Office of the Clerk/Treasurer

W240N3065 Pewaukee Road
Pewaukee, WI 53072
(262) 691-0770 Fax 691-1798

COMMON COUNCIL
MEETING NOTICE AND AGENDA
Monday, February 20, 2023
6:30 PM

Common Council Chambers ~ Pewaukee City Hall
W240 N3065 Pewaukee Road ~ Pewaukee, Wisconsin

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1. Call to Order and Pledge of Allegiance

2. Public Comment - Please limit your comments to two (2) minutes, if further time for discussion is needed please contact your District Alderperson prior to the meeting.

3. <u>Consent Agenda</u>

   3.1. Approval of Common Council Meeting Minutes Dated December 19, 2022

   3.2. Approval of Common Council Meeting Minutes Dated January 9, 2023

   3.3. Approve Accounts Payable Listing Dated February 20, 2023

4. Presentation, Discussion and Possible Action Regarding the Water and Sewer Utilities Financial Plan [Wagner / Mueller]

5. Discussion and Possible Action Regarding Awarding the Apple Tree/Pear Tree Well Rehabilitation and Pump Maintenance Project to the Lowest Qualified Bidder, Mid City Corporation, in the amount of $79,210.00.

6. Discussion Regarding the Community Development and Building Services Annual Report for 2022 [Fuchs]

7. Discussion and Possible Action Regarding the Final Plat for Cardinal Meadow Subdivision (PWC 0928-980) [Fuchs/Wagner]

8. **Public Hearing,** Discussion and Possible Action Regarding the Conditional Use Permit for Keith Tubin for Property Located at N37 W26745 Kopmeier Drive (PWC 0894-014) for the Purpose of Constructing a Boathouse [Fuchs]

9. Discussion and Possible Action to Appoint Thomas Farley to the Board of Review [Mayor Bierce]

10. Public Comment - Please limit your comments to two (2) minutes, if further time for discussion is needed please contact your district Alderperson prior to the meeting.

11. Adjournment

Kelly Tarczewski
Clerk/Treasurer

February 16, 2023

NOTICE

It is possible that members of other governmental bodies of the municipality may be in attendance to gather information that may form a quorum. At the above stated meeting, no action will be taken by any governmental body other than the governmental body specifically referred to above in this notice.

Any person who has a qualifying disability under the Americans with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible format must contact the Clerk/Treasurer, Kelly Tarczewski, at (262) 691-0770 three business days prior to the meeting so that arrangements may be made to accommodate your request.

CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 3.1.

DATE: February 20, 2023

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Approval of Common Council Meeting Minutes Dated December 19, 2022

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

cc Minutes 12.19.2022

In Attendance:
Mayor Steve Bierce, Aldermen C. Brown, I. Clark, B. Dziwulski, R. Reinbold, P. Vetterkind and J. Wamser.

Also in Attendance:
Attorney S. Riffle, Administrator S. Klein, DPW Director M. Wagner, and Clerk/Treasurer K. Tarczewski.

1. Call to Order and Pledge of Allegiance

   Mayor Bierce called the meeting to order at 6:30 p.m. and asked everyone to stand for the Pledge of Allegiance.

2. Public Comment - None.

3. Consent Agenda
   - 3.1 Approve Accounts Payable Listing Dated December 19, 2022
   - 3.2 Approval of Common Council Meeting Minutes Dated November 7, 2022
   - 3.3 Approve **Ordinance 22-28** Related to Sex Offender Residency Requirements *(Second Reading)*
   - 3.4 Waive the Second Reading and Approve **Ordinance 22-29** Establishing the 2023 Pay Rates for Non-Union Employees
   - 3.5 Waive the Second Reading and Approve **Ordinance 22-30** Establishing the 2023 Payrates for Union Employees

   A motion was made and seconded (J. Wamser, I. Clark) to approve the consent agenda items. Motion Passed: 6-For, 0-Against.

4. Discussion and Possible Action to Approve the First Reduction of Cardinal Meadow Development Letter of Credit from $1,677,734.00 to $461,128.57 (A reduction of $1,216,606.19)

   Ms. Wagner noted the Cardinal Meadow Subdivision located off Bluemound Road was placed on hold for the winter, although they did install sewer, water, road base and storm water. Ms. Wagner stated she did withhold 10 percent for each of the utilities and recommended the reduction of $1,216,606.19.

   A motion was made and seconded (I. Clark, B. Dziwulski) to authorize the first reduction of the Cardinal Meadow development Letter of Credit and establishing the new amount at $461,128.57. Motion Passed: 6-For, 0-Against.

5. Discussion and Possible Action to Either Reschedule the First Common Council Meeting in January or Cancel It

   A motion was made and seconded (B. Dziwulski, I. Clark) to cancel the first meeting in January, but have the ability to call an emergency meeting if needed, as well has still holding the meeting on January 16th. Motion Passed: 6-For, 0-Against.

6. Public Comment - None.

7. Adjournment

<u>A motion was made and seconded (J. Wamser, B. Dziwulski) to adjourn the meeting at 6:34 p.m.</u>
Motion Passed: 6-For, 0-Against.

Respectfully Submitted,

Kelly Tarczewski
Clerk/Treasurer

CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 3.2.

DATE: February 20, 2023

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Approval of Common Council Meeting Minutes Dated January 9, 2023

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

CC Minutes 1.9.2023

In Attendance: Mayor S. Bierce, Aldermen C. Brown, B. Dziwulski, R. Reinhold, P. Vetterkind and J. Wamser. Alderman I. Clark was absent and excused.

Also Present: Administrator S. Klein, Director of People and Culture K. Woldanski, Fire Chief K. Bierce and Clerk/Treasurer K. Tarczewski.

1. Call to Order and Pledge of Allegiance – Mayor Bierce called the meeting to order at 6:30 p.m. and asked everyone to stand for the Pledge of Allegiance.

2. Public Comment – None.

3. Discussion and Possible Action to Approve the Accounts Payable Listing Dated January 9, 2023

   A motion was made and seconded (P. Vetterkind, J. Wamser) to approve the accounts payable listing dated January 9, 2023. Motion Passed: 5-For, 0-Against.

4. Closed Session – You are hereby notified that the Common Council and staff of the City of Pewaukee will convene into closed session after all regular scheduled business has been concluded and upon motion duly made and seconded and acted upon by roll-call vote as required under §19.85(1)(a), Stats. The purpose of the closed session is for the following:

   - Specifically related to the contract with the Village of Pewaukee to provide fire and rescue services and the contract with Baker Tilly to provide Finance Director services.

   You are further notified that at the conclusion of the Closed Session, the Common Council may convene into open session pursuant to 19.85(2), Stats., for possible additional discussion and action concerning any matters discussed in closed session and for adjournment.

   A motion was made and seconded (B. Dziwulski, R. Reinbold) to go into closed session at 6:31 p.m. Motion Passed by roll call vote: 5-For, 0-Against.

   A motion was made and seconded (C. Brown, B. Dziwulski) to go into open session at 7:35 p.m. Motion Passed: 5-For, 0-Against.

   A motion was made and seconded (C. Brown, B. Dziwulski) to approve Option #2 of the Baker Tilly proposal to provide Finance Director services once the 2022 audit has been completed. Motion Passed: 5-For, 0-Against.

5. Adjournment

   A motion was made and seconded (P. Vetterkind, B. Dziwulski) to adjourn the meeting at 7:36 p.m. Motion Passed: 5-For, 0-Against.

Respectfully Submitted,

Kelly Tarczewski
Clerk/Treasurer

CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 3.3.

DATE: February 20, 2023

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Approve Accounts Payable Listing Dated February 20, 2023

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

A/P 2.20.2023

Check Date	Check	Vendor Name	Description	Amount
Bank 100 GENERAL FUND CHECKING				
02/09/2023	1086(E)	WI DEPT OF REVENUE/SALES TAX	SALES TAX DUE STATE	643.12
			SALES TAX DISCOUNT	(10.00)
				633.12
02/09/2023	1087(E)	WI DEPT OF REVENUE/SALES TAX		97.53
02/10/2023	1095(E)	DIVERSIFIED BENEFIT SERVICES, INC.	FLEX SPEND	186.11
02/10/2023	1096(E)	DIVERSIFIED BENEFIT SERVICES, INC.	FLEX SPEND	560.00
02/10/2023	137084	AMI HURD	CT - MILEAGE REIMBURSEMENT (MILW POST OF	24.89
02/10/2023	137085	ANTHONY I SCOTT & BRANDY SCOTT	BLD-EROSION BOND REFUND	2,000.00
02/10/2023	137086	BOND TRUST SERVICES CORP	CT-CITY INTEREST & WATER INTEREST	35,090.00
			CT-WATER INTEREST	20,875.00
			CT-PRINCIPLE & INTEREST	710,900.00
			CT- PRINCIPAL & INTEREST	538,225.00
			DEBT PYMT -CITY, SW PRINC & INT.	1,366,325.00
				2,671,415.00
02/10/2023	137087	BROOKFIELD, TOWN OF	SW-SPRINGDALE S. MANHOEL REHAB	71,131.89
02/10/2023	137088	BS&A SOFTWARE	BLD-PERMIT APPLICATIONS	296.00
02/10/2023	137089	CHARLIE DWYER	BLD-MILEAGE REIMBURSEMENT	187.99
02/10/2023	137090	CINTAS CORPORATION #184	SW-UNIFORMS	95.19
			SW-UNIFORMS	95.19
				190.38
02/10/2023	137091	CONLEY MEDIA	CT- NOTICES & PUBLICATIONS	127.92
			CT- THE FREEMAN SUBSCRIPTION	264.00
				391.92
02/10/2023	137092	COSTAR	ASR-DUES,MEMBERSHIPS & SUBSCRIPT	5,652.00
02/10/2023	137093	ELLIOTT ACE HARDWARE	SW-SUPPLIES & EXPENSE	27.99
			SW-TRANSP EXP-REPAIR & MAINT	17.99
				45.98
02/10/2023	137094	FORWARD TS	BLD-COPIER CHARGE	54.62
02/10/2023	137095	GRAINGER	SW-REPAIRS	373.03
02/10/2023	137096	HEIN ELECTRIC SUPPLY	FD-BLD REPAIR & MAINTENANCE	19.37
02/10/2023	137097	JACOB CAYA	SW-REFUND OF 4TH QTR PYMT	201.84
02/10/2023	137098	JOHN'S DISPOSAL SERVICE	ENG-GARBAGE COLLECTION	55,522.79
02/10/2023	137099	KNIGHT BARRY	CT-2022 PROPERTY TAX REFUND	13.18
02/10/2023	137100	KNIGHT BARRY	CT-2022 PROPERTY TAX REFUND	34.62
02/10/2023	137101	MAGDELENE WAGNER	ENG-MILEAGE REIMBURSEMENT	59.90
02/10/2023	137102	MATRIX TRUST COMPANY	CT-LOAN REIMBURSEMENT	50.00
02/10/2023	137103	MENARDS	DPW-BLD	11.99
			SW-REPAIR & MAINT, SUPPLIES	37.30
				49.29
02/10/2023	137104	MUNICIPAL LAW & LITIGATION GROUP S.	CT-LEGAL FEES	14,190.00
02/10/2023	137105	MUNICIPAL PROPERTY INSURANCE	CT-RENEW PROPERTY & LIAB INS	60,783.00
02/10/2023	137106	NAPA	SW-TRANSP EXP-REPAIR & MAINT	10.28
02/10/2023	137107	NATIONWIDE RETIREMENT SOLUTIONS	CT-RETIREMENT PAY DATE 1/27/23	2,069.00

Check Date	Check	Vendor Name	Description	Amount
02/10/2023	137108	NORTHERN LAKE SERVICE, INC	SW-SAMPLES	69.00
			SW-WATER TESTING	75.00
			SW-WATER TESTING	100.00
			SW-WATER TESTING	275.00
			SW-WATER TESTING	25.00
			SW-WATER TESTING	75.00
				619.00
02/10/2023	137109	ODP BUSINESS SOLUTIONS LLC	CT-OPERATING SUPPLIES	30.54
			CT-OPERATING SUPPLIES	18.95
				49.49
02/10/2023	137110	PCP SOUTH LLC	CT-2022 PROPERTY TAX REFUND	15.00
02/10/2023	137111	R&R INSURANCE SERVICES	CT-RENEW POLICY	29,276.00
			CT-WORKERS COMPENSATION	26,912.00
				56,188.00
02/10/2023	137112	RICHARD & BARBARA ROBERSON	CT-2022 PROPERTY TAX REFUND	3,014.87
02/10/2023	137113	ROMENS PLUMBING LLC	CT-TESTING CROSS CONNECTION CONTROL DEVI	400.00
02/10/2023	137114	ROTROFF JEANSON & CO.	CT - 2022 VENDOR 1099 FORMS	871.00
02/10/2023	137115	RUNDLE-SPENCE	DPW-BLD	99.29
			DPW-BLD	88.36
			DPW-BLD	21.62
				209.27
02/10/2023	137116	THANGARAJ MANOHARAN & SUKANYA THANG	CT-2022 PROPERTY TAX REFUND	138.34
02/10/2023	137117	VILLAGE OF PEWAUKEE	CT-LAKE PATROL	6,381.25
			CT-2023 JOINT LIBRARY BUDGET MARCH	72,649.58
			AMBO COLLECTIONS FOR JANUARY 2023	31,234.96
			P&R SHARED REVENUES JAN 2023	3,158.51
			P&R INCOME SPLIT DEC 2022	1,579.92
			SW-SERVICE CHARGE	16,036.00
				131,040.22
02/10/2023	137118	WAUKESHA CO TREASURER	ENG-RECYCLING	9,418.94
			ENG-RECYCLING	1,206.36
				10,625.30
02/10/2023	137119	WAUKESHA COUNTY CLERK	CT-DOG LICENSES	3,992.25
02/10/2023	137120	WE ENERGIES	DPW-BLD	4,832.89
02/10/2023	137121	WI DEPT SAFETY & PROFESSIONAL SERVI	ENG-PE APPLICATION	55.00
02/10/2023	137122	WILLIAM CHRONIS	BLD-EROSION BOND REFUND	2,000.00
02/10/2023	137123	WISCONSIN DEPARTMENT OF TRANSPORTAT	ENG-DUPLAINVILLE BRIDGE	47,189.95
02/11/2023	1056(E)	LEASING SERVICES	BUILDING SERVICES - OPERATING SUPPLIES	116.00
02/13/2023	1075(E)	WE ENERGIES	POWER/ELECTRICITY	5,142.68
			ELECTRICITY	1,049.63
				6,192.31
02/13/2023	137124	ADP SCREENING & SELECTION SERVICES	HR-EMPLOYEE SCREENINGS	59.36
02/13/2023	137125	ALL CITY COMMUNICATIONS INC.	SW-ANSWERING SERVICE	63.45
02/13/2023	137126	ALL COUNTY ELECTRIC	FD-BLD REPAIRS & MAINT	87.88

Check Date	Check	Vendor Name	Description	Amount
			FD-BLD REPAIRS & MAINTENANCE	35.96
				123.84
02/13/2023	137127	ARAMARK	HWY-UNIFORMS	85.02
			HWY-UNIFORMS	84.44
			HWY-UNIFORMS	82.70
				252.16
02/13/2023	137128	AT&T	CH-TELEPHONE 1/1-2/1/23	111.63
02/13/2023	137129	AT&T CAROL STREAM IL	P&R - INTERNET	58.85
02/13/2023	137130	AT&T CAROL STREAM IL	P&R - INTERNET	85.60
02/13/2023	137131	AT&T CAROL STREAM IL	P&R-INTERNET	69.55
02/13/2023	137132	AT&T CAROL STREAM IL	P&R - INTERNET	68.84
02/13/2023	137133	AT&T CAROL STREAM IL	P&R - INTERNET	99.52
02/13/2023	137134	AT&T CAROL STREAM IL	P&R - INTERNET	85.60
02/13/2023	137135	COMPASS MINERAL	HWY-SAND & SALT	2,918.11
02/13/2023	137136	DAN PLAUTZ CLEANING SERVICE	CH-JANUARY CLEANING	2,873.00
02/13/2023	137137	DWD-UI	P&R - UNEMPLOYMENT	56.63
02/13/2023	137138	EHLERS	PLANNING-2023 SEMINAR	190.00
02/13/2023	137139	ELLIOTT ACE HARDWARE	SW-BLD & GROUNDS	4.74
			SW-OPERATING SUPPLIES	19.22
				23.96
02/13/2023	137140	FORWARD TS	FD-COPIER CHARGE	32.54
02/13/2023	137141	GRAINGER	SW-BLD & GROUNDS	64.64
02/13/2023	137142	HAWKINS, INC.	SW-CHEMICALS	4,158.52
			SW-CHEMICALS	590.39
				4,748.91
02/13/2023	137143	HEIN ELECTRIC SUPPLY	FD-BLD REPAIRS & MAINT	49.97
			FD-BLD REPAIRS & MAINTENANCE	(16.86)
				33.11
02/13/2023	137144	HYDROCORP	SW-METER SUPPLIES	1,171.00
02/13/2023	137145	IS OUTFITTERS	IT-OTHER PROF SERVICES	1,906.76
			IT-OTHER PROF SERVICES	162.50
				2,069.26
02/13/2023	137146	JAMES IMAGING SYSTEMS	IT-OTHER SERVICES	65.00
02/13/2023	137147	JK LAWN SERVICE	SW-BLD & GROUNDS	270.75
			SW-BLD & GROUNDS	688.75
				959.50
02/13/2023	137148	KMB ELECTRIC	P&R -BLD REPAIR & MAINT	1,000.00
02/13/2023	137149	LANGE ENTERPRISES, INC	HWY-ROAD SIGNS & MARKGS	252.40
			BLD-ADDRESS TILES	411.39
				663.79
02/13/2023	137150	LIFE-ASSIST INC	FD-EMS OPERATING SUPPLIES	256.46
			FD-EMS OP SUPPLIES	220.92

Check Date	Check	Vendor Name	Description	Amount
			FD-EMS OP SUPPLIES	737.10
			FD-EMS OP SUPPLIES	33.96
				1,248.44
02/13/2023	137151	MENARDS	P&R-REPAIR & MAINT	59.09
			P&R-SAFETY EQUIPMENT	29.94
			SW-BLD & GROUNDS	18.68
			SW-BLD & GROUNDS	36.77
			CH-BLD REPAIRS & MAINT	4.49
				148.97
02/13/2023	137152	NAPA	SW-BLD & GROUNDS	99.04
			SW-MAINT OF GEN PLANT STRUCTURE	217.05
				316.09
02/13/2023	137153	NEENAH FOUNDRY COMPANY	HWY-SW CATCH BASIN MAINT	604.00
02/13/2023	137154	NICK PHALIN	P&R-JANUARY MILEAGE REIMBURSEMENT	181.44
02/13/2023	137155	NORTHERN LAKE SERVICE, INC	SW-2022 DRINK WATER TESTING	100.00
02/13/2023	137156	NOVATECH	BLD-COPIER CHARGE	34.81
02/13/2023	137157	ODP BUSINESS SOLUTIONS LLC	BLD-OPERATING SUPPLIES	89.89
02/13/2023	137158	POMP'S TIRE SERVICE, INC.	SW- EQUIP REPAIR & MAINTEN	1,869.49
02/13/2023	137159	PREMIUM WATERS, INC	HWY-WATER	45.00
02/13/2023	137160	QUALITY POWER SOLUTIONS	IT-BATTERIES, INSTALL & TEST	1,947.90
02/13/2023	137161	R&R INSURANCE SERVICES	WORKERS COMP INSTALLMENT	26,912.00
02/13/2023	137162	REVERE ELECTRIC SUPPLY CO.	SW-MAINT OF PUMPING EQUIP	208.10
02/13/2023	137163	ROBERT HALF	HR-TEMP EMPL WK END 1/20/23 R. LEU	2,030.08
02/13/2023	137164	SCHOOL DISTRICT OF MENOMONEE FALLS	P&R - KNITTING CLASS	378.00
02/13/2023	137165	WAUKESHA CO TREASURER	PD-4TH QTR. 2022 POLICE SERVICES-OT	8,432.47
02/13/2023	137166	WHITLOW'S SECURITY SPECIALISTS	P&R-GENERAL LOCK ENTRY LEVER LOCK & MAST	268.00
02/13/2023	137167	WISCONSIN STEAM CLEANER	SW-EQUIP REPAIR & MAINTEN	891.74
02/14/2023	1078(E)	US BANK EQUIPMENT FINANCE	ENGINEERING - OPERATING SUPPLIES	446.26
02/14/2023	137168	1ST AYD	P&R-ICE MELT	784.75
02/14/2023	137169	A TIME FOR ME	P&R-REC PROGRAM	595.00
02/14/2023	137170	AIR FLOW, INC	FD-EQUIP REPAIR	470.76
02/14/2023	137171	ARROWHEAD SCHOOL DISTRICT	FEBRUARY SETTLEMENT 2022 TAX ROLL	8,750.39
02/14/2023	137172	AT&T CAROL STREAM IL	FD-MDC AIR CARDS	711.67
02/14/2023	137173	BIEBEL'S TRUE VALUE AND JUST ASK RE	HWY-EQUIP REPAIR & MAINT	100.43
02/14/2023	137174	BIG JIM'S SMALL ENG SERV	FD-RESCUE SAW CHAIN SHARPEN	30.00
02/14/2023	137175	BUMPER TO BUMPER HARTLAND	P&R-EQUIP REPAIR & MAINTEN	35.77
			P&R- VEHICLE REPAIR & MAINTEN	618.32
				654.09
02/14/2023	137176	BURKE TRUCK & EQUIPMENT	HWY-EQUIP REPAIR & MAINTENANCE	380.41
			HWY-EQUIP REPAIR & MAINT	2,245.60
				2,626.01
02/14/2023	137177	CHALLENGE ISLAND GREATER MILWAUKEE	P&R-REC PROGRAM-CONT SERVICES	304.00
02/14/2023	137178	CONCENTRA MED COMPLIANCE ADMIN	HR-EMPLOYMENT EXAMS	125.00
02/14/2023	137179	COREY OIL	HWY-FUEL	1,863.50
			HWY-FUEL	2,430.98
			HWY-FUEL	2,385.48
			HWY-GAS	1,010.03
				7,689.99

Check Date	Check	Vendor Name	Description	Amount
02/14/2023	137180	ELLIOTT ACE HARDWARE	P&R - EQUIPMENT,REPAIR & MAINT	86.56
02/14/2023	137181	FIRE DETECTION GROUP	FD-TEMP FIRE ALARM PANEL	2,900.00
02/14/2023	137182	FOSTER COACH SALES, INC.	FD-VEHICLE REPAIR	50.90
02/14/2023	137183	GALLS	FD--UNIFORMS	80.92
			FD-UNIFORMS	31.68
			FD-UNIFORMS	(18.19)
				94.41
02/14/2023	137184	GRAINGER	HWY-OPERATING SUPPLIES	35.02
			HWY-OPERATING SUPPLIES	5.11
				40.13
02/14/2023	137185	HAMILTON SCHOOL DISTRICT	FEBRUARY SETTLEMENT 2022 TAX ROLL	321,649.81
02/14/2023	137186	JK LAWN SERVICE	FD-GROUNDS MAINTENANCE	356.25
			FD-GROUND MAINTENANCE	427.50
				783.75
02/14/2023	137187	JOSHUA POSEY	CT-2022 PROPERTY TAX REFUND	404.11
02/14/2023	137188	KAESTNER AUTO ELECTRIC CO.	HWY-	629.99
02/14/2023	137189	LIFE-ASSIST INC	FD-EMS SUPPLIES	43.38
02/14/2023	137190	LOCHEN EQUIPMENT	HWY-EQUIP REPAIR & MAINT	72.19
02/14/2023	137191	MATTHEW LINK	CT-2022 PROPERTY TAX REFUND	225.78
02/14/2023	137192	MENARDS	HWY-OPERATING SUPPLIES	55.17
			HWY-EQUIP REPAIR & MAINT	12.97
			HWY-OPERATING SUPPLIES	50.34
			HWY-OPERATING SUPPLIES	17.90
			HWY-DPW BLD	307.31
			HWY-OPERATING SUPPLIES	12.97
			FD-OPERATING SUPPLIES	82.89
				539.55
02/14/2023	137193	MOTION & CONTROL ENTERPRISES LLC	HWY-EQUIP REPAIR & MAINTEN	100.95
02/14/2023	137194	NAPA	HWY-EQUIP REPAIR & MAINTEN	62.03
02/14/2023	137195	PARTNER2LEARN, LLC	HR-EMPLOYEE TRAINING	10,400.00
02/14/2023	137196	PETERBILT	HWY-OPERATING SUPPLIES	174.50
02/14/2023	137197	PEWAUKEE SCHOOL DISTRICT	FEBRUARY SETTLEMENT 2022 TAX ROLL	5,351,357.70
02/14/2023	137198	REINDERS, INC.	P&R - EQUIP REPAIR & MAINT	158.04
02/14/2023	137199	RICHMOND SCHOOL DISTRICT	FEBRUARY SETTLEMENT 2022 TAX ROLL	17,427.51
02/14/2023	137200	ROBERT HALF	HR-TEMP EMPL WK END 2/3/23 R. LEU	2,458.30
02/14/2023	137201	SIGNS & LINES BY STRETCH	FD-NEW EQUIPMENT	129.60
02/14/2023	137202	ST. BARTHOLOMEW'S EPISCOPAL CHURCH	P&R - REC PROGRAM	350.00
02/14/2023	137203	STRYKER SALES CORPORATION	FD-OPERATING SUPPLIES	148.78
02/14/2023	137204	TURNOUT MANAGEMENT	FD-EQUIP REPAIR	164.99
02/14/2023	137205	WASTE MANAGEMENT	HWY-HAULING RECYCLABLES	937.37
02/14/2023	137206	WAUKESHA CO TECHNICAL COLLEGE	FEB SETTLEMENT 2022 TAX ROLL	318,891.00
02/14/2023	137207	WAUKESHA CO TREASURER	FEBRUARY SETTLEMENT 2022 TAX ROLL	1,821,380.52
02/14/2023	137208	WAUKESHA SCHOOL DISTRICT	FEBRUARY SETTLEMENT 2022 TAX ROLL	2,890,561.57
02/14/2023	137209	WISCONSIN DEPARTMENT OF	HR-EMPLOYMENT EXAMS	14.00
02/15/2023	1093(E)	DIVERSIFIED BENEFIT SERVICES, INC.	FLEX SPEND	5,020.56
02/15/2023	1094(E)	DELTA DENTAL	DENTAL CLEARING	2,626.00
02/16/2023	137210	CHERRIE LARSON	P&R-ARTSY KIDS-ARTTREK	475.20
02/16/2023	137211	CINTAS CORPORATION #184	HWY-MEDICAL SUPPLIES	69.71
02/16/2023	137212	ELEVITY	IT-EQUIP REPAIR & MAINT	304.15
02/16/2023	137213	KWIK TRIP INC.	FD-FUEL	4,458.59
02/16/2023	137214	MENARDS	P&R- OPERATING SUPPLIES	18.88

Check Date	Check	Vendor Name	Description	Amount
02/16/2023	137215	NORTHERN LAKE SERVICE, INC	SW-PRE-PAYMENTS	50.00
			SW-PRE-PAYMENTS	25.00
				75.00
02/16/2023	137216	PITNEY BOWES BANK PURCHASE POWER	CT-PURCHASE POWER	2,000.00
02/16/2023	137217	R.A. SMITH & ASSOC., INC.	P&R - GROUNDS MAINTENANCE	684.50
02/16/2023	137218	ROBERT HALF	CT-TEMP EMPL WK END 2/10/23 R. LEU	2,537.60
02/16/2023	137219	ULINE	P&R - GROUNDS & MAINTENANCE	891.86
02/16/2023	137220	WACHTEL TREE SCIENCE	P&R - ASH REMOVALS	2,250.00
02/16/2023	137221	WAUKESHA CO TREASURER	P&R - LEARN TO SKATE CLASS (2)	720.00

100 TOTALS:

Total of 147 Checks:	14,005,104.71
Less 0 Void Checks:	0.00
Total of 147 Disbursements:	14,005,104.71

CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 4.

DATE: February 20, 2023

DEPARTMENT: Public Works

PROVIDED BY: Magdelene Wagner

SUBJECT:

Presentation, Discussion and Possible Action Regarding the Water and Sewer Utilities Financial Plan [Wagner / Mueller]

BACKGROUND:

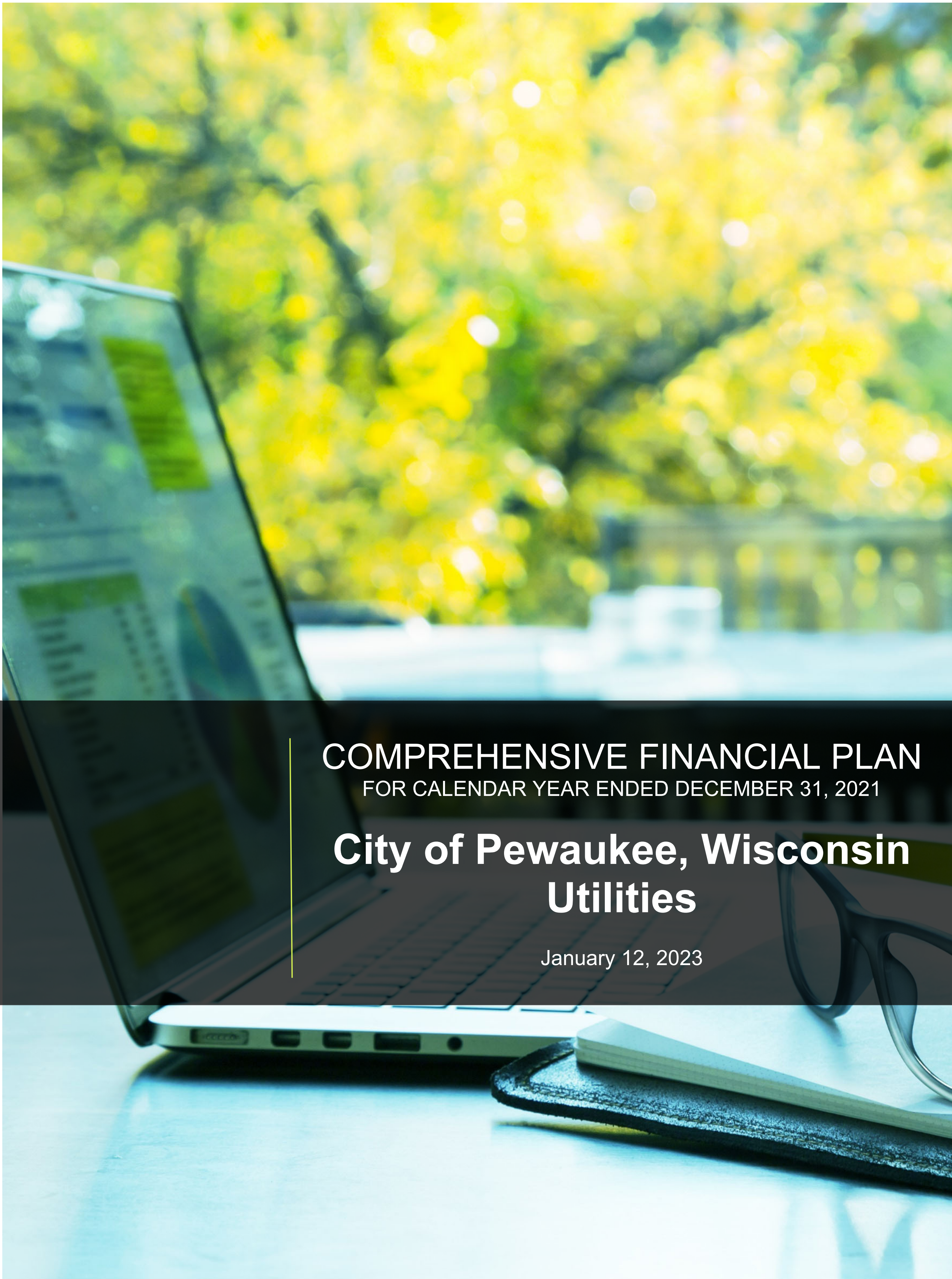
Last year the Common Council authorized a financial analysis for the Water Utility and the Sanitary Sewer Utility. Baker Tilly was awarded this work. The final reports are complete and Baker Tilly will present the findings of the report to the Common Council.

