



Office of the Clerk/Treasurer
W240 N3065 Pewaukee Road
Pewaukee WI 53072
Phone: 262-691-0770

**COMMON COUNCIL
MEETING NOTICE AND AGENDA
Monday, February 2, 2026
6:30 PM**

Pewaukee City Hall Common Council Chambers
W240N3065 Pewaukee Road, Pewaukee, WI

1. Call to Order and Pledge of Allegiance
2. Point of Order
 - 2.1 Discussion and Action to Select a Temporary Presiding Officer [Tarczewski]
3. Public Comment - Please limit your comments to two minutes. If further time for discussion is needed, please contact your District Alderperson prior to the meeting.
4. Presentation
 - 4.1 Presentation of 2024 Financial Audit [Frantz - Baker Tilly]
5. Plan Commission Reports and Recommendations
 - 5.1 **PUBLIC HEARING**, Discussion and Possible Action Regarding a Conditional Use Permit to Allow for the Construction of a New Boathouse Upon Property Located at N27 W27074 Woodland Drive (PWC 0933-119) as Requested by Brian and Beth Bautz [Fuchs]
 - 5.2 **PUBLIC HEARING**, Discussion and Possible Action Regarding a Conditional Use Permit to Allow for an Animal Sanctuary Upon Property Located at N47 W26699 Lynndale Road (PWC 0882-999-001) as Requested by Cold Noses Sanctuary [Fuchs]
6. New Business
 - 6.1 Discussion and Possible Action Regarding the Galilee Lutheran Church Request for a Special Event Permit to Hold the Pewaukee Farmers' Market on Wednesdays from June 3 to October 14 at N24W26430 Crestview Drive and Waive Fees [Tarczewski]
 - 6.2 Discussion and Possible Action to Approve **Resolution 26-02-02** Appointing Democratic Party Election Inspectors [Tarczewski]
 - 6.3 Discussion and Possible Action Regarding **Resolution 26-02-03** Revising Fee Schedule Items for Building Services [Fuchs]
 - 6.4 Discussion and Possible Action to Approve the Accounts Payable Listing Submitted February 2, 2026 [Tarczewski]
7. Engineering
 - 7.1 Discussion and Possible Action to Send a Letter of Support to the U.S. Department of

Transportation on Behalf of Waukesha County's CTH K Grade Crossing Elimination Project.
[Wagner]

8. Public Comment - Please limit your comments to two minutes. If further time for discussion is needed, please contact your District Alderperson prior to the meeting.
9. Adjournment

Kelly Tarczewski
Clerk/Treasurer
January 29, 2026

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

Financial Statements and
Supplementary Information

December 31, 2024

City of Pewaukee

Table of Contents
December 31, 2024

	<u>Page</u>
Independent Auditors' Report	1
Basic Financial Statements	
Government Wide Financial Statements	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements	
Balance Sheet - Governmental Funds	6
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	7
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Statement of Net Position - Proprietary Funds	10
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	11
Statement of Cash Flows - Proprietary Funds	12
Statement of Fiduciary Net Position - Fiduciary Fund	14
Statement of Changes in Fiduciary Net Position - Fiduciary Fund	15
Index to Notes to Financial Statements	16
Notes to Financial Statements	17

City of Pewaukee

Table of Contents
December 31, 2024

	<u>Page</u>
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	49
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Storm Water Management Fund	50
Schedule of Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions - Wisconsin Retirement System	51
Notes to Required Supplementary Information	52
Supplementary Information	
Combining Balance Sheet - Nonmajor Governmental Funds	53
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	54

Independent Auditors' Report

To the City Council of
City of Pewaukee

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

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

Baker Tilly US, LLP

Milwaukee, Wisconsin
December 19, 2025

BASIC FINANCIAL STATEMENTS

City of Pewaukee

Statement of Net Position

December 31, 2024

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	\$ 24,430,650	\$ 14,947,985	\$ 39,378,635
Receivables (net):			
Taxes	13,878,453	-	13,878,453
Accounts	711,012	1,723,495	2,434,507
Special assessments	937,024	243,074	1,180,098
Internal balances	(112,416)	112,416	-
Investment in Pewaukee Public Library	503,986	-	503,986
Inventories and prepaid expenses	508,338	13,602	521,940
Restricted assets:			
Cash and investments	-	6,874,857	6,874,857
Capital assets:			
Land	7,285,126	530,387	7,815,513
Construction in progress	17,731,391	8,314,985	26,046,376
Other capital assets, net of accumulated depreciation	65,824,047	74,436,585	140,260,632
Total assets	<u>131,697,611</u>	<u>107,197,386</u>	<u>238,894,997</u>
Deferred Outflows of Resources			
Pension related items	<u>6,501,540</u>	<u>468,930</u>	<u>6,970,470</u>
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable and accrued expenses	3,014,118	3,059,077	6,073,195
Deposits	438,588	26,197	464,785
Unearned revenue	1,089,239	-	1,089,239
Due to other governments	56,021	-	56,021
Current portion of long-term obligations	2,763,738	925,327	3,689,065
Noncurrent liabilities:			
Net pension liability	724,729	44,944	769,673
Noncurrent portion of long-term obligations	36,976,292	13,827,041	50,803,333
Total liabilities	<u>45,062,725</u>	<u>17,882,586</u>	<u>62,945,311</u>
Deferred Inflows of Resources			
Unearned revenue	15,432,386	-	15,432,386
Pension related items	3,874,442	294,091	4,168,533
Total deferred inflows of resources	<u>19,306,828</u>	<u>294,091</u>	<u>19,600,919</u>
Net Position			
Net investment in capital assets	55,588,461	70,563,658	126,152,119
Restricted	3,149,912	2,921,672	6,071,584
Unrestricted	15,091,225	16,004,309	31,095,534
Total net position	<u>\$ 73,829,598</u>	<u>\$ 89,489,639</u>	<u>\$ 163,319,237</u>

See notes to the financial statements

City of Pewaukee

Statement of Activities

Year Ended December 31, 2024

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government							
Governmental activities:							
General government	\$ 3,030,908	\$ 1,272,525	\$ 198,106	\$ -	\$ (1,560,277)	\$ -	\$ (1,560,277)
Public safety	11,716,535	3,955,746	8,653	14,942	(7,737,194)	-	(7,737,194)
Public works	6,714,764	3,936,869	483,847	-	(2,294,048)	-	(2,294,048)
Health and sanitation	34,316	13,160	-	-	(21,156)	-	(21,156)
Culture and recreation	2,773,632	987,110	-	149,590	(1,636,932)	-	(1,636,932)
Conservation and development	480,338	-	-	-	(480,338)	-	(480,338)
Interest and other related charges	1,234,466	-	-	-	(1,234,466)	-	(1,234,466)
Total governmental activities	25,984,959	10,165,410	690,606	164,532	(14,964,411)	-	(14,964,411)
Business-type activities:							
Water utility	3,269,255	3,457,391	-	323,019	-	511,155	511,155
Sewer utility	4,630,882	4,281,503	-	366,648	-	17,269	17,269
Total business-type activities	7,900,137	7,738,894	-	689,667	-	528,424	528,424
Total primary government	\$ 33,885,096	\$ 17,904,304	\$ 690,606	\$ 854,199	(14,964,411)	528,424	(14,435,987)
General Revenues and Transfers							
Taxes:							
Property taxes					11,584,272	-	11,584,272
Other taxes					247,012	-	247,012
Intergovernmental revenues not restricted to specific programs					1,975,935	-	1,975,935
Investment income					2,194,812	558,405	2,753,217
Miscellaneous					204,838	17,098	221,936
Transfers					431,530	(431,530)	-
Total general revenues and transfers					16,638,399	143,973	16,782,372
Change in net position					1,673,988	672,397	2,346,385
Net Position, Beginning					72,155,610	88,817,242	160,972,852
Net Position, Ending					\$ 73,829,598	\$ 89,489,639	\$ 163,319,237

See notes to the financial statements

City of Pewaukee

Balance Sheet -
Governmental Funds
December 31, 2024

	General	Storm Water Management	Debt Service	Road Construction	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and Investments	\$ 8,135,388	\$ 3,754,470	\$ 1,250,669	\$ 1,091,173	\$ 10,198,950	\$ 24,430,650
Receivables (net):						
Taxes	9,456,594	659,339	3,312,520	-	450,000	13,878,453
Accounts	707,088	3,924	-	-	-	711,012
Special assessments	-	-	937,024	-	-	937,024
Due from other funds	2,407	-	-	-	-	2,407
Inventories	301,570	-	-	-	-	301,570
Prepaid items	206,768	-	-	-	-	206,768
Advance to other fund	1,290,100	-	-	-	-	1,290,100
Total assets	\$ 20,099,915	\$ 4,417,733	\$ 5,500,213	\$ 1,091,173	\$ 10,648,950	\$ 41,757,984
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)						
Liabilities						
Accounts payable	\$ 443,673	\$ 245,381	\$ -	\$ 1,090,774	\$ 319,674	\$ 2,099,502
Accrued liabilities	445,182	-	-	-	-	445,182
Deposits	438,588	-	-	-	-	438,588
Unearned revenues	-	-	-	-	1,089,239	1,089,239
Due to other governments	56,021	-	-	-	-	56,021
Due to other funds	112,416	-	-	-	2,407	114,823
Advance from other fund	-	-	-	-	1,290,100	1,290,100
Total liabilities	1,495,880	245,381	-	1,090,774	2,701,420	5,533,455
Deferred Inflows of Resources						
Unearned revenues	9,963,663	1,706,203	3,312,520	-	450,000	15,432,386
Unavailable revenues	159,543	-	942,404	-	-	1,101,947
Total deferred inflows of resources	10,123,206	1,706,203	4,254,924	-	450,000	16,534,333
Fund Balances (Deficit)						
Nonspendable	1,798,438	-	-	-	-	1,798,438
Restricted	-	2,466,149	1,245,289	-	2,529,886	6,241,324
Committed	-	-	-	-	6,385,248	6,385,248
Assigned	864,698	-	-	399	128,017	993,114
Unassigned (deficit)	5,817,693	-	-	-	(1,545,621)	4,272,072
Total fund balances (deficit)	8,480,829	2,466,149	1,245,289	399	7,497,530	19,690,196
Total liabilities, deferred inflows of resources and fund balances (deficit)	\$ 20,099,915	\$ 4,417,733	\$ 5,500,213	\$ 1,091,173	\$ 10,648,950	\$ 41,757,984

See notes to the financial statements

City of Pewaukee

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

Total Fund Balances, Governmental Funds \$ 19,690,196

Amounts reported for governmental activities in the Statement of
Net Position are different because:

Capital assets used in governmental funds are not financial resources and
therefore are not reported in the funds (See Note 2). 90,840,564

The City's investment in the library joint venture is not a financial resource and,
therefore, is not reported in the fund statements. 503,986

Some receivables that are not currently available are reported as unavailable
revenues in the fund financial statements but are recognized as revenue when
earned in the government-wide statements. 1,101,947

The net pension liability does not relate to current financial resources and is not
reported in the governmental funds. (724,729)

Deferred inflows and outflows of resources related to pension do not related to
current financial resources and are not reported in the governmental funds. 2,627,098

Some liabilities, including long-term debt, are not due and payable in the
current period and therefore, are not reported in the funds (See Note 2). (40,209,464)

Net Position of Governmental Activities \$ 73,829,598

City of Pewaukee

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

	General	Storm Water Management	Debt Service	Road Construction	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 9,962,640	\$ -	\$ 1,879,010	\$ -	\$ 1,209,726	\$ 13,051,376
Intergovernmental	2,089,903	-	-	-	706,399	2,796,302
Licenses and permits	1,010,198	100	-	-	-	1,010,298
Fines forfeitures and penalties	296,922	-	-	-	-	296,922
Public charges for services	2,580,575	1,664,836	-	-	177,692	4,423,103
Intergovernmental charges for services	3,227,430	47,075	-	-	-	3,274,505
Investment income	2,052,652	4	36,332	-	97,055	2,186,043
Miscellaneous	222,578	53,148	-	-	14,823	290,549
Total revenues	21,442,898	1,765,163	1,915,342	-	2,205,695	27,329,098
Expenditures						
Current:						
General government	2,631,892	-	-	-	-	2,631,892
Public safety	11,316,557	-	-	-	2,603	11,319,160
Public works	3,716,883	755,008	-	-	-	4,471,891
Health and human services	-	-	-	-	16,084	16,084
Culture and recreation	2,553,731	-	-	-	-	2,553,731
Conservation and development	-	-	-	-	310,691	310,691
Capital outlay	37,092	2,624,896	-	2,575,677	3,611,246	8,848,911
Debt service:						
Principal	-	-	2,338,980	-	-	2,338,980
Interest, issuance costs and fiscal charges	-	-	1,455,588	-	-	1,455,588
Total expenditures	20,256,155	3,379,904	3,794,568	2,575,677	3,940,624	33,946,928
Excess (deficiency) of revenues over expenditures	1,186,743	(1,614,741)	(1,879,226)	(2,575,677)	(1,734,929)	(6,617,830)
Other Financing Sources (Uses)						
Property sales	-	-	-	-	69,825	69,825
Transfers in	461,530	19,572	426,101	243,402	765,357	1,915,962
Transfers out	(841,509)	(612,503)	-	-	(30,420)	(1,484,432)
Total other financing sources (uses)	(379,979)	(592,931)	426,101	243,402	804,762	501,355
Net change in fund balances	806,764	(2,207,672)	(1,453,125)	(2,332,275)	(930,167)	(6,116,475)
Fund Balances, Beginning	7,674,065	4,673,821	2,698,414	2,332,674	8,427,697	25,806,671
Fund Balances, Ending	\$ 8,480,829	\$ 2,466,149	\$ 1,245,289	\$ 399	\$ 7,497,530	\$ 19,690,196

See notes to the financial statements

City of Pewaukee

Reconciliation of the Statement of Revenues, Expenditures and Changes in

Fund Balances of Governmental Funds to the Statement of Activities

Year Ended December 31, 2024

Net Change in Fund Balances, Total Governmental Funds \$ (6,116,475)

Amounts reported for governmental activities in the Statement of Activities are different because:

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

Capital outlay is reported as an expenditure in the fund financial statements, but is capitalized in the government-wide statements	8,848,911
Some items reported as operating expenditures in the fund financial statements but are capitalized in the government-wide statements	165,364
Depreciation is reported in the government-wide statements	(3,600,867)
Net book value of assets retired	(191,834)

Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.	(171,506)
---	-----------

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

Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Principal repaid	2,338,980

Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Compensated absences	(121,235)
Accrued interest on debt	25,207
Net pension liability	1,751,296
Deferred inflows/outflows of resources related to pension	(1,463,600)

Governmental funds report debt premiums and discounts as other financing sources (uses) or expenditures. However, in the Statement of Net Position, these are reported as additions or deductions from long-term debt. These are allocated over the period the debt is outstanding in the Statement of Activities and are reported as interest expense:

Amortization of debt premiums	<u>195,915</u>
-------------------------------	----------------

Change in Net Position of Governmental Activities \$ 1,673,988

City of Pewaukee

Statement of Net Position -
Proprietary Funds
December 31, 2024

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Total
Assets and Deferred Outflows of Resources			
Assets			
Current assets:			
Cash and investments	\$ 1,042,870	\$ 13,905,115	\$ 14,947,985
Receivables:			
Accounts	756,755	966,740	1,723,495
Special assessments	188,847	54,227	243,074
Due from other funds	61,908	50,508	112,416
Advance to water	-	69,734	69,734
Inventory	13,602	-	13,602
Restricted assets, cash and investments	1,826,722	5,048,135	6,874,857
Total current assets	<u>3,890,704</u>	<u>20,094,459</u>	<u>23,985,163</u>
Noncurrent Assets			
Capital assets:			
Land	530,387	-	530,387
Construction in progress	2,996,536	5,318,449	8,314,985
Capital assets, net of accumulated depreciation	36,745,231	37,691,354	74,436,585
Advance to water	-	1,952,564	1,952,564
Total noncurrent assets	<u>40,272,154</u>	<u>44,962,367</u>	<u>85,234,521</u>
Total assets	<u>44,162,858</u>	<u>65,056,826</u>	<u>109,219,684</u>
Deferred Outflows of Resources			
Pension related items	<u>313,416</u>	<u>155,514</u>	<u>468,930</u>
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Current liabilities:			
Accounts payable	462,963	2,428,880	2,891,843
Accrued liabilities	108,787	6,685	115,472
Deposits	26,197	-	26,197
Current portion of advance from sewer	69,734	-	69,734
Current portion of general obligation debt	600,000	217,468	817,468
Current portion of compensated absences	26,447	14,241	40,688
Liabilities payable from restricted assets:			
Accrued interest payable	-	51,762	51,762
Current portion of revenue bonds	-	67,171	67,171
Total current liabilities	<u>1,294,128</u>	<u>2,786,207</u>	<u>4,080,335</u>
Noncurrent liabilities:			
General obligation debt	8,530,000	3,436,711	11,966,711
Revenue bonds	-	1,135,980	1,135,980
Unamortized premium	438,649	231,423	670,072
Compensated absences	35,281	18,997	54,278
Net pension liability	29,213	15,731	44,944
Advance from sewer	1,952,564	-	1,952,564
Total noncurrent liabilities	<u>10,985,707</u>	<u>4,838,842</u>	<u>15,824,549</u>
Total liabilities	<u>12,279,835</u>	<u>7,625,049</u>	<u>19,904,884</u>
Deferred Inflows of Resources			
Pension related items	<u>188,279</u>	<u>105,812</u>	<u>294,091</u>
Net Position			
Net investment in capital assets	32,139,816	38,423,842	70,563,658
Restricted for:			
Redemption account	-	8,492	8,492
Equipment replacement	-	2,853,024	2,853,024
Radium capital projects	60,156	-	60,156
Unrestricted (deficit)	<u>(191,812)</u>	<u>16,196,121</u>	<u>16,004,309</u>
Total net position	<u>\$ 32,008,160</u>	<u>\$ 57,481,479</u>	<u>\$ 89,489,639</u>

See notes to the financial statements

City of Pewaukee

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Funds
Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Total
Operating Revenues	<u>\$ 3,457,391</u>	<u>\$ 4,281,503</u>	<u>\$ 7,738,894</u>
Operating Expenses			
Operation and maintenance	1,690,754	3,623,315	5,314,069
Depreciation	1,275,907	854,112	2,130,019
Taxes	<u>3,546</u>	<u>-</u>	<u>3,546</u>
Total operating expenses	<u>2,970,207</u>	<u>4,477,427</u>	<u>7,447,634</u>
Operating income (loss)	<u>487,184</u>	<u>(195,924)</u>	<u>291,260</u>
Nonoperating Revenues (Expenses)			
Interest income	12,124	546,281	558,405
Interest and fiscal charges	(330,017)	(153,455)	(483,472)
Miscellaneous revenue	-	1,098	1,098
Gain on sale of capital assets	16,000	-	16,000
Amortization	<u>30,969</u>	<u>-</u>	<u>30,969</u>
Total nonoperating income (expense)	<u>(270,924)</u>	<u>393,924</u>	<u>123,000</u>
Income before contributions and transfers	<u>216,260</u>	<u>198,000</u>	<u>414,260</u>
Contributions and Transfers			
Capital contributions	323,019	366,648	689,667
Transfers	<u>(431,530)</u>	<u>-</u>	<u>(431,530)</u>
Total contributions and transfers	<u>(108,511)</u>	<u>366,648</u>	<u>258,137</u>
Change in net position	107,749	564,648	672,397
Net Position, Beginning	<u>31,900,411</u>	<u>56,916,831</u>	<u>88,817,242</u>
Net Position, Ending	<u>\$ 32,008,160</u>	<u>\$ 57,481,479</u>	<u>\$ 89,489,639</u>

See notes to the financial statements

City of Pewaukee

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

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Total
Cash Flows From Operating Activities			
Receipts from customers	\$ 3,321,653	\$ 4,308,815	\$ 7,630,468
Paid to vendors for goods and services	(1,263,218)	(3,422,494)	(4,685,712)
Paid to employees for services	(337,528)	(333,117)	(670,645)
Net cash flows from operating activities	<u>1,720,907</u>	<u>553,204</u>	<u>2,274,111</u>
Cash Flows From Noncapital and Related Financing Activities			
Transfers to other funds	(431,530)	-	(431,530)
Net cash flows from noncapital and related financing activities	<u>(431,530)</u>	<u>-</u>	<u>(431,530)</u>
Cash Flows From Capital and Related Financing Activities			
Acquisition and construction of capital assets	(1,578,784)	(2,553,203)	(4,131,987)
Principal paid on long-term debt retirements	(666,020)	(278,065)	(944,085)
Proceeds from sale of capital assets	16,000	-	16,000
Collection of special assessments, net	46,676	65,377	112,053
Interest paid	(335,988)	(170,857)	(506,845)
Net cash from capital and related financing activities	<u>(2,518,116)</u>	<u>(2,936,748)</u>	<u>(5,454,864)</u>
Cash Flows From Investing Activities			
Investment income	12,124	546,281	558,405
Net change in cash and investments	(1,216,615)	(1,837,263)	(3,053,878)
Cash and Investments, Beginning	<u>4,086,207</u>	<u>20,790,513</u>	<u>24,876,720</u>
Cash and Investments, Ending	<u>\$ 2,869,592</u>	<u>\$ 18,953,250</u>	<u>\$ 21,822,842</u>

See notes to the financial statements

City of Pewaukee

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

	Business-Type Activities - Enterprise Funds		
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities			
Operating income (loss)	\$ 487,184	\$ (195,924)	\$ 291,260
Nonoperating income	-	1,098	1,098
Adjustments to reconcile operating income (loss) to net cash from operating activities:			
Depreciation expense	1,275,907	854,112	2,130,019
Changes in assets, deferred outflows/inflows of resources and liabilities:			
Accounts receivable	(146,374)	(5,203)	(151,577)
Due from other funds	10,636	31,417	42,053
Pension related deferrals and liabilities	(26,178)	(605)	(26,783)
Accounts payable	132,708	(130,141)	2,567
Inventory	(1,593)	-	(1,593)
Accrued liabilities	(11,383)	(1,550)	(12,933)
Net cash flows from operating activities	<u>\$ 1,720,907</u>	<u>\$ 553,204</u>	<u>\$ 2,274,111</u>
Reconciliation of Cash and Investments to the Statement of Net Position, Proprietary Funds			
Cash and investments, statement of net position	\$ 1,042,870	\$ 13,905,115	\$ 14,947,985
Restricted cash and investments, statement of net position	<u>1,826,722</u>	<u>5,048,135</u>	<u>6,874,857</u>
Cash and cash equivalents, ending	<u>\$ 2,869,592</u>	<u>\$ 18,953,250</u>	<u>\$ 21,822,842</u>
Noncash Capital and Related Financing Activities			
Amortization on premiums	<u>\$ 30,969</u>	<u>\$ 14,872</u>	

See notes to the financial statements

City of Pewaukee

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

	<u>Custodial Fund</u> <u>Tax Collection</u> <u>Fund</u>
Assets	
Cash and investments	\$ 19,285,946
Taxes receivable	<u>19,127,878</u>
Total assets	<u>38,413,824</u>
Liabilities	
Due to other governmental units	<u>38,413,824</u>
Net Position	
Total net position	<u>\$ -</u>

See notes to the financial statements

City of Pewaukee

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

	<u>Custodial Fund</u> <u>Tax Collection</u> <u>Fund</u>
Additions	
Property tax collections	<u>\$ 27,625,865</u>
Deductions	
Property taxes paid to overlying districts	<u>27,625,865</u>
Change in net position	-
Net Position, Beginning	<u>-</u>
Net Position, Ending	<u><u>\$ -</u></u>

City of Pewaukee

Index to Notes to Financial Statements
December 31, 2024

	<u>Page</u>
1. Summary of Significant Accounting Policies	17
Reporting Entity	17
Government-Wide and Fund Financial Statements	17
Measurement Focus, Basis of Accounting and Financial Statement Presentation	19
Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity	21
Deposits and Investments	21
Receivables	22
Inventories and Prepaid Items	22
Restricted Assets	22
Capital Assets	23
Deferred Outflows of Resources	23
Compensated Absences	23
Long-Term Obligations	24
Deferred Inflows of Resources	24
Equity Classifications	24
Pension	26
Basis for Existing Rates	26
2. Reconciliation of Government-Wide and Fund Financial Statements	26
Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Statement of Net Position	26
3. Stewardship, Compliance and Accountability	27
Budgetary Information	27
Excess Expenditures and Other Financing Uses Over Budget	27
Deficit Balances	27
Limitations on the City's Tax Levy	28
4. Detailed Notes on All Funds	28
Deposits and Investments	28
Receivables	30
Restricted Assets	31
Capital Assets	32
Interfund Receivables/Payables, Advances and Transfers	34
Long-Term Obligations	36
Net Position/Fund Balances	40
5. Other Information	42
Employees' Retirement System	42
Risk Management	47
Commitments and Contingencies	48
Joint Ventures	48
Effect of New Accounting Standards on Current-Period Financial Statements	48

1. Summary of Significant Accounting Policies

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

Reporting Entity

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

Government-Wide and Fund Financial Statements

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

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

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

General Fund

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

Special Revenue Fund

Storm Water Management Special Revenue Fund is used to account for and report resources accumulated and payments made for storm water management projects.

Debt Service Fund

Debt Service Fund accounts for resources accumulated and payments made for principal and interest on long-term debt other than proprietary fund debt.

Capital Projects Fund

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

Enterprise Funds

The City reports the following major enterprise funds:

Water Utility accounts for operations of the water system.

Sewer utility accounts for operations of the sewer system.

The City reports the following nonmajor governmental funds:

Special Revenue Funds

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

Impact Fee	Tourism and Convention
Public Safety Grants	Expendable Cemetery
American Rescue Plan	

Capital Projects Funds

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

Capital Equipment	Bike Path
City Hall Remodel	DPW Building

Permanent Fund

Permanent Fund is used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry.

Cemetery Perpetual Care

In addition, the City reports the following fund type:

Custodial Fund

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

Tax Collection Fund

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

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

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues. Delinquent special assessments being held by the County are reported as receivables and unavailable revenues. At December 31, 2024, there were \$2,746, \$3,744,590 and \$921,760 of unrecorded anticipated future assessments for City, Water and Sewer utilities respectively, which are not recorded as receivables because collection is subject to certain events occurring in the future. No formal repayment schedule has been established.

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

Proprietary and Fiduciary Funds

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

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

All Financial Statements

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

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

Deposits and Investments

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

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

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

The City has adopted an investment policy. That policy follows the state statute for allowable investments. The City's investment policy addresses custodial credit risk. Collateralization is required on two types of investments: certificates of deposit that exceed the state and FDIC insurance limits and repurchase agreements. The collateralization level is 102% of the market value of principal and accrued interest.

Interest rate risk is also addressed by the City's investment policy. The City will diversify its investments according to type, maturity and institution. The portfolio will contain both short-term and long-term investments. No more than fifty percent (50%) of total investments should extend beyond one year and never extend beyond 5 years. See Note 4 for further details.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 4. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

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

See Note 4 for further information.

Receivables

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

Property tax calendar - 2024 tax roll:

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

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

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

Inventories and Prepaid Items

Governmental fund inventories, if material, are recorded at cost based on the FIFO method using the purchases method of accounting. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average and charged to construction and/or operation and maintenance expense when used.

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

Restricted Assets

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

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, plant and equipment are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 general capital assets and for infrastructure assets and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

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

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

Buildings and improvements	15-40 Years
Land improvements	10-40 Years
Equipment	2-20 Years
Water and sewer plant	4-100 Years
Infrastructure	20-60 Years
Intangibles	3-20 Years
Library	15-50 Years

Fund Financial Statements

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

Deferred Outflows of Resources

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

Compensated Absences

Compensated absences represent liabilities arising from the City's sick and vacation leave policies. The sick leave policy allows employees (excluding firefighters) to accrue sick leave at a rate of one day per month to a maximum of 130 days. Represented firefighters are allowed to accrue up to 135 hours per year to a maximum of 1,920 hours. The maximum accumulation for full-time employees hired after January 1, 2016 is 1,456 hours. If such days are not taken as paid time off during the course of employment, payment may be received upon termination (resign or retirement) at a rate of 25% of total accrued benefits or 50% of total accrued benefits after 5 years of service. A liability is recorded in the full-accrual government-wide and proprietary fund financial statements accordingly based on hours accrued at year end and current pay rate.

The City's vacation leave policy allows employees hired before 2015 to accrue vacation benefits beginning in the year of hire. Vacation leave accrues to a maximum of five weeks based upon each employee's length of service. Vacation leave can only be accrued to a maximum of 150% of the earned benefit based upon the employee's seniority at any point during the year. Represented firefighters are not allowed to carryover any days to the next year. For employees hired after January 1, 2015 vacation leave can only be accrued to a maximum of 100% of the earned benefit based upon the employee's seniority at any point during the year. A liability is recorded in the full-accrual government-wide and proprietary fund financial statements accordingly based on hours accrued at year end and current pay rate.

Long-Term Obligations

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

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

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

Deferred Inflows of Resources

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

Equity Classifications

Government-Wide Statements

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

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

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

Fund Statements

Governmental fund balances are displayed as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Common Council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Common Council that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Council may take official action to assign amounts. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

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

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

The City has a formal minimum fund balance policy. That policy is to maintain a working capital fund of 10% of subsequent years general fund budgeted expenditures. The balance at year end was \$2,264,471, and is included in unassigned general fund balance. Furthermore, the City's policy states that the unassigned fund balance shall be maintained as of December 31 of each year equal to a minimum of 20% of the ensuing year's budgeted general fund revenue. As of December 31, 2024, the City's unassigned fund balance was 25% of subsequent year's budgeted general fund revenue.

See Note 4 for further information.

City of Pewaukee

Notes to Financial Statements
December 31, 2024

Pension

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

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

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

Basis for Existing Rates

Water and Sewer Rates

Current water rates were approved by the Public Service Commission of Wisconsin and effective on March 1, 2024.

Current sewer rates were approved by the Common Council January 2021.

2. Reconciliation of Government-Wide and Fund Financial Statements

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Statement of Net Position

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

Land	\$ 7,285,126
Construction in progress	17,731,391
Buildings and improvements	28,494,757
Land improvements	5,153,764
Equipment	14,060,788
Infrastructure	66,304,167
Intangibles	225,780
Library	1,038,298
Less accumulated depreciation	<u>(49,453,507)</u>
Combined adjustment for capital assets	<u>\$ 90,840,564</u>

City of Pewaukee

Notes to Financial Statements
December 31, 2024

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities-both current and long-term-are reported in the statement of net position.

Bonds and notes payable	\$ 36,635,000
Compensated absences	923,545
Accrued interest	469,434
Unamortized debt premium	<u>2,181,485</u>
Combined adjustment for long-term liabilities	<u>\$ 40,209,464</u>

3. Stewardship, Compliance and Accountability

Budgetary Information

A budget has been formally adopted for all funds except for DPW Building, American Rescue Plan, Public Safety Grants, and Cemetery Perpetual Care. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

Excess Expenditures and Other Financing Uses Over Budget

<u>Funds</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
Tourism and Convention Fund	\$ 1,086,500	\$ 1,935,333	\$ 848,833
General Fund	19,872,260	21,097,664	1,225,404

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

Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of December 31, 2024, the following individual funds held a deficit balance:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
Capital Projects - DPW Building Fund	\$ 1,290,100	Expenditures exceeded original funding source
Special Revenue - Tourism and Convention	255,521	Expenditures exceeded original funding source

The Tourism and Convention Fund deficit is anticipated to be funded with future public accommodation (room) tax revenues and the DPW building deficit is anticipated to be funded with general tax revenue.

City of Pewaukee

Notes to Financial Statements
December 31, 2024

Limitations on the City's Tax Levy

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

4. Detailed Notes on All Funds

Deposits and Investments

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

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits	\$ 22,275,422	\$ 19,098,126	Custodial credit
U.S. agencies, implicitly guaranteed	3,870,831	3,870,831	Credit, custodial credit, interest rate, concentration of credit
Mutual funds, other than bond funds	6,982,000	6,982,000	N/A
U.S. treasuries	399,544	399,544	Custodial credit, interest rate
Certificate of deposits, negotiable	500,522	500,522	Credit, custodial credit, interest rate, concentration of credit
Municipal bonds	454,628	454,628	Credit, custodial credit, interest rate, concentration of credit
LGIP	31,055,472	31,055,472	Credit
Petty cash	1,019	-	N/A
	<u>\$ 65,539,438</u>	<u>\$ 62,361,123</u>	
Reconciliation to financial statements			
Per statement of net position:			
Unrestricted cash and investments	\$ 39,378,635		
Restricted cash and investments	6,874,857		
Per statement of fiduciary net position, custodial funds:			
Tax Collection Fund	<u>19,285,946</u>		
Total deposits and investments	<u>\$ 65,539,438</u>		

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

City of Pewaukee

Notes to Financial Statements
December 31, 2024

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

The City maintains collateral agreements with its banks. At December 31, 2024, the banks had pledged various government securities in the amount of \$14,804,170 to secure the City's deposits.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements are as follows:

- Quoted market prices for similar or identical assets in active markets
- Matrix pricing techniques / yield curves

Investment Type	December 31, 2024			Total
	Level 1	Level 2	Level 3	
Certificate of deposit, negotiable	\$ -	\$ 500,522	\$ -	\$ 500,522
Municipal bonds	-	454,628	-	454,628
U.S. treasuries	-	399,544	-	399,544
Mutual funds, other than bond funds	6,982,000	-	-	6,982,000
U.S. agencies, implicitly guaranteed	-	3,870,831	-	3,870,831
Total	<u>\$ 6,982,000</u>	<u>\$ 5,225,525</u>	<u>\$ -</u>	<u>\$ 12,207,525</u>

Custodial Credit Risk

Deposits

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

As of December 31, 2024, \$8,390,917 of the City's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 8,390,917
--------------------------------	--------------

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The City does not have any investments exposed to custodial credit risk.

