\$15.58	\$2,103.30	\$10.00	\$1,350.00
66	30" Concrete Curb & Gutter	LF	225	\$39.50	\$8,887.50	\$70.50	\$15,862.50
67	Pedestrian Curb	LF	20	\$30.00	\$600.00	\$55.00	\$1,100.00
68	Concrete Sidewalk, 5-Inch	SF	1010	\$10.45	\$10,554.50	\$18.00	\$18,180.00
69	Detectable Warning Field	SF	50	\$76.50	\$3,825.00	\$60.00	\$3,000.00
70	Concrete Driveway Approach, 7-Inch	SF	40	\$11.60	\$464.00	\$175.00	\$7,000.00
71	1-1/4" Base Aggregate Dense	TON	166	\$30.71	\$5,097.86	\$33.00	\$5,478.00
72	3" Base Aggregate Dense	TON	331	\$30.72	\$10,168.32	\$40.00	\$13,240.00
73	HMA Binder, (3 LT 58-28 S)	TON	598	\$87.73	\$52,462.54	\$95.00	\$56,810.00
74	HMA Surface, (5 LT 58-28 S)	TON	341	\$99.93	\$34,076.13	\$105.00	\$35,805.00
75	Restoration (4" Topsoil and Hydroseed)	LS	1	\$6,200.00	\$6,200.00	\$4,100.00	\$4,100.00
76	Traffic Control	LS	1	\$25,000.00	\$25,000.00	\$55,000.00	\$55,000.00
77	Marking Line Epoxy, 4-Inch	LF	2580	\$0.50	\$1,290.00	\$2.50	\$6,450.00
78	Marking Line Epoxy, 6-Inch	LF	665	\$13.90	\$9,243.50	\$3.50	\$2,327.50
79	Marking Line Epoxy, 8-Inch	LF	185	\$1.10	\$203.50	\$4.50	\$832.50
80	Marking Line Epoxy, 24-Inch	LF	45	\$15.50	\$697.50	\$13.00	\$585.00
81	Marking Arrow Epoxy	EA	6	\$346.70	\$2,080.20	\$130.00	\$780.00
82	Marking Railroad Crossing Epoxy	EA	1	\$3,408.45	\$3,408.45	\$850.00	\$850.00
Roadway Improvements Subtotal:					\$226,990.60		\$322,774.50

Water Main Improvements: W. Wisconsin Avenue (Burroughs Drive to Canadian Pacific Railroad)							
83	Abandon Water Valve Manhole	EA	1	\$1,000.00	\$1,000.00	\$1,250.00	\$1,250.00
84	Replace Water Valve Box	EA	3	\$750.00	\$2,250.00	\$1,000.00	\$3,000.00
Water Main Improvements Subtotal:					\$3,250.00		\$4,250.00

Storm Sewer Improvements: W. Wisconsin Avenue (Burroughs Drive to Canadian Pacific Railroad)							
85	Inlet Protection	EA	11	\$50.00	\$550.00	\$150.00	\$1,650.00
86	Storm Manhole Chimney Repair	EA	1	\$1,000.00	\$1,000.00	\$1,250.00	\$1,250.00
87	Storm Manhole Chimney Rebuild	EA	2	\$2,000.00	\$4,000.00	\$2,250.00	\$4,500.00
88	Storm Inlet Chimney Repair	EA	2	\$2,000.00	\$4,000.00	\$2,250.00	\$4,500.00
Storm Sewer Improvements Subtotal:					\$9,550.00		\$11,900.00

Sanitary Sewer Improvements: W. Wisconsin Avenue (Burroughs Drive to Canadian Pacific Railroad)							
89	Sanitary Manhole Chimney Rebuild	EA	2	\$2,500.00	\$5,000.00	\$3,000.00	\$6,000.00
Sanitary Sewer Improvements Subtotal:					\$5,000.00		\$6,000.00

Base Bid Total:					\$1,395,991.86		\$1,690,685.75
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CREATIVITY BEYOND ENGINEERING

R.A. Smith, Inc.
16745 W. Bluemound Road
Brookfield, WI 53005-5938
(262) 781-1000 | rasmith.com

June 12, 2025

Mr. Dave Buechl, P.E., P.L.S.
Director of Public Works/Village Engineer
Village of Pewaukee
1000 Hickory Street
Pewaukee, WI 53072

Re: Village of Pewaukee - 2025 Road and Utility Improvements

Dear Mr. Buechl:

Bids were opened at 11:00 a.m. on Thursday, June 12, 2025, via a secure electronic bid site for the above referenced project. Three (3) bids were received along with submitting bidders being pre-qualified, the required five percent Bid Bond, and Bid Forms. Two (2) bids were opened with one (1) bid being rejected due to an incomplete bid bond. Bids were checked and tabulated as follows:

<u>Bidder</u>	<u>Bid</u>
1. Payne & Dolan, Inc.	\$1,395,991.86
2. Stark Pavement Corporation	\$1,690,685.75

The engineer's estimate for the project was \$1,246,275.00

We believe the above bids were competitive and submitted in good faith. We recommend the Village Board consider award of a contract to Payne & Dolan, Inc. in the amount of \$1,395,991.86, at the June 17, 2025 Board of Trustees meeting.

A copy of the project bid summary is also enclosed for the Village files.

Should you have any questions, please contact me.

Sincerely,
raSmith, Inc.

Jacob W. Scholbe, P.E.,
Project Manager

Attachment: Bid Summary Sheet



To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: June 12, 2025

Re: June 17, 2025 Village Board Meeting Agenda Item 8(b)
Review, discussion and possible action to approve an engagement letter with Quarles and Brady for a Safe Drinking Water Loan.

BACKGROUND

The Village Board approved a proposal from Ruekert/Mielke to perform work on Well #6 for a temporary PFAS treatment facility at its February 20, 2024, meeting.

R/M applied for a Safe Drinking Water Fund Loan from the Wisconsin DNR on behalf of the Village with the intent of receiving some of the money as a grant.

The DNR has determined the Village qualified for forgiveness of 50% of the loan amount. The Village needs to obtain a bond (i.e. borrow) the remaining 50% for the project. It is standard for municipalities to receive guidance from bond counsels to maneuver the legal requirements of public bonds. Quarles and Brady typically serve as the bond counsel for the Village of Pewaukee.

ACTION REQUESTED

The action requested is to approve proposed engagement letter from Quarles and Brady.

ANALYSIS

This is not the approval of the actual loan; Q&B will guide the Village through that process in the future. This is to approve Q&B to assist the Village in this borrowing.

Attachment:

1. Proposed Letter of Engagement from Quarles and Brady.
2. Approved Proposal from Ruekert/Mielke for work on well #6 from February 20, 2024.
3. Anticipated budget for Safe Drinking Water Loan (SDWL) sources and uses.



411 East Wisconsin Avenue
Suite 2400
Milwaukee, Wisconsin 53202-4428
414.277.5000
Fax 414.271.3552
www.quarles.com

Attorneys at Law in
Chicago
Denver
Indianapolis
Madison
Milwaukee
Minneapolis
Naples
Phoenix
St. Louis
San Diego
Tampa
Tucson
Washington, D.C.

May 30, 2025

VIA EMAIL

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

Scope of Engagement Re: Proposed Issuance of Approximately \$580,000 Village of Pewaukee (the "Village") Water System Revenue Bonds, Series 2025 (Safe Drinking Water Loan)

Dear Matt:

We are pleased to be working with you again as the Village's bond counsel.

The purpose of this letter is to set forth the role we propose to serve and responsibilities we propose to assume as bond counsel in connection with the issuance of the above-referenced bonds (the "Bonds") by the Village.

Role of Bond Counsel

Bond counsel is engaged as a recognized independent expert whose primary responsibility is to render an objective legal opinion with respect to the authorization and issuance of municipal obligations. As bond counsel we will: examine applicable law; prepare authorizing and closing documents; consult with the parties to the transaction, including the Village's financial advisor (if any), prior to the issuance of the Bonds; review certified proceedings; and undertake such additional duties as we deem necessary to render the opinion. As bond counsel, we do not advocate the interests of the Village or any other party to the transaction. We assume that the parties to the transaction will retain such counsel as they deem necessary and appropriate to represent their interests in this transaction.

Subject to the completion of proceedings to our satisfaction, we will render our opinion that:

QB\96696417.1

- 1) the Village has authority to issue the Bonds for the purpose in question and has followed proper procedures in doing so;
- 2) the Bonds are valid and binding obligations of the Village according to their terms; and,
- 3) the interest paid on the Bonds will be excludable from gross income for federal income tax purposes (subject to certain limitations which may be expressed in the opinion).

The opinion will be executed and delivered by us in written form on the date the Bonds are exchanged for their purchase price (the "Closing") and will be based on facts and law existing as of its date. Upon delivery of the opinion, our responsibilities as bond counsel will be concluded with respect to this financing; specifically, but without implied limitation, we do not undertake (unless separately engaged) to provide any post-closing compliance services including any assistance with the Village's continuing disclosure commitment, ongoing advice to the Village or any other party concerning any actions necessary to assure that interest paid on the Bonds will continue to be excluded from gross income for federal income tax purposes, or participating in an Internal Revenue Service, Securities and Exchange Commission or other regulatory body survey or investigation regarding or audit of the Bonds.

In rendering the opinion, we will rely upon the certified proceedings and other certifications of public officials and other persons furnished to us without undertaking to verify the same by independent investigation.

The services we will provide under this engagement are strictly limited to legal services. We are neither qualified nor engaged to provide financial advice and we will make no representation about the desirability of the proposed plan of finance, the feasibility of the projects financed or refinanced by the Securities, or any related matters.

Diversity of Practice; Consent to Unrelated Engagements

Because of the diversity of practice of our firm, the firm may be asked to represent other clients in matters adverse to the Village, for example, in zoning, licensing, land division, real estate, property tax or other matters which are unrelated to our bond counsel work. Ethical requirements require that we obtain the Village's consent to such representations. We do not represent you in legal matters regularly, although we may be called upon for special representation occasionally, and our bond counsel work does not usually provide us information that will be disadvantageous to you in other representations. We do not believe that such representations of others would adversely affect our relationship with you, and we have found that local governments generally are agreeable to the type of unrelated representation described above. Your approval of this letter will serve to confirm that the Village consents and agrees to our representation of other present or future clients in matters adverse to the Village which are not substantially related to the borrowing and finance area or any other area in which we have agreed to serve it. We agree, however, that your prospective consent to conflicting

Mr. Matt Heiser
May 30, 2025
Page 3

representation contained in this paragraph shall not apply in any instance where, as a result of our representation of the Village, we have obtained proprietary or other confidential information, that, if known to the other client, could be used by that client to your material disadvantage. We will not disclose to the other client(s) any confidential information received during the course of our representation of the Village. If you have any questions or would like to discuss this consent further, please call us.

We also want to advise you that from time to time we represent the purchaser of the Bonds, the State of Wisconsin, and various departments and agencies of the State (collectively, the "State") or other bond market participants such as the Village's financial advisor, if any. In past and current transactions that are not related to the issuance of the Bonds and our role as bond counsel to the Village, we may have served or be serving as bond counsel or other counsel to the State or the Village's financial advisor. We may also be asked to represent the State or the Village's financial advisor in future transactions that are not related to the issuance of the Bonds or our role as bond counsel to the Village. Your approval of this letter will serve to confirm that the Village consents to our firm undertaking representations of this type.

As bond counsel, we will not assume or undertake responsibility for the preparation of an Official Statement or other disclosure document with respect to the Bonds, nor are we responsible for performing an independent investigation to determine the accuracy, completeness or sufficiency of any such document. However, if a disclosure document is prepared and adopted or approved by the Village, we will either prepare or review any description therein of:

- i) Wisconsin and federal law pertinent to the validity of the Bonds and the tax treatment of interest paid thereon and
- (ii) our opinion.

Fees

Based upon: (i) our current understanding of the terms, structure, size and schedule of the financing, (ii) the duties we will undertake pursuant to this letter, (iii) the time we anticipate devoting to the financing, and (iv) the responsibilities we assume, we estimate that our fee as bond counsel would be approximately \$12,300, including all expenses. Such fee and expenses may vary: (i) if the principal amount of Bonds actually issued differs significantly from the amount stated above, (ii) if material changes in the structure of the financing occur, or (iii) if unusual or unforeseen circumstances arise which require a significant increase in our time, expenses or responsibility. If at any time we believe that circumstances require an adjustment of our original fee estimate, we will consult with you. It is our understanding that the Village is responsible for our fee.

If, for any reason, the financing is not consummated or is completed without the rendition of our opinion as bond counsel, we will expect to be compensated at our normal hourly rates for time actually spent, plus out-of-pocket expenses. Our fee is usually paid either at the Closing out of proceeds of the Bonds or pursuant to a statement rendered shortly thereafter. We customarily do not submit any statement until the Closing unless there is a substantial delay in completing the financing.

Mr. Matt Heiser
May 30, 2025
Page 4

Limited Liability Partnership

Our firm is a limited liability partnership ("LLP"). Because we are an LLP, no partner of the firm has personal liability for any debts or liabilities of the firm except as otherwise required by law, and except that each partner can be personally liable for his or her own malpractice and for the malpractice of persons acting under his or her actual supervision and control. As an LLP we are required by our code of professional conduct to carry at least \$10,000,000 of malpractice insurance; currently, we carry coverage with limits substantially in excess of that amount. Please call me if you have any questions about our status as a limited liability partnership.

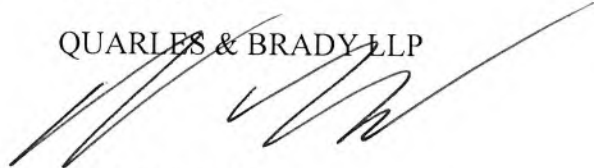
Conclusion and Request for Signed Copy

If the foregoing terms of this engagement are acceptable to you, please so indicate by returning a copy of this letter dated and signed by an appropriate officer, retaining the original for your files. If we do not hear from you within thirty (30) days, we will assume that these terms are acceptable to you, but we would prefer to receive a signed copy of this letter from you.

We are looking forward to working with you and the Village in this regard.

Very truly yours,

QUARLES & BRADY LLP



Jacob P. Lichter

JPL:TAB

#740026.00039

cc: David Buechl (via email)
Bridgot Gysbers (via email)
David Arnott (via email)
Chris Epstein (via email)
David Groose (via email)
Tracy Berrones (via email)

Accepted and Approved:

VILLAGE OF PEWAUKEE

By: _____

Its: _____

Title

Date: _____

February 14, 2024

Mr. David Buechl, P.E., P.L.S.
Director of Public Works/Village Engineer
Village of Pewaukee
235 Hickory Street
Pewaukee, WI 53072

Re: Well 6 PFAS Temporary Treatment Facility
Proposal for Engineering Services

Dear Mr. Buechl:

Ruekert & Mielke, Inc is pleased to present this proposal for the engineering services of a temporary PFAS treatment system at Well No. 6. Our services as a part of this project will include design, regulatory approvals, public bidding, Safe Drinking Water Loan Program (SDWLP) funding application and administration, construction support, and operation support services. The intent of the SDWLP is for the Village to receive principal forgiveness (grant) for a portion of this project.

Project Description:

On April 26, 2023, Well No. 6 was found to contain elevated levels of PFAS and was taken offline. A temporary PFAS removal treatment system will be provided so that Well No. 6 can be brought back into service. This will help the Village provide needed supply capacity while updates are being made to Wells 2 and 4. The temporary treatment system will allow the operation of Well No. 6 until a more permanent treatment solution can be put in place. We understand that the temporary treatment system is expected to be in place for up to three years. This proposal assumes a three-year duration of the temporary treatment system.

The project will involve applying for funding through the Safe Drinking Water Loan Program (SDWLP). A major emphasis with the project will be to solicit and obtain principal forgiveness for the project.

The Village prefers to use Water Surplus as the supplier of the temporary system. The Village has coordinated with Water Surplus on this project for several months. This company is a leading company in the area of water treatment for iron, manganese, radionuclides and PFAS removal. The temporary treatment system is a highly specialized process. Because of this, the treatment system supplier will be an allowance in the contract to the General Contractor. Public bidding will allow a competitive environment for the temporary connections, commissioning, and decommissioning services needed by the General Contractor.

Scope of Services:

Our specific scope of services includes the following:

1. Meet with Village to discuss project requirements and approach Conduct an onsite visit to assess the project site.
2. Review supplier proposal for temporary PFAS treatment system.
3. Survey site for the temporary system design and layout.

4. Provide a detailed cost estimate.
5. Prepare drawings showing site location map, site plan, existing building with piping and connection points to and from the PFAS treatment system, equipment layout and dimensions, electrical connections, mechanical connections, the trailer location on the site.
6. Write technical specifications for temporary pipes, joint restraint, electrical work, equipment description (from supplier).
7. Complete WDNR forms and create short report outlining the need for the system.
8. Answer questions and address comments from the WDNR.
9. Write front end of project manual including contract, insurance, and bidding requirements. The project manual will be in format of Engineer's Joint Contract Documents Committee.
10. Assemble drawings and specifications for public bidding. Upload to Quest.
11. Answer bidder questions.
12. Issue addenda as necessary.
13. Attend Bid Opening
14. Review bids for accuracy.
15. Write Letter of Recommendation and Notice of Award.
16. Complete application for SDWLP.
17. Coordinate SDWLP Loan Closing and Financial Agreement.
18. Prepare and execute Notice of Award to Contractor.
19. Prepare agenda for and conduct preconstruction conference meeting with Village, WDNR, Utilities, and Contractor. Prepare and distribute meeting minutes.
20. Review shop drawings, products, and proposed materials for plan and specification compliance.
21. Review and process pay requests to Village. Assume 14 Pay Requests. We assume the equipment supplier will invoice the General Contractor quarterly.
22. Review change order requests and process approved change orders to Village for execution.
23. Provide construction observation for equipment connections and disassembly.
24. Provide operational assistance for up to three years.
25. Coordinate three (3) onsite progress meetings.
26. Execute construction closeout documents including Certificate of Substantial Completion.
27. Prepare loan disbursement requests for submittal to the WDNR. Assume 14 Pay Requests. We assume the equipment supplier will invoice the General Contractor quarterly.
28. Prepare the SDWLP closeout documentation.
29. Provide documentation to WDNR for compliance with Davis Bacon Wage Rates.