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description
Financial Report
Internal Control & Process Review Report



COMPREHENSIVE FINANCIAL PLAN

FOR CALENDAR YEAR ENDED DECEMBER 31, 2021

City of Pewaukee, Wisconsin Utilities

January 12, 2023

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ACCOUNTANTS' FORECAST AND COMPILATION REPORT

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ACCOUNTANTS' FORECAST AND COMPILATION REPORT

SUPPLEMENTAL DATA

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United States of America

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January 12, 2023

City of Pewaukee, Wisconsin
Magdalene Wagner
Director of Public Works
W240 N3065 Pewaukee Road Pewaukee, WI 53072

ACCOUNTANTS' FORECAST AND COMPILATION REPORT

Management is responsible for the accompanying projection of City of Pewaukee, which comprises the forecasted cash flows from the actual and projected comparative schedule of cash receipts and disbursements and the forecasted comparative schedule of selected financial information arising from cash transactions for the period then ending December 31, 2022, 2023, 2024, 2025, and 2026, and the related summaries of significant assumptions and accounting policies in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). 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 AICPA. We did not examine or review the forecast 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 this forecast.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The accompanying forecast and this report are intended solely for the information and use of the City of Pewaukee and are not intended to be, and should not be used by, anyone other than the City of Pewaukee.

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Pewaukee, Wisconsin, as of and for the year ended December 31, 2019, 2020, and 2021, which collectively comprise the City's basic financial statements as listed in the table of contents, 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 AICPA. 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. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

(Continued on next page)

Management has elected to omit substantially all 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 conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information on pages 5-12, 14, 16, and 23-28, and 35-40 is presented to supplement the basic financial statements. Such information 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. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Baker Tilly US, LLP

Firm's Signature

Mishawaka, Indiana

City, State

January 12, 2023

Report Date

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND ASSUMPTIONS

Nature of Forecast:

This financial forecast presents, to the best of management's knowledge and belief, the City of Pewaukee's water and sewage utilities expected results of operations for the forecast period. Accordingly, the forecast reflects its judgment as of January 12, 2023, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecast and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Summary of Significant Accounting Policies:

Reporting Entity:

The water and sewer utilities are component entities of the City of Pewaukee providing potable water and sewer services to the City constituents.

Basis of Accounting:

The financial forecast included is presented on the cash basis of accounting. Under the cash basis of accounting, revenues are recognized when received and expenses are recognized when paid. Therefore, receivables and payables, inventories, accrued income and expenses, and capital assets and depreciation, which may be material in amount, are not reflected in these statements and these statements are not intended to present the overall financial position or results of operation in conformity with generally accepted accounting principles.

Summary of Significant Assumptions:

(1) Capital Projects:

Capital items above $500,000 are all assumed to be bond-funded in addition to specific projects the City outlined for bond funding. Note, project costs listed in 2022 are assumed to be initially paid by cash and reimbursed by bond proceeds in 2023.

(2) Bond Project Costs and Funding:

Non-construction costs are assumed to be split pro-rata between sewer and water bonds. Direct costs are assumed as split on the capital schedule.

(3) Operating Receipts:

Forecasted years are based on 2021 actual receipts.

Future rate increase needs based on the current assumptions are as follows:

Water: 147% (over 3 phases)
Sewer: No increase shown

(4) Operating Disbursements:

Forecasted years are based on the 2022 and 2023 budgets. 2024-2026 assume 3% annual inflation.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND ASSUMPTIONS

(5) Non-Operating Receipts:

Connection fees are assumed to be increased in 2022 to cover the annual debt service for the outstanding and proposed bonds being issued in 2023.

Active special assessments are assumed to be collected over a period of 15 years.
Deferred special assessments are assumed to be collected over a period of 40 years beginning in 2022. This is assumed based on a proposed change in collection policies per Utility Management. This report assumes 25% of the deferred assessments are collectible.

Interest income and other receipts are based on historical trends.

(6) Non-Operating Disbursements:

Outstanding debt service is forecasted based on the amortization schedules provided by the Utility and as available on EMMA.

Proposed debt service is forecasted based on estimated project costs and funding and current market conditions.

Repayment of sewer loan by water is assumed over 20 years beginning in 2023.

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

UTILITY CAPITAL INFORMATION

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF FUTURE CAPITAL IMPROVEMENTS
(Per Utility Management)

= Water = Sewer
= Both Utilities

Project	Funding Source	2022	2023	2024	2025	2026	Total
Water--Wells and Pumphouses							
Well No. 2 - Green Rd. pump & motor replacement	Water	$ -	$ -	$ -	$85,000	$ -	$85,000
Well No. 4 & 7 Wispark	Water	-	-	165,000	-	-	165,000
Well No. 5 - Northmoung pump & motor repl.	Water	27,400	-	-	-	-	27,400
Well 5 Pump & Reservoir Roof Replacement	Bond Issue - Water Existing	324,000	-	-	-	-	324,000
Well No. 3 &6 - North Ave Deep pump & motor	Water	-	-	100,000	-	-	100,000
Well No. 8--Still River I add vacuum prime system	Water	-	150,000	-	-	-	150,000
Well No. 9 & 10	Water	-	110,000	-	-	-	110,000
Well No. 11 & 12 - Deer Haven pump & morot	Water	-	-	-	140,000	-	140,000
Bluemound Well 5 Compliance Alternatives	Water	350,000	-	-	-	-	350,000
Well No. 13 - Still River II	Bond Issue - Water	-	-	-	250,000	500,000	750,000
Well No. 14	Water	-	-	-	-	50,000	50,000
Well 1 Rehabilitation	Bond Issue - Water Existing	90,142	-	-	-	-	90,142
North Ave. Well #3 MCC/Electrical replacement & upgrade (1)	Bond Issue - Water Existing	357,900	-	-	-	-	357,900
Deer Haven Roof Replacement	Water	-	18,000	-	-	-	18,000
Well Inspections and Repairs (1)	Water	100,000	50,000	50,000	50,000	50,000	300,000
Chemical feed pump upgrades	Water	10,000	14,000	14,000	14,000	14,000	66,000
Water--Storage Facilities							
City Hall Tower	Water	-	-	50,000	-	-	50,000
City Hall Tower Foundation	Water	-	-	25,000	100,000	-	125,000
Carmelite Standpipe rehab/paint	Water	-	-	-	-	150,000	150,000
Old City Hall Tower Removal - foundation	Water	-	75,000	-	-	-	75,000
Water--Transmission Mains							
Paul Rd Water Main Relay (1)	Bond Issue - Water Existing	425,000	-	-	-	-	425,000
Oak/Peninsula WM Extension	Bond Issue - Water Existing	1,550,000	-	-	-	-	1,550,000
Prospect Avenue & Spring Creek	Bond Issue - Water	-	-	20,000	50,000	800,000	870,000
Bluemound Road (Busse Rd. to Foster Ct) Well 5 Alternative (1)	Bond Issue - Water	-	2,150,000	2,150,000	-	-	4,300,000
Lindsay Rd. (Balmer Park/Swan Vw. Farms to Sports Com.) (1)	Bond Issue - Water Existing	-	-	500,000	-	-	500,000
Lindsay Road (Swan Road to Balmer Park)	Bond Issue - Water	-	-	-	500,000	-	500,000
Appletree & Peartree Hyd & Valve Replacement	Water	-	127,500	-	-	-	127,500
Water Facilities Infrastructure Study	Water	15,000	15,000	10,000	10,000	10,000	60,000
Water Meter Program							
Water Meter Program	Water	72,000	78,000	80,000	81,000	81,500	392,500
Meter Reading Software & Hardware Upgrade	Water	-	-	15,000	15,000	-	30,000
Sewer Facilities							
Gun Club Rehab or replacement	Bond Issue - Sewer	20,000	1,500,000	2,000,000	-	-	3,520,000
Spice Creek Lift Station Rehab	Sewer	-	-	-	75,000	-	75,000
Kopmeier Lift Station Village of Pewaukee	Bond Issue - Sewer	-	750,000	-	-	-	750,000
Lift Station Inspections & Repairs	Sewer	45,000	45,000	55,000	55,000	60,000	260,000
Equipment							
Sewer Jetter (Shared w/ stormwater)	Sewer	250,000	-	-	-	-	250,000
Truck Mount Automatic Valve turner	Water	-	30,000	-	-	-	30,000

(Continued On Next Page)

(The Accountants' Forecast and Compilation Report and the accompanying comments are an integral part of this statement.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

(Cont'd)

SCHEDULE OF FUTURE CAPITAL IMPROVEMENTS

(Per Utility Management)

= Water = Sewer

= Both Utilities

Project	Funding Source	2022	2023	2024	2025	2026	Total
Sewer Projects							
Kopmeier sewer liner under Pewaukee Lake	Bond Issue - Sewer Existing	$ -	$400,000	$ -	$ -	$ -	$400,000
Southwest Sewer Study	Sewer	-	10,000	-	-	-	10,000
Northwest Sewer Study - Village of Pewaukee	Sewer	-	10,000	-	-	-	10,000
Combined Sewer and Water Facilities (Assumes 1/2 of total cost per Utility)							
SCADA software upgrade (Split W/S)	Water & Sewer	20,000	20,000	20,000	20,000	20,000	100,000
PLC & Control Upgrades @ Stations	Water & Sewer	45,000	45,000	45,000	30,000	35,000	200,000
Surveying Equipment	Water & Sewer	-	-	-	-	26,000	26,000
Mapping GIS	Water & Sewer	6,500	6,500	6,500	6,500	6,500	32,500
Shared City Purchases (Assumes 1/2 of total cost per Utility)							
Utility Truck	Water & Sewer	-	102,000	62,000	67,000	67,000	298,000
Utility Billing Software	Water & Sewer	17,825	71,000	-	-	-	88,825
ESRI - Software for GIS	Water & Sewer	-	-	150,000	20,000	-	170,000
Asset Management	Water & Sewer	-	150,000	-	20,000	-	170,000
Furniture/Remodel	Water & Sewer	-	-	20,000	20,000	-	40,000
Local Sewer & Water Extensions (Assumes 1/2 of total cost per Utility unless otherwise noted)							
Hickory Grove Estates Area	Bond Issue - Combined	-	-	50,000	750,000	-	800,000
Sherwood Forest Subdivision	Bond Issue - Combined	-	-	30,000	2,030,000	-	2,060,000
Shady Ln. & Shady Nook (Water Portion)	Bond Issue - Water Existing	-	475,000	-	-	-	475,000
Shady Ln. & Shady Nook (Sewer Portion)	Bond Issue - Sewer Existing	-	560,000	-	-	-	560,000
Joseph Rd (Water Portion)	Bond Issue - Water Existing	-	405,000	-	-	-	405,000
Joseph Rd (Sewer Portion)	Bond Issue - Sewer Existing	-	163,000	-	-	-	163,000

	2022	2023	2024	2025	2026	Total
Combined						
Total Future Capital Improvements	$3,725,767	$7,530,000	$5,617,500	$4,388,500	$1,870,000	$23,131,767
Less: Items Funded By Proposed Bond Issue	(20,000)	(4,400,000)	(4,250,000)	(3,580,000)	(1,300,000)	(13,550,000)
Less Items Funded By Existing Bond Issues	(2,747,042)	(2,003,000)	(500,000)	-	-	(5,250,042)
Net Cash Funded Capital Improvements	$958,725	$1,127,000	$867,500	$808,500	$570,000	4,331,725
Divided by: 5 years						5
Future Average Annual Capital Improvements						$866,345
Water						
Water Share of Capital Improvements	$3,366,104	$3,894,750	$3,370,750	$2,776,750	$1,732,750	$15,141,105
Less: Items Funded By Proposed Bond Issue	-	(2,150,000)	(2,210,000)	(2,190,000)	(1,300,000)	(7,850,000)
Less Items Funded By Existing Bond Issues	(2,747,042)	(880,000)	(500,000)	-	-	(4,127,042)
Net Cash Funded Capital Improvements	$619,062	$864,750	$660,750	$586,750	$432,750	3,164,063
Divided by: 5 years						5
Future Water Average Annual Capital Improvements						$632,813
Sewer						
Sewer Share of Capital Improvements	$359,663	$3,635,250	$2,246,750	$1,611,750	$137,250	$7,990,663
Less: Items Funded By Proposed Bond Issue	(20,000)	(2,250,000)	(2,040,000)	(1,390,000)	-	(5,700,000)
Less Items Funded By Existing Bond Issues	-	(1,123,000)	-	-	-	(1,123,000)
Net Cash Funded Capital Improvements	$339,663	$262,250	$206,750	$221,750	$137,250	1,167,663
Divided by: 5 years						5
Future Sewer Average Annual Capital Improvements						$233,533

(The Accountants' Forecast and Compilation Report and the accompanying comments are an integral part of this statement.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

ESTIMATED 2022 MAXIMUM DEBT LIMITATION ANALYSIS - GENERAL OBLIGATION BONDS

General Obligation Bonds:

Step 1:	2022 Equalized Value	$4,137,683,700
Step 2:	Step 1 Multiplied by 5%	5%
	2022 Maximum Debt Limitation	206,884,185
	Less: Current General Obligation Bonds Outstanding	(7,785,000) *
Remaining Debt Limitation		**$199,099,185**

* To be confirmed by Utility Management.

(The Accountants' Forecast and Compilation Report and the summary of significant accounting policies, assumptions and notes are an integral part of this statement.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF ESTIMATED PROJECT COSTS AND FUNDING - 2023 BONDS

ESTIMATED PROJECT COSTS	2023 Water Bonds	2023 Sewer Bonds	2023 Total Issuance
Construction Costs:			
Bluemound Road (Busse Rd. to Foster Ct) Well 5 Alternative (1)	$4,300,000	$ -	$4,300,000
Well No. 13 - Still River II	750,000	-	750,000
Prospect Avenue & Spring Creek	870,000	-	870,000
Lindsay Road (Swan Road to Balmer Park)	500,000	-	500,000
Gun Club Rehab or replacement	-	3,520,000	3,520,000
Kopmeier Lift Station Village of Pewaukee	-	750,000	750,000
Hickory Grove Estates Area	400,000	400,000	800,000
Sherwood Forest Subdivision	1,030,000	1,030,000	2,060,000
Sub-totals	7,850,000	5,700,000	13,550,000
Construction contingencies (20%)	1,570,000	1,140,000	2,710,000
Total Construction Costs	9,420,000	6,840,000	16,260,000
Non-Construction Costs:			
Underwriter's Discount (1%)	95,545	69,376	164,921
Costs of Issuance and Rounding	39,455	25,624	65,079
Total Non-Construction Costs	135,000	95,000	230,000
Total Project Costs	$9,555,000	$6,935,000	$16,490,000
ESTIMATED PROJECT FUNDING			
Proposed 2023 G.O. Bonds	$9,555,000	$6,935,000	$16,490,000

(The Accountants' Forecast and Compilation Report and the accompanying comments are an integral part of this statement.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF AMORTIZATION OF $9,555,000 PRINCIPAL AMOUNT
OF PROPOSED GENERAL OBLIGATION BONDS OF 2023 - WATER PORTION
Interest payable semi-annually March 1st and September 1st
Principal payable annually September 1st
Assumed interest rate as shown
Assumes bonds dated April 01, 2023

Payment Date	Principal Balance	Principal	Assumed Interest Rate	Debt Service Interest	Debt Service Total	Bond Year Total
	(------In Dollars-----)		(%)	(--------------------In Dollars--------------------)		
09/01/23	$9,555,000	$535,000	2.80	$169,793.75	$704,793.75	$704,793.75
03/01/24	9,020,000			196,262.50	196,262.50	
09/01/24	9,020,000	310,000	2.90	196,262.50	506,262.50	702,525.00
03/01/25	8,710,000			191,767.50	191,767.50	
09/01/25	8,710,000	320,000	3.00	191,767.50	511,767.50	703,535.00
03/01/26	8,390,000			186,967.50	186,967.50	
09/01/26	8,390,000	330,000	3.20	186,967.50	516,967.50	703,935.00
03/01/27	8,060,000			181,687.50	181,687.50	
09/01/27	8,060,000	340,000	3.30	181,687.50	521,687.50	703,375.00
03/01/28	7,720,000			176,077.50	176,077.50	
09/01/28	7,720,000	350,000	3.40	176,077.50	526,077.50	702,155.00
03/01/29	7,370,000			170,127.50	170,127.50	
09/01/29	7,370,000	360,000	3.60	170,127.50	530,127.50	700,255.00
03/01/30	7,010,000			163,647.50	163,647.50	
09/01/30	7,010,000	375,000	3.70	163,647.50	538,647.50	702,295.00
03/01/31	6,635,000			156,710.00	156,710.00	
09/01/31	6,635,000	390,000	3.85	156,710.00	546,710.00	703,420.00
03/01/32	6,245,000			149,202.50	149,202.50	
09/01/32	6,245,000	405,000	4.00	149,202.50	554,202.50	703,405.00
03/01/33	5,840,000			141,102.50	141,102.50	
09/01/33	5,840,000	420,000	4.10	141,102.50	561,102.50	702,205.00
03/01/34	5,420,000			132,492.50	132,492.50	
09/01/34	5,420,000	435,000	4.40	132,492.50	567,492.50	699,985.00
03/01/35	4,985,000			122,922.50	122,922.50	
09/01/35	4,985,000	455,000	4.50	122,922.50	577,922.50	700,845.00
03/01/36	4,530,000			112,685.00	112,685.00	
09/01/36	4,530,000	475,000	4.60	112,685.00	587,685.00	700,370.00
03/01/37	4,055,000			101,760.00	101,760.00	
09/01/37	4,055,000	500,000	4.70	101,760.00	601,760.00	703,520.00
03/01/38	3,555,000			90,010.00	90,010.00	
09/01/38	3,555,000	525,000	4.80	90,010.00	615,010.00	705,020.00
03/01/39	3,030,000			77,410.00	77,410.00	
09/01/39	3,030,000	550,000	4.90	77,410.00	627,410.00	704,820.00
03/01/40	2,480,000			63,935.00	63,935.00	
09/01/40	2,480,000	575,000	5.00	63,935.00	638,935.00	702,870.00
03/01/41	1,905,000			49,560.00	49,560.00	
09/01/41	1,905,000	605,000	5.10	49,560.00	654,560.00	704,120.00
03/01/42	1,300,000			34,132.50	34,132.50	
09/01/42	1,300,000	635,000	5.20	34,132.50	669,132.50	703,265.00
03/01/43	665,000			17,622.50	17,622.50	
09/01/43	665,000	665,000	5.30	17,622.50	682,622.50	700,245.00
		$9,555,000		$5,201,958.75	$14,756,958.75	$14,756,958.75

*** We recommend the City consider transitioning to semiannual principal payments on future bond to reduce interest expense.**

(The Accountants' Forecast and Compilation Report and the accompanying comments are an integral part of this statement.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF AMORTIZATION OF $6,935,000 PRINCIPAL AMOUNT
OF PROPOSED GENERAL OBLIGATION BONDS OF 2023 - SEWER PORTION
Interest payable semi-annually March 1st and September 1st
Principal payable annually September 1st
Assumed interest rate as shown
Assumes bonds dated April 01, 2023

Payment Date	Principal Balance	Principal	Assumed Interest Rate	Debt Service Interest	Debt Service Total	Bond Year Total
	(------In Dollars-----)		(%)	(-------------------In Dollars-------------------)		
09/01/23	$6,935,000	$385,000	2.80	$123,259.38	$508,259.38	$508,259.38
03/01/24	6,550,000			142,521.25	142,521.25	
09/01/24	6,550,000	225,000	2.90	142,521.25	367,521.25	510,042.50
03/01/25	6,325,000			139,258.75	139,258.75	
09/01/25	6,325,000	230,000	3.00	139,258.75	369,258.75	508,517.50
03/01/26	6,095,000			135,808.75	135,808.75	
09/01/26	6,095,000	240,000	3.20	135,808.75	375,808.75	511,617.50
03/01/27	5,855,000			131,968.75	131,968.75	
09/01/27	5,855,000	245,000	3.30	131,968.75	376,968.75	508,937.50
03/01/28	5,610,000			127,926.25	127,926.25	
09/01/28	5,610,000	255,000	3.40	127,926.25	382,926.25	510,852.50
03/01/29	5,355,000			123,591.25	123,591.25	
09/01/29	5,355,000	265,000	3.60	123,591.25	388,591.25	512,182.50
03/01/30	5,090,000			118,821.25	118,821.25	
09/01/30	5,090,000	270,000	3.70	118,821.25	388,821.25	507,642.50
03/01/31	4,820,000			113,826.25	113,826.25	
09/01/31	4,820,000	285,000	3.85	113,826.25	398,826.25	512,652.50
03/01/32	4,535,000			108,340.00	108,340.00	
09/01/32	4,535,000	295,000	4.00	108,340.00	403,340.00	511,680.00
03/01/33	4,240,000			102,440.00	102,440.00	
09/01/33	4,240,000	305,000	4.10	102,440.00	407,440.00	509,880.00
03/01/34	3,935,000			96,187.50	96,187.50	
09/01/34	3,935,000	320,000	4.40	96,187.50	416,187.50	512,375.00
03/01/35	3,615,000			89,147.50	89,147.50	
09/01/35	3,615,000	330,000	4.50	89,147.50	419,147.50	508,295.00
03/01/36	3,285,000			81,722.50	81,722.50	
09/01/36	3,285,000	345,000	4.60	81,722.50	426,722.50	508,445.00
03/01/37	2,940,000			73,787.50	73,787.50	
09/01/37	2,940,000	360,000	4.70	73,787.50	433,787.50	507,575.00
03/01/38	2,580,000			65,327.50	65,327.50	
09/01/38	2,580,000	380,000	4.80	65,327.50	445,327.50	510,655.00
03/01/39	2,200,000			56,207.50	56,207.50	
09/01/39	2,200,000	400,000	4.90	56,207.50	456,207.50	512,415.00
03/01/40	1,800,000			46,407.50	46,407.50	
09/01/40	1,800,000	415,000	5.00	46,407.50	461,407.50	507,815.00
03/01/41	1,385,000			36,032.50	36,032.50	
09/01/41	1,385,000	440,000	5.10	36,032.50	476,032.50	512,065.00
03/01/42	945,000			24,812.50	24,812.50	
09/01/42	945,000	460,000	5.20	24,812.50	484,812.50	509,625.00
03/01/43	485,000			12,852.50	12,852.50	
09/01/43	485,000	485,000	5.30	12,852.50	497,852.50	510,705.00
		$6,935,000		$3,777,234.38	$10,712,234.38	$10,712,234.38

*** We recommend the City consider transitioning to semiannual principal payments on future bond to reduce interest expense.**

(The Accountants' Forecast and Compilation Report and the accompanying comments are an integral part of this statement.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF COMBINED PROPOSED BOND AMORTIZATION - WATER UTILITY

Bond Year	Outstanding Bonds (Page 28) (1)	Proposed Bonds (Page 9)	Totals
2022	$635,983.68		$635,983.68
2023	1,376,658.58	$704,793.75	2,081,452.33
2024	1,372,238.18	702,525.00	2,074,763.18
2025	1,286,793.76	703,535.00	1,990,328.76
2026	1,283,618.76	703,935.00	1,987,553.76
2027	1,274,753.76	703,375.00	1,978,128.76
2028	1,279,735.00	702,155.00	1,981,890.00
2029	1,273,660.00	700,255.00	1,973,915.00
2030	1,267,060.00	702,295.00	1,969,355.00
2031	1,258,510.00	703,420.00	1,961,930.00
2032	1,259,308.44	703,405.00	1,962,713.44
2033	968,995.00	702,205.00	1,671,200.00
2034	970,855.00	699,985.00	1,670,840.00
2035	962,967.50	700,845.00	1,663,812.50
2036	965,905.00	700,370.00	1,666,275.00
2037	808,130.00	703,520.00	1,511,650.00
2038	793,230.00	705,020.00	1,498,250.00
2039	713,430.00	704,820.00	1,418,250.00
2040	716,130.00	702,870.00	1,419,000.00
2041	718,230.00	704,120.00	1,422,350.00
2042	660,939	703,265.00	1,364,204.00
2043	-	700,245.00	700,245.00
Total	$21,847,131.66	$14,756,958.75	$36,604,090.41

(1) Assumes the loan from the sewage works is repaid over 20 years with the 1st payment being made in 2023.

(The Accountants' Forecast and Compilation Report and the accompanying comments are an integral part of this statement.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF COMBINED PROPOSED BOND AMORTIZATION - SEWAGE WORKS

Bond Year	Outstanding Bonds (Page 40)	Proposed Bonds (Page 10)	Totals
2022	$169,617.58		$169,617.58
2023	408,652.23	$508,259.38	916,911.61
2024	411,765.35	510,042.50	921,807.85
2025	409,528.19	508,517.50	918,045.69
2026	407,040.74	511,617.50	918,658.24
2027	404,348.02	508,937.50	913,285.52
2028	401,191.24	510,852.50	912,043.74
2029	397,677.92	512,182.50	909,860.42
2030	383,639.00	507,642.50	891,281.50
2031	379,056.59	512,652.50	891,709.09
2032	368,646.07	511,680.00	880,326.07
2033	268,452.46	509,880.00	778,332.46
2034	265,822.79	512,375.00	778,197.79
2035	268,643.05	508,295.00	776,938.05
2036	266,938.23	508,445.00	775,383.23
2037	269,933.35	507,575.00	777,508.35
2038	267,628.40	510,655.00	778,283.40
2039	270,023.37	512,415.00	782,438.37
2040	267,118.27	507,815.00	774,933.27
2041	221,600.00	512,065.00	733,665.00
2042	188,700.00	509,625.00	698,325.00
2043	-	510,705.00	510,705.00
Total	$6,696,022.85	$10,712,234.38	$17,408,257.23

(The Accountants' Forecast and Compilation Report and the accompanying comments are an integral part of this statement.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

WATER SPECIFIC INFORMATION

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

ACTUAL AND FORECASTED COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - WATER UTILITY

	CY Ended	Calendar Year Ending				
	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2026
Assumed Rate Increase =>		0.00%	35.10%	35.10%	35.10%	0.00%
Operating Receipts (1):						
Metered sales	$1,998,649	$1,998,600	$1,998,600	$1,998,600	$1,998,600	$1,998,600
Penalties	9,465	9,500	9,500	9,500	9,500	9,500
Private fire protection	75,739	75,700	75,700	75,700	75,700	75,700
Public fire protection	559,053	559,100	559,100	559,100	559,100	559,100
ATB increase in rates	-	-	927,700	2,181,000	3,874,200	3,874,200
(Increase)/decrease in assets	(118,885)	-	-	-	-	-
Total Operating Receipts	2,524,021	2,642,900	3,570,600	4,823,900	6,517,100	6,517,100
Operating Disbursements (2):						
Wages not charged to projects	224,835	241,100	394,700	406,500	418,700	431,300
Fringe benefits	120,928	249,900	273,700	281,900	290,400	299,100
Source of supply	61,231	106,300	131,200	135,100	139,200	143,400
Pumping	259,612	349,800	366,900	377,900	389,200	400,900
Water treatment	161,253	168,500	195,000	200,900	206,900	213,100
Transmission & distribution	148,723	318,800	359,800	370,600	381,700	393,200
Shared transportation and maintenance	48,460	54,400	63,000	64,900	66,800	68,800
Shared administrative	163,749	193,200	215,500	222,000	228,700	235,600
PSC Remainder Tax	29,573	2,500	3,000	3,100	3,200	3,300
(Increase)/decrease in liability accounts	83,491	-	-	-	-	-
Total Operating Disbursements	1,301,855	1,684,500	2,002,800	2,062,900	2,124,800	2,188,700
Net Operating Receipts	1,222,166	958,400	1,567,800	2,761,000	4,392,300	4,328,400
Non-Operating Receipts:						
Connection fees (3)	-	240,000	240,000	240,000	240,000	240,000
Special assessment receipts - deferred (4)	-	22,200	22,200	22,200	22,200	22,200
Special assessment receipts - active (4)	13,097	5,500	5,500	5,500	5,500	5,500
Other receipts (5)	18,765	14,400	14,400	14,400	14,400	14,400
Bond proceeds (page 8)	-	4,745,000	9,555,000	-	-	-
Total Non-Operating Receipts	31,862	5,027,100	9,837,100	282,100	282,100	282,100
Non-Operating Disbursements:						
Debt service (page 11)*	633,193	636,000	1,711,300	1,704,600	1,620,100	1,617,400
Repayment of sewer loan (page 28)*	-	-	370,200	370,200	370,200	370,200
Capital improvements (page 6)	126,991	619,100	864,700	660,700	586,700	432,700
Existing Bond projects	-	2,747,042	880,000	500,000	-	-
Proposed Bond projects	-	-	2,150,000	2,210,000	2,190,000	1,300,000
Bond project contingency and costs of issuance	-	-	565,000	442,000	438,000	260,000
Payment in lieu of taxes	550,886	620,000	620,000	620,000	620,000	620,000
Total Non-Operating Disbursements:	1,311,070	4,622,142	7,161,200	6,507,500	5,825,000	4,600,300
Increase (decrease) in cash and cash equivalents	(57,042)	1,363,358	4,243,700	(3,464,400)	(1,150,600)	10,200
Beginning cash and cash equivalents	297,570	240,500	1,603,858	5,847,558	2,383,158	1,232,558
Ending Cash and Cash Equivalents	$240,528	$1,603,858	$5,847,558	$2,383,158	$1,232,558	$1,242,758

*Sewer loan repayment broken out separately.
(1) Based on 2021 actual plus assumed rate increases as shown above.
(2) Forecasted year 2022 based on utility budget. Future years assume 3% annual inflation with the exception of payment in lieu of taxes which assumes no growth.
(3) Per Utility Management.
(4) Assumes the $82,553 of active water special assessments are collected over 15 years and the $3,552,933 of deferred special assessments are collected over 40 years starting in 2022 with a collection percentage of 25%.
(5) Other receipts based on historical trends for misc. revenues and interest income.

(The Accountants' Forecast and Compilation Report and the summary of significant accounting policies, assumptions and notes are an integral part of this statement.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

COMPARISON OF ACCOUNT BALANCES WITH MINIMUM BALANCES RECOMMENDED - WATER UTILITY

Cash and Investments:	Account Balances 12/31/2021	Minimum Balance Recommended (1)	Variance
Checking (1)	$180,428	$939,817	($759,389)
Reserve for radium removal (2)	60,100	60,100	-
Subtotal	$240,528	$999,917	(759,389)
Less: Amount owed to sewer			(7,404,609)
Total			($8,163,998)

(1) **Checking Fund:** Based on our experiences with other Midwest utilities we recommend the practice of reserving funds sufficient to pay the expenses of operation, repair, and maintenance of the utility for the next succeeding two (2) calendar months as well as reserving an amount equal to one year of average cash-funded capital improvements (page 6) and the cingular wireless deposit balance as of December 31, 2021.

Forecasted operation and maintenance disbursements	$1,684,500
Times factor for 2 months	16.67%
Recommended Reserve for Operations	$280,806
Plus Recommended Reserve for Capital Improvements (page 6)	632,813
Plus Recommended Reserve for Deposits Owed To Cingular Wireless (page 18)	26,198
Total Recommended Reserve	$939,817

(2) **Reserve for Radium Removal:** Assumes all funds are restricted for radium removal.