Credit Risk

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

City of Pewaukee

Notes to Financial Statements
December 31, 2024

As of December 31, 2024, the City's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
U.S. agencies, implicitly guaranteed	AA+	Aaa
Municipal bonds	AA, AAA	Aaa
Certificates of deposit, negotiable	NR	NR

The City also held investments in the following external pool which is not rated:

LGIP

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of December 31, 2024, the City's investments were as follows:

Investment Type	Fair Value	Maturity (in Years)		
		Less Than 1	1-5	6-10
U.S. treasuries	\$ 399,544	\$ 399,544	\$ -	\$ -
U.S. agencies, implicitly guaranteed	3,870,831	1,238,892	2,631,939	-
Certificate of deposits, negotiable	500,522	500,522	-	-
Municipal bonds	454,628	406,259	48,369	-
Total	<u>\$ 5,225,525</u>	<u>\$ 2,545,217</u>	<u>\$ 2,680,308</u>	<u>\$ -</u>

Investments Highly Sensitive to Interest Rate Changes

At December 31, 2024, the City held \$3,870,831, \$500,522, \$454,628, and \$399,544 in U.S. agencies, implicitly guaranteed, certificates of deposit, negotiable, municipal bonds and U.S. treasuries, respectively. With all fixed income securities, as interest rates rise, the value will fall. The longer the time to maturity, the more sensitive the value will be to a change in interest rates. The longest time to maturity on any holding is 1-5 years.

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

Receivables

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

City of Pewaukee

Notes to Financial Statements
December 31, 2024

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

	<u>Unearned</u>	<u>Unavailable</u>
Property taxes receivable for subsequent year	\$ 15,432,386	\$ -
Grants received prior to meeting all eligibility requirements	832,939	-
Naming rights revenue received prior to being earned	256,300	-
Special assessments not yet due	-	942,404
Ambulance revenue	-	159,543
	<u> </u>	<u> </u>
Total unearned/unavailable revenue for governmental funds	<u>\$ 16,521,625</u>	<u>\$ 1,101,947</u>
Unearned revenue included in liabilities	\$ 1,089,239	
Unearned revenue included in deferred inflows	<u>15,432,386</u>	
Total unearned revenue for governmental funds	<u>\$ 16,521,625</u>	

Restricted Assets

The following represent the balances of the restricted assets:

Long-Term Debt Accounts

Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.

Construction - Used to report proceeds of debt issuances that are restricted for use in construction and unspent at year-end.

Equipment Replacement Account

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

Capital Projects

The water utility established a reserve account for future radium removal projects.

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

Restricted assets:	
Redemption account	\$ 8,492
Replacement account	2,853,024
Construction account	2,186,619
Capital projects	<u>60,156</u>
Total restricted assets	<u>\$ 5,108,291</u>

City of Pewaukee

Notes to Financial Statements
December 31, 2024

Capital Assets

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated/amortized:				
Land	\$ 7,256,326	\$ 28,800	\$ -	\$ 7,285,126
Construction in progress	29,428,699	7,198,539	18,895,847	17,731,391
Total capital assets not being depreciated/amortized	<u>36,685,025</u>	<u>7,227,339</u>	<u>18,895,847</u>	<u>25,016,517</u>
Capital assets being depreciated/amortized:				
Buildings and improvements	14,705,483	13,789,274	-	28,494,757
Land improvements	5,122,443	31,321	-	5,153,764
Equipment	12,430,999	1,754,646	124,857	14,060,788
Infrastructure	62,094,637	5,050,810	841,280	66,304,167
Intangibles	181,150	44,630	-	225,780
Library	1,026,196	12,102	-	1,038,298
Total capital assets being depreciated/amortized	<u>95,560,908</u>	<u>20,682,783</u>	<u>966,137</u>	<u>115,277,554</u>
Total capital assets	<u>132,245,933</u>	<u>27,910,122</u>	<u>19,861,984</u>	<u>140,294,071</u>
Less accumulated for:				
Buildings and improvements	(7,006,024)	(583,540)	-	(7,589,564)
Land improvements	(2,372,797)	(243,384)	-	(2,616,181)
Equipment	(6,551,991)	(940,748)	70,801	(7,421,938)
Infrastructure	(30,253,197)	(1,774,200)	703,502	(31,323,895)
Intangibles	(102,300)	(39,942)	-	(142,242)
Library	(340,634)	(19,053)	-	(359,687)
Total accumulated	<u>(46,626,943)</u>	<u>(3,600,867)</u>	<u>774,303</u>	<u>(49,453,507)</u>
Net capital assets being depreciated/amortized	<u>48,933,965</u>	<u>17,081,916</u>	<u>191,834</u>	<u>65,824,047</u>
Total governmental activities capital assets, net as reported in the statement of net position	<u>\$ 85,618,990</u>	<u>\$ 24,309,255</u>	<u>\$ 19,087,681</u>	<u>\$ 90,840,564</u>

Depreciation/amortization expense was charged to functions as follows:

Governmental Activities

General government	\$ 507,740
Public safety	506,907
Public works	2,183,586
Culture and recreation	<u>402,634</u>
Total governmental activities depreciation/amortization expense	<u>\$ 3,600,867</u>

City of Pewaukee

Notes to Financial Statements
December 31, 2024

	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities				
Capital assets not being depreciated/amortized:				
Land	\$ 530,387	\$ -	\$ -	\$ 530,387
Construction in progress	3,226,438	6,452,641	1,364,094	8,314,985
Total capital assets not being depreciated/amortized	<u>3,756,825</u>	<u>6,452,641</u>	<u>1,364,094</u>	<u>8,845,372</u>
Capital assets being depreciated/amortized:				
Buildings	11,091,867	-	-	11,091,867
Improvements other than buildings	98,298,236	1,385,199	116,213	99,567,222
Furniture and equipment	1,991,340	171,057	104,638	2,057,759
Intangibles	10,772,106	-	-	10,772,106
Total capital assets being depreciated/amortized	<u>122,153,549</u>	<u>1,556,256</u>	<u>220,851</u>	<u>123,488,954</u>
Total capital assets	<u>125,910,374</u>	<u>8,008,897</u>	<u>1,584,945</u>	<u>132,334,326</u>
Less accumulated for:				
Buildings	(5,289,940)	(304,687)	-	(5,594,627)
Improvements other than buildings	(29,545,282)	(1,692,298)	116,213	(31,121,367)
Furniture and equipment	(1,535,874)	(133,034)	104,638	(1,564,270)
Intangibles	(10,772,105)	-	-	(10,772,105)
Total accumulated	<u>(47,143,201)</u>	<u>(2,130,019)</u>	<u>220,851</u>	<u>(49,052,369)</u>
Net capital assets being depreciated/amortized	<u>75,010,348</u>	<u>(573,763)</u>	<u>-</u>	<u>74,436,585</u>
Business-type activities capital assets, net as reported in the statement of net position	<u>\$ 78,767,173</u>	<u>\$ 5,878,878</u>	<u>\$ 1,364,094</u>	<u>\$ 83,281,957</u>

Depreciation/amortization expense was charged to functions as follows:

Business-Type Activities

Sewer	\$ 854,112
Water	<u>1,275,907</u>

Total business-type activities, net as reported in the statement of net position expense \$ 2,130,019

City of Pewaukee

Notes to Financial Statements
December 31, 2024

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Water Utility	General Fund	\$ 61,908
Sewer Utility	General Fund	50,508
General Fund	Tourism and Convention	<u>2,407</u>
Total, fund financial statements		114,823
Less fund eliminations		<u>(2,407)</u>
Total internal balances, government-wide statement of net position		<u>\$ 112,416</u>

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Governmental activities	Business-type activities	\$ -
Business-type activities	Governmental activities	<u>112,416</u>
Total government-wide financial statements		<u>\$ 112,416</u>

All amounts are due within one year.

The principal purpose of these interfunds is to fund timing differences and fund temporary cash deficits. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Advances

The sewer utility has advanced funds to the water utility totaling \$7,404,609. The amount advanced is determined by the water utility asset balance as of May 31, 2016 when the water and sewer divisions were split along with the debt payments from 2016-2021 for the water utility that were funded by the sewer utility. During 2023, the sewer utility established a repayment plan with the water utility which included forgiving \$5,312,577 of the original advance. No interest is being charged.

The general fund has advance funds to the DPW building fund. The amount advanced is determined by the deficiency of revenues over expenditures and other financing sources since the funds' inception. No interest is being charged on the advance and no repayment schedule has been established. The advance is expected to be repaid with future borrowings.

City of Pewaukee

Notes to Financial Statements
December 31, 2024

The following is a schedule of interfund advances:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Amount Not Due Within One Year</u>
Sewer Utility	Water Utility	\$ 2,022,298	\$ 1,952,564
General Fund	DPW Building	<u>1,290,100</u>	1,290,100
Total, fund financial statements		3,312,398	
Less fund eliminations		<u>(3,312,398)</u>	
Total, interfund advances, government-wide statement of net position		<u>\$ -</u>	
		Water Utility Repayment	
		Principal	
Years			
2025		\$ 69,734	
2026		69,734	
2027		69,734	
2028		69,734	
2029		348,672	
2030-2034		348,672	
2035-2039		348,672	
2040-2044		348,672	
		<u>348,674</u>	
Total		<u>\$ 2,022,298</u>	

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
General	Water Utility	\$ 431,530	Tax equivalent
Debt Service	Storm Water Management	426,101	Debt service
Capital Equipment	General	700,000	Capital equipment
Storm Water Management	General	19,152	Council approved contribution
General	Tourism and Convention	30,000	Operating subsidy
Road Construction	General	57,000	Operating subsidy
Storm Water Management	Cemetery	420	Funding for projects
American Rescue Plan	General	65,357	Allocate interest earned
Road Construction	Storm Water Management	<u>186,402</u>	Capital Projects
Total, fund financial statements		1,915,962	
Less fund eliminations		<u>(1,484,432)</u>	
Total transfers, government-wide statement of activities		<u>\$ 431,530</u>	

City of Pewaukee

Notes to Financial Statements
December 31, 2024

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>
Governmental activities	Business-type activities	\$ 431,530
Business-type activities	Governmental activities	<u>-</u>
Total government-wide financial statements		<u>\$ 431,530</u>

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

Long-Term Obligations

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Bonds and notes payable:					
General obligation debt	\$ 38,973,980	\$ -	\$ 2,338,980	\$ 36,635,000	\$ 2,460,000
(Discounts)/Premiums	<u>2,377,400</u>	<u>-</u>	<u>195,915</u>	<u>2,181,485</u>	<u>-</u>
Total bonds and notes payable	<u>41,351,380</u>	<u>-</u>	<u>2,534,895</u>	<u>38,816,485</u>	<u>2,460,000</u>
Other liabilities:					
Compensated absences*	<u>802,310</u>	<u>121,235</u>	<u>-</u>	<u>923,545</u>	<u>303,738</u>
Total governmental activities long-term liabilities	<u>\$ 42,153,690</u>	<u>\$ 121,235</u>	<u>\$ 2,534,895</u>	<u>\$ 39,740,030</u>	<u>\$ 2,763,738</u>
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	\$ 13,501,020	\$ -	\$ 856,020	\$ 12,645,000	\$ 795,000
General obligation notes from direct borrowings and direct placements	161,056	-	21,877	139,179	22,468
Revenue debt from direct borrowings and direct placements	1,269,339	-	66,188	1,203,151	67,171
(Discounts)/Premiums	<u>715,912</u>	<u>-</u>	<u>45,840</u>	<u>670,072</u>	<u>-</u>
Total bonds and notes payable	<u>15,647,327</u>	<u>-</u>	<u>989,925</u>	<u>14,657,402</u>	<u>884,639</u>
Other liabilities:					
Compensated absences*	<u>108,430</u>	<u>-</u>	<u>13,464</u>	<u>94,966</u>	<u>40,688</u>
Total business-type activities long-term liabilities	<u>\$ 15,755,757</u>	<u>\$ -</u>	<u>\$ 1,003,389</u>	<u>\$ 14,752,368</u>	<u>\$ 925,327</u>

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

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed 5% of the equalized value of taxable property within the City's jurisdiction. The debt limit as of December 31, 2024, was \$248,584,790. Total general obligation debt outstanding at year end was \$49,149,179.

City of Pewaukee

Notes to Financial Statements
December 31, 2024

General Obligation Debt

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

<u>Governmental Activities</u>					Balance
General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	December 31, 2024
2013 G.O. Debt	05/30/13	09/01/32	2.0-3.0%	\$ 3,060,000	\$ 1,405,000
2016 G.O. Debt	10/12/16	09/01/27	2.0-2.25	2,995,000	980,000
2021 G.O. Debt	12/01/21	03/01/29	2.00	7,730,000	5,415,000
2022 G.O. Debt	09/01/22	03/01/32	3.0-5.0	11,090,000	10,060,000
2022 G.O. Debt	09/01/22	03/01/42	4.0-5.0	19,620,000	18,775,000
Total governmental activities, general obligation debt					<u>\$ 36,635,000</u>

<u>Business-Type Activities</u>					Balance
General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	December 31, 2024
2010 G.O. Note, direct	05/01/10	05/01/29	2.91%	\$ 222,618	\$ 71,171
2011 G.O. Note, direct	07/13/11	05/01/31	2.40	174,403	68,008
2013 G.O. Debt	05/30/13	09/01/32	2.0-3.0	5,915,000	2,730,000
2016 G.O. Debt	10/12/16	09/01/36	2.0-2.25	2,550,000	1,620,000
2018 G.O. Debt	11/01/18	09/01/38	3.0-4.0	1,425,000	1,065,000
2022 G.O. Debt	09/01/22	03/01/42	4.0-5.0	7,785,000	7,230,000
Total business-type activities, general obligation debt					<u>\$ 12,784,179</u>

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt		Business-Type Activities General Obligation Debt	
	Principal	Interest	Principal	Interest
2025	\$ 2,460,000	\$ 1,369,203	\$ 795,000	\$ 457,838
2026	2,545,000	1,279,503	815,000	432,188
2027	2,605,000	1,186,513	830,000	405,643
2028	2,670,000	1,084,025	860,000	377,479
2029	2,760,000	984,225	880,000	347,904
2030-2034	11,640,000	3,447,675	4,025,000	1,256,318
2035-2039	7,385,000	1,659,800	2,915,000	584,013
2040-2042	4,570,000	272,200	1,525,000	89,700
Total	<u>\$ 36,635,000</u>	<u>\$ 11,283,144</u>	<u>\$ 12,645,000</u>	<u>\$ 3,951,083</u>

City of Pewaukee

Notes to Financial Statements
December 31, 2024

<u>Years</u>	Business-Type Activities General Obligation Notes From Direct Borrowings and Direct Placements	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 22,468	\$ 3,400
2026	23,076	2,784
2027	23,700	2,151
2028	24,340	1,500
2029	45,595	1,329
Total	<u>\$ 139,179</u>	<u>\$ 11,164</u>

Revenue Debt

Business-type activities revenue bonds are payable only from revenues derived from the operation of the sewer utility.

The City has pledged future sewer utility revenues, net of specified operating expenses, to repay revenue bonds issued in 2021. Proceeds from the bonds provided financing for the Fox River Water Pollution Control Center Phosphorus Reduction Project. The bonds are payable solely from sewer revenues and are payable through May 1, 2040. Annual principal and interest payments on the bonds are expected to require 7.00% of net revenues. The total principal and interest remaining to be paid on the bonds is \$1,351,676. Principal and interest paid for the current year and total customer net revenues were \$84,382 and \$1,572,215, respectively.

Revenue debt payable at December 31, 2024, consists of the following:

Business-Type Activities Revenue Debt

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2024</u>
<u>Sewer utility</u>					
2021 Clean Water Loan	01/27/21	05/01/40	1.485%	\$ 1,398,666	\$ 1,203,151 (1)
				Total sewer utility	<u>1,203,151</u>

(1) - During 2021, the utility was authorized to issue \$1,619,516 of sewer system Clean Water Fund revenue bonds. The original amount reported above has been issued as of December 31, 2024. The repayment schedule is for the amount issued.

Total business-type activities, revenue debt \$ 1,203,151

City of Pewaukee

Notes to Financial Statements
December 31, 2024

Debt service requirements to maturity are as follows:

<u>Years</u>	Business-Type Activities Revenue Debt from Direct Borrowings and Direct Placements	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 67,171	\$ 17,368
2026	68,169	16,363
2027	69,181	15,343
2028	70,208	14,308
2029	366,994	55,471
2030-2034	395,065	27,192
2035-2040	166,363	2,480
Total	<u>\$ 1,203,151</u>	<u>\$ 148,525</u>

Other Debt Information

Bond Covenant Disclosures

Insurance

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

Debt Coverage - Sewer Utility

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed times the highest annual debt service of the bonds. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2024 as follows:

Operating revenues	\$ 4,281,503
Investment income	546,281
Miscellaneous nonoperating income	1,098
Connection fees	366,648
Less operation and maintenance expenses	<u>(3,623,315)</u>
Net defined earnings	<u>\$ 1,572,215</u>
Minimum required earnings per resolution: Highest annual debt service	\$ 84,382
Coverage factor	<u>1.10</u>
Minimum required earnings	<u>\$ 92,820</u>
Actual debt coverage	<u>18.63</u>

City of Pewaukee

Notes to Financial Statements
December 31, 2024

Net Position/Fund Balances

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

Governmental Activities

Net investment in capital assets:

Land	\$ 7,285,126
Construction in progress	17,731,391
Other capital assets, net of accumulated depreciation/amortization	65,824,047
Less long-term debt outstanding	(36,635,000)
Plus unspent capital related debt proceeds	3,564,382
Less unamortized debt premium	<u>(2,181,485)</u>
Total net investment in capital assets	<u>55,588,461</u>

Restricted:

Debt service	1,718,259
Cemetery	190,591
Stormwater	468,341
Public safety grants	18,673
Impact fees	650,031
Cemetery perpetual care	<u>104,017</u>
Total restricted	<u>3,149,912</u>

Unrestricted

15,091,225

Total governmental activities net position

\$ 73,829,598

City of Pewaukee

Notes to Financial Statements
December 31, 2024

Governmental Funds

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

	<u>General</u>	<u>Storm Water Management</u>	<u>Debt Service</u>	<u>Road Construction</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Fund Balances						
Nonspendable:						
Prepaid items	\$ 206,768	\$ -	\$ -	\$ -	\$ -	\$ 206,768
Inventories	301,570	-	-	-	-	301,570
Advance to other fund	1,290,100	-	-	-	-	1,290,100
Subtotal	<u>1,798,438</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,798,438</u>
Restricted for:						
Debt service	-	-	1,245,289	-	-	1,245,289
Impact fees	-	-	-	-	650,031	650,031
Cemetery	-	-	-	-	312,133	312,133
Public safety	-	-	-	-	18,673	18,673
Capital projects	-	2,466,149	-	-	1,549,049	4,015,198
Subtotal	<u>-</u>	<u>2,466,149</u>	<u>1,245,289</u>	<u>-</u>	<u>2,529,886</u>	<u>6,241,324</u>
Committed to:						
Capital projects	-	-	-	-	6,385,248	6,385,248
Assigned to:						
Grants	-	-	-	-	128,017	128,017
Subsequent budget	864,698	-	-	-	-	864,698
Capital projects	-	-	-	399	-	399
Subtotal	<u>864,698</u>	<u>-</u>	<u>-</u>	<u>399</u>	<u>128,017</u>	<u>993,114</u>
Unassigned (Deficit):	<u>5,817,693</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,545,621)</u>	<u>4,272,072</u>
Total fund balances	<u>\$ 8,480,829</u>	<u>\$ 2,466,149</u>	<u>\$ 1,245,289</u>	<u>\$ 399</u>	<u>\$ 7,497,530</u>	<u>\$ 19,690,196</u>

Business-Type Activities

Net investment in capital assets:

Land	\$ 530,387
Construction in progress	8,314,985
Other capital assets, net of accumulated depreciation	74,436,585
Less capital-related long-term debt outstanding	(13,987,330)
Plus unspent capital related debt proceeds	3,953,185
Less unamortized debt premium	(670,072)
Less capital-related accounts payable	<u>(2,014,082)</u>

Total net investment in capital assets \$ 70,563,658

5. Other Information

Employees' Retirement System

Plan Description

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

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

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

Vesting

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

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

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

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

The WRS also provides death and disability benefits for employees.

Postretirement Adjustments

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

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

Contributions

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

During the reporting period, the WRS recognized \$697,267 in contributions from the City.

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

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

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

At December 31, 2024, the City reported a liability of \$769,673 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the City's proportion was 0.05176689%, which was an increase of 0.00180542% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2024, the City recognized pension expense (revenue) of \$398,362.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	\$ 3,103,314	\$ 4,110,359
Changes in assumptions	335,478	-
Net differences between projected and actual earnings on pension plan investments	2,682,186	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,321	58,174
Employer contributions subsequent to the measurement date	<u>846,171</u>	<u>-</u>
Total	<u>\$ 6,970,470</u>	<u>\$ 4,168,533</u>

\$846,171 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2025	\$ 393,701
2026	411,410
2027	1,670,110
2028	(519,455)

Actuarial Assumptions

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

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

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

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

Long-Term Expected Return on Plan Assets

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

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

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

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

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

Single Discount Rate

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

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

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

	<u>1% Decrease to Discount Rate (5.8%)</u>	<u>Current Discount Rate (6.8%)</u>	<u>1% Increase to Discount Rate (7.8%)</u>
City's proportionate share of the net pension liability (asset)	\$ 7,439,263	\$ 769,673	\$ (3,897,321)

Pension Plan Fiduciary Net Position

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

At December 31, 2024, the City reported a payable to the pension plan of \$130,386, which represents contractually required contributions outstanding as of the end of the year.

Risk Management

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

Commitments and Contingencies

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

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

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

The City has the following encumbrances outstanding at year end expected to be honored upon performance by the vendor:

Sewer	\$	2,799,014
Road construction		278,237
Capital equipment		1,244,147

Joint Ventures

Pewaukee Public Library

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

The governing body is made up of citizens from each community. Local representatives are appointed by the mayor. The governing body has authority to adopt its own budget and control the financial affairs of the library. The City is obligated by the joint venture agreement to remit an amount annually to the library. The City made a payment to the library of \$896,675 in 2024.

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

The equity interest (50% interest for the City) is reported in the governmental activities column of the government-wide statement of net position. Changes in the equity interest are reported on the statement of activities.

Effect of New Accounting Standards on Current-Period Financial Statements

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

City of Pewaukee

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

General Fund

Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Taxes	\$ 10,033,147	\$ 9,962,640	\$ (70,507)
Intergovernmental	1,979,384	2,089,903	110,519
Licenses and permits	1,162,750	1,010,198	(152,552)
Fines forfeitures and penalties	507,000	296,922	(210,078)
Public charges for services	2,474,660	2,580,575	105,915
Intergovernmental charges for services	2,827,500	3,227,430	399,930
Investment income	553,250	2,052,652	1,499,402
Miscellaneous	117,200	222,578	105,378
	<u>19,654,891</u>	<u>21,442,898</u>	<u>1,788,007</u>
Total revenues			
Expenditures			
Current:			
General government	2,864,598	2,631,892	232,706
Public safety	10,699,370	11,316,557	(617,187)
Public works	3,625,032	3,716,883	(91,851)
Culture and recreation	2,654,760	2,553,731	101,029
Capital outlay	28,500	37,092	(8,592)
	<u>19,872,260</u>	<u>20,256,155</u>	<u>(383,895)</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>(217,369)</u>	<u>1,186,743</u>	<u>1,404,112</u>
Other Financing Sources (Uses)			
Transfers in	515,000	461,530	(53,470)
Transfers out	-	(841,509)	(841,509)
	<u>515,000</u>	<u>(379,979)</u>	<u>(894,979)</u>
Total other financing sources (uses)			
Net change in fund balance	<u>\$ 297,631</u>	<u>806,764</u>	<u>\$ 509,133</u>
Fund Balance, Beginning		<u>7,674,065</u>	
Fund Balance, Ending		<u>\$ 8,480,829</u>	

See notes to required supplementary information

City of Pewaukee

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Storm Water Management Fund Year Ended December 31, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues			
Licenses and permits	\$ -	\$ 100	\$ 100
Public charges for services	1,615,000	1,664,836	49,836
Intergovernmental charges for services	20,000	47,075	27,075
Investment income	500	4	(496)
Miscellaneous	50,000	53,148	3,148
	<u>1,685,500</u>	<u>1,765,163</u>	<u>79,663</u>
Total revenues			
Expenditures			
Current:			
Public works	974,523	755,008	219,515
Capital outlay	3,435,500	2,624,896	810,604
	<u>4,410,023</u>	<u>3,379,904</u>	<u>1,030,119</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>(2,724,523)</u>	<u>(1,614,741)</u>	<u>1,109,782</u>
Other Financing Sources (Uses)			
Transfers in	19,572	19,572	-
Transfers out	<u>(533,077)</u>	<u>(612,503)</u>	<u>(79,426)</u>
Total other financing sources (uses)	<u>(513,505)</u>	<u>(592,931)</u>	<u>(79,426)</u>
Net change in fund balance	<u>\$ (3,238,028)</u>	<u>(2,207,672)</u>	<u>\$ 1,030,356</u>
Fund Balance, Beginning		<u>4,673,821</u>	
Fund Balance, Ending		<u>\$ 2,466,149</u>	

See notes to required supplementary information

City of Pewaukee

Schedule of Proportionate Share of the Net Pension Liability/(Asset) - Wisconsin Retirement System
Year Ended December 31, 2024

<u>WRS Fiscal Year Ending</u>	<u>Proportion of the Net Pension Liability (Asset)</u>	<u>Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
12/31/14	0.03676663%	\$ (903,089)	\$ 4,320,562	-20.90%	102.74%
12/31/15	0.03685216%	598,841	4,450,859	13.42%	98.20%
12/31/16	0.03771766%	310,884	4,631,126	6.71%	99.12%
12/31/17	0.03933083%	(1,167,779)	4,938,228	-23.70%	102.93%
12/31/18	0.04138922%	1,472,498	5,206,135	28.28%	96.45%
12/31/19	0.04334531%	(1,397,650)	5,544,374	-25.21%	102.96%
12/31/20	0.04516810%	(2,819,907)	5,889,106	-47.88%	105.26%
12/31/21	0.04744068%	(3,823,806)	6,435,329	-59.42%	106.02%
12/31/22	0.04996147%	2,646,810	6,775,317	39.07%	95.72%
12/31/23	0.05176689%	769,673	7,067,833	10.89%	98.85%

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2024

<u>City Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
12/31/15	\$ 360,217	\$ 360,217	\$ -	\$ 4,460,859	8.08%
12/31/16	367,821	367,821	-	4,631,126	7.94%
12/31/17	424,351	424,351	-	4,938,228	8.59%
12/31/18	446,999	446,999	-	5,206,135	8.59%
12/31/19	468,041	468,041	-	5,544,374	8.44%
12/31/20	535,948	535,948	-	5,889,107	9.10%
12/31/21	586,414	586,414	-	6,435,330	9.11%
12/31/22	619,420	619,420	-	6,775,317	9.63%
12/31/23	712,841	712,841	-	7,066,793	10.09%
12/31/24	846,171	846,171	-	7,961,759	10.63%

See notes to required supplementary information

Budgetary Information

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

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

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

Wisconsin Retirement System

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

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

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

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

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

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

SUPPLEMENTARY INFORMATION

City of Pewaukee

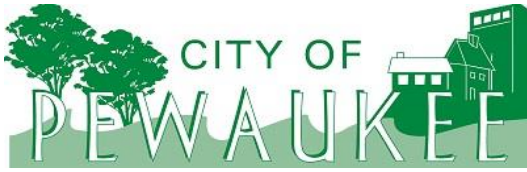
Combining Balance Sheet -
 Nonmajor Governmental Funds
 December 31, 2024

	Special Revenue Funds					Capital Project Funds			Permanent Fund	Total Governmental Funds	
	Impact Fee	Tourism and Convention	Public Safety Grants	American Rescue Plan	Cemetery	Bike Path	City Hall Remodel	DPW Building	Capital Equipment		Cemetery Perpetual Care
Assets											
Cash and Investments	\$ 650,031	\$ -	\$ 18,673	\$ 960,956	\$ 312,566	\$ 617,466	\$ 936,044	\$ -	\$ 6,599,197	\$ 104,017	\$ 10,198,950
Receivables:											
Taxes	-	-	-	-	-	-	-	-	450,000	-	450,000
Total assets	<u>\$ 650,031</u>	<u>\$ -</u>	<u>\$ 18,673</u>	<u>\$ 960,956</u>	<u>\$ 312,566</u>	<u>\$ 617,466</u>	<u>\$ 936,044</u>	<u>\$ -</u>	<u>\$ 7,049,197</u>	<u>\$ 104,017</u>	<u>\$ 10,648,950</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)											
Liabilities											
Accounts payable	\$ -	\$ 253,114	\$ -	\$ -	\$ 433	\$ 44,477	\$ -	\$ -	\$ 21,650	\$ -	\$ 319,674
Due to other funds	-	2,407	-	-	-	-	-	-	-	-	2,407
Advance from other fund	-	-	-	-	-	-	-	1,290,100	-	-	1,290,100
Unearned revenues	-	-	-	832,939	-	-	-	-	256,300	-	1,089,239
Total liabilities	-	255,521	-	832,939	433	44,477	-	1,290,100	277,950	-	2,701,420
Deferred Inflows of Resources											
Unearned revenues	-	-	-	-	-	-	-	-	450,000	-	450,000
Total deferred inflows of resources	-	-	-	-	-	-	-	-	450,000	-	450,000
Fund Balances (Deficit)											
Restricted	650,031	-	18,673	-	312,133	508,988	936,044	-	-	104,017	2,529,886
Committed	-	-	-	-	-	64,001	-	-	6,321,247	-	6,385,248
Assigned	-	-	-	128,017	-	-	-	-	-	-	128,017
Unassigned (deficit)	-	(255,521)	-	-	-	-	-	(1,290,100)	-	-	(1,545,621)
Total fund balances (deficit)	<u>650,031</u>	<u>(255,521)</u>	<u>18,673</u>	<u>128,017</u>	<u>312,133</u>	<u>572,989</u>	<u>936,044</u>	<u>(1,290,100)</u>	<u>6,321,247</u>	<u>104,017</u>	<u>7,497,530</u>
Total liabilities, deferred inflows of resources and fund balances (deficit)	<u>\$ 650,031</u>	<u>\$ -</u>	<u>\$ 18,673</u>	<u>\$ 960,956</u>	<u>\$ 312,566</u>	<u>\$ 617,466</u>	<u>\$ 936,044</u>	<u>\$ -</u>	<u>\$ 7,049,197</u>	<u>\$ 104,017</u>	<u>\$ 10,648,950</u>

City of Pewaukee

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

	Special Revenue Funds					Capital Project Funds			Permanent Fund	Total Governmental Funds	
	Impact Fees	Tourism and Convention	Public Safety Grants	American Rescue Plan	Cemetery	Bike Path	City Hall Remodel	DPW Building	Capital Equipment		Cemetery Perpetual Care
Revenues											
Taxes	\$ -	\$ 724,726	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ 1,209,726
Intergovernmental	-	-	8,003	698,396	-	-	-	-	-	-	706,399
Public charges for services	164,532	-	-	-	9,730	-	-	-	-	3,430	177,692
Investment income	30,717	-	-	62,660	-	-	-	-	-	3,678	97,055
Miscellaneous	-	-	-	-	-	-	-	-	14,823	-	14,823
Total revenues	195,249	724,726	8,003	761,056	44,730	-	-	-	464,823	7,108	2,205,695
Expenditures											
Current:											
Public safety	-	-	2,603	-	-	-	-	-	-	-	2,603
Health and human services	-	-	-	-	16,084	-	-	-	-	-	16,084
Conservation and development	-	310,691	-	-	-	-	-	-	-	-	310,691
Capital outlay	-	1,594,642	-	698,396	4,583	78,109	47,848	75,627	1,112,041	-	3,611,246
Total expenditures	-	1,905,333	2,603	698,396	20,667	78,109	47,848	75,627	1,112,041	-	3,940,624
Excess (deficiency) of revenues over expenditures	195,249	(1,180,607)	5,400	62,660	24,063	(78,109)	(47,848)	(75,627)	(647,218)	7,108	(1,734,929)
Other Financing Sources (Uses)											
Property sales	-	-	-	-	-	-	-	-	69,825	-	69,825
Transfers in	-	-	-	65,357	-	-	-	-	700,000	-	765,357
Transfers out	-	(30,000)	-	-	(420)	-	-	-	-	-	(30,420)
Total other financing sources (uses)	-	(30,000)	-	65,357	(420)	-	-	-	769,825	-	804,762
Net change in fund balances (deficit)	195,249	(1,210,607)	5,400	128,017	23,643	(78,109)	(47,848)	(75,627)	122,607	7,108	(930,167)
Fund Balances (Deficit), Beginning	454,782	955,086	13,273	-	288,490	651,098	983,892	(1,214,473)	6,198,640	96,909	8,427,697
Fund Balances (Deficit), Ending	\$ 650,031	\$ (255,521)	\$ 18,673	\$ 128,017	\$ 312,133	\$ 572,989	\$ 936,044	\$ (1,290,100)	\$ 6,321,247	\$ 104,017	\$ 7,497,530



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 January 15, 2025

Date: January 7, 2026

Project Name: Bautz Boathouse Conditional Use

Project Address/Tax Key No.: N27W27074 Woodland Drive / PWC 0933119

Applicant: Brian and Beth Bautz

Property Owner: Brian and Beth Bautz

Current Zoning: Rs-7-Single Family Residential District, F-1 Floodplain District, and SO Shoreland Overlay District

2050 Land Use Map Designation: Medium Density Residential (6,500 Sq. Ft. - 1/2 Ac. / D.U.) and Floodplains, Lowland, & Upland Conservancy and Other Natural Areas

Use of Surrounding Properties: Pewaukee Lake to the north and single-family residential to the south, east and west

Project Description/Analysis

The applicant has filed a Conditional Use application and submitted plans for Plan Commission and Common Council review for the construction of a new boathouse upon property located at N27W27074 Woodland Drive.