Items Excluded:

Items not specifically included in the scope of this project are listed below. These items can be included as additional services if authorization in writing is provided:

1. Construction staking
2. Permanent PFAS treatment system design
3. Record drawings.
4. Shoreland Setback permits.
5. WDNR Chapter 30 permits.
6. Stormwater Chapter NR216 permits.
7. Floodplain permitting.
8. Land acquisition services.
9. Easement creation and/or Terms and Conditions services.
10. Public Service Commission approval. R/M has checked into this aspect, and this is not required.

The above-listed items are not expected to be needed for completion of this project.

Schedule:

This proposal assumes the following timeframe for the project:

1. WDNR submittal of draft plans and specifications submittal by: March 30, 2024
2. WDNR approval by: May 30, 2024
3. Completion of public bidding by: June 30, 2024
4. Award of project by: July 2024
5. Mobilization of equipment and commissioning of system by: August 2024
6. Project completion by: August 2027.

Fee:

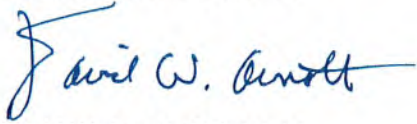
The fee to complete the above scope of service will be on a time and materials basis at our standard hourly rates for an estimated amount of \$92,600. We will not exceed this fee unless prior authorization is granted by the Village. The above-described professional services will be provided to you in accordance with the attached three-page **RM Standard Terms & Conditions** dated January 1, 2024, which are made part of this agreement by reference. Please indicate your acceptance of this agreement by having the appropriate authorized official(s) affix their signature(s) where indicated and returning one fully executed copy to our office.

Mr. David Buechl, P.E.
Proposal For Well 6 PFAS Temporary Treatment Facility
February 14, 2024
Page 4

Thank you for allowing us to submit this proposal. We look forward to continuing to work with the Village on your water system.

Respectfully,

RUEKERT & MIELKE, INC.



David W. Arnott, P.E. (WI, IL)
Team Leader/Senior Project Manager
darnott@ruekert-mielke.com

DWA:cal

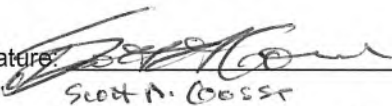
Enclosure(s)

cc: Scott Gosse, Village Administrator
Christopher L. Epstein, P.E., Ruekert & Mielke, Inc.
Shane B. Davis, P.E., Ruekert & Mielke, Inc.

PROPOSAL FOR WELL 6 PFAS TEMPORARY TREATMENT FACILITY
Between Village of Pewaukee
and
Ruekert & Mielke, Inc.
Dated February 14, 2024

CLIENT:

Village of Pewaukee

Signature: 

Scott A. Coester

Title: Village Administrator

Date: 2/21/2024
Approved by Village Board
2/20/2024

Designated Representative:

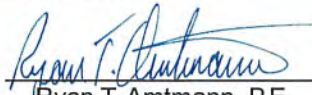
Name: David Buechl

Title: DPW/Engineer

Phone Number: 262-691-5024

CONSULTANT:

Ruekert & Mielke, Inc.

Signature: 

Ryan T. Amtmann, P.E.

Title: Vice President

Date: February 14, 2024

Designated Representative:

Name: David W. Arnott, P.E.

Title: Senior Project Manager

Phone Number: (262) 953-3080

A. Standards of Performance

The standard of care for all Consultant services performed or furnished by Consultant under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Consultant makes no warranties, express or implied, under this Agreement or otherwise, in connection with Consultant's services.

B. Designated Representatives

With the execution of this Agreement, Consultant and Client shall designate specific individuals to act as Consultant's and Client's representatives with respect to the services to be performed or furnished by Consultant and duties and responsibilities of Client under this Agreement. Such individuals shall have authority to transmit instructions, receive information, and render decisions relative to the Assignment on behalf of the respective party whom the individual represents.

C. Payments to Consultant

Invoices will be prepared in accordance with Consultant's standard invoicing practices and will be submitted to Client by Consultant monthly, unless otherwise agreed. Invoices are due and payable within 30 days of receipt. If Client fails to make any payment due to Consultant for services and expenses within 30 days after receipt of Consultant's invoice, therefore, the amounts due to Consultant will be increased at the rate of 1.0% per month (or the maximum rate of interest permitted by law, if less) from said thirtieth day. In addition, Consultant may, after giving seven days written notice to Client, suspend services under this Agreement until Consultant has been paid in full all amounts due for services, expenses, and other related charges. Consultant's standard hourly rates are subject to annual adjustment.

D. Ownership and Reuse of Documents

All documents and services prepared or furnished by Consultant pursuant to this Agreement are instruments of service, and Consultant shall retain an ownership and property interest therein (including the copyright and the right of reuse) whether or not the Project is completed. Consultant grants Client a limited license to use the deliverable documents on the Project, extensions of the Project, and for related uses of the Client, subject to receipt by Consultant of full payment due and owing for all services relating to preparation of the documents. Such limited license shall not create any rights in third parties. Reuse of any documents pertaining to this Agreement by Client shall be at Client's sole risk; and Client agrees to indemnify, defend, and hold Consultant harmless from all claims, damages, and expenses including reasonable attorney's fees arising out of such reuse of documents by Client or by others acting through Client.

E. Permits and Approvals

It is the responsibility of the Client to obtain all necessary permits and approvals for the Project. Consultant will assist the Client in obtaining permits and approvals as mutually agreed to in writing.

F. Opinions of Probable Cost

Consultant's opinions of probable construction cost (if any) are to be made on the basis of Consultant's experience, qualifications, and general familiarity with the construction industry. However, because Consultant has no control over the cost of labor, materials, equipment, or services furnished by others, or over contractors' methods of determining prices, or over competitive bidding or market conditions, Consultant cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from opinions of probable construction cost prepared by Consultant. If Client requires greater assurance as to probable construction costs, then Client agrees to obtain an independent cost estimate.

G. Client and Third Party Provided Information

Consultant shall have the right to rely on the accuracy of any information provided by Client and third parties. Consultant will not review this information for accuracy.

H. Access

Client shall arrange for safe access to and make all provisions for Consultant and Consultant's subconsultants to enter upon public and private property as required for Consultant to perform services under this Agreement.

I. Construction Observation

Consultant will observe the work as agreed to for general compliance with the construction documents. Consultant shall not at any time supervise, direct, control, or have authority over any contractor's work, nor shall Consultant have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety at the Project site, nor for any failure of a contractor to comply with laws and regulations applicable to that contractor's furnishing and performing of its work. Consultant shall not be responsible for the acts or omissions of any contractor. Consultant has no stop work authority. Consultant shall not be responsible for any decision made regarding the construction contract requirements, or any application, interpretation, clarification, or modification of the construction contract documents, other than those made by Consultant.

J. Environmental

The parties acknowledge that Consultant's services do not include any services related to unknown or undisclosed Constituents of Concern. Consultant assumes no liability for the detection or removal of any hazardous substances found at or adjacent to the Project site.

K. Termination of Contract

1. Either party may at any time terminate this Agreement with 7 days written notice for cause in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party.
2. Client may terminate this Agreement for convenience with 30 days written notice, or the Project may be suspended by Client with 30 days written notice.
3. Consultant may terminate this Agreement for cause with 7 days written notice (a) if Consultant is requested to furnish or perform services contrary to Consultant's responsibilities as a licensed professional, (b) if Consultant's services are delayed or suspended for more than 90 days for reasons beyond Consultant's control, (c) if payment due Consultant remains unpaid for 90 days, or (d) as the result of the presence of undisclosed Constituents of Concern. Consultant will have no liability to Client on account of any termination by Consultant for cause.
4. In the event of any termination, Client shall pay to Consultant all amounts owing to Consultant under this Agreement, for all work performed up to the effective date of notice.

L. Insurance

Consultant will maintain insurance at a minimum in the amounts following. Insurance certificates will be provided if requested by Client.

- General Liability \$1,000,000 Each Occurrence / \$2,000,000 General Aggregate
- Auto Liability \$1,000,000 Combined Single Limit
- Workers Compensation Statutory
- Employers Liability \$1,000,000 Each Accident / \$1,000,000 Each Employee / \$1,000,000 Policy Limit
- Umbrella \$1,000,000 Occurrence / Aggregate
- Professional Liability \$1,000,000 Per Claim / Aggregate

M. Indemnification and Allocation of Risk

1. To the fullest extent permitted by law, Consultant shall indemnify and hold harmless Client, Client's officers, directors, partners, and employees from damages and judgments (including reasonable fees), but only to the extent caused by any negligent act or omission of Consultant or Consultant's officers, directors, partners, employees, and subconsultants in the performance of Consultant's services under this Agreement.
2. To the fullest extent permitted by law, Client shall indemnify and hold harmless Consultant, Consultant's officers, directors, partners, employees, and subconsultants from damages and judgments (including reasonable fees), but only to the extent caused by any negligent act or omission of Client or Client's officers, directors, partners, employees, and consultants with respect to this Agreement.
3. To the fullest extent permitted by law, a party's total liability to the other party and anyone claiming by, through, or under the other party for any cost, loss, or damages caused in part by the negligence of the party and in part by the negligence of the other party or any other negligent entity or individual, will not exceed the percentage share that the party's negligence bears to the total negligence of Client, Consultant, and all other negligent entities and individuals.
4. The indemnification provision of paragraph M.1. is subject to and limited by the provisions agreed to by Client and Consultant in paragraph N. "Limit of Liability," of this Agreement.

N. Limit of Liability

To the fullest extent permitted by law, the total liability, in the aggregate, of Consultant and Consultant's officers, directors, partners, employees, agents, and subconsultants, or any of them to Client and anyone claiming by, through, or under Client, for any and all injuries, losses, damages and expenses, whatsoever arising out of, resulting from, or in any way related to this Agreement from any cause or causes including but not limited to the negligence, professional errors or omissions, strict liability or breach of contract or warranty, express or implied, of Consultant or Consultant's officers, directors, partners, employees, agents, and subconsultants, or any of them, shall not exceed the total amount of \$1,000,000, or the Consultant's total fee for services rendered on this project, whichever is greater. It is intended that this limitation apply to any and all liability or cause of action, including without limitation active and passive negligence, however alleged or arising, unless otherwise prohibited by law. In no event shall the Consultant's liability exceed the amount of available insurance proceeds.

O. Consequential Damages

To the fullest extent permitted by law, Client and Consultant waive against each other, and the other's employees, officers, directors, members, agents, insurers, partners, consultants and subconsultants, any and all claims for or entitlement to special, incidental, indirect, or consequential damages arising out of, resulting from, or in any way related to this Agreement, any Task Order, or a Specific Project, from any cause or causes. Such excluded damages include but are not limited to loss of profits or revenue; loss of use or opportunity; loss of good will; cost of substitute facilities, goods, or services; and cost of capital.

P. Third Party Beneficiaries

All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Client and Consultant and not for the benefit of any other party. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either Client or the Consultant. Consultant's services under this Agreement are being performed solely for the Client's benefit, and no other entity shall have any claim against Consultant because of this Agreement or the performance or nonperformance of services hereunder. Client agrees to include a provision in all contracts with contractors and other entities involved in this Project to carry out the intent of this paragraph.

Q. Severability and Waiver of Provisions

Any provision or part of the Agreement held to be void or unenforceable under any Laws or Regulations shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Client and Consultant, who agree that the Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision. Non-enforcement of any provision by either party shall not constitute a waiver of that provision, nor shall it affect the enforceability of that provision or of the remainder of this Agreement.

R. Hold Harmless

Consultant's commitments as set forth in this Agreement are based on the expectation that all of the services described in this Agreement will be provided. In the event Client later elects to reduce the Consultant's scope of services, Client hereby agrees to release, hold harmless, defend and indemnify Consultant from any and all claims, damages, losses, or costs associated with or arising out of such reduction in services.

S. Consultant's Services

Consultant's Services do not include: (1) serving as a "municipal advisor" for purposes of the registration requirements of Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission; (2) advising Client, or any municipal entity or other person or entity, regarding municipal financial products or the issuance of municipal securities, including advice with respect to the structure, timing, terms, or other similar matters concerning such products or issuances; (3) providing surety bonding or insurance-related advice, recommendations, counseling, or research, or enforcement of construction insurance or surety bonding requirements; or (4) providing legal advice or representation.

T. Changed Conditions

If, during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to the Consultant are revealed, to the extent that they affect the scope of services, compensation, schedule, allocation of risks or other material terms of this Agreement, the Consultant may call for renegotiation of appropriate portions of this Agreement. The Consultant shall notify the Client of the changed conditions necessitating renegotiation, and the Consultant and the Client shall promptly and in good faith enter into renegotiation of this Agreement to address the changed conditions. If terms cannot be agreed to, the parties agree that either party has the right to terminate this Agreement in accordance with the Termination provision hereof.

U. Delays

Consultant shall not be liable for any loss or damage arising directly or indirectly from any delays for causes beyond the Consultant's control. For purposes of this Agreement, such causes include, but are not limited to, strikes or other labor disputes; severe weather disruptions or other natural disasters or acts of God; fires, riots, war or other emergencies; pandemics, failure of any government agency to act in timely manner; failure of performance by the Client or the Client's contractors or consultants; or discovery of any hazardous substances or differing site conditions. If the delays resulting from any such causes increase the cost or time required by the Consultant to perform its services in an orderly and efficient manner, the Consultant shall be entitled to a reasonable adjustment in schedule and compensation.

V. Entire Agreement

This Agreement is the entire Agreement between the Client and the Consultant. It supersedes all prior communications, understandings and agreements, whether oral or written. Amendments to this Agreement must be in writing and signed by both the Client and the Consultant.

W. Assignment

Neither party to this Agreement shall transfer, sublet, or assign any rights or duties under or interest in this Agreement, including but not limited to monies that are due or monies that may be due, without the prior written consent of the other party. Subcontracting to subconsultants normally contemplated by the Consultant as a generally accepted business practice shall not be considered an assignment for purposes of this Agreement.

X. Dispute Resolution

Client and Consultant agree to negotiate all disputes between them in good faith for a period of 60 days from the date of notice, prior to invoking mediation. Subsequent to negotiation, Client and Consultant agree to submit any and all unsettled claims, counterclaims, disputes, and other matters in questions between them arising out or relating to this Agreement or the breach thereof ("disputes") to mediation as a condition precedent to litigation. Client and Consultant agree to participate in the mediation process in good faith and on a confidential basis.

Y. Governing Law

This Agreement will be governed by the laws of the state in which the project is located.

Z. Definitions

1. Contractor - Any person or entity (not including the Consultant, its employees, agents, representatives, subcontractors, and subconsultants), performing or supporting construction activities relating to the Project, including but not limited to contractors, subcontractors, suppliers, Client's work forces, utility companies, construction managers, testing firms, shippers, and truckers, and the employees, agents, and representatives of any or all of them.

2. Constituent of Concern – any substances, including without limitation asbestos, asbestos-containing materials, toxic or hazardous substances, PFASs, PCBs, combustible gases and materials, petroleum or radioactive materials (as each of these is defined in applicable state, provincial or federal statutes), pollutants, viruses, bacteria or pathogens of any kind, or any other substances under any conditions and in such quantities as would pose a substantial danger to persons or property exposed to such substances at or near the Project site.

END OF DOCUMENT

Page 3 of 3 pages

(Ruekert & Mielke, Inc. Standard Terms and Conditions)

Cost Category	Description	Total Costs (Calculated)	Ineligible Project Costs
1. Force Account		\$0.00	\$0.00
2. Interim Financing		\$0.00	\$0.00
3. Planning & Design Contracts		\$46,300.00	\$0.00
RUEKERT-MIELKE, INC. - Madison	PD/E - Design and Bidding	\$46,300.00	\$0.00
4. Land Acquisition/Easement		\$0.00	\$0.00
5. Construction Management/Engineering		\$46,300.00	\$0.00
RUEKERT-MIELKE, INC. - Madison	Const -	\$46,300.00	\$0.00
6. Construction/Equipment	Cornerstone	\$917,310.00	\$0.00
7. Contingency		\$45,866.00	\$0.00
Contingency Base		\$45,866.00	\$0.00
8. Miscellaneous Costs		\$8,000.00	\$0.00
	Annual Assistance	\$5,000.00	\$0.00
	PFAS Verification Testing	\$3,000.00	\$0.00
9. Closing Costs		\$12,000.00	\$0.00
	Bond Counsel	\$12,000.00	\$0.00
Project Total		\$1,075,776.00	\$0.00

EC PF: 50% up to \$504,499
Net Loan Amount

Eligible Project Costs Paid by Village of Pewaukee	Requested Costs 5250-08	Total Loan Award
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$46,299.00	\$1.00	\$1.00
\$46,299.00	\$1.00	\$1.00
\$0.00	\$0.00	\$0.00
\$0.00	\$46,300.00	\$46,300.00
\$0.00	\$46,300.00	\$46,300.00
\$163,137.25	\$754,172.75	\$754,172.75
\$0.00	\$45,866.25	\$45,866.25
\$0.00	\$45,866.25	\$45,866.25
\$0.00	\$8,000.00	\$8,000.00
\$0.00	\$5,000.00	\$5,000.00
\$0.00	\$3,000.00	\$3,000.00
\$0.00	\$12,000.00	\$12,000.00
\$0.00	\$12,000.00	\$12,000.00
\$209,436.25	\$866,340.00	\$866,340.00

\$433,170.00

\$433,170.00



To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: June 12, 2025

Re: June 17, 2025 Village Board Meeting Agenda Item 8(c)
Review and discussion of an update of the Quiet Zone project.

BACKGROUND

Village Engineer Jake Scholbe from RA Smith has taken over this project with the retirement of Tim Barbeau.

As of the last update on xxx an important issue that was undetermined at the time was the status of the Constant Warning System at the crossings on W. Wisconsin and Kopmeier. As a reminder, those two crossings still utilized the old simple motion detectors. The current level of technology is called a “Constant Warning System” (CWS) which measures the speed of the train.