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SEWER SPECIFIC INFORMATION

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

ACTUAL AND FORECASTED COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - SEWAGE WORKS

	CY Ended	Calendar Year Ending				
	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2026
Assumed Rate Increase =>		0.00%	0.00%	0.00%	0.00%	0.00%
Operating Receipts (1):						
Sewage Receipts	$4,068,178	$4,068,200	$4,068,200	$4,068,200	$4,068,200	$4,068,200
Penalties	20,710	20,700	20,700	20,700	20,700	20,700
ATB increase in rates	-	-	-	-	-	-
(Increase)/decrease in assets	(223,327)	-	-	-	-	-
Total Operating Receipts	3,865,561	4,088,900	4,088,900	4,088,900	4,088,900	4,088,900
Operating Disbursements (2):						
Wages	179,739	182,900	275,500	283,800	292,300	301,100
Fringe benefits	71,426	134,500	147,400	151,800	156,400	161,100
Plant operation and maintenance	2,791,258	2,335,800	3,061,200	3,153,000	3,247,600	3,345,000
Consultants and studies	6,201	92,500	115,500	119,000	122,600	126,300
Shared transportation and maintenance	48,424	54,400	63,000	64,900	66,800	68,800
Shared administrative	138,053	168,200	180,500	185,900	191,500	197,200
(Increase)/decrease in liability accounts	1,040,575	-	-	-	-	-
Total Operating Disbursements	4,275,676	2,968,300	3,843,100	3,958,400	4,077,200	4,199,500
Net Operating Receipts	(410,115)	1,120,600	245,800	130,500	11,700	(110,600)
Non-Operating Receipts:						
Connection fees (3)	-	220,400	220,400	220,400	220,400	220,400
Special assessment receipts - deferred (4)	-	7,900	7,900	7,900	7,900	7,900
Special assessment receipts - active (4)	106,131	26,200	26,200	26,200	26,200	26,200
Other receipts (5)	1,014,548	65,900	82,600	99,300	116,000	-
Repayment of loan from water (page 28)	-	-	370,200	370,200	370,200	370,200
Bond proceeds (page 8)	784,093	3,040,000	6,935,000	-	-	-
Total Non-Operating Receipts	1,904,772	3,360,400	7,642,300	724,000	740,700	624,700
Non-Operating Disbursements:						
Debt service (page 12)	129,176	169,600	916,900	921,800	918,000	918,700
Capital improvements (page 6)	-	339,700	262,300	206,800	221,800	137,300
Existing Bond projects	-	-	1,123,000	-	-	-
Proposed Bond projects and contingency	-	20,000	2,250,000	2,040,000	1,390,000	-
Bond project contingency and costs of issuance	-	4,000	545,000	408,000	278,000	-
Total Non-Operating Disbursements:	129,176	533,300	5,097,200	3,576,600	2,807,800	1,056,000
Increase (decrease) in cash and cash equivalents	1,365,481	3,947,700	2,790,900	(2,722,100)	(2,055,400)	(541,900)
Beginning cash and cash equivalents	12,647,170	14,012,700	17,960,400	20,751,300	18,029,200	15,973,800
Ending Cash and Cash Equivalents	$14,012,651	$17,960,400	$20,751,300	$18,029,200	$15,973,800	$15,431,900

(1) Based on 2021 actual plus assumed rate increases as shown above.
(2) Forecasted year 2022 based on utility budget. Future years assume 3% annual inflation.
(3) Per Utility Management.
(4) Assumes the $392,808 of active sewer special assessments are collected over 15 years and the $1,270,832 of deferred special assessments are collected over 40 years starting in 2022 with a collection percentage of 25%.
(5) Other receipts based on historical trends for misc. revenues and interest income. Assumes interest income gradually returns to historical levels.
(6) Assumes the loan to the water utility is repaid over 20 years with the 1st payment being made in 2022.

(The Accountants' Forecast and Compilation Report and the summary of significant accounting policies, assumptions and notes are an integral part of this statement.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

COMPARISON OF ACCOUNT BALANCES WITH
MINIMUM BALANCES RECOMMENDED - SEWAGE WORKS

Cash and Investments:	Account Balances 12/31/2021	Minimum Balance Recommended (1)	Variance
Checking (1)	$6,860,574	$441,938	$6,418,636
Sinking fund:			
Debt sinking - savings (2)	5,125,434	5,125,434	-
Equipment replacement fund (3)	2,026,643	1,017,626	1,009,017
Sub-total	$14,012,651	$6,584,998	7,427,653
Plus: Amount owed from water			7,404,609
Total			$14,832,262

(1) **Operating and Maintenance Fund:** Based on our experiences with other Midwest utilities we recommend the practice of reserving funds sufficient to pay the expenses of operation, repair, and maintenance of the utility for the next succeeding two (2) calendar months.

Forecasted operation and maintenance disbursements	$2,651,100
Times factor for 2 months	16.67%
Recommended Reserve	$441,938

(2) **Debt Sinking - savings:** Assumes the funds in this account are restricted for payment of outstanding debt.

(3) **Equipment Replacement Fund**: Assumes Clean Water Loan dollars are restricted. Also recommended to keep an amount equal to one year's budgeted capital expenditures is typically maintained in this account to provide a funding source for ongoing capital improvements. Also assumes, clean water loan dollars are restricted

Clean Water Loan amount	$784,093
Reserve for normal capital improvements	233,533
Minimum balance suggested (page 6)	$1,017,626

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SUPPLEMENTAL DATA

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

COMPARATIVE STATEMENT OF NET POSITION - WATER UTILITY

(Per Prior Financial Statement Audits)*

	As of		
ASSETS:	12/31/2019	12/31/2020	12/31/2021
Current Assets:			
Cash and Cash equivalents	$596,361	$237,500	$180,428
Restricted cash and cash equivalents:			
Reserve For Radium Removal - cash and cash equivalents	60,006	60,070	60,100
Accounts receivable	397,688	424,832	529,512
Due from other funds	41,688	34,492	47,610
Special Assessments Receivable	95,077	82,553	70,564
Inventory	8,486	11,877	9,108
Prepaid items	207	-	-
Total Current Assets	1,199,513	851,324	897,322
Non-Current Assets:			
Capital Assets:			
Non-depreciable:			
Land	530,387	530,387	530,387
Construction in progress	131,983	327,950	1,517,162
Depreciable:			
Capital Assets, net of accumulated depreciation	37,113,390	36,931,297	36,719,378
Net pension assets	-	62,906	117,306
Total Non-Current Assets	37,775,760	37,852,540	38,884,233
Total Assets	$38,975,273	$38,703,864	$39,781,555
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Outflows Related to Pensions	$188,878	$170,779	$230,951
Total Assets and Deferred Outflows	$39,164,151	$38,874,643	$40,012,506

*Per information from the 2019, 2020, and 2021 audits dated August 24, 2020, July 12, 2021, and July 1, 2022, respectively.

(Continued on next page)

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

COMPARATIVE STATEMENT OF NET POSITION - WATER UTILITY
(Per Prior Financial Statement Audits)*

	As of		
LIABILITIES AND EQUITY:	12/31/2019	12/31/2020	12/31/2021
Current Liabilities:			
Accounts payable	$102,798	$231,217	$190,646
Compensated absences	17,999	-	-
Current portion of long-term debt	460,960	467,225	479,755
Current portion of compensated absences	-	21,258	18,940
Accrued liabilities	80,015	59,754	58,201
Total Current Liabilities	661,772	779,454	747,542
Non-Current Liabilities:			
General obligation debt	6,814,264	6,335,390	5,843,986
Compensated absences	31,844	35,927	37,703
Net pension liability	63,924	-	-
Advances from sewer	6,768,277	7,404,609	7,404,609
Deposits	27,308	26,177	26,198
Total Non-Current Liabilities	13,705,617	13,802,103	13,312,496
Total Liabilities	$14,367,389	$14,581,557	$14,060,038
DEFERRED INFLOWS OF RESOURCES:			
Deferred Inflows Related to Pensions	$95,632	$207,887	$290,329
NET POSITION:			
Invested in Capital Assets, Net of Related Debt	$30,500,536	30,987,019	32,443,186
Restricted	60,006	122,976	177,406
Unrestricted	(5,859,412)	(7,024,796)	(6,958,453)
Total Net Position	$24,701,130	$24,085,199	$25,662,139

*Per information from the 2019, 2020, and 2021 audits dated August 24, 2020, July 12, 2021, and July 1, 2022, respectively.

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - WATER UTILITY

(Per Prior Financial Statement Audits)*

	Calendar Year Ended		
	12/31/2019	12/31/2020	12/31/2021
Operating Revenues:			
Metered sales	$1,579,968	$1,720,630	$1,998,649
Penalties	7,797	4,056	9,465
Private fire protection	74,871	75,229	75,739
Public fire protection	442,024	471,542	559,053
Total Operating Revenues	2,104,660	2,271,457	2,642,906
Operating Expenses:			
Wages not charged to projects	220,067	207,281	224,835
Fringe benefits	181,825	164,616	120,928
Source of supply	149,430	31,509	61,231
Pumping	251,633	356,456	259,612
Water treatment	143,833	155,607	161,253
Transmission & distribution	119,301	186,674	148,723
Shared transportation and maintenance	43,304	40,087	48,460
Shared administrative	140,282	118,073	163,749
Sub-Totals	1,249,675	1,260,303	1,188,791
Depreciation	1,145,919	1,307,869	1,274,764
PSC Remainder Tax	27,544	27,908	29,573
Total Operating Expenses	2,423,138	2,596,080	2,493,128
Operating Revenues (Loss)	(318,478)	(324,623)	149,778

*Per information from the 2019, 2020, and 2021 audits dated August 24, 2020, July 12, 2021, and July 1, 2022, respectively.

(Continued on next page)

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - WATER UTILITY

(Per Prior Financial Statement Audits)*

	Calendar Year Ended		
	12/31/2019	12/31/2020	12/31/2021
Non-operating income (expense):			
Interest income	$10,239	$5,881	$6,765
Interest expense	(181,753)	(172,551)	(163,081)
Amortization	11,649	11,649	11,649
Other revenue	-	8,425	12,000
Total Nonoperating income (expenses)	(159,865)	(146,596)	(132,667)
Income (Loss) Before Contributions and Transfers	(478,343)	(471,219)	17,111
Contributed Capital and Transfers:			
Connection fees	277,733	481,186	2,110,715
Payment in lieu of taxes	(582,430)	(570,154)	(550,886)
Total Contributions and Transfers	(304,697)	(88,968)	1,559,829
Change In Net Position	(783,040)	(560,187)	1,576,940
Net Position - Beginning	26,922,409	24,701,130	24,085,199
Net Position - Adjustment (1)	(1,438,239)	(55,744)	-
Net Position - Ending	$24,701,130	$24,085,199	$25,662,139

*Per information from the 2019, 2020, and 2021 audits dated August 24, 2020, July 12, 2021, and July 1, 2022, respectively.

(1) - Fund balance adjustment per audit.

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

COMPARATIVE STATEMENT OF CASH FLOWS - WATER UTILITY

Increase/(Decrease) in cash and cash equivalents

(Per Prior Financial Statement Audits)*

	Calendar Year Ended		
	12/31/2019	12/31/2020	12/31/2021
Cash flows from Operating Activities:			
Cash received from customers	$2,153,354	$2,249,805	$2,524,021
Cash paid to suppliers, employees and others	(1,987,930)	(1,321,831)	(1,301,855)
Net Cash from Operating Activities	165,424	927,974	1,222,166
Cash Flows from Non-Capital and Related Financing Activities:			
Principal (paid)/collected on advances from/to other funds	(804,131)	636,332	-
Payment in Lieu of Taxes	(582,430)	(570,154)	(550,886)
Net Cash Flows from Non-Capital and Related Financing Activities	(1,386,561)	66,178	(550,886)
Cash Flows from Capital and Related Financing Activities:			
Acquisition and construction of capital assets	(50,105)	(688,276)	(126,991)
Proceeds from sale of assets	-	8,425	12,000
Long-term debt retirements	(460,945)	(460,960)	(467,225)
Collection of special assessments, net	178,011	13,097	13,097
Interest and fiscal charges paid on long-term debt	(176,400)	(175,372)	(165,968)
Net Cash from Capital Financing Activities	(509,439)	(1,303,086)	(735,087)
Cash Flows from Investing Activities:			
Interest income	10,239	5,881	6,765
Cash and Cash Equivalents:			
Increase/(Decrease)	(1,720,337)	(303,053)	(57,042)
Beginning Balance	1,656,592	656,367	297,570
Adjustment to cash from restated audit	720,112	(55,744)	-
Ending Balance	$656,367	$297,570	$240,528

*Per information from the 2019, 2020, and 2021 audits dated August 24, 2020, July 12, 2021, and July 1, 2022, respectively.

(Continued on next page)

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

(Cont'd)

COMPARATIVE STATEMENT OF CASH FLOWS - WATER UTILITY

Increase/(Decrease) in cash and cash equivalents
(Per Prior Financial Statement Audits)*

	Calendar Year Ended		
	12/31/2019	12/31/2020	12/31/2021
Reconciliation of net operating revenues to cash provided from operations:			
Net Operating Revenues	($318,478)	($324,623)	$149,778
Adjustments to reconcile net income to net cash provided from operating activities:			
Depreciation Expense	1,145,919	1,307,869	1,274,764
Change in assets and liabilities:			
Decrease (Increase) in			
Accounts receivable	48,328	(27,144)	(104,680)
Due from other funds	(546,122)	6,623	(14,226)
Pension related deferrals and liabilities	27,196	3,524	(32,130)
Materials and supplies inventory	3,505	(3,391)	2,769
Prepaid expenses	-	207	-
Increase (Decrease) in			
Accounts payable	(205,829)	(23,862)	(54,922)
Accrued liabilities	10,905	(10,098)	792
Deposits	-	(1,131)	21
Net Cash Provided from Operations	$165,424	$927,974	$1,222,166
Schedule of non-cash activities:			
Amortization on premiums	$11,649	$11,649	$11,649

*Per information from the 2019, 2020, and 2021 audits dated August 24, 2020, July 12, 2021, and July 1, 2022, respectively.

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF AMORTIZATION OF $256,795 PRINCIPAL AMOUNT

OF OUTSTANDING GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012A - WATER PORTION
Interest payable semi-annually June 1st and December 1st
Principal payable annually December 1st

Payment Date	Principal Balance	Principal	Interest Rates	Debt Service Interest	Debt Service Total	Bond Year Total
	(------In Dollars-----)		(%)	(--------------------In Dollars--------------------)		
06/01/22	$256,795			$2,632.46	$2,632.46	
12/01/22	256,795	$84,755	2.00	2,632.46	87,387.46	$90,019.92
06/01/23	172,040			1,784.91	1,784.91	
12/01/23	172,040	86,020	2.00	1,784.91	87,804.91	89,589.82
06/01/24	86,020			924.71	924.71	
12/01/24	86,020	86,020	2.15	924.71	86,944.71	87,869.42
		$256,795		$10,684.16	$267,479.16	$267,479.16

Bonds maturing December 1, 2021 and thereafter are subject to call for prior redemption on December 1, 2020 and any date thereafter, at par.

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF AMORTIZATION OF $2,716,250 PRINCIPAL AMOUNT OF OUTSTANDING GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2013 - WATER PORTION

Interest payable semi-annually March 1st and September 1st
Principal payable annually September 1st

Payment Date	Principal Balance	Principal	Interest Rates	Debt Service Interest		Debt Service Total	Bond Year Total
	(------In Dollars-----)		(%)	(--------------------In Dollars--------------------)			
03/01/22	$2,716,250			$33,066.88		$33,066.88	
09/01/22	2,716,250	$220,000	2.000	33,066.88		253,066.88	$286,133.76
03/01/23	2,496,250			30,866.88		30,866.88	
09/01/23	2,496,250	225,000	2.000	30,866.88		255,866.88	286,733.76
03/01/24	2,271,250			28,616.88		28,616.88	
09/01/24	2,271,250	230,000	2.000	28,616.88		258,616.88	287,233.76
03/01/25	2,041,250			26,316.88		26,316.88	
09/01/25	2,041,250	235,000	2.000	26,316.88		261,316.88	287,633.76
03/01/26	1,806,250			23,966.88		23,966.88	
09/01/26	1,806,250	240,000	2.100	23,966.88		263,966.88	287,933.76
03/01/27	1,566,250			21,446.88		21,446.88	
09/01/27	1,566,250	245,000	2.375	21,446.88		266,446.88	287,893.76
03/01/28	1,321,250			18,537.50		18,537.50	
09/01/28	1,321,250	250,000	2.500	18,537.50		268,537.50	287,075.00
03/01/29	1,071,250			15,412.50		15,412.50	
09/01/29	1,071,250	255,000	2.500	15,412.50		270,412.50	285,825.00
03/01/30	816,250			12,225.00		12,225.00	
09/01/30	816,250	265,000	3.000	12,225.00		277,225.00	289,450.00
03/01/31	551,250			8,250.00		8,250.00	
09/01/31	551,250	270,000	3.000	8,250.00	*	278,250.00	286,500.00
03/01/32	281,250			3,592.97	*	3,592.97	
09/01/32	281,250	281,250	3.000	3,592.97	*	284,842.97	288,435.94
		$2,716,250		$444,598.50		$3,160,848.50	$3,160,848.50

* Interest owed has been adjusted from the calculated amount to reflect adjustments made by the Utility.

Bonds maturing September 1, 2024 and thereafter are subject to call for prior redemption on September 1, 2023 and any date thereafter, at par.

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF AMORTIZATION OF $1,965,000 PRINCIPAL AMOUNT OF OUTSTANDING GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2016A - WATER PORTION

Interest payable semi-annually March 1st and September 1st
Principal payable annually September 1st

Payment Date	Principal Balance	Principal	Interest Rates	Debt Service Interest	Debt Service Total	Bond Year Total
	(------In Dollars-----)		(%)	(--------------------In Dollars--------------------)		
03/01/22	$1,965,000			$20,340.00	$20,340.00	
09/01/22	1,965,000	115,000	2.00	20,340.00	135,340.00	$155,680.00
03/01/23	1,850,000			19,190.00	19,190.00	
09/01/23	1,850,000	115,000	2.00	19,190.00	134,190.00	153,380.00
03/01/24	1,735,000			18,040.00	18,040.00	
09/01/24	1,735,000	115,000	2.00	18,040.00	133,040.00	151,080.00
03/01/25	1,620,000			16,890.00	16,890.00	
09/01/25	1,620,000	120,000	2.00	16,890.00	136,890.00	153,780.00
03/01/26	1,500,000			15,690.00	15,690.00	
09/01/26	1,500,000	125,000	2.00	15,690.00	140,690.00	156,380.00
03/01/27	1,375,000			14,440.00	14,440.00	
09/01/27	1,375,000	125,000	2.00	14,440.00	139,440.00	153,880.00
03/01/28	1,250,000			13,190.00	13,190.00	
09/01/28	1,250,000	130,000	2.00	13,190.00	143,190.00	156,380.00
03/01/29	1,120,000			11,890.00	11,890.00	
09/01/29	1,120,000	130,000	2.00	11,890.00	141,890.00	153,780.00
03/01/30	990,000			10,590.00	10,590.00	
09/01/30	990,000	135,000	2.00	10,590.00	145,590.00	156,180.00
03/01/31	855,000			9,240.00	9,240.00	
09/01/31	855,000	135,000	2.00	9,240.00	144,240.00	153,480.00
03/01/32	720,000			7,890.00	7,890.00	
09/01/32	720,000	140,000	2.10	7,890.00	147,890.00	155,780.00
03/01/33	580,000			6,420.00	6,420.00	
09/01/33	580,000	140,000	2.10	6,420.00	146,420.00	152,840.00
03/01/34	440,000			4,950.00	4,950.00	
09/01/34	440,000	145,000	2.25	4,950.00	149,950.00	154,900.00
03/01/35	295,000			3,318.75	3,318.75	
09/01/35	295,000	145,000	2.25	3,318.75	148,318.75	151,637.50
03/01/36	150,000			1,687.50	1,687.50	
09/01/36	150,000	150,000	2.25	1,687.50	151,687.50	153,375.00
		$1,965,000		$347,532.50	$2,312,532.50	$2,312,532.50

Bonds maturing September 1, 2025 and thereafter are subject to call for prior redemption on September 1, 2024 and any date thereafter, at par.

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF AMORTIZATION OF $1,245,000 PRINCIPAL AMOUNT
OF OUTSTANDING GENERAL OBLIGATION WATER SYSTEM BONDS, SERIES 2018A
Interest payable semi-annually March 1st and September 1st
Principal payable annually September 1st

Payment Date	Principal Balance	Principal	Interest Rates	Debt Service Interest	Debt Service Total	Bond Year Total
	(------In Dollars-----)		(%)	(--------------------In Dollars--------------------)		
03/01/22	$1,245,000			$22,075.00	$22,075.00	
09/01/22	1,245,000	$60,000	4.00	22,075.00	82,075.00	$104,150.00
03/01/23	1,185,000			20,875.00	20,875.00	
09/01/23	1,185,000	60,000	4.00	20,875.00	80,875.00	101,750.00
03/01/24	1,125,000			19,675.00	19,675.00	
09/01/24	1,125,000	60,000	3.00	19,675.00	79,675.00	99,350.00
03/01/25	1,065,000			18,775.00	18,775.00	
09/01/25	1,065,000	65,000	3.00	18,775.00	83,775.00	102,550.00
03/01/26	1,000,000			17,800.00	17,800.00	
09/01/26	1,000,000	65,000	3.00	17,800.00	82,800.00	100,600.00
03/01/27	935,000			16,825.00	16,825.00	
09/01/27	935,000	65,000	3.00	16,825.00	81,825.00	98,650.00
03/01/28	870,000			15,850.00	15,850.00	
09/01/28	870,000	70,000	3.00	15,850.00	85,850.00	101,700.00
03/01/29	800,000			14,800.00	14,800.00	
09/01/29	800,000	75,000	3.00	14,800.00	89,800.00	104,600.00
03/01/30	725,000			13,675.00	13,675.00	
09/01/30	725,000	70,000	3.25	13,675.00	83,675.00	97,350.00
03/01/31	655,000			12,537.50	12,537.50	
09/01/31	655,000	75,000	3.25	12,537.50	87,537.50	100,075.00
03/01/32	580,000			11,318.75	11,318.75	
09/01/32	580,000	75,000	3.25	11,318.75	86,318.75	97,637.50
03/01/33	505,000			10,100.00	10,100.00	
09/01/33	505,000	80,000	4.00	10,100.00	90,100.00	100,200.00
03/01/34	425,000			8,500.00	8,500.00	
09/01/34	425,000	85,000	4.00	8,500.00	93,500.00	102,000.00
03/01/35	340,000			6,800.00	6,800.00	
09/01/35	340,000	85,000	4.00	6,800.00	91,800.00	98,600.00
03/01/36	255,000			5,100.00	5,100.00	
09/01/36	255,000	90,000	4.00	5,100.00	95,100.00	100,200.00
03/01/37	165,000			3,300.00	3,300.00	
09/01/37	165,000	90,000	4.00	3,300.00	93,300.00	96,600.00
03/01/38	75,000			1,500.00	1,500.00	
09/01/38	75,000	75,000	4.00	1,500.00	76,500.00	78,000.00
		$1,245,000		$439,012.50	$1,684,012.50	$1,684,012.50

Bonds maturing September 1, 2029 and thereafter are subject to call for prior redemption on September 1, 206 and any date thereafter, at price of par plus accrued interest

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF AMORTIZATION OF $4,745,000 PRINCIPAL AMOUNT
OF OUTSTANDING GENERAL OBLIGATION BONDS, SERIES 2022 - WATER PORTION
Interest payable semi-annually March 1st and September 1st
Principal payable annually September 1st

Payment Date	Principal Balance	Principal	Interest Rates	Debt Service Interest	Debt Service Total	Bond Year Total
	(------In Dollars-----)		(%)	(--------------------In Dollars--------------------)		
03/01/23	$4,745,000	$165,000	5.00	$107,050.00	$272,050.00	
09/01/23	4,580,000			102,925.00	102,925.00	$374,975.00
03/01/24	4,580,000	175,000	5.00	102,925.00	277,925.00	
09/01/24	4,405,000			98,550.00	98,550.00	376,475.00
03/01/25	4,405,000	180,000	5.00	98,550.00	278,550.00	
09/01/25	4,225,000			94,050.00	94,050.00	372,600.00
03/01/26	4,225,000	185,000	5.00	94,050.00	279,050.00	
09/01/26	4,040,000			89,425.00	89,425.00	368,475.00
03/01/27	4,040,000	190,000	5.00	89,425.00	279,425.00	
09/01/27	3,850,000			84,675.00	84,675.00	364,100.00
03/01/28	3,850,000	200,000	5.00	84,675.00	284,675.00	
09/01/28	3,650,000			79,675.00	79,675.00	364,350.00
03/01/29	3,650,000	205,000	5.00	79,675.00	284,675.00	
09/01/29	3,445,000			74,550.00	74,550.00	359,225.00
03/01/30	3,445,000	210,000	5.00	74,550.00	284,550.00	
09/01/30	3,235,000			69,300.00	69,300.00	353,850.00
03/01/31	3,235,000	215,000	5.00	69,300.00	284,300.00	
09/01/31	3,020,000			63,925.00	63,925.00	348,225.00
03/01/32	3,020,000	225,000	5.00	63,925.00	288,925.00	
09/01/32	2,795,000			58,300.00	58,300.00	347,225.00
03/01/33	2,795,000	235,000	5.00	58,300.00	293,300.00	
09/01/33	2,560,000			52,425.00	52,425.00	345,725.00
03/01/34	2,560,000	245,000	5.00	52,425.00	297,425.00	
09/01/34	2,315,000			46,300.00	46,300.00	343,725.00
03/01/35	2,315,000	255,000	4.00	46,300.00	301,300.00	
09/01/35	2,060,000			41,200.00	41,200.00	342,500.00
03/01/36	2,060,000	265,000	4.00	41,200.00	306,200.00	
09/01/36	1,795,000			35,900.00	35,900.00	342,100.00
03/01/37	1,795,000	275,000	4.00	35,900.00	310,900.00	
09/01/37	1,520,000			30,400.00	30,400.00	341,300.00
03/01/38	1,520,000	290,000	4.00	30,400.00	320,400.00	
09/01/38	1,230,000			24,600.00	24,600.00	345,000.00
03/01/39	1,230,000	300,000	4.00	24,600.00	324,600.00	
09/01/39	930,000			18,600.00	18,600.00	343,200.00
03/01/40	930,000	315,000	4.00	18,600.00	333,600.00	
09/01/40	615,000			12,300.00	12,300.00	345,900.00
03/01/41	615,000	330,000	4.00	12,300.00	342,300.00	
09/01/41	285,000			5,700.00	5,700.00	348,000.00
03/01/42	285,000	285,000	4.00	5,700.00	290,700.00	290,700.00
		$4,745,000		$2,272,650.00	$7,017,650.00	$7,017,650.00

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF COMBINED OUTSTANDING BOND AMORTIZATION - WATER UTILITY

Bond Year	2012 Bonds	2013 Bonds	2016 Bonds	2018 Bonds	2022 Bonds	Interfund Sewer Loan (1)	Totals
2022	$90,019.92	$286,133.76	$155,680.00	$104,150.00	$ -	$ -	$635,983.68
2023	89,589.82	286,733.76	153,380.00	101,750.00	374,975.00	370,230.00	1,376,658.58
2024	87,869.42	287,233.76	151,080.00	99,350.00	376,475.00	370,230.00	1,372,238.18
2025	-	287,633.76	153,780.00	102,550.00	372,600.00	370,230.00	1,286,793.76
2026	-	287,933.76	156,380.00	100,600.00	368,475.00	370,230.00	1,283,618.76
2027	-	287,893.76	153,880.00	98,650.00	364,100.00	370,230.00	1,274,753.76
2028	-	287,075.00	156,380.00	101,700.00	364,350.00	370,230.00	1,279,735.00
2029	-	285,825.00	153,780.00	104,600.00	359,225.00	370,230.00	1,273,660.00
2030	-	289,450.00	156,180.00	97,350.00	353,850.00	370,230.00	1,267,060.00
2031	-	286,500.00	153,480.00	100,075.00	348,225.00	370,230.00	1,258,510.00
2032	-	288,435.94	155,780.00	97,637.50	347,225.00	370,230.00	1,259,308.44
2033	-	-	152,840.00	100,200.00	345,725.00	370,230.00	968,995.00
2034	-	-	154,900.00	102,000.00	343,725.00	370,230.00	970,855.00
2035	-	-	151,637.50	98,600.00	342,500.00	370,230.00	962,967.50
2036	-	-	153,375.00	100,200.00	342,100.00	370,230.00	965,905.00
2037	-	-	-	96,600.00	341,300.00	370,230.00	808,130.00
2038	-	-	-	78,000.00	345,000.00	370,230.00	793,230.00
2039	-	-	-	-	343,200.00	370,230.00	713,430.00
2040	-	-	-	-	345,900.00	370,230.00	716,130.00
2041	-	-	-	-	348,000.00	370,230.00	718,230.00
2042	-	-	-	-	290,700.00	370,239.00	660,939.00
Totals	$267,479.16	$3,160,848.50	$2,312,532.50	$1,684,012.50	$7,017,650.00	$7,404,609.00	$21,847,131.66

(1) Assumes the loan from the sewage works is repaid over 20 years with the 1st payment being made in 2022. This loan is assumed to be principal only.

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

COMPARATIVE STATEMENT OF NET POSITION - SEWAGE WORKS

(Per Prior Financial Statement Audits)*

	As of		
ASSETS:	12/31/2019	12/31/2020	12/31/2021
Current Assets:			
Cash and Cash equivalents	$7,620,353	$7,521,736	$11,742,811
Restricted cash and cash equivalents:			
Debt service reserve	5,397,794	5,125,434	2,266,851
Other restricted cash and investments	-	-	2,989
Accounts receivable	701,115	660,063	901,905
Special assessments receivable	510,531	392,808	267,047
Due from other funds	202,389	167,947	169,062
Total Current Assets	14,432,182	13,867,988	15,350,665
Non-Current Assets:			
Capital Assets:			
Non-depreciable:			
Construction work in progress	76,101	1,242,424	1,005,776
Depreciable:			
Capital Assets, net of accumulated depreciation	36,872,156	36,258,108	37,207,609
Advances to water	6,768,277	7,404,609	7,404,609
Net pension assets	-	34,195	63,749
Total Non-Current Assets	43,716,534	44,939,336	45,681,743
Total Assets	$58,148,716	$58,807,324	$61,032,408
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Outflows Related to Pensions	$103,099	$86,239	$118,818
Total Assets and Deferred Outflows	$58,251,815	$58,893,563	$61,151,226

*Per information from the 2019, 2020, and 2021 audits dated August 24, 2020, July 12, 2021, and July 1, 2022, respectively.

(Continued on next page)

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

(Cont'd)

COMPARATIVE STATEMENT OF NET POSITION - SEWAGE WORKS

(Per Prior Financial Statement Audits)*

	As of		
LIABILITIES AND EQUITY:	12/31/2019	12/31/2020	12/31/2021
Current Liabilities:			
Accounts payable	$546,406	$1,604,133	$370,828
Accrued liabilities	11,454	13,043	13,380
Accrued interest on long-term debt	-	-	1,184
Current portion of long-term debt obligations	89,662	95,194	117,725
Compensated absences	9,692	11,446	10,199
Total Current Liabilities	657,214	1,723,816	513,316
Non-Current Liabilities:			
General obligation debt	1,250,127	1,152,418	1,054,166
Revenue bonds	-	-	456,573
Compensated absences	17,146	19,346	20,301
Net pension liability	39,016	-	-
Total Non-Current Liabilities	1,306,289	1,171,764	1,531,040
Total Liabilities	$1,963,503	$2,895,580	$2,044,356
DEFERRED INFLOWS OF RESOURCES:			
Deferred Inflows Related to Pensions	$56,180	$110,180	$154,983
NET POSITION:			
Invested in Capital Assets, Net of Related Debt	$35,608,468	36,252,920	36,584,921
Restricted	5,397,794	5,125,434	2,329,416
Unrestricted	15,225,870	14,509,449	20,037,550
Total Net Position	$56,232,132	$55,887,803	$58,951,887

*Per information from the 2019, 2020, and 2021 audits dated August 24, 2020, July 12, 2021, and July 1, 2022, respectively.

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - SEWAGE WORKS

(Per Prior Financial Statement Audits)*

	Calendar Year Ended		
	12/31/2019	12/31/2020	12/31/2021
Operating Revenues:			
Sewage revenues	$3,402,222	$3,442,668	$4,068,178
ICA Revenues	138	-	-
Penalties	19,319	10,592	20,710
Total Operating Revenues	3,421,679	3,453,260	4,088,888
Operating Expenses:			
Wages	164,148	159,864	179,739
Fringe benefits	102,689	91,340	71,426
Plant operation and maintenance	1,775,070	2,531,995	2,791,258
Consultants and studies	21,465	36,847	6,201
Shared transportation and maintenance	43,304	39,261	48,424
Shared administrative	120,172	117,438	138,053
Sub-Totals	2,226,848	2,976,745	3,235,101
Depreciation	791,365	787,184	782,665
Total Operating Expenses	3,018,213	3,763,929	4,017,766
Operating Revenues (Loss)	403,466	(310,669)	71,122

*Per information from the 2019, 2020, and 2021 audits dated August 24, 2020, July 12, 2021, and July 1, 2022, respectively.

(Continued on next page)

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

(Cont'd)

COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - SEWAGE WORKS

(Per Prior Financial Statement Audits)*

	Calendar Year Ended		
	12/31/2019	12/31/2020	12/31/2021
Nonoperating Revenues:			
Interest expense	($32,824)	($31,075)	($34,576)
Interest income	153,302	48,244	28,367
Amortization	2,513	2,514	2,514
Other revenue	-	8,569	12,000
Total Nonoperating income (expenses)	122,991	28,252	8,305
Income (Loss) Before Contributions and Transfers	526,457	(282,417)	79,427
Contributed Capital and Transfers:			
Connection fees	312,067	268,102	2,984,657
Change In Net Position	838,524	(14,315)	3,064,084
Net Position - Beginning	56,645,111	56,232,132	55,887,803
Net Position - Adjustment (1)	(1,251,503)	(330,014)	-
Net Position - Ending	$56,232,132	$55,887,803	$58,951,887

*Per information from the 2019, 2020, and 2021 audits dated August 24, 2020, July 12, 2021, and July 1, 2022, respectively.