The boathouse is located at the northeast corner of the property, has an area of approximately 294 square feet, and a height of fifteen feet. The boathouse consists of an overhead door on the front or north elevation, double service doors on the rear or south elevation and windows on the east side elevation. The exterior consists of fiber cement siding.

The plans provided show the boathouse ten feet from the east side property line and over five feet from the ordinary high-water mark. These setbacks are in conformance with the minimum required setbacks of the Zoning Ordinance. The property is also in conformance with lot coverage requirements of the Shoreland Overlay District and the mitigation plan previously approved by the Plan Commission.

The boathouse is partially located within the floodplain and construction of the boathouse shall comply with the requirements of Section 207-13B. of the Floodplain Zoning Ordinance.

In consideration of this review, it should be noted 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 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.”

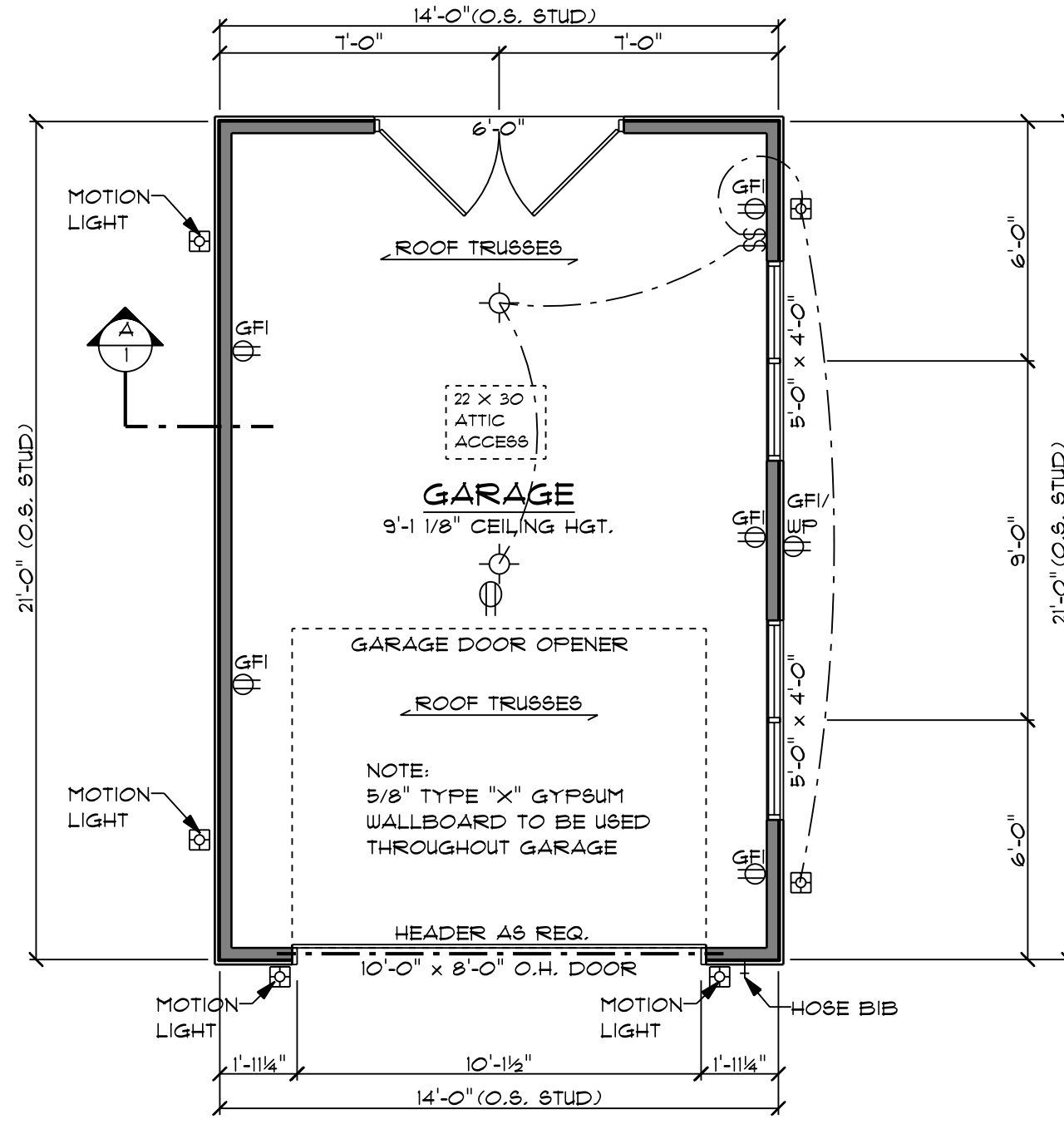
Furthermore, the State of Wisconsin defines a boathouse as “a permanent structure used for the storage of watercraft and associated materials and includes all structures which are totally enclosed, have roofs or walls or any combination of these structural parts.”

Recommendation

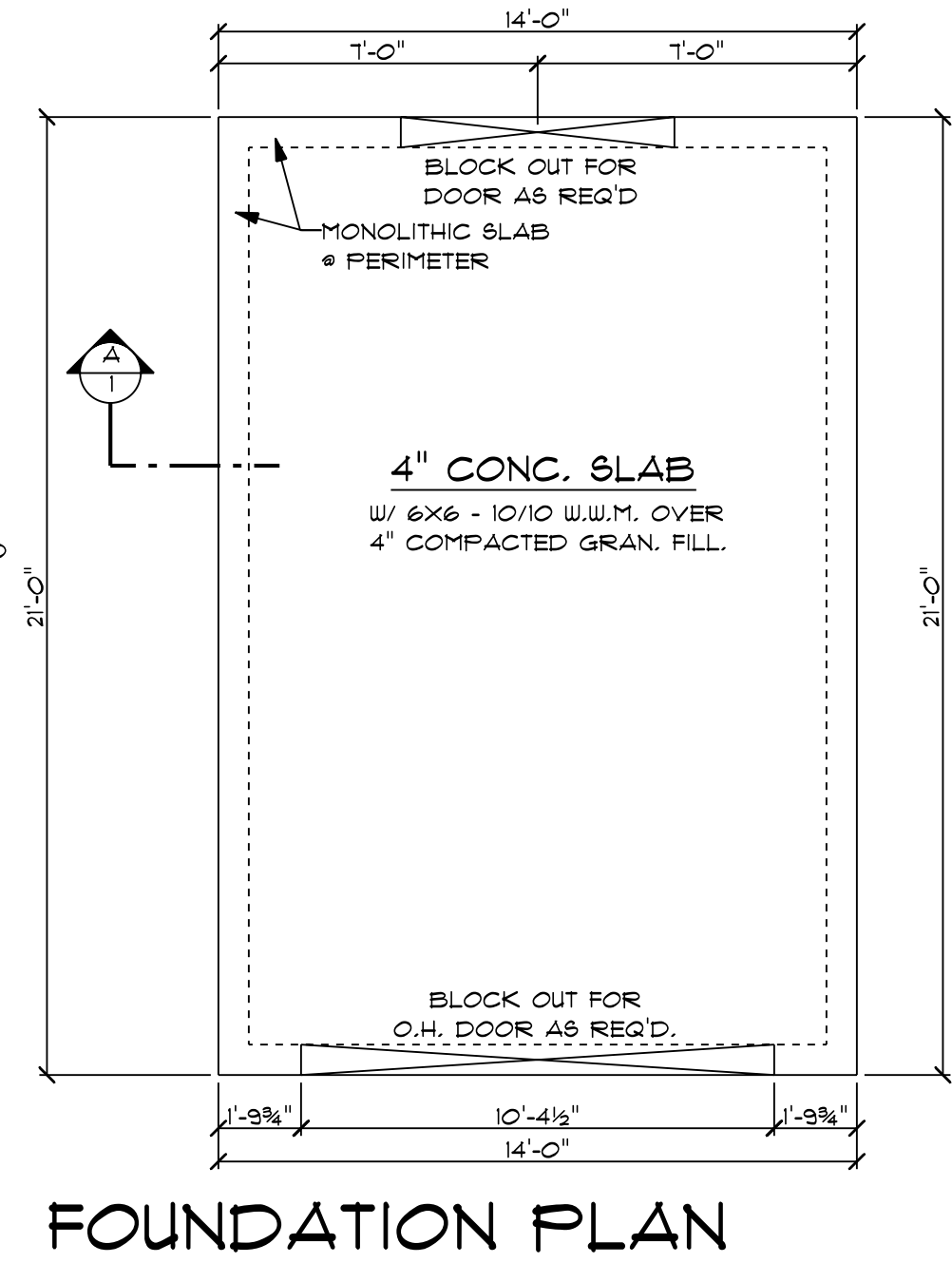
Staff recommends a motion to approve the Conditional Use application and plans for the construction of a new boathouse located at N27W27074 Woodland Drive.

- FRAMING NOTES:**
- 9'-1 1/8" WALL HEIGHT/UNLESS NOTED
 - WINDOW R.O. DO NOT INCLUDE TRANSOMS OR ARCH TOPS.
 - ROOF TRUSSES TO BE DESIGNED & CERTIFIED BY AN ENGINEER, LICENSED IN THE STATE OR REGION OF CONSTRUCTION, FOR ALL DEAD & LIVE LOADS.
 - GARAGE WALLS 2x4's @ 16" O.C. ENGINEERED WALLS AS REQ'D
 - "MICROLAM" BEAM & EXTERIOR HEADER SIZES TO BE VERIFIED BY SUPPLIER.
 - 2x6 PLUMBING WALLS AS REQ.

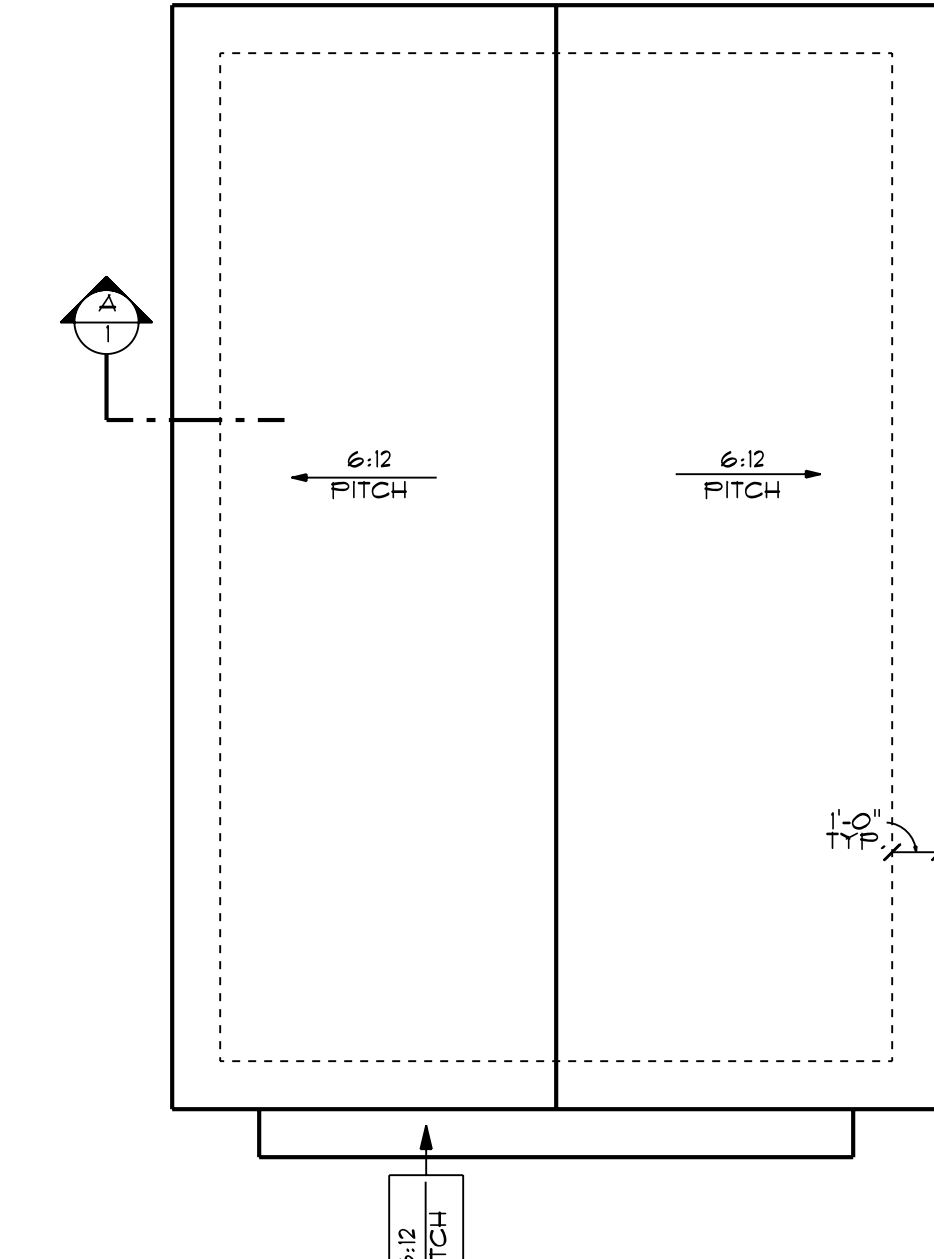
- GENERAL NOTES:**
- CASEMENT WINDOWS / UNLESS NOTED TEMP. GLASS AS REQ. BY CODE.
 - IT IS THE RESPONSIBILITY OF THE GENERAL CONTRACTOR TO INSURE THAT ALL PRODUCTS ARE INSTALLED PER MFR. RECOMMENDATIONS.
 - IT IS THE RESPONSIBILITY OF THE PLUMBING, ELECTRICAL AND HVAC SUB-CONTRACTORS TO DESIGN, BUILD THEIR SYSTEMS AND TO INSURE THAT THESE SYSTEMS ARE INSTALLED AND OPERATING PROPERLY.
 - IT IS THE OWNER OR CONTRACTOR'S RESPONSIBILITY TO TAKE THE NECESSARY PRECAUTIONS TO PREVENT AGAINST THE BUILD-UP OF MOISTURE OR MOLD.
 - CONSTRUCTION MATERIALS REFERENCED HEREIN ARE FOR SCHEMATIC PURPOSES ONLY AND MAY NOT COMPLY WITH YOUR LOCAL ZONING OR SAFETY REGULATIONS. OWNER OR CONTRACTOR SHALL BE RESPONSIBLE FOR THE FINAL CHOICE AND SELECTION OF ALL CONSTRUCTION MATERIALS.
 - SMOKE DETECTOR (S)
 - VENT FAN (V)
 - SMOKE/CARBON MONOXIDE DETECTOR (S/CO)
 - INTERIOR WALL DIMENSIONS ARE TO CENTER OF STUDS.
 - EXTERIOR WALL DIMENSIONS ARE TO OUTSIDE OF STUDS.



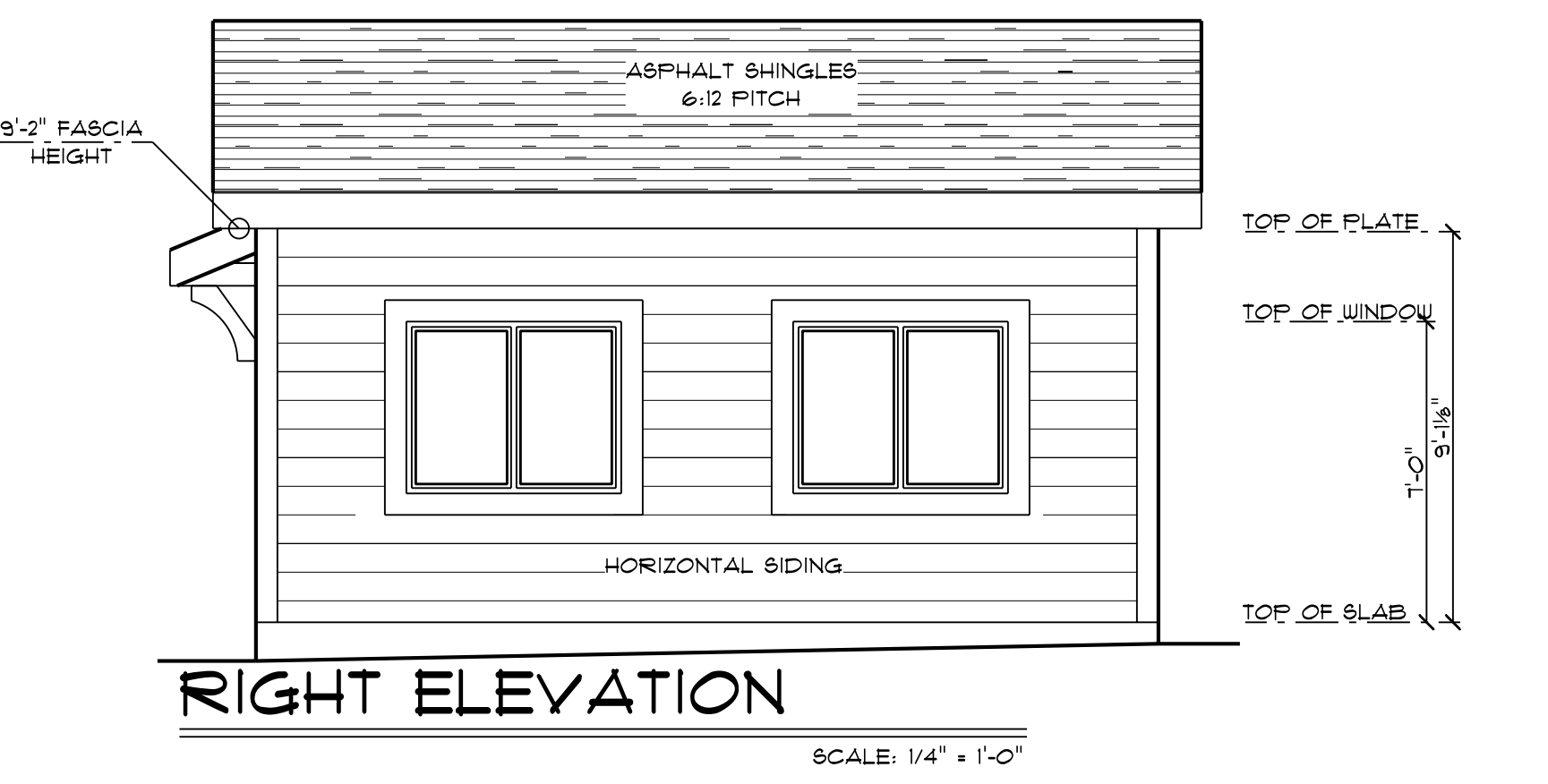
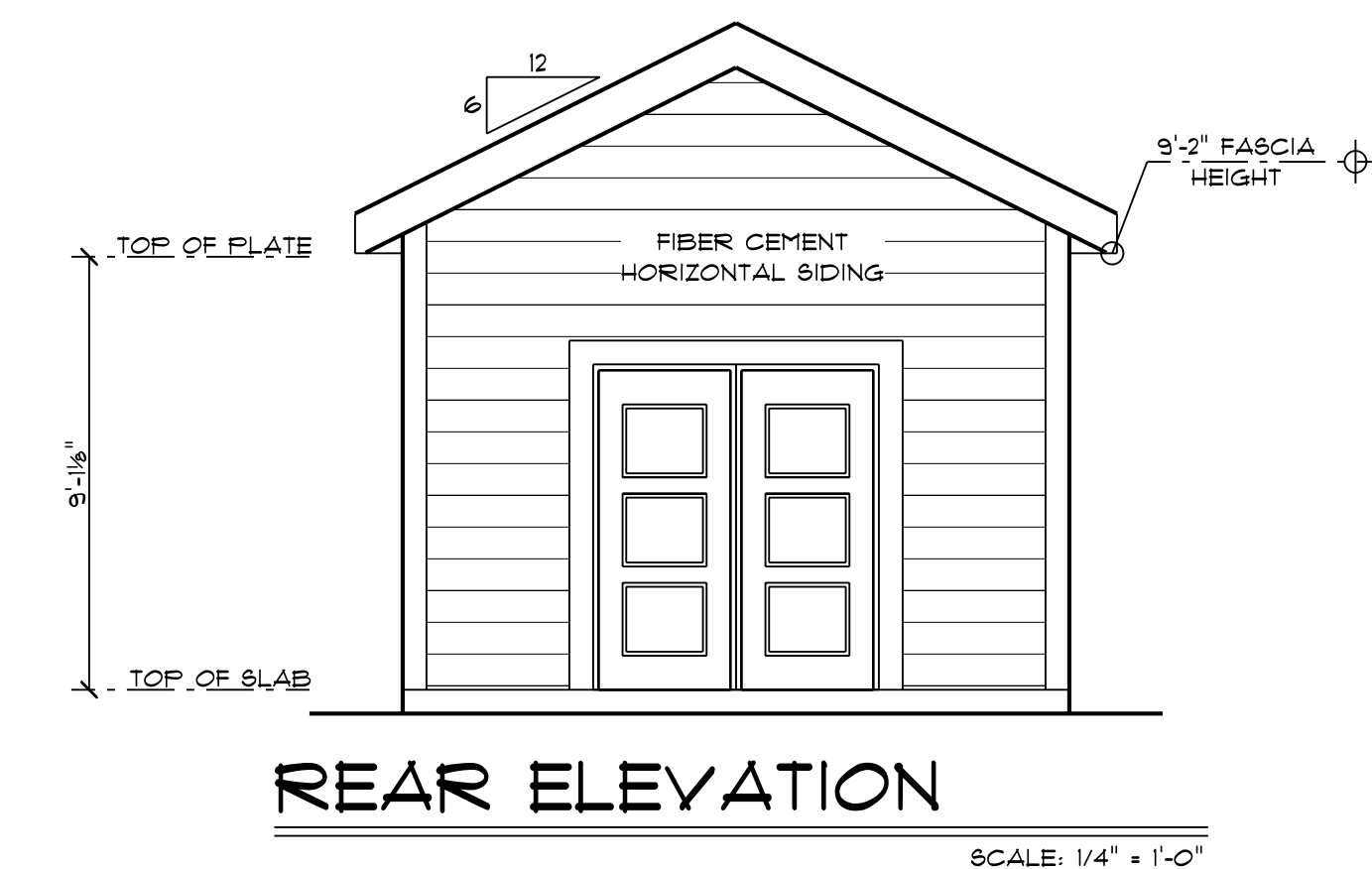
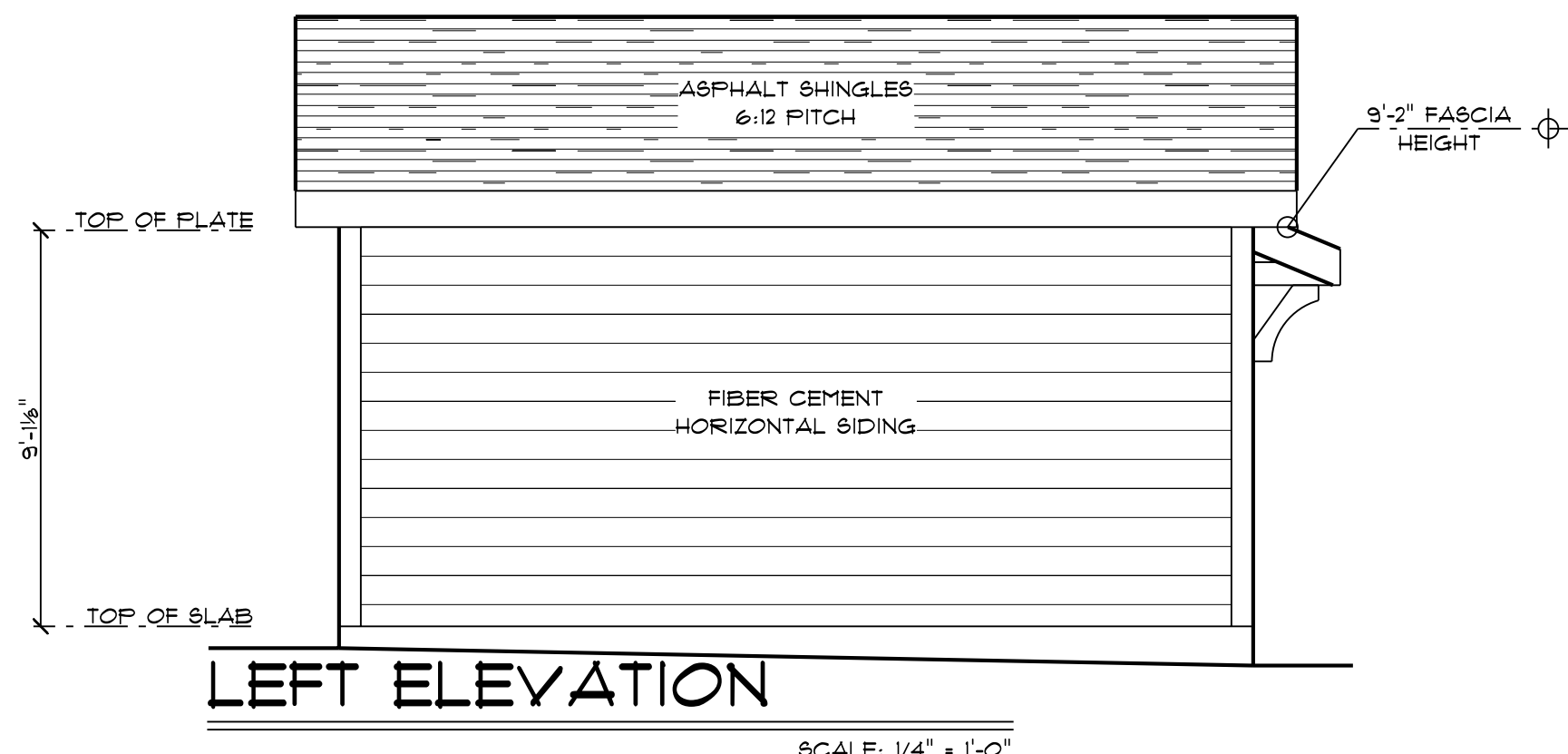
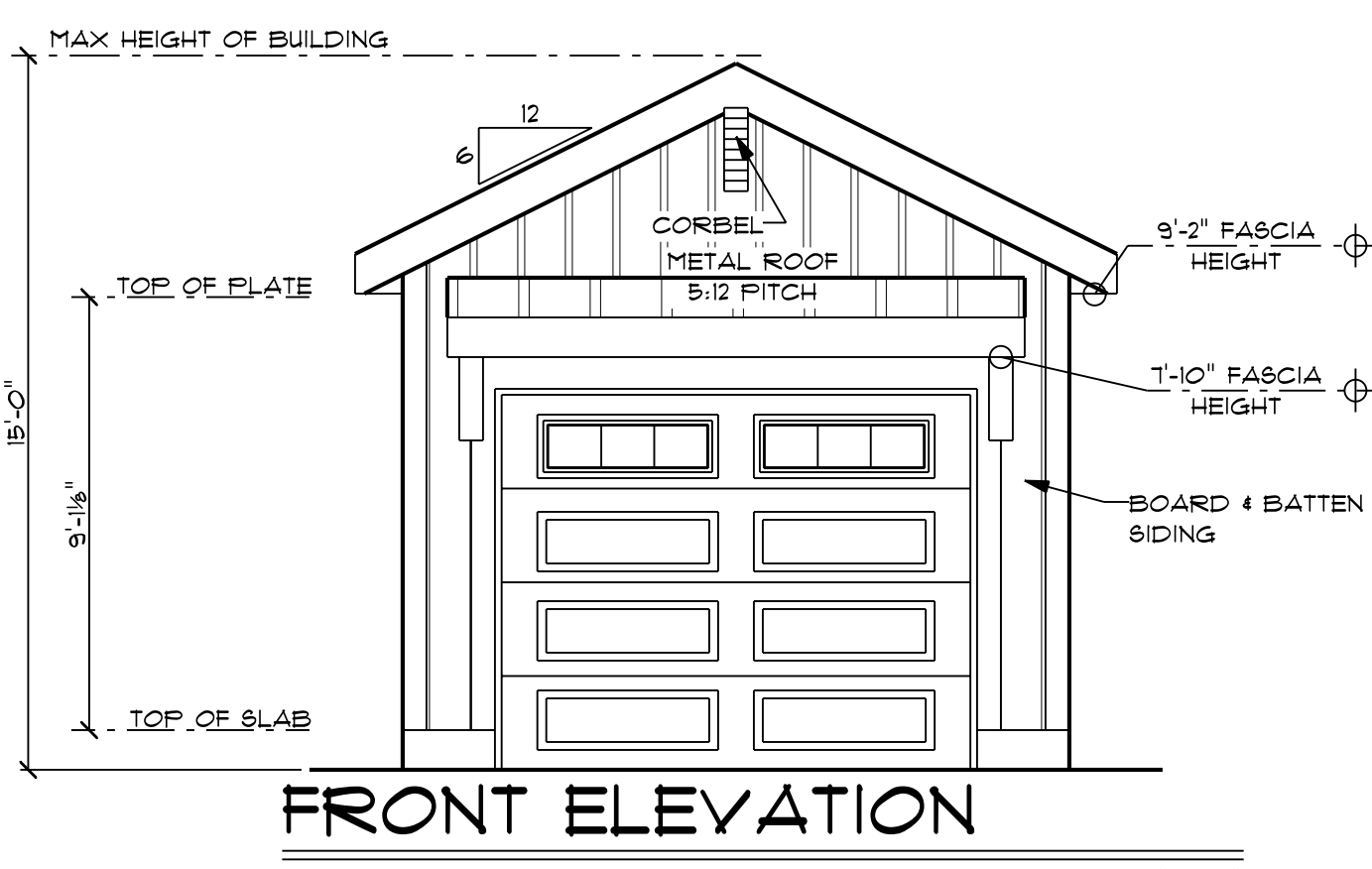
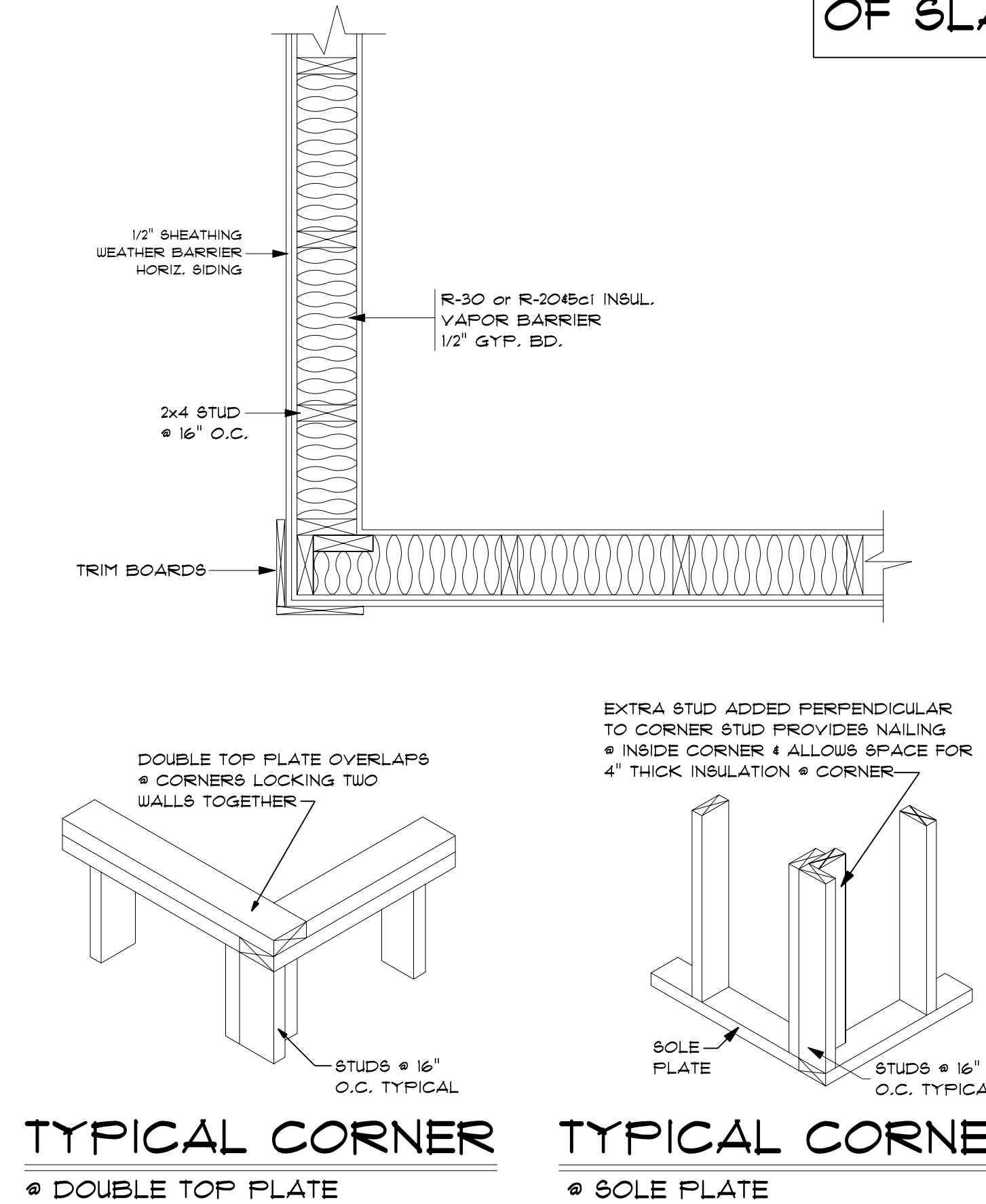
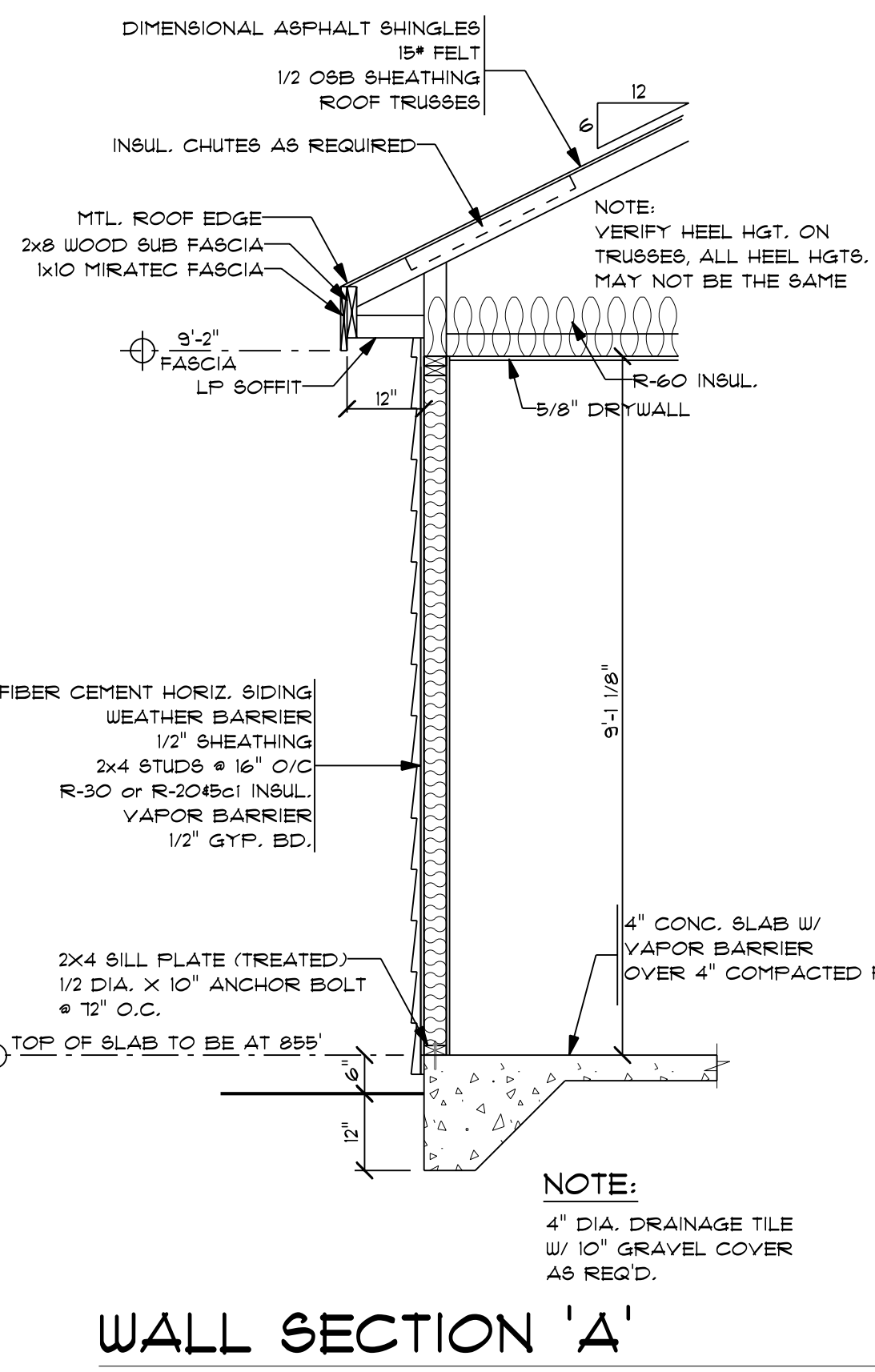
- FOUNDATION NOTES:**
- 2,000 P.S.F. SOIL BEARING PRESSURE ASSUMED FOR FOOTING DESIGN. IF DIFFERENT CONDITIONS ARE ENCOUNTERED NOTIFY DESIGNER.
 - DO NOT BACKFILL BASEMENT WALLS UNTIL FIRST FLOOR IS IN PLACE.
 - 3,000 P.S.F. CONCRETE (TYPICAL)
 - DO NOT PLACE ANY FOOTINGS ON DISTURBED OR UNSTABLE SOIL - OVER EXCAVATE AND EXTEND FOOTING DEPTH.
 - CONCRETE WALL, FOOTING & PAD SIZES TO BE VERIFIED BY CONTRACTOR. REINFORCING SIZE & SPACING - BY OTHERS.
 - VERIFY DEPTH OF FROST FOOTINGS W/ LOCAL CODES, REGION AND SOIL BEARING.
 - PROVIDE TERNITE PROTECTION AS REQUIRED PER LOCAL CODE.
 - ACTUAL FLOOR JOIST LAYOUT & SPACING BY MFG.