Jake informed the Village recently that those two crossings would need to be updated with CWS technology. RA Smith learned of this via e-mail communication with the Federal Railroad Agency and references to the FRA regulation manual.

ACTION REQUESTED

There is no action on this item. It is for discussion only.

ANALYSIS

Village staff are still asking questions of their own on this recent news so a lot of detail is still unknown. This is a requirement of the FRA but the individual railroads determine what equipment and supporting apparatus is needed to comply. For example, some railroads require an accompanying kiosk be installed to house/access the CWS technology.

Staff and engineers are currently thinking we should move forward with the Diagnostic Review Meeting to get specific input/direction from the FRA, Commissioner of Railroads in Wisconsin, WisDOT, etc. This will help us to proceed with defining what is needed for the CWS and estimated costs.

Attachments – None.



To: Jeff Knutson, Village President
Village Board

From: Jenna Peter
Village Clerk

Date: May 27, 2025

Re: Agenda Item 8(d), Alcohol Beverage License Approvals 2025-2026

BACKGROUND

Listed below are the applications received for Renewal Alcohol Beverage License. Village Board approval is required for all renewal liquor license applications.

ACTION REQUESTED

To approve the Alcohol Beverage License by Class/Classes as listed below – along with the premise descriptions as listed (*in italics*) and the agents as listed:

Applicants for Class “A” Beer License AND “Class A” Liquor (Cider Only) License

1. **603 Capitol LLC – DBA: Pewaukee BP** **603 Capitol Drive**
Agent: Maninder Kaur
ALCOHOL KEPT IN WALK-IN COOLERS ON WEST SIDE OF STORE AND STORED IN THE BACK ROOM. RECORDS KEPT IN CASH DRAWER AND ELECTRONICALLY.
2. **Kwik Trip, Inc. – DBA: Kwik Trip #865** **130 Dynex Drive**
Agent: Mark Panka
ONE-STORY FRAME CONSTRUCTION WITH STORAGE IN WALK-IN COOLER. RECORDS KEPT IN OFFICE AREA.
3. **McMahon Management Company – DBA: Pewaukee Corner Pump** **1194 Capitol Drive**
Agent: Joseph M. McMahon
CONVENIENCE STORE WITH ALCOHOL STORED IN THE COOLER, BACK ROOM, BEHIND THE COOLER, AND DISPLAYS IN FRONT OF THE COOLERS. RECORDS ARE KEPT IN THE OFFICE AND BACK ROOM.
4. **Kwik Trip, Inc. – DBA: Stop-N-Go #1526** **405 Ryan Street**
Agent: Jordyn Plymesser
ONE-STORY BUILDING WITH STORAGE IN LOCKABLE COOLERS, RECORDS ARE KEPT IN THE OFFICE AREA.

Applicants for Class A Combination License (Class “A” Beer & “Class A” Liquor)

1. **Aldi, Inc (Wisconsin) - DBA: ALDI #15** **1201 George Towne Drive DBA**
Agent: Erika Bruening
SINGLE STORY BRICK BUILDING. ALCOHOL IS SOLD ON THE SALES FLOOR AND STORED IN THE BACKROOM. ALCOHOL SALES RECORDS WILL BE KEPT IN THE OFFICE AT THE STORE.

2. **Beachside Boat & Bait, LLC – DBA: Beachside Boat & Bait** **129 Park Avenue**
Agent: Alyssa Neuleib
THE BUILDING IS A 3 STORY BUILDING WITH THE SECOND AND THIRD FLOORS AS RESIDENCES. ALCOHOL WILL BE SOLD ON THE FIRST FLOOR. THE STORAGE OF ALCOHOL INVENTORY IS STORED IN A LOCKED CABINET IN THE BACK ROOM. RECEIPTS ARE KEPT IN A LOCKED FILING CABINET IN THE OFFICE OF THE BAIT SHOP.
3. **DK & KD LLC - DBA: Brews Wine & Spirits** **1256 Capitol Drive, Suite 600**
Agent: Ravin Daniel
ALCOHOL IS KEPT IN COOLERS, SHELVING AND STORAGE IN BACK AND FRONT AREAS. RECORDS ARE KEPT IN CASH REGISTER.
4. **Mega Marts, LLC – DBA: Pick N Save # 374** **1405 W. Capitol Drive**
Agent: Cheryle Miller
*1 STORY RETAIL GROCERY AND LIQUOR STORE. SEPARATE LIQUOR REGISTER, OUT OF DEPARTMENT, DISPLAYS AND LIQUOR CAGE KEPT IN RECEIVING AREA. EXTERIOR PARKING STALLS DESIGNATED FOR THE MERCHANDISE PICKUP SERVICE. RECEIPTS KEPT IN THE RECEIVING AREA. (SEE MAP ON BACK)
MAP INDICATES PARKING SPACES FOR MERCHANDISE PICK UP*
5. **Walgreen Co. – DBA: Walgreens #05309** **1441 Capitol Drive**
Agent: Michelle Morano
1 STORY, 14,730 SQ FT RETAIL DRUG STORE. ALCOHOL IS SOLD IN COOLERS. WINE AND SPIRITS IN FRONT HALF OF AISLE. BEER AND WINE AT FRONT OF STORE. OVERSTOCK IS STORED BEHIND LOCKED DOOR IN COOLER AND COOLER OVERSTOCK ROOM. INVOICES ARE KEPT IN THE OFFICE IN DRAWER AND STORED ELECTRONICALLY IN AUTO RECONCILIATION LEDGER.
6. **Wal-Mart Stores East, LP – DBA: Walmart #3322** **411 Pewaukee Road**
Agent: Leah Konecny
*1 ROOM, 1 STORY (APPROX 142,007 SQ. FT.) PRODUCT IS LOCATED IN COOLERS AND ON SHELVES IN GROCERY DEPARTMENT, DISPLAYED IN SEASONAL AISLES, AND IN EXTERIOR PARKING STALLS BY UTILIZING THE OUTDOOR PATH TO CANOPY LOCATIONS IN THE PARKING LOT SPECIFICALLY DESIGNATED FOR ONLINE GROCERY PICK-UP. OVERSTOCK OF BEER IS LOCATED ON PALLETS IN RECEIVING AREA. RECORDS/RECEIPTS ARE LOCATED IN INVOICE OFFICE IN BACK ROOM.
*SEE MAP ON BACK**

Applicants for Class “B” Beer License

1. **Bo’s Schnitzelbunker, LLC – DBA: Bo’s Schnitzelbunker** **145 Park Avenue**
Agent: Mathaus Myga
BEER IS CONSUMED IN SMALL INDOOR RESTAURANT AND OUTDOOR SECTION DURING THE SUMMER. BEER IS SOLD AND STORED INSIDE RESTAURANT WITHIN THE SINGLE-STORY BUILDING. RECEIPTS ARE KEPT IN CASH DRAWER.

Applicants for Class B Combination License (Class “B” Beer & “Class B” Liquor)

1. **Karma44, LLC – DBA: 4Keeps** **206 Oakton Avenue**
Agent: Jennifer A. Keepman
*1ST FLOOR RETAIL & CONSUMPTION. BASEMENT USED FOR STORAGE. RECORDS ARE KEPT IN BASEMENT. WITH PRIOR *NOTIFICATION TO THE PEWAUKEE POLICE THE PREMISE*

MAY BE EXTENDED TO THE PARKING LOT LOCATED BEHIND THE BUILDING TO THE SOUTH. THIS AREA MEASURES 15x28x25x15 AND A FENCE MUST BE ERECTED AROUND THIS OUTDOOR AREA. ALCOHOL CONSUMPTION ONLY FOR THIS AREA.

2. 2 Brewnettes – DBA: BJ's Crafty Tap

1230 George Town Dr. Ste E

Agent: Brittany Eisenman

LIQUOR MAY BE CONSUMED ANYWHERE IN SUITE E AND THE OUTSIDE FENCED PATIO AREA ON THE SOUTHWEST SIDE OF THE BUILDING. EXCESS LIQUOR WILL BE STORED IN COOLER SPACE, SHELVES, OR EMPLOYEE BACK ROOM FOR STORAGE. ALCOHOL MAY BE CONSUMED IN THE EMPLOYEE ONLY SECTION OR THE OFFICE AREA FOR SAMPLING PURPOSES. RECORDS WILL BE KEPT IN THE OFFICE. PLEASE SEE BACK OF LICENSE FOR MAP.

****MAP SHOWS LAYOUT AND OFFICE AREA****

3. Artisan 179, LLC – DBA : Artisan 179

179 W. Wisconsin Avenue

Agent: Carrie L. Boehm

ALCOHOL BEVERAGES ARE SOLD AND STORED ON THE MAIN LEVEL AND THE UPPER LEVEL OF THE RESTAURANT. THE MAIN LEVEL INCLUDES THE MAIN BAR, THE DINING AREA, THE LOUNGE, THE ENTRANCE, AND THE PATIO. THE UPPER LEVEL INCLUDES THE RHINO ROOM (DINING ROOM), WINE ROOM (BACK DINING AREA), BAR, KITCHEN (INCLUDING COOLERS), THE OFFICE, AND DRY STORAGE. ALL RECORDS OF INVOICES AND PAYMENTS ARE KEPT IN THE OFFICE OF THE UPPER LEVEL. ALCOHOL BEVERAGES MAY BE SOLD AND SERVED IN THE OUTDOOR DINING/SEATING AREA ACCESSORY TO THE EXISTING APPROVED RESTAURANT/BAR USE AND OUTSIDE IN THE DESIGNATED 3 PUBLIC PARKING STALLS IN THE PUBLIC RIGHT-OF-WAY, DIRECTLY IN FRONT OF THE EXISTING BUSINESS. (SEE MAP)

****MAP SHOWS THE OUTDOOR SEATING NEXT TO THE BUILDING AND AT THE CURBSIDE****

4. The Beach House Bistro, LLC – DBA: Beach House Bistro

161 W. Wisconsin Ave Ste 1H & 1J

Agent: Lazar Konda

MULTI-UNIT COMMERCIAL BUILDING. ALCOHOL TO BE SOLD, CONSUMED AND STORED INSIDE UNITS 1H AND 1J. ALCOHOL IS ALSO CONSUMED INSIDE THE FENCED AREA ON THE PATIO AND 3 PARKING STALLS. BOTH LOCATIONS ARE CONTIGUOUS THROUGH THE BACK KITCHENS. RECEIPTS ARE KEPT INSIDE LOCKED OFFICE AREA.

SEE ATTACHED MAP

5. Vasil LLC – DBA: Billy-Ho's Pub & Eatery

118 Main Street

Agent: Peggy Markopoulos

ALCOHOL CONSUMED ON FIRST FLOOR AND BASEMENT, ALCOHOL IS STORED ON THE UPPER LEVEL. RECORDS KEPT IN OFFICE ON THE 1ST FLOOR.

6. Blazin Wings, Inc. – DBA: Buffalo Wild Wings

1273 Capitol Drive

Agent: Allan Hart

ALCOHOL SERVED AND CONSUMED IN THE FOLLOWING AREAS: PATIO, DINING, AND BAR. ALL ALCOHOL IS STORED IN THE BAR AREA IN A LOCKED ALCOHOL STORAGE AREA IN THE KITCHEN, OR IN THE BEER COOLER IN THE KITCHEN. ALL RECEIPTS WILL BE STORED IN THE MANAGER'S OFFICE. THE RESTAURANT IS A SINGLE-STORY BUILDING WITH AN ATTACHED, ENCLOSED PATIO (65' x 8')

7. Butler Inn, LLC. – DBA: The Butler Inn of Pewaukee

742 Glacier Road

Agent: Dixit Dudhat

ALCOHOL CONSUMED ON MAIN LEVEL BAR AND DINING AREA, UPPER LEVEL BAR AND DINING AREA, AND PATIO AREA. ALCOHOL IS STORED IN BASEMENT. RECEIPTS ARE KEPT IN OFFICE.

- 8. Carlee's Bar & Grill LLC - DBA: Carlee's Bar & Grill** **702 Glacier Road**
Agent: Jacob Bernotas
2 STORY BUILDING WITH BASEMENT. THE 2ND STORY IS A RESIDENTIAL APARTMENT. ALL ALCOHOL STORED IN THE BASEMENT AND ON THE FIRST FLOOR. ALCOHOL CONSUMED AND SOLD ON FIRST FLOOR. RECEIPTS STORED IN THE BASEMENT. APPROXIMATE 8' X 20' FENCED-IN PATIO LOCATED ON THE NORTHWEST SIDE OF BUILDING. THE PATIO IS PRIMARILY FOR SMOKING PATRONS & ATTACHED TO THE MAIN BUILDING.
- 9. Casa Tequila Restaurant LLC – DBA: Casa Tequila** **1405 Capitol Drive, Suite K**
Agent: Maria Campuzano
ALCOHOL IS LOCATED IN THE BAR AREA, DINING ROOM, STORAGE ROOM, WALK-IN COOLER, BACK OFFICE AND THE PATIO AREA. RECORDS ARE KEPT IN THE BACK OFFICE.
- 10. First Watch Restaurants, Inc. – DBA: First Watch #6012** **1466 Capitol Drive**
Agent: Bryce Kingsbury
SINGLE-STORY RESTAURANT APPROX. 4,244 SQ FT COMPRISED OF KITCHEN, INDOOR WAITING AREA, INDOOR DINING ROOM WITH 158 SEATS, OUTDOOR PATIO WITH 30 SEATS. ALCOHOL IS STORED IN LOCKABLE COOLER IN BEVERAGE AREA AND DRY ALCOHOL STORED IN LOCKABLE CAGE IN DRY STORAGE AREA. RECORDS/RECEIPTS HELD BY FIRST WATCH RESTAURANTS, INC.
- 11. Good Eats, LLC - DBA: Good Eats** **1405 Unit F Capitol Drive**
Agent: James Forester
ALCOHOL CONSUMED AND STORED IN UNIT F AND OUTSIDE PATIO. RECEIPTS KEPT IN THE OFFICE.
- 12. Kranky's Investment Corporation – DBA: Kranky's Pub** **719 Glacier Road**
Agent: Malcolm A. Dicks
2-STORY BUILDING, ALCOHOL CONSUMED ON ENTIRE FIRST FLOOR AND SEATING AREA OUTSIDE. ALL RECORDS ARE STORED IN THE BASEMENT ALONG WITH ALL INVENTORY. SECOND STORY IS AN APARTMENT.
- 13. Lakeside Beach Bar, LLC – DBA: Myxn Scents** **145 W Wisconsin Ave Ste 1**
Agent: Timothy Steidl
ALCOHOL CONSUMED IN ENTIRE BUILDING, OUTSIDE ON THE PATIO AND 3 PARKING STALLS. RECEIPTS ARE KEPT IN A FILE IN THE OFFICE. ALCOHOL IS STORED BEHIND THE BAR ON SHELVES, IN THE OFFICE ON SHELVES, AND IN THE FURNACE ROOM BEHIND THE BAR.
- 14. 733 Wisconsin LLC – DBA: Nettie's Irish Pub** **733 W. Wisconsin Avenue**
Agent: Scott Schaefer
*WEST BUILDING -1ST FLOOR BAR, SMOKING DECK, PATIO AND APPROVED OUTDOOR AREA. EAST BUILDING- EXTRA ALCOHOL STORAGE. RECEIPTS KEPT IN FILING CABINET IN THE OFFICE.
MAP SHOWS HORSESHOE AREA AND DECK*
- 15. Pizza And Sub Shop Inc. DBA: Park Avenue Pizza Company** **121 Park Avenue**
Agent: Jason Koboski
ALCOHOL IS STORED IN LOCKED STORAGE ROOM. ALCOHOL SOLD & CONSUMED: BAR & TABLE SERVICE & OUTSIDE TABLES. RECORDS ARE KEPT IN A FILING CABINET IN THE OFFICE.

16. W&L LLC / DBA: Seester's Mexican Cantina LLC

161 W. Wisconsin Ave., #1A

Agent: Wendy Weytens

ALCOHOL CONSUMED IN DINING ROOM, BAR, AND OUTSIDE PATIO. ALCOHOL IS STORED IN STORAGE FACILITY BEHIND BREWERS II (203 BUILDING) WHERE WALKWAY HAS BEEN GRANTED ACCESS. RECORDS ARE KEPT IN CABINET. SEE MAP.

MAP SHOWS THE PATHWAY FOR ACCESS TO OFFSITE STORAGE

Applicants for Class "B" Beer and "Class C" Wine License

17. Aladdin Food Management Services, LLC

800 Main Street

Agent: Tod Hemphill

ALCOHOL TO BE CONSUMED THROUGHOUT THE FOLLOWING BUILDINGS: RICHARD T. ANDERSON CENTER (RTA), C BLDG HUB AND COURTYARD, C BLDG, HARRY V. QUADRACCI EDUCATION & TRAINING CENTER, Q BLDG, ANTHONY J. NATALIZIO CENTER (AJN), AND S BLDG. ALCOHOL & RECEIPTS STORED IN RM C-129A.

18. Waukesha County Technical College – DBA: The Classic

/Bistro Room

800 Main Street

Agent: Tricia Smith

ALCOHOL TO BE CONSUMED THROUGHOUT BUILDING A ON THE WCTC CAMPUS. PRIMARY STORAGE OF ALCOHOL IN ROOM A-021. SECONDARY STORAGE IN ROOMS A-161, A-193, A-163 AND A-190. PRIMARY SERVICE OF ALCOHOL IN ROOM A-161. SECONDARY SERVICE OF ALCOHOL IN ROOMS A-160, A-190, A-194, A-163, AND A-193. RECEIPTS ARE KEPT IN ROOM A-107.

ANALYSIS

The above applications have been submitted for the license term of July 1, 2025 – June 30, 2026. The Police Chief, Village Treasurer, Building Inspection, and Fire Department have given their approvals.

In past years some businesses as indicated have been approved for an extension of premises during specified times.

Approvals for the following businesses need to be contingent upon payment of any outstanding fees/bills.



To: Jeff Knutson, Village President
Members of the Village Board

From: Matt Heiser
Village Administrator

Date: June 12, 2025

Re: June 17, 2025 Village Board Meeting Agenda Item 8(e)
Hearing on an Appeal of the 2024 Fire-EMS Protection Fee Filed by KKNN Quail LLC
(c/o Patrick Brotherhood) Regarding Real Property Located at 1088 Quail Court and
having Tax ID No. PWV 0903106 and Possible Action Thereon.