(1) - Fund balance adjustment per financial statements provided by the Utility.

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

COMPARATIVE STATEMENT OF CASH FLOWS - SEWAGE WORKS
Increase/(Decrease) in cash and cash equivalents
(Per Prior Financial Statement Audits)*

	Calendar Year Ended		
	12/31/2019	12/31/2020	12/31/2021
Cash flows from Operating Activities:			
Cash received from customers	$3,450,997	$3,504,899	$3,865,561
Cash paid to suppliers, employees and others	(2,065,407)	(2,298,062)	(4,275,676)
Net Cash from Operating Activities	1,385,590	1,206,837	(410,115)
Cash Flows from Non-Capital and Related Financing Activities:			
Principal (paid)/collected on advances from/to other funds	804,131	(636,332)	-
Cash Flows from Capital and Related Financing Activities:			
Acquisition and construction of capital assets	241,753	(688,654)	1,279,715
Proceeds from debt issued	-	-	478,559
Proceeds from sale of assets	-	8,425	12,000
Long-term debt retirements	(87,895)	(89,663)	(95,194)
Collection of special assessments, net	342,182	141,722	106,131
Interest and fiscal charges paid on long-term debt	(33,465)	(31,542)	(33,982)
Net Cash from Capital Financing Activities	462,575	(659,712)	1,747,229
Cash Flows from Investing Activities:			
Interest income	153,302	48,244	28,367
Cash and Cash Equivalents:			
Increase/(Decrease)	2,805,598	(40,963)	1,365,481
Beginning Balance	10,010,770	13,018,147	12,647,170
Adjustment to cash from restated audit	201,779	(330,014)	-
Ending Balance	$13,018,147	$12,647,170	$14,012,651

*Per information from the 2019, 2020, and 2021 audits dated August 24, 2020, July 12, 2021, and July 1, 2022, respectively.

(Continued on next page)

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

(Cont'd)

COMPARATIVE STATEMENT OF CASH FLOWS - SEWAGE WORKS
Increase/(Decrease) in cash and cash equivalents
(Per Prior Financial Statement Audits)*

	Calendar Year Ended		
	12/31/2019	12/31/2020	12/31/2021
Reconciliation of net operating revenues to cash provided from operations:			
Net Operating Revenues	$403,466	($310,669)	$71,122
Nonoperating income	-	144	-
Adjustments to reconcile net income to net cash provided from operating activities:			
Depreciation Expense	791,366	787,184	782,665
Change in assets and liabilities:			
Decrease (Increase) in			
Accounts receivable	14,500	31,052	(241,842)
Due from other funds	14,818	20,443	18,515
Increase (Decrease) in			
Pension related deferrals and liabilities	18,801	(2,351)	(17,330)
Accounts payable	136,291	675,024	(1,023,881)
Accrued liabilities	6,349	6,010	636
Net Cash Provided from Operations	$1,385,591	$1,206,837	($410,115)
Schedule of non-cash activities:			
Amortization on premiums	$2,513	$2,514	$2,514

*Per information from the 2019, 2020, and 2021 audits dated August 24, 2020, July 12, 2021, and July 1, 2022, respectively.

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF AMORTIZATION OF $109,225 PRINCIPAL AMOUNT
OF OUTSTANDING CLEAN WATER FUND BONDS OF 2010
Interest payable semi-annually May 1st and November 1st
Principal payable annually May 1st

Payment Date	Principal Balance	Principal	Interest Rate	Debt Service Interest	Debt Service Total	Bond Year Total
	(------In Dollars-----)		(%)	(--------------------In Dollars	--------------------)	
05/01/22	$109,225.15	$12,322.35	2.91	$1,589.23	$13,911.58	
11/01/22	96,902.80			1,409.94	1,409.94	$15,321.52
05/01/23	96,902.80	12,680.93	2.91	1,409.94	14,090.87	
11/01/23	84,221.87			1,225.43	1,225.43	15,316.30
05/01/24	84,221.87	13,049.95	2.91	1,225.43	14,275.38	
11/01/24	71,171.92			1,035.55	1,035.55	15,310.93
05/01/25	71,171.92	13,429.70	2.91	1,035.55	14,465.25	
11/01/25	57,742.22			840.15	840.15	15,305.40
05/01/26	57,742.22	13,820.50	2.91	840.15	14,660.65	
11/01/26	43,921.72			639.06	639.06	15,299.71
05/01/27	43,921.72	14,222.68	2.91	639.06	14,861.74	
11/01/27	29,699.04			432.12	432.12	15,293.86
05/01/28	29,699.04	14,636.56	2.91	432.12	15,068.68	
11/01/28	15,062.48			219.16	219.16	15,287.84
05/01/29	15,062.48	15,062.48	2.91	219.16	15,281.64	15,281.64
		$109,225.15		$13,192.05	$122,417.20	$122,417.20

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF AMORTIZATION OF $93,869 PRINCIPAL AMOUNT
OF OUTSTANDING GENERAL OBLIGATION BONDS OF 2011 - SEWER PORTION
Interest payable semi-annually May 1st and November 1st
Principal payable annually May 1st

Payment Date	Principal Balance	Principal	Interest Rate	Debt Service Interest	Debt Service Total	Bond Year Total
	(------In Dollars-----)		(%)	(--------------------In Dollars--------------------)		
05/01/22	$93,869.25	$8,417.18	2.40	$1,126.43	$9,543.61	
11/01/22	85,452.07			1,025.42	1,025.42	$10,569.03
05/01/23	85,452.07	8,619.19	2.40	1,025.42	9,644.61	
11/01/23	76,832.88			921.99	921.99	10,566.60
05/01/24	76,832.88	8,826.05	2.40	921.99	9,748.04	
11/01/24	68,006.83			816.08	816.08	10,564.12
05/01/25	68,006.83	9,037.87	2.40	816.08	9,853.95	
11/01/25	58,968.96			707.63	707.63	10,561.58
05/01/26	58,968.96	9,254.78	2.40	707.63	9,962.41	
11/01/26	49,714.18			596.57	596.57	10,558.98
05/01/27	49,714.18	9,476.90	2.40	596.57	10,073.47	
11/01/27	40,237.28			482.85	482.85	10,556.32
05/01/28	40,237.28	9,704.34	2.40	482.85	10,187.19	
11/01/28	30,532.94			366.40	366.40	10,553.59
05/01/29	30,532.94	9,937.25	2.40	366.40	10,303.65	
11/01/29	20,595.69			247.15	247.15	10,550.80
05/01/30	20,595.69	10,175.74	2.40	247.15	10,422.89	
11/01/30	10,419.95			125.04	125.04	10,547.93
05/01/31	10,419.95	10,419.95	2.40	125.04	10,544.99	10,544.99
		$93,869.25		$11,704.69	$105,573.94	$105,573.94

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF AMORTIZATION OF $918,750 PRINCIPAL AMOUNT
OF OUTSTANDING GENERAL OBLIGATION BONDS, SERIES 2013 - SEWER PORTION
Interest payable semi-annually March 1st and September 1st
Principal payable annually September 1st

Payment Date	Principal Balance	Principal	Interest Rates	Debt Service Interest	Debt Service Total	Bond Year Total
	(------In Dollars-----)		(%)	(-------------------In Dollars-------------------)		
03/01/22	$918,750			$11,199.38	$11,199.38	
09/01/22	918,750	$75,000	2.00	11,199.38	86,199.38	$97,398.76
03/01/23	843,750			10,449.38	10,449.38	
09/01/23	843,750	75,000	2.00	10,449.38	85,449.38	95,898.76
03/01/24	768,750			9,699.38	9,699.38	
09/01/24	768,750	80,000	2.00	9,699.38	89,699.38	99,398.76
03/01/25	688,750			8,899.38	8,899.38	
09/01/25	688,750	80,000	2.00	8,899.38	88,899.38	97,798.76
03/01/26	608,750			8,099.38	8,099.38	
09/01/26	608,750	80,000	2.10	8,099.38	88,099.38	96,198.76
03/01/27	528,750			7,259.38	7,259.38	
09/01/27	528,750	85,000	2.38	7,259.38	92,259.38	99,518.76
03/01/28	443,750			6,250.00	6,250.00	
09/01/28	443,750	85,000	2.50	6,250.00	91,250.00	97,500.00
03/01/29	358,750			5,187.50	5,187.50	
09/01/29	358,750	85,000	2.50	5,187.50	90,187.50	95,375.00
03/01/30	273,750			4,125.00	4,125.00	
09/01/30	273,750	90,000	3.00	4,125.00	94,125.00	98,250.00
03/01/31	183,750			2,775.00	2,775.00	
09/01/31	183,750	90,000	1.65	2,775.00	92,775.00	95,550.00
03/01/32	93,750			2,032.00	2,032.00	
09/01/32	93,750	93,750	4.33	2,032.00	95,782.00	97,814.00
		$918,750		$151,951.56	$1,070,701.56	$1,070,701.56

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF AMORTIZATION OF $784,093.12 PRINCIPAL AMOUNT OF OUTSTANDING 2021 CLEAN WATER LOAN
Interest payable semi-annually May 1st and November 1st
Principal payable annually November 1st

Payment Date	Principal Balance	Principal	Interest Rates	Debt Service Interest	Debt Service Total	Bond Year Total
	(------In Dollars-----)		(%)	(--------------------In Dollars--------------------)		
05/01/22	$784,093.12	$36,023.24	1.485	$4,750.61	$40,773.85	
11/01/22	748,069.88			5,554.42	5,554.42	$46,328.27
05/01/23	748,069.88	36,558.18	1.485	5,554.42	42,112.60	
11/01/23	711,511.70			5,282.97	5,282.97	47,395.57
05/01/24	711,511.70	37,101.07	1.485	5,282.97	42,384.04	
11/01/24	674,410.63			5,007.50	5,007.50	47,391.54
05/01/25	674,410.63	37,652.02	1.485	5,007.50	42,659.52	
11/01/25	636,758.61			4,727.93	4,727.93	47,387.45
05/01/26	636,758.61	38,211.15	1.485	4,727.93	42,939.08	
11/01/26	598,547.46			4,444.21	4,444.21	47,383.29
05/01/27	598,547.46	38,778.59	1.485	4,444.21	43,222.80	
11/01/27	559,768.87			4,156.28	4,156.28	47,379.08
05/01/28	559,768.87	39,354.45	1.485	4,156.28	43,510.73	
11/01/28	520,414.42			3,864.08	3,864.08	47,374.81
05/01/29	520,414.42	39,938.87	1.485	3,864.08	43,802.95	
11/01/29	480,475.55			3,567.53	3,567.53	47,370.48
05/01/30	480,475.55	40,531.96	1.485	3,567.53	44,099.49	
11/01/30	439,943.59			3,266.58	3,266.58	47,366.07
05/01/31	439,943.59	41,133.86	1.485	3,266.58	44,400.44	
11/01/31	398,809.73			2,961.16	2,961.16	47,361.60
05/01/32	398,809.73	41,744.70	1.485	2,961.16	44,705.86	
11/01/32	357,065.03			2,651.21	2,651.21	47,357.07
05/01/33	357,065.03	42,364.60	1.485	2,651.21	45,015.81	
11/01/33	314,700.43			2,336.65	2,336.65	47,352.46
05/01/34	314,700.43	42,993.72	1.485	2,336.65	45,330.37	
11/01/34	271,706.71			2,017.42	2,017.42	47,347.79
05/01/35	271,706.71	43,632.18	1.485	2,017.42	45,649.60	
11/01/35	228,074.53			1,693.45	1,693.45	47,343.05
05/01/36	228,074.53	44,280.11	1.485	1,693.45	45,973.56	
11/01/36	183,794.42			1,364.67	1,364.67	47,338.23
05/01/37	183,794.42	44,937.67	1.485	1,364.67	46,302.34	
11/01/37	138,856.75			1,031.01	1,031.01	47,333.35
05/01/38	138,856.75	45,605.00	1.485	1,031.01	46,636.01	
11/01/38	93,251.75			692.39	692.39	47,328.40
05/01/39	93,251.75	46,282.23	1.485	692.39	46,974.62	
11/01/39	46,969.52			348.75	348.75	47,323.37
05/01/40	46,969.52	46,969.52	1.485	348.75	47,318.27	47,318.27
		$784,093.12		$114,687.03	$898,780.15	$898,780.15

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF AMORTIZATION OF $3,040,000 PRINCIPAL AMOUNT OF OUTSTANDING GENERAL OBLIGATION BONDS, SERIES 2022 - SEWER PORTION

Interest payable semi-annually March 1st and September 1st

Principal payable annually September 1st

Payment Date	Principal Balance	Principal	Interest Rates	Debt Service Interest	Debt Service Total	Bond Year Total
	(------In Dollars-----)		(%)	(--------------------In Dollars--------------------)		
03/01/23	$3,040,000	$105,000	5.00	$68,550.00	$173,550.00	
09/01/23	2,935,000			65,925.00	65,925.00	$239,475.00
03/01/24	2,935,000	110,000	5.00	65,925.00	175,925.00	
09/01/24	2,825,000			63,175.00	63,175.00	239,100.00
03/01/25	2,825,000	115,000	5.00	63,175.00	178,175.00	
09/01/25	2,710,000			60,300.00	60,300.00	238,475.00
03/01/26	2,710,000	120,000	5.00	60,300.00	180,300.00	
09/01/26	2,590,000			57,300.00	57,300.00	237,600.00
03/01/27	2,590,000	120,000	5.00	57,300.00	177,300.00	
09/01/27	2,470,000			54,300.00	54,300.00	231,600.00
03/01/28	2,470,000	125,000	5.00	54,300.00	179,300.00	
09/01/28	2,345,000			51,175.00	51,175.00	230,475.00
03/01/29	2,345,000	130,000	5.00	51,175.00	181,175.00	
09/01/29	2,215,000			47,925.00	47,925.00	229,100.00
03/01/30	2,215,000	135,000	5.00	47,925.00	182,925.00	
09/01/30	2,080,000			44,550.00	44,550.00	227,475.00
03/01/31	2,080,000	140,000	5.00	44,550.00	184,550.00	
09/01/31	1,940,000			41,050.00	41,050.00	225,600.00
03/01/32	1,940,000	145,000	5.00	41,050.00	186,050.00	
09/01/32	1,795,000			37,425.00	37,425.00	223,475.00
03/01/33	1,795,000	150,000	5.00	37,425.00	187,425.00	
09/01/33	1,645,000			33,675.00	33,675.00	221,100.00
03/01/34	1,645,000	155,000	5.00	33,675.00	188,675.00	
09/01/34	1,490,000			29,800.00	29,800.00	218,475.00
03/01/35	1,490,000	165,000	4.00	29,800.00	194,800.00	
09/01/35	1,325,000			26,500.00	26,500.00	221,300.00
03/01/36	1,325,000	170,000	4.00	26,500.00	196,500.00	
09/01/36	1,155,000			23,100.00	23,100.00	219,600.00
03/01/37	1,155,000	180,000	4.00	23,100.00	203,100.00	
09/01/37	975,000			19,500.00	19,500.00	222,600.00
03/01/38	975,000	185,000	4.00	19,500.00	204,500.00	
09/01/38	790,000			15,800.00	15,800.00	220,300.00
03/01/39	790,000	195,000	4.00	15,800.00	210,800.00	
09/01/39	595,000			11,900.00	11,900.00	222,700.00
03/01/40	595,000	200,000	4.00	11,900.00	211,900.00	
09/01/40	395,000			7,900.00	7,900.00	219,800.00
03/01/41	395,000	210,000	4.00	7,900.00	217,900.00	
09/01/41	185,000			3,700.00	3,700.00	221,600.00
03/01/42	185,000	185,000	4.00	3,700.00	188,700.00	188,700.00
		$3,040,000		$1,458,550.00	$4,498,550.00	$4,498,550.00

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

CITY OF PEWAUKEE (WISCONSIN) UTILITIES

SCHEDULE OF COMBINED OUTSTANDING BOND AMORTIZATION - SEWAGE WORKS

Bond Year	2010 Bonds	2011 Bonds	2013 Bonds	2021 Clean Water Loan	2022 Bonds	Totals
2022	$15,321.52	$10,569.03	$97,398.76	$46,328.27		$169,617.58
2023	15,316.30	10,566.60	95,898.76	47,395.57	$239,475.00	408,652.23
2024	15,310.93	10,564.12	99,398.76	47,391.54	239,100.00	411,765.35
2025	15,305.40	10,561.58	97,798.76	47,387.45	238,475.00	409,528.19
2026	15,299.71	10,558.98	96,198.76	47,383.29	237,600.00	407,040.74
2027	15,293.86	10,556.32	99,518.76	47,379.08	231,600.00	404,348.02
2028	15,287.84	10,553.59	97,500.00	47,374.81	230,475.00	401,191.24
2029	15,281.64	10,550.80	95,375.00	47,370.48	229,100.00	397,677.92
2030	-	10,547.93	98,250.00	47,366.07	227,475.00	383,639.00
2031	-	10,544.99	95,550.00	47,361.60	225,600.00	379,056.59
2032	-	-	97,814.00	47,357.07	223,475.00	368,646.07
2033	-	-	-	47,352.46	221,100.00	268,452.46
2034	-	-	-	47,347.79	218,475.00	265,822.79
2035	-	-	-	47,343.05	221,300.00	268,643.05
2036	-	-	-	47,338.23	219,600.00	266,938.23
2037	-	-	-	47,333.35	222,600.00	269,933.35
2038	-	-	-	47,328.40	220,300.00	267,628.40
2039	-	-	-	47,323.37	222,700.00	270,023.37
2040	-	-	-	47,318.27	219,800.00	267,118.27
2041	-	-	-	-	221,600.00	221,600.00
2042	-	-	-	-	188,700.00	188,700.00
Totals	$122,417.20	$105,573.94	$1,070,701.56	$898,780.15	$4,498,550.00	$6,696,022.85

(See Accountants' Forecast and Compilation Report and the accompanying summary of accounting policies.)

City of Pewaukee

Internal Control and Process Efficiency Review

January 2022

EXECUTIVE SUMMARY

Background

The City of Pewaukee (the "City") engaged Baker Tilly US, LLP ("Baker Tilly") to conduct an internal control and process efficiency review.

Objective and Scope

The objectives of this review were as follows:

- Assess the City's current internal control structure;
- Document key gaps in internal controls or best practices; and
- Recommend changes in process and/or system functionality to achieve desired process state and increased controls and efficiencies

Procedures

- Reviewed available policy and procedure documentation;
- Performed walkthroughs of specific areas with process owners;
- Created process flowcharts indicating key risks and controls;
- Developed report showing key controls and recommendations

Business Process Owners
Nadine McMillian – Accounting & Payroll Specialist Carol Sazama – Accountant Kelly Tarczewki - City Clerk/Treasurer Renee Reed – Billing Specialist Jane Mueller – Utility Manager

We thank the staff of the City for their assistance and support throughout this review. Their expertise and opinion are an integral basis for our report.

Baker Tilly Team Members
Jodi Dobson, Partner, Baker Tilly Amanda Lasinski, Consultant Manager, Baker Tilly Brian Dickow, Senior Associate, Baker Tilly

High Level Conclusion

Baker Tilly completed a thorough review of documentation and detailed process walkthrough for the City business services. This included: utility billing, accounts receivable and cashiering, accounts payable and disbursements, budget management and financial reporting, reconciliations and journal entries. An analysis of each financial section is contained within Appendix A of this report which shows detailed processes, controls, and recommendations. The following section highlights the three observations (major themes) from that report.

Observations/Recommendations:

Segregation of Duties:

- Segregation of duties conflicts exist within the check void, account reconciliations and cash collections processes. Our recommendations to address these conflicts are in the detailed process recommendation sections of the report. A Segregation of Duties table is also shown in Appendix B.

Informal Approval Process:

- Although many procedures involve an informal review process, it is recommended that all reviews and approvals be documented in writing (bank reconciliations, account reconciliations, ACH payments, monthly financial statements, journal entries, etc.).

System Utilization:

- The City should explore potential additional functionality of BS&A in conjunction with certain recommendations, including account reconciliations, budget creation and monitoring, and approval routing.

More details on the recommendations above and additional observations and recommendations are noted in the following report.

APPENDIX A : DETAILED PROCESS FINDINGS

ACCOUNTS PAYABLE/DISBURSEMENTS

PROCESS DESCRIPTION	KEY CONTROL(S)	RECOMMENDATIONS
Invoice Processing Department Heads purchase goods or services from vendors. Invoices are also received by the Department Heads, who approve the invoices, assign the appropriate general ledger coding on the invoice and upload the invoice to the shared network drive. The Accounting & Payroll Specialist then retrieves the invoice from the network drive and reviews the account coding to ensure the costs are assigned to the proper general ledger account. The Accounting & Payroll Specialist then enters the invoice into BS&A and attaches the invoice in BS&A. The invoice is then approved for payment by the Accountant or City Clerk/Treasurer depending on whether the invoice relates to the utilities or the City, respectively.	Invoices are reviewed by two people independent of the purchaser of goods.	The City should consider implementing the use of purchase orders for goods and services. Purchase orders are an important tool because they formalize requirements and pricing, and serve as legally binding documentation of the goods/services that were ordered. When goods are received, they should be compared with the purchase order to ensure the correct items were received in the proper quantities. When the invoice is received, it should be compared with the purchase order and receipt to ensure all items on the invoice have been received and are at the agreed-upon price. A purchase order policy should set thresholds for what requires a purchase order and what does not. Examples include: • Certain reoccurring services or items under a set limit do not need a purchase order • Allow an annual purchase order for certain items throughout the year vs. creating a new one each time We recommend the City consider having a centralized invoice receiving email address and mailing address to limit the possibility an invoice is not processed in a timely manner.

PROCESS DESCRIPTION	KEY CONTROL(S)	RECOMMENDATIONS
Payment Processing - Checks The Accounting & Payroll Specialist runs the Check Creation Utility report on a weekly basis to determine which checks need to be paid. The Accounting & Payroll Specialist then retrieves the blank checks from the vault, verifying the next check number matches the check number identified when the Check Creation Utility report was created. The checks are then drafted, ran through the check creation proof report and printed in BS&A. The total amount of checks is reconciled to the listing of invoices before being sent for review and signatures. The City Clerk/Treasurer then reviews and signs the checks, with the Deputy Clerk filling in as the backup. Once the checks are approved and signed, the Accounting & Payroll Specialist prepares journal entries to post the checks in BS&A. Checks are then stuffed into envelopes and mailed to vendors. Twice a month, the Common Council reviews and approves the payments made since the prior board meeting. Positive Pay is utilized to ensure the funds leaving the bank account are on the listing of checks authorized to be paid.	Access to blank checks is limited to only authorized personnel. Invoices are matched to the AP check listing prior to payment. Payments require review and signature by person independent of preparer.	The person(s) processing AP should not have access to check stock. We recommend the Accountant or Administrative Assistant retrieve check stock from the vault when the Accounting & Payroll Specialist is ready for check printing. The Common Council should review disbursements before they are paid to vendors.

PROCESS DESCRIPTION	KEY CONTROL(S)	RECOMMENDATIONS
Payment Processing – ACH The Accounting & Payroll Specialist creates the Check Register Report in BS&A after the invoices have been processed. Once the check register report is run, the ACH payments are automatically deducted from the bank account. The Common Council reviews and approves payments made since the prior council meeting. The Accountant reconciles ACH drafts during the bank reconciliation process on a monthly basis.	Operating bank accounts are reconciled on a timely basis. The Common Council reviews disbursements twice a month.	We recommend a review of the ACH batch be performed by someone independent of the preparer before ACH's are released for payment. We recommend the City explore whether the ACH review in the first recommendation can be approved through the bank website.
Accounts Payable – Credit Cards Use of the credit card requires approval from their Department Head. Once approved, the user of the credit card "checks-out" the card for use. Limits on the credit card are usually kept around $1,000 for Department Heads and Supervisors, with other employee limits being lower. Employees must sign an agreement with the bank once they are issued a card. Department Heads receive their credit card statement in the mail for credit cards issued to their department. Once the statements are received, the Department Heads match the receipts with each item listed on the statement. They then prepare summary sheets detailing the transactions. If the Summary Sheet is not prepared on a timely basis, the Accountant will create a journal entry to post the ACH to the clearing account for bank reconciliation purposes. The City Clerk/Treasurer reviews the summary sheets and supporting receipts and uploads the documents into the shared network drive once the review is complete. The Accountant uses the documents to create a	Receipts are provided for each transaction to ensure the purchases relate to utility goods. Credit card purchases are reviewed by an individual independent of the purchaser. The Common Council reviews disbursements twice a month.	We recommend the journal entry to pay balances and allocate expenses be reviewed before being posted. We recommend the City explore the possibility of approving journal entries in BS&A for improved efficiency.

PROCESS DESCRIPTION	KEY CONTROL(S)	RECOMMENDATIONS
journal entry to pay the balances and distribute expenses. The Administrative Assistant verifies that supporting documentation for the journal entry is complete by comparing the physical documents to the support in BS&A. The Accounting & Payroll Specialist then Creates the Check Register report in BS&A to make the payments.		
Check Voids Check voids are performed by the Accounting & Payroll Specialist in BS&A. The Accountant also has the ability to void checks. The Accountant reviews voided checks during the monthly bank reconciliation. Voided checks are kept in a folder for audit support.	Independent review of check voids are performed on a monthly basis.	We recommend segregation of duties occur between individuals that void checks vs individuals processing payments. Although a review is performed during the monthly bank reconciliation, we recommend the City formally approve check voids independent of the bank reconciliation.
New Vendors Department Heads initiate all purchases made for the City. If a purchase is made from a vendor that is not included in the approved list of vendors, the Accounting & Payroll Specialist requests that the Department Head obtain a W-9 from the vendor. The Department Heads obtain the W-9 from the new vendor, which is utilized by the Accounting & Payroll Specialist or Accountant to set up the new vendor in BS&A.	All vendors are required to have a valid W-9 form on file before receiving payment.	We recommend that the City adopt and approve a formal vendor approval process and maintain a list of approved vendors.

PROCESS DESCRIPTION	KEY CONTROL(S)	RECOMMENDATIONS
Employee Reimbursements Employees are given an allowance for safety equipment (such as safety boots) which they may request reimbursement for from their Department Head. The employee handbook outlines the items that are allowed to be purchased, as well as a maximum amount that can be used to purchase each item. The employee gives the request and receipt to their Department Head who approves the reimbursement request, assigns the appropriate general ledger coding on the request, and uploads the request and receipt to the shared network drive. The Accounting & Payroll Specialist then retrieves the support from the network drive and reviews the account coding to ensure the costs are assigned to the proper general ledger account. The Accounting & Payroll Specialist then enters the request and attaches the support in BS&A. The reimbursement is then approved for payment by the Accountant or City Clerk/Treasurer depending on whether the reimbursement relates to the utilities or the City, respectively. Employee travel must first be approved by the Department Head or the City Administrator in order to be eligible for reimbursement. The Employee Handbook outlines which travel expenses are allowed, as well as maximum dollar amounts of items that are allowed to be reimbursed for travel. Upon return, the employee must complete a Travel Expense Form and submit receipts for all expenses they are requesting reimbursement for. If an employee would like to be prepaid prior to travel, they must receive approval from the City Administrator or the Common Council.	Employee reimbursement for safety equipment or for travel are approved by someone independent of the employee. All employee reimbursements require supporting documentation (receipts) and are reviewed and approved for payment. Policies are in place that outline which items are allowed for reimbursement, as well as dollar limits for each item.	No recommendations appear necessary for this step of the process.

UTILITY BILLING AND COLLECTIONS

PROCESS DESCRIPTION	KEY CONTROL(S)	RECOMMENDATIONS
Utility Billing On a quarterly basis, the Water Operator performs drive-by remote meter reads utilizing Badger Meter Readers. The Water Operator brings the meter data to the office to be downloaded into CUSI. The Billing Specialist then transfers the meter read data from Beacon into CUSI. The Billing Specialist reviews exception and high/low reports and investigates the accounts that are identified on these reports with the help of the Administrative Assistant. If it is determined that re-reads are required, the Water Operator will re-read the meters for the accounts identified. The Billing Specialist enters the missing meter and misread adjustments and any other billing adjustments needed in CUSI and includes detailed notes for why a billing adjustment is needed. The Accounting & Payroll Specialist reviews and approves the billing adjustments by posting the adjustment. The Billing Specialist uses the meter data for all accounts after the new reads are imported to create the utility bills in CUSI. The Billing Specialist then prints the bills, utilizing Pitney Bowes to check addresses before mailing. The Billing Specialist scans through the bills to ensure they appear complete, then brings the bills to the post office to be mailed.	Exception reports are utilized to ensure completeness and accuracy of meter reads prior to billing. All meter read adjustments are approved by the Accounting & Payroll Specialist. Addresses are checked for validity prior to mailing.	We recommend periodic review and testing of billing rates for all rate classes to ensure accuracy (especially when new rates are implemented). We recommend the City consider investigating whether upgrading the meter system to advanced metering infrastructure (AMI) meters would be cost effective to help save labor time for meter reading and processing.

PROCESS DESCRIPTION	KEY CONTROL(S)	RECOMMENDATIONS
New Rates When new rates are implemented, the Billing Specialist must manually go in to each billing option and update the rate. In addition, when the Billing Specialist prints the quarterly bills, she reviews the Billing Register at a high-level to ensure proper rates are being used.	None noted.	We recommend an employee independent of the person who entered the rates print one draft bill from each rate class to determine if the rates were entered and are being calculated correctly.
Opening and Closing Accounts The City utilizes a Move In/Move Out form for all new and departing customers. When an existing customer moves and a new customer comes in, a new account is set up for that customer. The City will inform the Title company of what is currently owed and the Title company will determine the amount owed between the old and new customer.	Customer information is obtained when a new account is set up, or when an account transfers ownership.	We recommend reviewing the first bill set up for new customers to determine if their rates were entered into CUSI properly and are calculating correctly.
Collections and Cash Handling Payments may be received in-person or by mail. The Accounting & Payroll Specialist receives in-person payments and puts the payments in a bin. The Accounting & Payroll Specialist also opens mailed payments and puts them in the bin. If the bill stub is included with the mailed-in payment, the dollar amount on the stub is circled with the payment. If the bill stub is not included, the Accounting & Payroll Specialist must look up the customer to determine the account to apply the payment to. All payments are then entered into UMS as a batch by the Accounting & Payroll Specialist. The total payments entered into the batch are compared to the total receipts to ensure accuracy. If payments are not entered by the end of the day, they are stored in the vault to be processed the	Total payments entered into UMS are reconciled to the total receipts received.	We recommend the City implement a segregation of duties between the receipting function and the application of payments to customer accounts.

PROCESS DESCRIPTION	KEY CONTROL(S)	RECOMMENDATIONS
next day. If the payments have been processed before the end of the day, the Accounting & Payroll Specialist then creates a deposit slip and attaches the tape to the deposit slip. The Accounting & Payroll Specialist then enters receipts into the deposit book and gives the deposit slip to the Sheriff to deposit at the bank. The Sheriff brings the deposit receipt back to the Administrative Assistant who matches the deposit receipt from the bank to the deposit book.	Funds received after the daily deposit are stored in the vault to be processed and deposited the next day. There is segregation of duties between the person depositing funds and the person receiving the payments.	

RECONCILIATIONS AND JOURNAL ENTRIES

PROCESS DESCRIPTION	KEY CONTROL(S)	RECOMMENDATIONS
Journal Entry Review The Accountant and Accounting & Payroll Specialist prepare and post manual journal entries in BS&A. The support for the journal entries is attached to the entry in BS&A, with the exception of batch deposits which do not have support attached. At the end of each month, the City Clerk/Treasurer reviews and approves a listing of all journal entries made during the month.	Journal entry support is retained in BS&A with the journal entry. Journal entries are reviewed at the end of each month.	We recommend that journal entry review is performed before the entry is posted in BS&A, with a formal sign off indicating review made for each entry posted. We recommend the City explore the possibility of approving journal entries in BS&A.
Monthly Reconciliations The Accountant and Accounting & Payroll Specialist utilize reports provided from BS&A to prepare monthly account reconciliations in Excel. Reconciliations are prepared for accounts such as cash, accounts receivable, utility billing, prepaid expenses, clearing accounts and deferred compensation.	Account reconciliations are performed to ensure the general ledger balances represent the balance shown in the subsidiary ledgers.	We recommend that account reconciliations are formally reviewed on a monthly basis. Review should be evidenced in writing. We recommend that account reconciliations are performed by someone independent of the person processing transactions.