NOTE:
BUILDER TO VERIFY TOP OF SLAB TO BE AT 855'



- MATERIALS NOTES:**
- IT IS THE OWNER OR CONTRACTOR'S RESPONSIBILITY TO TAKE THE NECESSARY PRECAUTIONS TO PREVENT AGAINST THE BUILD-UP OF MOISTURE OR MOLD.
 - CONSTRUCTION MATERIALS REFERENCED HEREIN ARE FOR SCHEMATIC PURPOSES ONLY AND MAY NOT COMPLY WITH YOUR LOCAL ZONING OR SAFETY REGULATIONS. OWNER OR CONTRACTOR SHALL BE RESPONSIBLE FOR THE FINAL CHOICE AND SELECTION OF ALL CONSTRUCTION MATERIALS.
- FLASHING TO BE INSTALLED:**
- AT WALL AND ROOF INTERSECTIONS
 - WHEREVER THERE'S A CHANGE IN ROOF SLOPE OR DIRECTION.
 - AROUND ROOF OPENINGS
- ICE PROTECTION:**
- 2 LAYERS OF UNDERLAYMENT CEMENTED TOGETHER OR OF A SELF-ADHERING POLYMER MODIFIED BITUMEN SHEET EXTENDED FROM THE EAVE'S EDGE TO A POINT AT LEAST 24" INSIDE THE EXTERIOR WALL LINE OF THE BUILDING.
- ROOF DRAINAGE:**
- COLLECT AND DISCHARGE ALL ROOF DRAINAGE TO THE GROUND SURFACE AT LEAST 5 FEET FROM FOUNDATION WALLS OR TO AN APPROVED DRAINAGE SYSTEM.
- ROOF DESIGN:**
- VERIFY HEEL HGTs. ON TRUSSES. ALL HEEL HGTs. MAY NOT BE THE SAME.
 - WALL HGTs. @ RAFTERED AREAS MAY NEED TO BE ADJUSTED UP OR DOWN TO MATCH HEELS @ TRUSSED AREAS SO FASCIA LINES MATCH UP. VERIFY HGTs. W/ TRUSS MFR.
- ROOF VENTILATION:**
- PROVIDE RIDGE VENTS AND SOFFIT VENTS AS REQ'D BY CODE.

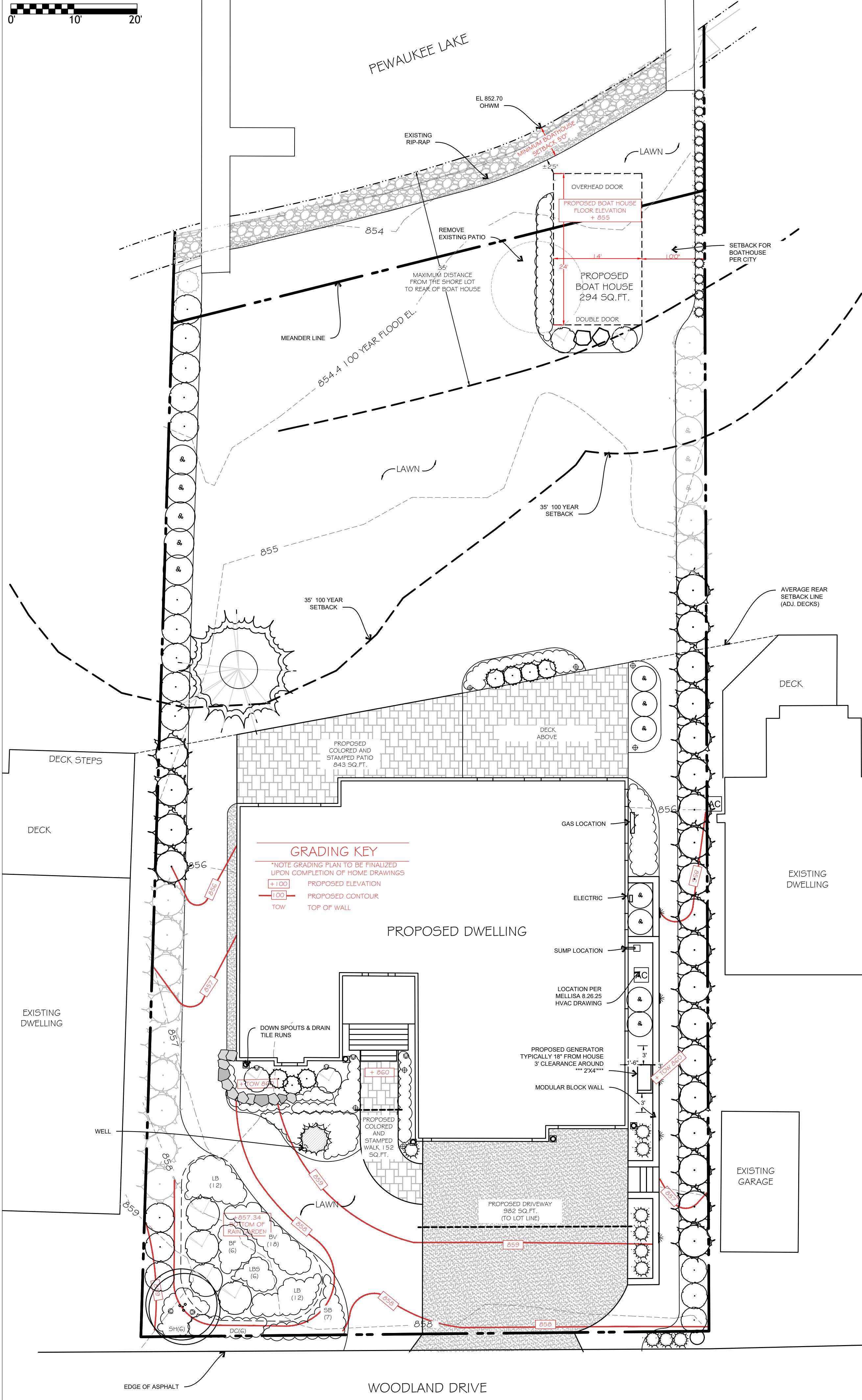


DRAWN BY: DK
CHECKED BY: MF
FINAL RELEASE: 8/12/25
REVISIONS: MF 10/14/25
MF 10/21/25 MF 10/22/25
JOB NO. 25-06600

IN THE EVENT OF ANY DISCREPANCIES BETWEEN PLANS, ELEVATIONS, AND/OR DETAILS, THE CONTRACTOR / SUB-CONTRACTOR SHALL CONTACT AHMANN DESIGN, INC. @ (800) 725-6852 BEFORE CONSTRUCTION FOR CLARIFICATION. IF AHMANN DESIGN IS NOT CONTACTED, THE CONTRACTOR / SUB-CONTRACTOR WILL ASSUME FULL RESPONSIBILITY.

PRELIMINARY GRADING PLAN & PROPOSED MITIGATION LOCATION

Scale: 1" = 10'-0" (NOTE: BASE PLAN DEVELOPED FROM SURVEY BY METROPOLITAN DATED OCTOBER 31, 2024. HOUSE & ROOF PLANS BY AHMANN HOME PLANS INC.



IMPERVIOUS SURFACE CALCULATIONS

UPDATED 11.17.25 (REMOVE EX. BLUESTONE PATIO)

Lot Area Per Survey No. 115036	16,178 sq.ft.
Impervious Allowed 27.5%	4,449 sq. ft.
Impervious Allowed 35% max w/ mitigation	5,662 sq. ft.
* Difference to Mitigate 7.5%	1213.3 sq. ft.
IMPERVIOUS SURFACE	
EXISTING FIRE PIT PATIO (is removed)	0 sq. ft.
PROPOSED HOUSE (does not include roof overhang)	2972 sq. ft.
PROPOSED PATIO (LAKESIDE)	834 sq. ft.
PROPOSED DRIVEWAY TO LOTLINE	982 sq. ft.
PROPOSED FRONT WALK & COVERED PORCH	282 sq. ft.
PROPOSED BOATHOUSE	294 sq. ft.
TOTAL	5364 sq.ft.

MITIGATION CALCULATIONS

LOT = 16,178 SQUARE FEET
 5,662 S.F. = 35% COVERAGE OF LOT PROPOSED WITH MITIGATION
 4,853 S.F. = 27.5% COVERAGE OF LOT ALLOWED STANDARD

1,213.3 S.F. = DIFFERENCE TO MITIGATE
 1,213.3 S.F. X 2.7" (WATER VOLUME FOR 2 YEAR, 24 HOUR STORM EVENT) =
 272.99 CUBIC FEET OF STORAGE NEEDED FOR MITIGATION

OR
 10.11 CUBIC YARDS OF STORAGE NEEDED FOR MITIGATION

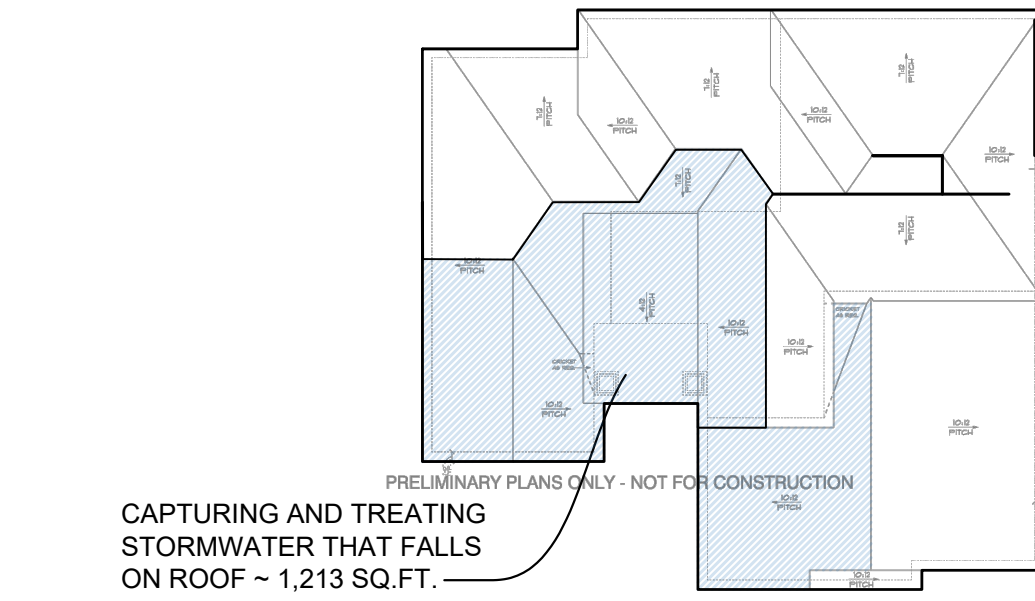
OR
 2042.1 GALLONS OF STORAGE NEEDED FOR MITIGATION

RAIN GARDEN CALCULATIONS
 415 SQ.FT. @ AVERAGE DEPTH OF 8"
 = 273.9 CU.FT. (2048.9 GALLONS) STORMWATER STORAGE PROVIDED

SITE SOIL COMPOSITION
 BsA Brookston silt loam,
 0-2% Slopes, parent material loamy glacial till,
 with excessively high infiltration potential
 (source: Waukesha county GIS)

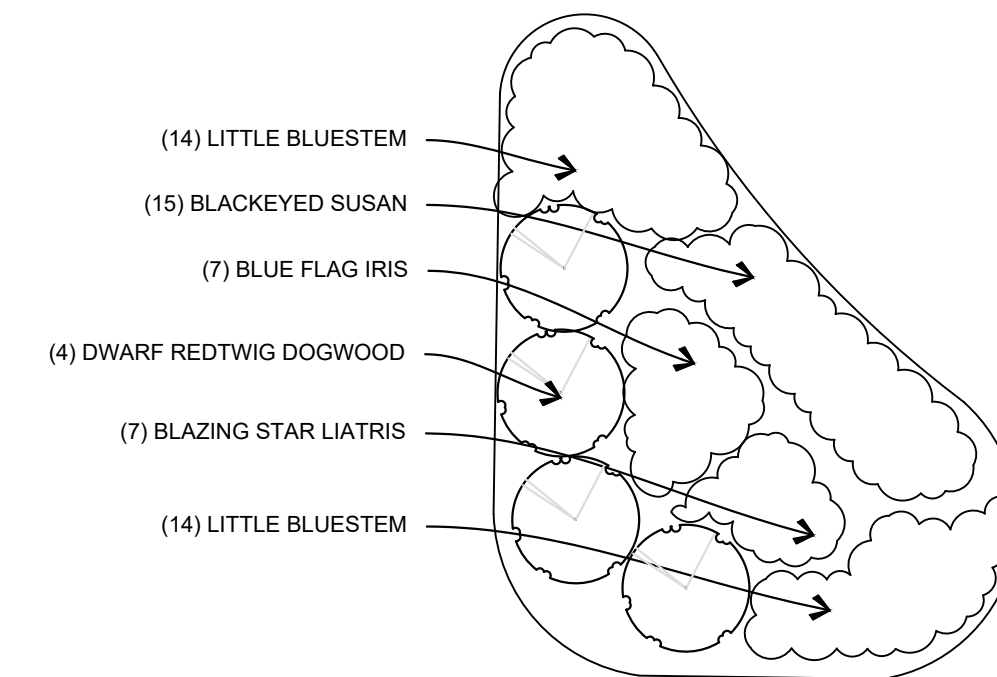
ROOF PLAN

Scale: 1" = 20'



RAIN GARDEN PLANTING DETAIL

Scale: 1/8" = 1'-0"

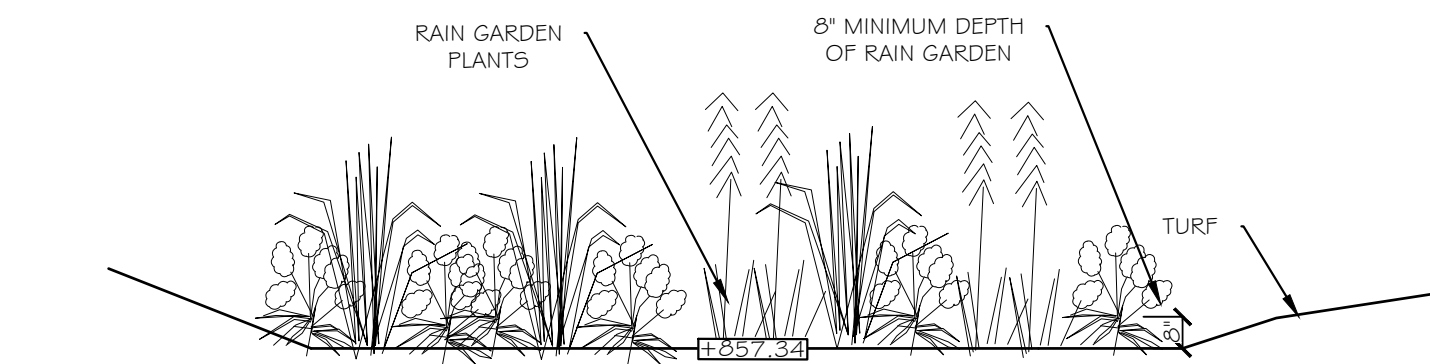


PLANT SCHEDULE

Common Name	Botanical Name	Size	Spacing	QTY
Shrubs				
Dwarf Red Twig Dogwood	Cornus sericea 'Flordance'	#5 container	4.5' O.C.	4
Perennials and Grasses				
Little Bluestem	Schizachyrium scoparium 'Standing Ovation'	1 gal.	18"	28
Blackeyed Susan	Rudbeckia speciosa 'Vette's Little Suzy'	1 gal.	18"	15
Blue Flag Iris	Iris versicolor	1 gal.	18"	7
Blazing Star Liatris	Liatris spicata	1 gal.	18"	7

RAIN GARDEN CROSS SECTION

Scale: 1/4" = 1'0"



NOTE: RAIN GARDEN DESIGN PER WIDNR TECHNICAL STANDARD 1009

**DRAWINGS FOR PLANNING AND PERMITTING,
 NOT FOR CONSTRUCTION**

BAUTZ RESIDENCE
 N27W27074 WOODLAND DR.
 PEWAUKEE, WI 53072

Preliminary Grading & Mitigation PLAN

LA Name:
SAM CARLSON
 PLA, ASLA
 Drafted By:

Date:
9.10.24
Revisions:
 9.10.24 - PRELIM GRADING AND MITIGATION LOCATION FOR CLIENT AND BUILDER REVIEW
 9.24.24 - ALTERNATE MITIGATION OPTION CHAMBERS
 10.5.24 - MITIGATION PLANS FOR REVIEW
 10.16.24 - FINAL MITIGATION PLANS FOR SUBMITTAL
 10.24.24 - REVISED MITIGATION PLANS ADJUSTED AVERAGE DECK STEP SETBACK
 10.31.24 - REVISED GRADING & MITIGATION PLAN
 8.26.25 - UPDATED IMPERVIOUS TO INCLUDE BOAT HOUSE
 10.15.25 - UPDATED BOAT HOUSE LOCATION
 10.21.25 - UPDATED BOAT HOUSE SIZE
 11.5.25 - UPDATED BOAT HOUSE SIDEYARD SETBACK/ NO GRAVEL MAINTENANCE STRIP

Sheet Number:
L-100



Scale: As Noted

**A COVENANT
REGARDING THE ISSUANCE OF A
CONDITIONAL USE PERMIT
BY THE
CITY OF PEWAUKEE**

**TAX KEY NUMBER(S)
OR PARCEL(S) INVOLVED:** **CONDITIONAL USE
PERMIT:**
NO. CUP-26-1-1

PWC 0933119

LEGAL DESCRIPTION:

LOT 13 & 14 EDGEWOOD NO 2 PT NE1/4 SEC 18 T7N R19E

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

Brian & Beth Bautz

Recording area

Name & Return Address

City of Pewaukee
W240N3065 Pewaukee Rd
Pewaukee, WI 53072

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 January 15, 2026; 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 2, 2026.

NOW, THEREFORE, let it be known that the City Common Council by its action on February 2, 2026 has, hereby, granted a Conditional Use Permit for the following use(s):

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

1. Construction of the boathouse shall comply with the requirements of section 207-13B. of the Floodplain Zoning Ordinance.

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 _____, 2026 by Steve Bierce, Mayor and Kelly Tarczewski, Clerk.

(Seal)

Ami Hurd
My Commission expires _____

This instrument was drafted by Ami Hurd, Deputy Clerk

Common Council Members-

We are proposing a new boathouse that aligns with the code intent and required parameters on a conforming 90' lot. We are NOT building a boathouse to be used as an entertainment area. Rather, we intend to store boating accessories, jet ski accessories, kayaks, paddle boards, lake improvement tools/equipment, etc. We would like them in an enclosed area to declutter the yard. Additionally, we would like to prevent quicker deterioration from the elements.

Construction on our new home is nearly complete, and we plan on using the same building finishes (siding/roof/etc.) for the boathouse. It was designed by the same architect with guidance provided by the city. While we have a conforming lot for our new home, it presented many challenges. We have worked closely with the city throughout the past several years to meet our objectives. To that end, we addressed the following:

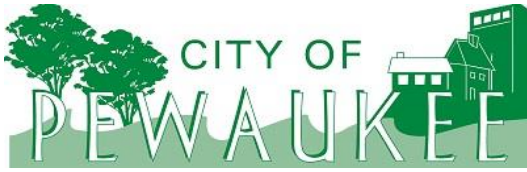
- Created a city-approved rainwater mitigation plan that allows for additional square feet of impervious space to accommodate the boat house.
- Provided plans that meet all following requirements including:
 - Distance to high water mark
 - Distance to neighbor's lot lines
 - Maximum furthest distance from the lake
 - Maximum boat house height
 - Flood plain requirements
 - Maximum square footage (max boathouse square footage is 450 sq feet, our boat house is 294 square feet)
 - Aesthetics to blend with house - design and construction materials
 - Use as code has intended -- not a bar and/or entertainment area
 - Upon approval of a boathouse, we will remove an existing 172 sq feet round patio area by the lake

As stated, we worked extensively with the City of Pewaukee to meet all requirements. The Planning Commission approved the plan. Additionally, we reached out to our immediate neighbors on both sides while we worked with the landscape architect to ascertain their preferences for plantings near their decks. We again reached out to our neighbors following the meeting of the planning commission to address concerns. We intentionally and thoughtfully designed a boathouse that would meet our needs at the minimum size necessary.

Currently, approximately 10 of 28 homes on our street have new or existing boathouses. This is nothing different for the area.

We have lived at this property for 11 years and greatly appreciate the area. We intend this to be our final home and have truly worked hard to create a residence that we love and that adds value to our neighborhood.

Brian and Beth Bautz
N27 W27074 Woodland Drive
Pewaukee, WI 53072



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 January 15, 2026

Date: January 7, 2026

Project Name: Cold Noses Sanctuary Conditional Use

Project Address/Tax Key No.: N47W26699 LYNNDAL ROAD / PWC 0882999001

Applicant: Thalia Haseotes, Cold Noses Sanctuary Property LLC

Property Owner: Cold Noses Sanctuary Property LLC

Current Zoning: A-1 Agricultural District, UC Upland Conservancy District, and F-1 Floodplain District

2050 Land Use Map Designation: Low Density Residential (> 2 Ac. / D.U.) and Floodplains, Lowland, & Upland Conservancy and Other Natural Areas

Use of Surrounding Properties: Village of Lisbon to the north, agricultural land to the south and east (planned for future industrial development), and single-family residential to the west

Project Description/Analysis

The applicant filed a Conditional Use Application requesting to utilize the property located at N47W26699 Lynndale Road for an animal sanctuary and hobby farm use. The use will consist of housing animals including, but not limited to dogs, cats, horses, goats, and donkeys. Animals may be kept on a short-term or long-term basis. Animals will be up for adoption; however, those not adopted will live out their lives on the farm.

The use will be operated by the owner and will include an onsite caretaker and volunteers. The applicant also noted that they will work with veterinarians on a regular basis.

The A-1 District permits several of the proposed uses including grazing or pasturing, vegetable or fruit raising, paddocks, barns and other non-residential buildings necessary for farm operations, and commercial and hobby kennels. The A-1 District also allows, as a Conditional Use, animal hospitals and shelters.

The applicant describes the use as agritourism, where the public will be invited to the site to experience the daily operations of the farm and visit or view the animals. Educational programs and activities are planned as well as other types of events.

Educational programs, classes, field trips, fundraisers, holiday events and other similar events and uses shall be limited to one hundred and fifty (150) people or less, unless otherwise approved by Special Event Permit. Furthermore, the property owner shall notify Police Services and the Fire Department of events of 50 to 150 people. Note the applicant may, in the future, request that this Conditional Use Permit be amended to allow a larger capacity for events. Staff notes that parking, restroom facilities, and other improvements may be needed at that time. Also, depending on the proposed size of events, traffic and access studies may be needed.

Staff also recommends that hours of operations for event type uses be limited to 8:00 a.m. to 9:00 p.m. Sunday through Thursday and 8:00 a.m. to 10:00 p.m. on Fridays and Saturdays.

The applicant states that the existing barn structure may incorporate other uses such as an area for events, fundraisers, picnic lunches, craft space, yoga, and retail space. Staff recommends that the existing 1910 barn may be used for agricultural purposes, consisting of permitted principal and accessory uses within the A-1 District. Any other use of this building shall be subject to approval of a Conditional Use Amendment. Furthermore, the 1910 barn shall comply with all applicable commercial building and occupancy codes, prior to the commencement of any commercial use of the structure. Moreover, staff recommends that a parking lot, approved by staff via Minor Site & Building Plan Review Application, shall be constructed prior to events being held within this facility.

The applicant has indicated plans in 2026 and 2027 to renovate existing buildings and construct new buildings. All applicable building permits and approvals for the renovations of existing buildings must be obtained prior to the commencement of any work on the existing buildings. New buildings and additions are subject to Plan Commission review of Site & Building Plan Review Applications in accordance with Section 340-2.9B(4) of the Zoning Code.

Again, staff recommends that the parking lot and drive expansion shown on the attached site plan be subject to staff review and approval of a Minor Building & Site Plan Review Application. Lighting, landscaping, storm water management facilities, and other future building and site modifications will require staff or Plan Commission review as determined by the City Planner.

There is 100-year floodplain and an unnamed intermittent stream on the property. The A-1 District requires a minimum building setback of 75-feet from the 100-year floodplain boundary. As such, no building, as defined in Section 340-16.2, shall be allowed within 75-feet of the 100-year floodplain. Fencing and non-walled structures shall be allowed up to the floodplain boundary unless more restrictive setbacks apply.

No building or structure shall be located within 75-feet of the ordinary high water mark of the intermittent stream on the property unless permitted under the Shoreland Overlay District.

The applicant has indicated that event parking will be located in front of the barn and within the fields on the south end of the property, but outside of the floodplain boundary. Staff recommends that event parking shall be allowed within unimproved areas of the site, but shall be setback a minimum of 75-feet from the ordinary high water mark of the intermittent stream onsite.

The applicant has noted that animals will be kept to the space requirements of the Association of Shelter Veterinarians. According to the applicant, these standards require one acre per horse, one acre per one to three goats, and 0.5 acres per donkey.

The applicant has indicated that they intend to keep up to five horses, twelve dogs, twelve cats, ten goats, and two donkeys onsite.

Below are recommended conditions of approval regarding the keeping of animals onsite. Several reference “net” acreage. This acreage is exclusive of the UC Upland Conservancy District and 100-year floodplain portion of the site. The remaining A-1 District portion of the site is roughly 14.5-acres.