BACKGROUND

Village ordinance Chapter 93, establishing the Fire/EMS Protection Fee, allows property owners to file an appeal for the fee. The annual fee is based on a methodology using Emergency Service Equivalents (ESEs) assigned to each parcel as provided in the ordinance. Property owners can appeal the determination of ESEs assigned to their property or the amount of the special charge associated therewith. Per the ordinance, the appeal must be in writing, specify the grounds for the challenge to the amount of ESEs, and state the amount of the fee that the applicant considers to be appropriate. The appellant has an opportunity to present evidence in support of their appeal at a hearing held before the Village Board. The Public Works and Safety Committee role is to review the appeal materials submitted and make a recommendation to the Village Board on whether to grant or deny the appeal for the Village Board's consideration during its formal hearing of the appeal request. The Village Board determines at their hearing whether the number of ESEs assigned is fair and reasonable in accordance with the terms of the Fire and EMS Fee Ordinance and whether or not a refund is due to the appellant.

There were three applicants who satisfied the requirements to appeal the Fire/EMS fees as defined in the Village ordinance.

<u>Owner Name</u>	<u>Address</u>
KKNN Quail LLC	1088 Quail Court (Quail Pointe Apartments)
Hawthorne Place LLC (c/o Michael Heise)	1105 Hawthorne Place
JM 1405 LLC (c/o Kevin Yonke)	205 Prospect Ave (Yonke & Son Funeral Home)

KKNN Quail LLC chose to participate in the preliminary hearing before the Public Works and Safety Committee as defined in the ordinance.. The Public Works and Safety Committee considered this

application at their meeting on May 13, 2025 and recommended to uphold the 2024 Fire/EMS Protection Fee.

The applicant was originally scheduled to have a hearing on June 3, 2025 but was unable to attend. The Village Board granted the applicant one courtesy adjournment and rescheduled the hearing to take place at the June 17 Village Board meeting.

ACTION REQUESTED

The action requested is for the Village Board to grant or deny the applicant's appeal of the 2024 Fire/EMS fee.

ANALYSIS

The process as defined in the ordinance is for Village staff to perform a review of the fee when the request for appeal is received. The Village Administrator confirmed that the parcel was correctly classified and charged the correct number of Emergency Service Equivalents (i.e. ESEs).

Attachments:

1. 2024 Fire/EMS Fee Waiver Appeal from KKNN Quail LLC.
2. 2024 Fire/EMS Fee Waiver Appeal Response to KKNN Quail LLC.
3. 2024 Fire/EMS Fee Waiver Appeal KKNN Quail LLC Elect for Preliminary Hearing
4. 2024 Fire/EMS Fee Waiver Appeal Letter to KKNN Quail LLC Time-line.
5. 2024 Fire/EMS Fee Waiver Appeal KKNN Quail LLC Notice of May 13 Public Works and Safety Committee Meeting.
6. 2024 Fire/EMS Fee Waiver Appeal KKNN Quail LLC Notice of June 3 Hearing.
7. 2024 Fire/EMS Fee Waiver Appeal KKNN Quail LLC Notice of June 17 Hearing.
8. Copy of Chapter 93 – Village of Pewaukee Municipal Code.



Patrick Brotherhood
Quail Pointe Apartments (KKNN Quail LLC)
1088 Quail Ct.
Pewaukee, WI 53072

January 8, 2025

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

Mr. Heiser,

I write in protest of the Fire-EMS fee assessed on our 2024 tax bill. The Fire-EMS fee is an improper and unreasonable tax. We ardently oppose the implementation and calculation of this unfair "fee" and hereby submit our appeal.

Please advise the next steps to move forward.

Thank you,

Patrick Brotherhood
Property Manager
Quail Pointe Apartments
patrick@watercrestinvestments.com
Cell: 414-533-4899



February 5, 2025

Mr. Patrick Brotherhood
Property Manager
Quail Pointe Apartments (KKNN Quail, LLC)
1088 Quail Ct.
Pewaukee, WI 53072

Re: Village of Pewaukee Fire and EMS Fee Appeal – PWV0903106

Dear Mr. Brotherhood:

This letter is in response to your appeal of the Village of Pewaukee's Fire and EMS Fee included on your 2024 Real Property Tax Bill. Your appeal was filed with the Village Administrator by letter dated January 8, 2025.

Pursuant to Section 93.105 of the Municipal Code of the Village of Pewaukee, upon receipt of a petition and appeal of the Fire and EMS Fee, the Village Administrator "shall review the petition and make a determination if there is an error in any order, decision, or determination made pertaining to the calculation of ESEs" and further shall provide such determination to the applicant in writing. "ESE" is defined by Section 93.101 of the Code as an Emergency Service Equivalent. The Village Administrator's review is solely limited to the criteria above.

Your parcel, PWV0903106 was classified as Senior Living, which the Code defines as including "residential care facilities, care facilities, and senior living residential developments which are marketed and/or limited to residents 55 years of age and older." The Code further provides that for Senior Living classified properties, 1.0 ESEs shall be assigned per residential unit. The residential development located on your parcel has 135 residential units. The parcel was assigned 135 ESEs. After reviewing the ESE methodology provided for in Pewaukee Municipal Code Section 93.104, as amended, it is my determination that the calculation and assignment of ESEs to your property is correct and consistent with the methodology provided by our code.

Section 93.105(d) allows you to appeal my determination to the Public Works and Safety Committee for recommendation to the Village Board. The Village Board shall then hear and decide appeals made on the basis other than an alleged error in the determination of residential ESE or building square footage ESE determination. The Board's review is limited to determining whether the number of ESEs assigned is fair and reasonable in accordance with the terms of this ordinance and, in the event an appeal is granted, whether or not a refund is due the appellant and the amount of the refund. The legality of the fee itself is not relevant subject matter under these appeal procedures.



Please be advised the Municipal Code of the Village of Pewaukee provides any appeal of my determination to the Village Board must be filed with the Village Clerk, in writing, no later than thirty (30) calendar days from the date the enclosed decision was mailed to you. Untimely appeal requests will not be processed.

Should you wish to appeal my determination, the Village is willing to waive any hearing and recommendation from the Public Works and Safety Committee and proceed directly to a hearing at the Village Board. If you are in agreement with that procedure and wish to pursue further appeal, please review, sign, and return the enclosed waiver to me along with your written intention to proceed with appeal to the Village Board so we may process the same.

Should there be any questions, please do not hesitate to contact me. Thank you for your consideration of this matter.

Sincerely,

VILLAGE OF PEWAUKEE

A handwritten signature in blue ink that reads "Matt Heiser".

Matt Heiser, Village Administrator



WAIVER OF HEARING AT PUBLIC WORKS AND SAFETY COMMITTEE

I, PATRICK BROTHERHOOD, have filed an appeal of the Fire and EMS Fee Emergency Services Equivalence pursuant to Village of Pewaukee Municipal Code Section 93.105. I hereby knowingly waive any hearing in front of or recommendation from the Village of Pewaukee Public Works and Safety Committee, only to the extent such hearing or recommendation is required as part of an appeal pursuant to Section 93.105 of the Municipal Code of the Village of Pewaukee. Further, I consent to my appeal being heard directly by the Village Board of the Village of Pewaukee pursuant to Municipal Code Section 93.105(d) and (e).

Date: _____

QUAIL POINTE APARTMENTS

Patrick Brotherhood, Property Manager



3/6/25

To: Matt Heiser

Dear Matt,

Watercrest Investments wishes to dispute the 2025 FIRE & EMS fees per your letter of February 5th 2025. The property at 1088 Quail Court Should be charged a fee not based on calls for service. Please schedule a hearing as soon as possible.

Sincerely,

A handwritten signature in blue ink, appearing to read "James Cadd".

James Cadd

Watercrest Investments



March 20, 2025

Mr. Patrick Brotherhood
Property Manager
Quail Pointe Apartments (KKNN Quail, LLC)
1088 Quail Ct.
Pewaukee, WI 53072

Re: Status Update of Fire/EMS Fee Appeal for PWV 0903106

Dear Mr. Brotherhood,

The Village received a hand-delivered response from Mr. Jim Cadd on March 6, 2025 to continue the appeals process but chose not to waive the appeal hearing before the Public Works and Safety Committee. Thus the next step is for the Village to schedule a hearing date with the committee to hear your appeal. This is a courtesy letter to lay out the envisioned time-line for this process to unfold.

The Public Works and Safety Committee generally meets quarterly so the next anticipated meeting will be in June of 2025. You will be receiving a letter from the Village when the committee hearing is scheduled. The Public Works and Safety Committee would hear your appeal and make a recommendation to the Village Board. The next step is for the Village Board to hear the appeal.

Please feel free to contact me with any questions. Thank you for your patience,

Sincerely,

Matt Heiser
Village Administrator



Mr. Patrick Brotherhood
Property Manager
Quail Pointe Apartments (KKNN Quail, LLC)
1088 Quail Ct.
Pewaukee, WI 53072

May 7, 2025

Dear Mr. Brotherhood,

This letter is to inform you of a status update in your appeal of the 2024 Fire/EMS Protection Fee. The next step is for review and recommendation by the Public Works and Safety Committee as defined in Pewaukee Municipal Code 93.105. The Committee has scheduled a meeting for Tuesday, May 13 at 5:00. An item will be on the agenda of that meeting for Property tax key PWV0903106. Please see the Village website for the posting of the agenda and supporting packet information. It will likely be available to the public on Friday, May 9.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink that reads "Matt Heiser". The signature is stylized with a large "M" and a cursive "Heiser".

Matt Heiser
Village Administrator



Mr. Patrick Brotherhood
Property Manager
Quail Pointe Apartments (KKNN Quail, LLC)
1088 Quail Ct.
Pewaukee, WI 53072

May 21, 2025

Dear Mr. Brotherhood,

By copy of this letter, the Village of Pewaukee hereby provides you notice that the Village Board of the Village of Pewaukee has scheduled a Special Board Meeting for Tuesday, June 3, 2025 commencing at 5:00 p.m., for purposes of a hearing on an appeal of the 2024 Fire and EMS Protection Fee filed by Patrick Brotherhood regarding real property located at 1088 Quail Ct. (Quail Pointe Apartments) – tax key number PWV0903106. This notice is being provided in compliance with Village of Pewaukee Municipal Code Section 93.105, which requires that the Board provide notice to the appellant at least five (5) business days prior to a hearing on an appeal.

As to the hearing procedure, I would direct you to Village of Pewaukee Municipal Code Section 93.105(e) for more information.

Thank you for your attention to this matter.

Sincerely,

Matt Heiser
Village Administrator



Mr. Patrick Brotherhood
Property Manager
Quail Pointe Apartments (KKNN Quail, LLC)
1088 Quail Ct.
Pewaukee, WI 53072

June 4, 2025

Dear Mr. Brotherhood,

By copy of this letter, the Village of Pewaukee hereby provides you notice that the Village Board of the Village of Pewaukee has scheduled a hearing on the appeal of the 2024 Fire and EMS Protection Fee as filed by Patrick Brotherhood regarding real property located at 1088 Quail Ct. (Quail Pointe Apartments) – tax key number PWV0903106, which will take place during the regular Village Board Meeting on Tuesday, June 17, 2025 commencing at 6:00 p.m.. This notice is being provided in compliance with Village of Pewaukee Municipal Code Section 93.105, which requires that the Board provide notice to the appellant at least five (5) business days prior to a hearing on an appeal.

The Village had originally scheduled and provided you notice of a hearing for June 3, 2025 which you were unable to attend. The Village Board granted you one courtesy adjournment, though it is not required to do so by ordinance. You should not expect any further adjournments and, further, should expect that the hearing will proceed as scheduled on the adjourned date.

As to the hearing procedure, I would direct you to Village of Pewaukee Municipal Code Section 93.105(e) for more information.

Thank you for your attention to this matter.

Sincerely,

Matt Heiser
Village Administrator

Chapter 93 FIRE-EMS PROTECTION FEE

Sec. 93.100. Purpose and intent.

- (a) Adequate and sustainable funding is essential for life-safety related services. A fire-EMS protection fee apportioned to all properties provides a sustainable source of funds for the provision of fire-EMS services to all properties within the Village of Pewaukee.
- (b) The village board reviewed funding options for fire-EMS service funding provided under contract with the City of Pewaukee, including a fee charged to all properties within the village, during 2023 and determined that establishment of a fee charged to properties based on property usage and call volume is the most appropriate method to provide the necessary funds. The village board further concluded through the study that the costs incurred by the village in contracting fire-EMS services would be recovered through assessments to properties in proportion to the benefit received by the demand for service as reflected in the calls from service from each respective property class.
- (c) In creating this chapter, the village is acting pursuant to authority granted by Chapters 61 and 66 of the Wisconsin Statutes, including but not limited to Wis. Stats. §§ 66.0301 and 66.0627.
- (d) The village board shall review the fire-EMS protection fee at least every five years to evaluate the success of the activities funded and the appropriateness of the rate structure. The first review shall occur by or before June 30, 2026.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.101. Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

- (a) "Department" means City of Pewaukee Fire Department.
- (b) "Emergency service equivalent" or "ESE" means the base amount used to calculate the amount of fees charged to each single-family/duplex property, regardless of size or value.
- (c) "Developed property" means a parcel or legal portion of real property, on which an improvement exists or has been constructed.
- (d) "Services" means the fire and EMS services provided to the Village of Pewaukee by the City of Pewaukee or another entity.
- (e) "Village" means the Village of Pewaukee, Waukesha County, Wisconsin.
- (f) "Single-family/duplex" means single-family homes and duplexes as a 1- and 2- family home.
- (g) "Multi-family" includes apartments and condominium complexes.
- (h) "Senior living" includes residential care facilities, care facilities and senior living residential developments which are marketed and/or limited to residents 55 years of age or older.
- (i) "Care home" includes residential board and care or 24-hour care nursing homes, where care is provided for four or more persons.

-
- (j) "Commercial" includes properties zoned B-1 community business district, B-2 downtown business district, B-3 office and service district, and B-4 business park district.
 - (k) "Industrial" includes properties zoned B-5 light industrial district.
 - (l) "Open space" may include the portion of a single lot outside of the development envelope that is characterized by important natural resources and/or may encompass the contiguous boundaries of important natural resources located on multiple lots.
 - (m) "Right-of-way" is an area of real property in which the village has a dedicated or acquired right-of-way interest in the real property. It shall include the area on, below or above the present and future streets, alleys, avenues, roads, highways, parkways or boulevards dedicated or acquired as right-of-way.

Sec. 93.102. Authority.

- (a) This chapter is enacted pursuant to Wis. Stats. §§ 61.65, 66.0301, and 66.0627 and other applicable laws for the purpose of providing the funding for the services within the village. The recitals set forth herein are incorporated by reference as though more fully set forth herein.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.013. Geographic application.

- (a) This chapter applies to all developed property located within the village.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.104. Annual fire/EMS protection fee.

- (a) There is hereby imposed upon every developed property described in section 93.103 above an annual fee for the provision of fire and EMS services to such real property. Such fees shall be annually established by the village by means of adoption of a fee schedule by resolution of the village board on or before the last Tuesday of November of each year commencing with the year 2023. The fee charged shall be sufficient in the amount to allow the village to pay in its entirety the amount of the village's contract for the receipt of fire and EMS services. With respect to the annual fees, the following shall apply:
 - (1) Annual fees shall be based on a methodology utilizing ESEs. The total amount of the required contract for services for any year shall be divided by the total number of ESEs located within the village to arrive at a stated dollar amount per single ESE.
 - (2) Each tax key parcel within the village shall be assigned a number of ESEs by the village as follows:
 - a. Single-family/duplex—1.0 ESE (per unit)
 - b. Multi-family—1.0 ESE (per unit)
 - c. Senior living—1.0 ESE (per unit)
 - d. Care home—1.0 ESE (per unit)
 - e. Commercial—1 ESE per 3,350 sq. ft.
 - f. Industrial—1 ESE per 31,000 sq. ft.
 - g. Institutional—1 ESE per 6,500 sq. ft.

-
- (3) Fire/EMS protection fees shall be included on the annual property tax bills as a special charge in accordance with Wis. Stats. § 74.01. Payments shall be paid in full by January 31 and any unpaid fee shall be considered delinquent and subject to interest and penalties. A delinquent special charge becomes a lien on the property against which it is imposed as of the date of delinquency. The delinquent special charge shall be included in the current or next tax roll for collection and settlement. All special charges that become delinquent shall be paid, together with interest and penalties, to the county treasurer in accordance with Wis. Stats. § 74.11(11).

- (4) The village may collect delinquent special charges in any other manner provided for by law.

(Ord. No. 2023-22, § 1, 11-17-2023; Ord. No. 2024-07, § I, 11-6-2024)

Sec. 93.105. ESE appeals.

- (a) Any person aggrieved by the determination of ESEs applicable to the real property of such person or entity or as to the amount of the special charge associated therewith may file a written appeal to the village clerk. The written appeal shall specify the grounds for the challenge to the amount of the ESEs and shall state the amount of fee that the appellant considers to be appropriate.
- (b) Such petition shall be made in writing and be filed with the village clerk within 30 days of the receipt of the bill.
- (c) The appeal must specify the basis for the appeal and may include dwelling unit documentation for residential ESE determination or building square footage documentation for non-residential ESE determination.
- (d) The village administrator shall review the petition and make a determination if there is an error in any order, decision or determination made pertaining to the calculation of ESEs. Once a determination has been made on a calculation, no additional request may be filed for the same developed property unless there has been a significant material change from the prior determination. The decision of the village administrator shall be provided in writing to the applicant. A property owner may appeal the decision of the village administrator to the public works and safety committee for a recommendation to the village board. The appeal must be filed in writing to the village clerk within 30 calendar days from the date the decision of the village administrator was mailed to the property owner.
- (e) The village board, upon review and recommendation of the public works and safety committee, shall hear and decide appeals made on the basis other than an alleged error in the determination of residential ESE or building square footage ESE determination. The board shall determine whether the number of ESEs assigned is fair and reasonable in accordance with the terms of this ordinance and, in the event the appeal is granted, whether or not a refund is due the appellant and the amount of the refund. The board shall conduct a hearing and provide notice to the appellant at least five business days prior to the hearing. The applicant shall be afforded the opportunity to be heard and to present evidence in support of their appeal. The village administrator shall provide evidence in support of how the original assessment was made. The board shall render a written decision based upon the evidence presented.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.106. Severability.