BUDGET MANAGEMENT AND FINANCIAL REPORTING

PROCESS DESCRIPTION	KEY CONTROL(S)	RECOMMENDATIONS
Budget Preparation The Accountant prepares 6 month year-to-date expense summaries, as well as compiles prior year-end actual expense summaries, in Excel, which are then emailed to Department Heads. Department Heads enter their forecasted expenses for the remainder of the year, as well as the requested budgeted amounts for the following year. The budgets include the O&M cost for the next fiscal year, as well as a 5 year capital plan. The Accountant compiles the forecast and expenses into the Master Budget. The City Administrator, Mayor and Finance Committee review the budgets, with changes to the budget made immediately by the Accountant after their review. Once the Finance Committee's review is complete, the City Council reviews the budget, with any changes needed made at the budget meeting. If additional support for the budget is requested, then an additional meeting is scheduled to review the additional support. If no additional support is requested, then the budget is reviewed by the Common Council. The final approved budget is then uploaded into BS&A.	The annual budget is reviewed by multiple parties with knowledge of future operations before being sent to the Common Council for review. The Common Council approves the budget before the beginning of the budgeted year.	We recommend that historical results for the last 3-5 years are considered in review of the budget to identify recent trends in expenses. We recommend that budgets include explanations for budgeted amounts over a certain variance threshold from prior year's budgeted amounts. We recommend the City maintain a schedule of non-routine maintenance projects to assist with budgeting and forecasting (i.e. water tower paintings). The City should consider exploring whether BS&A has the capability to prepare the O&M and Capital Budgets to improve efficiency.
Budget Management Monthly financial statements are sent to the Department Heads and Common Council that show	The monthly financial statements are monitored on a monthly basis to ensure expenses do not exceed budgeted amounts.	We recommend that budget to actual variances over a certain threshold have documented explanations for reason over/under budget to help plan the remainder of the year's spending.

PROCESS DESCRIPTION	KEY CONTROL(S)	RECOMMENDATIONS
the budgeted to actual amounts for expenses and capital expenditures. Department Heads, Accountant, City Administrator and Common Council all monitor the budget to actual amounts throughout the year and determine if projects should be delayed or if budget amendments are needed. If budget amendments are needed, the City Administrator discusses the budget to actual amounts with Department Heads, who determines if amendments are needed. The Accountant then drafts a budget amendment, which is reviewed and approved by the Common Council.	The Common Council reviews and approves any budget amendments needed throughout the year.	
Other Budget Considerations In reviewing the water and sewer budget documents provided it was noted that these follow the full accrual income statement concepts.		While this budget approach follows the same income statement reporting concepts as the actual year end reporting thus allowing easy budget to actual comparisons it may not provide all of the information that management desires. For example, this approach includes depreciation expense, which is a non-cash accounting concept, rather than capital outlays or debt service. One alternative would be to have a secondary schedule that focuses on cash flows. This would start with the net profit(loss) from the existing model, add back the depreciation and any other non-cash items and then include capital outlay, debt proceeds and debt principal payments. We understand the utility is working on a larger financial planning model and suggest that these considerations be addressed as part of that project.

PROCESS DESCRIPTION	KEY CONTROL(S)	RECOMMENDATIONS
Monthly Financial Statements Monthly financial statements are prepared by the Accountant from BS&A. The monthly financial statements prepared include year-to-date revenue, expense and capital spending compared to budgeted amounts. The monthly financial statements are then sent via email to the Department Heads and the Common Council to monitor the financial position of the City. The financial summary provided to the Common Council also includes a listing of disbursements and entries made to cash accounts. Quarterly, the financial statement packet also includes summaries of cash balances.	The monthly financial statements are monitored by Department Heads and the Common Council, including the budget to actual performance.	We recommend that the Common Council formally approve the monthly financial statements. We recommend the budget to actual variance analysis be documented for accounts or capital spending that meet a certain variance threshold from the budgeted amounts so that management and the Common Council can see the causes of exceeding the budget.
Annual Financial Statements The Accountant and Accounting & Payroll Specialist review the list of adjusting journal entries from the prior year audit to determine if any of those entries need to be posted in the current year. Once those entries are made and final fieldwork has been completed, the external auditors prepare the financial statements with assistance of the Accountant and Accounting & Payroll Specialist. The Accountant and the Accounting & Payroll Specialist review the financial statements, assembled by the auditor, and determine if any changes need to be made. Once the Accountant, Accounting & Payroll Specialist and the external auditors agree on the draft financial statements, the annual financial statements are reviewed by the Common Council.	The annual financial statements are reviewed by the Accountant, Accounting & Payroll Specialist and the Common Council.	We recommend the Common Council formally approves the annual financial statements.

APPENDIX B : SEGREGATION OF DUTIES

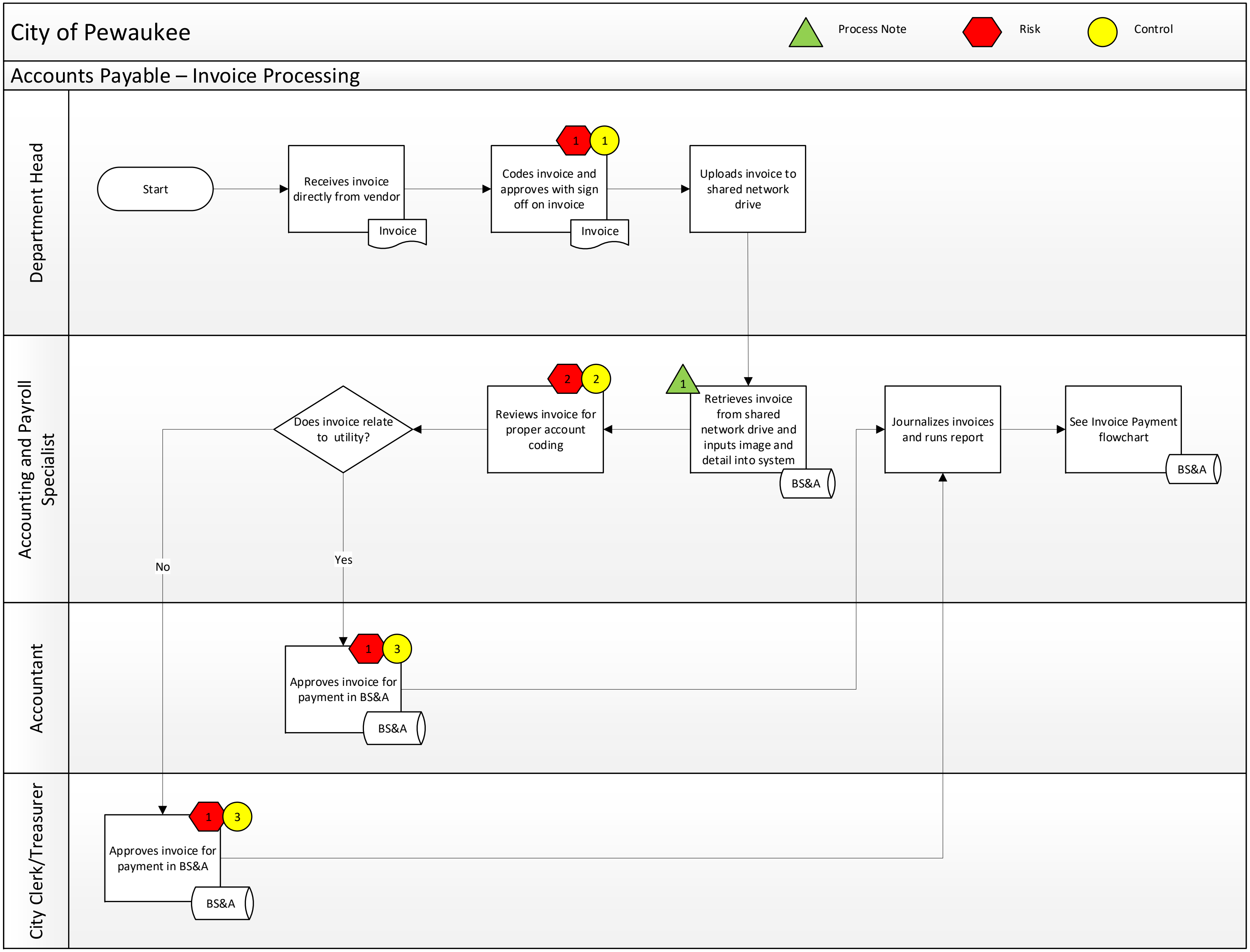
The table below provides best practice guidance on segregation of duties within the purchasing, payroll, accounting, and cash receipts functions.

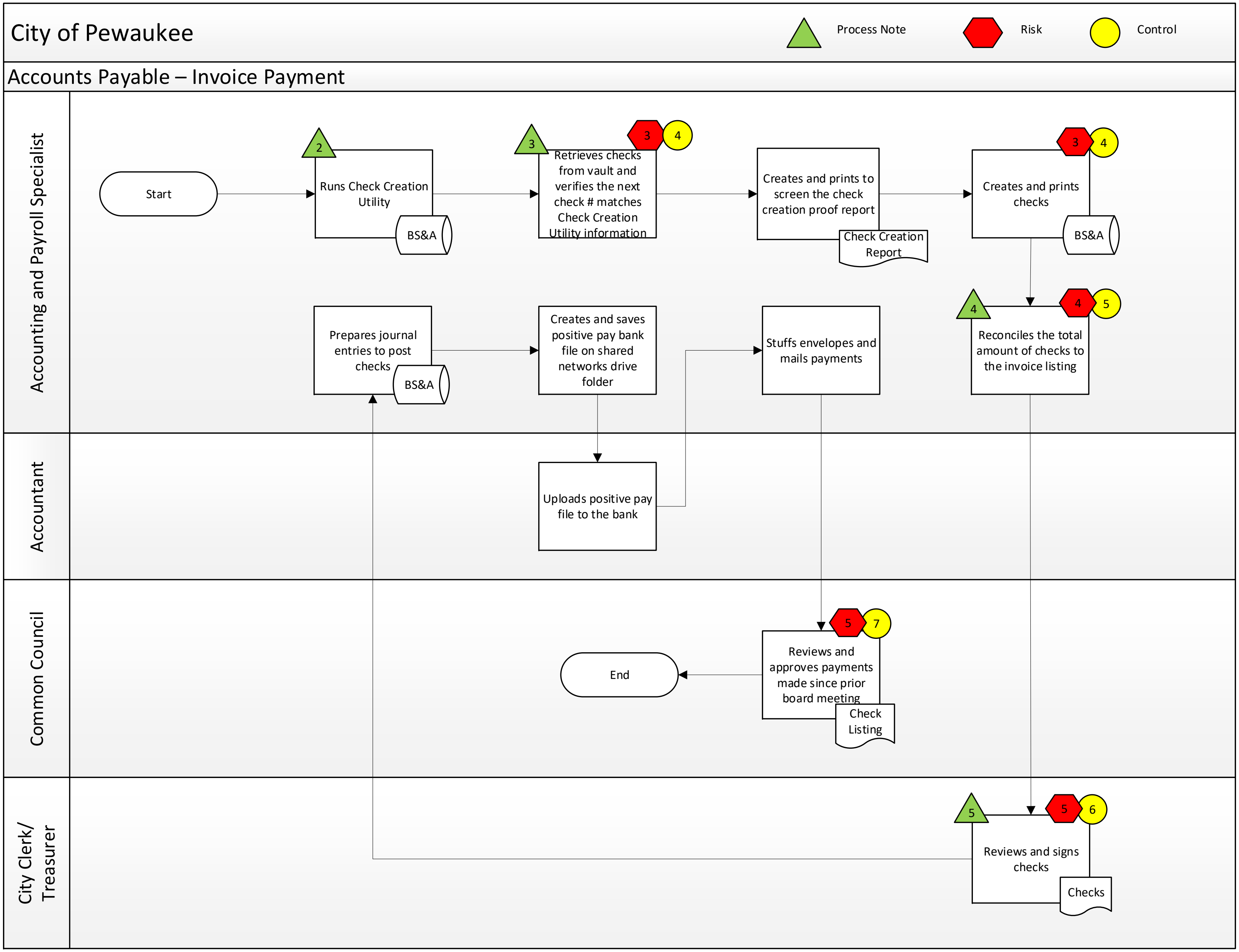
Process	Purchasing	Payroll (not in scope)	Accounting	Cash Receipts
Initiation	Requisitions and purchase orders should be originated outside of accounting.	Human Resources should enter employee data including mid-year changes.	Any adjustment outside of normal processes initiates a transaction.	Receipts are collected and counted by separate individuals who prepare deposit.
Recording	Invoices should be recorded by those who cannot initiate a requisition.	Payroll should be processed by accounting who should not have access to change employee data.	Adjustments are posted through journal entries.	Related revenue should be posted by accounting separate of the collection process.
Review and Approval	Requisitions should be approved prior to purchase order creation; Invoice approved prior to payment.	Payroll should be approved prior to release of checks and/or direct deposits. The ability to alter or print payments should be restricted.	A second individual should approve ALL journal entries.	Individuals without ability to collect, deposit or record revenue should complete reconciliation of accounts.
Monitoring	Monthly payables list should be reviewed and approved by the board.	Employee additions and terminations should be approved by the board.	Journal entries should be reviewed at least monthly by management and the Board.	Management or Board should review actual receipts against budget.

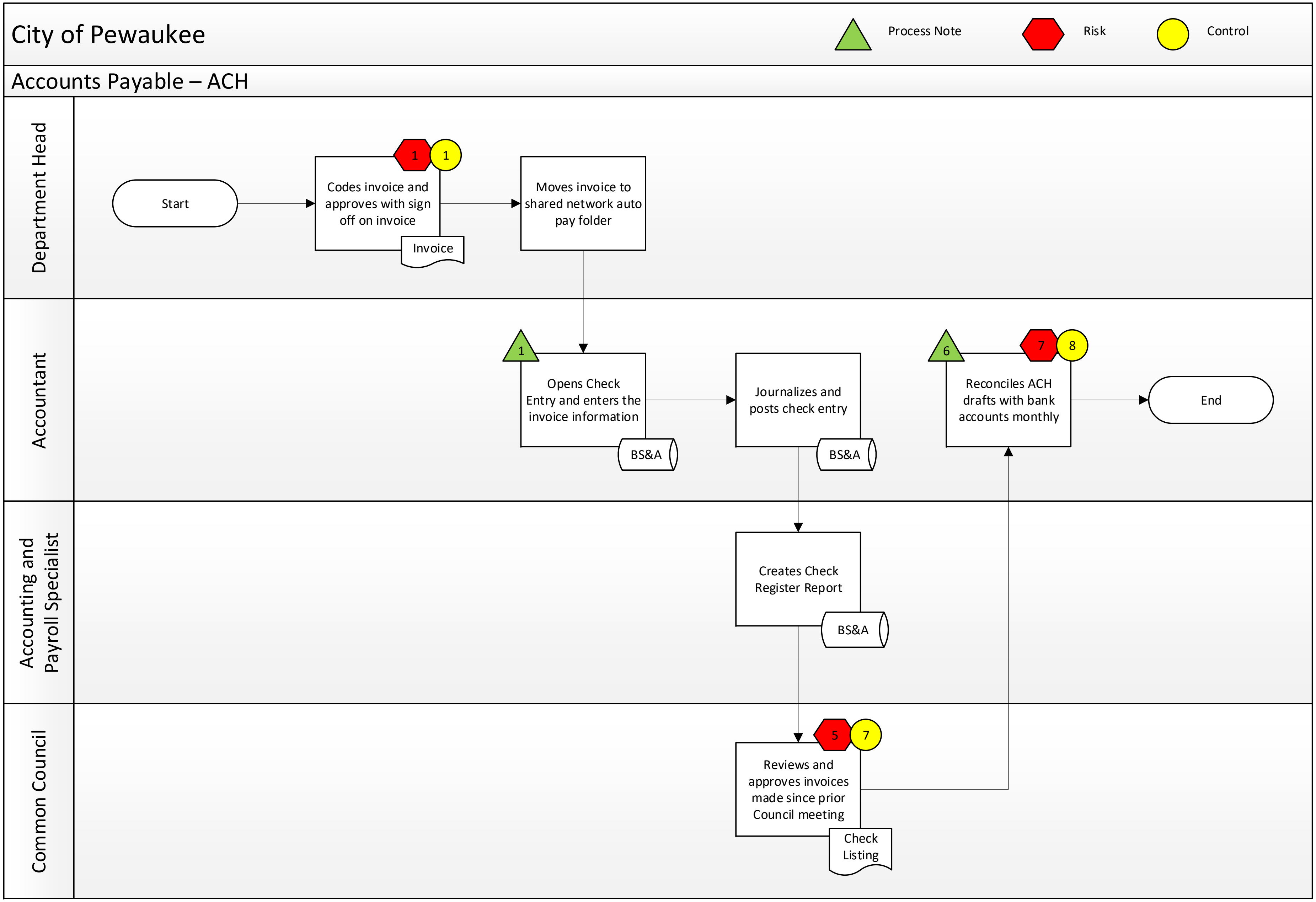
APPENDIX C : PROCESS FLOWCHARTS

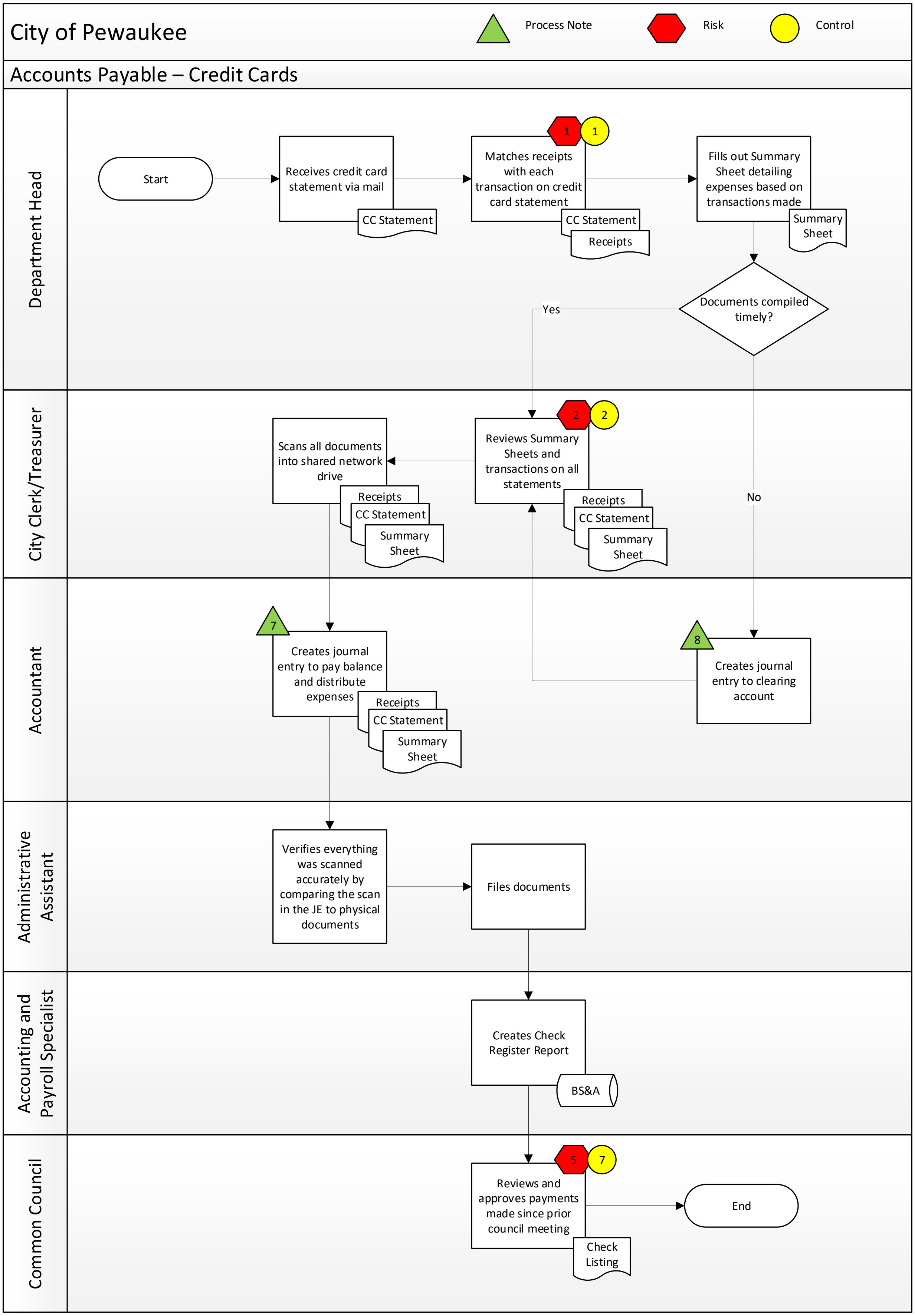
The following process flowcharts are included in this appendix:

1. Accounts Payable
    - Invoice Processing
    - Invoice Payment Process
    - ACH Process
    - Credit Card Process
    - Process Notes, Risks, and Controls
2. Utility Billing
    - Utility Billing Process
    - Process Notes, Risks, and Controls
3. Collections and Receipting
    - Collections and Receipting Process
    - Process Notes, Risks, and Controls
4. Budgeting
    - Budget Process
    - Process Notes, Risks, and Controls
5. Financial Reporting
    - Financial Reporting Process
    - Process Notes, Risks, and Controls


City of Pewaukee
Process Note
Risk
Control
Accounts Payable – Invoice Processing
Department Head
Accounting and Payroll Specialist
Accountant
City Clerk/Treasurer
Start
Receives invoice directly from vendor
Invoice
Codes invoice and approves with sign off on invoice
Invoice
Uploads invoice to shared network drive
Retrieves invoice from shared network drive and inputs image and detail into system
BS&A
Reviews invoice for proper account coding
Does invoice relate to utility?
Yes
No
Journalizes invoices and runs report
See Invoice Payment flowchart
BS&A
Approves invoice for payment in BS&A
BS&A
Approves invoice for payment in BS&A
BS&A


City of Pewaukee
Process Note
Risk
Control
Accounts Payable – Invoice Payment
Accounting and Payroll Specialist
Accountant
Common Council
City Clerk/ Treasurer
Start
2
Runs Check Creation Utility
BS&A
3
Retrieves checks from vault and verifies the next check # matches Check Creation Utility information
3
4
Creates and prints to screen the check creation proof report
Check Creation Report
3
4
Creates and prints checks
BS&A
Prepares journal entries to post checks
BS&A
Creates and saves positive pay bank file on shared networks drive folder
Stuffs envelopes and mails payments
4
4
5
Reconciles the total amount of checks to the invoice listing
Uploads positive pay file to the bank
5
7
Reviews and approves payments made since prior board meeting
Check Listing
End
5
5
6
Reviews and signs checks
Checks


City of Pewaukee
Process Note
Risk
Control
Accounts Payable – ACH
Department Head
Accountant
Accounting and Payroll Specialist
Common Council
Start
1
1
Codes invoice and approves with sign off on invoice
Invoice
Moves invoice to shared network auto pay folder
1
Opens Check Entry and enters the invoice information
BS&A
Journalizes and posts check entry
BS&A
6
7
8
Reconciles ACH drafts with bank accounts monthly
End
Creates Check Register Report
BS&A
5
7
Reviews and approves invoices made since prior Council meeting
Check Listing


City of Pewaukee
Process Note
Risk
Control
Accounts Payable – Credit Cards
Department Head
Start
Receives credit card statement via mail
CC Statement
1
1
Matches receipts with each transaction on credit card statement
CC Statement
Receipts
Fills out Summary Sheet detailing expenses based on transactions made
Summary Sheet
Documents compiled timely?
Yes
No
City Clerk/Treasurer
Scans all documents into shared network drive
Receipts
CC Statement
Summary Sheet
2
2
Reviews Summary Sheets and transactions on all statements
Receipts
CC Statement
Summary Sheet
Accountant
7
Creates journal entry to pay balance and distribute expenses
Receipts
CC Statement
Summary Sheet
8
Creates journal entry to clearing account
Administrative Assistant
Verifies everything was scanned accurately by comparing the scan in the JE to physical documents
Files documents
Accounting and Payroll Specialist
Creates Check Register Report
BS&A
Common Council
5
7
Reviews and approves payments made since prior council meeting
Check Listing
End

Process Notes

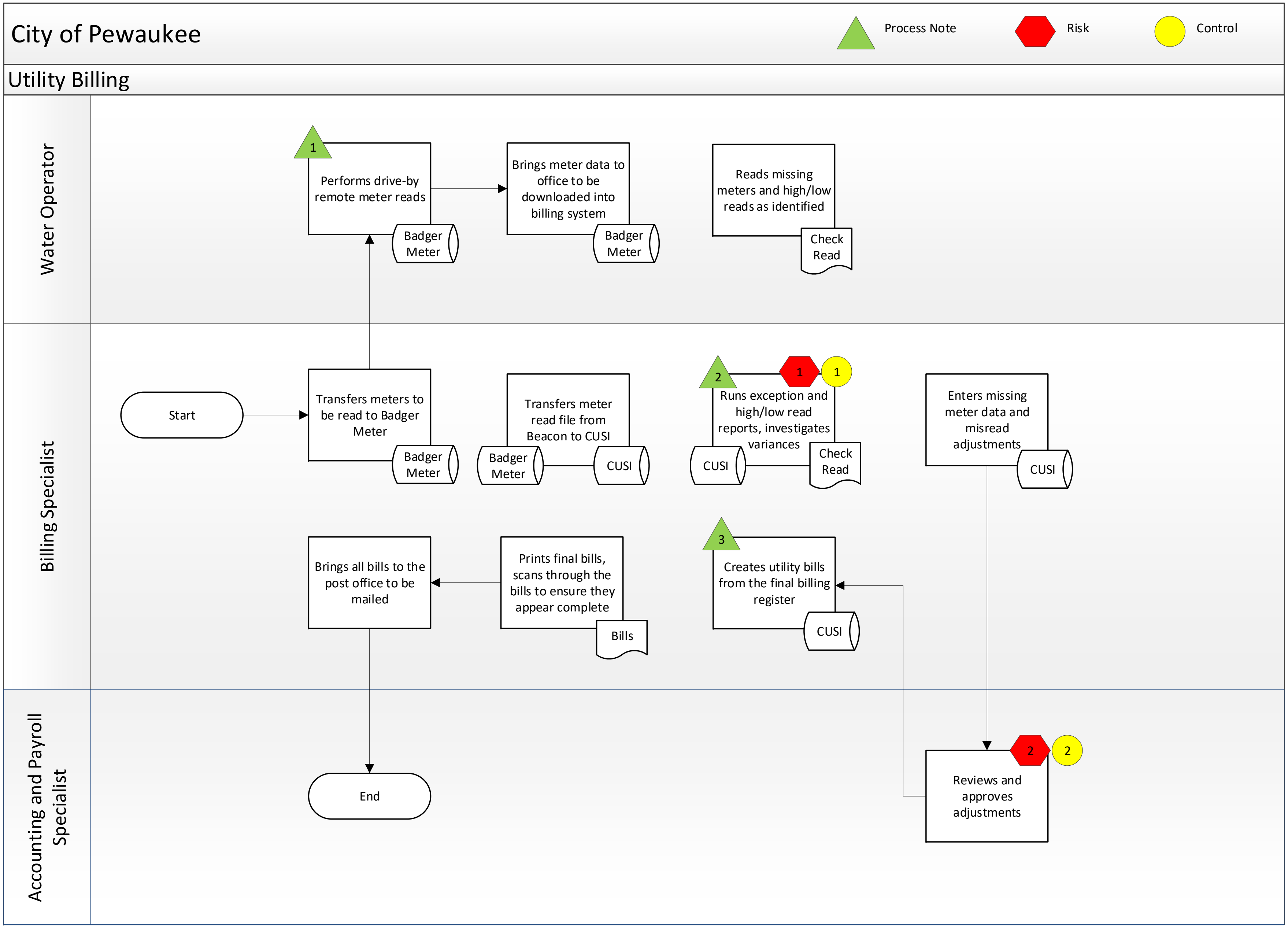
1. Reviews invoices upon entry to ensure accurate coding of accounts. Contacts department heads to resolve any discrepancies. Attaches invoices to entry in BS&A.
2. Invoices are paid on a weekly basis.
3. Checks are stored in a safe and are pre-numbered with the City's name and address printed on the check.
4. Total amount of check run is verified against the total amount of journalized invoices.
5. Deputy Clerk fills in as back-up signer if City Clerk/Treasurer is out of the office.
6. ACH's are automatically deducted from the City's checking account. They are recurring fees such as WE energies, Humana Health Insurance, AT&T, ADP fees, Copier Leases, HRA, Flex and Dental.
7. All documentation is scanned and attached to the journal entry in BS&A.
8. ACH is posted to a clearing account so that a bank reconciliation can be performed.

Risks

1. Invoices could be paid that have not been approved.
2. Invoices could be coded to the incorrect account.
3. Blank checks are accessible by individuals who are not authorized to write checks.
4. Checks prepared for disbursement are prepared for the incorrect amount.
5. Independent review of disbursements are not performed to ensure checks were prepared properly.
6. Disbursements are made that are not approved by governance.
7. Bank account activity does not agree with the amount of approved disbursements.

Controls

1. Invoices are approved by the department heads when received.
2. Invoices are reviewed to ensure proper account coding.
3. A secondary review is performed by the Accountant if they relate to the water or sewer departments, or by the City Clerk/Treasurer for all other departments. The Common Council then approve the listing of checks paid since the last board meeting has occurred.
4. Only the Clerk/Treasurer office staff have access to the blank checks stock in the vault.
5. The Accounting and Payroll specialist compared the total amount of the checks to the listing of invoices that need to be paid before sending the checks to City Clerk/Treasurer to be signed.
6. The City Clerk/Treasurer reviews and signs checks to ensure they are prepared correctly and approves payment.
7. The Common Council reviews and approves disbursements twice a month.
8. Bank accounts are reconciled monthly.


City of Pewaukee
Process Note
Risk
Control
Utility Billing
Water Operator
Billing Specialist
Accounting and Payroll Specialist
1
Performs drive-by remote meter reads
Badger Meter
Brings meter data to office to be downloaded into billing system
Badger Meter
Reads missing meters and high/low reads as identified
Check Read
Start
Transfers meters to be read to Badger Meter
Badger Meter
Transfers meter read file from Beacon to CUSI
Badger Meter
CUSI
2
1
1
Runs exception and high/low read reports, investigates variances
CUSI
Check Read
Enters missing meter data and misread adjustments
CUSI
Brings all bills to the post office to be mailed
Prints final bills, scans through the bills to ensure they appear complete
Bills
3
Creates utility bills from the final billing register
CUSI
2
2
Reviews and approves adjustments
End

Process Notes

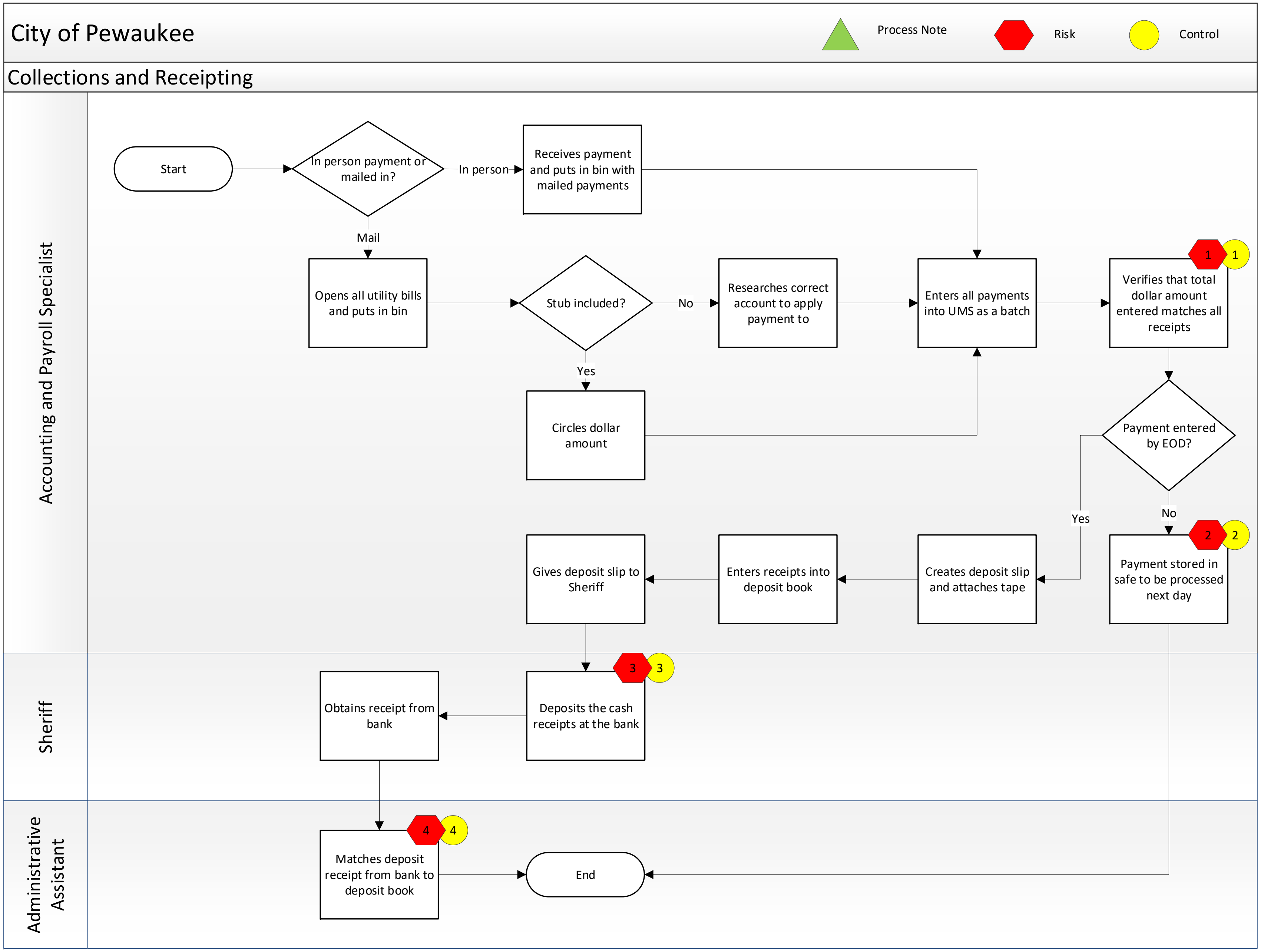
1. Meter readings are performed on a quarterly basis.
2. Billing Specialist works with Administrative Assistant to identify whether the exceptions noted are proper or require a re-read.
3. The city utilizes Pitney Bowes to have addresses checked before printing. The bills are printed in order by tray and stuffs into envelopes. The city also utilizes a postage permit to send the bills.