- The property shall consist of no more than one horse per net acre. Stables and stalls for horses shall be a minimum of 300-feet from any single-family residential use.
- A maximum of twelve dogs shall be allowed to be kept onsite unless otherwise approved by an amendment to this Conditional Use Permit. The dog facility building shall be constructed, prior to keeping or boarding more than four dogs onsite.
- Dogs shall be kept indoors after 9:00 p.m., except for needed bathroom and exercise breaks and shall not be outdoors onsite without the property owner or staff present.
- The applicant shall apply for a Kennel License as may be required by the Municipal Ordinance.
- A maximum of twelve cats shall be allowed to be kept onsite unless otherwise approved by an amendment to this Conditional Use Permit.
- A maximum of ten goats shall be allowed to be kept onsite unless otherwise approved by an amendment to this Conditional Use Permit.
- A maximum of two donkeys shall be allowed to be kept onsite unless otherwise approved by an amendment to this Conditional Use.
- Animal waste shall be collected daily and stored within the manure pit as shown on the site plan. This area shall be maintained in a clean and sanitary condition and shall be designed to prevent runoff, odor, and attraction of pests. Animal waste shall be removed from the property by a licensed waste hauler or transported to an approved disposal or composting facility at intervals not to exceed 15 days, or more frequently as needed to prevent accumulation. The property owner shall comply with all applicable federal, state, and local regulations regarding waste management, and the City reserves the right to require additional mitigation measures if complaints or nuisance conditions arise.
- All areas of the site utilized for housing, sheltering, walking or exercising, and generally caring for animals shall be a minimum of 100-feet from any single-family residential use, unless otherwise specifically restricted by this Conditional Use Permit. Note this is consistent with the A-1 District provision below.

Intensive farm operations involving animals permitted as a conditional use shall have a minimum setback of 100 feet from any abutting property, including street and highway right-of-way.

- All uses listed as permitted principal and accessory uses of the A-1 District shall be allowed under this Conditional Use Permit.
- This Conditional Use approval is subject to being in compliance with all applicable governmental laws, statutes, rules, codes, orders and ordinances and obtaining all other governmental approvals, permits, licenses and the like, required for and applicable to the project and animal sanctuary use.

Recommendation

Staff recommends approval of the Conditional Use Permit for Cold Noses Sanctuary, subject to the conditions within this staff report.

Cold Noses Sanctuary Narrative

Overview

Cold Noses Sanctuary is a non-profit organization that will help rescue special needs animals (mainly dogs, cats, horses, goats and donkeys) from high-kill shelters and other emergency situations. Often, these animals need time, tenderness, and someone to make them feel safe in order for them to live out their lives in peace. As is often the case with all animals, special needs animals bring out the best in people and demonstrate resilience and perseverance to others facing their own challenges.

Cold Noses Sanctuary will be a place where animals are healing, and many will live out their lives here. Our hope is that we will be find forever homes for some of these animals through interactions with the public. Adoptions and fostering are not a regularly occurring part of our program, but we would expect them to happen occasionally. This is an opportunity for an animal to find their own forever family and thus open more space for us to help another. We will have adoption and foster applications, check Veterinary references and keep in close contact with our fosters and adopters with a “take back” policy if they cannot keep the animal for any reason.

On a daily basis this will appear as a small scale farm with onsite care taker, volunteers ,and the animals The activities set forth will fall well within the scope of agritourism, as defined by Wisconsin Department of Agriculture. ¹We will be a working farm, and the education and agritourism will be a source of revenue generation for our sanctuary. At all times- even at our busiest, tranquility and calmness will be sought to be maintained for the well-being of our resident animals. We are not a zoo, and therefore we will neither force nor guarantee animal encounters with the public. Part of our educational program is to show that these animals are living their lives and deserve to have a say in their daily interactions. This is ultimately the safest way to interact. The animals will be housed in secure buildings and have access to fenced yards (dogs), pastures (farm animals), and an enclosed “catio” for the cats. We adhere to the standards provided by the Association of Shelter Veterinarians¹ for minimum space requirements. Additionally, we follow protocol for standards for 1 acre per horse and 1 acre per 1-3 goats and .5 acre per donkey. ²

The sanctuary will be run daily by the live-in resident. (Lead Sanctuary Manager) There will be a core group of volunteers as the animal population grows, to help with the care and public outreach. We will work with several Veterinarians who will come to the farm on a regular schedule to oversee care processes and diagnose any conditions. Farriers will work with our livestock to ensure hoof health.

¹ https://www.sheltervet.org/assets/docs/4_Facilities_Final_06AUG2024.pdf

² <https://www.umass.edu/agriculture-food-environment/crops-dairy-livestock-equine/fact-sheets/basics-of-pasture-management>

Site Development

We will seek zoning approval for the site to include an additional building, parking for drives and parking, lighting, landscaping and any necessary storm water management that may be required. The buildings will require sanitary service and thus a new septic system will be developed to meet the demands.

Bowser's Bungalow: (New Build)

We will have a building for the dogs with a room for the dogs to each have their own sleeping space. There will be no more than 12 dogs living in the sanctuary at its largest. Each dog will have a "bungalow" or room to sleep at night and to separately feed. Their rooms each open up to a larger living room with couches, fireplace, dog beds, classical music and toys. For most of these dogs, this is their forever home, and as such, we intend to make this feel like home in every way possible. These are not kennels. We are not a kennel. In fact, we are often rescuing these animals from kennels where their survival is not guaranteed and often at extreme risk of euthanasia due to factors such as their age or a disability. A loud facility would not help these animals in anyway, and therefore we intend to have a very tranquil environment. The dogs may stay inside or choose to go outside during the day into the fenced in yard. Any excessive barking is a sign of a need not being met- so any barking dog will be promptly addressed and tended to. They will have constant opportunity for enrichment which will also reduce barking levels. Dogs will have no access to outdoors after bedtime. Essentially, this will be run exactly the same as a home is with a pet-other than potty breaks, the dogs are in at night. The dogs will not be loose outdoors if there is no one on the grounds.

Cat Barn: (Existing Structure)

free space for up to 12 cats to live comfortably. Reading nooks and couches for volunteers to interact, along with a prep sink and storage space. Catio outdoor screened porch for enrichment.

1910 Barn: (Existing Structure)

The current use would be to leave it as is. However, the barn is currently under structural evaluation with the intent restoring it subject to costs and availability of funds. The intent is to bring it up to commercial code purposes. The intended use will be to use the lower level (milking stalls) as a three season play space for the dogs that is covered from the elements. We will level the floor and clean the area to make it a bright, airy space for the dogs to run. The upper level of the barn will be used as 3-season event space subject to to modification and approval of the CUP. Picnic lunches, craft space, yoga etc. could held here. Eventually a space to host a fundraiser and a small area for retail.

Farm Animal Barn: (Existing Structure)

Renovate this barn to include 5 horse stalls, a wash stall, feed/tack room, and two large, herd stalls (goats and donkeys). Windows and Dutch doors and run out pasture. This is to be underway, by Morton Buildings, in the January of 2026. A manure holding area will be built by Morton as well and hold manure before it is hauled offsite.

Pastures

Several pastures will be placed throughout the fields both on the South and North fields for rotating the animals on pasture. We will expect to max at approximately 5 horses, 10 goats and 2 donkeys.

Growing Pastures

We expect to have several fields where vegetables will be planted. And many areas of wildflowers and fruit trees.

Community Outreach

We hope to provide people with all abilities the opportunity to meet and interact with these animals- many who may have the same “disabilities” as they do. In doing so, they see the strength and resilience of these animals and find it in themselves. We hope this special place will create an emotional bond between animals and humans for those suffering from physical illness or disabilities or non-physical ailments or disabilities such as: PTSD, anxiety, depression, & terminal diseases in an attempt to provide comfort, reduce stress, and support their emotional and physical well-being.

Educational programs could include class trips to visit the farm or come read to the animals (proven to help nervous readers and calming for the animals). Class visit sizes would be limited to under 30 and would be split into groups of 10 or less to visit the individual buildings. Groups will provide chaperones, and we will have at least one staff member with each group. We expect most classes to be under 25. Depending on the ages and maturity level of the groups, we will allow them to interact with certain animals in a controlled, calm manner with a staff member present. Craft and activities held on a weekly basis for regular fundraising will be limited to 15 people per class. Interactions with the animals are never forced. Animals will have free ability to retreat if they so choose. One of the important lessons we hope to instill in our visitors, is that this is the animal’s home, and as such, we must always respect their agency.

The site will be developed to include additional drives and parking along the east side of the 1910 barn on what we anticipate for daily usage and small groups. We would be using the fields outside the flood zone for parking for the larger events.

Large Fundraisers and educational days would remain small-scale so as not to stress the animals. We expect the first few years to remain this way with under 50 people at our largest gatherings at one time. As we grow and have renovated the 1910 barn we hope to grow these events to no more than 100 people. These would still be on occasion. If a once-per-year fundraiser were to be bigger, we would approach the town with such an event plan. The majority of these fundraisers will be small in nature, craft classes, meet and greets with the

animals, tours, Halloween and/or Christmas days at the farm, movies under the stars, pumpkin picking etc. Some of these activities (pumpkin picking for example) will be ongoing so there will be people coming and going throughout the day. Ultimately though, we are a sanctuary for these animals and need to maintain a healthy balance of fundraising, raising awareness and tranquility on the farm so as to allow these animals to live out their lives comfortably and with minimal stress.

All of our animals would be rescued, and people could adopt them, or they would live their lives out on a serene and beautiful farm. My son and I love to grow pumpkins and vegetables and just enjoy the farm life. Nothing about the farm would be for our financial benefit. Anything sold on the farm would benefit the non-profit. We want to be part of the community and a safe, calming space in an otherwise hectic and chaotic world.

Background

I am no stranger to the animal world or the business world. At age 25, I opened and operated a successful, upscale, doggie daycare and spa for over 60 dogs for 10 years before I had my son. This building was in VERY close proximity to several homes and businesses in Massachusetts and I was always able to retain a healthy relationship with our neighbors even with 60 excited dogs playing outdoors at one time!

As an owner of many special needs animals, I know the time and dedication and funding necessary to help these animals live to their full potential. I have founded and been acting President of Cold Noses *Foundation* since 2010- a global non- profit that funds animal rescues and shelters all over the world. Cold Noses Sanctuary is its own 501c 3 public charity. We carry non-profit insurance as well as liability for all of the proposed activities.

Our hope is to pay homage to the farmers that were working this land before us. We intend to create a general sense of responsibility to the environment and our land and nature with whom we share this property. Pollinator gardens and fruit trees will line the buildings and surrounding grounds. Walking trails for volunteers or visitors to enjoy will be marked with conservation-theme markers and plant and nature identifying signs.

Licensing and Requirements

Once we house 4 or more dogs we will apply for the hobby kennel license as is required by city ordinance. We will require all animals we intake from out of state to be quarantined as per state law. We will not be required by Wisconsin State law to have any rescue or animal shelter license as we will not house more than 25 dogs a year. We train our staff and volunteers through emergency protocols, animal handling techniques, and require various courses to be passed in order for volunteers to work with the animals as mandated by our insurance policy.

Waste Storage and Disposal

Dog and cat waste is collected daily of via pooper scoopers and litter scoops and disposed of into trash bags which is collected weekly.

Farm animal waste is shoveled daily and stored in the manure pit (to be built by Morton buildings). This pile will be collected on a monthly or bimonthly schedule by farmer and hauled off site.

Pastures will be dragged and maintained for healthy growth and grazing following best practices such as those recommended by University of Massachusetts.ⁱⁱ and as required by the Wisconsin DNR SOIL AND WATER RESOURCE MANAGEMENT PROGRAM³

³ https://docs.legis.wisconsin.gov/code/admin_code/atcp/020/50



Cold Noses

SANCTUARY

Introduction



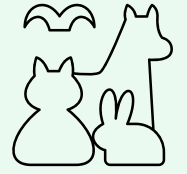
Overview

Cold Noses Sanctuary is a non-profit organization that will help rescue special needs animals (mainly dogs, cats, horses, goats and donkeys) from high-kill shelters and other emergency situations. Often, these animals need time, tenderness, and someone to make them feel safe in order for them to live out their lives in peace. As is often the case with all animals, special needs animals bring out the best in people and demonstrate resilience and perseverance to others facing their own challenges.

Leadership

Name	Role	Description
Thalia Haseotes	<i>President/Founder</i>	Oversees daily operations, leads the Board of Directors
Andrea Baker	<i>Secretary/Board Member</i>	Records all necessary minutes and protocols for the board meetings and helps organize “behind the scenes”.
Karyn Soergyl	<i>Treasurer/Board Member</i>	Serves on the Board of Directors and oversight of spending.
Nina Race	<i>Board Member</i>	Serves on Board of Directors and helps implement volunteer programs.

Why a Sanctuary for Special Needs?



It is estimated that nearly 400,000 animals were euthanized in shelters across the USA last year alone.

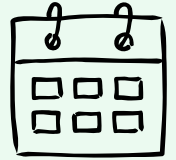
Many of these animals are healthy individuals and are killed for space alone. Usually, rural shelters and high kill city shelters will opt to kill the animals that require “special” needs. These could be things as simple as dental work to being adult rather than a puppy or kitten, or serious medical or behavioral issues.

We believe these animals all deserve a chance to live out their lives in peace and comfort. Humans have put these animals in this situation, and we should not and cannot “kill” our way out of it.

Cold Noses Sanctuary aims to help by taking animals at high risk of euthanasia (special needs and geriatric animals) to live out their days in safety and comfort on our farm. Being a small farm, we realize we will not have a large impact on the actual numbers of animals saved every year...but by engaging the community we hope that we will teach the next generation that every life matters and it is our responsibility to protect these animals. We will make a small dent in the euthanasia rates, but a huge impact on the lives we save and the human lives that interact with them.



Projected Time Line



All projects would be subject to city approval process. Dates are approximations.

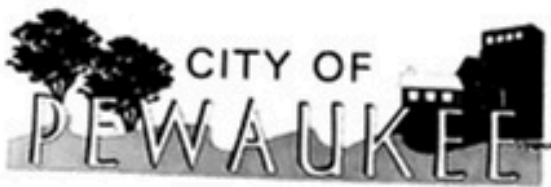
Item	Project start	Project completion
Farm Animal Barn Renovation	Jan 1, 2026	Mar 1, 2030
Estébans Enclave (Cat barn) Renovations	Jan 1, 2026	Feb 28, 2026
Bowser's Bungalows	Sep 1, 2026	Mar 1, 2027
Machine Shed Renovations	Apr 1, 2026	Apr 30, 2027

Contact Information



For Further Inquiries

Thalia@coldnosessanctuary.org/508-648-9115



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

PETITION FOR CONDITIONAL USE

TO THE HONORABLE MAYOR AND COMMON COUNCIL OF THE CITY OF PEWAUKEE, WAUKESHA COUNTY, WISCONSIN

The undersigned hereby petitions the Common Council of the City of Pewaukee, Waukesha County, Wisconsin for a Conditional Use Permit for the purpose of: Animal Sanctuary

(see Narrative)

Legal description of property - Please attach.

Common property description or name: _____

Property Address: N47 W26699 Lynndale Rd. Tax Key Number(s): _____

Property owner(s) (Full Legal Name): Cold Noses Sanctuary Properties LLC

Owner's Address: N47 W26699 Lynndale Rd. City/State/Zip: Pewaukee, WI 53072

Phone: 508 648 9115 Email: thalia@coldnosessanctuary.org

Applicant (Full Legal Name):

Name: Cold Noses Sanctuary

Company: _____

Address: N47 W26699 Lynndale Rd.

City/State/Zip: Pewaukee, WI 53072

Phone: 508 648 9115

Email: thalia@coldnosessanctuary.org

Contact Person (Full Legal Name):

Name: Thalia Haseotes

Company: Cold Noses Sanctuary

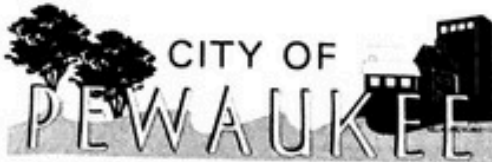
Address: _____

City/State/Zip: N47 W26699 Lynndale Rd. Pewaukee, WI 53072

Phone: 508 648 9115

Email: thalia@coldnosessanctuary.org

- This Application form accurately completed with original signatures.
- Application Filing Fee, payable to the City of Pewaukee:
 - o \$400.00, plus cost for publication, notice and all attorney fees related to project
- Five (5) complete collated sets of Application materials to include:
 - o A written project narrative detailing the request, business/operational information, future development plans, site and building improvements, tentative development schedule, and estimated project value.
 - o Scaled drawings, as may be applicable, including, but not limited to; a site plan, grading/erosion control plan, preliminary storm water management plan, landscape plan, lighting plan, building elevations, colored renderings, sign details and natural resource delineations.
- All application materials provided in a digital format (Adobe PDF). Materials may be submitted on a USB Flash drive or emailed to hurd@pewaukee.wi.us.
- Note twelve (12) additional sets of plans will be required for Plan Commission following staff review of the initial submittal. These plans should be revised in response to staff comments as may be necessary.



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

The applicant and property owner(s) hereby certify that:

- 1) all statements and other information submitted as part of this application are true and correct to the best of applicant's and property owner(s)' knowledge;
- 2) the applicant and property owner(s) has/have read and understand all information in this application; and
- 3) the applicant and property owner(s) agree that any approvals based on representations made by them in this Application and its submittal, and any subsequently issued building permits or other type of permits, may be revoked without notice if there is a breach of such representation(s) or any condition(s) of approval.

By execution of this application, the property owner(s) authorize the City of Pewaukee and/or its agents to enter upon the property for the purpose of conducting a site inspection. This authorization is under review. The property owner(s) grant this authorization even if the property has been posted against trespassing pursuant to Wis. Stat. §943.13.

(The applicant's signature must be from a Managing Member if the business is an LLC or from the President or Vice President if the business is a corporation. A signed applicant's authorization letter may be provided in lieu of the applicant's signature below, and a signed property owner's authorization letter may be provided in lieu of the property owner's signature[s] below. If more than one, all of the owners of the property must sign this Application).

PETITIONER'S/APPLICANT'S SIGNATURE: _____

NAME & TITLE (PRINT): Thalia Haseotes President

SIGN AND DATED this 12th day of November, 2025.

PROPERTY OWNER'S SIGNATURE: _____

NAME & TITLE (PRINT): Thalia Haseotes

SIGN AND DATED this 12th day of November, 2025.

PROPERTY OWNER'S SIGNATURE: _____

NAME & TITLE (PRINT): _____

SIGN AND DATED this _____ day of _____, _____.

City Staff-

RECEIVED at City Hall by: _____ on _____

Fee paid: \$ _____ Date: _____

Cold Noses Sanctuary

Narrative

Overview

Cold Noses Sanctuary is a non-profit organization that will help rescue special needs animals (mainly dogs, cats, horses, goats and donkeys) from high-kill shelters and other emergency situations. Often, these animals need time, tenderness, and someone to make them feel safe in order for them to live out their lives in peace. As is often the case with all animals, special needs animals bring out the best in people and demonstrate resilience and perseverance to others facing their own challenges.

Cold Noses Sanctuary will be a place where animals are healing, and many will live out their lives here. Our hope is that we will find forever homes for some of these animals through interactions with the public. Adoptions and fostering are not a regularly occurring part of our program, but we would expect them to happen occasionally. This is an opportunity for an animal to find their own forever family and thus open more space for us to help another. We will have adoption and foster applications, check Veterinary references and keep in close contact with our fosters and adopters with a “take back” policy if they cannot keep the animal for any reason.

Daily Activities

On a daily basis this will run as a small-scale hobby farms with an onsite care taker, volunteers, and animals. The activities set forth fall well within the scope of agritourism, as defined by Wisconsin Department of Agriculture. [1] We will be a working farm, and the education and agritourism will be a source of revenue generation for our sanctuary. At all times- even at our busiest, tranquility and calmness will be sought to be maintained for the well-being of our resident animals. We are not a zoo, and therefore we will neither force nor guarantee animal encounters with the public. Part of our educational program is to show that these animals are living their lives and deserve to have a say in their daily interactions. This is ultimately the safest way to interact. The animals will be housed in secure buildings and have access to fenced yards (dogs), pastures (farm animals), and an enclosed “catio” for the cats. We adhere to the standards provided by the Association of Shelter Veterinarians for minimum space requirements. [2] Additionally, we follow protocol for standards for 1 acre per horse and 1 acre per 1-3 goats and .5 acre per donkey. [3]

The sanctuary will be run daily by the live-in resident. (Lead Sanctuary Manager) There will be a core group of volunteers as the animal population grows, to help with the care and public outreach. We

will work with several Veterinarians who will come to the farm on a regular schedule to oversee care processes and diagnose any conditions. Farriers will work with our livestock to ensure hoof health.

Site Development

We will seek zoning approval for the site to include an additional building, parking for drives and parking, lighting, landscaping and any necessary storm water management that may be required. The buildings will require sanitary service and thus a new septic system will be developed to meet the demands.

Bowser's Bungalow: (New Build)

We will have a building for the dogs with a room for the dogs to each have their own sleeping space. There will be no more than 12 dogs living in the sanctuary at its largest. Each dog will have a "bungalow" or room to sleep at night and to separately feed. Their rooms each open up to a larger living room with couches, fireplace, dog beds, classical music and toys. For most of these dogs, this is their forever home, and as such, we intend to make this feel like home in every way possible. These are not kennels. We are not a kennel. In fact, we are often rescuing these animals from kennels where their survival is not guaranteed and often at extreme risk of euthanasia due to factors such as their age or a disability. A loud facility would not help these animals in anyway, and therefore we intend to have a very tranquil environment. The dogs may stay inside or choose to go outside during the day into the fenced in yard. Any excessive barking is a sign of a need not being met- so any barking dog will be promptly addressed and tended to. They will have constant opportunity for enrichment which will also reduce barking levels. Dogs will have no access to outdoors after bedtime. Essentially, this will be run exactly the same as a home is with a pet-other than potty breaks, the dogs are in at night. The dogs will not be loose outdoors if there is no one on the grounds.

Cat Barn: (Existing Structure)

free space for up to 12 cats to live comfortably. Reading nooks and couches for volunteers to interact, along with a prep sink and storage space. Catio outdoor screened porch for enrichment.

1910 Barn: (Existing Structure)

The current use would be to leave it as is. However, the barn is currently under structural evaluation with the intent restoring it subject to costs and availability of funds. The intent is to bring it up to commercial code purposes. The intended use will be to use the lower level (milking stalls) as a three season play space for the dogs that is covered from the elements. We will level the floor and clean

the area to make it a bright, airy space for the dogs to run. The upper level of the barn will be used as 3-season event space subject to modification and approval of the CUP. Picnic lunches, craft space, yoga etc. could held here. Eventually a space to host a fundraiser and a small area for retail.

Livestock Barn: (Existing Structure)

Renovate this barn to include 5 horse stalls, a wash stall, feed/tack room, and two large, herd stalls (goats and donkeys). Windows and Dutch doors and run out pasture. This is to be underway, by Morton Buildings, in the January of 2026. A manure holding area will be built by Morton as well and hold manure before it is hauled offsite.

Pastures

Several pastures will be placed throughout the fields both on the South and North fields for rotating the animals on pasture. We will expect to max at approximately 5 horses, 10 goats and 2 donkeys.

Growing Pastures

We expect to have a large field where vegetables will be planted. And many areas of wildflowers and fruit trees.

Community Outreach

We hope to provide people with all abilities the opportunity to meet and interact with these animals- many who may have the same “disabilities” as they do. In doing so, they see the strength and resilience of these animals and find it in themselves. We hope this special place will create an emotional bond between animals and humans for those suffering from physical illness or disabilities or non-physical ailments or disabilities such as: PTSD, anxiety, depression, & terminal diseases in an attempt to provide comfort, reduce stress, and support their emotional and physical well-being.

Educational programs could include class trips to visit the farm or come read to the animals (proven to help nervous readers and calming for the animals). Class visit sizes would be limited to under 30 and would be split into groups of 10 or less to visit the individual buildings. Groups will provide chaperones, and we will have at least one staff member with each group. We expect most classes to

be under 25. Depending on the ages and maturity level of the groups, we will allow them to interact with certain animals in a controlled, calm manner with a staff member present. Craft and activities held on a weekly basis for regular fundraising will be limited to 15 people per class. Interactions with the animals are never forced. Animals will have free ability to retreat if they so choose. One of the important lessons we hope to instill in our visitors, is that this is the animal's home, and as such, we must always respect their agency.

The site will be developed to include additional drives and parking along the east side of the 1910 barn on what we anticipate for daily usage and small groups. We would be using the fields outside the flood zone for parking for the larger events.

Larger fundraisers and educational days would remain small-scale so as not to stress the animals. We expect the first few years to remain this way with under 50 people at our largest gatherings at one time. As we grow and have renovated the 1910 barn we hope to grow these events to no more than 100 people. These would still be on occasion and for mainly outdoor events. If a once-per-year fundraiser were to be bigger, we would approach the town with such an event plan. The majority of these fundraisers will be small in nature, craft classes, meet and greets with the animals, tours, Halloween and/or Christmas days at the farm, movies under the stars, pumpkin picking etc. Some of these activities (pumpkin picking for example) will be ongoing so there will be people coming and going throughout the day. Ultimately though, we are a sanctuary for these animals and need to maintain a healthy balance of fundraising, raising awareness and tranquility on the farm so as to allow these animals to live out their lives comfortably and with minimal stress.

All of our animals would be rescued, and people could adopt them, or they would live their lives out on a serene and beautiful farm. My son and I love to grow pumpkins and vegetables and just enjoy the farm life. Nothing about the farm would be for our financial benefit. Anything sold on the farm would benefit the non-profit. We want to be part of the community and a safe, calming space in an otherwise hectic and chaotic world.

Licensing and Requirements

Once we house 4 or more dogs we will apply for the hobby kennel license as is required by city ordinance. We will require all animals we intake from out of state to be quarantined as per state law. We will not be required by Wisconsin State law to have any rescue or animal shelter license as we will not house more than 25 dogs a year. We train our staff and volunteers through emergency protocols, animal handling techniques, and require various courses to be passed in order for volunteers to work with the animals as mandated by our insurance policy.

Waste Storage and Disposal

Dog and cat waste is collected daily via pooper scoopers and litter scoops and disposed of into trash bags which is collected weekly.

Farm animal waste is shoveled daily and stored in the manure pit (to be built by Morton buildings). This pile will be collected on a monthly or bimonthly schedule by farmer and hauled off site.

Pastures will be dragged and maintained for healthy growth and grazing following best practices such as those recommended by University of Massachusetts, and as required by the Wisconsin DNR SOIL AND WATER RESOURCE MANAGEMENT PROGRAM^[4]

Background

I am no stranger to the animal world or the business world. At age 25, I opened and operated a successful, upscale, doggie daycare and spa for over 60 dogs for 10 years before I had my son. This building was in VERY close proximity to several homes and businesses in Massachusetts and I was always able to retain a healthy relationship with our neighbors even with 60 excited dogs playing outdoors at one time!

As an owner of many special needs animals, I know the time and dedication and funding necessary to help these animals live to their full potential. I have founded and been acting President of Cold Noses *Foundation* since 2010- a global non- profit that funds animal rescues and shelters all over the world. Cold Noses Sanctuary is its own 501c 3 public charity. We carry non-profit insurance as well as liability for all of the proposed activities.

Our hope is to pay homage to the farmers that were working this land before us. We intend to create a general sense of responsibility to the environment and our land and nature with whom we share this property. Pollinator gardens and fruit trees will line the buildings and surrounding grounds. Walking trails for volunteers or visitors to enjoy will be marked with conservation- theme markers and plant and nature identifying signs. It is vital to our sanctuary that we are stewards of the land and we convey a message of mutual respect and conservation to our donors and visitors.

[1] <https://datcp.wi.gov/Pages/AgDevelopment/Agritourism.aspx>

[2] https://www.shelternvet.org/assets/docs/4_Facilities_Final_06AUG2024.pdf

[3] <https://www.umass.edu/agriculture-food-environment/crops-dairy-livestock-equine/fact-sheets/basics-of-pasture-management>

[4] https://docs.legis.wisconsin.gov/code/admin_code/atcp/020/50

LYNNDALE RD.

N88°28'29"E 1567.18'

LOT 1
CSM No. 12696
35.125 ACRES

EX. BLDG.
FFE=897.70
MACHINE SHED

EXIST DUBLEX

CAT FACILITY
EX. BLDG.

1910 BARN

APPROX LOCATION FOR PARKING

DOG FACILITY

APPROX NEW BUILDING FOR DOGS

EX. BLDG.
FFE=890.47
EXIST LIVE STOCK BARN

POTENTIAL FUTURE DRIVE PENDING DEVELOPMENT OF ALL BUILDINGS AND SITE

40' UTILITIES EASEMENT

40' UTILITIES EASEMENT

Browser tabs: DATCP, FedEx, Business, Inbox, Business, Cup app, Interact, Waukesha, DATCP, 50.pdf

Address bar: prd.waukageo.com/html5viewer/?viewer=html_viewer_ext

Navigation: Search, Tasks, Buffers

Map Layers: Show Layers, Search Address, Search by TaxKey, Search Plats, Plat of Survey Search, Find a Park, Search Qtr Section, Identify, Clear Highlight, Clear Markup, Help

Map Layers: Parcels (Click for details) (1)

TaxKey: PWC 0882999001

Link to Tax File
Register of Deeds Images
Mapped Acreage: 35.1329
Property Address: N47W26699 LYNNDALE RD
School Taxing District: Richmond School District
Owner and Mailing Address:
COLD NOSES SANCTUARY PROPERTY LLC
N47W26699 LYNNDALE RD
PEWaukee, WI 53072-1120
Metadata

*Ownership information current to Nov 2, 2025 2:00 AM, for most current info click the [Link to Tax File](#) link.

Displaying 1 - 1 (Total: 1)

Page 1 of 1

Waukesha County - Land Information System Division | SEWRPC, Waukesha Coun...

Comments and Recommendations:

Below are comments and recommendations for the proposed development application for property located at N47W26699 Lynndale Road (Tax Key No. PWC 0882999001).

1. Will dogs be kept onsite prior to the dog shelter being constructed. If so, where will dogs sleep and be fed? Yes, but no more than 2-3 rescue dogs. **They will be kept in the home/office and fenced yard.**
2. The narrative states that dogs will be kept indoors, except for bathroom breaks, after “bedtime.” What time is bedtime? **Depending on the time of year (longer nights in Summer- so in Summer bedtime will be around 8pm. In winter probably closer to 7:30)**
3. Where is the “Farm Animal Barn” that is referenced in the narrative? Please ensure that building names and descriptions in the narrative match the site plan. **This is the “Livestock Barn” We will reference it as such from now on.**
4. Are all dogs and cats spayed or neutered? **Yes! All animals will be as long as it is medically safe to do so if they are not before they arrive. Any animals that are not old enough or in poor health to undergo the procedure will be kept separate. However, this would be the exception.**
5. It’s staff’s understanding that events will initially have a capacity of fifty attendees or less. Where will parking occur for this initial phase? What restroom facilities will be utilized for these events? Will portable restrooms be located onsite? Will the access, drive or site be improved in any way to better accommodate this amount of traffic and parking? **As far as access- we will have a business/Farm Sign out front. We are happy to pay for a flashing yellow light or some signage to alert traffic. People speed down Lynndale coming from East to West. (Much faster than the speed limit) Restrooms will be brought in in the form of porta-potties until canine facility is built with bathrooms. Parking will be next to 1910 barn but for larger events, pasture space (not near flood plain) will be opened to parking overflow.**

Staff recommends showing the parking area on the Site Plan for the initial phase of programming and events, including ADA accessible parking spaces. Staff anticipates a condition limiting the capacity of events based upon the accommodations provided, such as quantity of parking and restroom facilities. **On a regular basis, capacity will be maybe 3-4 cars (volunteers and staff). Most events will be small in nature. Maybe 20-30 people at most. Not 20-30 vehicles.**

Note that larger events of 150 or more people require a Special Event Permit, and the city requires events of 50 to 150 people to contact the City Police Services to notify them of the event. This will

apply unless otherwise stated in the Conditional Use Permit. **No problem**

6. Staff is recommending that the retail use described in the 1910 barn following renovations be subject to approval of a Conditional Use Amendment unless additional details are provided at this time.

7. What retail type uses are proposed within the initial phase of the use? Will pumpkins, fruits and vegetables or any other goods be sold on the farm? **By retail we refer to logo items, crafts (pet paintings, birdhouses, etc.) and some pet items. No food or drink at this time. Pumpkins in the near future for a roadside stand or a pick- your- own type of sale.**

Note that the A-1 District allows for “[o]ne roadside stand for selected farm products produced on the premises and not exceeding 150 square feet in floor area, the location of which shall be approved by the Zoning Administrator. (Also see Article 9.)”

Any other retail sales of goods must be included in the conditional use approval.

8. Where is the manure pit located? Please illustrate the location on the site plan. **Indicated on East corner of Livestock Barn.**

9. Note that duplex is misspelled on the site plan. **Noted**

10. This property is accessed by County Road JK. Have you discussed the proposed use and access with Waukesha County? **In progress and we will make any necessary adjustments.**

11. Below are anticipated staff recommended conditions. Note that additional conditions may be added as staff continues to review the project or by the Plan Commission and Common Council.

