

Office of the Clerk/Treasurer

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

**COMMON COUNCIL
MEETING NOTICE AND AGENDA
Tuesday, September 8, 2020
7:00 PM**

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

-
1. Call to Order and Pledge of Allegiance
 2. Public Comment - Please limit your comments to two (2) minutes, if further time for discussion is needed please contact your District Alderperson prior to the meeting.
 3. Consent Agenda
 - 3.1. Approval of the Accounts Payable Listing Dated September 8th, 2020
 4. Presentation of the 2019 Audit by Paul Frantz - Baker Tilly
 5. Discussion and Possible Action Related to Fire Protection on Wilson Island as Requested by Property Owner Steven Green
 6. Discussion and Possible Action Regarding the Recommendations of the Joint Park and Recreation Board for the Naming Right of Diamond #3 at the Pewaukee Sports Complex [Phalin]
 7. Discussion and Possible Action regarding the Propelling Pewaukee Sustainability Plan, completed by UW-Milwaukee Architecture & Urban Planning students [Fuchs].
 8. Discussion and Possible Action Regarding a Certified Survey Map for Swan View Farms Located at W239 N4024 Swan Road (PWC 0871-996 & PWC 0871-999) for the Purpose of Subdividing the Property Into Two Separate Lots in Order to Develop a 83 Lot Single-Family Residential Subdivision [Fuchs]
 9. Discussion and Possible Action to Approve the Final Engineer's Report for the Pewaukee Woods and Roundy's Industrial Parks Paving Project and **Resolution 20-09-17**, Finalizing the Special Assessments [Wagner].
 10. Discussion and Possible Action to Approve the Final Engineer's Report for the Five Fields Subdivision Phase 4 Paving Project and Amended **Resolution 20-08-18**, Finalizing the Special Assessments [Wagner]
 11. Discussion and Possible Action Regarding the Award of the 2020 Inlet Repair Contract to the Lowest Qualified Bidder of Parking Lot Maintenance in the Amount of \$755,549.00 and Attendant Re-Allocation of Funds [Wagner].
 12. Discussion and Possible Action to Approve **Resolution 20-09-19** Declaring Official Intent to Reimburse Expenditures for Chicago Avenue, Lincoln Avenue, Oak Street, and Peninsula Drive Road Reconstruction and Water Main Extension [Wagner]

13. Discussion and Possible Action Related to the Duplainville Road Reconstruction and Trail Project [Wagner]
 - 13.1 Preliminary **Resolution 20-09-20** Declaring Intent to Exercise Special Assessment Powers Authorizing the Construction of Duplainville Road Pavement Recondition, Trail Construction, and Related Facilities Under Section 66.0703, Wisconsin Statutes
 - 13.2 **Resolution 20-09-21** Declaring Official Intent to Reimburse Expenditures for Duplainville Road Reconstruction and Trail Construction
14. Discussion and Possible Action Regarding Woodleaf Reserve Addition No. 2 (Phase 3) Development [Wagner]
 - 14.1 Accepting **Resolution 20-09-22** to Accept Woodleaf Reserve Addition No. 2 (Phase 3) Public Improvements.
 - 14.2 To Approve the Release of the Final Cash Escrow in the Amount of \$25,000.
15. Discussion and Possible Action Limiting Parking to One Side of the Street in Springdale Estates [Dziwulski]
16. Discussion and Possible Action to Approve **Resolution 20-09-16** Committing to Required Funding for the Pewaukee Public Library and Requesting Exemption from the 2020 Waukesha County Library Tax Levy for 2021 Purposes [Klein]
17. Discussion and Possible Action to Raise the Hotel Tax from 6% up to 8% [Mayor Bierce]
18. Discussion and Possible Action to Start the Regularly Schedule Common Council Meeting for October 5th, 2020 at 5:00 p.m. [Mayor Bierce]
19. Public Comment - Please limit your comments to two (2) minutes, if further time for discussion is needed please contact your district Alderperson prior to the meeting.
20. Adjournment

Kelly Tarczewski
Clerk/Treasurer

September 3, 2020

NOTICE

This in-person meeting will have the option to attend virtually or by phone due to the Governor's Emergency Safer At Home order due to the COVID-19 virus.

To attend this meeting virtually or by phone please stop by Pewaukee City Hall or contact Kelly Tarczewski, City Clerk, 262-691-0770, tarczewski@pewaukee.wi.us **before 3 P.M. on the date of the meeting** for directions. Meeting materials are available at <https://pewaukee.novusagenda.com/AgendaPublic/>.

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

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

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 3.1.**

DATE: September 8, 2020

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Approval of the Accounts Payable Listing Dated September 8th, 2020

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

A/P 9/8/2020

09/02/2020 04:04 PM		CHECK REGISTER FOR PEWAUKEE			Page: 4/4
User: MCMILLIAN		CHECK DATE FROM 08/14/2020 - 09/02/2020			
DB: City Of Pewaukee					
Check Date	Check	Vendor Name	Description	Amount	
08/21/2020	129782	SCHROEDER IMPLEMENT INC	HWY BLADES	39.48	
08/21/2020	129783	SHARON MELOY	P&R PROGRAM REFUND	15.00	
08/21/2020	129784	SHERWIN-WILLIAMS	P&R WHITE STRIPES	236.61	
08/21/2020	129785	SONIA NEUBERGER	P&R PROGRAM REFUND	108.00	
08/21/2020	129786	STATE OF WI COURT FINES & ASSMTS	CRT STATE'S SHARE OF COURT COSTS & ASSES	5,639.65	
08/21/2020	129787	STEVE JENSEN	P&R RENTAL REFUND	158.67	
08/21/2020	129788	SUE DEMPSEY	P&R RENTAL REFUND	85.00	
08/21/2020	129789	SUSAN MCCLAUGHLIN	P&R PROGRAM REFUND	39.00	
08/21/2020	129790	TERRANCE LYTLE	P&R PROGRAM REFUND	15.00	
08/21/2020	129791	TRAFFICE ANALYSIS & DESIGN INC	ENG ICE ANALYSIS	6,818.00	
08/21/2020	129792	TRIPLE CROWN PRODUCTS	ENG SHIRTS	38.08	
08/21/2020	129793	VICTORY COMPANIES	BLD 180418 OCCUPANCY BOND REFUND	1,000.00	
08/21/2020	129794	WAUKESHA CO TREASURER	CRT COUNTY JAIL ASSESSMENTS & DRIVER IMP	1,776.03	
08/21/2020	129795	WAUKESHA LIME & STONE CO.	SWM STONE	624.78	
08/21/2020	129796	WESTERN CULVERT & SUPPLY	SWM CMPA PIECES	2,769.50	
08/21/2020	129797	WILL ENTERPRISES	P&R 2020 BASEBALL SHIRTS	424.68	
08/21/2020	129798	WILLIAM SHOCKLEY	REFUND OF RCA AND SPECIAL ASSESSMENT	6,721.63	
08/21/2020	129799	WISCONSIN DEPARTMENT OF TRANSPORTAT	ENG DUPLAINVILLE RD DESIGN	2,025.52	
08/21/2020	129800	COMPASS TITLE	SPEED HUMPS REFUND	47.44	
08/21/2020	129801	HERITAGE TITLE	SPEED HUMPS REFUND	94.88	
08/21/2020	129802	KNIGHT BARRY	SPEED HUMP REFUND	142.32	
08/21/2020	129803	PRIORITY TITLE COMPANY	SPEED HUMPS REFUND	47.44	
08/24/2020	129804	ANITA MOYER	Park Reservation Fees	126.00	
08/24/2020	58 (E)	AT&T	Scada/Telemetry	257.31	
08/25/2020	61 (E)	WE ENERGIES	Utilities	190.76	
08/26/2020	63 (E)	DELTA DENTAL	Dental Clearing	2,347.16	
08/28/2020	64 (E)	DIVERSIFIED BENEFIT SERVICES, INC.	Flex Spend	410.00	
08/31/2020	62 (E)	WE ENERGIES		2,514.03	
100 TOTALS:					
Total of 205 Checks:				873,786.58	
Less 2 Void Checks:				247.13	
Total of 203 Disbursements:				873,539.45	

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 4.**

DATE: September 8, 2020

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Presentation of the 2019 Audit by Paul Frantz - Baker Tilly

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Presentation

2019 Financial Statement

Audit Insights

Presentation of the 2019 Audit Results For the City of Pewaukee

Paul Frantz, CPA, Partner
Baker Tilly, LLP
777 E Wisconsin Ave, 32nd Floor
Milwaukee, WI 53202
tel 414 777 5506, fax 414 777 5555
paul.frantz@bakertilly.com Connect with us: [bakertilly.com](https://www.bakertilly.com)



Audit objectives

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the City’s internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of the Council:
 - Are free from material misstatement
 - Present fairly, in all material respects, and in accordance with accounting principles generally accepted in the United States of America

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Council, including:

- Qualitative aspects of the City’s accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

Management's responsibilities

Management		Auditor	
	Prepare and fairly present the financial statements	Our audit does not relieve management or those charged with governance of their responsibilities	
	Establish and maintain effective internal control over financial reporting	An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls	
	Provide us with written representations at the conclusion of the audit	See Reporting and Insight from 2019 audit communication letter for a copy of management's representations	

Audit status

Significant changes to the audit plan

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

Audit approach and results

Planned scope and timing

Audit focus

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

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards
- Areas of complexity including capital assets and debt

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

Implementation of GASB No. 84 reporting fiduciary activities

During the current year, your government implemented GASB Statement No. 84 – *Fiduciary Activities*. This standard was issued to provide a clear foundation and reduce inconsistencies in reporting of fiduciary activities. Implementation of this standard required the evaluation of various activities and application of specific criteria to determine the fiduciary activities that required reporting. As a result of this standard you will note the following changes in your financial statements from prior years:

- Reclassification of agency fund activities as custodial funds
- Change in the activity that is reported through the tax collection custodial fund
- Presentation of additions and deductions on the statement of changes in fiduciary net position for all fiduciary funds, including custodial funds

Implementation of GASB No. 88 related to certain debt disclosures

During the current year, your government implemented GASB Statement No. 88 – *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This statement defines debt for purposes of disclosure in notes to financial statements and establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings and direct placements.

Key areas of focus and significant findings

Significant risks of material misstatement

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

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion

Other key areas of emphasis

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

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

Nonattest services

The following nonattest service was provided by Baker Tilly:

- Financial statement prep, Adjusting journal entries and Compiled regulatory reports

The above nonattest services does not constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Internal control matters

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

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

- Internal Control Environment
- Internal Controls over Financial Reporting
- Restatement of Prior Year Financial Statements

Financial Highlights

	General Fund	Storm Water Management	Debt Service	Nonmajor Funds
Revenues	\$ 15,129,940	\$ 1,819,795	\$ 1,336,909	\$ 1,678,236
Expenditures	14,436,612	1,403,799	1,586,851	2,941,560
Excess (deficiency)	693,328	415,996	(249,942)	(1,263,324)
Other sources/(uses)	(792,027)	(243,974)	261,890	1,377,341
Change in fund balance	(98,699)	172,022	11,948	114,017
Fund balance				
Beginning of year (as restated)	6,286,684	3,714,821	1,154,055	5,709,832
End of year	\$ 6,187,985	\$ 3,886,843	\$ 1,166,003	\$ 5,823,849
Fund Balance consist of:				
Nonspendable	\$ 166,273	\$ -	\$ -	\$ -
Restricted	-	-	1,166,003	710,439
Committed	-	-	-	5,327,060
Assigned	12,002	3,886,843	-	-
Unassigned (deficit)	6,009,710	-	-	(213,650)
Total	\$ 6,187,985	\$ 3,886,843	\$ 1,166,003	\$ 5,823,849

Health of General Fund Reserves:

Budgeted Expenditures for 2019	\$ 15,019,425
Unassigned Fund Balance in GF	6,009,710
	40%

Budgetary Compliance

A summary of the general fund budget to actual results follows:

	Final Budget	Actual	Variance
Revenues	\$ 14,315,093	\$ 15,129,940	\$ 814,847
Expenditures	15,019,425	14,436,612	(582,813)
Other sources/(uses)	(1,035,969)	(792,027)	243,942
Subtotal	(1,740,301)	(98,699)	1,641,602
Fund balance:			
Beginning of year (as restated)		6,286,684	
End of year		\$ 6,187,985	

Client service team



Paul Frantz, CPA
Partner

It is a pleasure to serve you. While we work with the City's management and staff in reviewing the financial data and assist in preparing the financial statements, our contract is with the Council and our responsibility is to report to the Council. Accordingly, if any Council or Committee member has any questions or comments concerning our audit, the financial statements, any of the reports presented, or anything else covered, please contact me.

Paul Frantz, CPA, Partner
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CITY OF PEWAUKEE

Pewaukee, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the Year Ended December 31, 2019

CITY OF PEWAUKEE

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CITY OF PEWAUKEE

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Supplementary Information

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INDEPENDENT AUDITORS' REPORT

To the Common Council
City of Pewaukee
Pewaukee, Wisconsin

Report on the Financial Statements

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, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City of Pewaukee's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City of Pewaukee's preparation and fair presentation of the financial statements 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 of Pewaukee's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the City Council
City of Pewaukee

Opinions

In our opinion, the 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 of Pewaukee, WI, as of December 31, 2019 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.

Emphasis of Matters

As discussed in Note I, the City of Pewaukee adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, effective January 1, 2019. Our opinions are not modified with respect to this matter.

As discussed in Note I, the City of Pewaukee adopted the provisions of GASB Statement No. 88, *Certain Disclosures Related to Debt*, including Direct Borrowings and Direct Placements, effective January 1, 2019. Our opinions are not modified with respect to this matter.

As discussed in Note IV. G. to the financial statements, net position and fund balance as of December 31, 2018 have been restated to correct a material misstatement. Our opinions are not modified with respect to this matter.

Other Matters

The financial statements of the City of Pewaukee as of December 31, 2018, prior to restatement, were audited by other auditors whose report dated July 8, 2019, expressed unmodified opinions on those statements.

As part of the audit of the December 31, 2019 financial statements, we also audited the adjustments described in Note IV. G. that were applied to restate the December 31, 2018 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the December 31, 2018 financial statements of the City of Pewaukee other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the December 31, 2018 financial statements as a whole.

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, 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.

To the City Council
City of Pewaukee

Management has omitted management 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 of Pewaukee'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

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)
Milwaukee, Wisconsin
August 24, 2020

BASIC FINANCIAL STATEMENTS

CITY OF PEWAUKEE

STATEMENT OF NET POSITION As of December 31, 2019

	Governmental Activities	Business- type Activities	Total
ASSETS			
Cash and investments	\$ 20,126,547	\$ 13,614,508	\$ 33,741,055
Receivables (net)			
Taxes	11,315,047	-	11,315,047
Delinquent personal property taxes	276	-	276
Accounts	248,505	1,098,803	1,347,308
Accrued interest	50,992	-	50,992
Special assessments	-	605,608	605,608
Due from other governments	157,815	-	157,815
Internal balances	(244,077)	244,077	-
Investment in Pewaukee Public Library	366,523	-	366,523
Inventories and prepaid expenses	165,997	8,693	174,690
Restricted assets			
Cash and investments	-	60,006	60,006
Capital assets			
Land	3,736,474	530,387	4,266,861
Construction in progress	1,613,966	208,084	1,822,050
Other capital assets, net of accumulated depreciation	47,064,323	73,985,546	121,049,869
Total Assets	<u>84,602,388</u>	<u>90,355,712</u>	<u>174,958,100</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	<u>3,721,646</u>	<u>291,977</u>	<u>4,013,623</u>
LIABILITIES			
Accounts payable and accrued expenses	1,821,750	740,673	2,562,423
Deposits	394,579	27,308	421,887
Due to other governments	48	-	48
Current portion of long-term obligations	1,474,862	578,313	2,053,175
Noncurrent portion of long-term obligations	<u>7,200,030</u>	<u>8,216,321</u>	<u>15,416,351</u>
Total Liabilities	<u>10,891,269</u>	<u>9,562,615</u>	<u>20,453,884</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned revenue	12,507,924	-	12,507,924
Pension related items	<u>1,894,788</u>	<u>151,812</u>	<u>2,046,600</u>
Total Deferred Inflows of Resources	<u>14,402,712</u>	<u>151,812</u>	<u>14,554,524</u>
NET POSITION			
Net investment in capital assets	45,770,065	66,109,004	111,879,069
Restricted	1,834,097	60,006	1,894,103
Unrestricted	<u>15,425,891</u>	<u>14,764,252</u>	<u>30,190,143</u>
TOTAL NET POSITION	<u>\$ 63,030,053</u>	<u>\$ 80,933,262</u>	<u>\$ 143,963,315</u>

See accompanying notes to the financial statements.

CITY OF PEWAUKEE

STATEMENT OF ACTIVITIES For the Year Ended December 31, 2019

		Program Revenues		Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities
	Expenses					Totals
Primary Government						
Governmental activities						
General government	\$ 2,404,066	\$ 1,104,049	\$ 150,106	\$ -	\$ (1,149,911)	\$ -
Public safety	8,592,164	2,700,212	33,521	43,451	(5,814,980)	-
Public works	5,394,952	2,041,014	558,168	-	(2,795,770)	-
Health and sanitation	28,616	10,970	-	-	(17,646)	-
Culture and recreation	2,488,090	577,765	-	78,113	(1,832,212)	-
Conservation and development	460,054	-	-	-	(460,054)	-
Interest and other related charges	151,329	-	-	-	(151,329)	-
Total Governmental Activities	<u>19,519,271</u>	<u>6,434,010</u>	<u>741,795</u>	<u>121,564</u>	<u>(12,221,902)</u>	<u>-</u>
Business-type activities						
Water Utility	2,604,890	2,104,660	-	277,733	-	(222,497)
Sewer Utility	3,051,037	3,421,679	-	312,067	-	682,709
Total Business-type Activities	<u>5,655,927</u>	<u>5,526,339</u>	<u>-</u>	<u>589,800</u>	<u>-</u>	<u>460,212</u>
Total Primary Government	<u>\$ 25,175,198</u>	<u>\$ 11,960,349</u>	<u>\$ 741,795</u>	<u>\$ 711,364</u>	<u>(12,221,902)</u>	<u>460,212</u>
General revenues and transfers:						
Taxes						
Property taxes					9,570,697	-
Other taxes					283,195	-
Intergovernmental revenues not restricted to specific programs					685,038	-
Investment income					616,123	163,541
Gain on sale of fixed assets					20,800	-
Miscellaneous					35,547	14,162
Transfers					582,430	(582,430)
Total general revenues and transfers					<u>11,793,830</u>	<u>(404,727)</u>
Change in Net Position					(428,072)	55,485
NET POSITION - Beginning of Year (as restated)					<u>63,458,125</u>	<u>80,877,777</u>
NET POSITION - END OF YEAR					<u>\$ 63,030,053</u>	<u>\$ 80,933,262</u>
						<u>\$ 143,963,315</u>

See accompanying notes to the financial statements.

CITY OF PEWAUKEE

BALANCE SHEET
GOVERNMENTAL FUNDS
As of December 31, 2019

	General	Storm Water Management	Debt Service	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 7,247,188	\$ 5,444,854	\$ 1,166,003	\$ 6,268,502	\$ 20,126,547
Receivables (net)					
Taxes	8,665,867	588,350	1,100,830	960,000	11,315,047
Delinquent personal property taxes	276	-	-	-	276
Accounts	218,211	-	-	30,294	248,505
Accrued interest	50,992	-	-	-	50,992
Due from other funds	198,650	-	-	-	198,650
Due from other governments	157,815	-	-	-	157,815
Inventories	135,345	-	-	-	135,345
Prepaid items	30,652	-	-	-	30,652
					-
TOTAL ASSETS	<u>\$ 16,704,996</u>	<u>\$ 6,033,204</u>	<u>\$ 2,266,833</u>	<u>\$ 7,258,796</u>	<u>\$ 32,263,829</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 652,235	\$ 546,678	\$ -	\$ 276,297	\$ 1,475,210
Accrued liabilities	304,195	-	-	-	304,195
Deposits	394,579	-	-	-	394,579
Due to other governments	48	-	-	-	48
Due to other funds	244,077	-	-	198,650	442,727
Total Liabilities	<u>1,595,134</u>	<u>546,678</u>	<u>-</u>	<u>474,947</u>	<u>2,616,759</u>
Deferred Inflows of Resources					
Unearned revenues	8,847,411	1,599,683	1,100,830	960,000	12,507,924
Unavailable revenues	74,466	-	-	-	74,466
Total Deferred Inflows of Resources	<u>8,921,877</u>	<u>1,599,683</u>	<u>1,100,830</u>	<u>960,000</u>	<u>12,582,390</u>
Fund Balances					
Nonspendable	166,273	-	-	-	166,273
Restricted	-	-	1,166,003	710,439	1,876,442
Committed	-	-	-	5,327,060	5,327,060
Assigned	12,002	3,886,843	-	-	3,898,845
Unassigned (deficit)	6,009,710	-	-	(213,650)	5,796,060
Total Fund Balances	<u>6,187,985</u>	<u>3,886,843</u>	<u>1,166,003</u>	<u>5,823,849</u>	<u>17,064,680</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 16,704,996</u>	<u>\$ 6,033,204</u>	<u>\$ 2,266,833</u>	<u>\$ 7,258,796</u>	<u>\$ 32,263,829</u>

See accompanying notes to the financial statements.

CITY OF PEWAUKEE

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION For the Year Ended December 31, 2019

Total fund balances - governmental funds	\$ 17,064,680
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 II.A.).	52,414,763
The City's investment in the library joint venture is not a financial resource and, therefore, is not reported in the fund statements	366,523
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.	74,466
Deferred inflows and outflows of resources related to pension do not related to current financial resources and are not reported in the governmental funds.	1,826,858
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 II.A.).	<u>(8,717,237)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 63,030,053</u>

CITY OF PEWAUKEE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	General	Storm Water Management	Debt Service	Nonmajor Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 7,971,184	\$ -	\$ 1,281,983	\$ 1,426,198	\$ 10,679,365
Intergovernmental	1,531,927	-	5,768	16,297	1,553,992
Licenses and permits	1,015,743	1,050	-	-	1,016,793
Fines forfeitures and penalties	580,483	-	-	-	580,483
Public charges for services	1,675,543	1,585,720	-	106,667	3,367,930
Intergovernmental charges for services	1,899,674	45,138	-	-	1,944,812
Investment income	368,282	71,458	49,158	103,207	592,105
Miscellaneous revenues	87,104	116,429	-	25,867	229,400
Total Revenues	15,129,940	1,819,795	1,336,909	1,678,236	19,964,880
EXPENDITURES					
Current					
General government	2,087,087	-	-	-	2,087,087
Public safety	7,577,609	-	-	6,000	7,583,609
Public works	2,726,594	663,646	-	-	3,390,240
Health and human services	-	-	-	28,616	28,616
Culture and recreation	2,045,322	-	-	2,053	2,047,375
Conservation and development	-	-	-	460,054	460,054
Capital Outlay	-	740,153	-	2,444,837	3,184,990
Debt Service					
Principal	-	-	1,415,305	-	1,415,305
Interest, issuance costs and fiscal charges	-	-	171,546	-	171,546
Total Expenditures	14,436,612	1,403,799	1,586,851	2,941,560	20,368,822
Excess (deficiency) of revenues over expenditures	693,328	415,996	(249,942)	(1,263,324)	(403,942)
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	20,800	-	-	-	20,800
Transfers in	582,430	17,916	261,890	1,752,761	2,614,997
Transfers out	(1,395,257)	(261,890)	-	(375,420)	(2,032,567)
Total Other Financing Sources (Uses)	(792,027)	(243,974)	261,890	1,377,341	603,230
Net Change in Fund Balances	(98,699)	172,022	11,948	114,017	199,288
FUND BALANCES - Beginning of Year (as restated)	6,286,684	3,714,821	1,154,055	5,709,832	16,865,392
FUND BALANCES - END OF YEAR	\$ 6,187,985	\$ 3,886,843	\$ 1,166,003	\$ 5,823,849	\$ 17,064,680

CITY OF PEWAUKEE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Governmental Funds
For the Year Ended December 31, 2019

Net change in fund balances - total governmental funds	199,288
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However in the statement of net position, the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities

Capital outlay is reported as an expenditure in the fund financial statements, but is capitalized in the government-wide statements	3,184,990
Some items reported as operating expenditures in the fund financial statements but are capitalized in the government-wide statements	21,715
Depreciation is reported in the government-wide statements	(3,030,784)
Net book value of assets retired	(319,744)

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.	(1,476,911)
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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.	(9,833)
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal repaid	1,415,305
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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	36,167
Accrued interest on debt	10,604
Net pension liability	(2,445,871)
Deferred inflows/outflows of resources related to pension	1,977,389

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	9,613
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ (428,072)
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See accompanying notes to the financial statements.

CITY OF PEWAUKEE

STATEMENT OF NET POSITION PROPRIETARY FUNDS As of December 31, 2019

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
ASSETS			
Current Assets			
Cash and investments	\$ 596,361	\$ 13,018,147	\$ 13,614,508
Receivables			
Accounts	397,688	701,115	1,098,803
Special assessments	95,077	510,531	605,608
Due from other funds	41,688	202,389	244,077
Inventory	8,486	-	8,486
Prepaid items	207	-	207
Restricted assets - cash and investments	60,006	-	60,006
Total Current Assets	<u>1,199,513</u>	<u>14,432,182</u>	<u>15,631,695</u>
Noncurrent Assets			
Capital assets			
Land	530,387	-	530,387
Construction in progress	131,983	76,101	208,084
Capital assets, net of accumulated depreciation	37,113,390	36,872,156	73,985,546
Advance to water	-	6,768,277	6,768,277
Total Noncurrent Assets	<u>37,775,760</u>	<u>43,716,534</u>	<u>81,492,294</u>
TOTAL ASSETS	<u>38,975,273</u>	<u>58,148,716</u>	<u>97,123,989</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	<u>188,878</u>	<u>103,099</u>	<u>291,977</u>
LIABILITIES			
Current Liabilities			
Accounts payable	102,798	546,406	649,204
Accrued liabilities	80,015	11,454	91,469
General obligation debt	460,960	89,662	550,622
Compensated absences	17,999	9,692	27,691
Total Current Liabilities	661,772	657,214	1,318,986
Noncurrent Liabilities			
General obligation debt	6,814,264	1,250,127	8,064,391
Compensated absences	31,844	17,146	48,990
Net pension liability	63,924	39,016	102,940
Advance from sewer	6,768,277	-	6,768,277
Deposits	27,308	-	27,308
Total Noncurrent Liabilities	<u>13,705,617</u>	<u>1,306,289</u>	<u>15,011,906</u>
TOTAL LIABILITIES	<u>14,367,389</u>	<u>1,963,503</u>	<u>16,330,892</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related items	<u>95,632</u>	<u>56,180</u>	<u>151,812</u>
NET POSITION			
Net investment in capital assets	30,500,536	35,608,468	66,109,004
Restricted for radium capital projects	60,006	-	60,006
Unrestricted (deficit)	<u>(5,859,412)</u>	<u>20,623,664</u>	<u>14,764,252</u>
TOTAL NET POSITION	<u>\$ 24,701,130</u>	<u>\$ 56,232,132</u>	<u>\$ 80,933,262</u>

See accompanying notes to the financial statements.

CITY OF PEWAUKEE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS For the Year Ended December 31, 2019

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Totals
OPERATING REVENUES	<u>\$ 2,104,660</u>	<u>\$ 3,421,679</u>	<u>\$ 5,526,339</u>
OPERATING EXPENSES			
Operation and maintenance	1,249,675	2,226,848	3,476,523
Depreciation	1,145,918	791,365	1,937,283
Taxes	27,544	-	27,544
Total Operating Expenses	<u>2,423,137</u>	<u>3,018,213</u>	<u>5,441,350</u>
Operating Income (Loss)	<u>(318,477)</u>	<u>403,466</u>	<u>84,989</u>
NONOPERATING REVENUES (EXPENSES)			
Interest income	10,239	153,302	163,541
Interest and fiscal charges	(181,753)	(32,824)	(214,577)
Amortization	11,649	2,513	14,162
Total non-operating income (expense)	<u>(159,865)</u>	<u>122,991</u>	<u>(36,874)</u>
Income (loss) before contributions and transfers	<u>(478,342)</u>	<u>526,457</u>	<u>48,115</u>
CONTRIBUTIONS AND TRANSFERS			
Capital contributions	277,733	312,067	589,800
Transfers	(582,430)	-	(582,430)
Total Contributions and Transfers	<u>(304,697)</u>	<u>312,067</u>	<u>7,370</u>
Change in Net Position	<u>(783,039)</u>	<u>838,524</u>	<u>55,485</u>
NET POSITION - Beginning of Year (as restated)	<u>25,484,169</u>	<u>55,393,608</u>	<u>80,877,777</u>
NET POSITION - END OF YEAR	<u>\$ 24,701,130</u>	<u>\$ 56,232,132</u>	<u>\$ 80,933,262</u>

See accompanying notes to the financial statements.

CITY OF PEWAUKEE

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 For the Year Ended December 31, 2019

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 2,153,354	\$ 3,450,997	\$ 5,604,351
Paid to vendors for goods and services	(1,876,851)	(1,918,287)	(3,795,138)
Paid to employees for services	(111,079)	(147,120)	(258,199)
Net Cash Flows from Operating Activities	<u>165,424</u>	<u>1,385,590</u>	<u>1,551,014</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES			
Principal (paid)/collected on advances from/to other funds	(804,131)	804,131	-
Transfers to other funds	(582,430)	-	(582,430)
Net Cash Flows from Non-Capital and Related Financing Activities	<u>(1,386,561)</u>	<u>804,131</u>	<u>(582,430)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(50,105)	241,753	191,648
Principal paid on long-term debt retirements	(460,945)	(87,895)	(548,840)
Collection of special assessments, net	178,011	342,182	520,193
Interest paid	(176,400)	(33,465)	(209,865)
Net cash used by capital and related financing activates	<u>(509,439)</u>	<u>462,575</u>	<u>(46,864)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	10,239	153,302	163,541
Net Change in Cash and Investments	<u>(1,720,337)</u>	<u>2,805,598</u>	<u>1,085,261</u>
CASH AND INVESTMENTS - Beginning of Year	<u>2,376,704</u>	<u>10,212,549</u>	<u>12,589,253</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 656,367</u>	<u>\$ 13,018,147</u>	<u>\$ 13,674,514</u>

See accompanying notes to the financial statements.

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:			
Operating income (loss)	\$ (318,477)	\$ 403,466	\$ 84,989
Nonoperating income	-	137	137
Adjustments to reconcile operating income (loss) to net cash from operating activities:			
Depreciation expense	1,145,918	791,366	1,937,284
Changes in assets, deferred outflows/inflows of resources and liabilities			
Accounts receivable	48,328	14,500	62,828
Due from other funds	(546,122)	14,818	(531,304)
Pension related deferrals and liabilities	27,196	18,801	45,997
Accounts payable	(205,829)	136,291	(69,538)
Inventory	3,505	-	3,505
Accrued liabilities	10,905	6,349	17,254
NET CASH FLOWS FROM OPERATING ACTIVITIES	\$ 165,424	\$ 1,385,728	\$ 1,551,152
RECONCILIATION OF CASH AND INVESTMENTS TO THE STATEMENT OF NET POSITION - PROPRIETARY FUNDS			
Cash and investments - statement of net position	596,361	13,018,147	13,614,508
Restricted cash and investments - statement of net position	60,006	-	60,006
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 656,367	\$ 13,018,147	\$ 13,674,514
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Amortization on premiums	\$ 11,649	\$ 2,513	\$ -

See accompanying notes to the financial statements.

CITY OF PEWAUKEE

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUND As of December 31, 2019

	<u>Custodial Fund</u> <u>Tax Collection</u> <u>Fund</u>
ASSETS	
Cash and investments	\$ 24,900,224
Taxes receivable	<u>12,396,710</u>
Total Assets	<u>37,296,934</u>
LIABILITIES	
Due to other taxing units	<u>37,296,934</u>
NET POSITION	
Total Net Position	<u>\$ -</u>

See accompanying notes to the financial statements.

CITY OF PEWAUKEE

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION As of December 31, 2019

	<u>Custodial Fund</u> <u>Tax Collection</u> <u>Fund</u>
ADDITIONS	
Tax collections	<u>\$ 25,299,833</u>
DEDUCTIONS	
Tax disbursements to other entities	<u>25,299,833</u>
Change in Fiduciary Net Position	-
NET POSITION - Beginning of year	<u>-</u>
NET POSITION - End of year	<u><u>\$ -</u></u>

See accompanying notes to the financial statements.

CITY OF PEWAUKEE

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CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - 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).

A. 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 unit. 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 primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods, discrete presentation, blended, or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens, or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government. There were no component units reported.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In January 2017, the GASB issued statement No. 84 - *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes and how those activities should be reported. This standard was implemented January 1, 2019.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

In March 2018, the GASB issued statement No. 88 - *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement defines debt for purposes of disclosure in notes to financial statements and establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings and direct placements. This standard was implemented January 1, 2019.

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.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

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 - 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.

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

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

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 - 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
Public Safety Grants

Tourism and Convention
Expendable Cemetery

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

The city reports the following nonmajor governmental and enterprise funds: (cont.)

Capital Projects Funds - 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.

Road Construction
Capital Equipment

Sports Complex
Bike Path

Permanent Fund - 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.

Non-expendable Cemetery

In addition, the City reports the following fund types:

Custodial Fund - 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

C. 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 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.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

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 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, 2019, there were \$703,543, \$3,844,019 and \$1,301,326 of unrecorded anticipated future assessments for City, Water and Sewer 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 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 funds are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

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.

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY

1. Deposits and Investments

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.

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 III A. 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.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

1. Deposits and Investments (cont.)

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, 2019, 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 IV. A. for further information.

2. 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 state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of fiduciary net position.

Property tax calendar - 2019 tax roll:

Lien date and levy date	December 2019
Tax bills mailed	December 2019
Payment in full, or	January 31, 2020
First installment due	January 31, 2020
Second installment due	July 31, 2020
Personal property taxes in full	January 31, 2020
Tax sale - 2019 delinquent real estate taxes	October 2022

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.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

3. 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.

4. 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.

As of December 31, 2019, the Water Utility had restricted assets of \$60,006 for Radium removal.

5. Capital Assets

Government-Wide 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 for 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, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. 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.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

5. Capital Assets (cont.)

Government-Wide Statements (cont.)

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.

6. Deferred Outflows of Resources

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

7. 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. is such days are not taken as paid time off during the course of employment, payment may be received upon termination at a rate of 50% of total accrued benefits. A liability is recorded only to the extent that it is estimated to result in termination payments.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

7. Compensated Absences (cont.)

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.

All vested vacation and sick leave pay is accrued when earned in the full-accrual government-wide and proprietary fund financial statements.

8. 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, net pension liability 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.

9. Deferred Inflows of Resources

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

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

10. Equity Classifications

Government-Wide Statements

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

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

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.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

10. Equity Classifications (cont.)

Fund Statements (cont.)

- 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 \$1,596,154, or 20%, and is included in unassigned general fund balance.

The fund balance (unassigned) 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, 2019, the City's unassigned fund balance was 38% of subsequent year's budgeted general fund revenue.

See Note IV. F. for further information.

11. Pension

For purposes of measuring the net pension asset (liability), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by 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.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

12. Basis for Existing Rates

Water and Sewer Rates

Current water rates were approved by the Public Service Commission of Wisconsin on February 2014.

Current sewer rates were approved by the Common Council December 2012.

NOTE II - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. 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	\$	3,736,474
Construction in progress		1,613,966
Buildings and improvements		13,881,653
Land improvements		4,718,316
Equipment		10,591,607
Infrastructure		52,461,492
Intangibles		54,432
Library		1,024,901
Less: Accumulated depreciation		<u>(35,668,078)</u>
Combined Adjustment for Capital Assets	\$	<u>52,414,763</u>

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	\$	6,505,020
Compensated absences		660,636
Accrued interest		42,345
Net pension liability		1,369,558
Unamortized debt premium		<u>139,678</u>
Combined Adjustment for Long-Term Liabilities	\$	<u>8,717,237</u>

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. EXCESS EXPENDITURES AND OTHER FINANCING USES OVER APPROPRIATIONS

Funds	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
Capital Projects - Sports Complex Fund	\$ 120,200	\$ 191,079	\$ 70,879
Capital Projects - Capital Equipment Fund	1,869,834	2,008,707	138,873

The City controls expenditures at the fund level in the General Fund and at the fund level for all other funds. The detail of those items can be found in the City's year-end budget to actual report.

B. DEFICIT BALANCES

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

As of December 31, 2019, the following individual funds held a deficit balance:

Fund	Amount	Reason
Capital Projects - Sports Complex Fund	\$ (213,650)	Expenditures exceeded original funding source

The Sports Complex Fund deficits are anticipated to be funded with future contributions, general tax revenues, or long-term borrowing.

C. 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 increased by the greater of the percentage change in the City's equalized value due to 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.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and balance sheet as cash and investments.

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

	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 35,988,608	\$ 34,620,725	Custodial Credit
US Agencies	4,919,841	4,919,841	Credit, Custodial Credit, Interest, Concentration
Money Market	145,147	145,147	Custodial Credit
US Treasuries	199,868	199,868	Custodial Credit, Interest Rate
Certificate of deposits - negotiable	6,107,036	6,107,036	Credit, Custodial Credit, Interest, Concentration
Municipal Bonds	368,545	368,545	Credit, Custodial Credit, Interest, Concentration
LGIP	10,971,317	10,971,317	Credit
Petty cash	923	-	N/A
Total Deposits and Investments	<u>\$ 58,701,285</u>	<u>\$ 57,332,479</u>	

Reconciliation to financial statements

Per statement of net position

Unrestricted cash and investments \$ 33,741,055

Restricted cash and investments 60,006

Per statement of net position - custodial funds

Tax Collection Fund 24,900,224

Total Deposits and Investments \$ 58,701,285

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.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. 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.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

The City maintains collateral agreements with its banks. At December 31, 2019, the banks had pledged various government securities in the amount of \$33,290,877 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 were quoted market prices.

Investment Type	December 31, 2019			
	Level 1	Level 2	Level 3	Total
US Agencies	\$ -	\$ 4,919,841	\$ -	\$ 4,919,841
Certificates of Deposit	-	6,107,036	-	6,107,036
Municipal Bonds	-	368,545	-	368,545
US Treasuries	-	199,868	-	199,868
Money Market	145,147	-	-	145,147
Total	<u>\$ 145,147</u>	<u>\$ 11,595,290</u>	<u>\$ -</u>	<u>\$ 11,740,437</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, 2019, \$34,765,871 of the City's total bank balances was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	<u>\$ 214,560</u>
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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 As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

Credit Risk (cont.)

As of December 31, 2019, the City's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
US Agency	AA+	Aaa
Municipal Bonds	AA to AA-	Aa2 to A1
Certificates of Deposit	A+ to A-	A1

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

LGIP

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

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.

At December 31, 2019, the investment portfolio was concentrated as follows:

Issuer	Investment Type	Percentage of Portfolio
Federal Farm Credit Banks Funding Corp	US Agency	18.64%
Federal Home Loan Mortgage Corp	US Agency	11.40%
Federal Home Loan Banks	US Agency	6.76%
Federal National Mortgage Association	US Agency	5.11%

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, 2019, the City's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)		
		Less than 1	1-3	3-5
US Agencies	\$ 4,919,841	\$ 1,843,658	\$ 2,100,509	\$ 975,674
Certificate of Deposit	6,107,036	2,181,432	3,925,604	-
Municipal Bonds	368,545	25,127	343,418	-
US Treasuries	199,868	199,868	-	-
Totals	<u>\$ 11,595,290</u>	<u>\$ 4,250,085</u>	<u>\$ 6,369,531</u>	<u>\$ 975,674</u>

Investments Highly Sensitive to Interest Rate Changes

At December 31, 2019, the City held \$4,919,841, \$6,107,036, \$368,545 and \$199,868 in US agencies, certificates of deposit, municipal bonds and US 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 5 years maturing December 17, 2025. The market value of this investment at December 31, 2019 is \$549,912.

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

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

B. RECEIVABLES

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

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	\$ 12,507,924	\$ -
Ambulance revenue	<u>-</u>	<u>74,466</u>
Total Unearned/Unavailable Revenue for Governmental Funds	<u>\$ 12,507,924</u>	<u>\$ 74,466</u>

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

C. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019, was as follows:

	Restated Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 3,736,474	\$ -	\$ -	\$ 3,736,474
Construction in progress	8,316	1,605,650	-	1,613,966
Total Capital Assets Not Being Depreciated	<u>3,744,790</u>	<u>1,605,650</u>	<u>-</u>	<u>5,350,440</u>
Capital assets being depreciated/amortized				
Buildings and improvements	13,901,469	48,869	68,685	13,881,653
Land improvements	4,656,731	61,585	-	4,718,316
Equipment	9,919,004	1,490,601	817,998	10,591,607
Infrastructure	52,461,492	-	-	52,461,492
Intangibles	54,432	-	-	54,432
Library	1,024,901	-	-	1,024,901
Total Capital Assets Being Depreciated/Amortized	<u>82,018,029</u>	<u>1,601,055</u>	<u>886,683</u>	<u>82,732,401</u>
Total Capital Assets	<u>85,762,819</u>	<u>3,206,705</u>	<u>886,683</u>	<u>88,082,841</u>
Less: Accumulated depreciation/amortization for				
Buildings and improvements	(5,055,257)	(391,382)	68,685	(5,377,954)
Land improvements	(1,250,143)	(220,501)	-	(1,470,644)
Equipment	(4,814,831)	(757,503)	498,254	(5,074,080)
Infrastructure	(21,834,873)	(1,644,282)	-	(23,479,155)
Intangibles	(51,089)	(2,229)	-	(53,318)
Library	(198,040)	(14,887)	-	(212,927)
Total Accumulated Depreciation/Amortization	<u>(33,204,233)</u>	<u>(3,030,784)</u>	<u>566,939</u>	<u>(35,668,078)</u>
Net Capital Assets Being Depreciated/Amortized	<u>48,813,796</u>	<u>(1,429,729)</u>	<u>319,744</u>	<u>47,064,323</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation/Amortization	<u>\$ 52,558,586</u>	<u>\$ 175,921</u>	<u>\$ 319,744</u>	<u>\$ 52,414,763</u>

Depreciation/amortization expense was charged to functions as follows:

Governmental Activities	
General government	\$ 288,142
Public safety	448,106
Public works	1,985,756
Culture and recreation	<u>308,780</u>
Total Governmental Activities Depreciation/Amortization Expense	<u>\$ 3,030,784</u>

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

C. CAPITAL ASSETS (cont.)

	Restated Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities				
Capital assets not being depreciated/amortized				
Land	\$ 530,387	\$ -	\$ -	\$ 530,387
Construction in progress	130,033	78,051	-	208,084
Total Capital Assets Not Being Depreciated/Amortized	660,420	78,051	-	738,471
Capital assets being depreciated/amortized				
Buildings	10,684,312	40,466	20,311	10,704,467
Improvements other than buildings	90,434,646	188,394	74,947	90,548,093
Furniture and equipment	1,287,788	91,240	-	1,379,028
Intangibles	10,772,106	-	-	10,772,106
Total Capital Assets Being Depreciated/Amortized	113,178,852	320,100	95,258	113,403,694
Total Capital Assets	113,839,272	398,151	95,258	114,142,165
Less: Accumulated depreciation/amortization for				
Buildings	(3,801,751)	(296,616)	20,311	(4,078,056)
Improvements other than buildings	(21,859,736)	(1,545,972)	74,947	(23,330,761)
Furniture and equipment	(1,142,531)	(94,695)	-	(1,237,226)
Intangibles	(10,772,106)	-	-	(10,772,105)
Total Accumulated Depreciation/Amortization	(37,576,124)	(1,937,283)	95,258	(39,418,148)
Net Capital Assets Being Depreciated/Amortized	75,602,728	(1,617,183)	-	73,985,546
Business-type Capital Assets, Net of Accumulated Depreciation/Amortization	\$ 76,263,148	\$ (1,539,132)	\$ -	\$ 74,724,017

Depreciation/amortization expense was charged to functions as follows:

Business-type Activities

Sewer	\$ 791,365
Water	1,145,918
Total Business-type Activities Depreciation/Amortization Expense	\$ 1,937,283

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

D. 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:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
General Fund	Capital Project Fund - Sports Complex	\$ 198,650	\$ -
Water Utility	General Fund	41,688	-
Sewer Utility	General Fund	<u>202,389</u>	-
Total - Fund Financial Statements		442,727	
Less: Fund eliminations		<u>(198,650)</u>	
Total Internal Balances - Government-Wide Statement of Net Position		<u>\$ 244,077</u>	
Receivable Fund	Payable Fund	Amount	
Governmental Activities	Business-type Activities	\$ -	
Business-type Activities	Governmental Activities	<u>244,077</u>	
Total Government-Wide Financial Statements		<u>\$ 244,077</u>	

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 advanced funds to the water utility. The amount advanced is determined by the amount the water utility assets as of May 31, 2016 were when the water and sewer divisions were split along with the debt payments from 2016-2019 for the water utility that were funded by the sewer utility. A repayment schedule has not been established.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

D. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS (cont.)

Advances (cont.)

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
Sewer Utility	Water Utility	\$ 6,768,277	\$ 6,768,277

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
General Fund	Water Utility	\$ 582,430	Tax equivalent
Debt Service Fund	Storm Water Management Fund	261,890	Debt service
Sports Complex Fund	Impact Fee Fund	75,000	Sports complex development
Capital Equipment Fund	General Fund	1,370,985	Capital equipment
Capital Equipment Fund	Impact Fee Fund	300,000	Fire department garage
Bike Path Fund	General Fund	6,776	Bike path study
Storm Water Management Fund	General Fund	17,496	Council approved contribution
Storm Water Management Fund	Cemetery Fund	420	Council approved contribution
Total - Fund Financial Statements		2,614,997	
Less: Fund eliminations		(2,032,567)	
Total Transfers - Government-Wide Statement of Activities		\$ 582,430	
Fund Transferred To	Fund Transferred From	Amount	
Governmental Activities	Business-type Activities	\$ 582,430	
Business-type Activities	Governmental Activities	-	
Total Government-wide Financial Statements		\$ 582,430	

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.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

E. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2019, was as follows:

	Restated Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and Notes Payable					
General obligation debt	\$ 7,920,325	\$ -	\$ 1,415,305	\$ 6,505,020	\$ 1,244,040
(Discounts)/Premiums	149,291	-	9,613	139,678	-
Sub-totals	<u>8,069,616</u>	<u>-</u>	<u>1,424,918</u>	<u>6,644,698</u>	<u>1,244,040</u>
Other Liabilities					
Vested compensated absences	696,803	183,065	219,232	660,636	230,822
Net pension liability	-	1,369,558	-	1,369,558	-
Total Other Liabilities	<u>696,803</u>	<u>1,552,623</u>	<u>219,232</u>	<u>2,030,194</u>	<u>230,822</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 8,766,419</u>	<u>\$ 1,552,623</u>	<u>\$ 1,644,150</u>	<u>\$ 8,674,892</u>	<u>\$ 1,474,862</u>
Business-type Activities					
Bonds and Notes Payable					
General obligation debt	\$ 8,704,675	\$ -	\$ 529,695	\$ 8,174,980	\$ 530,960
Intergovernmental agreements from direct borrowings and direct placements	262,096	-	19,145	242,951	19,662
(Discounts)/Premiums	211,245	-	14,163	197,082	-
Sub-totals	<u>9,178,016</u>	<u>-</u>	<u>563,003</u>	<u>8,615,013</u>	<u>550,622</u>
Other Liabilities					
Vested compensated absences	64,326	28,368	16,013	76,681	27,691
Net pension liability	-	102,940	-	102,940	-
Total Other Liabilities	<u>64,326</u>	<u>131,308</u>	<u>16,013</u>	<u>179,621</u>	<u>27,691</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 9,242,342</u>	<u>\$ 131,308</u>	<u>\$ 579,016</u>	<u>\$ 8,794,634</u>	<u>\$ 578,313</u>

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, 2019, was \$166,665,565. Total general obligation debt outstanding at year end was \$14,680,000.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt

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

Governmental Activities

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2019
2011 G.O. Debt	2/24/11	3/1/20	2.5 - 2.75%	\$ 4,937,095	\$ 565,000
2012 G.O. Debt	6/12/12	12/1/24	1.05 - 2.15%	3,040,788	1,240,020
2013 G.O. Debt	5/30/13	9/1/32	2.0 - 3.0%	3,060,000	2,170,000
2016 G.O. Debt	10/12/16	9/1/27	2.0 - 2.25%	2,995,000	<u>2,530,000</u>
Total Governmental Activities - General Obligation Debt					<u>\$ 6,505,020</u>

Business-type Activities

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2019
2010 G.O. Note - direct	5/1/10	5/1/29	2.91%	\$ 222,618	\$ 132,834
2011 G.O. Note - direct	7/13/11	5/1/31	2.4%	174,403	110,117
2012 G.O. Debt	6/12/12	12/1/24	1.05 - 2.15%	834,212	419,980
2013 G.O. Debt	5/30/13	9/1/32	2.0 - 3.0%	5,915,000	4,210,000
2016 G.O. Debt	10/12/16	9/1/36	2.0 - 2.25%	2,550,000	2,185,000
2018 G.O. Debt	11/1/18	9/1/38	3.0 - 4.0%	1,425,000	<u>1,360,000</u>
Total Business-type Activities - General Obligation Debt					<u>\$ 8,417,931</u>

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt		Business-type Activities General Obligation Debt	
	Principal	Interest	Principal	Interest
2020	\$ 1,244,040	\$ 133,419	\$ 530,960	\$ 200,671
2021	727,775	113,147	542,225	189,867
2022	715,245	99,196	554,755	178,627
2023	708,980	84,893	561,020	166,333
2024	723,980	70,712	571,020	153,913
2025-2029	1,825,000	184,818	2,610,000	595,052
2030-2034	560,000	34,050	2,170,000	256,443
2035-2038	-	-	635,000	43,413
Totals	<u>\$ 6,505,020</u>	<u>\$ 720,235</u>	<u>\$ 8,174,980</u>	<u>\$ 1,784,319</u>

Years	Business-type Activities Intergovernmental Agreements From Direct Borrowings And Direct Placements	
	Principal	Interest
2020	\$ 19,662	\$ 6,242
2021	20,194	5,704
2022	20,739	5,150
2023	21,300	4,583
2024	21,876	3,999
2025-2029	118,583	10,667
2030-2031	20,597	497
Totals	<u>\$ 242,951</u>	<u>\$ 36,842</u>

Other Debt Information

Estimated payments of are not included in the debt service requirement schedules. The compensated absences liability and net pension liability attributable to governmental activities will be liquidated primarily by the General fund.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

F. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at December 31, 2019, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 3,736,474
Construction in progress	1,613,966
Other capital assets, net of accumulated depreciation	47,064,323
Less: Long-term debt outstanding	(6,505,020)
Less: Unamortized debt premium	<u>(139,678)</u>
Total Net Investment in Capital Assets	<u>45,770,065</u>
Restricted	
Debt service	1,123,658
Cemetery	90,568
Tourism	232,690
Public safety grants	10,297
Impact fees	299,433
Cemetery perpetual care	<u>77,451</u>
Total Restricted	<u>1,834,097</u>
Unrestricted	<u>15,425,891</u>
Total Governmental Activities Net Position	<u>\$ 63,030,053</u>

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

F. NET POSITION/FUND BALANCES (cont.)

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2019, include the following:

	General Fund	Storm Water Management	Debt Service	Nonmajor Funds	Totals
Fund Balances					
Nonspendable:					
Prepaid items	\$ 30,652	\$ -	\$ -	\$ -	\$ 30,652
Inventories	135,345	-	-	-	135,345
Noncurrent receivables	276	-	-	-	276
Sub-total	<u>166,273</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>166,273</u>
Restricted for:					
Debt service	-	-	1,166,003	-	1,166,003
Impact fees	-	-	-	299,433	299,433
Tourism	-	-	-	232,690	232,690
Grants	-	-	-	10,297	10,297
Cemetery	-	-	-	168,019	168,019
Sub-total	<u>-</u>	<u>-</u>	<u>1,166,003</u>	<u>710,439</u>	<u>1,876,442</u>
Committed to:					
Capital projects	-	-	-	5,327,060	5,327,060
Sub-total	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,327,060</u>	<u>5,327,060</u>
Assigned to:					
Community policy	12,002	-	-	-	12,002
Storm water	-	3,886,843	-	-	3,886,843
Sub-total	<u>12,002</u>	<u>3,886,843</u>	<u>-</u>	<u>-</u>	<u>3,898,845</u>
Unassigned (deficit):	<u>6,009,710</u>	<u>-</u>	<u>-</u>	<u>(213,650)</u>	<u>5,796,060</u>
Total Fund Balances	<u>\$ 6,187,985</u>	<u>\$ 3,886,843</u>	<u>\$ 1,166,003</u>	<u>\$ 5,823,849</u>	<u>\$ 17,064,680</u>

Business-type Activities

Net Investment in Capital Assets

Land	\$ 530,387
Construction in progress	208,084
Other capital assets, net of accumulated depreciation	73,985,546
Less: Long-term debt outstanding	(8,417,931)
Less: Unamortized debt premium	<u>(197,082)</u>

Total Net Investment in Capital Assets \$ 66,109,004

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

G. RESTATEMENT OF FUND BALANCES/NET POSITION

Beginning fund balance and net position was restated to correct errors in the recording of compensated absences liabilities, removal of contingency liabilities, correction of accumulated depreciation, recording of investment in Pewaukee Public Library, correction of capital assets, recording unamortized premiums, correction of special assessment receivables, and recording expenditures/expenses within the appropriate period. The change in net income (loss) of the prior year in the listed restatements below was not determinable.

	<u>General Fund</u>			
Fund balance - December 31, 2018 (as reported)	\$	6,105,770		
Less: Elimination of compensated absences liability		<u>180,914</u>		
Fund Balance - December 31, 2018 (as restated)	\$	<u>6,286,684</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Water Utility</u>	<u>Sewer Utility</u>
Net position - December 31, 2018 (as reported)	\$ 62,404,199	\$ 83,567,519	\$ 26,922,408	\$ 56,645,111
Add: Elimination of contingency future payments to developers from liabilities	-	665,197	321,959	343,238
Correction of accumulated depreciation	-	554,230	554,230	-
Recording investment in Pewaukee Public Library	376,356	-	-	-
Recording City portion of library capital assets	826,861	-	-	-
Less: Recording unamortized premiums	(149,291)	(211,244)	(176,893)	(34,351)
Correction of special assessments receivables	-	(2,849,471)	(1,764,319)	(1,085,152)
Correction of capital assets, net accumulated depreciation	-	(475,238)	-	(475,238)
Recognizing expenses that under GAAP should have been expensed in year of transaction	-	(373,216)	(373,216)	-
Net position - December 31, 2018 (as restated)	<u>\$ 63,458,125</u>	<u>\$ 80,877,777</u>	<u>\$ 25,484,169</u>	<u>\$ 55,393,608</u>

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - DETAILED NOTES ON ALL FUNDS (cont.)

G. RESTATEMENT OF FUND BALANCES/NET POSITION (cont.)

G. RESTATEMENT OF FUND BALANCES/NET POSITION (cont.)

NOTE V - OTHER INFORMATION

A. 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, and expected to work at least 1200 hours a year 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 Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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 occupations and 62 for elected officials and executive service retirement plan 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 periods. 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 or after 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.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE V - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Post-retirement 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:

Year	Core Fund Adjustment	Variable Fund Adjustment
2009	(2.1)%	(42.0)%
2010	(1.3)	22.0
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
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

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE V - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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 and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category 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 \$447,003 in contributions from the City.

Contribution rates for the plan year reported as of December 31, 2019 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Executives & Elected Officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

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

At December 31, 2019, the City reported a liability of \$1,472,498 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. 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, 2018, the City's proportion was 0.04138922%, which was an increase of 0.00205839% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the City recognized pension expense of \$961,478.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE V - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

At December 31, 2019, 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 expected and actual experience	\$ 1,146,853	\$ 2,027,224
Changes in assumptions	248,209	-
Net differences between projected and actual earnings on pension plan investments	2,150,484	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	36	19,376
Employer contributions subsequent to the measurement date	468,041	-
Totals	<u>\$ 4,013,623</u>	<u>\$ 2,046,600</u>

\$468,041 reported as deferred outflows 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (net)
2020	\$ 541,070
2021	132,193
2022	238,206
2023	587,513

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE V - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Actuarial assumptions. The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset):	December 31, 2018
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*:	1.9%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 - 2017. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE V - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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 arithmetic real rates of return for each major asset class are summarized in the following table:

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49%	8.1%	5.5%
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9	6.5	3.9
Private Equity/Debt	8	9.4	6.7
Multi-Asset	4	6.7	4.1
Total Core Fund	110	7.3	4.7
<u>Variable Fund Asset Class</u>			
U.S Equities	70	7.6	5.0
International Equities	30	8.5	5.9
Total Variable Fund	100	8.0	5.4

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

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

Single discount rate. A single discount rate of 7.00% was used to measure the Total Pension Liability, as opposed to a discount rate of 7.20% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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 municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE V - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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 7.00 percent, 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
City's proportionate share of the net pension liability (asset)	\$5,851,864	\$1,472,498	\$(1,783,899)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

B. 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.

C. 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, 2019. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

CITY OF PEWAUKEE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE V - OTHER INFORMATION (cont.)

D. 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 \$812,214 in 2019.

Financial information of the library as of December 31, 2019 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.

E. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

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

- > Statement No. 87, *Leases*
- > Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- > Statement No. 91, *Conduit Debt Obligations*
- > Statement No. 92, *Omnibus*
- > Statement No. 93, *Replacement of Interbank Offered Rates*
- > Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years.

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 & CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Taxes	\$ 7,828,311	\$ 7,828,311	\$ 7,971,184	\$ 142,873
Intergovernmental	1,544,938	1,544,938	1,531,927	(13,011)
Regulation and compliance	1,430,525	1,430,525	1,596,226	165,701
Charges for services	3,334,750	3,334,750	3,575,217	240,467
Interest	98,000	98,000	368,282	270,282
Miscellaneous	78,569	78,569	87,104	8,535
Total Revenues	<u>14,315,093</u>	<u>14,315,093</u>	<u>15,129,940</u>	<u>814,847</u>
EXPENDITURES				
Current				
General government	2,317,868	2,317,868	2,087,087	230,781
Public safety	7,766,669	7,848,485	7,577,609	270,876
Public works	2,718,399	2,718,399	2,726,594	(8,195)
Culture and recreation	2,134,673	2,134,673	2,045,322	89,351
Total Expenditures	<u>14,937,609</u>	<u>15,019,425</u>	<u>14,436,612</u>	<u>582,813</u>
Excess (deficiency) of revenues over expenditures	<u>(622,516)</u>	<u>(704,332)</u>	693,328	<u>1,397,660</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	60,000	60,000	20,800	(39,200)
Transfers in	580,000	580,000	582,430	2,430
Transfers out	<u>(669,969)</u>	<u>(1,675,969)</u>	<u>(1,395,257)</u>	<u>280,712</u>
Total Other Financing Sources (Uses)	<u>(29,969)</u>	<u>(1,035,969)</u>	<u>(792,027)</u>	<u>243,942</u>
Net Change in Fund Balance	<u>\$ (652,485)</u>	<u>\$ (1,740,301)</u>	(98,699)	<u>\$ 1,641,602</u>
FUND BALANCE - Beginning of Year (as restated)			<u>6,286,684</u>	
FUND BALANCE - END OF YEAR			<u>\$ 6,187,985</u>	

See independent auditors' report and accompanying notes to required supplementary information.