- (a) In any provision, paragraph, word, section, or article of this chapter is invalidated by any court of competent jurisdiction, the remaining provisions, paragraphs, words, section, and chapters shall not be affected and shall continue in full force and effect.

(Ord. No. 2023-22, § 1, 11-17-2023)



To: Jeff Knutson, President
Village Board

From: Jenna Peter
Village Clerk

Date: June 6, 2025

Re: Agenda Item 8(f), Discussion and Possible action to confirm Committee/Board
Appointments by the Village President

BACKGROUND

There are various Boards and Committees with terms expiring. The Village President has made the following appointments:

1. Fire Advisory Board – Trustee (2-year term): Nick Stauff (replacing Chris Krasovich)

ACTION REQUESTED

To confirm the appointments and removals of the Village President

ANALYSIS

None



To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: June 12, 2025

Re: June 17, 2025 Village Board Meeting Agenda Item 8(g)
Review and discussion about concerns regarding overcrowding and public behavior on the beach on Pewaukee Lake.

BACKGROUND

Trustee Grabowski received some complaints the week of June 2, 2025 regarding the situation at the beach. Business owners and residents were unhappy about the crowded conditions and activities such as physical games and some profane language. They asserted it was an atmosphere uncondusive for families and small children. There was also a concern of people crossing traffic at many points increasing a safety risk.

On June 10th Trustee Grabowski met with Police staff and the Administrator to review the situation. The group concluded it would increase police presence for the beginning of the season to see if it would impact conditions.

Before the Administrator could update the Board via a routine e-mail Trustee Belt received similar complaints. On June 12 Trustee Belt reported these complaints and noted the posts on social media regarding these issues. She requested an item be on the Board agenda at a minimum to begin conversations.

ACTION REQUESTED

No action is requested. This item is for discussion only.

ANALYSIS

None.

Attachments – None.



To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: June 12, 2025

Re: June 17, 2025 Village Board Meeting Agenda Item 8(h)
Review, discussion and possible action to cancel the July 1, 2025 Village Board meeting.

BACKGROUND

The Village will occasionally cancel the first meeting in July for the holiday.

ACTION REQUESTED

No action is requested. It is up to the Board if they wish to cancel the July 1 meeting.

ANALYSIS

Presently the only known item is a scheduled presentation from Therese Thill from the Waukesha County Center for Growth. She would be available on August 5 if the Board decided to cancel the July 1 meeting.

Attachments – None.

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
73889						
05/25	05/20/2025	73889	ALBANESE'S ROADHOUSE	FOODVENDO	FOOD VENDOR PERMIT REFUND	40.00- V
Total 73889:						40.00-
74415						
05/25	05/29/2025	74415	EMERGENCY COMMUNI	4304	VH/ANNUAL SIREN MAINTENANCE	422.00- V
Total 74415:						422.00-
74841						
05/25	05/22/2025	74841	STREICHERS	1754405	POLICE/MARKUT SCIT LIBERATOR HEADSET WITH MICROPHO	1,051.92- V
Total 74841:						1,051.92-
74869						
05/25	05/02/2025	74869	BURKE CONSTRUCTION	BILL BROWN I	BILL BROWN ISLAND SHORELINE RESTORATION DOWN PAYM	500.00
Total 74869:						500.00
74870						
05/25	05/02/2025	74870	COMPLEX SECURITY SO	947232	SECURITY CAMERAS 50% DOWN PMT	5,657.45
Total 74870:						5,657.45
74871						
05/25	05/02/2025	74871	COREY OIL LTD	591868	COREY OIL PRE-MIXED 2 CYCLE GASOLINE	1,713.47
Total 74871:						1,713.47
74872						
05/25	05/02/2025	74872	CORNERSTONE ONE LL	PAY APP 1	WELL 6 PFAS TEMPORARY TREATMENT	154,980.39
Total 74872:						154,980.39
74873						
05/25	05/02/2025	74873	CORRUS, KERRY	04192025	PD/KERRY CORRUS REIMBURSEMENT FROM UNIFORM ALLO	50.39
Total 74873:						50.39
74874						
05/25	05/02/2025	74874	ERIC THIETJE	04042025	ERIC'S 2025 WORK BOOT ALLOWANCE	200.00
Total 74874:						200.00
74875						
05/25	05/02/2025	74875	GORDIE BOUCHER FOR	784917	#645 DRIVERS SIDE LOCK CYLINDER	61.17
05/25	05/02/2025	74875	GORDIE BOUCHER FOR	785848	#645 DRIVERS DOOR HANDLE ASSEMBLY/ OUTSIDE CAP	90.17
Total 74875:						151.34

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
74876						
05/25	05/02/2025	74876	GRAINGER	1546226585	LIFT 1 VFD COOLING FAN	71.52
Total 74876:						71.52
74877						
05/25	05/02/2025	74877	JF AHERN COMPANY	726544	LIBRARY/FIRE SPRINKLER INSP - ANNUAL	688.00
Total 74877:						688.00
74878						
05/25	05/02/2025	74878	JOHNSON CONTROLS S	41177368	FIRE INSPECTION REPORTING	38.00
Total 74878:						38.00
74879						
05/25	05/02/2025	74879	MIDWEST TAPE	507027905	LIBRARY/1 ADULT DVD	18.74
05/25	05/02/2025	74879	MIDWEST TAPE	507027906	LIBRARY/2 ADULT DVD	44.98
05/25	05/02/2025	74879	MIDWEST TAPE	507027907	LIBRARY/2 ADULT DVD	36.73
05/25	05/02/2025	74879	MIDWEST TAPE	507027908	LIBRARY/2 ADULT CD	28.58
05/25	05/02/2025	74879	MIDWEST TAPE	507028310	LIBRARY/35 CHILD FICTION PLAYAWAYS	1,823.65
Total 74879:						1,952.68
74880						
05/25	05/02/2025	74880	MUNICIPAL WELL & PUM	23344	WELL 6 REHAB	28,143.00
Total 74880:						28,143.00
74881						
05/25	05/02/2025	74881	NORTHERN LAKE SERVI	2505792	BACTERIA 04.16.25	116.00
Total 74881:						116.00
74882						
05/25	05/02/2025	74882	PAYNE & DOLAN INC	10-000-31603	PAYNE DOLAN COLD PATCH	135.30
Total 74882:						135.30
74883						
05/25	05/02/2025	74883	PEWAUKEE SCHOOL DIS	2025 LOTTER	2025 LOTTERY CREDIT DISTRIBUTION	887.95
Total 74883:						887.95
74884						
05/25	05/02/2025	74884	PLAYPOWER LT FARMIN	1400293467	LAIMON PARK PLAYGROUND EQUIPMENT	69,150.50
Total 74884:						69,150.50
74885						
05/25	05/02/2025	74885	RA SMITH, INC	187342	PEWAUKEE H.S. STEAM ADD. & W.M. CHARGE BACK	1,138.80
05/25	05/02/2025	74885	RA SMITH, INC	187347	PLAN COMMISSION MEETING AND EMAIL RESPONSES	337.75
Total 74885:						1,476.55

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
74886						
05/25	05/02/2025	74886	REGISTRATION FEE TRU	04302025	POLICE/TRANSFER OF REGISTRATION TO NEW SQUAD 636	165.50
Total 74886:						165.50
74887						
05/25	05/02/2025	74887	ROOTER SEWER CLEAN	351941	ROTO ROOTER POLICE GARAGE (1/11/2024)	285.00
Total 74887:						285.00
74888						
05/25	05/02/2025	74888	RUEKERT & MIELKE, INC	156623	GIS MAINTENANCE-UTILITY UPDATES	1,360.00
05/25	05/02/2025	74888	RUEKERT & MIELKE, INC	156624	KOPMEIER LS CONSTRUCTION ADMINISTRATION	120.00
05/25	05/02/2025	74888	RUEKERT & MIELKE, INC	156625	WELL 2 REHABILITATION	576.26
05/25	05/02/2025	74888	RUEKERT & MIELKE, INC	156627	WELL 6 PFAS SDWLP COORDINATION	3,561.25
05/25	05/02/2025	74888	RUEKERT & MIELKE, INC	156628	WELL 7 SITING REVIEW	430.43
Total 74888:						6,047.94
74889						
05/25	05/02/2025	74889	SHERWIN INDUSTRIES I	SC053746	#141 GRACO STREET PAINTER	250.00
Total 74889:						250.00
74890						
05/25	05/02/2025	74890	SIEMENS INDUSTRY INC	5331888987	SIEMENS SECURITY AND SAFETY MONITORING (YEARLY)	975.00
Total 74890:						975.00
74891						
05/25	05/02/2025	74891	STREICHERS	1757385	LAKE PATROL/4 NEW OC SPRAY CANISTERS	80.95
Total 74891:						80.95
74892						
05/25	05/02/2025	74892	TRUE BLUE SIGNS LLC	2502-022	#107 / #701 NEW DECALS	340.00
05/25	05/02/2025	74892	TRUE BLUE SIGNS LLC	2504-057	TRU BLUE SIGNS DESIGN FEE FOR SUMMER HELP	35.00
Total 74892:						375.00
74893						
05/25	05/02/2025	74893	TYLER, TRAVIS	04202025	PD/TRAVIS TYLER REIMBURSEMENT FOR ARMORY SUPPLIES	19.88
Total 74893:						19.88
74894						
05/25	05/02/2025	74894	WAUKESHA COUNTY TR	2024-5003006	TAX BILLING-2ND HALF PARCEL CHARGES	2,614.92
Total 74894:						2,614.92
74895						
05/25	05/09/2025	74895	10-33 VEHICLE SERVICE	3764	POLICE/SQUAD 636 OUTFITTING AND SET UP OF NEW SQUAD	7,946.85
05/25	05/09/2025	74895	10-33 VEHICLE SERVICE	3765	POLICE/SQUAD 636 CUSTOM DECAL APPLICATION AND INSTAL	2,473.08
Total 74895:						10,419.93

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
74896						
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	13R3-3LDJ-YT	LIBRARY/ADULT PRINT MATERIALS	43.43
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	14WX-KD11-H	LIBRARY/NON-PRINT MATERIALS GAMES	17.59
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	16HP-HWQG-	LIBRARY/ADULT PRINT MATERIALS	61.26
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	19LF-V96W-K	LIBRARY/ADULT PRINT MATERIALS	52.34
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	19XY-KP9G-4	LIBRARY/ADULT PRINT MATERIALS	19.60
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1D9R-R43Y-4	LIBRARY/ADULT CDS 4	47.82
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1D9R-R43Y-6	LIBRARY/SUPPLIES	96.67
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1FDY-1WVL-4	LIBRARY/JUV PRINT MATERIALS	125.92
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1FLC-PGKC-6	LIBRARY/ADULT NON FICTION	191.88
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1GQK-DCRR-	LIBRARY/ADULT NON FICTION	168.75
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1J33-6CJ9-RQ	LIBRARY/ADULT PRINT MATERIALS	25.68
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1J7W-FDLQ-K	LIBRARY/YA PRINT MATERIALS	125.54
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1JH9-H4PX-V	LIBRARY/ADULT NON FICTION LP	25.57
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1L39-NYKR-6	LIBRARY/ADULT NON FICTION	133.38
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1M1H-CNRX-	LIBRARY/JUV PROG	13.77
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1QGY-7DTN-H	LIBRARY/ADULT PRINT MATERIALS	19.79
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1T9K-T449-J4	LIBRARY/CLEANING SUPPLIES	314.15
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1VPN-FFD4-L	LIBRARY/ADULT PRINT MATERIALS	75.02
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1W43-YKV6-4	LIBRARY/ADULT NON FICTION LP	40.95
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1WN3-1QFT-1	LIBRARY/YA PRINT MATERIALS	301.40
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1WXP-WY6Q-	LIBRARY/SUPPLIES	25.85
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1X44-M6VR-L	LIBRARY/ADULT PRINT MATERIALS	79.54
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1X96-R3MH-R	LIBRARY/ADULT PRINT MATERIALS BROWSING	20.98
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1XVC-9TFF-M	LIBRARY/SUPPLIES	18.76
05/25	05/09/2025	74896	AMAZON CAPITAL SERVI	1Y4Q-1JYQ-6	LIBRARY/ADULT PRINT MATERIALS LP	28.80
Total 74896:						2,074.44
74897						
05/25	05/09/2025	74897	AQUARIUS SYSTEMS	225050	#502 ADDITIONAL REHAB REPAIRS	273.70
05/25	05/09/2025	74897	AQUARIUS SYSTEMS	225075	#502 CUTTING EDGE TEETH	462.84
Total 74897:						736.54
74898						
05/25	05/09/2025	74898	ARING EQUIPMENT CO I	657349	#112 NEW SIDE MIRROR & PIN RETAINING RING FOR QUICK DI	201.60
05/25	05/09/2025	74898	ARING EQUIPMENT CO I	657753	#112 SCREW & NUT BUCKET CUTTING EDGE REPAIR	63.38
Total 74898:						264.98
74899						
05/25	05/09/2025	74899	Blenski, Peter	032625	LIBRARY/DELTA GRANT	85.00
Total 74899:						85.00
74900						
05/25	05/09/2025	74900	CITY OF PEWAUKEE	0000006556	2024 JOING PARK REC CAPITAL EXPENDITURES	17,941.89
Total 74900:						17,941.89
74901						
05/25	05/09/2025	74901	COMPLEX SECURITY SO	946916	LIBRARY/SECURITY CAMERAS 1ST INSTALLMENT	9,967.43
Total 74901:						9,967.43

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
74902						
05/25	05/09/2025	74902	ENVIRONMENTAL EQUIP	24893	#401 HARNESS MODULE RELAY	503.60
Total 74902:						503.60
74903						
05/25	05/09/2025	74903	FOTH INFRASTRUCTURE	96379	VILLAGE PLANNING SERVICES-MAR 2025	10,214.30
05/25	05/09/2025	74903	FOTH INFRASTRUCTURE	96380	MYXN BAR -145 W WISC STE 1 CHARGEBACKS	1,108.80
05/25	05/09/2025	74903	FOTH INFRASTRUCTURE	96382	UWCU SITE PLAN- 1267 CAPITOL DR	777.60
05/25	05/09/2025	74903	FOTH INFRASTRUCTURE	96383	407 RIVERSIDE DR ZBA CHARGBACKS	244.80
05/25	05/09/2025	74903	FOTH INFRASTRUCTURE	96384	AMERICAN LEGION MURAL-112 MAIN ST	216.00
Total 74903:						12,561.50
74904						
05/25	05/09/2025	74904	GEORGE, SANDRA	040525	LIBRARY/MILEAGE REIMBURSEMENT	50.40
Total 74904:						50.40
74905						
05/25	05/09/2025	74905	HAWKINS INC	7044976	CHLORINE	8,476.67
Total 74905:						8,476.67
74906						
05/25	05/09/2025	74906	MIDWEST TAPE	507063889	LIBRARY/3 ADULT DVD	59.22
05/25	05/09/2025	74906	MIDWEST TAPE	507068600	LIBRARY/3 ADULT DVD	74.97
05/25	05/09/2025	74906	MIDWEST TAPE	507068602	LIBRARY/2 ADULT DVD	29.98
05/25	05/09/2025	74906	MIDWEST TAPE	507068603	LIBRARY/1 ADULT DVD	23.24
Total 74906:						187.41
74907						
05/25	05/09/2025	74907	MIDWEST TAPE - HOOPL	506703193	LIBRARY/HOOPLA FLEX	83.00
05/25	05/09/2025	74907	MIDWEST TAPE - HOOPL	507033578	LIBRARY/HOOPLA/FLEX	59.95
05/25	05/09/2025	74907	MIDWEST TAPE - HOOPL	507064045	LIBRARY/HOOPLA FLEX PERPETUAL AUDIOBOOK	95.00
Total 74907:						237.95
74908						
05/25	05/09/2025	74908	NORTHERN LAKE SERVI	2506267	BACTERIA 04.22.25	116.00
Total 74908:						116.00
74909						
05/25	05/09/2025	74909	PIXOLOGIE INC	4080	LIBRARY/PPL FOUNDATION/GREATER MKE FOUNDATION GRA	250.00
Total 74909:						250.00
74910						
05/25	05/09/2025	74910	RA SMITH, INC	187344	2025 ROAD IMPROVEMENT PROGRAM - STORM SEWER DESI	40,533.80
Total 74910:						40,533.80
74911						
05/25	05/09/2025	74911	RUEKERT & MIELKE, INC	156626	WELL 4 CONSTRUCTION ADMINISTRATION	6,445.79

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 74911:						6,445.79
74912						
05/25	05/09/2025	74912	STATE OF WISCONSIN C	05092025	STATE SURCHARGES	5,192.08
Total 74912:						5,192.08
74913						
05/25	05/09/2025	74913	TAILOS, INC	2519	LIBRARY/BRIDGES COMPETITIVE AND NONCOMPETITIVE GRA	7,399.00
Total 74913:						7,399.00
74914						
05/25	05/09/2025	74914	WAUKESHA COUNTY EM	713	DPW ID BADGES	3.24
Total 74914:						3.24
74915						
05/25	05/09/2025	74915	WAUKESHA COUNTY TE	S0855325	POLICE/BRIAN FOTH NORTHWESTERN SCHOOL OF POLICE A	5,033.00
Total 74915:						5,033.00
74916						
05/25	05/09/2025	74916	WAUKESHA COUNTY TR	04302025	COUNTY SURCHARGES	1,650.55
05/25	05/09/2025	74916	WAUKESHA COUNTY TR	2025-4002000	WAUKESHA COUNTY (2024/2025) BRINE PURCHASE	771.40
Total 74916:						2,421.95
74917						
05/25	05/30/2025	74917	ACCURATE GRAPHICS IN	47765	TREASURER BUSINESS CARDS	.00 V
Total 74917:						.00
74918						
05/25	05/30/2025	74918	ADVANCED SECURITY T	1908	2X MODULAR VEHICLE BARRIER BARRICADE EXTENSIONS	.00 V
Total 74918:						.00
74919						
05/25	05/30/2025	74919	AMAZON CAPITAL SERVI	1J76-RMFT-7	LIBRARY/JUV PROG	.00 V
Total 74919:						.00
74920						
05/25	05/30/2025	74920	BAKER TILLY US, LLP	BT3151759	FINANCIAL AUDIT 2024 LIBRARY	.00 V
Total 74920:						.00
74921						
05/25	05/30/2025	74921	BUZZY BEES HONEY LLC	202409282029	LIBRARY/ADULT PROGRAM	.00 V
Total 74921:						.00
74922						
05/25	05/30/2025	74922	CHAMPE, ELIZABETH	20250507CHA	LIBRARY/JUV PROGRAMMING	.00 V