If you have questions or concerns regarding any of the conditions discussed above or noted below, please let me know and we can discuss further prior to Plan Commission.

a. Hours of operations for classes and event type uses shall be allowed from 8:00 a.m. to 9:00 p.m. Sunday through Thursday and 8:00 a.m. to 10:00 p.m. on Friday and Saturday.

b. The existing 1910 barn may be used for agricultural purposes, consisting of permitted principal and accessory uses within the A-1 District. Any other use of this building shall be subject to approval

of a Conditional Use Amendment. Furthermore, the 1910 barn shall comply with all applicable commercial building and occupancy codes, prior to the commencement of any commercial use of the structure. A parking lot, approved by staff via Minor Site & Building Plan Review Application, shall be constructed prior to events being held within this structure.

c. All applicable building permits and approvals for the renovations of existing buildings must be obtained prior to the commencement of any work on the existing buildings. New buildings and additions are subject to Plan Commission review of Site & Building Plan Review Applications. Accessory structures and uses are allowed in accordance with Section 340-2.9B(4) of the Zoning Code.

d. Staff recommends that the parking lot and drive expansion shown on the attached site plan be subject to staff review and approval of a Minor Building & Site Plan Review Application. Lighting, landscaping, storm water management facilities, and other future building and site modifications will require staff or Plan Commission review as determined by the City Planner.

e. No building, as defined in Section 340-16.2, shall be allowed within 75-feet of the 100-year floodplain. Fencing and non-walled structures shall be allowed up to the floodplain boundary unless more restrictive setbacks apply.

f. No building or structure shall be located within 75-feet of the ordinary high water mark of the intermittent stream on the property unless permitted under the Shoreland Overlay District.

g. Staff recommends that event parking shall be allowed within unimproved areas of the site but shall be setback a minimum of 75-feet from the ordinary high-water mark of the intermittent stream onsite.

h. Below are recommended conditions of approval regarding the keeping of animals onsite. Several reference "net" acreage. This acreage is exclusive of the UC Upland Conservancy District and 100-year floodplain portion of the site. The remaining A-1 District portion of the site is roughly 14.5-acres.

i. The property shall consist of no more than one horse per net acre. Stables and stalls for horses shall be a minimum of 300 feet from any single-family residential use.

ii. A maximum of twelve dogs shall be allowed to be kept onsite unless otherwise approved by an amendment to this Conditional Use Permit. The dog facility building shall be constructed, prior to keeping or boarding more than six dogs onsite.

iii. Dogs shall be kept indoors after bedtime (time to be specified), except for needed bathroom and exercise breaks and shall not be outdoors onsite without the property owner or a staff person present.

iv. The applicant shall apply for a Kennel License as may be required by the Municipal Ordinance.

- v. A maximum of twelve cats shall be allowed to be kept onsite unless otherwise approved by an amendment to this Conditional Use Permit.
- vi. A maximum of ten goats shall be allowed to be kept onsite unless otherwise approved by an amendment to this Conditional Use Permit.
- vii. A maximum of two donkeys shall be allowed to be kept onsite unless otherwise approved by an amendment to this Conditional Use.
- viii. Animal waste shall be collected daily and stored within the manure pit as shown on the site plan. This area shall be maintained in a clean and sanitary condition and shall be designed to prevent runoff, odor, and attraction of pests. Animal waste shall be removed from the property by a licensed waste hauler or transported to an approved disposal or composting facility at intervals not to exceed 15 days, or more frequently as needed to prevent accumulation. The property owner shall comply with all applicable federal, state, and local regulations regarding waste management, and the City reserves the right to require additional mitigation measures if complaints or nuisance conditions arise.
- ix. All areas of the site utilized for housing, sheltering, walking or exercising, and generally caring for animals shall be a minimum of 300 feet from the property boundaries of any single-family residential use, unless otherwise specifically restricted by this Conditional Use Permit.
- x. All uses listed as permitted principal and accessory uses of the A-1 District shall be allowed under this Conditional Use Permit.
- Xii. Will tents or other temporary structures be set up during events? **Possibly**

Amendments:

Please review the following amendments to the comments:

“All areas of the site utilized for housing, sheltering, walking or exercising, and generally caring for animals shall be a minimum of 300 feet from the property boundaries of any single-family residential use, unless otherwise specifically restricted by this Conditional Use Permit.”

We understand this statement not pertaining to the livestock animals and not being restrained from pasturing up to the 300’ from single family residential property lines; lot is zoned A1 and we don’t believe A1 is restricted.

We intend to walk dogs on leashes, and I intend on trail riding my personal horse along the trails in the back which are not far from various residential areas. We want to clarify this condition. We do not plan on leaving dogs running freely around other residences. However, we do need to be able to utilize our pasture space (all 14.5 acres) as such and want to use our walking trails freely.

“Staff recommends that the parking lot and drive expansion shown on the attached site plan be subject to staff review and approval of a Minor Building & Site Plan Review Application. Lighting, landscaping, storm water management facilities, and other future building and site modifications will require staff or Plan Commission review as determined by the City Planner.”

We will provide the quantity of parking stalls required per zoning requirements.

“Where is the manure pit located? Please illustrate the location on the site plan.”

Correct position shown on site plan. WEST of livestock building.

**A COVENANT
REGARDING THE ISSUANCE OF A
CONDITIONAL USE PERMIT
BY THE
CITY OF PEWAUKEE**

**TAX KEY NUMBER(S)
OR PARCEL(S) INVOLVED:** **CONDITIONAL USE
PERMIT:
NO. CUP-26-1-2**

PWC 0882999001

LEGAL DESCRIPTION:

LOT 1 CSM #12696 VOL 133/49 REC AS DOC #4827964 PT NW1/4
& NE1/4 OF NW1/4 SEC 5 T7N R19E

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

Cold Noses Sanctuary

Recording area

Name & Return Address

City of Pewaukee
W240N3065 Pewaukee Rd
Pewaukee, WI 53072

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 January 15, 2026; 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 2, 2026.

NOW, THEREFORE, let it be known that the City Common Council by its action on February 2, 2026 has, hereby, granted a Conditional Use Permit for the following use(s):

Developing a rescue sanctuary for special-needs animals.

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

1. Educational programs, classes, field trips, fundraisers, holiday events and other similar events and uses shall be limited to one hundred and fifty (150) people or less, unless otherwise approved by a Special Event Permit. Furthermore, the property owner shall notify Police Services and the Fire Department of events of 50 to 150 people.
2. Hours of operations for event type uses shall be limited to 8:00am to 9:00pm Sunday through Thursday and 8:00am to 10:00pm on Fridays and Saturdays.
3. The existing 1910 barn may be used for agricultural purposes, consisting of permitted principal and accessory uses within the A-1 District. Any other use of this building shall be subject to approval of a Conditional Use Amendment. Furthermore, the 1910 barn shall comply with all applicable commercial building and occupancy codes, prior to the commencement of any commercial use of the structure. Moreover, staff recommends that a parking lot, approved by staff via Minor Site & Building Plan Review Application, shall be constructed prior to events being held within this facility.
4. All applicable building permits and approvals for the renovations of existing buildings must be obtained prior to the commencement of any work on the existing buildings. New buildings and additions are subject to Plan Commission review of Site & Building Plan Review Applications in accordance with Section 340-2.9B(4) of the Zoning Code.
5. The parking lot and drive expansion shown on the attached site plan shall be subject to staff review and approval of a Minor Building & Site Plan Review Application.
6. No building, as defined in Section 340-16.2, shall be allowed within 75-feet of the 100-year floodplain. Fencing and non-walled structures shall be allowed up to the floodplain boundary unless more restrictive setbacks apply.
7. No building or structure shall be located within 75-feet of the ordinary high water mark of the intermittent stream on the property unless permitted under the Shoreland Overlay District.
8. Event parking shall be allowed within unimproved areas of the site, but shall be setback a minimum of 75-feet from the ordinary high water mark of the intermittent stream onsite.
9. The property shall consist of no more than one horse per net acre. Stables and stalls for horses shall be a minimum of 300-feet from any single-family residential use.
10. A maximum of twelve dogs shall be allowed to be kept onsite unless otherwise approved by an amendment to this Conditional Use Permit. The dog facility building shall be constructed, prior to keeping or boarding more than four dogs onsite.
11. Dogs shall be kept indoors after 9:00 p.m., except for needed bathroom and exercise breaks and shall not be outdoors onsite without the property owner or staff present.
12. The applicant shall apply for a Kennel License as may be required by the Municipal Ordinance.
13. A maximum of twelve cats shall be allowed to be kept onsite unless otherwise approved by an amendment to this Conditional Use Permit.
14. A maximum of ten goats shall be allowed to be kept onsite unless otherwise approved by an amendment to this Conditional Use Permit.
15. A maximum of two donkeys shall be allowed to be kept onsite unless otherwise approved by an amendment to this Conditional Use.
16. Animal waste shall be collected daily and stored within the manure pit as shown on the site plan. This area shall be maintained in a clean and sanitary condition and shall be designed to prevent runoff, odor, and attraction of pests. Animal waste shall be removed from the property by a licensed waste hauler or transported to an approved disposal or composting facility at intervals not to exceed 15 days, or more frequently as needed to prevent accumulation. The property owner shall comply with all applicable federal, state, and local regulations regarding waste management, and the City reserves the right to require

additional mitigation measures if complaints or nuisance conditions arise.

- 17. All areas of the site utilized for housing, sheltering, walking or exercising, and generally caring for animals shall be a minimum of 100-feet from any single-family residential use, unless otherwise specifically restricted by this Conditional Use Permit
- 18. All uses listed as permitted principal and accessory uses of the A-1 District shall be allowed under this Conditional Use Permit
- 19. This Conditional Use approval is subject to being in compliance with all applicable governmental laws, statutes, rules, codes, orders and ordinances and obtaining all other governmental approvals, permits, licenses and the like, required for and applicable to the project and animal sanctuary use.

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

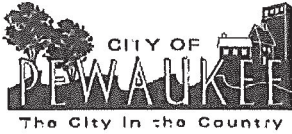
State of Wisconsin
County of Waukesha

Signed or attested before me on _____, 2026 by Steve Bierce, Mayor and Kelly Tarczewski, Clerk.

(Seal)

Ami Hurd
My Commission expires _____

This instrument was drafted by Ami Hurd, Deputy Clerk



SPECIAL EVENT PERMIT APPLICATION

May 2012

W240 N3065 Pewaukee Road
 Pewaukee, WI 53072
 262-691-0770, FAX: 262-691-1798
www.cityofpewaukee.us

Permit approved	_____	Date	_____
Permit fees paid	_____	Date	_____
Deposit paid	_____	Date	_____
Deposit returned?	_____	Date	_____
FEES ARE NON-REFUNDABLE			

APPLICATION AND PERMIT FEE IS DUE 90 DAYS PRIOR TO YOUR EVENT.

ORGANIZATION INFORMATION

Name of Organization GALILEE LUTHERAN CHURCH			
Street Address N24 W26430 CRESTVIEW DR	City PEWAUKEE	State WI	Zip 53072
Phone Number 262-691-2380	Are you a 501(c)3 Organization? Circle one		<input checked="" type="radio"/> Yes <input type="radio"/> No
Event Contact Person (First & Last Name) STEVE HANSON			
Address 2717 COVENTRY LN	City WAUKESHA	State WI	Zip 53188
Email shanson611@att.net	Phone Number 414-254-4392 (M)	Day of Event Phone Number 414-254-4392	

EVENT INFORMATION

Name of Event PEWAUKEE FARMERS MARKET	Date(s) of Event WEDNESDAYS JUNE 3 - OCTOBER 14, 2012
Event Start Time SET UP 2:00 PM MARKET START 3:00 PM	Event End Time TEAR DOWN END 7:00 PM MARKET END 6:00 PM
Location of the Event* N24 W26430 CRESTVIEW DR GALILEE LUTHERAN CHURCH - PARKING LOT	
Will your event take place in a residential neighborhood? <i>If yes, you will be required to notify all adjacent property owners when the event will occur. Circle One</i>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<p>You MUST attach a detailed map/sketch of your event indicating the specific location, layout of your event, the direction of the route, including all turns and the number of traffic lanes to be used.</p> <p>*If you are using a City Park, you must reserve the park through the Park/Recreation Department prior to getting your special event permit approved by the Common Council. Call 262-691-7275.</p>	
Generally describe your event and its purpose THE PEWAUKEE FARMERS MARKET WILL INVITE LOCAL VENDORS OF PRODUCE, BAKERY, OTHER FOODS, ETC AND LOCAL CRAFTERS TO SELL IN OUR OPEN AIR MARKET - TO BRING LOCALLY GROWN AND PRODUCED PRODUCTS TO THE RESIDENTS OF PEWAUKEE AND SURROUNDING COMMUNITIES.	
Based on the class definitions found in the manual, what class is your event? <i>Circle One.</i>	Class I <input type="radio"/> <input checked="" type="radio"/> Class II
Estimated Number of Participants MARKET STAFF 10	Spectators / SHOPPERS 100 MAX
Vendors 20-40	

OTHER INFORMATION

Is there an outdoor bar that will serve alcohol? <i>If yes, liquor and bartender licenses are necessary under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Please list the number of City of Pewaukee licensed bartenders that will be on site:	0	
Will you be selling/serving food? <i>If yes, you will need to contact the Waukesha County Health Department for proper permits. Circle One.</i> VENDORS	<input checked="" type="radio"/> Yes	No
Will you be selling merchandise? <i>If yes, you will need to obtain a Peddler's Permit under separate application. Circle One.</i> ONLY VENDORS	Yes	<input checked="" type="radio"/> No
Will your event need electricity? <i>If yes, the Fire Department and Building Inspection Department will need to inspect prior to being energized. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Will you be setting up any lighting? <i>If yes, the Fire Department and Building Inspection Department will need to inspect prior to being energized. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Will your event require any fencing? <i>If yes, please provide plans for the fencing location and the gates. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event involve fireworks? <i>If yes, you will need to obtain a fireworks permit under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event involve amplified music? <i>Circle One.</i> LOW-LEVEL	<input checked="" type="radio"/> Yes	No
1-2 PERFORMERS <i>If yes, will the amplified music be a (Circle one):</i> Band	DJ	Other
Hours of amplified music:	3:00 - 6:00 PM	
Please list the number of security staff you will be providing for the event:	2	
Will you need barricades provided by the City for your event, if so, how many?	NO	
Will you be erecting any tents, canopies or other temporary structure(s)? <i>If yes, You will need to provide a plan for their proposed locations and the Fire Department and Building Inspection Department will need to inspect these structures prior to the start of your event. Circle One.</i>	Yes	No
Will you be providing portable restrooms and wash stations? <i>Circle One.</i>	Yes	<input checked="" type="radio"/> No
<i>If yes, how many will you provide and where will they be located? Also how will solid waste be disposed of?</i> HANDICAP ACCESSIBLE RESTROOMS WILL BE AVAILABLE AT THE CHURCH - WHICH WILL REMAIN OPEN UNTIL 7:PM		
Will you provide parking for participants? <i>Circle One.</i>	<input checked="" type="radio"/> Yes	No
<i>If yes, where will parking be available?</i> ON SITE PARKING HAS OVER 100 PARKING STALLS HANDICAP ACCESSIBLE PARKING/VENDOR PARKING IS PROVIDED CLOSER TO SALES AREA OF MARKET		
Will you provide a dumpster/clean-up services? <i>Circle One.</i>	<input checked="" type="radio"/> Yes	No
<i>If yes, please describe your clean-up and refuse collection plan.</i> ON SITE DUMPSTERS FOR REFUSE AND RECYCLING WILL BE AVAILABLE FOR EVENT - PRODUCING TRASH. VENDORS WILL ALSO PROVIDE TRASH COLLECTION CONTAINERS		

OTHER INFORMATION CONTINUED

What other assistance do you foresee needing from the City (personnel, materials, and/or equipment)?
REQUEST TO WAIVE FEES FROM GALILEE LUTHERAN AS A NON-PROFIT ORGANIZATION PROVIDING CIVIC SERVICE IN PROVIDING STAFF AND FACILITIES THAT, IN TURN, PROVIDES A MUCH DESIRED FARMERS MARKET FOR THE RESIDENTS OF PEWAUKEE.

Have you reviewed and do you have a copy of the **City of Pewaukee Special Events Manual** as well as the **City Special Events Ordinance**? *Circle One.* Yes No

INSURANCE REQUIREMENTS

The Special Event Sponsor will obtain liability insurance for an event that includes alcohol, has more than 150 people per day or involves a road closure. Proof of this insurance with coverage no less than \$1,000,000 which names and endorses the City, its officers, agents, employees and contractors as an additional insured party is due no later than 20 days before the event.

Are you able to provide these insurance documents, if required? *Circle One.* Yes No

DEPOSIT REQUIREMENTS

The applicant may be required to submit to the City a cleaning/damage deposit of \$200 per day for each scheduled day of the event (or portion thereof), two weeks prior to the starting date of the event. The deposit shall be refunded to applicant, if, upon inspection, all is in order, or a prorated portion thereof as may be necessary to reimburse the City for loss or cleaning costs. The City reserves the right to retain the entire deposit if cleanup is not completed satisfactorily in the time frame as specified in the permit. Unless otherwise stated in the permit, the applicant shall be fully responsible for all necessary cleanup associated with the permitted event to be completed within twelve (12) hours after the conclusion of the event. (This deposit is separate from any deposit required by the Park/Recreation Department for park use).

TERMINATION OF AN EVENT

The City reserves the right to shut down a special event that is in progress if it is deemed to be a public safety hazard by Police Services and/or Fire Department and/or there is a violation of City Ordinances, State Statutes or the terms of the Applicant's permit. The City Administrator and/or his/her designee may revoke an approved Special Events Permit if the applicant fails to comply in good faith with the provisions of the permit prior to the event date.

By signing this form, the applicant certifies authorization to act on behalf of their organization and hereby agrees to hold the City, its officers, employees, agents and contractors, harmless against all claims, liability, loss, damage or expense (including but not limited to actual attorney's fees) incurred by the City for any damage or injury to person or property caused by or resulting directly or indirectly from the activities for which the permit is granted. Any change to coverage requires City approval.

Steve Hanson

2/13/2026

Signature of Applicant

Date

For staff use only

Fees collected with application submission:

- Class I Event
- Class II Event
- PERMIT FEES CHARGED

Common Council approval, if necessary, on:

Police Services approval*:

Application forwarded to:

- Administrator
- Building Inspector
- Fire Chief
- Park & Rec Director
- Police Services
- Public Works Director

Fire Department approval*:

Add'l fees charged by Departments

- Administration
- Building Inspection
- Fire
- Public Works
- Police Services
- Security Deposit

*Comments/concerns should be attached separately

Rev 2/14/13



SPECIAL EVENT APPLICATION CONTACT INFORMATION & FEES SHEET

W240 N3065 Pewaukee Road
 Pewaukee, WI 53072
 262-691-0770, FAX: 262-691-1798
www.cityofpewaukee.us

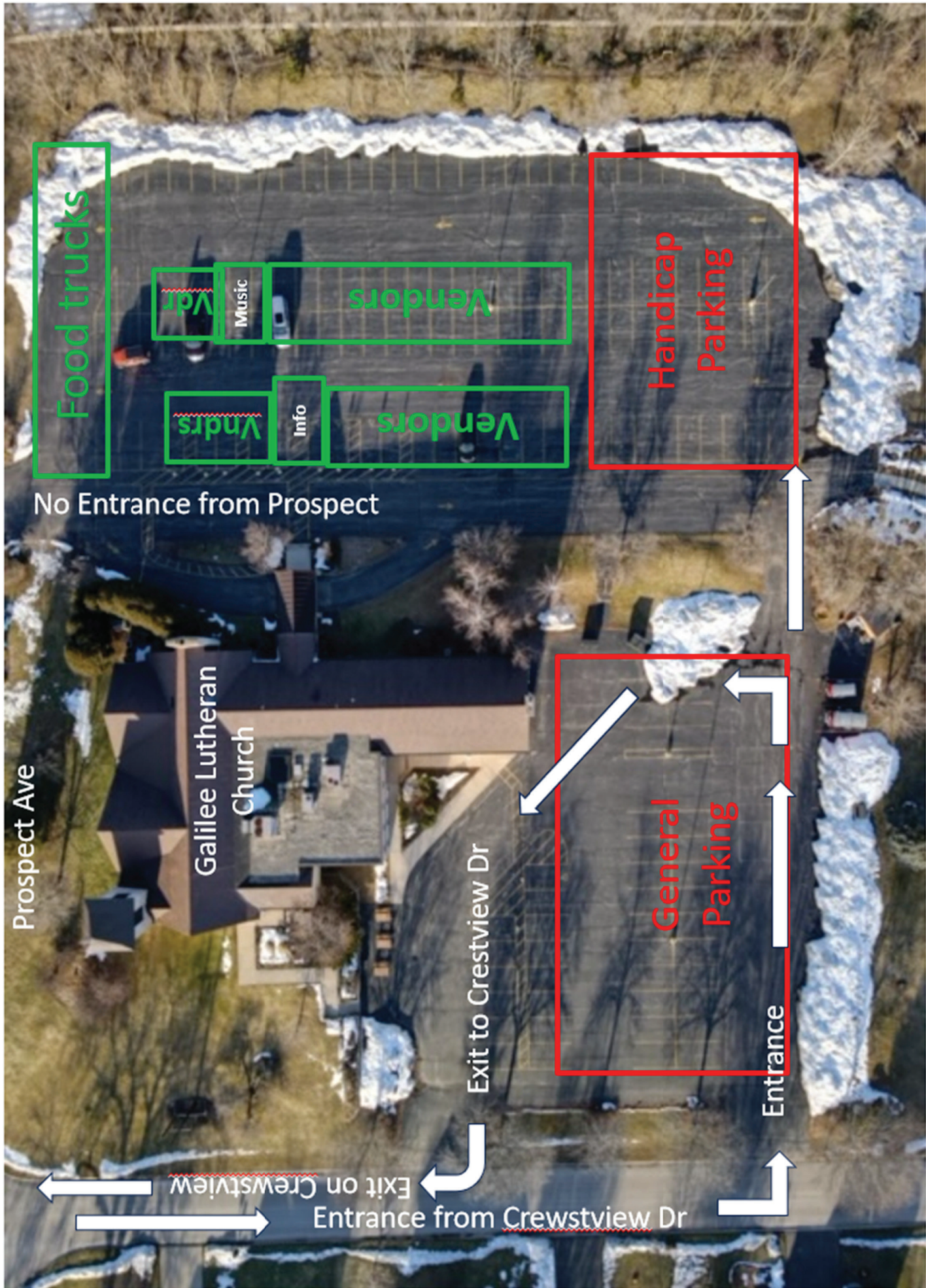
DEPARTMENT CONTACTS:

Clerk/Treasurer	691-0770	Park & Recreation	691-7275
Building Inspection	691-9107	Police Services	691-0921
Fire	523-4616	Street Department	691-0771
		Water/Sewer Utility	691-0804

CITY PERMIT AND OTHER FEES:

Barricades	Up to 6 barricades - \$35; over 6 barricades - \$70
Class I event	\$300 per day
Class II event	\$150 per day
Electrical Inspection	\$60 per inspection
EMS service (ambulance on site)	\$250.00 per hour
Fireworks Permit	No charge; State and local permit required
Garbage cans (55 gallon)	\$5.00 per garbage can
Park Rental Permit	To be determined by the Joint Park/Recreation Board
Peddler's Permit	\$10.00 application fee; additional \$20.00 per day charge or \$100.00 per week.
Pre-event Safety Inspection	\$75.00 per hour
Security Deposit	\$200.00 per day; May encounter an additional deposit if utilizing a park facility.
Temporary Bartender License	\$10.00
Temporary Class B (Picnic) Beer & Wine Licenses	\$10.00 (Use form AT-315)
Tent Inspection	\$31.65 if under 2500 sq. ft.; per tent, per inspection. Each tent requires separate application.

2026 Pewaukee Farmers Market Property Plan
Galilee Lutheran Church



RESOLUTION 26-02-02

A RESOLUTION TO APPOINT ELECTION OFFICIALS TO THE CITY OF PEWAUKEE

WHEREAS, Wisconsin State Statute 7.30 (4)(b)1 requires the major political parties to provide their election officials nominations for the upcoming two years prior to November 30th of each odd-numbered year; and

WHEREAS, Wisconsin State Statute 7.30 (4) requires the governing body to approve the appointment of election officials no later than their last regular meeting in December of each odd-numbered year; and

WHEREAS, the Clerk of the City of Pewaukee submitted Resolution 25-12-34 to the Common Council on December 15th, 2025 recommending the appointments of several election officials; and

WHEREAS, on January 19th, 2026 City resident John Haugh hand delivered ten various letters addressed to the City of Pewaukee that the Pewaukee Post Office erroneously misdirected into his held mail while he was temporarily away for six weeks; and

WHEREAS, one of the notable, time sensitive pieces was a letter from the Waukesha County Democratic Party listing their election official nominees; and

WHEREAS, the envelope was postmarked on November 21, 2025; and

NOW THEREFORE, the Common Council of the City of Pewaukee does hereby resolve the appointment of the additional election officials:

ELECTION INSPECTORS

District #1	District #2	District #3
Lynn LaBlanc (D)	Karen Phillips (D)	Matthew Luther (D)
Ann Meyers (D)		Phyllis "Fe" Petterson (D)
Karen McSorley (D)		Christine Schena (D)
Elizabeth "Beth" Rousseau (D)		Jane Yeko (D)

SECTION 3: EFFECTIVE DATE.

This resolution shall take effect January 1, 2026 as provided by law.

Dated this 2nd day of February, 2026.

CITY OF PEWAUKEE

ATTEST:

Steve Bierce, Mayor

Kelly Tarczewski, Clerk/Treasurer

RESOLUTION 26-02-03

A RESOLUTION TO AMEND PORTIONS OF PART II AND PART III OF THE 2026 FEE SCHEDULE FOR THE CITY OF PEWAUKEE

WHEREAS, the City of Pewaukee Common Council has created a City Code of Ordinances; and

WHEREAS, the City of Pewaukee requires certain fees for services provided by the city as currently outlined in the sections of the Municipal Code; and

WHEREAS, the City Common Council has an obligation to the taxpayers in the City of Pewaukee to establish fair fees, cash bonds, and letters of credit requirements to offset the services and actual cost of City employees for review and inspection; and

WHEREAS, the City of Pewaukee adopted the 2026 Fee Schedule on December 15, 2025 through the passage of Resolution 25-12-35; and

WHEREAS, the City of Pewaukee decides from time to time, these fees for such approved activities within the City may be modified by the City Common Council by resolution; and

WHEREAS, Section 340 requires impact fees to be adjusted annually based upon the Midwest Region All Items CPI for All Urban Consumers from January 1 of the preceding year; and

WHEREAS, the increase is 2.7%. WHEREAS, the City staff has reviewed the Fee Schedule and recommend additional updates to Part II Building / Construction / Development Fees and Charges and Part III Planning Review and Zoning Administration of the 2026 Fee Schedule.

NOW THEREFORE, the Common Council of the City of Pewaukee has reviewed the recommended updates and, DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1: SCHEDULE OF FEES.

II. BUILDING / CONSTRUCTION / DEVELOPMENT FEES AND CHARGES

Table with 2 columns: Description and Fee. Includes items like State Seal, New Residential Buildings & Additions, Detached Accessory Buildings, Remodel / Alteration to Residential Buildings, Rooftop / Ground Mounted Solar Panels, Early Start - Footing and Foundation Only, Certificate of Occupancy - New Residential Buildings, Additions, & Detached Garages, and Temporary Certificate of Occupancy.

<i>Valid for 30 Days, unless otherwise extended by the Building Inspector</i>	
8. Erosion Control <i>Sites of less than 1.0 acres and when a storm water management plan is not required.</i>	.05¢ / square foot of all estimated disturbed land surface – Minimum \$50.00, maximum \$2,000.00
9. Impact Fee – Also Zoning Ordinance (Ch. 340)	
Total Residential Impact Fee \$1,791.00 / dwelling unit	
Total Non-Residential Impact Fee \$2,357.00 / per acre	
➤ Impact Fee to be used for Parks, Playgrounds and Athletic fields:	
○ Residential buildings:	\$1,139.00 / dwelling unit
➤ Impact Fee to be used for Fire and Rescue facilities:	
○ Non-residential buildings:	\$ 270.00 / acre
○ Residential buildings:	\$ 110.00 / dwelling unit
➤ Impact Fee to be used for Hike/Bike Trails:	
○ Non-residential buildings:	\$2,087.00 / acre
○ Residential buildings:	\$ 542.00 / dwelling unit
10. Garbage Collection/Recycling Rate (Ch. 327, Art II)	\$ 222.00 per unit <u>for applicable properties</u>
➤ Up-the-Drive Service – Additional Subscription Rate (Residents can apply for Special Hardship if Handicapped or Disabled)	\$26.03 / per month
11. Minimum Residential Building Permit Fee <i>Re-Inspections, etc.</i>	\$70.00
B. NON-RESIDENTIAL BUILDING PERMITS - (Ch. 137 & Ch. 340)	
1. New Non-Residential Buildings & Additions <i>All Floor Areas</i>	Base/Plan Review Fee \$400.00 plus .40¢ / sq. ft.
2. Remodel/Alterations/Build-Outs	Minimum Base Fee of \$250.00, Plus \$11.00 / \$1,000.00 of Project Cost
3. Detached Accessory Building and/or Structures <i>All Floor Areas</i>	Base/ Plan Review Fee \$200.00 plus .35¢ / sq. ft.
4. Agricultural Buildings and Additions <i>All Floor Areas</i>	Base/ Plan Review Fee \$200.00 plus .35¢ / sq. ft.
5. Early Start – Footing and Foundation Only	\$300.00
6. Certificate of Occupancy – New Buildings, Additions	\$150.00
Certificate of Occupancy – Multi-Family & Tenant Spaces	\$ 70.00 / Unit
Temporary Certificate of Occupancy <i>Valid for 30 Days, unless otherwise extended by the Building Inspector</i>	\$110.00
7. Erosion Control <i>Sites of less than 1.0 acres and when a storm water management plan is not required.</i>	.05¢ / square foot of all estimated a storm water management plan is not required) disturbed land surface minimum \$75.00 – maximum \$2,000.00

8. Minimum Non-Residential Building Permit Fee <i>Re-Inspections, etc.</i>	\$110.00
C. PLUMBING PERMITS (Ch. 137)	
1. GENERAL	
➤ All Building Types - New Buildings / Additions / Alterations <i>All Floor Areas Plus Other Applicable Fees</i>	\$100.00 Base Fee, Plus .09¢ / sq. ft.
2. WATER SYSTEM	
➤ Water Service Lateral – Exterior	\$70.00
➤ Back Flow Device – Fire, R.P. Valves, etc.	\$70.00
➤ Water Distribution System – Interior	\$70.00
3. SANITARY SYSTEM	
➤ Sanitary Sewer Lateral – Exterior	\$70.00
➤ Sanitary Drain & Vent System - Interior	\$70.00
4. STORM SEWER SYSTEM	
➤ Storm Sewer Lateral – Exterior	\$70.00
➤ Sewer Drain System – Interior	\$70.00
5. PLUMBING FIXTURES	
➤ All Plumbing Fixtures Including, but not limited to, faucets, sinks, lavatories, toilets, tubs, AAV’s, dishwashers, hose bibs, grease traps, showers, mixing valves, etc.	\$15.00 / Fixture, Plus Other Required Fees (Full fixture list can be found on the city website.)
6. MISCELLANEOUS PLUMBING	
➤ Gas Piping, Pools, Firepits, Garage Heaters, Accessory Structures, etc.	\$70.00
➤ Private Well <i>Inspection or Abandonment</i>	\$70.00
➤ Fire Suppression <i>Check Valves</i>	\$70.00
➤ New / Replacement Water Heater, Water Softener, Water Treatment, or RO System	Residential: \$ 70.00 / Unit Commercial: \$110.00 / Unit
7. Minimum Plumbing Permit Fee	Residential: \$ 70.00 Commercial: \$110.00
D. ELECTRICAL PERMITS (Ch. 137)	
1. GENERAL	
➤ All Building Types – New Buildings / Additions / Alterations <i>Not Including Electric Service All Floor Areas Plus Other Applicable Fees</i>	\$100.00 Base Fee, Plus .09¢ / sq. ft.
➤ Rooftop or Ground Mounted Solar Panels	\$195.00
➤ Services, Feeders & Subpanels	\$ 75.00 First 200 Amps, \$10.00 per 100 Amps Above 200 Amps
➤ Low Voltage <i>Multi-Family & Non- Residential Buildings</i>	\$ 75.00, Plus .02¢ / sq. ft.
➤ Generator <i>Includes Gas Piping</i>	\$195.00
➤ EV Charger	\$70.00

➤ New / Replacement Air Conditioning Unit, Rooftop Unit, Boiler, or Furnace <i>Does Not Include HVAC Permit Fee</i>	Residential: \$ 70.00 / Unit Commercial: \$110.00 / Unit
➤ Minimum Electric Permit Fee	Residential: \$ 70.00 Commercial: \$110.00
E. HEATING, VENTILATION AND AIR CONDITIONING (HVAC) PERMITS (Ch. 137)	
1. GENERAL	
➤ All Building Types - New Buildings / Additions / Alterations <i>Not Including Electric Service All Floor Areas Plus Other Applicable Fees</i>	\$100.00 Base Fee, Plus .09¢ / sq. ft.
➤ Heating, Incinerator Units, Wood Buring Appliances, Energy Recovery Ventilators, Heat Pumps, Split HVAC units, and All-In-One HVAC Systems	\$ 70.00 / Unit, up to 150,000 Input BTU Units, Plus Additional \$5.00 for Each \$50,000 BTU or Fraction Thereof
➤ Commercial / Industrial Exhaust Hoods and Exhaust Systems	\$150.00 / unit
➤ Air Conditioning, Heat Pumps, Split HVAC units, and All-In-One HVAC Systems	\$ 70.00 / Unit Up To 3 Tons or 36,000 BTUs, Plus Additional \$ 5.00 for Each Ton or 12,000 BTUs or Fraction Thereof
➤ New / Replacement Air Conditioner or Furnace <i>Does Not Include Electric Permit Fee</i>	Residential: \$ 70.00 / Unit Commercial: \$110.00 / Unit
➤ Minimum HVAC Permit Fee	Residential: \$ 70.00 / Unit Commercial: \$110.00 / Unit
F. CONSTRUCTION SITE EROSION CONTROL PERMITS (Ch. 180)	
1. GENERAL	
➤ For sites less than 1.0 acre of disturbance or 15 or less cubic yards of fill or excavation, a storm water management plan or permit is not required.	See sections II.A. and II.B. of this resolution.
➤ For sites disturbing more than 1.0 acres or more than 15 cubic yards of fill, or requiring a Notice of Intent (NOI), or requiring a storm water management plan.	\$50.00 base fee plus a fee equal to the actual cost to the City for all work incurred in connection with the review of the submittal or as otherwise specified in a developers agreement
2. LETTER OF CREDIT OR CASH BOND*	
➤ For sites less than 1.0 acre of disturbance or 15 or less cubic yards of fill or excavation, a storm water management plan is not required.	See sections II.A. and II.B. of this resolution.
➤ For sites disturbing 1.0 to 10.0 acres or more than 15 cubic yards of fill or excavation, requiring a Notice of Intent (NOI), or requiring a storm water management plan.	\$2,000.00, or as otherwise specified in a developer's agreement.
➤ For sites disturbing 10.1 to 25.0 acres, requiring a Notice of Intent (NOI), or a storm water management plan.	\$3,500.00, or as otherwise specified in a developers agreement.