Risks

1. Usage data used for customer billings was not read properly, resulting in an incorrect bill to the customer.
2. Billing adjustments are made improperly or fraudulently.

Controls

1. Renee reviews exception reports and high/low meter read reports, investigates any variances and requests a re-read if necessary.
2. Renee discusses any adjustments needed, prepares a packet of support for Nadine to review. Nadine reviews the adjustment and then posts the entry into BS&A.

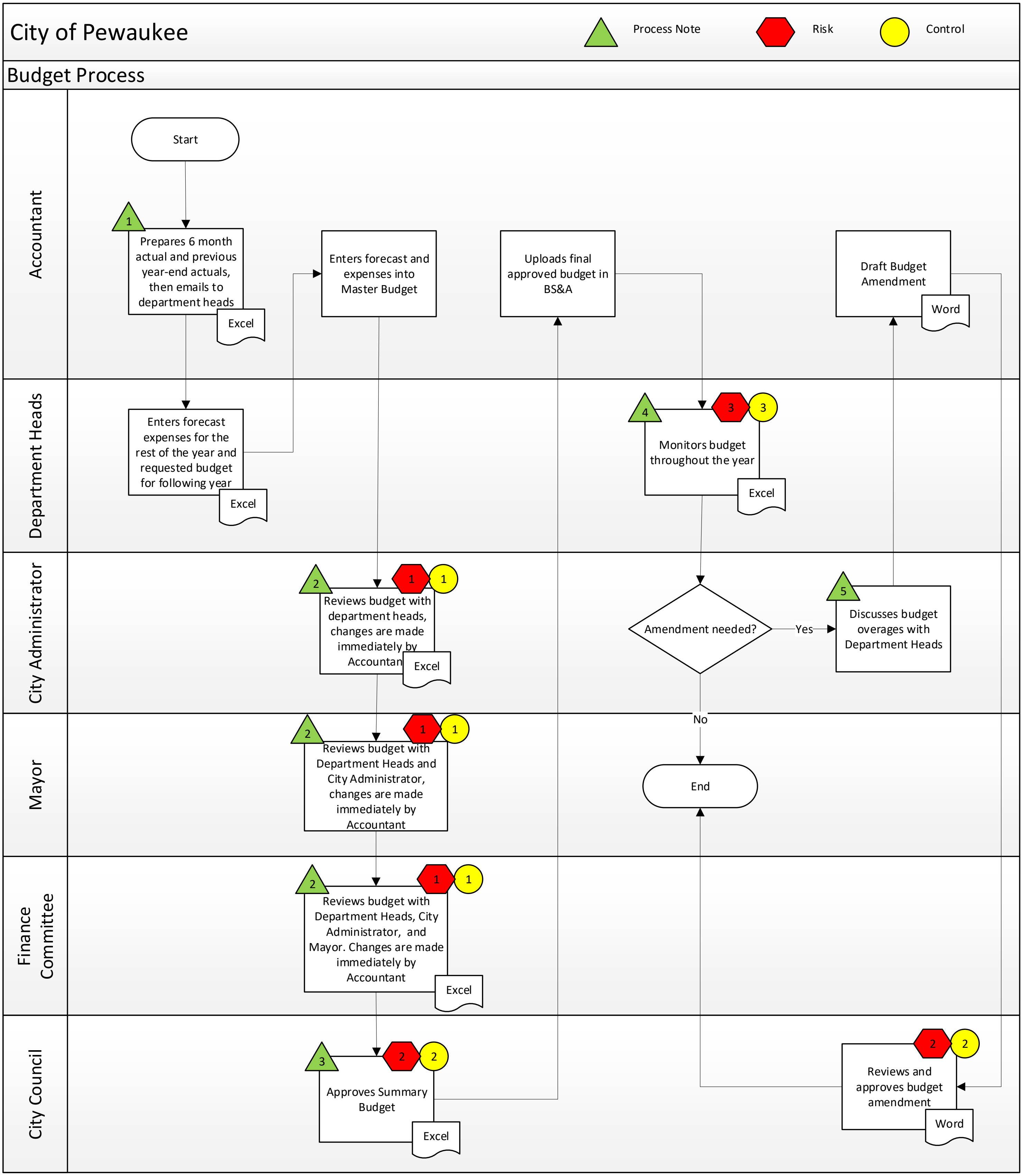

City of Pewaukee
Process Note
Risk
Control
Collections and Receipting
Accounting and Payroll Specialist
Sheriff
Administrative Assistant
Start
In person payment or mailed in?
In person
Receives payment and puts in bin with mailed payments
Mail
Opens all utility bills and puts in bin
Stub included?
No
Researches correct account to apply payment to
Enters all payments into UMS as a batch
Verifies that total dollar amount entered matches all receipts
1
1
Yes
Circles dollar amount
Payment entered by EOD?
Yes
No
Payment stored in safe to be processed next day
2
2
Creates deposit slip and attaches tape
Enters receipts into deposit book
Gives deposit slip to Sheriff
Deposits the cash receipts at the bank
3
3
Obtains receipt from bank
Matches deposit receipt from bank to deposit book
4
4
End

Risks

1. The amount of cash collected is not what is recorded in the general ledger.
2. Payments can be stolen before they are taken to the bank to be deposited.
3. Potential for the ability to commit fraud if the person recording receivable entries also handles the cash.
4. The amount of money deposited at the bank does not equal the amount of payments recorded.

Controls

1. The Accounting and Payroll Specialist verify the total receipts matches the total entered into UMS.
2. Payments that are to be deposited/processed the next day are stored in the safe overnight.
3. The Sheriff takes cash to the bank at the end of the day, which is a segregation of duties from accounts receivable processing.
4. When the Sheriff returns from the bank, he provides a receipt to the Administrative Assistant, who verifies the amount deposited matches the deposit book that was reconciled by the Accounting and Payroll Specialist


City of Pewaukee
Process Note
Risk
Control
Budget Process
Accountant
Department Heads
City Administrator
Mayor
Finance Committee
City Council
Start
Prepares 6 month actual and previous year-end actuals, then emails to department heads
Excel
Enters forecast and expenses into Master Budget
Uploads final approved budget in BS&A
Draft Budget Amendment
Word
Enters forecast expenses for the rest of the year and requested budget for following year
Excel
Monitors budget throughout the year
Excel
Reviews budget with department heads, changes are made immediately by Accountant
Excel
Amendment needed?
Yes
No
Discusses budget overages with Department Heads
Reviews budget with Department Heads and City Administrator, changes are made immediately by Accountant
End
Reviews budget with Department Heads, City Administrator, and Mayor. Changes are made immediately by Accountant
Excel
Approves Summary Budget
Excel
Reviews and approves budget amendment
Word

Process Notes

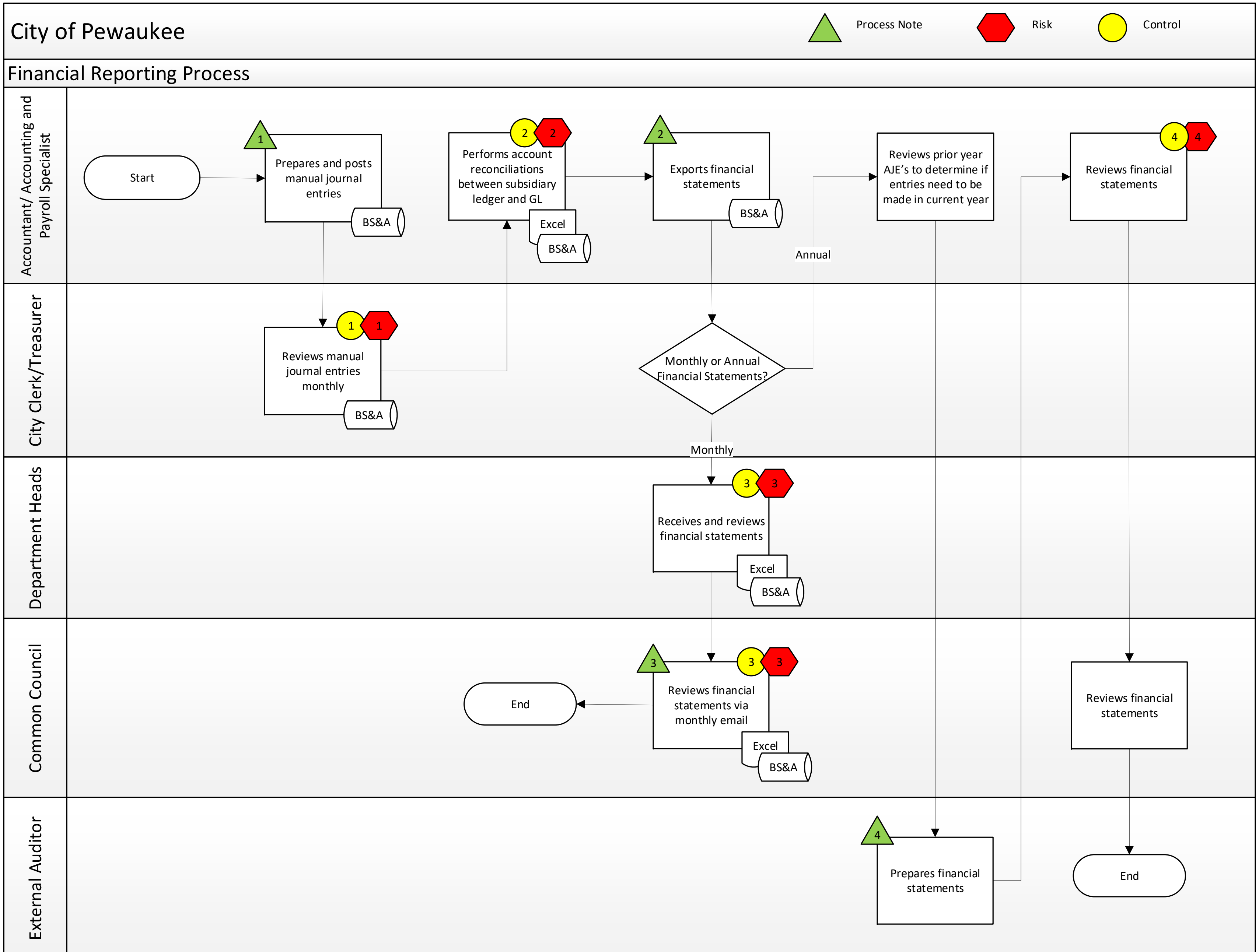
1. Budgets are prepared at the line item level, with one line item corresponding to one general ledger account. The budget includes O&M for the next fiscal year and a 5 year capital project plan.
2. The City Administrator reviews the budget with Department Heads, then with the Mayor, the Finance Committee and finally with the City Council and makes changes as needed.
3. If the budget is approved, no further action is taken. If Common Council needs additional information, they will request what they need and another meeting will be held to approve the budget. Changes are normally made immediately at the Common Council meeting.
4. Department heads, Common Council, the Administrator, and the Accountant monitor the respective budgets throughout the year and determine if projects should be delayed or if a budget amendment may be needed.
5. Discusses budget overages with Department Heads and determines what budget amendment is needed.

Risks

1. Budget amounts do not represent accurate forecasts.
2. Budgets are not approved before being implemented.
3. Departments may go over budget and spend more than approved.

Controls

1. Detailed budgets are discussed with Department Heads, Administrator and the Mayor. The Finance committee discusses the Summary Budget to ensure all plans for the fiscal year being budgeted are included in the O&M and capital budgets.
2. The City Council approves the budget before it is finalized for the subsequent year.
3. Department heads monitor their budgets throughout the year to ensure they do not spend unapproved funds.


City of Pewaukee
Process Note
Risk
Control
Financial Reporting Process
Accountant/ Accounting and Payroll Specialist
City Clerk/Treasurer
Department Heads
Common Council
External Auditor
Start
1
Prepares and posts manual journal entries
BS&A
2
2
Performs account reconciliations between subsidiary ledger and GL
Excel
BS&A
2
Exports financial statements
BS&A
Reviews prior year AJE's to determine if entries need to be made in current year
4
4
Reviews financial statements
1
1
Reviews manual journal entries monthly
BS&A
Monthly or Annual Financial Statements?
Annual
Monthly
3
3
Receives and reviews financial statements
Excel
BS&A
3
3
3
Reviews financial statements via monthly email
Excel
BS&A
End
Reviews financial statements
4
Prepares financial statements
End

Process Notes

1. The Accountant and Accounting and Payroll specialist divide reconciliation/month end responsibilities, as well as journal entries that occur prior to month end. Accounting & Payroll Specialist's main focus is utility adjustments, while the Accountant's focus is all other adjustments.
2. Financial statements include revenue, expenses and capital spending compared to the budgeted amounts.
3. Financial statement packet is emailed to the Council at the end of each month which includes a listing of disbursements made during the month, as well as a summary of cash entries made during the month. Financial statement packets at quarter end also include summaries of cash balances in addition to the monthly financial statement packet.
4. The external auditor prepares the financial statements based on information obtained during the audit, with assistance from Accountant and Accounting & Payroll Specialist.

Risks

1. Journal entries are posted that have not been reviewed.
2. General Ledger accounts do not represent the correct balance shown in subsidiary ledgers.
3. Financial status of the utilities are not monitored throughout the year.
4. Financial statements are not consistent with the utility's financial operations during the year.

Controls

1. City Clerk/Treasurer reviews BS&A Report via email with all manual journal entries.
2. Accounts are reconciled against subsidiary ledgers to ensure the General Ledger accounts represent the correct balance.
3. The City Council, Utility Superindendent and Department heads all review the Excel Summary Monthly Financials to monitor budget to actual performance. The Utility Superintendent and Department Heads also review the BS&A detailed monthly financial statements.
4. The Accountant and Accounting & Payroll specialist review the financial statements after they are prepared by the external auditor to determine if they are prepared properly.

CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 5.

DATE: February 20, 2023

DEPARTMENT: PW - Water/Sewer

PROVIDED BY: Magdelene Wagner

SUBJECT:

Discussion and Possible Action Regarding Awarding the Apple Tree/Pear Tree Well Rehabilitation and Pump Maintenance Project to the Lowest Qualified Bidder, Mid City Corporation, in the amount of $79,210.00.

BACKGROUND:

The Apple Tree Wells (Wells 9 & 10) are in need of rehabilitation. At this site, we have a shallow well and a deep well. Both wells will be rehabilitated as part of this project. This will include scrubbing the well casing, performing a condition assessment of the well casing and borehole, an acid treatment, chlorine treatment, and installing a new well pump. This is a planned maintenance activity for these wells and pumps.

We received 3 bidders for this project ranging in bids from $79,210 to $162,856. The low bid has completed similar projects.

FINANCIAL IMPACT:

The project low bid is $79,210.00. Total project costs with 30% Engineering, Administration, and Contingency is $102,973.00.

The 2023 budget is $127,500 for this project.

RECOMMENDED MOTION:

Council award the Apple Tree Well Rehabilitation and Pump Maintenance Project to the Lowest Qualified Bidder, Mid City Corporation, in the amount of $79,210.00.

ATTACHMENTS:

Description

Recommendation of Award

February 15, 2023

Ms. Magdelene J. Wagner, P.E.
Director of Public Works
City of Pewaukee
W240 N3065 Pewaukee Road
Pewaukee, WI 53072

RE: Apple Tree Well Rehabilitation and Pump Maintenance

Dear Ms. Wagner:

Bids for the above project were opened on Thursday, February 9, 2023 at 10:00 a.m. at the City of Pewaukee Council Chambers and were as follows:

	BIDDER	WELL NO. 9 BASE BID	WELL NO. 10 BASE BID	TOTAL
1.	Mid City Corporation	$ 52,870.00	$26,340.00	$ 79,210.00
2.	Municipal Well & Pump	$ 78,942.00	$28,377.00	$107,319.00
3.	Water Well Solutions Wisconsin, LLC	$106,089.00	$56,767.00	$162,856.00

We reviewed the documentation submitted by the apparent low bidder and found that:

1. The Bid Form has been appropriately completed.

2. We have no objections to the low bidder.

3. Low bidder has successfully completed a similar project in the last year according to a reference we have contacted.

On these bases, we recommend that Mid City Corporation be awarded the Apple Tree Well Rehabilitation and Pump Maintenance contract, in the amount of $79,210.00. This amount is based on the bid unit prices and estimated quantities. Actual quantities, and therefore the final contract price, may vary. On all construction projects unpredictable factors may increase the final contract amount. For this reason, we recommend that the City of Pewaukee include a 10 percent contingency when preparing the financial plan for this work.

Our review did not include an evaluation of bidder's current financial condition nor of their permanent safety program.

Should you decide to accept our recommendation, we have prepared the enclosed Notice of Award for your use. After the City of Pewaukee approval has been received, please have the appropriate official sign where indicated and forward a signed copy of the Notice of Award to our office. We will then fill in the date at the top of page one and forward it, with contracts for execution, to the Contractor. One fully completed Notice of Award will be returned to you for your records.

Bids remain subject to acceptance until April 10, 2023, unless Bidder agrees to an extension. Please advise us of your award decision, or call if there are any questions.

Respectfully,

RUEKERT & MIELKE, INC.

Christopher L. Epstein, P.E. (WI)
Project Engineer
cepstein@ruekert-mielke.com

CLE:nah

Encl: Notice of Award
Bid Tabulation

cc: Jane Mueller, City of Pewaukee
Kenneth R. Ward, P.E., Ruekert & Mielke, Inc.

NOTICE OF AWARD

		Date of Issuance:	________________
		Owner:	City of Pewaukee
Contract:	Apple Tree Well Rehabilitation and Pump Maintenance	Owner's Contract No.:	WU-23-12824
Bidder:	Mid City Corporation	Engineer:	Ruekert & Mielke, Inc.
Address:	12930 W. Custer Avenue	Engineer's Project No.:	26-10152.220
	Butler, WI 53007		

TO BIDDER:

You are notified that your Bid dated February 9, 2023 for the above Contract has been accepted by Owner and you are the Successful Bidder and are awarded a Contract for:

Apple Tree Well Rehabilitation and Pump Maintenance

The Contract Price of your Contract is: $79,210.00

Two (2) copies of the proposed Contract Documents (except Drawings) accompany this Notice of Award, or have been transmitted or made available to Bidder electronically.

Two (2) sets of the Drawings will be delivered separately, or otherwise made available to Bidder electronically.

Bidder must comply with the following conditions precedent within 15 days of the date of issuance of this Notice of Award:

1. Deliver to Engineer two (2) fully executed counterparts of the Contract Documents.
2. Deliver with the executed Agreement the Performance Bond, Payment Bond specified in the Instructions to Bidders (Article 21), General Conditions (Paragraph 6.01).
3. Deliver with the executed Agreement certificates and other evidence of insurance as specified in the General Conditions (Article 6) and the Supplementary Conditions modifying Article 6 of the General Conditions.

Failure to comply with these conditions within the time specified will entitle Owner to consider you in default, annul this Notice of Award, and declare your Bid security forfeited.

Within 10 days after you comply with the above conditions, Engineer will return to you one fully executed counterpart of the Agreement.

Owner: City of Pewaukee

Signature: ______________________________
Authorized Signature

Title: ______________________________

Date: ______________________________

Copy: Engineer

Ruekert · Mielke
W233 N2080 Ridgeview Parkway
Waukesha, WI 53188-1020

COST COMPARISON OF BIDDERS

OWNER: City of Pewaukee
PROJECT: Apple Tree Well Rehabilitation and Pump Maintenance
BID OPENING DATE: February 9, 2023

BASE BID				Mid City Corporation		Municipal Well & Pump		Water Well Solutions Wisconsin, LLC	
ITEM #	ITEM DESCRIPTION	UNIT	QTY.	UNIT $	TOTAL	UNIT $	TOTAL	UNIT $	TOTAL
WELL NO. 9									
1	Perform initial pump testing	HR.	2	$85.00	$170.00	$215.00	$430.00	$425.00	$850.00
2	Provide new submersible pump and motor. Duty point: 140 GPM at 640 feet TDH	L.S.	1	$7,950.00	$7,950.00	$9,180.00	$9,180.00	$19,005.00	$19,005.00
3	Provide 3" dia. column pipe	FT.	580	$11.00	$6,380.00	$16.00	$9,280.00	$22.00	$12,760.00
4	Provide column pipe coupling	EA.	27	$75.00	$2,025.00	$38.00	$1,026.00	$45.00	$1,215.00
5	Provide pump check valve	EA.	2	$350.00	$700.00	$405.00	$810.00	$362.00	$724.00
6	Provide submersible pump cable	L.S.	1	$2,550.00	$2,550.00	$4,000.00	$4,000.00	$4,175.00	$4,175.00
7	Provide air lines and altitude gauge	L.S.	1	$425.00	$425.00	$920.00	$920.00	$1,240.00	$1,240.00
8	Televise well and perform well condition evaluation	L.S.	1	$1,500.00	$1,500.00	$1,710.00	$1,710.00	$1,500.00	$1,500.00
9	Mechanically scrub well casing and borehole with wire brush	L.S.	1	$1,950.00	$1,950.00	$1,730.00	$1,730.00	$1,500.00	$1,500.00
10	Bail well	HR.	2	$450.00	$900.00	$290.00	$580.00	$425.00	$850.00
11	Perform acid treatment of well	L.S.	1	$11,050.00	$11,050.00	$19,520.00	$19,520.00	$24,970.00	$24,970.00
12	Surging of acid solution	HR.	6	$125.00	$750.00	$213.00	$1,278.00	$425.00	$2,550.00
13	Perform chlorine treatment of well	L.S.	1	$2,500.00	$2,500.00	$6,110.00	$6,110.00	$10,950.00	$10,950.00
14	Surging of chlorine solution	HR.	6	$125.00	$750.00	$213.00	$1,278.00	$425.00	$2,550.00
15	Perform post well work televising	L.S.	1	$1,500.00	$1,500.00	$1,710.00	$1,710.00	$1,200.00	$1,200.00
16	Perform final pump testing	HR.	2	$85.00	$170.00	$215.00	$430.00	$425.00	$850.00
17	Provide remaining work not itemized above for Section 33 21 13.30 (A) Potable Well Chemical Well Treatment	L.S.	1	$1,800.00	$1,800.00	$4,080.00	$4,080.00	$4,000.00	$4,000.00
18	Provide remaining work not itemized above for Section 43 21 13.12 (A) Submersible Well Pump Assembly	L.S.	1	$9,800.00	$9,800.00	$14,870.00	$14,870.00	$15,200.00	$15,200.00
TOTAL OF ALL WELL NO. 9 BID PRICES (ITEMS 1-18)					**$52,870.00**		**$78,942.00**		**$106,089.00**
WELL NO. 10									
19	Perform initial pump testing	HR.	2	$85.00	$170.00	$215.00	$430.00	$425.00	$850.00
20	Provide new submersible pump and motor. Duty point: 50 GPM at 100 feet TDH	L.S.	1	$1,750.00	$1,750.00	$1,490.00	$1,490.00	$4,100.00	$4,100.00
21	Provide 3" dia. column pipe	FT.	150	$11.00	$1,650.00	$16.00	$2,400.00	$22.00	$3,300.00

Ruekert • Mielke
W233 N2080 Ridgeview Parkway
Waukesha, WI 53188-1020

COST COMPARISON OF BIDDERS

OWNER: City of Pewaukee
PROJECT: Apple Tree Well Rehabilitation and Pump Maintenance
BID OPENING DATE: February 9, 2023

BASE BID				Mid City Corporation		Municipal Well & Pump		Water Well Solutions Wisconsin, LLC	
ITEM #	ITEM DESCRIPTION	UNIT	QTY.	UNIT $	TOTAL	UNIT $	TOTAL	UNIT $	TOTAL
22	Provide column pipe coupling	EA.	7	$75.00	$525.00	$38.00	$266.00	$45.00	$315.00
23	Provide PVC flow shroud over pump and motor	EA.	1	$250.00	$250.00	$260.00	$260.00	$350.00	$350.00
24	Provide pump check valve	L.S.	1	$350.00	$350.00	$405.00	$405.00	$362.00	$362.00
25	Provide submersible pump cable	L.S.	1	$700.00	$700.00	$250.00	$250.00	$350.00	$350.00
26	Provide air lines and altitude gauge	L.S.	1	$225.00	$225.00	$290.00	$290.00	$340.00	$340.00
27	Televise well and perform well condition evaluation	L.S.	1	$1,500.00	$1,500.00	$1,000.00	$1,000.00	$1,500.00	$1,500.00
28	Mechanically scrub well casing and borehole with wire brush	L.S.	1	$1,250.00	$1,250.00	$590.00	$590.00	$500.00	$500.00
29	Bail well	HR.	2	$450.00	$900.00	$290.00	$580.00	$425.00	$850.00
30	Perform acid treatment of well	L.S.	1	$3,700.00	$3,700.00	$5,160.00	$5,160.00	$11,000.00	$11,000.00
31	Surging of acid solution	HR.	6	$125.00	$750.00	$213.00	$1,278.00	$425.00	$2,550.00
32	Perform chlorine treatment of well	L.S.	1	$2,400.00	$2,400.00	$1,950.00	$1,950.00	$10,000.00	$10,000.00
33	Surging of chlorine solution	HR.	6	$125.00	$750.00	$213.00	$1,278.00	$425.00	$2,550.00
34	Post well work televising	L.S.	1	$1,500.00	$1,500.00	$1,000.00	$1,000.00	$1,200.00	$1,200.00
35	Perform final pump testing	HR.	2	$85.00	$170.00	$215.00	$430.00	$425.00	$850.00
36	Provide remaining work not itemized above for Section 33 21 13.30 (B) Potable Well Chemical Well Treatment	L.S.	1	$1,800.00	$1,800.00	$2,530.00	$2,530.00	$4,000.00	$4,000.00
37	Provide remaining work not itemized above for Section 43 21 13.12 (B) Submersible Well Pump Assembly	L.S.	1	$6,000.00	$6,000.00	$6,790.00	$6,790.00	$11,800.00	$11,800.00
TOTAL OF ALL WELL NO. 10 BID PRICES (ITEMS 21-39)					**$26,340.00**		**$28,377.00**		**$56,767.00**
TOTAL OF ALL WELL NO. 9 & WELL NO. 10 BID PRICES					**$79,210.00**		**$107,319.00**		**$162,856.00**

CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 6.

DATE: February 20, 2023

DEPARTMENT: Planning

PROVIDED BY:

SUBJECT:

Discussion Regarding the Community Development and Building Services Annual Report for 2022 [Fuchs]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Annual Report 2022

Office of the Planner & Community Development Director
W240 N3065 Pewaukee Road
Pewaukee, Wisconsin 53072
Phone (262) 691-0770 Fax (262) 691-1798
fuchs@pewaukee.wi.us

Community Development & Building Services Annual Report: 2022

Prepared for:

Mayor Steve Bierce

City of Pewaukee Common Council

City of Pewaukee Plan Commission

Prepared by:

Nick Fuchs, Planner & Community Development Director
Ami Hurd, Deputy Clerk & Community Development Coordinator
Building Services – Shawn Olson, Barb Tsoris, Randy Romens, Mary Strankowski, Charlie Dwyer

City of Pewaukee Purpose Statement: It is our purpose to sustain a safe, fiscally sound, and thriving community for City of Pewaukee residents, businesses, property owners, and visitors.

City of Pewaukee Vision: Serving people, providing essentials, and delivering quality.

Part 1: Community Development

INTRODUCTION

The City of Pewaukee's Community Development Department oversees planning, zoning, and nonresidential development activities and is responsible for administration of the City of Pewaukee's Zoning Code and implementation of the City's Comprehensive Master Plan. A primary responsibility of the Department is to coordinate development applications and submittals with other City departments, boards, commissions, and public officials.

Other responsibilities include assisting with the preparation of resolutions and ordinances; Conditional Use Permits; municipal code amendments, primarily related to Chapter 17 Zoning; review of new home and other building permits; review and approval of Business Plan of Operation Applications and Sign Permits; providing zoning letters; and assisting with complaints and property maintenance enforcement issues.

The Department also provides staff support to the Plan Commission and assists the Clerk's Office with the Zoning Board of Appeals. Further, the Community Development Department serves as the economic development arm of the City and acts as a liaison for businesses and property owners. Generally, the Department strives to be responsive and provide information to the general public, businesses, and property owners in a timely manner.

Office of the Planner & Community Development Director
W240 N3065 Pewaukee Road
Pewaukee, Wisconsin 53072
Phone (262) 691-0770 Fax (262) 691-1798
fuchs@pewaukee.wi.us

This report provides a summary of the Community Development Department's activities during 2022 related to the review of permits and applications, special projects, and community growth issues. To put the activity in some perspective, this report also contains a table outlining quantities for different permit types from previous years. Please note that this is not a comprehensive list of projects, applications, reviews, or undertakings of the Department.

Going into 2023, the Department has set the following Department Goals:

- Assist in the implementation of eCode 360.
- Continue the Zoning Code update/rewrite process.
- Continue review of future land use designations.
- Continue to develop process efficiencies.
- Promote the development of certain key sites within the City.
- Continue to work with the Pewaukee sustainability citizen group and explore opportunities to implement elements of the Propelling Pewaukee Sustainability Plan.
- Assist in the planning and fundraising efforts for an all-inclusive playground and splash pad at the Pewaukee Sports Complex.
- Revise and update the Department webpage.

ZONING AND LAND DIVISION ACTIVITIES

Municipal Code Amendments

The following Zoning and Municipal Code amendments were brought forward in 2022 by or with assistance from Community Development. The Common Council's action on each item is noted below.

- Accessory Structures and Temporary Structures and Uses Amendment was a comprehensive review of these sections as well as related definitions and brought forward as part of the Zoning Code Re-Write Project that the Planning & Community Development Department has undertaken. Through this re-write, staff aimed to generally keep the same standards as the existing code, with a few exceptions, while better identifying and detailing standards for specific uses and structures. The intent was not to create nonconforming structures or situations, but to better clarify standards and uses and correct any discrepancies that currently exist within these sections. This amendment was approved by the Common Council at their September 19, 2022 meeting.
- Rm-3 Zoning District Amendment allows buildings to contain more than 40 dwelling units; reduced the minimum PUD development area to 10 acres; allowed the maximum net density to be increased; allowed more than 40 dwelling units within an individual building and reduced the minimum parking spaces required for Housing for the Elderly or Assisted Living Housing units; and revised parking standards for multifamily developments to a suggested minimum. This amendment was approved by the Common Council at their May 2, 2022, meeting.