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount	
05/25	05/30/2025	74922	CHAMPE, ELIZABETH	Champe20250	LIBRARY/FRIENDS/ADULT PROGRAM PRIZES	.00	V
Total 74922:						.00	
74923							
05/25	05/30/2025	74923	COMPASS MINERALS AM	1493664	2024/2025 ROAD SALT	.00	V
05/25	05/30/2025	74923	COMPASS MINERALS AM	1494068	2024/2025 ROAD SALT	.00	V
05/25	05/30/2025	74923	COMPASS MINERALS AM	1494609	2024 /2025 SALT	.00	V
Total 74923:						.00	
74924							
05/25	05/30/2025	74924	COMPLEX SECURITY SO	947278	LIBRARY/SECURITY CAMERA INSTALLMENT 2	.00	V
Total 74924:						.00	
74925							
05/25	05/30/2025	74925	CONLEY MEDIA LLC	108848004	PC PHN 3.13.25 MYXN	.00	V
05/25	05/30/2025	74925	CONLEY MEDIA LLC	6333070425-2	ORCHARD AVE RESOLUTION 2025-04	.00	V
Total 74925:						.00	
74926							
05/25	05/30/2025	74926	FERGUSON WATERWOR	0443771	SEWER ADJUSTMENT RINGS	.00	V
Total 74926:						.00	
74927							
05/25	05/30/2025	74927	FLORAL, ROBERT	05112025	POLICE/FLORAL UNIFORM ALLOWANCE WORK PANTS REIMBU	.00	V
Total 74927:						.00	
74928							
05/25	05/30/2025	74928	GALLS LLC	031217761	POLICE/CHEIF HEIER CHEST EMBROIDERY ADDED TO UNIFOR	.00	V
Total 74928:						.00	
74929							
05/25	05/30/2025	74929	GORDIE BOUCHER FOR	787628	#637 VALVE AS/PLUG-F	.00	V
Total 74929:						.00	
74930							
05/25	05/30/2025	74930	HARTLAND OVERHEAD	35556	552 HICKORY ST GARAGE DOOR BOTTOM SEALS	.00	V
Total 74930:						.00	
74931							
05/25	05/30/2025	74931	HYDROCORP	CI-05962	CROSS CONNECT PRGM APRIL 2025	.00	V
Total 74931:						.00	
74932							
05/25	05/30/2025	74932	J. MILLER ELECTRIC, INC	9229	LIFT 1 VFD REPLACEMENT-PUMP 3	.00	V

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount	
Total 74932:						.00	
74933							
05/25	05/30/2025	74933	JF AHERN COMPANY	706211	FIRE EXTINGUISHER 2025 INSPECTION/RECHARGE 2025	.00	V
Total 74933:						.00	
74934							
05/25	05/30/2025	74934	JL PROPERTY SERVICES	39208	PRE-EMERGENT DPW SHOP, VILLAGE HALL, DOWNTOWN	.00	V
Total 74934:						.00	
74935							
05/25	05/30/2025	74935	LAKE PEWAUKEE SANIT	2025-04-L	PERIOD OF USE FALL OF 2024 FOR PUTTING IN BUOYS	.00	V
05/25	05/30/2025	74935	LAKE PEWAUKEE SANIT	2025-05-L	LAKE PATROL BUOYS PERIOD OF USE AGREEMENT SPRING 2	.00	V
Total 74935:						.00	
74936							
05/25	05/30/2025	74936	Law Enforcement Targets, I	0617904-IN	POLICE/JOINT PISTOL ACCOUNT - TARGETS FOR TRAINING	.00	V
Total 74936:						.00	
74937							
05/25	05/30/2025	74937	LINCOLN CONTRACTOR	J44859	BLUE MARKING PAINT	.00	V
05/25	05/30/2025	74937	LINCOLN CONTRACTOR	R49893	CORE DRILL / CORE DRILL BIT (RENTAL)	.00	V
Total 74937:						.00	
74938							
05/25	05/30/2025	74938	MIDWEST METER INC	0177546-DM	6" METER TESTING	.00	V
Total 74938:						.00	
74939							
05/25	05/30/2025	74939	MIDWEST TAPE	507098159	LIBRARY/2 ADULT CD	.00	V
05/25	05/30/2025	74939	MIDWEST TAPE	507098251	LIBRARY/3 ADULT DVD	.00	V
05/25	05/30/2025	74939	MIDWEST TAPE	507098252	LIBRARY/1 ADULT DVD	.00	V
05/25	05/30/2025	74939	MIDWEST TAPE	507098253	LIBRARY/3 ADULT DVD	.00	V
Total 74939:						.00	
74940							
05/25	05/30/2025	74940	MIDWEST TAPE - HOOPL	507111616	LIBRARY/BRIDGES GRANT/HOOPLA/INSTANT APR 2025	.00	V
05/25	05/30/2025	74940	MIDWEST TAPE - HOOPL	507131095	LIBRARY/HOOPLA FLEX	.00	V
Total 74940:						.00	
74941							
05/25	05/30/2025	74941	NAPA AUTO PARTS	184823	#711, #713, #717 SCAGS OIL FILTERS	.00	V
Total 74941:						.00	
74942							
05/25	05/30/2025	74942	NORTHERN EQUIPMENT	0000252013	GAS START UP FOR 2025 SEASON	.00	V

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 74942:						.00
74943						
05/25	05/30/2025	74943	PEWAUKEE SCHOOL DIS	APR 2025	MOBILE HOME FEES APR 2025	.00 V
05/25	05/30/2025	74943	PEWAUKEE SCHOOL DIS	FEB 2025	MOBILE HOME FEES FEB 2025	.00 V
05/25	05/30/2025	74943	PEWAUKEE SCHOOL DIS	JAN 2025	MOBILE HOME FEES JAN 2025	.00 V
05/25	05/30/2025	74943	PEWAUKEE SCHOOL DIS	MAR 2025	MOBILE HOME FEES MAR 2025	.00 V
Total 74943:						.00
74944						
05/25	05/30/2025	74944	PLAYPOWER LT FARMIN	1400293765	LAIMON PARK PLAYGROUND EQUIPMENT	.00 V
Total 74944:						.00
74945						
05/25	05/30/2025	74945	PORT A JOHN	1381240-IN	PORT-A-JOHN APRIL RECYCLE CTR	.00 V
Total 74945:						.00
74946						
05/25	05/30/2025	74946	PROHEALTH MEDICAL G	10007072818	POLICE/LEGAL BLOOD DRAWS FOR APRIL 2025	.00 V
Total 74946:						.00
74947						
05/25	05/30/2025	74947	RHYME BUSINESS PROD	AR831822	LIBRARY/COPIES APR-MAY 2025	.00 V
Total 74947:						.00
74948						
05/25	05/30/2025	74948	ROWE, MICHAEL	05092025	POLICE/ROWE UNIFORM ALLOWANCE REIMBURSEMENT WOR	.00 V
Total 74948:						.00
74949						
05/25	05/30/2025	74949	SAFETY-KLEEN SYSTEM	96984635	30G PARTS WASHER SOLVENT	.00 V
Total 74949:						.00
74950						
05/25	05/30/2025	74950	SITEONE LANDSCAPE S	152837616-00	CEMETERY/SEED/STARTER MULCH	.00 V
Total 74950:						.00
74951						
05/25	05/30/2025	74951	TAYLOR COMPUTER SER	27726-1	COMPUTER WORK	.00 V
05/25	05/30/2025	74951	TAYLOR COMPUTER SER	27875	POLICE/2025 MONTHLY BILLING	.00 V
05/25	05/30/2025	74951	TAYLOR COMPUTER SER	27876	NETWORK AND EMAIL ACCOUNT	.00 V
Total 74951:						.00
74952						
05/25	05/30/2025	74952	WAUKESHA COUNTY EM	716	ID CARD FOR DUANE HACHTEL - RETIREMENT CARD RENEWA	.00 V

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 74952:						.00
74953						
05/25	05/30/2025	74953	WI DNR	WU113536	2025 WATER USE FEES	.00 V
Total 74953:						.00
74954						
05/25	05/30/2025	74954	WISCONSIN LIBRARY AS	22484	LIBRARY/WLA RENEWAL BLENSKI	.00 V
Total 74954:						.00
74955						
05/25	05/16/2025	74955	ACCURATE GRAPHICS IN	47765	TREASURER BUSINESS CARDS	64.00
Total 74955:						64.00
74956						
05/25	05/16/2025	74956	ADVANCED SECURITY T	1908	2X MODULAR VEHICLE BARRIER BARRICADE EXTENSIONS	3,400.00
Total 74956:						3,400.00
74957						
05/25	05/16/2025	74957	AMAZON CAPITAL SERVI	1J76-RMFT-7	LIBRARY/JUV PROG	84.55
Total 74957:						84.55
74958						
05/25	05/16/2025	74958	BAKER TILLY US, LLP	BT3151759	FINANCIAL AUDIT 2024 LIBRARY	21,874.00
Total 74958:						21,874.00
74959						
05/25	05/16/2025	74959	BUZZY BEES HONEY LLC	202409282029	LIBRARY/ADULT PROGRAM	200.00
Total 74959:						200.00
74960						
05/25	05/16/2025	74960	CHAMPE, ELIZABETH	20250507CHA	LIBRARY/JUV PROGRAMMING	311.16
05/25	05/16/2025	74960	CHAMPE, ELIZABETH	Champe20250	LIBRARY/FRIENDS/ADULT PROGRAM PRIZES	162.95
Total 74960:						474.11
74961						
05/25	05/16/2025	74961	COMPASS MINERALS AM	1493664	2024/2025 ROAD SALT	7,044.52
05/25	05/16/2025	74961	COMPASS MINERALS AM	1494068	2024/2025 ROAD SALT	20,982.36
05/25	05/16/2025	74961	COMPASS MINERALS AM	1494609	2024 /2025 SALT	5,160.49
Total 74961:						33,187.37
74962						
05/25	05/16/2025	74962	COMPLEX SECURITY SO	947278	LIBRARY/SECURITY CAMERA INSTALLMENT 2	9,967.35
Total 74962:						9,967.35

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
74963						
05/25	05/16/2025	74963	CONLEY MEDIA LLC	108848004	PC PHN 3.13.25 MYXN	53.08
05/25	05/16/2025	74963	CONLEY MEDIA LLC	6333070425-2	ORCHARD AVE RESOLUTION 2025-04	334.68
Total 74963:						387.76
74964						
05/25	05/16/2025	74964	FERGUSON WATERWOR	0443771	SEWER ADJUSTMENT RINGS	1,362.00
Total 74964:						1,362.00
74965						
05/25	05/16/2025	74965	FLORAL, ROBERT	05112025	POLICE/FLORAL UNIFORM ALLOWANCE WORK PANTS REIMBU	132.30
Total 74965:						132.30
74966						
05/25	05/16/2025	74966	GALLS LLC	031217761	POLICE/CHEIF HEIER CHEST EMBROIDERY ADDED TO UNIFOR	33.98
Total 74966:						33.98
74967						
05/25	05/16/2025	74967	GORDIE BOUCHER FOR	787628	#637 VALVE AS/PLUG-F	57.81
Total 74967:						57.81
74968						
05/25	05/16/2025	74968	HARTLAND OVERHEAD	35556	552 HICKORY ST GARAGE DOOR BOTTOM SEALS	210.00
Total 74968:						210.00
74969						
05/25	05/16/2025	74969	HYDROCORP	CI-05962	CROSS CONNECT PRGM APRIL 2025	1,338.00
Total 74969:						1,338.00
74970						
05/25	05/16/2025	74970	J. MILLER ELECTRIC, INC	9229	LIFT 1 VFD REPLACEMENT-PUMP 3	25,917.00
Total 74970:						25,917.00
74971						
05/25	05/16/2025	74971	JF AHERN COMPANY	706211	FIRE EXTINGUISHER 2025 INSPECTION/RECHARGE 2025	2,038.69
Total 74971:						2,038.69
74972						
05/25	05/16/2025	74972	JL PROPERTY SERVICES	39208	PRE-EMERGENT DPW SHOP, VILLAGE HALL, DOWNTOWN	233.61
Total 74972:						233.61
74973						
05/25	05/16/2025	74973	LAKE PEWAUKEE SANIT	2025-04-L	PERIOD OF USE FALL OF 2024 FOR PUTTING IN BUOYS	2,000.00
05/25	05/16/2025	74973	LAKE PEWAUKEE SANIT	2025-05-L	LAKE PATROL BUOYS PERIOD OF USE AGREEMENT SPRING 2	2,000.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 74973:						4,000.00
74974						
05/25	05/16/2025	74974	Law Enforcement Targets, I	0617904-IN	POLICE/JOINT PISTOL ACCOUNT - TARGETS FOR TRAINING	422.02
Total 74974:						422.02
74975						
05/25	05/16/2025	74975	LINCOLN CONTRACTOR	J44859	BLUE MARKING PAINT	75.48
05/25	05/16/2025	74975	LINCOLN CONTRACTOR	R49893	CORE DRILL / CORE DRILL BIT (RENTAL)	141.92
Total 74975:						217.40
74976						
05/25	05/16/2025	74976	MIDWEST METER INC	0177546-DM	6" METER TESTING	338.00
Total 74976:						338.00
74977						
05/25	05/16/2025	74977	MIDWEST TAPE	507098159	LIBRARY/2 ADULT CD	29.38
05/25	05/16/2025	74977	MIDWEST TAPE	507098251	LIBRARY/3 ADULT DVD	72.72
05/25	05/16/2025	74977	MIDWEST TAPE	507098252	LIBRARY/1 ADULT DVD	26.24
05/25	05/16/2025	74977	MIDWEST TAPE	507098253	LIBRARY/3 ADULT DVD	59.97
Total 74977:						188.31
74978						
05/25	05/16/2025	74978	MIDWEST TAPE - HOOPL	507111616	LIBRARY/BRIDGES GRANT/HOOPLA/INSTANT APR 2025	855.22
05/25	05/16/2025	74978	MIDWEST TAPE - HOOPL	507131095	LIBRARY/HOOPLA FLEX	84.99
Total 74978:						940.21
74979						
05/25	05/16/2025	74979	NAPA AUTO PARTS	184823	#711, #713, #717 SCAGS OIL FILTERS	28.74
Total 74979:						28.74
74980						
05/25	05/16/2025	74980	NORTHERN EQUIPMENT	0000252013	GAS START UP FOR 2025 SEASON	603.95
Total 74980:						603.95
74981						
05/25	05/16/2025	74981	PEWAUKEE SCHOOL DIS	APR 2025	MOBILE HOME FEES APR 2025	72.14
05/25	05/16/2025	74981	PEWAUKEE SCHOOL DIS	FEB 2025	MOBILE HOME FEES FEB 2025	72.14
05/25	05/16/2025	74981	PEWAUKEE SCHOOL DIS	JAN 2025	MOBILE HOME FEES JAN 2025	72.14
05/25	05/16/2025	74981	PEWAUKEE SCHOOL DIS	MAR 2025	MOBILE HOME FEES MAR 2025	72.14
Total 74981:						288.56
74982						
05/25	05/16/2025	74982	PLAYPOWER LT FARMIN	1400293765	LAIMON PARK PLAYGROUND EQUIPMENT	10,015.00
Total 74982:						10,015.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
74983						
05/25	05/16/2025	74983	PORT A JOHN	1381240-IN	PORT-A-JOHN APRIL RECYCLE CTR	103.00
Total 74983:						103.00
74984						
05/25	05/16/2025	74984	PROHEALTH MEDICAL G	10007072818	POLICE/LEGAL BLOOD DRAWS FOR APRIL 2025	118.17
Total 74984:						118.17
74985						
05/25	05/16/2025	74985	RHYME BUSINESS PROD	AR831822	LIBRARY/COPIES APR-MAY 2025	154.67
Total 74985:						154.67
74986						
05/25	05/16/2025	74986	ROWE, MICHAEL	05092025	POLICE/ROWE UNIFORM ALLOWANCE REIMBURSEMENT WOR	282.00
Total 74986:						282.00
74987						
05/25	05/16/2025	74987	SAFETY-KLEEN SYSTEM	96984635	30G PARTS WASHER SOLVENT	315.46
Total 74987:						315.46
74988						
05/25	05/16/2025	74988	SITEONE LANDSCAPE S	152837616-00	CEMETERY/SEED/STARTER MULCH	242.00
Total 74988:						242.00
74989						
05/25	05/16/2025	74989	TAYLOR COMPUTER SER	27726-1	COMPUTER WORK	270.00
05/25	05/16/2025	74989	TAYLOR COMPUTER SER	27875	POLICE/2025 MONTHLY BILLING	398.90
05/25	05/16/2025	74989	TAYLOR COMPUTER SER	27876	NETWORK AND EMAIL ACCOUNT	1,271.75
Total 74989:						1,940.65
74990						
05/25	05/16/2025	74990	WAUKESHA COUNTY EM	716	ID CARD FOR DUANE HACHTEL - RETIREMENT CARD RENEWA	1.08
Total 74990:						1.08
74991						
05/25	05/16/2025	74991	WI DNR	WU113536	2025 WATER USE FEES	125.00
Total 74991:						125.00
74992						
05/25	05/16/2025	74992	WISCONSIN LIBRARY AS	22484	LIBRARY/WLA RENEWAL BLENISKI	150.00
Total 74992:						150.00
74993						
05/25	05/23/2025	74993	AARONIN STEEL SALES I	164561	STORM SEWER MANHOLE REPAIR	86.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 74993:						86.00
74994						
05/25	05/23/2025	74994	ALL-WAYS CONTRACTO	62151	TOP SOIL/CURB BOX REPAIR	180.00
Total 74994:						180.00
74995						
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	11TY-9JC4-4G	LIBRARY/ADULT BROWSING	21.96
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	13X1-RM76-7	LIBRARY/ADULT FIC LP	2.14-
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	16Q9-D1CD-3	LIBRARY/ADULT NON FICTION	45.46
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	191Q-CTP9-3	LIBRARY/ADULT PRINT MATERIALS LP	71.98
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1CND-CCTJ-7	LIBRARY/ADULT BROWSING	14.39
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1DLY-M96F-H	LIBRARY/JUV FIC	33.98
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1F3D-GTTD-H	LIBRARY/JUV PROG	34.00
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1G36-ML6X-1	LIBRARY/YA FIC	.36-
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1GT6-9LHR-X	LIBRARY/JUV PROG	29.99-
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1GTK-XF9Q-1	LIBRARY/ADULT FIC LP	32.00-
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1JWW-KXH6-	LIBRARY/ADULT FIC	21.92
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1KNC-VYXK-V	LIBRARY/ADULT SCIFI	14.95
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1L6J-MF43-R6	LIBRARY/YA FIC	14.99
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1PGD-T17N-X	LIBRARY/YA PROG	69.07
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1VGY-KGNJ-1	LIBRARY/ADULT MYSTERY	24.36
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1WMR-9FFP-9	LIBRARY/ADULT FIC	14.39
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1WYJ-FNPX-P	LIBRARY/ADULT FIC	13.48
05/25	05/23/2025	74995	AMAZON CAPITAL SERVI	1X3W-F7RW-	LIBRARY/FRIENDS SNACKS	28.00-
Total 74995:						302.44
74996						
05/25	05/23/2025	74996	ASSOCIATED APPRAISAL	180154	ASSESSOR/FULL VALUE MAINT-APRIL 2025	3,666.67
Total 74996:						3,666.67
74997						
05/25	05/23/2025	74997	BATZNER PEST CONTRO	77486696	LIBRARY/PEST MGMT APR 2025	120.56
Total 74997:						120.56
74998						
05/25	05/23/2025	74998	BUELOW VETTER BUIKE	286	GENERAL LABOR MATTERS	434.00
Total 74998:						434.00
74999						
05/25	05/23/2025	74999	CASANDRA SMITH	2025-04	TREASURER DUTIES CONSULTING	2,600.00
Total 74999:						2,600.00
75000						
05/25	05/23/2025	75000	CENTER POINT LARGE P	2163163	LIBRARY/LG PRINT BOOKS (2)	50.34
Total 75000:						50.34