➤ For sites disturbing in excess of 25.0 acres, requiring a Notice of Intent (NOI), or requiring a storm water management plan.	\$5,000.00, or as otherwise specified in a developers agreement.
G. STORM WATER MANAGEMENT (Ch. 180)	
1. GENERAL	
➤ For sites less than 1.0 acre of disturbance <u>or 15 or less cubic yards of fill or excavation</u> , a storm water management plan is not required.	See sections II.A. and II.B. of this resolution.
➤ For sites disturbing in excess of 1.0 acres <u>or 15 cubic yards of fill or excavation</u> , requiring a Notice of Intent (NOI), or requiring a storm water management plan.	\$50.00 base fee plus a fee equal to the actual cost to the City for all work incurred in connection with the review of the submittal or as otherwise specified in a developers agreement.
2. LETTER OF CREDIT OR CASH BOND*	
➤ For sites less than 1.0 acre of disturbance - storm water management plan is not required.	See sections II.A. and II.B. of this resolution.
➤ For sites disturbing in excess of 1.0 acres, requiring a Notice of Intent (NOI), or requiring a storm water management plan.	As set forth in Sections or as otherwise specified in a developers agreement.
*PLEASE NOTE: ALL OR PART OF CASH PERFORMANCES BONDS MAY BE REIMBURSED IF NO COST HAS BEEN INCURRED BY THE CITY. EROSION BONDS SHALL BE FORFEITED IF COMPLAINEE IS NOT MET WITHIN 12 MONTHS OF OCCUPANCY.	
H. MISCELLANEOUS BUILDING / STRUCTURE FEES	
1. GENERAL	
➤ Razing of All Buildings <i>Residential, Non-Residential, or Accessory Building</i>	\$100.00, Plus .12¢ / sq. ft. <i>(No Maximum)</i>
➤ Moving of Buildings > 200 sq. ft. <i>Submit Bond Plus Proof of Insurance</i>	\$300.00
➤ Miscellaneous Permits <i>Including Re-Inspection for Expired Permits</i>	\$ 70.00
➤ Special Inspections <i>Non-Business Hours / Weekends</i>	\$200.00 / Hour
➤ Pools & Spas	Minimum Base Fee of \$70.00, Plus \$11.00 / \$1,000.00 of Project Cost
➤ Re-Roofing / Residing / Door / Window Replacement ➤ Tub/Shower Conversions/Cabinet Refacing and/or Countertop Work Only	\$11.00 / \$1,000.00 of Project Cost (No Base / Plan Fee Required)
➤ Erosion Control – Development Major Land Division > 5 lots	\$500.00
➤ Development Minor Land Division < 5 lots	\$200.00
➤ Misc. Land Division over 2000 sq. ft.	\$100.00
➤ Foundation Repairs / Damp Proofing	Minimum Base Fee of \$70.00, Plus \$11.00 / \$1,000.00 of Project Cost
➤ Filling (§195(4))	\$100.00
➤ Culverts	\$150.00

➤ Landscape & Grading Permit	\$100.00
➤ Address Tile Set	\$ 35.00
➤ Building Inspector Onsite Consultation	\$ 70.00
PLEASE NOTE: A MINIMUM CHARGE OF UP TO \$500.00 OR TRIPLE THE PERMIT FEE< WHICHEVER IS GREATER, MAY APPLY IF WORK IS BEGUN WITHOUT A PERMIT.	
<i>Expired permits shall be reinstated prior to re-inspection. Each expired permit being reinstated shall be assessed the minimum fee or 50% of the original permit fee, whichever is greater.</i>	
<ul style="list-style-type: none"> • A Minimum Permit Fee is \$70.00 per inspection unless otherwise stated. • Building square footage calculations shall include all floor levels, crawl spaces, basements, open and closed porches. The measurement shall be outside perimeter dimensions. • Applicable City impact fees will be assessed at time of building permit application. • Property owners and contractors shall be responsible for coordinating inspections and must ensure that final inspections are completed. 	

III. PLANNING REVIEW AND ZONING ADMINISTRATION

A. ZONING (Ch. 340)	
1. Zoning Ordinance Text Amendment / District Map Amendment (Rezoning) / Comprehensive Master Plan Amendment	\$500.00 plus Cost for Publication, Notice & All Attorney Fees Related to Project
2. Conditional Use Permit	\$500.00 plus Cost for Publication, Notice & All Attorney Fees Related to Project
3. Zoning Board of Appeals	\$400.00 plus Cost for Publication, Notice & All Attorney Fees Related to Project
4. Special Meeting with Plan Commission	\$500.00
5. Signs (<u>requiring a permit</u>)	\$50.00 plus \$2.00 / square foot – Maximum \$500.00 (electric permit not included)
6. Residential Zoning Permit (Fences/Sheds/Patio Slabs/Gazebo/Play Structures/Driveway & Other as determined by the Building Inspector	\$100.00, includes plan review and inspection
7. Commercial Zoning Permit	\$250.00, includes plan review and inspection
8. Floodplain Zoning Land Use Permit	\$250.00
9. Zoning Compliance Letter	\$100.00
10. Business Plan of Operations	\$150.00
11. Site or Building Plan Review by Plan Commission	
➤ Minimum Fee	\$500.00
➤ Level 1: New buildings/additions less than 50,000 sq. ft. or sites less than 10 acres	\$500.00
➤ Level 2: New buildings/additions between 50,001 sq. ft. and 100,000 sq. ft. or sites between 10.01 and 25 acres	\$ 750.00
➤ Level 3: New buildings/additions over 100,001 sq. ft. or sites greater than 25.01 acres	\$1,000.00

12. Site or Building Plan Review by Staff (minor changes as determined by the City Planner)	\$ 100.00
13. Conceptual Review Application	\$ 200.00
14. Temporary Use Permit	\$ 100.00
15. Mitigation Plan Review <i>Shoreland Overlay District</i>	\$ 400.00
16. Chicken Permit	\$ 100.00
B. LAND DIVISION (Ch. 239)	
1. Pre-Preliminary Plat	\$ 200.00
2. Preliminary Plat ➤ Up to 15 lots and outlots	\$1,000.00 plus \$20.00 for each lot and outlot created
➤ 16 or more lots and outlots	\$1,500.00 plus \$20.00 for each lot and outlot created
3. Final Plat ➤ Up to 15 lots and outlots	\$500.00 plus \$20.00 for each lot and outlot created
➤ 16 or more lots and outlots	\$750.00 plus \$20.00 for each lot and outlot created
4. Preliminary Certified Survey Map	\$200.00
3. Certified Survey Map	\$500.00 plus \$10.00 for each lot or parcel created
4. Replat	Same as final plat
C. CASH PERFORMANCE BONDS*	
1. Occupancy Cash Bond – Residential	\$ 500.00
2. Occupancy Cash Bond – Commercial	\$2,500.00
3. Erosion Cash Bond - 1 & 2 Family	\$2,000.00
4. Erosion Cash Bond – Commercial & Other Construction	\$5,000.00
5. Erosion Cash Bond – Major Land Division – Plats, Subdivisions	\$4,000.00
6. Erosion Cash Bond – Minor Land Division – (CSM) Less than 6 parcels	\$2,500.00
*PLEASE NOTE: ALL OR PART OF CASH PERFORMANCES BONDS MAY BE REIMBURSED IF NO COST HAS BEEN INCURRED BY THE CITY. EROSION BONDS SHALL BE FORFEITED IF COMPLIANCE IS NOT MET WITHIN 12 MONTHS OF OCCUPANCY.	

SECTION 2: EFFECTIVE DATE.

This resolution shall take effect upon passage and posting or publication as provided by law.

Dated the 2nd day of February, 2026.

CITY OF PEWAUKEE

ATTEST:

Steve Bierce, Mayor

Kelly Tarczewski, Clerk/Treasurer

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
01/26/2026	400	144985	1ST AYD	FIRE ADMINISTRATION - OPERATING	53400	52210	1,119.79
01/26/2026	400	144986	AARON & REBEKAH GRACE	DEFERRED REVENUES - ADVANCE TAX	26310	00000	41.67
01/26/2026	400	144987	ADAM & CARLIE PERRY	DEFERRED REVENUES - ADVANCE TAX	26310	00000	239.01
01/26/2026	400	144988	ADVANCE NAME PLATE & BADGE	CLERK/TREASURER - OPERATING SUPPLIES	53400	51420	14.93
01/26/2026	400	144989	AIRGAS USA	FIRE PROTECTIVE SERVICES - EMS	53450	52230	354.16
01/26/2026	400	144990	ALBERT & KELLY LAGORE	DEFERRED REVENUES - ADVANCE TAX	26310	00000	202.27
01/26/2026	400	144991	ALEXANDER & KRISTINE HARRIS	DEFERRED REVENUES - ADVANCE TAX	26310	00000	33.82
01/26/2026	400	144992	ALLEN & LINDA TUTINO	DEFERRED REVENUES - ADVANCE TAX	26310	00000	3,086.28
01/26/2026	400	144993*#	AMERICAN PAPER & PACKAGING	HIGHWAY - CONTRACTED JANITORIAL	52400	53100	76.00
01/26/2026	400	144994	ASHLEY DEVINE	DEFERRED REVENUES - ADVANCE TAX	26310	00000	74.04
01/26/2026	400	144998	BIEBEL'S TRUE VALUE AND JUST ASK	HIGHWAY - OPERATING SUPPLIES	53400	53100	49.28
01/26/2026	400	144999	Bielinski Homes	BOB25-0022	23175	00000	500.00
01/26/2026	400	145000	Bielinski Homes	BOB25-0025	23175	00000	500.00
01/26/2026	400	145001	BOND TRUST SERVICES CORP	CITY HALL - DATA PROCESSING	52160	51600	400.00
				CITY HALL - DATA PROCESSING	52160	51600	400.00
				CITY HALL - DATA PROCESSING	52160	51600	400.00
				CITY HALL - DATA PROCESSING	52160	51600	400.00
				CITY HALL - DATA PROCESSING	52160	51600	400.00
				CHECK 400 145001 TOTAL FOR FUND 100:			2,000.00
01/26/2026	400	145002	BOUCHER CHEVROLET	FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	89.95
				FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	464.89
				CHECK 400 145002 TOTAL FOR FUND 100:			554.84
01/26/2026	400	145003	BOUNDTREE MEDICAL	FIRE PROTECTIVE SERVICES - EMS	53450	52230	101.49
01/26/2026	400	145004	BRAHM ENTERPRISES LLC	FIRE ADMINISTRATION - BUILDING REPAIRS	52410	52210	1,419.36
				FIRE ADMINISTRATION - BUILDING REPAIRS	52410	52210	2,189.95
				FIRE ADMINISTRATION - BUILDING REPAIRS	52410	52210	2,173.00
				FIRE ADMINISTRATION - BUILDING REPAIRS	52410	52210	2,173.00
				FIRE ADMINISTRATION - BUILDING REPAIRS	52410	52210	5,130.00
				FIRE ADMINISTRATION - BUILDING REPAIRS	52410	52210	244.00
				FIRE ADMINISTRATION - BUILDING REPAIRS	52410	52210	628.44

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
				CHECK 400 145004 TOTAL FOR FUND 100:			13,957.75
01/26/2026	400	145005	BRANDON ARPS & JESSICA KING	DEFERRED REVENUES - ADVANCE TAX	26310	00000	1,274.28
01/26/2026	400	145006	BRIAN & CHRISTINE FRICK	DEFERRED REVENUES - ADVANCE TAX	26310	00000	288.46
01/26/2026	400	145007	BRIAN THURMAN & JEAN KUCHAR	DEFERRED REVENUES - ADVANCE TAX	26310	00000	169.15
01/26/2026	400	145008	CARMELO & CAROL PUGLISI	DEFERRED REVENUES - ADVANCE TAX	26310	00000	22.87
01/26/2026	400	145010	CHAD & LISA PARIS	DEFERRED REVENUES - ADVANCE TAX	26310	00000	7,810.08
01/26/2026	400	145011	CHIH CHUAN SUN & YIFANG ZOU	DEFERRED REVENUES - ADVANCE TAX	26310	00000	341.64
01/26/2026	400	145012	CHRISTINE TAYLOR	DEFERRED REVENUES - ADVANCE TAX	26310	00000	545.58
01/26/2026	400	145013	CHRISTY PALMERSHEIM	DEFERRED REVENUES - ADVANCE TAX	26310	00000	214.05
01/26/2026	400	145014	CITIES & VILLAGES MUTUAL	FIRE PROTECTIVE SERVICES - TRAINING	52980	52230	900.00
01/26/2026	400	145015*#	CONLEY MEDIA	CLERK/TREASURER - NOTICES &	53470	51420	133.16
				CLERK/TREASURER - NOTICES &	53470	51420	11.48
				CLERK/TREASURER - NOTICES &	53470	51420	11.34
				CLERK/TREASURER - NOTICES &	53470	51420	11.51
				CLERK/TREASURER - NOTICES &	53470	51420	23.56
				FORESTRY - TREE REMOVAL	53410	56110	50.28
				FORESTRY - TREE REMOVAL	53410	56110	40.48
				PLANNER - NOTICES & PUBLICAT	53470	56300	143.30
				PLANNER - NOTICES & PUBLICAT	53470	56300	58.12
				PLANNER - NOTICES & PUBLICAT	53470	56300	744.50
				PLANNER - NOTICES & PUBLICAT	53470	56300	578.50
				BOARD OF APPEALS - NOTICES &	53470	56400	72.40
				CHECK 400 145015 TOTAL FOR FUND 100:			1,878.63
01/26/2026	400	145017	CYNTHIA GUILLETTE	DEFERRED REVENUES - ADVANCE TAX	26310	00000	100.94
01/26/2026	400	145018	DAVID & KAREN SCHMID	DEFERRED REVENUES - ADVANCE TAX	26310	00000	27.00
01/26/2026	400	145019	DOUANGMALA PHRASAVATH	DEFERRED REVENUES - ADVANCE TAX	26310	00000	173.60
01/26/2026	400	145021	EWALD CHEVROLET BUICK	FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	1,898.28
01/26/2026	400	145023#	FORWARD TS	BUILDING SERVICES - OPERATING SUPPLIES	53400	52400	43.07
				RECREATION PROGRAM - OPERATING SUPPLIES	53400	55300	56.34
				CHECK 400 145023 TOTAL FOR FUND 100:			99.41
01/26/2026	400	145024	GLENN GEITHMAN	DEFERRED REVENUES - ADVANCE TAX	26310	00000	103.08

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
01/26/2026	400	145025*#	GRAINGER	HIGHWAY - EQUIP REPAIR & MAINT	52430	53100	163.76
01/26/2026	400	145026	GREGORY & CHRISTINR GRADECKI	DEFERRED REVENUES - ADVANCE TAX	26310	00000	88.00
01/26/2026	400	145027	GRENZ SERVICE CO. LLC	FIRE ADMINISTRATION - BUILDING REPAIRS	52410	52210	5,500.00
				FIRE ADMINISTRATION - BUILDING REPAIRS	52410	52210	1,852.50
				CHECK 400 145027 TOTAL FOR FUND 100:			<u>7,352.50</u>
01/26/2026	400	145028	GRIFFIN & DANA PROCHNOW	DEFERRED REVENUES - ADVANCE TAX	26310	00000	57.86
01/26/2026	400	145029	GUANGYA CHEN & YA ZHOU	DEFERRED REVENUES - ADVANCE TAX	26310	00000	12,251.07
01/26/2026	400	145030	HARVEY & BARBARA MAKOS	DEFERRED REVENUES - ADVANCE TAX	26310	00000	44.44
01/26/2026	400	145032	HOLZSCHUH REVOCABLE TRUST	DEFERRED REVENUES - ADVANCE TAX	26310	00000	7,959.85
01/26/2026	400	145033	J&L TIRE AND SERVICE CENTER	FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	6,319.64
01/26/2026	400	145034	JACOB & JESSICA DANMEIER	DEFERRED REVENUES - ADVANCE TAX	26310	00000	16.37
01/26/2026	400	145035	JACOB & LAURA POLANCICH	DEFERRED REVENUES - ADVANCE TAX	26310	00000	477.90
01/26/2026	400	145036	JACOB & MEGHAN JEHOWSKI	DEFERRED REVENUES - ADVANCE TAX	26310	00000	101.84
01/26/2026	400	145037	JAMES & NICOLE PURTELL	DEFERRED REVENUES - ADVANCE TAX	26310	00000	244.66
01/26/2026	400	145038	JAMES NELSON	DEFERRED REVENUES - ADVANCE TAX	26310	00000	3,429.03
01/26/2026	400	145039	JANDERSON PROPERTIES	DEFERRED REVENUES - ADVANCE TAX	26310	00000	5,232.88
01/26/2026	400	145040	JASON & MEGAN DAHLGREN	DEFERRED REVENUES - ADVANCE TAX	26310	00000	175.04
01/26/2026	400	145041	JASON EVE & ANNMARIE LESSNER	DEFERRED REVENUES - ADVANCE TAX	26310	00000	9.64
01/26/2026	400	145042	JEFFREY & KIMBERLY SOMENSKE	DEFERRED REVENUES - ADVANCE TAX	26310	00000	200.42
01/26/2026	400	145043	JEUNESSE RUTLEDGE & PATRICK GARVIN	DEFERRED REVENUES - ADVANCE TAX	26310	00000	1,834.47
01/26/2026	400	145044	JILL ANN BUDNIK	DEFERRED REVENUES - ADVANCE TAX	26310	00000	57.30
01/26/2026	400	145045	JIM'S AUTO BODY	PARKS - VEHICLE REPAIR & MAINT	52440	55200	1,544.17
01/26/2026	400	145046	JOANN FLOOD	DEFERRED REVENUES - ADVANCE TAX	26310	00000	217.28
01/26/2026	400	145047	JOEL & HOLLY KUHNLE	DEFERRED REVENUES - ADVANCE TAX	26310	00000	175.17
01/26/2026	400	145048	JOEL & NICOLE REIKOWSKI	DEFERRED REVENUES - ADVANCE TAX	26310	00000	319.90
01/26/2026	400	145049	JOHANNA & DANIEL SMITH	DEFERRED REVENUES - ADVANCE TAX	26310	00000	854.37
01/26/2026	400	145050	JOHN & DIANE FAY	DEFERRED REVENUES - ADVANCE TAX	26310	00000	75.19
01/26/2026	400	145051	JONATHAN DAVIS & LAURA GRESSER	DEFERRED REVENUES - ADVANCE TAX	26310	00000	34.44
01/26/2026	400	145052	JOSEPC MESEC	DEFERRED REVENUES - ADVANCE TAX	26310	00000	10,411.84

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
01/26/2026	400	145053	JUSTIN & STEPHANIE SCHRANDT	DEFERRED REVENUES - ADVANCE TAX	26310	00000	28.76
01/26/2026	400	145054	JX ENTERPRISES, INC.	HIGHWAY - EQUIP REPAIR & MAINT	52430	53100	81.80
				HIGHWAY - EQUIP REPAIR & MAINT	52430	53100	307.30
				CHECK 400 145054 TOTAL FOR FUND 100:			<u>389.10</u>
01/26/2026	400	145055	KATHERINE ROSE	DEFERRED REVENUES - ADVANCE TAX	26310	00000	137.31
01/26/2026	400	145056	KURT & BETSY WAMSER	DEFERRED REVENUES - ADVANCE TAX	26310	00000	102.48
01/26/2026	400	145057	KURT & LINDA KRAHN	DEFERRED REVENUES - ADVANCE TAX	26310	00000	56.17
01/26/2026	400	145058	KYLE & JOANNA JAEGER	DEFERRED REVENUES - ADVANCE TAX	26310	00000	77.38
01/26/2026	400	145059	KYLE & STACY SODERSTROM	DEFERRED REVENUES - ADVANCE TAX	26310	00000	415.36
01/26/2026	400	145060	LEHNEN REVOCABLE TRUST	DEFERRED REVENUES - ADVANCE TAX	26310	00000	508.97
01/26/2026	400	145061	LEXIPOL LLC	FIRE ADMINISTRATION - OPERATING	53400	52210	2,250.00
01/26/2026	400	145062	LIFE-ASSIST INC	FIRE PROTECTIVE SERVICES - EMS	53450	52230	729.30
				FIRE PROTECTIVE SERVICES - EMS	53450	52230	605.74
				FIRE PROTECTIVE SERVICES - EMS	53450	52230	231.46
				CHECK 400 145062 TOTAL FOR FUND 100:			<u>1,566.50</u>
01/26/2026	400	145063	LORI MATUSZAK	DEFERRED REVENUES - ADVANCE TAX	26310	00000	474.40
01/26/2026	400	145064	MARGARET KAUCIC	DEFERRED REVENUES - ADVANCE TAX	26310	00000	3,575.99
01/26/2026	400	145065	MARK WITT & SYDNEY ROSS	DEFERRED REVENUES - ADVANCE TAX	26310	00000	44.29
01/26/2026	400	145066	MARK DELANEY	FIRE PROTECTIVE SERVICES - TRAINING	52980	52230	80.00
01/26/2026	400	145067	Matt & Amanda Klein	BOB24-0043	23175	00000	500.00
01/26/2026	400	145068	MATTHEW & CHRISTINE WAYDA	DEFERRED REVENUES - ADVANCE TAX	26310	00000	146.52
01/26/2026	400	145069	MATTHEW DALEIDEN	DEFERRED REVENUES - ADVANCE TAX	26310	00000	891.82
01/26/2026	400	145070	MEMJEB LLC	DEFERRED REVENUES - ADVANCE TAX	26310	00000	12,041.44
01/26/2026	400	145071*#	MENARDS	CITY HALL - BUILDING REPAIRS & MAINT	52410	51600	13.02
				FIRE ADMINISTRATION - OPERATING	53400	52210	70.61
				PARKS - BUILDING REPAIRS & MAINT	52410	55200	35.97
				PARKS - BUILDING REPAIRS & MAINT	52410	55200	152.65
				PARKS - VEHICLE REPAIR & MAINT	52440	55200	11.42
				PARKS - NEW EQUIPMENT	53950	55200	338.78
				CHECK 400 145071 TOTAL FOR FUND 100:			<u>622.45</u>

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
01/26/2026	400	145072	MICHAEL & KATHRYN GENGLER	DEFERRED REVENUES - ADVANCE TAX	26310	00000	62.06
01/26/2026	400	145073	MICHAEL & MICHELLE GERDES	DEFERRED REVENUES - ADVANCE TAX	26310	00000	397.69
01/26/2026	400	145074	MICHAEL NELSON	DEFERRED REVENUES - ADVANCE TAX	26310	00000	1,885.25
01/26/2026	400	145075	MJSD PROPERTIES LLC	DEFERRED REVENUES - ADVANCE TAX	26310	00000	7,971.16
01/26/2026	400	145076	MONTGOMERY & VANDY HARMON	DEFERRED REVENUES - ADVANCE TAX	26310	00000	5,539.78
01/26/2026	400	145077	NAPA	FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	8.95
01/26/2026	400	145078	NINA BOLLUS	FIRE PROTECTIVE SERVICES - TRAINING	52980	52230	80.00
01/26/2026	400	145079	NORMAN & EVE BRUCE	DEFERRED REVENUES - ADVANCE TAX	26310	00000	433.46
01/26/2026	400	145081	ODP BUSINESS SOLUTIONS LLC	CLERK/TREASURER - OPERATING SUPPLIES	53400	51420	91.91
01/26/2026	400	145082	PARTNER2LEARN, LLC	FIRE PROTECTIVE SERVICES - TRAINING	52980	52230	11,200.00
01/26/2026	400	145083	PAUL COBURN & SARAH KROHN	DEFERRED REVENUES - ADVANCE TAX	26310	00000	437.98
01/26/2026	400	145084	PHILIP & SUSAN GALLION	DEFERRED REVENUES - ADVANCE TAX	26310	00000	190.62
01/26/2026	400	145085	POSITIVELY PEWAUKEE	RECREATION PROGRAM - PROGRAM EXPENSES	53430	55300	850.00
01/26/2026	400	145086	PURE REAL ESTATE LLC	DEFERRED REVENUES - ADVANCE TAX	26310	00000	11,679.89
01/26/2026	400	145087	QUENTIN & MELISSA DOLL	DEFERRED REVENUES - ADVANCE TAX	26310	00000	48.05
01/26/2026	400	145088	RICHARD & MARY LASOTA	DEFERRED REVENUES - ADVANCE TAX	26310	00000	150.70
01/26/2026	400	145089	ROBERT DIERINGER	DEFERRED REVENUES - ADVANCE TAX	26310	00000	3,372.35
01/26/2026	400	145090	RONALD & TERRI DRAPER	DEFERRED REVENUES - ADVANCE TAX	26310	00000	479.51
01/26/2026	400	145091	ROSEMARY SCHOLL REVOCABLE TRUST	DEFERRED REVENUES - ADVANCE TAX	26310	00000	49.98
01/26/2026	400	145092	RUNDLE-SPENCE	CITY HALL - BUILDING REPAIRS & MAINT	52410	51600	406.47
01/26/2026	400	145093	RYAN & LINDSAY FILLINGER	DEFERRED REVENUES - ADVANCE TAX	26310	00000	139.81
01/26/2026	400	145094	SCOTT & LORI DORTON	DEFERRED REVENUES - ADVANCE TAX	26310	00000	135.26
01/26/2026	400	145095	SHANNA HECHIMOVICH	DEFERRED REVENUES - ADVANCE TAX	26310	00000	462.75
01/26/2026	400	145096	SHIELD SOLUTIONS	FIRE PROTECTIVE SERVICES - OPERATING	53400	52230	360.00
01/26/2026	400	145097	STEVEN & KERRY STRECOK	DEFERRED REVENUES - ADVANCE TAX	26310	00000	2,257.65
01/26/2026	400	145098	STEVEN & SUSAN VANDOREN	DEFERRED REVENUES - ADVANCE TAX	26310	00000	5.00
01/26/2026	400	145099	STEVEN SENSIBA	DEFERRED REVENUES - ADVANCE TAX	26310	00000	316.04
01/26/2026	400	145100	STRYKER SALES CORPORATION	FIRE PROTECTIVE SERVICES - EMS	53450	52230	8,542.50
				FIRE PROTECTIVE SERVICES - EMS	53450	52230	105.46

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
				CHECK 400 145100 TOTAL FOR FUND 100:			8,647.96
01/26/2026	400	145101	SUSAN JAROSZ	DEFERRED REVENUES - ADVANCE TAX	26310	00000	5,658.74
01/26/2026	400	145102	TAMMY PARROTT	DEFERRED REVENUES - ADVANCE TAX	26310	00000	304.73
01/26/2026	400	145103	THOMAS & LYNN GRUENKE	DEFERRED REVENUES - ADVANCE TAX	26310	00000	67.22
01/26/2026	400	145104	THOMAS KRUMRAI	DEFERRED REVENUES - ADVANCE TAX	26310	00000	113.01
01/26/2026	400	145105	TOTAL TOOL	FIRE ADMINISTRATION - NEW EQUIPMENT	53950	52210	1,192.00
01/26/2026	400	145106	TRIPLE CROWN PRODUCTS	HIGHWAY - UNIFORMS	53410	53100	69.50
01/26/2026	400	145107	UNIFIRST CORP	FIRE ADMINISTRATION - BUILDING REPAIRS	52410	52210	124.25
01/26/2026	400	145108	VALERIE SMITH	DEFERRED REVENUES - ADVANCE TAX	26310	00000	321.85
01/26/2026	400	145109#	VILLAGE OF PEWAUKEE	LIBRARY - OPERATING SUPPLIES	53400	55110	74,205.50
				PARKS - WATER	52230	55200	93.73
				PARKS - WATER	52230	55200	116.71
				PARKS - SEWER	52240	55200	86.23
				PARKS - SEWER	52240	55200	23.36
				PARKS - PUBLIC FIRE PROTECTION CHARGE	52950	55200	54.00
				PARKS - PUBLIC FIRE PROTECTION CHARGE	52950	55200	135.00
				CHECK 400 145109 TOTAL FOR FUND 100:			74,714.53
01/26/2026	400	145110	WAUKESHA CO TECHNICAL COLLEGE	FIRE PROTECTIVE SERVICES - TRAINING	52980	52230	514.00
01/26/2026	400	145111	WAUKESHA CO TREASURER	FIRE ADMINISTRATION - TRUNKED RADIO	52450	52210	979.21
01/26/2026	400	145112	WD3 LLC	DEFERRED REVENUES - ADVANCE TAX	26310	00000	3,045.22
01/26/2026	400	145113*#	WE ENERGIES	HIGHWAY - ELECTRICITY	52210	53100	1,357.44
				GAS FOR HEAT (NATURAL GAS)	52220	53100	1,299.08
				CHECK 400 145113 TOTAL FOR FUND 100:			2,656.52
01/26/2026	400	145114	WILLIAM & JENNIFER KOUVOUKLIOTIS	DEFERRED REVENUES - ADVANCE TAX	26310	00000	119.85
01/26/2026	400	145115	WOLF PAVING	HIGHWAY - ROAD REPAIRS	53730	53100	138.00
01/26/2026	400	145116	YUJIAO TAO	DEFERRED REVENUES - ADVANCE TAX	26310	00000	181.79
01/26/2026	400	145117	Zach Building Co	BEB24-0022	23173	00000	2,000.00
01/29/2026	400	145118*#	A&M CLEANING SOLUTIONS	HIGHWAY - CONTRACTED JANITORIAL	52400	53100	1,473.33
01/29/2026	400	145119	ADP SCREENING & SELECTION SERVICES	EMPLOYEE SERVICES - EMPLOYMENT EXAMS	52150	51430	49.14

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
				EMPLOYEE SERVICES - EMPLOYMENT EXAMS	52150	51430	31.46
				CHECK 400 145119 TOTAL FOR FUND 100:			<u>80.60</u>
01/29/2026	400	145120	AIRGAS USA	HIGHWAY - OPERATING SUPPLIES	53400	53100	230.97
01/29/2026	400	145121	ANDREW HEPPE	EMPLOYEE SERVICES - LICENSES & CERTS	53440	51430	90.78
01/29/2026	400	145122*#	BAKER TILLY US LLP	AUDIT SERVICES	52120	51510	14,268.30
01/29/2026	400	145123	BIEBEL'S TRUE VALUE AND JUST ASK	HIGHWAY - OPERATING SUPPLIES	53400	53100	33.92
01/29/2026	400	145124	Bielinski Homes	BOB25-0020	23175	00000	500.00
01/29/2026	400	145125	BOUCHER CHEVROLET	FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	389.36
01/29/2026	400	145127	CONCENTRA MED COMPLIANCE ADMIN	EMPLOYEE SERVICES - EMPLOYMENT EXAMS	52150	51430	362.00
01/29/2026	400	145128#	CONLEY MEDIA	CLERK/TREASURER - NOTICES &	53470	51420	110.76
				ELECTIONS - NOTICES & PUBLICATIONS	53470	51440	73.80
				PLANNER - NOTICES & PUBLICAT	53470	56300	140.74
				CHECK 400 145128 TOTAL FOR FUND 100:			<u>325.30</u>
01/29/2026	400	145129	COREY OIL	HIGHWAY - FUEL	53420	53100	4,893.40
01/29/2026	400	145130	DAN PLAUTZ CLEANING SERVICE	CITY HALL - JANITORIAL SUPPLIES	52400	51600	2,873.00
01/29/2026	400	145131	DIVERSIFIED BENEFIT SERVICES, INC.	INSURANCE CONSULTANT	52150	51930	443.70
01/29/2026	400	145132	ELEVITY GORDON FLESCHE CO INC	IT - SOFTWARE MAINTENANCE & UPDATES	52480	51450	2,621.50
				IT - SOFTWARE MAINTENANCE & UPDATES	52480	51450	7,422.52
				CHECK 400 145132 TOTAL FOR FUND 100:			<u>10,044.02</u>
01/29/2026	400	145136	FIRE RESCUE SUPPLY LLC	FIRE PROTECTIVE SERVICES - EQUIP REPAIR	52430	52230	1,515.00
01/29/2026	400	145137	FIRE SERVICE INC	FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	474.57
				FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	700.00
				FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	1,650.00
				FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	9,804.48
				FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	1,423.16
				FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	725.40
				CHECK 400 145137 TOTAL FOR FUND 100:			<u>14,777.61</u>
01/29/2026	400	145138	FLOCK SAFETY	POLICE - EQUIPMENT RENTAL	55310	52100	10,000.00
01/29/2026	400	145140	FOTH INFRASTRUCTURE &	PLANNER - OTHER PROFESSIONAL SERVICES	52190	56300	1,829.70

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
01/29/2026	400	145141	GRAINGER	HIGHWAY - OPERATING SUPPLIES	53400	53100	210.52
01/29/2026	400	145142	HEARTLAND BUSINESS SYSTEMS	IT - OTHER PROFESSIONAL SERVICES	52190	51450	780.00
01/29/2026	400	145144	J&L TIRE AND SERVICE CENTER	FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	1,835.80
				FIRE PROTECTIVE SERVICES - VEHICLE	52440	52230	1,835.80
				CHECK 400 145144 TOTAL FOR FUND 100:			<u>3,671.60</u>
01/29/2026	400	145145	JX ENTERPRISES, INC.	HIGHWAY - EQUIP REPAIR & MAINT	52430	53100	1,264.06
				HIGHWAY - EQUIP REPAIR & MAINT	52430	53100	310.98
				HIGHWAY - EQUIP REPAIR & MAINT	52430	53100	109.99
				HIGHWAY - EQUIP REPAIR & MAINT	52430	53100	(307.30)
				CHECK 400 145145 TOTAL FOR FUND 100:			<u>1,377.73</u>
01/29/2026	400	145146	LAFORCE	CITY HALL - BUILDING REPAIRS & MAINT	52410	51600	800.10
01/29/2026	400	145147	LANGE ENTERPRISES, INC	BUILDING SERVICES - ADDRESS TILES	53430	52400	343.82
01/29/2026	400	145148	LIFE-ASSIST INC	FIRE PROTECTIVE SERVICES - EMS	53450	52230	350.53
				FIRE PROTECTIVE SERVICES - EMS	53450	52230	664.53
				FIRE PROTECTIVE SERVICES - EMS	53450	52230	152.90
				FIRE PROTECTIVE SERVICES - EMS	53450	52230	368.14
				FIRE PROTECTIVE SERVICES - EMS	53450	52230	666.66
				CHECK 400 145148 TOTAL FOR FUND 100:			<u>2,202.76</u>
01/29/2026	400	145149	LOCHEN EQUIPMENT	HIGHWAY - EQUIP REPAIR & MAINT	52430	53100	11.40
01/29/2026	400	145150*#	MENARDS	CITY HALL - BUILDING REPAIRS & MAINT	52410	51600	167.91
				POLICE - COMMUNITY PROGRAM	52180	52100	289.33
				FIRE ADMINISTRATION - OPERATING	53400	52210	80.37
				HIGHWAY - OPERATING SUPPLIES	53400	53100	195.22
				PARKS - BUILDING REPAIRS & MAINT	52410	55200	11.89
				PARKS - BUILDING REPAIRS & MAINT	52410	55200	27.00
				PARKS - VEHICLE REPAIR & MAINT	52440	55200	31.43
				CHECK 400 145150 TOTAL FOR FUND 100:			<u>803.15</u>
01/29/2026	400	145152	MILWAUKEE SPRING & ALIGNMENT	HIGHWAY - EQUIP REPAIR & MAINT	52430	53100	38.98
				HIGHWAY - EQUIP REPAIR & MAINT	52430	53100	1,599.77
				CHECK 400 145152 TOTAL FOR FUND 100:			<u>1,638.75</u>
01/29/2026	400	145153	MOTION CONNECTED	EMPLOYEE SERVICES - EMPLOYEE WELLNESS	52700	51430	405.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
01/29/2026	400	145154*#	MSA PROFESSIONAL SERVICES INC	ENGINEERING - OUTSIDE ENGINEERING	52190	53110	181.87
01/29/2026	400	145155	NATIONWIDE RETIREMENT SOLUTIONS	DEFERRED COMPENSATION	21570	00000	1,334.00
				DEFERRED COMPENSATION	21570	00000	1,334.00
				DEFERRED COMPENSATION	21570	00000	1,334.00
				CHECK 400 145155 TOTAL FOR FUND 100:			<u>4,002.00</u>
01/29/2026	400	145157#	PARTNER2LEARN, LLC	EMPLOYEE SERVICES - TRAINING	52980	51430	325.00
				IT - SOFTWARE MAINTENANCE & UPDATES	52480	51450	6,000.00
				CHECK 400 145157 TOTAL FOR FUND 100:			<u>6,325.00</u>
01/29/2026	400	145158*#	RUEKERT & MIELKE, INC.	ENGINEERING - OUTSIDE ENGINEERING	52190	53110	1,205.00
				ENGINEERING - OUTSIDE ENGINEERING	52190	53110	3,009.91
				CHECK 400 145158 TOTAL FOR FUND 100:			<u>4,214.91</u>
01/29/2026	400	145159	RUNDLE-SPENCE	CITY HALL - BUILDING REPAIRS & MAINT	52410	51600	417.33
01/29/2026	400	145160	SEAT OF THE PANTS PRODUCTIONS LLC	RECREATION PROGRAM - CONTRACTED	52190	55300	198.00
01/29/2026	400	145163	SUPPLYZONE	POLICE - COMMUNITY PROGRAM	52180	52100	337.90
01/29/2026	400	145164	TARGET SOLUTIONS LEARNING	FIRE ADMINISTRATION-SFTWR MAINT &	52480	52210	11,324.28
01/29/2026	400	145166	TRIPLE CROWN PRODUCTS	HIGHWAY - SAFETY EQUIPMENT	53480	53100	1,025.25
01/29/2026	400	145167	UNIFIRST CORP	FIRE ADMINISTRATION - OPERATING	53400	52210	70.09
01/29/2026	400	145168	VERIZON	FIRE ADMINISTRATION - PHONE & CELL	52260	52210	21.06
01/29/2026	400	145169	Victory Homes of WI, Inc	BOB25-0006	23175	00000	500.00
01/29/2026	400	145172	WI DEPT OF JUSTICE-TIME	POLICE - OPERATING SUPPLIES	53400	52100	180.00
01/29/2026	400	145174	ZORN COMPRESSOR & EQUIPMENT	HIGHWAY - EQUIP REPAIR & MAINT	52430	53100	247.50
				Total for fund 100 GENERAL FUND			377,592.06

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 230 STORM WATER MANAGEMENT							
01/26/2026	400	144993*#	AMERICAN PAPER & PACKAGING	CONTRACTED JANITORIAL	52400	53650	38.00
01/26/2026	400	145113*#	WE ENERGIES	ELECTRICITY	52210	53650	678.72
				GAS FOR HEAT (NATURAL GAS)	52220	53650	649.54
				CHECK 400 145113 TOTAL FOR FUND 230:			<u>1,328.26</u>
01/29/2026	400	145118*#	A&M CLEANING SOLUTIONS	CONTRACTED JANITORIAL	52400	53650	736.67
01/29/2026	400	145154*#	MSA PROFESSIONAL SERVICES INC	COMPUTER/PROGRAM MAINTENANCE	52480	53650	181.88
01/29/2026	400	145158*#	RUEKERT & MIELKE, INC.	OUTSIDE ENGINEERING	52190	53650	544.00
				OUTSIDE ENGINEERING	52190	53650	622.66
				CHECK 400 145158 TOTAL FOR FUND 230:			<u>1,166.66</u>
01/29/2026	400	145161	SHARE CORPORATION	EQUIPMENT REPAIR & MAINT	52430	53650	288.79
				OPERATING SUPPLIES	53400	53650	501.79
				CHECK 400 145161 TOTAL FOR FUND 230:			<u>790.58</u>
				Total for fund 230 STORM WATER MANAGEMENT			<u>4,242.05</u>

01/29/2026 02:52 PM
User: FIORENTINO
DB: City Of Pewaukee

CHECK DISBURSEMENT REPORT FOR PEWAUKEE
CHECK DATE FROM 01/17/2026 - 01/29/2026

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 250 TOURISM & CONVENTION							
01/29/2026	400	145171	WAUKESHA PEWAUKEE CVB	MARKETING PROMOTION & ADVERTISING	53920	56700	20,000.00
				MARKETING PROMOTION & ADVERTISING	53920	56700	72,315.00
				CHECK 400 145171 TOTAL FOR FUND 250:			<u>92,315.00</u>
				Total for fund 250 TOURISM & CONVENTION			92,315.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 420 CAPTIAL ROAD PROJECTS							
01/26/2026	400	145015*#	CONLEY MEDIA	HICKORY GROVE ESTATES	58210	57564	67.62
				HICKORY GROVE ESTATES	58210	57564	83.32
				LEXINGTON/TAKOMA PH 2	58210	57568	175.42
				LEXINGTON/TAKOMA PH 2	58210	57568	213.10
				CHECK 400 145015 TOTAL FOR FUND 420:			<u>539.46</u>
01/26/2026	400	145016	CONLEY MEDIA	LEXINGTON/TAKOMA PH 2	58210	57568	147.88
01/29/2026	400	145158*#	RUEKERT & MIELKE, INC.	LEXINGTON/TACOMA PH 1	58210	57426	630.50
				SPICE CREEK/MEADOWBROOK FARMS PH 4	58210	57557	566.50
				JOSEPH ROAD NEW CONTRACT	58210	57566	485.00
				SHADY LANE NEW CONTRACT	58210	57567	1,118.50
				WETHERSFIELD PH. 1	58210	57569	2,130.00
				SPRIGDALE ESTATES - GLENWOOD	58210	57570	14,374.12
				CHECK 400 145158 TOTAL FOR FUND 420:			<u>19,304.62</u>
01/29/2026	400	145162*#	STRAND ASSOCIATES, INC	WATERTOWN	58210	57558	5,976.52
				SHERWOOD FOREST/BUSSE	58210	57560	485.25
				WESTWOOD/CORPORATE CT	58210	57562	430.83
				HICKORY GROVE ESTATES	58210	57564	812.93
				CHECK 400 145162 TOTAL FOR FUND 420:			<u>7,705.53</u>
				Total for fund 420 CAPTIAL ROAD PROJECTS			27,697.49

01/29/2026 02:52 PM
User: FIORENTINO
DB: City Of Pewaukee

CHECK DISBURSEMENT REPORT FOR PEWAUKEE
CHECK DATE FROM 01/17/2026 - 01/29/2026

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 440 BIKE & PEDESTRIAN							
01/29/2026	400	145154*#	MSA PROFESSIONAL SERVICES INC	WATERTOWN ROAD/CTH M NORTH AVE TO	58250	53550	5,636.73
01/29/2026	400	145162*#	STRAND ASSOCIATES, INC	FIELDHACK PATH	58220	53550	3,036.02
Total for fund 440 BIKE & PEDESTRIAN							8,672.75

01/29/2026 02:52 PM
User: FIORENTINO
DB: City Of Pewaukee

CHECK DISBURSEMENT REPORT FOR PEWAUKEE
CHECK DATE FROM 01/17/2026 - 01/29/2026

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 450 CITY HALL REMODEL							
01/26/2026	400	145015*#	CONLEY MEDIA	CITY HALL REMODEL	58100	57700	43.84
Total for fund 450 CITY HALL REMODEL							43.84

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 490 CAPTIAL EQUIPMENT							
01/26/2026	400	144997	BAYCOM	FIRE ADMINISTRATION - CAPITAL EQUIPMENT	58100	57220	1,973.00
01/26/2026	400	145009	CASPERS' TRUCK EQUIPMENT	HIGHWAY - CAPITAL EQUIPMENT	58100	57331	18,775.75
01/29/2026	400	145134	EWALD'S HARTFORD FORD, LLC	HIGHWAY - CAPITAL EQUIPMENT	58100	57331	60,437.00
01/29/2026	400	145139	FORTE	IT - CAPITAL EQUIPMENT	58100	57160	13,525.52
01/29/2026	400	145151	MILLER-BRADFORD & RISBERG, INC	HIGHWAY - CAPITAL EQUIPMENT	58100	57331	201,430.00
Total for fund 490 CAPTIAL EQUIPMENT							296,141.27

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 600 WATER UTILITY							
01/26/2026	400	144995*#	AT&T MOBILITY	TRANS & DIST MAINT-SCADA MAINT	52100	10678	24.79
				ADMIN & GEN OPS-PHONE, INTERNET CELL	52230	10921	312.41
				CHECK 400 144995 TOTAL FOR FUND 600:			<u>337.20</u>
01/26/2026	400	144996*#	BATTERIES PLUS LLC	PUMP MAINT-GENERATOR MAINT & LABOR	51239	10632	189.95
				TRANS & DIST MAINT-SCADA MAINT	52100	10678	34.95
				CHECK 400 144996 TOTAL FOR FUND 600:			<u>224.90</u>
01/26/2026	400	145020*#	ELLIOTTS ACE HARDWARE	PUMP MAINT-MAINT AND REPAIR	52400	10633	17.49
				TREATMENT OPS-SUPPLIES AND MISC	53400	10643	12.99
				CHECK 400 145020 TOTAL FOR FUND 600:			<u>30.48</u>
01/26/2026	400	145022	FERGUSON WATERWORKS #1476	TRANS & DIST MAINT-MAINT OF SERVICES	52400	10675	67.00
				TRANS & DIST MAINT-MAINT OF SERVICES	52400	10675	303.88
				CHECK 400 145022 TOTAL FOR FUND 600:			<u>370.88</u>
01/26/2026	400	145025*#	GRAINGER	SOURCE OPS- SUPPLIES AND EXPENSES	53400	10603	11.71
				SOURCE MAINT-MISC WATER SOURCE PLANT	52400	10617	41.94
				SOURCE MAINT-MISC WATER SOURCE PLANT	52400	10617	51.35
				SOURCE MAINT-MISC WATER SOURCE PLANT	52400	10617	58.70
				SOURCE MAINT-MISC WATER SOURCE PLANT	52400	10617	(58.70)
				SOURCE MAINT-MISC WATER SOURCE PLANT	52400	10617	(41.94)
				CHECK 400 145025 TOTAL FOR FUND 600:			<u>63.06</u>
01/26/2026	400	145031#	HAWKINS, INC.	TREATMENT OPS-CHEMICALS	53410	10641	6,923.74
				TREATMENT MAINT-MAINT OF TREATMENT	52400	10652	931.30
				TREATMENT MAINT-MAINT OF TREATMENT	52400	10652	435.45
				CHECK 400 145031 TOTAL FOR FUND 600:			<u>8,290.49</u>
01/26/2026	400	145071*#	MENARDS	BULK WATER FILL STATION	12842	00107	15.17
				SOURCE OPS- SUPPLIES AND EXPENSES	53400	10603	2.10
				SOURCE MAINT-BUILDINGS AND GROUNDS	52310	10611	15.29
				SOURCE MAINT-BUILDINGS AND GROUNDS	52310	10611	19.54
				SOURCE MAINT-BUILDINGS AND GROUNDS	52310	10611	(15.29)
				CHECK 400 145071 TOTAL FOR FUND 600:			<u>36.81</u>

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 600 WATER UTILITY							
01/26/2026	400	145080	NORTHERN LAKE SERVICE, INC	TREATMENT OPS-WATER TESTING & LAB EXPS	52310	10642	93.00
				TREATMENT OPS-WATER TESTING & LAB EXPS	52310	10642	372.00
				CHECK 400 145080 TOTAL FOR FUND 600:			<u>465.00</u>
01/29/2026	400	145122*#	BAKER TILLY US LLP	ADMIN & GEN OPS-AUDIT/ACCOUNTANT	52120	10923	5,388.15
01/29/2026	400	145126*	BUMPER TO BUMPER	ADMIN & GEN OPS-TRANSP EXPS REPAIRS	52400	10921	39.09
01/29/2026	400	145133	ELLIOTTS ACE HARDWARE	PUMP MAINT-BUILD & GROUNDS	52310	10631	140.14
01/29/2026	400	145135	FERGUSON WATERWORKS #1476	BULK WATER FILL STATION	12842	00107	296.64
				BULK WATER FILL STATION	12842	00107	604.16
				CHECK 400 145135 TOTAL FOR FUND 600:			<u>900.80</u>
01/29/2026	400	145143	INDELCO PLASTICS CORPORATION	TREATMENT MAINT-MAINT OF TREATMENT	52400	10652	39.00
01/29/2026	400	145150*#	MENARDS	SOURCE MAINT-BUILDINGS AND GROUNDS	52310	10611	554.00
				PUMP MAINT-BUILD & GROUNDS	52310	10631	21.23
				CHECK 400 145150 TOTAL FOR FUND 600:			<u>575.23</u>
01/29/2026	400	145154*#	MSA PROFESSIONAL SERVICES INC	ADMIN & GEN OPS-GIS & ASSET MANAGE MAIN	52120	10933	181.87
01/29/2026	400	145156	NORTHERN LAKE SERVICE, INC	TREATMENT OPS-WATER TESTING & LAB EXPS	52310	10642	124.00
01/29/2026	400	145158*#	RUEKERT & MIELKE, INC.	BLUMD WATER MAIN-BUSSE TO FOSTER	12810	00107	2,954.50
				TRANS & DIST MAINT-SCADA MAINT	52100	10678	432.80
				CHECK 400 145158 TOTAL FOR FUND 600:			<u>3,387.30</u>
01/29/2026	400	145162*#	STRAND ASSOCIATES, INC	PFAS TREATMET	12818	00107	1,205.49
				ADMIN & GEN OPS-OUTSIDE ENGINEERING	52170	10923	17,918.86
				CHECK 400 145162 TOTAL FOR FUND 600:			<u>19,124.35</u>
01/29/2026	400	145165*	TRI-COUNTY WATERWORKS ASSOC.	ADMIN & GEN OPS-UTILITY MEMB & CONT	53200	10930	30.00
01/29/2026	400	145173	WI RURAL WATER ASSOCIATION	ADMIN & GEN OPS-UTILITY MEMB & CONT	53200	10930	70.00
				Total for fund 600 WATER UTILITY			39,818.75

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 650 SEWER UTILITY							
01/26/2026	400	144995*#	AT&T MOBILITY	SCADA/TELEMETRY MAINT	52100	01831	24.79
				ADMIN & GEN OPS PHONE INTERNET CELL	52230	10921	312.41
				CHECK 400 144995 TOTAL FOR FUND 650:			<u>337.20</u>
01/26/2026	400	144996*#	BATTERIES PLUS LLC	MAINTENANCE OF GENERAL PLANT STRUCTURE	52400	01834	189.95
				MAINTENANCE OF GENERAL PLANT STRUCTURE	52400	01834	127.95
				CHECK 400 144996 TOTAL FOR FUND 650:			<u>317.90</u>
01/26/2026	400	145020*#	ELLIOTTS ACE HARDWARE	MAINTENANCE OF PUMPING EQUIPMENT	52400	01832	17.50
01/29/2026	400	145122*#	BAKER TILLY US LLP	ADMIN & GEN OPS-AUDITOR/ACCOUNTANT	52120	10923	5,388.15
01/29/2026	400	145126*	BUMPER TO BUMPER	ADMIN & GEN OPS-TRANSP EXPS & REPAIRS	52400	10921	39.09
01/29/2026	400	145150*#	MENARDS	MAINTENANCE OF GENERAL PLANT STRUCTURE	52400	01834	554.00
01/29/2026	400	145154*#	MSA PROFESSIONAL SERVICES INC	ADMIN & GEN OPS-GIS & ASSET MANAG MAINT	52120	10933	181.88
01/29/2026	400	145158*#	RUEKERT & MIELKE, INC.	SCADA/TELEMETRY MAINT	52100	01831	432.80
01/29/2026	400	145162*#	STRAND ASSOCIATES, INC	KOPMEIER SEWER PIPE REPAIR	12837	00107	6,982.90
01/29/2026	400	145165*	TRI-COUNTY WATERWORKS ASSOC.	ADMIN & GEN OPS- MEMBERSHIP & CONT EDU	53200	10930	30.00
01/29/2026	400	145170	VILLAGE OF PEWAUKEE	SEWER SERVICE CHARGE - VILLAGE OF PEWAU	52342	01827	21,889.37
				Total for fund 650 SEWER UTILITY			36,170.79
			TOTAL - ALL FUNDS				<u>882,694.00</u>

'*'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE FUND
 '#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

City of Pewaukee - New Agenda Item

Agenda Language:

Discussion and possible action to send a letter of support to the U.S. Department of Transportation on behalf of Waukesha County's CTH K Grade Crossing Elimination Project. [Wagner]

Sub Item Agenda Language:

Background Provided By:

Magdelene Wagner

Background:

Waukesha County is seeking the City's support in their efforts to secure \$25 million federal discretionary Better Utilizing Investments to Leverage Development (BUILD) grant for the County K Grade Crossing Elimination Project. Waukesha County is seeking to complete a grade separation of CTH K (Lisbon Road) and the CN Railroad crossing as part of their CTH K corridor reconstruction and upgrade. Please see the attached County K Grade Crossing Elimination Project Purpose and Need Information and Statistics.

Attached is a draft letter of support to the U.S. Department of Transportation for this project. Staff is recommending approval of sending the letter of support as requested.

Fiscal Impact:

Recommended Motion:

Council approve signing the letter of support to US Department of Transportation for the CTH K Grade Crossing Elimination.

From: [Brett Wallace](#)
Cc: [Brett Wallace](#); [Allison Bussler](#); [Sarah Fraley](#); [Michael Crowley](#); [James Heinrich](#); [Jim Batzko](#); [Timothy Dondlinger](#)
Subject: USDOT BUILD Grant Letter of Support for County K Grade Crossing Elimination Project, Waukesha County
Date: Saturday, January 3, 2026 11:02:23 AM
Attachments: [image001.png](#)
[Letter of Support Template - CTH K Grade Crossing Elimination Project.docx](#)
[County K Purpose and Need.pdf](#)
Importance: High



Waukesha County is asking for your help in our efforts to secure a \$25 million federal discretionary BUILD grant for the County K Grade Crossing Elimination Project.

The USDOT's Better Utilizing Investments to Leverage Development (BUILD) Grant program provides funding for surface transportation projects with significant local or regional impact. It enables project sponsors to pursue complex, multi-modal, and multi-jurisdictional projects that are often difficult to finance through traditional grant sources. We believe the County K Grade Crossing Elimination Project is a strong grant candidate that will perform well during evaluation and exceed the published grant merit criteria, project readiness determination, and benefit-cost analysis.

The proposed elimination of the at-grade CN Railroad crossing is part of our larger planned expansion and modernization of the CTH K (Lisbon Road) corridor between CTH JK (Lyndale Road) and Brookfield Road. The BUILD grant will help fund the expansion of CTH K between CTH F (Redford Blvd) and Roberta Drive, the construction of a new highway bridge over the CN Railroad, highway safety improvements, local road improvements, and new bike/pedestrian accommodations.

The County K Grade Crossing Elimination Project is the first step in completing the 6-mile CTH K Corridor expansion and modernization and would be constructed in 2031-32, subject to a successful BUILD grant application and USDOT awarding Waukesha County federal funding.

Attached is a Letter of Support Template for you to use. Also attached you'll find a County K Purpose and Need document that includes specific project information and statistics that you can consider for inclusion in your Letter of Support.

Please include information about your organization/business and a description of why the proposed project is important to you and/or your customers/stakeholders. Personalized letters of support are the best. Please share how the proposed improvements will directly improve your personal experience using CTH K and/or share how the proposed changes will help your business, institution, or community and positively and directly impact and improve you customer and/or resident experience. Waukesha County will be submitting our application on February 20th, so we'd like to have letters returned by February 13th to allow us to include them in our application response to USDOT.

If you would like to learn more about the proposed project or have questions about the BUILD Grant Letter of Support, please let Allison, Sarah or I know, and we will follow up with additional information.

Thank you for your help and support towards making this important and transformational

project a reality.



Brett Wallace, P.E.
Engineering Services Manager
Waukesha County DPW Engineering
515 W. Moreland Blvd., Room 220
Waukesha, WI 53188
bwallace@waukeshacounty.gov
(262) 896-8538
Strategic-Positivity-Command-Woo-Achiever

Confidentiality: This e-mail is intended for the specific delivery to and use by the person(s) to whom it is addressed. If you have received this e-mail in error, you are notified that any disclosure, copying, distribution and use of this e-mail or any attachment is prohibited. Please reply to the sender immediately if you have received the e-mail in error, and delete the original and any copy from your computer. Thank you.

Notice: Waukesha County is subject to Wisconsin's Public records law.

COUNTY K GRADE CROSSING ELIMINATION PROJECT PURPOSE AND NEED, INFORMATION AND STATISTICS

Project Purpose and Need:

The purpose of a grade separation between County K and the CN railroad stems from a comprehensive evaluation of safety, traffic operations, and regional planning considerations. The key reasons for justifying grade separation are as follows:

Enhanced Public Safety: The primary impetus is to eliminate the existing at-grade conflict point between County K traffic and trains, thereby enhancing public safety. From 2020 to 2024, there were 17 crashes near the railroad crossing and the Duplainville Road intersection, with 11 of these being rear-end crashes, likely due to traffic slowing or stopping near the crossing. Grade separation provides the next safest crossing after outright closure.

High Exposure Factor: The existing at-grade crossing has a high "exposure factor", which is calculated by multiplying the number of trains per day by the number of highway vehicles per day. A higher exposure value indicates greater potential for crashes and other safety issues.

Reduced Motorist Delays: The grade separation aims to reduce motorist delays caused by trains occupying the crossing. The CN railroad operates an average of 34 trains per day through the crossing, with speeds typically between 30 and 50 mph, capable of reaching 60 mph. Delays impact traffic flow and can lead to queues.

Improved Emergency Vehicle Response Times: Eliminating the at-grade crossing will directly improve response times for emergency vehicles. Law enforcement has identified an overpass at County K as a high priority for improvements.

County Roadway System Resilience: Currently between I-94 and the north county line there are 10 at grade crossings (including 5 county highways) and only one grade separated crossing (at WIS 190) at a distance of 10.4 miles along the railroad. With the heavy mainline rail traffic on this line, having redundant east-west connections over the rail, and therefore not subject to delays by rail traffic, will provide resiliency to the roadway system as a whole. These connections offer opportunities for traffic to redirect and rebalance if there are blockages related to construction activities, crashes, or other incidents.

Sight Distance & Duplainville Road Operations: Sight distance problems exist at the Duplainville Road intersection, which is located approximately 200 feet west of the CN crossing. This makes it difficult for drivers to see both directions of travel along County K. Westbound left-turn queues on County K can back up to the railroad tracks, indicating an impact on the corridor's capacity. Additionally, when longer queues develop during a rail crossing, the westbound to southbound movement on Duplainville Rd results in further delays as westbound traffic navigates past the left turn movement which must wait for the eastbound traffic and queue to clear.

Regional and Local Planning Alignment: The Village of Sussex 2040 Comprehensive Plan specifically identifies grade separation on County K at the CN Railroad as a key consideration for ensuring east/west

access at all times. Waukesha County's study also takes into account future land use planning and multimodal needs.

VISION 2050: A Regional Land Use and Transportation Plan for Southeastern Wisconsin: The year 2050 regional land use and transportation plan, being a part of the master plan for the physical development of the Region and set forth in SEWRPC Planning Report No. 55, includes the planned widening of CTH K (Lisbon Road) from two to four lanes between CTH JK (Lyndale Road) and Brookfield Road.

Operational Improvements for CN: Currently Weyer Road crosses the Duplainville Siding approximately 10,900 feet north of the south clearance point. This means that a train with the desirable length of 12,000 feet will block the crossing when waiting for an opposing train to pass.

Project Information and Statistics:

Pavement Age and Condition: The existing pavement along CTH K (Lisbon Road) was originally built in 1961 and has exceeded its useful and expected life, resulting in poor conditions and reduced roadway reliability. Addressing pavement deterioration is necessary to ensure safe and efficient travel for users.

Safety Concerns: The CTH K (Lisbon Road) Corridor has a segment crash rate of 285.34 from 2020 to 2024, which is more than three times the statewide average. The fatal and serious injury (KAB) crash rate is 57.7, also three times higher than the statewide average. Within the proposed project area, there were 38 serious injury crashes and one fatality over the same five-year period. These safety issues show the need for improvements to reduce risk and enhance traveler safety.

Traffic Delays and Operational Issues: The at-grade Canadian National Railroad crossing on CTH K (Lisbon Road) causes significant traffic delays, with approximately 34 trains crossing daily. In 2025, total daily vehicle delays range from 41 to 63 hours, equating to 0.21 to 0.32 minutes per vehicle. By 2055, delays are projected to increase to between 74 and 160 hours daily, or 0.30 to 0.64 minutes per vehicle, as traffic and train volumes grow. These delays interfere with mobility and contribute to economic losses for residents and businesses.

Economic Impact of User Delay: The overall effects of pavement deterioration, safety concerns, and traffic delays create economic problems. Vehicle operation and delay costs are estimated to range from \$566,000 to \$872,000 annually in 2025, increasing to \$2.5 million to \$5.4 million by 2055. Over a 30-year period, user delay costs are projected to total over \$75 million. Investing in grade separation and infrastructure improvements will provide long-term benefits including improved safety and enhanced regional connectivity.

Project Cost: The 0.7-mile project will expand highway capacity, improve safety, improve traffic flow, reduce travel delays, improve bike/pedestrian opportunities and construct a new vehicle-freight rail overpass. The project is estimated to cost \$38.9 million.



Office of the Mayor

City of Pewaukee

W240N3065 Pewaukee Road

Phone: (262) 691-0770 • Fax: (262) 691-1798

sbierce@pewaukee.wi.us

February 2, 2026

The Honorable Sean Duffy
Secretary of Transportation
U.S. Department of Transportation
1200 New Jersey Ave, SE
Washington, D.C. 20590

Dear Secretary Duffy:

We are pleased to support Waukesha County's application to the Better Utilizing Investments to Leverage Development (BUILD) Grant Program for the *County K Grade Crossing Elimination* Project. This project is essential for improving the connection of County K over the Canadian National (CN) Railroad and ensuring that this important corridor continues to serve our region and Wisconsin's transportation needs. Completion of the project would significantly enhance safety, alleviate traffic congestion, improve emergency vehicle response times, and boost mobility and operations along County K.

The City of Pewaukee's northern boundary is approximately 0.5 miles south of County K. The Weyer Road crossing is within the City of Pewaukee limits and is shared with the Village of Lisbon.

The City of Pewaukee supports Waukesha County's pursuit of the grade crossing elimination to improve safety at nearby intersections, eliminating the delays caused by the grade crossing, enhancing connectivity throughout the corridor, providing alternative modes of transportation with the bike and pedestrian improvements, and increased heavy truck traffic flow and safety. The grade crossing elimination will also improve public safety and emergency response time which is critical with the recent fire contract between the City of Pewaukee and Village of Lisbon. This project will also support local economic development plans in our adjacent communities and boost the economy throughout this region.

Thank you in advance for giving Waukesha County's BUILD grant application your thorough consideration. We strongly believe that the County K Grade Crossing Elimination Project will have a transformative impact on our region and look forward to your favorable response.

Sincerely,

Steve Bierce
Mayor
City of Pewaukee