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- F-1 Floodplain Zoning District Amendment allows for the floodplain to be filled with a 2:1 mitigation standard, opposed to the previous standard of 4:1. This amendment was approved by the Common Council at their June 20, 2022, meeting.
- Outdoor Entertainment revisions generally eliminated the need for annual permits. This amendment was brought forth by staff and approved by the Common Council at their March 7, 2022 Common Council meeting.

Comprehensive Master Plan Amendments

Five developments in 2022 included a Comprehensive Master Plan Amendment to change the future land use designation of the Year 2050 Land Use/Transportation map. Note Comprehensive Master Plan Amendments are required by State Statute at the time of rezoning to provide consistency between the zoning and future land use of a property.

- Interstate Partners Ridgeview Apartments
- Over the Top Roofing office use
- The Waters senior living community
- DPW salt shed and fueling station
- Lake Park Sanitary District office and garage

Rezoning

The city approved seven rezoning requests in 2022, which are all noted below.

- H&F Properties LLC as part of a land division request (from A-2 to Rs-2)
- BA(EN)2 Acres LLC as part of a land division (from A-2 to Rs-2)
- Interstate Partners LLC to allow a multi-family development, the Ridgeview Apartments (from A-2, UC, LC to Rm-3)
- Wistl farm to allow a property line adjustment and construction of an agricultural building (from Rs-2 to A-2)
- Over the Top Roofing to allow for conversion and restoration of a farmhouse to office use (from Rs-1 to B-3)
- Interstate Partners Green Road LLC to allow vacant residential land for industrial development (from Rs-3 to M-2)
- Interstate Partners Green Road LLC to change the zoning of existing industrial land (from M-6 to M-2)

The City also denied a rezoning request submitted by Lake Pewaukee Sanitary District for a proposed office and garage development upon property located at N25W27675 Prospect Avenue.

Land Divisions and Combinations (Certified Survey Maps and Plats)

Often property owners or developers propose to subdivide existing parcels or combine multiple properties into a single lot. Minor land divisions (4 lots or less) may be done via Certified Survey Map, while creating five or more lots requires review and approval of a Preliminary and Final Plat. Note the City also reviews Condominium Plats.

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Certified Survey Maps

- H & F Properties LLC/ Duplainville Road
- BA(EN)2 Acres LLC/Northview Road
- Fedel/Hilltop Drive
- Interstate Partners/Green Road

Final Plats

- Woodleaf Reserve Addition No. 4
- Woodleaf Reserve Addition No. 5

Conditional Use Permits

Conditional Use Permits are required for certain uses based upon individual zoning districts. The Zoning Code also allows unspecified uses to be reviewed through the Conditional Use process. Applicants must present substantial evidence that the use is appropriate within a zoning district and the City must present substantial evidence in granting or denying the proposed use. Below are Conditional Uses that were approved in 2022.

- Brookfield Center for the Arts
- Zeilhofer Properties, LLC
- Momentum Early Learning
- Over the Top Roofing
- Leibfried Boathouse
- Interstate Partners/Marincic apartments (PUD)
- Bridger Tower
- Hydro-Thermal Corporation
- CFR Engines
- Broken Bat Enterprises

A Conditional Use Permit for allowance of a new boathouse was also submitted; however, that application was denied. There were no other denials of Conditional Use Applications in 2022.

Conceptual Reviews

Concept Reviews allow applicants to discuss a potential development with the Plan Commission and receive preliminary input. This process step is optional, but for larger developments or if a rezoning or Comprehensive Master Plan Amendment is needed, a concept review is typically encouraged. Applicants are generally supportive and want to take advantage of this opportunity and process, prior to investing significant time and money on site and building plans.

There were five Conceptual Review Applications submitted in 2022. Of those five, only one has submitted detailed applications to date, which was the Spring Creek Church teen center addition.

Site & Building Plans

New developments and more significant additions or remodeling projects require a Site & Building Plan Review Application and review and approval by the Plan Commission. At times, for more minor projects, staff will require a Minor Site Plan Amendment Application, which then gets routed to different departments for review, but only requires staff approval. Below are Plan Commission reviewed Site & Building Plan Applications for 2022.

- Wistl agricultural storage building
- Interstate Partners Ridgeview Apartments
- Moment Early Learning childcare facility
- Over the Top Roofing farmhouse conversion
- Kowal Investment Group office building
- Spring Creek Church teen center and picnic pavilion
- DPW salt shed and fueling station
- Pewaukee DPW garage
- Interstate Partners Green Road industrial building
- Stroschein second dwelling
- Waukesha Gun Club shooting structure

It can also be noted that not all of these projects came to fruition. For example, Momentum Early Learning's proposed new construction did not occur as they later submitted to occupy within a nearby vacant building. The Kowal Investment office building and Over the Top Roofing have also not moved forward.

A few of these projects are featured below.

CFR Engines addition
N8W22577 Johnson Drive
10,938 square foot building

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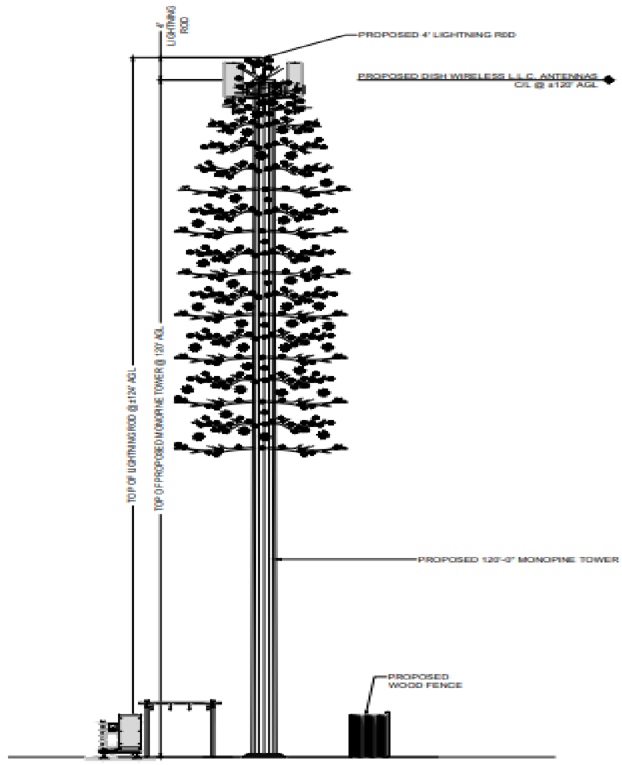

Bridger Tower
W229N2467 Redford Boulevard
120-foot-tall wireless communication tower

Jeff Wistl
W262N4521 Ryan Road
5,760 square foot agricultural storage building

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Interstate Partners Ridgeview Apartments
Ridgeview Parkway
Three 39 unit 3-story buildings, two 22 unit 2-story buildings, a clubhouse and patio area

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Variances

Variance requests are heard by the Zoning Board of Appeals (ZBA), which is staffed by the Clerk's Office. Individual projects and requests are reviewed by the City Planner. In 2022, the following four variance requests were reviewed by the City Planner and ZBA.

- Phillip Mattix (garage)
- Brian Lipman (sport court)
- Bill Russo (garage)
- WE Energies (light poles)

Of these requests, the reduced setback request for the Lipman sport court was denied as well as the detached garage proposed by Mr. Russo.

Zoning Compliance Letters

Zoning letter requests range anywhere from simply identifying the current zoning of a property to a time-consuming investigation of previous approvals and the history of a property. Nine letters were written in 2022.

Development Review Team Meetings

At these monthly meetings, applicants meet with staff to discuss their projects in detail. This is an important and valuable step in the process and allows applicants to revise plans prior to Plan Commission to address staff concerns and any code issues. Following these meetings, applicants submit final plans for review and staff prepares a report for the Plan Commission that includes staff's final comments and recommendations.

These meetings were put on hold throughout the COVID-19 pandemic and are currently held less often compared to years prior; however, it continues to be a goal to encourage applicants to attend and take advantage of this step in the process, particularly for large-scale projects.

Special Projects

Towards the end of the year, staff began more diligently working on rewriting the city's Zoning Code. This is a project that will continue throughout 2023 and into 2024.

The Community Development and Parks & Recreation staff have been planning and pursuing funding for an all-inclusive playground and splash pad project at the Pewaukee Sports Complex. This project will also continue throughout 2023 and into 2024.

Other special projects will include website updates and revisions as well as updates and improvements to BS&A, which is the software used by both Planning and Building Services.

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ECONOMIC DEVELOPMENT

Staff's approach to economic development includes meeting with developers, businesses, and property owners as needed to work through property and development issues to potentially make a development project or business location feasible in Pewaukee. This is done on an almost daily basis.

Further, as time permits, Staff attends special events, such as ground breakings, grand openings, and networking events. Staff was not aware of any ground breaking events in 2022. Networking was also limited as most events were attended by staff virtually. It is anticipated that these types of opportunities will occur more often in 2023.

OTHER PLANNING ACTIVITIES

In addition to the tasks above, on a daily basis staff will answer questions from residents, business owners, developers, and brokers. Staff is also continually reviewing future land uses and ordinances and proposing changes or initiating further discussions as may be needed. Finally, Community Development staff is also responsible for updating and distributing the state required annual Housing Affordability Report and New Housing Fee Report.

Part 2: Building Services

INTRODUCTION

The Building Services Department reviews, processes, and issues building related permits for both residential and nonresidential development. The Department handles all permit types including new Residential and Commercial Building Permits, building additions and remodels, plumbing permits, electrical permits, and HVAC permits. The Department also issues Zoning Permits, Business Plan of Operations Applications, and Sign Permits.

In addition, Building Services investigates and responds to all property maintenance complaints.

Building Services staff also fulfills the agreement with the Village of Pewaukee, providing the Village with Inspection and Property Maintenance services. Based upon a renegotiated agreement, in 2022 the City received about $1,200 per month to cover administrative services and 65% of the permit fees. This totaled $144,017.09.

Going into 2023, the Department has set the following Department Goals:

- Continue providing a high level of customer service.

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- Inspections scheduled within 24 hours.
- Residential plan reviews completed and permits issued within ten business days.
- Complaints reviewed and inspected within one week.
- Improvements and updates for BS&A.
- Creation of an internal process/procedure manual.
- Revise and update the Department webpage.

PERMITS

Business Plan of Operations

Permitted Uses within zoning districts require a Business Plan of Operations Application to ensure a particular use is allowed and compliant with the zoning district standards.

Building Permits

Building Services issued a total of 2,780 permits in 2022, including 87 permits for new homes. This is a high level of activity compared to previous years, but it is about 472 less permits compared to 2021. A further breakdown can be found in the table at the end of this report.

CODE ENFORCEMENT/PROPERTY MAINTENANCE

The City responded to and enforced as necessary on 58 code enforcement and property maintenance complaints in 2022. This is significantly down from last year (103 enforcements) as well as most of the years past.

OTHER BUILDING SERVICES ACTIVITIES

Related to the Department's focus on customer service, significant time is spent answering resident inquiries and questions from contractors in a timely manner. Anecdotally, it is safe to say the Building Services phone is consistently ringing. The office takes roughly one hundred or more calls per day on average.

Residents, contractors, business owners, etc. also frequently stop in the office to seek assistance from staff.

ANTICIPATED PROJECTS IN 2023

Major projects envisioned for the Community Development and Building Services Departments in 2023 include:

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Community Development

- Review of current and incoming projects and applications. Submittals already under review in 2023 include:
    - Quattro Development Guidelpost Montessori School
    - Regal self-storage facility
    - Multiple boathouses
- Continue review and updates to the City's Zoning Code
- Continue assistance with the all-inclusive playground and splash pad project at the Pewaukee Sports Complex.

Building Services

- Recently approved projects such as the Wistl agricultural building, the Ridgeview Apartments, and the Interstate Partners Green Road industrial building are all anticipated to apply for Building Permits in 2023.
- Residential development will continue within the Swan View Farms, Cardinal Meadows, and Woodleaf Reserve subdivisions as well as the Glen at Parkway Ridge condominium development.
- The Waters senior living community continues to be under construction and requires a significant number of inspections with 161 total units.
- BS&A updates and improvements
- Scanning and archiving old permits and plans

SUMMARY

Below is a table that summarizes the quantity of application types and activities over a 5-year period for both the Community Development Department and Building Services. It can be noted that a project submitted to the Department may often consist of a number of separate applications. For example, a single project could include a Certified Survey Map, Conditional Use, and Rezoning. The Department tracks all applications within a project separately.

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Community Development Department	2018	2019	2020	2021	2022
Chapter 17 Zoning Code Amendments	1	0	3	1	4
Other Municipal Code Amendments	1	0	0	3	0
Comprehensive Master Plan Amendments	0	6	2	1	5
Rezoning Applications	9	14	6	5	8
Certified Survey Maps/Land Combinations	10	18	7	7	4
Preliminary Plats	4	2	0	1	0
Final Plats	1	0	1	2	2
Conditional Use/Planned Development Districts	0	1	0	1	0
Conditional Use Permits	7	7	6	7	12
Conditional Use Amendments	0	0	0	1	0
Conceptual Reviews	8	3	0	6	5
Site Plans & Site Plan Amendments	11	10	10	9	11
Minor Site Plan Amendments	1	0	0	4	1
Right of Way Vacations	0	1	0	0	0
Variances	3	7	4	2	4
Zoning Board of Appeals meetings	3	8	4	3	3
Zoning Compliance Letters	2	6	13	12	9
Plan Commission meetings	12	11	9	11	9
Common Council meetings	23	25	14	22	14
Miscellaneous (general planning and land use discussions, Plan Commission determinations, kennel licenses, etc.)	7	6	15	14	4
Special Events (grand openings, ground breakings, Chamber of Commerce events, conferences, etc.)	2	4	6	8	7
Building Services Department	**2018**	**2019**	**2020**	**2021**	**2022**
Chapter 14 Building Code Amendments	1	0	0	0	0
Business Plan of Operation Applications	45	38	18	50	52
Building Permits (does not include new homes)	297	325	336	499	676
Building Permits - New Homes	45	36	35	119	87
Culvert Permits	4	7	1	0	1
Electrical Permits	534	570	506	1,078	669
Erosion Control	51	46	39	100	89
HVAC Permits	347	343	323	690	313
Plumbing Permits	423	396	384	635	545
Sign Permits	20	32	31	32	31
Zoning Permits	48	47	71	99	71
Driveway Permits	-	-	-	-	94
Land & Grade Permits	-	-	-	-	94
Complaints/Enforcements, including Building and Zoning	124	117	57	103	58

CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 7.

DATE: February 20, 2023

DEPARTMENT: Administration

PROVIDED BY:

SUBJECT:

Discussion and Possible Action Regarding the Final Plat for Cardinal Meadow Subdivision (PWC 0928-980) [Fuchs/Wagner]

BACKGROUND:

UPDATE (Wagner): We have contacted We Energies and I've attached their response. It appears the electric will be energized, but transformers will only be installed once a building service is applied for.

Any approvals must be contingent on all improvements through binder asphalt being installed prior to execution of the plat.

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Cardinal Meadow staff report 1.19.23

Cardinal Meadow Final Plat

Cardinal Meadow wetland exhibit

Cardinal Meadow feature map

We Energies Email Re Transformers

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REPORT TO THE PLAN COMMISSION

Meeting of January 19, 2023

Date: 1/10/2023

Project Name: Cardinal Meadow Subdivision Final Plat

Project Address/Tax Key No.: Not Assigned/PWC 0928980

Applicant: Bielinski Homes, Inc.

Property Owner: Bielinski Homes, Inc.

Current Zoning: Rs-6 Single-Family Residential

2050 Land Use Map Designation: Medium Density Residential (6,500 Sq. Ft./D.U.)

Use of Surrounding Properties: Residential to the north and south, Hwy 16 to the west, and Bluemound Rd. to the east

Project Description

The applicant, Bielinski Homes, Inc., filed a Final Plat Application for the Cardinal Meadow single-family residential subdivision development located along the west side of Bluemound Road across from Valleyview Lane.

This development consists of 24 lots located along the future Valleyview Circle. There are two outlots platted for this development, which consist of open space, storm water management facilities and a wetland.

All lots conform to the Rs-6 minimum lot area of 12,500 square feet and have a lot width of at least 90 feet at the building setback line. Staff finds that the Final Plat is in substantial conformance with the Preliminary Plat.

Recommendation

A motion to recommend approval of the Cardinal Meadow Final Plat.

CARDINAL MEADOW

BEING A SUBDIVISION OF A PART OF THE SOUTHWEST 1/4 AND SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 16, TOWN 7 NORTH, RANGE 19 EAST, IN THE CITY OF PEWAUKEE, WAUKESHA COUNTY, WISCONSIN.

OWNER:

BIELINSKI HOMES, INC.
1830 MEADOW LN. SUITE A
PEWAUKEE, WISCONSIN 53072
PHONE: (262) 548-5570

LOCALITY MAP:
S.E. 1/4, SEC. 16
T. 7 N., R. 19 E.
SCALE: 1"=1000'

SITE DATA SUMMARY

Proposed Development: RS-6 Single Family
Lot Characteristics:
Lot Size: 12,500 s.f. (min)
Lot Width: 90' (min) at front setback
Setbacks*: Front = 30'; Side = 12'; Rear = 35'
Wetland=25'
*Minimum zoning setbacks

EASEMENT LEGEND:

- (A) — PRIVATE STORM SEWER EASEMENT
- (B) — 20' WIDE PRIVATE DRAINAGE EASEMENT
- (C) — 25' WIDE PRIVATE LANDSCAPING EASEMENT
- (D) — PUBLIC STORM SEWER EASEMENT (GRANTED TO THE CITY OF PEWAUKEE)
- (E) — 5' WIDE "NO TOUCH" ZONE (SEE GENERAL NOTE)
- (F) — UTILITY EASEMENT AREAS (SEE PROVISIONS ON SHEET 3)

GENERAL NOTES:

- ○ — Indicates Set 1.270" outside diameter x 18" long Reinforcing Bar weighing 4.303 lbs. per lineal foot. All other Lot and Outlot corners are staked with 0.750" outside diameter x 18" long Reinforcing Bar weighing 1.502 lbs. per lineal foot.
- ● — Indicates Found Monumentation (See Plat).
- There shall be no direct vehicular ingress or egress to National Avenue "Bluemound Road" (C.T.H. "JJ") from any Lot or Outlot within this Subdivision except at approved access location to Outlot 2. It being expressly intended that this restriction shall constitute a restriction for the benefit of the public according to s.236.293 of the Wisconsin Statutes and shall be enforced by the County of Waukesha. There shall be no direct vehicular ingress or egress to U.S.H. "16" from any Lot or Outlot within this Subdivision. It being expressly intended that this restriction shall constitute a restriction for the benefit of the public according to s.236.293 of the Wisconsin Statutes and shall be enforced by the State of Wisconsin, Department of Transportation.
- All linear measurements have been made to the nearest one-hundredth of a foot.
- All angular measurements have been made to nearest second and computed to the nearest half-second.
- All bearings are referenced to Grid North of the Wisconsin State Plane Coordinate System, South Zone (NAD-27), in which the South line of the S.E. 1/4 of Section 16, Town 7 North, Range 19 East, bears North 87°34'14" East.
- The Easement for Public Storm Sewer is herein granted to the City of Pewaukee.
- Outlot 1 contains a Wetland Conservancy Area, Stormwater Management Facilities and Open Space to be Owned and maintained by the Owners of all Lots within this Subdivision.
- Outlot 2 contains Stormwater Management Facilities and Open Space to be Owned and maintained by the Owners of all Lots within this Subdivision.
- The Owners of all Lots within this Subdivision shall each own an equal undivided fractional interest in Outlots 1 and 2 of this Subdivision. Waukesha County shall not be liable for fees or special charges in the event they become the owner of any Lot or Outlot in the Subdivision by reason of tax delinquency.
- Stormwater Management Facilities are located on Outlots 1 and 2 of this Subdivision. The Owners of all Lots within this Subdivision shall each be liable for an equal undivided fractional share of the cost to repair, maintain or restore said Stormwater Management Facilities. Said repairs, maintenance and restoration shall be performed by the Subdivision Master Association.
- Wetland boundaries shown hereon were field delineated by Wetland & Waterway Consulting, LLC (Dave Meyer) on July 12, 2018 and field located by Trio Engineering, LLC on July 26, 2018.
- All electric, telephone, and communication distribution lines and laterals including CATV cables, constructed after the recording of this Plat shall be placed underground.
- There is a 5' wide "No Touch" Zone on all front, side, and rear lot lines that is established to provide for the unobstructed flow of storm water runoff from the adjacent and upstream properties. Owners of the lots which these zones exist shall be responsible for keeping these areas free of any obstructions or grading that may restrict or block flow.

There are no objections to this plat with respect to Secs. 236.15, 236.16, 236.20 and 236.21(1) and (2), Wis Stats. as provided by s. 236.12, Wis. Stats.

Certified ______________, 20____

Department of Administration

18-021-966-01

THIS INSTRUMENT WAS DRAFTED BY GRADY L. GOSSER, P.L.S. (S-2972)

REVISED THIS 5TH DAY OF JANUARY, 2023
DATED THIS 13TH DAY OF OCTOBER, 2022

SHEET 1 OF 3

CARDINAL MEADOW

BEING A SUBDIVISION OF A PART OF THE SOUTHWEST 1/4 AND SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 16, TOWN 7 NORTH, RANGE 19 EAST, IN THE CITY OF PEWAUKEE, WAUKESHA COUNTY, WISCONSIN.

– ACCESS RESTRICTION CLAUSE (U.S.H. "16") PER s. TRANS 233.05 (1):

As owner I hereby restrict all lots and blocks, in that no owner, possessor, user, nor licensee, nor other person shall have any right of direct vehicular ingress or egress with U.S.H. "16" as shown on this Plat; it being expressly intended that this restriction shall constitute a restriction for the benefit of the public according to s.236.293, Stats., and shall be enforceable by the Department of Transportation.

HIGHWAY TRANS. 233.08 SETBACK RESTRICTIONS:

There shall be no improvements or structures placed between the highway and the highway setback line.

NOISE LEVEL RESTRICTION PER s. TRANS 233.105 (1):

The lots of this land division may experience noise at levels exceeding the levels in s. Trans 405.04, Table I. These levels are based on federal standards. The Department of Transportation is not responsible for abating noise from existing state trunk highways or connecting highways, in the absence of any increase by the Department to the highway's through-lane capacity.

PRESERVATION RESTRICTIONS:

The Wetland Conservancy Areas shown on Outlot 1 of this Plat shall be subject to the following restrictions:

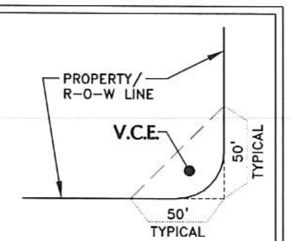
1. Grading, filling, and excavation shall be prohibited in said Preservation Area, except as may be required for Nature Walking Trails. Filling of Wetlands and Floodplain is subject to approval by the City of Pewaukee and the Department of Natural Resources.
2. Construction of structures within said Preservation Area shall be prohibited.
3. Removal or destruction of any vegetative cover, i.e., trees, shrubs, wildflowers, sedges, grasses, and the like, shall be prohibited with the exception of dead or diseased vegetation removal and noxious weeds as defined in the City municipality weed control ordinance, except as may be required for Nature Walking Trails.
4. Introduction of plant material not indigenous to the existing environment of the Preservation Area shall be prohibited in the Preservation Area.
5. Grazing by domesticated animals (e.g., horses, pigs, sheep and cows) shall be prohibited within said Preservation Area.
6. No dumping of solid or liquid waste or driving of motorized vehicles will be allowed within any Outlot or Open Space Area. Vegetative debris is also "solid waste".

BASEMENT RESTRICTION FOR GROUNDWATER NOTE:

Although all Lots in the Subdivision have been reviewed and approved for development with single and multi-family residential use in accordance with Section 236 Wisconsin Statutes, some Lots contain soil conditions that, due to the possible presence of groundwater near the surface, may require additional soil engineering and foundation design with regard to basement construction. It is recommended that a licensed professional engineer design a basement and foundation that will be suitable to withstand the various problems associated with saturated soil conditions on basement walls or floors or that other special measures be taken. Soil conditions should be subject to each owner's special investigation prior to construction and no specific representation is made herein.

VISION CORNER EASEMENT DETAIL: (V.C.E.)

V.C.E. APPLIES TO:
Lots 1, 15, 16 and 24 are subject to a Vision Corner Easement as shown on this Plat in that the height of all plantings, berms, fences, signs or other structures within the Vision Corner Easement is limited to 24 inches above the elevation of the center of the intersection. No access to any roadway shall be permitted within the Vision Corner Easement.



EASEMENT LINE TABLE:

Line #	BEARING	LENGTH
E1	S86°25'12"E	2.35'
E2	S03°34'48"W	209.84'
E3	S10°19'32"E	138.19'
E4	S12°34'53"E	121.53'
E5	S01°10'39"E	20.72'
E6	S01°10'39"E	15.44'
E7	S13°50'45"W	131.34'
E8	S02°54'32"E	120.45'
E9	S27°14'26"E	35.08'

TRIO
DESIGN • LAND SURVEYING
CIVIL ENGINEERING

4100 N. Calhoun Road
Suite 300
Brookfield, WI 53005
Phone: (262) 790-1480
Fax: (262) 790-1481

There are no objections to this plat with respect to Secs. 236.15, 236.16, 236.20 and 236.21(1) and (2), Wis Stats. as provided by s. 236.12, Wis. Stats.

Certified ______________, 20____

Department of Administration

CURVE TABLE:

NO.	LOT(S)	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING	TANGENT IN	TANGENT OUT
1	1	20.00	90°00'00"	31.42	28.28	N58°34'46"W	N13°34'46"W	S76°25'14"W
2	24	20.00	90°00'00"	31.42	28.28	S31°25'14"W	S13°34'46"E	S76°25'14"W
3	C/L	12500.00	0°18'11"	66.13	66.13	S76°16'08.5"W	S76°25'14"W	S76°07'03"W
	NORTH	12530.00	0°18'11"	66.29	66.29	S76°16'08.5"W	S76°25'14"W	S76°07'03"W
	24	12530.00	0°13'21"	48.69	48.69	S76°18'33.5"W	S76°25'14"W	S76°11'53"W
	23	12530.00	0°04'50"	17.60	17.60	S76°09'28"W	S76°11'53"W	S76°07'03"W
	SOUTH	12470.00	0°18'11"	65.97	65.97	S76°16'08.5"W	S76°25'14"W	S76°07'03"W
	1	12470.00	0°11'18"	40.98	40.98	S76°19'35"W	S76°25'14"W	S76°13'56"W
	2	12470.00	0°06'53"	24.99	24.99	S76°10'29.5"W	S76°13'56"W	S76°07'03"W
4	C/L	100.00	100°58'25"	176.23	154.30	S53°23'44.5"E	S02°54'32"E	N76°07'03"E
	NORTHEAST	70.00	100°58'25"	123.36	108.01	S53°23'44.5"E	S02°54'32"E	N76°07'03"E
	SOUTHWEST	130.00	100°58'25"	229.10	200.58	S53°23'44.5"E	S02°54'32"E	N76°07'03"E
	3	130.00	12°28'28"	28.30	28.25	N82°21'17"E	N88°35'31"E	N76°07'03"E
	4	130.00	28°38'02"	64.97	64.29	S77°05'28"E	S62°46'27"E	N88°35'31"E
	OUTLOT 1	130.00	13°15'15"	30.07	30.01	S56°08'49.5"E	S49°31'12"E	S62°46'27"E
	5	130.00	29°40'26"	67.33	66.58	S34°40'59"E	S19°50'46"E	S49°31'12"E
	6	130.00	16°56'14"	38.43	38.29	S11°22'39"E	S02°54'32"E	S19°50'46"E
5	C/L	300.00	17°21'18"	90.87	90.52	S05°46'07"W	S14°26'46"W	S02°54'32"E
	EAST	270.00	17°21'18"	81.78	81.47	S05°46'07"W	S14°26'46"W	S02°54'32"E
	WEST	330.00	17°21'18"	99.96	99.58	S05°46'07"W	S14°26'46"W	S02°54'32"E
	7	330.00	10°56'47"	63.05	62.95	S02°33'51.5"W	S08°02'15"W	S02°54'32"E
	8	330.00	6°24'31"	36.91	36.89	S11°14'30.5"W	S14°26'46"W	S08°02'15"W
6	C/L	225.00	28°39'41"	112.55	111.38	N00°06'55.5"E	N14°26'46"E	N14°12'55"W
	EAST	255.00	28°39'41"	127.56	126.23	N00°06'55.5"E	N14°26'46"E	N14°12'55"W
	20	255.00	6°05'28"	27.11	27.10	N11°24'02"E	N14°26'46"E	N08°21'18"E
	19	255.00	20°04'30"	89.34	88.89	N01°40'57"W	N08°21'18"E	N11°43'12"W
	18	255.00	2°29'43"	11.11	11.10	N12°58'03.5"W	N11°43'12"W	N14°12'55"W
	WEST	195.00	28°39'41"	97.55	96.53	N00°06'55.5"E	N14°26'46"E	N14°12'55"W
	9	195.00	25°18'33"	86.14	85.44	N01°47'29.5"E	N14°26'46"E	N10°51'47"W
	10	195.00	3°21'08"	11.41	11.41	N12°32'21"W	N10°51'47"W	N14°12'55"W
7	C/L	270.00	12°15'52"	57.79	57.68	S08°04'59"E	S01°57'03"E	S14°12'55"E
	EAST	240.00	12°15'52"	51.37	51.28	S08°04'59"E	S01°57'03"E	S14°12'55"E
	18	240.00	5°50'44"	24.48	24.48	S11°17'33"E	S08°22'11"E	S14°12'55"E
	17	240.00	6°25'08"	26.89	26.87	S05°09'37"E	S01°57'03"E	S08°22'11"E
	WEST	300.00	12°15'52"	64.22	64.09	S08°04'59"E	S01°57'03"E	S14°12'55"E
	10	300.00	4°31'40"	23.71	23.70	S11°57'05"E	S09°41'15"E	S14°12'55"E
	11	300.00	7°44'12"	40.51	40.48	S05°49'09"E	S01°57'03"E	S09°41'15"E
8	C/L	100.00	89°44'25"	156.63	141.10	S42°55'09.5"W	S87°47'22"W	S01°57'03"E
	SOUTHEAST	70.00	89°44'25"	109.64	98.77	S42°55'09.5"W	S87°47'22"W	S01°57'03"E
	NORTHWEST	130.00	89°44'25"	203.61	183.43	S42°55'09.5"W	S87°47'22"W	S01°57'03"E
	11	130.00	5°01'52"	11.42	11.41	S00°33'53"W	S03°04'49"W	S01°57'03"E
·	12	130.00	29°56'56"	67.95	67.18	S18°03'17"W	S33°01'45"W	S03°04'49"W
	13	130.00	29°49'34"	67.67	66.91	S47°56'32"W	S62°51'19"W	S33°01'45"W
	14	130.00	24°56'03"	56.57	56.13	S75°19'20.5"W	S87°47'22"W	S62°51'19"W
9	C/L	250.00	11°18'31"	49.34	49.26	N82°08'06.5"E	N87°47'22"E	N76°28'51"E
	NORTH	220.00	5°33'15"	21.33	21.32	N85°00'44.5"E	N87°47'22"E	N82°14'07"E
	SOUTH	280.00	7°29'46"	36.63	36.61	N84°02'29"E	N87°47'22"E	N80°17'36"E
10	15	20.00	95°48'53"	33.45	29.68	N34°19'40.5"E	N82°14'07"E	N13°34'46"W
11	16	20.00	86°07'38"	30.06	27.31	N56°38'35"W	N13°34'46"W	S80°17'36"W

THIS INSTRUMENT WAS DRAFTED BY GRADY L. GOSSER, P.L.S. (S-2972)

REVISED THIS 5TH DAY OF JANUARY, 2023
DATED THIS 13TH DAY OF OCTOBER, 2022

CARDINAL MEADOW

BEING A SUBDIVISION OF A PART OF THE SOUTHWEST 1/4 AND SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 16, TOWN 7 NORTH, RANGE 19 EAST, IN THE CITY OF PEWAUKEE, WAUKESHA COUNTY, WISCONSIN.