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
75001						
05/25	05/23/2025	75001	CITY OF BROOKFIELD	20250277	2025 Q1 PRETREATMENT-WCTC	13,636.55
Total 75001:						13,636.55
75002						
05/25	05/23/2025	75002	E H WOLF & SONS INC	177383	FUEL DELIVERY	1,444.43
Total 75002:						1,444.43
75003						
05/25	05/23/2025	75003	HOMESTEAD TREE PRU	05062025	WHITE OAK TREE (3RD ST) REMOVAL AND TRAINING	800.00
Total 75003:						800.00
75004						
05/25	05/23/2025	75004	JANI-KING OF MILWAUKEE	MIL05250355	LIBRARY/JANITORIAL SVC MAY 2025	2,784.02
Total 75004:						2,784.02
75005						
05/25	05/23/2025	75005	JF AHERN COMPANY	731029	LIBRARY/FIRE SPRINKLER MAINT - 5 YR	1,750.00
05/25	05/23/2025	75005	JF AHERN COMPANY	731328	LIBRARY/FIRE EXTINGUISHER TRAINING	650.00
Total 75005:						2,400.00
75006						
05/25	05/23/2025	75006	JOSEPH ALBANESE'S SE	FOODVENDO	FOOD VENDOR PERMIT REFUND	40.00
Total 75006:						40.00
75007						
05/25	05/23/2025	75007	KUJAWA ENTERPRISES I	468372	LIBRARY/LANDSCAPE MAY 2025	2,313.25
Total 75007:						2,313.25
75008						
05/25	05/23/2025	75008	MIDWEST FIBER NETWO	43103	SANITARY SEWER/INTERNET 1000 HICKORY SHARE	577.33
Total 75008:						577.33
75009						
05/25	05/23/2025	75009	MIDWEST TAPE	507135844	LIBRARY/2 ADULT DVD	39.73
05/25	05/23/2025	75009	MIDWEST TAPE	507135845	LIBRARY/4 ADULT DVD	111.71
05/25	05/23/2025	75009	MIDWEST TAPE	507135847	LIBRARY/1 ADULT DVD	26.99
Total 75009:						178.43
75010						
05/25	05/23/2025	75010	NAPA AUTO PARTS	182442	#102 IGNITION COIL (CREDIT	53.32-
05/25	05/23/2025	75010	NAPA AUTO PARTS	184972	LIFT 1-ANTIFREEZE HOSE	126.06
Total 75010:						72.74
75011						
05/25	05/23/2025	75011	NORTHERN LAKE SERVI	2507164	BACTERIA 05.05.25	116.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 75011:						116.00
75012						
05/25	05/23/2025	75012	PEWAUKEE SCHOOL DIS	MAY 2025	MOBILE HOME FEES MAY 2025	72.14
Total 75012:						72.14
75013						
05/25	05/23/2025	75013	R & R INSURANCE SERVI	3207361	STORAGE TANK INSURANCE	3,493.76
Total 75013:						3,493.76
75014						
05/25	05/23/2025	75014	SCHMITZ READY MIX, IN	1128112-IN	140 CALDWELL MAIN BREAK REPAIR	687.50
05/25	05/23/2025	75014	SCHMITZ READY MIX, IN	1143099-IN	REPLACEMENT SIDEWALK (1370 CHESTEREOD LANE) 2024	379.25
Total 75014:						1,066.75
75015						
05/25	05/23/2025	75015	SHERWIN INDUSTRIES I	SS106675	SHERWIN INDUSTRIES (RAILROAD STENCIL)	101.58
Total 75015:						101.58
75016						
05/25	05/23/2025	75016	TAYLOR COMPUTER SER	27874	LIBRARY/MANAGED SERVICES FOR MAY 2025	430.00
Total 75016:						430.00
75017						
05/25	05/23/2025	75017	WALDEN, NEITZKE & KU	06805	LIBRARY/LEGAL SVCS APR 2025	27.50
Total 75017:						27.50
75018						
05/25	05/23/2025	75018	WAUKESHA COUNTY	APRIL 2025	CORRECTED CUG-161 W WIS LLAZAR KONDA	60.00
Total 75018:						60.00
75019						
05/25	05/30/2025	75019	AMAZON CAPITAL SERVI	13JV-HMJC-9	LIBRARY/ADULT FIC	24.36
05/25	05/30/2025	75019	AMAZON CAPITAL SERVI	16TF-FHTT-3	LIBRARY/YA PROG	53.21
05/25	05/30/2025	75019	AMAZON CAPITAL SERVI	16TX-46PK-H	LIBRARY/OFFICE PAPER	84.57
05/25	05/30/2025	75019	AMAZON CAPITAL SERVI	1CKY-CT77-4	LIBRARY/ADULT FIC	26.97
05/25	05/30/2025	75019	AMAZON CAPITAL SERVI	1DR4-H17N-T	LIBRARY/ADULT NONFIC	40.12
05/25	05/30/2025	75019	AMAZON CAPITAL SERVI	1FF4-39YT-91	LIBRARY/ ADULT CDS 4	60.53
05/25	05/30/2025	75019	AMAZON CAPITAL SERVI	1FQH-L3LP-3	LIBRARY/ADULT CD 1	11.99
05/25	05/30/2025	75019	AMAZON CAPITAL SERVI	1NXP-K7XD-6	LIBRARY/ADULT FIC	156.87
05/25	05/30/2025	75019	AMAZON CAPITAL SERVI	1RCH-Q43N-	LIBRARY/JANITORIAL SUPPLIES	137.42
05/25	05/30/2025	75019	AMAZON CAPITAL SERVI	1WLK-1NR4-7	LIBRARY/YA PRINT MATERIALS	233.92
Total 75019:						829.96
75020						
05/25	05/30/2025	75020	ASSOCIATED TRUST CO	26805	5/01/24-04/30/25 ADMIN FEES GO BOND 4/3/17	475.00
05/25	05/30/2025	75020	ASSOCIATED TRUST CO	26806	NOTE ANTICIPATION NOTES 4/30/24-4/30/25	475.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 75020:						950.00
75021						
05/25	05/30/2025	75021	ATIS ELEVATOR INSPECT	IN409226	LIBRARY/ANNUAL ELEVATOR INSPECTION	132.49
Total 75021:						132.49
75022						
05/25	05/30/2025	75022	BATZNER PEST CONTRO	76145059	LIBRARY/PEST MGMT APR 2025	120.56
05/25	05/30/2025	75022	BATZNER PEST CONTRO	76791769	LIBRARY/PEST MGMT APR 2025	35.00
Total 75022:						155.56
75023						
05/25	05/30/2025	75023	CHAMPE, ELIZABETH	CHAMPE2025	LIBRARY/STAFF DEVELOPMENT DAY REFRESHMENTS	27.00
Total 75023:						27.00
75024						
05/25	05/30/2025	75024	CITY OF BROOKFIELD	20250320	2025 Q1 FRWPCC O&M COST OF MONEY	170,330.67
Total 75024:						170,330.67
75025						
05/25	05/30/2025	75025	CONLEY MEDIA LLC	108948009	PC PHN 5.8.25 CUG 512 KOPMEIER	63.22
Total 75025:						63.22
75026						
05/25	05/30/2025	75026	COTTINGHAM & BUTLER,	392992	VILLAGE TREASURER PAY CLASSIFICATION	325.00
Total 75026:						325.00
75027						
05/25	05/30/2025	75027	E H WOLF & SONS INC	180889	FUEL DELIVERY	650.74
Total 75027:						650.74
75028						
05/25	05/30/2025	75028	EMERGENCY COMMUNI	4304	VH/ANNUAL SIREN MAINTENANCE	422.00
Total 75028:						422.00
75029						
05/25	05/30/2025	75029	GAERTNER, KEVIN	24-055	ROW DEPOSIT REFUND #2024-055	1,000.00
Total 75029:						1,000.00
75030						
05/25	05/30/2025	75030	HAWKINS INC	7064405	CHLORINE	1,768.28
05/25	05/30/2025	75030	HAWKINS INC	7065420	WELL #5 CHLORINE PUMP PARTS	301.53
Total 75030:						2,069.81

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
75031						
05/25	05/30/2025	75031	HEISER, MATT	05012025	HEISER MILEAGE REIMBURSEMENT	383.04
Total 75031:						383.04
75032						
05/25	05/30/2025	75032	MIDWEST TAPE	507160240	LIBRARY/1 ADULT CD	11.99
05/25	05/30/2025	75032	MIDWEST TAPE	507160242	LIBRARY/1 ADULT DVD	32.24
05/25	05/30/2025	75032	MIDWEST TAPE	507160243	LIBRARY/1 ADULT DVD	24.74
05/25	05/30/2025	75032	MIDWEST TAPE	507160244	LIBRARY/1 ADULT DVD	20.24
05/25	05/30/2025	75032	MIDWEST TAPE	507160245	LIBRARY/1 CHILD FICTION PLAYAWAY	63.99
Total 75032:						153.20
75033						
05/25	05/30/2025	75033	MILWAUKEE PLUMBING	53228	LIBRARY/DRINKING FOUNTAIN FILTER REPLACEMENT/4.23.25	323.65
Total 75033:						323.65
75034						
05/25	05/30/2025	75034	NORTHERN LAKE SERVI	2507582	BACTERIA 05.12.25	87.00
Total 75034:						87.00
75035						
05/25	05/30/2025	75035	OTIS ELEVATOR COMPA	F1000024025	OTIS ELEVATOR FEE	225.00
Total 75035:						225.00
75036						
05/25	05/30/2025	75036	PAYNE & DOLAN INC	10-00033096	WATER MAIN BREAK ASPHALT PATCH MULTIPLE LOCATIONS	1,968.69
Total 75036:						1,968.69
75037						
05/25	05/30/2025	75037	PLAYAWAY PRODUCTS L	499336	LIBRARY/1 PLAYAWAY+USB CORD	58.99
Total 75037:						58.99
75038						
05/25	05/30/2025	75038	R & R INSURANCE SERVI	3191835	WORKERS COMP 2025	1,173.00
Total 75038:						1,173.00
75039						
05/25	05/30/2025	75039	RUEKERT & MIELKE, INC	157045	LIFT 1- PUMP #3 VFD INSTALL	2,868.40
05/25	05/30/2025	75039	RUEKERT & MIELKE, INC	157046	GIS UPDATE FOR CREMAINS LAYER	1,282.50
05/25	05/30/2025	75039	RUEKERT & MIELKE, INC	157047	KOPMEIER LS REPLACEMENT	1,549.00
05/25	05/30/2025	75039	RUEKERT & MIELKE, INC	157048	WELL 4 CONSTRUCTION ADMINISTRATION	8,576.90
05/25	05/30/2025	75039	RUEKERT & MIELKE, INC	157049	WELL 6 PFAS CONSTRUCTION ADMINISTRATION	6,526.00
Total 75039:						20,802.80
75040						
05/25	05/30/2025	75040	SECURIAN FINANCIAL G	05082025	LIFE INS JUNE 2025	624.29

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 75040:						624.29
75041						
05/25	05/30/2025	75041	TAYLOR COMPUTER SER	27888	OFFICE 365 LICENSE	127.50
Total 75041:						127.50
75042						
05/25	05/30/2025	75042	TOTAL TOOL SUPPLY, IN	13031831	2025 2 NEW M18 5.0AH XC REDLITHIUM	280.66
Total 75042:						280.66
75043						
05/25	05/30/2025	75043	VEIT & COMPANY INC	656	HYDRANT METER DEPOSIT REFUND LESS USAGE	962.08
Total 75043:						962.08
75044						
05/25	05/30/2025	75044	WAUKESHA COUNTY TR	00023	INMATE BILL	31.27
Total 75044:						31.27
75045						
05/25	05/30/2025	75045	WELDERS SUPPLY COM	3193771	FORKLIFT PROPANE EXCHANGE	105.42
Total 75045:						105.42
75046						
05/25	05/30/2025	75046	WISCONSIN CONTRACT	564073	FRONT SIDEWALK CONCRETE SEALER	195.00
Total 75046:						195.00
75047						
05/25	05/30/2025	75047	WISCONSIN DEPARTME	268495260-20	STORM WATER/ENVIRONMENTAL GROUP FEE	1,000.00
Total 75047:						1,000.00
300000583						
05/25	05/01/2025	300000583	ACH PEWAUKEE UTILITY	05012025	LIBRARY/WATER/SEWER/FIRE FEES	555.08
Total 300000583:						555.08
300000584						
05/25	05/09/2025	300000584	ACH RHYME BUSINESS	38979707	COPIES & LEASE	591.46
Total 300000584:						591.46
300000590						
05/25	05/30/2025	300000590	ACH DELTA DENTAL OF	919879	DENTAL - MAY 2025	499.80- V
Total 300000590:						499.80-
300000593						
05/25	05/01/2025	300000593	ACH PEWAUKEE UTILITY	2025 Q1 UTIL	4-1031-00 - 1515 SUNNYRIDGE RD 3.31.24 UTILITIES	10,389.39

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 300000593:						10,389.39
300000594						
05/25	05/28/2025	300000594	ACH US BANK	2025-4	INV C69VD-LICENSE RENEWAL	.00 V
Total 300000594:						.00
300000596						
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	04052025	LIBRARY/WSJ SUBSCRIPTION/QUARTERLY	194.97
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	12661209	LIBRARY/JUV BOOKMARKS	127.46
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	1495759	LIBRARY/OFFICE SUPPLIES	237.95
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	152358301041	LIBRARY/SPECTRUM APR-MAY 2025	234.99
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038918636	LIBRARY/PRINT MATERIALS YA	226.11
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038918731	LIBRARY/PRINT MATERIALS ANF	162.77
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038924100	LIBRARY/PRINT MATERIALS JUV	143.26
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038929125	LIBRARY/PRINT MATERIALS YA	242.89
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038929318	LIBRARY/PRINT MATERIALS ASF	34.25
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038932368	LIBRARY/PRINT MATERIALS JUV	75.33
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038932378	LIBRARY/PRINT MATERIALS AFIC	477.22
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038932403	LIBRARY/PRINT MATERIALS ANF	194.04
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038932513	LIBRARY/PRINT MATERIALS AFIC	119.38
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038940244	LIBRARY/NON PRINT MATERIALS ANF	4.56
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038946845	LIBRARY/PRINT MATERIALS YA	277.47
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038948823	LIBRARY/PRINT MATERIALS JUV	129.86
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038952662	LIBRARY/PRINT MATERIALS ASF	80.16
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038953135	LIBRARY/PRINT MATERIALS JUV	43.13
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038953991	LIBRARY/PRINT MATERIALS JUV	169.22
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038954001	LIBRARY/PRINT MATERIALS ANF	200.58
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038955741	LIBRARY/PRINT MATERIALS ANF	205.79
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038955769	LIBRARY/PRINT MATERIALS AFIC	362.00
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038959411	LIBRARY/PRINT MATERIALS AFIC	513.76
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038960747	LIBRARY/PRINT MATERIALS JUV	20.54
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038964631	LIBRARY/PRINT MATERIALS YA	183.69
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038964678	LIBRARY/PRINT MATERIALS JUV	279.72
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038965063	LIBRARY/PRINT MATERIALS YA	142.12
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2038973425	LIBRARY/PRINT MATERIALS ANF	331.06
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	2444	LIBRARY/CYBERLYNK APR 2025	372.34
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	415290	LIBRARY/ADULT PROG REFRESHMENTS	5.99
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	509039910057	LIBRARY/NON PRINT MATERIALS VIDEO GAMES	73.48
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	509457103745	LIBRARY/OFFICE SUPPLIES	27.47
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	5215246822	LIBRARY/GOOGLE GSUITE MAR 2025	6.00
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	575580516558	LIBRARY/YA PROGRAM	44.10
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	703431620133	LIBRARY/YA PROGRAM	29.46
05/25	05/04/2025	300000596	ACH NORTH SHORE BAN	9794	LIBRARY/OFFICE SUPPLIES	228.96
Total 300000596:						6,202.08
300000597						
05/25	05/13/2025	300000597	ACH MENARDS-CAPITAL	1662154893	ANT KILLER POLICE OFFICE	66.04
Total 300000597:						66.04
300000599						
05/25	05/20/2025	300000599	ACH KWIK TRIP INC - FU	4/2025	SEWER- APRIL 2025	5,081.42

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 300000599:						5,081.42
300000600						
05/25	05/30/2025	300000600	ACH WE ENERGIES	5468387474	LIBRARY/GAS & ELECTRIC 4.07-5.07 2025	3,500.29
Total 300000600:						3,500.29
300000604						
05/25	05/20/2025	300000604	ACH US BANK	2025-5	INV 5012025-WASTEWATER TRAINING	38,744.06
Total 300000604:						38,744.06
300000607						
05/25	05/01/2025	300000607	ACH WE ENERGIES	5433413227	419 CHESHIRE LN - STREET LIGHT	4,308.80
Total 300000607:						4,308.80
300000608						
05/25	05/19/2025	300000608	ACH WE ENERGIES	5452182809	497 PARK AVE -SEWER-MAPLE LIFT	159.97
05/25	05/19/2025	300000608	ACH WE ENERGIES	5453146303	552 HICKORY/ MUNICIPAL STORAGE	72.03
05/25	05/19/2025	300000608	ACH WE ENERGIES	5453444865	1000 HICKORY/PUBLIC WORKS GAS SERVICE	952.52
Total 300000608:						1,184.52
300000609						
05/25	05/22/2025	300000609	ACH WE ENERGIES	5459582710	235 HICKORY ST -STREET LIGHT CLASS C & D ELEC	362.59
Total 300000609:						362.59
300000613						
05/25	05/23/2025	300000613	ACH WI EMPLOYEE TRU	JUNE2025	JUNE 2025 HEALTH INSURANCE	69,621.50
Total 300000613:						69,621.50
300000614						
05/25	05/30/2025	300000614	ACH WI EMPLOYEE TRU	930307	DENTAL - JUNE 2025	517.96
Total 300000614:						517.96
300000615						
05/25	05/06/2025	300000615	ACH WE ENERGIES	5437235474	W240N3301 CTY RD J -STANDPIPE	16,681.36
Total 300000615:						16,681.36
300000616						
05/25	05/22/2025	300000616	ACH WE ENERGIES	5459581234	235 HICKORY -VILLAGE HALL - ELECTRIC	9,388.27
05/25	05/22/2025	300000616	ACH WE ENERGIES	5459589575	1205 W WISCONSIN AVE - LIFT #1 PUMP - ELEC	7,374.40
Total 300000616:						16,762.67
300000617						
05/25	05/21/2025	300000617	ACH US BANK	2025-5	INV 5012025-WASTEWATER TRAINING	38,536.14
Total 300000617:						38,536.14

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Grand Totals:						<u>982,670.25</u>

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
110-00-21337-000-100	2,252.12	499.80-	1,752.32
110-00-21337-000-200	67,887.34	.00	67,887.34
110-00-21337-000-400	624.29	.00	624.29
110-00-21400-000-000	93,298.52	389,408.20-	296,109.68-
110-00-21761-000-000	1,537.21	288.56-	1,248.65
110-00-22105-000-000	1,000.00	.00	1,000.00
110-00-44210-000-000	40.00	40.00-	.00
110-00-45100-000-000	6,873.90	.00	6,873.90
110-00-51120-000-000	10,214.30	.00	10,214.30
110-00-51120-000-100	17,182.55	.00	17,182.55
110-00-51200-000-140	1,093.74	418.88-	674.86
110-00-51320-000-000	434.00	.00	434.00
110-00-51400-000-140	3,534.82	98.78-	3,436.04
110-00-51420-000-140	7,740.42	2,908.13-	4,832.29
110-00-51440-000-000	469.85	215.69-	254.16
110-00-51460-000-000	185.62	.00	185.62
110-00-51470-000-000	601.54	269.16-	332.38
110-00-51510-000-000	26,670.00	13,335.00-	13,335.00
110-00-51511-000-000	2,614.92	.00	2,614.92
110-00-51520-000-000	3,666.67	.00	3,666.67
110-00-51600-000-310	4,724.41	1,097.42-	3,626.99
110-00-51612-000-000	319.38	77.87-	241.51
110-00-51938-000-000	1,173.00	.00	1,173.00
110-00-52100-000-310	3,689.03	442.00-	3,247.03
110-00-52100-000-320	2,112.52	119.25-	1,993.27
110-00-52100-000-330	1,743.73	567.97-	1,175.76
110-00-52100-000-340	372.11	47.43-	324.68
110-00-52100-000-350	6,366.47	664.95-	5,701.52
110-00-52100-000-360	19.88	.00	19.88
110-00-52100-000-361	844.04	422.02-	422.02
110-00-52100-000-380	2,688.44	1,321.58-	1,366.86
110-00-52100-000-400	946.95	1,500.20-	553.25-
110-00-53100-000-120	1,697.75	.00	1,697.75
110-00-53100-000-140	4.08	.00	4.08
110-00-53310-000-310	1,691.99	504.16-	1,187.83
110-00-53310-000-311	17,843.98	2,702.31-	15,141.67
110-00-53330-000-310	5,295.49	203.73-	5,091.76
110-00-53340-000-310	67,146.14	33,187.37-	33,958.77
110-00-53420-000-310	4,671.39	.00	4,671.39
110-00-53470-000-310	527.52	.00	527.52
110-00-53620-000-000	63,682.84	22,001.24-	41,681.60
110-00-53635-000-000	21,152.18	6,935.32-	14,216.86
110-00-53641-000-000	500.00	.00	500.00
110-00-56600-000-000	829.70	29.70-	800.00
110-00-57210-000-000	6,800.00	3,400.00-	3,400.00
110-00-57620-000-000	17,941.89	.00	17,941.89
200-00-21400-000-000	10,133.60	85,217.20-	75,083.60-
200-00-53300-000-100	29,187.20	118.60-	29,068.60

GL Account	Debit	Credit	Proof
200-00-55200-000-000	36,000.00	.00	36,000.00
200-00-55200-000-100	20,030.00	10,015.00-	10,015.00
300-00-21400-000-000	.00	316.67-	316.67-
300-00-58300-000-000	316.67	.00	316.67
510-00-21400-000-000	.00	38,562.93-	38,562.93-
510-00-51000-000-000	38,562.93	.00	38,562.93
600-00-21400-000-000	13,305.67	254,492.11-	241,186.44-
600-00-23501-000-000	962.08	.00	962.08
600-00-50427-000-000	316.66	.00	316.66
600-00-50605-002-000	5,926.66	353.47-	5,573.19
600-00-50605-004-000	63.75	21.25-	42.50
600-00-50605-006-000	170.98	.00	170.98
600-00-50622-000-000	10,925.49	.00	10,925.49
600-00-50625-003-000	4,478.54	.00	4,478.54
600-00-50630-003-000	770.10	335.10-	435.00
600-00-50631-002-000	4,242.86	.00	4,242.86
600-00-50631-003-000	4,803.73	.00	4,803.73
600-00-50631-005-000	1,198.36	.00	1,198.36
600-00-50641-001-000	894.44	267.32-	627.12
600-00-50650-002-000	346.30	.00	346.30
600-00-50650-005-000	27.86	.00	27.86
600-00-50651-002-000	2,656.19	.00	2,656.19
600-00-50652-002-000	180.00	.00	180.00
600-00-50653-004-000	676.00	338.00-	338.00
600-00-50653-006-000	379.88	.00	379.88
600-00-50655-002-000	320.40	.00	320.40
600-00-50700-001-000	764.22	.00	764.22
600-00-50700-003-000	1,323.47	1,323.47-	.00
600-00-50903-001-000	2,417.96	.00	2,417.96
600-00-50904-001-000	1,360.80	517.98-	842.82
600-00-50921-002-000	64.00	32.00-	32.00
600-00-50923-001-000	16,600.00	8,300.00-	8,300.00
600-00-50923-003-000	2,676.00	1,338.00-	1,338.00
600-00-50923-005-000	150.96	75.48-	75.48
600-00-50926-006-000	232.70	232.70-	.00
600-00-50928-003-000	250.00	125.00-	125.00
600-00-50930-003-000	45.90	45.90-	.00
600-00-50930-004-000	260.00	.00	260.00
600-00-50931-001-000	189,005.82	.00	189,005.82
650-00-21400-000-000	1,030.79	8,260.19-	7,229.40-
650-00-53100-000-140	2,100.15	70.31-	2,029.84
650-00-53310-000-310	389.44	.00	389.44
650-00-53330-000-310	712.98	356.49-	356.49
650-00-53330-100-310	1,406.53	462.07-	944.46
650-00-53440-000-310	369.84	141.92-	227.92
650-00-57325-000-000	3,281.25	.00	3,281.25
700-00-21400-000-000	28,451.52	248,541.04-	220,089.52-
700-00-50429-001-000	316.67	.00	316.67
700-00-50821-000-000	1,022.67	.00	1,022.67
700-00-50822-002-000	6,122.81	.00	6,122.81
700-00-50822-003-000	388.89	.00	388.89
700-00-50822-004-000	1,974.09	.00	1,974.09
700-00-50822-005-000	978.52	178.72-	799.80
700-00-50822-007-000	225.00	.00	225.00
700-00-50822-010-000	169.72	.00	169.72
700-00-50831-005-000	887.80	443.90-	443.90
700-00-50835-001-000	2,724.00	1,362.00-	1,362.00

GL Account	Debit	Credit	Proof
700-00-50835-002-000	53.69	.00	53.69
700-00-50836-000-000	1,360.62	517.90-	842.72
700-00-50851-000-000	860.64	.00	860.64
700-00-50852-006-000	246.94	.00	246.94
700-00-50853-000-000	3,493.76	.00	3,493.76
700-00-50856-000-000	64.00	32.00-	32.00
700-00-50856-002-000	555.40	.00	555.40
700-00-50857-000-000	129,584.85	.00	129,584.85
700-00-50990-000-000	42,808.57	.00	42,808.57
700-00-50991-000-000	54,702.40	25,917.00-	28,785.40
800-00-21400-000-000	242.00	2,642.53-	2,400.53-
800-00-54915-000-000	1,282.50	.00	1,282.50
800-00-54920-000-000	484.00	242.00-	242.00
800-00-59610-000-000	876.03	.00	876.03
900-00-21400-000-000	12,490.69	68,326.04-	55,835.35-
900-00-55110-000-140	194.97	.00	194.97
900-00-55110-000-141	6,978.62	34.50-	6,944.12
900-00-55110-000-142	3,182.93	188.31-	2,994.62
900-00-55110-000-143	436.00	.00	436.00
900-00-55110-000-144	1,198.73	154.67-	1,044.06
900-00-55110-000-146	1,433.90	353.25-	1,080.65
900-00-55110-000-150	478.00	239.00-	239.00
900-00-55110-000-160	555.08	.00	555.08
900-00-55110-000-310	38,392.44	9,967.35-	28,425.09
900-00-55110-000-311	4,107.62	.00	4,107.62
900-00-55110-000-312	741.97	252.01-	489.96
900-00-55110-000-313	1,068.77	402.45-	666.32
900-00-55110-000-400	27.50	.00	27.50
900-00-55110-000-450	9,110.40	688.20-	8,422.20
900-00-55110-000-500	419.11	210.95-	208.16
950-00-21400-000-000	4,031.96	8,173.91-	4,141.95-
950-00-52100-000-140	173.91	31.96-	141.95
950-00-52100-000-300	8,000.00	4,000.00-	4,000.00
960-00-21400-000-000	603.95	42,318.13-	41,714.18-
960-00-55200-000-140	207.11	.00	207.11
960-00-55200-000-150	3,303.07	603.95-	2,699.12
960-00-55200-000-165	5,657.45	.00	5,657.45
960-00-57605-000-000	33,150.50	.00	33,150.50
Grand Totals:	1,309,847.65	1,309,847.65-	.00

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"



To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: June 12, 2025

Re: June 17, 2025 Village Board Meeting Agenda Item 8(j)
Review, discussion, and possible action on notice of claim filed by Lan Dang. 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 the aforementioned claim. 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.

BACKGROUND

On May 9, 2025 the Village Clerk received a notice of claim filed against the Village. The matter was forwarded to the Village insurance company for investigation and review.

ACTION REQUESTED

None.

ANALYSIS

The Village Attorney will lead the Board through a discussion.

Attachment:

1. Notice of Claim from Lan Dang.

SOBO & SOBO

ATTORNEYS AT LAW

Please send mail to our central processing center:
One Dolson Avenue, Middletown, NY 10940
(855) 468-7626 www.sobolaw.com

May 9, 2025

Via Certified US Mail

SENT VIA CERTIFIED MAIL WITH RETURNED RECEIPT

County Clerk
Attn: Claims
235 Hickory Street
Pewaukee, WI 53072

NOTICE OF CIRCUMSTANCES PURSUANT TO §893.80

**TO ALL OF THE ABOVE-NAMED PARTIES
PLEASE TAKE NOTICE:**

1. Lan Dang is an adult who resides at 1229 Turnberry Dr Pewaukee, WI 53072.
2. Ms. Long was injured due to the negligence the city of Pewaukee.
3. The circumstances of the claim are as follows: On March 25, 2025, Ms. Dang was walking on the sidewalk when she suddenly tripped and fell on the sidewalk due to properly repair and maintain the sidewalk.
4. As a direct and proximate result of the negligence of the above-named party, Ms. Dang suffered personal injuries, including, but not limited to, a nose fracture, loose teeth, head injury, eye injury, and knee injury. Ms. Dang was seen at the emergency department and has been treating for her injuries since the accident. She will continue to need treatment for the foreseeable future.

5. At all times material to this matter, the above-named party had actual notice of the accident described above and the injuries and damage to Ms. Dang.
6. Please be advised that Ms. Dang hereby gives notice to the County Clerk of the circumstances giving rise to the claim of Ms. Dang pursuant to Wis Stat §893.80(1d)(a).
7. Our demand at this time is \$50,000.00.

Dated this 9th day of May 2025

Electronically signed by /s/ Anton Ragozin

SOBO & SOBO

SOBO & SOBO
ATTORNEYS AT LAW

Central Mailing Address
One Dolson Avenue • Middletown, NY 10940



UNITED STATES
POSTAL SERVICE®

CERTIFIED MAIL®



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ALBANY, NY 120

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Label 890-PR Oct. 2015
Pitney Bowes

County Clerk
Attn: Claims
235 Hickory Street
Pewaukee, WI 53072

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To: Jeff Knutson, Village President
Village Board

From: Jenna Peter
Village Clerk

Date: June 4, 2025

Re: Agenda Item 8k, Issue Mobile Home/Trailer Park License

BACKGROUND

The Village Board is the ruling body responsible for approving Mobile Home/Trailer Park License applications. To comply with the current ordinance there is a requirement to bring the request to the Village Board for approval.

ACTION REQUESTED

To approve a Mobile Home/Trailer Park License for Pewaukee Lake Estates located at 630 W. Wisconsin Ave for the July 1, 2025 – June 30, 2026, license period.

ANALYSIS

Ord. 18.161(e):

By filing the application for licensure, the applicant shall be deemed to have consented to an inspection prior to the issuance of the license by an authorized representative of the village for the purpose of determine whether or not the proposed licensee meets the requirements of the Village of Pewaukee Municipal Code. The village board may issue or deny a license in the exercise of its sole discretion having due regard for the effect of the establishment of such trailer camp or mobile home park upon the public, health, safety and welfare of the village in accordance with the terms of [division 10](#) of [chapter 40](#) of the Municipal Code of the Village of Pewaukee.

The Mobile Home/Trailer Park License is being presented for approval contingent on the approval of the City of Pewaukee's Building Services. The Police Department and Fire Department have given their approval.



RECEIVED

JUN 04 2025

Revised 8/18/2014

Mobile Home/Trailer Park License APPLICATION

License Expires June 30, 26

This application is for a license to maintain and operate a mobile home or trailer park at the premises described below in the Village of Pewaukee, during the license period of July 1, 2025 through June 30, 2026, (unless sooner revoked) in accordance with local, state, and federal laws.

First Name <u>D+G INVESTMENTS</u> <u>40 Thaddaus</u>	M.I. <u>J.</u>	Last Name <u>DERYNDIA</u>	
Applicant's Residence: Street Address <u>N23 W28360 Beach Park Circle</u>	City <u>Pewaukee</u>	State <u>WI</u>	Zip <u>53072</u>
Location and legal description of Mobile Home/Trailer Park <u>Pewaukee LAKE ESTATES - 630 W. Wisconsin Ave,</u> <u>Pewaukee, WI</u>			
Number of Spaces in Mobile Home/Trailer Park <u>28</u>	Has Proper Bond Been Filed with Village Clerk?		<input type="checkbox"/> YES <input type="checkbox"/> NO

Application must be notarized.

I swear that the information provided in this application is true and correct to the best of my knowledge and belief.

Thaddaus Derynda
Applicant's Signature & Date

Subscribed and sworn before me

this 29 day of May, 2025
Andrea Vela
Notary Public

ANDREA VELA
NOTARY PUBLIC
STATE OF WISCONSIN

My Commission expires 8/25/2028, or is permanent ☐

Notary Public ☒, or _____
(Official title, if not a notary)

For Office Use Only:

Circle: New/Renewal <u>\$100.00</u>	Date Paid: <u>6/4/25</u>	Initials: <u>JP</u>	Amount Paid: <u>\$100</u>	Receipt# <u>613086</u>
Village Board Approval: _____		Village Clerk/Deputy Clerk Approval: _____		