CITY OF PEWAUKEE

SCHEDULE OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - STORM WATER MANAGEMENT FUND For the Year Ended December 31, 2019

	Original and Final Budget	Actual	Variance with Final Budget
REVENUES			
Intergovernmental	\$ 15,000	\$ 45,138	\$ 30,138
Licenses and permits	-	1,050	1,050
Public charges for services:	1,573,000	1,585,720	12,720
Investment income	-	71,458	71,458
Miscellaneous revenues:	<u>41,400</u>	<u>116,429</u>	<u>75,029</u>
TOTAL REVENUES	<u>1,629,400</u>	<u>1,819,795</u>	<u>190,395</u>
EXPENDITURES			
Current			
Public works	698,668	663,646	35,022
Capital Outlay	<u>4,918,333</u>	<u>740,153</u>	<u>4,178,180</u>
TOTAL EXPENDITURES	<u>5,617,001</u>	<u>1,403,799</u>	<u>4,213,202</u>
Excess (deficiency) of revenues over expenditures	<u>(3,987,601)</u>	<u>415,996</u>	<u>4,403,597</u>
OTHER FINANCING SOURCES (USES)			
Proceeds of debt issued	700,000	-	(700,000)
Transfers in	17,904	17,916	12
Transfers out	<u>(261,890)</u>	<u>(261,890)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>456,014</u>	<u>(243,974)</u>	<u>(699,988)</u>
Net Change in Fund Balance	<u>\$ (3,531,587)</u>	172,022	<u>\$ 3,703,609</u>
FUND BALANCE - Beginning of Year		<u>3,714,821</u>	
FUND BALANCE - END OF YEAR		<u>\$ 3,886,843</u>	

See independent auditors' report and accompanying notes to required supplementary information.

CITY OF PEWAUKEE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY/(ASSET) - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2019

WRS Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/14	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%

SCHEDULE OF EMPLOYER CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2019

City Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 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	-	5,544,377	8.44%

See independent auditors' report and accompanying notes to the required supplementary information.

CITY OF PEWAUKEE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended December 31, 2019

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 I. C.

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

The City is required to present the last ten years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

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

Changes in assumptions. Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 - 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total Pension Liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

SUPPLEMENTARY INFORMATION

CITY OF PEWAUKEE

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS As of December 31, 2019

	Special Revenue Funds			
	Impact Fee	Tourism and Convention	Public Safety Grants	Cemetery
ASSETS				
Cash and investments	\$ 299,433	\$ 212,416	\$ 10,297	\$ 90,568
Receivables (net)				
Taxes	-	-	-	35,000
Accounts	-	30,294	-	-
TOTAL ASSETS	<u>\$ 299,433</u>	<u>\$ 242,710</u>	<u>\$ 10,297</u>	<u>\$ 125,568</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)				
Liabilities				
Accounts payable	\$ -	\$ 10,020	\$ -	\$ -
Due to other funds	-	-	-	-
Total Liabilities	<u>-</u>	<u>10,020</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Unearned revenues	-	-	-	35,000
Fund Balances				
Restricted	299,433	232,690	10,297	90,568
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	<u>299,433</u>	<u>232,690</u>	<u>10,297</u>	<u>90,568</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)	<u>\$ 299,433</u>	<u>\$ 242,710</u>	<u>\$ 10,297</u>	<u>\$ 125,568</u>

Capital Project Funds				Permanent Fund	Total
Road Construction	Bike Path	Sports Complex	Capital Equipment	Cemetery Perpetual Care	Governmental Funds
\$ 402,674	\$ 7,954	\$ -	\$ 5,167,709	\$ 77,451	\$ 6,268,502
400,000	-	-	525,000	-	960,000
-	-	-	-	-	30,294
<u>\$ 802,674</u>	<u>\$ 7,954</u>	<u>\$ -</u>	<u>\$ 5,692,709</u>	<u>\$ 77,451</u>	<u>\$ 7,258,796</u>
\$ 50,017	\$ 7,954	\$ 15,000	\$ 193,306	\$ -	\$ 276,297
-	-	198,650	-	-	198,650
<u>50,017</u>	<u>7,954</u>	<u>213,650</u>	<u>193,306</u>	<u>-</u>	<u>474,947</u>
<u>400,000</u>	<u>-</u>	<u>-</u>	<u>525,000</u>	<u>-</u>	<u>960,000</u>
-	-	-	-	77,451	710,439
352,657	-	-	4,974,403	-	5,327,060
-	-	(213,650)	-	-	(213,650)
<u>352,657</u>	<u>-</u>	<u>(213,650)</u>	<u>4,974,403</u>	<u>77,451</u>	<u>5,823,849</u>
<u>\$ 802,674</u>	<u>\$ 7,954</u>	<u>\$ -</u>	<u>\$ 5,692,709</u>	<u>\$ 77,451</u>	<u>\$ 7,258,796</u>

CITY OF PEWAUKEE

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2019

	Special Revenue Funds			
	Impact Fees	Tourism and Convention	Public Safety Grants	Cemetery
REVENUES				
Taxes	\$ -	\$ 566,198	\$ -	\$ 35,000
Intergovernmental	-	-	16,297	-
Public charges for services	95,697	-	-	8,058
Investment income	1,240	3,349	-	1,559
Miscellaneous revenues	-	-	-	-
Total Revenues	<u>96,937</u>	<u>569,547</u>	<u>16,297</u>	<u>44,617</u>
EXPENDITURES				
Current				
Public safety	-	-	6,000	-
Health and human services	-	-	-	28,616
Culture, education, and recreation	-	-	-	-
Conservation and development	-	460,054	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>460,054</u>	<u>6,000</u>	<u>28,616</u>
Excess (deficiency) of revenues over expenditures	<u>96,937</u>	<u>109,493</u>	<u>10,297</u>	<u>16,001</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(375,000)	-	-	(420)
Total Other Financing Sources (Uses)	<u>(375,000)</u>	<u>-</u>	<u>-</u>	<u>(420)</u>
Net Change in Fund Balances	(278,063)	109,493	10,297	15,581
FUND BALANCES (DEFICITS) - Beginning of Year	<u>577,496</u>	<u>123,197</u>	<u>-</u>	<u>74,987</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 299,433</u>	<u>\$ 232,690</u>	<u>\$ 10,297</u>	<u>\$ 90,568</u>

Capital Project Funds				Permanent Fund	Total
Road Construction	Bike Path	Sports Complex	Capital Equipment	Cemetery Perpetual Care	Governmental Funds
\$ 400,000	\$ -	\$ -	\$ 425,000	\$ -	\$ 1,426,198
-	-	-	-	-	16,297
-	-	-	-	2,912	106,667
4,999	-	-	91,938	122	103,207
-	-	25,867	-	-	25,867
<u>404,999</u>	<u>-</u>	<u>25,867</u>	<u>516,938</u>	<u>3,034</u>	<u>1,678,236</u>
-	-	-	-	-	6,000
-	-	-	-	-	28,616
-	2,053	-	-	-	2,053
-	-	-	-	-	460,054
<u>237,097</u>	<u>7,954</u>	<u>191,079</u>	<u>2,008,707</u>	<u>-</u>	<u>2,444,837</u>
<u>237,097</u>	<u>10,007</u>	<u>191,079</u>	<u>2,008,707</u>	<u>-</u>	<u>2,941,560</u>
<u>167,902</u>	<u>(10,007)</u>	<u>(165,212)</u>	<u>(1,491,769)</u>	<u>3,034</u>	<u>(1,263,324)</u>
-	6,776	75,000	1,670,985	-	1,752,761
-	-	-	-	-	(375,420)
<u>-</u>	<u>6,776</u>	<u>75,000</u>	<u>1,670,985</u>	<u>-</u>	<u>1,377,341</u>
167,902	(3,231)	(90,212)	179,216	3,034	114,017
<u>184,755</u>	<u>3,231</u>	<u>(123,438)</u>	<u>4,795,187</u>	<u>74,417</u>	<u>5,709,832</u>
<u>\$ 352,657</u>	<u>\$ -</u>	<u>\$ (213,650)</u>	<u>\$ 4,974,403</u>	<u>\$ 77,451</u>	<u>\$ 5,823,849</u>

Reporting and insights from 2019 audit:

City of Pewaukee

August 24, 2019

Executive summary

We have completed our audit of the financial statements of the City of Pewaukee (the “City”) for the year ended December 31, 2019, and have issued our report thereon dated August 24, 2020. This letter presents communications required by our professional standards.

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

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

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

- Paul Frantz, CPA, Partner: paul.frantz@bakertilly.com or +1 (414) 777 5506

Sincerely,

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The script is cursive and fluid, with the letters connected. The "B" is large and loops around, and the "P" at the end has a long, sweeping tail.

Paul Frantz, CPA, Partner

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

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Audit objectives

Audit objectives

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the City's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects, and in accordance with accounting principles generally accepted in the United States of America

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

- Qualitative aspects of the City's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

Management's responsibilities

Management	Auditor
 Prepare and fairly present the financial statements	Our audit does not relieve management or those charged with governance of their responsibilities
 Establish and maintain effective internal control over financial reporting	An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls
 Provide us with written representations at the conclusion of the audit	See Appendix B for a copy of management's representations

Audit status



Audit status

Significant changes to the audit plan

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

Audit approach and results



Audit approach and results

Planned scope and timing

Audit focus

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

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards
- Areas of complexity including capital assets and debt

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

Implementation of GASB No. 84 reporting fiduciary activities

During the current year, your government implemented GASB Statement No. 84 – *Fiduciary Activities*. This standard was issued to provide a clear foundation and reduce inconsistencies in reporting of fiduciary activities. Implementation of this standard required the evaluation of various activities and application of specific criteria to determine the fiduciary activities that required reporting. As a result of this standard you will note the following changes in your financial statements from prior years:

- Reclassification of agency fund activities as custodial funds
- Change in the activity that is reported through the tax collection custodial fund
- Presentation of additions and deductions on the statement of changes in fiduciary net position for all fiduciary funds, including custodial funds

Implementation of GASB No. 88 related to certain debt disclosures

During the current year, your government implemented GASB Statement No. 88 – *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This statement defines debt for purposes of disclosure in notes to financial statements and establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings and direct placements.

Key areas of focus and significant findings

Significant risks of material misstatement

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

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion

Other key areas of emphasis

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

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

Internal control matters

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

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

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

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

- **Missing Key Controls**

There are certain controls that are not currently in place related to significant transaction cycles. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendations for strengthening controls are listed below.

- Controls Over Monthly and Year-end Accounting**

- Adjusting journal entries and supporting documentation should be reviewed and approved by an appropriate person who is not the original preparer.

Since the controls listed above or other compensating controls are not currently in place, errors or irregularities could occur as part of the accounting processes that might not be discovered by management or the governing body. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

- **Financial Statement Close Process**

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

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

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

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

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

- Restatement of Prior Year Financial Statements

The City's internal controls over financial reporting should be designed to prepare financial statements in accordance with United States Generally Accepted Accounting Principles (GAAP). Subsequent discovery of material financial reporting changes and the required correction of previously issued financial statements indicate there is a material weakness in the City's financial reporting system.

As described in Note IV. G. of the City's financial statements, a restatement of the prior year financial statements was necessary to properly the recording of compensated absences liabilities, removal of contingency liabilities, correction of accumulated depreciation, recording of investment in Pewaukee Public Library, correction of capital assets, recording unamortized premiums, correction of special assessment receivables, and recording expenditures/expenses within the appropriate period.

The absence of the internal controls noted above resulted in changes being needed in the December 31, 2019 financial statements which resulted in the restatement described above.

Other comments and recommendations

- Departmental Controls

As part of our annual audit process, we focus our efforts on the primary accounting systems, internal controls, and procedures used by the City. This is in keeping with our goal to provide an audit opinion which states that the financial statements of the City are correct in all material respects.

In some cases, the primary system of accounting procedures and controls of the City are supported by smaller systems which are decentralized, and reside within a department or location. In many cases, those systems are as simple as handling cash collections and remitting those collections to the Administrative Services Department.

Generally, the more centralized a function is, the easier it is to design and implement accounting controls that provide some level of checks and balances. That is because you are able to divide certain tasks over the people available to achieve some segregation of duties. For those tasks that are decentralized, it is usually very difficult to provide for proper segregation of duties. Therefore, with one person being involved in most or all aspects of a transaction, you lose the ability to rely on the controls to achieve the safeguarding of assets and reliability of financial records.

As auditors, we are required to communicate with you on a variety of topics. Since there is now more emphasis on internal controls and management's responsibilities, we believe it is appropriate to make sure that you are informed about the lack of segregation of duties that may occur at departments or locations that handle cash. Departments in your City that fit this situation may include the following:

- Parks and Recreation
- Fire Department
- Public Works
- Cemetery

As you might expect, similar situations are common in most governments.

As auditors, we are required to focus on the financial statements at a highly summarized level and our audit procedures support our opinion on those financial statements. Departments or locations that handle relatively smaller amounts of money are not the primary focus of our audit. Yet, because of the lack of segregation of duties, the opportunity for loss is higher there than in centralized functions that have more controls.

Because management is responsible for designing and implementing controls and procedures to detect and prevent fraud, we believe that is important for us to communicate this information to you. We have no knowledge of any fraud that has occurred or is suspected to have occurred within the departments mentioned above. However, your role as the governing body is to assess your risk areas and determine that the appropriate level of controls and procedures are in place. As always, the costs of controls and staffing must be weighed against the perceived benefits of safeguarding your assets.

Without adding staff or splitting up the duties, your own day-to-day contact and knowledge of the operation are also important mitigating factors.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note I to the financial statements. As described in Note I, the City changed accounting policies related to financial reporting for fiduciary activities by adopting Governmental Accounting Standards Board (GASB) No. 84 – *Fiduciary Activities* and financial reporting for debt disclosures by adopting Governmental Accounting Standards Board (GASB) No. 88 – *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, respectively, effective January 1, 2019. We noted no transactions entered into by the City during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Allowance for doubtful accounts	Evaluation of historical revenues and loss levels with the analysis on collectability of individual amounts	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

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

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

Significant unusual transactions

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

Other information in documents containing audited financial statements

Official Statements (or Other Equivalent Document)

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

Difficulties encountered during the audit

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

Disagreements with management

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

Management's consultations with other accountants

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

Written communications between management and Baker Tilly

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

Corrected misstatements

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

Compliance with laws and regulations

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

Fraud

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

Going concern

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

Independence

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

Related parties

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

Other audit findings or issues

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

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

Other matters

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

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

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports

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

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

Accounting changes relevant to the City

Accounting changes relevant to the City

Future accounting standards updates

GASB Statement Number	Description	Potentially Impacts you	Effective Date
83	Certain Asset Retirement Obligations	✓	12/31/20*
87	Leases	✓	12/31/22*
89	Accounting for Interest Incurred before the End of a Construction Period	✓	12/31/21*
90	Majority Equity Interests and amendment of GASB Statements No. 14 and No. 61	✓	12/31/20*
91	Conduit Debt	✓	12/31/22*
92	Omnibus 2020	✓	12/31/22*
93	Replacement of Interfund Bank Offered Rates	✓	12/31/22*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23

*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming [GASB pronouncements](#)

Preparing for the new lease standard

GASB's new single model for lease accounting will be due for implementation in a few years. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend the City review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

In addition, the City should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about [GASB 87](#).

Planning for the new conduit debt reporting

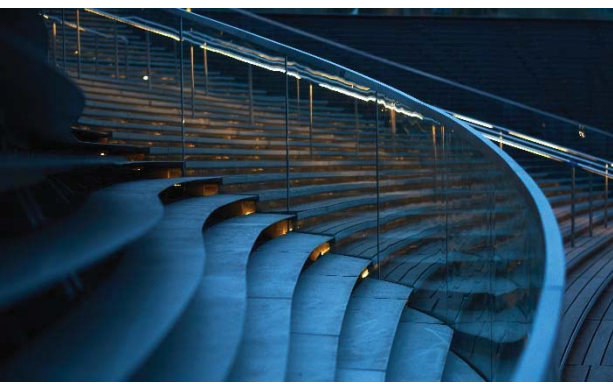
Conduit debt includes arrangements where there are three separate parties involved including a third party that is obligated for payment, a debt holder or lender and an issuing party which is often a government. This standard provides additional criteria for identifying and classifying conduit debt with the intent of providing consistency in how the debt is recorded and reported in governmental financial statements. The City should identify any existing debt arrangements involving third party obligors and evaluate how those arrangements will be reported under the new standard in order to determine the potential impact of this standard on future financial reporting.

Trending challenges for organizations

Trending challenges for organizations

Management and the governing body of the City must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long term goals. Economic uncertainty, coupled with key risk areas and fast paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

2020 strategic risks for boards



Evaluating and mitigating the greatest risks

Public sector organizations face a multitude of internal and external risks in an evolving landscape. Risks can stem from strategy, finances, legal situations, operations, regulatory compliance, information technology, economic environment, and/or fraud, waste and abuse.

By employing a risk assessment, areas with the greatest needs and highest risks are evaluated. Then a risk mitigation plan can be developed and deployed.

Learn about [risk assessment](#) types, tools and strategies.

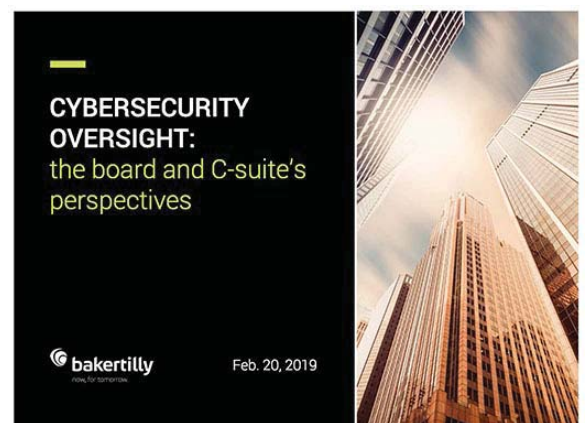
Cybersecurity

Operational reporting on cybersecurity effectiveness

As boards engage management in cybersecurity risk discussions, directors should expect management to produce reports on the effectiveness of the organization's cybersecurity-risk management program. Management can (and should) collect and analyze relevant performance measures and metrics to determine if cybersecurity safeguards and controls are operating as intended, and whether any corrective action should be taken to strengthen management's risk-mitigation approaches. While not an exhaustive list, some key processes on which management should report include these:

- Incident management
- Risk management and governance
- Independent assurance on the cybersecurity program

[Learn more](#) about cybersecurity risk management.



[WATCH: On demand webinar about board governance over cybersecurity.](#)

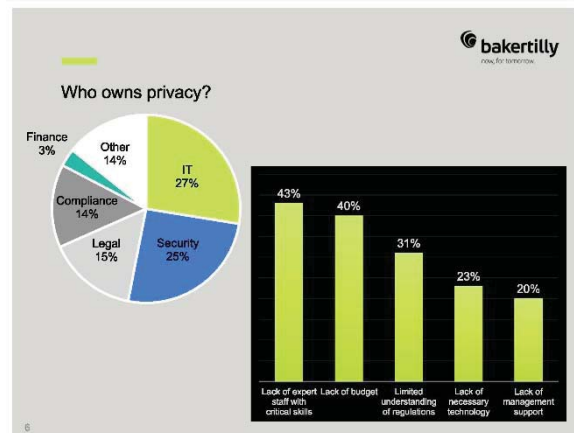
Data privacy

Elevating privacy risks to the forefront of board agendas

Organizations around the world are still scrambling to comply with the General Data Protection Regulation in the European Union, which went into effect in May 2018. While the data privacy regulatory environment changes rapidly, organizations can take proactive steps to ensure that they stay informed of the existing regulations and of those developing on the near horizon.

Adequate oversight remains a key part of staying on top of data privacy developments. Some regulations specify oversight requirements, and can depend on the type of the organization, the quantity and type of personal data processed, and the locations where operations take place. In many cases, a data protection officer (DPO) must lead the effort. Since the DPO is responsible for overseeing practices related to data protection strategy and implementation, having one in place early on will help ensure that the privacy program is comprehensive and consistent.

Learn more about [data privacy risk management](#).



[WATCH: On demand webinar about a risk-based approach to oversight, compliance and management of privacy](#)

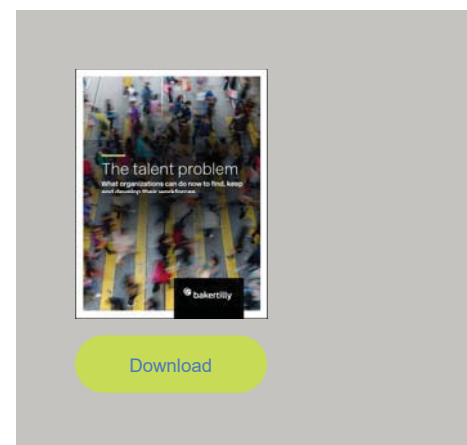
The talent problem

Establishing a lifeline for your shifting workforce

Employee recruitment and retention challenges are an all too common struggle in the public sector:

- Aging workers with institutional knowledge retire
- High demand for small qualified candidate pool
- Perception of geographic disadvantages
- Wage/benefit competition with private sector
- Lean operations exclude investments in recruitment, on-the-job training and technology
- Unclear growth and career advancement tracks

Sustainable organizations must have a robust workforce development and succession planning program. Learn how to get started and incorporate a workforce/succession planning program with existing operational practices.



Innovation

Anticipating disruptive innovation and digital transformation

To stay competitive and relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment. Companies that do not address and embrace new and emerging technologies will be less competitive or may even face obsolescence.

Given these challenges to companies, what does innovation mean in this era of digital transformation? Innovation now involves finding the right problems worth solving; building new offerings, business models, and experiences; and generating value at scale for customers.

Furthermore, the rapid digital transformation of advanced technologies such as blockchain, robotic process automation (RPA), and artificial intelligence (AI) now portend similar effects in industries from financial services and healthcare to communications and manufacturing. Boards must become

knowledgeable about these digital disruption trends in order to be able to conduct meaningful oversight that management can use successfully as the company embraces new technologies.

Anticipating Disruptive Innovation and Digital Transformation

To stay competitive and relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment.

[Read the blog post.](#)

Learn more about [innovation opportunities](#).

Public sector executive recruitment

Navigating recruitments and smart hiring

Competing for top executive talent in the public sector space takes industry knowledge, familiarity with the general applicant pool and experience navigating recruitments. Search consultants draw upon their understanding of organizational management and human resources to serve as a successful agent for government entities. In turn, public sector organizations can adopt a foundational understanding about search firms to ensure optimal collaboration on hiring opportunities.

[Read the three part series](#) to learn what your entity should be thinking about and how Baker Tilly can help.

Three part series on public sector executive recruitment

Navigate the changing workforce landscape with confidence, read the executive recruitment series.

1. [Five myths about search firms](#)
2. [Recruiting for difficult positions](#)
3. [Hiring recommendations for government entities](#)

Customer experience

Finding your edge in a competitive market

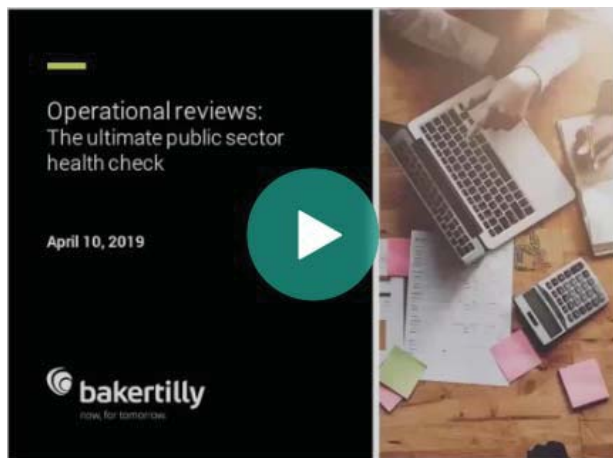
All industries are facing an increasingly competitive marketplace due to more connected consumers, partners and vendors. Where a company may have had a geographic advantage in the past, they now need to be able to compete against non-local organizations.

One of the key factors in maintaining your place in the market is ensuring a positive, fast and easy customer experience. Whether this means enhancing your customer support services through online chat bots or developing a mobile app to allow your customer access to their information around the clock, your organization needs to take your customer experience strategy seriously. Management and board members should understand where your experience is currently and what strategies you are evaluating to enhance it.

Learn more about [why your customer experience is so important](#).

Operational and organizational sustainability

Aligning resources with strategy



As new demands confront the public sector industry, it's easy to solve an immediate problem instead of pausing to take a holistic view. Rippling inefficiencies, increasing financial pressures, taxing staff resources and plummeting constituent satisfaction can pile atop organizations already facing pressure to improve efficiency, effectiveness, relevance and financial viability.

An operational review follows a systematic, strategic approach to understanding an entity's operations and performance. Opportunities to improve processes, bolster internal controls and reduce costs are uncovered in order to realign organizational resources and strategic objectives.

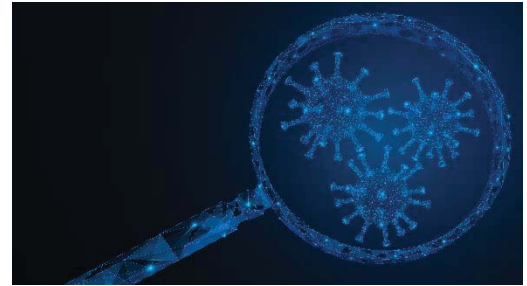
Learn invaluable methods for [executing an operational review](#) while maintaining day-to-day operations.

COVID-19 Risks and ongoing response

Staying nimble and resilient during unprecedented disruption

COVID-19 has challenged all organizations and the effects continue to unfold. It is critical that management and governing bodies stay nimble to respond to direct and indirect effects of this disruption on operations, cash flow, and people. Some best practices to consider include:

- Establish mechanisms to track COVID-19 related expenses, lost revenues or delayed revenues
- Monitor cash flow projections and seek short term liquidity help
- Create a policy and forms for compliance with Family First Coronavirus Response Act
- Compare anticipated results to bond covenants and track any continuing disclosure items
- Re-evaluate TIF projections with revised development scenarios
- Develop a strategy for leading your community through the crisis



Learn about public sector [Coronavirus resources](#), including the latest news on business continuity and cash flow management, Federal stimulus and tax developments, and more.

A photograph showing a group of hands of various skin tones holding small green seedlings with soil. The hands are arranged in a circle, with each hand holding a seedling. The background is dark and out of focus.

Appendix A: Client service team

Client service team



Paul Frantz, CPA

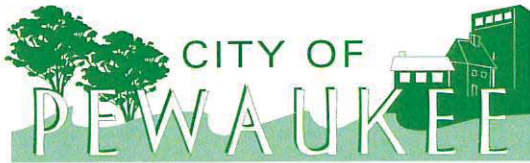
Partner

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Appendix B: Management representation letter





Office of the Clerk/Treasurer

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(262) 691-0770 Fax: 691-1798
tarczewski@pewaukee.wi.us

August 24, 2020

Baker Tilly US, LLP
777 E. Wisconsin Ave
32nd Floor
Milwaukee, WI 53202

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the City of Pewaukee as of December 31, 2019 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pewaukee, Wisconsin, and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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

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

Financial Statements

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

- 5) Significant assumptions we used in making accounting estimates, if any, are reasonable.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Common Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 12) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 13) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 14) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 15) There are no known related parties or related party relationships and transactions of which we are aware.

Other

- 16) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 17) We have a process to track the status of audit findings and recommendations.
- 18) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 19) The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 20) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 21) There are no:
 - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
 - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
- 22) In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
 - a) Financial statement preparation
 - b) Adjusting journal entries
 - c) Compiled regulatory reports

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

- 23) The City of Pewaukee has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

- 24) The City of Pewaukee has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 25) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.
- 26) The financial statements properly classify all funds and activities.
- 27) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 28) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 29) The City of Pewaukee has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 30) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 31) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 32) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 33) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 34) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 35) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.
- 36) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 37) Tax-exempt bonds issued have retained their tax-exempt status.
- 38) We have appropriately disclosed the City of Pewaukee's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 39) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

40) With respect to the supplementary information, (SI):

- a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

41) We agree with the restatement presented in the current year's financial statements.

42) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

43) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

44) We have implemented GASB Statement No. 84, *Fiduciary Activities*, and believe that all fiduciary funds have been identified and properly classified in the financial statements in compliance with the Standard.

45) We have implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

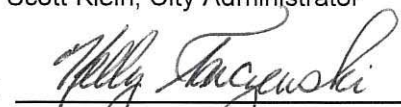
Sincerely,

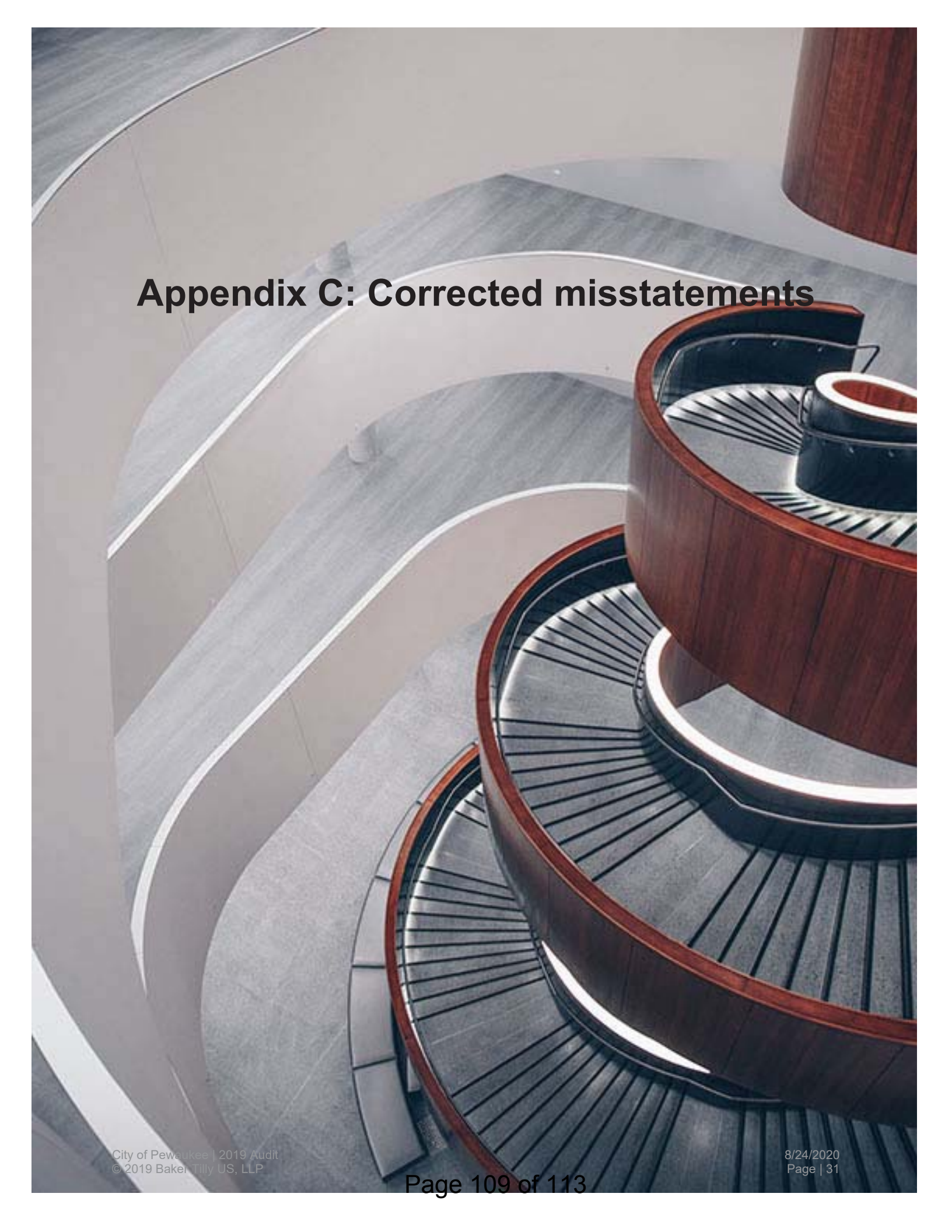
City of Pewaukee

Signed:


Scott Klein, City Administrator

Signed:


Kelly Tarczewski, City Clerk/Treasurer

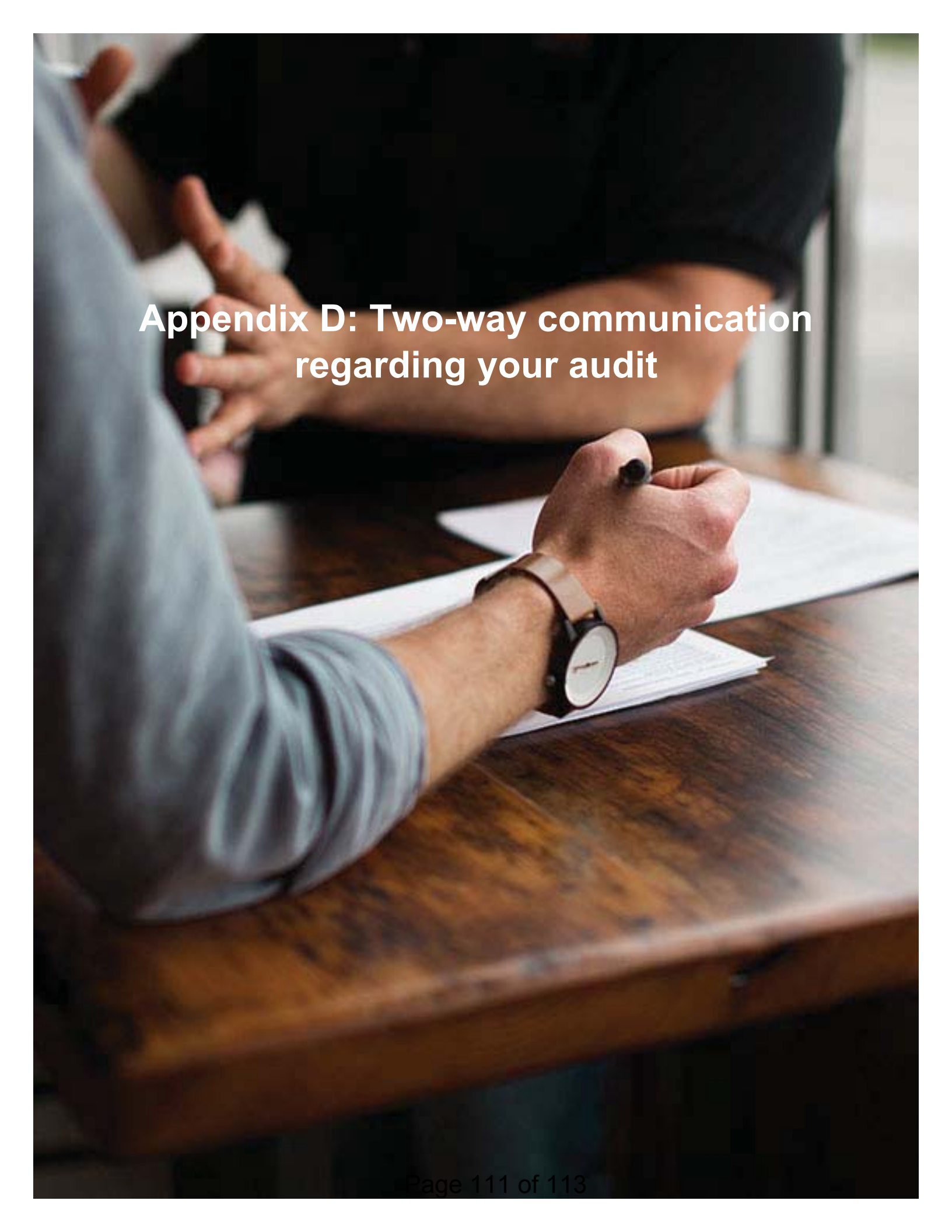


Appendix C: Corrected misstatements

Material corrected misstatements

Description	Amount
To correct storm water receivable	\$1,599,683
To correct water utility capital asset activity	\$312,607
To allocate accounts payable across all funds	\$941,663
To record GASB 68 pension activity	\$194,596
Restatement – to record unamortized premiums for sewer and water Utilities	\$211,245
Restatement – to appropriately report water utility special assessment receivables	\$1,764,318
Restatement – to appropriately report sewer utility special assessment receivables	\$1,135,893
To record adjustment for depreciation expense in the sewer utility	\$608,634
Restatement – to appropriately report sewer utility capital assets	\$1,960,626
To record expense in sewer utility	\$343,266
Restatement – to eliminate compensated absence liability in General Fund	\$180,914
Restatement – to eliminate contingent liabilities in the sewer and water utility	\$665,198
Restatement – to appropriately report water utility capital assets	\$554,230

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

A close-up photograph of a person's arm and hand writing on a document. The person is wearing a light blue long-sleeved shirt and a black watch with a white face. They are holding a black pen. The document is on a dark wooden table. In the background, another person's hand is visible, gesturing during a discussion.

Appendix D: Two-way communication regarding your audit

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

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

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

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

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

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

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

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

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

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

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

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

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 5.**

DATE: September 8, 2020

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action Related to Fire Protection on Wilson Island as Requested by Property Owner Steven Green

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 6.**

DATE: September 8, 2020

DEPARTMENT: Parks and Recreation

PROVIDED BY:

SUBJECT:

Discussion and Possible Action Regarding the Recommendations of the Joint Park and Recreation Board for the Naming Right of Diamond #3 at the Pewaukee Sports Complex [Phalin]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Sarcia Draft Agreement



NAMING RIGHTS - DONATION AGREEMENT

This Donation Agreement, hereinafter referred to as the "Agreement", is entered into by and between the Pewaukee Parks and Recreation Department on behalf of the City of Pewaukee, a Wisconsin municipal corporation hereinafter referred to as the ("Department") and Pewaukee Youth Baseball intending that this Agreement serve as a binding agreement setting forth the respective obligations, covenants, liabilities and promises of the parties.

Per the Park Naming and Dedication Policy the Department allows for Philanthropic Naming opportunities which are to be determined by the Joint Board through negotiation with the prospective donor. The amount of charitable contribution associated with a Philanthropic Naming opportunity should be sufficient to cover:

- All or a significant portion of annual maintenance and/or program expenses for the Park Asset or Park Property during the full term of the agreement;
- Naming expenses incurred by the Department, including the design, production and installation costs for plaques, signage and other recognition benefits.

Per this policy, the existing northwestern baseball diamond located at Pewaukee Sports Complex (N45 W23440 Lindsay Road) currently named 'Diamond 3' shall be renamed:

"Mike Sarcia Field"

In return for this naming right, Pewaukee Youth Baseball will be utilizing **approximately \$18,000 of memorial fundraising for the purchase and installation of an inning-by-inning scoreboard for this ball diamond.** Funds will be submitted by September 30, 2020. The term of this agreement is for 20 years, beginning is January 1, 2021, and terminating December 31, 2040. Should Pewaukee Youth Baseball fail to transfer the above mentioned funds of this agreement by the deadline, the Department will rescind this naming right and the park asset name will revert back to the original.

In addition, Pewaukee Youth Baseball will create signage for Mike Sarcia Field in the 'batter's eye' in centerfield outfield fencing, scoreboard advertisement panel as well as a plaque near home plate fencing. These items will be paid for by Pewaukee Youth Baseball separate of the scoreboard donation as stated above.

Additionally, future maintenance, repairs, and replacement of scoreboards, shall be paid for by funds generated through scoreboard advertisement panels, held by The Friends of the Parks of Pewaukee.

W240 N3065 Pewaukee Rd. Pewaukee, WI 53072
ph: 262-691-7275 f: 262-691-6078 e: park@pewaukee.wi.us



Kyle Haug, President
Pewaukee Youth Baseball

Date

Del Kaatz, Jr.
Joint Park/Recreation Board Chairperson

Date

DRAFT

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 7.**

DATE: September 8, 2020

DEPARTMENT: Planning

PROVIDED BY:

SUBJECT:

Discussion and Possible Action regarding the Propelling Pewaukee Sustainability Plan, completed by UW-Milwaukee Architecture & Urban Planning students [Fuchs].

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

Motion as may be determined by the Common Council.

ATTACHMENTS:

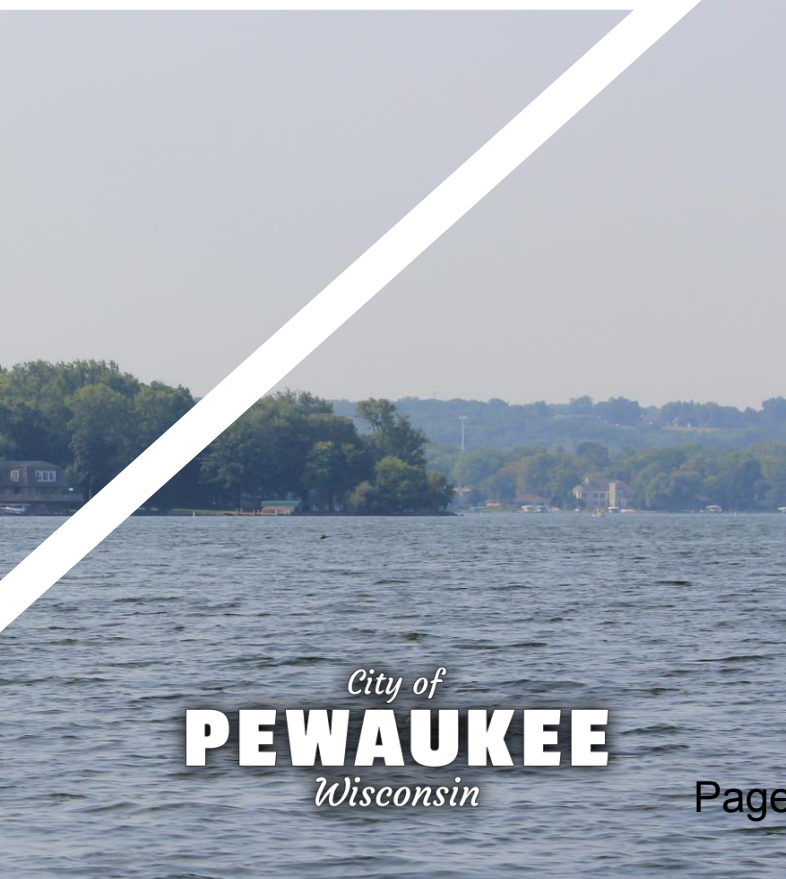
Description

Propelling Pewaukee Sustainability Plan

Propelling Pewaukee Brochure



A Sustainability Plan for the City of Pewaukee



City of
PEWAUKEE
Wisconsin

Page 2 of 96



Propelling Pewaukee



Propelling Pewaukee: A Sustainability Plan



Spring 2020

ACKNOWLEDGEMENTS

Propelling Pewaukee: A Sustainability Plan for the City of Pewaukee was researched, written, and assembled by **Forrest Elliott, John Hennessy, Jessica Pittner, and Kong Thao**, Masters of Urban Planning Students at the University of Wisconsin-Milwaukee (UWM). The plan was prepared during the Spring 2020 semester for the City of Pewaukee under the directorship of City Planner **Nick Fuchs**. Direction and supervision was provided by UWM School of Architecture and Urban Planning professors **Nancy Frank and Carolyn Esswein**.

We would like to thank **Alderman Ray Grosch** and **City Administrator Scott Klein** for their involvement in this process. Your leadership has put the City of Pewaukee in fantastic position to handle any future challenges. **Debra Schneider** of the Waukesha County Green Team was also an integral part of the plan's development. Thank you for your advocacy and commitment to the values of sustainability.

A special thank you goes out to the Pewaukeeans who participated in our online survey. **This plan is ultimately for you.**



**WAUKESHA COUNTY
GREEN TEAM**
Community powered. Sustainability driven.



Propelling Pewaukee: A Sustainability Plan



Spring 2020

EXECUTIVE SUMMARY

The City of Pewaukee is a forward-thinking, vibrant, and thriving suburb of Milwaukee in the heart of southeastern Wisconsin's Lake Country. Over the next 30 years, Pewaukee is projected grow by 27% and potentially reach full build-out. For that reason, the leadership of the City of Pewaukee recognized that it must now plan for how to manage this growth while retaining the high quality of life its residents currently enjoy. This sustainability plan hopes to do exactly that. The result of a collaboration between the City of Pewaukee and the University of Wisconsin- Milwaukee's School of Architecture and Urban Planning, this plan looks to propel Pewaukee sustainably into the coming decades.

The vision of sustainability in this plan was inspired by the U.N. Brundtland Commission's definition of sustainable development: "development that meets the needs of the present without compromising the ability of future generations to meet their own needs." Sustainability is comprised of three essential three pillars: environmental sustainability, economic sustainability, and social sustainability. These three pillars are interrelated, and true sustained community wellbeing is not achievable without addressing all three.

Recommendations were developed after consideration of existing data, community input, current conditions in the City of Pewaukee, existing plans and code, and sustainability plan precedents from peer-municipalities. Our plan sets goals and makes recommendations for achieving sustainability in the following sectors: transportation, economic development, housing, parks and open space, municipal operations, community, and natural resources.

Some recommendations, such as minor modifications to existing ordinances, cost virtual nothing to implement and help make the Pewaukee "greener on the margins." Others are more ambitious and might require significant changes to City policy. In either case, the strategies and goals within will need to be considered by the City of Pewaukee to decide which recommendations best contribute to Pewaukee's environmental, economic, and social sustainability. Key stakeholders, community members, and City staff should be actively included in discussions and on planning around future sustainability efforts.

Propelling Pewaukee: A Sustainability Plan



Spring 2020

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INTRODUCTION

The seed that would become *Propelling Pewaukee* was first planted when the City of Pewaukee and Waukesha County Green Team approached the University of Wisconsin-Milwaukee's Urban Planning Department for assistance in developing a sustainability plan. Pewaukee is a growing community and this growth represents both an opportunity and challenge for the City. By 2050, the City of Pewaukee is projected to grow by 27% and is faced with the challenge of balancing environmental concerns and long-term economic vitality. City staff and leadership have recognized the need to develop a sustainability plan with the intention of furthering the City's core value of sustainability, as captured in Pewaukee's Strategic Plan:

"We strive to promote economic, environmental, and social strategies and practices that will ensure a livable, self-supporting community for future generations. We encourage green building practices for both public and private development and operations to reduce waste and use fewer resources."

This plan is a wide-ranging one that covers transportation issues, municipal operations, zoning, economic development, community programs, and natural resource protection. While it is highly unlikely many of the strategies or policies within will be adopted, the hope is that the messaging will spur conversations that may inspire Pewaukeeans to imagine a future and even healthier city and community.



Pewaukee Lake, Photo from City of Pewaukee.

CONTEXT

The City of Pewaukee sits in the heart of southeastern Wisconsin's beautiful Lake Country. The city grew up around the historic village center near pristine Lake Pewaukee and incorporated in 1999. Today, the city is 21.22 sq. mi. of residential neighborhoods, businesses, and a dozen thriving industrial parks. Pewaukee is considered an outer-ring suburb of the City of Milwaukee. Pewaukeeans enjoy the best of both worlds: access to the amenities of a metropolis and the natural beauty of more rural living.

Pewaukee's unique boundary surrounds the neighboring village of Pewaukee and has led to some natural partnerships between the City and Village. The interlocking municipalities share a single public-school district, library, and park system. Due to this shared history, the City of Pewaukee



is unique in that it does not have a traditional “main street” or downtown. Though technically in different municipalities, residents of the city and village have a shared name, history, and set of values.

In 2018 the city’s population reached 14,299. Median income has increased to \$98,743 which is almost \$38,000 higher than the state average. The median age of residents is 44.4, slightly older than the rest of Waukesha county (ACS, 2018). The city is also gaining in diversity: in 2018, approximately 7% of the population was non-white compared to just 4% in 2010 (ACS, 2010).

WHAT IS SUSTAINABILITY?

The most widely accepted definition of sustainable development emerged from the United Nation’s Brundtland Commission, which in 1987 defined it as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” Essentially, this framework establishes the imperative to manage our environment and resources in a way that will not cause future generations to go without.

How then, in a world and economic system that demands constant growth, can sustainable development be achieved? This plan relies on a relatively simple model of sustainability consisting of three “pillars”: **environmental sustainability, economic sustainability, and social sustainability**. Any thriving community must address all three interrelated pillars.



The three interconnected elements of sustainability, Image from NicePNG



Environmental Sustainability

Environmental sustainability requires that we live within the means of our natural resources and work to preserve and improve the natural environment. We must use land, water, and energy in a responsible manner that ensures the health of our natural environment and considers the scarcity of the resources we are consuming. This is achieved by adopting policies and programs that preserve, protect, and enhance our natural environment to ensure future generations are not worse off than our own.



Plan Goal: *Foster a resilient community that maintains and protects existing resources and can adapt to changing environmental conditions over time.*



Economic Sustainability

Economic sustainability means that we make decisions in an economically and fiscally responsible way. We must consider the health of our local economy and strive to establish an environment that allows businesses to grow and thrive in the City of Pewaukee. The success of the local economy and businesses allows the City of Pewaukee to maintain financial solvency and continue to provide residents with great services that ensure a high quality of life. Economic sustainability also means equitable opportunity where every resident has access to secure, high-paying employment.



Plan Goal: *Strengthen the City of Pewaukee's economic outlook and encourage the private sector in the City of Pewaukee to adopt sustainable business practices.*



Social Sustainability

Social sustainability means that we make decisions that are in the best interest of the health and well-being of our residents. The City of Pewaukee must be committed to building a healthy community. The City of Pewaukee should provide its residents with information and resources on healthy living and invest in programs that promote healthy lifestyles or prevent negative health consequences. A massive element of social sustainability is also the strength of the community, which is measured by the sum of the social connections and shared values.



Plan Goal: *Improve the health and wellness of Pewaukeeans and bring them together around the shared values of sustainability and environmental protection.*

CURRENT EFFORTS

Nods to sustainability exist in many of the City of Pewaukee's plans and strategic documents. Though the City has not addressed sustainability exhaustively in any plan to-date, the values of environmental stewardship, economic responsibility, and social resilience are present in previous planning efforts the City has published or participated in.

2009 - City Comprehensive Plan - 2035

The City of Pewaukee's Comprehensive Plan covers topics such as environmental protection, the natural resource base, and the protection of Pewaukee Lake and groundwater supplies. Much of the plan is borrowed from previously existing Waukesha County plans or plans produced by the Southeastern Wisconsin Regional Planning Commission (SEWRPC), the region's federally recognized metropolitan planning organization. The plan establishes the framework for future growth and recognizes the need for conserving open natural spaces. For example, it contains policies that suggest using Planned Unit Developments (PUD) to help manage urban rural density through conservation subdivisions. The plan also touches on the management of waste and stormwater. In addition, a whole research section on LEED certification is included in the plan which describes the certification process and how the city could meet these requirements if such a project was undertaken.

2013 - Strategic Plan (2014-2018)

The Strategic Plan establishes the strategies the City is setting forth to achieve certain institutional goals and visions. The word sustainability even appears in the plan's mission statement and the three pillars are everywhere in its objectives and aims.

Other City Plans

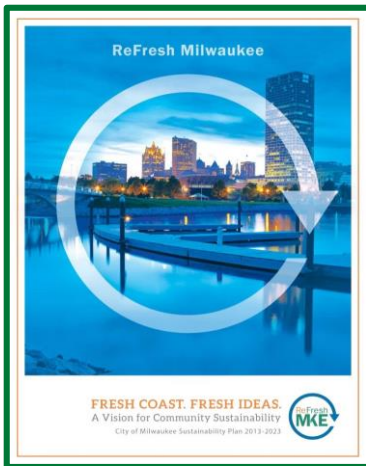
- 2013 - City Neighborhood Plans for 2035
- 2013 - Joint Comprehensive Park and Open Space Plan
- 2012 - Floodplain Map and participation in National Flood Insurance Program
- 2010 - Stormwater Utility Study (AECOM)
- 2009 - City Land Use Plan for 2035
- 2003 - Southeastern Wisconsin Pewaukee Lake Biological Evaluation (Wis. Luth. College)

Regional Plans

- Regional Water Quality Management Plan for the City of Pewaukee (SEWRPC Report 113)
- Comprehensive Plan for the Fox River Watershed (SEWRPC Report No. 12)
- Regional Water Supply Plan for Southeastern Wisconsin (SEWRPC Report No. 52)
- A Lake Management Plan for Pewaukee Lake (SEWRPC Report No. 58)
- A Regional Natural Areas and Critical Species Habitat Protection and Management Plan for Southeastern Wisconsin (SEWRPC Report No. 42)
- Pebble Creek Watershed Protection Plan (SEWRPC Report No. 284)
- A Regional Bicycle and Pedestrian Facilities Plan for Southeastern Wisconsin (SEWRPC Report No. 43)

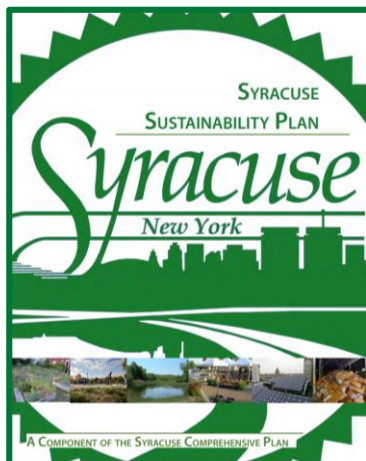
CASE STUDIES

The student planning team referenced dozens of sustainability plans from around the country and world. Below is a description of seven plans from local-government units that either proved especially useful, exist in a similar context to Pewaukee, or set a high bar for contemporary sustainability plans.



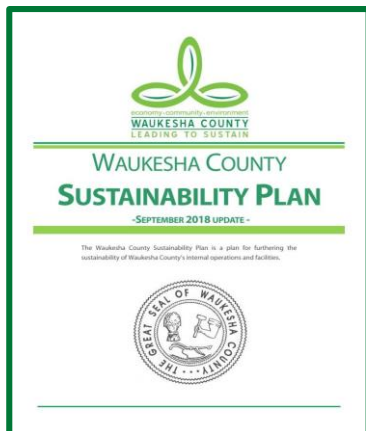
ReFresh MKE **City of Milwaukee, Wisconsin** **Published in 2013**

While Milwaukee is a much larger city than of Pewaukee, they have similar needs and challenges within their community in terms of sustainability. Many of the recommendations from ReFresh MKE can be scaled down and applied to Pewaukee when appropriate. ReFresh MKE particularly mirrors the multi-modal planning recommended in this plan. ReFresh MKE explains how Milwaukee streets are being designed for multiple modes of transportation with a goal to increase access, ease, and safety.



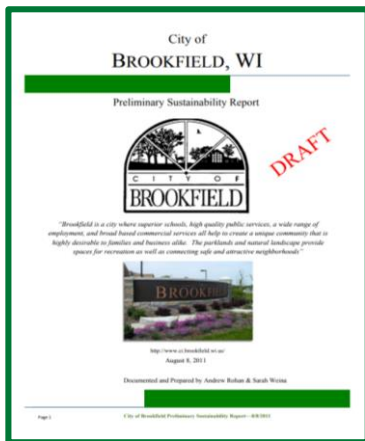
Syracuse Sustainability Plan **Syracuse, New York** **Published in 2012**

This City of Syracuse's Sustainability Plan was the culmination of a decade long planning effort by City staff and leadership. While actually a component of their comprehensive plan, the plan established a robust framework for reshaping Syracuse's policies and priorities. Syracuse's Sustainability Plan does an especially fantastic job describing the foundations of a sustainable regional food-system.



Waukesha County Sustainability Plan **Waukesha County, Wisconsin** **Published in 2008, updated in 2018**

Waukesha County was one of the first counties in the state to publish a comprehensive sustainability plan when it did so in 2008. The plan is mostly an internal one that focuses on improving the sustainability of County operations and facilities. Transportation and improving their vehicle fleet is a large consideration of the plan. Many of Waukesha County's recommendations are applicable to the City of Pewaukee as the geographic and climate context is the same.

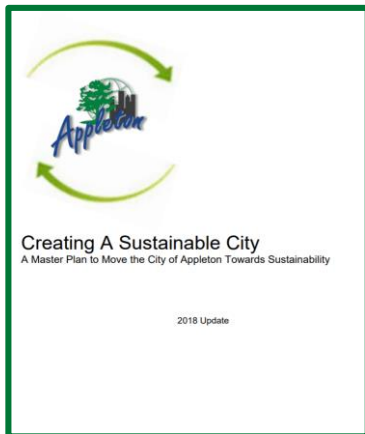


City of Brookfield 2020 Comprehensive Plan – Sustainability Report

City of Brookfield, Wisconsin

Published in 2020

The Cities of Brookfield and Pewaukee have much in common. The City of Brookfield neighbors the City of Pewaukee and is an affluent outer ring suburb of Milwaukee that has built a strong tax base by attracting businesses to its industrial and commercial business parks. The City of Brookfield has recently focused on diversifying housing options and their 2020 Comprehensive Plan has a strong emphasis on sustainable development. As a newer plan, it has many contemporary ideas and problems that are applicable to the City of Pewaukee.

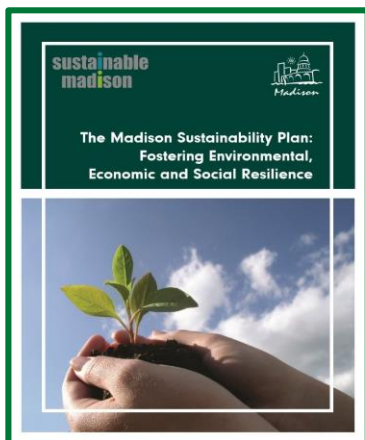


Creating a Sustainable City

City of Appleton, Wisconsin

Published in 2018

Appleton is a much larger city than the city of Pewaukee both in terms of population and land area. Appleton's sustainability plan shares the same model of sustainability as this planning document. Although the format of the plan is understated, the ideas and recommendations are ambitious and precise. Many of the goals, targets, and actions are applicable to the City of Pewaukee and worth considering.



Fostering Environmental, Economic and Social Resilience

City of Madison, Wisconsin

Published 2011

Madison's sustainability plan is focused primarily on the concept of resilience and its ability to adapt to change. The same three pillars of sustainability identified in our document are integrated into their plan. Helping readers to understand its simple structure, the document is not overly saturated with text and easy to follow for a layperson. The listed goals are synchronous with its recommendations and each is followed by clearly articulated actions.



City of New Berlin Sustainability Plan

City of New Berlin, Wisconsin

Published in 2011

Though the City of West Allis is both larger and more urban than Pewaukee, their 2011 sustainability plan sets a high bar for ambitious sustainability plans in southeastern Wisconsin. Their plan was particularly good at assembling information about the existing conditions and operations in the city and establishing quantifiable targets. New Berlin's section on renewable energy sources and consumption is especially commendable and establishes a good framework for how a municipal energy audit might look.

PUBLIC INPUT

Online Stakeholder Survey

Due to the unforeseen COVID-19 health emergency, public input for the development of the sustainability plan was forced into the digital realm. A focus-group style meeting scheduled for April 1st had to be canceled, and instead the planning team embarked on developing an online survey to gather feedback on the recommendations within the draft plan.

On April 4th a two-part online survey was emailed to a list of 23 people consisting of City leadership, employees, commissioners, and general community members. The student planning team created four short narrated videos explaining certain concepts and information related to the proposals and recommendations (Transportation, Housing, Natural Resources, and Community/Parks). Each video was followed by survey questions related to that topic. Questions consisted of multiple choice, ranked choice, and open answer formats. The full survey can be seen in Appendix A.

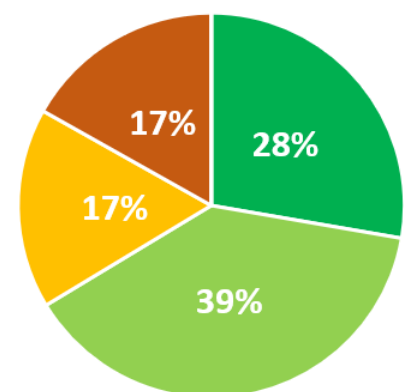
Two follow-up emails were sent before the survey was closed on April 25th. The survey design used a snowball sampling method as respondents were encouraged to pass along the survey links to anyone else who lived or worked in the city of Pewaukee. These correspondences can be seen in Appendix B.

RESULTS

In total, there were 54 respondents to the first part of the survey and 36 to the second. The results were informative and helped shape the final recommendations of the plan. Some interesting takeaways are discussed below, though many of the final numbers are discussed in the relevant plan sections.

In general, there appears to be great enthusiasm for the mission of the plan: making Pewaukee a healthier and happier community through the pursuit of environmental and economic sustainability. Respondents were in favor of the City of Pewaukee taking a proactive role in incentivizing green practices from the private sector, even to the extent of financial incentives. 67% of Pewaukeeans who took the survey either agreed or strongly agreed with the idea that the City of Pewaukee should incentivize residents and business to install solar panels on their property (Survey 2, Question 3). Additionally, 68% thought the City should offer financial incentives to developers who implemented green infrastructure in their projects above and beyond code

The City of Pewaukee should incentivize residents and business to install solar panels on their property.



- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

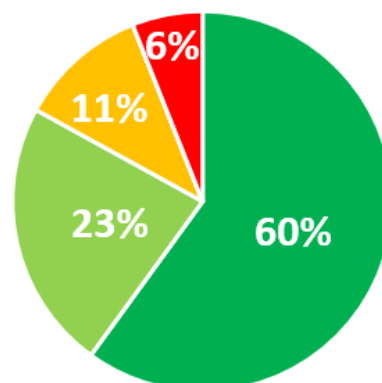
requirements (Survey 1, Question 4). That is not to say that there was unanimous support. Some respondents to the open ended question said they thought the government should play a limited role in incentivizing private industry, and that something like the installation of solar planes should be “driven by the market and market prices/benefits” (Survey 2, Question 4).

One area of particularly high support was transportation. An overwhelming 82% of people who took the survey either agreed or strongly agreed that the city needed more non-motorized transportation connections (i.e. sidewalks, bike-lanes, trails, etc. (Survey 1, Question 6)). 20 respondents offered up their own ideas for missing pedestrian and bicycle (ped/bike) connections in the city of Pewaukee that they believed were important (Survey 1, Question 8). Several answers to open answer questions struck a chord with the planning team:

“We have lived here for 8 years and have DREAMED of being able to bike/walk more easily in the city of Pewaukee. Really hoping some changes can be made to allow our residents the opportunity to walk, run, and bike around the city safely.”

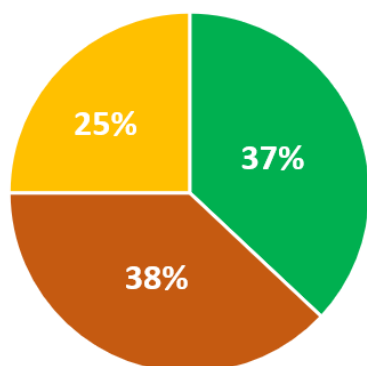
“I wouldn’t allow my kids (or myself) to bike on roads unless a separate bike/pedestrian trail is done separate from roads to the side and Pewaukee has very tight roads and space to build these.”

Do you think that the City of Pewaukee should have more transportation connections? (i.e. sidewalks, bike-lanes, trails, etc.)



- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

Do you think that there is an adequate amount of affordable housing in the City of Pewaukee?



- Yes
- No
- Not Sure

There were other areas where public opinion deviated slightly from the proposals and information communicated in the survey. 57% either said they weren’t sure or didn’t think there was a market for a mixed-use residential building (Survey 1, Question 2), and respondents were essentially split on whether there was already enough affordable housing in the City (Survey 1, Question 3). Answers to the open-ended housing question were mixed when it came to multi-family housing as well as parking requirement reductions. The belief that Pewaukee is a less dense community and should remain so permeated many of the responses.

Pewaukeeans also balked at the idea of more public community gardens, citing the abundance of private land and other concerns including proposed Wagner park location. In general, respondents expressed satisfaction with the current Parks Department and park system, but

many called for more programming related to sustainability. Water and permeable pavers also proved an issue that strong opinions emerged on. 37% of respondents said they didn't think the City was doing enough to protect its water resources (Survey 2, Question 1). Some said they thought permeable pavers should be allowed in residential districts while others cited maintenance concerns (Survey 2, Question 4).

When asked what items in the surveys they felt most excited about, transportation emerged as the overwhelming category of interest. One respondent wrote about the value of transportation to the community:

"If Pewaukee wants to continue to be a sought after community these types of infrastructure projects need to happen as this is what the younger generation values." (Survey 2, Question 9).

An interesting dynamic that emerged through the survey were differing views from those who embraced the more ambitious elements of the plan, and those who were hesitant to see Pewaukee changed in any drastic way. Ultimately, Pewaukee is a relatively small, suburban city that emerged out of the historic Lake Country farming community. The last question of the survey asked respondents if there were any ideas or recommendations in either survey that they were concerned about, and why? One person summed up this dichotomy well:

"... one thing to keep in mind is that many of the recommendations are what I would consider solutions for much more dense communities. One other consideration is that many long-time residents still consider this a small farming community because that is what it was when they were children. New "big city" recommendations may meet resistance."

Striking a balance between bold sustainable actions and the realities of budgetary constraints, public resistance, and the sparse built environment is one of the chief goals of this plan.

Online Business Survey

The planning team also developed a ten-question sustainable business survey aimed at gathering data about businesses located in the city of Pewaukee and gauging their opinions on certain sustainability policies and concepts. Due to the COVID-19 health emergency and the Governor's business shut-down, efforts to disseminate the survey were put on hold. Hopefully the survey developed by the student planning team proves useful to the City of Pewaukee's future sustainability efforts. The Economic Development section of this plan describes ways the City can improve their relationship with the larger business community and incentivize their participation in sustainability. The full business survey can be found in Appendix C.

Survey Limitations

As with any snowball survey, it is difficult to make hard inferences about the results. It is likely that those who spent the half-hour completing the survey were predisposed to be interested in the ideas within. The final numbers, while satisfactory for our purposes, are still a very small sampling of the larger Pewaukee population. Due to the limitations of the survey software, the survey had to be split between two different links. 54 took the first survey and only 36 took the second survey, indicating some level of survey fatigue.

RECOMMENDATIONS

The following recommendations were selected after a process of rigorous analysis by the planning team. Specific strategies and actions were included after a research phase that sought out current best practices in sustainability and best-available sustainable technology. The inclusion of certain policies and strategies were often buoyed by their presence in other peer-municipalities' plans. The selection of these actions in the final plan was determined by group consensus after identification of external evidence-based research demonstrating their success. Preference was placed on strategies/actions vocalized by City staff, previously enshrined in City ordinances or plans, or called for by community stakeholders in the online survey.

The recommendations within this section should be viewed by the reader as a “menu” of sorts. They range from small changes on the margins to sweeping overhauls to City policy. Some cost virtually nothing to implement, while others require a significant financial expenditure by the City and taxpayers of Pewaukee. Understandably, many of the more ambitious recommendations may never see the light of day. Regardless, their inclusion serves the purpose of starting conversations, often tough ones, about the priorities of the City and the importance of the values of sustainability. Ultimately, all recommendations in this plan were selected for the ways in which they further the primary goals of the plan.

Recommendations were broken into **seven** distinct but interrelated sections:



TRANSPORTATION



ECONOMIC DEVELOPMENT



HOUSING



PARKS & PUBLIC SPACES



MUNICIPAL OPERATIONS



COMMUNITY



NATURAL RESOURCES



Pewaukee's Bike & Ped
Planning Committee
formed in 2016



The average commute
time for Pewaukeeans
is 24 minutes.



The City of Pewaukee
has just one public
sidewalk

TRANSPORTATION

CONCEPT

Sustainable transportation is all about meeting the immediate needs of residents and visitors as they travel throughout the city, while also considering how these needs might change in the future. Issues posed by climate change demand that society lower their greenhouse gas emissions and find alternatives to the traditional automobile as the primary mode of transportation. An equitable transportation plan also means that transportation options must be affordable and available to a diverse population. Dedication to protecting the public health means supporting walking and biking as a way for residents to stay healthy. Sustainable transportation can be achieved in multiple ways including physical infrastructure, policy, education and design (Vanghan, 2020). Milwaukee's 2013 Sustainability Plan, *ReFresh MKE*, recommends extending their public transit and updating infrastructure to meet future growth in users. The plan also recommends designing streets for all type of users, not just cars, a new policy framework known as "complete streets" (City of Milwaukee, 2013).

Lake Country Recreation Trail, Photo from Chuck Lawton - AllTrails



BACKGROUND

The City of Pewaukee is a relatively sparse and auto-oriented community. According to recent census data 98% of residents commute to work by car (ACS, 2018). The city's proximity to Milwaukee offers residents suburban living with the entertainment and business amenities an urban city offers. Due to the heavy reliance on cars, infrastructure has naturally become auto focused. Local streets are narrow with little to no shoulder, county highways and main arterial roads have no streetlights, and signage is limited throughout the city which alerts drivers of potential pedestrians and bicyclists.

*One of the City's narrow County Roads,
Photo from Google Maps.*



Pewaukee's limited pedestrian infrastructure, Photo from Google Maps.



According to City staff, there is only one public sidewalk in the right-of-way in the entirety of the city. While residents primarily use automobiles to get to work, a recent pedestrian and bike survey found that 95% of respondents walk or bike for recreation. The only existing ped/bike infrastructure in the City of Pewaukee is 3 miles of the Lake County Recreational Trail and 4.5 miles of widened shoulder on Redford Road. In order to encourage sustainable transportation in Pewaukee, this section will focus on ways to improve existing pedestrian and bicycle infrastructure as well as encourage new infrastructure, policy and education.

Over 80% of respondents from this plan's stakeholder survey agreed that the City of Pewaukee should have more transportation connections such as sidewalks, bike lanes or trails (Appendix: A). Residents of Pewaukee described themselves as "outdoor enthusiasts" and said that they thought the city would benefit from updated pedestrian and bike infrastructure. One person suggested that the aging residents have a need for alternative modes of transportation as some of them may be unable or unwilling to drive in the future. Creating safe connections throughout the city will allow elders in the community to sustain their lifestyle. Residents also express the need to increase the safety



for cyclists and pedestrians in Pewaukee. Recent pedestrian and bicycle crashes accompanied with increased traffic on Watertown Road is causing an urgent need for bold action.

Pewaukee has made previous efforts around sustainable transportation. In 2016, the joint Village and City Bicycle and Pedestrian Planning Committee (“the committee”) was formed with the goal of focusing on education, engineering, and enforcement for pedestrian and bicycle facilities (Bike & Pedestrian Planning Committee, 2016). The committee meets once a month and discusses budgets, policies, projects and other relevant items that arise. The committee successfully conducted a Bike and Pedestrian Path survey, which identified residents’ transportation habits and perceptions of current ped/bike infrastructure. The committee has also designed a bike safety flyer that teaches bikers and drivers how to safely share the road.

Pewaukee’s Neighborhood Plan is an example of how planning in Pewaukee has become auto-oriented. The transportation plans within include widening roadways to allow for higher traffic volumes and working to increase access for automobiles. The City has made efforts toward multi-modal planning, but many ped/bike projects have not come to fruition (City of Pewaukee, 2018).

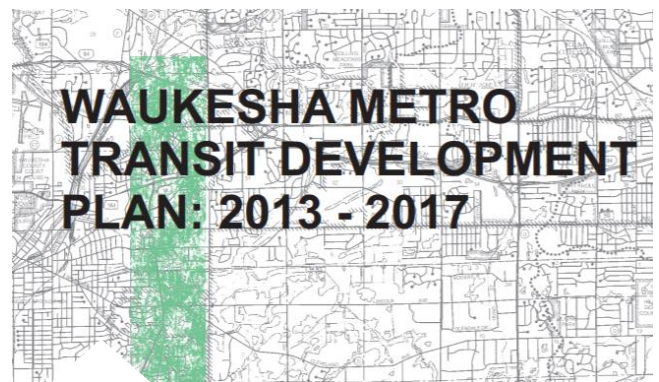


Goal: *Increase connectivity and safety for pedestrians and cyclists through engineering, education, and policy.*

RECOMMENDATIONS

Support the Waukesha Area Transit Development Plan Planning Efforts

SEWRPC is currently conducting a Waukesha Area Transit Development Plan: 2021-2025 (SEWRPC, 2020). There is a great need to expand the limited public transportation in Pewaukee and Waukesha County, specifically to job centers and industrial parks. This sustainability plan, however, has limited its scope to bicycle and pedestrian infrastructure so as not to produce any redundancies. The City of Pewaukee should participate in all regional and county-wide transportation planning efforts and use the final report as a tool to guide future public transportation planning.



Waukesha Metro’s 2013 Plan, Photo from SEWRPC

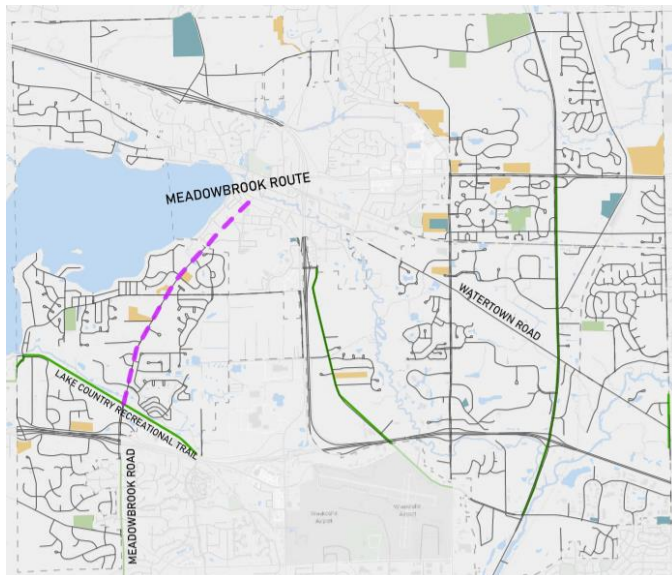
Additional Pedestrian and Bicycle Infrastructure

In 2017, the Bicycle and Pedestrian Planning Committee began discussing three proposed recreational routes on the west side of the city (City of Pewaukee, 2017). These three routes are being re-recommended in addition to two routes along County Highway G (Meadowbrook Road and County Highway M (Watertown Road)). Each of these routes has the potential for sidewalks and/or bike lanes. [NEXT PAGE]

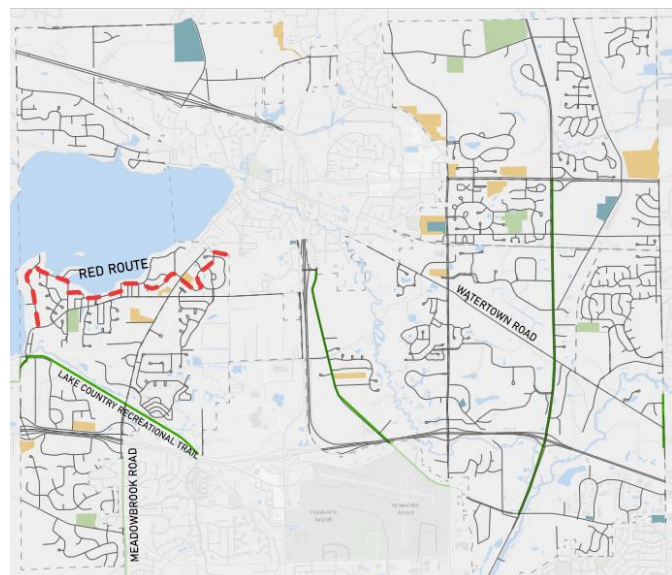




Watertown route: 6.7 miles along Watertown Road will provide a safe route for walkers and bikers traveling throughout southeast Pewaukee. The rural characteristic of the route makes road widening for sidewalks and bike lanes possible. When shown all the routes, 37% of survey participants ranked this route as the most important of the five. This support is partially a result of community concern after a recent cyclist fatality along Watertown Road. Because this is a county highway and a portion of the route enters the Village of Pewaukee, collaboration will be required.

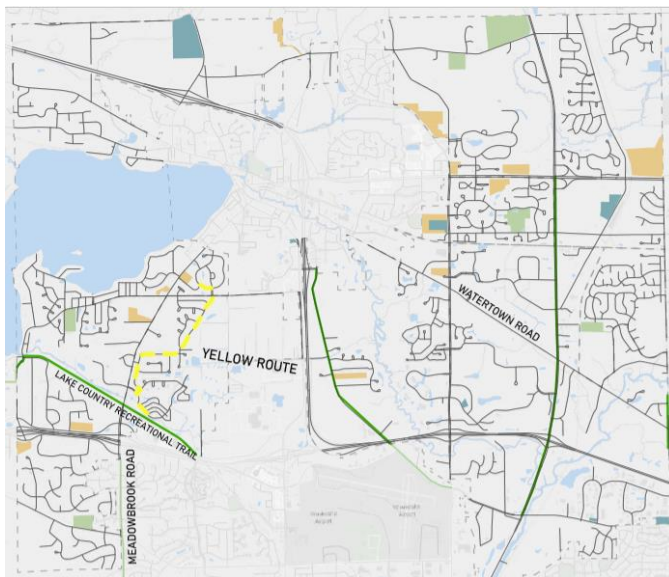


Meadowbrook route: This 2.2-mile route gives more people access north to Pewaukee and south to Waukesha. The rural characteristic of the right-of-way allows for sidewalks and road widening for bike lanes. Sidewalks are currently present on Meadowbrook Road south of Pewaukee, but end at the Lake Country Recreational Trail. Extending these sidewalks would fill a gap and represents an important potential connection to the city of Waukesha. When shown all the routes, 33% of survey respondents ranked this route as the most important of the five. Because this is a county highway and a portion of the route enters the Village of Pewaukee, collaboration will be required.

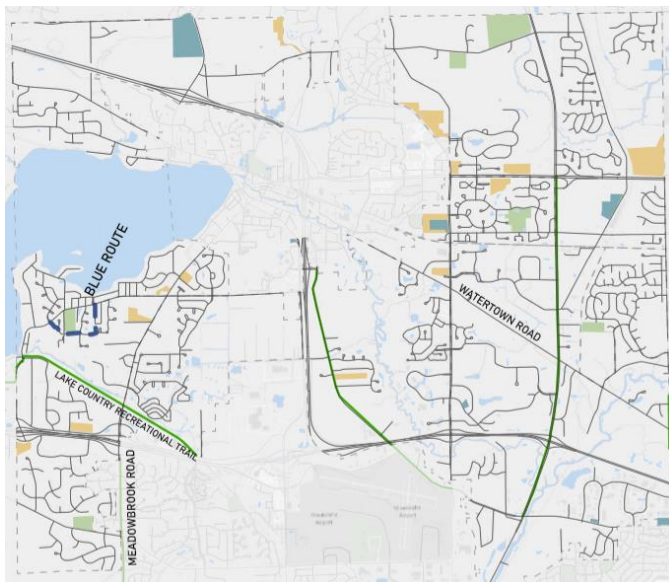


Red route: 3.1 miles connecting the neighborhoods of Bellevue and Steeplechase. This route would allow residents a safe area to access lake views, bars and restaurants such as the Beer Depot and Mugshotz. Roads along this route are approximately 20 feet wide. To avoid the high costs and political implications associated with road widening, sharrows, or painted bike markings in the shared car lanes, may be a more cost-effective solution. When shown all the routes, 21% of survey respondents ranked this route as the most important of the five.

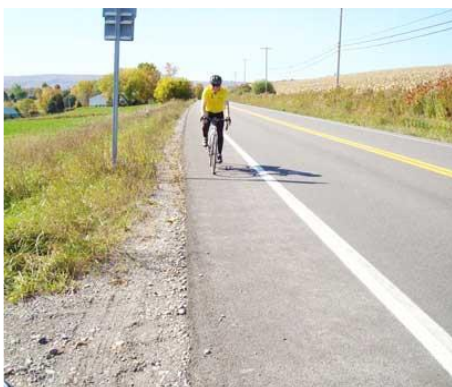




Yellow route: This 1.9-mile route connects several neighborhoods east of Meadowbrook Road. A diverse mix of housing from multi-family to single-family is present along the route making this an equitable upgrade to the city's ped/bike facilities. Roads along this route are approximately 26 feet wide. If the City is financially able, they may consider widening the right-of-way to add sidewalks and bike lanes. When shown all the routes, only 6% of public input participants ranked this route as the most important of the five.



Blue route: This 0.8-mile route connects neighborhoods on the east side of Nettesheim Park to the west. Nettesheim Park offers tennis, basketball and volleyball courts, baseball fields, and a playground for residents to enjoy. The addition of sidewalks and bike lanes would increase access to these recreational facilities. Roads along this route are approximately 26 feet wide, potentially allowing for painted bike lanes, a potentially low-cost option. When shown all the routes, just 4% of public input participants ranked this route as the most important of the five.



Widened Shoulder, Photo from Cornell University



Separated Lane, Photo Greater Greater Washington



On-street Lane, Photo Lancaster Online



Adopt a Complete streets policy

Complete streets policies have become a popular new paradigm for designing streets for all road-users (U.S. DOT, 2015). The goal of complete streets policies is to create a safe environment for pedestrians and bikers of all ages and abilities through traffic calming measures, bike lanes, sidewalks, streetscaping and a multitude of other multi-modal practices (Smart Growth America, 2010). The City of Pewaukee should consider implementing a complete streets policy. Adopting a complete streets policy would mean that the City is committed to strongly considering upgrading bike and pedestrian infrastructure during any street reconstruction or redesign process. Given the City's limited planning staff, Pewaukee should consider partnering with SEWRPC, the county, or and possibly a consulting firm.

Three elements of a complete streets include lighting, signage, and education:

Pedestrian Lighting: Only a few neighborhoods have lighting for walkers and bikers at night. Residents indicated that neighborhood subdivisions are one of the only places they feel safe walking or biking (Appendix A). Illuminating these streets, specifically around bends and at intersections, will increase the safety of residents. Lighting on county highways and main arterials should also be considered near locations that drive potential higher pedestrian volumes. Illuminating these streets, especially where bicycle infrastructure is installed, would make routes more accessible after dark. Remember to consider light pollution when bringing light into dense residential neighborhoods. See the lighting recommendation in the Municipal Operations chapter for more information about dark sky friendly lighting (U.S. EPA, 2015).

Signage: As ped/bike activity increases, the City should make sure drivers are aware of their presence. The City should begin to identify common routes where they can increase the amount of road signs indicating pedestrian and cycling infrastructure (Image: Lighting). At intersections, pedestrian crossings should be prominent, and signalized crossings installed where appropriate (U.S. EPA, 2015). The City should also consider wayfinding signs for recreational routes so that visitors can easily navigate connections throughout the city. See the Parks and Public Spaces chapter for more information of recreational wayfinding.



Lighting and Signage, Photos from NACTO



Education: Pewaukee's auto-oriented community will need to adjust to sharing the road with a variety of users. New ped/bike infrastructure will require educating residents on safety. The city should require education programs to teach residents how to walk and bike at night safely (I.e. reflectors, clothing, behaviors etc.).



Complete Streets Case Study: Sedro-Woolley, Washington (Pop. 8,568)

This rural community has adopted a complete streets policy that is appropriate for their residents' needs. Updates to their municipal code in 2010 required ped/bike infrastructure be included in transportation projects unless the improvements were deemed unnecessary, or costs would be excessively disproportionate. Other projects such as adding school zone crossings, pavement markings, and ADA ramps are also included in Sedro-Woolley's complete streets policy (Smart Growth America, 2010).

Require Bike Parking Minimums in Business Districts & Industrial Districts

Currently, there is no required bike parking minimum in City of Pewaukee zoning code. We recommend the City adopt a bicycle parking minimum ordinance in their business and industrial districts. Riders may be more inclined to stop at restaurants or shops if they see a safe place for them to lock their bikes. By requiring bicycle parking, business owners' might even increase their access to a new demographic of customers (U.S. EPA, 2015). Bicycle parking in industrial districts will provide employees the option to commute by bike to work.

Madison, Wisconsin adopted bike parking minimums into their code of ordinances in 2015. Since then, the City has formed a Bike Parking Program for business owners who have available space and a need for additional bicycle parking (City of Madison, 2020). Costs to install these racks are covered by the City. Under our proposed bike parking minimum, the costs would be incurred by the property owner and the requirement only triggered

Attractive planters and bike racks in front of retail, Photo from Madrax



upon application for building permits related to new construction or considerable redevelopment. for cyclists and pedestrians in Pewaukee. Recent pedestrian and bicycle crashes accompanied with increased traffic on Watertown Road is causing an urgent need for bold action.

Increase Education by Bike and Pedestrian Planning Committee

The Bike and Pedestrian Planning Committee should increase their presence and visibility in the community. Additional educational opportunities should be offered to a diverse range of people. Walking and biking clubs will help residents become familiar with streets around Pewaukee. Programs like Jane's Walk start conversations between political decision makers and community members. A Safe Routes to School program will decrease traffic congestion around schools and increase the health of students who participate.

Jane's Walk Description:

Jane's Walk is a national program that organizes community walks to get conversations started about ways to improve the places where residents live, work, and play. Walks can have specific goals to focus the conversation. Pewaukee should consider hosting walks with the goal of identifying ways to improve ped/bike facilities (Janes Walk, 2020).



Recommendation	Costs	Funding Source
Support the Waukesha Area Transit Development Plan Planning Efforts	\$	Planning staff time
Additional Pedestrian and Bicycle Infrastructure	\$\$\$	Public Works budget, County transportation budget
Adopt a Complete Streets Policy	\$\$	Planning staff time, Public Works budget
Require Bike Parking Minimums in Business Districts & Industrial Districts	\$	Private property owners
Increase Education by Bike and Pedestrian Planning Committee	\$\$	Bike and Pedestrian Planning Committee time and budget

\$ - Costs little to implement **\$\$** - Initial costs may be sizable **\$\$\$** - Significant capital expenditure

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Median household income in the City of Pewaukee is \$92,800



The City has a dozen thriving industrial and business parks



Harken, the world's premier sailing hardware producer calls Pewaukee home

ECONOMIC DEVELOPMENT

CONCEPT

Economic development is considered one of the three pillars of sustainability. From the City's perspective, their objective is to influence the private sector, businesses, and individual actors to invest in the City of Pewaukee to spur economic growth. If successful, the city's tax base will grow which will help bolster funding for education, public health, and environmental efforts.

Economic development can mean a litany of things, including the allocation of land, labor, capital, and the development of policies that are intended to have a positive effect on the level of business activity, employment, income-distribution, and the fiscal state of the city. Economic development, done correctly, can foster and facilitate the development of a healthy, diversified economy in which businesses can grow, innovate, and prosper. One of the main challenges in this regard is striking a balance between a business-friendly regulatory environment and protection of the natural resources and beauty of the city.

Riverwood Corporate Park, Photo from LoopNet



Riverwood Corporate Center, Photo from Zeller Realty.



BACKGROUND

Sustained long-term economic development is arguably the most critical element of the future success of the City of Pewaukee. Good-paying jobs and growing businesses allow the City of Pewaukee to maintain and improve the high quality of life Pewaukeeans currently enjoy. The City of Pewaukee and Waukesha County have a history of planning for local entrepreneurship and fostering business growth. The City of Pewaukee has created an attractive business environment. There are an abundance of industrial parks and large tracks of land at affordable prices to large manufacturers and firms, many of which are adjacent or accessible to Interstate-94. These geographic and infrastructural advantages are one of the reasons that many companies have located their offices and facilities in the City of Pewaukee.

Over the next 30 years, as the City of Pewaukee continues to grow and develop towards full build-out, it is imperative that a strong economic base remains a fixture of the city. In the City of Pewaukee's most recent strategic plan, they recognize the importance of fiscal responsibility and fostering economic growth. The City of Pewaukee believes this can be accomplished in a way that balances environmental concerns and economic growth.

City of Pewaukee Strategic Plan - Goal 7:

"Promote high-quality development and redevelopment within the City."

Goal 7, Strategy 2:

"Identify locations for the high-quality building and development of a broad range of housing types and sizes, and diverse commercial and industrial uses."

Goal 7, Strategy 3:

"Ensure new construction will meet or exceed the City's building and development standards and that a balanced physical and fiscal City structure will be maintained over time."

The Pewaukee Chamber of Commerce was formed in 1948, Image from Pewaukee Chamber of Commerce



Goal: *Create the conditions necessary for a thriving, environmentally conscious, diversified local economy.*

RECOMMENDATIONS

Foster a Stronger Relationship Between Public and Private Sectors

The City of Pewaukee should try to build a stronger relationship with businesses and the local real estate community. As a part of these efforts, the City of Pewaukee should maintain a database of businesses and their leadership's contact information. This information would allow the City of Pewaukee to periodically survey businesses, commercial real estate property owners, and residential and commercial property brokers regarding policies and business development issues. Information like this can help the City adjust to economic trends and understand the needs of businesses and real estate professionals.

Feature Economic Development on the Website

The City of Pewaukee needs to make economic development more prominent on its website. Many municipalities maintain webpages that serve as advertisements on the benefits of doing business there. A dedicated webpage could help the City of Pewaukee sell businesses on the potential of locating in the city. Individuals and businesses should be able to quickly understand the City of Pewaukee's business friendly environment and economic development strategy. An important piece of this is maintaining another database, this one consisting of an up-to-date list of available commercial and industrial properties, particularly those in the city's dozen industrial parks. The City of Milwaukee's Department of City Development maintains a website that is a good example of this (DCD, 2020). The webpage should be promoted particularly among the regional business community and commercial real estate brokers.



*Harken World Headquarters in Pewaukee,
Photo from MSI General*





Small businesses constitute the backbone of a local economy, Photo from the University of Wisconsin-Milwaukee's Small Business Development Center

Foster Entrepreneurship and Small Business Development

The City of Pewaukee should create another webpage that provides information to small businesses and entrepreneurs about the resources and services available for business development from regional, state, and national sources. Additionally, the City of Pewaukee should survey small business owners in Pewaukee to understand the challenges faced by small businesses in the city. The Appendix of this plan contains a business survey developed by the student planning team for exactly this purpose (Appendix C). When possible, the City of Pewaukee should help small businesses navigate through development requirements, licensing, and the approval process. The City of Pewaukee should do everything it can to help small businesses grow and be successful.

Financial Incentives for Improving Existing Buildings

The City of Pewaukee should create financial incentives for businesses to make

environmentally friendly improvements to their buildings or property. Changes should be to increase energy and water efficiency or reduce pollution and stormwater runoff. The City of Pewaukee should create a “Green Facade Grant” program. The program would help property owners fund stormwater control improvements like raingardens, alternative lawns, and permeable pavements. The grant process would be a competitive process and the scale of the program dependent on Pewaukee’s ability to allocate resources to the program and secure grant funding. The City of Pewaukee should also

Commercial Solar Array, Photo from Milwaukee Journal Sentinel



offer tax reductions such as stormwater fee discounts for property owners that make environmentally friendly improvements to their properties that reduce stormwater runoff. If a property owner reduces runoff from their private property there is a decreased burden on the city's stormwater system. A reduction in service demand should be reflected on the property owners tax bill through a fee reduction. The City of Pewaukee should also offer tax abatements for a set period for businesses that make significant investments (greater than \$25,000) in environmentally friendly improvements to existing structures or property.

Financial Incentives for Sustainable New Developments

The City of Pewaukee should create an array of financial incentives for business, residential, and neighborhood developers who design their properties to minimum voluntary environmental standards set by the City of Pewaukee based on the Leadership in Energy and Environmental Design (LEED) green building rating system. LEED provides a framework for healthy, highly efficient, and cost-saving green buildings. Potential financial incentives for developers could include expedited permitting, temporary property tax reductions or abatement, density bonuses,

and free publicity. The objective of expedited permitting is to create an incentive for developers to incorporate green building practices and achieve specific local sustainability objectives by giving greater assistance and facilitation through the permitting process. This can shave significant time off the permitting process and lead to considerable cost savings for developers. The objective of a density bonus is to create an incentive for developers to incorporate green building practices and achieve specified local sustainability objectives by permitting additional floor space above the allowable zoning for qualified projects. Offering free publicity for environmentally friendly projects is a cheap way to promote sustainable development. The City of Pewaukee should have a space on its website that highlights environmentally friendly developments.

Sidewalk Requirements

As discussed in the transportation section, the City of Pewaukee currently has limited sidewalks. As Pewaukee continues to grow and develop, the City should require the incorporation of sidewalks in the design of all new neighborhood, business, and retail developments. Sidewalks that are separated from roadways provide pedestrians with a safer and more comfortable environment. Put simply, sidewalks encourage healthier communities. The City of Pewaukee should make a concerted effort to increase the number of pedestrian friendly connections. Existing developments and neighborhoods should also be encouraged to make pedestrian-friendly improvements. The City of Pewaukee should make it a priority to add pedestrian infrastructure, where appropriate, on all future road reconstruction projects.



The LEED rating system was created by The U.S. Green Building Council, Photo from USGBC



Green Landscaping Ordinance

The City of Pewaukee should create a green landscaping ordinance. There would be three primary goals of the green landscaping ordinance. First, the green landscaping ordinance would require healthier and more abundant planted screening of parking lots and along streets. Second, the ordinance should encourage increased permeability in front yards and parking lots for stormwater. Third, the ordinance should encourage the planting of native flora to reduce storm water runoff. San Francisco provides an excellent example of how green landscaping ordinances could be written for the city of Pewaukee (SF, 2010).



Example green parking lot configuration, Image from Naturally Resilient Communities

Recommendation	Costs	Funding Source
Foster a Stronger Relationship Between Public and Private Sectors	\$\$	Administrative staff time
Feature Economic Development on the Website	\$\$	IT and administrative staff time
Foster Entrepreneurship and Small Business Development	\$\$	Staff time
Financial Incentives for Improving Existing Buildings	\$\$\$	Capital projects fund
Financial Incentives for Sustainable New Developments	\$\$\$	Capital projects fund
Sidewalk Requirements	\$\$	Private property owners, Planning staff time
Green Landscaping Ordinance	\$\$	Private property owners, Planning staff time

\$ - Costs little to implement \$\$ - Initial costs may be sizable \$\$\$ - Significant capital expenditure

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Just 4% of housing units in Pewaukee are one-bedroom



The city's owner occupancy rate is 81.7%



Pewaukee's median housing value was \$295,900 in 2018

HOUSING

CONCEPT

Providing a diversity of safe, affordable, and desirable housing options is an important component of any complete sustainability plan. The social pillar of sustainability depends on meeting the basic needs of residents, of which housing is one. Housing is widely regarded as one of the most critical social determinates of health, and a bevy of research has demonstrated its important to the health and social stability of a community (Taylor, 2018).

The City of Pewaukee's Comprehensive Plan describes strengths of the city's housing as determined by the Waukesha County Comprehensive Planning Land Use, Housing and Transportation Subcommittee. Among these strengths are the high housing quality, diverse housing age and style, and the safety of Pewaukee's neighborhoods. The subcommittee, however, also highlights some "housing concerns and weaknesses" including the high cost of land, a need for increased density, and the need for increased availability of affordable housing, among other things (Comprehensive Plan, Page 131, 5-2).

Housing also touches upon the environmental element of sustainability. Because residential districts comprise most of

Woodleaf Reserve, Photo from Korndoerfer Homes.



the land area of the city of Pewaukee, the City of Pewaukee must continue to encourage sustainable building practices, innovative water management infrastructure, and energy efficient practices.

Property taxes provide a great deal of local government funding in the state of Wisconsin, so building and maintaining desirable neighborhoods with stable property values is critical to the long-term strength of the City of Pewaukee.

BACKGROUND

Though the vast majority (77%) of residential buildings in the city are 1-unit (i.e single-family), the city still boasts a strong number of multi-family buildings. Pewaukee also has a plethora of large houses. 66.3% of housing units in the city have 3 or more bedrooms (ACS, 2018). This larger-than-average size is also captured in housing costs. According to recent census data, between 2014 and 2018 the median value of owner-occupied housing units was \$295,900, over \$20,000 more than the rest of Waukesha County and \$120,000 more than the state of Wisconsin (ACS, 2018). Rent is also more expensive in the City of Pewaukee, with a median gross rent of \$1,317, almost \$300 more than Waukesha County's.

Due to the high cost of housing, Pewaukee has been identified by SEWRPC as having an affordability issue. Their 2013 Regional Housing plan found that the City of Pewaukee had both a shortage of lower-cost housing compared the amount of low-wage jobs, and a shortage of moderate-cost housing compared to moderate-wage jobs (SEWRPC, 2013). In addition to size, the relative newness of the housing stock also contributes to their value: only 21.3% of homes in the city were built pre-1970 and 27% have been built since the year 2000 (ACS, 2018).

The City of Pewaukee does not have a housing plan independent from the housing element of their Comprehensive Plan. SEWRPC's 2013 Regional Housing Plan is currently the most exhaustive compilation of facts and figures about the state of the city's housing and serves as a good benchmark for comparing the City's efforts with other peer communities.

City of Pewaukee Strategic Plan - Goal 7, Strategy 2:

"Identify locations for the high-quality building and development of a broad range of housing types and sizes, and diverse commercial and industrial uses."

Broken Hill, Photo from Bielinski Homes.



Goal: *Increase the availability of affordable housing in the City of Pewaukee and maintain its legacy of safe, attractive, and sustainable neighborhoods.*

RECOMMENDATIONS

Create a Mixed-Use Zoning District

The City of Pewaukee's zoning code does not currently have a zoning district that allows for the mixing of residential and non-residential uses by-right. Although the City already allows for a diversity of housing options and densities, this omission means the City has a zoning code that puts it at a relative disadvantage compared to neighboring communities. In order to rectify this and modernize their code, the City of Pewaukee should take one of two actions:

1. Add residential uses as a conditional use in Business districts.
2. Create a new zoning district that allows for multi-family residential uses and commercial uses

The rise of urban design philosophies such as New Urbanism and Traditional Neighborhood Design have illuminated the importance of mixed-use zoning in the creation of sustainable communities. Both movements harken back to the development patterns of pre-war America where residential uses were interwoven with non-residential uses, creating neighborhoods in which essential services and shops were within walking distance of homes. The concurrent rise of automobile ownership and zoning codes which sought to separate residential uses from others, led to cities across the country with limited pedestrian infrastructure and a reliance on cars.

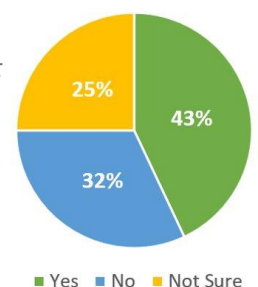
In the last thirty years, mixed-use developments have become the predominant form of new construction. According to data from 2017, 80% of the \$1.328 trillion spent on construction that year was on some version of mixed-uses (Sawin, 2019). Often, this new development takes the form of mid-rise apartment buildings with first floor retail and residential units above, a trend that reflects the shrinking average household size and generational differences in housing preferences.

Modern mixed-use Apartments in Brookfield, WI, Photo from Mandel Group



There are currently no such mixed-use residential buildings in the City of Pewaukee. This plan also does not venture to say whether there is developer interest or market demand at present. It is worth noting that a plurality of respondents (43%) to the online survey (Appendix A) thought that there was a market for a mixed-use building in the city (see below). Regardless, without allowing for such a development, the City of Pewaukee could be missing an opportunity for sustainable growth.

Do you think that there is a market or demand for a mixed-use building (traditionally first-floor retail with apartments/condos above) in the City of Pewaukee?



The two strategies are described in detail below.

Strategy 1: Add residential uses as a conditional use in Business districts

The first, and arguably quicker, of the two strategies would be for the City of Pewaukee to add multi-family residential as a conditional use in one or multiple of the commercial (B) districts. Currently, Community-Business Districts (B2) and General Business Districts (B3) allow residential quarters for the owner or proprietor as a conditional use. Office districts (B4) also allow residences as a conditional use but only “when in conjunction with a principal use and not more than 50 percent of the floor area of the principal building” (Zoning Code, s.17.0420.c.2).

Making the residential component a conditional use allows for the City staff and City Plan Commission to exert a higher level of design control than if it were an approved use, as described by Section 17.0500 of the zoning code. Making this change would obviously necessitate other changes in the code including an assessment of building codes, an establishment of lot-area-per-unit minimums and maximums, and parking, among other things. Chapter 4.1 of the American Planning Association’s Model Mixed Use Zoning District Ordinance make recommendations in these regards, which should be taken into consideration with existing requirements in Pewaukee’s residential and commercial districts (Morris, 209).

The neighboring City of Waukesha allows residential dwelling units as a conditional use in their Central Business Districts (B2) so long as they are not located in the front fifty-percent of the ground level and if they meet certain minimum floor area sizes (City of Waukesha Code, s.22.34.4.a).



*Downtown Waukesha, Photo from
Downtown Waukesha BID*

Strategy 2: Create a new zoning district that allows for multi-family residential uses and commercial uses

The City of Pewaukee could also attempt to establish a novel zoning district that allows both residential and non-residential uses by-right. In this strategy, the residential uses should be permitted uses when in conjunction with neighborhood-serving commercial uses, as enumerated in the Neighborhood Business Districts (B1). As described above, the City would need to establish other standards for things such as density, building height, parking, screening, and setbacks.

By selecting this strategy, the City of Pewaukee can more deliberately locate future mixed-use developments. One respondent to the online survey strongly supported creating a new mixed-use district and placing them near arterials and at underdeveloped intersections.

Mid-sized communities often elect to allow denser mixed-use buildings in their traditional “main streets” and downtown core. The City of Wauwatosa for example, allows dwelling units as a permitted use in their Neighborhood & Village Commercial Districts (C1) which is “intended to accommodate mixed-use development and small-scale, neighborhood-serving retail and service uses in pedestrian-oriented storefront buildings” (City of Wauwatosa Code, s.24.03.010.B).



Understandably, the City of Pewaukee does not have an older urban core, but selective rezoning like described above would ensure that any future development of this form would be placed appropriately and be compatible with any adjacent uses.

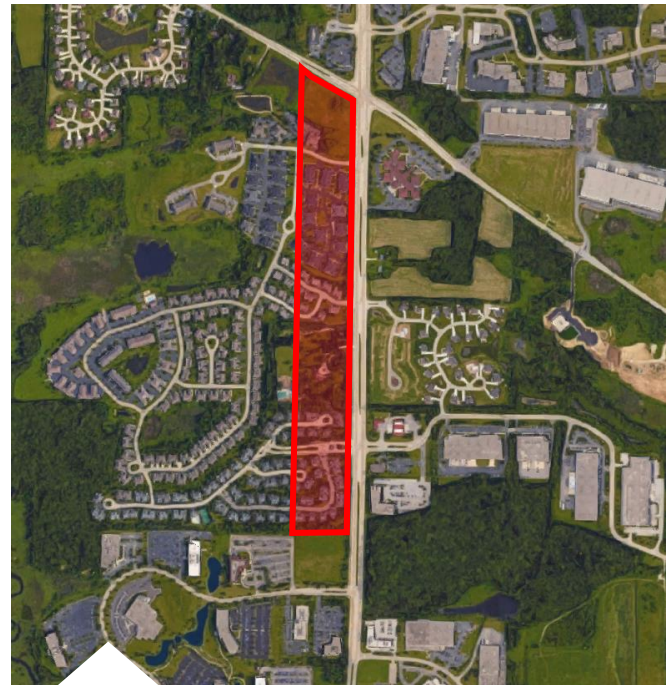
There are two logical locations for future mixed-use apartment buildings.

1. On the south side of West Capital Drive between Pewaukee Road StateTrunk (Highway 164) and Duplainville Road.

- The City's 2050 Land Use map, adopted in 2018, recommends the balance of these properties as high-density or medium-density residential
- There is already medium-density multi-family residential adjacent to the south, meaning future dense residential would not be incompatible.
- Staff indicated the potential of the agricultural site east of Redford Road for mixed-use development
- West Capitol Drive is a large arterial that can handle additional traffic and might be a potential future bus-rapid transit route east to the City of Milwaukee
- Close to shopping centers to the west in the Village of Pewaukee.

2. On the east side of Pewaukee Road (State Trunk Highway 164) between Watertown Road (County Trunk Highway M) and Riverwood Drive.

- The City's 2050 Land Use map recommends these properties as high-density residential and retail/service commercial.
- The intersection of Pewaukee Road and Watertown Road is a major one with great access and potential as a future public transit route.



Proposed Location 2, Basemap from Google Maps



Proposed Location 1, Basemap from Google Maps



Reduce Parking Minimums in Multi-Family Districts

The zoning code of the City of Pewaukee requires a “minimum of two and one-half (2-½) 200-square-foot off-street parking spaces provided for each residential unit, of which at least two (2) must be located in a garage” (Zoning Code, s.17.0414.g). This relatively high uniform parking minimum can lead to an unnecessary amount of parking which can have negative impacts on the built and natural environment and serve as a disincentive to potential future residential developers. The City of Pewaukee should change their method of assessing parking minimums in Multi-Family Residential Districts to allow for flexibility and ensure there isn’t an excessive amount of parking.

Parking minimums have long been a contentious issue in sustainable urban design. Finding the right amount of parking can be a difficult proposition and there are serious problems created by both too much and too little off-street parking.

There are downsides to requiring 2 ½ parking spots per dwelling unit in multi-family districts, irrespective of the number of bedrooms. For one, parking is expensive for developers. Surface parking is land-intensive

and removes valuable land from potential development. Providing garage/covered parking also uses developable land and adds to construction costs.

Secondly, the requirement that two parking spaces be in a garage is onerous. In the cold and snowy Wisconsin winters, covered parking is indeed an attractive amenity that developers, tenants, and home buyers all desire. However, the downsides of this requirement in medium density neighborhoods zoned multi-family residential is clear. Take Saddle Brook Drive, a lovely residential street in central Pewaukee zoned multi-family. Instead of attractive front facades, porches, and yards, the street is lined with wide paved driveways and blank garage faces.

Finally, the parking minimum standard as currently written serves as a disincentive towards the construction of studio, 1-bedroom, and even 2-bedroom units. Without considering unit mix, there is a high probability that new residential developments will be overparked. Across the Milwaukee-Waukesha Metropolitan Statistical Area, 12% of all housing units are 1-bedrooms. In the City of Pewaukee, they are only 4.8% of all housing units (ACS, 2018). High covered parking minimums may contribute to this discrepancy.

Parking garages dominate apartment facade, Photo from Google Maps



Driveways from above, Photo from Google Maps



The City of Brookfield provides a flexible model for parking requirements in their multi-family districts, requiring “1.0 parking spot per bedroom of which 1 must be enclosed plus .5 per unit for visitors” (City of Brookfield, 17.44.050.D). Results from our online survey suggest support for a pivot in this direction. Though 25% didn’t think the code needed changing in this regard, 64% expressed interest in reducing the parking minimum in some manner, and 48% thought the City should come up with a new method of assessing parking requirements in multi-family districts (such as tying it to the number of bedrooms) (Appendix A).

This plan recommends the City adopt a policy that is similar to Brookfield’s standard: *a minimum of 1, 200-square-foot off-street parking space, per each of the first 2 bedrooms, 1 of which must be located in a garage.*

Tying the number of required parking spaces to bedrooms means that developers are not dissuaded from constructing studio and one-bedroom apartments. Capping the minimum required parking spaces at two ensures that there is not an excessive number of parking spaces for three-bedroom apartments, which are often lived in by families. Once again, these are just parking minimums. If developers want to provide parking above-and-beyond these standards they are welcome to, so long as their development meets open space and other code requirements.

Increase Housing Affordability in the City of Pewaukee

As established in the preceding sections of this chapter, housing in the City of Pewaukee is relatively expensive compared to southeastern Wisconsin. Housing affordability is a nebulous concept that is determined both by macro-economic forces and local supply and demand. Constructing public housing and subsidizing housing costs

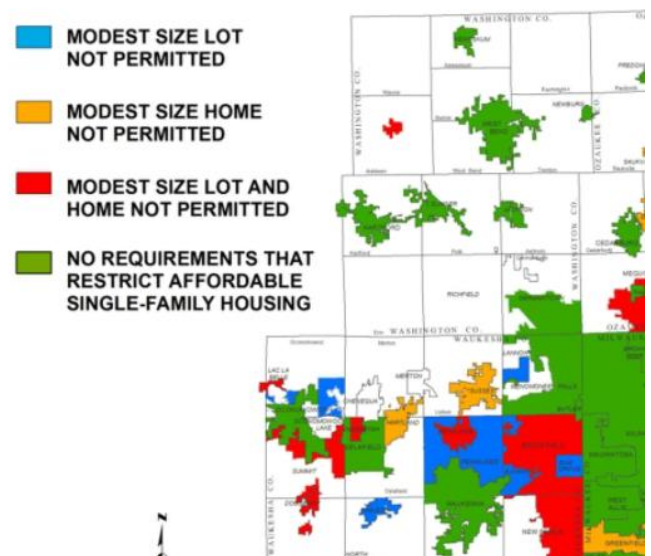
are two traditional approaches to improving affordability for residents that require more government funding and intervention. Local government can also work to corral the forces of the market by adopting ordinances and policies which lead to “naturally occurring” affordable housing which are residential rental properties that maintain low costs without federal subsidy.

There are a few actions the City of Pewaukee can take to improve the state of affordable housing in the city:

Strategy 1: Create new Single-Family and Two-Family zoning districts with reduced minimum lot-sizes.

Large minimum lot sizes can restrict housing supply and raise the cost of development, thereby raising the cost of housing. As a part of their 2013 Regional Housing Plan, SEWRPC reviewed zoning codes from around southeastern Wisconsin and determined whether communities had at least one zoning district that allowed a minimum lot size of 7,200 square feet or less for single-family detached housing units (SEWRPC, 2013, p. 226).

Modest Lot Size Regional Map, Map form SEWRPC Regional Housing Plan 2013



The City of Pewaukee failed in this regard. Pewaukee's RS6 zoning district is the city's densest single-family residential zoning district for new developments (RS7 applies only to existing subdivisions). The minimum lot-area in RS6 districts is 12,500 square-feet. Additionally, The City of Pewaukee does not have a two-family district with a minimum lot size of 8,000 square-feet or less. In Rd-2 Two-Family Zoning Districts, "lots shall have a minimum area of 18,000 square feet, with not less than 9,000 square feet per dwelling unit."

The City of Pewaukee should consider creating new denser single-family and two-family zoning districts that meet or exceed the SEWRPC thresholds. Without newly created districts, developers may find it difficult to design walkable conservation subdivisions which preserve open space and create attractive, moderately dense neighborhoods.

Strategy 2: Actively work with developers pursuing Low-Income Housing Tax Credits (LIHTC)

The Low-Income Housing Tax Credit program was established to subsidize the development of affordable housing (roughly defined as less than 30% of income spent on housing by a household). Each year, developers from across the state compete for these credits at a 4% and 9% level through applications to the Wisconsin Housing and Economic Development Agency (WHEDA). The application is a points-based competitive process whereby applicants must demonstrate the value of their project and the necessity of the tax credits. As a part of the application, applicants can submit letters from the municipality which verify that the proposed project both complies with the existing zoning and any comprehensive plan. Should the City of Pewaukee be approached by developers who wish to apply for LIHTC, the City shouldn't hesitate to work alongside



WEHDA and WIE logos, Photo from WHEDA and WEIGoGreener

the developers by supplying these letters and any additional documentation necessary for their application.

Additionally, in April of 2020, WHEDA released proposed changes to their Qualified Allocation Plan (QAP), which is the numeric scoring system they use to assess "the impact of a housing project on Wisconsin residents" and allocate LIHTC to affordable housing projects (WHEDA, 2020). Among the proposed changes is an increase in the amount of points a project can receive for green and sustainable construction. Projects would now be required to meet the Wisconsin Green Built Home Standard (score of 150 or more) or the Enterprise Green Communities Criteria (WEI, 2020 & Enterprise, 2020). Above and beyond that minimum threshold, projects built to the Wisconsin Green Built Home Standard (score of 200 or more) or those meeting the Enterprise Green Communities Certification Plus, would receive an additional 20 points on the WHEDA QAP. The City of Pewaukee should encourage local developers to achieve these benchmarks.

Permit Apiculture (Beekeeping) as a Conditional Use in Residential Districts

Bees are important pollinators and are a critical component of a healthy local ecosystem. Private beekeeping can help stabilize increasingly endangered bee populations, increase crop yields, and contribute to the health of local flora



including flower, fruits, and vegetables. Bees are non-aggressive by nature and there are few, if any, adverse impacts to the quality of life of neighboring properties.

Currently apiculture (beekeeping) is an approved use in Agricultural Districts in the City of Pewaukee. They are not considered in residential zoning districts. The City of Pewaukee should add beekeeping as a conditional use in all residential districts.

Residential beekeeping, Photo from Iowa Valley Community College



The City of Milwaukee adopted an ordinance in 2010 that allows residents to keep up to two colonies of bees on private property so long as they meet certain conditions (City of Milwaukee, 2010). The City of Pewaukee should require that a permit from the City is acquired by the applicant and that proof of beekeeping competency is established. As per the City of Milwaukee, applicants will need to receive written permission from neighbors should they locate a hive within 50 feet of a neighboring structure.

Add “green design” language in zoning code

Section 17.0210 of the City of Pewaukee’s zoning code establishes principles and standards for the aesthetic evaluation of site and building projects for use by the City Plan

Commission in approval of any project except single and two-family developments.

Principles of sustainability are woven throughout the section, including maximal preservation of topsoil, rules against disturbing creeks and natural areas, open space preservation and more. Regardless, the City could benefit from strengthening language around principles of “green design” in residential development considerations. Adding a subsection on sustainable design sets a strong precedent and demonstrates the importance of certain values to the City Plan Commission.

“Green design” in residential developments means encouraging site design which doesn’t shy away from greater walkability, livability, density, and conservation of surrounding open space, even above and beyond what the code requires. The City should add explicit language which names green infrastructure such as permeable pavers, stormwater management features (bioswales, rain gardens, green roofs etc.), and low-carbon construction materials as desirable in all new developments.



Green roof in Milwaukee, Photo from Metropolitan Milwaukee Sewerage District



Recommendation	Costs	Funding Source
Create a Mixed-Use Zoning District	\$\$	Planning staff time
Reduce Parking Minimums in Multi-Family Districts	\$	Planning staff time
Increase Housing Affordability in the City of Pewaukee	\$\$	Planning staff time
Permit apiculture (beekeeping) as a Conditional Use in Residential Districts	\$	Licensing, Staff time
Add “green design” language in zoning code	\$	Staff time

\$ - Costs little to implement \$\$ - Initial costs may be sizable \$\$\$ - Significant capital expenditure

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PARKS & PUBLIC SPACES



The City and Village of Pewaukee share a park system



There are 15 parks in the Pewaukee park system



Pewaukee recently constructed a new sports complex

CONCEPT

Public spaces and parks are a necessary part of keeping communities healthy and connected. They provide a community with social opportunities such as having a picnic or hosting a barbecue with family and friends. Available open spaces in communities give residents more opportunities to engage in physical activity, which has been shown to reduce stress and improve productivity. Friends can gather for a game of pick-up or go for a hike.

Going out to parks can also be about learning and connecting with nature. The International Union for Conservation of Nature (IUCN), widely known as a preeminent authority on the natural world and its protection, has long established the importance of parks. For example, the IUCN categorizes the purpose of national parks as the “[protection of] natural biodiversity along with its underlying ecological structure and supporting environmental processes and to promote education and recreation,” (IUCN, 2020). Minimally disturbed habitats should remain as a monument for all visitors to experience.

Municipalities and agencies should prioritize the establishment of parks as they uphold the protection of natural ecosystems

Balmer Park, Photo from City of Pewaukee



Sustainable practices are what help maintain parks and ensure they remain intact for many years to come. Sustainability enriches existing features found in parks while working to ensure the ability of wildlife continues to thrive in the area. Public spaces and parks support the social sustainability pillar by ensuring a community is healthy and engaged in the natural environment.

Public spaces and parks in the City of Pewaukee are mostly located on the city's north-east and south-west sides. Of the parks located in the City, they are South and Nettesheim Park. The north-eastern parks are Balmer, Pewaukee Sports Complex, Springdale, and Wagner Park. The full map and listing of amenities associated with each park can be found through the City of Pewaukee's Park and Recreation Website.

A map of the Peawaukee area, showing various locations and landmarks. The map includes the following locations and landmarks:

- PEAWUKEE LAKE** (shaded area on the left)
- NETTESHEIM** (triangle icon)
- SOUTH** (triangle icon)
- LAKEFRONT** (triangle icon)
- LAIMON** (triangle icon)
- PEAWUKEE LIBRARY** (triangle icon)
- PEAWUKEE SCHOOL CAMPUS** (triangle icon)
- PEPPER** (triangle icon)
- VALLEY FORGE** (triangle icon)
- CITY HALL / PEAWUKEE PARK & REC. DEPT.** (triangle icon)
- LIBERTY** (triangle icon)
- WAGNER** (triangle icon)
- SPRINGDALE** (triangle icon)
- BAUMER** (triangle icon)
- PEAWUKEE SPORTS COMPLEX** (triangle icon)
- Simmons Woods** (triangle icon)
- OPE** (triangle icon)
- Village KOEPP** (triangle icon)

The map also shows several roads and highways:

- Highways:** I-94, I-164, I-190, I-290, I-390, I-490, I-590, I-690, I-790, I-890, I-990, I-1090, I-1190, I-1290, I-1390, I-1490, I-1590, I-1690, I-1790, I-1890, I-1990, I-2090, I-2190, I-2290, I-2390, I-2490, I-2590, I-2690, I-2790, I-2890, I-2990, I-3090, I-3190, I-3290, I-3390, I-3490, I-3590, I-3690, I-3790, I-3890, I-3990, I-4090, I-4190, I-4290, I-4390, I-4490, I-4590, I-4690, I-4790, I-4890, I-4990, I-5090, I-5190, I-5290, I-5390, I-5490, I-5590, I-5690, I-5790, I-5890, I-5990, I-6090, I-6190, I-6290, I-6390, I-6490, I-6590, I-6690, I-6790, I-6890, I-6990, I-7090, I-7190, I-7290, I-7390, I-7490, I-7590, I-7690, I-7790, I-7890, I-7990, I-8090, I-8190, I-8290, I-8390, I-8490, I-8590, I-8690, I-8790, I-8890, I-8990, I-9090, I-9190, I-9290, I-9390, I-9490, I-9590, I-9690, I-9790, I-9890, I-9990, I-10090, I-10190, I-10290, I-10390, I-10490, I-10590, I-10690, I-10790, I-10890, I-10990, I-11090, I-11190, I-11290, I-11390, I-11490, I-11590, I-11690, I-11790, I-11890, I-11990, I-12090, I-12190, I-12290, I-12390, I-12490, I-12590, I-12690, I-12790, I-12890, I-12990, I-13090, I-13190, I-13290, I-13390, I-13490, I-13590, I-13690, I-13790, I-13890, I-13990, I-14090, I-14190, I-14290, I-14390, I-14490, I-14590, I-14690, I-14790, I-14890, I-14990, I-15090, I-15190, I-15290, I-15390, I-15490, I-15590, I-15690, I-15790, I-15890, I-15990, I-16090, I-16190, I-16290, I-16390, I-16490, I-16590, I-16690, I-16790, I-16890, I-16990, I-17090, I-17190, I-17290, I-17390, I-17490, I-17590, I-17690, I-17790, I-17890, I-17990, I-18090, I-18190, I-18290, I-18390, I-18490, I-18590, I-18690, I-18790, I-18890, I-18990, I-19090, I-19190, I-19290, I-19390, I-19490, I-19590, I-19690, I-19790, I-19890, I-19990, I-20090, I-20190, I-20290, I-20390, I-20490, I-20590, I-20690, I-20790, I-20890, I-20990, I-21090, I-21190, I-21290, I-21390, I-21490, I-21590, I-21690, I-21790, I-21890, I-21990, I-22090, I-22190, I-22290, I-22390, I-22490, I-22590, I-22690, I-22790, I-22890, I-22990, I-23090, I-23190, I-23290, I-23390, I-23490, I-23590, I-23690, I-23790, I-23890, I-23990, I-24090, I-24190, I-24290, I-24390, I-24490, I-24590, I-24690, I-24790, I-24890, I-24990, I-25090, I-25190, I-25290, I-25390, I-25490, I-25590, I-25690, I-25790, I-25890, I-25990, I-26090, I-26190, I-26290, I-26390, I-26490, I-26590, I-26690, I-26790, I-26890, I-26990, I-27090, I-27190, I-27290, I-27390, I-27490, I-27590, I-27690, I-27790, I-27890, I-27990, I-28090, I-28190, I-28290, I-28390, I-28490, I-28590, I-28690, I-28790, I-28890, I-28990, I-29090, I-29190, I-29290, I-29390, I-29490, I-29590, I-29690, I-29790, I-29890, I-29990, I-30090, I-30190, I-30290, I-30390, I-30490, I-30590, I-30690, I-30790, I-30890, I-30990, I-31090, I-31190, I-31290, I-31390, I-31490, I-31590, I-31690, I-31790, I-31890, I-31990, I-32090, I-32190, I-32290, I-32390, I-32490, I-32590, I-32690, I-32790, I-32890, I-32990, I-33090, I-33190, I-33290, I-33390, I-33490, I-33590, I-33690, I-33790, I-33890, I-33990, I-34090, I-34190, I-34290, I-34390, I-34490, I-34590, I-34690, I-34790, I-34890, I-34990, I-35090, I-35190, I-35290, I-35390, I-35490, I-35590, I-35690, I-35790, I-35890, I-35990, I-36090, I-36190, I-36290, I-36390, I-36490, I-36590, I-36690, I-36790, I-36890, I-36990, I-37090, I-37190, I-37290, I-37390, I-37490, I-37590, I-37690, I-37790, I-37890, I-37990, I-38090, I-38190, I-38290, I-38390, I-38490, I-38590, I-38690, I-38790, I-38890, I-38990, I-39090, I-39190, I-39290, I-39390, I-39490, I-39590, I-39690, I-39790, I-39890, I-39990, I-40090, I-40190, I-40290, I-40390, I-40490, I-40590, I-40690, I-40790, I-40890, I-40990, I-41090, I-41190, I-41290, I-41390, I-41490, I-41590, I-41690, I-41790, I-41890, I-41990, I-42090, I-42190, I-42290, I-42390, I-42490, I-42590, I-42690, I-42790, I-42890, I-42990, I-43090, I-43190, I-43290, I-43390, I-43490, I-43590, I-43690, I-43790, I-43890, I-43990, I-44090, I-44190, I-44290, I-44390, I-44490, I-44590, I-44690, I-44790, I-44890, I-44990, I-45090, I-45190, I-45290, I-45390, I-45490, I-45590, I-45690, I-45790, I-45890, I-45990, I-46090, I-46190, I-46290, I-46390, I-46490, I-46590, I-46690, I-46790, I-46890, I-46990, I-47090, I-47190, I-47

BACKGROUND

City of Pewaukee Strategic Plan - Goal 6, Strategy 2:

“Develop, redevelop and maintain a public park system comprised of neighborhood, community and special use parks as well as passive recreational open space areas.”

A west-side City park, Picture from City of Pewaukee



Lessons Learned: NRPA Case Study

The National Recreation and Park Association (NRPA) is a non-profit organization dedicated to the advancement of parks, recreation and environmental conservation efforts. They recently published a survey in 2017 with nearly 400 recorded responses from park and recreation agencies identifying current sustainability practices within their organization. There is a great deal the City of Pewaukee's Parks Department could learn from the study, and some of the main takeaways are enumerated below.

The NRPA's survey results show a wide range of actions taken by surveyed agencies. Among the findings, their survey found 44% of agencies are without a documented sustainability plan, while just 23% reported having their own documented plan (National Recreation and Park Association, 2017). However, not having a plan does not mean agencies were inactive in sustainability practices. Some communities simply adopted a regional plan or were guided by their City's larger sustainability plan. The survey also found that 84% of agencies invested in sustainably driven activities and practices, whether they had an explicit plan or not.

Almost 81% of park agencies provided opportunities for healthy activities in nature, the highest among all categories, according to the NRPA. Additional activities identified included protecting wildlife and wildlife habitat, implementing responsible natural land management, reducing landfill waste, adopting environmentally friendly building practices, fostering sustainability through public engagement and education, and implementing strategies/mitigation activities for climate change (National Recreation and Park Association, 2017).

The activities in the NRPA survey each have a list of goals and actions that support the overall objective and establishes milestones for reaching it. For example, the breakdown of actions for "responsible natural land management" activities include planting native and regionally appropriate species, preserving/increasing tree canopy, controlling invasive plants through less toxic means, following sustainable tree management practices, and following integrated pest management practices (National Recreation and Park Association, 2017).

Aside from the implementation practices and activities, the survey also found that 48% of agencies did not track costs savings associated with the sustainable measures (National Recreation and Park Association, 2017). As such, it is hard for the park agencies to quantify the impact sustainability efforts have on their budget and sell them to the larger community. Along these lines, some barriers exist that prevent park and recreation agencies from implementing sustainability efforts. A lack of funding (61%) was identified as the most common barrier to sustainable measures, followed by lack of dedicated staff (40%), and limited expertise in development of sustainability measures (National Recreation and Park Association, 2017).



Balmer Park, Photo from City of Pewaukee



Goal: *Build on Pewaukee's well-established park system by integrating more sustainable elements, creating additional programming, and strengthening policies which protect natural areas and wildlife habitats.*

RECOMMENDATIONS

Improve Accessibility and Non-Motorized Connections to Parks

As discussed previously in this plan, the city of Pewaukee has limited infrastructure designed for pedestrians and cyclists. Parks can be major drivers of local non-motorized transportation, so improving the network of sidewalks and bike paths to and from them can be a great starting point. To improve accessibility, the City and Village Park Department should initiate an evaluation of current non-motorized connections to parks to accommodate individuals of all ages and mobilities. A review of accessibility options will help determine the types of accommodations needed for each park.

Another way for the Parks Department to increase the share of residents who might take bike trips to parks would be to incorporate public bike repair stations where bike trails connect or come close to parks. These simple and affordable stations provide a useful service to cyclists. For additional information regarding bike trails, please see transportation chapter above for the listed recommendations on proposed bike routes.

Of the city's public parks, the City of Pewaukee Parks & Recreation Department listed Balmer Park as the only park that is not accessible by standards established by the Americans with Disabilities Act (ADA) (City of



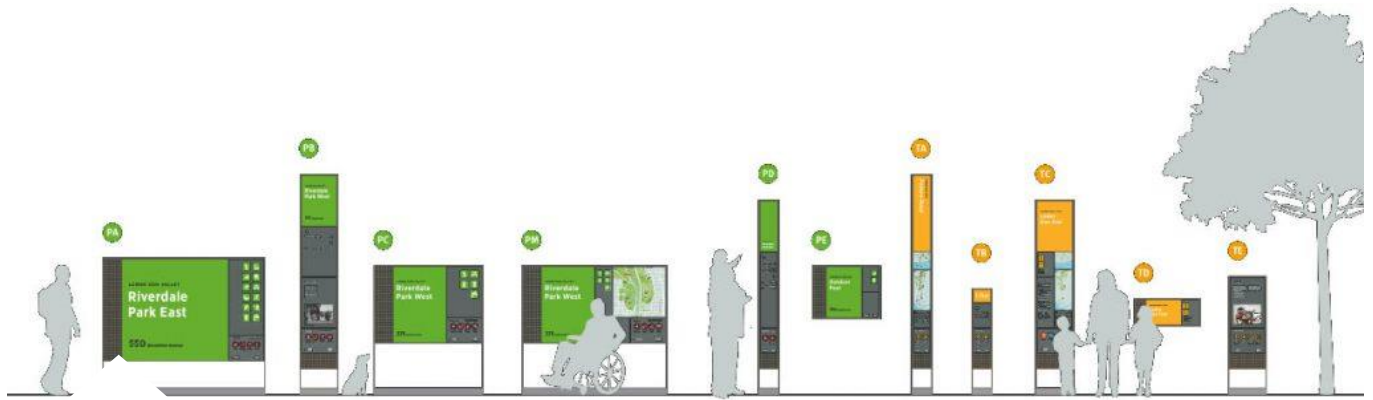
*An example public bike repair station,
Picture from Huntco Site Furnishing*

Pewaukee Parks & Recreation, 2020). Balmer Park is a relatively small park consisting of only two sports fields and a playground. Nonetheless, bringing Balmer Park into ADA compliance should be considered a priority. A process for park improvements involves creating a budget and alternatives for any redevelopment or construction, determining a proper timeline, and generating potential redesign ideas to be presented to the neighborhood and community around the parks to gather public input on project preference.

New Park Wayfinding Signs

The City of Pewaukee should consider investing in new park wayfinding signs to better highlight park amenities and resources. Generally, wayfinding signs should be easily read from a distance, clear and concise, void of obstructions, and helpful to the person reading them. They should have park branding and point out nature trailheads, sports fields or courts, as well as the distances between them. The City should conduct an





*Example cohesive park signage,
Photo from City of Toronto, Canada*

analysis to confirm the best location for signs and existing signage requiring immediate replacement.

A study on the perspective of pedestrians and bicyclists on wayfinding signs found that most residents (82.6%) and non-residents (86.5%) reported wayfinding signs to be beneficial to the community (Keliikoa, et. Al., 2018).

Among those surveyed, one-third felt encouraged by wayfinding signs to engage in more physical activities such as walking and biking in their community. Wayfinding signs were also reported to be more helpful to non-residents who were unfamiliar with the area.

The assessment and priority of the analysis should help the Parks and Recreation Department develop potential locations for wayfinding signs to better accommodate bikers, walkers, and drivers. Size and content should reflect the areas they are located. For example, larger signs with larger text will fit better near car-occupied roads. While smaller signs and text placed around trails are more suitable.

Additionally, ongoing conversations by the City and Village of Pewaukee will need to take place to help determine maximum efficiency following the results from the analysis. Decisions will need to be made about content, size, material used (wood, metal, or heavy plastic), color, branding, and more.

Activating Parks

This recommendation centers around the planning of events to bring activity and excitement to Pewaukee's park system. This approach is to implement local programming events that are inclusive, friendly, and fun for people of all ages. Engaging the public through outdoor events helps strengthen community ties and raise awareness of pre-existing offerings and events.

A potential new program of this nature would be an interactive "Art in the Park" program. This event encourages local artists, families, schools, and others to come and showcase personal artwork in an outdoor setting. Areas around the designated park can include a chalking contest on sidewalks, finger painting, face painting, etc. Additional vendors or sales of artwork can be present in addition to food and beverage vendors. To account for the high turnout, the location of this event should be at the Pewaukee Sports Complex because of its ample parking. Artwork can follow a set theme that is reflective of upcoming holidays or seasons. This event will most likely derive success from warmer weather where people can enjoy the sun and be outside comfortably. The Village of Menomonee Falls and City of Appleton both have developed similar successful events that bring the community together around art.

Another potential program involves a seasonal rotation of outdoor community activities.



Outdoor film screenings, for example, are best during the warmer months such as late spring or summer to avoid weather related cancellations. Potential winter programming could include a snowman building competition which enlivens the parks in the winter. Events should be free and open to all whenever possible.

Sustainable Park Redesign Analysis

The City should consider incorporating more rain gardens into parks as buffers and tools of stormwater management. Placed along the edge of parks alongside roads, rain gardens make efficient use of the space between oncoming traffic and park users. Locating rain gardens in landscaped islands in parking lots is an effective method of keeping lots dry and void of standing water. With an emphasis on greener spaces, rain gardens are not only good for the environment, but also support biodiversity. Easy to maintain plants which complement the landscaping or wetlands and assist in storm water capture should be selected.

For new park landscape developments, the City should adopt a policy for sustainable plant sourcing. Policies should prioritize

legally harvested and nursery-grown plants. Native or adapted species should be used in all cases to achieve plant species diversity and combat invasive plant species. Along with the use of organic mulch, fertilizers and compost, this further increases the effectiveness of rain gardens.

In addition to rain gardens, and sustainable plant sourcing the City should look to install bioswales. Bioswales are a landscaping feature designed to channel the flow of stormwater runoff, effectively removing pollution and waste (The Watershed Project, 2018).

Adopt a Green Streets Policy on Streets Nearby Parks

This recommendation seeks to implement “green street” design practices on streets and roadways in and around the parks within the City of Pewaukee. As defined by the United States Environmental Protection Agency, green streets are a landscape and design system used to manage stormwater runoff (EPA, 2019).

Rain Garden, Photo from Montgomery County, Maryland



Bioswale, Photo from Mitt Watershed Council



The approach relies heavily on the combination of natural vegetation (perennials, shrubs, trees), soil, and bioswales or permeable pavements to capture rainwater (EPA, 2019). This is different from traditional streetscaping which funnels stormwater into the sewer system. Green streets try to use green infrastructure and natural filtration processes.

A pilot green street would best be implemented where new development for residential areas is going to occur or where streets are due for reconstruction. The neighborhood surrounding Wagner Park would be an ideal location to pilot a concept like a green street. Placed on the north side of the Wagner park on Fieldside Road, this area is mostly residential and any excess stormwater that the new design does not collect can be redirected to the pond in Wagner Park. Additionally, as a residential area, there will be minimal traffic from cars,

providing an excellent opportunity to add permeable sidewalks and a bike lane/trail. Potential street parking along Fieldside Road would be reduced, however walking and biking activities would be increased.

Wagner Park, Photo from Google Maps



Street with green infrastructure, Photo from Site Phocus



Recommendation	Costs	Funding Source
Improve Accessibility and Non-Motorized Connections to Parks	\$\$\$	Public Works budget, Parks Department budget
New Park Wayfinding Signs	\$\$	Parks Department Budget, Tourism budget
Activating Parks	\$\$	Parks Department budget
Sustainable Park Redesign Analysis	\$\$	Parks Department budget
Adopt a Green Streets Policy on Streets Nearby Parks	\$\$\$	Planning staff time, Parks Department budget, Public Works budget.

\$ - Costs little to implement \$\$ - Initial costs may be sizable \$\$\$ - Significant capital expenditure

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Pewaukee has a fleet
of 10 active snow
plows



The City Hall/DPW
facility was first
constructed in 1964



City facilities have
transitioned to high-
efficiency LED lights

MUNICIPAL OPERATIONS

CONCEPT

Becoming a more sustainable community begins with a government that prioritizes being environmentally conscious in all their actions and policies. City staff and elected leadership should strive to set an example for residents and other communities by improving the operations of City agencies and making City facilities more sustainable.

Responsible city government is no longer just about being fiscally prudent. Instead, local government units have come to understand that ensuring the future health and viability of a community is also about reducing the environmental impact of their practices. Fortunately, there is a nexus between many environmentally friendly practices and cost-savings. No longer does there need to be a tradeoff between the municipal budget and environmental alternatives.

A popular framework for understanding the environmental impact of a set of decisions is the carbon footprint. Essentially, the carbon footprint reflects the total amount of carbon dioxide or other carbon compounds released into the environment and emitted through the burning of fossil fuels. Reducing energy consumption is among the top priorities in this municipal operations section. When possible, the City

City Hall Campus, Photo from City of Pewaukee



should adopt the feasible best-available-techniques and purchase the best-available-technology. Replacing old utility and transportation equipment with newer and more efficient models can be an easy method of reducing the City's collective emissions.

Additionally, beyond just energy considerations, operating sustainably means constantly reassessing the ways that City actions and policies contribute to the degradation of local ecosystems and natural resources. The recommendations below represent just a fraction of the possible actions the City of Pewaukee could take to improve the sustainability of their municipal operations. The future success of the City of Pewaukee in this regard will be determined by its institutional willingness to reassess policies, research the strategies of peer-cities, and remain flexible to allow for innovation and new ideas, no matter how large or small.

BACKGROUND

Since its inception, the City of Pewaukee has taken a proactive role in operating sustainably and environmentally responsibly. Sustainability is a core tenant of the City's operating principles. Not only is it defined in the City's strategic plan, but it is woven throughout the strategies within the plan's eight goals:

City of Pewaukee Strategic Plan:

Sustainable: "Use of a resource so that the resource is not depleted or permanently damaged; having the resources to provide the necessary facilities and services to maintain the City of Pewaukee and to accomplish its goals."

City staff has made a concerted recent effort to "green-up" the City's facilities and operations. Below is a list of the actions that the City has taken to be more environmentally conscious and responsible. Additional actions that further these efforts are also found below. The following information was gathered from interviews with City staff and the City's draft Municipal Complex Comprehensive Analysis. The City of Pewaukee does not have a housing plan independent from the housing element of their Comprehensive Plan. SEWRPC's 2013 Regional Housing Plan is currently the most exhaustive compilation of facts and figures about the state of the city's housing and serves as a good benchmark for comparing the City's efforts with other peer communities.

Use of Salt Brine Before a Winter Storm Event

In recent years the City of Pewaukee's Department of Public Works' Highway Division began to use salt brine as a pretreatment on road surfaces in advance of winter precipitation events. Salt brine is a mixture made up of 23% salt and 77% water that is applied to roads to prevent the formation of ice which can make driving dangerous. "Pre-wetting" the roads with this solution is an effective way to reduce the amount of rock salt that needs to be applied, or in some instances, avoid the need for rock-salt altogether.

Excessive rock salt can be harmful to the environment, Photo from Reader's Digest



This transition was hugely beneficial in a few different ways. For one, it is much more efficient than traditional rock salt usage. One report found that using a salt brine cut total salt usage by 30% (Landgraf, 2016). Not only does this result in cost savings for the City of Pewaukee, but it also is a benefit to the environment. The overuse of salt has serious unintended consequences on our ecosystem and fresh water. Chloride from salt used to de-ice roads can be toxic to aquatic wildlife and detrimental to overall water quality. The problem has even become a public health issue, as chloride can leech into surface waters and shallow aquifers, worsening well-water supplies. In 2017, SEWRPC started a Chloride Impact Study for the Southeastern Wisconsin Region which seeks to monitor chloride levels in streams across the region through the winter of 2020 (SEWRPC, 2020).

Transitioning to LED high-efficiency lighting

The City of Pewaukee has almost completed their transition to LED light fixtures on City facilities including the municipal complex/city hall facility and the City's two fire stations. Light-emitting-diodes, or LEDs, are a modern lighting technology that is more efficient than other technologies (such as fluorescent lights) and much longer lasting than traditional incandescent bulbs. These efficiencies lead to significant cost savings for the City of Pewaukee. According to the United States Department of Energy, LED lamps use at least 75% less energy, and last 25 times longer than incandescent bulbs (USDOE, 2020). This energy efficiency can also help the City reduce its energy consumption and carbon footprint.

Another advantage of LEDs is their directional lighting capabilities. LED lamps emit light in one direction as opposed to all around, making outdoor lighting more focused and reducing ambient light pollution (Levison, 2019). City staff should continue to maximize this utility. The International Dark Sky Association (IDA) is a non-profit focused on

educating policy makers on best-practices in lighting to reduce light-pollution. The City of Pewaukee should, when feasible, purchase "dark sky friendly" light features which reduce light pollution through purposeful directional design. The International Dark Sky Association has also produced a Model Lighting Ordinance which could provide guidance on municipal lighting (IDA, 2020). Though the City of Pewaukee oversees very few streetlights, the model ordinance provides a framework for general outdoor lighting practices which could be implemented at the city hall campus.



Dark sky friendly street lighting and logo, Images from International Dark Sky Association.



Variable Speed Pumps for Utilities

Though a portion of the southern part of the City of Pewaukee is served by the neighboring City of Waukesha's municipal water system, the majority of Pewaukee is served by the City of Pewaukee municipal water supply. The system is fundamentally two separate systems served by ground water wells. The east side system serves the largest swath of the city and consists of seven wells. The west side only has three wells. The City of Pewaukee recently transitioned from single-speed pumps to variable speed-pumps in these wells. This decision has both economic and environmental benefits, as the energy use associated with the pumps is determined by system-wide demand, meaning they can conserve energy when demand falls.

City of Pewaukee City Hall, Photo from Milwaukee Journal Sentinel

Highway Department Mulch Program

In recent years, the City of Pewaukee's Highway Department has sold mulch to residents produced through the chipping of brush collected along the City's roadways. This program is a great example of creative re-use of waste materials and should be continued.

City Hall Operations

In 2003, the City of Pewaukee built the most recent expansion to their city hall facility. In the intervening years, City staff have strived to practice sustainability and use green practices. Below are a few examples:

- Lights in some portions of City hall are on motion-sensors.
- City staff recycles waste-paper and other office waste by-products
- City staff once composted office kitchen waste and spread it on a garden on the campus.



Goal: *Improve the sustainability of City facilities and adopt departmental policies which reduce the adverse environmental impacts of City operations.*



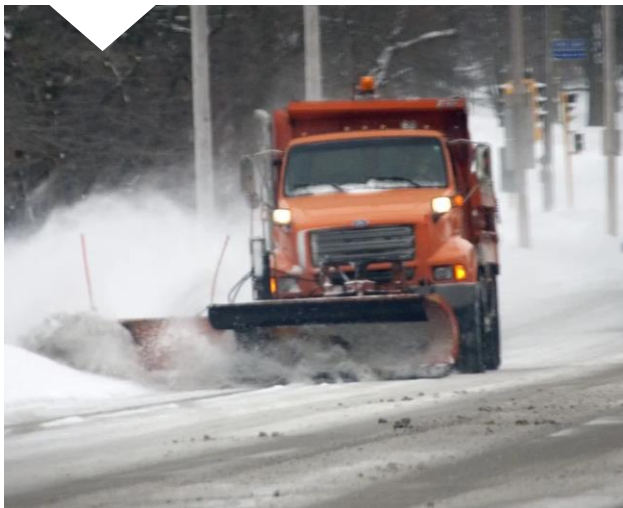
RECOMMENDATIONS

City Owned Vehicles Policies

According to numbers from the ongoing Municipal Complex Comprehensive Analysis, the City of Pewaukee has upwards of 50 vehicles between the Highway Department and Parks Department alone. As the City begins to replace vehicles in the coming years, emphasis should be placed on purchasing fuel efficient vehicles.

When possible, the City should explore purchasing hybrid and electric vehicles for City operations and staff vehicles. Not only can fuel-efficient vehicles bring cost-savings in reduced fuel consumption, but they also reduce the City's carbon emissions. Obviously, there are purposes for which torque and horsepower are the highest priorities when selecting a vehicle. The City's Highway Department, for example, currently has a fleet of 10 Peterbilt 348 plow trucks.

*Snow plowing is a major winter endeavor,
Photo from Milwaukee Journal Sentinel.*



According to the City's 2019 Municipal Operating budget, plow trucks are scheduled to be replaced every ten years (City of Pewaukee Budget, 2019). City staff should make sure to explore the market for fuel efficient makes and models.

Another practice that the City can undertake to improve emissions is reducing the idling time of City owned vehicles. According to the United State Department of Energy, letting a car sit while it's on ("idling" a car") for longer than 10 seconds produces more pollution than turning the car off and on (USDOE, 2015). Adopting this policy and educating Department of Public Works staff can help reduce emissions, save on fuel, and set a precedent of improving environmental practices on the margins.

Additionally, the City of Pewaukee Department of Public Works and Parks Department should begin to monitor the fuel efficiency and consumption of their existing fleet. Recording this data and setting targets can help to understand the emissions impact of the fleet and identify benchmarks for improvement.

Purchase Energy Star Equipment When Available

The City of Pewaukee should commit to purchasing Energy Star certified equipment when available. The Energy Star certification was developed jointly by the United States Department of Energy and Environmental Protection Agency in 1992 to identify energy-efficient products, devices, and equipment. The Energy Star label and certification is given to private energy-consuming goods that meet certain established targets for energy savings relative to competitors within the same field. The certification system applies to products ranging from household appliances such as refrigerators and televisions to commercial grade equipment such as boilers and data storage centers (Energy Star, 2020). By committing to purchasing only Energy Star alternatives, when available, the City of Pewaukee would reduce their energy consumption and carbon footprint.



Compost Bins for City Facilities

The City of Pewaukee should resume compost collection for food-waste from staff and visitors at the municipal complex and two fire stations. This involves the co-location of compost buckets with any garbage and recycling bins in City owned properties, specifically in staff lunchrooms and kitchens. Special signage helps users understand what acceptable compost is or what needs another form of disposal (see below). This should be in conjunction with the general composting suggestion in the community section below.

Example waste signage, Photo from SFEnvironment



Reuse of greywater in future expansions of City facilities

As demonstrated by the ongoing Municipal Complex Comprehensive Analysis, the leadership of City of Pewaukee has shown the



Onsite greywater storage tanks, Portland, Photo from EPA

ability to self-reflect when it comes to City operations and facilities. In future projects, the City of Pewaukee should strive to implement the most forward-thinking environmental practices. An exciting new frontier of green building design is the reuse of “greywater” in onsite water reclamation systems. “Greywater” refers to the nontoxic wastewater from sinks, baths, washing machines and other appliances. The idea is simple: this water is relatively clean, which makes treating and disposing of it like wastewater from toilets wasteful. A greywater system captures and reuses this water (often with mild treatment) for other non-drinking purposes, including toilet water, clothes washing or watering grass/landscaping (EPA, 2020).

Onsite non-potable water reuse is an ambitious new paradigm of water conservation. For a city such as Pewaukee, which relies on an already fragile and overtaxed groundwater supply, the engineering team behind any future City facility construction or reconstruction should consider implementing a reclaimed water system in conjunction with other water-conserving technologies. For example, the Municipal Complex Comprehensive Analysis has already identified the Police and Highway



toilet rooms as not up to code. Should these toilets need replacing, the City should purchase and install ultra-low flush toilets to conserve water usage (Draft Page 24). The Wisconsin Department of Commerce does require state-level approval of plans that propose greywater as a source of water within the building.

Assessment of City Facilities for the Installation of Solar Panels.

Wisconsin Focus on Energy is a twenty-year-old statewide program focused on helping

residents, communities, and businesses find energy cost-savings and environmental energy alternatives. Their staff provides information and programming related to helping interested parties navigate the often-complicated process of finding incentives, rebates, and savings related to the installation of alternative energy sources such as solar panels. Though the ongoing facilities report does not explore the idea, there is potential for the installation of solar panels on the existing facilities and expanded Department of Public Works garage. The City should partner with Focus on Energy for exactly such an analysis.



American Family Insurance Campus, Madison, WI Photo from Renew Wisconsin

Recommendation	Costs	Funding Source
City Owned Vehicles Policies	\$\$	Staff time, Public Works budget
Purchase energy star equipment when available.	\$\$\$	Capital equipment fund
Compost bins for City Facilities	\$	General government fund
Reuse of greywater in future expansions of City facilities.	\$\$\$	Capital projects fund
City Facilities Solar Assessment	\$\$	Staff time, General government fund

\$ - Costs little to implement \$\$ - Initial costs may be sizable \$\$\$ - Significant capital expenditure



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COMMUNITY



The Village and City
share a public school
district



The joint new library
was constructed in
2005



Pewaukee
incorporated as a city
in 1999

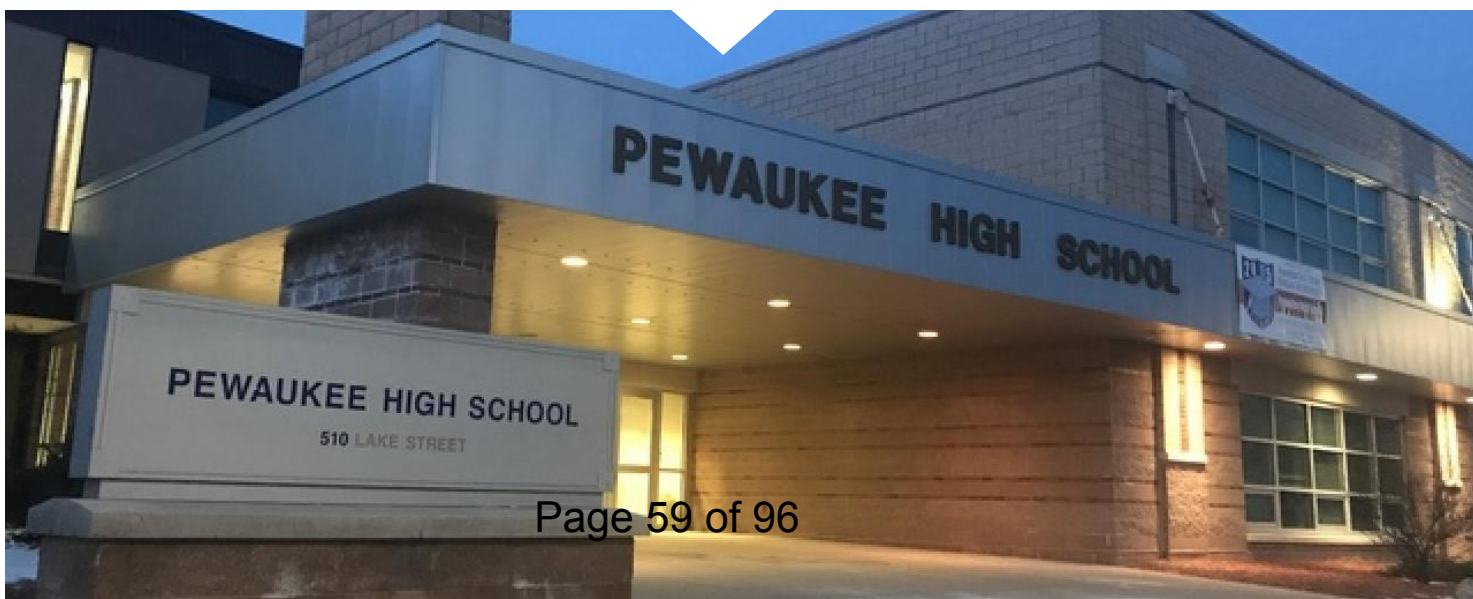
CONCEPT

A strong community draws success from the social well-being and interpersonal ties present among its residents. Social networks that emerge around schools, parks, and community spaces form the backbone of an equitable and close city that is bonded by shared values and customs. A strong community is an essential social determinate of health. A sustainable community is one that provides equal opportunity for all individuals, equal access to public resources, and welcomes differing views and people from all backgrounds and identities to have a voice. It is a shared responsibility to ensure that everyone feels welcome and included. The Institute for Sustainable Communities (ISC) created an useful framework the four pillars of a strong community: leadership, ecological integrity, economic security, and social well-being (ISC, 2020).

For the purposes of this plan, recommendations will center around either the concept of **food-systems or **education**.**

Goal: *Strengthen social cohesion and community resilience in the City of Pewaukee through advances in education and advocacy for healthy food consumption.*

Pewaukee High School, Photo from TMJ4



BACKGROUND: FOOD

Food and its connection to community is largely absent from past planning efforts by the City of Pewaukee. Their comprehensive plan deals with farming, but does not draw much of a connection from food quality and food systems to the health of Pewaukeeans. The City's Strategic Plan does remark on a shift from dairy farming to crop production, orchards, greenhouses, and plant and tree nurseries.

City of Pewaukee Strategic Plan

Goal 3:

"Promote the safety, security, health and well-being of all residents in a manner which is responsive to demographic, social and community needs."

Goal 6:

"Encourage and support the creation of a wide range of quality educational, recreational, and cultural opportunities within and in the vicinity of the city."

should continue to support the farmers market as a great source of fresh food for people from around the region. Farmers markets are a great way to support local farmers and artists. They are also a great way to build a sense of community and activate underutilized spaces. The City should also encourage the Chamber of Commerce to explore hosting the market at a city park once or twice a season. Support from the City would help city residents feel a sense of ownership of the market and increase its visibility.



Pewaukee's Farmers Market, Photo from Pewaukee Chamber of Commerce

Single-Use Plastic Bags Policy

The City of Pewaukee should lobby the State of Wisconsin to change state laws regarding the ability of municipalities to adopt ordinances restricting single-use plastic bags. Wisconsin AB 730, signed by Governor Walker in 2016, prohibits local governments from regulating the commercial use of plastic bags. Pewaukee may want to retain autonomy, so they have the ability at some point to explore the banning of single-use plastic bags within the city. The goal of such an initiative would be to reduce the use of unnecessary plastic that often becomes litter and waste in landfills, while promoting reusable bags that are more environmentally friendly. We see the

RECOMMENDATIONS: FOOD

Farmers Markets

The Pewaukee Farmers Market is organized by the Pewaukee Chamber of Commerce and traditionally takes place in H.C. Koepp Park in the heart of the village (Pewaukee Chamber of Commerce, 2020). The City of Pewaukee



impact of plastic waste from a local standpoint with plastic waste found stuck in trees, bushes, and covering up drains and gutters. Globally plastic waste contributes to approximately 8 million metric tons of plastic that would go into our oceans (Schultz, 2020).

This idea is likely to turn some heads and encounter resistance. There is precedence from around the country, however. The promotion of paper and reusable bags has gained support in the states that have implemented this policy. In an online story covering the ban of plastic bags, cities like New York City and Los Angeles have implemented a ban on single use plastic bags and emphasized paper bags or alternative methods of grocery transportation (Philippe, 2020). Ongoing educational efforts can help inform residents and shoppers of their impact on the city and the overall global environment.



*Compost Crusader was formed in 2014,
Image from Compost Crusader*

Public-Private Partnership: Compost Crusader

This recommendation focuses on a partnership with Compost Crusader to assist in developing a composting program for residents in the City of Pewaukee. Compost Crusader is an organization that picks up residential and commercial compost for recycling into nutrient rich soil (Compost Crusader, 2020). They provide bins and transport services for people who want to compost their food waste. In addition to composting food waste from City facilities (as described in the Municipal Operations chapter), the City should partner with Compost Crusader to advertise their services by providing small bins and a pamphlet with information for interested persons. Current partners Compost Crusader



*Plastic bags are a common form of litter,
Photo from Sierra Club*

work with include the City of Milwaukee, Shorewood, Wauwatosa, the Village of Sturtevant, and even the Pewaukee school district (Compost Crusader, 2020).

Community Gardens

Sustainability in food means improving access to fresh, healthy produce, and finding ways to get residents outdoors and interacting with fellow residents. Community gardens represent a great way to achieve these goals.

Dane county has a well-established community garden program known as “The Gardens Network” which is a partnership between Rooted Wisconsin, the UW-Madison Extension-Dane County, and the City of Madison (The Gardens Network, 2020). Their mission statement emphasizes the connection of people with the resources needed to create and sustain community gardens that foster food, engagement and equity. With over 50 gardens throughout the county, community members are invested in growing fresh and organic produce to feed their families at a fraction of the cost of traditional grocers. Some potential community gardeners use this as an opportunity to invest in farmers market produce or donate a portion to food banks.

Enthusiasm for new community gardens was



not particularly high according to results from the stakeholder survey. Only 28% of respondents expressed affirmative interest in participating in a local community garden, many citing an abundance of private garden space. Regardless, the City should not allow its ordinances or code to be a barrier to organizations or individuals who want to pursue urban agriculture and community gardens.



Dane County's Gardens Network, Image from Community GroundWorks

BACKGROUND: EDUCATION

Education is an essential part of any sustainability plan, whether it is connecting residents to relevant information or teaching them about sustainability topics including urban agriculture, pollution, resource management, and energy management. Education helps individuals make better informed decisions around their behaviors and consumption patterns. Topics to include for education on sustainability could include, but are not limited to, urban agriculture, pollution, resource management, and energy management.

Pewaukee and Waukesha County are both recognized for their great educational systems. Best Places found Pewaukee schools to have a higher high-school graduation rate than the Wisconsin average: 97% graduate high-school in Pewaukee compared to only 91.7% statewide

(Best Places, 2020). Graduates of Pewaukee are also more likely to pursue a four-year degree than the state (52% and 29% respectively) (Best Places, 2020).

The City and Village's shared Pewaukee's Public-School District is made up of two elementary schools, one middle school, and one high school. In 2016, the school district reported an enrollment of 3,000 students, 148 of which were "open enrolled." Of the enrolled students, 897 of students were in high school (grades 9-12), 434 students in middle school (grades 7-8), and 1,669 between the two elementary schools (grades K-6) (Pewaukee School District, 2020). Census data for 2018 shows 96% of people aged 25 and over living in Waukesha County have a high school degree or higher and 45.6% have a bachelor's degree or higher, compared to 92.1% and 30% statewide (ACS, 2018).

Pewaukee is also blessed with a fantastic library, run jointly by the City and Village. The City of Pewaukee's Comprehensive Plan cites a study by the Waukesha Federated Library System and their group of sixteen public libraries in Waukesha County which found that libraries in the county are much more utilized than the national average. Specifically, they found 45% of respondents used the county libraries more than eleven times annually, much higher than the 25% nationally (Comprehensive Plan, Page 125, Section 4-23)

Sustainable Education, Image from Centre for Sustainable Healthcare



RECOMMENDATIONS:

EDUCATION

Sponsoring an Annual Energy Fair

The City of Pewaukee's Department of Public Works could host an annual energy fair to educate residents on energy efficiency strategies and renewable power options. For thirty years, the Midwest Renewable Energy Association has hosted an energy fair in Custer, Wisconsin. The City of Pewaukee should invite experienced groups and businesses to demonstrate the best methods and practices for sustainability and energy use. The Custer energy fair attracts approximately 11,500 attendees and describes itself as a fair that "brings people together to learn about sustainability and clean energy, connect with others, and take action toward a sustainable future" (The Annual Energy Fair, 2020).

This event will not only educate attendees on their own daily use of energy but will also inspire attendees to change their behaviors to become more eco-friendly. The fair will communicate the positive impact one can have, and how energy consumers can all start making changes in our daily habits. Finally, the City should give participants a brief exit survey on what sustainable efforts the City of Pewaukee should undertake in the future. Gathering feedback is useful for shaping ongoing planning and future programming.

A City that Volunteers

For the whole month of April, which is National Volunteer Month, this recommendation invites students and residents of all ages to actively engage in volunteering. The City's role would be to develop a checklist of potential volunteering opportunities people could do during the month while showing the impact volunteering has on its community. Activities could include picking up trash, planting trees in a park, volunteering at organic non-profit farms, constructing houses with Habitat for



Custer, WI Energy Fair, Photo from MREA Fair Guide

Humanity, or supporting local shelters and food banks. Additional partners could include the Boy and Girls Scouts of America and the American Red Cross.

Finally, the City and school district could develop this recommendation into a citywide friendly contest among schools or neighborhoods. By tracking cumulative hours volunteered, an incentive could be offered or given. This incentive could be in the form of sponsored event held at a school auditorium or gym, an end of the month picnic hosted by the City and Village of Pewaukee, a student education scholarship/grant, or a ceremony congratulating the winner(s) by the Mayor or Superintendent. There could even be various categories for winning which can include the community or district with the most hours, school class, individual hours, and more.

Salt Usage Awareness Campaign

The City of Pewaukee's should make information available on their website about



responsible road salt usage and the impact of overuse on the environment and the City of Pewaukee's water resources. Wisconsin Salt Wise is an excellent resource to find information.

Recommendation	Costs	Funding Source
Farmers Markets	\$	Staff time, tourism budget
Single-Use Plastic Bags Policy	\$	Staff time, lobbying fund
Public-Private Partnership: Compost Crusader	\$	General government fund, private partnership
Community Gardens	\$	Parks Department staff time
Sponsoring an Annual Energy Fair	\$\$\$	Tourism budget, private partnership, grants
A City that Volunteers	\$	Staff time, external grants
Salt Usage Awareness Campaign	\$	Public Works budget, IT staff time

\$ - Costs little to implement \$\$ - Initial costs may be sizable \$\$\$ - Significant capital expenditure

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The City of Pewaukee has 1.65 square miles of open water.



Pewaukee was once famous for its ice harvesting industry.



Education proves effective at reducing household waste

NATURAL RESOURCES

CONCEPT

As the City of Pewaukee continues to develop and grow, it is important for the City to make choices that protect environmentally sensitive areas to maintain environmental quality and avoid developmental problems that might degrade wetlands and naturally wooded areas that support wildlife. The City of Pewaukee should also preserve ecologically and socially important open spaces to provide its residents with beautiful spaces and opportunities for outdoor recreation. All designs for future developments should include plans to protect or enhance the health of surface and groundwater. Additionally, the City should look for ways to work with residents and property owners to protect and enhance natural resources on previously developed sites. Lastly, the City must continue to look for new and innovative ways to improve the health of its natural resources and become more environmentally friendly. **This plan has chosen to sort recommendations into three major categories: water, energy, and waste.**

Goal: *Protect and improve the natural resource base of the City of Pewaukee through innovations in energy, waste, and water policies.*

Inlet on Lake Pewaukee, Photo from City of Pewaukee



BACKGROUND

The City of Pewaukee covers 21.22 square miles and sits in the heart of “Lake Country.” Pewaukee’s water resources are one the city’s most defining features and helps shape its identity. Protecting and improving Pewaukee’s water resources are also important for maintaining property values and ensuring a high quality of life for residents. Pewaukee’s water resources complement the natural beauty of the city’s picturesque landscapes. The City of Pewaukee has a responsibility to its residents to preserve and enhance the city’s natural resources.

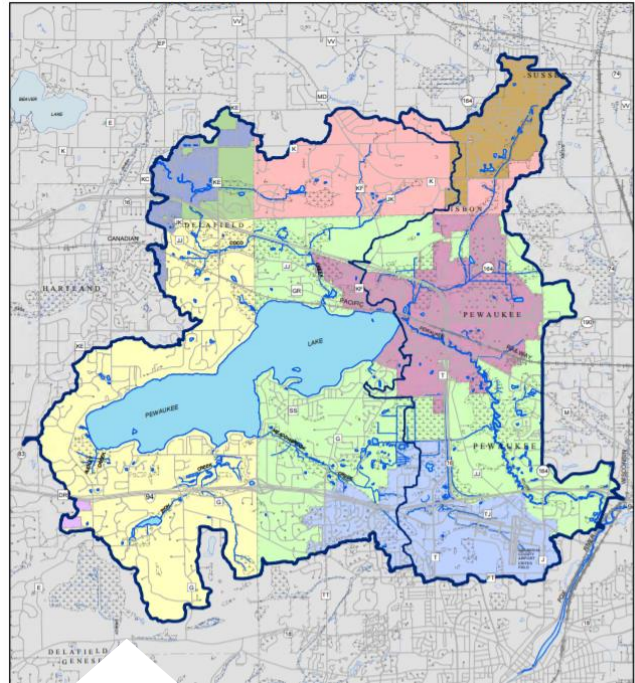
This is a responsibility the City of Pewaukee understands. Local leadership has already taken many steps to preserve and enhance the city’s natural resource base. One of the goals of the City’s Strategic Plan is to “identify, protect, enhance, and preserve the natural resource base and environmental amenities of the City.”

Groundwater constitutes one of the most important elements of the natural resource base of the City of Pewaukee. In addition to the natural beauty, groundwater is the main source of water for residential, commercial, and industrial uses in the city. Like surface water, groundwater is susceptible to depletion in quantity and to deterioration in quality. This has already occurred in the city of Pewaukee and is a well-known health and environmental concern. Elevated radium and arsenic levels in drinking water are a health concern the city of Pewaukee is currently working to address.

City of Pewaukee Strategic Plan - Goal 4:

Identify, protect, enhance, and preserve the natural resource base and environmental amenities of the City.

CIVIL DIVISIONS WITHIN THE PEWAUKEE RIVER WATERSHED: 2012



Pewaukee Lake Watershed, Image from SEWRPC

RECOMMENDATIONS: WATER

Water Usage Study and Water Pricing Structure

The City of Pewaukee should undertake a study with the dual purpose of understanding who the major users of water are in the city and what the impacts of their usage are on the city’s water supply. The results of this study will inform the City of Pewaukee if further steps are necessary to protect its water resources or adopt additional water conservation policies. For instance, the City of Pewaukee may determine it’s a good idea to re-exam its water pricing structure to encourage private water conservation. One example is a tiered pricing structure that increases the costs of water usage as usage increases. However, a balance should be struck in the development of any new pricing structure between economic development, affordability, and conservation.



Rebates for Ultra-low Flush Toilets

To help city residents reduce their water usage, the City of Pewaukee should offer residents who replace their older toilets with new ultra-low flush toilets a rebate. The replacement toilets must meet the EPA's WaterSense Program Standards. Many municipalities have run similar programs offering a rebate of \$50 per toilet replaced. Pewaukee could cap the number of toilets eligible for rebate per household. The rebates should not be available for new construction. The City of Waukesha has run a successful showerhead and toilet rebate program for years, which has brought it accolades for its water conservation policies.

WaterSense Program, Photo from EPA



Permeable Pavement Friendly Code

To better protect and improve the quality of the city's water resources, the City of Pewaukee should revise its code to encourage the use of permeable pavements where appropriate. The permeable pavements permitted must comply with Wisconsin Department of Natural Resources technical standards. Permeable pavements aid in

stormwater management, reduce runoff, and decrease the risk of flooding. Traditional impervious pavements aid in the creation of stormwater runoff which collects contaminants and damages water quality in local watersheds and unconfined shallow aquifers, upon which many Pewaukeeans rely. Stormwater runoff can also overwhelm existing stormwater and sewer infrastructure which can lead to a variety of problems.



Example of Permeable Paves, Photo from EPA

Encourage Alternative Lawns

The City of Pewaukee should ease barriers in its code and encourage residents and businesses to incorporate alternative lawns into their landscaping. Well maintained turf grass lawns have been a part of American culture for a long time and still have a place in our landscape designs. However, with the loss of natural habit and the more recent rapid decline in biodiversity and pollinators, alternative lawns with local natural grasses and flora have been gaining in popularity. Alternative lawns and native lawns help increase biodiversity, reduce stormwater runoff, and can be beautiful by their own right.





Lawn with natural grasses, Image from National Wildlife Federation

In negotiations where the City retains some design control (e.g. Planned Unit Developments), the City should encourage developers to consider reducing the amount of turf grass in favor of alternatives.

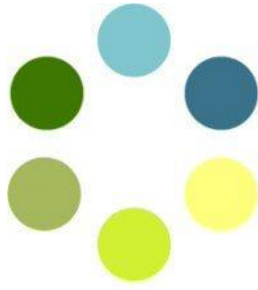
stormwater runoff that might enter the storm sewer system.

Rain Barrels, Photo from City of Cambridge, Massachusetts

Develop a Rain Barrel Program

The City of Pewaukee should develop a rain barrel program for home gardens and landscaping similar to the Milwaukee Metropolitan Sewerage Districts' program. A rain barrel is a container that captures rainfall off a roof and stores it for later use. Rain barrels offer many benefits to users and the community, including cost savings for property owners. A large percentage of residential water usage in the United States is for garden and lawn irrigation. Rain barrels also reduce the amount of water homeowners must pay for. Rainwater is also free from additives in our tap water that are beneficial for human consumption, but potentially detrimental to plant and soil health. Lastly, rain barrels help reduce polluted





Wisconsin's Focus on Energy Logo, Photo from Focusonenergy

focus on energysm

Partnering with Wisconsin utilities

RECOMMENDATIONS: ENERGY

Partnership with Focus on Energy

The City of Pewaukee should form a partnership with Focus on Energy. Focus on Energy empowers people and businesses to make smart energy decisions with enduring economic benefits. They are a trusted source in Wisconsin for reliable energy information, resources, and offer financial incentives to businesses and private citizens to undertake energy efficiency and renewable energy projects. The City of Pewaukee should partner and consult with Focus on Energy to encourage their residents and businesses to undertake projects that reduce their energy consumption overall.

Energy Disclosure Mandate for Commercial Buildings

The City of Pewaukee should create and pass an energy disclosure mandate for commercial buildings. Energy disclosure mandates are becoming increasingly popular as policymakers seek to improve the energy efficiency of buildings and increase transparency for the private sector. Increasingly, businesses factor energy efficiency into their real estate decision-making process. In the United States, buildings that are more energy efficient tend to have higher occupancy levels and higher lease rates and sales prices than less energy efficient properties (US Department of Energy, 2016). It is in the City of Pewaukee's interest to encourage as many commercial properties as possible to be energy efficient. Part of creating a healthy business environment means

increasing energy transparency to encourage businesses to locate in the City of Pewaukee. The City of Milwaukee recently established a similar goal in their *RefreshMKE* Sustainability Plan (City of Milwaukee, 2013)

Exclude Solar Panels from Building Height Calculations

The City of Pewaukee should exclude solar panels when calculating building heights. Currently, the policy is unclear, so the City should clarify their standards in this regard. It's often the case in building codes that plan examiners consider solar panels when calculating building heights. Developers building structures near the maximum allowable height may not be permitted to install rooftop energy systems. In some cases,

Residential Solar Array, Photo from Mitchell Solar Solutions



a project may not be economically viable if a developer is forced to reduce the overall height of a building to make room for solar panels. The same may be true of an existing structure that would like to add a solar panel system to the roof. Rather than force developers and property owners to abandon solar panel systems or seek a variance, the City of Pewaukee should relax height requirements when it is for the installations of a solar energy system.

RECOMMENDATIONS: WASTE

Develop an E-Waste Recycling Plan

Many electronic devices are collected during regular trash pick-up and end up improperly disposed of in landfills. Electronic waste (e-waste) often contains toxic substances such as mercury, cadmium, and lead. The proper collection and disposal of e-waste is a challenge for many communities. State Law requires that local governments educate their residents about electronic recycling. The law does not require local governments to use specific methods to educate residents about electronics recycling. The Wisconsin Department of Natural Resources (DNR) suggests that at a minimum, local governments should include e-cycling information in their existing outreach efforts (tax bill fliers, community letters and/or signs posted at recycling drop-off sites). The City of Pewaukee is already doing some of the suggested outreach. Additionally, the City of

Pewaukee can order printed copies of fliers, posters, and brochures from the DNR about e-cycling for free. The DNR can also provide limited quantities of promotional materials, such as pencils, stickers and temporary tattoos, for community outreach events.

The City of Pewaukee doesn't currently accept electronics for recycling on a regular basis, but rather participates in an inconsistent Waukesha County program. Ultimately, the City of Pewaukee should develop a plan for properly collecting and disposing e-waste throughout the year. However, until a more regular centralized e-waste recycling program is developed, residents should be directed to the Waukesha County Recycles webpage for e-waste recycling information and locations of vendors who will receive their e-waste.



Recycling Instructions, Photo from Waukesha County Recycles



Electronic Waste, Photo from Tuck School of Business, Dartmouth College



Encourage Residents to Compost

The City of Pewaukee should encourage its residents to compost. Compost can be created from food scraps, inedible portions of food, and yard waste. Composting is a way for residents reduce food waste and create a soil additive that can be used to increase the health and productivity of Pewaukee's gardens. The City of Pewaukee should take advantage of its existing relationship with the Waukesha County Green Team to develop a webpage that provides residents with information on how to adopt green gardening practices such as composting. The Waukesha County Green Team would be an excellent partner for community outreach at events in the City of Pewaukee. See the Community Chapter for more on a composting alternative.



Compost, Photo from Gardeningknowhow

Recommendation	Costs	Funding Source
Water Usage Study and Water Pricing Structure	\$\$	Staff time, Stormwater management budget
Rebates for Ultra-low Flush Toilets	\$\$	General government fund, external grants
Permeable Pavement Friendly Code	\$	Planning staff time
Encourage Alternative Lawns	\$	Planning staff time
Develop a Rain Barrel Program	\$\$	Stormwater management budget
Partnership with Focus on Energy	\$\$	Staff time, General government fund
Energy Disclosure Mandate for Commercial Buildings:	\$\$	Private property owners, Staff time, external grants
Exclude Solar Panels from Building Height Calculations	\$	Staff time
Develop an E-Waste Recycling Plan	\$\$	Public Works budget, staff time, External partnerships
Encourage Residents to Compost	\$	IT staff time, external partnership

\$ - Costs little to implement \$\$ - Initial costs may be sizable \$\$\$ - Significant capital expenditure



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Propelling Pewaukee: A Sustainability Plan



Spring 2020

GRANTS & FUNDING

Municipal bodies often have limited budgets that require them to prioritize certain projects over others. Federal, state, local and private monies are available for projects that meet agencies objectives. Below are a few possible funding sources the City should consider applying for to aid in completing the recommendations discussed in this plan.

BUILD (Better Utilizing Investments to Leverage Development) Grant

Agency:	U.S. Department of Transportation
Deadline:	May 18 (2020 deadline)
Purpose:	BUILD grants are awarded to projects that address the primary objectives of the DOT (U.S. DOT, 2020). Projects that focus on improving the safety of users will be recognized by the agency. Projects that create greater access for users through connections and additional routes are also aligned with DOT objectives.
Awarded Project:	Brown County - State Trunk Highway 29 – County Highway VV Multimodal Interchange
Project Details:	Brown County was awarded \$19,757,899, which covered 70% of total project costs. The existing at-grade State Trunk Highway (STH) 29 and County Highway VV intersection will be replaced with a full-access intersection. The project was awarded the BUILD grant due to the safety improvements associated with full-access intersections (U.S. DOT, 2018).

Urban Green Space (UGS) Subprogram

Agency:	Wisconsin DNR
Deadline:	May 1 (Annual Deadline)
Purpose:	Funding from the Stewardship Local Assistance grant program is dedicated to urban green spaces and community gardens near urban areas (Wis. DNR, 2020). This grant specifically supports nature-based outdoor recreation. Wisconsin State Legislature defines nature-based outdoor recreation as “activities where the primary focus or purpose is the appreciation or enjoyment of nature. These activities may include but are not limited to hiking, bicycling, wildlife or nature observation...” (NR 51.002(19), 2017).

Recreational Trails Program (RTP)

Agency:	Wisconsin DNR
Deadline:	May 1 (Annual Deadline)
Purpose:	This program reimburses recipients up to 50% of costs associated with maintenance, development, construction, and/or acquisition of motorized and/or non-motorized trails (U.S. DNR, 2020). Municipalities must submit detailed proof of expenses and can be reimbursed for costs as early as the pre-engineering stage.

CDBG (Community Development Block Grants) - Public Facilities

Agency: Wisconsin Department of Administration
Deadline: June 25 (2020 Deadline)
Purpose: CDBG funds are awarded to projects that include improvements and upgrades to infrastructure such as sidewalks or community centers (Wis. DOA, 2020). Projects are awarded based on their ability to address CDBG's three objectives: benefiting low- and medium-income persons, eliminating or preventing slums and blight, and meeting an urgent need.
Awarded Project: Burlington, Vermont – Waterfront Housing
Project Details: CDBG awarded Burlington \$155,711 plus \$495,000 Section 108 Loan (U.S. HUD, 2005). Funds were used by the Burlington Community Land Trust and Housing Vermont to develop mixed-income rental housing that included 40 units (38 affordable). Low- and medium-income persons that had been previously priced out of this area were now able to afford housing with lake views.

Recycling Consolidation Grant

Agency: Wisconsin DNR
Deadline: October 1 (Deadline for full funding)
Purpose: Funding is awarded to Responsible Units (i.e. cities, towns, counties, etc.) that have a DNR approved Effective Recycling Program and meet one or more criteria in s. 287.24 (2), Wis Stats (Wis. DNR, 2020). If the applicant meets these requirements, costs associated with a recycling and/or yard waste program for residential and 2-4-unit households will be funded. Materials that are available to be covered include educational and collection materials, salaries and wages, and rents and services.

CHAPTER SOURCES AND REFERENCES

HUD, Office of Block Grant Assistance. (2007). *Chapter 3: National Objectives*. Retrieved from https://www.hud.gov/sites/documents/DOC_16472.PDF

NR 51.002(19), 2017 Biennium, Reg. Sess. (Wis. 2017). Retrieved from https://docs.legis.wisconsin.gov/code/admin_code/nr/001/51/I/002/19

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Wisconsin Department of Natural Resources. (2020). *Recreational Trails Program (RTP)*. Retrieved from <https://dnr.wi.gov/Aid/RTP.html>

Wisconsin Department of Natural Resources. (2020). *2020 Grant Program Guidance*. Retrieved from <https://dnr.wi.gov/topic/stewardship/documents/CalendarYear2020GrantGuidelinesFINAL020520.pdf>

Wisconsin Department of Natural Resources. (2020). *Recycling Consolidation Grant to responsible units*. Retrieved from <https://dnr.wi.gov/Aid/Consolidation.html>

Wisconsin Department of Natural Resources. (2020). *Urban Green Space Program*. Retrieved from <https://dnr.wi.gov/topic/stewardship/grants/UrbanGreen.html>

CONCLUSION

As the year 2020 has demonstrated, the world is an unpredictable and ever-changing place. While we know the future will be full of unavoidable hurdles, the extent of these challenges and when they will present themselves is not predictable. The success of the City of Pewaukee in the 21st century and beyond will hinge upon its ability to be adaptive. Giving the City a toolkit so they may respond to future environmental, economic, and ecological problems with foresight and prevention, rather than reactionary mitigation, is one of the primary objectives of this document.

There are a lot of big ideas in this plan, but each one is tied to an important pillar of sustainability. Being a sustainable community starts with protecting the existing natural resource base while adapting to changing environmental conditions over time. Planning Pewaukee's parks and providing additional pedestrian and bicycle routes will improve the health and wellness of Pewaukeeans. Providing and maintaining public spaces for social gatherings and recreation will attract new residents to Pewaukee and improve the quality of life of current residents.

As the local economy experiences change, the City should work closely with businesses and the real estate community to maintain a healthy, diversified local economy and keep Pewaukee attractive to entrepreneurs and businesses. A key component of future economic success in Pewaukee will be the adoption of sustainable business practices. As the City of Pewaukee continues to grow towards full build-out, providing a variety of safe, affordable, and desirable housing options is crucial to its success. Property taxes provide much of the revenue for the City of Pewaukee, so building and maintaining desirable neighborhoods is of critical importance. Further, higher housing density at appropriate locations is something the City of Pewaukee should consider given changing preferences and development patterns. In all new construction, the City of Pewaukee must continue to encourage sustainable building practices, innovative water management infrastructure, and energy efficient practices.

This plan's recommendations and goals warrant further discussion and will need to be carefully considered. How the City chooses to allocate its time and resources should be a collaborative effort that involves the greater community and taxpayers. Implementing these recommendations will require funding and community support. Grants and other funding sources will be important to implement recommendations given budgetary limitations. Tough decisions will need to be made, but the future of Pewaukee is bright.

APPENDIX

APPENDIX A: Online Stakeholder Survey Results

Link to results:

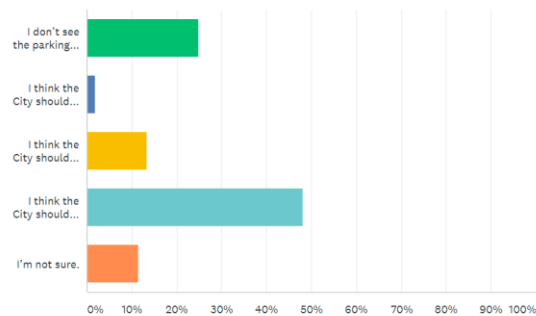
Part 1: <https://www.surveymonkey.com/results/SM-X6J2XW9X7/>

Part 2: <https://www.surveymonkey.com/results/SM-NGKRMW9X7/>

Survey 1, Question 1

We have created videos containing information related to the plan and our recommendations. Please watch them before proceeding to the next set of questions. How do you view the current parking minimum requirements in multi-family districts in the City of Pewaukee?

Answered: 52 Skipped: 2

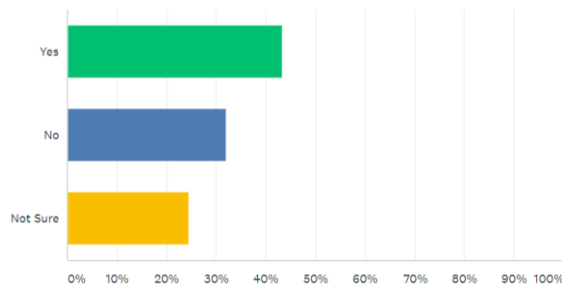


ANSWER CHOICES	RESPONSES
I don't see the parking requirements as an issue/I don't think the code needs changing in this regard.	25.00% 13
I think the City should consider reducing the parking minimums generally in multi-family districts.	1.92% 1
I think the City should consider reducing the covered/garage parking minimum.	13.46% 7
I think the City should come up with a new method of assessing parking requirements in multi-family districts (such as tying it to the number of bedrooms).	48.08% 25
I'm not sure.	11.54% 6
TOTAL	52

Survey 1, Question 2

Do you think that there is a market/demand for a mixed-use building (traditionally first-floor retail with apartments/condos above) in the City of Pewaukee?

Answered: 53 Skipped: 1



ANSWER CHOICES	RESPONSES
Yes	43.40% 23
No	32.08% 17
Not Sure	24.53% 13
TOTAL	53

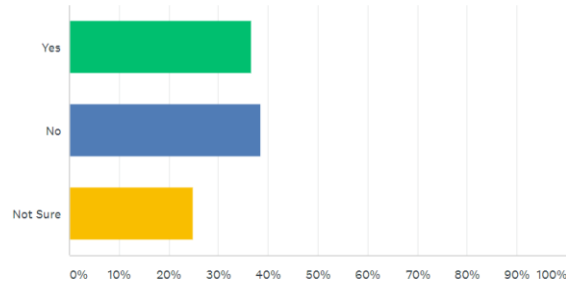
APPENDIX

APPENDIX A: Online Stakeholder Survey Results

Survey 1, Question 3

Do you think that there is an adequate amount of affordable housing in the City of Pewaukee?

Answered: 52 Skipped: 2

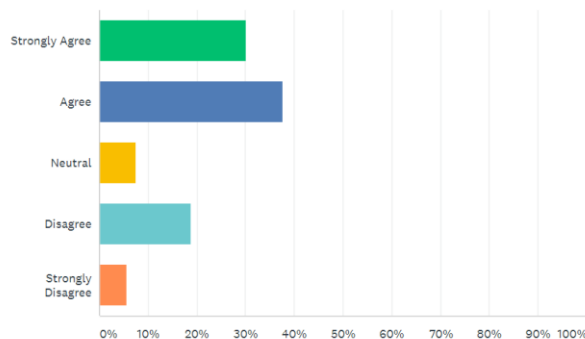


ANSWER CHOICES	RESPONSES
▼ Yes	36.54% 19
▼ No	38.46% 20
▼ Not Sure	25.00% 13
TOTAL	52

Survey 1, Question 4

How much do you agree with the following statement: The City of Pewaukee should offer financial incentives to developers who implement green infrastructure in their projects above and beyond code requirements.

Answered: 53 Skipped: 1



ANSWER CHOICES	RESPONSES
▼ Strongly Agree	30.19% 16
▼ Agree	37.74% 20
▼ Neutral	7.55% 4
▼ Disagree	18.87% 10
▼ Strongly Disagree	5.66% 3
TOTAL	53

APPENDIX

APPENDIX A: Online Stakeholder Survey Results

Survey 1, Question 5

Do you have any final comments or questions about the ideas discussed above?

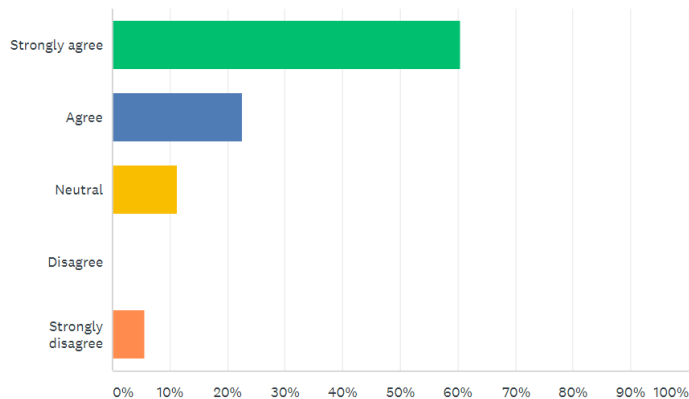
Answered: 15 Skipped: 39

[See link for full comments](#)

Survey 1, Question 6

Do you think that the City of Pewaukee should have more transportation connections? (i.e. sidewalks, bike-lanes, trails, etc.)

Answered: 53 Skipped: 1



ANSWER CHOICES	RESPONSES
Strongly agree	60.38% 32
Agree	22.64% 12
Neutral	11.32% 6
Disagree	0.00% 0
Strongly disagree	5.66% 3
TOTAL	53

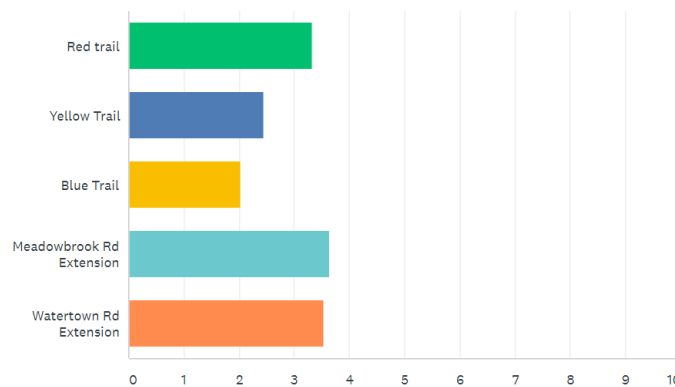
APPENDIX

APPENDIX A: Online Stakeholder Survey Results

Survey 1, Question 7

There are five (5) proposed pedestrian and bicycle connections in this section (seen at the 2:00 mark of the video above). Please rank these connections in order of priority based on your opinion and knowledge of the City of Pewaukee.

Answered: 50 Skipped: 4



	1	2	3	4	5	TOTAL	SCORE
▼ Red trail	20.83% 10	18.75% 9	39.58% 19	14.58% 7	6.25% 3	48	3.33
▼ Yellow Trail	6.25% 3	10.42% 5	25.00% 12	37.50% 18	20.83% 10	48	2.44
▼ Blue Trail	4.17% 2	12.50% 6	14.58% 7	18.75% 9	50.00% 24	48	2.02
▼ Meadowbrook Rd Extension	32.65% 16	30.61% 15	12.24% 6	18.37% 9	6.12% 3	49	3.65
▼ Watertown Rd Extension	36.73% 18	26.53% 13	8.16% 4	10.20% 5	18.37% 9	49	3.53

Survey 1, Question 8

Are there any other missing pedestrian and bicycle connections in the City of Pewaukee that you believe are important?

Answered: 23 Skipped: 31

[See link for full comments](#)

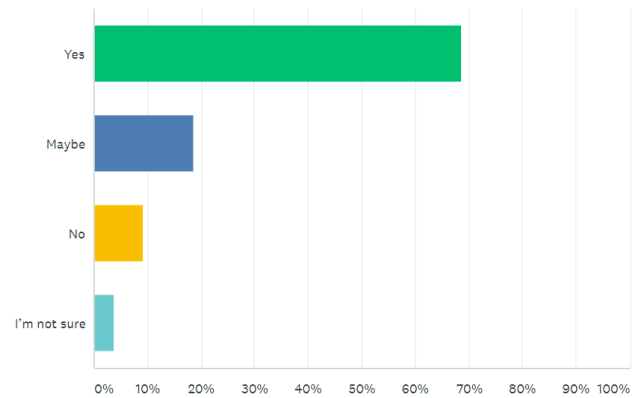
APPENDIX

APPENDIX A: Online Stakeholder Survey Results

Survey 1, Question 9

If pedestrian and bicycle infrastructure were installed on county highways, do you think residents would utilize it?

Answered: 54 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	68.52%	37
Maybe	18.52%	10
No	9.26%	5
I'm not sure	3.70%	2
TOTAL		54

Survey 1, Question 10

Do you have any final comments or questions about bike or pedestrian transportation in the City of Pewaukee?

Answered: 21 Skipped: 33

[See link for full comments](#)

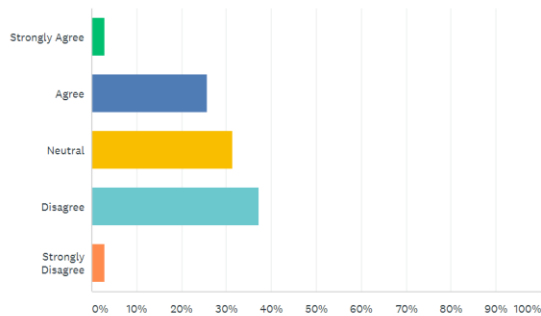
APPENDIX

APPENDIX A: Online Stakeholder Survey Results

Survey 2, Question 1

We have created videos containing information related to the plan and our recommendations. Please watch them before proceeding to the next set of questions. The City of Pewaukee is doing enough to protect its water resources

Answered: 35 Skipped: 1

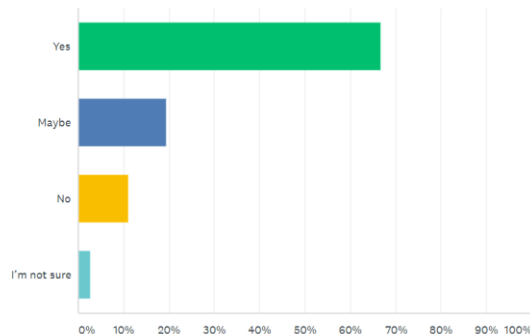


ANSWER CHOICES	RESPONSES
Strongly Agree	2.86% 1
Agree	25.71% 9
Neutral	31.43% 11
Disagree	37.14% 13
Strongly Disagree	2.86% 1
TOTAL	35

Survey 2, Question 2

Are alternatives lawns (natural plantings/perennial gardens, etc.) something you would like to see more of in Pewaukee?

Answered: 36 Skipped: 0



ANSWER CHOICES	RESPONSES
Yes	66.67% 24
Maybe	19.44% 7
No	11.11% 4
I'm not sure	2.78% 1
TOTAL	36

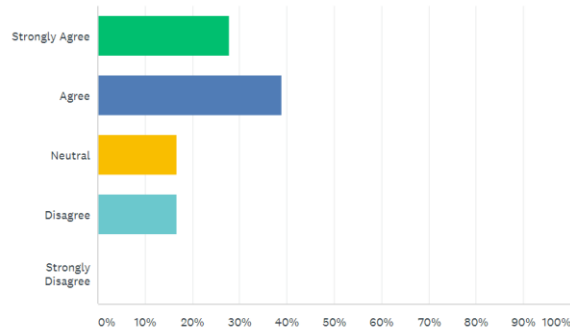
APPENDIX

APPENDIX A: Online Stakeholder Survey Results

Survey 2, Question 3

The City of Pewaukee should incentivize residents and business to install solar panels on their property

Answered: 36 Skipped: 0



ANSWER CHOICES	RESPONSES	
Strongly Agree	27.78%	10
Agree	38.89%	14
Neutral	16.67%	6
Disagree	16.67%	6
Strongly Disagree	0.00%	0
TOTAL		36

Survey 2, Question 4

Do you have any final comments or questions about natural resource conservation or any of the items discussed above?

Answered: 12 Skipped: 24

[See link for full comments](#)

APPENDIX

APPENDIX A: Online Stakeholder Survey Results

Survey 2, Question 5

How do you feel about the current park system and recreational offerings in the City of Pewaukee?

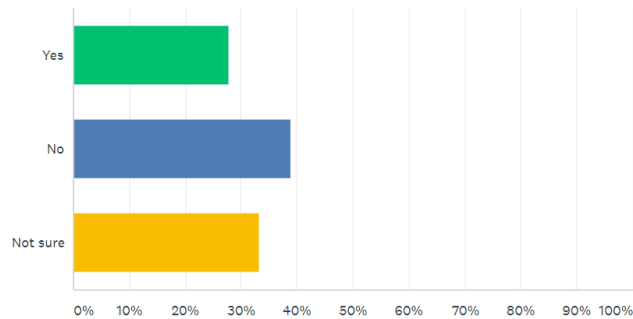
Answered: 22 Skipped: 14

[See link for full comments](#)

Survey 2, Question 6

Would you participate in the establishment of a community garden in your community?

Answered: 36 Skipped: 0



ANSWER CHOICES	RESPONSES
Yes	27.78% 10
No	38.89% 14
Not sure	33.33% 12
TOTAL	36

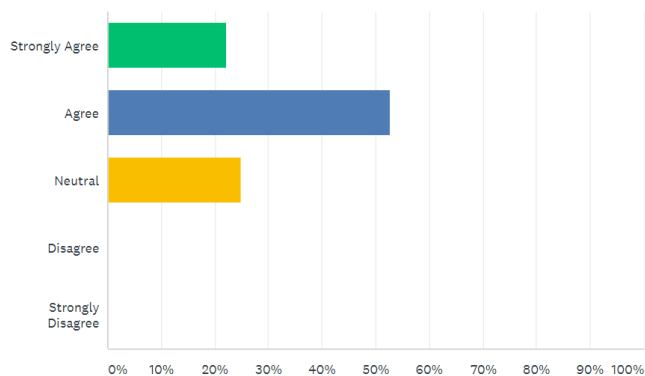
APPENDIX

APPENDIX A: Online Stakeholder Survey Results

Survey 2, Question 7

Do you think volunteering should be more actively engaged in the City of Pewaukee?

Answered: 36 Skipped: 0



ANSWER CHOICES	RESPONSES	
Strongly Agree	22.22%	8
Agree	52.78%	19
Neutral	25.00%	9
Disagree	0.00%	0
Strongly Disagree	0.00%	0
TOTAL		36

Survey 2, Question 8

Do you have any final comments or questions on the topics discussed in the Community and Public Space/Parks arena?

Answered: 10 Skipped: 26

Survey 2, Question 9

Are there any ideas or recommendations that you heard in either survey that particularly excited you, and why?

Answered: 12 Skipped: 24

Survey 2, Question 10

Are there any ideas or recommendations in either survey that you disagree with or are concerned about, and why?

Answered: 11 Skipped: 25

[See link for full comments](#)

APPENDIX

APPENDIX B: Online Stakeholder Survey Correspondence

Initial Stakeholder Email (April 4th, 2020):

Hello,

This spring, students from the Master of Urban Planning program at the University of Wisconsin-Milwaukee have been working with the City of Pewaukee in the creation of a Sustainability Plan. City staff and leadership, including yourself, City Administrator Scott Klein, and City Planner Nick Fuchs have asked us to develop a plan with the intention of furthering the City's core value of Sustainability, as captured in Pewaukee's strategic plan:

"We strive to promote economic, environmental and social strategies and practices that will ensure a livable, self-supporting community for future generations. We encourage green building practices for both public and private development and operations to reduce waste and use fewer resources."

We are emailing today to see if you'd be willing to complete a quick online survey we developed for the Sustainability Plan. You have been identified as an individual who might be interested in participating and providing us with valuable insight to assist in creating a vision of a more green and healthy Pewaukee. Our original intention was to invite you to a focus-group style meeting, but due to the COVID-19 health emergency we have instead created this survey to gather feedback.

The survey should take about 30 minutes in total to complete. We created videos in the survey with information related to our proposals. Please watch them before proceeding to the questions. The survey is split into two parts. **Please complete both parts:**

Survey Part 1 (Housing & Transportation):

<https://www.surveymonkey.com/r/NWM9QCF>

Survey Part 2 (Natural Resources, Community, Parks/Open Spaces):

<https://www.surveymonkey.com/r/NT8N6NM>

Please complete by Friday, April 10th so that we may have enough time to adjust and incorporate the comments and suggestions. Please feel free to pass along this email and the survey links to other individuals who work or live in the City of Pewaukee. Do not hesitate to reach out if you have any questions related to the survey. We thank you for taking time to complete the survey.

Regards,

Forrest, Jessica, John & Kong (The UWM Student Planning Team)

APPENDIX

APPENDIX B: Online Stakeholder Survey Correspondence

1st Follow-up Email (April 10th, 2020):

Hello,

This email serves as a reminder to please take our survey for the student-led City of Pewaukee Sustainability Plan. If you have already taken it, feel free to disregard this email.

We have extended the date that we will close the survey to Wednesday – April 15th. We also want to remind you to take BOTH parts of the survey.

Once again:

The survey should take about 30 minutes in total to complete. We created videos in the survey with information related to our proposals. Please watch them before proceeding to the questions. Please take both surveys.

Survey Part 1 (Housing & Transportation): <https://www.surveymonkey.com/r/NWM9QCF>

Survey Part 2 (Natural Resources, Community, Parks/Open Spaces):

<https://www.surveymonkey.com/r/NT8N6NM>

Please feel free to pass along this email and the survey links to other individuals who work or live in the City of Pewaukee. Do not hesitate to reach out if you have any questions related to the survey. We thank you for taking time to complete the survey.

Regards,

Forrest, Jessica, John & Kong (The UWM Student Planning Team)

APPENDIX

APPENDIX B: Online Stakeholder Survey Correspondence

2nd Follow-up Email (April 15th, 2020):

Hello,

At the suggestion of Alderman Ray Grosch we have decided to extend our deadline one more time. We are asking you one final time to please take our City of Pewaukee Sustainability Plan Survey by **Friday – April 17th**.

If you have already done so, feel free to disregard this email.

Once again, there are **2 PARTS OF THE SURVEY**.

Survey Part 1 (Housing & Transportation): <https://www.surveymonkey.com/r/NWM9QCF>

Survey Part 2 (Natural Resources, Community, Parks/Open Spaces):

<https://www.surveymonkey.com/r/NT8N6NM>

We urge you also to forward this email to others who you think would be interested. All who work or live in the City of Pewaukee and are interested in making a more healthy and happy city are welcome.

Do not hesitate to reach out if you have any questions related to the survey. We thank you for taking time to complete to contribute to our efforts.

Regards,

Forrest, Jessica, John & Kong (The UWM Student Planning Team)

APPENDIX

APPENDIX C: Business/Economic Development Survey Questions

Link to Survey: <https://www.surveymonkey.com/r/SYBPGMW>

City of Pewaukee sustainable business survey

Our team and the City of Pewaukee view sustainability as ways in which the longevity of a community is maintained and improved.

This does not only apply to the *environment* (i.e. carbon emissions, green infrastructure), but to *social* factors (i.e. transportation, place-making) and *economic* factors (i.e. job retention, population growth) as well.

As you answer the following questions, we want you to think about how your business is sustainable.

1. What is the name of your company?

2. About how many employees does your business have at a Pewaukee location?

3. What, if any, sustainable/green infrastructure do you have on your property? (check all that apply)

- _____ rain gardens
- _____ bioswales
- _____ green roofs
- _____ permeable pavements
- _____ Solar energy
- _____ LED lighting
- _____ Recycling program
- _____ none
- _____ other

4. In your opinion, how important do you consider sustainability to your business?

- _____ Very important
- _____ Important
- _____ Somewhat important
- _____ Not very important
- _____ Not important at all

APPENDIX

APPENDIX C: Business/Economic Development Survey Questions

5. Does your business currently have explicit sustainable goals or targets?

Yes _____

No _____

6. What percentage of your employees commute to work from outside of the City of Pewaukee? (please make your most educated guess)

_____ 0-20%

_____ 21-40%

_____ 41-60%

_____ 61-80%

_____ 81-100%

7. What do you believe are the reasons for some of your employees not living in the City of Pewaukee? (check all that apply)

_____ Housing/rent cost

_____ Lack of community atmosphere

_____ Lack of transportation

_____ Lack of housing options

_____ Crime

_____ Taxes

_____ Other

8. What about the City of Pewaukee attracted you to locate your business here?

9. If the City of Pewaukee offered incentives for sustainable practice, how likely would your company be to comply?

_____ Very likely

_____ Somewhat likely

_____ Not very likely

_____ Not likely at all

APPENDIX

APPENDIX C: Business/Economic Development Survey Questions

10. What percentage of your employees commute by the following modes of transportation? (Must total 100)

- _____ Drive
- _____ Carpool
- _____ Ride-share (Uber/Lyft)
- _____ Public Transportation
- _____ Walk
- _____ Bike

Thank you!

Your responses are greatly appreciated and will help our team to make sustainability recommendations to the City of Pewaukee. If you are interested in the final report please contact the City of Pewaukee's Planning Department.

If you would be interested in attending a virtual focus group discussing sustainability in the City of Pewaukee, please enter your email bellow so that we can send you details.

**Due to COVID-19 the specific date and time is still being considered.*

Propelling Pewaukee: A Sustainability Plan

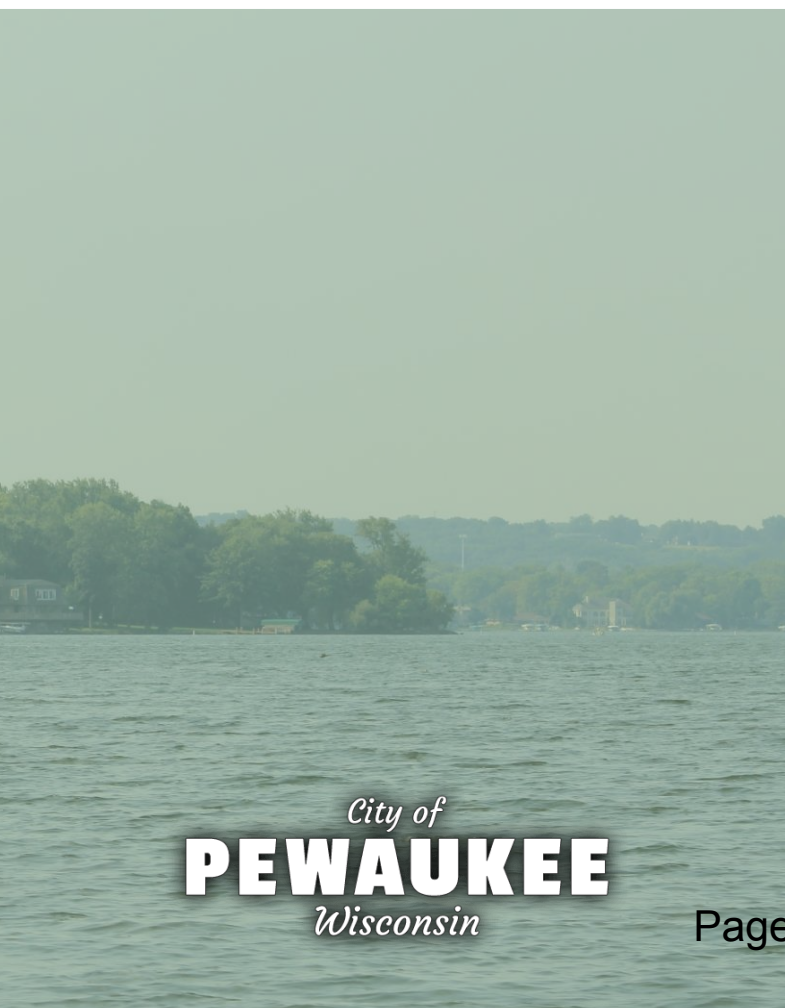


Spring 2020

Propelling Pewaukee: A Sustainability Plan



Spring 2020



City of
PEWAUKEE
Wisconsin



THREE PILLARS OF SUSTAINABILITY

This plan relies on a relatively simple model of sustainability consisting of three pillars: environmental sustainability, economic sustainability, and social sustainability. Any thriving community must address all three interrelated pillars.



Foster a resilient community that maintains and protects existing resources and can adapt to changing environmental conditions over time.



Strengthen the City of Pewaukee's economic outlook and encourage the private sector in the City of Pewaukee to adopt sustainable business practices.



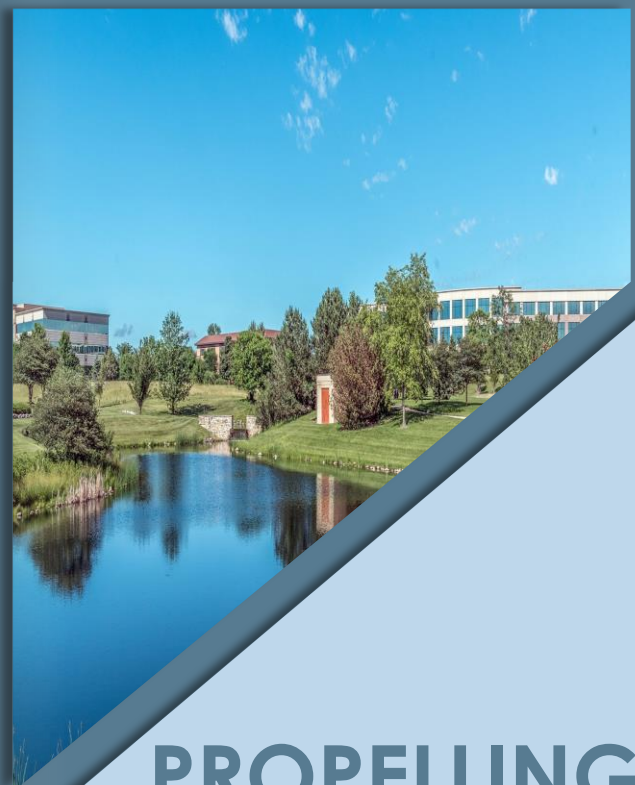
Improve the health and wellness of Pewaukeeans and bring them together around the shared values of sustainability and environmental protection.

UWM Planning Team

- Jessica Pittner MUP
- Forrest Elliott MUP
- John Henessy MUP
- Kong Pheng Thao MUP

City of Pewaukee

- 262.691.6007
- fuchs@Pewaukee.wi.us
- W240 N3065
- Pewaukee Rd
- Pewaukee, WI



PROPELLING PEWAUKEE

A Sustainability Plan For the City of Pewaukee

The UWM Student Planning Team has put together recommendations for how the City can maintain its sustainability and prepare for future changing needs. This brochure highlights only a few of the recommendations in the full report.

Sustainable Transportation

Goal: Increase connectivity and safety for pedestrians and cyclists through engineering, education, and policy.



Sustainable Municipal Operations

Goal: Improve the sustainability of City facilities and adopt departmental policies which reduce the adverse environmental impacts of City operations.



Sustainable Housing

Goal: Increase the availability of affordable housing in the City of Pewaukee and maintain its legacy of safe, attractive, and sustainable neighborhoods.

Recommendation: Create a Mixed-Use Zoning District

Although the City already allows for a diversity of housing options and densities, this omission means the City has a zoning code that puts it at a relative disadvantage compared to neighboring communities.

Sustainable Economic Development

Goal: Create the conditions necessary for a thriving, environmentally conscious, diversified local economy.

Sustainable Natural Resources

Goal: Protect and improve the natural resource base of the City of Pewaukee through innovations in energy, waste, and water policies.

Recommendation: Exclude Solar Panels from Building Height Calculations

Rather than force developers and property owners to abandon solar panel systems or seek a variance, the City of Pewaukee should relax height requirements when it is for the installations of a solar energy system.

Sustainable Community

Goal: Strengthen social cohesion and community resilience in the City of Pewaukee through advances in education and advocacy for healthy food consumption.

Recommendation: Community Gardens

The City should ensure that their ordinances or code is not a barrier to organizations or individuals who want to pursue urban agriculture and community gardens.



**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 8.**

DATE: September 8, 2020

DEPARTMENT: Planning

PROVIDED BY:

SUBJECT:

Discussion and Possible Action Regarding a Certified Survey Map for Swan View Farms Located at W239 N4024 Swan Road (PWC 0871-996 & PWC 0871-999) for the Purpose of Subdividing the Property Into Two Separate Lots in Order to Develop a 83 Lot Single-Family Residential Subdivision [Fuchs]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Swan View Farms CSM Staff Report

CSM



Office of the Planning & 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 August 20, 2020

Date: August 5, 2020

Project Name: Swan View Farms Certified Survey Map

Project Address/Tax Key No.: W239N4024 Swan Road/PWC 0871996 and 0871999

Applicant: Carl Tomich, Westridge Builders

Property Owner(s): Bradley W. Swan & Cheryl L. Swan, Swan View Properties LLC and BWC Investments LLC

Current Zoning: Rs-4 Single-Family Residential District

Proposed Zoning: Rs-4 Single-Family Residential District

2050 Land Use Map Designation: Low-Medium Density Residential and Floodplains, Lowland & Upland Conservancy and Other Natural Areas

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

Project Description

The applicant filed a Certified Survey Map Application requesting to subdivide the property located at approximately W239N4024 Swan Road into two separate lots.

The subject property is approximately 115.16 acres. The property has been used for agricultural purposes and includes an existing dwelling, barn, and about seven accessory structures. The property is now in the process of being developed as an 83 lot single-family residential subdivision called Swan View Farms. A Rezoning request and Preliminary Plat were previously approved at the September 20, 2018 Plan Commission meeting and October 15, 2018 Common Council meeting.

Prior to the Final Plat, the applicant is requesting to create a 2-acre parcel that includes the existing dwelling, barn, and accessory structures. The proposed Lot 2 is consistent with the boundaries of Lot 83 as shown on the Preliminary Plat.

Lot 1 has an area of 113.1610 acres and will be further divided by the Final Plat in substantial conformance with the approved Preliminary Plat of the Swan View Farms development.

Lot 2, as well as the future lots of the Swan View Farms subdivision, conform to the RS-4 District minimum lot area requirements of 20,000 square feet and a width of at least 110 feet at the building setback line.

Recommendation

A motion recommending approval of a 2 Lot Certified Survey Map for properties located at approximately W239N4024 Swan Road bearing Tax Key Nos. 0871996 and 0871999.

BEING A PART OF THE SOUTHWEST 1/4, SOUTHEAST 1/4, AND THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 2, TOWN 7 NORTH, RANGE 19 EAST, IN THE CITY OF PEWAUKEE, WAUKESHA COUNTY, WISCONSIN.

BWC INVESTMENTS LLC
SWAN VIEW PROPERTIES LLC
N8W22520 JOHNSON DR. STE. L
WAUKESHA, WI 53186

- - INDICATES Section Corner (See Plan for Details)
- - INDICATES "Set" 0.750" O.D. X 18" long reinforcing bar weighing 1.502 lbs. per lineal foot.
- - INDICATES "Found" 1" iron pipe, unless noted otherwise.

TRIO ENGINEERING, LLC
4100 N. CALHOUN RD, SUITE 300
BROOKFIELD, WI 53005
PHONE: 262-790-1480
FAX: 262-790-1481

S.W. 1/4 SEC. 2,
T. 7 N., R. 19 E.
SCALE: 1"=2000'

CENTURY FARM RD.
(60' WIDE R.O.W.)

WIS. STATE PLANE COORD.
SYSTEM - SOUTH ZONE
FND. CONC. MON. W/ BRASS CAP
N-402.501.73 E-2.476.788.30

- ALL BEARINGS ARE REFERENCED TO GRID NORTH OF THE WISCONSIN STATE PLANE COORDINATE SYSTEM, SOUTH ZONE (NAD-27), IN WHICH THE SOUTH LINE OF THE S.W. 1/4 OF SECTION 2, TOWN 7 NORTH, RANGE 19 EAST, BEARS N89°35'52"E.
- ALL TELEPHONE LINES, ELECTRIC LINES, CABLE TELEVISION LINES, TELECOMMUNICATION LINES AND OTHER SIMILAR UTILITY SERVICES SHALL BE PLACED UNDERGROUND UNLESS THE APPLICANT OR UTILITY CAN DEMONSTRATE THAT UNDERGROUNDING IS NOT FEASIBLE.
- WETLANDS SHOWN HEREON WERE DELINEATED BY SCOTT M. HORZEN A CERTIFIED WETLAND ECOLOGIST WITH ONEIDA TOTAL INTEGRATED ENTERPRISES (OTIE), ON APRIL 20, 2016 AND PROVIDED TO TRIO ENGINEERING LLC, IN DIGITAL FORMAT.
- PRIMARY ENVIRONMENTAL CORRIDOR (PEC) SHOWN HEREON WAS TAKEN FROM SEWRPC RECORDS.

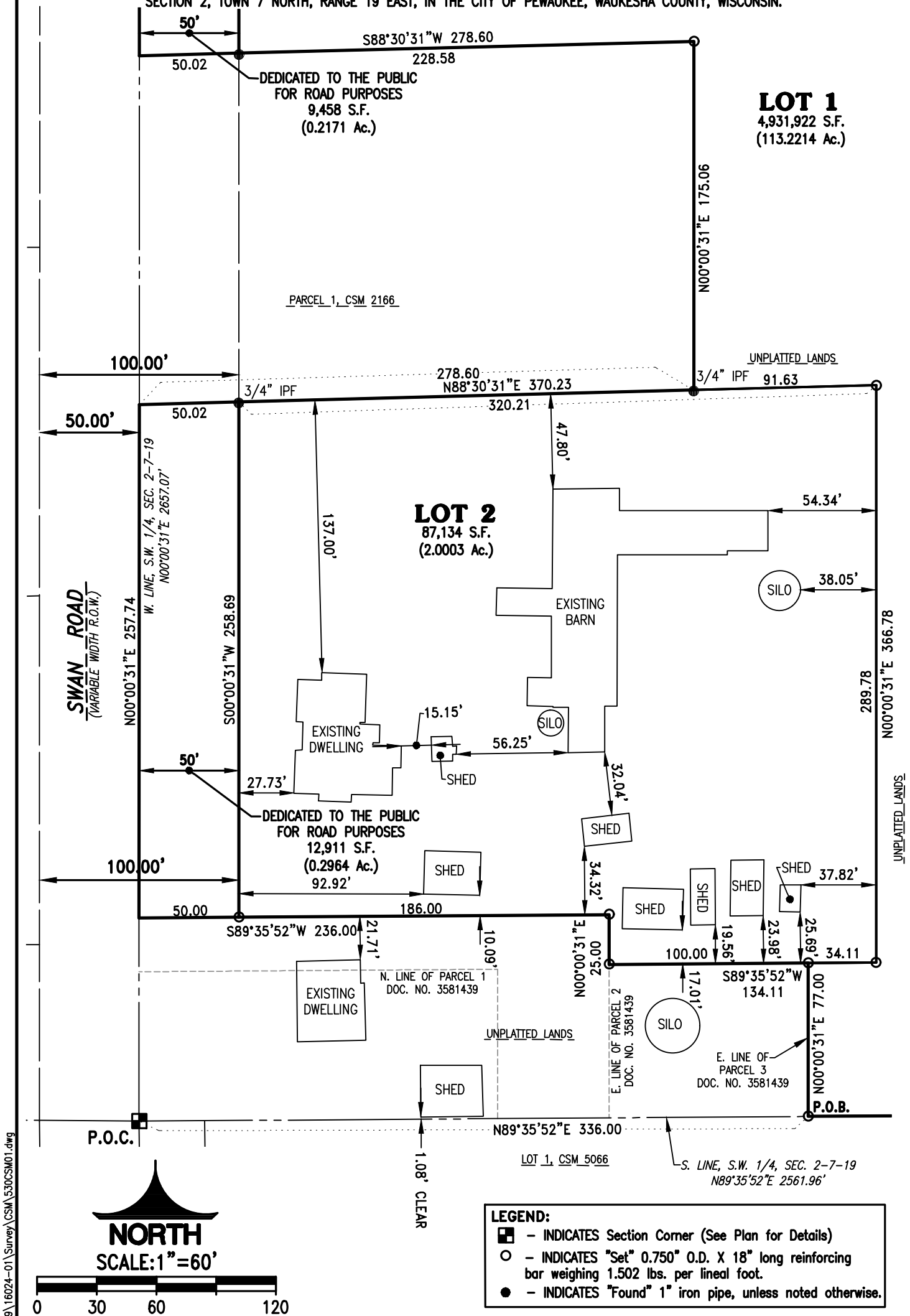
DRAFTED THIS 18TH DAY OF FEBRUARY, 2020 REVISED THIS 1st DAY OF SEPTEMBER, 2020 JOB NO. 16-024-789-01
THIS INSTRUMENT WAS DRAFTED BY TED R. INDERMUEHLE, S-3119 SHEET 1 OF 7

Page 3 of 9

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CERTIFIED SURVEY MAP NO.

BEING A PART OF THE SOUTHWEST 1/4, SOUTHEAST 1/4, AND THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 2, TOWN 7 NORTH, RANGE 19 EAST, IN THE CITY OF PEWAUKEE, WAUKESHA COUNTY, WISCONSIN.



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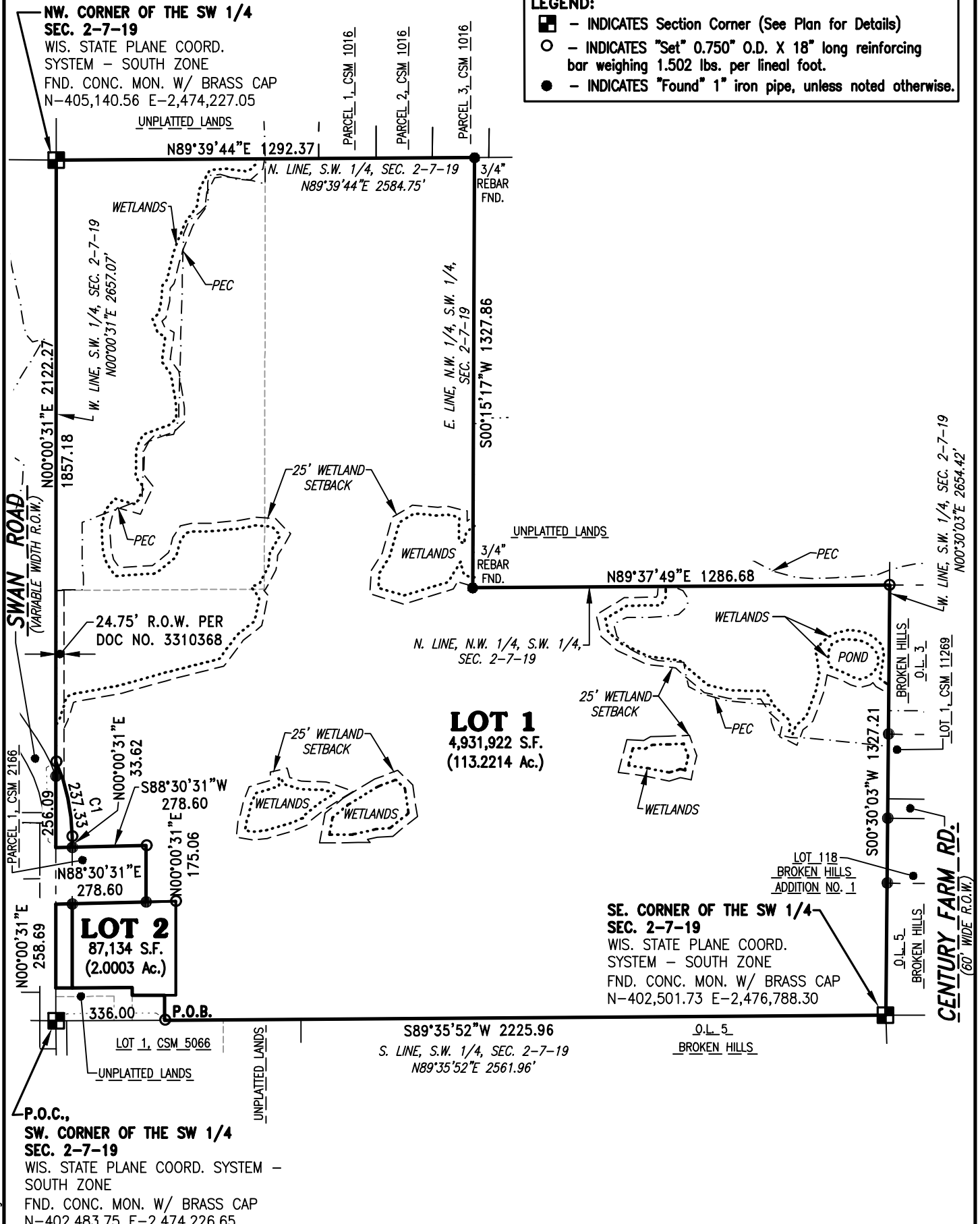
DRAFTED THIS 18TH DAY OF FEBRUARY, 2020 REVISED THIS 1st DAY OF SEPTEMBER, 2020 JOB NO. 16-024-789-01
THIS INSTRUMENT WAS DRAFTED BY TED R. INDERMUEHLE, S-3119 SHEET 2 OF 7

CERTIFIED SURVEY MAP NO.

BEING A PART OF THE SOUTHWEST 1/4, SOUTHEAST 1/4, AND THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 2, TOWN 7 NORTH, RANGE 19 EAST, IN THE CITY OF PEWAUKEE, WAUKESHA COUNTY, WISCONSIN.

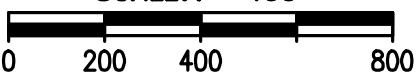
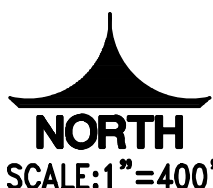
LEGEND:

- - INDICATES Section Corner (See Plan for Details)
- - INDICATES "Set" 0.750" O.D. X 18" long reinforcing bar weighing 1.502 lbs. per lineal foot.
- - INDICATES "Found" 1" iron pipe, unless noted otherwise.



CURVE TABLE:

NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING	TANGENT IN	TANGENT OUT
C1	554.73	24°30'47"	237.33	235.53	N12°14'52.5"W	N00°00'31"E	N24°30'16"W



BEING A PART OF THE SOUTHWEST 1/4, SOUTHEAST 1/4, AND THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 2, TOWN 7 NORTH, RANGE 19 EAST, IN THE CITY OF PEWAUKEE, WAUKESHA COUNTY, WISCONSIN.

[illegible]

That I have surveyed, divided, and mapped all that part of the Southwest 1/4, Southeast 1/4 and the Northwest 1/4 of the Southwest 1/4 of Section 2, Township 7 North, Range 19 East, in the City of Pewaukee, Waukesha County, Wisconsin, now being more particularly bounded and described as follows:

Thence North 00°00'31" East 77.00 feet to a point; Thence South 89°35'52" West 100.00 feet to a point; Thence North 00°00'31" East 25.00 feet to a point; Thence South 89°35'52" West 236.00 feet to a point on the West line of Said Southwest 1/4; Thence North 00°00'31" East along said West line, 257.74 feet to a point on the South line of Certified Survey Map Number 2166 and it's extension; Thence North 88°30'31" East along said South line, 278.60 feet to a point on the East line of Said Certified Survey Map; Thence North 00°00'31" East along said East line, 175.06 feet to a point on the North line of Said Certified Survey Map; Thence South 88°30'31" West along said North line, 278.60 feet to a point on the West line of Said Southwest 1/4; Thence North 00°00'31" East along said West line, 2122.27 feet to the Northwest corner of said Southwest 1/4; Thence North 89°39'44" East along said North line, 1292.37 feet to a point on the East line of the Northwest 1/4 of the Southwest 1/4; Thence South 00°15'17" West along said East line, 1327.86 feet to a point on the North line of Northwest 1/4 of the Southwest 1/4; Thence North 89°37'49" East along said North line, 1286.68 feet to a point on the East line of said Southwest 1/4; Thence South 00°30'03" West along said East line, 1327.21 feet to the Southeast Corner of said Southwest 1/4; Thence South 89°35'52" West along said South line, 2225.96 feet to the point of beginning of this description.

The Gross area of said Parcel contains 5,041,425 Square Feet (or 115.7352 Acres) of land, more or less. The Net area of said Parcel after the Right-of-Way dedication of “Swan Road” contains 5,019,056 Square Feet (or 115.2217 Acres) of land, more or less.

That I have made such survey, land division and map by the direction of **BWC Investments LLC, and Swan View Properties LLC**, owners of said lands.

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

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

Dated this _____ day of _____, 20____.

Ted R. Indermuehle, P.L.S.
Professional Land Surveyor, S-3119
TRIO ENGINEERING, LLC
4100 N. Calhoun Rd. Suite 300
Brookfield, WI 53005
Phone: (262)790-1480 Fax: (262)790-1481

Drafted this 18th Day of February, 2020 Revised this 1st Day of September, 2020 Job. No. 16-024-789-01
THIS INSTRUMENT WAS DRAFTED BY TED R. INDERMUEHLE, S-3119 SHEET 4 OF 7

CERTIFIED SURVEY MAP NO. _____

**BEING A PART OF THE SOUTHWEST 1/4, SOUTHEAST 1/4, AND THE NORTHWEST 1/4 OF THE
SOUTHWEST 1/4 OF SECTION 2, TOWN 7 NORTH, RANGE 19 EAST, IN THE CITY OF PEWAUKEE,
WAUKESHA COUNTY, WISCONSIN.**

CORPORATE OWNER'S CERTIFICATE OF DEDICATION:

BWC Investments, LLC and Swan View Properties, LLC, Limited Liability Companies duly organized and existing under and by virtue of the laws of the State of Wisconsin, as owner of Lot 2 and Outlot 1, does hereby certify that said Limited Liability Companies has caused the land described on this map to be surveyed, divided, mapped and dedicated as represented on this map in accordance with the provisions of Chapter 236 of the Wisconsin Statutes and the Subdivision Regulations of the City of Pewaukee, this _____ day of _____, 20 ____.

BWC Investments, LLC and Swan View Properties, LLC

Carl Tomich, Member

STATE OF WISCONSIN)
) ss
COUNTY OF)

Personally came before me this _____ day of _____, 20____, Carl Tomich, Member of the above named limited liability companies, to me known to be the person who executed the foregoing instrument, and to me known to be such Member of said limited liability companies, and acknowledged that he executed the foregoing instrument as such officer as the deed of said limited liability companies, by its authority.

Print Name: _____
Notary Public, _____ County, WI
My commission expires: _____

**WETLANDS AND PRIMARY ENVIRONMENTAL CORRIDOR PRESERVATION
RESTRICTIONS:**

Those areas identified as Wetlands and Primary Environmental Corridor on this Plat shall be subject to the following restrictions:

- 1.Grading, filling and removal of topsoil or other earthen materials are prohibited except in connection with the construction of a proposed gravel path, unless specifically authorized by the Municipality in which this land is located and, if applicable, the Waukesha County Department of Parks and Land Use, the Wisconsin Department of Natural Resources and the Army Corps of Engineers.
- 2.The removal or destruction of any vegetative cover, i.e., trees, shrubs, grasses, etc., is prohibited, with the exception that dead, diseased, or dying vegetation may be removed, at the discretion of the landowner and with approval from the Municipality in which this land is located and, if applicable, the Waukesha County Department of Parks and Land Use-Planning and Zoning Division. Silvicultural thinning upon the recommendation of a forester or naturalist and with approval from the Municipality in which this land is located and, if applicable, the Waukesha County Department of Parks and land Use-Planning and Zoning Division shall also be permitted.
- 3.Grazing by domesticated animals, i.e., horses, cows, etc, is prohibited.
- 4.The introduction of plant material not indigenous to the existing environment is prohibited.
- 5.Ponds may be permitted subject to the approval of the Municipality in which they are located and, if applicable, the Waukesha County Department of Parks and Land Use, the Wisconsin Department of Natural Resources and the Army Corps of Engineers.
- 6.The construction of buildings is prohibited.

CERTIFIED SURVEY MAP NO. _____

**BEING A PART OF THE SOUTHWEST 1/4, SOUTHEAST 1/4, AND THE NORTHWEST 1/4 OF THE
SOUTHWEST 1/4 OF SECTION 2, TOWN 7 NORTH, RANGE 19 EAST, IN THE CITY OF PEWAUKEE,
WAUKESHA COUNTY, WISCONSIN.**

CONSENT OF CORPORATE MORTGAGEE:

Town Bank, a corporation duly organized and existing under and by virtue of the laws of the State of Wisconsin, mortgagee of the above described land, does hereby consent to the surveying, dividing, dedicating, and mapping of the land described on this Certified Survey Map, and does hereby consent to the above certificate of **BWC Investments, LLC and Swan View Properties, LLC**, owners, this _____ day of _____, 20 ____.

TOWN BANK

William Stone, Senior Vice President

STATE OF WISCONSIN)
) ss
COUNTY OF)

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

Print Name: _____
Notary Public, _____ County, WI
My commission expires: _____

CERTIFIED SURVEY MAP NO. _____

**BEING A PART OF THE SOUTHWEST 1/4, SOUTHEAST 1/4, AND THE NORTHWEST 1/4 OF THE
SOUTHWEST 1/4 OF SECTION 2, TOWN 7 NORTH, RANGE 19 EAST, IN THE CITY OF PEWAUKEE,
WAUKESHA COUNTY, WISCONSIN.**

COMMON COUCIL APPROVAL:

Resolved that the Certified Survey map, in the City of Pewaukee, **BWC Investments, LLC, and Swan View Properties, LLC**, owners, is hereby approved and dedication accepted by the City Board of the City of Pewaukee by Resolution No. _____, on this ____ day of _____, 20____.

All conditions have been met as of this ____ day of _____, 20____.

Date: _____

Steve Bierce, Mayor

Date: _____

Kelly Tarczewski, Clerk/Treasurer

PLAN COMMISSION APPROVAL:

APPROVED by the Planning Commission of the City of Pewaukee on this ____ day of _____, 20____.

Steve Bierce, Mayor

Kelly Tarczewski, City Clerk

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 9.**

DATE: September 8, 2020

DEPARTMENT: PW - Engineering

PROVIDED BY: Magdelene Wagner

SUBJECT:

Discussion and Possible Action to Approve the Final Engineer's Report for the Pewaukee Woods and Roundy's Industrial Parks Paving Project and **Resolution 20-09-17**, Finalizing the Special Assessments [Wagner].

BACKGROUND:

In 2017 the Common Council conducted the Public Hearing and awarded the paving project.

FINANCIAL IMPACT:

The adoption of the Resolution enacts the special assessments.

RECOMMENDED MOTION:

Common Council approves Resolution 20-08-15 and approves the attendant Final Engineer's Report.

ATTACHMENTS:

Description

PW Final Engineers Report Revised

Resolution 20-09-17

Final Report of the Engineer
On The Proposed Pewaukee Woods
and Roundy's Industrial Parks Phase 1
Pavement Rehabilitation Assessments
In The City of Pewaukee

In accordance with the resolution passed by the City Council of the City of Pewaukee, we herewith submit our report on assessments for the rehabilitation of Pewaukee Woods and Roundy's Phase 1 Industrial Parks and drainage improvements made in the City of Pewaukee. All data shown here is based on final prices.

This report consists of the following Schedules:

- Schedule "A": Summary of options for assessments and related costs.
- Schedule "B": Legal descriptions, dated February, 2017, and maps, dated January, 2017, of all parcels within the assessment district.
- Schedule "C": Assessment for each parcel affected.

The properties against which the assessments are proposed are benefited and the improvements constitute an exercise of Police Powers.

Magdelene J. Wagner, P.E.
Director of Public Works/City Engineer
City of Pewaukee
W240 N3065 Pewaukee Road
Pewaukee, WI 53072
September 8, 2020 Revised

Prepared by:
Brian Leightner
Civil Engineer
August 19, 2020

Schedule “A” – Pewaukee Woods and Roundy’s Phase 1 Industrial

The City of Pewaukee completed the pavement rehabilitation of Pewaukee Woods and Roundy’s Phase 1 Industrial Parks including Creative Way, Paul Court, Paul Road from Pewaukee Road (STH 164) to Roundy’s Drive, and Woodgate Road, from Paul Road to approximately 600 feet north. The improvements consist of road rehabilitation, curb repair, inlet repair, drainage improvements, and related facilities.

The cost of the road improvements and 50% of curb repairs will be apportioned to all property owners abutting the street with direct or indirect access. All non-residential properties shall pay the full road assessment.

Inlet repairs, 50% of the curb repairs, and drainage improvements will be paid by the Storm Water Management Utility.

Sanitary sewer repairs will be paid by the Sewer Utility. Water repairs will be paid by the Water Utility.

It is recommended the costs for the improvements in Pewaukee Woods and Roundy’s Phase 1 Industrial Parks be determined on an acreage basis.

ACREAGE RATE COMPUTATIONS

Road Rehabilitation Acreage Rate – Pewaukee Woods and Roundy’s Phase 1 Industrial Parks

Actual Road Reconstruction Costs (see attached breakdown)	\$494,905.94
Engineering, Administration, & Contingencies	\$101,555.41
Total Actual Road Reconstruction Assessable Cost	\$596,461.35

$\$596,461.35 \div 82.59 \text{ acres} = \$7,221.96 / \text{acre}$

Use \$7,221.96 as the Road Rehabilitation Acreage Rate.

Storm Water Management – Pewaukee Woods and Roundy’s Phase 1 Industrial Parks

Actual Drainage Improvement Costs (see attached breakdown)	\$129,973.47
Engineering, Administration, & Contingencies	\$26,670.74
Total Actual Drainage Improvement Costs	\$156,644.21

City of Pewaukee Sanitary Sewer Utility

Actual Sewer Utility Costs (see attached breakdown)	\$14,024.40
Engineering, Administration, & Contingencies	\$2,877.83
Total Actual Sewer Utility Costs	\$16,902.23

City of Pewaukee Water Utility

Actual Water Utility Costs (see attached breakdown)	\$16,674.40
Engineering, Administration, & Contingencies	\$3,421.61
Total Actual Water Utility Costs	\$20,096.01

COST SUMMARY

Cost Summary

Total Project Costs	\$790,103.78
Total Bluemound East Industrial Park Assessable Costs (deduct)	\$596,461.35
Total Water Costs (deduct)	\$20,096.01
Total Sanitary Sewer Costs (deduct)	\$16,902.23
Total Storm Water Utility Costs (deduct)	\$156,644.21
Net Non-assessable and City Costs	-\$0.02

Computation of Costs
Total Rehabilitation Project Costs

<u>Item</u> <u>No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual</u> <u>Quantity</u>	<u>Bid Unit</u> <u>Price</u>	<u>Cost</u>
1	Full Depth pavement milling	S.Y.	19,836.00	\$2.31	\$45,821.16
2	Excavation below subgrade	C.Y.	1,008.04	\$14.50	\$14,616.58
3	Excavation below subgrade backfill	TON	1,754.48	\$11.80	\$20,702.86
4	GeoGrid subgrade stabilization material	S.Y.	2,647.59	\$3.80	\$10,060.84
5	Crushed Stone base	TON	0.00	\$13.90	\$0.00
6	Tack Coat	GAL.	1,000.00	\$2.00	\$2,000.00
7	4 inch asphaltic concrete binder course	TON	4,550.61	\$45.40	\$206,597.69
8	2 inch asphaltic concrete surface course	TON	2,520.68	\$50.30	\$126,790.20
9	Concrete Curb and gutter replacement, spot repair	L.F.	1,143.60	\$31.90	\$36,480.84
10	HES concrete curb and gutter replacement for driveways	L.F.	742.60	\$33.00	\$24,505.80
11	30-inch curb and gutter, reconstruction	L.F.	1,595.00	\$22.90	\$36,525.50
12	New storm inlets	EA.	4.00	\$4,000.00	\$16,000.00
13	12-inch RCP CLIII storm sewer in slurry backfill	L.F.	114.00	\$130.00	\$14,820.00
14	24-inch RCP CL IV storm sewer in slurry backfill	L.F.	66.00	\$170.00	\$11,220.00
15	Reconstruct storm inlet or storm manhole	EA.	4.00	\$2,500.00	\$10,000.00
16	New storm manhole	EA.	1.00	\$4,500.00	\$4,500.00
17	12-inch RCP end section	EA.	1.00	\$650.00	\$650.00
18	24-inch RCP end section	EA.	1.00	\$1,200.00	\$1,200.00
19	Replace water valve top section and lid	EA.	14.00	\$600.00	\$8,400.00
20	Clean water valve box	EA.	2.00	\$275.00	\$550.00
21	Replace Eclipse No. 88 sampling Station	EA.	1.00	\$4,000.00	\$4,000.00
22	Sanitary Sewer replace frame and cover and reset internal seal	EA.	6.00	\$1,200.00	\$7,200.00
23	Grout pipe leak at manhole connection	EA.	0.00	\$2,000.00	\$0.00
24	Sanitary sewer manhole - Replace adjusting rings and reset internal seal	EA.	2.00	\$1,000.00	\$2,000.00
25	Sanitary sewer manhole - Remove paving ring, add adjusting rings and reset internal seal	EA.	2.00	\$800.00	\$1,600.00
26	Clean asphalt flume and ditching at Paul Road and HWY 164	L.F.	40.00	\$13.10	\$524.00
27	Medium riprap	C.Y.	0.00	\$68.00	\$0.00
28	Topsoil, seed, fertilizer, and mulch	S.Y.	1,819.00	\$5.00	\$9,095.00
29	Traffic control, not including detour route	L.S.	1.00	\$4,800.00	\$4,800.00
30	4-inch thick asphaltic concrete driveway	S.F.	1,614.19	\$3.80	\$6,133.92

Total Rehabilitation Project Costs-Continued

<u>Item</u> <u>No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual</u> <u>Quantity</u>	<u>Bid Unit</u> <u>Price</u>	<u>Cost</u>
31	Inlet sediment guards, Type "C"	EA.	24.00	\$48.00	\$1,152.00
32	Mobilization	L.S.	1.00	\$5,400.00	\$5,400.00
33	Topsoil, seed, fertilizer, and Type A erosion mat	S.Y. 1,000	44.00	\$10.00	\$440.00
34	Dust control	GAL	0.00	\$50.00	\$0.00
35	Full Depth saw cut	L.F.	62.00	\$1.60	\$99.20
35.1	Traffic control, not including detour route	L.S.	0.00	\$9,400.00	\$0.00
36	Internal/external seal	EA.	2.00	\$1,500.00	\$3,000.00
37	Replace manhole lid	EA.	0.00	\$175.00	\$0.00
38	Internal sanitary seal	EA.	0.00	\$600.00	\$0.00
39	Backplaster sanitary manhole	EA.	0.00	\$1,000.00	\$0.00
40	Tuckpoint sanitary manhole	EA.	0.00	\$1,000.00	\$0.00
41	Replace middle section valve box	EA.	0.00	\$700.00	\$0.00
42	Replace bottom section valve box	EA.	0.00	\$1,000.00	\$0.00
43	6-inch hydrant extension	EA.	0.00	\$2,000.00	\$0.00
CO-2	New inlets NW and NE quadrants at Woodgate	EA.	2.00	\$4,715.00	\$9,430.00
CO-2	Sprinkler system deactivation	EA.	1.00	\$262.50	\$262.50
CO-3	Existing structure modifications	L.S.	1.00	\$5,500.10	\$5,500.10
CO-3	18-inch hydrant extension	EA.	1.00	\$3,500.00	\$3,500.00
Subtotal of Contract					\$655,578.19
Engineering, Administration, & Contingencies					\$134,525.59
Total Project Costs					\$790,103.78

Total Road Rehabilitation & Assessment Costs – Pewaukee Woods and Roundy's Phase 1 Industrial Parks

<u>Item No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual Quantity</u>	<u>Bid Unit Price</u>	<u>Cost</u>
1	Full Depth pavement milling	S.Y.	19,836.00	\$2.31	\$45,821.16
2	Excavation below subgrade	C.Y.	1,008.04	\$14.50	\$14,616.58
3	Excavation below subgrade backfill	TON	1,754.48	\$11.80	\$20,702.86
4	GeoGrid subgrade stabilization material	S.Y.	2,647.59	\$3.80	\$10,060.84
5	Crushed Stone base	TON	0.00	\$13.90	\$0.00
6	Tack Coat	GAL.	1,000.00	\$2.00	\$2,000.00
7	4 inch asphaltic concrete binder course	TON	4,550.61	\$45.40	\$206,597.69
8	2 inch asphaltic concrete surface course	TON	2,520.68	\$50.30	\$126,790.20
9	Concrete Curb and gutter replacement, spot repair	L.F.	571.80	\$31.90	\$18,240.42
10	HES concrete curb and gutter replacement for driveways	L.F.	371.30	\$33.00	\$12,252.90
11	30-inch curb and gutter, reconstruction	L.F.	797.50	\$22.90	\$18,262.75
28	Topsoil, seed, fertilizer, and mulch	S.Y.	909.50	\$5.00	\$4,547.50
29	Traffic control, not including detour route	L.S.	0.76	\$4,800.00	\$3,633.60
30	4-inch thick asphaltic concrete driveway	S.F.	1,614.19	\$3.80	\$6,133.92
31	Inlet sediment guards, Type "C"	EA.	12.00	\$48.00	\$576.00
32	Mobilization	L.S.	0.76	\$5,400.00	\$4,087.80
33	Topsoil, seed, fertilizer, and Type A erosion mat	S.Y.	22.00	\$10.00	\$220.00
		1,000			
34	Dust control	GAL	0.00	\$50.00	\$0.00
35	Full Depth saw cut	L.F.	62.00	\$1.60	\$99.20
35.1	Traffic control detour route	L.S.	0.00	\$9,400.00	\$0.00
CO-2	Sprinkler system deactivation	EA.	1.00	\$262.50	\$262.50
Subtotal of Contract					\$494,905.94
Engineering, Administration, & Contingencies					\$101,555.41
Total Project Costs					\$596,461.35

Total Potential Acres abutting the Road = 82.59 acres

Computation of Acreage Cost $\frac{\$596,461.35}{82.59 \text{ acres}} = \$7,221.96/\text{acre}$

Use \$7,221.96 as the Road Rehabilitation Acreage Rate.

Total Storm Water Utility Costs – Pewaukee Woods and Roundy's Phase 1 Industrial Parks

<u>Item</u> <u>No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual</u> <u>Quantity</u>	<u>Bid Unit</u> <u>Price</u>	<u>Cost</u>
9	Concrete Curb and gutter replacement, spot repair	L.F.	571.8	\$31.90	\$18,240.42
10	HES concrete curb and gutter replacement for driveways	L.F.	371.30	\$33.00	\$12,252.90
11	30-inch curb and gutter, reconstruction	L.F.	797.50	\$22.90	\$18,262.75
12	New storm inlets	EA.	4.00	\$4,000.00	\$16,000.00
13	12-inch RCP CLIII storm sewer in slurry backfill	L.F.	114.00	\$130.00	\$14,820.00
14	24-inch RCP CL IV storm sewer in slurry backfill	L.F.	66	\$170.00	\$11,220.00
15	Reconstruct storm inlet or storm manhole	EA.	4	\$2,500.00	\$10,000.00
16	New storm manhole	EA.	1	\$4,500.00	\$4,500.00
17	12-inch RCP end section	EA.	1	\$650.00	\$650.00
18	24-inch RCP end section	EA.	1	\$1,200.00	\$1,200.00
26	Clean asphalt flume and ditching at Paul Road and HWY 164	L.F.	40	\$13.10	\$524.00
27	Medium riprap	C.Y.	0	\$68.00	\$0.00
28	Topsoil, seed, fertilizer, and mulch	S.Y.	909.5	\$5.00	\$4,547.50
29	Traffic control, not including detour route	L.S.	0.20	\$4,800.00	\$955.20
31	Inlet sediment guards, Type "C"	EA.	12	\$48.00	\$576.00
32	Mobilization	L.S.	0.20	\$5,400.00	\$1,074.60
33	Topsoil, seed, fertilizer, and Type A erosion mat	S.Y.	22.00	\$10.00	\$220.00
CO-2	New inlets NW and NE quadrants at Woodgate	EA.	2.00	\$4,715.00	\$9,430.00
CO-3	Existing structure modifications	L.S.	1	\$5,500.10	\$5,500.10
Subtotal					\$129,973.47
Engineering, Administration, & Contingencies					\$26,670.74
Total Project Costs					\$156,644.21

Total Storm Water Utility Project Costs = \$156,644.21

Total City Sanitary Sewer Utility Costs

<u>Item No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual Quantity</u>	<u>Bid Unit Price</u>	<u>Cost</u>
22	Sanitary Sewer replace frame and cover and reset internal seal	EA.	6	\$1,200.00	\$7,200.00
23	Grout pipe leak at manhole connection	EA.	0	\$2,000.00	\$0.00
24	Sanitary sewer manhole - Replace adjusting rings and reset internal seal	EA.	2	\$1,000.00	\$2,000.00
25	Sanitary sewer manhole - Remove paving ring, add adjusting rings and reset internal seal	EA.	2	\$800.00	\$1,600.00
29	Traffic control, not including detour route	L.S.	0.02	\$4,800.00	\$105.60
32	Mobilization	L.S.	0.02	\$5,400.00	\$118.80
36	Internal/external seal	EA.	2.00	\$1,500.00	\$3,000.00
37	Replace manhole lid	EA.	0.00	\$175.00	\$0.00
38	Internal sanitary seal	EA.	0.00	\$600.00	\$0.00
39	Backplaster sanitary manhole	EA.	0.00	\$1,000.00	\$0.00
40	Tuckpoint sanitary manhole	EA.	0.00	\$1,000.00	\$0.00
Subtotal of Contract					\$14,024.40
Engineering, Administration, & Contingencies					\$2,877.83
Total Project Costs					\$16,902.23

Total City Sanitary Sewer Utility Project Costs = \$16,902.23

Total City Water Utility Costs

<u>Item No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual Quantity</u>	<u>Bid Unit Price</u>	<u>Cost</u>
19	Replace water valve top section and lid	EA.	14	\$600.00	\$8,400.00
20	Clean water valve box	EA.	2	\$275.00	\$550.00
21	Replace Eclipse No. 88 sampling Station	EA.	1	\$4,000.00	\$4,000.00
29	Traffic control, not including detour route	L.S.	0.02	\$4,800.00	\$105.60
32	Mobilization	L.S.	0.02	\$5,400.00	\$118.80
41	Replace middle section valve box	EA.	0.00	\$700.00	\$0.00
42	Replace bottom section valve box	EA.	0.00	\$1,000.00	\$0.00
43	6-inch hydrant extension	EA.	0.00	\$2,000.00	\$0.00
CO-3	18-inch hydrant extension	EA.	1	\$3,500.00	\$3,500.00
Subtotal of Contract					\$16,674.40
Engineering, Administration, & Contingencies					\$3,421.61
Total Project Costs					\$20,096.01

Total Water Utility Project Costs = \$20,096.01

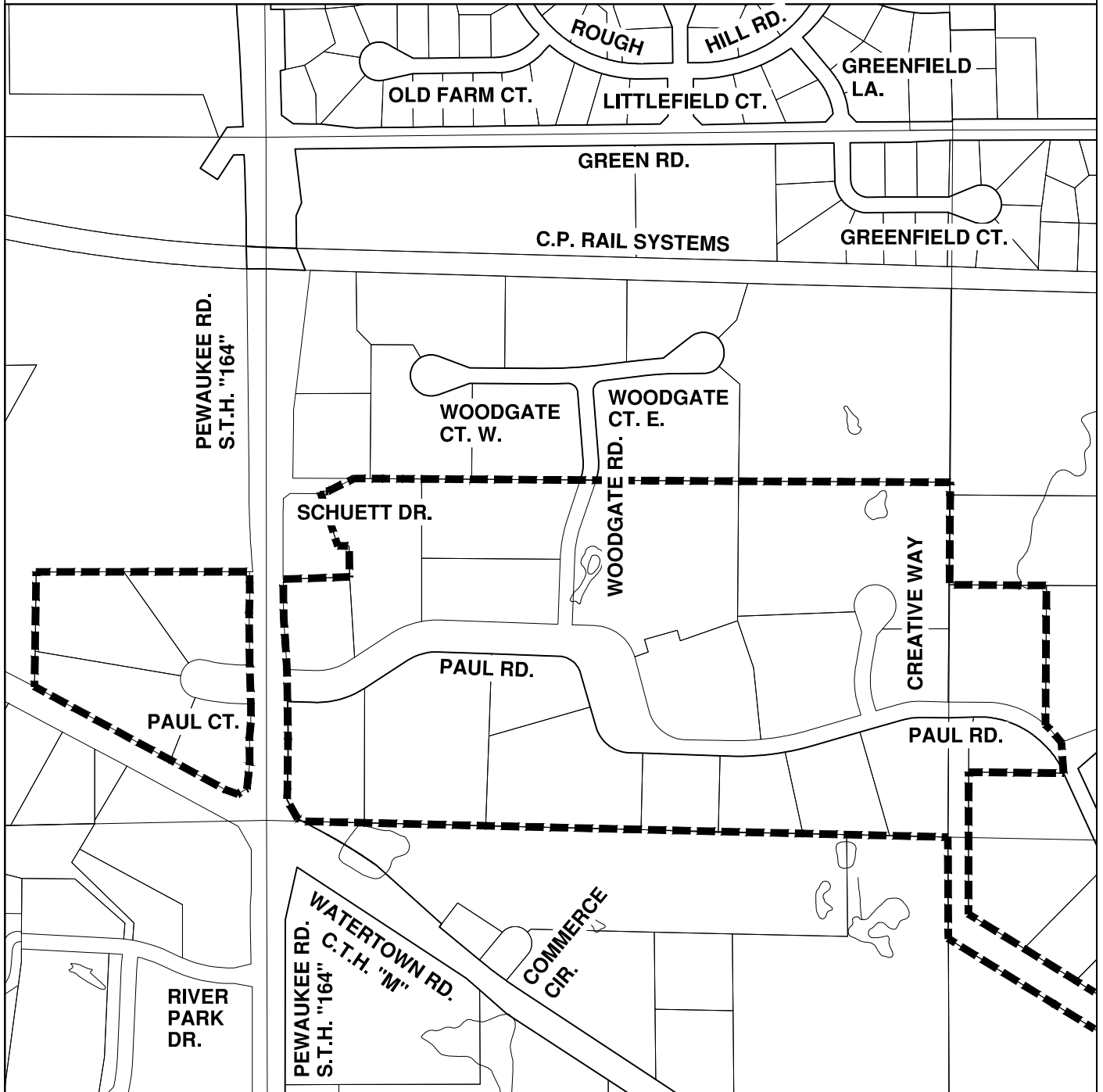
February 2, 2017

All that part of the NW $\frac{1}{4}$, NE $\frac{1}{4}$, and SE $\frac{1}{4}$ of Section 14, Town 7 North, Range 19 East, and the NE $\frac{1}{4}$ of Section 15, Town 7 North, Range 19 East City of Pewaukee, Waukesha County, Wisconsin. Bound and Described as Follows:

Commencing at the SW Corner of the NW $\frac{1}{4}$ of Section 14-7-19 Also being the point of beginning of the lands to be described; Thence S $88^{\circ}35'40''$ E Along the South line of said $\frac{1}{4}$ Section 2642.40 feet to the SE Corner of the NW $\frac{1}{4}$ of Section 14-7-19, Thence S $0^{\circ}15'53''$ E Along the West line of the SE $\frac{1}{4}$ of Section 14-7-19 390.313 feet; Thence S $58^{\circ}12'30''$ E 2062.99 feet; Thence S $65^{\circ}51'08''$ E 426.28 feet; Thence N $01^{\circ}23'07''$ W 63.676 feet; Thence N $58^{\circ}12'30''$ W 2427.243 feet; Thence N $0^{\circ}04'00''$ E 551.25 feet; Thence N $89^{\circ}50'58''$ E 368.617 feet to the Westerly R/W line of Paul Rd.; Thence N $03^{\circ}13'42''$ W 123.09 feet to the Northwest Corner of Paul Rd. and Roundy Dr. R/W lines; Thence N $39^{\circ}48'00''$ W Along the Easterly R/W of Paul Rd. 40.86 feet; Thence 51.09 feet Along the Easterly R/W line Paul Rd. being the arc of a Curve of Radius 345.00 feet, Center lies to the West, Chord Bears N $44^{\circ}02'33''$ W 51.04 feet; Thence N $0^{\circ}23'18''$ E 542.748 feet; Thence N $89^{\circ}36'42''$ W 377.37 feet to a Point on the East Line of the NW $\frac{1}{4}$ of Section 14-7-19; Thence N $0^{\circ}23'18''$ E Along the East Line of NW $\frac{1}{4}$ of Section 14-7-19 391.468 feet; Thence N $89^{\circ}36'44''$ W 2314.777 feet to the Southerly R/W line of Schuett Dr.; Thence S $63^{\circ}32'54''$ W Along the Southerly R/W of Schuett Dr. 110.741 feet; Thence Continuing along Schuett Dr. R/W N $89^{\circ}36'44''$ W 200.00 feet to the East R/W Line of State Hwy. "164"; Thence Along the East R/W Line State Hwy "164" 262.832 feet Along the Arc of a Curve of radius 5679.58 feet, Center lies to the East, Chord Bears S $02^{\circ}32'55''$ E 262.809 feet; Thence S $03^{\circ}52'28''$ E Along the East R/W line State Hwy. "164" 48.579 feet; Thence S $89^{\circ}57'16''$ W 941.33 feet; Thence S $0^{\circ}52'22''$ W 444.75 feet to the Northerly R/W Line C.T.H "M"; Thence S $61^{\circ}36'16''$ E Along the Northerly R/W Line C.T.H "M" 839.23 feet; Thence S $53^{\circ}11'21''$ E 197.16 feet to the SW Corner of the NW $\frac{1}{4}$ Section 14-7-19 also Being the point of Beginning.

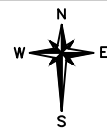
Dave Geis
Senior Engineering Technician
City of Pewaukee

PEWAUKEE WOODS BUSINESS PARK PHASE I 2017 PAVING PROGRAM
 ROAD RESURFACING
 RD-16-574170
 ROAD ASSESSMENT
 CITY OF PEWAUKEE
 WAUKESHA COUNTY, WISCONSIN



LEGEND

■■■■■■■■ ROAD ASSESSMENT
 AREA BOUNDARY



0 100 200 300 400 500 1000
 SCALE IN FEET

DATE: JAN., 2017

SCHEDULE C
FINAL ASSESSMENT ROLL
PEWAUKEE WOODS, ROUNDY INDUSTRIAL PARKS 2017 PAVING
RD-17-574170

NO.	OWNERS NAME AND ADDRESS	TAX KEY NO.	DESCRIPTION	ACRE	COST/ACRE	COST	TOTAL ASSESSMENT
1	PAUL ROAD LLC N143W6049 PIONEER RD CEDARBURG WI 53012-2801	PWC 0917994028	Road Reconstruction	4.10	\$7,221.96	\$29,610.02	\$29,610.02
2	CREATIVE WAY LLC PO BOX 1869 WAUKESHA WI 53186	PWC 0918998006	Road Reconstruction	4.50	\$7,221.96	\$32,498.80	\$32,498.80
3	QUAD INVESTMENT GROUP LLC ATTN DOUG APPLEQUIST W295S5349 HOLIDAY OAK DR WAUKESHA WI 53189	PWC 0918998007	Road Reconstruction	2.00	\$7,221.96	\$14,443.91	\$14,443.91
4	ROUND TOP PROPERTIES LLC N35W28364 TAYLORS WOODS RD PEWAUKEE WI 53072-3343	PWC 0918998008	Road Reconstruction	2.20	\$7,221.96	\$15,888.30	\$15,888.30
5	MANY RIVERS INC N27W23681 PAUL RD PEWAUKEE WI 53072	PWC 0918998010	Road Reconstruction	2.03	\$7,221.96	\$14,660.57	\$14,660.57
6	PAUL ROAD N27 W23727 LLC W285N3440 CONSERVANCY DR PEWAUKEE WI 53072-3329	PWC 0918998014	Road Reconstruction	2.13	\$7,221.96	\$15,382.77	\$15,382.77
7	KSA LLC 15218 E WHISPER DRAW FOUNTAIN HILLS AZ 85268-6397	PWC 0918998016	Road Reconstruction	2.95	\$7,221.96	\$21,304.77	\$21,304.77
8	MDS2 HOLDINGS LLC N24W23655 PAUL RD PEWAUKEE WI 53072	PWC 0918998017	Road Reconstruction	2.64	\$7,221.96	\$19,065.96	\$19,065.96
9	MDS HOLDINGS LLC N27W23655 PAUL RD STE A PEWAUKEE WI 53072-5793	PWC 0918998018	Road Reconstruction	2.00	\$7,221.96	\$14,443.91	\$14,443.91
10	WESTSIDE INVESTOR GROUP LLC W229N1680 WESTWOOD DR WAUKESHA WI 53186	PWC 0918998023	Road Reconstruction	5.25	\$7,221.96	\$37,915.27	\$37,915.27
11	WEST WIND LLC 1025 W GLEN OAKS LN #202 MEQUON WI 53092-3363	PWC 0918998024	Road Reconstruction	2.12	\$7,221.96	\$15,310.55	\$15,310.55

SCHEDULE C
FINAL ASSESSMENT ROLL
PEWAUKEE WOODS, ROUNDY INDUSTRIAL PARKS 2017 PAVING
RD-17-574170

NO.	OWNERS NAME AND ADDRESS	TAX KEY NO.	DESCRIPTION	ACRE	COST/ACRE	COST	TOTAL ASSESSMENT
12	WESTSIDE INVESTOR GROUP LLC W229N1680 WESTWOOD DR WAUKESHA WI 53186-6204	PWC 0918998025	Road Reconstruction	4.33	\$7,221.96	\$31,271.07	\$31,271.07
13	DKR INVESTORS LLC 516 BRON DERW DR WALES WI 53183-9620	PWC 0918998026	Road Reconstruction	3.00	\$7,221.96	\$21,665.87	\$21,665.87
14	WESTSIDE INVESTOR GROUP LLC W229N1680 WESTWOOD DR WAUKESHA WI 53186-1152	PWC 0918998027	Road Reconstruction	4.01	\$7,221.96	\$28,960.04	\$28,960.04
15	PEWAUKEE WOODS LLC C/O 2000 DEVELOPMENT CORP 17280 W NORTH AVE STE 101 BROOKFIELD WI 53045-4366	PWC 0918998029	Road Reconstruction	7.01	\$7,221.96	\$50,625.91	\$50,625.91
16	WEST WIND LLC C/O MIKKELSON BUILDERS 1035 W GLEN OAKS LN SUITE 202 MEQUON WI 53092-3395	PWC 0918998030	Road Reconstruction	3.20	\$7,221.96	\$23,110.26	\$23,110.26
17	PWCC PAUL ROAD SF LLC C/O JEFF DANIHEL 2015 S 54TH ST WEST ALLIS WI 53219-1668	PWC 0918998031	Road Reconstruction	3.94	\$7,221.96	\$28,454.51	\$28,454.51
18	PWCC WOODGATE ROAD SF LLC C/O JEFF DANIHEL 2015 S 54TH ST WEST ALLIS WI 53219-1668	PWC 0918998033	Road Reconstruction	8.55	\$7,221.96	\$61,747.72	\$61,747.72
19	PEWAUKEE BUSINESS CENTER OWNERS ASSOCIATION INC 222 S 9TH ST STE 2870 MINNEAPOLIS MN 55402-3368	PWC 0920992	Road Reconstruction	7.45	\$7,221.96	\$53,803.57	\$53,803.57
20	WEST SHORE HOLDINGS LLC 2859 SCOTTS VALLEY DR HENDERSON NV 89052	PWC 0920993001	Road Reconstruction	1.39	\$7,221.96	\$10,038.52	\$10,038.52
21	MTM PAUL COURT LLC N27W24075 PAUL CT STE 100 PEWAUKEE WI 53072	PWC 0921984008	Road Reconstruction	1.76	\$7,221.96	\$12,710.64	\$12,710.64
22	MTM PAUL COURT LLC N27W24025 PAUL CT PEWAUKEE WI 53072	PWC 0921984009	Road Reconstruction	2.02	\$7,221.96	\$14,588.35	\$14,588.35

SCHEDULE C
 FINAL ASSESSMENT ROLL
 PEWAUKEE WOODS, ROUNDY INDUSTRIAL PARKS 2017 PAVING
 RD-17-574170

NO.	OWNERS NAME AND ADDRESS	TAX KEY NO.	DESCRIPTION	ACRE	COST/ACRE	COST	TOTAL ASSESSMENT
23	EPISCOPAL DIOCESE OF MILWAUKEE & EPISCOPAL DIOCESE OF MILWAUKEE INC 804 E JUNEAU AVE MILWAUKEE WI 53202	PWC 0921984010	Road Reconstruction	4.01	\$7,221.96	\$28,960.04	\$28,960.04
TOTAL CONTRIBUTION IN AID OF ROAD CONSTRUCTION				82.59			\$596,461.33

The properties against which contributions in aid of construction are proposed are benefited and the improvements constitute an exercise in Police Powers.

RESOLUTION 20-09-17

**FINAL RESOLUTION LEVYING
SPECIAL ASSESSMENTS FOR REHABILITATION OF PEWAUKEE WOODS AND
ROUNDY'S INDUSTRIAL PARKS PHASE 1 AND APPURTENANCES
(PURSUANT TO SECTION 66.0703, WISCONSIN STATUTES)**

WHEREAS, the Common Council has adopted a special assessment policy in regard to improvement of all streets, roads, and related facilities; and,

WHEREAS, the Common Council of the City of Pewaukee did authorize previously the cost of the road rehabilitation, drainage improvements, and appurtenances of Pewaukee Woods and Roundy's Industrial Parks, and,

WHEREAS, the Common Council of the City of Pewaukee, Waukesha County, Wisconsin held a public hearing at City Hall Common Council Chambers, located at W240N3065 Pewaukee Road, Pewaukee, WI at 6:00 pm on the 5th day of June, 2017 to receive comments from those property owners directly affected by such improvements; and,

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Common Council of the City of Pewaukee, to adopt this resolution as follows:

1. That the final report prepared by the City Engineer dated September 8, 2020, is hereby adopted and made a part of this resolution.
2. That the total cost of said improvement of \$790,103.78 including engineering and contingency fees, be paid by assessing the cost to the properties benefited as indicated in said report and based upon the adopted special assessment policies of the City of Pewaukee.
3. That the benefit shown on the report, as modified, is true and correct and has been determined on a reasonable basis and is hereby confirmed.
4. That this assessment is an exercise of the police power of the City of Pewaukee and have been determined on a reasonable basis and will result in a benefit to each and every property being assessed.
5. That the Common Council has previously determined that the bid for the drainage improvements of and road rehabilitation of Pewaukee Woods to Stark Pavement Corporation, based on the lowest qualified bid be accepted and that contract was thereupon let to said bidder in the bid amount of \$620,114.00.
6. That the payment for the debt incurred for the road be made by assessing the cost to the property benefited and on the following terms and conditions:

- a. **Road Assessment:**
- i. The Road Assessment is \$7,221.96 per acre. That the assessments may be paid in cash in full on or before October 31, 2020 or in ten annual installments to the City Treasurer, installment payments to bear annual simple interest at the rate of 3.24% per annum on the unpaid balance and said first installment being due on the date when real estate taxes are due and annually by October 31st thereafter. All assessments are due at the time of sale. All assessments or installments which are not paid by the date specified shall be extended upon the tax roll as a delinquent tax against the property and all proceedings in relation to the collection, return and sale of property for delinquent real estate taxes shall apply to such special assessment, except as otherwise provided by statute.
 - ii. If there exists the potential for future units within the local road assessment area. Additional units may become payable per the Special Assessment of Street and Street Related Improvements Policy (Resolution 06-02-1 or as otherwise revised/updated) for a period of 5 years from the date of final resolution. The additional assessment will be due at the time of subdivision (via Certified Survey Map (CSM), Plat of Survey, or other land division methods).
7. That the City Clerk shall publish this Final Resolution as a Class 1 Notice in the area upon which this assessment is levied and shall mail a copy of this Resolution and a statement of the final assessment against the benefited properties to each property owner who appears on the assessment roll, whose post office address is known or can, with reasonable diligence, be ascertained. In the notice published and mailed, a map shall be enclosed and shall be published and mailed with the notice as will reasonably describe the area upon which this assessment is being levied. This assessment is levied upon all properties within the project area having direct access to Pewaukee Woods Phase 1. Each of said property owners shall be assessed in accordance with the Engineer's Report.

This Final Resolution passed and adopted this 8th day of September, 2020.

CITY OF PEWAUKEE

ATTEST:

STEVE BIERCE, MAYOR

KELLY TARCZEWSKI, CLERK/TREASURER

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 10.**

DATE: September 8, 2020

DEPARTMENT: Public Works

PROVIDED BY: Magdelene Wagner

SUBJECT:

Discussion and Possible Action to Approve the Final Engineer's Report for the Five Fields Subdivision Phase 4 Paving Project and Amended **Resolution 20-08-18**, Finalizing the Special Assessments [Wagner]

BACKGROUND:

In 2017 the Common Council conducted the Public Hearing and awarded the paving project. This revised the resolution previously passed after Staff found an error in the calculations.

FINANCIAL IMPACT:

The adoption of the Resolution enacts the special assessments.

RECOMMENDED MOTION:

Common Council approves Resolution 20-08-XX and approves the attendant revised Final Engineer's Report.

ATTACHMENTS:

Description

FF Ph 4 Final Engineers Report Revised

Resolution 20.09.18

Revised Final Report of the Engineer
On The Proposed Five Fields Subdivision Phase 4
Pavement Rehabilitation Assessments
In The City of Pewaukee

In accordance with the resolution passed by the City Council of the City of Pewaukee, we herewith submit our report on assessments for the rehabilitation of Five Fields Subdivision Phase 4 and drainage improvements made in the City of Pewaukee. All data shown here is based on final prices.

This report consists of the following Schedules:

- Schedule "A": Summary of options for assessments and related costs.
- Schedule "B": Legal descriptions, dated February, 2016, and maps, dated January, 2017, of all parcels within the assessment district.
- Schedule "C": Assessment for each parcel affected.

The properties against which the assessments are proposed are benefited and the improvements constitute an exercise of Police Powers.

Magdelene J. Wagner, P.E.
Director of Public Works/City Engineer
City of Pewaukee
W240 N3065 Pewaukee Road
Pewaukee, WI 53072
September 8, 2020 Revised

Prepared by:
Brian Leightner
Civil Engineer
August 19, 2020

Schedule “A” – Five Fields Subdivision Phase 4

The City of Pewaukee rehabilitated the pavement of Five Fields Subdivision Phase 4 including Greenbriar Court, Greenbriar Road, Hunters Ridge Road, Stonewall Court, and Ridgecrest Court. The improvements consisted of road rehabilitation, curb repair, inlet repair, utility repair, and related facilities.

The cost of the road improvements and 50% of curb repairs are apportioned to all property owners abutting the street with direct or indirect access. The City of Pewaukee caps the road assessments to the single family, duplex residential and residential condominium properties. All other properties shall pay the full road assessment.

Inlet repairs, 50% of the curb repairs, and drainage improvements are paid by the Storm Water Management Utility.

Sanitary sewer repairs are paid by the Sewer Utility. Water repairs are paid by the Water Utility.

The costs for the improvements in Five Fields Subdivision Phase 4 are determined on an acreage basis.

ACREAGE RATE COMPUTATIONS

Road Rehabilitation Acreage Rate – Five Fields Subdivision Phase 4

Final Road Reconstruction Costs (see attached breakdown)	\$322,300.44
Engineering, Administration, & Contingencies	\$53,307.52
Total Road Reconstruction Assessable Cost	\$375,607.96

$$\$375,607.96 \div 63.745 \text{ acres} = \$5,892.35/\text{acre}$$

Use \$5,892.35 as the Road Rehabilitation Acreage Rate¹.

¹A maximum assessment of \$2,481.00 (2017 Pavement Cap) will be assessed to single family, duplex, and condominium residential properties.

Storm Water Management – Five Fields Subdivision Phase 4

Final Drainage Improvement Costs (see attached breakdown)	\$128,382.79
Engineering, Administration, & Contingencies	\$21,234.12
Total Drainage Improvement Costs	\$149,616.91

City of Pewaukee Sanitary Sewer Utility

Final Sanitary Sewer Utility Costs (see attached breakdown)	\$17,682.50
Engineering, Administration, & Contingencies	\$2,924.63
Total Sanitary Sewer Utility Costs	\$20,607.13

City of Pewaukee Water Utility

Final Water Utility Costs (see attached breakdown)	\$6,075.00
Engineering, Administration, & Contingencies	\$1,004.79
Total Water Utility Costs	\$7,079.79

COST SUMMARY

Cost Summary

Total Project Costs	\$552,911.79
Total Five Fields Phase 4 Assessable Costs (deduct)	\$280,088.21
Total Water Utility Costs (deduct)	\$7,079.79
Total Sanitary Sewer Utility Costs (deduct)	\$20,607.13
Total Storm Water Utility Costs (deduct)	\$149,616.91
Net Non-assessable and City Costs	\$95,519.76

Computation of Costs
Total Rehabilitation Project Costs

<u>Item</u> <u>No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual</u> <u>Quantity</u>	<u>Bid Unit</u> <u>Price</u>	<u>Cost</u>
1	Mobilization	L.S.	1.00	\$5,000.00	\$5,000.00
2	Traffic Control	L.S.	1.00	\$2,500.00	\$2,500.00
3	Inlet sediment guards, Type C	EA.	31.00	\$50.00	\$1,550.00
		1000			
4	Dust Control using water	GAL	0.00	\$50.00	\$0.00
5	Full depth saw cut pavement	L.F.	134.00	\$1.60	\$214.40
6	Full Depth pavement milling	S.Y.	14,367.33	\$2.25	\$32,326.49
7	Excavation below subgrade	C.Y.	631.60	\$14.96	\$9,448.74
8	Excavation below subgrade backfill	TON	1,215.94	\$11.80	\$14,348.09
9	1 1/4 inch Crushed limestone base	TON	384.31	\$11.40	\$4,381.13
10	GeoGrid subgrade stabilization material	S.Y.	1,866.90	\$3.80	\$7,094.22
11	Tack Coat	GAL	650.00	\$2.00	\$1,300.00
12	3 1/4 inch asphaltic concrete binder course	TON	2,546.11	\$46.80	\$119,157.95
13	1 3/4 inch asphaltic concrete surface course	TON	1,550.64	\$51.30	\$79,547.83
14	Concrete Curb and gutter replacement	L.F.	1,394.30	\$43.10	\$60,094.33
	HES concrete curb and gutter replacement for				
15	driveways	L.F.	255.00	\$44.75	\$11,411.25
16	3" asphaltic concrete driveway repair	S.F.	936.00	\$5.80	\$5,428.80
17	Sanitary sewer lid replacement	EA.	5.00	\$220.00	\$1,100.00
18	Sanitary sewer frame replacement	EA.	1.00	\$1,200.00	\$1,200.00
	Sanitary sewer internal seal replacement and				
19	testing	EA.	3.00	\$525.00	\$1,575.00
20	Sanitary sewer internal seal resetting and testing	EA.	3.00	\$400.00	\$1,200.00
21	Sanitary sewer ring replacement	V.I.	51.50	\$105.00	\$5,407.50
22	Water valve box top section replacement	EA.	6.00	\$550.00	\$3,300.00
23	Water valve box cleaning	EA.	4.00	\$300.00	\$1,200.00
24	Water valve box raising	EA.	1.00	\$200.00	\$200.00
	Water valve box adjustment: straighten middle				
25	section	EA.	1.00	\$750.00	\$750.00
26	Water valve box adjustment: lower top section	EA.	2.00	\$200.00	\$400.00
27	Water Valve box uncovering	EA.	1.00	\$150.00	\$150.00
	Inlet replacement at SE corner of Stonewall				
28	Court at Greenbriar	EA.	1.00	\$3,800.00	\$3,800.00
	Inlet replacement at NE corner of Stonewall				
29	Court at Greenbriar	EA.	1.00	\$3,550.00	\$3,550.00
	Inlet replacement at N32W23170 Stonewall				
30	Court	EA.	1.00	\$3,550.00	\$3,550.00
	Inlet replacement at N32W23175 Stonewall				
31	Court	EA.	1.00	\$3,800.00	\$3,800.00

Total Rehabilitation Project Costs – Continued

<u>Item</u> <u>No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual</u> <u>Quantity</u>	<u>Bid Unit</u> <u>Price</u>	<u>Cost</u>
32	Inlet replacement at N33W23137 Ridgecrest Court	EA.	1.00	\$3,800.00	\$3,800.00
33	Inlet replacement at N33W23150 Ridgecrest Court	EA.	1.00	\$3,550.00	\$3,550.00
34	Inlet replacement at NE corner of Ridgecrest Court at Greenbriar	EA.	1.00	\$3,800.00	\$3,800.00
35	Inlet replacement at Hunters Ridge Condos - east side/south of driveway	EA.	1.00	\$3,550.00	\$3,550.00
36	Inlet replacement at N34W23223 Capitol Drive - south of Blvd. on Hunters Ridge	EA.	1.00	\$3,550.00	\$3,550.00
37	Inlet replacement at W232N3471 Hunters Ridge	EA.	1.00	\$3,800.00	\$3,800.00
38	Inlet replacement at Hunters Ridge Condos - west side/south of driveway	EA.	1.00	\$3,800.00	\$3,800.00
39	Inlet replacement at NW corner of Hunters Ridge at Greenbriar	EA.	1.00	\$1,400.00	\$1,400.00
40	Inlet replacement at Greenbriar Court - west end of cul de sac	EA.	1.00	\$3,550.00	\$3,550.00
41	Inlet replacement at N33W23357 Greenbriar Court	EA.	1.00	\$3,800.00	\$3,800.00
42	Inlet replacement at Southside of Greenbriar Court at intersection with Hunters Ridge	EA.	1.00	\$3,800.00	\$3,800.00
43	Inlet repair at N33W23215 Greenbriar	EA.	1.00	\$1,500.00	\$1,500.00
44	Inlet replacement at W232N3329 Greenbriar Drive	EA.	1.00	\$3,800.00	\$3,800.00
45	Inlet replacement at W232N3291 Greenbriar Drive	EA.	1.00	\$3,800.00	\$3,800.00
46	Inlet replacement at NE corner of Greenbriar north of Ridgecrest Court	EA.	1.00	\$3,800.00	\$3,800.00
47	Inlet replacement at N33W23210 Greenbriar Drive	EA.	1.00	\$3,550.00	\$3,550.00
48	Inlet replacement at W232N3296 Greenbriar Drive	EA.	1.00	\$3,550.00	\$3,550.00
49	Inlet replacement at SW corner of Greenbriar south of Fieldside Drive	EA.	1.00	\$1,500.00	\$1,500.00
50	Inlet replacement at W232N3197 Greenbriar Drive	EA.	1.00	\$3,800.00	\$3,800.00
51	Inlet replacement at W232N3147 Greenbriar Drive	EA.	1.00	\$3,800.00	\$3,800.00
52	Inlet replacement at W232N3154 Greenbriar Drive	EA.	1.00	\$3,550.00	\$3,550.00
53	Inlet repair at SE corner of Greenbriar south of Stonewall Court	EA.	1.00	\$1,200.00	\$1,200.00

Total Rehabilitation Project Costs – Continued

<u>Item</u> <u>No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual</u> <u>Quantity</u>	<u>Bid Unit</u> <u>Price</u>	<u>Cost</u>
54	Storm manhole repair at N33W23357 Greenbriar Court	EA.	1.00	\$1,000.00	\$1,000.00
55	Storm manhole repair at Hunters Ridge Condos - adjacent to inlet south of drive	EA.	1.00	\$1,500.00	\$1,500.00
56	Topsoil, seed, fertilizer, and hydromulch	S.Y.	385.00	\$6.00	\$2,310.00
CO-1	6-inch drain tile	L.F.	157.00	\$35.00	\$5,495.00
CO-1	Sanitary sewer internal/external seal replacement (MA-1)	EA.	6.00	\$1,200.00	\$7,200.00
CO-2	Credit for lack of testing of internal sanitary seals (items #19 and #20)	EA.	6.00	-\$50.00	-\$300.00
Subtotal of Contract					\$474,440.73
Engineering, Administration, & Contingencies					\$78,471.06
Total Project Costs					\$552,911.79

Total Road Rehabilitation & Assessment Costs – Five Fields Subdivision Phase 4

<u>Item</u> <u>No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual</u> <u>Quantity</u>	<u>Bid Unit</u> <u>Price</u>	<u>Cost</u>
1	Mobilization	L.S.	0.68	\$5,000.00	\$3,400.00
2	Traffic Control	L.S.	0.68	\$2,500.00	\$1,700.00
3	Inlet sediment guards, Type C	EA.	31.00	\$50.00	\$1,550.00
		1000			
4	Dust Control using water	GAL	0.00	\$50.00	\$0.00
5	Full depth saw cut pavement	L.F.	134.00	\$1.60	\$214.40
6	Full Depth pavement milling	S.Y.	14,367.33	\$2.25	\$32,326.49
7	Excavation below subgrade	C.Y.	631.60	\$14.96	\$9,448.74
8	Excavation below subgrade backfill	TON	1,215.94	\$11.80	\$14,348.09
9	1 1/4 inch Crushed limestone base	TON	384.31	\$11.40	\$4,381.13
10	GeoGrid subgrade stabilization material	S.Y.	1,866.90	\$3.80	\$7,094.22
11	Tack Coat	GAL	650.00	\$2.00	\$1,300.00
12	3 1/4 inch asphaltic concrete binder course	TON	2,546.11	\$46.80	\$119,157.95
13	1 3/4 inch asphaltic concrete surface course	TON	1,550.64	\$51.30	\$79,547.83
14	Concrete Curb and gutter replacement	L.F.	697.15	\$43.10	\$30,047.17
	HES concrete curb and gutter replacement for				
15	driveways	L.F.	127.50	\$44.75	\$5,705.63
16	3" asphaltic concrete driveway repair	S.F.	936.00	\$5.80	\$5,428.80
56	Topsoil, seed, fertilizer, and hydromulch	S.Y.	192.50	\$6.00	\$1,155.00
CO-1	6-inch drain tile	L.F.	157.00	\$35.00	\$5,495.00
Subtotal of Contract					\$322,300.44
Engineering, Administration, & Contingencies					\$53,307.52
Total Project Costs					\$375,607.96

Total Acreage abutting the Road = 63.745 acres

Computation of Acreage Cost $\frac{\$375,607.96}{63.745 \text{ acres}} = \$5,892.35 \text{ /acre}$

Use \$5,892.35 as the Road Rehabilitation Acreage Rate¹.

¹A maximum assessment of \$2,481.00 (2017 Pavement Cap) will be assessed to single family residential, duplex family residential, residential condominium properties.

Total Storm Water Utility Costs – Five Fields Subdivision Phase 4

<u>Item No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual Quantity</u>	<u>Bid Unit Price</u>	<u>Cost</u>
1	Mobilization	L.S.	0.27	\$5,000.00	\$1,350.00
2	Traffic Control	L.S.	0.27	\$2,500.00	\$675.00
14	Concrete Curb and gutter replacement	L.F.	697.15	\$43.10	\$30,047.17
15	HES concrete curb and gutter replacement for driveways	L.F.	127.50	\$44.75	\$5,705.63
28	Inlet replacement at SE corner of Stonewall Court at Greenbriar	EA.	1.00	\$3,800.00	\$3,800.00
29	Inlet replacement at NE corner of Stonewall Court at Greenbriar	EA.	1.00	\$3,550.00	\$3,550.00
30	Inlet replacement at N32W23170 Stonewall Court	EA.	1.00	\$3,550.00	\$3,550.00
31	Inlet replacement at N32W23175 Stonewall Court	EA.	1.00	\$3,800.00	\$3,800.00
32	Inlet replacement at N33W23137 Ridgecrest Court	EA.	1.00	\$3,800.00	\$3,800.00
33	Inlet replacement at N33W23150 Ridgecrest Court	EA.	1.00	\$3,550.00	\$3,550.00
34	Inlet replacement at NE corner of Ridgecrest Court at Greenbriar	EA.	1.00	\$3,800.00	\$3,800.00
35	Inlet replacement at Hunters Ridge Condos - east side/south of driveway	EA.	1.00	\$3,550.00	\$3,550.00
36	Inlet replacement at N34W23223 Capitol Drive - south of Blvd. on Hunters Ridge	EA.	1.00	\$3,550.00	\$3,550.00
37	Inlet replacement at W232N3471 Hunters Ridge	EA.	1.00	\$3,800.00	\$3,800.00
38	Inlet replacement at Hunters Ridge Condos - west side/south of driveway	EA.	1.00	\$3,800.00	\$3,800.00
39	Inlet replacement at NW corner of Hunters Ridge at Greenbriar	EA.	1.00	\$1,400.00	\$1,400.00
40	Inlet replacement at Greenbriar Court - west end of cul de sac	EA.	1.00	\$3,550.00	\$3,550.00
41	Inlet replacement at N33W23357 Greenbriar Court	EA.	1.00	\$3,800.00	\$3,800.00
42	Inlet replacement at Southside of Greenbriar Court at intersection with Hunters Ridge	EA.	1.00	\$3,800.00	\$3,800.00
43	Inlet repair at N33W23215 Greenbriar	EA.	1.00	\$1,500.00	\$1,500.00
44	Inlet replacement at W232N3329 Greenbriar Drive	EA.	1.00	\$3,800.00	\$3,800.00
45	Inlet replacement at W232N3291 Greenbriar Drive	EA.	1.00	\$3,800.00	\$3,800.00
46	Inlet replacement at NE corner of Greenbriar north of Ridgecrest Court	EA.	1.00	\$3,800.00	\$3,800.00

Total Storm Water Utility Costs – Five Fields Subdivision Phase 4 – Continued

<u>Item No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual Quantity</u>	<u>Bid Unit Price</u>	<u>Cost</u>
47	Inlet replacement at N33W23210 Greenbriar Drive	EA.	1.00	\$3,550.00	\$3,550.00
48	Inlet replacement at W232N3296 Greenbriar Drive	EA.	1.00	\$3,550.00	\$3,550.00
49	Inlet replacement at SW corner of Greenbriar south of Fieldside Drive	EA.	1.00	\$1,500.00	\$1,500.00
50	Inlet replacement at W232N3197 Greenbriar Drive	EA.	1.00	\$3,800.00	\$3,800.00
51	Inlet replacement at W232N3147 Greenbriar Drive	EA.	1.00	\$3,800.00	\$3,800.00
52	Inlet replacement at W232N3154 Greenbriar Drive	EA.	1.00	\$3,550.00	\$3,550.00
53	Inlet repair at SE corner of Greenbriar south of Stonewall Court	EA.	1.00	\$1,200.00	\$1,200.00
54	Storm manhole repair at N33W23357 Greenbriar Court	EA.	1.00	\$1,000.00	\$1,000.00
55	Storm manhole repair at Hunters Ridge Condos - adjacent to inlet south of drive	EA.	1.00	\$1,500.00	\$1,500.00
56	Topsoil, seed, fertilizer, and hydromulch	S.Y.	192.50	\$6.00	\$1,155.00
Subtotal					\$128,382.79
Engineering, Administration, & Contingencies					\$21,234.12
Total Project Costs					\$149,616.91

Total Storm Water Utility Project Costs = \$149,616.91

Total Sanitary Sewer Utility Costs

<u>Item</u> <u>No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual</u> <u>Quantity</u>	<u>Bid Unit</u> <u>Price</u>	<u>Cost</u>
1	Mobilization	L.S.	0.04	\$5,000.00	\$200.00
2	Traffic Control	L.S.	0.04	\$2,500.00	\$100.00
17	Sanitary sewer lid replacement	EA.	5.00	\$220.00	\$1,100.00
18	Sanitary sewer frame replacement	EA.	1.00	\$1,200.00	\$1,200.00
19	Sanitary sewer internal seal replacement and testing	EA.	3.00	\$525.00	\$1,575.00
20	Sanitary sewer internal seal resetting and testing	EA.	3.00	\$400.00	\$1,200.00
21	Sanitary sewer ring replacement	V.I.	51.50	\$105.00	\$5,407.50
CO-1	Sanitary sewer internal/external seal replacement (MA-1)	EA.	6	\$1,200.00	\$7,200.00
CO-2	Credit for lack of testing of internal sanitary seals (Items #19 and #20)	EA.	6	-\$50.00	-\$300.00
Subtotal of Contract					\$17,682.50
Engineering, Administration, & Contingencies					\$2,924.63
Total Project Costs					\$20,607.13

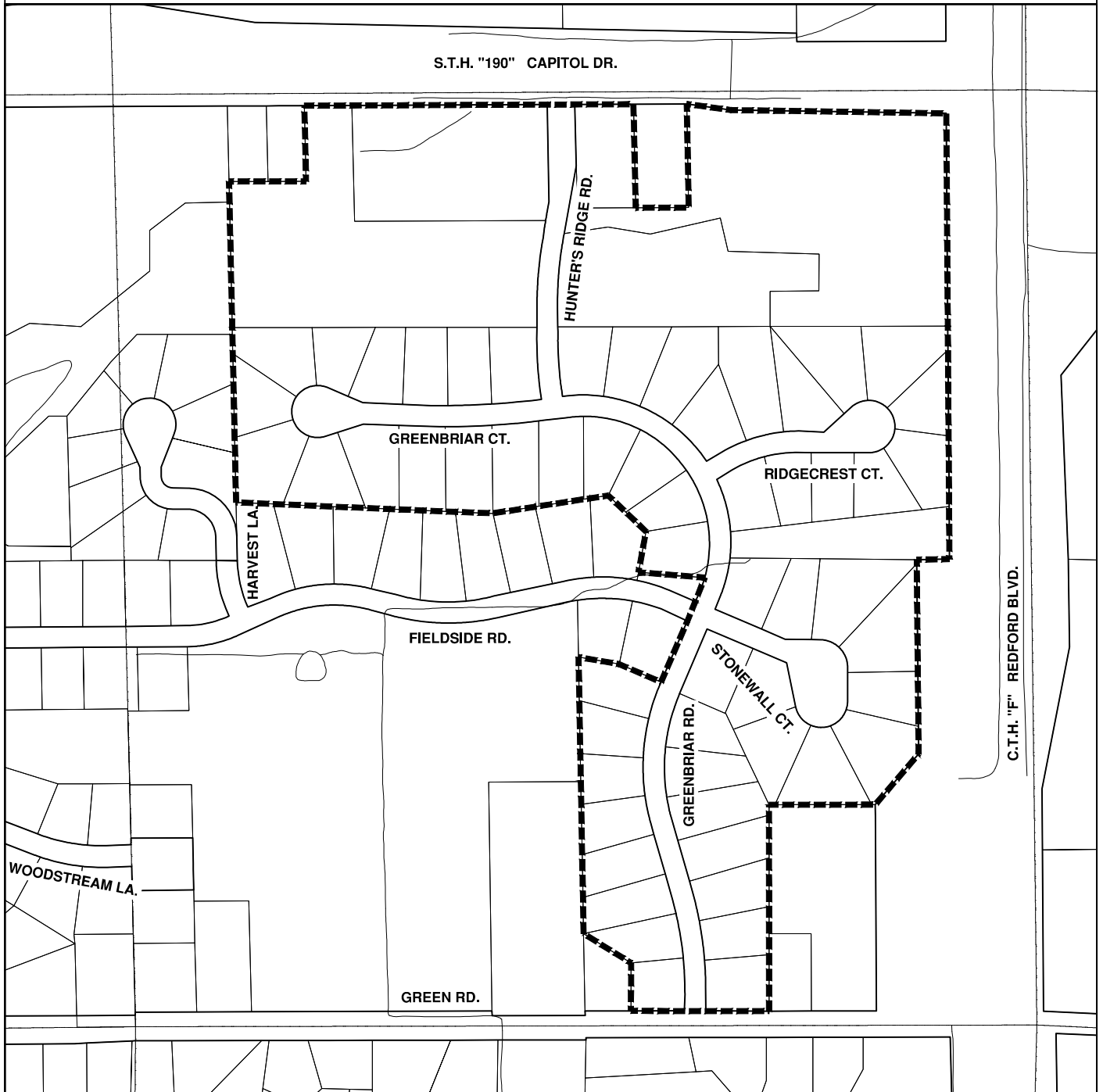
Total Sanitary Sewer Utility Project Costs = \$20,607.13

Total Water Utility Costs

<u>Item</u> <u>No.</u>	<u>Description</u>	<u>Unit</u>	<u>Actual</u> <u>Quantity</u>	<u>Bid Unit</u> <u>Price</u>	<u>Cost</u>
1	Mobilization	L.S.	0.01	\$5,000.00	\$50.00
2	Traffic Control	L.S.	0.01	\$2,500.00	\$25.00
22	Water valve box top section replacement	EA.	6	\$550.00	\$3,300.00
23	Water valve box cleaning	EA.	4	\$300.00	\$1,200.00
24	Water valve box raising	EA.	1	\$200.00	\$200.00
25	Water valve box adjustment: straighten middle section	EA.	1	\$750.00	\$750.00
26	Water valve box adjustment: lower top section	EA.	2	\$200.00	\$400.00
27	Water Valve box uncovering	EA.	1	\$150.00	\$150.00
Subtotal of Contract					\$6,075.00
Engineering, Administration, & Contingencies					\$1,004.79
Total Project Costs					\$7,079.79

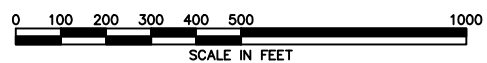
Total Water Utility Project Costs = \$7,079.79

FIVE FIELDS PHASE 4 2017 PAVING PROGRAM
 ROAD RESURFACING
 RD-17-574100
 ROAD ASSESSMENT
 CITY OF PEWAUKEE
 WAUKESHA COUNTY, WISCONSIN



LEGEND

■■■■■ ROAD ASSESSMENT
 AREA BOUNDARY



DATE: JAN., 2017

February 2, 2016

All That Part of the SE ¼ of Section 11, Town 7 North, Range 19 East, City of Pewaukee, Waukesha County, Wisconsin. Bound and Described as Follows:

Commencing at the SW Corner of the SE ¼ of Section 11, Town 7 North, Range 19 East; Thence N 89°54'10" E Along the South Line of said ¼ Section 1279.75 feet; Thence N 1°01'49" W 259.54 feet to the SW Corner of Lot 125 of Five Fields Addition No. 2 Subdivision Being the Point of Beginning of the Lands to be Described; Thence Continuing N 1°01'49" W 789.23 feet to the SW Corner of Lot 131 of Five Fields Addition No. 2 Subdivision; Thence S 80°00'00" E 116.81 feet; Thence S 67°34'55" E 129.18 feet to the West R/W line of Greenbriar Road; Thence N 23°00'00" E 274.125 feet Along the West R/W line of Greenbriar Road; Thence Continuing Along Afore Mentioned R/W 44.09 feet Along the Arc of a Curve of Radius 360.878 feet, Center Lies to the West, Chord Bears N 19°30'00" E 44.062 feet; Thence N 86°00'00" W 194.49 feet; Thence N 11°00'00" E 119.055 feet; Thence N 45°13'42" W 149.538 feet; Thence S 81°00'00" W 330.747 feet; Thence N 87°30'00" W 727.147 feet to the SW Corner of Lot 3 of C.S.M # 6211; Thence N 1°17'00" W 909.323 feet Along the West Line of Afore Mentioned Lot 3; Thence N 89°43'14" E 220.04 feet; Thence N 1°17'00" W 216.21 feet to the South R/W Line of Capitol Drive; Thence N 89°43'14" E 932.769 feet Along Afore Mentioned S. R/W Line; Thence S 1°01'49" E 297.228 feet; Thence N 89°43'14" E 150.00 feet; Thence N 1°01'49" W 297.027 feet to the South R/W Line of Capitol Drive; Thence S 82°29'30" E 125.985 feet Along the South R/W Line of Capitol Drive; Thence S 88°55'04" E 613.722 feet Along the South R/W Line of Capitol Drive to the West R/W Line of C.T.H. "F"; Thence S 0°22'19" E 1262.832 feet Along the West R/W Line of C.T.H. "F"; Thence S 89°48'40" W 93.01 feet Along Afore Mentioned West R/W; Thence S 0°36'36" E 555.229 feet Along Afore Mentioned West R/W; Thence S 40°01'28" E 185.816 feet Along the Afore Mentioned West R/W; Thence S 89°54'10" W 305.00 feet; Thence S 0°07'00" 590.00 feet to the North R/W of Green Road; Thence S 89°54'10" W 391.45 feet Along the North R/W of Green Road to the SW Corner of Lot 123 of Five Fields Addition No. 2 ; Thence N 0°00'00" W 136.03 feet to the NW Corner of Afore Mentioned Lot 123; Thence N 58°08'17" W 157.71 feet to the Point of Beginning

Dave Geis
Senior Engineering Technician
City of Pewaukee

SCHEDULE C
FINAL ASSESSMENT ROLL
FIVE FIELDS SUBDIVISION PHASE 4 2017 PAVING
RD-17-574100

NO.	OWNERS NAME AND ADDRESS	TAX KEY NO.	DESCRIPTION	ACRE	COST/ACRE	COST	ASSESSMENT CAP	TOTAL ASSESSMENT
1	ALAN RUKA & ANNMARIE RUKA W232N3117 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908002	Road Reconstruction	0.494	\$5,892.35	\$2,910.82	\$2,481.00	\$2,481.00
2	COLLINS JOINT REVOCABLE TRUST W232N3147 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908003	Road Reconstruction	0.562	\$5,892.35	\$3,311.50	\$2,481.00	\$2,481.00
3	JASON NICHOLAS SMITH & MARIA ANN SMITH W232N3155 GREENBRIAR RD PEWAUKEE WI 53072-5717	PWC 0908004	Road Reconstruction	0.658	\$5,892.35	\$3,877.17	\$2,481.00	\$2,481.00
4	JEROME S & JOANNE M PILCH TRUST W232N3181 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908005	Road Reconstruction	0.617	\$5,892.35	\$3,635.58	\$2,481.00	\$2,481.00
5	WALTER ABBOTT IV & ANDREA J ABBOTT W232N3197 GREENBRIAR RD PEWAUKEE WI 53072-5717	PWC 0908006	Road Reconstruction	0.549	\$5,892.35	\$3,234.90	\$2,481.00	\$2,481.00
6	CHRISTOPHER PAUL KENT & SARAH A KENT W232N3211 GREENBRIAR RD PEWAUKEE WI 53072-5717	PWC 0908007	Road Reconstruction	0.516	\$5,892.35	\$3,040.45	\$2,481.00	\$2,481.00
7	STEVEN LEE & CARRIE LEE W232N3219 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908008	Road Reconstruction	0.553	\$5,892.35	\$3,258.47	\$2,481.00	\$2,481.00
8	DAWN M CONLIN W232N3239 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908009	Road Reconstruction	0.613	\$5,892.35	\$3,612.01	\$2,481.00	\$2,481.00
9	KEVIN J CONRAD & KATHLEEN ANN CONRAD W232N3122 GREENBRIAR RD PEWAUKEE WI 53072-5716	PWC 0908012001	Road Reconstruction	0.568	\$5,892.35	\$3,346.85	\$2,481.00	\$2,481.00
10	ROBERT KARLHEIM & INTALY KARLHEIM W232N3140 GREENBRIAR RD PEWAUKEE WI 53072-5716	PWC 0908013	Road Reconstruction	0.553	\$5,892.35	\$3,258.47	\$2,481.00	\$2,481.00

SCHEDULE C
FINAL ASSESSMENT ROLL
FIVE FIELDS SUBDIVISION PHASE 4 2017 PAVING
RD-17-574100

NO.	OWNERS NAME AND ADDRESS	TAX KEY NO.	DESCRIPTION	ACRE	COST/ACRE	COST	ASSESSMENT CAP	TOTAL ASSESSMENT
11	TIMOTHY TROKAN & PAULA TROKAN W232N3154 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908014	Road Reconstruction	0.629	\$5,892.35	\$3,706.29	\$2,481.00	\$2,481.00
12	HARRY KNIGHT & JOAN KNIGHT W232N3186 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908015	Road Reconstruction	0.698	\$5,892.35	\$4,112.86	\$2,481.00	\$2,481.00
13	THOMAS MAKOUSKE & NANCY MAKOUSKE W232N3190 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908016	Road Reconstruction	0.723	\$5,892.35	\$4,260.17	\$2,481.00	\$2,481.00
14	JON COULTER & CHRISTINE COULTER W232N3216 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908017	Road Reconstruction	0.613	\$5,892.35	\$3,612.01	\$2,481.00	\$2,481.00
15	SCOTT & MICHELE WELLS REVOCABLE TRUST W232N3242 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908018	Road Reconstruction	0.539	\$5,892.35	\$3,175.98	\$2,481.00	\$2,481.00
16	MATTHEW LUTZ & SARAH LUTZ W232N3250 GREENBRIAR RD PEWAUKEE WI 53072-5716	PWC 0908019	Road Reconstruction	0.666	\$5,892.35	\$3,924.31	\$2,481.00	\$2,481.00
17	SCOTT MERBETH & DENISE MERBETH N32W23175 STONEWALL CT PEWAUKEE WI 53072	PWC 0908020	Road Reconstruction	0.619	\$5,892.35	\$3,647.36	\$2,481.00	\$2,481.00
18	WILLIAM MCELROY & KIMBERLY MCELROY N32W23163 STONEWALL CT PEWAUKEE WI 53072	PWC 0908021	Road Reconstruction	0.717	\$5,892.35	\$4,224.81	\$2,481.00	\$2,481.00
19	SCOTT WICK & SUSAN WICK N32W23159 STONEWALL CT PEWAUKEE WI 53072	PWC 0908022	Road Reconstruction	0.860	\$5,892.35	\$5,067.42	\$2,481.00	\$2,481.00
20	TIMOTHY MONDAY & MARY A MONDAY N32W23130 STONEWALL CT PEWAUKEE WI 53072	PWC 0908023	Road Reconstruction	0.875	\$5,892.35	\$5,155.81	\$2,481.00	\$2,481.00

SCHEDULE C
FINAL ASSESSMENT ROLL
FIVE FIELDS SUBDIVISION PHASE 4 2017 PAVING
RD-17-574100

NO.	OWNERS NAME AND ADDRESS	TAX KEY NO.	DESCRIPTION	ACRE	COST/ACRE	COST	ASSESSMENT CAP	TOTAL ASSESSMENT
21	TOMCZAK TRUST DATED JULY 11, 1997 N32W23100 STONEWALL CT PEWAUKEE WI 53072	PWC 0908024	Road Reconstruction	0.600	\$5,892.35	\$3,535.41	\$2,481.00	\$2,481.00
22	PHILIP SHEPET & JOYCE SHEPET N32W23140 STONEWALL CT PEWAUKEE WI 53072	PWC 0908025	Road Reconstruction	0.916	\$5,892.35	\$5,397.39	\$2,481.00	\$2,481.00
23	DARRYL LEE & MARY KAY LEE N32W23148 STONEWALL CT PEWAUKEE WI 53072	PWC 0908026	Road Reconstruction	1.044	\$5,892.35	\$6,151.61	\$2,481.00	\$2,481.00
24	JOHN G EITEL & JENNIFER S EITEL N32W23170 STONEWALL CT PEWAUKEE WI 53072-5723	PWC 0908027	Road Reconstruction	0.612	\$5,892.35	\$3,606.12	\$2,481.00	\$2,481.00
25	MATTHEW G DREW & MARY B DREW W232N3296 GREENBRIAR RD PEWAUKEE WI 53072-5718	PWC 0908028	Road Reconstruction	0.679	\$5,892.35	\$4,000.91	\$2,481.00	\$2,481.00
26	HERBERT E & IVY I WESTENBERGER TRUST U/A/D 2/4/99 W232N3320 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908029	Road Reconstruction	0.591	\$5,892.35	\$3,482.38	\$2,481.00	\$2,481.00
27	JOSEPH LIBOWSKY & TERRI LIBOWSKY N33W23137 RIDGECREST CT PEWAUKEE WI 53072	PWC 0908030	Road Reconstruction	0.515	\$5,892.35	\$3,034.56	\$2,481.00	\$2,481.00
28	MARK P COLANANNI & BETH HULSE- COLANANNI REVOCABLE TRUST DATED JULY 11, 2002 N33W23121 RIDGECREST CT PEWAUKEE WI 53072	PWC 0908031	Road Reconstruction	0.527	\$5,892.35	\$3,105.27	\$2,481.00	\$2,481.00
29	PHILIP J LANING & KATHRYN J LANING N33W23089 RIDGECREST CT PEWAUKEE WI 53072-5722	PWC 0908032	Road Reconstruction	0.586	\$5,892.35	\$3,452.92	\$2,481.00	\$2,481.00
30	THOMAS E SMITH & TIA C SMITH N33W23057 RIDGECREST CT PEWAUKEE WI 53072-5722	PWC 0908033	Road Reconstruction	0.680	\$5,892.35	\$4,006.80	\$2,481.00	\$2,481.00

SCHEDULE C
FINAL ASSESSMENT ROLL
FIVE FIELDS SUBDIVISION PHASE 4 2017 PAVING
RD-17-574100

NO.	OWNERS NAME AND ADDRESS	TAX KEY NO.	DESCRIPTION	ACRE	COST/ACRE	COST	ASSESSMENT CAP	TOTAL ASSESSMENT
31	SCHIRO LIVING TRUST N33W23060 RIDGECREST CT PEWAUKEE WI 53072	PWC 0908034	Road Reconstruction	0.560	\$5,892.35	\$3,299.72	\$2,481.00	\$2,481.00
32	JAMES WOLSKE & DONNA WOLSKE N33W23072 RIDGECREST CT PEWAUKEE WI 53072	PWC 0908035	Road Reconstruction	0.923	\$5,892.35	\$5,438.64	\$2,481.00	\$2,481.00
33	THE JEFFREY S OKRZESIK AND ERICA B OKRZESIK LIVING TRUST N33W23088 RIDGECREST CT PEWAUKEE WI 53072-5722	PWC 0908036	Road Reconstruction	0.909	\$5,892.35	\$5,356.15	\$2,481.00	\$2,481.00
34	GREGORY JAMES WEICHMAN & CHRISTINA M KLEMENT N33W23132 RIDGECREST CT PEWAUKEE WI 53072-5722	PWC 0908037	Road Reconstruction	0.671	\$5,892.35	\$3,953.77	\$2,481.00	\$2,481.00
35	LEWIS-PAPKA FAMILY TRUST DATED FEBRUARY 4, 2002 N33W23150 RIDGECREST CT PEWAUKEE WI 53072	PWC 0908038	Road Reconstruction	1.006	\$5,892.35	\$5,927.70	\$2,481.00	\$2,481.00
36	LAWRENCE WELLS & ANN WELLS N33W23198 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908039	Road Reconstruction	0.663	\$5,892.35	\$3,906.63	\$2,481.00	\$2,481.00
37	MARK SLESAR & LORETTA SLESAR N33W23210 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908040	Road Reconstruction	0.873	\$5,892.35	\$5,144.02	\$2,481.00	\$2,481.00
38	MARK S URNESS & DENA A URNESS N33W23222 GREENBRIAR RD PEWAUKEE WI 53072-5770	PWC 0908041	Road Reconstruction	0.682	\$5,892.35	\$4,018.58	\$2,481.00	\$2,481.00
39	DENNIS MATTES & JULIE SCHLIEWE N33W23234 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908042	Road Reconstruction	0.635	\$5,892.35	\$3,741.64	\$2,481.00	\$2,481.00
40	MICHAEL V RUANE REVOCABLE TRUST N33W23260 GREENBRIAR CT PEWAUKEE WI 53072	PWC 0908043	Road Reconstruction	0.693	\$5,892.35	\$4,083.40	\$2,481.00	\$2,481.00
41	RICHARD C WORCESTER & LAURA A WORCESTER REVOCABLE TRUST N33W23290 GREENBRIAR CT PEWAUKEE WI 53072-5780	PWC 0908044	Road Reconstruction	0.620	\$5,892.35	\$3,653.26	\$2,481.00	\$2,481.00

SCHEDULE C
FINAL ASSESSMENT ROLL
FIVE FIELDS SUBDIVISION PHASE 4 2017 PAVING
RD-17-574100

NO.	OWNERS NAME AND ADDRESS	TAX KEY NO.	DESCRIPTION	ACRE	COST/ACRE	COST	ASSESSMENT CAP	TOTAL ASSESSMENT
42	RICHARD T WOOD & KATHLEEN A WOOD REVOCABLE TRUST N33W23328 GREENBRIAR CT PEWAUKEE WI 53072-5721	PWC 0908045	Road Reconstruction	0.623	\$5,892.35	\$3,670.93	\$2,481.00	\$2,481.00
43	JOSEPH GERALD ARMELI & CHRISTA CONNOR ARMELI N33W23352 GREENBRIAR CT PEWAUKEE WI 53072-5721	PWC 0908046	Road Reconstruction	0.599	\$5,892.35	\$3,529.52	\$2,481.00	\$2,481.00
44	RICHARD GONIU & CAROL MORESCO- GONIU N33W23374 GREENBRIAR CT PEWAUKEE WI 53072	PWC 0908047	Road Reconstruction	0.566	\$5,892.35	\$3,335.07	\$2,481.00	\$2,481.00
45	BRADLEY J BATEMAN & SHERI L BATEMAN N33W23382 GREENBRIAR CT PEWAUKEE WI 53072	PWC 0908048	Road Reconstruction	0.764	\$5,892.35	\$4,501.76	\$2,481.00	\$2,481.00
46	RICHARD A HAUGEN & LYNN K MEGNA- HAUGEN N33W23386 GREENBRIAR CT PEWAUKEE WI 53072	PWC 0908049	Road Reconstruction	0.587	\$5,892.35	\$3,458.81	\$2,481.00	\$2,481.00
47	JOESPH NOELLE & AMY NOELLE N33W23399 GREENBRIAR CT PEWAUKEE WI 53072-5721	PWC 0908050	Road Reconstruction	0.851	\$5,892.35	\$5,014.39	\$2,481.00	\$2,481.00
48	DONALD C JONES & MARY L MOKWA REVOCABLE TRUST N33W23363 GREENBRIAR CT PEWAUKEE WI 53072-5721	PWC 0908051	Road Reconstruction	0.714	\$5,892.35	\$4,207.14	\$2,481.00	\$2,481.00
49	RAY BIERBAUM & KATHERINE BIERBAUM N33W23357 GREENBRIAR CT PEWAUKEE WI 53072	PWC 0908052	Road Reconstruction	0.751	\$5,892.35	\$4,425.15	\$2,481.00	\$2,481.00
50	GARY KOPROWSKI & RHONDA KOPROWSKI 4128 MENOMONEE RIVER PKWY WAUWATOSA WI 53222-1134	PWC 0908053	Road Reconstruction	0.737	\$5,892.35	\$4,342.66	\$2,481.00	\$2,481.00
51	RODRIGUES JOINT REVOCABLE TRUST N33W23299 GREENBRIAR CT PEWAUKEE WI 53072	PWC 0908054	Road Reconstruction	0.730	\$5,892.35	\$4,301.42	\$2,481.00	\$2,481.00

SCHEDULE C
FINAL ASSESSMENT ROLL
FIVE FIELDS SUBDIVISION PHASE 4 2017 PAVING
RD-17-574100

NO.	OWNERS NAME AND ADDRESS	TAX KEY NO.	DESCRIPTION	ACRE	COST/ACRE	COST	ASSESSMENT CAP	TOTAL ASSESSMENT
52	DEAN LARKIN & MARIAN LARKIN N33W23251 GREENBRIAR CT PEWAUKEE WI 53072	PWC 0908055	Road Reconstruction	0.716	\$5,892.35	\$4,218.92	\$2,481.00	\$2,481.00
53	THE MARK M MOLSKY & JULIE J MOLSKY 2019 REVOCABLE TRUST N33W23237 GREENBRIAR CT PEWAUKEE WI 53072-5780	PWC 0908056	Road Reconstruction	0.721	\$5,892.35	\$4,248.38	\$2,481.00	\$2,481.00
54	GARY STOLTMANN & CINDY STOLTMANN N33W23215 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908057	Road Reconstruction	0.605	\$5,892.35	\$3,564.87	\$2,481.00	\$2,481.00
55	DAVID BLAKE & ELIZABETH BLAKE N33W23197 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908058	Road Reconstruction	0.587	\$5,892.35	\$3,458.81	\$2,481.00	\$2,481.00
56	MICHAEL STANCZAK & SHIRLEY STANCZAK W232N3329 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908059	Road Reconstruction	0.546	\$5,892.35	\$3,217.22	\$2,481.00	\$2,481.00
57	JERKE JOINT REVOCABLE TRUST DATED JANUARY 8, 2002 W232N3291 GREENBRIAR RD PEWAUKEE WI 53072	PWC 0908060	Road Reconstruction	0.618	\$5,892.35	\$3,641.47	\$2,481.00	\$2,481.00
58	FIVE FIELDS HOMEOWNERS ASSOCIATION PO BOX 355 PEWAUKEE WI 53072	PWC 0908075	Road Reconstruction	1.610	\$5,892.35	\$9,486.68	\$2,481.00	\$2,481.00
59	SABRA WISCONSIN 18500 VON KARMAN AVE STE 550 IRVINE CA 92612-0539	PWC 0908996	Road Reconstruction	2.879	\$5,892.35	\$16,964.08		\$16,964.08
60	HUNTERS RIDGE OF PEWAUKEE A LLC & HUNTERS RIDGE OF PEWAUKEE F LLC 117 N JEFFERSON ST STE 202 MILWAUKEE WI 53202	PWC 0908996001	Road Reconstruction	6.638	\$5,892.35	\$39,113.42		\$39,113.42
61	LAWRENCE HAGA & TAMMY M HAGA N34W23223 CAPITOL DR PEWAUKEE WI 53072-2604	PWC 0908997	Road Reconstruction	1.121	\$5,892.35	\$6,605.32	\$2,481.00	\$2,481.00

SCHEDULE C
FINAL ASSESSMENT ROLL
FIVE FIELDS SUBDIVISION PHASE 4 2017 PAVING
RD-17-574100

NO.	OWNERS NAME AND ADDRESS	TAX KEY NO.	DESCRIPTION	ACRE	COST/ACRE	COST	ASSESSMENT CAP	TOTAL ASSESSMENT
62	HUNTERS RIDGE I-A LLC & HUNTERS RIDGE I-B LLC 117 N JEFFERSON ST STE 202 MILWAUKEE WI 53202	PWC 0908999001	Road Reconstruction	9.193	\$5,892.35	\$54,168.37		\$54,168.37
63	HUNTERS RIDGE I-A LLC & HUNTERS RIDGE I-B LLC 117 N JEFFERSON ST STE 202 MILWAUKEE WI 53202	PWC 0908999002	Road Reconstruction	3.982	\$5,892.35	\$23,463.34		\$23,463.34
TOTAL CONTRIBUTION IN AID OF ROAD CONSTRUCTION				63.745				\$280,088.21

The properties against which contributions in aid of construction are proposed are benefited and the improvements constitute an exercise in Police Powers.

RESOLUTION 20-09-18

**AMENDED FINAL RESOLUTION FOR
SPECIAL ASSESSMENTS FOR REHABILITATION OF FIVE FIELDS SUBDIVISION
PHASE 4 AND APPURTENANCES
(PURSUANT TO SECTION 66.0703, WISCONSIN STATUTES)**

WHEREAS, the Common Council has adopted a special assessment policy in regard to improvement of all streets, roads, and related facilities; and,

WHEREAS, the Common Council of the City of Pewaukee did authorize previously the cost of the road rehabilitation, drainage improvements, and appurtenances of Five Fields Subdivision Phase 4, and,

WHEREAS, the Common Council of the City of Pewaukee, Waukesha County, Wisconsin held a public hearing at City Hall Common Council Chambers, located at W240N3065 Pewaukee Road, Pewaukee, WI at 6:00 pm on the 5th day of June, 2017 to receive comments from those property owners directly affected by such improvements, and,

WHEREAS, the Common Council of the City of Pewaukee, Waukesha County, Wisconsin previously passed Resolution 20-08-13; and,

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Common Council of the City of Pewaukee, to adopt this resolution as follows:

1. That the final report prepared by the City Engineer dated September 8, 2020, is hereby adopted and made a part of this resolution.
2. That the total cost of said improvement of \$552,911.79 including engineering and contingency fees, be paid by assessing the cost to the properties benefited as indicated in said report and based upon the adopted special assessment policies of the City of Pewaukee.
3. That the benefit shown on the report, as modified, is true and correct and has been determined on a reasonable basis and is hereby confirmed.
4. That this assessment is an exercise of the police power of the City of Pewaukee and have been determined on a reasonable basis and will result in a benefit to each and every property being assessed.
5. That the Common Council has previously determined that the bid for the drainage improvements of and road rehabilitation of Five Fields Subdivision Phase 4 to Stark Pavement Corporation, based on the lowest qualified bid be accepted and that contract was thereupon let to said bidder in the bid amount of \$579,051.85.
6. That the payment for the debt incurred for the road be made by assessing the cost to the property benefited and on the following terms and conditions:

- a. **Road Assessment:**
- i. The Road Assessment is \$5,892.35 per acre that is capped at \$2,481.00 for single family, duplex, and condominium residential properties. That the assessments may be paid in cash in full on or before October 31, 2020 or in ten annual installments to the City Treasurer, installment payments to bear annual simple interest at the rate of 3.24% per annum on the unpaid balance and said first installment being due on the date when real estate taxes are due and annually by October 31st thereafter. All assessments are due at the time of sale. All assessments or installments which are not paid by the date specified shall be extended upon the tax roll as a delinquent tax against the property and all proceedings in relation to the collection, return and sale of property for delinquent real estate taxes shall apply to such special assessment, except as otherwise provided by statute.
 - ii. If there exists the potential for future units within the local road assessment area. Additional units may become payable per the Special Assessment of Street and Street Related Improvements Policy (Resolution 06-02-1 or as otherwise revised/updated) for a period of 5 years from the date of final resolution. The additional assessment will be due at the time of subdivision (via Certified Survey Map (CSM), Plat of Survey, or other land division methods).
7. That the City Clerk shall publish this Final Resolution as a Class 1 Notice in the area upon which this assessment is levied and shall mail a copy of this Resolution and a statement of the final assessment against the benefited properties to each property owner who appears on the assessment roll, whose post office address is known or can, with reasonable diligence, be ascertained. In the notice published and mailed, a map shall be enclosed and shall be published and mailed with the notice as will reasonably describe the area upon which this assessment is being levied. This assessment is levied upon all properties within the project area having direct access to Five Fields Subdivision Phase 4. Each of said property owners shall be assessed in accordance with the Engineer's Report.

This Final Resolution passed and adopted this 8th day of September, 2020.

CITY OF PEWAUKEE

ATTEST:

STEVE BIERCE, MAYOR

KELLY TARCZEWSKI, CLERK/TREASURER

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 11.**

DATE: September 8, 2020

DEPARTMENT: PW - Stormwater

PROVIDED BY: Magdelene Wagner

SUBJECT:

Discussion and Possible Action Regarding the Award of the 2020 Inlet Repair Contract to the Lowest Qualified Bidder of Parking Lot Maintenance in the Amount of \$755,549.00 and Attendant Re-Allocation of Funds [Wagner].

BACKGROUND:

The Storm Water Utility continues to work on the backlog of failing and deferred maintenance on the inlet and manhole structures in the City of Pewaukee. For 2020, we bid a rather large contract which included inlets in our anticipated 2021 road construction projects, Springdale Estates which is experiencing an increase in inlet failures, and inlets in the private streets such as the Avondale Area and Spice Creek Areas. In the development of the areas with private streets, most of the storm sewer remains public according to the developer's agreements. We have recently been made aware of a paving project that will be completed on these private roads and needed to address our inlets and manholes prior to the repaving of the private roads to ensure the longevity of the new pavement and to avoid complaints about damaging a new road to fix a failing inlet.

In addition to the inlet repairs, this contract includes a storm sewer replacement in the Five Fields Subdivision. The storm sewer is failing and has multiple types of pipes along the route. The storm sewer is being replaced with a concrete pipe within the existing drainage easement.

We have attached maps with the locations of the inlets and the storm repair.

FINANCIAL IMPACT:

The lowest qualified bid is \$755,549.00. With engineering, administration, and contingency, the total cost of the project is \$944,436.25.

The 2020 budget allocated \$250,000 for Storm Inlet & Catch Basins. We are requesting re-allocation of funds from the following projects:

1. Emerald Acres Flood Mitigation \$600,000.00 (The bids for this project came in significantly under the budget and is essentially complete.)
2. Busse Road Bridge Replacement \$95,000.00 (This project has been delayed to 2021.)

These re-allocations along with the 2020 budget allocation will yield \$945,000.00 for the 2020 Inlet Repair Contract.

RECOMMENDED MOTION:

Common Council award the 2020 Inlet Repair Contract to the lowest qualified bidder, Parking Lot Maintenance, Inc., in the amount of \$755,549.00.

Common Council authorize the re-allocation of \$600,000 from the Emerald Acres Flood Mitigation Project and \$95,000 from the Busse Road Bridge Replacement to the 2020 Inlet Repairs.

ATTACHMENTS:

Description

Recommendation of Award

Inlet Repair Maps

Storm Sewer Repair

August 31, 2020

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

RE: 2020 Inlet Repairs, ST-20-573042

Dear Ms. Wagner:

Bids for the above project were opened on August 18, 2020 at 10:00 a.m. at City Hall and were as listed on the attached bid tabulation.

	BIDDER	BASE BID
1.	<u>Parking Lot Maintenance, Inc.</u>	<u>\$755,549.00</u>
2.	<u>Globe Contractors, Inc.</u>	<u>\$965,580.00</u>
3.	<u>Advance Construction Inc.</u>	<u>\$1,713,984.00</u>

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

1. The Bid Form has been appropriately completed.
2. We have no objections to the low bidder, nor to the proposed major subcontractors.

On these bases, we recommend that Parking Lot Maintenance, Inc. be awarded the 2020 Inlet Repairs contract, contingent on DNR and PSC approval of project in the amount of \$755,549.00. This amount is based on the bid unit prices and estimated quantities. Actual quantities, and therefore the final contract price, may vary. On all construction projects, and especially complex ones like this, unpredictable factors may increase the final contract amount. For this reason we recommend that the City of Pewaukee include a 10 percent contingency when preparing the financial plan for this work.

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

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

Bids remain subject to acceptance until October 18, 2020 unless Bidder agrees to an extension. Please advise us of your award decision, or call if there are any questions.

Respectfully,

RUEKERT & MIELKE, INC.



Kenneth R. Ward, P.E. (WI)
Vice President/Office Manager
kward@ruekert-mielke.com

KRW:sjs

Encl: Notice of Award
Bid Tabulation

NOTICE OF AWARD

	Date of Issuance:	_____
Contract: 2020 Inlet Repairs	Owner:	City of Pewaukee
Bidder: Parking Lot Maintenance, Inc	Owner's Contract No.:	ST-20-573042
Address: W225 N3178 Duplainville Road	Engineer:	Ruekert & Mielke, Inc.
Pewaukee, WI 53072	Engineer's Project No.:	26-10115.200

TO BIDDER:

You are notified that your Bid dated August 18, 2020 for the above Contract has been accepted by Owner and you are the Successful Bidder and are awarded a Contract for:

2020 Inlet Repairs Base Bid

The Contract Price of your Contract is: \$ 755,549.00

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

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

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

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

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

Owner: CITY OF PEWAUKEE

By: _____
Authorized Signature

Title: _____

Date: _____

Copy: Engineer

COST COMPARISON OF BIDDERS

OWNER: City of Pewaukee
PROJECT: 2020 Inlet Repairs
BID OPENING DATE: August 18, 2020

BASE BID				Parking Lot Maintenance, Inc.		Globe Contractors, Inc.		Advance Construction, Inc.	
ITEM #	ITEM DESCRIPTION	UNIT	QTY.	UNIT \$	TOTAL	UNIT \$	TOTAL	UNIT \$	TOTAL
1.	Repair Inlet 22.1-057 N21W24327 36K Cumberland Drive	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
2.	Replace Structure 22.1-050 W24080 48 Cloister Circle	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
3.	Replace Structure 22.1-048 Northeast corner on Cloister Circle at Avondale Drive	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
4.	Repair Inlet 22.1-046 N21W24202 Cumberland Drive	EA.	1	\$2,410.00	\$2,410.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
5.	Repair Inlet 22.1-045 At intersection of Cumberland Drive, Avondale Drive and Cloister Drive	EA.	1	\$2,623.00	\$2,623.00	\$4,400.00	\$4,400.00	\$7,900.00	\$7,900.00
6.	Repair Inlet 22.1-044 Southeast corner on Cumberland at Avondale Drive	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
7.	Repair Inlet 22.1-043 N21W24130 IA Garden Circle	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
8.	Replace Structure 22.1-042 N21W2416590 Garden Circle	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
9.	Replace Structure 22.1-040 Southeast corner on Cumberland Drive at Garden Circle	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$9,000.00	\$9,000.00
10.	Repair Inlet 22.1-028 Southwest corner on Dorchester Drive at Avondale Blvd -W240N2193 9A Dorchester Drive	EA.	1	\$2,852.00	\$2,852.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
11.	Repair Inlet 22.1-105 N21W2424-8I Cumberland Drive	EA.	1	\$2,623.00	\$2,623.00	\$4,400.00	\$4,400.00	\$7,400.00	\$7,400.00
12.	Repair Inlet 22.1-062 N21W24380 32E Cumberland Drive	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
13.	Replace Structure 22.1-047 W24144 6A Cloister Circle	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
14.	Repair Inlet 22.1-058 N21W24304 29L Cumberland Drive	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
15.	Repair Inlet 22.1-049 W24099 8E Cloister Circle	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
16.	Replace Structure 22.1-055 N21W24300 28J Cumberland Drive	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
17.	Repair Inlet 22.1-056 N21W24305 Cumberland Drive	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
18.	Repair Inlet 22.1-038 Southeast corner on Dorchester Drive at Cumberland Drive	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
19.	Repair Inlet 22.1-036 N21W24177 21E Dorchester Drive	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
20.	Repair Inlet 22.1-035 N21W24122 4F Dorchester Drive - swale in back yard	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
21.	Repair Inlet 22.1-033 N21W24122 4F Dorchester Drive	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
22.	Repair Inlet 22.1-034 N21W2414119F Dorchester Drive	EA.	1	\$3,180.00	\$3,180.00	\$4,400.00	\$4,400.00	\$7,300.00	\$7,300.00
23.	Repair Inlet 22.1-032 N21W24052 6D Dorchester Drive - swale in back yard	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
24.	Repair Inlet 22.1-031A N21W24052 6D Dorchester Drive	EA.	1	\$3,480.00	\$3,480.00	\$3,900.00	\$3,900.00	\$7,300.00	\$7,300.00
25.	Repair Inlet 22.1-031 N21W24093 Dorchester Drive	EA.	1	\$3,400.00	\$3,400.00	\$3,900.00	\$3,900.00	\$7,300.00	\$7,300.00
26.	Replace Structure 22.1-029 Southeast corner on Dorchester at Avondale Blvd - W240N2192 10-D Dorchester Drive	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
27.	Repair Inlet 22.1-059 N21W24320 30K Cumberland Drive	EA.	1	\$2,623.00	\$2,623.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
28.	Repair Inlet 22.1-052 150' east of Cumberland Drive on southside of Avondale Drive	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00

COST COMPARISON OF BIDDERS

OWNER: City of Pewaukee
PROJECT: 2020 Inlet Repairs
BID OPENING DATE: August 18, 2020

BASE BID				Parking Lot Maintenance, Inc.		Globe Contractors, Inc.		Advance Construction, Inc.	
ITEM #	ITEM DESCRIPTION	UNIT	QTY.	UNIT \$	TOTAL	UNIT \$	TOTAL	UNIT \$	TOTAL
29.	Repair Inlet 15.1-012 City Hall- Main drive	EA.	1	\$2,623.00	\$2,623.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
30.	Repair Inlet 15.1-005 City Hall- Main drive	EA.	1	\$2,489.00	\$2,489.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
31.	Repair Inlet 15.1-006 City Hall- Main drive	EA.	1	\$2,489.00	\$2,489.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
32.	Repair Inlet 15.1-008 City Hall- Upper / employee parking lot - south side	EA.	1	\$2,297.00	\$2,297.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
33.	Repair Inlet 15.1-009 City Hall- Upper/ employee parking lot - north side	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
34.	Repair Inlet 15.1 -004 City Hall- Main drive	EA.	1	\$2,297.00	\$2,297.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
35.	Repair Inlet 15.1-003 City Hall- Parking lot at entrance to City Hall - northside	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
36.	Replace Structure 15.1-002 City Hall- Parking lot at entrance to City Hall - southside	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
37.	Repair Inlet 15.1-015 City Hall- Main drive	EA.	1	\$2,297.00	\$2,297.00	\$3,900.00	\$3,900.00	\$8,750.00	\$8,750.00
38.	Repair Inlet 15.1-013 City Hall- Main drive	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
39.	Repair Inlet 15.1-011 City Hall- Main drive	EA.	1	\$2,623.00	\$2,623.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
40.	Repair Inlet 20.1-038 N22W26497 Shooting Star Court	EA.	1	\$2,297.00	\$2,297.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
41.	Repair Inlet 20.2-136 N21W26693 Cattail Court	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
42.	Repair Inlet 20.2-042 W268N2110 Shooting Star Road	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
43.	Repair Inlet 20.2-131A N21W26633 Cattail Court	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$7,400.00	\$7,400.00
44.	Repair Inlet 20.2-132 N21W26633 Cattail Court	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$7,400.00	\$7,400.00
45.	Repair Inlet 20.2-087 N21W26666 Cattail Court	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,400.00	\$7,400.00
46.	Repair Inlet 20.2-065 N22W26550 Shooting Star Road	EA.	1	\$2,550.00	\$2,550.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
47.	Repair Inlet 20.2-066 N22W26579 Shooting Star Road	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,400.00	\$7,400.00
48.	Repair Inlet 20.2-068 N22W26619 Shooting Star Road	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
49.	Repair Inlet 20.2-072 N22W26739 Shooting Star Road	EA.	1	\$2,550.00	\$2,550.00	\$3,900.00	\$3,900.00	\$7,400.00	\$7,400.00
50.	Repair Inlet 20.1-044 W264N2045 Deer Haven Court - easement	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,400.00	\$7,400.00
51.	Repair Inlet 20.2-041 W268N2065 Shooting Star Road	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
52.	Repair Inlet 20.2-046 W268N2205 Shooting Star Road	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$7,400.00	\$7,400.00
53.	Repair Inlet 20.1-103 N16W26543 C Milkweed Lane	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$6,800.00	\$6,800.00
54.	Repair Inlet 20.1-087 N17W26440 Milkweed Lane -at clubhouse - northside	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
55.	Repair Inlet 20.1-099 N17W26541 C Milkweed Lane	EA.	1	\$2,297.00	\$2,297.00	\$3,900.00	\$3,900.00	\$6,800.00	\$6,800.00
56.	Repair Inlet 20.1-078 Milkweed Lane at Fieldhack Drive - main entrance to condominiums	EA.	1	\$2,297.00	\$2,297.00	\$3,900.00	\$3,900.00	\$9,400.00	\$9,400.00

COST COMPARISON OF BIDDERS

OWNER: City of Pewaukee
PROJECT: 2020 Inlet Repairs
BID OPENING DATE: August 18, 2020

BASE BID				Parking Lot Maintenance, Inc.		Globe Contractors, Inc.		Advance Construction, Inc.	
ITEM #	ITEM DESCRIPTION	UNIT	QTY.	UNIT \$	TOTAL	UNIT \$	TOTAL	UNIT \$	TOTAL
57.	Repair Inlet 20.1-100 N17W26541 C Milkweed Lane	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$6,800.00	\$6,800.00
58.	Repair Inlet 20.1-086 N17W26440 Milkweed Lane -at clubhouse - southside	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$6,800.00	\$6,800.00
59.	Repair Inlet 20.1-104 N16W26500 Meadowgrass Circle	EA.	1	\$2,297.00	\$2,297.00	\$3,900.00	\$3,900.00	\$7,000.00	\$7,000.00
60.	Repair Inlet 20.1-112 N16W26521 C Meadowgrass Circle - side drive	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$7,000.00	\$7,000.00
61.	Repair Inlet 20.1-114 N16W26521 C Meadowgrass Circle - side drive	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$7,000.00	\$7,000.00
62.	Repair Inlet 20.1-083 Southeast corner on Milkweed Lane at East Fieldhack Drive	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
63.	Repair Inlet 20.1-107 N16W26487 A Meadowgrass Circle	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$7,000.00	\$7,000.00
64.	Repair Inlet 20.1-094 N17W26433 C Meadowgrass Circle	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$7,000.00	\$7,000.00
65.	Repair Inlet 20.1-092 N17W26422 A Meadowgrass Circle - side yard	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
66.	Repair Inlet 20.1-077 Northwest corner on East Fieldhack Drive at Milkweed Lane	EA.	1	\$2,297.00	\$2,297.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
67.	Repair Inlet 20.2-103 N19W2654 3 B Milkweed Lane	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
68.	Uncover buried Inlet 20.2-112 W268N1947 Shooting Star Road	EA.	1	\$2,848.00	\$2,848.00	\$3,900.00	\$3,900.00	\$5,000.00	\$5,000.00
69.	Replace Structure 20.2-027 N19W26733 Milkweed Lane	EA.	1	\$2,125.00	\$2,125.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
70.	Repair Inlet 20.2-003 East Fieldhack Drive	EA.	1	\$2,297.00	\$2,297.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
71.	Repair Inlet 20.2-004 East Fieldhack Drive	EA.	1	\$2,489.00	\$2,489.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
72.	Repair Inlet 20.2-00 2 East Fieldhack Drive - see map	EA.	1	\$2,489.00	\$2,489.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
73.	Repair Inlet 20.2-015 N19W26637 B Honeysuckle Court	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
74.	Replace Structure 20.2-025 N19W26734A Milkweed Lane	EA.	1	\$4,970.00	\$4,970.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
75.	Repair Inlet 20.1-080 East Fieldhack Drive	EA.	1	\$2,297.00	\$2,297.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
76.	Repair Inlet 20.2-108 N19W267 07A Milkweed Lane	EA.	1	\$1,865.00	\$1,865.00	\$3,900.00	\$3,900.00	\$5,000.00	\$5,000.00
77.	Repair Inlet 20.2-105 N19W 26689 Goldenrod Court	EA.	1	\$1,520.00	\$1,520.00	\$300.00	\$300.00	\$3,900.00	\$3,900.00
78.	Repair Inlet 20.2-016 Honeysuckle Court - across street from 20.2-015	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
79.	Repair Inlet 20.2-001 East Fieldhack Drive	EA.	1	\$2,297.00	\$2,297.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
80.	Repair Inlet 20.1-082 East Fieldhack Drive	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
81.	Uncover buried Inlet 20.1-081 East Fieldhack Drive	EA.	1	\$2,848.00	\$2,848.00	\$3,900.00	\$3,900.00	\$6,700.00	\$6,700.00
82.	Replace Structure 20.2-026 N19W26734A Milkweed Lane - in back yard	EA.	1	\$6,800.00	\$6,800.00	\$5,800.00	\$5,800.00	\$7,500.00	\$7,500.00
83.	Repair Inlet 20.2-008 N17W26860 H East Fieldhack Drive (in condos) - side yard	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,300.00	\$3,300.00
84.	Repair Inlet 20.2-057 N16W2 6561 G Conservancy Drive - side yard	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,900.00	\$3,900.00

COST COMPARISON OF BIDDERS

OWNER: City of Pewaukee
PROJECT: 2020 Inlet Repairs
BID OPENING DATE: August 18, 2020

BASE BID				Parking Lot Maintenance, Inc.		Globe Contractors, Inc.		Advance Construction, Inc.	
ITEM #	ITEM DESCRIPTION	UNIT	QTY.	UNIT \$	TOTAL	UNIT \$	TOTAL	UNIT \$	TOTAL
85.	Repair Inlet 20.2-056 N16W26881 F Conservancy Drive - side yard	EA.	1	\$1,565.00	\$1,565.00	\$900.00	\$900.00	\$3,900.00	\$3,900.00
86.	Repair Inlet 20.3-041 N16W26880 Conservancy Drive	EA.	1	\$1,437.00	\$1,437.00	\$4,400.00	\$4,400.00	\$8,800.00	\$8,800.00
87.	Uncover buried Inlet 20.2-119 N17W26920 B Conservancy Drive	EA.	1	\$2,795.00	\$2,795.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
88.	Repair Inlet 20.3-042 Wild Oats Drive	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
89.	Repair Inlet 20.3-044 N16W26535 Tall Reeds Lane	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
90.	Repair Inlet 20.3-045 N16W26589 F Tall Reeds Lane	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
91.	Repair Inlet 20.3-001 East Fieldhack Drive	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,900.00	\$7,900.00
92.	Repair Inlet 20.3-005 East Fieldhack Drive	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,900.00	\$7,900.00
93.	Replace Structure 20.2-006 East Fieldhack Drive	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$6,900.00	\$6,900.00
94.	Replace Structure 20.2-028 East Fieldhack Drive	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$7,900.00	\$7,900.00
95.	Replace Structure 20.2-052 N17W26830 D East Fieldhack Drive (in condos)	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$6,700.00	\$6,700.00
96.	Repair Inlet 20.2-055 N16W26820 G Conservancy Drive	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
97.	Repair Inlet 20.2-062 N16W26545 F Conservancy Drive	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
98.	Repair Inlet 20.2-011 N17W26860 H East Fieldhack Drive (in condos) - side yard	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,000.00	\$3,000.00
99.	Replace Structure 20.2-053 N17W26840 F East Fieldhack Drive (in condos)	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$6,700.00	\$6,700.00
100.	Repair Inlet 20.3-014 N16W26573 G Wild Oats Drive - side yard	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,900.00	\$3,900.00
101.	Repair Inlet 20.3-046 N16W26880 H Wild Oats Drive	EA.	1	\$1,965.00	\$1,965.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
102.	Repair Inlet 20.3-012 N16W26 880 F Conservancy Drive - side yard	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,900.00	\$3,900.00
103.	Repair Inlet 20.3-013 N16W26573 G Wild Oats Drive -side yard	EA.	1	\$1,840.00	\$1,840.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
104.	Repair Inlet 20.2-058 N16W26577 Wild Oats Drive -front yard	EA.	1	\$1,840.00	\$1,840.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
105.	Repair Inlet 20.2-060 N16W26567 B Wild Oats Drive	EA.	1	\$1,825.00	\$1,825.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
106.	Repair Inlet 20.2-061 N16W26555 Wild Oats Drive	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
107.	Repair Inlet 20.3-015 N16W26555 Wild Oats Drive - side yard	EA.	1	\$1,010.00	\$1,010.00	\$900.00	\$900.00	\$3,900.00	\$3,900.00
108.	Repair Inlet 20.3-021 N16W26549 G Tall Reeds Lane	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$8,200.00	\$8,200.00
109.	Repair Inlet 20.3-022 N16W26549 E Tall Reeds Lane	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$8,200.00	\$8,200.00
110.	Repair Inlet 20.3-030 N16W26589 F Tall Reeds Lane	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$6,700.00	\$6,700.00
111.	Repair Inlet 20.3-009 N16W26589 F Tall Reeds Lane at Fieldhack Drive	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$6,700.00	\$6,700.00
112.	Repair Inlet 20.3-016 N16W26555 F Wild Oats Drive	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$6,700.00	\$6,700.00

COST COMPARISON OF BIDDERS

OWNER: City of Pewaukee
PROJECT: 2020 Inlet Repairs
BID OPENING DATE: August 18, 2020

BASE BID				Parking Lot Maintenance, Inc.		Globe Contractors, Inc.		Advance Construction, Inc.	
ITEM #	ITEM DESCRIPTION	UNIT	QTY.	UNIT \$	TOTAL	UNIT \$	TOTAL	UNIT \$	TOTAL
113.	Repair Inlet 20.3-031 N16W26583 G Wild Oats Drive -side yard	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$3,900.00	\$3,900.00
114.	Repair Inlet 20.3-028 N16W26543 H Blue Grass Lane	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$6,700.00	\$6,700.00
115.	Repair Inlet 13.1-064 W220N2719 Maplewood Lane	EA.	1	\$2,865.00	\$2,865.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
116.	Replace Structure 13.1-039 Southeast corner on Foxwood Lane at Foxwood Court	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
117.	Replace Structure 13.2-018 Southwest corner on Foxwood Lane at Foxwood Court	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
118.	Replace Structure 13.2-017 Southwest corner on Foxwood Court at Foxwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
119.	Replace Structure 13.1-040 Southeast corner on Foxwood Court at Foxwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
120.	Repair Inlet 13.2-032 W226N2841 Foxwood Lane	EA.	1	\$2,480.00	\$2,480.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
121.	Repair Inlet 13.1-092 Southeast corner on Burningwood Lane at Stoneridge Court	EA.	1	\$2,340.00	\$2,340.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
122.	Repair Inlet 13.1-054 N29W22169 Kathryn Court	EA.	1	\$1,921.00	\$1,921.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
123.	Replace Structure 13.4-019 W223N2547 Glenwood Lane south of Willowood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
124.	Replace Structure 13.1-038 On Foxwood Lane across street from 13.1-039	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
125.	Replace Structure 13.2-025 Across street from 13.2-024 on Foxwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
126.	Replace Structure 13.2-033 Southwest corner on Peachtree Court at Foxwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
127.	Replace Structure 13.4-037 Northwest corner Ridgewood Lane at Oakwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
128.	Replace Structure 13.4-039 Southwest corner Ridgewood Lane at Oakwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
129.	Replace Structure 13.4-028 Southwest corner on Maplewood Lane at Glenwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
130.	Replace Structure 13.4-029 Southeast corner on Maplewood Lane at Glenwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
131.	Replace Structure 13.1-063 W220N2789 Maplewood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
132.	Replace Structure 13.1-067 Northwest corner on Hickorywood Court at Timberwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
133.	Replace Structure 13.1-069 Southwest corner Shadywood Court at Timberwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
134.	Replace Structure 13.1-070 Northwest corner Shadywood Court at Timberwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
135.	Replace Structure 13.1-069A W221N2754 Timberwood Lane at Shadywood Court	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
136.	Replace Structure 13.4-035 Southwest corner Springwood Lane and Ridgewood Lane (north intersection)	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
137.	Replace Structure 13.1-093 Northeast corner on Burningwood Lane and at Stonewood Court	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
138.	Replace Structure 13.1-075 N28W22127 Burningwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
139.	Replace Structure 13.1-107 Northwest corner on Burningwood Lane at Burwood Court	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
140.	Replace Structure 13.2-031 N27W22511 Burningwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00

COST COMPARISON OF BIDDERS

OWNER: City of Pewaukee
PROJECT: 2020 Inlet Repairs
BID OPENING DATE: August 18, 2020

BASE BID				Parking Lot Maintenance, Inc.		Globe Contractors, Inc.		Advance Construction, Inc.	
ITEM #	ITEM DESCRIPTION	UNIT	QTY.	UNIT \$	TOTAL	UNIT \$	TOTAL	UNIT \$	TOTAL
141.	Replace Structure 13.2-020 N27W22511 Burningwood Lane -in bump out/eyebrow	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
142.	Replace Structure 13.2-028 Northwest corner on Fernwood Court at Burningwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
143.	Replace Structure 13.2-027 Northwest corner on Burningwood Lane at Fernwood Court	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
144.	Replace Structure 13.3-018 Southeast corner on Oakwood Lane at Oakwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
145.	Replace Structure 13.1-077 N28W22083 Burningwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
146.	Replace Structure 13.1-037 N28W22425 Foxwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
147.	Replace Structure 13.3-036 N24W22505 Meadowood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
148.	Replace Structure 13.1-095 Northwest corner on Stonewood Lane at Burningwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
149.	Replace Structure 13.4-001 Northwest corner on Beechwood Lane at Elmwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
150.	Replace Structure 13.1-056 On Maplewood eastside of street between Indianwood Court and Kathryn Court	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
151.	Replace Structure 13.4-031 Northeast corner Ridgewood Lane at Stoneridge Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
152.	Replace Structure 13.4-033 N26W22315 Ridgewood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
153.	Replace Structure 13.2-020 Southeast corner on Aspenwood Lane at Oakwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
154.	Replace Structure 13.3-023 Southwest corner Aspenwood Lane at Oakwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
155.	Replace Structure 13.4-011 W223N2325 Glenwood Lane at Briarwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
156.	Replace Structure 13.3-030 W226N2572 Oakwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
157.	Replace Structure 13.3-029 W226N2521 Oakwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
158.	Replace Structure 13.3-028 W226N2350 Oakwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
159.	Replace Structure 13.3-026 Northeast corner Greywood Court	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
160.	Replace Structure 13.4-032 Northwest corner Ridgewood Lane at Stoneridge Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
161.	Replace Structure 13.4-020 Southwest corner on Glenwood Lane at Birchwood Lane	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
162.	Replace Structure 13.4-016 Northwest corner Glenwood Lane at Ridgewood Court (south intersection)	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
163.	Repair Inlet 15.4-033 W240N2377 B East Parkway Meadow Circle	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,900.00	\$7,900.00
164.	Repair Inlet 15.4-040 N24W24036 A Stillwater Lane	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,900.00	\$7,900.00
165.	Repair Inlet 15.4-046 N24W24000 A Brandon Oaks Drive	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$8,800.00	\$8,800.00
166.	Repair Inlet 15.4-045 Southeast corner on Brandon Oaks at Stillwater Lane	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$8,800.00	\$8,800.00
167.	Repair Inlet 15.4-044 N24W24030 A Brandon Oaks Drive	EA.	1	\$2,125.00	\$2,125.00	\$3,900.00	\$3,900.00	\$8,800.00	\$8,800.00
168.	Repair Inlet 15.4-043 N24W24033 B Brandon Oaks Drive	EA.	1	\$2,589.00	\$2,589.00	\$3,900.00	\$3,900.00	\$8,800.00	\$8,800.00

COST COMPARISON OF BIDDERS

OWNER: City of Pewaukee
PROJECT: 2020 Inlet Repairs
BID OPENING DATE: August 18, 2020

BASE BID				Parking Lot Maintenance, Inc.		Globe Contractors, Inc.		Advance Construction, Inc.	
ITEM #	ITEM DESCRIPTION	UNIT	QTY.	UNIT \$	TOTAL	UNIT \$	TOTAL	UNIT \$	TOTAL
169.	Repair Inlet 15.4-020 Southwest corner on Deer Park Drive at Saddle Brook Drive	EA.	1	\$2,865.00	\$2,865.00	\$3,900.00	\$3,900.00	\$8,800.00	\$8,800.00
170.	Repair Inlet 15.4-041 Southeast corner on Brandon Oaks at East Parkway Meadow Circle	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$8,800.00	\$8,800.00
171.	Repair Inlet 15.4-090 W240N2320 A East Parkway Meadow Circle - in back yard	EA.	1	\$2,700.00	\$2,700.00	\$4,400.00	\$4,400.00	\$8,000.00	\$8,000.00
172.	Replace Structure 15.4-034 W240N2377 B East Parkway Meadow Circle	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
173.	Repair Inlet 15.4-029 Southwest corner on Rangeline Court at Rangeline Road	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$8,800.00	\$8,800.00
174.	Replace Structure 15.4-032 W240N2360 B East Parkway Meadow Circle	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
175.	Repair Inlet 15.4-021 Southeast corner on Deer Park Drive at Saddle Brook Drive (N24W24223 B)	EA.	1	\$2,700.00	\$2,700.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
176.	Replace Structure 15.4-030 W240N2330 B East Parkway Meadow Circle	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$7,700.00	\$7,700.00
177.	Repair Inlet 15.4-039 N24W24041 B Stillwater Lane	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
178.	Repair Inlet 15.4-022 W243N2309 #7 Deer Park Drive	EA.	1	\$2,589.00	\$2,589.00	\$3,900.00	\$3,900.00	\$7,400.00	\$7,400.00
179.	Repair Inlet 15.4-089 W240N2320 A East Parkway Meadow Circle	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$7,200.00	\$7,200.00
180.	Repair Inlet 15.4-023 W242N2362 A Deer Park Drive	EA.	1	\$2,589.00	\$2,589.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
181.	Repair Inlet 15.4-025 W243N2309 Deer Park Drive	EA.	1	\$2,565.00	\$2,565.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
182.	Repair Inlet 15.4-027 N22W24221 A Rangeline Road	EA.	1	\$2,700.00	\$2,700.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
183.	Repair Inlet 15.4-028 W240N2337 B Rangeline Road	EA.	1	\$2,865.00	\$2,865.00	\$3,900.00	\$3,900.00	\$6,700.00	\$6,700.00
184.	Replace Structure 15.4-031 Southwest corner on East Parkway Meadow Circle at Rangeline Road	EA.	1	\$5,670.00	\$5,670.00	\$5,800.00	\$5,800.00	\$8,800.00	\$8,800.00
185.	Reconnect FES 15.4-116 to pipe East Parkway Meadow Circle at Brandon Oaks Drive	EA.	1	\$2,700.00	\$2,700.00	\$6,000.00	\$6,000.00	\$7,500.00	\$7,500.00
186.	Repair Inlet 22.1-072 Northwest corner on Deer Park Drive at Saddle Brook Drive	EA.	1	\$2,565.00	\$2,565.00	\$3,900.00	\$3,900.00	\$8,800.00	\$8,800.00
187.	Repair Inlet 22.1-074 W240N300 B East Parkway Meadow Circle	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
188.	Repair Inlet 22.1-076 N21W24247 B East Parkway Meadow Circle	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$8,800.00	\$8,800.00
189.	Repair Inlet 22.1-063 Southeast corner on East Parkway Meadow Circle at Deer Park Drive	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
190.	Repair Inlet 22.1-065 N21W24329 A East Parkway Meadow Circle - Southwest corner on East Parkway Meadow Circle at	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$7,500.00	\$7,500.00
191.	Repair Inlet 22.1-064 N22W24322 Deer Park Drive	EA.	1	\$2,150.00	\$2,150.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
192.	Repair Inlet 22.1-066 In island across street from N22W24322 Deer Park Drive	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
193.	Repair Inlet 22.1-067 W243N2211 A Deer Park Drive	EA.	1	\$2,150.00	\$2,150.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
194.	Repair Inlet 15.4-078 N24W24062 A East Parkway Meadow Circle	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
195.	Repair Inlet 22.1-069 W243N2237 B Deer Park Drive	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
196.	Repair Inlet 15.4-037 Southeast corner on Stillwater Lane at East Parkway Meadow Circle	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$8,800.00	\$8,800.00

COST COMPARISON OF BIDDERS

OWNER: City of Pewaukee
PROJECT: 2020 Inlet Repairs
BID OPENING DATE: August 18, 2020

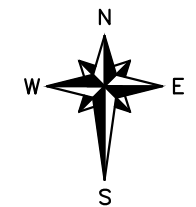
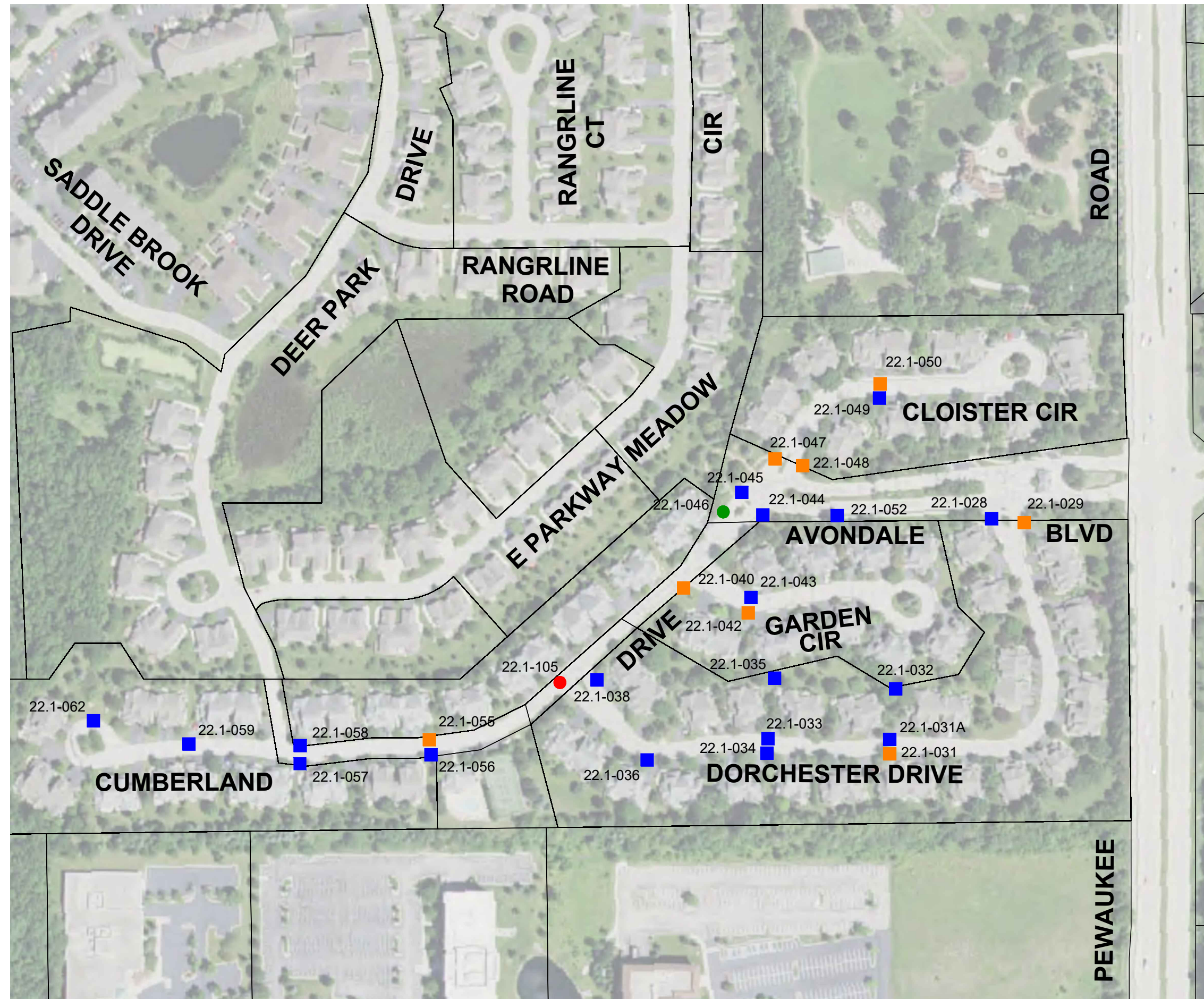
BASE BID				Parking Lot Maintenance, Inc.		Globe Contractors, Inc.		Advance Construction, Inc.	
ITEM #	ITEM DESCRIPTION	UNIT	QTY.	UNIT \$	TOTAL	UNIT \$	TOTAL	UNIT \$	TOTAL
197.	Repair Inlet 15.4-098 N24W24096 A Saddle Brook Drive	EA.	1	\$2,700.00	\$2,700.00	\$3,900.00	\$3,900.00	\$7,000.00	\$7,000.00
198.	Repair Inlet 22.1-084 N21W24303 A East Parkway Meadow Circle	EA.	1	\$2,765.00	\$2,765.00	\$4,400.00	\$4,400.00	\$7,500.00	\$7,500.00
199.	Repair Inlet 15.4-127 W240N2389 B East Parkway Meadow Circle	EA.	1	\$2,865.00	\$2,865.00	\$4,400.00	\$4,400.00	\$7,200.00	\$7,200.00
200.	Repair Inlet 22.1-068 75'+/- south of Saddlebrook on Deer Park Drive - across from 22.1-069	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
201.	Repair Inlet 15.4-088 NW corner of East Parkway Meadow Circle and Rangeline Road	EA.	1	\$2,150.00	\$2,150.00	\$3,900.00	\$3,900.00	\$8,200.00	\$8,200.00
202.	Repair Inlet 15.4-087 N22W 24239 A Rangeline Road	EA.	1	\$1,800.00	\$1,800.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
203.	Repair Inlet 15.4-024 Southeast corner on Deer Park Drive at Rangeline Road	EA.	1	\$2,965.00	\$2,965.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
204.	Repair Inlet 15.4-095 N24W 24099 A Saddle Brook Drive - front yard	EA.	1	\$1,800.00	\$1,800.00	\$3,900.00	\$3,900.00	\$7,400.00	\$7,400.00
205.	Repair Inlet 15.4-096 N24W 24099 A Saddle Brook Drive - side yard	EA.	1	\$1,800.00	\$1,800.00	\$3,900.00	\$3,900.00	\$7,400.00	\$7,400.00
206.	Repair Inlet 15.4-094 N24W24095 A Saddle Brook Drive	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,400.00	\$7,400.00
207.	Repair Inlet 15.4-092 W240N2389 B East Parkway Meadow Circle	EA.	1	\$1,800.00	\$1,800.00	\$3,900.00	\$3,900.00	\$7,400.00	\$7,400.00
208.	Repair Inlet 15.4-086 W243N2358 Saddle Brook Drive - between buildings in drive to underground garage	EA.	1	\$2,965.00	\$2,965.00	\$4,400.00	\$4,400.00	\$7,400.00	\$7,400.00
209.	Repair Inlet 15.4-013 N24W24330 #12 Saddle Brook Drive in driveway	EA.	1	\$2,689.00	\$2,689.00	\$3,900.00	\$3,900.00	\$7,400.00	\$7,400.00
210.	Repair Inlet 22.1-070 Southwest corner on Saddle Brook Drive at Deer Park Drive (south intersection)	EA.	1	\$2,150.00	\$2,150.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
211.	Repair Inlet 15.4-009 Across street from 15.4-010	EA.	1	\$2,689.00	\$2,689.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
212.	Repair Inlet 15.4-010 W243N2315 Saddle Brook Drive	EA.	1	\$2,497.00	\$2,497.00	\$4,400.00	\$4,400.00	\$7,200.00	\$7,200.00
213.	Repair Inlet 15.4-011 East of 15.4-009 in apartment complex driveway to underground garage	EA.	1	\$2,689.00	\$2,689.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
214.	Repair Inlet 15.4-012 W243N2344 Saddle Brook Drive	EA.	1	\$2,689.00	\$2,689.00	\$4,400.00	\$4,400.00	\$7,200.00	\$7,200.00
215.	Repair Inlet 15.4-126 W243N2331 Saddle Brook Drive #4 - drive adjacent to building	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
216.	Repair Inlet 15.4-016 W243N2331 Saddle Brook Drive #13 - drive adjacent to building	EA.	1	\$2,589.00	\$2,589.00	\$3,900.00	\$3,900.00	\$6,900.00	\$6,900.00
217.	Repair Inlet 15.4-008 N24W24330 #4 Saddle Brook - drive adjacent to building	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$6,900.00	\$6,900.00
218.	Repair Inlet 15.4-014 N24W24280 Saddle Brook Drive	EA.	1	\$2,150.00	\$2,150.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
219.	Repair Inlet 15.4-015 W243N2344 Saddle Brook Drive	EA.	1	\$2,150.00	\$2,150.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
220.	Repair Inlet 15.4-017 W243N2344 Saddle Brook Drive	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$7,500.00	\$7,500.00
221.	Repair Inlet 15.4-132 In driveway across street from clubhouse on Saddle Brook Drive	EA.	1	\$2,589.00	\$2,589.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
222.	Repair Inlet 15.4-130 N24W24242 Saddle Brook Drive - Clubhouse parking lot	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
223.	Repair Inlet 15.4-128 N24W24242 Saddle Brook Drive - Clubhouse parking lot	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
224.	Repair Inlet 15.4-018 Southeast corner on Saddle Brook Drive at Deer Park Drive	EA.	1	\$2,150.00	\$2,150.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00

COST COMPARISON OF BIDDERS

OWNER: City of Pewaukee
PROJECT: 2020 Inlet Repairs
BID OPENING DATE: August 18, 2020

BASE BID				Parking Lot Maintenance, Inc.		Globe Contractors, Inc.		Advance Construction, Inc.	
ITEM #	ITEM DESCRIPTION	UNIT	QTY.	UNIT \$	TOTAL	UNIT \$	TOTAL	UNIT \$	TOTAL
225.	Repair Inlet 15.4-018 N24W24232 A Saddle Brook Drive	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,500.00	\$7,500.00
226.	Repair Inlet 15.4-035 N24W24099 A Saddle Brook Drive	EA.	1	\$2,497.00	\$2,497.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
227.	Repair Inlet 15.4-129 N24W24242 Saddle Brook Drive@ clubhouse	EA.	1	\$2,665.00	\$2,665.00	\$3,900.00	\$3,900.00	\$7,200.00	\$7,200.00
228.	Repair Inlet 15.4-131 W243N2387 #8 Deer Park Drive - across street from clubhouse	EA.	1	\$865.00	\$865.00	\$900.00	\$900.00	\$7,200.00	\$7,200.00
229.	15" CL V storm sewer in spoil backfill	L.F.	242	\$123.00	\$29,766.00	\$90.00	\$21,780.00	\$77.00	\$18,634.00
230.	15" Concrete end section	EA	1	\$1,312.00	\$1,312.00	\$1,000.00	\$1,000.00	\$600.00	\$600.00
231.	Storm inlet/manhole	EA.	2	\$5,550.00	\$11,100.00	\$1,800.00	\$3,600.00	\$10,000.00	\$20,000.00
232.	4" topsoil, seed, fertilizer and mulch for storm sewer	S.Y.	520	\$12.00	\$6,240.00	\$15.00	\$7,800.00	\$10.00	\$5,200.00
233.	Medium rip rap	C.Y.	10	\$220.00	\$2,200.00	\$200.00	\$2,000.00	\$110.00	\$1,100.00
234.	Repair sprinkler system if ordered by Engineer	EA.	5	\$450.00	\$2,250.00 *	\$1,000.00	\$5,000.00	\$2,200.00	\$11,000.00
235.	Repair dog fence if ordered by Engineer	EA.	5	\$480.00	\$2,400.00 *	\$1,000.00	\$5,000.00	\$1,200.00	\$6,000.00
TOTAL OF ALL ESTIMATED PRICES (ITEMS 1 - 235)					\$757,987.00 *		\$965,580.00		\$1,713,984.00

* Line Items 234 and 235 totals are reversed on PLM's Bid. Does not change the total
RM grand total is: \$757,987.00 - PLM's grand total is: \$755,549.00
Total difference: \$2,438.00



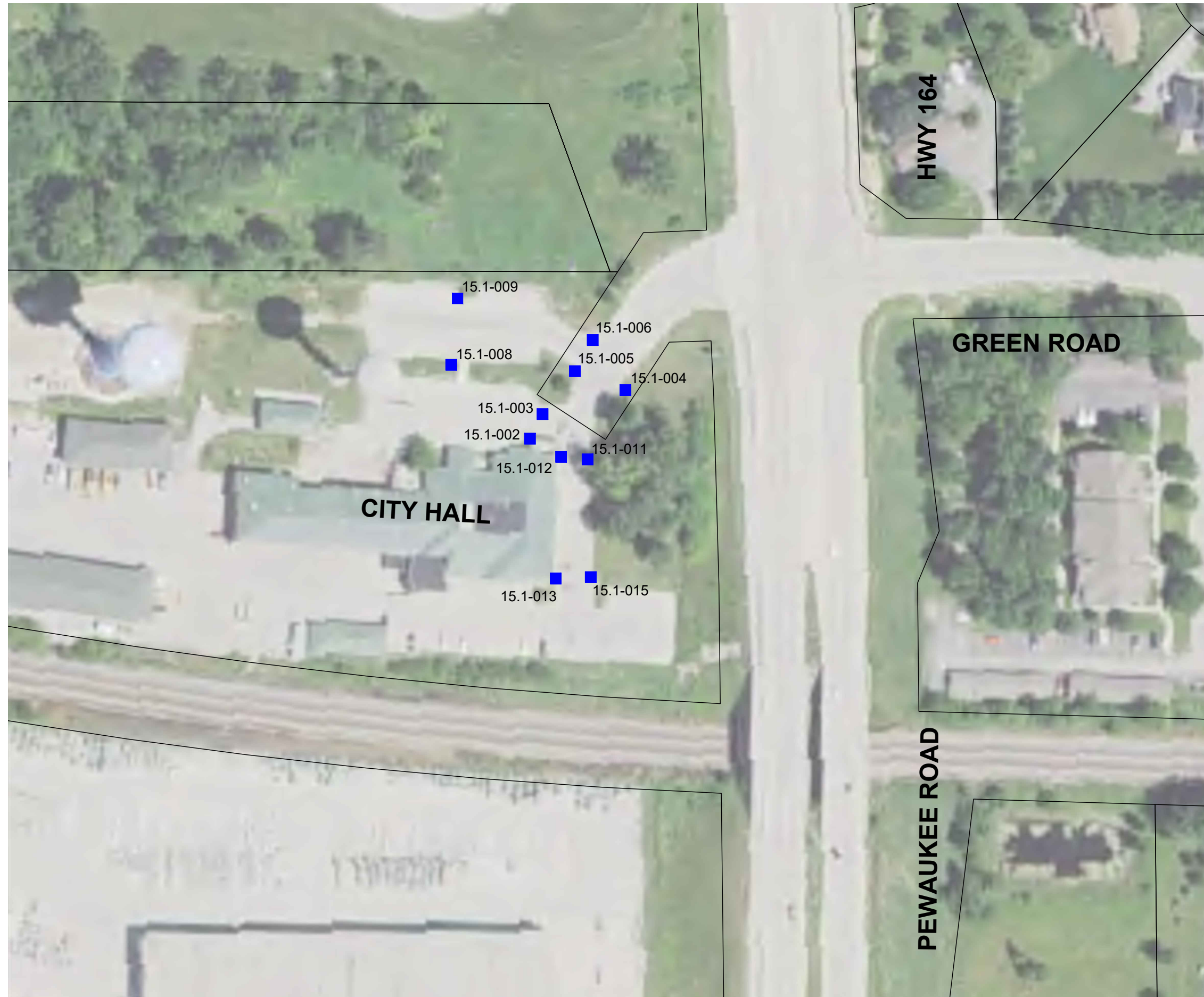


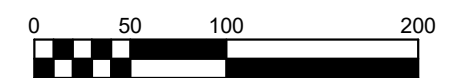
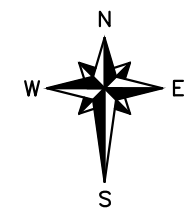
EXHIBIT 2

CITY HALL

CITY OF PEWAUKEE
WAUKESHA COUNTY, WISCONSIN

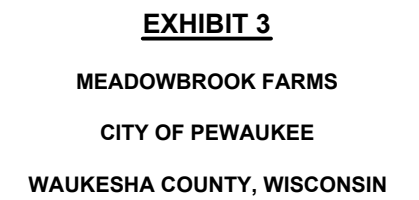
LEGEND

- **Manhole Replacement**
- **Manhole Repair**
- **Inlet Repair**
- **Inlet Replacement**



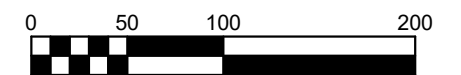
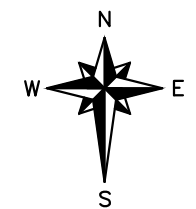
SCALE IN FEET DATE: JUNE 4, 2020

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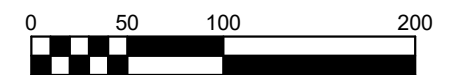
- Manhole Replacement
- Manhole Repair
- Inlet Repair
- Inlet Replacement

MH/Inlet = Typically a manhole with a flat top deck and a rectangular chimney



SCALE IN FEET DATE: JUNE 8, 2020

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SCALE IN FEET DATE: JUNE 4, 2020

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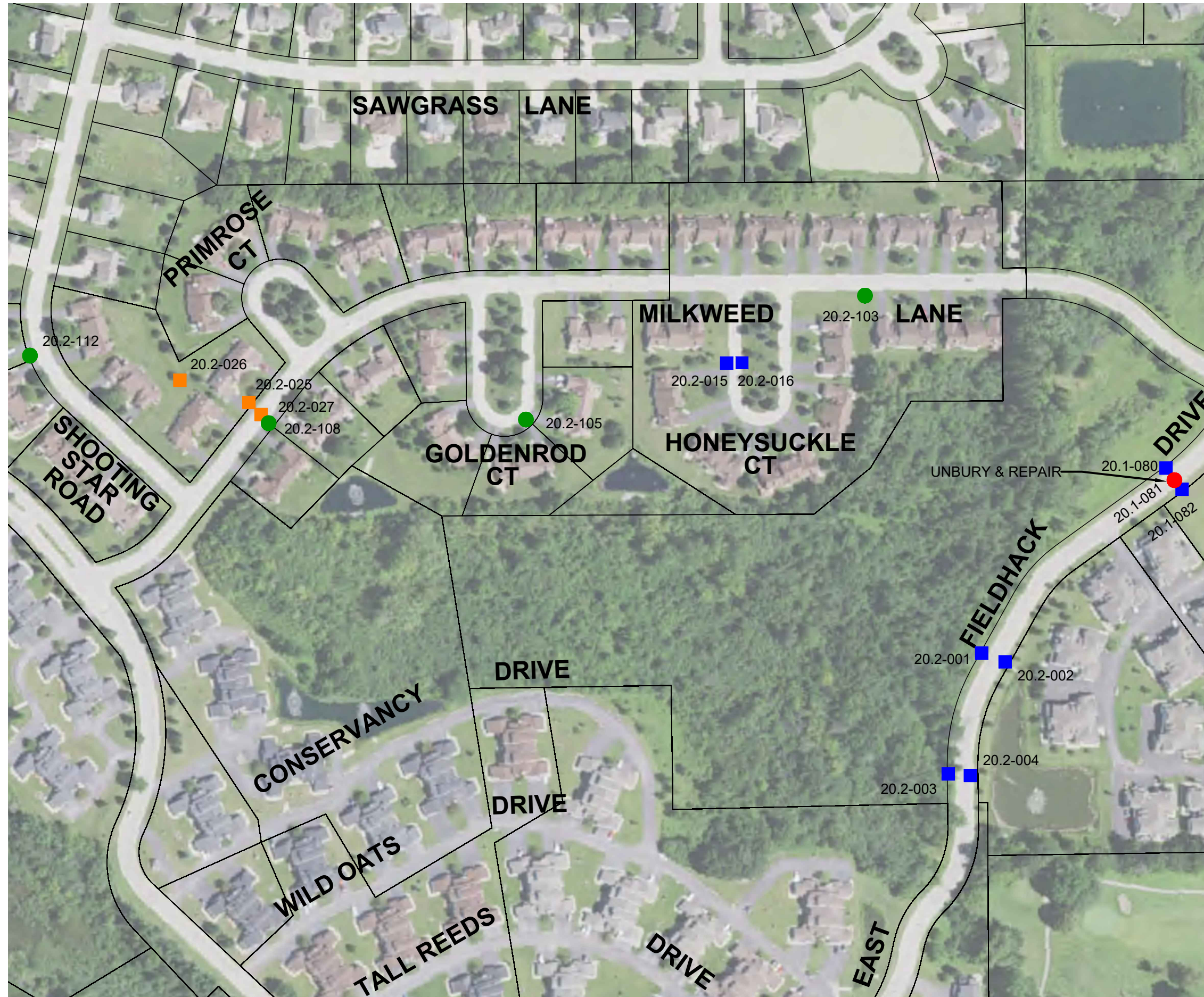


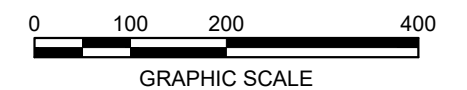
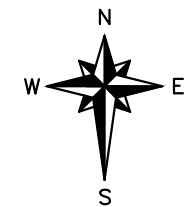
EXHIBIT 5

PRINCETON PLACE
CITY OF PEWAUKEE
WAUKESHA COUNTY, WISCONSIN

LEGEND

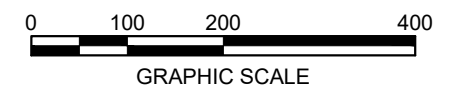
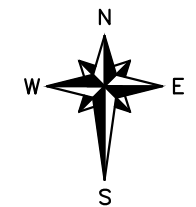
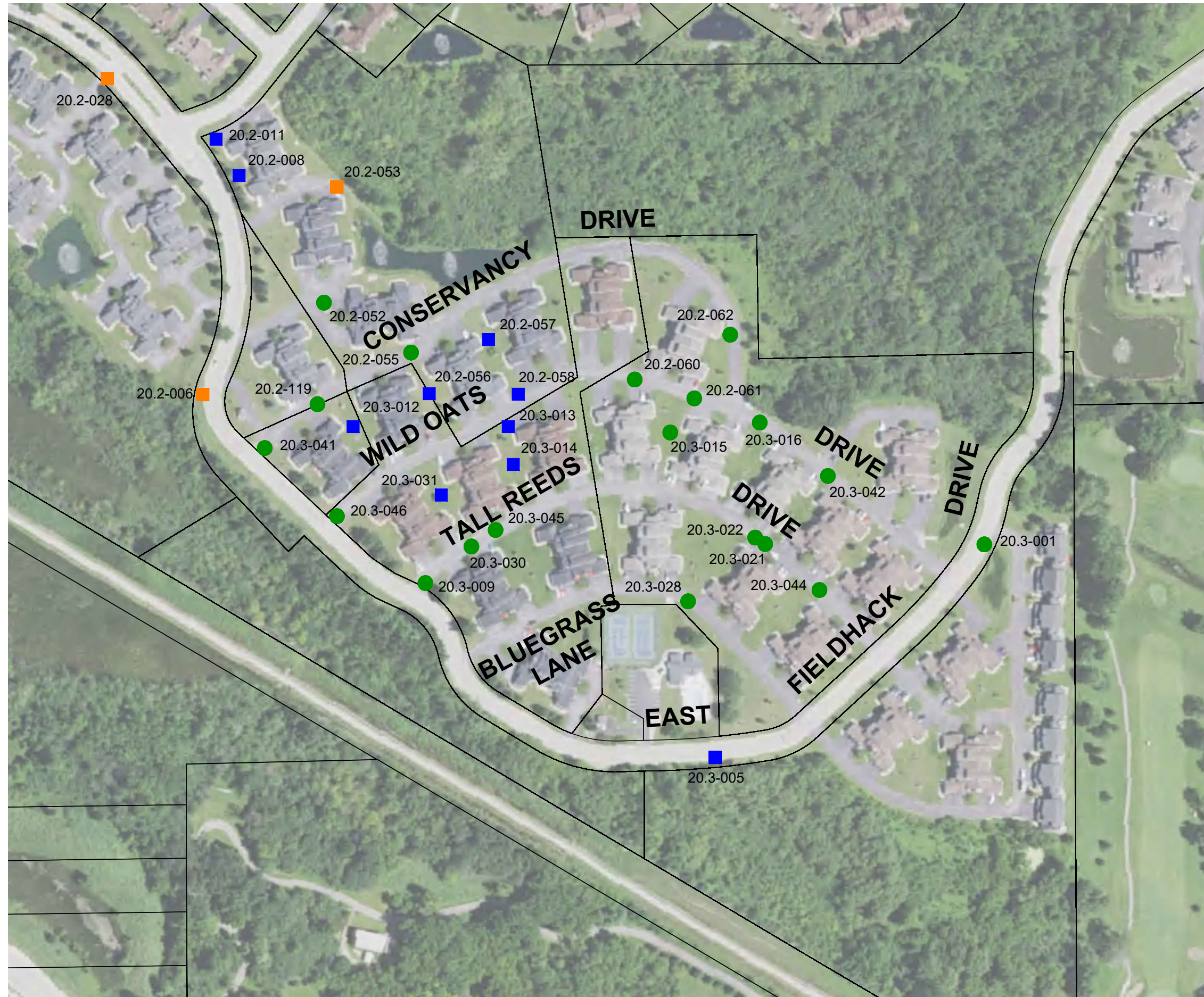
- **Manhole Replacement**
- **Manhole Repair**
- **Inlet Repair**
- **Inlet Replacement**

MH/Inlet = Typically a manhole with a flat top deck and a rectangular chimney



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DATE: JUNE 5, 2020

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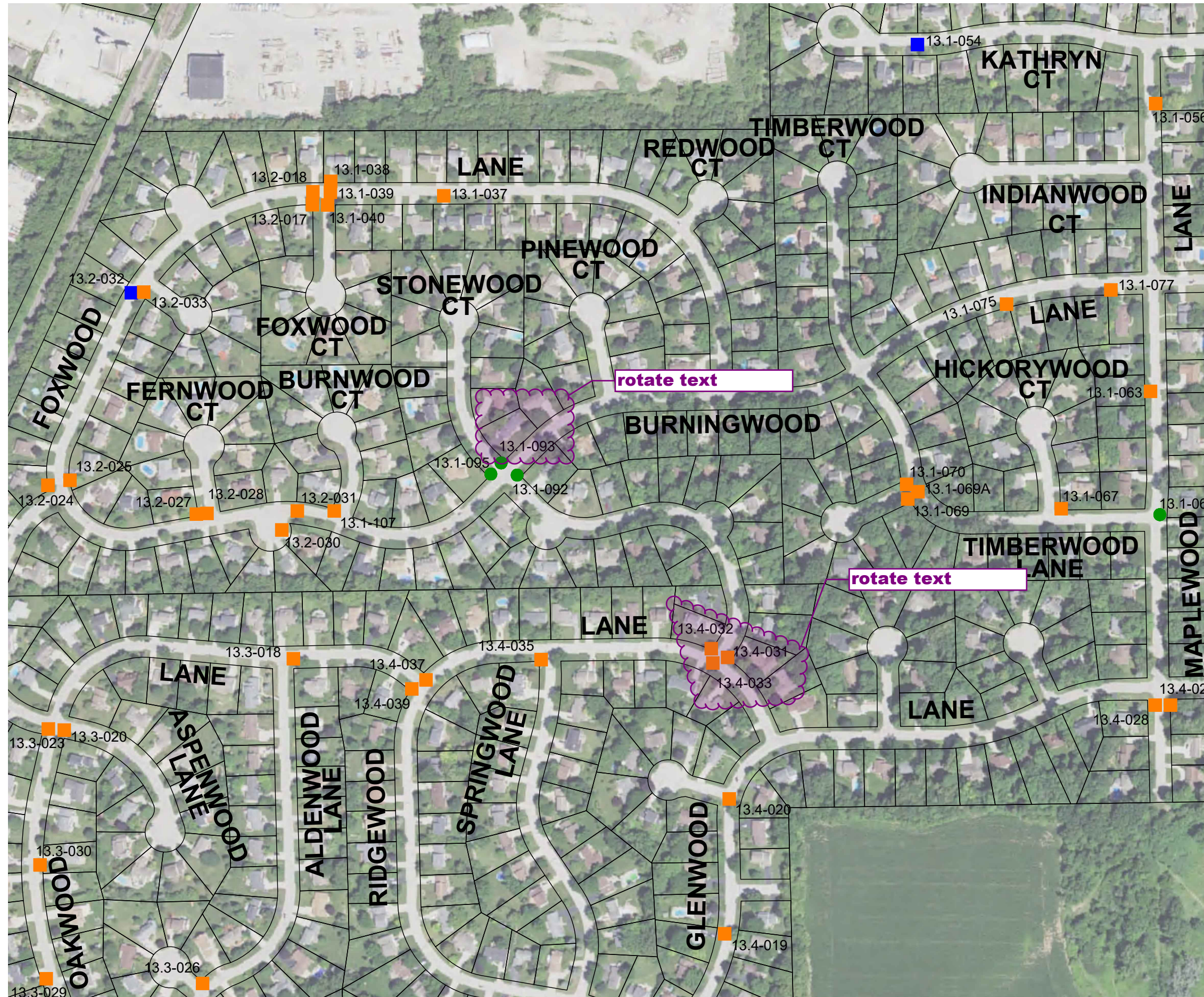


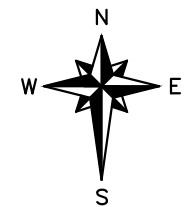
EXHIBIT 7

SPRINGDALE ESTATES
CITY OF PEWAUKEE
WAUKESHA COUNTY, WISCONSIN

LEGEND

- Manhole Replacement
- Manhole Repair
- Inlet Repair
- Inlet Replacement

MH/Inlet = Typically a manhole with a flat top deck and a rectangular chimney



DATE: JUNE 5, 2020

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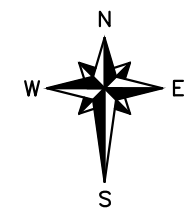
EXHIBIT 8

SPRINGDALE ESTATES
CITY OF PEWAUKEE
WAUKESHA COUNTY, WISCONSIN

LEGEND

- **Manhole Replacement**
- **Manhole Repair**
- **Inlet Repair**
- **Inlet Replacement**

MH/Inlet = Typically a manhole with a flat top deck and a rectangular chimney



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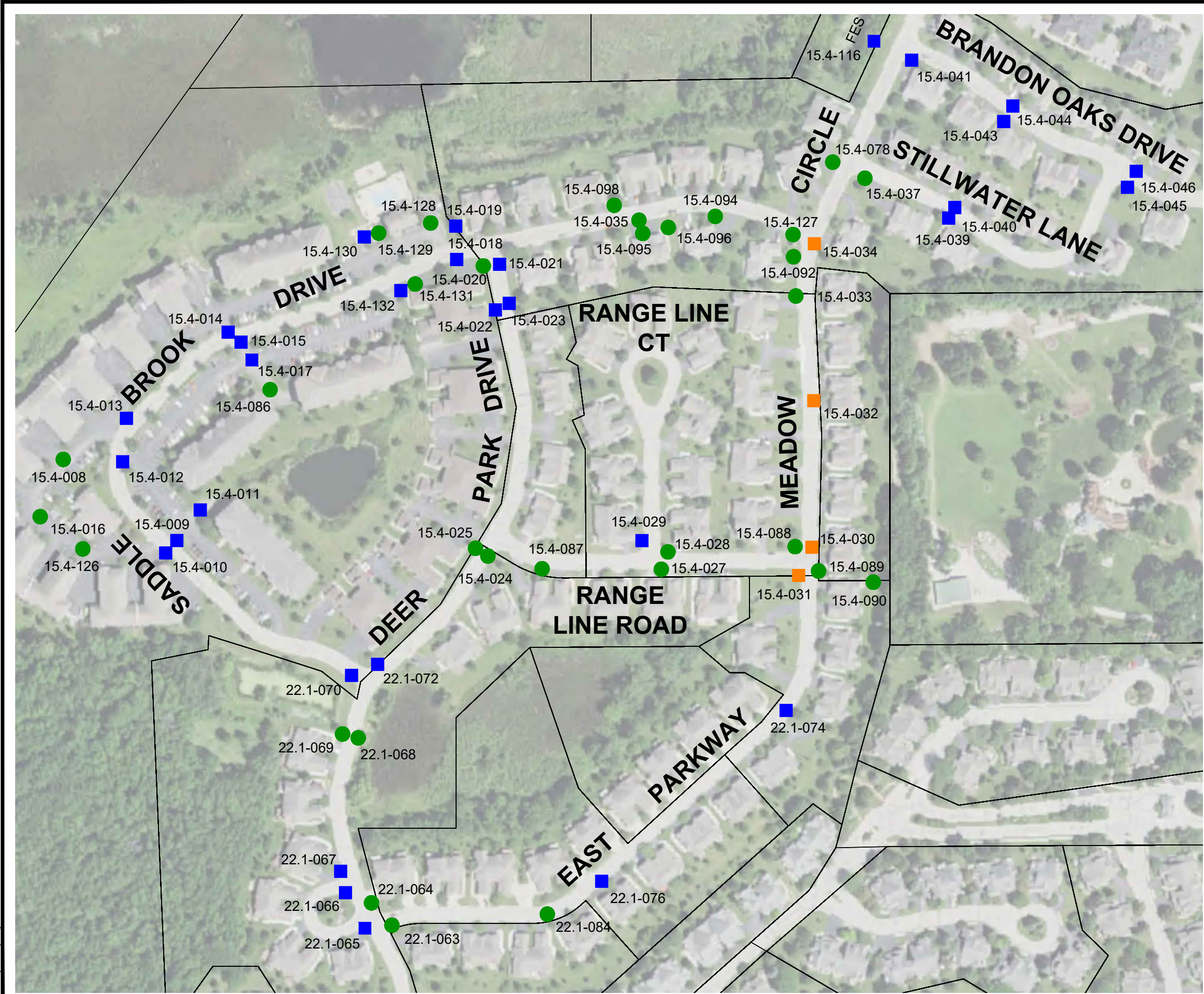


EXHIBIT 9

STILLWATER CONDOS

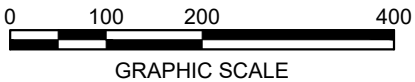
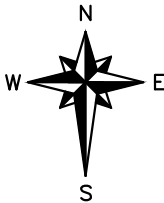
CITY OF PEWAUKEE

WAUKESHA COUNTY, WISCONSIN

LEGEND

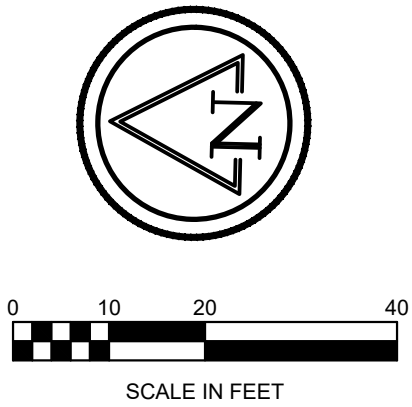
- Manhole Replacement
- Manhole Repair
- Inlet Repair
- Inlet Replacement

MH/Inlet = Typically a manhole with a flat top deck and a rectangular chimney



DATE: JUNE 4, 2020

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 Waukesha • Kenosha • Madison
 Global Water Center • Fox Valley
www.ruekertmielke.com

PROPOSED STORM SEWER IN: EASEMENT FROM: FIELDSIDE ROAD TO: 250' SOUTH OF FIELDSIDE ROAD CITY OF PEWAUKEE WAUKESHA COUNTY, WISCONSIN	
 COPYRIGHT 2020	RUEKERT & MIELKE INC.
DESIGNED BY:	
DRAFTED BY: AK1	
CHECKED BY:	
DATE: JULY 2020	
FILE NO.	
26-10111.200	
SHEET NO.	
ST-01	

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 12.**

DATE: September 8, 2020

DEPARTMENT: Public Works

PROVIDED BY: Magdelene Wagner

SUBJECT:

Discussion and Possible Action to Approve **Resolution 20-09-19** Declaring Official Intent to Reimburse Expenditures for Chicago Avenue, Lincoln Avenue, Oak Street, and Peninsula Drive Road Reconstruction and Water Main Extension [Wagner]

BACKGROUND:

While reviewing the 2021 Budget, it was brought to my attention that the City needs to borrow for the Chicago Ave, Lincoln Ave, Oak St, and Peninsula Dr Road Reconstruction and Water Main Extension project. The resolution provides the authorization to pursue the borrowing and reimburse existing funds used to pay for the project until the loan is received.

FINANCIAL IMPACT:

The road fund currently has a balance of \$752,658. The Chicago Ave, Lincoln Ave, Oak St, and Peninsula Dr Road Reconstruction project has a cost of \$1,423,422.33 resulting in a required borrowing of \$670,764.33 for this project.

RECOMMENDED MOTION:

Common Council approve Resolution 20-09-XX Declaring Official Intent to Reimburse Expenditures for Chicago Ave, Lincoln Ave, Oak St, and Peninsula Dr Road Reconstruction and Water Main Extension.

ATTACHMENTS:

Description

Resolution 20-09-19

RESOLUTION 20-09-19

**RESOLUTION DECLARING OFFICIAL INTENT TO REIMBURSE EXPENDITURES
CHICAGO AVENUE, LINCOLN AVENUE, OAK STREET, AND PENINSULA DRIVE
ROAD RECONSTRUCTION AND WATER MAIN EXTENSION**

WHEREAS, the City of Pewaukee, Waukesha county, Wisconsin (the "City") owns and operates a roadway system and water main system (the "System") as a public entity; and

WHEREAS, the City expects to receive a loan (the "Loan") to finance the Project and expects to issue tax exempt bonds (the "Bonds") to the Program in evidence of the Loan; and

WHEREAS; it is necessary, desirable, and in the best interests of the city to seek interim financing to fund project costs until the Loan becomes available and the Bonds can be issued.

Section 1. Expenditure of Funds. The City shall make expenditures as needed from its funds on hand to pay the costs of the Project until Bond proceeds become available.

Section 2. Declaration of Official Intent. The City hereby officially declares its intent to reimburse said expenditures with proceeds of the Bonds, the principal amount of which is not expected to exceed \$2,988,679.85 for the Chicago Avenue, Lincoln Avenue, Oak Street, and Peninsula Drive Road Reconstruction and Water Main Extension Project.

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Bonds are, or are reasonable expected to be reserved, allocated on a long-term basis, or otherwise set aside by the City pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. This Resolution shall be made available for public inspection at the City office within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection until the bonds are issued.

Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

Adopted this 8th day of September, 2020.

CITY OF PEWAUKEE

ATTEST:

Steve Bierce, Mayor

Kelly Tarczewski, Clerk/Treasurer

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 13.**

DATE: September 8, 2020

DEPARTMENT: Public Works

PROVIDED BY: Magdelene Wagner

SUBJECT:

Discussion and Possible Action Related to the Duplainville Road Reconstruction and Trail Project [Wagner]

BACKGROUND:

Duplainville Road is in need of reconstruction and is currently in the road project budget for 2022 construction which correlates to the Duplainville Road bridge replacement project. The preliminary resolution authorizes expenditures for these projects.

It is anticipated that the City will need to borrow for the road reconstruction project. The Comfort Resolution allows for expenditures to be reimbursed by a future borrowing.

The City of Pewaukee's Bike and Pedestrian Plan suggests an off road trail be installed along the length of Duplainville Road. While further discussions need to occur on whether the trail is installed as part of the road reconstruction project and the exact details of the trail, it made sense to include this project with the road resolutions.

FINANCIAL IMPACT:

The 2021 budget is proposed to include \$60,000 for the design of Duplainville Road Reconstruction Project.

The 2021 budget is proposed to include \$30,000 for the design of the Duplainville Road Trail Project.

RECOMMENDED MOTION:

Common Council approve Preliminary Resolution 20-09-XX and Resolution 20-09-XX declaring official intent to reimburse expenditures for Duplainville Road Reconstruction and Trail Construction.

ATTACHMENTS:

Description

Resolution 20-09-20

Resolution 20-09-21

RESOLUTION 20-09-21
PRELIMINARY RESOLUTION
DECLARING INTENT TO EXERCISE SPECIAL ASSESSMENT POWERS
AUTHORIZING THE CONSTRUCTION OF DUPLAINVILLE ROAD PAVEMENT
RECONDITIONING, TRAIL CONSTRUCTION, AND RELATED FACILITIES
UNDER SECTION 66.0703, WISCONSIN STATUTES

WHEREAS, The Common Council of the City of Pewaukee has determined that the pavement of Duplainville Road is in need of reconditioning; and

WHEREAS, The Common Council of the City of Pewaukee has determined that all property owners abutting Duplainville Road should share in the cost of such improvements, and

WHEREAS, The Common Council of the City of Pewaukee has an adopted Bike/Pedestrian Plan which an off road trail is proposed along Duplainville Road.

NOW, THEREFORE, BE IT HEREBY RESOLVED: That the Common Council of the City of Pewaukee determines that it is in the best interest of the City and in the exercise of its police power under Section 66.0703, Wisconsin Statutes, to levy special assessments upon the following described property for special benefits conferred upon such properties by the improvements of the pavement reconditioning:

Duplainville Road, from approximately 650 feet south of Green Road northerly to Weyer Road, approximately 12,100 feet, and;

Before such improvements are made, the City Engineer is directed to prepare a report consisting of:

- a. Preliminary plans and specifications for said improvements.
- b. An estimate of the entire cost of the proposed reconstruction and trail improvements.
- c. A schedule of the proposed assessment against each affected parcel and a statement that all property is benefited.
- d. The formula for assessing.

The exact amount of the assessment and the method of permitted payments will be determined at the public hearing, prior to the Final Resolution.

Upon receiving the report of the City Engineer, the Clerk shall publish a Class I notice to be given stating the nature of the proposed work, the general boundary lines of the proposed assessment district, a small map and the place and time at which the report can be inspected and the time of the public hearing for interested parties to appear and comment. The Clerk shall also mail the notices to the post-office address of every interested party at least 10 days before the hearing. The public hearing shall be held at the City Hall, W240 N3065 Pewaukee Road not less than 10 and not more than 40 days after such publication.

SEVERABILITY

The several sections of this Resolution shall be declared to be severable. If any section shall be declared by a decision of a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the other provisions of the Resolution.

ADOPTED THIS 8th Day of September, 2020.

CITY OF PEWAUKEE

Steve Bierce, Mayor

ATTEST:

Kelly M. Tarczewski, Clerk/Treasurer

RESOLUTION 20-09-21**RESOLUTION DECLARING OFFICIAL INTENT TO REIMBURSE EXPENDITURES
DUPLAINVILLE ROAD RECONSTRUCTION AND TRAIL CONSTRUCTION**

WHEREAS, the City of Pewaukee, Waukesha county, Wisconsin (the "City") owns and operates a roadway system and water main system (the "System") as a public entity; and

WHEREAS, the City expects to receive a loan (the "Loan") to finance the Project and expects to issue tax exempt bonds (the "Bonds") to the Program in evidence of the Loan; and

WHEREAS; it is necessary, desirable, and in the best interests of the city to seek interim financing to fund project costs until the Loan becomes available and the Bonds can be issued.

Section 1. Expenditure of Funds. The City shall make expenditures as needed from its funds on hand to pay the costs of the Project until Bond proceeds become available.

Section 2. Declaration of Official Intent. The City hereby officially declares its intent to reimburse said expenditures with proceeds of the Bonds for the Duplainville Road Reconstruction and Trail Construction Project.

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Bonds are, or are reasonable expected to be reserved, allocated on a long-term basis, or otherwise set aside by the City pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. This Resolution shall be made available for public inspection at the City office within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection until the bonds are issued.

Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

Adopted this 8th day of September, 2020.

CITY OF PEWAUKEE

ATTEST:

Steve Bierce, Mayor

Kelly Tarczewski, Clerk/Treasurer

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 14.**

DATE: September 8, 2020

DEPARTMENT: Public Works

PROVIDED BY: Magdelene Wagner

SUBJECT:

Discussion and Possible Action Regarding Woodleaf Reserve Addition No. 2 (Phase 3) Development [Wagner]

BACKGROUND:

The development process in the City requires the developer to submit a financial surety on the cost of improvements, typically a letter of credit. As the construction is completed, the Common Council is often requested to reduce the value of the letter of credit. When the improvements are complete, the developer is required to carry the letter of credit (or cash deposit) at a reduced value as recommended by the City Engineer for one year after acceptance. The acceptance is formally enacted with the adoption of an attendant resolution at the Common Council.

In this case, the second addition of Woodleaf Reserve has been completed and accepted since July 10, 2019 and the one year warranty period is complete. Staff has completed a final punch list of the site which resulted in a few minor items that need to be addressed prior to the release of the cash deposit. Once these items are completed, the Cash Deposit can be refunded to the Developer per the agreement.

FINANCIAL IMPACT:

No impact, however, these improvements are now the responsibility of the City to repair and maintain.

RECOMMENDED MOTION:

Common Council approves the Accepting Resolution 20-09-XX and release the cash escrow for the Woodleaf Reserve Phase 3 Development contingent on the punch list items being completed and approved by the City Engineer.

ATTACHMENTS:

Description

Cash Deposit Agreement

Development Assignment Agreement

Resolution 20-09-22

**ESCROW AGREEMENT
GUARANTEEING TO THE CITY OF PEWAUKEE
CERTAIN PUBLIC IMPROVEMENTS IN
THE WOODLEAF RESERVE ADDITION #2 SUBDIVISION**

THIS AGREEMENT is made and entered into this 18th day of July, 2019 by and between Pewaukee Sunder Fields LLC, hereinafter referred to as "Developer" and the City of Pewaukee.

WITNESSETH:

WHEREAS, Developer has entered into an agreement for the development of the Woodleaf Reserve Addition #2 subdivision in the City of Pewaukee, including public improvements as required by the City Code and the Developer's Agreement entered into on June 10, 2013, as amended by a First Amendment dated September 8, 2015 and a Second Amendment dated July 24, 2018 (collectively the "Developer's Agreement), by the City and Developer; and,

WHEREAS, the public improvements required by the Developer's Agreement have been completed; and

WHEREAS, the Developer's Agreement requires that upon completion and dedication of the public improvements to the City and the acceptance by the City of the public improvements, the Developer must provide a letter of credit to guaranty the public improvements for one (1) year from date of acceptance, which was as of July 10, 2019; and

WHEREAS, Developer is willing to provide cash escrow and the City is willing to accept cash in lieu of the letter of credit required by the Developer's Agreement to guaranty the public improvements for one (1) year from date of acceptance.

NOW THEREFORE, the parties agree as follows:

1. Developer shall deposit the sum of Twenty-Five Thousand Dollars (\$25,000.00) ("Deposit") with the City to provide the necessary funds to make repairs should the public improvements completed in the Woodleaf Reserve Addition #2 subdivision need them during the warranty period as required by the Developer's Agreement. The Deposit shall be held for two purposes; (i) to guaranty the integrity of all public improvements other than the stormwater management pond ("Public Improvement Escrow") and (ii) to ensure completion of that certain storm water management pond located on a future phase of Woodleaf Reserve and known as the south pond of the Lanois Property ("Pond Escrow").
2. Developer shall deposit the Public Improvement Escrow in the sum of of Ten Thousand (\$10,000.00) Dollars with the City to provide the necessary funds to make repairs should the public improvements completed in the Woodleaf Preserve subdivision need them during the warranty period as required by the Developer's Agreement.

3. Developer shall deposit the Pond Escrow in the sum of Fifteen Thousand (\$15,000.00) Dollars with the City to ensure proper completion of the south pond of the Lanois Property. At such time as the south pond construction is complete, including seeding and mulching as necessary, the City shall release Fifteen Thousand (\$15,000) Dollars of the Deposit to Developer.

3. Except in the case of an emergency, the City shall not draw any portion of the Deposit until five (5) business days after written notice of the reason for withdrawal has been provided to Developer. In the case of an emergency, the City shall use its best efforts to contact Developer and allow Developer a reasonable time under the circumstances presented to address the emergency before taking action. Upon withdrawal of all or any portion of the Deposit by the City, the City shall provide Developer with a written statement regarding the amount withdrawn.

4. Subject to earlier return of the Pond Escrow, the escrow account shall remain open during the one (1) year guaranty period, which shall expire on July 10, 2020, following which all remaining Deposit shall be returned to Developer, without interest.

5. Addresses to which written notices shall be sent:

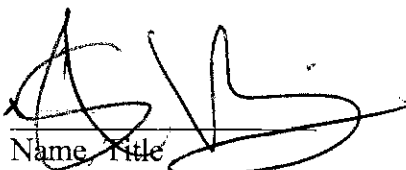
City of Pewaukee
City Clerk
W240 N3065 Pewaukee Road
Pewaukee, WI 53072

Pewaukee Sunder Fields LLC
710 N. Plankinton Ave., Ste. 1000
Milwaukee, WI 53203
Attention: James W. Doering

IN WITNESS WHEREOF, the parties have signed this Agreement effective as of the date first written above.

City of Pewaukee

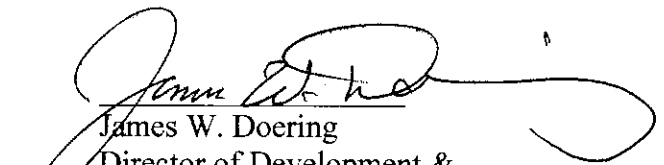
Date 7-18-19


Name, Title
Steve Bierce
Mayor

Pewaukee Sunder Fields LLC

By: Towne Realty, Inc., sole member

Date July 18, 2019


James W. Doering
Director of Development &
Acquisitions
Authorized Agent

	ASSIGNMENT AGREEMENT WOODLEAF RESERVE SUBDIVISION	
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Agreement Assigning Rights and Liabilities for the Completion of the Woodleaf Reserve Addition #2 Subdivision. See attached.

Name and Return Address

City of Pewaukee
 Engineering Department
 W240N3065 Pewaukee Road
 Pewaukee, WI 53072

Parcel Identification Number (PIN)

SEE ATTACHED LEGAL

This instrument (cover page only) drafted by
 Magdelene J. Wagner, Director of Public Works

Please return document to: City of Pewaukee
 W240N3065 Pewaukee Road
 Pewaukee WI 53072

**AGREEMENT
ASSIGNING RIGHTS AND LIABILITIES
FOR THE COMPLETION OF
THE WOODLEAF RESERVE ADDITION #2 SUBDIVISION**

THIS AGREEMENT is made and entered into this 27 day of January, 2020 by and between Pewaukee Sunder Fields LLC, hereinafter referred to as "Former Developer", Woodleaf Investments, LLC, hereinafter referred to as "Developer" and the City of Pewaukee.

WITNESSETH:

WHEREAS, Former Developer entered into multiple agreements for the development of the Woodleaf Reserve, and Addition #1 and Addition #2 subdivision in the City of Pewaukee (see attached Exhibit A for legal description), including public improvements as required by the City Code and the Developer's Agreement entered into on June 10, 2013, as amended by a First Amendment dated September 8, 2015 and a Second Amendment dated July 24, 2018 (collectively the "Developer's Agreement"), by the City and Former Developer; and,

WHEREAS, with the exception of the ponds of the Lanois Property, all other public improvements required by the Developer's Agreement were completed effective July 10, 2019; and

WHEREAS, the Developer's Agreement requires that upon completion and dedication of the public improvements to the City and the acceptance by the City of the public improvements, the Developer must provide a letter of credit to guaranty the public improvements for one (1) year from date of acceptance, which was as of July 10, 2019; and

WHEREAS, Former Developer executed a cash escrow agreement on July 18, 2019 and under said agreement the City accepted cash in lieu of the letter of credit required by the Developer's Agreement to assure the completion of the south pond of the Lanois Property and to guaranty public improvements for one (1) year from date of acceptance; and

WHEREAS, Developer wishes to purchase from Former Developer the vacant lands and improvements therein within Woodleaf Reserve, complete the south pond of the Lanois Property, and provide cash surety to guaranty all other public improvements that were accepted by the City on July 10, 2019; and

WHEREAS, the original Development Agreement provided that the Agreement may not be assigned "without the written consent of the City..." and that "the assignee must agree to all terms and conditions [of the Developer's Agreement] in writing."

NOW THEREFORE, the parties agree as follows:

1. The City consents to the assignment of the Developer's Agreement to Developer.

2. Developer, as assignee, agrees to all terms and conditions of the Developer's Agreement.
3. Former Developer agrees to assign all right title and interest to the Developer's Agreement to Developer, including the Cash Escrow held by the City.
4. With regard to the Cash Escrow held by the City, the following terms shall apply:
 - a. Developer has deposited the sum of Twenty-Five Thousand Dollars (\$25,000.00) ("Deposit") with the City to provide the necessary funds to make repairs should the public improvements completed in the Woodleaf Reserve Addition #2 subdivision need them during the warranty period as required by the Developer's Agreement. The Deposit shall be held for two purposes; (i) to guaranty the integrity of all public improvements other than the stormwater management pond ("Public Improvement Escrow") and (ii) to ensure completion of that certain storm water management pond located on a future phase of Woodleaf Reserve and known as the south pond of the Lanois Property ("Pond Escrow").
 - b. The Public Improvement Escrow is in the sum of Ten Thousand (\$10,000.00) Dollars to provide the necessary funds to make repairs should the public improvements completed in the Woodleaf Preserve subdivision need them during the warranty period as required by the Developer's Agreement.
 - c. The Pond Escrow is in the sum of Fifteen Thousand (\$15,000.00) Dollars to ensure proper completion of the south pond of the Lanois Property. At such time as the south pond construction is complete, including seeding and mulching as necessary, the City shall hold the Fifteen Thousand (\$15,000) Dollars until:
 - (1) The entire Lanois parcel and any land disturbed as part of the Woodleaf Addition No. 2 Plans is stabilized;
 - (2) The Lanois South Pond is stabilized and in a future phase shall be built to the designed grades; and
 - (3) The Lanois East pond shall be stabilized and in a future phase be built to the designed grades established by the City

whereafter the Pond Escrow shall be released to Developer.

5. Except in the case of an emergency, the City shall not draw any portion of the Deposit until five (5) business days after written notice of the reason for withdrawal has been provided to Developer. In the case of an emergency, the City shall use its best efforts to contact Developer and allow Developer a reasonable time under the circumstances presented to address the emergency before taking action. Upon withdrawal of all or any portion of the Deposit by the City, the City shall provide Developer with a written statement regarding the amount withdrawn.

6. The Public Improvement Escrow shall remain open during the one (1) year guaranty period, which shall expire on July 10, 2020, following which the Public Improvement Escrow shall be returned to Developer, without interest.

7. Addresses to which written notices shall be sent:

City of Pewaukee
City Clerk
W240N3065 Pewaukee Road
Pewaukee, WI 53072

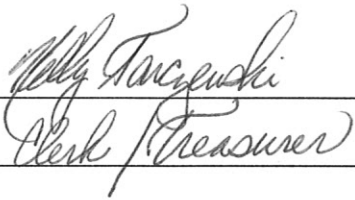
Woodleaf Investments, LLC
c/o Korndoerfer Homes
ATTN: Wolf Korndoerfer
7900 Durant Avenue, Building 10
Sturtevant, WI 53177

IN WITNESS WHEREOF, the parties have signed this Agreement effective as of the date first written above.

City of Pewaukee

Date 2/3/2020


Steve Bierce, Mayor

Attest: 
Clerk/Treasurer

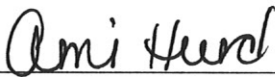
STATE OF WISCONSIN)

) ss.

COUNTY OF WAUKESHA)

Personally came before me this 4th day of February, 2020, the above named,
Steve Bierce, known to be the persons who executed the foregoing instrument and acknowledged the
same.





NOTARY PUBLIC,
Waukesha County

State of Wisconsin

Commission expires 1/18/23

Woodleaf Investments, LLC

By: Wolfgang Korndorfer, Member

Date 1/27/20

Authorized Agent

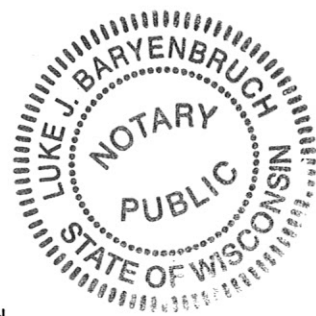
Attest: _____

STATE OF WISCONSIN)

) ss.

COUNTY OF WAUKESHA)

Personally came before me this 27th day of January, 2020, the above named Wolfgang Korndorfer known to be the persons who executed the foregoing instrument and acknowledged the same.



Luke J. Baryenbruch

NOTARY PUBLIC,
Waukesha County

State of Wisconsin

Commission expires 08/16/21

**Pewaukee Sunder Fields LLC,
By: Towne Realty, Inc., sole member**

By: [Signature]
William A. Wigchers, vice president

Date: January 21, 2020

STATE OF WISCONSIN)

) ss.

COUNTY OF WAUKESHA)

Personally came before me this 21st day of January, 2020, the above named William A. Wigchers, vice president of Towne Realty, Inc., sole member of Pewaukee Sunder Fields, LLC, known to be the person who executed the foregoing instrument and acknowledged the same.



[Signature]
Terri A. Bratz

NOTARY PUBLIC,
Milwaukee County

State of Wisconsin

Commission expires 6-17-21

WOODLEAF RESERVE

Lot 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35 and Outlot 1, together with an undivided fractional ownership interest in Outlot One (1), in WOODLEAF RESERVE, a Subdivision of Lot Two (2) of Certified Survey Map No. 11063 and lands, being a part of the Fractional Northeast One-quarter (1/4) of Section One (1), in Township Seven (7) North, Range Nineteen (19) East, in the City of Pewaukee, Waukesha County, Wisconsin.

Tax Key Nos:

PWC 0865001 - Lot 1
PWC 0865002 - Lot 2
PWC 0865003 - Lot 3
PWC 0865004 - Lot 4
PWC 0865005 - Lot 5
PWC 0865006 - Lot 6
PWC 0865007 - Lot 7
PWC 0865008 - Lot 8
PWC 0865009 - Lot 9
PWC 0865010 - Lot 10
PWC 0865011 - Lot 11
PWC 0865012 - Lot 12
PWC 0865013 - Lot 13
PWC 0865014 - Lot 14
PWC 0865015 - Lot 15
PWC 0865016 - Lot 16
PWC 0865017 - Lot 17
PWC 0865018 - Lot 18
PWC 0865019 - Lot 19
PWC 0865020 - Lot 20
PWC 0865021 - Lot 21
PWC 0865022 - Lot 22
PWC 0865023 - Lot 23
PWC 0865024 - Lot 24
PWC 0865025 - Lot 25
PWC 0865026 - Lot 26
PWC 0865027 - Lot 27
PWC 0865028 - Lot 28
PWC 0865029 - Lot 29
PWC 0865030 - Lot 30
PWC 0865031 - Lot 31
PWC 0865032 - Lot 32
PWC 0865033 - Lot 33
PWC 0865034 - Lot 34
PWC 0865035 - Lot 35
PWC 0865036 - Lot Outlot 1

WOODLEAF RESERVE ADDITION NO. 1

Lots 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 78, 79, 80, 81, 82 and Outlots 2 thru Outlot 5, together with an undivided fractional interest in Outlots Two (2), Three (3), Four (4) and Five (5) in WOODLEAF RESERVE ADDITION NO. 1, being part of the Fractional Northeast One-quarter (1/4) of Section One (1), Township Seven (7) North, Range Nineteen (19) East, in the City of Pewaukee, Waukesha County, Wisconsin, and corrected by an Affidavit of Correction recorded on October 10, 2018, as Document No. 4365124.

Tax Key Nos.:

PWC 0865036 - Lot 36
PWC 0865037 - Lot 37
PWC 0865038 - Lot 38
PWC 0865039 - Lot 39
PWC 0865040 - Lot 40
PWC 0865041 - Lot 41
PWC 0865042 - Lot 42
PWC 0865043 - Lot 43
PWC 0865044 - Lot 44
PWC 0865045 - Lot 45
PWC 0865046 - Lot 46
PWC 0865047 - Lot 47
PWC 0865048 - Lot 48
PWC 0865049 - Lot 49
PWC 0865050 - Lot 50
PWC 0865051 - Lot 51
PWC 0865052 - Lot 52
PWC 0865053 - Lot 53
PWC 0865054 - Lot 54
PWC 0865055 - Lot 55
PWC 0865056 - Lot 56
PWC 0865057 - Lot 57
PWC 0865058 - Lot 58
PWC 0865059 - Lot 59
PWC 0865060 - Lot 60
PWC 0865061 - Lot 61
PWC 0865062 - Lot 62
PWC 0865063 - Lot 63
PWC 0865064 - Lot 64
PWC 0865065 - Lot 65
PWC 0865066 - Lot 66
PWC 0865067 - Lot 67
PWC 0865068 - Lot 68
PWC 0865069 - Lot 69
PWC 0865070 - Lot 70
PWC 0865071 - Lot 71
PWC 0865072 - Lot 72
PWC 0865073 - Lot 73
PWC 0865074 - Lot 74
PWC 0865075 - Lot 75

PWC 0865076 - Lot 76
PWC 0865077 - Lot 77
PWC 0865078 - Lot 78
PWC 0865079 - Lot 79
PWC 0865080 - Lot 80
PWC 0865081 - Lot 81
PWC 0865082 - Lot 82

PWC 0865084 - Outlot 2
PWC 0865085 - Outlot 3
PWC 0865086 - Outlot 4
PWC 0865087 - Outlot 5

WOODLEAF RESERVE ADDITION NO. 2

Lots 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118 and Outlots 6 and 7, together with an undivided fractional ownership interest in Outlots Six (6) and Seven (7), in WOODLEAF RESERVE ADDITION NO. 2, being part of Northwest One-quarter (1/4), Northeast One-quarter (1/4), Southwest One-quarter (1/4) and Southeast One-quarter (1/4) of the Northeast One-quarter (1/4) of Section One (1), Township Seven (7) North, Range Nineteen (19) East, in the City of Pewaukee, Waukesha County, Wisconsin.

TAX KEY NOS.:

PWC 0865100 - Lot 83
PWC 0865101 - Lot 84
PWC 0865102 - Lot 85
PWC 0865103 - Lot 86
PWC 0865105 - Lot 88
PWC 0865106 - Lot 89
PWC 0865107 - Lot 90
PWC 0865108 - Lot 91
PWC 0865109 - Lot 92
PWC 0865110 - Lot 93
PWC 0865111 - Lot 94
PWC 0865112 - Lot 95
PWC 0865113 - Lot 96
PWC 0865114 - Lot 97
PWC 0865115 - Lot 98
PWC 0865116 - Lot 99
PWC 0865117 - Lot 100
PWC 0865118 - Lot 101
PWC 0865119 - Lot 102
PWC 0865120 - Lot 103
PWC 0865121 - Lot 104
PWC 0865122 - Lot 105
PWC 0865123 - Lot 106
PWC 0865124 - Lot 107
PWC 0865125 - Lot 108
PWC 0865126 - Lot 109
PWC 0865127 - Lot 110
PWC 0865129 - Lot 112
PWC 0865130 - Lot 113
PWC 0865131 - Lot 114
PWC 0865132 - Lot 115
PWC 0865133 - Lot 116
PWC 0865134 - Lot 117
PWC 0865135 - Lot 118

PWC 0865136 - Outlot 6
PWC 0865137 - Outlot 7

2018 WOODLEAF RESERVE EXPANSION LANDS:

Lands being a part of the Northwest One-quarter (1/4) and Northeast One-quarter (1/4) of the Southeast One-quarter (1/4) of Section One (1) and part of the Northwest One-quarter (1/4), Northeast One-quarter (1/4), Southwest One-quarter (1/4) and Southeast One-quarter (1/4) of the Fractional Northeast One-quarter (1/4) of Section One (1), in Township Seven (7) North, Range Nineteen (19) East, in the City of Pewaukee, Waukesha County, Wisconsin, bounded and described as follows:

Commencing at the Northeast corner of the Northeast fractional ¼ of Section 1; thence South 00°29'12" East along the East line of said ¼ Section 1150.12 feet to the point of beginning of lands to be described; thence continuing South 00°29'12" East along said East line 1680.36 feet to the Northeast corner of the Southeast ¼ of said Section 1; thence South 00°49'16" East 227.20 feet to a point in a meander line of Spring Creek; thence South 69°35'24" West along said meander line 1356.28 feet to a point; thence South 00°34'12" East along said meander line 50.00 feet to the terminus of said meander line; thence South 00°34'12" East 139.16 feet to a point; thence North 88°26'38" West 542.52 feet to a point; thence North 00°34'12" West 924.00 feet to a point; thence North 00°34'12" West 138.46 feet to a point; thence North 43°47'24" East 87.80 feet to a point; thence Northwesterly 33.23 feet on the arc of a curve whose center lies to the Northeast, whose radius is 75.00 feet and whose chord bears North 33°30'56" West 32.96 feet to a point; thence South 69°10'45" West 154.45 feet to a point; thence North 04°02'07" East 194.40 feet to a point; thence North 37°42'49" East 115.82 feet to a point; thence North 13°10'51" East 227.62 feet to a point; thence North 34°42'59" West 129.49 feet to a point; thence South 79°39'12" West 59.50 feet to a point; thence North 17°47'32" West 65.89 feet to a point; thence North 09°32'28" West 82.17 feet to a point; thence North 01°37'54" West 60.47 feet to a point; thence Easterly 104.34 feet on the arc of a curve whose center lies to the South, whose radius is 330.00 feet and whose chord bears South 89°02'19" East 103.90 feet to a point; thence North 10°01'09" East 111.34 feet to a point; thence North 40°38'54" East 141.31 feet to a point; thence North 56°48'22" East 273.31 feet to a point; thence North 15°01'13" West 135.99 feet to a point; thence North 74°58'45" East 404.74 feet to a point; thence Northerly 182.61 feet on the arc of a curve whose center lies to the East, whose radius is 325.00 feet and whose chord bears North 04°13'16" West 180.21 feet to a point; thence North 11°52'32" East 189.45 feet to a point; thence North 88°26'36" East 144.37 feet to a point; thence North 89°47'07" East 64.25 feet to a point; thence South 88°55'12" East 62.00 feet to a point; thence South 89°34'44" East 198.75 feet to a point; thence South 03°31'44" East 56.46 feet to a point; thence South 00°28'59" East 272.48 feet to a point; thence North 89°02'56" East 637.35 feet to the point of beginning.

Including those lands lying between the centerline of Spring Creek and aforesaid mentioned meander line.

Tax Key No's:

PWC 0865.992

PWC 0865.990.001 (2019) PWC 0865.139 (2020)

PWC 0865.997.005 (2019) PWC 0865.997.004 (2020)

PWC 0868.999

PWC 0868.998

RESOLUTION NO. 20-09-22**A RESOLUTION ACCEPTING PUBLIC IMPROVEMENTS
WOODLEAF RESERVE ADDITION #2 (PHASE 3) DEVELOPMENT**

WHEREAS, Pewaukee Sunder Fields, LLC , a partnership, and the City of Pewaukee, entered into a Developer's Agreement dated June 10, 2013 amended on September 8, 2015, and second amended on July 24, 2018, all on file in the City Clerk's office, to govern the development of a parcel of real property owned by Pewaukee Sunder Fields, LLC, containing approximately 148.6 acres for residential use more particularly described in Exhibit B (Legal Description and Map) on file in the City Clerk's office and incorporated herein, referred to in said Agreement and herein as the "Property;" and

WHEREAS, the Agreement provides that Pewaukee Sunder Fields, LLC would construct and install the necessary sanitary sewer facilities, water distribution facilities, public streets, surface and storm water drainage, and street signs and traffic control within the Property; and,

WHEREAS, the public improvements have been completed and dedicated by Pewaukee Sunder Fields, LLC to the City; and,

WHEREAS, Pewaukee Sunder Fields, LLC, assigned the rights and liabilities of the Woodleaf Reserve Addition No. 2 development to Woodleaf Investments LLC on January 27, 2020; and,

WHEREAS, the public improvements have been inspected by the City Engineer who has approved the same;

NOW THEREFORE IT IS HEREBY RESOLVED that the City of Pewaukee Common Council accepts the public improvements referred to above on behalf of and for the benefit of the public and citizens of the City of Pewaukee.

This resolution shall be effective upon publication or posting as provided by law.

Dated this 8th day of September 2020.

City of Pewaukee

Steve Bierce, Mayor

Attest:

Kelly Tarczewski, Clerk

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 15.**

DATE: September 8, 2020

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action Limiting Parking to One Side of the Street in Springdale Estates [Dziwulski]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 16.**

DATE: September 8, 2020

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Approve **Resolution 20-09-16** Committing to Required Funding for the Pewaukee Public Library and Requesting Exemption from the 2020 Waukesha County Library Tax Levy for 2021 Purposes [Klein]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Letter from Library System

Resolution 20-09-16



741 N. Grand Ave., #210
Waukesha, WI 53186

P 262.896.8080
W bridgeslibrarysystem.org

To: Chief Elected Officials/Administrators in Municipalities with Libraries, Library Directors
From: Karol Kennedy, Bridges Library System Director
Re: Waukesha County Library Tax Exemption Notice
Date: August 17, 2020

Annually Waukesha County sets a special levy for library services. The funds are distributed to the county's public libraries to compensate them for use by non-residents. State law (ss. 43.64(2) Wisc. Statutes) provides that municipalities with libraries may avoid double taxation and exempt themselves from this special levy if they meet certain conditions:

- Exempting library municipalities must levy and expend an amount equal to or greater than the mill rate set by Waukesha County in the preceding year with the exception of joint libraries whose participating municipalities have an alternate option for exempting which is to levy and expend an amount not less than the average of the previous 3 years (ss.43.64 (2)(c)).
- Exempting library communities are required to provide written notification to the county annually.
- The County Code requires that the notification be from the **local governing body** rather than from the clerk alone.
- The County Code also requires a deadline of September 30 so that the County Executive Budget available to supervisors and the general public can properly reflect the county library taxation levels in the Adopted Budget in November.
- Exempting communities must also have a library that meets or exceeds minimum service levels and quality assurance standards (**as revised by the new county library plan and formally adopted by the Waukesha County Board of Supervisors in 2017**) which are certified by the library board. (The libraries have already received their standards certification letters.)

If you would like to exempt your municipality from the Waukesha County library tax, the form (on page 2), ***Request for Exemption from Waukesha County Library Levy 2020 Tax for 2021 Purposes*** must be completed, approved by the Municipality's governing body, signed, and returned to Bridges Library System no later than September 30, 2020. A copy of your adopted municipal ordinance or resolution certifying that your library appropriation meets or exceeds the requirements is also required. Email submission is acceptable as long as the form includes the actual signature.

Thank you for providing library services to our citizens. Strong libraries build strong communities and your commitment to support your library is vital and valued!

**Request for Exemption from Waukesha County Library Levy
2020 Tax for 2021 Purposes**

Name of Community:

Name of library:

We recognize that, pursuant to 43.64 of Wisconsin Statutes, to obtain an exemption from the 2020 county library levy for 2021 purposes, the municipality must certify that during budget year 2021, its library will be provided and be allowed to expend no less than the county library tax rate in the prior year, \$0.245221 per \$1,000 Equalized Value.

In the case of a joint library, an alternate exemption option exists pursuant to ss 43.64 (2) (c). Under this language, each participating municipality in the joint library has the option to certify that during its budget year 2021, the library will be provided and allowed to expend no less than the average of the funding levels of the previous 3 years.

We further recognize that, pursuant to state law, listed funding must be only from municipal sources, not the entire library budget. Reported amounts must exclude fines, fees, and other revenues. Capital expenditures are excluded as well.

I am authorized to certify that the governing body of the municipality has enacted an ordinance or resolution pledging that it will appropriate and allow the library to expend no less than a rate of **\$0.245221** per \$1,000 of the actual state Equalized Value amount for the community that was published by the state on August 14, 2020 or, in the case of a joint library whose municipality may choose this option, that the participating municipality will appropriate and allow the library to expend no less than the average of the funding levels of the previous 3 years.

The community meets its requirement stated above and is therefore eligible for exemption from the 2020 Waukesha County library levy.

Name and Title of Person filling out this form:

Signature

Date

This form, along with a copy of the municipal resolution/ordinance, must be filed no later than September 30, 2020.

Send to:

Bridges Library System

741 N. Grand Avenue, Suite 210

Waukesha, WI 53186

Or email to kkennedy@bridgeslibrarysystem.org

RESOLUTION NO. 20-09-16**A RESOLUTION COMMITTING TO REQUIRED FUNDING FOR THE PEWAUKEE
PUBLIC LIBRARY AND REQUESTING EXEMPTION FROM THE 2020
WAUKESHA COUNTY LIBRARY TAX LEVY FOR 2021 PURPOSES**

WHEREAS, the Common Council of the City of Pewaukee recognizes that pursuant to §43.64, Wis. Stats. and Section 761m.43.64 (2)(c), in order for the City of Pewaukee to obtain an exemption from the Waukesha County library levy for the year 2020 for 2021 purposes, the Common Council must certify that it will expend no less than the average of the funding levels of the previous three years; and

WHEREAS, the City of Pewaukee funded the Pewaukee Public Library \$787,045 in 2018, \$812,214 in 2019 and \$834,012 in 2020 with the average of the three years being \$811,090; and

WHEREAS, the Common Council further recognizes that pursuant to state law, listed funding for the Pewaukee Public Library must come only from municipal sources and must exclude fines, fees and other revenues as well as capital expenditures.

THEREFORE, BE IT HEREBY RESOLVED by the City of Pewaukee Common Council that it pledges to appropriate and allow the Pewaukee Public Library to expend no less than \$811,090, thereby exempting the City of Pewaukee from the 2020 Waukesha County library levy for 2021 purposes.

Dated this 8th day of September 2020.

CITY OF PEWAUKEE

Steve Bierce, Mayor

ATTEST:

Kelly Tarczewski, Clerk/Treasurer

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 17.**

DATE: September 8, 2020

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Raise the Hotel Tax from 6% up to 8% [Mayor Bierce]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
COMMON COUNCIL AGENDA ITEM 18.**

DATE: September 8, 2020

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Start the Regularly Schedule Common Council Meeting for October 5th, 2020 at 5:00 p.m. [Mayor Bierce]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Packer Game

 Falcons	OCTOBER 5, 2020 7:15 PM ESPN	 @ Packers
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