SURVEYOR'S CERTIFICATE:

STATE OF WISCONSIN)
) SS
COUNTY OF WAUKESHA)

I, Grady L. Gosser, Professional Land Surveyor, do hereby certify:

That I have Surveyed, divided and mapped a subdivision of a part of the Southwest 1/4 and Southeast 1/4 of the Southeast 1/4 of Section 16, Town 7 North, Range 19 East, in the City of Pewaukee, Waukesha County, Wisconsin, now being more particularly bounded and described as follows:

Commencing at the Southeast Corner of said Section 16; Thence South 87°34'14" West and along the South line of the said Southeast 1/4 Section, 680.76 feet to a point on the Southwest Right-of-Way line of "Bluemound Road" (C.T.H. "JJ") and the place of beginning of lands hereinafter described;

Continuing thence South 87°34'14" West and along the said South line of the said Southeast 1/4 Section, 720.93 feet to a point on the East Right-of-Way line of "U.S.H. 16"; Thence North 01°57'46" West and along the said East Right-of-Way line, 1123.14 feet to a point; Thence North 87°35'14" East and along the South line of Unplatted Lands, 490.45 feet to a point on the said Southwest Right-of-Way line of said "Bluemound Road" (C.T.H. "JJ"); Thence South 13°34'46" East and along the said Southwest Right-of-Way line, 1144.57 feet to the point of beginning of this description.

Said Parcel contains 680,205 Square Feet (or 15.6154 Acres) of land, more or less.

That I have made such survey, land division, and map by the direction of BIELINSKI HOMES, INC. owner of said lands.

That such map is a correct representation of all the exterior boundaries of the land surveyed and the land division thereof made.

That I have fully complied with the provisions of Chapter 236 of the Wisconsin Statutes and the Subdivision Regulations of the City of Pewaukee, Waukesha County, Wisconsin in surveying, dividing and mapping the same.

Dated this _____ Day of _______________, 20 _____.

____
Grady L. Gosser, P.L.S.
Professional Land Surveyor, S-2972
TRIO ENGINEERING, LLC
4100 N. Calhoun Road, Suite 300
Brookfield, WI 53005
Phone: (262)790-1480 Fax: (262)790-1481

UTILITY EASEMENT PROVISIONS:

An easement for electric, natural gas, and communications service is hereby granted by

BIELINSKI HOMES, INC., Grantor, to

WISCONSIN ELECTRIC POWER COMPANY and WISCONSIN GAS, LLC, Wisconsin corporations doing business as We Energies, and WISCONSIN BELL, INC. doing business as AT&T WISCONSIN, a Wisconsin corporation, and SPECTRUM MID-AMERICA, LLC, Grantee, AND

their respective successors and assigns, to construct, install, operate, repair, maintain and replace from time to time, facilities used in connection with overhead and underground transmission and distribution of electricity and electric energy, natural gas, telephone and cable TV facilities for such purposes as the same is now or may hereafter be used, all in, over, under, across, along and upon the property shown within those areas on the plat designated as "Utility Easement Areas" and the property designated on the plat for streets and alleys, whether public or private, together with the right to install service connections upon, across within and beneath the surface of each lot to serve improvements, thereon, or on adjacent lots; also the right to trim or cut down trees, brush and roots as may be reasonably required incident to the rights herein given, and the right to enter upon the subdivided property for all such purposes. The Grantees agree to restore or cause to have restored, the property, as nearly as is reasonably possible, to the condition existing prior to such entry by the Grantees or their agents. This restoration, however, does not apply to the initial installation of said underground and/or above ground electric facilities, natural gas facilities, or telephone and cable TV facilities or to any trees, brush or roots which may be removed at any time pursuant to the rights herein granted. Structures shall not be placed over Grantees' facilities or in, upon or over the property within the lines marked "Utility Easement Areas" without the prior written consent of Grantees. After installation of any such facilities, the grade of the subdivided property shall not be altered by more than four inches without written consent of grantees.

The grant of easement shall be binding upon and inure to the benefit of the heirs, successors and assigns of all parties hereto.

CORPORATE OWNER'S CERTIFICATE OF DEDICATION:

BIELINSKI HOMES, INC., a Corporation duly organized and existing under and by virtue of the laws of the State of Wisconsin, as owner, certifies that said Corporation has caused the land described on this plat to be surveyed, divided, mapped and dedicated as represented on this plat. I also certify that this plat is required by S.236.10 or S.236.12 to be submitted to the following for approval or objection.

APPROVING AGENCIES:

1. City of Pewaukee

AGENCIES WHO MAY OBJECT:

1. State of Wisconsin, Department of Administration
2. State of Wisconsin, Department of Transportation
3. Waukesha County, Department of Parks and Land Use

Witness the hand and seal of said Owner this __________ day of ______________, 20_____.

BIELINSKI HOMES, INC.

____
Frank Bielinski, President

STATE OF WISCONSIN)
) SS
COUNTY OF WAUKESHA)

Personally came before me this _____ day of ______________, 20_____, the above named Frank Bielinski, President of the above named Corporation, to me known to be the person who executed the foregoing instrument, and to me known to be such President of said Corporation, and acknowledged that he executed the foregoing instrument as such officer as the deed of said Corporation, by its authority.

____
Print Name: ______________
Public, ______________County, WI
My Commission Expires: ________

CONSENT OF CORPORATE MORTGAGEE:

NATIONAL EXCHANGE BANK & TRUST, a Corporation duly organized and existing by virtue of the laws of the State of Wisconsin, Mortgagee of the above described land, does hereby consent to the surveying, dividing, mapping and dedicating of the land described on this Plat, and does hereby consent to the above certificate of BIELINSKI HOMES, INC., owner, this __________ day of ______________, 20 ______.

NATIONAL EXCHANGE BANK & TRUST

____
T. Randall Lorenz

STATE OF WISCONSIN)
) SS
COUNTY OF)

Personally came before me this _____ day of ______________, 20_____, the above named ______________, ______________ of the above named Corporation, to me known to be the person who executed the foregoing instrument, and to me known to be such ______________ of said Corporation, and acknowledged that he executed the foregoing instrument as such officer as the deed of said Corporation, by its authority.

____
Print Name: ______________
Public, ______________County, WI
My Commission Expires: ________

There are no objections to this plat with respect to Secs. 236.15, 236.16, 236.20 and 236.21(1) and (2). Wis Stats. as provided by s. 236.12, Wis. Stats.

Certified ______________, 20_____

Department of Administration

CERTIFICATE OF COUNTY TREASURER:

STATE OF WISCONSIN)
) SS
COUNTY OF WAUKESHA)

I, Pamela F. Reeves, being duly elected, qualified and acting Treasurer of the County of Waukesha, do hereby certify that the records in my office show no unredeemed tax sales and no unpaid taxes or special assessments as of this _____ Day of ___________, 20 ___ on any of the land included in the Plat of "CARDINAL MEADOW".

____
Pamela F. Reeves, County Treasurer

CERTIFICATE OF CITY TREASURER:

STATE OF WISCONSIN)
) SS
COUNTY OF WAUKESHA)

I, Kelly Tarczewski, being duly appointed, qualified and acting Treasurer of the City of Pewaukee, do hereby certify that in accordance with the records in my office, there are no unpaid taxes or special assessments as of this ____________ Day of ____________, 20 _____ on any of the land included in the Plat of "CARDINAL MEADOW".

____
Kelly Tarczewski, City Treasurer

COMMON COUNCIL APPROVAL:

Resolved that this Plat known as "CARDINAL MEADOW", in the City of Pewaukee, Waukesha County, Wisconsin, which has been filed for approval, be and hereby is approved as required by Chapter 236 of the Wisconsin State Statutes.

I hereby certify that the foregoing is a true and correct copy of a resolution adopted by the Common Council of the City of Pewaukee on the ________ Day of ____________, 20 ______.

____
Steve Bierce, Mayor

____
Kelly Tarczewski, City Clerk

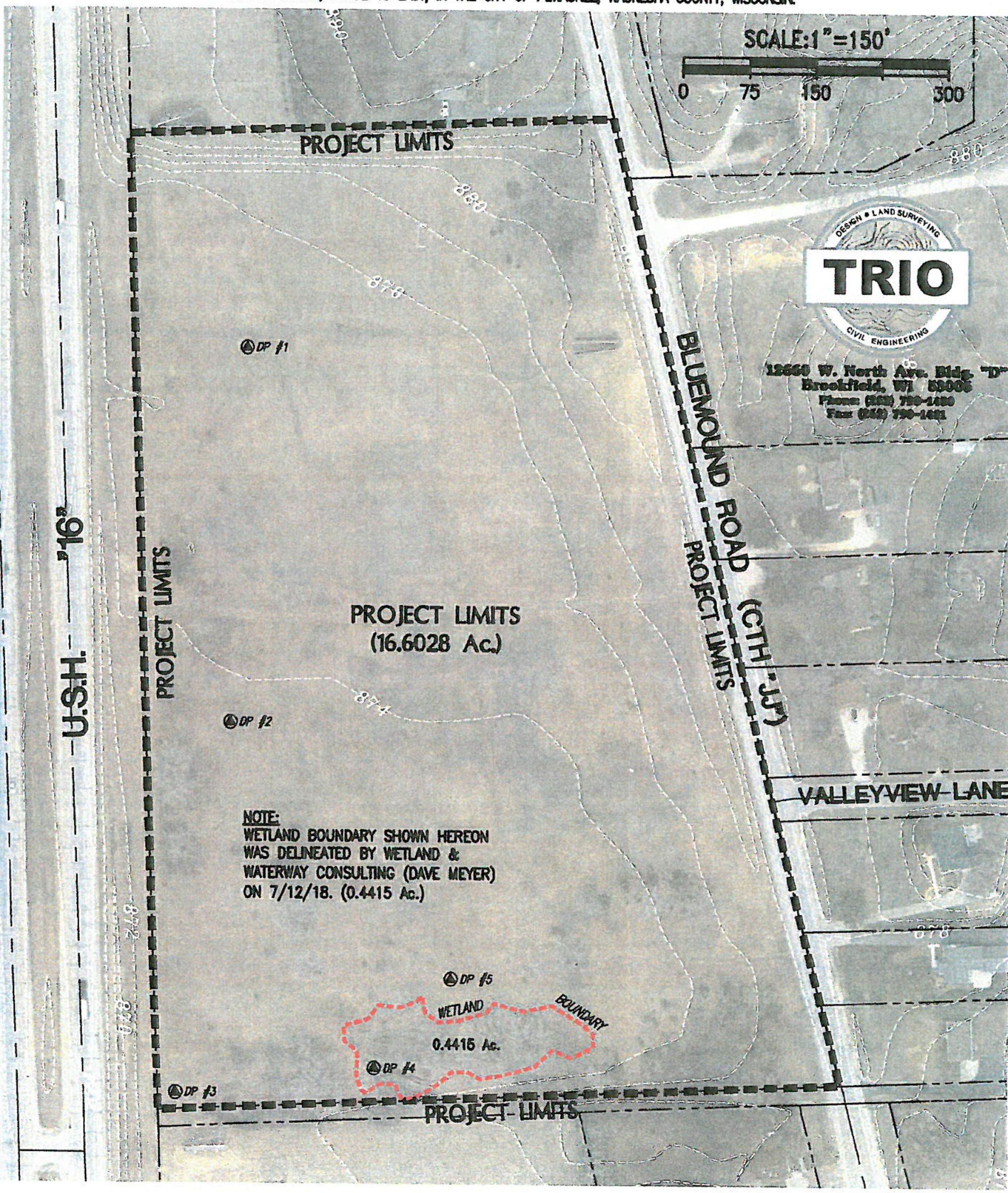
4100 N. Calhoun Road
Suite 300
Brookfield, WI 53005
Phone: (262) 790-1480
Fax: (262) 790-1481

WETLAND EXHIBIT

ANDRITSOS PROPERTY

BEING A PART OF THE SOUTHWEST 1/4 AND SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 16, TOWN 7 NORTH, RANGE 19 EAST, IN THE CITY OF PEWAUKEE, WAUKESHA COUNTY, WISCONSIN.

NORTH



DATE: 7-27-18

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CARDINAL MEADOW

About Cardinal Meadow

Cardinal Meadow offers 24 exclusive Pewaukee homesites in a secluded oasis — all while remaining near everyday conveniences and the Pewaukee school system. With homes averaging around 1/3-acre size, Cardinal Meadow makes for comfortable living.

Cardinal Meadow consists of a diverse selection of architectural styles and square footage. Developed and crafted by the trustworthy Bielinski Homes team, the neighborhood shines with precision and cohesion. Cardinal Meadow is tied together with Bielinski Homes' superior craftsmanship and innovative design.

General Specifications

Minimum Size

- Ranch - 1,800 Sq. Ft.
- 1st-Floor Primary - 2,200 Sq. Ft.
- 2-Story - 2,200 Sq. Ft.

Minimum Garage — 3-Car Front Entry

Minimum Roof Pitch — 8/12

Roofing Shingles — Dimensional

Siding Materials

- Cement Board
- Stone

Uniform Mailbox & Uniform Lamppost

Directions

I-94, Hwy 16 West to Main St exit (exit 188), right at the fork, right onto Bluemound Rd, right onto Cardinal Circle.

Pewaukee School District

- Pewaukee Lake Elementary School (PK - 3)
- Horizon School (4 - 6)
- Asa Clark Middle School (7 - 8)
- Pewaukee High School (9 - 12)

1830 Meadow Lane, Suite A Pewaukee, WI 53072 | 262-542-9494 | bielinski.com

CARDINAL
MEADOW

Created as a secluded oasis in Pewaukee, Cardinal Meadow is an optimal location for your new home.

For illustrated purposes only. See a new home consultant for detailed information.

Pewaukee, WI 53072

BIELINSKI®
HOMES

262.548.5335 | bielinski.com

Wagner, Magdelene

From: Doerflinger, Andy C <Andy.Doerflinger@we-energies.com>
Sent: Tuesday, February 7, 2023 4:28 PM
To: Wagner, Magdelene; Warwick, Nicole D; Fuchs, Nick
Cc: John Donovan (jdonovan@bielinski.com); Klein, Scott; Kaari, Kevin
Subject: RE: We Energies Transformer Shortage (Cardinal Meadow)

Hello Maggie,
Here are the answers to your questions:

1. Will installing the transformers create outages for any existing customer who already has service? And how do you handle those notifications to the customers?
   In some cases, yes. Less likely if the subdivision is loop fed (fed from both sides with an open point in the middle). More likely if the subdivision is fed radially (one way feed only). It also depends where in the cable we need to cut in the new transformer. In all cases where an outage will be taken, we will notify customers in advance in accordance with PSC rules.
   PSC 113.0502 Planned service interruptions:
   (1) Unless conditions of an actual or potential emergency nature require otherwise, each utility shall strive to give reasonable advance notice to affected customers of each planned service interruption expected to last more than 30 minutes. No such notification is necessary when applying load control or on-peak control systems.
   (2) Whenever feasible, interruptions expected to last more than 1 hour and affect more than 100 customers, or interruptions to critical loads, shall be scheduled for periods which will cause a minimum of customer inconvenience.

2. What happens if new homes exceed available transformers? How will you be allocating your stock? New home construction typically starts before application for service is applied for. I do not want to be in a position that a new home is built and cannot get occupancy due to a transformer not being available to be installed.
   We are managing our stock of transformers to prioritize existing customers (i.e.: maintenance replacement of a unit that fails during a storm or damaged due to vehicle accident) and new customers as our number one priority. In addition, we are taking several steps to manage our tight supplies, including:
   o Communicating regularly with our equipment suppliers to best understand and manage our equipment supplies (in stock and expected deliveries)
   o Using existing contracts to receive additional equipment from our suppliers
   o Reducing non-essential work with the affected equipment (i.e.: planned upgrades, rebuilds)
   o Working with customers, building contractors and businesses to better understand the timing of their plans to install new or upgraded service

   We are projecting adequate stock to fulfill all residential transformer needs at this time. As a backup strategy, we have increased our ability to repair damaged units and we also are developing plans to reclaim transformers that have been installed but are not being utilized should the need arise.

We anticipate these conditions will continue through this year, so we appreciate your understanding and willingness to work with us through these issues. Please let me know if you have additional questions or concerns.

Thanks,

Andy Doerflinger
Sr Projects Supervisor – Major Projects
We Energies

office: 262-884-6745
mobile: 262-939-5601
andy.doerflinger@we-energies.com

From: Wagner, Magdelene <wagner@pewaukee.wi.us>
Sent: Tuesday, February 7, 2023 11:00 AM
To: Warwick, Nicole D <Nicole.Warwick@we-energies.com>; Fuchs, Nick <fuchs@pewaukee.wi.us>
Cc: Doerflinger, Andy C <Andy.Doerflinger@we-energies.com>; John Donovan (jdonovan@bielinski.com) <jdonovan@bielinski.com>; Klein, Scott <sklein@pewaukee.wi.us>
Subject: RE: We Energies Transformer Shortage (Cardinal Meadow)

HI Nicole,

Thank you for the clarification. I have two followup questions at this time.

1. Will installing the transformers create outages for any existing customer who already has service? And how do you handle those notifications to the customers?
2. What happens if new homes exceed available transformers? How will you be allocating your stock? New home construction typically starts before application for service is applied for. I do not want to be in a position that a new home is built and cannot get occupancy due to a transformer not being available to be installed.

Thank you,
Maggie Wagner

Magdelene Wagner, P.E.
Director of Public Works/City Engineer
City of Pewaukee
W240N3065 Pewaukee Road
Pewaukee, WI 53072
262-691-0804

Find us on Facebook

From: Warwick, Nicole D <Nicole.Warwick@we-energies.com>
Sent: Tuesday, February 7, 2023 10:42 AM
To: Fuchs, Nick <fuchs@pewaukee.wi.us>
Cc: Doerflinger, Andy C <Andy.Doerflinger@we-energies.com>; John Donovan (jdonovan@bielinski.com) <jdonovan@bielinski.com>; Klein, Scott <sklein@pewaukee.wi.us>; Wagner, Magdelene <wagner@pewaukee.wi.us>
Subject: We Energies Transformer Shortage (Cardinal Meadow)

Hello Nick,

I am following up on our telephone conversation and email concerning the nationwide transformer shortage. Again, We Energies will install the transformers when the builder and/or homeowner submit their applications for new service. The subdivisions are energized and there are no additional costs to be paid when the transformers are installed. In addition to the developers applying for building permits, we want to make sure that this does not hold up recording their subdivision Plats as well.

Please follow up with us (I've copied my supervisor Andy Doerflinger) as soon as possible with any additional questions and/or concerns.

Thank you.

Nicole Warwick
Energy Services Consultant
We Energies
500 S. 116th Street
West Allis, WI 53214
office: 414-944-5645
Nicole.Warwick@we-energies.com

From: Warwick, Nicole D
Sent: Wednesday, January 25, 2023 10:28 AM
To: 'fuchs@pewaukee.wi.us' <fuchs@pewaukee.wi.us>
Cc: Doerflinger, Andy C <Andy.Doerflinger@we-energies.com>
Subject: We Energies Transformer Shortage

Hello Nick,

It was a pleasure speaking with you today. Again, due to industry wide transformer shortages, We Energies has deferred installing transformers in new subdivision/condominium developments. Though, we are installing the electric cable and We Energies pedestals. We are also energizing the developments. We will install the transformer when the customers are ready for their new services.

As discussed, some developers feel as though this will hold up their building permits. Per their Developers Agreement, they are required to have all facilities installed before submitting their applications. We are currently working with Mr. John Donovan, Bielinski, on their Cardinal Meadow Development. Bielinski has prepaid for the transformers – so no additional costs will need to be paid when the units are installed.

Please let us know whether or not this will cause any delays with developers obtaining their building permits.

Thank you.

Nicole Warwick
Energy Services Consultant
We Energies
500 S. 116th Street
West Allis, WI 53214
office: 414-944-5645
cell: 414-254-6976
Nicole.Warwick@we-energies.com

CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 8.

DATE: February 20, 2023

DEPARTMENT: Planning

PROVIDED BY:

SUBJECT:

Public Hearing, Discussion and Possible Action Regarding the Conditional Use Permit for Keith Tubin for Property Located at N37 W26745 Kopmeier Drive (PWC 0894-014) for the Purpose of Constructing a Boathouse [Fuchs]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Tubin staff report 2.16.23

Tubin boathouse Conditional Use

Tubin draft Conditional Use Permit 4.3.23

Office of the Planner & Community Development Director
W240 N3065 Pewaukee Road
Pewaukee, Wisconsin 53072
Phone (262) 691-0770 Fax (262) 691-1798
fuchs@pewaukee.wi.us

REPORT TO THE PLAN COMMISSION

Meeting of February 16, 2022

Date: 12/20/2022

Project Name: Conditional Use

Project Address/Tax Key No.: N37W26745 Kopmeier Drive /PWC 0894014

Applicant: Keith Tubin

Property Owner: Keith Tubin

Current Zoning: RS7-Single Family Residential

2050 Land Use Map Designation: Medium Density Residential (6,500 SQ. FT. – ½ AC. / D.U.)

Use of Surrounding Properties: Single-family residential to the east and west, CP Rail System to the north, and Pewaukee Lake to the south

Background

In August 2022, the applicant filed a Conditional Use application and submitted plans for the construction of a new boathouse upon property located at N37W26745 Kopmeier Drive. The Plan Commission recommended approval to the Common Council at their October 20th meeting; however, the Common Council denied the Conditional Use request at their November 17th meeting due primarily to neighbor concerns. Additionally, the applicant was not in attendance to present their application or address the concerns raised by the neighbor.

The applicant has now re-filed a Conditional Use application requesting approval of the same boathouse and location.

Project Description

The subject property is approximately 30,418 square feet and consists of a single-family dwelling, small accessory structure (187 square feet), deck, and detached garage (1,100 square feet). The boathouse is proposed to be located at the southeast corner of the property and has an area of 84 square feet. The boathouse will include two three-foot doors. *Staff recommends that the metal siding be replaced with wood*. The boathouse will be located 5-feet from the side property line and more than 20-feet from the ordinary high water mark.

Upon review of the attached plans, the Shoreland Overlay District and previously approved lot coverage standard is not met with the addition of the boathouse. A mitigation plan for the subject property was approved at the July 16, 2020 Plan Commission meeting which allowed for a maximum coverage of 35%. The subject property is 30,418 square feet, so the maximum total impervious surface allowed is 10,646.3 square feet.

The applicant provided staff with a survey that showed impervious surface would be removed in order for the standard to be met. The applicant indicated that 8” of concrete along the 68’ width of existing concrete would be removed and infilled with grass and dirt. *Staff recommends that 9” of concrete along the 68’ width be removed to reach 51 square feet of concrete removal, which would then comply with the maximum total impervious surface allowed*.

In review of this boathouse, The Plan Commission may consider that the City defines a boathouse as “A structure designed to protect or store boats, which may be built no closer than five (5) feet from the ordinary high-water mark of a lake or stream.”

Boat is defined within the Zoning Code as “A vessel that is designed to carry at least one individual on the surface of a body of water, and is propelled by oars, paddles, wind or motor power. Motor power includes, but is not limited to, power generated by steam engine, electric motor or combustion engine of any kind.”

It can further be noted that the State of Wisconsin defines a boathouse as “a permanent structure used for the storage of watercraft and associated materials and includes all structures which are totally enclosed, have roofs or walls or any combination of these structural parts.”

Recommendation

Staff recommends a motion to approve the Conditional Use application and plans for the construction of a new boathouse located at the subject property with the conditions that the applicant replaces the metal siding with wood and removes 51 square feet of concrete to comply with maximum lot coverage requirements.

Nov. 29, 2022

City of Pewaukee Plan Commission

W240 N3065 Pewaukee Road

Pewaukee, WI 53072

Attn: Plan Commission Board

Project Description for Proposed Accessory Boathouse Structure:

Keith Tubin, the owner of the property located at W37N26745 Kopmeier Dr., is planning to install a new pre-built boat house. This new boat house will be located at the south side of the property and 5' from the east property line adjacent to the existing neighbor's boat house. This boat house will be more than 5' away from the high-water mark. The boat house has 2 3' doors for access and in order to store boating equipment and to keep the lakefront shore area clean. The boat house is 14' x 6' and approximately 84 square feet.

The boat house will be mounted on top of gravel with a minimum of 2 anchors to prevent lifting in the event of flooding.

The boat house is built of wood with siding to match the colors of the exiting home. It will also have 2 vented openings as required in case of a special storm event.

The cost of the boat house with installation is estimated at $7,500.00.

We would like permission to get this work done.

Should you have any other questions or concerns, please contact Keith Tubin.

Sincerely,

Keith Tubin
Owner
702-429-3408
Email: keith@dedicatedcm.com


104" high
118"
high
14' wide by 6'
deep

Tubin Property

PLAT OF SURVEY

LOCATION: N37 W26745 Kopmeier Drive, Pewaukee, Wisconsin

LEGAL DESCRIPTION:
Lot 3 in **PAWLINGS ADDITION**, being a Subdivision in the Northwest 1/4 of Section 8, Town 7 North, Range 19 East, in the City of Pewaukee, County of Waukesha, Wisconsin.

April 30, 2020 Survey No. 111464

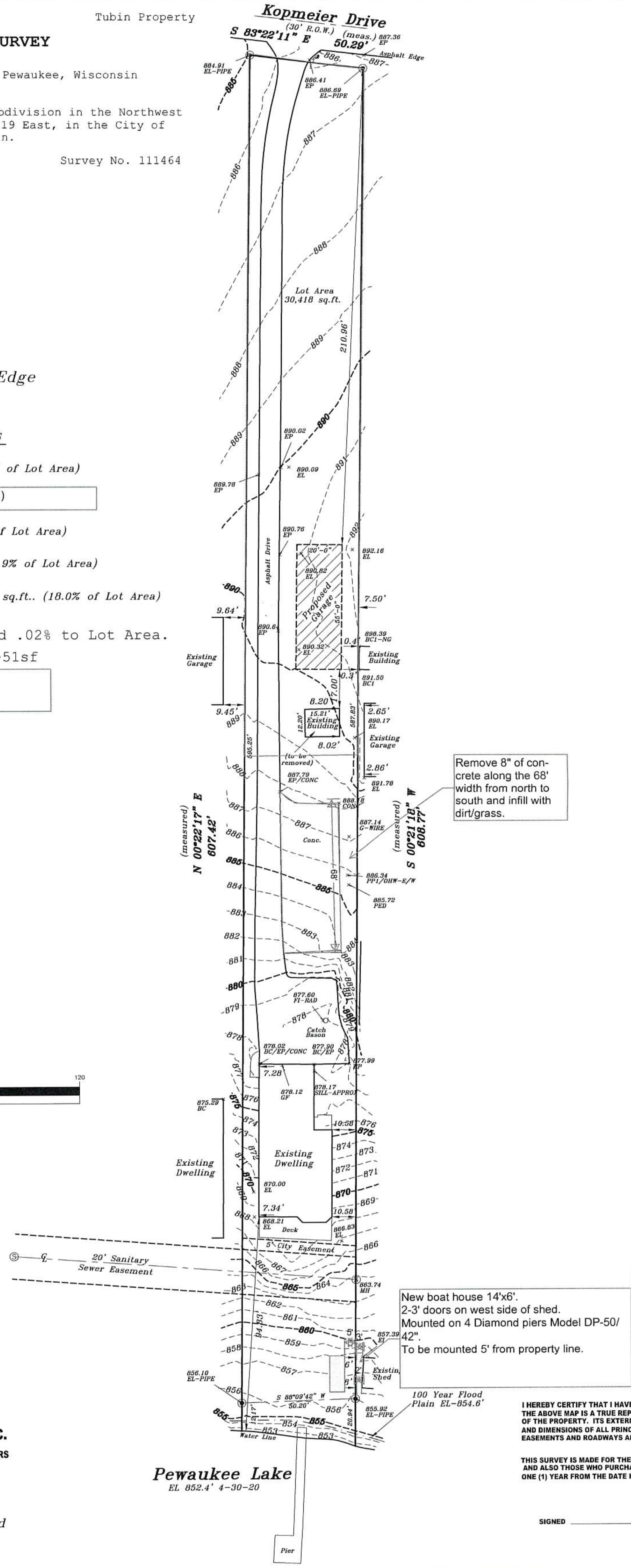
Lot Area to Waters Edge
30,418 sq.ft.

Area Calculations

- (A) *Existing House=1,953 sq.ft. (6.4% of Lot Area)*
- (B) New Garage = 1,100sf (3.6% of Lot Area)
- (C) *Existing Deck=282 sq.ft. (0.9% of Lot Area)*
- (D) *Existing Concrete=1,804 sq.ft. (5.9% of Lot Area)*
- (E) *Existing Asphalt Pavement=5,474 sq.ft.. (18.0% of Lot Area)*

F - New 84sf shed will add .02% to Lot Area.
G - Removal of concrete -51sf

Total SF Proposed	10,646
Total SF Allowed	10,646



GRAPHIC SCALE
(IN FEET)
1 inch = 30 ft.

METROPOLITAN SURVEY SERVICE, INC.
PROFESSIONAL LAND SURVEYORS AND CIVIL ENGINEERS
9415 West Forest Home Avenue, Suite 202
Hales Corners, Wisconsin 53130
PH. (414) 529-5380 FAX (414) 529-9787
email address: survey@metropolitansurvey.com

◉ — *Denotes Iron Pipe Found*
○ — *Denotes Iron Pipe Set*

WISCONSIN DENNIS C. SAUER S-2421 Franklin, WI LAND SURVEYOR

I HEREBY CERTIFY THAT I HAVE SURVEYED THE ABOVE DESCRIBED PROPERTY AND THAT THE ABOVE MAP IS A TRUE REPRESENTATION THEREOF AND SHOWS THE SIZE AND LOCATION OF THE PROPERTY. ITS EXTERIOR BOUNDARIES, THE LOCATION OF ALL VISIBLE STRUCTURES AND DIMENSIONS OF ALL PRINCIPAL BUILDINGS THEREON, BOUNDARY FENCES, APPARENT EASEMENTS AND ROADWAYS AND VISIBLE ENCROACHMENT, IF ANY.

THIS SURVEY IS MADE FOR THE EXCLUSIVE USE OF THE PRESENT OWNERS OF THE PROPERTY, AND ALSO THOSE WHO PURCHASE, MORTGAGE, OR GUARANTEE THE TITLE THERETO WITHIN ONE (1) YEAR FROM THE DATE HEREOF.

SIGNED Dennis C. Sauer
Dennis C. Sauer
Professional Land Surveyor S-2421

A COVENANT
REGARDING THE ISSUANCE OF A
CONDITIONAL USE PERMIT
BY THE
<u>CITY OF PEWAUKEE</u>

TAX KEY NUMBER(S) OR PARCEL(S) INVOLVED:

__PWC 0894014__

CONDITIONAL USE PERMIT:
NO. CUP-23-2-1

Recording area

Name & Return Address

City of Pewaukee
W240N3065 Pewaukee Rd
Pewaukee, WI 53072

LEGAL DESCRIPTION:

LOT 3 PAWLINGS ADDITION PEWAUKEE PT NW1/4 SEC 8 T7N R19E

PERSON(S), AGENT(S) OR CORPORATION(S) PETITIONING FOR PERMIT:

<u>Keith Tubin</u>

WHEREAS, It is understood by all parties to this covenant that Section 62.23 of WIS. Statutes prescribes the legal basis for the granting of a conditional use permit by a City and Chapter 17 of the City Codes and Ordinances provides for the issuance of such permits as well as the standards by which all such uses will be measured; and,

WHEREAS, The City Plan Commission has held a meeting on February 16, 2023; has reviewed the various elements of the petitioner's proposal; and has recommended that a Conditional Use Permit be granted to the above-named petitioner for the property/parcel identified above; and,

WHEREAS, The City Common Council held a public hearing meeting on February 20, 2023.

NOW, THEREFORE, let it be known that the City Common Council, by its action on February, 2023 has, hereby, granted a Conditional Use Permit for the following use(s):

Construction of a boathouse.

FURTHER, such approved use of the above designated parcel(s) are hereby allowed based on the following conditions being continually met:

1. Nine inches of concrete along the 68-foot width must be removed in order to reach 51 square feet of concrete removal in order to comply with the maximum total impervious surface allowed.
2. The applicant shall replace the metal siding with wood.

The parties hereto, namely the City of Pewaukee and the Equitable Owner of the property for which this conditional use has been sought, set their signatures or the signatures of their representatives below, thereby agreeing to the provisions and conditions set forth in this covenant.

______________________________	______________________________
Attest:	Signature of equitable owner
	______________________________
	Date
______________________________	______________________________
Kelly Tarczewski City Clerk	Steve Bierce Mayor, City of Pewaukee
	______________________________
	Date

State of Wisconsin
County of Waukesha

Signed or attested before me on ______________________, 2023 by Steve Bierce, Mayor and Kelly Tarczewski, Clerk.

	______________________________
(Seal)	Ami Hurd My Commission expires __________

This instrument was drafted by Ami Hurd, Deputy Clerk

CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 9.

DATE: February 20, 2023

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Appoint Thomas Farley to the Board of Review [Mayor Bierce]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION: