Regular Village Board Meeting Agenda
Tuesday, June 16, 2026
6:00 p.m.

Village Hall, 235 Hickory Street, Pewaukee, WI 53072

To view the meeting live:
https://www.youtube.com/watch?v=RuZU4hsEDEE

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

2. Public Hearings/Presentations:
   a. Presentation of the 2025 Village audit results by Baker Tilly.

3. Approval of Minutes of Previous Meeting.
   a. Minutes from the June 2, 2026, Regular Village Board Meeting.

4. Citizen Comments. – *This is an opportunity for citizens to share their opinions with Board Members on any topic they choose. However, due to Wisconsin Open Meeting laws, the Board is not able to answer questions or respond to your comments. All comments should be directed to the Board. Comments are limited to 3 minutes per speaker, with time being indicated by an audible alarm. When the alarm sounds, speakers are asked to conclude their comments. Speakers are asked to use the podium and state their name and address.*

5. Ordinances – None.

6. Resolutions – None.

7. Old Business – None.

8. New Business
   a. Review, discussion and possible action on a proposal/license approval for Brewfinity Brewing to provide alcohol sales at the concrete pavilion area of Lakefront Park on July 4th and August 15th in conjunction with events celebrating the 150th Anniversary of the Village.
   b. Review, discussion and possible action on recommended proposal for Well #3 including exterior repaint with containment, wet interior repaint, and miscellaneous repairs at 1004 Hickory Street.
   c. Review, discussion and possible action on a proposed agreement with Municipal Well and Pump to rehab Well #2.
   d. Review, discussion and possible action on the purchase of a Crack Pro Mastic Machine.
   e. Review, discussion and possible action on funding requests for promotion and activities related to the 150th Anniversary of the Village.
   f. Review, discussion and possible action on a proposal for consultant to perform a Compensation and Classification Study on Village staff.
   g. Review, discussion and possible action on Alcohol Beverage License Approvals 2026-2027.
   h. Review, discussion and possible action on a survey of Capital Drive for additional parking.
   i. Review, discussion and possible action on a six-month update of Administrator 2026 goals.
   j. Review, discussion and possible action to cancel the July 7, 2026 Village Board meeting and schedule a strategic plan workshop on July 21.
   k. Review, discussion and possible action for the Village to provide matching funds of $7,500 for July 4th Fireworks.
   l. Review, discussion and possible action on invoices and checks from May, 2026.
   m. Review, discussion and possible action on a proposed extension of the agreement with the Pewaukee School District regarding the School Resource Officer and Community Resource Officer.
   n. The Village Board of the Village of Pewaukee will enter into closed session pursuant to Wis. Statute Section 19.85(1)(e) deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, specifically regarding a proposed extension of the agreement with the Pewaukee School District regarding the School Resource Officer and Community Resource Officer. After conclusion of any closed session, the Village Board will reconvene in open session pursuant to Wis. Statute Section 19.85(2) for possible additional review, discussion and action concerning these agenda items and to address the remaining meeting agenda.

9. Citizen Comments. – *This is an opportunity for citizens to share their opinions with Board Members on any topic they choose. However, due to Wisconsin Open Meeting laws, the Board is not able to answer questions or respond to your comments. All comments should be directed to the Board. Comments are limited to 3 minutes per speaker,*

with time being indicated by an audible alarm. When the alarm sounds, speakers are asked to conclude their comments. Speakers are asked to use the podium and state their name and address.

10. Adjournment.

Note: Notice is hereby given that a quorum of a Village Committee and/or Commission may be present at the Village Board meeting, and if so, this meeting shall be considered an informational meeting of that Committee or Commission and no formal action of that Committee or Commission shall occur. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. To request such assistance, contact the Village Clerk at 262-691-5660.

Posted June 12th, 2026

Village of Pewaukee

Financial highlights

June 16, 2026

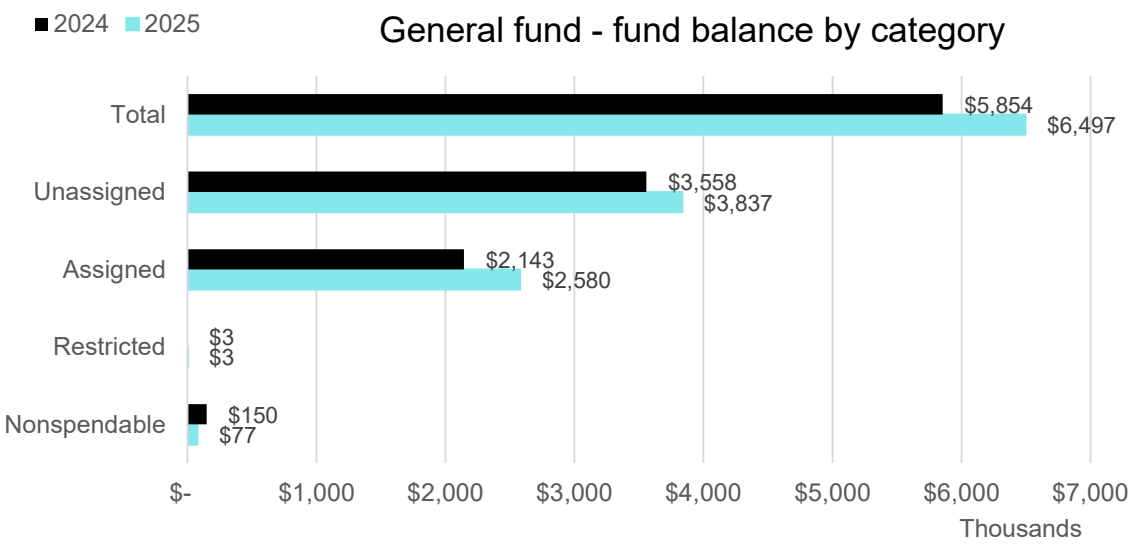
Client service team

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

© 2025 Baker Tilly US, LLP

Village of Pewaukee

General fund results



Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	$ 10,097,647	$ 9,068,036	$ 1,029,611
Expenditures and other financing uses	9,454,563	8,893,347	(561,216)
Net change in fund balance	$ 643,084	$ 174,689	$ 468,395

Fund balance category definitions

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

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

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

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

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

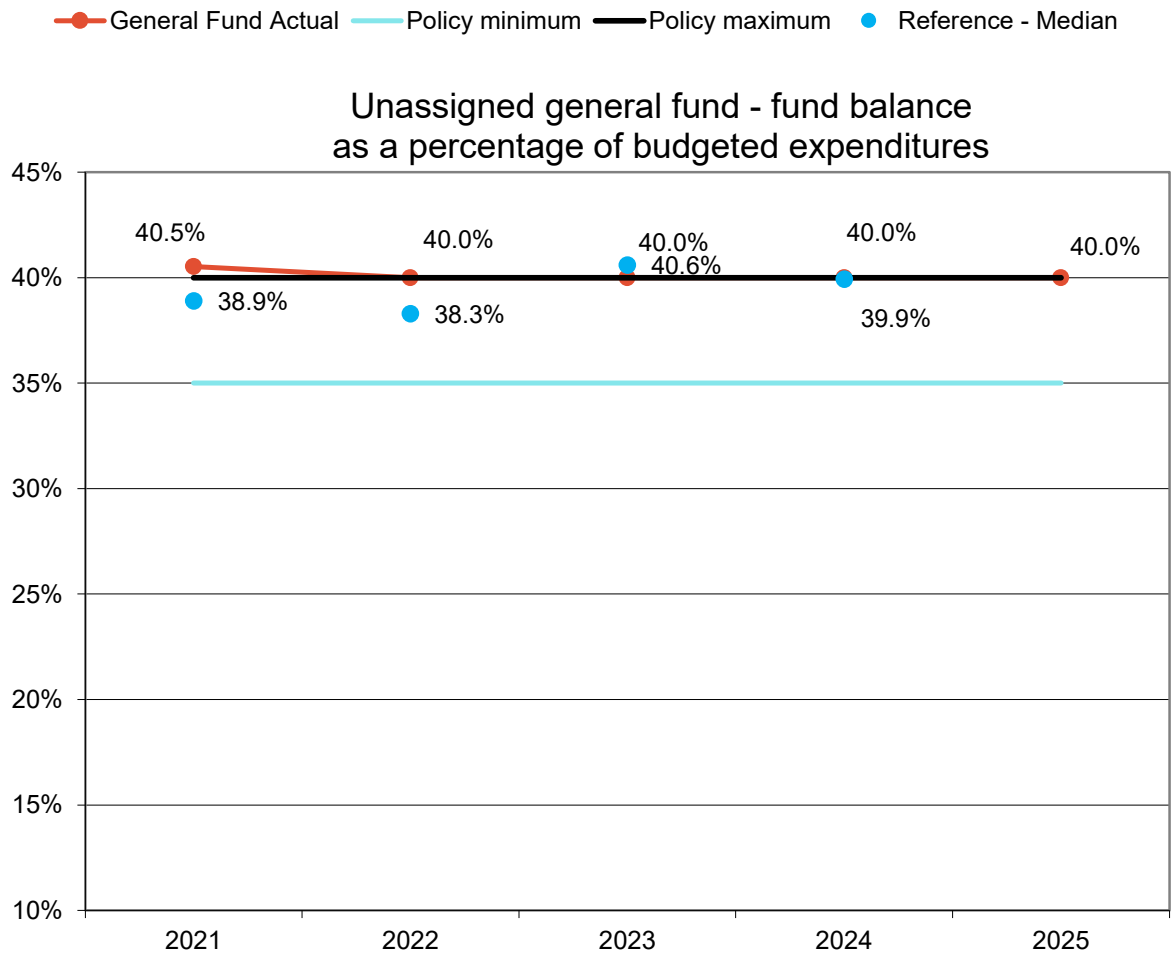
© 2025 Baker Tilly US, LLP
Source: current and prior year financial statement information and other benchmark information as noted.

Village of Pewaukee

General fund - fund balance trends

Fund balance policy:

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



Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.
Median reference value generated from 2021 - 2024 Baker Tilly municipal client data for population range of under 10,000.

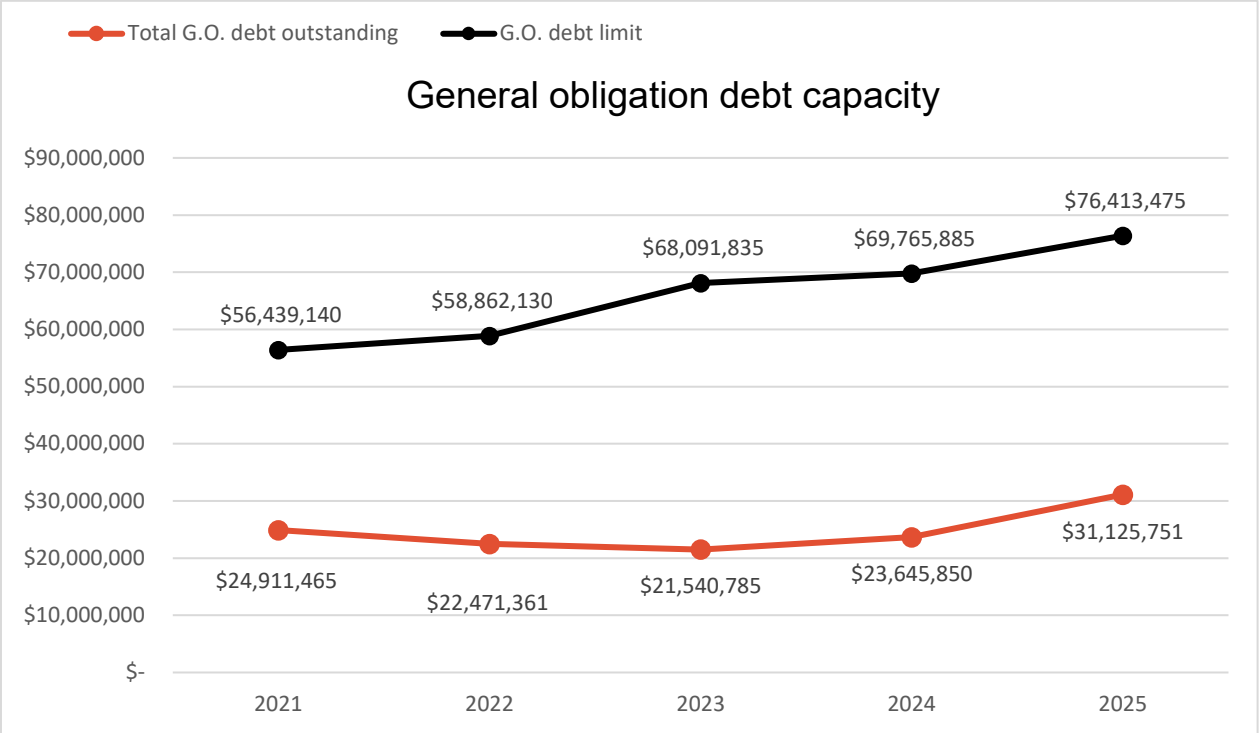
© 2025 Baker Tilly US, LLP
Source: current and prior year financial statement information and other benchmark information as noted.

Village of Pewaukee
General obligation debt

Debt management policy:

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

Actual percentage of debt limit at 12/31/25: **41%**



Total debt outstanding by type at 12/31/2025

	General obligation	Comp abs	Total
Village	$ 15,274,261	$ 97,893	$ 15,372,154
Utilities and Laimon	12,086,322	11,662	12,097,984
TIF	3,765,168	-	3,765,168
Total	$ 31,125,751	$ 109,555	$ 31,235,306

Comparative metrics available online through the Wisconsin Policy Forum.

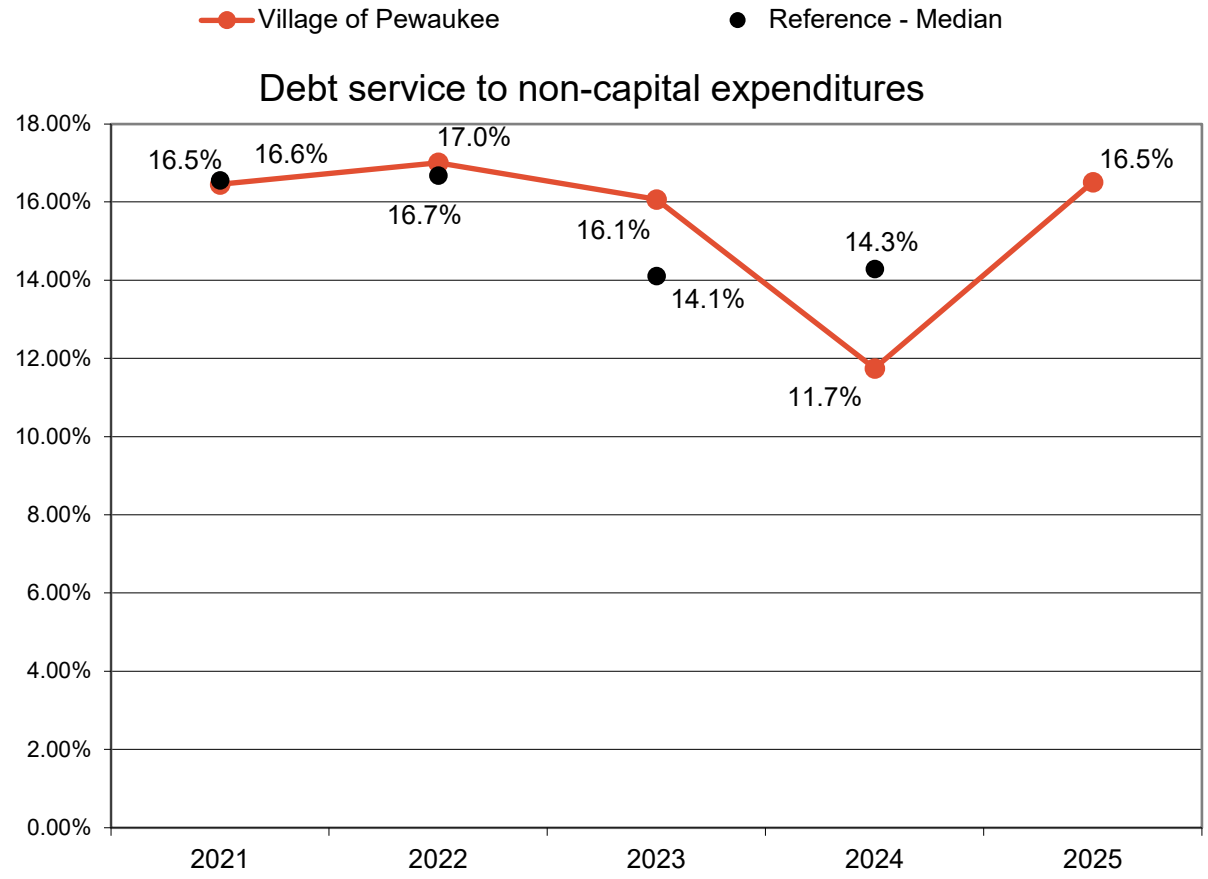
https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/

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

© 2025 Baker Tilly US, LLP
Source: current and prior year financial statement information and other benchmark information as noted.

Village of Pewaukee

Governmental funds - debt service



Current and prior year data

	2025	2024
Principal *	$ 1,479,380	$ 938,228
Interest	639,028	445,899
Total	$ 2,118,408	$ 1,384,127
Non-capital expenditures	$ 12,830,797	$ 11,780,127

*-Excludes refunding amounts for 2025

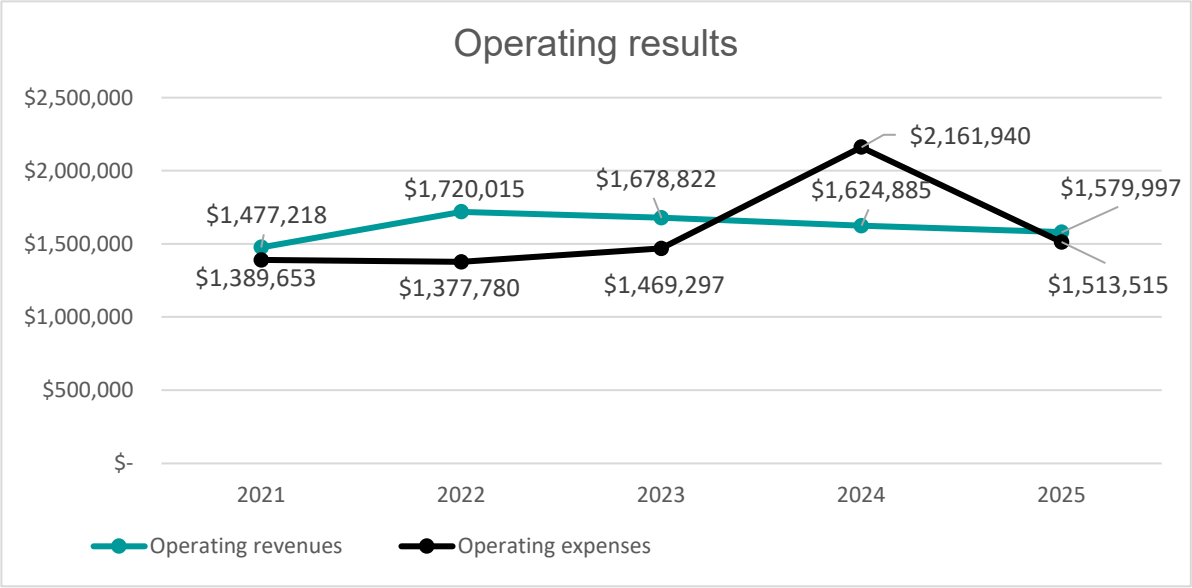
Other reference values

Median reference value generated from 2021 - 2024 Baker Tilly municipal client data for population range of under 10,000.

© 2025 Baker Tilly US, LLP
Source: current and prior year financial statement information and other benchmark information as noted.

Village of Pewaukee
Water Utility Results

	Current Year	Prior Year
Actual Rate of Return	**2.73%**	**-5.84%**
Authorized Rate of Return	**4.90%**	**4.90%**



Unrestricted Reserves

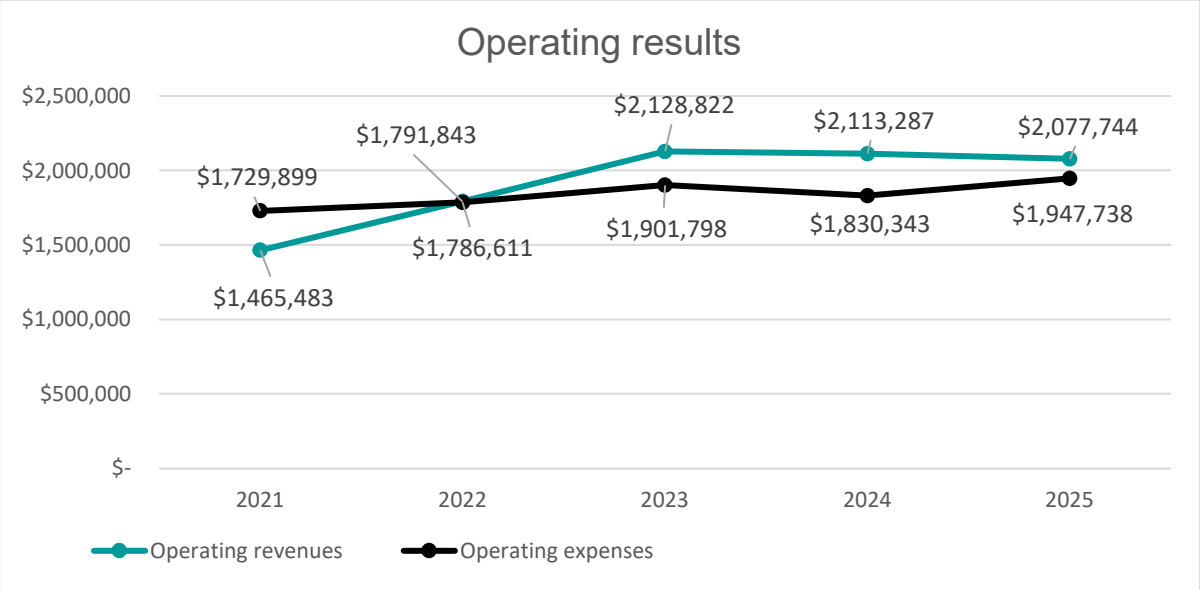
	2021	2022	2023	2024	2025
Year end balance	$ 1,907,994	$ 1,377,866	$ 1,868,643	$ 1,704,857	$ 1,210,720
Months on hand	**15.50**	**9.61**	**13.36**	**12.59**	**9.20**

Investment in Capital



© 2025 Baker Tilly US, LLP
Source: current and prior year financial statement information and other benchmark information as noted.

Village of Pewaukee
Sewer Utility Results



Unrestricted Reserves

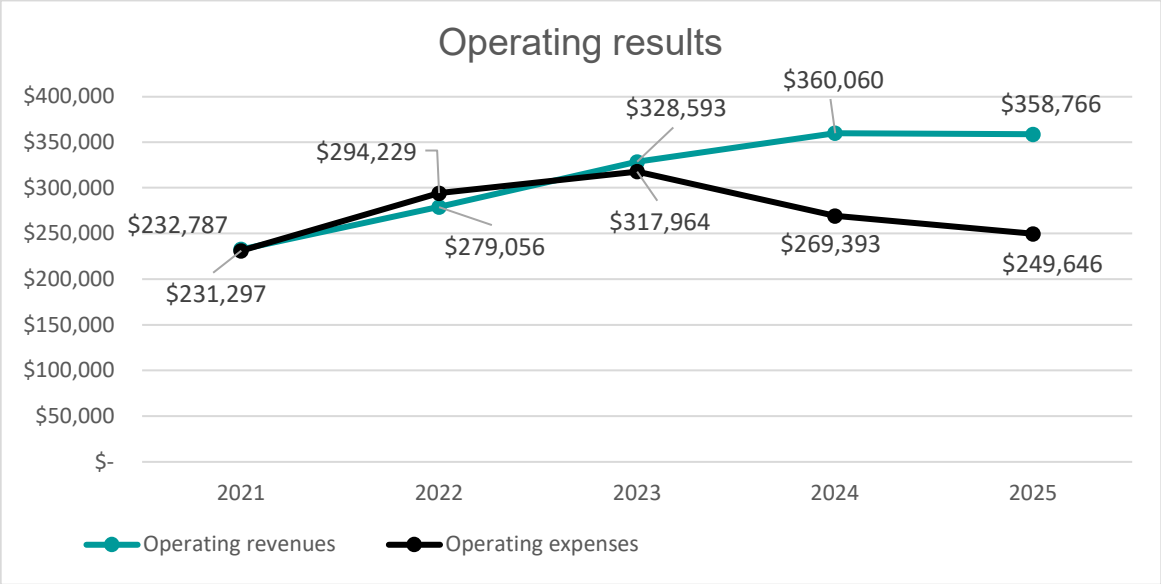
	2021	2022	2023	2024	2025
Year end balance	$ 5,309,650	$ 3,443,314	$ 2,937,361	$ 2,648,004	$ 3,186,543
Months on hand	**43.48**	**23.06**	**16.56**	**15.04**	**18.40**

Investment in Capital



© 2025 Baker Tilly US, LLP
Source: current and prior year financial statement information and other benchmark information as noted.

Village of Pewaukee
Stormwater Utility Results



Unrestricted Reserves

	2021	2022	2023	2024	2025
Year end balance	$ 98,814	$ -	$ 40,340	$ 169,377	$ 296,386
Months on hand	**5.09**	**0.00**	**1.47**	**5.64**	**9.91**

Investment in Capital



© 2025 Baker Tilly US, LLP
Source: current and prior year financial statement information and other benchmark information as noted.

Laimon Fund
2025 FINANCIAL STATEMENT HIGHLIGHTS

	2023	2024	change	2025	change
Assets					
Current Assets	$ 350,230	$ 412,059		$ 510,245	
Noncurrent Assets	1,333,439	1,397,639		1,392,852	
Total Assets	1,683,669	1,809,698	7%	1,903,097	5%
Liabilities					
Current Liabilities	73,749	76,597		140,636	
Noncurrent Liabilities	355,543	328,832		301,120	
Total Liabilities	429,292	405,429	-6%	441,756	9%
Net Position					
Net Investment in Capital Assets	952,189	945,322		1,008,307	
Unrestricted Net Position	292,449	324,085		356,259	
Total Net Position	$ 1,244,638	$ 1,269,407	2%	$ 1,364,566	7%

	2022	2023	change	2024	change
Income Statement					
Operating Revenue	$ 219,415	$ 245,437		$ 194,337	
Operating Expense	118,896	216,569		105,110	
Operating Income	100,519	28,868	-71%	89,227	209%
Nonoperating Revs & (Exps)	(11,604)	(4,099)		5,932	
Change in Net Position	$ 88,915	$ 24,769		$ 95,159	

Reporting and insights from the 2025 audit:

Village of Pewaukee

December 31, 2025

Executive summary

May 29, 2026

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

We have completed our audit of the financial statements of the Village of Pewaukee (the Village) for the year ended December 31, 2025, and have issued our report thereon dated May 29, 2026. This letter presents communications required by our professional standards.

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

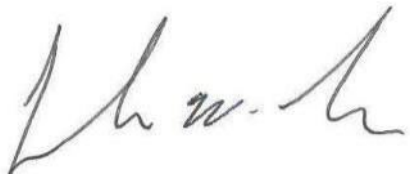
Additionally, we have included information on key risk areas Village of Pewaukee should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

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

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

Sincerely,

Baker Tilly US, LLP



John W. Rader, Managing Director, CPA

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

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

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

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

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

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

© 2025 Baker Tilly US, LLP

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.

© 2025 Baker Tilly US, LLP

Audit approach and results

Planned scope and timing

Audit focus

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

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

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

Key areas of focus and significant findings

Significant risks of material misstatement

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

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

Other areas of emphasis

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

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

© 2025 Baker Tilly US, LLP

Internal control matters

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

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

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

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

- **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.

© 2025 Baker Tilly US, LLP

Other comments and recommendations

Current Year Points

- **Restricted Funds Held for Library**
  Beginning in 2006, efforts to raise funds for the construction of the Pewaukee Public Library were led by the Library Foundation. Over the next several years, a total of $90,000 was raised and turned over to the Village to be applied towards the construction of the library. In addition, $156,711 has been available from unspent bond proceeds on the debt issued for the Library, for a total of $246,711. Each year this was reported in the Village's financials and communicated to management. Based upon the activity in the Village's debt service fund, it does not appear that these funds were applied towards the final payment on the Library debt in 2025. We recommend the Village consider how these unspent and restricted funds are to be used for the library building.

- **Ambulance and Recreation Fees**
  During 2024, the company utilized by both the City and Village of Pewaukee for EMS services was acquired by another provider. During this transition, it was difficult to obtain reports from the new provider resulting in lower and ceased payments to the Village until the reporting issues could be resolved. During 2025, collections appear to be comparable by month when compared to 2023. However, 2024 collections are still below what we would have anticipated, and it appears that amounts still may not have been paid to the Village for 2024 EMS services.

  In addition, the City of Pewaukee pays the Village for recreation fees collected. These have approximated $150,000 per year actual, and this is also the amount the Village budgeted in 2025. During the course of the audit, we noted that the Village had not received any recreation fees from the City in 2025 as the revenue account was $0. As a result, the Village reached out to the City and determined that $140,140 was owed to the Village for recreation fees. We have recorded an audit adjustment to report a receivable for this as well as the related revenue.

  We recommend the Village develop the necessary controls to ensure all fees collected by the City and owed to the Village are paid in full and in a timely manner.

- **Compensatory Time**
  We noted during our audit that compensatory time is being accrued for exempt employees. Section 205 of the Village's Employee Handbook specifically disallows exempt employees from accruing compensatory time or overtime. We recommend the Village adhere to their policy or consider amending it based upon an updated policy decision.

- **Fund Balance Assignments**
  The Village accounts for funds held within their general fund for specific purposes such as the joint pistol range, police donations, Koepp Park maintenance, and various equipment amounts. For the last several years, the Village has stopped tracking activity and adjusting these accounts to reflect collections and spending for each one of them. Through the audit process, we have attempted to adjust them based on what we can determine from the general ledger. We recommend the Village develop a process to track this activity during the year and make the appropriate adjustments.

© 2025 Baker Tilly US, LLP

Prior Year Point

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

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

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

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

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

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

© 2025 Baker Tilly US, LLP

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 Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2025. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

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

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

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

Significant unusual transactions

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

Significant difficulties encountered during the audit

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

© 2025 Baker Tilly US, LLP

Disagreements with management

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

Audit report

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

Audit consultations outside the engagement team

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

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial, and to communicate accumulated misstatements to management. The schedule within the attachments summarizes the uncorrected misstatements, other than those that are clearly trivial, that we presented to management and 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 uncorrected misstatements and corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

Other audit findings or issues

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

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

© 2025 Baker Tilly US, LLP

Other information in documents containing audited basic financial statements

Official statements

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

Management's consultations with other accountants

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

Written communications between management and Baker Tilly

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

Compliance with laws and regulations

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

Fraud

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

Going concern

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

Independence

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

Related parties

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

© 2025 Baker Tilly US, LLP

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
- Bookkeeping assistance
- Compiled regulatory reports
- Compiled TIF reports
- Utility rate study

In addition, as part of the financial statement preparation 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*.

© 2025 Baker Tilly US, LLP

Village Board resources

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

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



Capital project oversight

Public sector capital projects face increasing pressure from cost escalation, supply chain disruption, regulatory complexity and heightened scrutiny around transparency and accountability. Strong planning, governance and controls are critical across the full project life cycle, from feasibility and funding strategy through execution and closeout.

Independent oversight helps chart a clear course from planning to delivery. Our teams work alongside leadership to strengthen governance, establish financial and contractual controls, align funding with project goals, and monitor performance throughout execution, helping projects stay on schedule, within budget, and aligned with community priorities.



Succession planning

An aging workforce, rising retirement rates, and competition for specialized talent make succession planning a fiscal and operational a priority for public sector organizations.

By identifying critical roles, assessing workforce risk, building internal talent pipelines, and integrating succession planning with broader workforce strategies, Baker Tilly helps organizations preserve institutional knowledge and maintain continuity, today, and into the future.



Economic development

Successful economic development depends on disciplined planning, sound financial analysis and coordinated execution. Public sector leaders must balance incentives, infrastructure investment, funding opportunities and stakeholder priorities while maintaining fiscal responsibility.

Baker Tilly's supports local governments with strategic and financial planning, incentive structuring and negotiation, tax increment financing administration, project financing, grant strategy, and economic and fiscal impact analysis. This integrated approach helps leaders move from vision to action, strengthening communities and advancing sustainable, long-term growth.

© 2025 Baker Tilly US, LLP

Management representation letter

© 2025 Baker Tilly US, LLP

May 29, 2026

Baker Tilly US, LLP
4807 Innovate Ln
PO Box 7398
Madison, WI 53707-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Pewaukee as of December 31, 2025 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Pewaukee and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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

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

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 10, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.

2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.

6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.

9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

10) Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

    a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.

    b) Additional information that you have requested from us for the purpose of the audit.

    c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

    d) Minutes of the meetings of Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

    a) Management,

    b) Employees who have significant roles in internal control, or

    c) Others where the fraud could have a material effect on the financial statements.

14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

16) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

18) We have a process to track the status of audit findings and recommendations.

19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

20) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.

22) The Village of Pewaukee has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

24) There are no:

    a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

    b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

    c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

    d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

25) As part of your audit, you assisted with the preparation of the financial statements. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements.

26) We have made all management decisions and performed all management functions in relation to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, as identified in the engagement letter or an addendum to the engagement letter. We have designated Colin Palm, Village Treasurer, an employee with suitable skill, knowledge, and/or experience to oversee the services received. Furthermore, we have established and maintained internal controls, including monitoring activities related to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, and we have evaluated and accept responsibility for the adequacy and results of the nonattest services received.

The nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, are listed below.

a) Financial statement preparation

b) Adjusting journal entries

c) Compiled TIF financial statements

d) Compiled regulatory reports

e) Utility rate consulting

f) Bookkeeping assistance

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

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

28) The Village of Pewaukee has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

29) 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.

30) The financial statements properly classify all funds and activities.

31) 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.

32) 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.

33) The Village of Pewaukee has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

34) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

35) 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.

36) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

38) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

40) Tax-exempt bonds issued have retained their tax-exempt status.

41) We have appropriately disclosed the Village of Pewaukee's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

42) 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.

43) 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.

44) 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.

45) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

46) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.

47) We have identified any leases, subscription-based information technology agreements or other contracts that are required to be reported as leases or subscription obligations and are in agreement with the key assumptions used in the measurement of any lease/subscription related assets, liabilities or deferred inflows of resources.

48) We have evaluated our ongoing operations and determined there are no concentrations or constraints meeting the requirements for disclosure under GASB Statement No. 102.

49) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.

50) We have evaluated our GASB 75 OPEB liability and related deferrals and determined that they are not material to the financial statements.

Sincerely,

Village of Pewaukee

Signed: _____

Signed: _____

Client service team



John Rader, CPA
Managing Director

4807 Innovate Lane
Madison, Wisconsin 53718
United States

T +1 (608) 240 2431
john.rader@bakertilly.com



Leah Gaffney, CPA
Senior Manager

4807 Innovate Lane
Madison, Wisconsin 53718
United States

T +1 (608) 240 2346
leah.gaffney@bakertilly.com

© 2025 Baker Tilly US, LLP

Accounting changes relevant to Village of Pewaukee

Future accounting standards update

GASB statement number	Description	Potentially impacts you	Effective date
103	Financial reporting model improvements	✔	12/31/26
104	Disclosure of certain capital assets	✔	12/31/26
105	Subsequent Events	✔	12/31/27

Further information on upcoming GASB pronouncements.

Changes to the financial reporting model

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

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

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

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.

- Unusual or infrequent items (previously known as extraordinary and special items) - The new statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.

- Presentation of the proprietary fund statement of revenues, expenses and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.

- Major component unit information, and budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

© 2025 Baker Tilly US, LLP

Revisions to disclosures for certain capital assets

Governments are required to provide information on capital assets in the footnotes to the financial statements as outlined in GASB Statement No. 34. Recent standards have impacted the accounting and reporting for capital assets and as a result GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* to provide enhanced disclosures for certain capital assets, including:

(a) Lease assets reported under Statement No. 87, intangible right-to-use assets reported under Statement No. 94 and subscription assets reported under Statement No. 96 should all be disclosed separately, and by major class of underlying asset. In addition, if there are any other intangible assets reported they should also be disclosed separately.

(b) Capital assets that are held for sale should have the ending balance with separate disclosure for historical cost and related accumulated depreciation as well as any outstanding debt for which the asset is pledged as collateral disclosed by major class of asset. Assets held for sale are defined as those for which the government has decided to pursue the sale, and it is probable that the sale will be finalized within one year of the financial statement date.

While these changes are focused on footnote disclosures it is important to plan ahead to ensure the required information is available for implementation.

Updated guidance for the financial reporting of subsequent events

GASB Statement No. 105, *Subsequent Events, which supersedes GASB Statement No. 56*, is intended to enhance consistency in the application of requirements for subsequent events.

The Statement defines subsequent events as transactions or other events that occur after year end but before the date the financial statements are available to be issued. The date the financial statements are available to be issued is the date at which (a) the financial statements are complete in a form and format that complies with generally accepted accounting principles (GAAP) and (b) approvals necessary for issuance have been obtained, or typically the opinion date. The definition of subsequent events in this Statement modifies the subsequent events time frame throughout the GASB literature.

The Statement also clarifies:

- The different types of subsequent events (recognized and nonrecognized events)
- When note disclosures are required
- The information that should be included in those note disclosures

© 2025 Baker Tilly US, LLP

Uncorrected misstatements

- The allocation of insurance expense to the water utility was not corrected in the current year; therefore, the assets and net position were overstated and the current expenses were understated by $13,581.

Material corrected misstatements

Description	Opinion unit	Amount
To adjust debt payable account for principal paid	Sewer Utility	$ 2,680,000
To reverse duplicate transfer for LGIP	General Fund	6,717,310
To record current year lease activity	Water Utility, Laimon Enterprise Fund	133,338
To record grant revenue	Capital Projects Fund	119,260
To adjust principal and interest to amortization table	Laimon Enterprise fund	26,711
To record capital asset activity, including depreciation expense	Sewer Utility	1,138,508
To record capital asset activity, including depreciation expense	Water Utility	4,679,538
To adjust debt payable accounts for principal paid	Water Utility	639,980
To record capital asset activity, including depreciation expense	Laimon Enterprise Fund	87,656
To accrue Q4 utility revenues	Water, Stormwater, and Sewer Utility	832,437
To adjust accrued interest payable	Water, Stormwater, and Sewer Utility, Laimon	319,747
To record annual amortization for wastewater treatment plant	Sewer Utility	230,368
To record transfer between LGIP account	General and Laimon	225,000
To adjust LGIP accounts to actual and remove duplicate interest entries	Various	61,142
To record special assessments receivable	Capital Projects fund	54,690
To adjust payment in lieu of taxes (PILOT)	Water Utility, General Fund	49,024
To record retainages payable	Water Utility	87,489
To adjust accounts related to the WRS pension liability	Water and Sewer Utilities	106,483

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.

© 2025 Baker Tilly US, LLP

Two-way audit communications

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

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

a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:

   - Identify types of potential misstatements
   - Consider factors that affect the risks of material misstatement
   - Design tests of controls, when applicable and substantive procedures

c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.

d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

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

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

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.

d. We anticipate that the Village will receive an unmodified opinion on its financial statements.

e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

f. Have you had any significant communications with regulators or grantor agencies?

g. Are there other matters that you believe are relevant to the audit of the financial statements?

© 2025 Baker Tilly US, LLP

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

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

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

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

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditors' 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.

© 2025 Baker Tilly US, LLP

Village of Pewaukee

Financial Statements and
Supplementary Information

December 31, 2025

Village of Pewaukee

Table of Contents
December 31, 2025

	Page
Independent Auditors' Report	i
Required Supplementary Information	
Management's Discussion and Analysis	iv
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	1
Statement of Activities	3
Fund Financial Statements	
Balance Sheet - Governmental Funds	4
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	5
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	6
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	8
Statement of Net Position - Proprietary Funds	9
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	13
Statement of Cash Flows - Proprietary Funds	15
Statement of Fiduciary Net Position - Fiduciary Funds	19
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	20
Index to Notes to Financial Statements	21
Notes to Financial Statements	22
Required Supplementary Information	
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	54
Schedule of Proportionate Share of the Net Pension Liability (Asset) - Wisconsin Retirement System	58
Schedule of Employer Contributions - Wisconsin Retirement System	58
Notes to Required Supplementary Information	59

	Page
Supplementary Information	
Combining Balance Sheet - Nonmajor Governmental Funds	60
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	62
Combining Statement of Fiduciary Net Position - Custodial Funds	64
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds	65

Independent Auditors' Report

To the Village Board of
Village of Pewaukee

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Pewaukee, Wisconsin (the Village), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village as of December 31, 2025 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 3 to the financial statements, changes in the presentation of funds within the financial statements had occurred and adjustments were made to the reporting periods beginning fund balance. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Supplementary Information

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

Baker Tilly US, LLP

Madison, Wisconsin
May 29, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Village of Pewaukee offers all persons interested in the financial position of the Village this narrative overview and analysis of the Village's financial performance during the fiscal year ended December 31, 2025. You are invited to read this narrative in conjunction with the Village's financial statements.

Financial Highlights

- The assets and deferred outflows of the Village of Pewaukee exceeded its liabilities and deferred inflows by $57,001,132 (net position). Of this amount, $13,977,242 is considered unrestricted, $4,571,389 is restricted for specific purposes (restricted net position) and $38,452,501 is the net investment in capital assets.

- The Village's total net position increased by $1,822,089. Governmental activities net position increased by $1,783,293, while business-type net position increased by $38,796.

- On December 31, 2025, the Village's governmental funds reported combined fund balances of $11,605,672 an increase of $2,557,294 from 2024. The unassigned fund balance was $3,837,042.

Overview of the Financial Statements

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

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Village's overall financial status.

- The remaining statements are fund financial statements that focus on individual parts of Village government, reporting the Village's operations in more detail than the government-wide statements.

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

Government-Wide Statements

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

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

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

Fund Financial Statements

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

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

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

The Village maintains ten (10) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, general debt service fund, and the capital projects fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

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

Financial Analysis of the Village as a Whole

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

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

Table 1
Condensed Statements of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets:						
Current and other assets	$ 21,324,730	$ 18,351,714	$ 13,816,887	$ 17,380,817	$ 35,141,617	$ 35,732,531
Capital assets	27,034,745	26,331,429	39,235,133	36,118,820	66,269,878	62,450,249
Total assets	48,359,475	44,683,143	53,052,020	53,499,637	101,411,495	98,182,780
Deferred outflows of resources	2,065,224	2,782,184	247,420	261,593	2,312,644	3,043,777
Long-term liabilities	19,925,955	18,435,617	12,425,438	12,391,044	32,351,393	30,826,661
Other liabilities	1,028,475	1,179,571	1,425,557	1,826,833	2,454,032	3,006,404
Total liabilities	20,954,430	19,615,188	13,850,995	14,217,877	34,805,425	33,833,065
Deferred inflows of resources	9,196,831	9,359,994	2,720,751	2,854,455	11,917,582	12,214,449
Net investment in capital	10,804,432	10,670,084	27,648,069	28,448,185	38,452,501	39,086,006
Restricted	1,792,856	1,162,885	2,778,533	2,662,193	4,571,389	3,825,078
Unrestricted	7,676,150	6,657,176	6,301,092	5,578,520	13,977,242	12,267,959
Total net position	$ 20,273,438	$ 18,490,145	$ 36,727,694	$ 36,688,898	$ 57,001,132	$ 55,179,043

The largest portion of the Village's net position (67%) reflects its investment in capital assets (e.g., land, buildings and improvements, machinery and equipment and infrastructure), less any debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Village's net position (8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (25%) may be used to meet the government's ongoing obligation to citizens and creditors.

Table 2
Condensed Statement of Activities

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program revenues:						
Charges for services	$ 4,573,716	$ 3,879,807	$ 4,210,844	$ 4,408,130	$ 8,784,560	$ 8,287,937
Operating grants and contributions	628,378	691,316	-	-	628,378	691,316
Capital grants and contributions	304,421	300,055	106,010	2,213,950	410,431	2,514,005
General revenues:						
Property taxes	5,549,171	4,823,452	-	-	5,549,171	4,823,452
Other taxes	45,218	113,667	-	-	45,218	113,667
Intergovernmental	685,239	698,690	-	-	685,239	698,690
Investment income	612,014	693,620	359,310	458,125	971,324	1,151,745
Gain on sale of assets	53,639	20,123	-	-	53,639	20,123
Miscellaneous	47,369	116,072	128	4,667	47,497	120,739
Total revenues	12,499,165	11,336,802	4,676,292	7,084,872	17,175,457	18,421,674
Expenses						
General government	1,047,237	892,364	-	-	1,047,237	892,364
Public safety	6,262,618	5,751,682	-	-	6,262,618	5,751,682
Health and human services	15,907	35,101	-	-	15,907	35,101
Public works	2,019,218	1,484,956	-	-	2,019,218	1,484,956
Culture, recreation and education	862,865	754,528	-	-	862,865	754,528
Conservation and development	268,925	2,042,114	-	-	268,925	2,042,114
Water	-	-	1,833,463	2,389,618	1,833,463	2,389,618
Sewer	-	-	2,058,391	1,921,696	2,058,391	1,921,696
Lakeside Park	-	-	118,053	230,475	118,053	230,475
Transportation	-	-	37,435	94,283	37,435	94,283
Stormwater	-	-	263,078	281,056	263,078	281,056
Interest and fiscal charges	566,178	505,651	-	-	566,178	505,651
Total expenses	11,042,948	11,466,396	4,310,420	4,917,128	15,353,368	16,383,524
Income (loss) before transfers	-	(129,594)	-	2,167,744	-	2,038,150
Transfers	327,076	421,216	(327,076)	(421,216)	-	-
Increases in net position	1,783,293	291,622	38,796	1,746,528	1,822,089	2,038,150
Beginning Net Position	18,490,145	18,198,523	36,688,898	34,942,370	55,179,043	53,140,893
Ending Net Position	$ 20,273,438	$ 18,490,145	$ 36,727,694	$ 36,688,898	$ 57,001,132	$ 55,179,043

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

Governmental Activities

Governmental activities increased the Village's net position by $1,783,293. The $2.5M increase in the fund balance of governmental funds was decreased to the $1.7M noted on the statement of activities as a result of the Village issuing $1.3M more in debt than repaying, coupled with a slight increase in the pension liability and related deferrals.

Business-Type Activities

Net position of the business-type activities increased $38,796. This was due to the water and transportation utility funds experiencing losses this year which were offset by the gains in the sewer utility and Laimon Lakeside enterprise funds. Cumulatively, these funds essentially broke even for the fiscal year.

Financial Analysis of the Village's Funds

Governmental Funds

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

At December 31, 2025, the Village's governmental funds reported combined fund balances of $11,605,672. Approximately 33% of this amount, $3,837,042, constitutes unassigned fund balance, which is available to meet the Village's current and future needs. An additional $2,703,224 is assigned for specific projects or expenditures. Restricted fund balance is $4,988,063 and the remaining $77,343 of fund balance is attributed to nonspendable amounts for prepaid expenditures and long-term receivables.

General Fund

The Village's general fund is the chief operating fund of the Village. Total fund balance in the general fund increased by $643,084 during 2025. Unassigned fund balance increased by $279,160. See the following General Fund Budgetary Highlights section for further details.

The Village evaluates general fund balance by measuring the unassigned general fund balance as a percentage of the subsequent year's general fund budget. For 2025, unassigned fund balance is $3,837,042 and the 2026 general fund expenditure budget is $9,592,604, resulting in an unassigned fund balance ratio of 40%, the same as the prior five years.

General Debt Service Fund

The Village's debt service fund accounts for the accumulation of resources for and payment of, long-term debt principal, interest and related costs. The entire amount of the fund balance, $531,970 is restricted for future debt service. Included in this restricted fund balance is $90,000 received from the Pewaukee Public Library Foundation and $156,711 from unspent debt proceeds, for a total of $246,711 to be used for debt service on obligations previously issued to construct the Pewaukee Public Library.

General Capital Projects

The Village's general capital projects fund is used to account for the purchase or construction of major capital items, other than those reported in the other capital project funds. The fund balance is $3,006,599, an increase of $1,536,748 from the prior year. This was due to the issuance of $2.78M of new debt less $1.6M in capital costs.

Nonmajor Governmental Funds

Fund balance of all other governmental funds is $1,569,691, of which $164,486 is restricted for cemetery projects, $10,355 is restricted for lake patrol purposes, $1,258,152 is restricted for TIF projects, and $13,137 is restricted in the downtown loan fund.

Proprietary Funds

The Village of Pewaukee's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail. At December 31, 2025, the Village's proprietary funds reported combined net position of $36,727,694.

Water Utility

The water utility net position decreased $212,820 or 1.9% from prior year. Operating revenues decreased by $44,888 or approximately 2.8%. Operating expenses decreased by $648,425 or approximately 30%. Most of the loss is attributable to nonoperating expenses exceeding revenues with the primary driver being interest expense which is approximately $92,000 higher than the prior year.

Sewer Utility

The sewer utility net position increased $94,740 or less than 1%. Operating revenues decreased $35,543 or 1.7%. Operating expenses increased $117,395 or approximately 6.4%. While overall operating income was a positive $130,006, nonoperating items were a similar but offsetting $(130,420).

Laimon Family Lakeside Park Fund

The Village created this fund during 2015 upon the acquisition of a marina, a building, property and equipment and is now being used for outdoor recreational purposes. At year end, the fund had $1,364,566 of net position which was an increase of $95,159 from the prior year. Operating revenues at year end were $194,337, $51,100 less than last year and operating expenses were $105,110, $111,459, less than last year.

Transportation Fund

The Village created this utility during 2021 to finance certain public works initiatives. Based upon a 2022 ruling by the District II court of Appeals, the fee used to support these operations was ruled an impermissible tax. As a result, the capital and related debt previously accounted for in this fund were moved to governmental activities in 2024. For 2025, the only activity in this fund consisted of final billing adjustments and some investment income on the remaining cash and investments until the fund is closed.

General Fund Budgetary Highlights

Overall fund balance increased by $643,084, approximately 11% from the prior year. There were no budget amendments made during the year.

Total revenues were $9,716,932, or $1,037,316 more than budget. Additional revenues compared to budget were generated from state aids, building and other permits, ambulance fees, plan review fees and investment income.

Total expenditures were $9,445,863, or $561,216 over the budgeted amount of $8,884,647. Significant variances with budgeted expenditures were experienced in public safety, public works and planning.

Capital Assets

At the end of 2025, the Village had invested a total of $66,269,878 in capital assets. This investment in capital assets includes land, buildings, machinery and equipment, utility plant, construction in progress and infrastructure.

Table 3
Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	$ 6,565,101	$ 6,565,101	$ 925,238	$ 925,238	$ 7,490,339	$ 7,490,339
Land improvements	408,449	408,449	586,848	569,348	995,297	977,797
Buildings	16,566,569	16,549,213	148,021	136,706	16,714,590	16,685,919
Machinery and equipment	4,007,335	3,364,810	39,550	6,400	4,046,885	3,371,210
Water plant	-	-	22,131,663	21,983,608	22,131,663	21,983,608
Sewer plant	-	-	31,104,018	30,834,286	31,104,018	30,834,286
Stormwater	-	-	1,884,470	1,884,470	1,884,470	1,884,470
Construction in progress	659,117	-	4,276,894	491,794	4,936,011	491,794
Infrastructure	6,143,507	6,143,507	-	-	6,143,507	6,143,507
Total capital assets	34,350,078	33,031,080	61,096,702	56,831,850	95,446,780	89,862,930
Less accumulated depreciation	(7,315,333)	(6,699,651)	(21,861,569)	(20,713,030)	(29,176,902)	(27,412,681)
Capital assets, net of accumulated depreciation	$ 27,034,745	$ 26,331,429	$ 39,235,133	$ 36,118,820	$ 66,269,878	$ 62,450,249

Significant projects for 2025 include:

- Equipment purchases including a backhoe, mower and attachments, and International truck, and police vehicle.
- Playground equipment, park turf, bouys, and a concrete patio.
- Costs related to the 2025 road and utility program.
- Water utility costs associated with well 4 HMO treatment, well 6 PFAS, and a new well no. 7.
- Sewer utility costs associated with the Kopmeier lift station and the Village's share of capital items at the Brookfield treatment facility.

See Note 3 for additional information.

Long-Term Debt

At December 31, 2025, the Village and utilities had $31,125,751 of long-term bonds and notes outstanding. Of this amount, $19,039,429 are general obligation issues to be repaid by future levies or tax increment.

Total long-term bonds outstanding at December 31, 2025 increased by a net amount of $7,479,901 or 31.6%.

At the end of the year, the Village was at 41% of its general obligation debt capacity. The prior year was 34%. Excluding general obligation debt to be financed by user charges of the enterprise funds, the debt capacity was 25%.

See Note 3 for additional information.

Currently Known Facts/Economic Conditions

All currently known facts and economic conditions were considered in preparing the 2026 Village budget. None of these conditions are anticipated to change the overall financial position of the Village.

The Village of Pewaukee is located approximately 25 miles west of Milwaukee. The Village has successful business and commercial areas, which continue to see activity and interest. New and continuing development projects of note are: The former St. Mary's Catholic School property is currently under redevelopment into a 46-lot single-family residential development moving a significant portion of the former school property to the property tax rolls. It is called "The Glen at Pewaukee Lake" and approximately seventy-five percent of the parcels have been built out. In addition, the former River Hills Nursing Home is being redeveloped as the “Riverside Preserve”. It is a 36-lot single-family subdivision which included the creation of TID #4 to assist with blight elimination. This development is almost completely built out as of mid-2026 and staff are working with the developer on final items. Another residential development in progress is Kirkland Crossing Phase 2 on Ryan Street. They added 77 residential units to their existing facility and began accepting residents in 2026. Finally, the Westerly Senior Homes project, a 141-unit senior housing continuum of care facility, was recently completed at the corner of STH 164 and Swan Road. They held a ribbon cutting in 2025 and are now housing residents. The new branch of UW Credit Union, replacing the closed Applebee’s on Capital Drive, also opened in 2026. Commercial development along the lake continues as well. The new Brewfinity location opened on West Wisconsin Ave and a new European grocery is in development on Main Street. The Village is addressing a number of issues regarding its water utility with construction underway in 2026 of an HMO Treatment Facility for its Well #4 for radium reduction and the site selection of a new well (#7) on Cecelia Drive to replace well #2. The Village is also exploring a connection to Lake Michigan water supply with the City of Pewaukee having completed an NR854 study in 2026.

Requests for Information

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

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

Village of Pewaukee

Statement of Net Position
December 31, 2025

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	$ 11,937,415	$ 5,359,750	$ 17,297,165
Receivables (net):			
Taxes	8,322,148	-	8,322,148
Accounts	386,810	1,048,354	1,435,164
Special assessments	54,690	-	54,690
Leases	-	2,505,711	2,505,711
Due from other governmental units	31,758	-	31,758
Inventories and prepaid items	77,343	35,478	112,821
Preliminary survey and engineering	-	625,395	625,395
Investment in Brookfield plant (net of amortization)	-	663,866	663,866
Investment in Pewaukee Public Library	514,566	-	514,566
Restricted assets:	-	-	-
Cash and investments	-	3,578,333	3,578,333
Capital assets (net of accumulated depreciation):			
Land	6,565,101	925,238	7,490,339
Construction in progress	659,117	4,276,894	4,936,011
Other capital assets, net of accumulated depreciation	19,810,527	34,033,001	53,843,528
Total assets	48,359,475	53,052,020	101,411,495
Deferred Outflows of Resources			
Pension related amount	2,065,224	247,420	2,312,644
Total deferred outflows of resources	2,065,224	247,420	2,312,644
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable	444,835	1,055,747	1,500,582
Accrued liabilities and deposits	438,502	260,686	699,188
Unearned revenue	145,138	109,124	254,262
Noncurrent liabilities:			
Net pension liability	355,390	26,912	382,302
Due within one year	1,637,059	569,575	2,206,634
Due in more than one year	17,933,506	11,828,951	29,762,457
Total liabilities	20,954,430	13,850,995	34,805,425
Deferred Inflows of Resources			
Pension related amounts	973,080	215,040	1,188,120
Unearned revenues	8,223,751	-	8,223,751
Lease related amounts	-	2,505,711	2,505,711
Total deferred inflows of resources	9,196,831	2,720,751	11,917,582

See notes to financial statements

Village of Pewaukee

Statement of Net Position
December 31, 2025

	Governmental Activities	Business-Type Activities	Total
Net Position			
Net investment in capital assets	$ 10,804,432	$ 27,648,069	$ 38,452,501
Restricted for:			
Construction	343,362	-	343,362
Equipment replacement	-	2,778,533	2,778,533
TIF activities	1,258,152	-	1,258,152
Park maintenance	3,364	-	3,364
Cemetery	164,486	-	164,486
Loans	13,137	-	13,137
Lake patrol	10,355	-	10,355
Unrestricted	7,676,150	6,301,092	13,977,242
Total net position	$ 20,273,438	$ 36,727,694	$ 57,001,132

See notes to financial statements

Village of Pewaukee

Statement of Activities
Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Business-Type Activities	Net (Expenses) Revenues and Changes in Net Position: Total
Governmental activities:							
General government	$ 1,047,237	$ 186,045	$ -	$ -	$ (861,192)	$ -	$ (861,192)
Public safety	6,262,618	3,810,342	145,125	-	(2,307,151)	-	(2,307,151)
Public works	2,019,218	383,030	483,253	105,886	(1,047,049)	-	(1,047,049)
Health and human services	15,907	37,901	-	-	21,994	-	21,994
Culture, recreation and education	862,865	156,398	-	198,535	(507,932)	-	(507,932)
Conservation and development	268,925	-	-	-	(268,925)	-	(268,925)
Interest and fiscal charges	566,178	-	-	-	(566,178)	-	(566,178)
Total governmental activities	11,042,948	4,573,716	628,378	304,421	(5,536,433)	-	(5,536,433)
Business-type activities:							
Water	1,833,463	1,579,997	-	100,690	-	(152,776)	(152,776)
Sewer	2,058,391	2,077,744	-	-	-	19,353	19,353
Lakeside park	118,053	194,337	-	5,320	-	81,604	81,604
Transportation	37,435	-	-	-	-	(37,435)	(37,435)
Stormwater	263,078	358,766	-	-	-	95,688	95,688
Total business-type activities	4,310,420	4,210,844	-	106,010	-	6,434	6,434
Total	$ 15,353,368	$ 8,784,560	$ 628,378	$ 410,431	(5,536,433)	6,434	(5,529,999)
General Revenues							
Taxes:							
Property taxes, levied for general purposes					3,317,222	-	3,317,222
Property taxes, levied for debt service					1,780,610	-	1,780,610
Property taxes, levied for tax increment financing districts					451,339	-	451,339
Other taxes					45,218	-	45,218
Intergovernmental revenues not restricted to specific programs					685,239	-	685,239
Investment income					612,014	359,310	971,324
Gain on sale of assets					53,639	-	53,639
Miscellaneous					47,369	128	47,497
Total general revenues					6,992,650	359,438	7,352,088
Transfers					327,076	(327,076)	-
Total general revenues and transfers					7,319,726	32,362	7,352,088
Change in net position					1,783,293	38,796	1,822,089
Net Position, Beginning					18,490,145	36,688,898	55,179,043
Net Position, Ending					$ 20,273,438	$ 36,727,694	$ 57,001,132

See notes to financial statements

Village of Pewaukee

Balance Sheet -
Governmental Funds
December 31, 2025

	General Fund	General Debt Service	Capital Projects	Nonmajor Governmental Funds	Total
Assets					
Cash and investments	$ 6,271,941	$ 532,287	$ 3,427,793	$ 1,705,394	$ 11,937,415
Receivables:					
Taxes	5,887,527	1,845,033	13,683	575,905	8,322,148
Accounts	375,094	-	-	11,716	386,810
Special assessments	-	-	54,690	-	54,690
Due from other governments	31,758	-	-	-	31,758
Due from other funds	1,147	-	-	-	1,147
Prepaid items	77,343	-	-	-	77,343
Total assets	$ 12,644,810	$ 2,377,320	$ 3,496,166	$ 2,293,015	$ 20,811,311
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ 8,629	$ 317	$ 434,792	$ 1,097	$ 444,835
Accrued liabilities	171,941	-	-	37	171,978
Due to other funds	-	-	-	1,147	1,147
Deposits	72,860	-	-	-	72,860
Other current liabilities	5,056	-	-	-	5,056
Unearned revenues	-	-	-	145,138	145,138
Total liabilities	258,486	317	434,792	147,419	841,014
Deferred Inflows of Resources					
Unearned revenues	5,802,728	1,845,033	85	575,905	8,223,751
Unavailable revenues	86,184	-	54,690	-	140,874
Total deferred inflows of resources	5,888,912	1,845,033	54,775	575,905	8,364,625
Fund Balances					
Nonspendable	77,343	-	-	-	77,343
Restricted	3,364	531,970	3,006,599	1,446,130	4,988,063
Assigned	2,579,663	-	-	123,561	2,703,224
Unassigned	3,837,042	-	-	-	3,837,042
Total fund balances	6,497,412	531,970	3,006,599	1,569,691	11,605,672
Total liabilities, deferred inflows of resources and fund balance	$ 12,644,810	$ 2,377,320	$ 3,496,166	$ 2,293,015	$ 20,811,311

See notes to financial statements

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2025

Total Fund Balances, Governmental Funds	$ 11,605,672
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds.	
Land and right of way	6,565,101
Construction in progress	659,117
Other capital assets	27,125,860
Less accumulated depreciation	(7,315,333)
Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements. See Note 3.	140,874
The net pension liability does not relate to current financial resources and is not reported in the governmental funds.	(355,390)
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	2,065,224
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(973,080)
The Village's investment in the library joint venture is not a financial resource and, therefore, is not reported in the fund statements.	514,566
Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and notes payable	(19,039,429)
Compensated absences	(97,893)
Accrued interest	(188,608)
Unamortized debt premium	(433,243)
Net Position of Governmental Activities	$ 20,273,438

See notes to financial statements

Village of Pewaukee

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2025

	General Fund	General Debt Service	Capital Projects	TID No. 4
Revenues				
Taxes	$ 3,362,440	$ 1,780,610	$ -	$ -
Intergovernmental	1,063,172	-	223,796	-
Licenses and permits	479,556	-	-	-
Fines, forfeitures and penalties	132,197	-	-	-
Public charges for services	4,065,249	-	-	-
Special assessments	-	-	19,940	-
Investment income	551,424	4,826	18,085	-
Miscellaneous revenues	62,894	-	6,957	-
Total revenues	9,716,932	1,785,436	268,778	-
Expenditures				
Current:				
General government	1,021,801	-	-	-
Public safety	5,851,420	-	-	-
Public works	1,538,951	-	-	-
Health and human services	-	-	-	-
Culture, recreation and education	737,216	-	-	-
Conservation and development	196,833	-	-	-
Capital outlay	99,642	-	1,512,030	-
Debt service:				
Principal	-	2,669,969	-	-
Interest and fiscal charges	-	410,507	47,825	-
Total expenditures	9,445,863	3,080,476	1,559,855	-
Excess (deficiency) of revenues over expenditures	271,069	(1,295,040)	(1,291,077)	-
Other Financing Sources				
Debt issued	-	-	2,780,000	-
Refunding bonds issued	-	1,220,000	-	-
Premium on debt issued	-	152,754	47,825	-
Sales of capital assets	53,639	-	-	-
Transfers in	327,076	-	-	-
Transfers out	(8,700)	-	-	-
Total other financing sources	372,015	1,372,754	2,827,825	-
Net change in fund balances	643,084	77,714	1,536,748	-
Fund Balances, Beginning	5,854,328	454,256	1,469,851	371,794
Accounting changes (see note disclosure)	-	-	-	(371,794)
Fund Balances, Beginning, as Adjusted	5,854,328	454,256	1,469,851	-
Fund Balances, Ending	$ 6,497,412	$ 531,970	$ 3,006,599	$ -

See notes to financial statements

Nonmajor Governmental Funds	Total
$ 451,339	$ 5,594,389
241,495	1,528,463
-	479,556
-	132,197
37,901	4,103,150
-	19,940
37,648	611,983
250	70,101
768,633	12,539,779
1,484	1,023,285
67,152	5,918,572
-	1,538,951
15,907	15,907
-	737,216
72,680	269,513
121,310	1,732,982
18,356	2,688,325
180,696	639,028
477,585	14,563,779
291,048	(2,024,000)
-	2,780,000
-	1,220,000
-	200,579
-	53,639
8,700	335,776
-	(8,700)
8,700	4,581,294
299,748	2,557,294
898,149	9,048,378
371,794	-
1,269,943	9,048,378
$ 1,569,691	$ 11,605,672

See notes to financial statements

Village of Pewaukee

Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2025

Net Change in Fund Balances, Total Governmental Funds	$	2,557,294
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Net Position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the Statement of Activities.		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		1,732,982
Some items reported as capital outlay were not capitalized		(315,406)
Depreciation is reported in the government-wide financial statements		(704,402)
Net book value of assets retired		(9,858)
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.		54,522
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Debt issued		(4,000,000)
Principal repaid		2,688,325
Governmental funds report debt premiums and discounts as other financing sources (uses) or financing sources or uses. However, in the Statement of Net Position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the Statement of Activities and are reported as interest expense.		
Amortization of debt premium		41,121
Amortization of loss on refunding		(1,410)
Premium on debt issuance		(200,579)
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		25,051
Accrued interest on debt		33,139
Net pension asset/liability		(44,256)
Deferred outflows of resources related to pensions		(715,550)
Deferred inflows of resources related to pensions		631,740
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.		10,580
Change in Net Position of Governmental Activities	$	1,783,293

See notes to financial statements

Village of Pewaukee

Statement of Net Position -
Proprietary Funds
December 31, 2025

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Laimon Family Lakeside Park Fund	Transportation Fund
Assets				
Current assets:				
Cash and investments	$ 1,210,720	$ 3,186,543	$ 469,183	$ 196,918
Accounts receivable	376,176	568,187	-	-
Lease receivable	98,935	-	41,062	-
Materials and supplies	25,940	-	-	-
Prepayments	5,033	2,759	-	-
Preliminary survey and engineering	625,395	-	-	-
Total current assets	2,342,199	3,757,489	510,245	196,918
Noncurrent assets:				
Restricted assets:				
Equipment replacement	-	2,778,533	-	-
Construction	781,336	18,464	-	-
Capital assets:				
Land	10,742	250	914,246	-
Construction work in progress	3,915,418	324,145	-	-
Land improvements	-	-	586,848	-
Buildings and improvements	-	-	148,021	-
Machinery, equipment and furnishings	-	-	39,550	-
Plant in service	22,131,663	31,104,018	-	-
Less accumulated depreciation	(9,615,689)	(11,237,329)	(351,526)	-
Other assets:				
Investment in Brookfield plant	-	6,192,698	-	-
Less accumulated amortization	-	(5,528,832)	-	-
Lease receivable	2,310,001	-	55,713	-
Total noncurrent assets	19,533,471	23,651,947	1,392,852	-
Total assets	21,875,670	27,409,436	1,903,097	196,918
Deferred Outflows of Resources				
Pension related items	123,866	123,554	-	-
Total deferred outflows of resources	123,866	123,554	-	-

See notes to financial statements

Business-Type Activities - Enterprise Funds	
Nonmajor Enterprise Fund - Stormwater Utility	Total
$ 296,386	$ 5,359,750
103,991	1,048,354
-	139,997
-	25,940
1,746	9,538
-	625,395
402,123	7,208,974
-	2,778,533
-	799,800
-	925,238
37,331	4,276,894
-	586,848
-	148,021
-	39,550
1,884,470	55,120,151
(657,025)	(21,861,569)
-	6,192,698
-	(5,528,832)
-	2,365,714
1,264,776	45,843,046
1,666,899	53,052,020
-	247,420
-	247,420

Village of Pewaukee

Statement of Net Position -
Proprietary Funds
December 31, 2025

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Laimon Family Lakeside Park Fund	Transportation Fund
Liabilities				
Current liabilities:				
Accounts payable	$ 599,388	$ 425,125	$ 3,149	$ 5,061
Accrued wages	18,922	10,831	-	-
Accrued interest	118,069	39,510	9,865	-
Unearned revenue	-	-	91,710	-
Compensated absences	10,244	1,418	-	-
General obligation debt	310,201	190,000	27,712	-
Deposits	47,639	-	8,200	-
Total current liabilities	1,104,463	666,884	140,636	5,061
Noncurrent liabilities:				
Long-term debt:				
Unamortized premium	181,181	112,489	-	-
General obligation bonds payable	7,127,289	3,850,000	301,120	-
Net pension liability	16,887	10,025	-	-
Total noncurrent liabilities	7,325,357	3,972,514	301,120	-
Total liabilities	8,429,820	4,639,398	441,756	5,061
Deferred Inflows of Resources				
Pension related items	122,661	92,379	-	-
Deferred inflow, leases	2,408,936	-	96,775	-
Total deferred inflows of resources	2,531,597	92,379	96,775	-
Net Position				
Net investment in capital assets	9,604,799	16,057,059	1,008,307	-
Restricted for:				
Replacement of equipment and capital assets	-	2,778,533	-	-
Unrestricted	1,433,320	3,965,621	356,259	191,857
Total net position	$ 11,038,119	$ 22,801,213	$ 1,364,566	$ 191,857

See notes to financial statements

Business-Type Activities - Enterprise Funds	
Nonmajor Enterprise Fund - Stormwater Utility	Total
$ 23,024	$ 1,055,747
3,255	33,008
4,395	171,839
17,414	109,124
-	11,662
30,000	557,913
-	55,839
78,088	1,995,132
6,872	300,542
250,000	11,528,409
-	26,912
256,872	11,855,863
334,960	13,850,995
-	215,040
-	2,505,711
-	2,720,751
977,904	27,648,069
-	2,778,533
354,035	6,301,092
$ 1,331,939	$ 36,727,694

See notes to financial statements

Village of Pewaukee

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Funds
Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Laimon Family Lakeside Park Fund	Transportation Fund
Operating Revenues				
Charges for services	$ 1,457,830	$ 2,077,744	$ 194,337	$ -
Other operating revenue	122,167	-	-	-
Total operating revenues	1,579,997	2,077,744	194,337	-
Operating Expenses				
Operation and maintenance	968,141	1,213,857	79,419	37,435
Depreciation	545,374	503,513	25,691	-
Amortization	-	230,368	-	-
Total operating expenses	1,513,515	1,947,738	105,110	37,435
Operating income (loss)	66,482	130,006	89,227	(37,435)
Nonoperating Revenues (Expenses)				
Investment income	136,612	205,807	13,555	1,915
Miscellaneous revenues	-	-	-	-
Interest expense	(319,948)	(110,653)	(12,943)	-
Grant revenue	-	-	5,320	-
Total nonoperating revenues (expenses)	(183,336)	95,154	5,932	1,915
Income (loss) before contributions and transfers	(116,854)	225,160	95,159	(35,520)
Contributions and Transfers				
Capital contributions	100,690	-	-	-
Transfers out	(196,656)	(130,420)	-	-
Total contributions and transfers	(95,966)	(130,420)	-	-
Change in net position	(212,820)	94,740	95,159	(35,520)
Net Position, Beginning	11,250,939	22,706,473	1,269,407	227,377
Net Position, Ending	$ 11,038,119	$ 22,801,213	$ 1,364,566	$ 191,857

See notes to financial statements

Business-Type Activities - Enterprise Funds	
Nonmajor Enterprise Fund - Stormwater Utility	Total
$ 358,766	$ 4,088,677
-	122,167
358,766	4,210,844
180,316	2,479,168
69,330	1,143,908
-	230,368
249,646	3,853,444
109,120	357,400
1,421	359,310
128	128
(13,432)	(456,976)
-	5,320
(11,883)	(92,218)
97,237	265,182
-	100,690
-	(327,076)
-	(226,386)
97,237	38,796
1,234,702	36,688,898
$ 1,331,939	$ 36,727,694

See notes to financial statements

Village of Pewaukee

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Laimon Family Lakeside Park Fund	Transportation Fund
Cash Flows From Operating Activities				
Received from customers	$ 1,680,446	$ 2,111,445	$ 199,657	$ 13,955
Customer deposits	-	-	61,380	-
Paid to suppliers for goods and services	(754,333)	(1,024,819)	(71,683)	(198,948)
Paid to employees for services	(375,795)	(212,689)	(5,277)	-
Net cash flows from operating activities	550,318	873,937	184,077	(184,993)
Cash Flows From Investing Activities				
Investment income	136,612	205,807	13,555	1,915
Net cash flows from investing activities	136,612	205,807	13,555	1,915
Cash Flows From Noncapital Financing Activities				
Paid to Municipality for tax equivalent	(196,656)	-	-	-
Transfers	-	(130,420)	-	-
Net cash flows from noncapital financing activities	(196,656)	(130,420)	-	-
Cash Flows From Capital and Related Financing Activities				
Debt issued	5,102,490	755,000	-	-
Debt retired	(5,022,916)	(900,000)	(26,711)	-
Interest paid	(304,815)	(121,461)	(13,744)	-
Debt issuance costs	(106,987)	(14,728)	-	-
Construction grant received	77,490	-	-	-
Acquisition and construction of capital assets	(4,179,496)	(613,451)	(61,965)	-
Capital contributions received	23,200	-	-	-
Premium from debt issuance	144,720	21,744	-	-
Net cash flows from capital and related financing activities	(4,266,314)	(872,896)	(102,420)	-
Net change in cash and cash equivalents	(3,776,040)	76,428	95,212	(183,078)
Cash and Cash Equivalents, Beginning	5,768,096	5,907,112	373,971	379,996
Cash and Cash Equivalents, Ending	$ 1,992,056	$ 5,983,540	$ 469,183	$ 196,918

See notes to financial statements

Business-Type Activities - Enterprise Funds	
Nonmajor Enterprise Fund - Stormwater Utility	Total
$ 358,662	$ 4,364,165
-	61,380
(43,501)	(2,093,284)
(131,116)	(724,877)
184,045	1,607,384
1,421	359,310
1,421	359,310
-	(196,656)
-	(130,420)
-	(327,076)
180,000	6,037,490
(219,637)	(6,169,264)
(17,247)	(457,267)
(3,511)	(125,226)
-	77,490
(37,331)	(4,892,243)
-	23,200
5,184	171,648
(92,542)	(5,334,172)
92,924	(3,694,554)
203,462	12,632,637
$ 296,386	$ 8,938,083

Village of Pewaukee

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Laimon Family Lakeside Park Fund	Transportation Fund
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities				
Operating income (loss)	$ 66,482	$ 130,006	$ 89,227	$ (37,435)
Nonoperating revenue	-	-	5,320	-
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation	545,374	503,513	25,691	-
Depreciation charged to other funds	28,517	-	-	-
Amortization	-	230,368	-	-
Changes in assets, deferred outflows, liabilities and deferred inflows:				
Customer accounts receivable	14,598	(46,099)	38,087	-
Due from other funds	62,557	79,800	-	13,955
Prepayments	(5,033)	(2,759)	-	-
Accounts payable	(277,687)	(32,870)	2,459	(161,513)
Customer deposits	(911)	-	61,380	-
Other current liabilities	18,210	7,455	-	-
Pension related deferrals and liabilities	10,722	4,523	-	-
Other accounts receivable	89,385	-	-	-
Deferred inflow of resources	(89,385)	-	(38,087)	-
Due to other funds	87,489	-	-	-
Net cash flows from operating activities	$ 550,318	$ 873,937	$ 184,077	$ (184,993)
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds				
Cash and investments	$ 1,210,720	$ 3,186,543	$ 469,183	$ 196,918
Equipment replacement	-	2,778,533	-	-
Construction account	781,336	18,464	-	-
Cash and cash equivalents	$ 1,992,056	$ 5,983,540	$ 469,183	$ 196,918
Noncash Capital and Related Financing Activities				
Amortization of premiums	$ 4,976	$ 12,165	$ -	$ -
Amortization of WWTP	$ -	$ (230,368)	$ -	$ -

See notes to financial statements

Business-Type Activities - Enterprise Funds	
Nonmajor Enterprise Fund - Stormwater Utility	Total
$ 109,120	$ 357,400
128	5,448
69,330	1,143,908
-	28,517
-	230,368
(10,681)	(4,095)
10,449	166,761
(1,746)	(9,538)
4,593	(465,018)
-	60,469
2,852	28,517
-	15,245
-	89,385
-	(127,472)
-	87,489
$ 184,045	$ 1,607,384
$ 296,386	$ 5,359,750
-	2,778,533
-	799,800
$ 296,386	$ 8,938,083
$ 743	
$ -	

See notes to financial statements

Village of Pewaukee

Statement of Fiduciary Net Position -
Fiduciary Funds
December 31, 2025

	Custodial Funds
Assets	
Cash and investments	$ 5,835,282
Taxes receivable	5,980,740
Prepaid items	9,023
Total assets	11,825,045
Liabilities	
Accounts payable	22,363
Accrued liabilities	33,809
Due to other governments	11,492,700
Total liabilities	11,548,872
Net Position	
Restricted	276,173
Total net position	$ 276,173

See notes to financial statements

Village of Pewaukee

Statement of Changes in Fiduciary Net Position -
Fiduciary Funds
Year Ended December 31, 2025

	Custodial Funds
Additions	
Intergovernmental	$ 1,260,500
Public charges for services	4,009
Fines	9,684
Donations	28,511
Investment income	11,593
Other miscellaneous	7,058
Property taxes collected for other governments	7,991,070
Total additions	9,312,425
Deductions	
Library activities	1,306,534
Property taxes collected for other governments	7,991,070
Capital outlay	27,291
Total deductions	9,324,895
Change in fiduciary net position	(12,470)
Net Position, Beginning	288,643
Net Position, Ending	$ 276,173

See notes to financial statements

		Page
1.	**Summary of Significant Accounting Policies**	22
	Reporting Entity	22
	Government-Wide and Fund Financial Statements	22
	Measurement Focus, Basis of Accounting and Financial Statement Presentation	24
	Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity	26
	Deposits and Investments	26
	Receivables	27
	Inventories and Prepaid Items	28
	Restricted Assets	28
	Capital Assets	28
	Other Assets	29
	Deferred Outflows of Resources	29
	Compensated Absences	29
	Long-Term Obligations/Conduit Debt	29
	Leases	29
	Deferred Inflows of Resources	29
	Equity Classifications	30
	Pension	31
	Basis for Existing Rates	31
2.	**Stewardship, Compliance and Accountability**	32
	Budgetary Information	32
	Excess Expenditures Over Budget	32
	Limitations on the Village's Tax Levy	32
	Transportation Utility Fund	32
3.	**Detailed Notes on All Funds**	32
	Deposits and Investments	32
	Receivables	34
	Restricted Assets	34
	Capital Assets	35
	Interfund Receivables/Payables and Transfers	38
	Long-Term Obligations	39
	Lease Disclosures	42
	Net Position/Fund Balances	42
	Accounting Changes	44
4.	**Other Information**	44
	Employees' Retirement System	44
	Risk Management	49
	Commitments and Contingencies	49
	Joint Ventures	50
	Other Postemployment Benefits	52
	Tax Abatement	52
	Effect of New Accounting Standards on Current-Period Financial Statements	52
	Investment in Brookfield Wastewater Treatment Facility	53

1. Summary of Significant Accounting Policies

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

Reporting Entity

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

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and

b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

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

The Village reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

Enterprise Funds

The Village reports the following major enterprise funds:

Water Utility accounts for operations of the water system

Sewer Utility accounts for operations of the sewer system

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

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

The Village reports the following nonmajor governmental and enterprise funds:

Special Revenue Funds

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

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

Capital Projects Funds

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

Tax Incremental District (TID) No. 2
Tax Incremental District (TID) No. 3
Tax Incremental District (TID) No. 4

Enterprise Fund

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

Stormwater Utility

In addition, the Village reports the following fund type:

Custodial Funds

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

Pewaukee Public Library
Tax Collection

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

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

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues. Delinquent special assessments being held by the County are reported as receivables and unavailable revenues. At December 31, 2025, there were $2,963 of unrecorded anticipated future assessments which are not recorded as receivables because collection is subject to certain events occurring in the future. No formal repayment schedule has been established.

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

Proprietary and Fiduciary Funds

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

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

All Financial Statements

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

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

Deposits and Investments

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

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

a. Time deposits in any credit union, bank, savings bank or trust company.

b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.

c. Bonds or securities issued or guaranteed by the federal government.

d. The local government investment pool.

e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

g. Repurchase agreements with public depositories, with certain conditions.

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

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

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

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, 2025, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3 for further information.

Receivables

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

Property tax calendar - 2025 tax roll:

Lien date and levy date	December 2025
Tax bills mailed	December 2025
Payment in full, or	January 31, 2026
First installment due	January 31, 2026
Second installment due	July 31, 2026
Tax sale - 2025 delinquent real estate taxes	October 2028

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

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

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

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

Inventories and Prepaid Items

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

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

Restricted Assets

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

Capital Assets

Government-Wide Financial Statements

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

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

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

Buildings	20-75 Years
Land improvements	20-75 Years
Machinery and equipment	5-30 Years
Utility system	7-108 Years
Infrastructure	30-75 Years

Fund Financial Statements

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

Other Assets

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

Deferred Outflows of Resources

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

Compensated Absences

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2025, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations/Conduit Debt

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

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

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

Leases

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

Deferred Inflows of Resources

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

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 Village's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Village Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village Board that originally created the commitment.

d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Village Board has, by resolution, adopted a financial policy authorizing the Village Clerk/Treasurer and/or Administrator to assign amounts for a specific purpose. Assignments may take place after the end of the reporting period.

e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

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

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

The Village has a working capital policy to meet cash flow needs during the year and to preserve credit worthiness. The working capital amount is to equal 10% of the ensuing year's budgeted expenditures. This amount is $959,260 and is included within the unassigned fund balance of the general fund at year-end.

The Village has a fund balance policy that includes a requirement to maintain as of December 31 of each year a minimum of 35% of the ensuing year's budgeted general fund expenditures, with a targeted maximum of 40% for the purpose of strengthening the Village's financial position and maintaining and/or increasing the Village's bond rating. Any amount over the 40% targeted maximum may be assigned by management for future capital projects and/or infrastructure needs. As of December 31, 2025, the Village reported 40% of the ensuing year's budgeted general fund expenditures in its unassigned fund balance.

See Note 3 for further information.

Pension

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

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

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

Basis for Existing Rates

Water Utility

Current water rates were approved by the Public Service Commission of Wisconsin on January 26, 2022. The Commission approved a rate increase on April 1, 2026.

Sewer Utility

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

Stormwater Utility

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

2. Stewardship, Compliance and Accountability

Budgetary Information

A budget has been adopted for the general fund, capital projects fund, debt service fund, TID District #2, TID District #3, TID District #4, lake patrol special revenue fund and the cemetery special revenue fund. A budget has not been formally adopted for the Downtown Loan special revenue fund or the American Rescue Plan special revenue fund. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

Excess Expenditures Over Budget

The following funds had significant expenditures over budget:

Funds	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
Debt Service Fund	$ 1,780,610	$ 3,080,476	$ 1,299,866
TID District No. 3	42,768	111,835	69,067
TID District No. 4	2,650	128,320	125,670

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

Limitations on the Village's Tax Levy

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

Transportation Utility Fund

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

3. Detailed Notes on All Funds

Deposits and Investments

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

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

	Carrying Value	Bank and Investment Balances	Associated Risks
Deposits	$ 11,386,591	$ 9,662,010	Custodial credit
LGIP	15,323,464	15,323,464	Credit
Petty cash	725	-	N/A
Total deposits and investments	$ 26,710,780	$ 24,985,474	

Reconciliation to financial statements	
Per statement of net position:	
Unrestricted cash and investments	$ 17,297,165
Restricted cash and investments	3,578,333
Per statement of net position, fiduciary funds:	
Custodial Funds	5,835,282
Total deposits and investments	$ 26,710,780

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

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

The Village maintains collateral agreements with its banks. At December 31, 2025, the banks had pledged various government securities in the amount of $13,134,585 to secure the Village's deposits.

Custodial Credit Risk

Deposits

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

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

Credit Risk

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

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

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

Receivables

All of the receivables on the balance sheet are expected to be collected within one year except for $54,690 in special assessments receivable.

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

	Unearned	Unavailable
Property taxes receivable for subsequent year	$ 5,886,415	$ -
Licenses for the subsequent year	856	-
Yard waste fees for subsequent year	529	-
Special assessments	-	54,690
Unspent American Rescue Plan funds	145,138	-
Fire inspection fees	2,335,951	86,184
Total unearned/unavailable revenue for governmental funds	$ 8,368,889	$ 140,874
Unearned revenue included in liabilities	$ 145,138	
Unearned revenue included in deferred inflows	8,223,751	
Total unearned revenue for governmental funds	$ 8,368,889	

Restricted Assets

The following represent the balances of the restricted assets:

Equipment Replacement Account

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

Following is a list of restricted assets at December 31, 2025:

Restricted assets:	
Equipment replacement	$ 2,778,533
Construction	799,800
Total restricted assets	$ 3,578,333

Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land and right of way	$ 6,565,101	$ -	$ -	$ 6,565,101
Construction in progress	-	659,117	-	659,117
Total capital assets not being depreciated	6,565,101	659,117	-	7,224,218
Capital assets being depreciated:				
Buildings	16,549,213	17,356	-	16,566,569
Machinery and equipment	3,364,810	741,103	98,578	4,007,335
Streets	5,260,534	-	-	5,260,534
Dams	582,973	-	-	582,973
Bridges	300,000	-	-	300,000
Land improvements	408,449	-	-	408,449
Total capital assets being depreciated	26,465,979	758,459	98,578	27,125,860
Total capital assets	33,031,080	1,417,576	98,578	34,350,078
Less accumulated depreciation for:				
Buildings	(3,616,393)	(315,009)	-	(3,931,402)
Machinery and equipment	(1,889,160)	(210,321)	88,720	(2,010,761)
Streets	(942,917)	(131,513)	-	(1,074,430)
Dams	(143,410)	(17,489)	-	(160,899)
Bridges	(41,250)	(7,500)	-	(48,750)
Land improvements	(66,521)	(22,570)	-	(89,091)
Total accumulated depreciation	(6,699,651)	(704,402)	88,720	(7,315,333)
Net capital assets being depreciated	19,766,328	54,057	9,858	19,810,527
Total governmental activities capital assets, net as reported in the statement of net position	$ 26,331,429	$ 713,174	$ 9,858	$ 27,034,745

Depreciation expense was charged to functions as follows:

Governmental Activities	
Public safety	$ 132,018
Public works	390,713
Culture, recreation and education	164,686
General government	16,985
Total governmental activities depreciation expense	$ 704,402

Business-Type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Water				
Capital assets not being depreciated:				
Land and land rights	$ 10,742	$ -	$ -	$ 10,742
Construction work in progress	491,794	3,423,624	-	3,915,418
Total capital assets not being depreciated	502,536	3,423,624	-	3,926,160
Capital assets being depreciated:				
Source of supply	1,048,451	-	-	1,048,451
Pumping	2,684,391	-	-	2,684,391
Water treatment	2,343,207	-	-	2,343,207
Transmission and distribution	15,526,125	152,367	4,312	15,674,180
General	381,434	-	-	381,434
Total capital assets being depreciated	21,983,608	152,367	4,312	22,131,663
Total capital assets	22,486,144	3,575,991	4,312	26,057,823
Less accumulated depreciation for:				
Water	(9,046,110)	(573,891)	4,312	(9,615,689)
Total accumulated depreciation	(9,046,110)	(573,891)	4,312	(9,615,689)
Net capital assets being depreciated	12,937,498	(421,524)	-	12,515,974
Net water capital assets	$ 13,440,034	$ 3,002,100	$ -	$ 16,442,134

	Beginning Balance	Additions	Deletions	Ending Balance
Sewer				
Capital assets not being depreciated:				
Land and land rights	$ 250	$ -	$ -	$ 250
Construction work in progress	-	324,145	-	324,145
Total capital assets not being depreciated	250	324,145	-	324,395
Capital assets being depreciated:				
Collection system	25,517,662	257,040	-	25,774,702
Pumping	4,477,352	32,266	19,574	4,490,044
Treatment and disposal	577,088	-	-	577,088
General	262,184	-	-	262,184
Total capital assets being depreciated	30,834,286	289,306	19,574	31,104,018
Total capital assets	30,834,536	613,451	19,574	31,428,413
Less accumulated depreciation for:				
Sewer	(10,753,390)	(503,513)	19,574	(11,237,329)
Total accumulated depreciation	(10,753,390)	(503,513)	19,574	(11,237,329)
Net capital assets being depreciated	20,080,896	(214,207)	-	19,866,689
Net sewer capital assets	$ 20,081,146	$ 109,938	$ -	$ 20,191,084

	Beginning Balance	Additions	Deletions	Ending Balance
Stormwater				
Capital assets not being depreciated:				
Construction work in progress	$ -	$ 37,331	$ -	$ 37,331
Total capital assets not being depreciated	-	37,331	-	37,331
Capital assets being depreciated:				
Mains	1,583,131	-	-	1,583,131
Equipment	301,339	-	-	301,339
Total capital assets being depreciated	1,884,470	-	-	1,884,470
Total capital assets	1,884,470	37,331	-	1,921,801
Less accumulated depreciation for:				
Stormwater	(587,695)	(69,330)	-	(657,025)
Total accumulated depreciation	(587,695)	(69,330)	-	(657,025)
Net capital assets being depreciated	1,296,775	(69,330)	-	1,227,445
Net stormwater capital assets	$ 1,296,775	$ (31,999)	$ -	$ 1,264,776

	Beginning Balance	Additions	Deletions	Ending Balance
Laimon Family Lakeside Park				
Capital assets not being depreciated:				
Land	$ 914,246	$ -	$ -	$ 914,246
Total capital assets not being depreciated	914,246	-	-	914,246
Capital assets being depreciated:				
Land improvements	569,348	17,500	-	586,848
Buildings and improvements	136,706	11,315	-	148,021
Machinery and equipment	6,400	33,150	-	39,550
Total capital assets being depreciated	712,454	61,965	-	774,419
Total capital assets	1,626,700	61,965	-	1,688,665
Less accumulated depreciation for:				
Land improvements	(273,509)	(17,541)	-	(291,050)
Buildings and improvements	(50,886)	(6,828)	-	(57,714)
Machinery and equipment	(1,440)	(1,322)	-	(2,762)
Total accumulated depreciation	(325,835)	(25,691)	-	(351,526)
Net capital assets being depreciated	386,619	36,274	-	422,893
Net transportation capital assets	$ 1,300,865	$ 36,274	$ -	$ 1,337,139
Business-type activities capital assets, net as reported in the statement of net position	$ 36,118,820	$ 3,116,313	$ -	$ 39,235,133

Depreciation expense was charged to functions as follows:

Business-Type Activities	
Water	$ 545,374
Sewer	503,513
Stormwater	69,330
Laimon Family Lakeside Park	25,691
Total business-type activities, net as reported in the statement of net position expense	$ 1,143,908

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

Interfund Receivables/Payables and Transfers

Interfund Receivables/Payables

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

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
General Fund	Lake Patrol Fund	$ 1,147	$ -
Total, fund financial statements		1,147	
Less fund eliminations		(1,147)	
Total internal balances, government-wide statement of net position		$ -	

The principal purpose of these interfunds is due to negative cash.

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
General fund	Water utility	$ 196,656	Payment in lieu of taxes
Lake patrol fund	General	8,700	Operational support
General fund	Sewer fund	130,420	Budgeted transfer from operations
Total, fund financial statements		335,776	
Less fund eliminations		(8,700)	
Total transfers, government-wide statement of activities		$ 327,076	

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

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	$ 16,004,000	$ 4,000,000	$ 1,405,000	$ 18,599,000	$ 1,482,000
General obligation notes from direct borrowings and direct placements	783,754	-	343,325	440,429	57,166
Bond anticipation notes	940,000	-	940,000	-	-
Premiums	273,785	200,579	41,121	433,243	-
Subtotal	18,001,539	4,200,579	2,729,446	19,472,672	1,539,166
Other liabilities:					
Compensated absences*	122,944	-	25,051	97,893	97,893
Total other liabilities	122,944	-	25,051	97,893	97,893
Total governmental activities long-term liabilities	$ 18,124,483	$ 4,200,579	$ 2,754,497	$ 19,570,565	$ 1,637,059
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	$ 6,120,000	$ 5,960,000	$ 400,000	$ 11,680,000	$ 505,000
General obligation notes from direct borrowings and direct placements	738,096	77,490	409,264	406,322	52,913
Bond anticipation notes	5,360,000	-	5,360,000	-	-
Premiums	146,778	171,648	17,884	300,542	-
Total bonds and notes payable	12,364,874	6,209,138	6,187,148	12,386,864	557,913
Other liabilities:					
Compensated absences*	6,562	5,100	-	11,662	11,662
Total other liabilities	6,562	5,100	-	11,662	11,662
Total business-type activities long-term liabilities	$ 12,371,436	$ 6,214,238	$ 6,187,148	$ 12,398,526	$ 569,575

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

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2025, was $76,413,475. Total general obligation debt outstanding at year end was $31,125,751.

General Obligation Debt

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

Governmental Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2025
G.O. Corporate Purpose Bonds	06/11/2013	03/01/2033	2.25-3.0%	$ 545,000	$ 445,000
G.O. State Trust Fund Loan*	09/23/2015	03/15/2035	3.75	200,000	124,541
G.O. Corporate Purpose Bonds	04/03/2017	03/01/2032	1.10-3.0	1,475,000	1,055,000
G.O. Corporate Purpose Bonds	04/03/2017	03/01/2032	1.10-3.0	2,170,000	705,000
G.O. State Trust Fund Loan*	02/20/2018	03/15/2027	3.50	166,477	41,665
G.O. State Trust Fund Loan*	03/12/2019	03/15/2038	4.75	68,670	53,116
G.O. State Trust Fund Loan*	05/29/2020	03/15/2039	4.75	137,330	107,511
G.O. Refunding Bonds	03/24/2020	09/01/2035	2.00	2,615,000	1,615,000
G.O. Public Works Building Bonds	12/22/2021	03/01/2041	2.00-4.00	6,685,000	6,630,000
G.O. State Trust Fund Loan*	07/23/2021	03/15/2031	3.00	180,745	113,596
G.O. Taxable Refunding Bonds	06/30/2022	03/01/2033	3.60-3.80	1,075,000	1,075,000
G.O. Taxable Promissory Notes	08/12/2024	03/01/2044	4.95-5.15	2,405,000	2,405,000
G.O. Promissory Notes	12/10/2024	03/01/2029	4.35	1,109,000	669,000
G.O. Refunding Bonds	04/14/2025	03/01/2040	4.00-5.00	1,220,000	1,220,000
G.O. Promissory Notes	12/15/2025	11/01/2035	4.00-5.00	2,780,000	2,780,000
Total governmental activities, general obligation debt					$ 19,039,429

Business-Type Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2025
G.O. Corporate Purpose Bonds	06/11/2013	03/01/2033	2.25-3.00%	$ 1,425,000	$ 1,170,000
G.O. State Trust Fund Loan*	10/04/2015	03/15/2035	3.75	528,800	328,832
G.O. Corporate Purpose Bonds	04/03/2017	03/01/2032	1.10-3.0	145,000	70,000
G.O. Refunding Bond	03/24/2020	09/01/2040	2.00	4,010,000	3,015,000
G.O. Public Works Building Bonds	12/22/2021	03/01/2041	2.00-4.00	3,085,000	1,465,000
GO Refunding Bond	04/14/2025	03/01/2025	4.00-5.00	5,960,000	5,960,000
Safe Drinking Water Loan*	08/27/2025	05/01/2028	2.475%	77,490	77,490
Total business-type activities, general obligation debt					$ 12,086,322

*Represents direct borrowing

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt Principal	Governmental Activities General Obligation Debt Interest	Business-Type Activities General Obligation Debt Principal	Business-Type Activities General Obligation Debt Interest
2026	$ 1,482,000	$ 589,511	$ 505,000	$ 483,070
2027	1,583,000	552,137	650,000	365,360
2028	1,626,000	493,890	675,000	342,724
2029	1,528,000	434,673	700,000	318,790
2030	1,405,000	382,102	725,000	294,551
2031-2035	6,170,000	1,239,230	3,290,000	1,121,553
2036-2040	3,515,000	515,338	3,110,000	648,830
2041-2044	1,290,000	89,350	2,025,000	209,052
Total	$ 18,599,000	$ 4,296,231	$ 11,680,000	$ 3,783,930

Years	Governmental Activities Notes From Direct Borrowings and Direct Placements Principal	Governmental Activities Notes From Direct Borrowings and Direct Placements Interest	Business-Type Activities General Obligation Notes From Direct Borrowings and Direct Placements Principal	Business-Type Activities General Obligation Notes From Direct Borrowings and Direct Placements Interest
2026	$ 57,166	$ 17,166	$ 52,913	$ 13,937
2027	59,211	15,120	54,577	12,267
2028	39,365	13,033	56,266	10,569
2029	40,832	11,566	30,947	9,096
2030	42,318	10,080	32,108	7,936
2031-2035	148,173	29,932	179,511	20,706
2036-2038	53,364	6,111	-	-
Total	$ 440,429	$ 103,008	$ 406,322	$ 74,511

The Village's outstanding State Trust Fund Loans from Direct borrowings related to governmental activities of $440,429 and $328,832 related to business-type activities contain clauses that any delinquent payments are subject to a penalty of one percent per month and shall be deducted from any state payments that are due to the Village.

The Village's outstanding Safe Drinking water loan from direct borrowings related to business-type activities of $77,490 does not contain any significant finance-related consequences or acceleration default clauses.

Other Debt Information

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

Current Refunding

On April 14, 2025, the Village issued $7,180,000 in general obligation refunding bonds with an average coupon rate of 4.25% to payoff a $6,300,000 Note Anticipation Note (NAN) and also refund $626,019 of an outstanding state trust fund loan with an average coupon rate of 5.50%. The net proceeds were used to prepay the outstanding state trust fund loan and to repay the NAN upon maturity.

The cash flow requirements on the state trust fund loan prior to the current refunding was $790,710 from 2026 through 2033. The cash flow requirements on the 2025 refunding bonds are $736,197 from 2026 through 2033. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of $49,555. There was no gain associated with the payoff of the NAN.

Lease Disclosures

Lessor - Lease Receivables

Business-Type Activities Lease Receivables Description	Date of Inception	Final Maturity	Interest Rates	Receivable Balance December 31, 2025
AT&T - 1010 Quinlan water tower	02/07/2000	02/06/2045	3.75%	$ 613,580
AT&T - 1515 Sunnyridge water tower	05/07/2022	05/06/2047	3.75	737,905
T-Mobile - 1010 Quinlan water tower	07/17/2003	07/31/2048	5.00	630,430
U.S. Cellular - 1010 Quinlan water tower	07/12/2002	07/11/2027	3.75	60,278
Verizon - 1515 Sunnyridge water tower	04/08/2009	06/30/2034	3.75	366,743
Beachside Boat and Bait - residential and commercial building	04/01/2019	03/31/2028	4.35	96,775
Total business-type activities				$ 2,505,711

The Village recognized $127,472 of lease revenue during the fiscal year.

The Village recognized $107,482 of interest revenue during the fiscal year.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2025, includes the following:

Governmental Activities	
Net investment in capital assets:	
Land	$ 6,565,101
Construction in progress	659,117
Other capital assets, net of accumulated depreciation	19,810,527
Less long-term debt outstanding	(19,039,429)
Plus unspent capital related debt proceeds	3,242,359
Less unamortized debt premium	(433,243)
Total net investment in capital assets	$ 10,804,432

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2025, include the following:

	General Fund	General Debt Service	Capital Projects Fund	Nonmajor Funds	Total
Fund Balances					
Nonspendable:					
Prepaid items	$ 77,343	$ -	$ -	$ -	$ 77,343
Subtotal	77,343	-	-	-	77,343
Restricted for:					
Capital projects	-	-	3,006,599	-	3,006,599
Debt service	-	531,970	-	-	531,970
Cemetery purposes	-	-	-	164,486	164,486
Koepp park maintenance	3,364	-	-	-	3,364
TIF related purposes	-	-	-	1,258,152	1,258,152
Downtown loan fund	-	-	-	13,137	13,137
Lake patrol purposes	-	-	-	10,355	10,355
Subtotal	3,364	531,970	3,006,599	1,446,130	4,988,063
Assigned to:					
Police donations	2,097	-	-	-	2,097
Joint pistol range	6,985	-	-	-	6,985
Park equipment	57,927	-	-	-	57,927
Parks and open spaces	1,331	-	-	-	1,331
Parks and recreation capital projects	102,809	-	-	-	102,809
Infrastructure	2,408,514	-	-	-	2,408,514
ARPA	-	-	-	123,561	123,561
Subtotal	2,579,663	-	-	123,561	2,703,224
Unassigned	3,837,042	-	-	-	3,837,042
Total fund balances	$ 6,497,412	$ 531,970	$ 3,006,599	$ 1,569,691	$ 11,605,672

Business-Type Activities

Net investment in capital assets:	
Land	$ 925,238
Construction in progress	4,276,894
Other capital assets, net of accumulated depreciation	34,033,001
Less long-term debt outstanding	(12,086,322)
Plus unspent capital related debt proceeds	799,800
Less unamortized debt premium	(300,542)
Total net investment in capital assets	$ 27,648,069

Accounting Changes

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

The Village has determined that Tax Incremental Financing District No. 4 no longer meets the criteria of a major governmental fund and has been reclassified to that of a nonmajor governmental fund in 2025.

Adjustments to Beginning Balances

During fiscal year 2025, changes within the financial reporting entity resulted in adjustments to the beginning fund balance:

	December 31, 2024 As Previously Reported	Change to or Within the Financial Reporting Entity	December 31, 2024 As Adjusted
Governmental Funds			
Major funds:			
General fund	$ 5,854,328	$ -	$ 5,854,328
General debt service	454,256	-	454,256
Capital projects	1,469,851	-	1,469,851
TID No. 4	371,794	(371,794)	-
Nonmajor funds	898,149	371,794	1,269,943
Total governmental funds	$ 9,048,378	$ -	$ 9,048,378

4. Other Information

Employees' Retirement System

Plan Description

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

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

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

Vesting

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

Benefits Provided

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

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

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

The WRS also provides death and disability benefits for employees.

Postretirement Adjustments

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

Year	Core Fund Adjustment %	Variable Fund Adjustment %
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)
2024	3.6	15.0

Contributions

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

During the reporting period, the WRS recognized $353,007 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2025 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.90 %	6.90 %
Protective with Social Security	6.90	14.30
Protective without Social Security	6.90	19.10

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

At December 31, 2025, the Village reported a liability of $382,302 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the Village's proportion was 0.02326624%, which was an increase of 0.00064657% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Village recognized pension expense (revenue) of $496,685.

At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	$ 1,253,670	$ 1,185,923
Changes in assumptions	108,070	-
Net differences between projected and actual earnings on pension plan investments	573,078	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,535	2,197
Employer contributions subsequent to the measurement date	376,291	-
Total	$ 2,312,644	$ 1,188,120

$376,291 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ending December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2026	$ 225,619
2027	774,712
2028	(192,260)
2029	(59,838)

Actuarial Assumptions

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

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1%-5.7%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*:	1.7%

* *No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.*

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including seniority (merit) and separation rates. The Total Pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

Long-Term Expected Return on Plan Assets

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

Asset Allocation Targets and Expected Returns* as of December 31, 2024

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Private Equity/Debt	20	9.5	6.7
Leverage***	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
Variable Fund Asset			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

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

** *New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.6%*

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

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.) Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
Village's proportionate share of the net pension liability (asset)	$ 3,586,499	$ 382,302	$ (1,894,186)

Pension Plan Fiduciary Net Position

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

Risk Management

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

Commitments and Contingencies

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

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

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

The Village has active construction projects as of December 31, 2025. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

Other Commitment

The Village has entered into an agreement with a developer that requires a one-time payment of $30,000 to the developer out of Tax Incremental Financing District No. 2 within 45 days from the date an occupancy permit is issued. The contribution is for the installation of a modern fire suppression system being incurred by the developer. The developer has given a mortgage on the property in favor of the Village to secure the payment.

Joint Ventures

Pewaukee Public Library

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

The governing body is made up of citizens from each community. Two members are appointed by the Pewaukee Village President, subject to confirmation of the Village Board and four members are appointed by the City of Pewaukee Mayor, subject to confirmation by the City Council. No more than one member from each municipality can be an elected official. One additional member or designee, subject to the appointment and confirmation of the Village Board and Council, shall be the Superintendent of the Pewaukee School District. The governing body has authority to adopt its own budget and control the financial affairs of the Library. The Village is obligated by the joint venture agreement to remit an amount annually to the Library. The Village made a payment to the Library of $262,153 in 2025.

Financial information of the Library as of December 31, 2025 is available directly from the Library's office.

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

An agreement exists between the Village of Pewaukee, the City of Pewaukee (City) and the Joint Library Board dealing with the relative rights and the responsibilities of the parties relative to the land and building of the Pewaukee Public Library. This agreement also states that the cost of maintenance of the grounds, parking, pavement, landscaping and maintenance of the library facility are considered expenses of the Joint Library Board - not of the Village or the City. The agreement also states that the Joint Library Board provide insurance coverage naming the City and Village as additional insured's with limits acceptable to both municipalities and further indemnifying and holding harmless the Village and City against any liability which may arise as a result of the operation and maintenance of the joint library and the duties of the Village as fiscal agent and as employer of joint library for payroll and benefit purposes. The lease is from September 1, 2024 through August 31, 2044 and will automatically renew for a like term under the same conditions, However, the lessor collectively retains the right to terminate the lease prior to expiration of a term upon ninety days written notice to the lessee. There is no rent charged on the agreement.

Park and Recreation Service

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

The advisory board consists of three City citizens and one common council alderman as well as two Village citizens and one Village board trustee. The advisory board controls the financial affairs of the District. The board prepares budgets which are then approved by the Village and City governing bodies. The Village believes the joint venture will continue to provide services in the future at similar rates. The Village's share for 2025 was $475,063.

Financial information of the District as of December 31, 2025 is available directly from the park and recreation service office.

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

Lake Patrol Service

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

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

Expenses associated with the administration and implementation of the services are allocated on the following basis: 43% to the City of Pewaukee, 43% to the Town of Delafield and 14% to the Village of Pewaukee. The Village's share for 2025 was $8,700.

Financial information for the lake patrol as of December 31, 2025 is available directly from the Village's office.

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

Other Postemployment Benefits

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

Tax Abatement

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

The Village is disclosing all abatement agreements individually.

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

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*
- Statement No. 105, *Subsequent Events*

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

Investment in Brookfield Wastewater Treatment Facility

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

Village of Pewaukee

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2025

	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Taxes			
General property taxes	$ 3,317,091	$ 3,287,763	$ (29,328)
Payments in lieu of taxes	61,746	74,677	12,931
Other taxes	11,550	-	(11,550)
Total taxes	3,390,387	3,362,440	(27,947)
Intergovernmental Revenues			
State shared revenues	447,444	457,425	9,981
State aid, general transportation aids	419,878	482,860	62,982
Fire insurance tax (2% fire dues)	55,000	55,261	261
Exempt computer aid	14,608	14,608	-
State aid, other law enforcement	4,300	12,764	8,464
Other state payments	38,672	38,723	51
Grants from local governments	-	1,531	1,531
Total intergovernmental revenues	979,902	1,063,172	83,270
Licenses and Permits			
Liquor and malt beverage licenses	16,000	37,090	21,090
Operators' license	13,000	13,295	295
Cigarette licenses	1,100	900	(200)
Bicycle licenses	16,000	23,683	7,683
Dog and cat licenses	3,300	6,724	3,424
Cable television franchise fees	40,000	52,557	12,557
Building permits	64,000	159,956	95,956
Heating and air conditioning permits	14,000	42,621	28,621
Electrical permits	24,000	50,496	26,496
Plumbing permits	27,000	49,128	22,128
Zoning permits and fees	3,000	6,631	3,631
Mobile home park licenses	1,500	3,558	2,058
Yard waste permits	17,400	17,800	400
Other regulatory permits and fees	10,000	15,117	5,117
Total licenses and permits	250,300	479,556	229,256
Fines, Forfeitures and Penalties			
Court penalties and costs	125,000	109,666	(15,334)
Parking violations	20,000	22,531	2,531
Total fines, forfeitures and penalties	145,000	132,197	(12,803)

See notes to required supplementary information

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2025

	Original and Final Budget	Actual	Variance With Final Budget
Public Charges for Services			
Ambulance fees	$ 312,281	$ 470,393	$ 158,112
Refuse and garbage collection	325,500	383,030	57,530
Special assessment letters	6,000	7,860	1,860
Plan review fees	-	157,475	157,475
Fire and EMS fees	2,263,950	2,206,469	(57,481)
Fire inspection fees	85,000	85,568	568
Law enforcement fees	523,000	580,366	57,366
Fiscal agent fees, library	19,086	19,086	-
Recreation programs	149,660	140,140	(9,520)
Park rental	6,000	9,301	3,301
Police charges for services	5,000	3,561	(1,439)
Joint pistol range	2,500	2,000	(500)
Total public charges for services	3,697,977	4,065,249	367,272
Investment Income			
Interest on investments	200,000	551,424	351,424
Miscellaneous Revenues			
Other miscellaneous	8,950	48,100	39,150
Rent	7,100	7,100	-
Insurance recoveries	-	6,331	6,331
Refund of prior year expenditures	-	1,363	1,363
Total miscellaneous revenues	16,050	62,894	46,844
Total revenues	8,679,616	9,716,932	1,037,316
Expenditures			
General Government			
Village board	31,503	35,469	(3,966)
Municipal court	64,948	66,662	(1,714)
Legal	89,200	115,057	(25,857)
Administrator	151,028	164,611	(13,583)
Clerk	223,334	230,152	(6,818)
Elections	24,934	14,444	10,490
Data processing	18,000	19,780	(1,780)
Property and liability insurance	187,000	199,299	(12,299)
Assessment of property	46,000	38,499	7,501
Accounting and auditing	39,200	60,100	(20,900)
Village hall	63,751	52,962	10,789
Board of review	-	60	(60)
Other general government	32,850	24,706	8,144
Total general government	971,748	1,021,801	(50,053)
Public Safety			
Police	2,777,231	2,925,489	(148,258)
Fire service	2,694,580	2,695,458	(878)
Building inspection	101,990	230,473	(128,483)
Total public safety	5,573,801	5,851,420	(277,619)

See notes to required supplementary information

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2025

	Original and Final Budget	Actual	Variance With Final Budget
Health and Social Services			
Animal control	$ 4,043	$ -	$ 4,043
Public Works			
Public works administration	75,991	180,798	(104,807)
Public works wages and benefits	561,875	543,361	18,514
Engineering	25,000	53,070	(28,070)
Equipment maintenance & general operations	71,400	70,853	547
Garage expenses	60,300	148,215	(87,915)
Street maintenance	78,200	85,141	(6,941)
Snow and ice control	64,500	40,401	24,099
Street lighting	89,000	61,208	27,792
Tree and brush removal	240	240	-
Refuse and garbage collection	225,000	272,855	(47,855)
Recycling	82,000	82,809	(809)
Total public works	1,333,506	1,538,951	(205,445)
Culture, Recreation and Education			
Library	262,153	262,153	-
Parks and recreation	475,063	475,063	-
Total culture, recreation and education	737,216	737,216	-
Conservation and Development			
Urban forestry	15,802	13,414	2,388
Weed control	1,800	588	1,212
Planning commission	21,436	182,831	(161,395)
Total conservation and development	39,038	196,833	(157,795)
Capital Outlay			
Police	156,790	81,700	75,090
Parks	43,505	17,942	25,563
Highway	25,000	-	25,000
Total capital outlay	225,295	99,642	125,653
Total expenditures	8,884,647	9,445,863	(561,216)
Excess (deficiency) of revenues over (under) expenditures	(205,031)	271,069	476,100

See notes to required supplementary information

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2025

	Original and Final Budget	Actual	Variance With Final Budget
Other Financing Sources (Uses)			
Transfers out	$ (8,700)	$ (8,700)	$ -
Sales of capital assets	8,000	53,639	45,639
Transfers in	380,420	327,076	(53,344)
Total other financing sources (uses)	379,720	372,015	(7,705)
Net change in fund balance	174,689	643,084	468,395
Fund Balance, Beginning	5,854,328	5,854,328	-
Fund Balance, Ending	$ 6,029,017	$ 6,497,412	$ 468,395

See notes to required supplementary information

Schedule of Proportionate Share of the Net Pension (Asset) Liability -
Wisconsin Retirement System
Year Ended December 31, 2025

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
12/31/25	0.02326624%	$ 382,302	$ 3,150,250	12.14%	98.79%
12/31/24	0.02224514%	330,742	2,804,921	11.79%	98.85%
12/31/23	0.02205617%	1,168,470	2,785,750	8.72%	95.72%
12/31/22	0.02195939%	(1,769,966)	2,642,490	66.98%	106.02%
12/31/21	0.02219528%	(1,385,683)	2,607,598	53.14%	105.26%
12/31/20	0.02226248%	(717,844)	2,621,355	27.38%	102.96%
12/31/19	0.02227313%	792,408	2,559,799	30.96%	96.45%
12/31/18	0.02192185%	(650,885)	2,488,305	26.16%	102.93%
12/31/17	0.02200528%	181,376	2,615,778	6.93%	99.12%
12/31/16	0.02205735%	358,496	2,563,304	13.99%	98.20%

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2025

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/25	$ 376,291	$ 376,291	$ -	$ 3,295,406	11.42%
12/31/24	353,374	353,374	-	3,150,251	11.00%
12/31/23	295,231	295,231	-	2,804,056	9.95%
12/31/22	239,058	239,058	-	2,522,810	9.48%
12/31/21	253,803	253,803	-	2,642,490	9.60%
12/31/20	248,169	248,169	-	2,607,598	9.52%
12/31/19	234,872	234,872	-	2,621,355	8.96%
12/31/18	232,824	232,824	-	2,559,779	9.10%
12/31/17	225,984	225,984	-	2,488,305	9.08%
12/31/16	214,160	214,160	-	2,615,778	8.19%

See notes to required supplementary information

Budgetary Information

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

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

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

Wisconsin Retirement System

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

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

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

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

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

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

SUPPLEMENTARY INFORMATION

Village of Pewaukee

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2025

	Special Revenue Funds			
	Cemetery Fund	Downtown Loan Fund	Lake Patrol Fund	American Rescue Plan Fund
Assets				
Cash and investments	$ 165,406	$ 13,137	$ -	$ 268,699
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	11,716	-
Total assets	$ 165,406	$ 13,137	$ 11,716	$ 268,699
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	$ 920	$ -	$ 177	$ -
Accrued liabilities	-	-	37	-
Due to other funds	-	-	1,147	-
Unearned revenues	-	-	-	145,138
Total liabilities	920	-	1,361	145,138
Deferred Inflows of Resources				
Unearned revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Restricted	164,486	13,137	10,355	-
Assigned	-	-	-	123,561
Total fund balances	164,486	13,137	10,355	123,561
Total liabilities, deferred inflows of resources and fund balances	$ 165,406	$ 13,137	$ 11,716	$ 268,699

Capital Projects Fund			Total Nonmajor Governmental Funds
TID No. 2	TID No. 3	TID No. 4	
$ 729,127	$ 285,551	$ 243,474	$ 1,705,394
175,551	298,061	102,293	575,905
-	-	-	11,716
$ 904,678	$ 583,612	$ 345,767	$ 2,293,015
$ -	$ -	$ -	$ 1,097
-	-	-	37
-	-	-	1,147
-	-	-	145,138
-	-	-	147,419
175,551	298,061	102,293	575,905
175,551	298,061	102,293	575,905
729,127	285,551	243,474	1,446,130
-	-	-	123,561
729,127	285,551	243,474	1,569,691
$ 904,678	$ 583,612	$ 345,767	$ 2,293,015

Village of Pewaukee

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2025

	Special Revenue Funds			
	Cemetery Fund	Downtown Loan Fund	Lake Patrol Fund	American Rescue Plan Fund
Revenues				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	62,496	111,150
Public charges for services	37,901	-	-	-
Investment income	1,292	-	125	24,811
Miscellaneous revenues	-	-	250	-
Total revenues	39,193	-	62,871	135,961
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	67,152	-
Health and human services	15,907	-	-	-
Conservation and development	-	-	-	-
Capital outlay	-	-	10,160	111,150
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	15,907	-	77,312	111,150
Excess (deficiency) of revenues over expenditures	23,286	-	(14,441)	24,811
Other Financing Sources				
Transfers in	-	-	8,700	-
Total other financing sources	-	-	8,700	-
Net change in fund balances	23,286	-	(5,741)	24,811
Fund Balances, Beginning	141,200	13,137	16,096	98,750
Accounting changes (see note disclosure)	-	-	-	-
Fund Balances, Beginning, as Adjusted	141,200	13,137	16,096	98,750
Fund Balances, Ending	$ 164,486	$ 13,137	$ 10,355	$ 123,561

Capital Projects Funds			Total Nonmajor Governmental Funds
TID No. 2	TID No. 3	TID No. 4	
$ 197,159	$ 254,180	$ -	$ 451,339
67,849	-	-	241,495
-	-	-	37,901
8,642	2,778	-	37,648
-	-	-	250
273,650	256,958	-	768,633
-	1,484	-	1,484
-	-	-	67,152
-	-	-	15,907
1,634	70,233	813	72,680
-	-	-	121,310
18,356	-	-	18,356
13,071	40,118	127,507	180,696
33,061	111,835	128,320	477,585
240,589	145,123	(128,320)	291,048
-	-	-	8,700
-	-	-	8,700
240,589	145,123	(128,320)	299,748
488,538	140,428	-	898,149
-	-	371,794	371,794
488,538	140,428	371,794	1,269,943
$ 729,127	$ 285,551	$ 243,474	$ 1,569,691

Village of Pewaukee

Combining Statement of Fiduciary Net Position -
Custodial Funds
December 31, 2025

	Tax Collection Fund	Pewaukee Library Fund	Total
Assets			
Cash and investments	$ 5,511,960	$ 323,322	$ 5,835,282
Receivables:			
Taxes	5,980,740	-	5,980,740
Prepaid items	-	9,023	9,023
Total assets	11,492,700	332,345	11,825,045
Liabilities			
Accounts payable	-	22,363	22,363
Accrued liabilities	-	33,809	33,809
Due to other governments	11,492,700	-	11,492,700
Total liabilities	11,492,700	56,172	11,548,872
Net Position			
Restricted	$ -	$ 276,173	$ 276,173

Village of Pewaukee

Combining Statement of Changes in Fiduciary Net Position -
Custodial Funds
Year Ended December 31, 2025

	Tax Collection Fund	Pewaukee Library Fund	Total
Additions			
Intergovernmental	$ -	$ 1,260,500	$ 1,260,500
Public charges for services	-	4,009	4,009
Fines	-	9,684	9,684
Donations	-	28,511	28,511
Investment income	-	11,593	11,593
Miscellaneous	-	7,058	7,058
Property taxes collected for other governments	7,991,070	-	7,991,070
Total additions	7,991,070	1,321,355	9,312,425
Deductions			
Library activities	-	1,306,534	1,306,534
Capital outlay	-	27,291	27,291
Property taxes collected for other governments	7,991,070	-	7,991,070
Total deductions	7,991,070	1,333,825	9,324,895
Change in net position	-	(12,470)	(12,470)
Net Position, Beginning	-	288,643	288,643
Net Position, Ending	$ -	$ 276,173	$ 276,173

Village of Pewaukee
Tax Incremental District No. 2

Financial Statements and
Supplementary Information

December 31, 2025

Village of Pewaukee Tax Incremental District No. 2

Table of Contents
December 31, 2025

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

Accountants' Compilation Report

To the Village Board of
Village of Pewaukee

Management is responsible for the accompanying Balance Sheet, Historical Summary of Project Costs, Project Revenues and Net Cost to Be Recovered Through Tax Increments and Historical Summary of Sources, Uses and Status of Funds of the Village of Pewaukee's Tax Incremental District No. 2 (District) as of and for the year ended December 31, 2025 and from the date of creation through December 31, 2025, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

As discussed in Note 1, the financial statements present only the transactions of the District and do not purport to and do not, present fairly the financial position of the Village of Pewaukee as of December 31, 2025, the changes in its financial position or, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

Baker Tilly US, LLP

Madison, Wisconsin
June 11, 2026

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Village of Pewaukee Tax Incremental District No. 2

Balance Sheet
December 31, 2025

	Capital Projects Fund
Assets	
Cash	$ 729,127
Taxes receivable	175,551
Total assets	$ 904,678
Deferred Inflows of Resources and Fund Balance	
Deferred Inflows of Resources	
Unearned revenue	$ 175,551
Total deferred inflows of resources	175,551
Fund Balance	
Restricted	729,127
Total fund balances	729,127
Total deferred inflows of resources and fund balance	$ 904,678

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 2

Historical Summary of Project Costs, Project Revenues and Net Cost to Be Recovered
Through Tax Increments
Year Ended December 31, 2025 and From the Date of Creation Through December 31, 2025

	Year Ended	From the Date of Creation
Project Costs		
Capital expenditures	$ -	$ 408,921
Professional services	1,634	40,137
Developer grants	-	200,000
Interest and fiscal charges	13,071	113,225
Total project costs	14,705	762,283
Project Revenues		
Tax increments	197,159	1,066,293
Exempt computer aid	2,150	19,485
Personal property aid	65,699	65,699
Investment income	8,642	30,993
Miscellaneous revenues	-	23,772
Total project revenues	273,650	1,206,242
Net costs recoverable (recovered) through tax increments, December 31, 2025	$ (258,945)	$ (443,959)
Reconciliation of Recoverable Costs		
G.O. debt		$ 285,168
Less fund balance		(729,127)
Net costs recoverable through tax increments, December 31, 2025		$ (443,959)

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 2

Historical Summary of Sources, Uses and Status of Funds
Through Tax Increments
Year Ended December 31, 2025 and From the Date of Creation Through December 31, 2025

	Year Ended	From the Date of Creation
Sources of Funds		
Tax increments	$ 197,159	$ 1,066,293
Exempt computer aid	2,150	19,485
Personal property aid	65,699	65,699
Investment income	8,642	30,993
Miscellaneous revenues	-	23,772
Long-term debt issued	-	406,000
Total sources of funds	273,650	1,612,242
Uses of Funds		
Capital expenditures	-	408,921
Professional services	1,634	40,137
Developer grants	-	200,000
Interest and fiscal charges	13,071	113,225
Principal on long-term debt	18,356	120,832
Total uses of funds	33,061	883,115
Excess of sources of funds over uses of funds	240,589	729,127
Fund Balance, Beginning	488,538	-
Fund Balance, Ending	$ 729,127	$ 729,127

See notes to financial statements

1. Summary of Significant Accounting Policies

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

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

Description of Fund Structure and Long-Term Debt

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

Tax Incremental District No. 2 - Capital Projects Fund

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

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

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

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

Original Project Plan

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

Basis of Accounting

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

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

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

Use of Estimates

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

Measurement Focus

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

Project Plan Budget

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

Long-Term Debt

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

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

Claims and Judgments

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

2. Cash and Temporary Investments

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

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

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

3. Long-Term Debt

General Obligation Debt

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

Title of Issue	Date of Issue	Due Date	Interest Rate	Original Indebtedness	Repaid	Balance 12/31/2025
2015 State Trust Fund	09/23/2015	03/15/2035	3.75 %	$ 200,000	$ 75,459	$ 124,541
2019 State Trust Fund	03/12/2019	03/15/2038	4.75	68,670	15,554	53,116
2019 State Trust Fund	05/29/2019	03/15/2039	4.75	137,330	29,819	107,511
Total				$ 406,000	$ 120,832	$ 285,168

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

Calendar Year	Principal	Interest	Total
2026	$ 19,128	$ 12,300	$ 31,428
2027	19,931	11,497	31,428
2028	20,739	10,688	31,427
2029	21,641	9,786	31,427
2030	22,551	8,876	31,427
2031-2035	127,813	29,321	157,134
2036-2039	53,365	6,111	59,476
Total	$ 285,168	$ 88,579	$ 373,747

4. Developer Agreements

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

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

During 2025, the Village entered into an agreement with a developer that requires the Village to make a one-time payment of $30,000 within 45 days from the date an occupancy permit is issued. The funds are for the developer to install a modern fire suppression system. The developer has given a mortgage on the property in favor of the Village to secure the payment.

Village of Pewaukee Tax Incremental District No. 2

Detailed Schedule of Sources, Uses and Status of Funds
From the Date of Creation Through December 31, 2025

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total	Project Plan Estimate
Sources of Funds														
Tax increments	$ -	$ -	$ 11,767	$ 52,323	$ 92,665	$ 42,000	$ 54,330	$ 155,180	$ 147,472	$ 178,225	$ 135,172	$ 197,159	$ 1,066,293	$ 1,910,158
Exempt computer aid	-	-	267	2,069	2,099	2,150	2,150	2,150	2,150	2,150	2,150	2,150	19,485	-
Personal property aid	-	-	-	-	-	-	-	-	-	-	-	65,699	65,699	-
Investment income	-	-	-	-	-	1,640	686	81	2,280	8,086	9,578	8,642	30,993	2,919
Miscellaneous revenues	-	-	-	-	-	611	3,962	7,313	3,962	3,962	3,962	-	23,772	2,919
Proceeds from long-term debt	-	200,000	-	-	-	206,000	-	-	-	-	-	-	406,000	1,120,000
Total sources of funds	-	200,000	12,034	54,392	94,764	252,401	61,128	164,724	155,864	192,423	150,862	273,650	1,612,242	3,035,996
Uses of Funds														
Capital expenditures	-	10,190	10,228	79,456	2,272	208,760	25,000	-	-	73,015	-	-	408,921	720,000
Professional services	12,229	150	3,123	1,892	1,251	1,051	7,600	4,284	4,023	1,699	1,201	1,634	40,137	-
Developer grants	-	200,000	-	-	-	-	-	-	-	-	-	-	200,000	400,000
Interest and fiscal charges	-	-	-	11,075	7,347	7,053	15,266	15,851	15,198	14,518	13,846	13,071	113,225	553,058
Principal on long-term debt	-	-	-	4,090	7,819	8,112	16,161	15,576	16,229	16,909	17,580	18,356	120,832	1,120,000
Total uses of funds	12,229	210,340	13,351	96,513	18,689	224,976	64,027	35,711	35,450	106,141	32,627	33,061	883,115	2,793,058
Fund Balance, December 31, 2025													$ 729,127	

Village of Pewaukee Tax Incremental District No. 2

Detailed Schedule of Capital Expenditures
From the Date of Creation Through December 31, 2025

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

Village of Pewaukee
Tax Incremental District No. 3

Financial Statements and
Supplementary Information

December 31, 2025

Village of Pewaukee Tax Incremental District No. 3

Table of Contents
December 31, 2025

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

Accountants' Compilation Report

To the Village Board of
Village of Pewaukee

Management is responsible for the accompanying Balance Sheet, Historical Summary of Project Costs, Project Revenues and Net Cost to Be Recovered Through Tax Increments and Historical Summary of Sources, Uses and Status of Funds of the Village of Pewaukee's Tax Incremental District No. 3 (District) as of and for the year ended December 31, 2025 and from the date of creation through December 31, 2025, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

As discussed in Note 1, the financial statements present only the transactions of the District and do not purport to and do not, present fairly the financial position of the Village of Pewaukee as of December 31, 2025, the changes in its financial position or, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

Baker Tilly US, LLP

Madison, Wisconsin
June 11, 2026

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Village of Pewaukee Tax Incremental District No. 3

Balance Sheet
December 31, 2025

	Capital Projects Fund
Assets	
Cash and investments	$ 285,551
Taxes receivable	298,061
Total assets	$ 583,612
Deferred Inflows of Resources and Fund Balance	
Deferred Inflows of Resources	
Unearned revenue	$ 298,061
Total deferred inflows of resources	298,061
Fund Balance	
Restricted	285,551
Total deferred inflows of resources and fund balance	$ 583,612

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 3

Historical Summary of Project Costs, Project Revenues and
Net Cost to Be Recovered Through Tax Increments
Year Ended December 31, 2025 and From the Date of Creation Through December 31, 2025

	Year Ended	From the Date of Creation
Project Costs		
Capital expenditures	$ -	$ 1,887,947
Professional services, planning, engineering, other	1,634	42,486
Developer Incentives	70,083	100,000
Interest and fiscal charges on long-term debt	40,118	143,410
Debt issuance costs	-	105,551
Total project costs	111,835	2,279,394
Project Revenues		
Tax increments	254,180	348,887
Investment income	2,778	5,117
Sale of property	-	1,125,169
Premium on long-term debt	-	10,772
Total project revenues	256,958	1,489,945
Net cost recoverable (recovered) through tax increments, December 31, 2025	$ (145,123)	$ 789,449
Reconciliation of Recoverable Costs		
G.O. debt		$ 1,075,000
Less fund balance		(285,551)
Net cost recoverable (recovered) through tax increments, December 31, 2025		$ 789,449

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 3

Historical Summary of Sources, Uses and Status of Funds
Year Ended December 31, 2025 and From the Date of Creation Through December 31, 2025

	Year Ended	From the Date of Creation
Sources of Funds		
Tax increments	$ 254,180	$ 348,887
Investment income	2,778	5,117
Sale of property	-	1,125,169
Premium on long-term debt	-	10,772
Long-term debt issued	-	3,205,000
Total sources of funds	256,958	4,694,945
Use of Funds		
Capital expenditures	-	1,887,947
Administration (in-house)	-	-
Professional services, planning, engineering, other	1,634	42,486
Developer incentives	70,083	100,000
Interest and fiscal charges on long-term debt	40,118	143,410
Debt issuance costs	-	105,551
Principal on long-term debt	-	2,130,000
Total uses of funds	111,835	4,409,394
Excess of sources of funds over (under) uses of funds	145,123	285,551
Fund Balance, Beginning	140,428	-
Fund Balance, Ending	$ 285,551	$ 285,551

See notes to financial statements

1. Summary of Significant Accounting Policies

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

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

Description of Fund Structure and Long-Term Debt

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

Tax Incremental District No. 3 - Capital Projects Fund

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

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

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

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

Original Project Plan

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

Basis of Accounting

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

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

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

Use of Estimates

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

Measurement Focus

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

Project Plan Budget

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

Long-Term Debt

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

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

Claims and Judgments

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

2. Cash and Temporary Investments

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

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

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

3. Long-Term Debt

General Obligation Debt

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

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

Title of Issue	Date of Issue	Due Date	Interest Rate	Original Indebtedness	Repaid	Balance 12/31/2025
2021 Tax Anticipation Note	03/23/2021	07/01/2022	0.600 %	$ 2,130,000	$ 2,130,000	$ -
2022 G.O Refunding Bond	06/30/2022	06/01/2033	3.750-3.800	1,075,000	-	1,075,000
Total				$ 3,205,000	$ 2,130,000	$ 1,075,000

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

Calendar Year	Principal	Interest	Total
2026	$ 115,000	$ 37,962	$ 152,962
2027	120,000	33,556	153,556
2028	125,000	28,962	153,962
2029	130,000	24,180	154,180
2030	135,000	19,312	154,312
2031-2033	450,000	25,921	475,921
Total	$ 1,075,000	$ 169,893	$ 1,244,893

4. Development Agreement

The Village has entered into a development agreement with Cornerstone Development of Southeastern Wisconsin LLC. The agreement guarantees the developer will receive incentive payments if certain conditions are met. The incentive is calculated based on 80% of tax increment and the developer commitment includes completing the initial construction of the buildings set forth in the project plan, such that the assessed value of the constructed improvements will be not less than $7.2 million. Additionally, the developer shall complete construction of the improvements as part of the project plan such that the value of said improvements shall not be less than $16 million by January 1, 2025 and $23.69 million by January 1, 2026. The Village made a payment to the developer in 2025 of $70,083 for a cumulative amount paid to date of $100,000.

Village of Pewaukee Tax Incremental District No. 3

Detailed Schedule of Sources, Uses and Status of Funds
From the Date of Creation Through December 31, 2025

	2021	2022	2023	2024	2025	Total	Project Plan Estimate
Sources of Funds							
Tax increments	$ -	$ -	$ 14,483	$ 80,224	$ 254,180	$ 348,887	$ 9,973,631
Investment income	-	918	610	811	2,778	5,117	174,972
Sale of property	1,125,169	-	-	-	-	1,125,169	-
Premium on long-term debt	-	10,772	-	-	-	10,772	-
Long-term debt issued	2,130,000	1,075,000	-	-	-	3,205,000	4,175,000
Total sources of funds	3,255,169	1,086,690	15,093	81,035	256,958	4,694,945	14,323,603
Uses of Funds							
Capital expenditures	1,500,000	325,394	62,553	-	-	1,887,947	2,490,000
Administration (in-house)	-	-	-	-	-	-	143,558
Professional services, planning, engineering, other	30,504	6,438	1,200	2,710	1,634	42,486	-
Developer incentives	-	-	-	29,917	70,083	100,000	-
Interest and fiscal charges on long-term debt	-	16,259	46,915	40,118	40,118	143,410	499,672
Debt issuance costs	28,075	77,476	-	-	-	105,551	106,770
Principal on long-term debt	-	2,130,000	-	-	-	2,130,000	4,175,000
Total uses of funds	1,558,579	2,555,567	110,668	72,745	111,835	4,409,394	7,415,000
Fund Balance, December 31, 2025						$ 285,551	

Village of Pewaukee Tax Incremental District No. 3

Detailed Schedule of Capital Expenditures
From the Date of Creation Through December 31, 2025

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

Village of Pewaukee
Tax Incremental District No. 4

Financial Statements and
Supplementary Information

December 31, 2025

Village of Pewaukee Tax Incremental District No. 4

Table of Contents
December 31, 2025

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

Accountants' Compilation Report

To the Village Board of
Village of Pewaukee

Management is responsible for the accompanying Balance Sheet, Historical Summary of Project Costs, Project Revenues and Net Cost to Be Recovered Through Tax Increments and Historical Summary of Sources, Uses and Status of Funds of the Village of Pewaukee's Tax Incremental District No. 4 (District) as of and for the year ended December 31, 2025 and from the date of creation through December 31, 2025, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

As discussed in Note 1, the financial statements present only the transactions of the District and do not purport to and do not, present fairly the financial position of the Village of Pewaukee as of December 31, 2025, the changes in its financial position or, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

Baker Tilly US, LLP

Madison, Wisconsin
June 11, 2026

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Village of Pewaukee Tax Incremental District No. 4

Balance Sheet
December 31, 2025

	Capital Projects Fund
Assets	
Cash and investments	$ 243,474
Taxes receivable	102,293
Total assets	$ 345,767
Deferred Inflows of Resources and Fund Balance	
Deferred Inflows of Resources	
Unearned revenue	$ 102,293
Total deferred inflows of resources	102,293
Fund Balance	
Restricted	243,474
Total fund balance	$ 345,767

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 4

Historical Summary of Project Costs, Project Revenues and
Net Cost to Be Recovered Through Tax Increments
Year Ended December 31, 2025 and From the Date of Creation Through December 31, 2025

	Year Ended	From the Date of Creation
Project Costs		
Capital expenditures	$ -	$ 1,942,950
Professional services, planning, engineering, other	813	1,163
Interest and fiscal charges on long-term debt	127,507	217,413
Total project costs	128,320	2,161,526
Project Revenues	-	-
Total project revenues	-	-
Net cost recoverable (recovered) through tax increments, December 31, 2025	$ 128,320	$ 2,161,526
Reconciliation of Recoverable Costs		
G.O. debt		$ 2,405,000
Less fund balance		(243,474)
Net cost recoverable (recovered) through tax increments, December 31, 2025		$ 2,161,526

See notes to financial statements

Village of Pewaukee Tax Incremental District No. 4

Historical Summary of Sources, Uses and Status of Funds
Year Ended December 31, 2025 and From the Date of Creation Through December 31, 2025

	Year Ended	From the Date of Creation
Sources of Funds		
Long-term debt issued	$ -	$ 2,405,000
Total sources of funds	-	2,405,000
Use of Funds		
Capital expenditures	-	1,942,950
Professional services, planning, engineering, other	813	1,163
Interest and fiscal charges on long-term debt	127,507	217,413
Total uses of funds	128,320	2,161,526
Excess of sources of funds over (under) uses of funds	(128,320)	243,474
Fund Balance, Beginning	371,794	-
Fund Balance, Ending	$ 243,474	$ 243,474

See notes to financial statements

1. Summary of Significant Accounting Policies

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

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

Description of Fund Structure and Long-Term Debt

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

Tax Incremental District No. 4 - Capital Projects Fund

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

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

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

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

Original Project Plan

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

Basis of Accounting

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

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

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

Use of Estimates

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

Measurement Focus

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

Project Plan Budget

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

Long-Term Debt

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

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

Claims and Judgments

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

2. Cash and Temporary Investments

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

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

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

3. Long-Term Debt

General Obligation Debt

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

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

Title of Issue	Date of Issue	Due Date	Interest Rate	Original Indebtedness	Repaid	Balance 12/31/2025
2025 Taxable G.O Promissory Note	08/12/2025	03/01/2044	4.95-5.15 %	$ 2,405,000	$ -	$ 2,405,000
Total				$ 2,405,000	$ -	$ 2,405,000

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

Calendar Year	Principal	Interest	Total
2026	$ -	$ 121,115	$ 121,115
2027	-	121,115	121,115
2028	-	121,115	121,115
2029	100,000	118,615	218,615
2030	105,000	113,490	218,490
2031-2035	615,000	480,734	1,095,734
2036-2040	790,000	306,239	1,096,239
2041-2044	795,000	84,400	879,400
Total	$ 2,405,000	$ 1,466,823	$ 3,871,823

4. Development Agreement

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

Village of Pewaukee Tax Incremental District No. 4

Detailed Schedule of Sources, Uses and Status of Funds
From the Date of Creation Through December 31, 2025

	2024	2025	Total	Project Plan Estimate
Sources of Funds				
Tax increments	$ -	$ -	$ -	$ 6,708,835
Investment income	-	-	-	59,177
Long-term debt issued	2,405,000	-	2,405,000	2,275,000
Total sources of funds	2,405,000	-	2,405,000	9,043,012
Uses of Funds				
Capital expenditures	1,942,950	-	1,942,950	1,942,950
Professional services, planning, engineering, other	350	813	1,163	356,014
Interest and fiscal charges on long-term debt	89,906	127,507	217,413	431,986
Principal on long-term debt	-	-	-	2,275,000
Total uses of funds	2,033,206	128,320	2,161,526	5,005,950
Fund Balance, December 31, 2025			$ 243,474	

Village of Pewaukee Tax Incremental District No. 4

Detailed Schedule of Capital Expenditures
From the Date of Creation Through December 31, 2025

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

VILLAGE OF PEWAUKEE
REGULAR VILLAGE BOARD MINUTES
June 2, 2026

https://www.youtube.com/watch?v=zDoN86ILZkk

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

President Knutson called the meeting to order at approximately 6:01 p.m. The Pledge of Allegiance was recited, followed by a moment of silence.

Roll Call was taken with the following Village Board members present: Trustee Bob Rohde, Trustee Kelli Belt, Trustee Rachel Pader, Trustee Kristen Kreuser, Trustee Jim Grabowski; and President Jeff Knutson.

Excused: Trustee Nick Stauff.

Also Present: Village Attorney, Matt Gralinski; Village Administrator, Matt Heiser; Village Clerk, Mackenzie Quigley.

2. **Public Hearings/Presentations** - None

3. **Approval of Minutes of Previous Meeting**
   a. **Minutes of the Regular Village Board Meeting – May 19, 2026**

Trustee Kreuser moved, seconded by Trustee Pader to approve the May 19, 2026, minutes of the Regular Village Board meeting as presented.
Motion carried 6-0.

4. **Citizen Comments** - No Comment

5. **Ordinances –**
   a. **Review, discussion and possible action on Ordinance 2026-06: An Ordinance to amend Sections 6.102, 6.104, 54.108, and 58.130(1)(e) of the Municipal Code of the Village of Pewaukee Regarding Authorization of Public Consumption of Alcohol Beverages.**

Heiser provided a brief overview. Attorney Gralinski clarified that this item represents the first of a two-step process. He explained that the ordinance establishes the general prohibition, while the specific parameters will be defined in the second step through a resolution.
Trustee Rohde moved, seconded by Trustee Grabowski to approve Ordinance 2026-06 with the exceptions.
Motion carried 6-0.

6. **Resolutions –**
   a. **Review, discussion and possible action on Resolution 2026-06: A Resolution Authorizing Consumption and Carrying of Alcohol Beverages on Designated Streets, Sidewalks, and Public Property on Specific Dates in 2026.**

Heiser provided a brief overview of Resolution 2026-06, noting that it establishes the specific parameters of the designated outdoor refreshment area (DORA).
Attorney Gralinski highlighted that the rules and regulations are set forth in section 4. Of these rules and regulations, the only thing changing is the prohibition on carrying and consuming alcohol on public property. No additional privileges are being granted to license holders; they remain responsible for understanding and adhering

DRAFT

to existing requirements regarding where alcohol may be sold. All other rules, regulations, and ordinances—such as those addressing underage drinking, disorderly conduct, or other violations—will continue to apply.
Board discussion followed regarding potential additions if the DORA continues in future years, requirements for businesses seeking to modify their approved sales locations, and the anticipated duration of the road closure on W. Wisconsin Avenue for the Fourth of July celebration.
Trustee Rohde moved, seconded by Trustee Pader to approve Resolution 2026-06 allowing for the consumption of alcohol during three different periods of the year.
Motion carried 5-1. Kreuser voted nay.

b. Review, discussion and possible action on Resolution 2026-07: A Resolution Regarding the Wisconsin Department of Natural Resources Reporting Year 2025 Compliance Maintenance Annual Report.

Utility Supervisor Tremaine stated that there have been no substantial changes since the previous year.
Trustee Grabowski moved, seconded by Trustee Pader to approve Resolution 2026-07 regarding the Wisconsin DNR Reporting for year 2025.
Motion carried 6-0.

7. Old Business – None

8. New Business

a. Review, discussion and possible action to approve the proposed Village contribution to an HVAC capital project at the Pewaukee Public Library.

Heiser provided an overview, indicating that this project was included in the 2026 budget and has already received approval from the City of Pewaukee.
Trustee Grabowski moved, seconded by Trustee Pader to approve the proposed Village contribution to the Pewaukee Library HVAC.
Motion carried 6-0.
Knutson then moved to item C with the consensus of the Board

b. Review, discussion and possible action allowing virtual attendance at meetings by members of Village Boards, Commissions and Committees. (Addressed out of order after completion of discussion and action regarding 8c)

Knutson provided an overview of virtual attendance, noting that it received positive feedback during COVID, as it improved accessibility for both residents and board members unable to attend in person, and requested the Board's input regarding the potential reinstatement of this attendance option.
Attorney Gralinski cautioned the Board against virtual attendance, noting that COVID was a unique circumstance. He outlined several concerns with a hybrid model, including the need for continuous monitoring, ensuring full participant engagement, maintaining closed session security, and managing potential connectivity issues that could impact participation and voting.
In light of these concerns, the Board discussed potential challenges and the feasibility of enabling resident communication through online participation during meetings. Following discussion, the Board reached a consensus that, while increased interaction with residents is desirable, the potential challenges may outweigh the overall benefits.

c. Review, discussion and possible action on a proposed contract for general engineering services from RA Smith. (Addressed out of order after completion of discussion and action regarding 8a)

Trustee Pader moved, seconded by Trustee Rohde to approve the proposed contract for general engineering services from RA Smith.
Motion carried 6-0.

DRAFT

9. Citizen Comments - No Comment

10. Adjournment

Trustee Grabowski moved, seconded by Trustee Pader to adjourn the June 2, 2026, Regular Village Board meeting at approximately 6:45p.m.
Motion carried 6-0.

Respectfully Submitted,

Mackenzie Quigley
Village Clerk

DRAFT

To: Village Board

From: Nick Phalin
Director of Parks & Recreation

Date: June 11, 2026

Re: Agenda Item 8(a): Review, discussion and possible action on a proposal/license approval for Brewfinity Brewing to provide alcohol sales at the concrete pavilion area of Lakefront Park on July 4th and August 15th in conjunction with events celebrating the 150th Anniversary of the Village.

BACKGROUND

This request from Brewfinity Brewing is to approve their temporary beer vending license with the attached AB 105 forms for July 4th and August 15th to provide beer sales at Lakefront Park in conjunction with the Pewaukee Lake Water Ski Club (July 4th) and Antique Boat Show (August 15th).

ACTION REQUESTED

To approve as proposed.

ANALYSIS

The Joint Parks and Recreation Board approved this proposal at the June 10 meeting. Note – their sales area for the two dates proposed are during the Village DORA and they have modified their sales and consumption area to the concrete pavilion area only.

Save Print Clear

Form **AB-105**

Producer Full-Service Retail Sales Application

Date 6/2/2026

Part A: Producer Information

1. Business Legal Name (individual name if sole proprietor) Kellermeister Beverages LLC		
2. Business Name or DBA	3. Agent Name Chad Ostram	
4. FEIN 47-5354872	5. Wisconsin Seller's Permit Number 456-1028904632-02	
6. Wisconsin Producer Permit Number 309-1028904632-09	7. Producer Type ☑ Brewery ☐ Winery ☐ Liquor Manufacturer/Rectifier	
8. Contact Person's First Name	9. Last Name	10. M.I.
11. Contact Person's Phone (262) 271-2701	12. Contact Person's Email chad@brewfinitybrewing.com	

Part B: Production Quantity

Note: Check appropriate quantity for permit held (see instructions). If you hold more than one producer permit, check the total aggregate quantity produced for each type of permit. Enter the highest quantity produced in any of the last three calendar years.

Brewery	Manufacturer/Rectifier	Winery
☐ Less than 250 barrels	☐ Less than 1,500 liters	☐ Less than 1,000 gallons
☑ 250 - 2,499 barrels	☐ 1,500 - 4,999 liters	☐ 1,000 - 4,999 gallons
☐ 2,500 - 7,499 barrels	☐ 5,000 - 34,999 liters	☐ 5,000 - 24,999 gallons
☐ 7,500 or more barrels	☐ 35,000 or more liters	☐ 25,000 or more gallons
Calendar year:	Calendar year:	Calendar year:
Quantity: 669	Quantity:	Quantity:

Complete only ONE of Part C, D or E.

Part C: Request for Full-Service Retail Sales at the Production Premises

1. Start Date	2. Production Premises Address		
3. City		4. State	5. Zip Code
6. County	7. Governing Municipality ☐ City ☐ Town ☐ Village of: _____		

Part D: Request for Fixed Full-Service Retail Outlet

1. Are you transferring one fixed full-service retail outlet to a new location? . . . . . ☐ Yes ☐ No
If yes, complete boxes 2 through 9.

2. Current Outlet Name			
3. Current Outlet Premises Address			
4. City		5. State	6. Zip Code
7. County	8. Governing Municipality ☐ City ☐ Town ☐ Village of: _____		9. Premises Phone Number

Continued →

Part D: Request for Fixed Full-Service Retail Outlet (Cont.)

New Fixed Retail Outlet Information (complete boxes 10 through 23)

10. Start Date	11. New Outlet Name		
12. New Outlet Premises Address			
13. City		14. State	15. Zip Code
16. County	17. Governing Municipality ☐ City ☐ Town ☐ Village of:		18. Premises Phone Number

19. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.

20. Will you operate a restaurant on the premises? . . . . . ☐ Yes ☐ No

21. What alcohol beverages will be offered for sale? (check all that apply) . . . . . ☐ Beer ☐ Wine ☐ Intoxicating Liquor (other than wine)

22. What alcohol beverages does the permittee produce? (check all that apply) ☐ Beer ☐ Wine ☐ Intoxicating Liquor (other than wine)

23. How will customers be served? (check all that apply) . . . ☐ Samples ☐ On-premises consumption ☐ Off-premises consumption

Part E: Request for Unlimited Transfer Full-Service Retail Outlet

1. Name of Event (if applicable)
July 4th Waterski Show

2. Dates of Operation (attach a schedule, if necessary)	3. Hours of Operation
07/04/2026	4pm-8pm

4. Premises Address
Lakefront Park, 222 W. Wisconsin Ave

5. City	6. State	7. Zip Code
Pewaukee	WI	53072

8. County	9. Governing Municipality ☑ City ☑ Town ☑ Village
Waukesha	of: Pewaukee

10. Organizer of Event (if not the named applicant)	11. Email and/or Phone Number for Organizer of Event
Pewaukee Lake Water Ski Club	
12. Organizer Website	13. Event Website
plwsc.org	

14. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.

We will be serving out of the pavilion and our alcohol dilineation area shall be restricted to the concrete underneath the pavilion on the southeast side of the building.

15. On-Site Contact (Last Name, First Name)	16. On-Site Contact Phone	17. On-Site Contact Email
Ostram, Chad	262-271-2701	chad@brewfinitybrewing.com

18. Will you operate a restaurant on the premises? . . . . . ☐ Yes ☑ No

19. What alcohol beverages will be offered for sale? (check all that apply) . . . . . ☑ Beer ☑ Wine ☑ Intoxicating Liquor (other than wine)

20. What alcohol beverages does the permittee produce? (check all that apply) ☑ Beer ☐ Wine ☐ Intoxicating Liquor (other than wine)

21. How will customers be served? (check all that apply) . . . ☐ Samples ☑ On-premises consumption ☐ Off-premises consumption

Continued ⟶

Part F: Attestation

Who must sign this application?

• sole proprietor • general partner of a partnership • corporate officer • member of an LLC

READ CAREFULLY BEFORE SIGNING:

I understand and agree to the following:

- I will not operate this location outside of the dates and times approved by the municipality and Division of Alcohol Beverages.
- I will operate this location according to municipal ordinance and restrictions imposed as a condition of receiving this authorization.
- I will purchase alcohol beverages I do not produce from an authorized source, such as a Wisconsin-permitted wholesaler.
- I will operate this location according to Wisconsin law and administrative regulation including but not limited to: underage restrictions, closing hours, licensed operators, and record keeping requirements.

Further, under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant business and not on behalf of any other individual or entity seeking the authorization. Further, I agree that the rights and responsibilities conferred by the authorization, if granted, will not be assigned to another individual or entity. I understand that lack of access to any portion of a premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this authorization. I understand that any authorization issued contrary to Wis. Stats. Chapter 125 shall be void under penalty of Wisconsin law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than $1,000 if convicted.

Signature	Date
	6/2/2026

Last Name	First Name	M.I.
Ostram	Chad	R

Title	Email	Phone
Owner/Member	chad@brewfinitybrewing.com	262-271-2701

Part G: For Municipal Use Only (Complete if Requesting Authorization in Part D or E)

1. Will the municipality limit the scope of alcohol beverages offered for sale? . . . . . ☐ Yes ☐ No

2. Will the municipality impose any requirements or restrictions for the full-service retail outlet? . . . . . ☐ Yes ☐ No

3. Describe municipal restrictions indicated in questions 1 or 2 above.

4. Last Name of Municipal Official	5. First Name	6. M.I.

7. Signature of Municipal Official	8. Date

9. Date Application was Filed with Clerk	10. Date Full-Service Retail Outlet Approved by Governing Body

Form AB-105 Instructions

Producer Full-Service Retail Sales Application

Who may apply for full-service retail sales?

Producer permittees may apply for full-service retail sales on or off the production premises. Producer permittees include brewers, rectifiers, manufacturers, and wineries.

Who qualifies for full-service retail sales?

- A brewery that manufactures a minimum of 250 barrels of fermented malt beverages.
- A manufacturer/rectifier that produces a minimum of 1,500 liters of intoxicating liquor.
- A winery that produces a minimum of 1,000 gallons of wine.

What are full-service retail sales?

Permittees that are granted full-service retail sales privileges may:

- Sell fermented malt beverages and intoxicating liquor at retail for on- or off-premises consumption at their production premises and at one or more off-site full-service retail outlets.
- Provide taste samples of fermented malt beverages and intoxicating liquor.

What are full-service retail outlets?

Full-service retail outlets are authorized locations for full-service retail sales at places other than the permittee's production premises.

What is the difference between a fixed and unlimited transfer full-service retail outlet?

Fixed full-service retail outlets may be transferred from one location to another once per year. Unlimited transfer full-service retail outlets may be transferred an unlimited number of times in a year. Only one of a producer's full-service retail outlets may be transferred without limitation on frequency.

How many full-service retail outlets may I have?

The number of full-service retail outlets a producer qualifies for is determined by alcohol beverage production volume. Producers may have a maximum of three full-service outlets, regardless of the number or type of producer permits they hold.

Who approves full-service retail sales?

Full-service retail sales on the production premises need only be approved by the Division of Alcohol Beverages. Municipalities do not issue licenses for full-service retail sales outlets; however, municipalities must approve of the outlets. The applicant must forward the municipal approval to the Division of Alcohol Beverages for final granting of the authority for sales to commence on the premises.

Can a municipality limit authorized sales at a full-service retail outlet?

Yes, a municipality can limit authorized sales at a full-service retail outlet. Municipalities may limit the scope of alcohol beverages offered for sale by the permittee. Municipal approval of a full-service retail outlet must be based on the same standards and criteria, established by ordinance, for the evaluation and approval of retail licenses. A municipality may not impose any requirement or restriction in connection with the approval that the municipality does not impose on retail licensees.

How do I fill out Form AB-105 and begin the application process?

Authorizations requested on Form AB-105 must be applied for only one premises in one municipality at a time. To request multiple authorizations, submit a separate Form AB-105 for each location/premises.

Parts A, B, and F: Applicants must complete Parts A, B, and F.

Parts C, D, and E: Complete only one Part. Form AB-105 must be used to request only one authorization at a time.

Example: A producer applicant requesting full-service retail sales authorization on the production premises should complete Parts A, B, C, and F.

Example: A producer applicant requesting a fixed full-service retail outlet should complete Parts A, B, D, and F.

Example: A producer applicant requesting an unlimited transfer full-service retail outlet should complete Parts A, B, E, and F.

Producer applicants requesting authorization in Part E must complete one Form AB-105 for each premises. Applicants may use the same Form AB-105 to request authorization for multiple dates and times occurring on the same premises.

Municipal approval is required for authorizations requested in Parts D and E. If a producer is applying for authorization in either of these sections, the completed application must first be submitted to the governing municipality.

After the municipality has granted approval by completing Part G, the applicant should submit AB-105 to the Division of Alcohol Beverages for final approval. If the applicant is only requesting authorization in Part C, the application does not require municipal approval and may be submitted directly to the Division of Alcohol Beverages.

Specific Instructions:

Part A: Producer Information

- Box 1: Enter the legal business name.
- Box 2: Enter the trade name or "doing business as" name, if different than the name in box 1.
- Box 3: Enter the name of the approved agent appointed for your producer permit.
- Box 4: Enter Federal Employer Identification Number (FEIN).
- Box 5: Enter Wisconsin seller's permit number.
- Box 6: Enter the 15-digit Wisconsin Tax Account Number of the permit that these authorizations should be associated with.
- Box 7: Check the corresponding producer permit type.
- Box 8-10: Enter contact person's name.
- Box 11: Enter contact person's phone number.
- Box 12: Enter contact person's email address.

Part B: Production Quantity

- Check the highest cumulative total of alcohol beverages produced in any one of the three preceding calendar years for each specific permit type held.
  - Do not include alcohol beverages produced under a contract production agreement.
- Enter the calendar year in which the highest cumulative total of alcohol beverages produced was met.
- Enter the exact quantity of alcohol beverages produced.
- If an applicant holds more than one type of permit or multiple permits of the same type, the aggregate number of full-service retail outlets that may be established is the maximum number authorized under their permit type, but not exceeding three full-service retail outlets.
  - Under these circumstances, each authorized full-service retail outlet shall serve as the full-service retail outlet associated with each applicable permit, regardless of whether permittee would otherwise be entitled to fewer full-service retail outlets when calculated under their other permit(s).

Part C: Request for Full-Service Retail Sales at the Production Premises

- Authorization under this portion does not require municipal approval. If the applicant is not seeking other retail authorizations on this form, it can be submitted directly to the Division of Alcohol Beverages.
- Box 1: Enter the date that you would like to begin full-service retail sales.
- Box 2-5: List the premises address for the permit identified in Part A, boxes 5 and 6.
- Box 6: Name the county where the production premises is located.
- Box 7: Name the governing municipality where the production premises is located.

Part D: Request for Fixed Full-Service Retail Outlet

- Authorization under this section must be approved by the municipality in which the retail outlet is located prior to submitting to the Division of Alcohol Beverages for final approval.
- Box 1: Check yes if you are applying to transfer a fixed full-service outlet from one location to another. Fixed Full-Service Retail Outlets may be transferred from place-to-place once per year with approval of the municipality that governs the new location.
- Boxes 2-9: Complete these boxes if you checked yes in box 1 to describe the current premises you are applying to transfer.

- Box 10: Enter the date that you would like to open the full-service retail outlet for business.
- Boxes 11-18: Complete these boxes to describe the location of your new premises.
- Box 19: Describe the premises in detail. Include outdoor spaces if the municipality allows it. Attach a floor plan if possible.

Example: The premises is located at 1234 Main St., Realtown, WI 12345 and includes only the first-floor bar room, dining room, kitchen, north storage room, and south office of the 5,000-square-foot building.

- Box 20: Producers may operate a restaurant on the premises of a full-service retail outlet with municipal and division approval.
- Box 21: Check all types of alcohol beverages that will be offered for sale at the full-service retail outlet, including beverages made by the producer or producer group.
- Box 22: Check all the alcohol beverages that are made by the producer under all their permits.
- Box 23: Check all types of service that apply to this full-service retail outlet.
  - Samples mean 3 oz. of beer, 3 oz. of wine, or 0.5 oz. of liquor provided free of charge to an individual.
  - On-premises consumption means alcohol beverages served by the glass to be consumed by the customer at the premises identified in Box 18.
  - Off-premises consumption means alcohol beverages sold in original, unopened containers for customers to consume away from the premises identified in Box 18.

Part E: Request for Unlimited Transfer Full-Service Retail Outlet

- Authorizations under Part E must be for dates of operation where the unlimited transfer location will be located at the same premises in the same municipality. You must use a new Form AB-105 to request authorization for each separate premises, regardless of whether the separate premises are in the same municipality.
- Box 1: If you are requesting authorization to initiate or move your unlimited transfer outlet to a specific event like a farmer's market, festival, or other community event, name it here.
- Box 2: List the requested dates of operation. Attach a schedule or calendar of events, if necessary.
- Box 3: List the requested hours of operation. If no hours are listed, the approving municipality and the Division will assume you are seeking authorization to operate during all hours allowed under Chapter 125, Wis. Stats.
- Box 4-9: Identify the premises address.
- Box 10-13: If you are requesting authorization to move your unlimited transfer outlet to a specific event, provide contact information for the event organizer, if not the named applicant.
- Box 14: Describe the premises in detail. Include outdoor spaces if the municipality allows it. Attach a floor plan if possible.

Example: The premises is located at 1234 Main St., Realtown, WI, 12345, and includes only the first-floor bar room, dining room, kitchen, north storage room, and south office of the 5,000 square foot building.

Example: The premises is the 1,000-square-foot tent within the southwest corner of the parking lot located at XYZ Church at 3456 Main St., Realtown, WI, 12345. All sales and storage of alcohol beverages and records will occur within the 1,000-square-foot tent in the southwest corner of the parking lot.

Example: The premises is located at PDQ Park (7890 Main St., Realtown, WI, 12345). A 5,000-square-foot tent will be constructed in the northeast corner of the park bordering the tree line and northern fence. All alcohol beverage sales and consumption will occur at this tent. Premises includes the adjacent north park office and the space between the tent and the office. Alcohol beverages and records will be securely stored in the north park office for the duration of the event.

- Box 15-17: Provide the name and contact information for a person who will be in control of the premises for the duration of the requested time.
- Box 18: Producers may operate a restaurant on the premises of a full-service retail outlet with municipal and Division of Alcohol Beverages approval.
- Box 19: Check all types of alcohol beverages that will be offered for sale at the full-service retail outlet, including beverages made by the producer under all their permits.
- Box 20: Check all the alcohol beverages that are made by the producer under all their permits.
- Box 21: Check all the types of service that apply to this full-service retail outlet.
  - Samples mean 3 oz. of beer, 3 oz. of wine, or 0.5 oz. of liquor provided free of charge to an individual.
  - On-premises consumption means alcohol beverages served by the glass to be consumed by the customer at the premises identified in Box 14.

- Off-premises consumption means alcohol beverages sold in original, unopened containers for customers to consume away from the premises identified in Box 14.

Part F: Attestation

- Read the attestation carefully, then sign and date.

Part G: For Municipal Use Only

- Box 1: Check yes or no to indicate if the municipality will limit the scope of alcohol beverages offered for sale at this full-service retail outlet.
- Box 2: Check yes or no to indicate if the municipality will impose other requirements or restrictions on the full-service retail outlet.
- Box 3: Describe any limitations the municipality has placed on the full-service retail outlet as indicated in questions 1 or 2. Some limitations may be: parking, zoning, or noise ordinance restrictions; not allowing sales of alcohol beverages for off-premises consumption.
- Box 4-10: The municipal official completing this part should fill in the information requested.

Completion and Submission of Form AB-105

- The producer applicant should complete Parts A, B, and F completely, and either Part C, D, or E, depending on the type of authorization requested.
- If requesting only a Part C authorization, the application can be submitted directly to the Division of Alcohol Beverages. No municipal approval is required for Part C authorizations.
- If requesting a Part D or E authorization, provide the application to the municipality where the proposed full-service retail outlet will be located.
  - The municipality should complete Part G and return it to the producer applicant.
  - The producer applicant should provide the completed AB-105 to the Division of Alcohol Beverages for final approval.
- Sales of alcohol beverages at full-service retail outlets may not commence until the Division of Alcohol Beverages has provided final approval by way of issuing a printed authorization to the applicant to be posted at the retail premises identified in this application.

After Form AB-105 is completed by the producer and approved by the municipality in Part G, submit the form to the Division of Alcohol Beverages for final approval in one of two ways:

- Email: DORAlcoholPermits@wisconsin.gov
- Mail the form to the following address:

  Wisconsin Department of Revenue
  Division of Alcohol Beverages
  P.O. Box 8934
  Madison, WI 53708-8934

Assistance

This form is designed by the Department of Revenue. If you require assistance with this form, consider reaching out to the Division of Alcohol Beverages for assistance with submission of this application and associated forms.

If you have questions about alcohol beverage laws and regulations, you may contact the Division of Alcohol Beverages using the contact information below.

Website: DOR Alcohol Beverage (wi.gov)
Write: DORAlcohol@wisconsin.gov
Call: (608) 266-2526

Save Print Clear

Form **AB-105**

Producer Full-Service Retail Sales Application

Date 6/2/2026

Part A: Producer Information

1. Business Legal Name (individual name if sole proprietor) Kellermeister Beverages LLC		
2. Business Name or DBA	3. Agent Name Chad Ostram	
4. FEIN 47-5354872	5. Wisconsin Seller's Permit Number 456-1028904632-02	
6. Wisconsin Producer Permit Number 309-1028904632-09	7. Producer Type ☑ Brewery ☐ Winery ☐ Liquor Manufacturer/Rectifier	
8. Contact Person's First Name	9. Last Name	10. M.I.
11. Contact Person's Phone (262) 271-2701	12. Contact Person's Email chad@brewfinitybrewing.com	

Part B: Production Quantity

Note: Check appropriate quantity for permit held (see instructions). If you hold more than one producer permit, check the total aggregate quantity produced for each type of permit. Enter the highest quantity produced in any of the last three calendar years.

Brewery	Manufacturer/Rectifier	Winery
☐ Less than 250 barrels	☐ Less than 1,500 liters	☐ Less than 1,000 gallons
☐ 250 - 2,499 barrels	☐ 1,500 - 4,999 liters	☐ 1,000 - 4,999 gallons
☐ 2,500 - 7,499 barrels	☐ 5,000 - 34,999 liters	☐ 5,000 - 24,999 gallons
☐ 7,500 or more barrels	☐ 35,000 or more liters	☐ 25,000 or more gallons
Calendar year:	Calendar year:	Calendar year:
Quantity: 669	Quantity:	Quantity:

Complete only ONE of Part C, D or E.

Part C: Request for Full-Service Retail Sales at the Production Premises

1. Start Date	2. Production Premises Address		
3. City		4. State	5. Zip Code
6. County	7. Governing Municipality ☐ City ☐ Town ☐ Village of: _____		

Part D: Request for Fixed Full-Service Retail Outlet

1. Are you transferring one fixed full-service retail outlet to a new location? . . . . . ☐ Yes ☐ No
If yes, complete boxes 2 through 9.

2. Current Outlet Name			
3. Current Outlet Premises Address			
4. City		5. State	6. Zip Code
7. County	8. Governing Municipality ☐ City ☐ Town ☐ Village of: _____		9. Premises Phone Number

Continued ⟶

Part D: Request for Fixed Full-Service Retail Outlet (Cont.)

New Fixed Retail Outlet Information (complete boxes 10 through 23)

10. Start Date	11. New Outlet Name	

12. New Outlet Premises Address

13. City	14. State	15. Zip Code

16. County	17. Governing Municipality ☐ City ☐ Town ☐ Village of: _____	18. Premises Phone Number

19. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.

20. Will you operate a restaurant on the premises? . . . . . ☐ Yes ☐ No

21. What alcohol beverages will be offered for sale? (check all that apply) . . . . . ☐ Beer ☐ Wine ☐ Intoxicating Liquor (other than wine)

22. What alcohol beverages does the permittee produce? (check all that apply) ☐ Beer ☐ Wine ☐ Intoxicating Liquor (other than wine)

23. How will customers be served? (check all that apply) . . . ☐ Samples ☐ On-premises consumption ☐ Off-premises consumption

Part E: Request for Unlimited Transfer Full-Service Retail Outlet

1. Name of Event (if applicable)
July 4th Waterski Show

2. Dates of Operation (attach a schedule, if necessary)	3. Hours of Operation
07/04/2026	4pm-8pm

4. Premises Address
Lakefront Park, 222 W. Wisconsin Ave

5. City	6. State	7. Zip Code
Pewaukee	WI	53072

8. County	9. Governing Municipality ☐ City ☐ Town ☐ Village of: Pewaukee
Waukesha	

10. Organizer of Event (if not the named applicant)	11. Email and/or Phone Number for Organizer of Event
Pewaukee Lake Water Ski Club	

12. Organizer Website	13. Event Website
plwsc.org	

14. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.

We will be serving out of the pavilion and our alcohol dilineation area shall be restricted to the concrete underneath the pavilion on the southeast side of the building.

15. On-Site Contact (Last Name, First Name)	16. On-Site Contact Phone	17. On-Site Contact Email
Ostram, Chad	262-271-2701	chad@brewfinitybrewing.com

18. Will you operate a restaurant on the premises? . . . . . ☐ Yes ☐ No

19. What alcohol beverages will be offered for sale? (check all that apply) . . . . . ☑ Beer ☑ Wine ☑ Intoxicating Liquor (other than wine)

20. What alcohol beverages does the permittee produce? (check all that apply) ☑ Beer ☐ Wine ☐ Intoxicating Liquor (other than wine)

21. How will customers be served? (check all that apply) . . . ☐ Samples ☑ On-premises consumption ☐ Off-premises consumption

Continued ⟶

Part F: Attestation

Who must sign this application?

• sole proprietor • general partner of a partnership • corporate officer • member of an LLC

READ CAREFULLY BEFORE SIGNING:

I understand and agree to the following:

- I will not operate this location outside of the dates and times approved by the municipality and Division of Alcohol Beverages.
- I will operate this location according to municipal ordinance and restrictions imposed as a condition of receiving this authorization.
- I will purchase alcohol beverages I do not produce from an authorized source, such as a Wisconsin-permitted wholesaler.
- I will operate this location according to Wisconsin law and administrative regulation including but not limited to: underage restrictions, closing hours, licensed operators, and record keeping requirements.

Further, under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant business and not on behalf of any other individual or entity seeking the authorization. Further, I agree that the rights and responsibilities conferred by the authorization, if granted, will not be assigned to another individual or entity. I understand that lack of access to any portion of a premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this authorization. I understand that any authorization issued contrary to Wis. Stats. Chapter 125 shall be void under penalty of Wisconsin law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than $1,000 if convicted.

Signature	Date
	6/2/2026

Last Name	First Name	M.I.
Ostram	Chad	R

Title	Email	Phone
Owner/Member	chad@brewfinitybrewing.com	262-271-2701

Part G: For Municipal Use Only (Complete if Requesting Authorization in Part D or E)

1. Will the municipality limit the scope of alcohol beverages offered for sale? . . . . . ☐ Yes ☐ No

2. Will the municipality impose any requirements or restrictions for the full-service retail outlet? . . . . . ☐ Yes ☐ No

3. Describe municipal restrictions indicated in questions 1 or 2 above.

4. Last Name of Municipal Official	5. First Name	6. M.I.

7. Signature of Municipal Official	8. Date

9. Date Application was Filed with Clerk	10. Date Full-Service Retail Outlet Approved by Governing Body

Form AB-105 Instructions

Producer Full-Service Retail Sales Application

Who may apply for full-service retail sales?

Producer permittees may apply for full-service retail sales on or off the production premises. Producer permittees include brewers, rectifiers, manufacturers, and wineries.

Who qualifies for full-service retail sales?

- A brewery that manufactures a minimum of 250 barrels of fermented malt beverages.
- A manufacturer/rectifier that produces a minimum of 1,500 liters of intoxicating liquor.
- A winery that produces a minimum of 1,000 gallons of wine.

What are full-service retail sales?

Permittees that are granted full-service retail sales privileges may:

- Sell fermented malt beverages and intoxicating liquor at retail for on- or off-premises consumption at their production premises and at one or more off-site full-service retail outlets.
- Provide taste samples of fermented malt beverages and intoxicating liquor.

What are full-service retail outlets?

Full-service retail outlets are authorized locations for full-service retail sales at places other than the permittee's production premises.

What is the difference between a fixed and unlimited transfer full-service retail outlet?

Fixed full-service retail outlets may be transferred from one location to another once per year. Unlimited transfer full-service retail outlets may be transferred an unlimited number of times in a year. Only one of a producer's full-service retail outlets may be transferred without limitation on frequency.

How many full-service retail outlets may I have?

The number of full-service retail outlets a producer qualifies for is determined by alcohol beverage production volume. Producers may have a maximum of three full-service outlets, regardless of the number or type of producer permits they hold.

Who approves full-service retail sales?

Full-service retail sales on the production premises need only be approved by the Division of Alcohol Beverages. Municipalities do not issue licenses for full-service retail sales outlets; however, municipalities must approve of the outlets. The applicant must forward the municipal approval to the Division of Alcohol Beverages for final granting of the authority for sales to commence on the premises.

Can a municipality limit authorized sales at a full-service retail outlet?

Yes, a municipality can limit authorized sales at a full-service retail outlet. Municipalities may limit the scope of alcohol beverages offered for sale by the permittee. Municipal approval of a full-service retail outlet must be based on the same standards and criteria, established by ordinance, for the evaluation and approval of retail licenses. A municipality may not impose any requirement or restriction in connection with the approval that the municipality does not impose on retail licensees.

How do I fill out Form AB-105 and begin the application process?

Authorizations requested on Form AB-105 must be applied for only one premises in one municipality at a time. To request multiple authorizations, submit a separate Form AB-105 for each location/premises.

Parts A, B, and F: Applicants must complete Parts A, B, and F.

Parts C, D, and E: Complete only one Part. Form AB-105 must be used to request only one authorization at a time.

Example: A producer applicant requesting full-service retail sales authorization on the production premises should complete Parts A, B, C, and F.

Example: A producer applicant requesting a fixed full-service retail outlet should complete Parts A, B, D, and F.

Example: A producer applicant requesting an unlimited transfer full-service retail outlet should complete Parts A, B, E, and F.

Producer applicants requesting authorization in Part E must complete one Form AB-105 for each premises. Applicants may use the same Form AB-105 to request authorization for multiple dates and times occurring on the same premises.

Municipal approval is required for authorizations requested in Parts D and E. If a producer is applying for authorization in either of these sections, the completed application must first be submitted to the governing municipality.

After the municipality has granted approval by completing Part G, the applicant should submit AB-105 to the Division of Alcohol Beverages for final approval. If the applicant is only requesting authorization in Part C, the application does not require municipal approval and may be submitted directly to the Division of Alcohol Beverages.

Specific Instructions:

Part A: Producer Information

- Box 1: Enter the legal business name.
- Box 2: Enter the trade name or "doing business as" name, if different than the name in box 1.
- Box 3: Enter the name of the approved agent appointed for your producer permit.
- Box 4: Enter Federal Employer Identification Number (FEIN).
- Box 5: Enter Wisconsin seller's permit number.
- Box 6: Enter the 15-digit Wisconsin Tax Account Number of the permit that these authorizations should be associated with.
- Box 7: Check the corresponding producer permit type.
- Box 8-10: Enter contact person's name.
- Box 11: Enter contact person's phone number.
- Box 12: Enter contact person's email address.

Part B: Production Quantity

- Check the highest cumulative total of alcohol beverages produced in any one of the three preceding calendar years for each specific permit type held.
  - Do not include alcohol beverages produced under a contract production agreement.
- Enter the calendar year in which the highest cumulative total of alcohol beverages produced was met.
- Enter the exact quantity of alcohol beverages produced.
- If an applicant holds more than one type of permit or multiple permits of the same type, the aggregate number of full-service retail outlets that may be established is the maximum number authorized under their permit type, but not exceeding three full-service retail outlets.
  - Under these circumstances, each authorized full-service retail outlet shall serve as the full-service retail outlet associated with each applicable permit, regardless of whether permittee would otherwise be entitled to fewer full-service retail outlets when calculated under their other permit(s).

Part C: Request for Full-Service Retail Sales at the Production Premises

- Authorization under this portion does not require municipal approval. If the applicant is not seeking other retail authorizations on this form, it can be submitted directly to the Division of Alcohol Beverages.
- Box 1: Enter the date that you would like to begin full-service retail sales.
- Box 2-5: List the premises address for the permit identified in Part A, boxes 5 and 6.
- Box 6: Name the county where the production premises is located.
- Box 7: Name the governing municipality where the production premises is located.

Part D: Request for Fixed Full-Service Retail Outlet

- Authorization under this section must be approved by the municipality in which the retail outlet is located prior to submitting to the Division of Alcohol Beverages for final approval.
- Box 1: Check yes if you are applying to transfer a fixed full-service outlet from one location to another. Fixed Full-Service Retail Outlets may be transferred from place-to-place once per year with approval of the municipality that governs the new location.
- Boxes 2-9: Complete these boxes if you checked yes in box 1 to describe the current premises you are applying to transfer.

- Box 10: Enter the date that you would like to open the full-service retail outlet for business.
- Boxes 11-18: Complete these boxes to describe the location of your new premises.
- Box 19: Describe the premises in detail. Include outdoor spaces if the municipality allows it. Attach a floor plan if possible.

Example: The premises is located at 1234 Main St., Realtown, WI 12345 and includes only the first-floor bar room, dining room, kitchen, north storage room, and south office of the 5,000-square-foot building.

- Box 20: Producers may operate a restaurant on the premises of a full-service retail outlet with municipal and division approval.
- Box 21: Check all types of alcohol beverages that will be offered for sale at the full-service retail outlet, including beverages made by the producer or producer group.
- Box 22: Check all the alcohol beverages that are made by the producer under all their permits.
- Box 23: Check all types of service that apply to this full-service retail outlet.
  - Samples mean 3 oz. of beer, 3 oz. of wine, or 0.5 oz. of liquor provided free of charge to an individual.
  - On-premises consumption means alcohol beverages served by the glass to be consumed by the customer at the premises identified in Box 18.
  - Off-premises consumption means alcohol beverages sold in original, unopened containers for customers to consume away from the premises identified in Box 18.

Part E: Request for Unlimited Transfer Full-Service Retail Outlet

- Authorizations under Part E must be for dates of operation where the unlimited transfer location will be located at the same premises in the same municipality. You must use a new Form AB-105 to request authorization for each separate premises, regardless of whether the separate premises are in the same municipality.
- Box 1: If you are requesting authorization to initiate or move your unlimited transfer outlet to a specific event like a farmer's market, festival, or other community event, name it here.
- Box 2: List the requested dates of operation. Attach a schedule or calendar of events, if necessary.
- Box 3: List the requested hours of operation. If no hours are listed, the approving municipality and the Division will assume you are seeking authorization to operate during all hours allowed under Chapter 125, Wis. Stats.
- Box 4-9: Identify the premises address.
- Box 10-13: If you are requesting authorization to move your unlimited transfer outlet to a specific event, provide contact information for the event organizer, if not the named applicant.
- Box 14: Describe the premises in detail. Include outdoor spaces if the municipality allows it. Attach a floor plan if possible.

Example: The premises is located at 1234 Main St., Realtown, WI, 12345, and includes only the first-floor bar room, dining room, kitchen, north storage room, and south office of the 5,000 square foot building.

Example: The premises is the 1,000-square-foot tent within the southwest corner of the parking lot located at XYZ Church at 3456 Main St., Realtown, WI, 12345. All sales and storage of alcohol beverages and records will occur within the 1,000-square-foot tent in the southwest corner of the parking lot.

Example: The premises is located at PDQ Park (7890 Main St., Realtown, WI, 12345). A 5,000-square-foot tent will be constructed in the northeast corner of the park bordering the tree line and northern fence. All alcohol beverage sales and consumption will occur at this tent. Premises includes the adjacent north park office and the space between the tent and the office. Alcohol beverages and records will be securely stored in the north park office for the duration of the event.

- Box 15-17: Provide the name and contact information for a person who will be in control of the premises for the duration of the requested time.
- Box 18: Producers may operate a restaurant on the premises of a full-service retail outlet with municipal and Division of Alcohol Beverages approval.
- Box 19: Check all types of alcohol beverages that will be offered for sale at the full-service retail outlet, including beverages made by the producer under all their permits.
- Box 20: Check all the alcohol beverages that are made by the producer under all their permits.
- Box 21: Check all the types of service that apply to this full-service retail outlet.
  - Samples mean 3 oz. of beer, 3 oz. of wine, or 0.5 oz. of liquor provided free of charge to an individual.
  - On-premises consumption means alcohol beverages served by the glass to be consumed by the customer at the premises identified in Box 14.

- Off-premises consumption means alcohol beverages sold in original, unopened containers for customers to consume away from the premises identified in Box 14.

Part F: Attestation

- Read the attestation carefully, then sign and date.

Part G: For Municipal Use Only

- Box 1: Check yes or no to indicate if the municipality will limit the scope of alcohol beverages offered for sale at this full-service retail outlet.
- Box 2: Check yes or no to indicate if the municipality will impose other requirements or restrictions on the full-service retail outlet.
- Box 3: Describe any limitations the municipality has placed on the full-service retail outlet as indicated in questions 1 or 2. Some limitations may be: parking, zoning, or noise ordinance restrictions; not allowing sales of alcohol beverages for off-premises consumption.
- Box 4-10: The municipal official completing this part should fill in the information requested.

Completion and Submission of Form AB-105

- The producer applicant should complete Parts A, B, and F completely, and either Part C, D, or E, depending on the type of authorization requested.
- If requesting only a Part C authorization, the application can be submitted directly to the Division of Alcohol Beverages. No municipal approval is required for Part C authorizations.
- If requesting a Part D or E authorization, provide the application to the municipality where the proposed full-service retail outlet will be located.
  - The municipality should complete Part G and return it to the producer applicant.
  - The producer applicant should provide the completed AB-105 to the Division of Alcohol Beverages for final approval.
- Sales of alcohol beverages at full-service retail outlets may not commence until the Division of Alcohol Beverages has provided final approval by way of issuing a printed authorization to the applicant to be posted at the retail premises identified in this application.

After Form AB-105 is completed by the producer and approved by the municipality in Part G, submit the form to the Division of Alcohol Beverages for final approval in one of two ways:

- Email: DORAlcoholPermits@wisconsin.gov
- Mail the form to the following address:

  Wisconsin Department of Revenue
  Division of Alcohol Beverages
  P.O. Box 8934
  Madison, WI 53708-8934

Assistance

This form is designed by the Department of Revenue. If you require assistance with this form, consider reaching out to the Division of Alcohol Beverages for assistance with submission of this application and associated forms.

If you have questions about alcohol beverage laws and regulations, you may contact the Division of Alcohol Beverages using the contact information below.

Website: DOR Alcohol Beverage (wi.gov)
Write: DORAlcohol@wisconsin.gov
Call: (608) 266-2526

PUBLIC WORKS DEPARTMENT
1000 Hickory Street
Pewaukee, WI 53072

To: Village Board Members

CC: Matt Heiser, Village Administrator

From: David Buechl, P.E.,P.L.S, Director of Public Works/Village Engineer

Date: June 12, 2026

Re: Village Board Meeting June 16, 2026 Agenda item 8(b)
Review, discussion and possible action on recommended proposal for Well #3 including exterior repaint with containment, wet interior repaint, and miscellaneous repairs at 1004 Hickory Street.

BACKGROUND

This Water Reservoir repainting and rehabilitation project at 1004 Hickory Street was bid out by Dixon Engineering, and publicly advertised. Five bids were received as shown on the attached bid summary and list below. The project includes exterior repaint of the 125,000 gallon reservoir with containment, wet interior repaint, and other miscellaneous repairs.

ACTION REQUESTED

The action requested of the Village Board is to approve the bid from the lowest qualified bidder, E&L Painting, of Howell, Michigan, for the base bid amount of $170,500.00, and approve the Alternate Bid of $5,800 for the Sump, for a combined total of $176,300.00 + a 10% contingency.

ANALYSIS

The contractors names, base bid, and mandatory alternate bid prices are listed below:

Contractor Name	Base Bid	MA-1(Sump)	MA-2 (Access Door)
E&L Painting, Howell, MI	$170,500	$5,800	$8,000
L&T, Shelby Twp., MI	$222,200	$6,000	$8,000
Seven Brothers, Shelby Twp , MI	$306,990	$6,000	$8,000
TMI, Eagan, MN	$323,800	$11,500	$8,000
ClassicProtective,Menomonie,WI	$329,145	$9,300	$8,000

When the Quinlan Water Tower was bid in 2024, E&L Painting was the low bidder but was not selected due to not being a qualified bidder from Dixon Engineering due to poor work performance which included projects going past completion deadlines, debris left in water tower and having to redrain water tower, and not having a project manager who could communicate with Dixon Engineering.

Although E&L Painting was now again the low bidder, this Contractor is now a qualified bidder by Dixon Engineering and in good standing due to improved recent project work performance. I recommend that the Village Board approve the bid from E&L Painting for E&L Painting, of Howell, Michigan, for the base bid amount of $170,500.00, and approve the Alternate Bid of $5,800 for the Sump for a combined total of $176,300.00 + a 10% contingency which also aligns with the recommendation of award from Dixon Engineering. The low bid is below the initial budget allocation of $400,000.00.

The bids were opened at 11am on June 12, 2026. The contract included that work is to commence on or after July 1, 2026 with substantial completion by October 31, 2026, and the tank may be out of service for a maximum of 45 days.

DIXON
ENGINEERING & INSPECTION SERVICES
FOR THE COATING INDUSTRY

4811 S. 76th Street
Suite 109
Greenfield, WI 53220
Telephone: (414) 529-1859
Fax: (414) 282-7830

June 12, 2026

Mr. David Buechl
Village of Pewaukee
1000 Hickory Street
Pewaukee, WI 53072

Subject: 125,000-Gallon Ground Storage Tank Repainting and Repair Project - Recommendation for Award

Dear Mr. Buechl:

Dixon Engineering has reviewed the bids submitted for repainting and repair of the 125,000-gallon ground storage tank and recommends award to the low bidder, E&L Contractors, Inc., of Howell, Michicgan, for the bid amount of $176,300.00 which includes the Sump Alternate. E&L Contractors, Inc. is a prequalified contractor with Dixon and is in good standing.

If you have any questions, please contact me at (414) 429-3430.

FOR DIXON ENGINEERING, INC.,

Kayla Mulcahy

Kayla Mulcahy
Project Manager
NACE Certified #10049

Section 00 51 00 - NOTICE OF AWARD

Date of Issuance:	**June 12, 2026**		
Owner:	**Village of Pewaukee, Wisconsin**	Owner's Project No.:	
Engineer:	**Dixon Engineering, Inc.**	Engineer's Project No.:	**49-68-10-02-25**
Project:	**125,000 Gallon Reservoir (Well 3)**		
Contract Name:	**Exterior Repaint with Containment, Wet Interior Repaint, and Miscellaneous Repairs**		
Bidder:	**E&L Contractors, Inc.**		
Bidder's Address:	**1467 Summerfield Ln., Howell, MI 48843**		

You are notified that Owner has accepted your Bid dated **June 12, 2026** for the above Contract, and that you are the Successful Bidder and are awarded a Contract for:

Grout Repair – 8 Lineal Ft. ($800)
Sidewall Manway ($11,000)
Sample Tap ($1,200)
Overflow Pipe Discharge Modification ($3,600)
Fall Prevention Devices ($1,800)
Trim Ladder Bottom ($200)
Vandal Guard ($2,800)
Sidewall Platform ($6,800)
Roof Vent ($7,000)
Roof Handrail and Painter's Railing ($16,500)
Pit Welding – 20 Sq. In. ($1,600)
Exterior Repaint with Containment ($60,000)
Wet Interior Repaint ($56,000)
Pit Filling – 100 Pits ($1,200)
Sump ($5,800)

The Contract Price of the awarded Contract is $**176,300**. Contract Price is subject to adjustment based on the provisions of the Contract, including but not limited to those governing changes, Unit Price Work, and Work performed on a cost-plus-fee basis, as applicable.

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

1. Deliver the Contract security (such as required performance, payment, and maintenance bonds) and insurance documentation, as specified in the Instructions to Bidders and in the General Conditions, Articles 2 and 6.
2. Other conditions precedent (if any): **None**

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, Owner will return to you one fully signed counterpart of the Agreement, together with any additional copies of the Contract Documents as indicated in Paragraph 2.02 of the General Conditions.

Copyright© 2018 National Society of Professional Engineers, American Council of Engineering Companies, and American Society of Civil Engineers. All rights reserved.

Owner:	**Village of Pewaukee, Wisconsin**
By *(signature)*:	
Name *(printed)*:	
Title:	
Date:	
Contractor:	**E&L Contractors, Inc.**
By *(signature)*:	
Name *(printed)*:	
Title:	
Date:	

Copy: Engineer

Copyright© 2018 National Society of Professional Engineers, American Council of Engineering Companies, and American Society of Civil Engineers. All rights reserved.

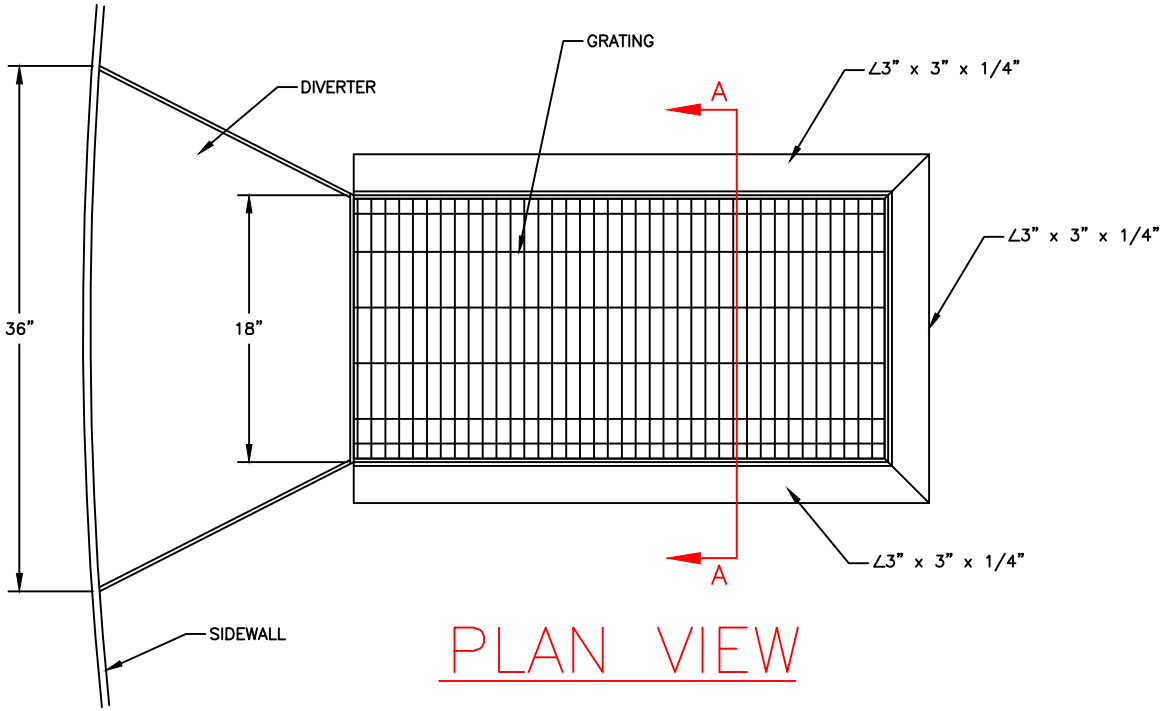
Village of Pewaukee, Wisconsin
125,000 Gallon Reservoir (Well 3)
Exterior Repaint with Containment
Wet Interior Repaint
And Miscellaneous Repairs

Contract No. 49-68-10-02-25
May 28, 2026
Addendum No. 1

All General Conditions and Information for Bidders shall apply. The following changes have been made in the specifications:

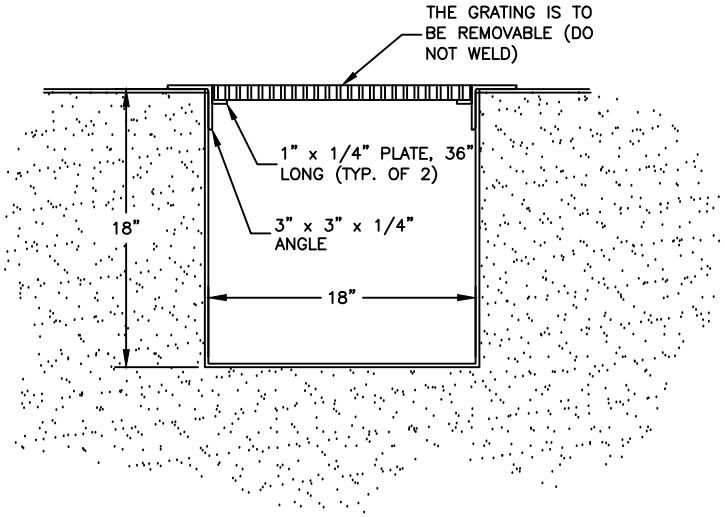
Attached is Drawing 06.

Acknowledge this Addendum per Page 1 of the Bid Agreement Form.

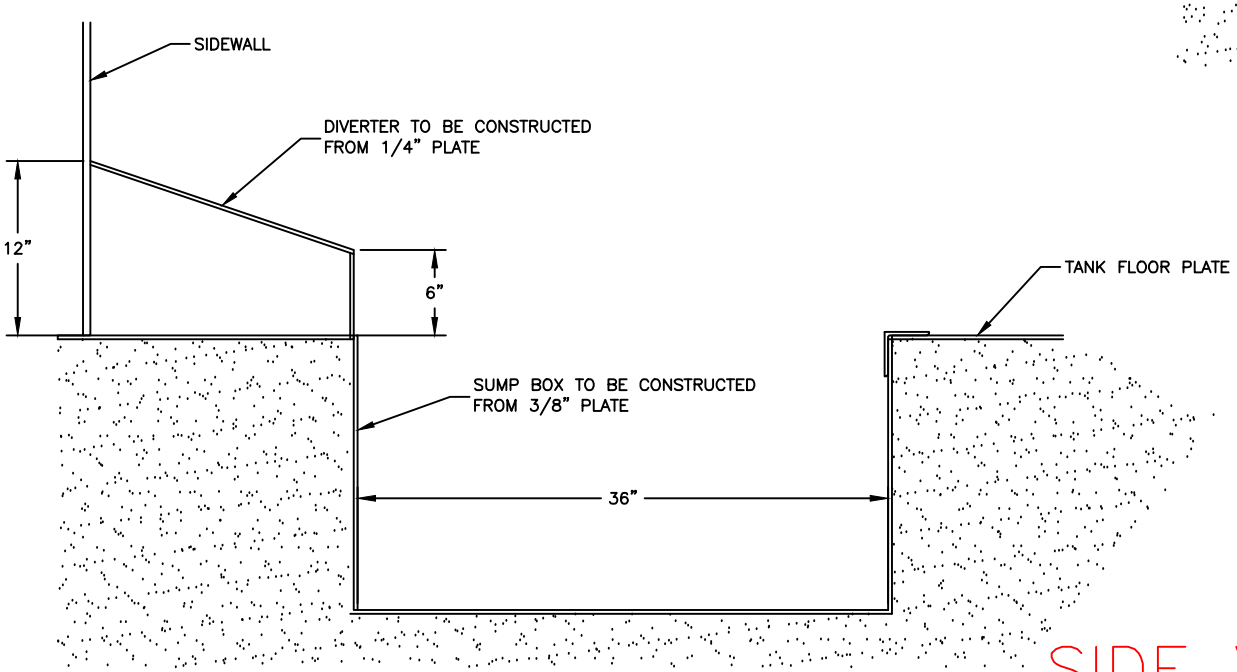


PLAN VIEW

NOTE:
1. CUT HOLE IN FLOOR PLATE 36 1/2" x 18 1/2".
2. REMOVE SAND/SOIL UNDER PLATE AND HAND COMPACT THE SOIL. THE INTENTION IS TO LIMIT THE AMOUNT OF VOID SPACE AS POSSIBLE ONCE THE SUMP IS INSTALLED.
3. THE SUMP BOX IS TO BE CONSTRUCTED OUTSIDE THE EXCAVATED HOLE, APPLY ONE COAT OF ZINC PRIMER (TO MATCH THE SPECIFICATIONS) TO THE EXTERIOR OF THE SUMP BOX) FINAL WELDS ALONG THE TOP ARE TO BE COMPLETED AFTER INSTALLATION.
4. ALL WELDS ARE TO BE 1/4" CONTINUOUS FILLET SEAL WELDS OR COMPLETE PENETRATION GROOVE WELDS UNLESS OTHERWISE NOTED.



SECTION A–A



SIDE VIEW

Note: Drawing not to scale.

DIXON ENGINEERING, INC.	
Pewaukee, WI 125,000 Reservoir	
Floor Sump	
Drawn By: TMF	Date: 05/28/26
Checked By: JVR	DWG: 06

PUBLIC WORKS DEPARTMENT
1000 Hickory Street
Pewaukee, WI 53072

To: Jeff Knutson, President
Village Board Members

CC: Matt Heiser, Village Administrator

From: David Buechl, P.E., P.L.S, Director of Public Works/Village Engineer

Date: June 2, 2026

Re: June 16, 2026 Village Board Meeting Agenda item 8(c)
Review, discussion and possible action on a proposed agreement with Municipal Well and Pump to rehab Well #2

BACKGROUND

Attached for your review and consideration please find a scope of work and cost proposal from Municipal Well & Pump related to Village Well #2. Well #2 is located at 125 Capitol Drive.

ACTION REQUESTED

The action requested of the Village Board is to review and consider approval of the Well #2 Work Agreement Proposal with estimate from Municipal Well & Pump for $84,767.70.

ANALYSIS

During this past month, the quantity of water being pumped from Well #2 decreased from 450 GPM to 350 GPM. Municipal Well & Pump pump tested the well and determined that there may be a hole in the pipe that sends the well water back to the surface. The pump is now temporarily shut down to avoid the remaining pipe from falling down into the well and having to be fished out.

Municipal Well and Pump would pull the well pump equipment and replace all used 310 feet of column pipe, reinstall all airlines, and replace the broken airline. Once the pipe is reinstalled, Municipal will perform a pump test to verify proper operation. This proposal also includes collecting two water samples following completion of the work.

As a side note, 400 feet of column was replaced in 2024. The estimated start date is June 22, 2026.

As of June 9, 2026, the actual contract has not been received. DPW staff are hoping to receive the contract prior to Friday to include in packet. I recommend the Village Board approve the proposed rehabilitation agreement from Municipal Well and Pump for $84,767.70.

Attachment:

1. Proposed agreement with Municipal Well and Pump.

Work Agreement

(Cover Page)

MUNICIPAL WELL & PUMP
A Division of Midwest Well Services, Inc.

Date: 6/9/2026

MWP Job # ML26-1209

The undersigned Client hereby instructs Municipal Well & Pump, A Division of Midwest Well Services, Inc. to proceed with the work described below with the understanding that the Terms and Conditions shown attached are hereby incorporated as part of this Work Agreement. The Purchaser further understands that all proposals or estimates, if any, are based on the best information available prior to beginning work AND also understands that the final project scope may vary from the original proposal if conditions, depths or other job factors change during the project. All prices are subject to State and Local Sales and Use Taxes unless a certificate of exemption is provided to Municipal Well & Pump.

Client Information

Company Name: Village of Pewaukee **Contact Name** Shawn Tremaine

Billing Info: 1000 Hickory Street (Billing Address) | Pewaukee (City) | WI (State) | 53072 (Zip)

262-691-5660 (Phone) | 262-691-5664 (Fax) | stremaine@villageofpewaukee.com (Email)

Project Information

Project Name: Pewaukee Well #2 - Pull & Replace Pipe

Description of Work to be Performed:

Pull the entire pump assembly and inspect the pump. Once inspection is complete, we will reinstall all pumping equipment with the replaced column pipe to include reinstalling the airlines and replacing the broken airline. After install, we will perform a pump test to verify proper operation and collect two Bacti samples.

Taxes are not included.

Total Project Cost $ 84,767.70

IN WITNESS WHEREOF, this agreement is executed as of the date shown above:

Client	**Contractor**
	Municipal Well and Pump
By:	By:
Name:	Name:
Title:	Title:
Date:	Date:
PO Number (if needed)	

Work Agreement Terms

EXCLUSIVE TERMS. These terms govern all Midwest Well Services, Inc. d/b/a Municipal Well & Pump ("Contractor") work. "Client/Owner" (as identified on the front side hereof) have entered into a contract on the terms and conditions set forth herein. These terms are the only terms to which Contractor agrees, and supersede all prior statements, proposals, negotiations, representations, and agreements and shall constitute the entire agreement between Contractor and Client. Any additional or conflicting provision(s) contained in any other form of the Client is hereby expressly objected to by Contractor and shall not modify this Work Agreement.

INVOICES. Invoices will be submitted once a month with payment due within 30 days of the invoice date. A late charge at the rate of 1% per month, or the highest rate allowed by applicable law, whichever is lowest, will be added to all amounts outstanding after said 45 days. Client agrees to pay any and all attorneys' fees and court costs should attorneys be utilized, or court proceedings initiated to collect any past due amounts.

INFORMATION. It is recognized that Client has superior knowledge of the job site, site history, access routes to the job site, known or suspected contaminants, surface and subsurface conditions, etc., and Client is obligated to advise Contractor of all or any conditions that may affect Contractor's performance hereunder. Client agrees to provide Contractor with such specifications, plans, site history information, reports, studies or other information on surface and subsurface conditions as will be reasonably required by Contractor for safe, proper and timely performance of the work. Client shall obtain all necessary permits and rights-of-way and indemnify and hold Contractor harmless for its failure to do so and for claims of trespass or damage to property, including underground utilities or structures, which arise out of performance of the work.

LIABILITY. Neither party shall be liable to the other party for any special, indirect, incidental or consequential damages, whether based on contract, tort (including negligence), strict liability or otherwise. Further, Client agrees to indemnify and hold Contractor harmless from and against any and all claims, demands, causes of action (including third party claims for contribution or indemnification), liability and costs (including attorneys' fees and other costs of defense) which result from (i) any release or threatened release of any substance (whether hazardous or not); (ii) any claim that Contractor or any of its subcontractors was a "generator" or "transporter" of hazardous waste or an "operator" of the job site (as such terms are used or defined under local, state or federal laws or regulations); or (iii) any negligent or wrongful act or omission of Client or others under Client's control, except that this indemnification shall not apply to the extent any demand or cause of action results from Contractor's negligence or intentional misconduct.

PERFORMANCE. Contractor will exercise reasonable skill and judgement in performing the work. EXCEPT AS EXPRESSLY PROVIDED HEREIN, NO OTHER WARRANTIES (EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE) ARE GIVEN HEREUNDER. Contractor does not warrant any specific results of any kind.

WARRANTY. Contractor warrants to the original end user, that for a period of one year from the date of startup that the equipment installed by Contractor shall be free from defects in materials and workmanship. This warranty does not include damage due to acts of God, accident, misuse, abuse, negligence, modification, unsuitable environment or improper maintenance. The sole obligation and liability under this warranty will be repair or replacement by Contractor with the same or an equivalent product of the defective portion of the equipment. If a failure is determined to be attributable to materials and/or workmanship during the 1-year warranty period, Contractor will repair or replace the failed components free of charge including our labor.

CHANGED CONDITIONS. The discovery of any hazardous waste, substance, pollutant, contaminant, underground obstruction, condition or utilities on or under the job site which were not brought to the attention of Contractor prior to the date of this Work Agreement will constitute a materially different site condition entitling Contractor, at its option, to terminate this Work Agreement (and to receive payment for all work performed up to and including the date of such termination) or to receive an equitable adjustment in the contract price and time for performance. Contractor, however, shall only have the right to terminate if such different site condition(s) creates additional health and safety risks or requires Contractor to perform work outside the original scope or beyond its capabilities. In any event, Contractor may terminate operations on a site which it believes presents an unreasonable health or safety risk.

DELAYS. Contractor shall have no liability to Client, or its clients, contractors or consultants for delays attributable to acts of God, acts of third parties, weather which is not reasonably anticipatable, intervention or public authorities, inability to obtain permits necessary to perform the work, work stoppages, changes in applicable laws or regulations after the date of commencement of performance hereunder, and any other conditions or events which are beyond the reasonable control of Contractor shall be entitled to additional time to perform this Work Agreement equal to the time of any such delay.

INTERPRETATION. This Work Agreement shall be governed and construed in accordance with the laws of the state of the job site location. If any term, provision or condition contained herein shall, to any extent, be invalid or unenforceable, pursuant to state law or otherwise, the remainder of the terms, provisions and conditions stated in the Work Agreement (or the application of such term, provision, or condition to persons or circumstances other than those in respect of which it is invalid or unenforceable) shall not be affected, and each term, provision and condition of this Work Agreement shall be valid and enforceable to the fullest extent permitted by law.

GOVERNING LAW; JURISDICTION. This Agreement shall be governed by, and construed and enforced in accordance with, the laws of Wisconsin, exclusive of Wisconsin's conflict of laws provisions. Any and all claims, questions or disputes regarding the interpretation performance and enforceability of this Agreement, the rights and remedies of the parties hereunder, and all related actions or counterclaims shall be initiated and or prosecuted exclusively in Dodge County Circuit Court, Juneau, Wisconsin. The parties further agree to submit to the jurisdiction of said courts.

LIEN NOTICE. AS REQUIRED BY THE WISCONSIN CONSTRUCTION LIEN LAW, CONTRACTOR HEREBY NOTIFIES OWNER THAT PERSONS OR COMPANIES PERFORMING, FURNISHING, OR PROCURING LABOR, SERVICES, MATERIALS, PLANS, OR SPECIFICATIONS FOR THE CONSTRUCTION ON OWNER'S LAND MAY HAVE LIEN RIGHTS ON OWNER'S LAND AND BUILDINGS IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS, IN ADDITION TO THE UNDERSIGNED CONTRACTOR, ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER OR THOSE WHO GIVE THE OWNER NOTICE WITHIN 60 DAYS AFTER THEY FIRST PERFORM, FURNISH, OR PROCURE LABOR, SERVICES, MATERIALS, PLANS OR SPECIFICATIONS FOR THE CONSTRUCTION. ACCORDINGLY, OWNER WILL PROBABLY RECEIVE NOTICES FROM THOSE WHO PERFORM, FURNISH, OR PROCURE LABOR, SERVICES, MATERIALS, PLANS, OR SPECIFICATIONS FOR THE CONSTRUCTION, AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO THE MORTGAGE LENDER, IF ANY. CONTRACTOR AGREES TO COOPERATE WITH THE OWNER AND THE OWNER'S LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID.

MUNICIPAL
WELL & PUMP

Project Proposal

Re: **Pewaukee Well 2**

Item #	Item Description	Quantity	Units	Unit Price	Extended Price
1	8" 9 11 1/4" Column Pipe T&C	30.00	Pieces	$ 552.00	$ 16,560.00
2	8" 5' Column Pipe T&C	1.00	Piece	430.00	430.00
3	Labor to Pull Pump Set, Replace old Pipe, Reinstall Pump Se	1.00	LS	53,250.00	53,250.00
4	New Airline Installed	790.00	feet	4.30	3,397.00
5	Pump Testing and Sampling	1.00	LS	1,840.00	1,840.00
6	Cost to Coat all New Pipe	31.00	Per Piece	299.70	9,290.70
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				-	-
36				-	-
37				-	-
38				-	-
39				-	-
40				-	-
41				-	-
42				-	-
43				-	-
44				-	-
45				-	-
46				-	-
47				-	-
48				-	-
	Total Project Proposal				$ 84,767.70

Dated: June 2, 2026

By: Chase Hoinacki

Chase Hoinacki
Project Manager
Municipal Well & Pump

PUBLIC WORKS DEPARTMENT
1000 Hickory Street
Pewaukee, WI 53072

June 12, 2026

To: Jeff Knutson, Village President
Trustees of the Village Board

From: Jay E Bickler
DPW Operations Supervisor

Date: June 12, 2026

RE: Village Board Meeting June 16, 2026 Agenda Item 8(d):
Review, discussion and possible action on the Purchase of a Crack Pro Mastic Machine

---

BACKROUND

The Village's financial policy requires all expenditures over $15,000, including budgeted items, to be approved by the Village Board.

In 2025, the Department of Public Works elected to use funds typically allocated to outside contractors for street maintenance to instead rent a mastic machine. Although the work was demanding, the results were excellent. Traditionally, repairs were made using cold patch asphalt, which provides only a temporary solution. After our first winter, inspections showed that the mastic remained in the same condition as when it was initially applied, demonstrating its durability and effectiveness.

Attached for your approval are three quotes for the purchase of a new mastic machine.

I have received the following qualified proposals from area vendors for your consideration:

Vendor	Truck	Cost
SealMaster	Crack Pro Mastic Machine 300 gallon	$68,409.40
Sherwin Industries	Craftco Patcher II 200 gallon	$93,819.00
Stepp MFG	SMP250	$98,000

ACTION REQUESTED

The action requested of the Village Board is to approve the quote from SealMaster for the purchase of a Crack Pro 300-gallon Mastic Machine for a total cost of $68,409.40.

ANALYSIS

Given the current condition of Village roads, investing in a mastic machine represents a sound and beneficial long-term improvement.

The 2024 Village budget contained a capital item of $250,000 for a new dump truck. $144,738 was paid to Lakeside International on June 12, 2025 for the basic truck leaving approximately $105,000 for the outfitting (box, hydraulics, plow mount, etc). I am proposing to utilize the remaining $105,000 from the 2024 budget to pay for the Crack Pro. The outstanding items for the truck would become part of the 2027 budget discussion.

Attachments:

1. Quotes from the 3 vendors.

RECOMMENDATION

I recommend approval of the purchase order to SealMaster for a Crack Pro Mastic Machine in the amount of $68,409.40.

QUOTE

DATE	ORDER #
5/26/2026	051226-2

SEALMASTER of WISCONSIN

W140 N5985 Lilly Road
Menomonee Falls,WI 53051
Phone: 262-252-4038 Fax:
262-252-4193
Office@SealMasterWI.com

NAME / ADDRESS
Village of Pewaukee Jay Bickler 235 Hickory St. Pewaukee, WI 53072

TERMS	REP
NET 30	

ITEM	DESCRIPTION	QTY	COST	TOTAL
E2776	Crack Pro Mastic Machine - 300 Gallon	1	65,909.40	65,909.40T
PE2680	Arrowboard	1	2,500.00	2,500.00T
	Municipal/tax exempt		0.00	0.00

TOTAL $68,409.40

CRACKMASTER MASTIC

The ideal product for large cracks, bridge joints, plug joints, manhole cover areas, utility joints and more.

SEE PAGE 22

OPTIONAL TOOLS

Flat Iron, V-Shape Iron, Box Irons, and more.

SEE PAGE 88

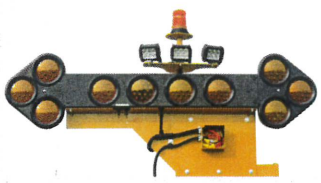


300 GALLON CRACK PRO MASTIC MACHINE

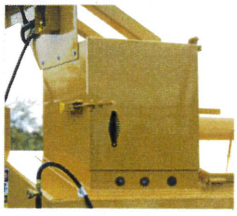


Machine comes standard with a Chute Extension that adds approximately 12" to the chute, allowing material to be dispensed approximately 48" from the discharge valve.





Full Light Kit with Work Area Lighting, Strobe Light, and optional Arrowboard



Pail Heater

TOOLS INCLUDED IN TOOL RACK:

T1604	1/4" x 4" x 18" Flat Irons (2 included)
T1606	1/4" x 3" x 15" x 8" Box Iron
T1607	Chute Cleaner
T1614	Scraper/Plug Remover
T1611	Tank Cleanout Tool
T1690	Metal Pail

QUOTATION



2129 W. MORGAN AVENUE MILWAUKEE, WI 53221 PHONE (414) 281-6400 FAX (414) 281-6404

Customer Information:
Village of Pewaukee
1000 Hickory St.
Pewaukee, WI 53072
EMAIL: jbickler@villageofpewaukeewi.gov

Date: 6/2/26
NOTE: Quotation is good for 30 days from the above date. Prices quoted are for quantities shown only.

PART #	DESCRIPTION	UNIT PRICE	PER	QUANTITY	TOTAL
56700-AZ03	Crafco Patcher II 200-gallon trailer				$79,287.00
20014	3" Pintle Hitch				$158.00
24227	Seven Pin Flat Connector				Standard
24190K	Overnight Heater 110V				Standard
57783	Heated Chute Assy.				$7,149.00
58540N	Matic Shoebox (L8XW4XH6)				$275.00
24503S	Arrow bar Light Kit				$3,750.00
57885	Center Drag Box Kit 10" & 4"				$1,200.00

IF YOU HAVE ANY QUESTIONS CONCERNING THIS QUOTATION,
PLEASE CONTACT MIKE BAIER
PHONE (414) 405-6511
EMAIL: MBAIER@SHERWININDUSTRIES.COM

SUBTOTAL	$91,819.00
FREIGHT	$2,000.00
SALES TAX	N/A
TOTAL	$93,819.00

Patcher II™

Caldera para el calentamiento de mastic con agregados



La innovación de Crafco hace Instalación de mastic para reparaciones mas fácil

Diseñado para fundir y preparar.

Sellador de masilla caliente como:

- *Crafco Mastic One®*
- *Crafco TechCrete™*
- *Sistemas de juntas de puentes Crafco Matrix 501 / 502®*
- *Deery® mastic de reparación Level & Go®*
- *Deery® Sistema de Juntas de puente®*
- *Y otros*

CARACTERÍSTICAS Y BENEFICIOS

- Fundidor con camisa de aceite diseñado específicamente para fundir selladores de mastic con agregados
- Cuenta con controles digitales para asegurar que las temperaturas de la mezcla se mantengan dentro de las especificaciones en todo momento
- Tiene paletas de agitación inclinadas y escalonadas que proporcionan una agitación superior del material y una suspensión de agregados para una mezcla de materiales consistente.
- La caja de engranajes 6:1 ofrece un alto torque para eliminar la detención de la agitación cuando se usa material de alta densidad
- Cierre automático del agitador cuando se abre la tapa para evitar lesiones durante la operación del equipo.
- Rápido y fácil de usar

CRAFCO® INC

PRODUCTOS PARA PRESERVACIÓN

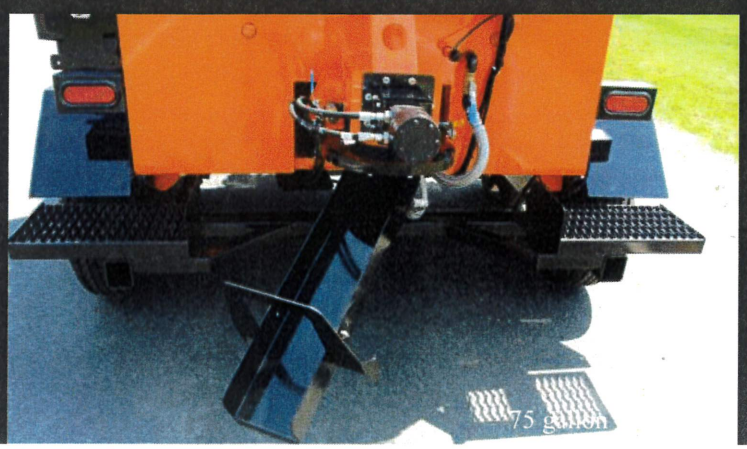
Crafco ofrece confianza a través de la innovación, calidad y valor desde 1976

250 Gallon SMP











To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: June 11, 2026

Re: June 16, 2026 Village Board Meeting Agenda Item 8(e)
Review, discussion and possible action on funding requests for promotion and activities related to the 150th Anniversary of the Village.

BACKGROUND

The Village did not budget any expenditures for the 150th Anniversary because events, activities and needs were not defined at that point.

The Steering Committee received support from the Tourism Commission in the City that is reimbursable so the Village would need to pay those costs up-front.

The Village Board approved $18,150 (not to exceed $25,000) at its meeting on January 20, 2026 for the Honors Dinner/Gala to take place on October 17th. This allowed staff to make necessary commitments to secure space and food for the event. While the Steering Committee has not yet set a price on the tickets the Board wished to see ticket sales reimburse the Village.

The Village Board approved an expenditure of $40,000 to secure a drone show on July 3rd. This expense would be reimbursed by the award from the Tourism Commission.

ACTION REQUESTED

The action requested is to approve the expenditure of $26,680.

ANALYSIS

Some of these expenses will be reimbursed by the award from the Tourism Commission but will still need to be paid up-front. Some of them will be covered by private donations that will occur after this Board meeting. To ensure the planned events can occur the funding request is:

Light pole banners and fixtures (10 of them)	$1,950.00
20' Banner Signs (2 of them)	$370.00
Stage for Band	$360.00
Bands/DJs	$2,500.00
Golf cart to transport band equip & ADA	$500.00
Promotion via social media	$3,000.00
Shuttle buses (WCTC to downtown)	$3,000.00
Fireworks above annual contribution	$15,000.00
Total	$26,680.00

Attachments:

1. Budget for 150th Anniversary celebration (provided by Trustee Rohde).
2. Award Letter from the City of Pewaukee Tourism Commission.

Village of Pewaukee 150th Celebration
Budget
11-Jun-26

Revenue				
Item	**On Hand**	**Available**		**Notes**
Current on hand	$ 196.80			FofPP - Choco Fac
Funds Available in future		$ 77,000.00		City Tourism Fund
		$ 18,150.00		Village Board - WCTC Dinner
		$ 17,892.00		FofPP - Fireworks Acct
		$ 17,500.00		Matching Fireworks City/Village
Ticket Sales Honors Dinner				Amount sales unknown
Totals	**$ 196.80**	**$ 130,542.00**		

Expenses				
Down Payment Drone Show		$ 20,000.00		Village will be refunded/Tourism
Anticipated Expenses				
Banners/Fixtures		$ 1,950.00		Lakefront
20' Banner Signs		$ 370.00		Capitol Drive and Downtown
Stage for band		$ 360.00		Next to Lakefront Park Building
Bands/DJ's		$ 2,500.00		2 Each Day
6 Passenger Golf Cart		$ 500.00		Transport Band Equip and ADA
Village Portion Fireworks		$ 7,500.00		Matching
Social Media Campaign		$ 3,000.00		
Shuttle Buses		$ 3,000.00		WCTC to Downtown
Balance Drone Show		$ 20,000.00		
Fireworks		$ 70,000.00		
Honors Dinner Costs		$ 18,150.00		
Totals Expected		**$ 147,330.00**		

Office of the Clerk/Treasurer

W240 N3065 Pewaukee Road
Pewaukee, Wisconsin 53072
Phone (262) 691-0770 Fax (262) 691-1798
tarczewski@pewaukee.wi.us

Mr. Matt Heiser
Village Administrator
235 Hickory Street
Pewaukee, WI 53072

December 19, 2025

Dear Mr. Heiser,

With the passing of the 2026 Budget the Common Council approved the recommendations of the City of Pewaukee Tourism Commission for your USA 250th and Village of Pewaukee 150th Anniversary Event. The following is the breakdown of the allotted funds:

Event Advertising	$ 5,000
Fire Works	$15,000
Drone Show	$40,000
Tent & Bleacher Rental & Music	$17,000
Total:	**$77,000**

All reimbursements are receipt based. Detailed receipts can be submitted to my attention at your convenience.

PLEASE NOTE: I am required to file a Tourism Tax Report with the Wisconsin Department of Revenue annually. It requires that I provide detailed expense and income reports pertaining to your event. I ask that you submit your information to me at the end of January or early February 2027. I must also list all your board members and their real-life career titles in this report, please include this information at that time.

If you have any further questions, please don't hesitate to reach out.

Sincerely,

Kelly Tarczewski
Clerk/Treasurer

To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: June 11, 2026

Re: June 16, 2026 Village Board Meeting Agenda Item 8(f)
Review, discussion and possible action on a proposal for consultant to perform a Compensation and Classification Study on Village staff.

BACKGROUND

The Village Board incorporated the completion of a compensation and classification study as part of the goals for the Village Administrator in 2026.

The Village Board approved $50,000 in the 2026 budget to be applied to the cost of a study.

The Village Administrator sent out Requests for Proposals (RFPs) to six firms in early May. Five of those firms returned a proposal.

ACTION REQUESTED

The action requested is to approve the proposal by McGrath Consulting Group.

ANALYSIS

The RFP explained the scoring system to be used in evaluating the proposals as the following:

1. Experience of the firm and proposed project team in regard to compensation studies, particularly with government agencies. **25 points**
2. Demonstrated understanding of the Village's needs with respect to the compensation study, quality of the firm's proposed approach, and the ability to meet/exceed the criteria set forth in Section 3.0 of the RFP. **25 points**
3. Compliance with contract terms, conditions and overall quality and completeness of proposal submission. **15 points**
4. References. **10 points**
5. Cost of services. **25 points**

The results of that scoring system are:

Firm	Experience of Firm	Understanding Village Needs	Completeness	References	Cost	Total
	25 points	25 points	15 points	10 points	25 points	
Baker Tilly		*Did not submit a proposal*				
Cottingham Butler	**23**	**24**	**14**	**8**	**25**	**94**
McGrath	**24**	**24**	**14**	**10**	**25**	**97**
McMahon	**22**	**22**	**12**	**8**	**21**	**85**
MGT	**24**	**23**	**14**	**10**	**23**	**94**
Public Admin Assoc	**25**	**23**	**13**	**9**	**22**	**92**

The cost of the proposals is as follows:

Cottingham Butler	$19,725
McGrath	$19,850
McMahon	$27,500
MGT	$20,100
Public Administration Assoc.	$21,700

Attachments (top three submissions):

1. Proposal from McGrath Consulting Group
2. Proposal from MGT
3. Proposal from Cottingham Butler

Professional Proposal prepared for the

Village of Pewaukee, Wisconsin



Classification and Compensation Study

Submitted By:

McGrath Human Resources Group

Corporate Office
PO Box 865
Jamestown, TN 38556

Wisconsin Office
Chippewa Falls, WI 54729

Dr. Victoria McGrath, CEO
victoriaphd@mcgrathconsulting.com
815.728.9111

May 26, 2026
2:00 P.M. CDT

McGrath
HUMAN RESOURCES GROUP

May 26, 2026

Village of Pewaukee
Matt Heiser
Village Administrator
235 Hickory Street
Pewaukee, WI 53072

Dear Matt Heiser:

Thank you for the opportunity to submit our qualifications to become your compensation business partner to perform a Classification and Compensation Study for the Village of Pewaukee, Wisconsin.

Developing and maintaining a competitive classification and compensation plan in today's fiscally conservative environment is extremely challenging, yet essential to attract, motivate, engage, and retain a qualified workforce. McGrath Human Resources Group understands the issues public sector entities are facing as our firm provides human resources consulting services primarily for the public sector, with emphasis on compensation. We offer a transparent, engaging, and collaborative approach to develop a compensation solution built specifically for each client, which aligns with your compensation philosophy and strategy to attract and retain competent professionals, conform to all legal requirements, and fit within the Village's fiscal reality.

Detailed information regarding our firm, consulting team, scope of work, work plan, methodology and process, proposed work schedule, project fees, and other required information are presented within this proposal. All conditions contained in the attached proposal are valid for a minimum of 90 days from May 26, 2026. I am the authorized individual to contractually bind the Firm and principal contact for this project.

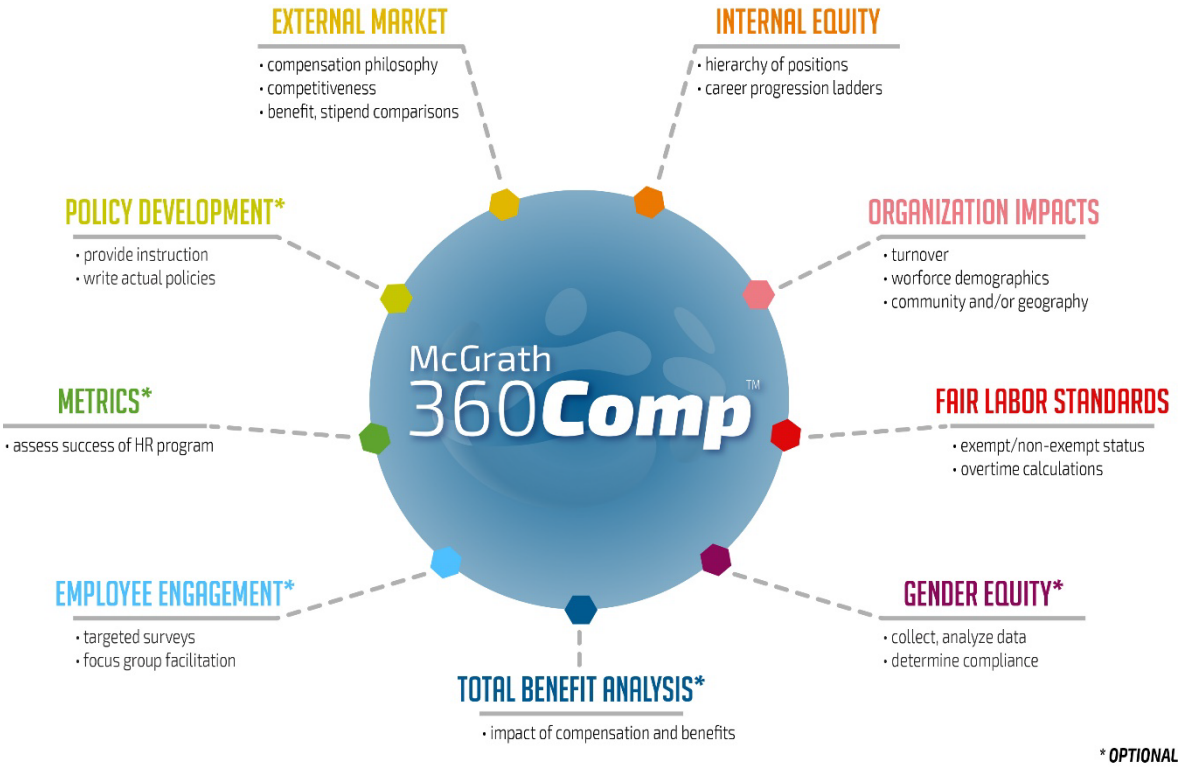
As you review the proposal, if you have any questions or require additional information, please do not hesitate to ask. We look forward to the opportunity to work with the Village of Pewaukee and its employees on this important project.

Sincerely,

Victoria J. McGrath, Ph.D., CEO
PO Box 865 Jamestown, TN 38556
815.728.9111 (office)
931.214.2262 (direct)
victoriaphd@mcgrathconsulting.com

Table of Contents

Consultant's Qualifications 5
Project Team 7
Public Sector Project History 13
References 15
Proposed Methodology and Related Information 18
Proposed Project Plan 19
Project Orientation 19
Project Initiation and Assessment 19
Classification Analysis 20
Compensation Analysis 21
Benefits and Rewards Analysis 22
McGrath 360Comp™ Integration 23
Classification and Compensation Systems Update and Review 23
Finalization 24
Presentation and Communication 24
Ongoing Support and Training 24
Village Roles/Involvement 25
Proposed Work Schedule 26
Project Progress Communication 26


EXTERNAL MARKET
• compensation philosophy
• competitiveness
• benefit, stipend comparisons
INTERNAL EQUITY
• hierarchy of positions
• career progression ladders
POLICY DEVELOPMENT*
• provide instruction
• write actual policies
ORGANIZATION IMPACTS
• turnover
• worforce demographics
• community and/or geography
McGrath
360Comp™
METRICS*
• assess success of HR program
FAIR LABOR STANDARDS
• exempt/non-exempt status
• overtime calculations
EMPLOYEE ENGAGEMENT*
• targeted surveys
• focus group facilitation
GENDER EQUITY*
• collect, analyze data
• determine compliance
TOTAL BENEFIT ANALYSIS*
• impact of compensation and benefits
* OPTIONAL

Consultant's Qualifications

McGrath Human Resources Group stands on the strength of a 26-year legacy in public-sector human resources consulting while operating today as an independent, progressive firm. Originating since 2000 with McGrath Consulting Group, Inc., a nationally recognized leader in public-sector human resources and public safety consulting, our firm is built on a foundation of trust, proven methodology, and long-standing client partnerships. We leverage this heritage to deliver high-impact solutions that help organizations attract, retain, and develop top talent.

Under the leadership of Dr. Victoria McGrath, McGrath Human Resources Group has completed hundreds of compensation and classification studies nationwide. Our consultants bring extensive experience from private-sector HR, city and county government, and library systems, providing a well-rounded, real-world perspective that strengthens every engagement and ensures our recommendations are strategic, sustainable, and practical.

Company Name	McGrath Human Resources Group
Type of Firm	Private Corporation
Established	May 1, 2000
Years of Service	26
Headquarters Mailing Address	P.O. Box 865, Jamestown, TN 38556
CEO & Principal	Dr. Victoria McGrath, Ph.D., SPHR
Phone	(815) 728-9111
Email	victoriaphd@mcgrathconsulting.com
Office Locations	Kansas • Missouri • Ohio • Tennessee • Texas • Wisconsin
Comprehensive Insurance Coverage	General, Auto, Professional Liability Cyber Security, Workers' Compensation

We do not offer an off-the-shelf work product, but rather, we approach each client with the goal to understand your organization, culture, current and future needs, and fiscal reality to develop total compensation solutions that are developed uniquely for you, align with your compensation philosophy and strategy, while using a collaborative and transparent process.

Our Firm also provides related human resources consulting which includes but is not limited to benefit analysis, job description development, HR Audits, performance management program development, Fair Labor Standards Act (FLSA) exemption reviews, training, policy development, operational studies, and staffing studies. Our Human Resources team is also involved in organizational studies related to public safety.

Our firm is proud to state that we have had no litigation claims against us, and we maintain a transparent and conflict-free relationship with our clients. Our commitment to ethical practices and integrity ensures that we operate with the highest standards of professionalism and trust.

Why Choose McGrath Human Resources Group?

Tailored Solutions.
We do not ask you to adapt to a pre-packaged model. Even among municipalities that appear similar, each organization has its own culture, priorities, and operational realities. We take the time to understand your goals, fiscal environment, and compensation history so we can deliver practical, sustainable solutions that meet your needs while upholding best practices, system validity, and compliance.

Consulting Expertise for Local Government.
Public-sector human resources is not an add-on service for us—it is our core specialty. Our long history in public-sector consulting places us in a unique position to understand your stakeholders, anticipate challenges, and guide you toward solutions that strengthen your organization and benefit your community.

Professional Experience from City and County Government, Library Systems, and the Private Sector.
We understand the realities of public employment, the expectations of elected officials, and the responsibility of stewarding taxpayer dollars. An investment in your compensation system is an investment in your community, and we honor that responsibility in every engagement.

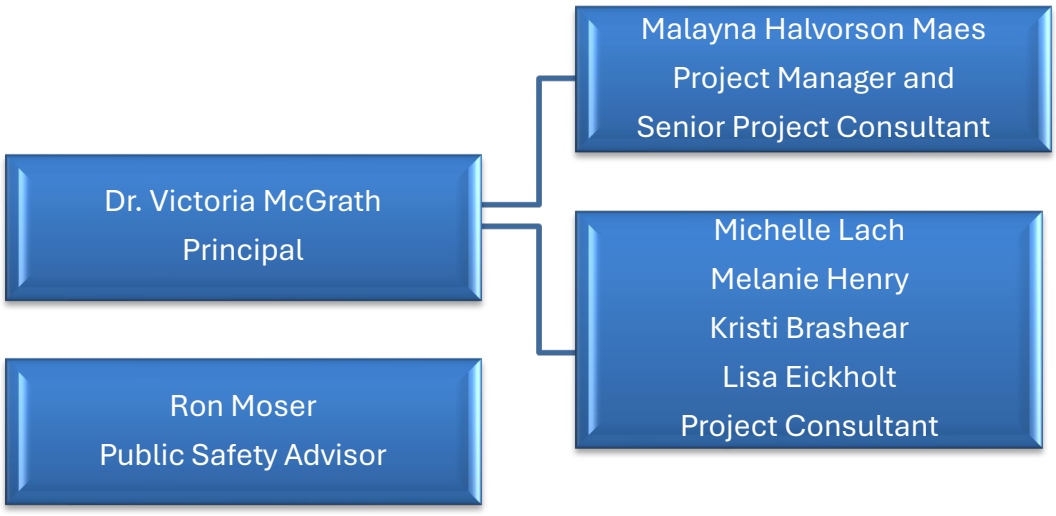
A Legacy of Experience That Drives Better Outcomes.
With more than two decades of work across hundreds of organizations, we bring a breadth of experience that allows us to design both innovative and traditional approaches—always aligned with the environments where they are most likely to succeed. We build true partnerships with our clients, taking the time to understand your philosophy, culture, challenges, and successes. This depth of understanding ensures that the final compensation system is not only analytically sound but also philosophically aligned and fiscally responsible.

Proven Success and Measurable Impact
Now in our 26th year, with more than 700 client projects completed, we are proud that 99% of our studies have been fully adopted and implemented. Our success is rooted in sound methodology, best practices, and a commitment to collaboration and transparency throughout every project. We measure our success by your ability to confidently implement a system that supports your workforce and strengthens your organization.

Project Team

All consultants are McGrath consultants, and there is **no subcontracting**.

The Consultants were selected for this project based upon their areas of expertise, specialties, and related project experience. We operate under the philosophy of total team involvement and each team member has experience in all facets of project work and will work together to meet the goals of your project. Further, we have the flexibility to involve other consultants with our organization to bring their unique perspective and expertise as needed. Primary members of the team and an overview of their project responsibilities are provided.



Role Descriptions

Principal: A principal of the company is actively involved in every project and is accountable for the project. This position will have authority over the contract and to bind the Firm.

Project Manager: This role has project oversight, will coordinate all work with the consulting team, will have direct routine communication with the client project designee, and will be hands on in all aspects of the project's activities, leading the consulting team on targeted project activities, and performs duties of a project consultant.

Project Consultant: This role works on various project activities, which will include communication documents/tools, interviews, position questionnaire analysis, job description review, classification system development, market data collection and analysis, pay plan review, compensation system development, costing, and drafting reports.

Advisor: This role has specific subject matter expertise that may be called upon for additional consultation for the consulting team for public safety positions, if needed.

Victoria McGrath, Ph.D., SPHR
Chief Executive Officer and Principal

Dr. Victoria McGrath brings more than 26 years of leadership as Co-Founder and CEO of McGrath Consulting Group, Inc., and its subsidiary, McGrath Human Resources Group, where she has successfully advised and partnered with more than 460 local government clients nationwide. For over two decades, she has guided organizations in developing compensation structures tailored to meet their unique needs, grounded in her core philosophy that effective compensation systems should balance market competitiveness, internal equity, and organizational culture. She strongly believes in building long-term partnerships with her clients, ensuring that solutions are practical, sustainable, and aligned with each organization's mission and values.

Her expertise spans compensation and classification, organizational assessments, staffing structures, leadership development, and operational efficiency. With over 19 years of hands-on HR practitioner experience in both public and private sectors, including municipalities, school districts, health care, banking, and education, she brings a rare combination of real-world insight and strategic vision.

Her consulting career has focused on providing management and HR assistance to municipalities, and special districts on issues including compensation and classification, staffing structures, operational efficiency, and organizational assessments. She has also been a frequent speaker at professional conferences, sharing her expertise on compensation, HR strategy, and organizational transformation.

In addition to her consulting work, Dr. McGrath served as an adjunct professor at Northwestern University, teaching courses in human resources, organizational development, management, and research within the Master's in Public Policy and Administration program. Her doctoral dissertation, *Municipal Government as a Learning Organization,* explored how government entities can improve efficiency and effectiveness in delivering services by embracing continuous learning principles.

YEARS WITH FIRM 26

EDUCATION

- Ph.D. – Municipal Government as a Learning Organization, University of Wisconsin–Milwaukee
- Master of Science – Management, Cardinal Stritch College, WI
- Bachelor of Science – Industrial Relations & Finance, University of Wisconsin–Milwaukee

PROFESSIONAL AFFILIATIONS

- Society for Human Resources Management
- National Public Employer Labor Relations Association

Malayna Halvorson Maes
Senior Consultant

Malayna Halvorson Maes serves as a Senior Human Resources Consultant where she provides expert guidance to public sector clients in the areas of classification and compensation, performance management, and total rewards. Drawing on her extensive background as both a practitioner and leader in local government, she helps organizations design and implement practical, equitable, and sustainable human resource systems that align with operational needs and workforce goals. Ms. Maes brings a collaborative, solution-oriented approach to every engagement—ensuring that HR strategies are not only compliant but also reflective of organizational culture and employee engagement priorities. She is also a member of the Public Safety consulting team, bringing HR Solutions to public safety, and serves as the Firm's primary projects coordinator.

Ms. Maes has served as a human resource professional in both the private and public sectors for more than 20 years. Prior to joining McGrath, she worked in private sector human resources and later as the Human Resources Director and senior advisor for a county in northwestern Wisconsin. In that role, she provided leadership through major organizational and legislative changes at the State level (known as Act 10), which resulted in a reduction from five (5) collective bargaining units to one (1) unit.

As a former Human Resources Director, Ms. Maes has broad knowledge of all facets of local government operations, including law enforcement, public works, engineering, health services, and more. She has been active in numerous professional associations where she has held multiple leadership roles.

YEARS WITH FIRM: 13

EDUCATION

- Bachelor of Arts– Psychology, Luther College, Decorah, IA

PROFESSIONAL AFFILIATIONS

- Society for Human Resources Management
- National Public Employer Labor Relations Association
- World at Work, Total Rewards Association

CERTIFICATION

- Certified Compensation Professional (in process)

Michelle Lach
Project Consultant - Data

Ms. Lach provides critical research and analytical skills to our compensation and benefits studies. Ms. Lach had ten (10) years of professional human resources experience prior to her time with the Firm in the private sector as an HR Director for a manufacturing company and a pharmaceutical company. Her professional experience with the Firm includes the development of employee handbooks and job descriptions, but now works exclusively with compensation and benefit survey designs and execution, and market research. These critical responsibilities include obtaining, compiling, and analyzing complex data and other information for projects, and supporting the project manager as needed

YEARS WITH FIRM: 21

EDUCATION

- Bachelor of Arts– Communication and Organizational Development
  Bowling Green State University, Bowling Green, OH
- Human Resources Program Certification – Baldwin Wallace College, Berea, OH

Melanie Henry
Project Consultant

Since joining McGrath in December 2022, Melanie Henry has conducted compensation and classification studies for public sector organizations across the country. In her role as Project Consultant, she brings expertise in analyzing organizational structures, pay systems, and job classifications to deliver equitable, defensible, and sustainable solutions that support strategic goals and compliance requirements.

Prior to McGrath, Melanie served more than two decades as a human resources professional in both the non-profit and public sectors, including as Human Resources Director for a stand-alone public library system in mid-Missouri. In that capacity, she led initiatives such as defined benefit retirement evaluations, paid leave conversion, timekeeping audits and system improvements, classification and compensation planning, and policy and employee development programs. She acted as Library Board liaison for executive director recruitment and annual performance evaluations, and guided leadership through a unionization effort and collective bargaining negotiations.

Melanie is active in the profession through SHRM, World at Work (Total Rewards), and the Human Resources Association of Central Missouri, where she currently serves on the board.

YEARS WITH FIRM: 3

EDUCATION

- Bachelor of Arts– Psychology, University of Missouri - Columbia
- Human Resource Management Certificate – University of Missouri – St. Louis

PROFESSIONAL AFFILIATIONS

- Society for Human Resources Management (SHRM)
- Human Resources Association of Central Missouri (current board member)
- World at Work, Total Rewards Association

Kristi Brashear
Project Consultant

Kristi Brashear is a Project Consultant who delivers strategic human resources solutions to public-sector agencies. She specializes in classification and compensation studies, organizational assessments, benefits analysis, and policy development, ensuring recommendations align with best practices, fiscal responsibility, and each organization's unique culture and workforce needs.

With over 15 years of leadership experience in Texas municipal government as Director of Human Resources and Finance Manager, Kristi offers a comprehensive perspective on fiscal management and workforce dynamics. She is recognized for managing complex organizations, implementing effective policies, and leading initiatives that drive operational efficiency and long-term growth.

During her tenure in local government, Kristi was an active member of the Government Finance Officers Association of Texas (GFOAT) and the Texas Municipal Human Resources Association (TMHRA), where she was deeply involved in advancing professional development and best practices in municipal government.

Kristi leverages her combined experience in finance and human resources to ensure McGrath's recommendations are equitable, sustainable, and operationally practical for the organizations we serve.

YEARS WITH FIRM: 2

EDUCATION

- Associate degree - General Studies, Lone Star College

CERTIFICATION

- IPMA – Certified HR Professional

PROFESSIONAL AFFILIATIONS

- Public Sector Human Resources Association
- Society for Human Resources Management

Lisa Eickholt, SCP
Project Consultant

Lisa Eickholt brings over 30 years of local and state governmental Human Resource and management experience. Most recently, she served as a county Human Resource Director in the State of Kansas for over 18 years. She not only brings current human resource methodologies, but also knowledge of county government. In her county, she not only served as the director of human resources but was also relied upon by the County Board to function in an assistant county administrator role. Thus, she brings not only personnel, but overall county operations knowledge and experience to the project.

Ms. Eickholt was eventually hired as the County's first human resource professional. In the position, she had responsibility for developing all the County's personnel practices and policies, as well as compensation systems.

Due to her 25 plus years of experience in local government, Ms. Eickholt has been a presenter at workshops and seminars on various HR and Leadership topics to county and city leaders and

employees with the Kansas Association of Counties; Kansas County Commissioners Association, as well as Wichita State University to name a few.

Ms. Eickholt was a co-founding member and charter president of the Kansas County Human Resource Association; co-founding member and charter secretary for the IPMA-HR – Kansas Chapter; and, is a (retired) member of National and Kansas IPMA-HR chapters, and National and Kansas SHRM Chapters. Ms. Eickholt has completed all the necessary work and testing for Senior Certified Professional certification from both IPMA-HR and SHRM.

YEARS WITH FIRM: 14

EDUCATION

- Bachelor of Science – Business Management, Kansas State University

PUBLIC SAFETY ADVISORS

McGrath Human Resources will partner McGrath Consulting Group in the areas of public safety, as needed.

Ron Moser has over 30 years of experience in law enforcement, serving six municipalities in three states. Serving as Chief for departments within a metropolitan area. Mr. Moser also served as Director of Emergency Management and Village Manager for Hanover Park, Illinois, a municipality of Cook County. He currently heads the law enforcement division performing operational studies throughout the United States. Mr. Moser has two master's degrees in Criminal Justice and Corrections and Law Enforcement Administration.

Public Sector Project History

McGrath primarily works with public-sector organizations including counties, cities, villages, townships, districts, and even State agencies. The following is a list of compensation and classification type projects members of this consulting team has worked on and completed over the last five (5) years. Wisconsin based clients are provided first.

Barron County, WI	Juneau County, WI
Burnett County, WI (market update in process)	Marathon County, WI
City of Bloomer, WI	Monroe County, WI
City of Chetek, WI	Oconto County, WI
City of Chippewa Falls, WI	Outagamie County, WI
City of De Pere, WI	Pierce County, WI (current in process)
City of Eau Claire, WI	Polk County, WI
City of La Crosse, WI	Portage County, WI
City of Lake Geneva, WI	Racine County, WI
City of Marshfield, WI	Rock County, WI
City of Monroe, WI	Sauk County, WI
City of New Berlin, WI	Sheboygan County, WI
City of Plymouth, WI	Somerset School District, WI
City of River Falls, WI	St. Croix County, WI
City of Watertown, WI	Vernon County, WI
City of West Bend, WI	Village of Grafton, WI
Columbia County, WI	Village of Mount Pleasant, WI
Dodge County, WI	Village of Rib Mountain, WI
Douglas County, WI	Winnebago County, WI
Eau Claire County, WI	Wisconsin Employee Trust Funds, WI
Green County, WI (market update in process)	Wood County, WI

Out of state projects are also provided.

AODAMHS of Montgomery County, OH	City of Unalaska, AK
Ashland County, OR	City of Union, MO
Cabarrus County, NC	City of Washington, MO
Caroline County, VA	City of Wasilla, AK
City of Alamosa, CO	City of Webster Groves, MO
City of Alcoa, TN	City of West Des Moines, IA
City of Bonner Spring, KS	City of White Bear Lake, MN
City of Carthage, MO	City of Woodstock, IL
City of Chanhassen, MN	Clatsop County, OR
City of Clayton, MO	Clay County, MO
City of Collinsville, IL	Clearfield City, UT
City of Columbus, KS	Codington County, SD
City of Dennison, TX	Community Library Network, ID
City of Derby, KS	Coos County, OR
City of Dodge City, KS	County of Delaware, PA
City of Duvall, WA	Cowley County, KS
City of Excelsior Springs, MO	Cumberland County, NC
City of Fulshear, TX	Cy Fair Volunteer Fire Department, TX

City of Flint, MI	Daniel Boone Regional Library, MO
City of Florissant, MO	Davison County, SD
City of Forest Lake, MN	Douglas County, KS
City of Garden City, KS	Ford County, KS
City of Gig Harbor, WA	Forest Preserve District of DuPage County, IL
City of Grants Pass, OR	Harvey County, KS
City of Goodland, KS	Kane County Forest Preserve, IL
City of Haysville, KS	Kansas Sentencing Commission, KS
City of Huber Heights, OH	Kent County, MI
City of Kenai, AK	Kingsbury County, SD
City of Kirkwood, MO	Lawrence Public Library, KS
City of Lansing, KS	Merrimac Center, VA
City of La Vista, NE	Mid-Columbia Libraries, WA
City of Lawrence, KS	Montgomery County, OH
City of Manor, TX	Montgomery County, TN
City of Merriam, KS	New Kent County, VA
City of Naperville, IL	New River Valley Juvenile Detention Home, VA
City of Newton, KS	Polk County, IA
City of North Kansas, MO	Pueblo City-County Library District, CO
City of Northfield, MN	Roanoke Valley Juvenile Detention Center, VA
City of Ogden, UT	Saginaw Charter Township, MI
City of Ottawa, KS	Scenic Library District, MO
City of Palos Heights, IL	Sedgwick County, KS
City of Perryville, MD	South County Fire Department, WA
City of Pleasant Valley, MO	Sumner County, TN
City of Prairie Village, KS	Town of Blacksburg, VA
City of Raymore, MO	Town of Fairview, TX
City of Richmond, MO	Town of Greeneville, TN
City of Roeland Park, KS	Town of Holly Springs, NC
City of Sequim, WA	Town of Prescott Valley, AZ
City of Smithville, MO	Union County, NC
City of Stayton, OR	Village of Lake in the Hills, IL
City of Topeka, KS	Wasatch County, UT
City of Tucson, AZ	Yakima Valley Libraries, WA
City of Tukwila, WA	

References

McGrath Consulting is proud to list over 700 clients. Below are a few compensation studies either within the region and/or are similar to your project ***Additional client names, projects and locations are viewable on our website at www.mcgrathhumanresources.com*** and their contact information will be provided upon request.

Municipality	State	Contact Information	Project Description
Village of Mount Pleasant	WI	Contact: Mary Cole Title: Human Resources Director Phone: 262-664-7837 Email: mcole@mtpleasantwi.gov	Comprehensive compensation schedule was updated in 2019 for market and organizational restructuring resulting in significant position adjustments. Job Descriptions were also developed in 2019. Market updates conducted are regularly conducted (2022 and in 2024) with the development of a new range progression model in 2024. The Village is a small community in the Milwaukee market.
Village of Rib Mountain	WI	Contact: Gaylene Roden Title: Village Administrator Phone: 715-679-8334 (Direct) Email: grhoden@ribmountainwi.gov	Developed a comprehensive compensation and classification system in 2023 when the Village brought the public utility into its services.
City of Plymouth	WI	Contact: Tim Blakeslee Title: City Administrator/Utilities Manager Phone: 920-893-3745 Email: TBlakeslee@plymouthwi.gov	Developed a new compensation and classification system for the city in 2025 that included general employees, public works, and electric utility. Benefits were also included in the project.
City of West Bend	WI	Contact: Michelle Hoey Title: Human Resources Director Phone: 262-335-5107 Email: hoeym@ci.west-bend.wi.us	A comprehensive compensation system for non-union was developed in 2022. Ongoing services for new position or position changes occur as needed collaboratively with Human Resources. The City is part of the Milwaukee market.
City of Monroe	WI	Contact: Brittney Rindy Title: City Administrator Phone: 608-329-2527 Email: brindy@cityofmonroe.org	Developed a new compensation and classification system for the city in 2023. Benefits were also reviewed. Job description redevelopment was also included in the project.

Municipality	State	Contact Information	Project Description
City of Marshfield	WI	Contact: Sarah Dresel Title: Human Resources Director Phone: 715-387-6597 Email: sarah.dresel@ci.marshfield.wi.us	Comprehensive compensation study in 2018 for non-union position, and compensation recommendations for Police and Fire (union) for collective bargaining purposes. Conducted a Compensation Study for the City Library in 2019 to align with the general City Compensation System. Market update completed in 2024.
City of Plymouth	WI	Contact: Tim Blakeslee Title: City Administrator/Utilities Manager Phone: 920-893-3745 Email: TBlakeslee@plymouthwi.gov	Developed a new compensation and classification system for the city in 2025 that included general employees, public works, and electric utility. Benefits were also included in the project.

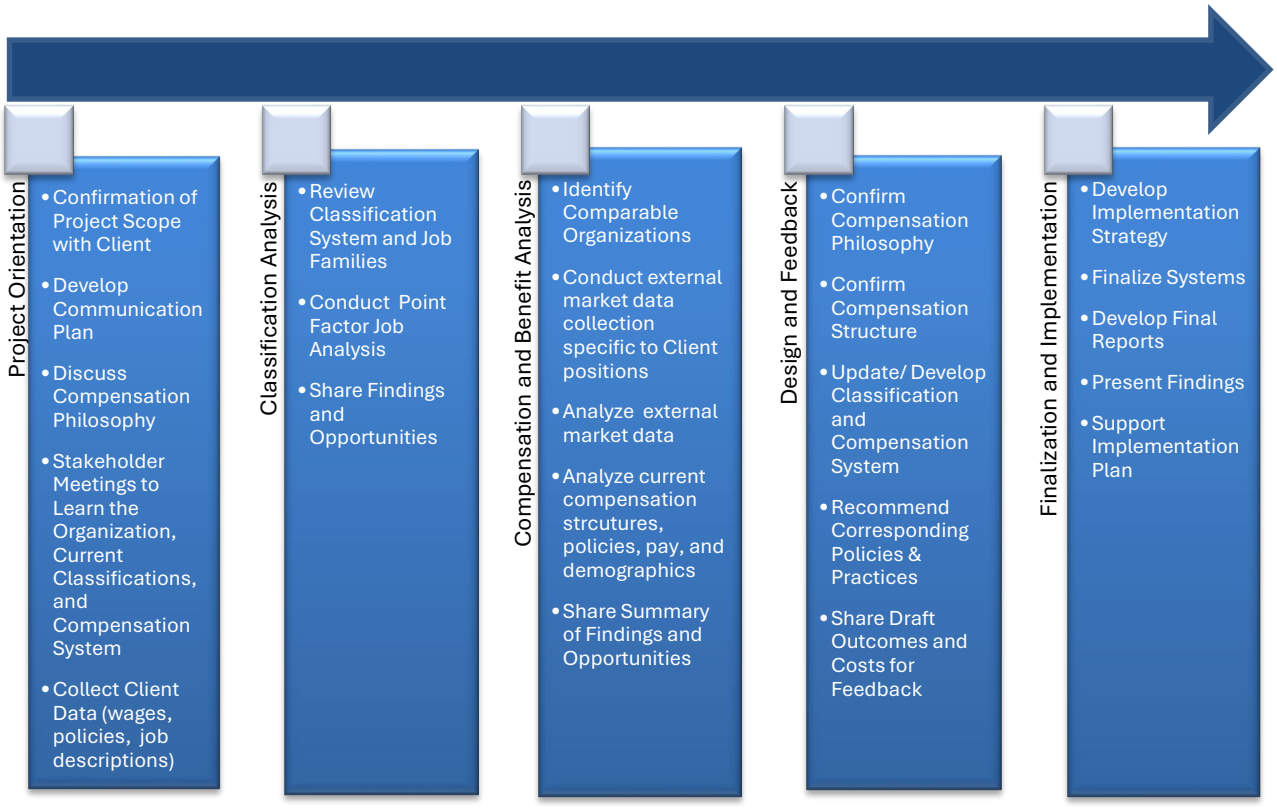
County	State	Contact Information	Project Description
Columbia County	WI	Contact: Jodi Burmania Title: Human Resources Manager Phone: 608-742-9669 Email: jodi.burmania@columbiacountywi.gov	Comprehensive classification and compensation study was completed in 2024 for non-union classifications. Implementation started 2025.
Dodge County	WI	Contact: Tonia Mindemann Title: Human Resources Director Phone: 920-386-3691 Email : tmindemann@co.dodge.wi.us	Comprehensive classification and compensation system was developed with benefit recommendations for non-union positions, inclusive of a skilled nursing facility. Implementation occurred in 2021 due to COVID delays. The project also included job description updates and development of a performance evaluation process.
Green County	WI	Contact: Delores Merrick Title: Human Resources Director Phone: 608-328-9655 Email: dmerrick@greencountywi.org	Comprehensive classification and compensation study was completed in May 2024 for non-union classifications with a July 2024 implementation. A benefits review against the market was also included. Union data collection was included for negotiation purposes. Ongoing services.
Marathon County	WI	Contact: Molly Adzic Title: Human Resources Director Phone: 715-261-1406 Email: molly.adzic@marathon.wi.us	Comprehensive classification and compensation schedule was developed in 2022 for non-union job classifications, inclusive of regionalized IT and ADRC departments. A Market update for 2025 has been conducted. Ongoing services.
Portage County	WI	Contact: Laura Belanger-Tess Title: Human Resources Director Phone: 715-346-1369 Email: belangl@co.portage.wi.us	Comprehensive compensation schedule was developed with benefit recommendations for non-union job classifications, inclusive of a skilled nursing

			facility. A Market update occurred in 2022.
Sauk County	WI	Contact: Anna Cooke Title: Human Resources Director Phone: 608-355-3271 Email : anna.cooke@saukcountywi.org	Comprehensive classification and compensation schedule was developed in 2023 for non-union job classifications, inclusive of a skilled nursing facility. Ongoing services.
Sheboygan County	WI	Contact: David Loomis Title: Human Resources Director Phone: 920-459-3319 Email: dloomis@sheboygancounty.com	Comprehensive classification and compensation schedule was developed in early 2025 with implementation expected in the 4th quarter 2025. Job description development is part of this project.

Proposed Methodology and Related Information

McGrath understands the Village is seeking a comprehensive classification and compensation study inclusive of benefits. A competitive compensation system is an important element for the Village's ability to hire, cultivate, and retain employees who provide service and value to all Village stakeholders, regardless of the organization's size. Similarly, proper classification, internal equity, career opportunities and addressing any compression issues serves to define an employee's role to the organization, and their feeling of value and willingness to actively engage in their work for the organization. Accordingly, it is important for the Village to have a system that promotes the active engagement of employees, is non-discriminatory, is legally defensible, is efficient to manage, and can accommodate organizational growth and change. Thus, we tailor our services to meet the needs and unique structure and culture of the Village.

Our methodology and approach are characterized by a systematic, logical series of tasks aimed at assuring thoroughness, consistency, and objectivity. After conducting a needs assessment with the Village, defining the Village's compensation philosophy with Village leaders, and analyzing the current Compensation and Classification System in place, our Firm utilizes Best Practices throughout the process, which includes salary data and job content data from multiple Village sources and its mutually identified comparables. Data analysis is then utilized to put this information into a meaningful summary format which is shared with the Village. A visual summary of the project plan is provided.



Proposed Project Plan

We tailor our projects to meet the needs and unique structure and culture of your organization, with the principles of collaboration, communication and transparency in mind while developing a sound work plan with identified deliverables. The proposal steps can be discussed and adjusted to meet the projects needs for the Village.

Project Orientation

Our Project Manager coordinates meetings, data sharing, and ensures the work plan is progressing according to the designed work plan so the deliverables are met within the scope and timeline of the project.

We develop a communication plan at the onset of the project so the Firm can provide routine updates on progress as well as discuss any issues that may result in a delay or a challenge within the project.

Our philosophy is to tailor each project to meet the needs, unique structure, and culture of your organization, with the principles of collaboration, communication and transparency in mind while developing a sound work plan with identified deliverables.

Initial project orientation with the Village's project designee will include:

- Provide a list of documents and data needed to begin the project.
- Discuss project expectations and milestones.
- Begin developing a communication plan.
- Schedule initial meetings.

Project Initiation and Assessment

The consultants will conduct introductory meetings with Village leaders and all Department Heads/Managers to:

- Explore your organization's current compensation system, compensation philosophy and strategy.
- Gain an understanding of the goals, values and structure of the overall organization.
- Gather information for each individual department including any unique responsibilities associated with positions, strengths and weaknesses of the current system, or issues with recruitment/retention.
- Identify future needs.
- Review provided documents and data.
- Finalize project communication expectations and strategies, project timeline, and identifiable milestones.

Our philosophy is to have direct conversations with management and administration to identify challenges and concerns with the current system and future needs; so we may develop comprehensive recommendations to best address those needs.

Other *Introductory communications* are recommended:

- Conduct introductory meetings with elected officials to discuss elements of compensation philosophy and expectations.
- Introductory employee communications and/or meetings to explain the process of a compensation study, introduce the consulting team, expected assistance, describe the general

Communication with elected officials and/or employees during the project allows engagement and offers factual information.

outcome of the Study, and other related topics as desired by the Village.

From the introduction meetings, the consulting team will identify:

- The strengths of the current compensation system.
- Areas that need to be addressed or are concerns to the current program.
- Future opportunities in structuring total compensation recommendations.
- Current compensation program success and challenges.
- Other characteristics about the Village which may impact compensation.

It is our belief that identifying and establishing a compensation philosophy allows for the development of strategic recommendations, such as placement in the market.

Compensation Philosophy

An analysis of this data as well as external data collection will be the basis of developing a compensation philosophy that will guide the design and complexity of the Village's compensation program. A consistent philosophy will provide a strong foundation for the Village. Without a philosophy, leaders often find themselves unsure what to offer as a total compensation package.

Classification Analysis

*Our philosophy is that job analysis is critical not only for internal equity, but also the establishment of a standardized classification system which will be used to establish **pay equity** between positions.*

Visit our link online to watch a brief video of our Position Questionnaire process: https://youtu.be/OuTcURwtI0o

A **job analysis** objectively evaluates the duties, responsibilities, tasks, and authority level of each Village position and identifies the hierarchy and career progression opportunities. **This also supports pay equity**.

The job analysis is recommended to include completion of a Position Questionnaire (PQ), which is a standardized tool used to analyze each position on identified factors. The **McGrath 360Comp**™ PQ has been developed **specifically for use in public sector** organizations **and is available as an online tool**. This Questionnaire is recommended to be completed on all job titles for purposes of:

- Expounding upon information provided in job descriptions.
- Evaluating position responsibilities regarding necessary competencies, experience, education, finances, judgment, decision-making and other expectations which provide value to the Village.
- Review the job description format and provide recommendations including clarifying instances where statements in the existing job descriptions are vague or absent.
- Updating and aligning classification changes.
- Identifying career progression opportunities.
- FLSA Designation.

The **McGrath 360Comp**™ point factor process used to complete the job analysis goes beyond the typical "Knowledge, Skills and Abilities" (KSA's) and explores factors that are unique to public sector positions including the following aspects of a job:

- Records, Reports and Programs

- Impact of Decisions and Consequences of Errors
- Contact with Others (both inside and outside the organization)
- Equipment, Machines and Tools
- Budget, Financial, and Cash Handling
- Education, Experience, Licensure/Certifications
- Complexity and Judgment
- Confidential Data
- Stress (degree of mental or emotional fatigue or stress inherent to the job)
- Technology
- Leadership and Supervisory Responsibilities
- Work Environment and Physical Requirements

Supervisory Review/Verification. Each incumbent's supervisor or Department Head will be given time to review the completed PQ for content and accuracy, and to comment in a designated area of the document. They will sign off on their review prior to submission to the Consultants. If needed, the consulting team may speak with Department Heads, Supervisors, and Human Resources for additional position clarification.

Outcomes. From this process, the current classification system will be updated, as needed. The point factor system for job analysis is teachable, so our clients can continue to use this methodology on their own should they choose. Compensation systems are more likely to be kept up-to-date and relevant, which extends the lifecycle of a plan with this tool.

We will evaluate each position status under the **Fair Labor Standards Act (FLSA)** basing classification on actual job duties rather than job titles or salary alone. This ensures that positions are properly designated as exempt or non-exempt in accordance with federal wage and hour regulations. Accurate FLSA determinations not only reduce legal risk but also support consistent application of overtime and leave policies across the organization.

Compensation Analysis

A Compensation analysis determines the organization's relative position in the comparable labor market. This analysis allows Village leaders to understand the organization's compensation as a whole and by position, allowing them to make sound compensation decisions. Compensation Analysis will consist of the following:

We believe that collecting fresh market data establishes a more accurate look of the current market. We do not utilize third-party market surveys unless requested or discussed with the client in advance.

- The Village and consulting team will cooperatively **identify Comparable Organizations as the labor market.** The Village will have input into the list and must approve the list of comparables prior to starting the external market data collection.
- McGrath consultants will **collect external market data** in real-time specific to the Village's positions**.**
- The consultants will **analyze salary data**. The data collection process collects minimum, midpoint, maximum, and incumbent salary information for each benchmark position; and other data points as needed. A statistical analysis is conducted on each dataset to ensure

consistent and objective analysis. The outcome is then calculated into a ratio between the market and the Village to measure the Village's alignment against the market.

- The consultants will examine the status of your current compensation systems including **structural analysis, special pay analysis, compression analysis, and incumbent pay analysis** to give guidance to the consultants for compensation and implementation recommendations and will also provide information to the Village regarding overtime, promotional and retention opportunities, internal equity, **and how multiple pay plans are working together**.
- The consultants will **review your compensation-related policies** for compliance and best practices. We will make recommendations for policy updates or considerations that impact the Village.

The consultants will also analyze demographic data and workforce metrics to identify tenure within the organization as well as tenure in current position. The outcome of this portion of the project is very important because it identifies current trends and future predictors. This information guides the consulting team in developing strategy options and recommendations for the Village's current and future needs.

Benefits and Rewards Analysis

As part of the Study, the consulting team will conduct a comparative review of the Village's health insurance, retirement, paid leave, holiday, and supplemental benefit programs. These elements will be benchmarked against similarly situated municipalities and public-sector employers to identify prevailing practices, emerging trends, and relative market positioning.

The analysis will include:

- Review of medical, dental, vision, and wellness plan designs and employer/employee cost sharing.
- Evaluation of retirement participation and employer contribution practices.
- Assessment of paid leave programs, holiday schedules, and supplemental incentives, including longevity, certification, and educational pay.

In addition, the consultants will review the Village's leave and holiday policies to assess consistency with peer practices and administrative feasibility.

Based on this comparative analysis, McGrath Human Resources Group will provide:

- A summary of the Village's benefits and total rewards position within the competitive market.
- Identification of notable variations from peer organizations.
- Discussion of advantages, challenges, and emerging trends.
- Practical, high-level recommendations for potential policy or program refinements.

This review is designed to support informed decision-making by Village leadership while maintaining appropriate scope and alignment with the overall objectives of the compensation study.

McGrath 360Comp™ Integration

Upon completion of the compensation analysis and job analysis, etc. the consultants will engage the Village to:

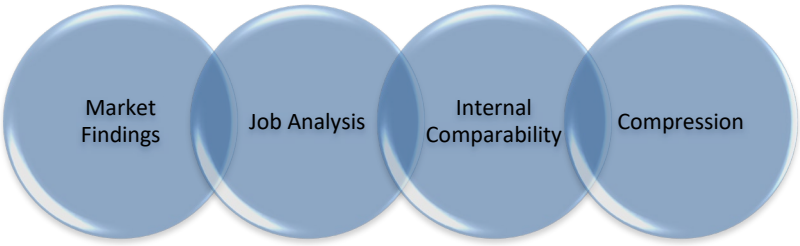
- Confirm the recommended compensation philosophy.
- Discuss the data market summary findings and trends found in the analysis as it compares to the current Compensation System.
- Discuss the future compensation system.
- Discuss the tie between the compensation system, performance, and tenure, and provide recommendations to strengthen the Village's desired compensation model.

Our philosophy is to help the Village understand the full picture between the job analysis, compensation analysis, and summary market findings, which allows the Village and consulting team to have a meaningful dialogue to confirm the desired place in the market, desired compensation system model, and other compensation solutions identified.

Classification and Compensation Systems Update and Review

The Classification and Compensation Systems will be updated or redeveloped with the following information:

Allowing Village leaders and department directors the opportunity to review our recommendations in advance of finalization provides an opportunity for dialogue and sound quality control.



The consultants will develop a **detailed fiscal impact** of the Compensation System recommendations and will present **implementation strategy options** that fit the fiscal needs, culture, and compensation strategy of the Village. While some entities can fully implement the compensation systems immediately, some clients have utilized a phased approach. **Compression relief may also be a factor in this process**. We will work with the Village to ensure that any phased approach fits with best practices and your fiscal realities. The proposed price includes up to three (3) costing iterations.

Once the System is updated, the consultants will meet with appropriate Village personnel to **review the Compensation System(s)**. This visit will include meetings with the Village's project designee and each Department Director to review placements to identify any concerns prior to finalization. This provides an opportunity to discuss any concerns in placement in the current system and/or ensure proper placement if the System(s) are redesigned.

Policy and Maintenance Recommendations

In addition to developing a recommended compensation and classification structure (system), the consulting team will provide the organization with the following:

- Compensation Policy recommendations
- Recommendations for the maintenance of the Structure

- Recommendations for position changes
- Future Market Update recommendations
- Metrics recommendations

Finalization

The Village will receive the Compensation and Classification documents and cost estimates in editable format for the Village to maintain/integrate.

Reports will be developed based upon the needs of the project. The reports provide varying details on:

- Study methodology and summary findings and visual summary charts.
- Recommended compensation structure modifications.
- Recommended position title, classification specification or career progression changes.
- Fiscal impact and implementation strategies.
- Policies and procedures recommended to administer and maintain the system in-house going forward.

All reports will first be provided to the Administration in draft form to allow for feedback before they are placed into final form and provided electronically.

Presentation and Communication

We stand behind our methodology and process, and recommendations. We are available to present findings to the oversight committees, Elected Officials, and Employees.

The Study includes a **presentation to the Village Board and employees.**

The consulting team will work with the organization to discuss the preferred **communication plan** and introduce the recommendations to employee groups to the depth, and in the manner, you prefer and offer suggestions and recommendations on how to best communicate this information. We prepare correspondence and notices tailored to our client, whether for written, verbal or electronic presentation.

Ongoing Support and Training

We will continue to assist the Village through implementation.

We embrace client independence. We will train leadership and provide the tools necessary for self-maintenance, if desired by the Village.

McGrath Human Resources Consultants will continue to work with your organization to provide **support and guidance** on the compensation system at no additional cost.

The Village may also consider its future needs as follows:

- McGrath Human Resources believes in providing our clients with the tools to be able to manage their Compensation System independently if the client desires. In addition to policy recommendations to manage and maintain the Compensation System, we offer to teach Village leadership the point factor/position analysis process.

- Alternatively, some clients prefer that McGrath Human Resources set current and future pay grade placements, position changes, and job description development rather than

completing that in-house. This can be done for a nominal fee depending upon the time involved in the placement.

Village Roles/Involvement

Since we work closely with our clients, open communication and collaboration with the consulting team is critical for the project to be most successful. A summary of expected involvement with the project throughout the organization is described below.

Village Project Team. The Firm requires assistance from the project team in providing data and documents, coordinating interview schedules, etc. Additionally, support is needed to answer questions or address questions/concerns/issues brought forth from the Consultants as the Study progresses. These are usually completed through scheduled telephone or video calls, or email communications.

In addition to project meetings at the onset of the project, the Human Resources Director/designee is invited to participate in all individual departmental meetings at the start of the project. The HR designee will be requested to join the consulting team during department meetings when the draft recommendations are shared and discussed.

Department Director/Supervisors. The Consultants will meet with each Department Director at least twice during the project. The first meeting is at the onset of the project to receive an overview of operations, organizational structure information, position information, and a discussion of any current challenges related to compensation. The discussion topics will be provided to the Directors in advance, for efficient use of time. The amount of time per meeting will be dependent upon the size of the department, but typically a department with 10-12 different job titles will spend about one (1) hour with the consulting team (less positions is less time, more positions will take more time). Similarly, each Director will have an opportunity to meet with the Consultants again to review the recommendations before the Study is finalized. Any additional information that may be needed from the departments can be handled with scheduled phone calls or email communications, if needed. All meetings are scheduled in advance to accommodate schedule conflicts to minimize operational impacts.

The Consultants will also request a management level review of Position Questionnaire documentation prior to submittal for completion and accuracy of information by employees. A timeframe will be provided to the Village to accomplish this process, to build into employee work assignments.

Employees. Employee time during the Study will include completion of an electronic/online Position Questionnaire. This will be required for each position, not necessarily each employee. The amount of completion time per position ranges from 30 -90 minutes.

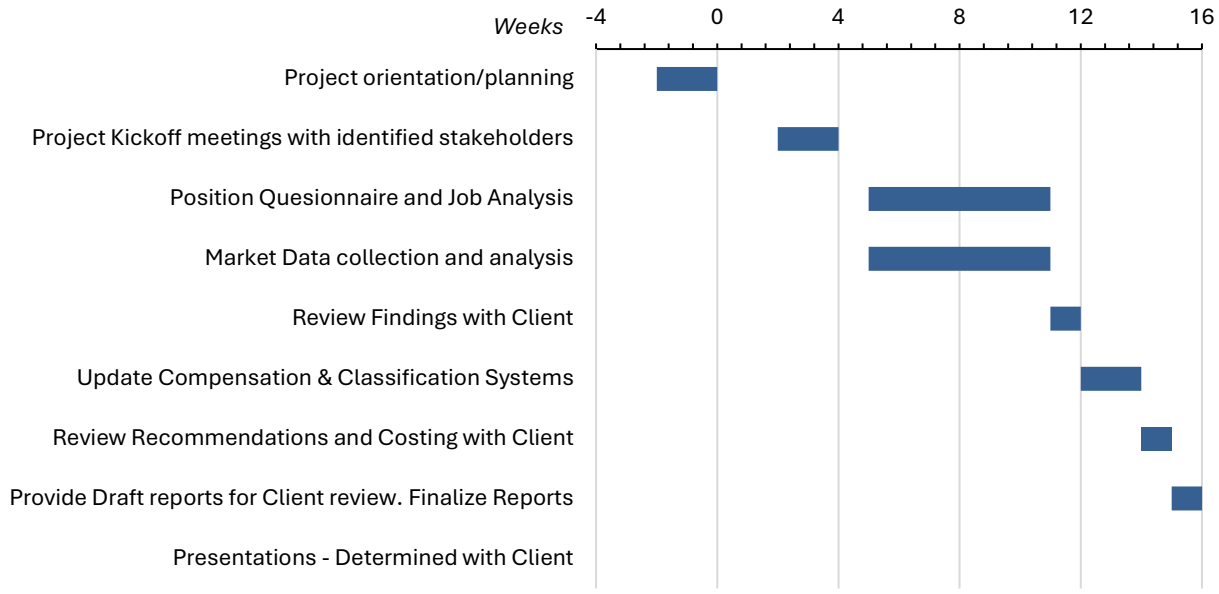
Should the Village request the consulting team to engage employees with an introductory kickoff meeting, employee survey, meetings to provide direct feedback on their positions, or hold project roll out meetings when the project is complete, this type of employee engagement is typically voluntary, and can be scheduled with flexibility.

Leadership/Elected Officials. Because final recommendations are presented to elected officials, this body, or a subcommittee should be prepared to discuss with the consulting team

policy items during certain phases of the project, which may include the Village's future Compensation Philosophy, desire to recognize tenure and/or performance, compensation model options etc. Having these discussions during the project allow the consulting team to educate on certain critical compensation topics throughout the process and develop recommendations that align with elected official goals and expectations, so that as recommendations are presented, the body is well informed.

Proposed Work Schedule

Based on the size and scope of the project, the expected timeline is customarily an estimated 4-month process. We recommend the following:



This timeline will be adjusted based on the agreed upon Project Initiation date. There are factors that impact this schedule that may be out of the control of the consultants. The proposed time frame is contingent upon timely receipt of data from the Village, timely participation from external comparable organizations; and timely receipt of information and/or feedback from the Village. This is monitored by the consulting team and communicated with the Village on an ongoing basis.

Project Progress Communication

Since we work closely with our clients, open communication and collaboration between the consulting team and project designee is critical for the project to be most successful. Because of that, we will develop a communication plan at the onset of the project so the Firm can provide routine updates on progress as well as discuss any issues that may result in a delay or a challenge within the project. Our designated project manager coordinates meetings, data sharing, and ensures the work plan is progressing according to the designed work plan so the deliverables are met within the scope and timeline of the project.

Professional Cost Proposal prepared for the

Village of Pewaukee, Wisconsin



Classification and Compensation Study

Submitted By:

McGrath Human Resources Group

Corporate Office
PO Box 865
Jamestown, TN 38556

Dr. Victoria McGrath, CEO
victoriaphd@mcgrathconsulting.com
815.728.9111

May 26, 2026
2:00 P.M. CDT

McGrath
HUMAN RESOURCES GROUP

Proposed Cost of the Project

McGrath Human Resources does not identify, or bill based on the number of hours needed to complete a project, as the Firm will work on the project based on the scope of work. Instead, McGrath sets project fees based on the total project, which ensures the project comes in at the budgeted amount. Therefore, the fees listed below include all consulting professional fees and administrative costs, plus actual travel expenses.

Classification and Compensation Study for an estimated 31 titles	$11,850
Benefit Analysis	$ 5,500
Travel – Not to exceed based upon actual expenses*	$ 2,500
Total	$19,850

*Travel expenses will be billed only if incurred and based on actual expenses, not to exceed the price listed. This would be limited to airfare, mileage/car rental, hotel and dinner for the consulting team.

Terms of Payment

Payment for the Project will be made in four (4) installments ($17,350):

$5,000 upon completion of the signed contract;
$6,350 upon submission of the draft salary schedule;
$4,000 upon submission of the draft report; and
$2,000 plus actual travel (not to exceed $2,500) upon submission of the final report.

All invoices are due within 30 days of receipt. Proposal cost is good for a minimum of 90 days from May 26, 2026. Dr. Victoria McGrath is the individual with the authority to negotiate and contractually bind McGrath Human Resources in any type of negotiations and contracts.

Optional Services

In most compensation studies, there are areas that must be addressed that are not planned for. In the 26 years McGrath Consulting Group, Inc., has been in business, it has never increased the agreed upon price and will address these areas. In the event the work is beyond the scope of the original project, the Consultant will work with the Village to either bill the service at an hourly rate, plus travel fees; or determine a fixed price. However, no work will begin until an agreement with the Village has been approved.



Proposal

MAY 26, 2026

RFP

Classification And Compensation Study

Village of Pewaukee, Wisconsin

Submitted by:

RACHEL SKAGGS, MPA
VICE PRESIDENT, HUMAN CAPITAL SOLUTIONS
4320 WEST KENNEDY BLVD., SUITE 200
TAMPA, FLORIDA 33609
815.303.2187
RSKAGGS@MGT.US

Table of Contents

COVER LETTER 1

CONSULTANT'S QUALIFICATIONS 2

A. PROPOSED PROJECT TEAM EXPERIENCE & QUALIFICATIONS 2

B. WISCONSIN PUBLIC AND PRIVATE SECTOR EXPERIENCE 8

C. MUNICIPAL CLASSIFICATION & PAY STUDIES COMPLETED WITHIN THE LAST FIVE YEARS 9

D. REFERENCES 10

E. LITIGATION STATEMENT 10

PROPOSED METHODOLOGY AND RELATED INFORMATION 11

A. UNDERSTANDING OF THE VILLAGE'S SCOPE OF SERVICES 11

B. PROPOSED WORK PLAN 12

C. PROJECT TIMELINE 19

D. VILLAGE OF PEWAUKEE SCOPE OF WORK 20

E. EMPLOYEE COMMUNICATION PLAN 20

F. CONSULTANT & PROJECT MANAGER AVAILABILITY 21

G. ANNUAL & TEN-YEAR PLAN MAINTENANCE RECOMMENDATIONS 21

APPENDIX A. CLIENT LIST 23

Cover Letter

May 26, 2026

Matt Heiser, Village Administrator
Village of Pewaukee
235 Hickory Street
Pewaukee, WI 53072

RE: RESPONSE TO RFP CLASSIFICATION AND COMPENSATION STUDY

Dear Mr. Heiser:

The Village of Pewaukee's classification and compensation system must support a workforce strategy that is competitive in the regional labor market, equitable across positions, compliant with applicable wage and hour requirements, and sustainable within the Village's fiscal framework. A current review will help the Village strengthen recruitment and retention, evaluate potential compression and internal alignment concerns, assess the competitiveness of wages and benefits, and ensure job classifications, FLSA designations, and salary structures continue to reflect current municipal operations and market conditions.

MGT Impact Solutions, LLC (MGT) submits this proposal to provide a structured classification and compensation study that produces practical recommendations, clear implementation guidance, and a compensation framework that the Village can explain, administer, and maintain over time

MGT's Wisconsin municipal experience—including work with the City of Delafield, Village of Lisbon, City of Mequon, Village of McFarland, Village of Allouez, City of Fort Atkinson, Village of Waunakee, and Dane County Cities and Villages Association—positions our team to help the Village develop a compensation system that strengthens workforce stability, supports fair and competitive pay practices, and sustains the municipal services Pewaukee residents and businesses rely on.

MGT HEADQUARTERS	**MGT Impact Solutions, LLC** 4320 West Kennedy Boulevard | Tampa, Florida 33609 P: 813.327.4717 | www.mgt.us | FEIN: 81-0890071
PRINCIPAL CONTACT	**Rachel Skaggs, MPA** **Vice President – Human Capital Solutions** P: 815.303.2187 | E: rskaggs@mgt.us

MGT has no exceptions to any of the objectives, requirements, terms, or conditions contained in the request for proposal. MGT confirms its interest in performing the requested Classification and Compensation Study for the Village. Thank you for the opportunity and your consideration. Should you have questions on any aspect of this proposal, please contact our **Human Capital Vice President, Rachel Skaggs.**

Regards,

Chief Operations Officer for Revenue Operations
Authorized to execute the contract on behalf of MGT Impact Solutions, LLC

Consultant's Qualifications

A. Proposed Project Team Experience & Qualifications

Our classification and compensation team is consistent across studies. The individuals identified in this proposal are the professionals anticipated to support the Village's engagement, subject to final assignment at contract execution. MGT understands that named project personnel may not be removed from the engagement without the Village's written approval. If a substitution is needed due to availability or unforeseen circumstances, MGT will propose a comparably qualified professional and obtain the Village's written approval before any change is made.

The projects listed in Section C reflect recent municipal classification and compensation studies completed or supported by MGT's Human Capital team. Proposed team members may have supported different aspects of these engagements, including project management, job analysis, market benchmarking, internal equity review, benefits review, compensation plan development, implementation costing, reporting, and presentations.

Project Staff Roles and Responsibilities

ROLE ASSIGNED	RESPONSIBILITIES
PROJECT OFFICER Village of Pewaukee	We look forward to working with the Village's Project Officer to build a long-lasting partnership that produces innovative solutions.
PROJECT DIRECTOR *Rachel Skaggs*	The Director holds the following responsibilities: ▪ Oversees contractual process at the start of the project. ▪ Ensures the team fulfills all contractual requirements. ▪ Resolves any conflicts or points of escalation for any challenges. ▪ Practice and Project Team management.
PROJECT MANAGER *Katy Yee* *Rachel King*	The Project Manager holds the following responsibilities: ▪ Main point of contact for the Village. ▪ Day-to-day management of the project, tasks, and deliverables. ▪ Oversight over service and deliverable quality. ▪ Management of all project deadlines. ▪ Maintains frequent contact with the Village's Project Officer throughout the lifecycle of the project.
CONSULTANT TEAM* *Alice Bieszczat* *Joel Palladini*	The Consultant Team has the following responsibilities: ▪ Works closely with the Village under the direction of the Project Manager to carry out tasks and deliverables. ▪ Utilizes subject matter expertise to customize and execute each task and fulfill the Village's stated expectations. ▪ Conducts data collection and analysis. ▪ Reviews, documents, evaluates, and generates recommendations in accordance with each component of the work plan.

**Additional subject matter experts may be engaged at the Project Manager's discretion to support specific aspects of the study, such as employee interviews.*

Resumes

Resumes for each proposed team member are provided on the following pages.



Rachel Skaggs, M.P.A.

Vice President

Rachel Skaggs is an accomplished Vice President with over a decade of leadership experience in local government management. She brings deep expertise in budget administration, compensation analysis, human resources, and community engagement, having successfully led more than 150 projects, classification, and compensation studies for communities across many states.

Rachel takes a strategic, data-driven approach to developing classification and compensation plans that promote both internal and external equity while strengthening long-term organizational efficiency.

Her career includes significant contributions to Illinois municipalities such as the Village of Montgomery, Village of Schaumburg, and City of Princeton, where she demonstrated exceptional fiscal stewardship and strategic leadership.

As a former City Manager, Rachel oversaw human resources, budgeting, economic development, and community outreach efforts, consistently building stronger, more engaged communities. She is a passionate advocate for diversity, equity, and inclusion in public administration—co-authoring articles on women in government leadership and spearheading initiatives to expand citizen participation.

Rachel's commitment to collaboration and integrity is reflected in her active involvement in professional associations and her reputation as a trusted, forward-thinking leader in local government management.

Areas of Expertise

- Local Government Management
- Project Management
- Capital and General Budgets
- Economic Development
- Pay Equity
- Strategic Planning
- Human Resources
- FLSA Requirements
- Debt Refinancing
- Contract Negotiation
- Community Engagement

Education

- M.P.A., Northern Illinois University
- B.A., English and Political Science, Northern Illinois University

Professional Development & Speaking Engagements

- Classification and Compensation Whitepaper
- Presentation on Females in Local Government:
  - ICMA Conference, Phoenix, Arizona, 2012
  - The Legacy Project
  - ILCMA
- Public Management Magazine article "Women Leading Government," co-authored with Heidi Voorhees
- Public Voices XIII No. 2 article "Advancing Women in Local Government: The Case in Illinois", co-authored with Dr. Kimberly Nelson

Selected Project Highlights

Spokane Housing Authority, WA
Chicago Regional Transit Authority, IL
Maui County, HI
State Board of Elections, IL
City of Sandpoint, ID
Town of Edgartown, MA
Santa Cruz County Regional Transit Authority, CA
Village of McFarland, WI
Dane County Cities and Villages Association, WI

Memberships & Affiliations

International City and County Management Association
Illinois City/County Management Association
Illinois Public Employer Labor Relations Association
Princeton Rotary Club
The Legacy Project

Professional Experience

MGT Impact Solutions, LLC, Vice President, 2019-Present

City of Princeton, IL, City Manager, 2015-2019

Village of Schaumburg, IL, Management Analyst, 2012-2015

Village of Montgomery, IL, Management Analyst; HR Manager, 2009-2012



Katy Yee

Project Manager

Katy Yee brings over 25 years of experience in multiple public sector settings, focusing on human resources and administrative management. Katy's human resources areas of concentration have included organizational development, compensation, recruitment and retention, and training and staff development.

The cornerstone of Katy's career is with DuPage County Government and the DuPage County Health Department. At those organizations, she coordinated and participated in several agency-wide compensation studies utilizing and applying the Korn-Ferry (formerly Hay Group) methodology. While working in public health as Director of Organizational Development, Katy was directly responsible for the areas of quality improvement, compliance, and accreditation. In addition, she led agency-wide initiatives focused on integrating services and improving client access to care. Some of these initiatives included: redesigning client intake processes, supporting the implementation of an electronic medical record, and ensuring compliance with ACA requirements.

Most recently, Katy worked with Elgin Community College and the Forest Preserve District of Kane County. These opportunities highlighted Katy's ability to engage in and contribute to organizational effectiveness in a variety of public sector settings. Her broad depth of knowledge, professionalism, and approachable style have enabled her to build relationships at all levels within each organization and provide relevant, practical, and valuable human resources support.

Katy's philosophy on human resources and organizational development has always been that of a "business partner" – she truly enjoys working on solutions that help to support the operational needs of the organization.

Areas of Expertise

- Korn-Ferry methodology
- ACA compliance
- Accreditation
- Services Integration
- Client care access
- Client intake processes
- Medical records protocols
- Classification and Compensation Project Management

Education

- B.A., Urban Studies, Elmhurst College
- Certificate, Marketing Analytics, Udacity

Certifications

- SHRM-CP, Society for Human Resources, Certificate
- Time Management Trainer, Certificate

Select Project Highlights

Maui County, HI
City of Sandpoint, ID
City of Pittsfield, MA
Town of Wellesley, MA
Sun Prairie, WI

Memberships & Affiliations

Society for Human Resources (SHRM)

Professional Experience

MGT Impact Solutions, LLC, Project Manager, 2022-Present

Forest Preserve District of Kane County, Geneva, IL; Director of Human Resources

Elgin Community College, Elgin, IL; Director of Compensation and Talent Acquisition

DuPage County Health Department, Wheaton, IL; Director of Organizational Development; Human Resources Manager

DuPage County Government: Interim Director of Human Resources, Human Resources Manager, Human Resources Supervisor, Human Resources Generalist, and Recruitment Specialist



Rachel King
Project Manager

Rachel King is a Classification and Compensation Project Manager with over eight years of experience in human resource management. She has led more than 30 classification and compensation projects, creating tailored solutions for clients ranging from small municipalities to large entities with populations exceeding 200,000. Her expertise extends to performance evaluations, benefits analysis, and developing DEIB best practices, helping organizations improve both employee engagement and operational effectiveness.

Previously, Rachel was a Human Resources Manager at the technology startup cove.tool, where she handled recruiting and employee relations. Passionate about fostering inclusive workplace cultures, she played a key role in securing the Great Place to Work certification, demonstrating her commitment to creating positive, engaging environments for all employees.

Areas of Expertise

- HRIS & ATS
- Benefits Administration
- Performance Management
- HR Strategy Creation & Execution
- Onboarding & Offboarding
- Training & Leadership Development
- Employee Relations Management
- Policy Development
- Project Management
- Compensation Management
- Employee Retention
- Employee Engagement & Satisfaction

Education

- B.S., HR Management, Southern New Hampshire University

Selected Project Highlights

City of Benson, AZ
Compensation Study

Hawkeye Community College, IA
Classification and Compensation Study

Indianola Municipal Utilities, IA
Classification and Compensation Study

Livingston County, MI
Classification and Compensation Study

Livingston County Community Mental Health, MI
Classification and Compensation Study

Navajo Tribal Utility Authority, AZ
Classification and Compensation Study

Rhode Island Housing, RI
Executive Compensation Survey & Analysis

Tampa Housing Authority, FL
Classification and Compensation Study

Town of Richmond, VT
Benefits Analysis

Village of Elburn, IL
Classification and Compensation Study Performance Review Tool

Work Experience

MGT Impact Solutions, LLC, Project Manager, 2022-present

cove.tool, HR Manager, May 2021-March 2022

Edward Jones, HR Generalist, June 2019-May 2021; Office Manager/Retirement Specialist, February 2016-June 2019



Alice Bieszczat

Classification and Compensation Specialist

Alice Bieszczat is a seasoned Classification and Compensation Specialist with over 25 years of diverse experience across the private, non-profit, and public sectors. Over the past decade, she has spearheaded or contributed to over 180 Classification and Compensation Studies across 24 states, collaborating with municipalities, counties, park districts, special services agencies, and non-profit organizations. Her expertise spans union, non-union, management, technical, and administrative positions, showcasing her adaptability to various organizational structures and complexities.

In addition to her extensive consulting background with firms like Voorhees Associates and the PAR Group, Alice has provided non-profit consulting services for esteemed institutions such as the Ann & Robert H. Lurie Children's Hospital of Chicago and the Archdiocese of Milwaukee. Her recent projects have involved Classification and Compensation Studies in multiple states, highlighting her broad geographic reach and comprehensive approach to human resources consulting. Prior to her consulting roles, Alice contributed to transportation innovation research published in reputable journals and national media outlets, and led fundraising efforts at Lurie Children's Hospital, demonstrating her multifaceted skill set and dedication to driving positive organizational change.

Areas of Expertise

- Classification and Compensation Studies
- Human Resources Consulting
- Non-Profit Consulting
- Municipalities, Counties, Park Districts, and Special Services Agencies
- Union and Non-Union Environments
- Management, Technical, and Administrative Positions
- Transportation Innovation Research

Education

- M.P.S., DePaul University
- B.S., Mathematics, DePaul University

Professional Development & Speaking Engagements

- Published Research on Transportation Innovations in the Transportation Research Journal and Transport Policy
- Lecturer on Transportation Innovations

Select Project Highlights

Maui County, HI
City of Sandpoint, ID
Town of Wellesley, MA
Sun Prairie, WI

Professional Consulting

Aurora Healthcare and the Archdiocese of Milwaukee
Ann & Robert H. Lurie Children's Hospital of Chicago
North Shore Senior Center
Logan Square Neighborhood Association

Professional Experience

MGT Impact Solutions, LLC, Classification and Compensation Specialist, 2016-Present

Chaddick Institute of Metropolitan Development, DePaul University, 2009-2012

Lurie Children's Hospital of Chicago, 2005-2008

American Diabetes Association, 2004-2005

Accelerated Fundraising Solutions, 2000-2003

Sprint Cellular/Alltel, 1996-2000



Joel Palladini

Analyst
Based in San Antonio, TX

Joel Palladini is a U.S. Army Veteran and mid/senior-level Analyst with 7+ years of experience in data analysis, project management, and working with dynamic cross-functional teams. He provides oversight and project management for classification and compensation studies and has broad experience conducting analyses on classification and compensation studies, and organizational expertise in managing software and collaboration tools to keep the human capital team on track in completing projects. He also provides the team with excellent technical expertise in various systems and methodologies.

Joel's time in the military established a baseline career as an Analyst. He served as an Intelligence Analyst in the 82nd Airborne Division based out of Fort Bragg, North Carolina. Joel had one deployment to the Middle East in support of Operation Inherent Resolve. In addition to his work on human capital, he assists key leaders with client relations support, processing opportunities, and providing guidance on next steps with future clients.

Joel holds a Bachelor of Science degree from Kent State University in Integrative Studies with a concentration in Business Administration, Accounting, and Marketing.

Areas of Expertise

- Project Management
- Data Analysis
- Classification and Compensation Studies
- Intelligence Analysis
- Client Relations

Education

- B.S., Integrative Studies, with a Concentration in Business Administration, Accounting, and Marketing, Kent State University

Recognitions

- 2022 Army Commendation Medal
- National Defense Service Medal
- Global War on Terrorism Service Medal – Expeditionary
- Professional Development Ribbon

Selected Project Highlights

Berkeley Public Schools, CA
Classification and Compensation Study

City of Culver City, CA
Classification Study

City of Grand Rapids, MI
Classification and Compensation Study

Community College of Allegheny, PA
Classification and Compensation Study

Illinois State Board of Elections, IL
Compensation Study

Ingham County, MI
Classification and Compensation Study

Livingston County Community Mental Health, MI
Compensation Study

Mesa Public Schools, AZ
Compensation Study

Orange County Department of Education, CA
Classification and Compensation Study

Township of Ela, IL
Classification and Compensation Study

Work Experience

MGT Impact Solutions, LLC, Analyst, 2023-Present

Pape-Dawson Engineers, Inc., Human Resources Analyst, 2022-2023

United States Army, All-Source Intelligence Analyst; Security Manager, 2016-2022

Parker Hannifin: "Parflex" Division, Accounting Intern, 2014

Goehring, Rutter, and Boehm, Legal Administrative Intern, 2012

B. Wisconsin Public and Private Sector Experience

MGT brings extensive experience conducting classification and compensation studies for Wisconsin public-sector employers and understands the unique workforce, labor market, operational, and fiscal challenges facing municipalities throughout the state. Our team has successfully partnered with cities, villages, fire departments, and local government associations across Wisconsin to evaluate compensation systems, assess internal equity, modernize classifications, and develop market-responsive pay structures that support employee recruitment, retention, and long-term organizational sustainability.

SUN PRAIRIE, WISCONSIN CLASSIFICATION AND COMPENSATION STUDY - 2023 AND 2026

Full Classification and Compensation Study for 125 positions. The project entailed establishing comparable communities, completing a job evaluation, and conducting a detailed market analysis.

CITY OF BEAVER DAM, WISCONSIN COMPENSATION STUDY - 2024 AND 2026

MGT conducted a review of the Beaver Dam Police & Fire Commission compensation plan, including benefits, for 15 positions in the City's current classification plan (9 Police, 6 Fire).

CITY OF FORT ATKINSON, WISCONSIN CLASSIFICATION AND COMPENSATION STUDY -2025

Full Classification and Compensation Study with FLSA review for 32 positions. The project entailed establishing comparable communities, conducting employee job analysis questionnaires and interviews, completing a detailed job evaluation and market analysis, and developing a new classification and compensation plan designed to address pay compression, strengthen internal equity, and support long-term compensation sustainability.

In addition to these projects, MGT has provided classification, compensation, organizational, and related human resources consulting services for numerous Wisconsin municipalities and public-sector organizations, including:

- City of Delafield
- City of Edgerton
- City of Mequon
- City of Monona
- City of Sun Prairie
- City of Verona
- Dane County Cities and Villages Association
- Port Washington
- Southern Ozaukee Fire Department
- Village of Allouez
- Village of Cottage Grove
- Village of Lisbon
- Village of McFarland
- Village of Windsor
- Village of Waunakee

Through these engagements, MGT has developed extensive expertise in evaluating compensation systems for internal equity, identifying salary compression and classification inconsistencies, assessing market competitiveness, reviewing compensation administration practices, and developing sustainable compensation strategies tailored to Wisconsin municipal environments. Our experience working with both public and private market data allows us to provide balanced, defensible recommendations that reflect regional labor market realities while remaining sensitive to each client's operational goals and fiscal constraints.

C. Municipal Classification & Pay Studies Completed Within the Last Five Years

MGT's Human Capital team has conducted and is currently conducting municipal classification and compensation studies for cities, villages, towns, and related local government entities throughout Wisconsin and nationally.

Recent municipal classification and compensation studies are summarized below to address the Village's request for projects completed or currently underway within the past five years. A broader list of MGT's public-sector classification, compensation, and human capital clients is included in **Appendix A.**

Year	Municipality	State	Study Type/ Work Performed
2026 / Current	**City of Stoughton**	WI	Compensation Study
2026 / Current	**City of Delafield**	WI	Classification & Compensation Study
2025	**City of Fort Atkinson**	WI	Classification & Compensation Study
2025	**City of Verona**	WI	Classification & Compensation Study
2025	**Village of Allouez**	WI	Classification & Compensation Study
2024 / 2026	**City of Beaver Dam**	WI	Compensation Study
2024	**Southern Ozaukee Fire Department**	WI	Compensation Study
2023	**City of Monona**	WI	Classification & Compensation Study
2023	**Village of Cottage Grove**	WI	Compensation Study
2023	**Village of Lisbon**	WI	Classification & Compensation Study + Job Descriptions
2023	**Port Washington**	WI	Classification & Compensation Study including Benefits
2022	**City of Mequon**	WI	Classification & Compensation Study
2022	**Village of Windsor**	WI	Classification & Compensation Study
2022	**Sun Prairie**	WI	Classification & Compensation Study
2026 / Current	**Village of Lake in the Hills**	IL	Classification & Compensation Study
2025 / Current	**Mount Prospect**	IL	Classification & Compensation Study
2024	**Village of Bartlett**	IL	Classification & Compensation Study
2024	**Village of Norridge**	IL	Classification & Compensation Study
2024	**City of Rochelle**	IL	Classification & Compensation Study
2024	**City of Sterling**	IL	Classification, Compensation & Benefits Study
2023	**City of Geneva**	IL	Classification & Compensation Study
2023	**City of East Moline**	IL	Classification & Compensation Study
2023	**City of Marshalltown**	IA	Classification & Compensation Study
2023	**City of Dyersville**	IA	Classification & Compensation Study
2023	**Town of Falmouth**	MA	Classification & Compensation Study
2023	**Town of North Andover**	MA	Classification & Compensation Study & Job Description Updates

D. References

A leader in public sector classification and compensation studies.

We feel repeat business is the greatest testament to our commitment to customer service and client satisfaction. We encourage you to contact any of our references to learn about the expertise and professionalism of our staff.

CITY OF FORT ATKINSON, WI | CLASSIFICATION & COMPENSATION STUDY

Rebecca Houseman, City Manager
101 N. Main Street | Fort Atkinson, WI 53538
920.397.9901 | rhouseman@fortatkinsonwi.gov

CITY OF BEAVER DAM, WI | CLASSIFICATION & COMPENSATION STUDY

Larry Bierke, City Administrator
205 S. Lincoln Avenue | Beaver Dam, WI 53916
920.356-2549 | lbierke@ci.beaverdam.wi.gov

CITY OF STOUGHTON, WI | CLASSIFICATION & COMPENSATION STUDY

AJ Gillingham, Director, Human Resources & Risk Management
600 S. Fourth Street | Stoughton, WI 53589
608.646.0272 | ajgillingham@cityofstoughton.com

MGT
DEFINED BY IMPACT.

Making a profound impact on society is at the heart of who we are and what we do. A fair, competitive, and sustainable compensation system helps the Village of Pewaukee retain the employees who deliver essential public services. This study supports long-term workforce stability, service continuity, and public trust in local government.

E. Litigation Statement

There is no material pending litigation against MGT Impact Solutions, LLC that would adversely affect our ability to meet contract requirements pursuant to this RFP, nor is there any litigation that might affect our firm's financial condition. Further, there are no instances in which the proposed individual consultants or MGT have had to legally defend ourselves relative to services provided.

Proposed Methodology and Related Information

A. Understanding of the Village's Scope of Services

MGT understands that the Village of Pewaukee is seeking a comprehensive review and modernization of its current classification and compensation system for non-represented employees to ensure the organization remains competitive, equitable, and sustainable in today's evolving labor market. The Village is seeking a partner that can evaluate approximately 31 position classifications and related compensation practices through a combination of job analysis, market benchmarking, and internal equity review. This includes assessing current salary structures, evaluating exempt and non-exempt classifications for compliance with FLSA requirements, reviewing fringe benefits and overall compensation competitiveness, and identifying any deficiencies within the current system that may impact employee recruitment, retention, morale, or long-term organizational effectiveness. MGT also understands the importance of developing recommendations that are practical, fiscally responsible, and aligned with the Village's operational goals and organizational culture.

In addition to the technical compensation analysis, MGT understands the Village is seeking a collaborative and transparent process that promotes confidence among leadership, employees, and the Village Board. The Village's objectives indicate a desire to establish a clear and defensible compensation philosophy supported by updated job classifications, market-responsive salary structures, and sustainable compensation administration practices that can be maintained over time. MGT recognizes the importance of effective employee communication, stakeholder engagement, and clear presentation of findings throughout the project, including the development of understandable procedures, implementation guidance, and final recommendations that support informed decision-making and long-term workforce stability.

For the Village, we will deliver a structured and transparent study process that includes:

- Compensation and Classification Study Report
- Updated Classification Structure
- Job Evaluation Analysis
- Market Compensation Analysis
- Recommended Salary Structure / Pay Plan
- Internal Equity Analysis
- Benefits Competitiveness Analysis
- FLSA Exemption Review
- Long-Term Maintenance Recommendations
- Village Board Presentation
- Implementation Costing and Transition Strategy

These components are incorporated into a phased work plan detailed in the following section. Each task is designed to promote stakeholder understanding, support consistent project communication, and ensure that the Village receives actionable and defensible

recommendations aligned with organizational goals and needs.

PROJECT MANAGEMENT

MGT uses proven project management methodologies to deliver projects on time, within budget, and aligned with client expectations. We prioritize planning and communication, clearly defining milestones, responsibilities, and deadlines, and tracking progress daily. After the contract award, we refine the initial work plan with your input, incorporating detailed timelines and consultant roles. Our teams adapt quickly to deviations using problem-solving, technology, and flexibility to meet deadlines. We maintain frequent communication through weekly updates and bi-weekly status calls, ensuring transparency and avoiding surprises.

MARKET DATA

MGT conducts benchmark compensation analyses using **Custom Market Surveys**. Our surveys assess not only pay and benefits, but also compensation philosophies, which are critical to understanding competitiveness and career advancement structures. MGT maintains ongoing relationships with numerous public sector clients, allowing timely access to market data and current industry trends.

We also recognize that recruitment markets vary by role. While some positions draw from local talent, others require broader or remote recruitment strategies. Fields like IT, Finance, and Administration often span multiple industries and geographic areas, requiring flexible market comparisons. To ensure accuracy and relevance, MGT uses multiple data sources to validate findings and reflect the real-world challenges of recruiting and retaining talent.

ENSURING EQUITY

Our team is committed to ensuring equity in the pay structures and compensation systems we recommend to our clients. We know how to help organizations ensure compliance while promoting fair and equitable pay practices. In addition to market factors, MGT also considers an organization's internal structure relative to hierarchy and supervisory lines when determining appropriate placement in a compensation system. We also review each pay range to ensure comparable jobs are assigned, while adjusting for any outliers. Ensuring equity includes guidance for regular reviews, transparent criteria, and ongoing training to promote fairness and inclusivity across all levels of an organization for long-term administration.

B. Proposed Work Plan

The following tasks represent MGT's proposed work plan for this engagement. The nature of these tasks requires that some be done sequentially, while others may occur simultaneously. We have specified those areas where the Village's input/assistance may be needed.

TASK 1.0: STUDY INITIATION AND COMMUNICATION

Activities

1.1 **Project Kickoff, Data Request, and Team Communication**

MGT will meet with the Village to introduce the project team, clarify roles, and confirm study goals and the work plan. This will include a review of data collection activities and expectations relative to the type and extent of employee involvement needed. This ensures that the project goals and expectations are clearly understood and that the study

begins with shared understanding and a consistent framework. MGT will also discuss with the Village the market goals and the strengths and limitations of the current system. These discussions will provide MGT with an understanding of current concerns and opportunities to address during the study.

Deliverables, decision points, and expectations for data submission to support study initiation will also be finalized. MGT will provide a structured worksheet outlining the data needed from the Village to begin the study, including current job titles and descriptions, organizational charts, employee rosters, salary schedules, personnel policies, and other relevant HR forms or procedures. MGT will conduct a preliminary review of the Village's existing system to understand the current framework, identify any inconsistencies or known challenges, and begin shaping the study approach.

MGT and the Village will also agree upon future communication expectations, including periodic update meetings and project status updates. MGT will maintain regular contact with the Village to ensure all components of the study maintain alignment with the Village's goals and expectations.

1.2 Employee Engagement and Communication

MGT offers a variety of communication support to orient employees to study goals. MGT often holds 1-2 orientation sessions with staff to introduce data collection activities, outline expected employee involvement, and provide an overview of the job analysis process to encourage staff engagement. MGT's facilitators will provide an overview of the Job Analysis Questionnaire (JAQs) process, walk through the form, and answer employee questions. A recorded version of the presentation will be made available to those unable to attend.

Following orientation, MGT will distribute JAQs. Messaging will be tailored to the audiences (employees, department heads, and executive leadership) to ensure a consistent understanding of the study's purpose, timeline, and expectations. Tools may include talking points, email templates, FAQs, and messaging coordinated through internal leadership to build awareness and engagement.

Deliverables

- Kickoff meeting agenda and summary
- Initial data request checklist
- Project team communication plan
- Employee communication plan

TASK 2.0: JOB DATA COLLECTION AND ANALYSIS

Activities

2.1 Job Analysis Questionnaire (JAQ) Administration

This activity focuses on gathering employee data and reviewing the Village's current classification system to ensure it reflects actual job content and organizational needs. We will take a collaborative, employee-inclusive approach to job analysis using clear, structured processes tailored to the size, structure, and operational complexity of the Village.

MGT tailors the use of the JAQ process to gather any necessary data for study analyses while minimizing interruptions to employees' daily work routines. MGT will issue JAQs to employees to gather detailed information about current job duties, responsibilities,

required qualifications, working conditions, and other factors. This structured input is essential to understanding what work is performed across the organization and provides the basis for job classification and market alignment. The JAQ may be administered via a Word document, online survey, interview, and/or focus group.

Commonly, supervisors review employee-completed JAQs to confirm content accuracy and offer additional context. Supervisors cannot change the employee data; they can only add comments. In addition to the JAQ data review by supervisors, the supervisor JAQ process includes a section in which supervisors may provide further input regarding any concerns for the given position, such as but not limited to issues of recruitment, retention, pay issues, career advancement gaps, outdated job titles, or exemption status concerns. Early insights into these concerns gathered help the MGT project team refine our approach and focus to ensure all aspects of the study are specifically tailored to the areas of most concern to the Village and support relevant and practical recommendations at project completion.

In instances where more job data is needed to further clarify roles or issues, MGT will conduct targeted interviews as needed at the discretion of the consultant to ensure data validation and clarity (project budget allows for up to #31). These brief interviews clarify role responsibilities and ensure an accurate understanding of job content prior to evaluation. Targeted focus groups may be conducted with incumbents to gather consensus on job data or to determine new classification levels, for example. This step ensures shared understanding of the work being performed and helps resolve discrepancies early in the process.

2.2 Job Data Review

MGT will review the collected data and conduct job analyses to confirm each job's duties, qualifications, scope and responsibilities, level of authority, specializations, work environment, and physical requirements, and to identify any proposed adjustments relative to job title updates or reclassifications, consolidations, leveling, or FLSA exemption status changes. MGT will discuss the job analysis findings with the Village's Project Officer and document any adjustments.

Deliverables

- Completed Job Analysis Questionnaires
- Job data review and analysis

TASK 3.0: MARKET DATA COLLECTION AND ANALYSIS

Activities

3.1 Establish Markets and Comparables

Custom Market Survey. Working with the Village, MGT will determine a logical and defensible survey sample of comparable agencies that influence the Village's compensation market. In selecting appropriate organizations, we consider multiple factors, including similar organizational structure, population served, number of employees, budget size, Equalized Assessed Valuation (EAV), and geographic proximity. MGT will benchmark a total of 31 jobs against 15 – 20 comparable agencies to assess competitiveness.

3.2 Administer Market Surveys and Conduct Benchmark Comparisons

Custom Market Survey. MGT will prepare a tailored market survey that either MGT or the client will distribute to the identified comparable agencies. The survey will include all 31 job titles and summary descriptions to ensure valid data collection, along with a request for copies of job descriptions for verification. MGT will provide survey status updates and conduct online research and outreach to non-responsive organizations as needed to maximize participation. The Village may be asked to send the survey directly or conduct targeted outreach to increase response rates. After the survey closes, MGT will analyze the results to ensure comparability.

3.3 Determine the Village's level of market competitiveness, including wages, the value of health and welfare benefits (including employer contributions toward premiums), paid time off, and any other fringe benefits.

3.4 To review and recommend any changes to the current fringe benefit and salary structure due to comparable benefits.

Deliverables

- Target markets and comparables list
- Market survey administration
- Survey status and response summary
- Market data analysis tables

TASK 4.0: BENEFIT COMPARISONS

Activities

4.1 **Current Benefits Review**

Gather and review current benefits data from the Village and clarify any questions about the data. Includes drafting an overview of the current state of benefits.

4.2 **Benefits of Data Collection and Comparisons**

Collect benefits data from comparable agencies through the custom market survey. This may include comparisons of health insurance contributions, paid leave, retirement benefits, or other workforce incentives. MGT can also incorporate cost-of-living adjustments or review other economic indicators to contextualize compensation levels in the local labor market. MGT will summarize the benefits data collected and conduct data comparisons.

4.3 **Findings and Recommendations.**

Prepare a benefits chapter in the draft report detailing the process, comparisons, findings, and recommendations from the review. The draft will be reviewed with the Village for discussion and feedback, and MGT will complete any necessary revisions before finalizing.

Deliverables

- Review of current benefits
- Administration of benefits data collection
- Summary of benefits comparisons, findings, and recommendations

TASK 5.0: CLASSIFICATION AND COMPENSATION PLAN

Activities

5.1 Develop Proposed Classification Plan

This task focuses on translating job analysis findings into a consistent, equitable classification structure that reflects the Village's internal needs. Using JAQ data validated through supervisory reviews, MGT will group jobs into appropriate classifications that reflect functional responsibilities, complexity, supervision received and exercised, and other relevant job factors. MGT ensures the structure supports logical career progression, internal alignment, and ease of maintenance over time.

Each job is evaluated using MGT's established point-factor system, which examines job data across multiple dimensions such as knowledge, complexity, decision-making, and working conditions. This process helps identify meaningful differences among roles and supports fair and objective classification decisions.

MGT applies job evaluation practices that align with standards recognized by the Equal Employment Opportunity Commission (EEOC) and are consistent with applicable laws, including the Civil Rights Act of 1964 (Title VII), the Americans with Disabilities Act (ADA), and the Age Discrimination in Employment Act (ADEA). Our classification methodology is designed to focus solely on the requirements and responsibilities of each job — not the personal characteristics, qualifications, or performance of the incumbent. In doing so, we help the Village ensure that compensation decisions are equitable, transparent, and legally defensible.

5.2 Develop Proposed Compensation Plan

Using MGT's proven job evaluation methodology, we will assess internal equity and develop/update a plan that supports transparency, fairness, and alignment with organizational policy and goals. MGT will develop a draft pay model that reflects the Village's compensation philosophy, budgetary capacity, and strategic priorities. We evaluate the feasibility of different plan designs, such as step-based structures or open ranges, and recommend the most suitable option for the Village's workforce and fiscal environment. Each job is assigned to a pay grade based on internal job evaluation results and market data. This includes internal equity and compression adjustments, ensuring that the resulting structure is market competitive while also internally equitable.

Deliverables

- Proposed classification structure and preliminary recommendations
- Draft pay plan(s)
- Summary of internal equity and market alignment

TASK 6.0: RECOMMENDATIONS AND IMPLEMENTATION GUIDANCE

Activities

6.1 Present Draft Recommendations

This task focuses on facilitating a structured review and validation of the study recommendations and implementation plan(s) with the Village. MGT will present preliminary recommendations to leadership and key stakeholders to confirm that the recommendations align with strategic goals and are practical for implementation. This discussion provides an opportunity to walk through the analysis, explain the rationale

behind key decisions, and confirm that the results are understandable and aligned with organizational goals. Based on feedback, MGT will evaluate whether refinements are necessary. MGT will work closely with the Village to confirm that the recommendations support internal equity, align with workforce planning strategies, and are responsive to current and future organizational needs.

6.2 Develop and Provide Implementation Strategies

MGT will develop a summary of estimated implementation costs that shows the projected cost of implementing the proposed recommendations, which may include two options for phase-in (e.g., immediate implementation, multi-year rollout). Costing will estimate the fiscal impact of implementing the pay structure updates, including identifying projected base pay adjustments by job and potential areas of internal compression or equity concern. Overtime costs are not included, and the analysis will be estimated only. MGT will prepare guidance for adopting and administering the new system, which may include employee placement protocols, guidelines for salary movement, and procedures for evaluating and maintaining job consistency. MGT views implementation not as an afterthought, but as an integral part of the study that ensures the work completed results in actionable outcomes. Upon completion of all revisions, MGT will submit a final version of these strategies.

Deliverables

- Updated plan, as needed
- Implementation strategies and maintenance guidance

TASK 7.0: REPORTS AND PRESENTATIONS

Activities

7.1 Study Draft and Final Reports

MGT will prepare and provide a comprehensive draft report that documents the study's background, goals, methodology, data selection and collection, findings of analyses, proposed system framework, recommendations, implementation strategies and costs, and guidelines for administration and maintenance. MGT will facilitate a structured draft report review with the Village to respond to feedback, questions, or requested changes. We will review and respond to feedback and incorporate any needed revisions into the final report.

7.2 Final Presentations

The MGT Project Manager will present, in person, the finalized study recommendations and final report to the Village's leadership and/or staff, if desired. This may include a Study Results Summary handout and/or a final presentation format. MGT provides up to two final presentations.

7.3 Support Knowledge Transfer and Ongoing Use

MGT will provide the Village with the tools, documentation, and training needed for successful implementation and long-term sustainability. MGT will work closely with the Village to provide staff training during the project as the system is developed. MGT will also train key staff on the study's files to support implementation, ongoing maintenance and administration of the system.

Deliverables

- Draft and final reports
- Final presentations and internal communication resources
- Staff training materials and documentation

TASK 8.0: POST-STUDY SUPPORT

As part of our commitment to client success, MGT is available for up to 10 hours of post-study support for 3 months following the completion of the study to address any questions regarding the study's components and recommendations, or to provide refresher training for HR staff on system components.

Post-study support does not include the evaluation of new jobs or post-study job changes. The market evaluation and placement of new or changed jobs since the study may be conducted as **Continuing Services**, including new FLSA checks and job description creation or updates. MGT offers these Continuing Services at an affordable fixed rate for all our clients to assist with the ongoing maintenance of compensation systems.

Activities

8.1 **Ad-hoc Consultation**

Provide consultation to HR on the maintenance and administration of the system, and address questions related to implementation.

8.2 **HR Staff Training**

Provide refresher training to HR staff on the study's files, which include file content orientation and guidance on formula calculations. Training will relate specifically to the study's methodology and formulas used and will not include training staff in specific professional development software skills, such as Microsoft Excel.

8.3 **Ad-hoc Appeals Review Support**

Any formal appeals process will be managed internally by the Village.

Deliverables

- Ad-hoc consultation regarding questions or study components
- HR staff training

MGT always strives to perform above and beyond client expectations for our projects. Each project has its own challenges, and MGT is an active partner in weathering the fiscal and political concerns of our clients to ensure there is an accepted, practical, and implementable result at the end of our studies.

C. Project Timeline

Based on MGT's experience conducting similar classification and compensation studies for municipalities of comparable size and complexity, we anticipate completing the Village of Pewaukee's study within approximately four (4) months following project initiation. The proposed schedule includes key milestones for data collection, employee engagement, market analysis, Village review team feedback, development of draft recommendations, final report preparation, and presentation of final recommendations to the Village Board. MGT has intentionally incorporated review and feedback periods throughout the project timeline to ensure the Village has an adequate opportunity to evaluate findings and provide input prior to finalization of recommendations. The proposed timeline also supports the Village's anticipated early 2027 implementation objectives.

WORK PLAN TASKS	Month 1				Month 2				Month 3				Month 4			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
1.0 Study Initiation and Communication	■	■	■													
2.0 Job Data Collection and Analyses			■	■	■	■	■	■								
3.0 Market Data Collection and Analyses					■	■	■	■	■							
4.0 Benefits Comparison								■	■	■	■					
5.0 Classification and Compensation Plan								■	■	■	■					
6.0 Recommendations and Implementation Guidance											■	■	■	■		
7.0 Reports and Presentations														■	■	■
8.0 Post-Study Support																→

Work Plan Assumptions

Providing assumptions helps the entire team (client and consultant) fully understand each other's expectations for the project. The following outlines our work plan assumptions:

1) The Village will assign a Project Officer before or at project kickoff to serve as the main contact, coordinating communication between the Village, stakeholders, and MGT.
2) All project phases will include input from the Project Officer and the Village's key stakeholders. MGT views this work as a partnership, and the insights provided by stakeholders are essential to ensuring outcomes align with the Village's mission, vision, and goals.
3) MGT will need reasonable cooperation and participation by staff and management, and timely access to the Village's data. Delays in receiving data or input during the study may result in time extensions to the original project schedule.
4) MGT will request employee/job data in a standard Excel format. To stay on schedule, the Village should provide a usable database within about two weeks. MGT's initial work depends on receiving this data and will promptly notify the Village if the file doesn't meet specifications. All employee data provided will be assumed accurate and valid.
5) Requests to add benchmark jobs or comparable agencies beyond the original scope will

require a change order and contract amendment to reflect additional costs. These requests should be submitted by the Village's Project Officer to the MGT Project Manager for review and approval before inclusion in the analysis. This proposal's budget covers up to 31 benchmark jobs and 15 – 20 comparable agencies. Additional jobs may be added for $450 (market evaluation only) or $825 (evaluation plus job description). Additional comparable agencies can be added for $1,000 each.

6) If the Village prefers MGT to utilize additional sources of salary data other than MGT's Custom Market Survey and the Salary.com CompAnalyst tool (e.g., a subscriber service, or regional salary survey), the Village will facilitate MGT's access and assume any associated costs.
7) MGT will develop and provide up to two draft reports for review and feedback by the Villages Project Officer and other key staff before preparing the final reports. Final reports are assumed to be final if we do not hear from the Village within three weeks of final report delivery.
8) This proposal includes two presentations of the final recommendations. Additional presentations can be provided upon request for an added fee.

The entire study process is transparent, and all data collection instruments, methodology, and final outcomes will be documented in the final report in detail. All files are provided to the Village in Excel or Word format for maximum implementation efficiency and periodic updating.

D. Village of Pewaukee Scope of Work

MGT will lead and manage all aspects of the classification and compensation study to minimize administrative burden on Village staff while ensuring meaningful stakeholder participation throughout the process. The Village's primary responsibilities will include assigning a Project Officer to serve as the main point of contact, providing requested organizational and compensation-related documents, assisting with scheduling meetings and employee participation activities, and facilitating communication with employees and department leadership. Village staff will also be asked to participate in kickoff and status meetings, review and validate job-related information, and provide feedback on draft findings and recommendations during designated review periods.

Employee and supervisor participation will primarily consist of completing Job Analysis Questionnaires (JAQs), reviewing submitted job information for accuracy, and participating in follow-up interviews or focus groups, if needed. The Village may also assist with outreach to comparable agencies to support market survey participation. MGT will provide all templates, communication materials, meeting facilitation, technical analysis, market research, and report development necessary to complete the study efficiently and with minimal disruption to Village operations.

E. Employee Communication Plan

MGT believes proactive, transparent, and consistent communication is essential to building employee understanding, engagement, and confidence throughout the classification and compensation study process. At the beginning of the project, MGT will work with the Village to develop a tailored employee communication plan that outlines key project milestones, employee involvement opportunities, and methods for sharing updates throughout the study.

MGT typically conducts employee orientation sessions to introduce the purpose of the study, explain the overall process and timeline, review the Job Analysis Questionnaire (JAQ) process, and answer employee questions. To support broad participation and understanding, MGT can also provide recorded sessions, FAQs, email templates, talking points, and other communication materials for use by Village leadership and supervisors.

Throughout the engagement, MGT will maintain open communication with the Village and provide regular project status updates to ensure employees and stakeholders remain informed of project progress and expectations. Upon completion of the study, MGT will present the findings, recommendations, and supporting methodology in a clear and understandable manner to help employees and leadership understand the validity, fairness, and defensibility of the results. MGT can also provide internal communication resources and implementation guidance to support rollout of the final recommendations and promote long-term confidence in the updated classification and compensation system.

F. Consultant & Project Manager Availability

MGT understands that timely project delivery, responsiveness, and consistent communication are critical to the success of a classification and compensation study, particularly for organizations seeking to address workforce competitiveness, internal equity, and long-term compensation sustainability. MGT has carefully evaluated the proposed project schedule, staffing resources, and existing client commitments and is confident in our ability to dedicate the necessary personnel and resources to complete the Village of Pewaukee's study within the proposed project timeline. The proposed project team has the availability and capacity necessary to perform this engagement while maintaining the high level of responsiveness, collaboration, and technical quality expected throughout the study process.

MGT's project management structure is intentionally designed to ensure continuity, flexibility, and uninterrupted service throughout the engagement. The assigned Project Manager will serve as the Village's primary point of contact and will maintain regular communication with the Village's Project Officer through scheduled status meetings, progress updates, and ongoing coordination activities. In addition to the assigned Project Manager, MGT utilizes a collaborative team approach supported by experienced classification and compensation consultants, analysts, and subject matter experts who are cross trained to provide project support as needed. This structure allows MGT to remain highly responsive to client needs, maintain project momentum, and ensure all deliverables, stakeholder engagement activities, analyses, and presentations are completed in a timely and professional manner. Each proposed team member is available to begin work upon execution of a contract and is committed to providing the Village with responsive service and sustained support throughout the duration of the study.

G. Annual & Ten-Year Plan Maintenance Recommendations

MGT recommends that the Village conduct annual reviews of its compensation structure to ensure continued market competitiveness, internal equity, and long-term sustainability of the classification and compensation system. Annual maintenance activities should include reviewing market movement trends, evaluating recruitment and retention challenges, assessing compression or equity concerns, reviewing proposed new or modified positions, and considering appropriate salary range adjustments during the budget development process. MGT also recommends periodic review and updating of job descriptions as vacancies occur or

as duties materially change to ensure classifications remain aligned with operational responsibilities and organizational needs.

In addition to annual maintenance activities, MGT recommends that the Village conduct a more comprehensive market and classification review every five to seven years to evaluate broader workforce trends, compensation competitiveness, organizational changes, and compliance considerations such as FLSA status. As part of this engagement, MGT will provide implementation guidance, maintenance recommendations, and staff training to support the Village's long-term administration of the system. MGT also offers continuing support services for future market updates, classification reviews, compensation analyses, and consultation related to ongoing administration of the compensation plan to help ensure the system remains equitable, competitive, and defensible over the next ten years.

Appendix A. Client List

The table below provides a sample list of MGT's classification and compensation clients.

Alabama		
Huntsville City Schools	University of Montevallo	University of North Alabama
Mobile Public Schools		
Alaska		
City of Seward		
Arizona		
City of Benson	Maricopa County Sheriff's Office	Navajo Nation
City of Kingman	Mesa Public Schools	Navajo Tribal Utility Authority
Maricopa County		
California		
Alameda County Office of Education	City of Santa Maria	Oakland Housing Authority
Antelope Valley College	City of Selma	Orange County Department of Education
Barstow Unified School District	City of Victorville	Paso Robles Joint Unified School District
Bi-Valley Medical Clinic	Cupertino Union School District	Rim of the World Unified School District
Brawley Elementary School District	El Dorado Hills City School District	Sacramento City Unified School District
Cajon Valley Union School District	Fontana Unified School District	Sacramento County Management Association
California Department of Education	Gorman Learning Charter Network	Sacramento County Office of Education
California Department of General Services	Grossmont Unified School District	San Diego County Public Authority
California Postsecondary Education Commission	Innovative Education Management	Santa Cruz County Regional Transportation Commission
California Student Aid Commission	Isana Academies	Solana Beach School District
Chaffey College	Kern Community College District	Stanislaus County Office of Education
City of Barstow	Kings Community Action Organization	Tuolumne County
City of Cudahy	Lake Elsinore Unified School District	Ukiah Unified School District
City of Culver City	Lawndale Elementary Schools	University of the Pacific
City of Hemet	Los Angeles Unified School District	Walnut Valley Unified School District
City of Placentia	Madera Unified School District	Yolo County Office of Education
City of Sacramento	Mendocino County Office of Education	
City of San Clemente	Menifee Union School District	
City of San Gabriel	Mono County Office of Education	
City of San Jose		
Colorado		
Arapahoe County	Poudre School District R-1	State of Colorado Department of Human Services
Ouray County	State of Colorado	
Connecticut		
Capital Region Council of Governments	Town of Bloomfield	Town of Simsbury
Town of Avon	Town of Groton	Town of Windsor
	Town of Salem	University of Connecticut
Delaware		
Delaware Solid Waste Authority		
Florida		
Alachua County Board of Commissioners	Florida Bar Association	Gulf Coast State College
	Florida Chiropractic Association	

APPENDIX A. CLIENT LIST

Alachua County Property Appraiser
Anastasia Mosquito Control District
Brevard County Sheriff's Office
Brevard Public Schools
Charlotte County Public Schools
Citizen's Property Insurance Corporation
Citrus County Clerk of the Court
Citrus County Mosquito Control District
Citrus County Property Appraiser
Citrus County Tax Collector
City of Apopka
City of Belle Glade
City of Boynton Beach
City of Casselberry
City of Fort Walton Beach
City of Gainesville
City of Gulfport
City of Key West
City of Lake Mary
City of Lake Worth
City of Lakeland
City of Leesburg
City of Miami
City of North Port
City of St. Cloud
City of Tallahassee
City of Tamarac
City of Tampa
City of Titusville
Columbia County Property Appraiser, County of Glades
Daytona Beach Community College
Disability Rights Florida
Florida Association of Court Clerks, Inc
Florida Atlantic University
Florida Department of Children and Families
Florida Department of Juvenile Justice
Florida Department of Management Services
Florida Department of Transportation
Florida Developmental Disabilities Council
Florida Education Association-United
Florida Gulf Coast University
Florida Gulf Health Systems Agency
Florida House of Representatives
Florida Job Corps
Florida Keys Community College
Florida League of Cities
Florida Lottery
Florida Office of Program Policy Analysis and Government Accountability
Florida Office of the Attorney General
Florida Ounce of Prevention Fund
Florida Polytechnic University
Florida School for the Deaf and Blind
Florida State Board of Administration
Florida State College at Jacksonville
Florida State University
Florida Tax Collectors Association
Florida Transportation Commission
Florida Virtual School
Glades County
Hillsborough Area Transit Authority
Hillsborough Community College
Hillsborough County
Hillsborough County Tax Collector
Jackson County Tax Collector
Joint Underwriting Association
Lake Worth Drainage District
Leon County Property Appraiser
Leon County Tax Collector
Marion County Emergency Medical Services Alliance
Nassau County Property Appraiser
New College of Florida
Okaloosa County Schools
Palm Harbor Special Fire Control and Rescue District
Pensacola Area Housing Commission
Santa Fe College
School Board of Brevard County
Solid Waste Authority of Palm Beach County
Southwest Florida Water Management District
St. Johns County Property Appraiser
State College of Florida - Manatee-Sarasota
Sunshine 811
Tampa Bay Water
Tampa Hillsborough Expressway Authority
Tampa Housing Authority
Tampa Sports Authority
Town of Ponce Inlet
Township of Davie
University of Central Florida
Workforce Plus, Tallahassee

Georgia

Board of Regents of the University System of Georgia
City of Albany/Dougherty County Board of Commissioners
City of Macon
City of Richmond Hill
City of Stonecrest
Dalton State College
Darton College
Fayette County
Georgia College and State University
Georgia Health Sciences University
Georgia Southern University
Gwinnett County Public School System
Gwinnett County Public Library
Henry County School District
Kennesaw State University
Southern Polytechnic State University
United States Treasury Customs Service
Valdosta State University

Hawaii

Hawaii Health Systems Corporation
University of Hawaii System
Maui County

Idaho		
City of Sandpoint	Nez Perce Tribe	
Illinois		
Cary Park District	Fox River Water Reclamation District	Village of Channahon
Champaign County Forest Preserve District	Fox Valley Park District	Village of Coal City
Champaign Park District	Glencoe Park District	Village of Deer Park
Chicago Regional Transportation Authority	Glenview Park District	Village of Elburn
City of Clinton	Henry County	Village of Fox Lake
City of Countryside	Highland Park Park District	Village of Gurnee
City of Crest Hill	Illinois State Board of Elections	Village of Hanover Park
City of East Moline	Illinois Board of Higher Education	Village of Hazel Crest
City of Elgin	Kankakee County	Village of Kenilworth
City of Elmhurst	Lake County	Village of La Grange
City of Galesburg	Maine Township	Village of Lake Barrington
City of Geneva	McHenry County Conservation District	Village of Lake Zurich
City of Harvard	North Shore Water Reclamation District	Village of Lincolnshire
City of Lake Forest	Northern Suburban Special Recreation Association	Village of Lincolnwood
City of Lincoln	Oswegoland Park District	Village of Lindenhurst
City of Lockport	Palatine Park District	Village of Lisle
City of North Chicago	Park District of Highland Park	Village of Machesney Park
City of Oregon	Rockford Board of Education	Village of Matteson
City of Pekin	Sangamon County	Village of Montgomery
City of Peoria	Schaumburg Township District Library	Village of Mount Prospect
City of Plano	St. Charles Park District	Village of New Lenox
City of Princeton	Urbana Park District	Village of Norridge
City of Quincy	Urbana Sanitary District	Village of North Aurora
City of Red Bud	Village of Antioch	Village of Oak Park
City of Rochelle	Village of Bartlett	Village of Plainfield
City of St. Charles	Village of Bensenville, Illinois	Village of Richton Park
City of Sterling	Village of Berkeley	Village of Romeoville
DeKalb County Health Department	Village of Bloomingdale	Village of Round Lake
Ela Township	Village of Bolingbrook	Village of Skokie
Elk Grove Village	Village of Buffalo Grove	Village of Vernon Hills
Elmhurst Park District	Village of Burr Ridge	Village of Winnetka
	Village of Channahon	Wilmette Park District
	Village of Coal City	Winnetka Park District
	Village of Deer Park	
Iowa		
Aging Resources of Central Iowa	City of Marshalltown	Iowa Valley Community College District
City of Burlington	City of Waterloo	Kirkwood Community College
City of Carroll	East Central Intergovernmental Association	Northeast Iowa Community College
City of Cedar Falls	ECIA	Scott County
City of Dyersville	Indianola Municipal Utilities	
City of Indianola		
Kansas		
Lawrence Douglas Housing Authority		
Louisiana		
City of Baton Rouge	Parish of East Baton Rouge Recreation and Park Commission	Port of Iberia
Maine		
Maine State Housing Authority	University of Maine – Orono	
Maryland		
Baltimore County Public Schools	Hartford County Public Schools	Montgomery College
	Maryland Environmental Service	

Community College of Baltimore County		
Massachusetts		
Burlington Police Union	Town of Dartmouth	Town of North Andover
Cape Cod Mosquito Control Project	Town of Dedham	Town of Norton
Children's Trust	Town of Duxbury	Town of Williamstown
City of Attleboro	Town of Eastham	Town of Norwood
City of Beverly	Town of Easton	Town of Pepperell
City of Franklin	Town of Edgartown	Town of Plymouth
City of Gardner	Town of Falmouth	Town of Provincetown
City of Pittsfield	Town of Foxborough	Town of Reading
Forbes Library	Town of Framingham	Town of Rockland
Lynn Public Schools	Town of Franklin	Town of Shrewsbury
Norfolk County Mosquito Control District	Town of Halifax	Town of Southborough
Norwood Light	Town of Hingham	Town of Topsfield
Town of Amherst	Town of Holliston	Town of Truro
Town of Boxborough	Town of Ipswich	Town of Upton
Town of Boxford	Town of Kingston	Town of Walpole
Town of Boylston	Town of Lakeville	Town of Watertown
Town of Brookline	Town of Littleton	Town of Wayland
Town of Burlington	Town of Marblehead	Town of Wellesley
Town of Charlton	Town of Maynard	Town of Wenham
Town of Concord	Town of Middleton	Town of Westborough
Town of Danvers	Town of Milford	Town of Weston
	Town of Millis	Town of Westport
	Town of Needham	Town of Westwood
Michigan		
Bloomfield Township Library	City of St. Johns	Kent County
Central Michigan University	City of Sturgis	Lapeer County
City of Allegan	Clinton and Montcalm County Road Commission	Lenawee County
City of Auburn Hills	Coldwater Board of Public Utilities	Livingston County
City of Coldwater	Community Economic Development Association of Michigan (CEDAM)	Livingston County Community Mental Health Authority
City of Ferndale	DeWitt Charter Township	Menominee County
City of Ferndale	Dickinson County	Muskegon County
City of Grand Rapids	Gogebic County	Orion Township
City of Jackson	Independence Township	Sault Tribe of Chippewa Indians
City of Muskegon	Ingham County	St. Clair County
City of Niles		Village of Rochester
City of Niles		West Shore Community College
City of Pontiac		Ypsilanti Township
City of Rochester		
Minnesota		
City of Breezy Point	City of Stillwater	Northeastern Minnesotans for Wilderness (Save the Boundary Waters)
City of Centerville	City of Woodbury	
City of Eagan	Minnesota State University System	
City of Edina		
City of St. Paul Park		
Missouri		
City of Columbia	City of Rock Hill	Southeast Missouri State University
City of Glendale	East Central College	St. Louis Community College
Nevada		
Southern Nevada Regional Housing Authority		
New Hampshire		
City of Nashua	Nashua Fire Department	

New Jersey		
Bayonne Housing Authority	The Richard Stockton College of New Jersey	
New York		
City of Rye	Township of Mamaroneck	SUNY - Clinton Community College
Corning Community College		
North Carolina		
Chapel Hill-Carrboro Schools	Mayland Community College	Pitt Community College
Chatham County	North Carolina Association of County Commissioners	Town of Maiden
City of Canton		Town of West Jefferson
City of Waynesville	North Carolina Community College System	University of North Carolina
Davidson County Personnel Department	North Carolina Education Lottery	Wake County Personnel Department
Haywood County	Piedmont Community College	Wake County Public Schools
North Dakota		
North Dakota Workforce Safety & Insurance		
Ohio		
City of Toledo		
Oklahoma		
Cherokee Nation Enterprises	City of Oklahoma City	Oklahoma County
Oregon		
City of Hermiston	Jackson County	Oregon Institute of Technology
City of Hillsboro	Klamath County	Oregon University System
City of Madras	Morrow County	Prosper Portland
Pennsylvania		
Borough of Chambersburg	College Township	Pittsburgh Public Schools
Centre Area Transportation Authority	Community College of Allegheny County	Township of Doylestown
		Upper Gwynedd Township
Centre Region Council of Governments	Lancaster County	Western PA School for the Deaf
Rhode Island		
Roger Williams University	Rhode Island Housing & Mortgage Finance Corporation	Rhode Island Student Loan Authority
South Carolina		
Anderson County School District 5	City of Newberry	Oconee County Public Schools
	City of Simpsonville	Pickens County
Anderson Regional Joint Water System	County of Lancaster	Richland County
	Dillon County	River Banks Zoo
Beaufort County School District	Dorchester County	South Carolina Department of Public Safety
Bonita Springs Fire Control and Rescue District	Dorchester County Library	
	Greenville County Recreation District	South Carolina Education Lottery
Chester Metropolitan District		
City of Anderson	Greenwood Metropolitan Sewer	Town of Hampton
City of Bluffton	Hampton County	Town of Seabrook Island
City of Cayce	Jasper County	Western Carolina Regional Sewer Authority
City of Easley	Lancaster County	
City of Florence	Midlands Technical College	York County
City of Gaffney	Municipal Association of South Carolina	York County Library
City of Georgetown		York Electric Cooperative, Inc.
City of Lancaster	Oconee County	
South Dakota		
City of Brookings		
Tennessee		
City of Kingsport	Memphis City Schools	

Texas		
Austin Independent School District	City of West University Place	Texas A&M University – Texarkana
Bastrop County	Dallas Area Rapid Transit	Texas A&M University Agrilife
Burnet County	Dallas Independent School District	Texas A&M University System
City of Brownsville	Galveston County	Texas Southmost College
City of Corpus Christi	Johnson County	Texas State Technical College
City of La Porte	Kerr County	Travis County
City of Longview	Texas A&M University – Kingsville	University of North Texas System
City of San Antonio		West University Place
Vermont		
City of Essex Junction	Southwest Vermont Supervisory Union	Town of Hartford
City of Norwich		Town of Richmond
Virginia		
Albemarle County	City of Richmond	Tidewater Community College
City of Chesapeake	Fairfax County Public Schools	Virginia Commonwealth University
City of Newport News	K12 Inc. (Stride)	Virginia State University
City of Portsmouth		
Washington		
City of Snoqualmie	Grays Harbor County	Spokane Housing Authority
City of Woodinville	Green River College	Washington State Board for Community and Technical Colleges
Clark College	Okanogan County Transit Authority	
West Virginia		
City of Bridgeport	City of Morgantown	
Wisconsin		
City of Beaver Dam	City of Verona	Village of Allouez
City of Delafield	Dane County Cities and Villages Association	Village of Cottage Grove
City of Edgerton	Port Washington	Village of Lisbon
City of Fort Atkinson	Southern Ozaukee Fire Department	Village of McFarland
City of Mequon		Village of Windsor
City of Monona		Village Waunakee
City of Sun Prairie		
Wyoming		
City of Powell		


MGT



Cost Proposal

MAY 26, 2026

RFP

Classification And Compensation Study

Village of Pewaukee, Wisconsin

Submitted by:

RACHEL SKAGGS, MPA
VICE PRESIDENT, HUMAN CAPITAL SOLUTIONS
4320 WEST KENNEDY BLVD., SUITE 200
TAMPA, FLORIDA 33609
815.303.2187
RSKAGGS@MGT.US

Proposed Cost of the Project

Defined by Impact. Driven by People. Dedicated to the Community.

Based on MGT's understanding of the project and our experience, we propose completing this project for an **overall total fixed cost of $20,100**. We take pride in customizing the project scope and budget to meet the needs of our clients — **and we will work with you to ensure the project work plan and our fees are aligned with your expectations and budget**. We have listed the hours and professional fees for each study task below.

Exhibit 1. Proposed Cost by Task

Primary Tasks		Professional Hours	TOTAL ($)
1.0	Study Initiation and Communication	6	$1,350
2.0	Job Data Collection and Analyses	24	$5,400
3.0	Market Data Collection and Analyses	26	$5,850
4.0	Classification and Compensation Plan	10	$2,250
5.0	Recommendations and Implementation Guidance	8	$1,800
6.0	Reports and Presentations	8	$1,800
7.0	Post-Study Support	4	$900
	SUBTOTAL, Hours and Fees	**86**	**$19,350**
	Travel Expenses (*as applicable*)	-	**$750 (1 onsite presentation)**
	Anticipated Expenses (*software fees, etc. as applicable*)	-	-
	GRAND TOTAL, Hours and Fees	**86**	**$20,100**

This quote is firm and irrevocable for a period of one year, after which prices may increase.

SITE VISITS

If the Village requests any in-person meetings in addition to the work plan scope and costs detailed above, MGT will provide an additional estimate for travel and related expenses. MGT can and has successfully performed all tasks virtually, providing significant cost savings for our clients.

Payment Schedule

Payment will be due as follows: 40% of the professional fees will be due after the initial project meeting (Task 1 completion), 40% upon completion of employee and market data collection (Task 3), and the remaining 20% balance will be billed after the study is completed (completion of Task 6, final report submission). Invoices will be sent to the Village and are payable within 30 days of receipt.

Additional Human Capital Services

MGT's Human Capital Consulting team excels at guiding organizations through the complexities of HR management. We deliver customized solutions designed to boost productivity, enhance employee engagement, improve recruitment and retention, and maintain compliance with ever-changing regulations. Beyond classification and compensation studies, our team offers a wide range of services—and we're happy to provide a complimentary consultation and quote for any of them.

ORGANIZATIONAL & STAFFING REVIEWS

MGT assesses your structure, workforce allocation, and operational dynamics to identify opportunities for improvement. Our data-driven insights help streamline processes, optimize staffing levels, and enhance overall productivity.

STAFFING & RECRUITMENT SERVICES

MGT provides comprehensive executive recruitment services, helping organizations identify and attract top leadership talent across all departments. Our interim and temporary staffing solutions ensure that critical roles are filled seamlessly, maintaining operational continuity and productivity.

LEADERSHIP DEVELOPMENT TRAINING

Empower your leaders, elevate your organization. Our 8-week online supervisory training program equips public sector supervisors with the skills and insights needed to lead with confidence, foster innovation, and drive organizational success.

SUCCESSION PLANNING SERVICES

MGT helps you identify and develop top talent, ensuring your pipeline for key leadership roles is well prepared to continue meeting organizational demands when vacancies occur. Our proactive approach helps you implement a sustainable program that prepares your organization for long-term success.

EMPLOYEE ENGAGEMENT SURVEYS

Gain valuable insights into morale, motivation, and workplace satisfaction to create a more engaged and productive team through our engagement surveys or workplace climate assessments with our partner at the University of North Carolina-Chapel Hill.

STRATEGIC CONSULTATION

Our experts provide strategic consultation on common and complex challenges faced by other HR professionals and guide you in building a strong and agile workforce.


MGT

COTTINGHAM & BUTLER

Total Rewards Consulting

Village of Pewaukee

PROPOSAL – CLASSIFICATION AND COMPENSATION STUDY

May 26, 2026

Table of Contents

A. Introductory Letter 2

B. Company Profile and Qualifications 4

C. Proposed Scope of Work 7

D. Thank You 13

Attachments

Resumes for Project Team

A. Introductory Letter

May 26, 2026

Village Administrator Matt Heiser
Village of Pewaukee
235 Hickory Street
Pewaukee, WI 53072

Dear Mr. Heiser:

Cottingham and Butler Total Rewards Consulting respectfully submits this proposal to conduct a classification and compensation study for the Village of Pewaukee (Village), according to the terms and conditions set forth in the Request for Proposal. The following is the appropriate contact for this proposal:

Primary Contact:	Jenna Bidwell Director of Total Rewards Consulting jbidwell@cottinghambutler.com 715.315.1058
Consultant Address: (Contract/Location)	Cottingham & Butler Insurance Services, LLC 2323 Crossroads Drive, 220 Madison, WI 53718
Name of Person Authorized to Execute the Contract:	Matt Shefchik Assistant Vice President – Total Rewards

Although our firm has not partner with the Village to any significant extent in recent years, we view this engagement as the beginning of a new collaborative relationship. Our approach emphasizes listening first, developing an understanding of the Village's organization, workforce challenges, structure and strategic priorities before advancing recommendations. We recognize the unique dynamics public sector organizations face. Our team brings extensive experience supporting organizations like the Village in navigating challenges with clarity and care.

We are particularly aligned with the Village's stated objectives for an equitable and competitive compensation system. Our approach balances market data, job evaluation, fiscal responsibility, and transparent communication which are all critical elements for maintaining employee trust and supporting effective governance.

We not only believe in the notion of total rewards, but our company possesses the expertise to provide key insights relating to addressing both sides of the total compensation equation (wages and benefits). We understand that employee compensation is more than base pay, and our company has the tools to advise clients on their complete rewards package. We understand that the RFP is asking for both wages and insights on fringe benefits with this specific project. Although your current benefit broker should be providing you with benefit benchmarking data, we have provided you with options for your consideration in this proposal. Ultimately, our team is able to approach the pay philosophy discussions through a broader total rewards perspective and provide guidance and recommendations in a balanced manner as the Village leadership needs to make decisions.

Thank you for the opportunity to submit this proposal, and we hope to have the opportunity to partner with the Village. Please note that this letter is intended to certify the following:

- All information submitted in the proposal is true and correct,
- I have full authority to submit this proposal on behalf of our organization,
- The fees proposed have not been knowingly disclosed, directly or indirectly, to any other firm responding to this RFP, and
- No attempt has been made by our organization to induce any other company to submit or not submit a response to this RFP for the purpose of restricting competition.

Please contact Jenna Bidwell with any questions or concerns you may have regarding this proposal.

Sincerely,



Matt Shefchik
Assistant Vice President – Total Rewards

B. Company Profile and Qualifications

Cottingham & Butler, founded in 1887 and headquartered in Dubuque, Iowa, is the 3rd largest privately held broker in the U.S., and the 29th largest insurance broker in the U.S. and a recognized leader in offering innovative property & casualty and employee benefit insurance solutions. In addition to the insurance consulting and brokerage services, the company provides services relating to claims administration, safety and loss control, wellness and disease management, and human resources compliance and consulting. The company employs over 1,400 employees across the U.S. In addition to our Dubuque headquarters, and other satellite offices, C&B has offices in Madison, Appleton, and Chicago to better serve our Midwest clients.

Total Rewards Consulting (TRC), formerly Carlson Dettmann Consulting, a division of Cottingham & Butler Insurance Services, offers human resources consulting services related to: employee compensation and total rewards; performance evaluation development and training; employee engagement and strengths-based leadership; employee relations; human resources audits; and other related human resources consulting services. The following is a brief description of the journey TRC has taken:

- 1996: The partnership between **Charlie Carlson & Scott Dettmann**, Principal Consultants at Carlson Dettmann Consulting, began when they created **enetrix** (Survey Research Associates) with a group of partners. Enetrix pioneered internet-based salary surveys in addition to providing compensation consulting.
- 2008: Enetrix was acquired by **Gallup Corporation**, and during their time with Gallup, Charlie Carlson and Scott Dettmann continued their compensation and survey consulting, in addition to growing their consulting skills in the areas of employee engagement, performance management, leadership development, and strengths-based leadership.
- 2010: **Carlson Dettmann Consulting** was created when Charlie and Scott reacquired their consulting practice and served public, private, utility, and not-for-profit clients across the nation. While compensation work has been the backbone of the business, TRC has a successful employee engagement and performance management business as well.
- 2018: Carlson Dettmann Consulting entered into an acquisition with **Cottingham & Butler.** The acquisition provides clients with a total rewards approach where compensation consulting is balanced with benefits management.
- Current: TRC field consultants possess decades of management, human resources, and compensation experience. TRC's team has extensive experience working in public sector human resources, giving them the unique ability to truly understand the nature of the industry, setting them apart from other consulting firms without hands-on public sector experience.

Our team's approach to compensation consulting strives to find the balance between the external market pressures facing today's employers and the need to design a pay structure that is internally fair and equitable.

While compensation design and administration should not be approached with a one-size-fits-all mentality, there should be both internal consistency in approach as well as alignment with accepted (or best) practices of peer organizations in the final results. In order to guarantee success, the final, delivered results should also be reflective of the organization's philosophies and strategies.

Although the client is responsible for making the key decisions, we view ourselves as a strategic business partner entrusted with collecting and analyzing vital competitive data and taking that data and turning into

a comprehensive and understandable set of recommendations. Because of the extensive history the TRC team has in partnering with public sector organizations, TRC is prepared to support the Village through the important pay philosophy discussions to ensure the final product is one that balances the fiscal responsibility of the organization while providing a compensation system that supports retention and recruitment efforts.

The people listed in this proposal, and any other staff directly contributing to this project, are employees of Cottingham & Butler and members of the TRC team. With the exception of the purchase of software services for warehousing of our data, no work is done by any third party/contractor. Brief bios are included below and resumes are attached.

Shanon Swaney, Consultant, would be the project director for this project. Shanon will lead day-to-day project management of the work and guide the Village through the project decision points bringing forward final recommendations. Shanon joined the TRC team in 2024 having served as a Human Resources Director for a city in Wisconsin prior. Her background is human resources with a heavy emphasis on public administration. Shanon received her master's in business administration from Western Governs University and has a bachelor's degree in public administration and policy analysis.
Major Projects: Shanon has led 13 compensation projects since joining the team two years ago. She is currently co-leading a large Wisconsin County project with over 240 jobs.

Alyssa Woltring, Compensation Analyst, will provide assistance on job evaluation, the market data collection, as well as the market analysis phases of the project. Alyssa has over 10 years of HR experience. Before joining the TRC Team in 2019, Alyssa worked in human resources for a Wisconsin county. Alyssa holds a bachelor's degree in business administration from the University of Wisconsin-Whitewater with a major in human resources management.

Jenna Bidwell, Director, will provide client management support as needed. Jenna joined TRC in 2014 and leads the TRC Public Sector Team. Her background is human resources and prior to joining the TRC team, Jenna worked in a large public K-12 school district. Jenna holds a bachelor's degree in business administration focused on management and human resources from the Wisconsin School of Business at UW-Madison.
Major Projects: Jenna has led over 80 compensation projects over the last five years. Her leadership spans across municipalities, counties, K-12 school districts, and technical/community colleges in the upper Midwest.

The table below captures the municipalities that Jenna Bidwell and Shanon Swaney have provided direct project leadership for over the last five years.

Client	Type of Work
City of Clinton, IA	Classification and Compensation Study (2020) Performance Management System Development (2021) Compensation System Market Update (2025) Ongoing compensation system maintenance as needed.
City of Clintonville, WI	Classification and Compensation Study (2024) Ongoing compensation system maintenance as needed.
City of Faribault, MN	Classification and Compensation Study (2017)

	Compensation System Market Update (2025) Ongoing compensation system maintenance as needed.
City of Jefferson, WI	Compensation System Market Update (2018, 2022, 2025) Ongoing compensation system maintenance as needed.
City of Lodi, WI	Classification and Compensation Study (2024) Compensation System Market Update (2026) – in progress Ongoing compensation system maintenance as needed.
City of Mason City, IA	Classification and Compensation Study (2019) Compensation System Market Update (2024) Ongoing compensation system maintenance as needed.
City of New Richmond, WI	Compensation System Market Update (2024) Ongoing compensation system maintenance as needed.
City of Oshkosh, WI	Classification and Compensation Study for the Library (2025) Compensation System Market Update for the Full City (2026) – in progress Ongoing compensation system maintenance as needed.
City of Racine, WI (Library)	Classification and Compensation Study for the Library (2025)
City of Urbandale, IA	Compensation System Market Update (2026) Ongoing compensation system maintenance as needed.
City of Waupun, WI	Classification and Compensation Study (2019) Compensation System Market Update (2025)
City of Wauwatosa, WI	Classification and Compensation Study (2023) Compensation System Market Update (2026) Ongoing compensation system maintenance as needed.
Town of Grand Chute, WI	Compensation System Market Update (2025) Ongoing compensation system maintenance as needed.
Village of East Troy, WI	Compensation System Market Update (2026) – in progress Ongoing compensation system maintenance as needed.
Village of Kimberly, WI	Classification and Compensation Study (2026) – in progress
Village of Oregon, WI	Compensation System Market Update (2025) Ongoing compensation system maintenance as needed.

TRC has completed projects for hundreds of clients, across numerous sectors. While we can provide additional references, if needed, we recommend the following recent projects completed by TRC:

Client Name	Description	Contact Info
City of Wauwatosa	Full Classification & Compensation Study in 2023 Ongoing Compensation Maintenance Consulting. This includes ad-hoc job evaluation and market pricing to support the City as needed. Compensation Market Update in 2026 for a review of the original structure.	Beth Mbow, Director of Human Resources 7725 W North Avenue Wauwatosa, WI 53213 414.479.8955 bmbow@wauwatosa.net
City of Neenah	Full Classification & Compensation Study in 2022. Ongoing Compensation Maintenance Consulting. This includes ad-hoc job evaluation and market pricing to support the City as needed throughout the past four years.	Heather Barber, Director of Human Resources & Safety 211 Walnut Street Neenah, WI 54956 920.886.6103 hbarber@neenahwi.gov
City of Jefferson	Compensation Market Update in 2022 and 2025. Ongoing Compensation Maintenance Consulting. This includes ad-hoc job evaluation and market pricing to support the City as needed.	Tanya Stewart, Director of Finance 317 South Main Street Jefferson, WI 53549 920.674.7700 tanya@jeffersonwis.com

C. Proposed Scope of Work

The Village indicates in the RFP that they are seeking support to quantitatively evaluate and determine the market competitiveness of the organization's compensation system. The RFP indicated the Village currently utilizes a merit-based pay system and the Village is seeking recommendations to enhance the process to support the Village's compensation strategy moving forward.

The Village states this study will apply to all regular non-represented employees across the organization's departments. Based upon the RFP document this work will span across 31 different regular and seasonal roles. We anticipate that many of these positions would be identified as benchmark roles and would be viable for external market measurement. The measuring of benchmark positions through this project will allow us the ability to assess the market competitiveness of the Village's current structure and incumbent pay.

The first step in this project would be the refinement of the project plan to meet the specific needs of the parties. An initial meeting with the appropriate leadership team, as well as the key decision-makers, will help ensure mutual understanding concerning the scope and task sequence of the study and each party's role. Specific items to be addressed would include:

- An agreed upon, detailed timetable for the project — overall and interim steps. TRC has provided a generalized timetable for the Village's consideration and follow-up discussion, which would be formalized along with a more detailed project scope.
    - At this meeting, we would also discuss and agree upon an appropriate reporting/check-in schedule based on project milestones and needs for data or input.
- A discussion on the role that individual performance currently plays within the organization and the link to merit pay today.
- The policy and intentions of the parties with respect to correcting inequities that may be identified.
- The manner of communicating project progress to leaders and staff.
- Provide a project kick-off presentation on the overall project and approach to staff to help manage expectations from the beginning.

At the outset of the study, and throughout the process, we would ask the decision-makers to provide guidance on four key policy areas:



We would lead a discussion on potential answers to these questions, offer our experience and suggestions, and develop the pros and cons of the various alternatives. Answers to these policy discussions will be used to guide the organization's pay philosophy approach.

Information/Data Required

TRC would require certain information from the Village to complete the wage analysis portion of the project. The data fields required for the wage analysis include the following individual data for the employees subject to the study:

- First Name, Last Name, Job Title, Department, Current Rate of Pay, Current FLSA Status, FTE, Annual Work Year, Gender, Current Grade, Current Minimum, Current Market Rate / Midpoint, Current Maximum, Hire Date, Job Date.

We request that the wage analysis data and any job documentation needing to be reviewed be provided electronically.

Market Data Collection / Selection of Comparable Employers

TRC would collect and analyze relevant labor market information for the Village to determine competitiveness of base salaries and benefits. The Village would have significant input into the selection of comparable organizations to be surveyed. TRC believes that the marketplace is most appropriately

measured via a blend of valid, reliable data from both the public and private sectors. Relying on survey collection methods developed over decades of practice, and using data analysis methods proven to be reliable, we maintain and update a robust public sector salary database with each project. Further, we have invested heavily in the private sector and sector-specific surveys from some of the country's most trusted survey sources. When the need arises, our clients utilize our services to design and manage custom surveys to ensure that data is applicable to their specific needs.

We would utilize this custom survey data, as well as excellent published data to augment the custom survey. TRC maintains an extensive survey library for this purpose. The surveys, beyond the custom public sector data, we intend to use for this portion of the market analysis include the following:

- CompData Benchmark Pro
- Department of Labor – Bureau of Labor Statistics
- Economic Research Institute
- Mercer
- Payfactors
- Payfactors Peer

As it specifically relates to the selection of comparable public-sector employers for this compensation engagement, we typically request data from between ten to twenty comparable organizations for each unique project, and we employ survey practices that ensure a high rate of data collection. There is no limit to the number of comparable organizations measured. TRC works with our clients to determine an appropriate target market. It is our belief that a robust target market is important due to the following:

- It guarantees that no single organization will influence the final results. This is equally true for high and low-paying organizations. Our final result is a representation of the true marketplace.

- Not every entity in the selected comparable pool has a similar position within their organization. A larger grouping provides a greater possibility that we'll have sufficient matches.

- In line with best practices for a compensation study, our goal is to achieve market matches (i.e. benchmark jobs) for between 50% and 70% of the jobs covered by the study, and over 50% of the employees covered by the benchmark jobs. A comprehensive pool of comparable employers increases the likelihood of meeting this target.

- Finally, a larger pool allows for a deeper analysis if different comparables are selected for different levels of positions. For example, many of our clients select a more local list of comparables for non-exempt positions, a more local/regional blend for professional and technical positions, and a regional/statewide grouping for managerial and department head positions.

The market summary of the findings will be presented to the Village in aggregate form highlighting the competitiveness of current pay by benchmark role. The weighing of market data (public vs private sector data) will be discussed and presented as an overall strategy for the market pricing process.

Job Documentation

Position analysis is the foundational step in the job evaluation process and is the formal method used to collect and review information about each position's duties, responsibilities, scope and requirements. Accurate and current job documentation is essential to ensure that job content is evaluated objectively and that positions are classified consistently and equitably across the organization. This phase represents the first component of the job evaluation portion of the project.

TRC is experienced in conducting position analyses using either existing, up-to-date job descriptions provided by the client or through the use of our Job Description Questionnaire (JDQ), which is designed to capture current job responsibilities directly from incumbents. Based on the RFP documentation, the Village's current job descriptions are up to date. Therefore, we are comfortable moving forward with those as the source of job information.

If the Village is interested, the JDQ process can be an effective tool for incorporating formal employee input into job documentation. Should the Village elect to use the JDQ, the process would include completion by employees, review and validation by immediate supervisors, and a final centralized review by Village leadership to ensure consistency, clarify, and accuracy. The intent of this process is to produce one finalized job document for each of the Village's 31 positions which would then be submitted to the TRC team for job analysis and evaluation.

Following our review of the job documentation (job descriptions or JDQs), TRC will conduct structured interviews with Village department heads. These discussions allow us to confirm job content, better understand departmental structure and operational dynamics, and gather leadership perspectives on internal equity, staffing challenges, and compensation concerns that may not be fully captured through written documentation alone.

Job Evaluation

The purpose of job evaluation is to provide an objective means of ranking each position in an organization, independent of individual performance, into a hierarchy. This process is completed by TRC conducting the evaluations independently as your consultant. The TRC job evaluation methodology is based upon determination of clear or discernible differences in job content. The system measures job content at objective levels in the dimensions (otherwise known as "compensable factors"). Each of these factors is broken down into sub-factors with point levels associated with measured levels on each factor. Because of the breadth of the factors, all main aspects of a job are covered and are seen as relevant to employees at all levels in the organization.

The job evaluation factors measured include:

- Thinking Challenges/Problem Solving: What is the complexity of the problems we are giving employees to resolve on a regular and ongoing basis, and what is the depth of thought required to resolve these problems?
- Decision Making: Knowing the problems to be resolved, and in addition to the other duties, (1) what free are the employees given to act, (2) over which "slice" of the organization are they responsible for meaningful contributions to the decision-making process, and (3) what is the magnitude/level of their participation in these decisions?
- Interactions and Communications: What is the context of the business communications that employees are involved in on a regular basis, and what is the typical end-result (i.e. impact) of these interactions?
- Work Environment: What is the potential for accidents and/or exposure to health hazards in the normal work environment, and what are the typical physical requirements of the job?
- Formal Preparation and Experience: What level of education is necessary to qualify for the job, and how much relevant prior work experience is required (or is appropriate) for this level of a job?

Benefit Program Review

Benefits are a critical component of total compensation and should be evaluated in the context of the Village's overall compensation philosophy and not in isolation. Our role is to integrate benefit considerations into the broader total compensation discussion.

The Cottingham & Butler Consulting team can provide the Village with a high-level benefit review in addition to market competitive compensation. This review will provide benchmark perspective, identify benefit opportunities, and highlight ways in which a benefit broker may be able to support the Village with carrier and compliance issues. This information will provide sufficient information to incorporate benefits into the total compensation philosophy discussion and align pay and benefits at a policy level.

Communication

Each organization's perspective on project communications differs, and it is our goal to be resourceful and flexible enough in our approach to provide clients with meaningful information to be used during and after the project.

As it relates to the governing body, we believe it is important to educate the members on [1] the mechanics and challenges of managing a compensation structure and [2] the decisions that need to be made during the project and thereafter.

As it relates to employee-level communications, our goal is to provide an overview of the process, the decisions that will need to be made, and an explanation of what the final recommendations entail and how the structure/system will work for employees moving forward.

Ultimately, communication surrounding the project and final deliverables is a delicate balancing act. If all communication comes from the consultant, it is difficult for the client to completely "own" the final product moving forward. If all communication comes from the client, it is difficult to build confidence in the methodologies and approaches used to develop the program. Our role is to provide our clients with sufficient information to find that balance. TRC will partner with the Village to find the right balance for the organization.

System Review

As we develop final recommendations, TRC uses the results of the job evaluation process (internal relationships), market data (external competitiveness), and other relevant information (e.g., current pay practices, current merit system, strategic objectives, compression, highly competitive jobs, etc.). Based on all the information at our disposal, TRC develops a pay structure using a regression of the market data against our job evaluation scores. Where there are instances of compression and/or market pressures influencing our recommendations, we are clear to point those out in our preliminary results and work with the organization to finalize in our final report. Based upon feedback from the Village, TRC will make recommendations for modifications to the existing structure, as needed, to ensure the new system meets the Village's needs from a competitive and sustainable perspective moving forward.

We advocate process transparency in our consultations, so the organization can expect an articulate, detailed discussion of our findings and recommendations. We not only encourage our clients to emphasize communication with employees at all steps of the process, but we would welcome opportunities for conversations/presentations with the decision-making body as it relates to market selection and placement, project findings and update, review of policy questions, and/or a final report and presentation(s).

Proposed Project Timeline

The following is a tentative timeline that spans from initiation of the project to final adoption. It is our best approximation of the steps and time needed to complete the project but may require revision once the project is refined in our conversations with the Village. The timeline assumes June 2026 start.

June 2026

- Project Orientation/Initial Meetings – Internal Project Team and TRC
    - Establish project communication cadence and approach.
    - TRC to request census data.
    - Discuss target market – determine comparable list.
- Present Project Overview to appropriate groups as needed (Staff/Management/Governing Body)
- Pay Philosophy Discussion Point 1: Define Target Market
    - Finalize target market comparable list.
- TRC staff to execute external data collection based upon finalized comparable list.
- TRC to receive internal census data, org charts, and other related pay administration documents.

July 2026

- TRC staff complete job evaluations using the job documentation provided by the Village.
- Department Head meetings to discuss compensation concerns. TRC acquires additional information from the Village's leadership to help inform job evaluations.

August 2026

- TRC staff to complete external market pricing.
- Preliminary Results Meeting – base pay and benefit benchmarking
- Pay Philosophy Discussion Point 2: Determine Market Placement (Meet the market- 50th percentile target, lead or lag)
    - Based upon the preliminary market results, TRC will guide the Village's project team and other groups as needed (Village leadership, Board, etc.) through a market placement discussion.
- Pay Philosophy Discussion Point 3: Pay Structure Design
    - The Village already has a pay system in place. However, through this pay philosophy discussion, TRC will explore the merit system and provide recommendations for modifications or enhancements – as needed.
- Pay Philosophy Discussion Point 4: Re-implementation Strategy
    - TRC to explore with the Village's project team any financial impact of different implementation strategies depending on the Village's current competitive stance and the Village's ability to fund change (should it be needed).
    - This includes draft costing by employee – if needed
    - TRC to provide costing and financial impact information to additional groups as needed (Village Leadership, Board, etc.)

September-Early October 2026

- Final Recommendations presented to the Village

- Based upon guidance from the Village's project team, Village Leadership and governing body – TRC would finalize the structure recommendations for adoption and strategy for implementation.
- Provide project end communication to staff as needed.
- TRC to provide Village's project team with draft compensation policy changes for consideration, if needed.

Here is a summary timeline:

Task	Anticipated Completion
Project Orientations / Initial (Virtual) Meetings	Week 1
Employer Data Collection	Week 1 to Week 2
Market Data Collection	Week 2 to Week 4
Job Documentation	Week 2 to Week 3
Job Evaluation /Job Analysis as needed	Week 4 to Week 6
Department/Management Interviews	Week 8
Market Data Analysis	Week 8 to Week 10
Preliminary Results/Policy Guidance	Week 12 to Week 14
Review Adoption Strategy including Cost Modeling with Client	Week 16
Presentation of Final Report	Week 16 to Week 18

System Maintenance

TRC provides clients with optional system maintenance support following compensation system adoption. It is recommended that the Village maintain the internal hierarchy established through this project work by reviewing job documentation on an annual basis and re-evaluating positions for grade placement when there are significant changes to the role and responsibilities. In addition to the internal alignment, best practice would be for the Village to review market conditions annually to assess whether structure adjustments are necessary to maintain the Village's external competitive position. This annual market assessment is a service that TRC provides its clients. Additionally, TRC administers an annual salary planning survey in which all participants receive a complimentary report and would provide the Village with information needed to make an informed decision regarding this.

In addition to the two annual pieces identified above, it is recommended that the Village plan for market updates every two to three years depending on economic conditions (in recessionary times this timeframe can be drawn out). These market updates include formal re-measurement of the Village's benchmark positions to ensure that the annual structure adjustments are keeping pace with the market and to address any unique market demands. The combined efforts of this formal market update and the two annual maintenance items identified above will situate the Village in a strategic compensation maintenance position.

D. Thank You

This proposal is valid until July 31, 2026. Thank you for the opportunity to submit this proposal, and we hope to have the opportunity to partner with the Village of Pewaukee.

Respectfully submitted on May 26, 2026.

Jenna Bidwell, Director of Total Rewards Consulting

COTTINGHAM & BUTLER
Total Rewards
Consulting

SHANON SWANEY

Shanon has over 10 years of human resource experience and is a SHRM Certified Professional. Her background spans public education and local government HR where she has led strategic initiatives in performance management, strategic compensation, and employee engagement. She is passionate about fostering strong relationships and finding innovative solutions.

Summary of Professional Experience

Consultant, Cottingham & Butler Company 2024 to present

With a focus on public sector entities, responsible for the developing, managing, and delivering services relating to employee compensation and benefits, organizational planning, employee engagement, employee training, performance management, and other human resources matters.

Human Resources Director, City of Kaukauna 2022 - 2024

Administered all HR and labor relations activities for a city government comprised of 12 departments and 2 unions. Responsible for recruitment and selection, compensation management, benefit administration, compliance, collective bargaining agreement negotiation and administration, and employee relations. Oversaw the implementation of a city-wide strategic plan. Developed a performance management system to better align individual performance expectations with organizational goals. Developed and implemented a compensation system to ensure internal equity and competitive pay. Served as member of Senior Management Advisory Team. Implemented equity and inclusion committee to help foster an inclusive and welcoming work environment.

Human Resources Supervisor, Elkhorn Area School District 2016 - 2021

Administered HR activities for a public school district consisting of 7 schools with exempt, non-exempt, and seasonal employees. Responsible for advising District leaders on performance management and personnel concerns, administering compensation programs, benefits administration and communication, recruitment and onboarding, leave administration, compliance, and teacher contract administration. Served as District Title IX coordinator. Implemented new compensation program in response to post Act 10 environment and updated DPI licensure guidelines. Implemented wellness program to help promote employee wellness and target high-cost claim trends.

Human Resources Coordinator, R&L Spring Company/Medicoil 2014- 2016

Oversaw payroll and benefits administration. Served as liaison between company, insurance broker, and third-party administrators. Manage recruitment process including prescreen,

COTTINGHAM & BUTLER
Total Rewards
Consulting

SHANON SWANEY

interview, and onboarding process. Manage leaves including ADA, FMLA, and Worker's Compensation. Interpret, apply, and revise as necessary employee handbook policies. Guide managers through succession planning and performance management.

Education and Background

University of Wisconsin – Stevens Point, Bachelor of Science 2014
Major: Public Administration with emphasis in Human Resources Management

Western Governors University – Salt Lake City, UT- MBA
Master of Business Administration with emphasis in Human Resources Management 2019

Certified Human Resources Professional - SHRM 2024

COTTINGHAM & BUTLER

Total Rewards
Consulting

ALYSSA WOLTRING

awoltring@cottinghambutler.com

Detail-oriented and adaptable professional with over 10 years of experience in human resources, data analytics, and office operations, primarily within the public sector. Proven ability to manage multiple priorities, collaborate across teams, and deliver client-focused solutions with discretion and professionalism.

Summary of Professional Experience

Compensation Analyst, Cottingham & Butler Total Rewards Consulting **2019 to present**

Collaborate with project consultants on public sector compensation projects, providing data analysis to inform client pay decisions. Conduct market pricing and benchmarking using proprietary tools and survey data. Design and analyze custom compensation surveys to support strategic pay structures.

Project Coordinator

Manage project workflows in CRM, including account setup, client data maintenance, and timeline tracking. Created custom internal reports and supported consultants with job pricing, market analysis, and total rewards assessments. Facilitated execution of client proposals and service agreements.

Human Resource Coordinator/Recruiter, Sheboygan County **2015 - 2019**

Support full-cycle recruitment and onboarding processes, including benefit enrollment and new hire orientation. Represented the County at job fairs and community events. Handled employment verifications, payroll audits, and served as the primary contact for HR inquiries.

Event Coordinator/Banquet Manager, Town & Country Golf Course **2013 – 2015**

Planned and executed events from concept to completion. Managed staffing schedules and trained new team members. Delivered high-quality customer service to ensure client satisfaction.

Human Resources Specialist, Mortgage Guarantee Insurance Corp. **2012- 2013**

Supported recruitment activities and managed new hire documentation. Coordinated budgets, internal communications, and corporate events. Maintained personnel files and provided administrative support to HR leadership.

COTTINGHAM & BUTLER

Total Rewards
Consulting

ALYSSA WOLTRING

awoltring@cottinghambutler.com

Education and Background

University of Wisconsin - Whitewater, Bachelor of Business Administration **2011**

Bachelor of Business Administration – major in Human Resources Management

COTTINGHAM & BUTLER
Total Rewards
Consulting

JENNA BIDWELL

Jenna has over 15 years of human resource experience and is a certified Gallup Strengths Coach, as well as an expert in strategic compensation management. Her various skills bridge from the technical expertise of developing compensation plans to the interpersonal of employee engagement and performance management.

Summary of Professional Experience

Director of Total Rewards Consulting, Cottingham & Butler Total Rewards Consulting 2014 to present
Formerly Carlson Dettmann Consulting

Lead the business development and client relationships in the Education and Public Sectors for the consulting team. Provide day-to-day leadership, coaching, and quality oversight for compensation studies, pay structure development, and implementation support engagements. Serve as a project director for mid to large-sized projects, overseeing project scope, methodology, timelines, resource allocation, and deliverables. Act as a senior advisor to executive leadership, HR directors, and governing bodies on compensation philosophy, market competitiveness, internal equity, pay structure design, and implementation strategy. Review and approve analytical outputs to ensure technical accuracy, defensibility, and alignment with best practices. Translate complex compensation findings into clear, leadership team-ready narratives, presentation materials and employee-facing communication tools. Collaborate with practice leadership to refine consulting offerings, methodologies and internal tools to support scalability and consistent delivery across the practice.

Human Resource Coordinator, Stevens Point Area Public School District 2012 - 2014

Responsible for the entire staffing process of both exempt and non-exempt staff for the District including annual review of teaching staff assignments and the District needs; provide coaching to employees and administrators in regards to performance management issues and concerns; manage HR projects such as electronic timekeeping system implementation, compensation study and design, and constant process improvement initiatives; directly responsible for increased customer service and quality by setting higher standards and shortening response time to an extremely diverse customer base; strategically apply modern technology solutions to a diverse workforce and advance the District culture in a post Act 10 environment; interpret and clarify Employee Handbook and employment policies for staff and administrators while providing the Board of Education with addition and revision recommendations; responsible for all HR related state and federal reporting and ensuring District compliance.

Recruitment and Staffing Specialist. Roehl Transport, Inc. 2012 - 2012

Assist managers in identifying staffing needs and develop recruiting strategy to obtain high quality talent; manage internal and external recruitment advertisement campaigns; prescreen and interview applicants; administer simulations and conduct reference and background checks;

JENNA BIDWELL

extend offers and work with internal management teams to develop appropriate on-boarding for new hires.

Senior Human Resources Generalist, Wausau Financial Systems, Inc. 2008- 2012

Developed and implemented new performance coaching and corrective action processes; coach and guide managers with employee relation issues to meet both business needs and comply with state and federal laws; create and implement a corporate wellness program with activities to target health topics identified through Health Risk Assessments; responsible for the management of the Human Resources Assistant including day to day delegation as well as performance management; provides advice to Managers on pay decisions, policy and guideline interpretation and job evaluations throughout the entire organization; manages the administration of direct compensation for corporate staff including the processing, recording and reporting of compensation-related actions taken on employees; responsible for retirement plan administration including new employee orientation, loan inquiries, and contribution rollover/payouts for terminating employees; oversee entire recruitment process and partner with Finance to ensure staffing activities are within budget constraints; provide back up as the Human Resources Information Systems Administrator; responsible for entire recruitment and selection process for exempt and non-exempt positions while continuously looking for process improvements.
Train managers on standard procedures and corporate policies pertaining to recruitment and new hire orientation; complete and update Corporate Affirmative Action Plan and other federally required reports; provide support and backup for other areas including Compensation, Benefits, Employee Relations and Payroll.

Education and Background

University of Wisconsin - Madison, Wisconsin School of Business 2007
Bachelor of Business Administration – major in Management and Human Resources

Senior Certified Professional (SHRM-SCP), SHRM 2010-2024

Gallup Certified Strengths Coach 2016

COTTINGHAM & BUTLER

Total Rewards Consulting

Village of Pewaukee

COST PROPOSAL – CLASSIFICATION AND COMPENSATION STUDY

May 26, 2026

Cost Proposal

Because compensation consulting is our team's primary line of work, we build our proposals on the scope of work and not necessarily on the specific hours it takes to complete each component (or phase of each project). This enables us to offer a firm fixed fee proposal that meets the interests of both our clients and our firm. This further solidifies our independent contractor status, with our team's (and company's) exposure being the opportunity for profit and/or loss. If the job takes longer and/or costs more than originally anticipated, we bear the burden of this miscalculation, unless project requests are deemed outside the scope of services.

The total professional fees for the classification and compensation study are indicated below:

Classification & Compensation System Review (31 unique roles) with benefit program review included	$19,725
Appeals (Optional – See Below)	$250/each

As it stands, the project fee includes two (2) trips for on-site presentations and/or meetings, exclusive of travel expenses. Clients choose to use these trips for project kick off, strategy discussions, project updates or project adoption. TRC has found success in conducting many of the project updates and department head discussions virtually. TRC is prepared to customize the on-site approach to meet the needs of the Village. Acceptable travel expenses that may be billed back to the Client include the following: rental car and fuel or mileage, lodging, and meals. Additional on-site meetings can be arranged and will be billed at an hourly rate of $125 during travel time and $275 per hour while on-site, plus travel expenses.

Our proposal is based upon 31 unique roles. Our experience has been that this count may change during the course of a project. Accordingly, we propose adjusting the fee appropriately with the Village invoiced $475 for each role beyond this count for which the project fee was based.

Appeals (Optional)

Some clients choose to include an appeals project at the end of a classification and compensation project. Should the Village be interested in this option, TRC will work with project leadership to identify the necessary approvals for the appeals process. It is recommended that the Village have at least one layer of leadership approval for appeals submitted by employees. Appeals are typically granted for one of two reasons. The first reason is the role has substantially changed through the course of the compensation study, and the second reason is gross error. This gross error may be related to incomplete job documentation or gross error in our understanding of the scope of responsibilities for the position.

Appeals should be submitted within 30 days of plan adoption. TRC will work with Village to establish the process and timeline and communicate appropriately.

Additional Work / Hourly Rates (Optional)

Any additional work outside the scope of the project may be requested and agreed upon and would be invoiced at either our standard hourly rates of $275, or for an additional project fee as mutually agreed upon by the Village and TRC. It is our experience that it is more economical for a client to negotiate scope and price with our team than it would be to simply engage our services at an hourly rate.

Payment Schedule

The project fee would be paid in five (5) equal installments of the agreed upon project fee: initial payment due upon execution of a professional services agreement, second through fourth payments due at the start of the consecutive months of the project, and the final payment due upon delivery of TRC's findings and recommendations to the Village.

To: Jeff Knutson, Village President
Village Board

From: Mackenzie Quigley
Village Clerk

Date: June 10, 2026

Re: Agenda Item 8g 2026-2027 Alcohol Beverage License Approvals

---

BACKGROUND

Listed below are the applications received for Renewal Alcohol Beverage License. Village Board approval is required for all renewal liquor license applications.

ACTION REQUESTED

To approve the Alcohol Beverage License by Class/Classes as listed below – along with the premise descriptions as listed (*in italics*) and the agents as listed:

Applicants for Class "A" Beer License

1. **603 Capitol, LLC – DBA: Pewaukee BP** **603 Capitol Drive**
   Agent: Maninder Kaur
   ALCOHOL KEPT IN WALK-IN COOLERS ON WEST SIDE OF STORE AND STORED IN THE BACK ROOM. RECORDS KEPT IN CASH DRAWER AND ELECTRONICALLY.

Applicants for Class "A" Beer License AND "Class A" Liquor (Cider Only) License

1. **Kwik Trip, Inc. – DBA: Kwik Trip #865** **130 Dynex Drive**
   Agent: Mark Panka
   ONE-STORY FRAME CONSTRUCTION WITH STORAGE IN WALK-IN COOLER. RECORDS KEPT IN OFFICE AREA.

2. **Kwik Trip, Inc. – DBA: Stop-N-Go #1526** **405 Ryan Street**
   Agent: Jordyn Plymesser
   ONE-STORY BUILDING WITH STORAGE IN LOCKABLE COOLERS, RECORDS ARE KEPT IN THE OFFICE AREA.

Applicants for Class A Combination License (Class "A" Beer & "Class A" Liquor)

1. **Aldi, Inc (Wisconsin) - DBA: ALDI #15** **1201 George Towne Drive**
   Agent: Erika Bruening
   SINGLE STORY BRICK BUILDING. ALCOHOL IS SOLD ON THE SALES FLOOR AND STORED IN THE BACKROOM. ALCOHOL SALES RECORDS WILL BE KEPT IN THE OFFICE AT THE STORE.

2. **Beachside Boat & Bait, LLC – DBA: Beachside Boat & Bait** **129 Park Avenue**
   Agent: Alyssa Neuleib
   THE BUILDING IS A 3 STORY BUILDING WITH THE SECOND AND THIRD FLOORS AS RESIDENCES. ALCOHOL WILL BE SOLD ON THE FIRST FLOOR. THE STORAGE OF ALCOHOL INVENTORY AND RECEIPTS ARE STORED IN A LOCKED CABINET IN THE BACK ROOM.

3. **Costco Wholesale Corporation – DBA: Costco Wholesale #1101** **443 Pewaukee Road**
Agent: Nathan Von Koblenz
WAREHOUSE RETAIL FLOOR & STORAGE (ONE-STORY 152,524 SQ FT BUILDING). PRODUCT IS RECEIVED IN THROUGH RECEIVING DOCK. PRODUCT IS STOCKED ON THE FLOOR WITHIN THE PERIMETERS OF THE RETAIL BUILDING. RECORDS ARE KEPT ELECTRONICALLY IN THE RECEIVING AREA AND OFFICE.

4. **DK & KD LLC - DBA: Brews Wine & Spirits** **1256 Capitol Drive, Suite 600**
Agent: Ravin Daniel
ALCOHOL IS KEPT IN COOLERS, SHELVING AND STORAGE IN BACK AND FRONT AREAS. RECORDS ARE KEPT IN LOCKED FILING CABINET.

5. **Mega Marts, LLC – DBA: Pick 'N Save #6374** **1405 Capitol Drive**
Agent: Cheryle Miller
1 STORY RETAIL GROCERY AND LIQUOR STORE. SEPARATE LIQUOR REGISTER, OUT OF DEPARTMENT, DISPLAYS AND LIQUOR CAGE KEPT IN RECEIVING AREA. EXTERIOR PARKING STALLS DESIGNATED FOR THE MERCHANDISE PICKUP SERVICE. RECEIPTS KEPT IN THE RECEIVING AREA. (SEE MAP ON BACK)
MAP INDICATES PARKING SPACES FOR MERCHANDISE PICK UP

6. **Walgreen Co. – DBA: Walgreens #05309** **1441 Capitol Drive**
Agent: Michelle Morano
1 STORY, 14,730 SQ FT RETAIL DRUG STORE. ALCOHOL IS SOLD IN COOLERS. WINE AND SPIRITS IN FRONT HALF OF AISLE. BEER AND WINE AT FRONT OF STORE. OVERSTOCK IS STORED BEHIND LOCKED DOOR IN COOLER AND COOLER OVERSTOCK ROOM. INVOICES ARE KEPT IN THE OFFICE IN DRAWER AND STORED ELECTRONICALLY IN AUTO RECONCILIATION LEDGER.

Applicants for Class "B" Beer License

1. **Bo's Schnitzelbunker, LLC – DBA: Bo's Schnitzelbunker** **145 Park Avenue**
Agent: Mathaus Myga
BEER IS CONSUMED IN SMALL INDOOR RESTAURANT INCLUDING A 471.42 SQ FT INDOOR SEATING AREA CONNECTED BY A HALLWAY AND OUTDOOR SECTION DURING THE SUMMER. BEER IS SOLD AND STORED INSIDE RESTAURANT WITHIN THE SINGLE-STORY BUILDING. RECEIPTS ARE KEPT IN CASH DRAWER.

Applicants for Class B Combination License (Class "B" Beer & "Class B" Liquor)

1. **Karma44, LLC – DBA: 4Keeps** **206 Oakton Avenue**
Agent: Jennifer A. Keepman
*1ST FLOOR RETAIL & CONSUMPTION. BASEMENT USED FOR STORAGE. RECORDS ARE KEPT IN BASEMENT. WITH PRIOR *NOTIFICATION TO THE PEWAUKEE POLICE THE PREMISE MAY BE EXTENDED TO THE PARKING LOT LOCATED BEHIND THE BUILDING TO THE SOUTH. THIS AREA MEASURES 15x28x25x15 AND A FENCE MUST BE ERECTED AROUND THIS OUTDOOR AREA. ALCOHOL CONSUMPTION ONLY FOR THIS AREA.*

2. **2Brewnettes LLC – DBA: BJ's Crafty Tap** **1230 George Towne Drive, Suite E**
Agent: Brittany Eisenman
LIQUOR MAY BE CONSUMED ANYWHERE IN SUITE E AND THE OUTSIDE FENCED PATIO AREA ON THE SOUTHWEST SIDE OF THE BUILDING. EXCESS LIQUOR WILL BE STORED IN COOLER SPACE, SHELVES, OR EMPLOYEE BACK ROOM FOR STORAGE. ALCOHOL MAY BE CONSUMED IN THE EMPLOYEE ONLY SECTION OR THE OFFICE AREA FOR SAMPLING PURPOSES. RECORDS WILL BE KEPT IN THE OFFICE. PLEASE SEE BACK OF LICENSE FOR MAP.

MAP SHOWS LAYOUT AND OFFICE AREA

3. Artisan 179, LLC – DBA: Artisan 179 **179 W. Wisconsin Avenue**

Agent: Carrie L. Boehm

ALCOHOL BEVERAGES ARE SOLD AND STORED ON THE MAIN AND UPPER LEVELS OF THE RESTAURANT. THE MAIN LEVEL INCLUDES THE MAIN BAR, DINING AREA, LOUNGE, ENTRANCE, AND PATIO; THE UPPER LEVEL INCLUDES THE RHINO ROOM (DINING ROOM), WINE ROOM (BACK DINING AREA), BAR, KITCHEN (WITH COOLERS), OFFICE, AND DRY STORAGE. ALCOHOL MAY ALSO BE STORED IN THE STAND-ALONE STORAGE BUILDING BEHIND ARTISAN 179, INCLUDING UNIT A (LOWER LEVEL) AND THE ENTIRE UPPER LEVEL.
ALL INVOICE AND PAYMENT RECORDS ARE KEPT IN THE UPPER-LEVEL OFFICE AND THE STAND-ALONE STORAGE BUILDING. ALCOHOL MAY BE SOLD AND SERVED IN THE OUTDOOR DINING/SEATING AREA ACCESSORY TO THE APPROVED RESTAURANT/BAR AND IN THREE DESIGNATED PUBLIC PARKING STALLS DIRECTLY IN FRONT OF THE BUSINESS.
MAP SHOWS OUTDOOR SEATING BESIDE THE BUILDING, AT THE CURBSIDE, AND THE STAND-ALONE STORAGE BUILDING

4. Asiana of Wisconsin – DBA: Asiana **1198 George Towne Drive**

Agent: YuRong Chen

ALCOHOL IS SOLD AND STORED IN BAR AREA, DINING ROOM & BASEMENT. RECORDS ARE KEPT IN THE OFFICE.

5. The Beach House Bistro, LLC – DBA: Beach House Bistro **161 W. Wisconsin Ave, Suite 1H & 1J**

Agent: Llazar Konda

MULTI-UNIT COMMERCIAL BUILDING. ALCOHOL TO BE SOLD, CONSUMED AND STORED INSIDE UNITS 1H AND 1J. ALCOHOL IS ALSO CONSUMED INSIDE THE FENCED AREA ON THE PATIO AND 3 PARKING STALLS. BOTH LOCATIONS ARE CONTIGUOUS THROUGH THE BACK KITCHENS. RECEIPTS ARE KEPT INSIDE LOCKED OFFICE AREA.
SEE ATTACHED MAP

6. Vasili LLC – DBA: Billy Ho's Pub & Eatery **118 Main Street**

Agent: Peggy Markopoulos

ALCOHOL CONSUMED ON FIRST FLOOR AND BASEMENT; ALCOHOL IS STORED ON THE UPPER LEVEL. RECORDS KEPT IN OFFICE ON THE 1ST FLOOR.

7. Blazin Wings, Inc. – DBA: Buffalo Wild Wings #209 **1273 Capitol Drive**

Agent: Allan Hart

ALCOHOL SERVED AND CONSUMED IN THE FOLLOWING AREAS: PATIO, DINING, AND BAR. ALL ALCOHOL IS STORED IN THE BAR AREA IN A LOCKED ALCOHOL STORAGE AREA IN THE KITCHEN, OR IN THE BEER COOLER IN THE KITCHEN. ALL RECEIPTS WILL BE STORED IN THE MANAGER'S OFFICE. THE RESTAURANT IS A SINGLE-STORY BUILDING WITH AN ATTACHED, ENCLOSED PATIO (65' x 8')

8. Butler Inn, LLC. – DBA: The Butler Inn of Pewaukee **742 Glacier Road**

Agent: Dixit Dudhat

ALCOHOL CONSUMED ON MAIN LEVEL BAR AND DINING AREA, UPPER LEVEL BAR AND DINING AREA, AND PATIO AREA. ALCOHOL IS STORED IN BASEMENT. RECEIPTS ARE KEPT IN OFFICE.

9. Carlee's Bar & Grill LLC - DBA: Carlee's Bar & Grill **702 Glacier Road**

Agent: Jacob Bernotas

2 STORY BUILDING WITH BASEMENT. THE 2ND STORY IS A RESIDENTIAL APARTMENT.
ALL ALCOHOL IS STORED IN THE BASEMENT AND ON THE FIRST FLOOR (MAIN BAR ROOM).
ALCOHOL IS SOLD AND CONSUMED ON FIRST FLOOR. RECEIPTS ARE STORED IN THE BASEMENT.

APPROXIMATE 8' X 20' FENCED-IN PATIO LOCATED ON THE NORTHWEST SIDE OF BUILDING - ACCESSIBLE THROUGH THE FRONT DOOR OF THE BAR. THE PATIO IS PRIMARILY FOR SMOKING PATRONS & ALCOHOL CONSUMPTION.

10. **Casa Tequila Restaurant LLC – DBA: Casa Tequila** **1405 Capitol Drive, Suite K**
Agent: Maria Campuzano
ALCOHOL IS LOCATED IN THE BAR AREA, DINING ROOM, STORAGE ROOM, WALK-IN COOLER, BACK OFFICE AND THE PATIO AREA. RECORDS ARE KEPT IN THE BACK OFFICE.

11. **First Watch Restaurants, Inc. – DBA: First Watch #6012** **1466 Capitol Drive**
Agent: Bryce Kingsbury
SINGLE-STORY RESTAURANT APPROX. 4,244 SQ FT COMPRISED OF KITCHEN, INDOOR WAITING AREA, INDOOR DINING ROOM WITH 158 SEATS, OUTDOOR PATIO WITH 30 SEATS. ALCOHOL IS STORED IN LOCKABLE COOLER IN BEVERAGE AREA AND DRY ALCOHOL STORED IN LOCKABLE CAGE IN DRY STORAGE AREA. RECORDS/RECEIPTS HELD BY FIRST WATCH RESTAURANTS, INC.

12. **Fore Seasons, WI LLC – DBA: Fore Seasons** **1405 Capitol Drive, Suite B, C, D, E**
Agent: Julianne Monte
APPROXIMATELY 6,000 SQ FT OF OPEN SPACE FEATURING GOLF SIMULATOR UNITS, A BAR AREA, A SMALL STORAGE SPACE, AN OFFICE, AND TWO BATHROOMS. RECEIPTS ARE KEPT IN A LOCK BOX IN THE OFFICE. ALL ALCOHOL WILL BE STORED BEHIND THE BAR ON SHELVES WITH BACKSTOCK STORED IN THE STORAGE/SUPPLY ROOM.

13. **Good Eats, LLC – DBA: Good Eats** **1405 Capitol Drive, Unit F**
Agent: James Forester
ALCOHOL CONSUMED AND STORED IN UNIT F AND OUTSIDE PATIO. RECEIPTS KEPT IN THE OFFICE.

14. **Kranky's Investment Corporation – DBA: Kranky's Pub + Grill** **719 Glacier Road**
Agent: Malcolm A. Dicks
2-STORY BUILDING, ALCOHOL CONSUMED ON ENTIRE FIRST FLOOR AND SEATING AREA OUTSIDE. ALL RECORDS ARE STORED IN THE BASEMENT ALONG WITH ALL INVENTORY. SECOND STORY IS AN APARTMENT.

15. **Lakeside Beach Bar, LLC – DBA: Myxn Lakeside Beach Bar** **145 W Wisconsin Ave, Suite 1**
Agent: Timothy Steidl
ALCOHOL CONSUMED IN ENTIRE BUILDING, OUTSIDE ON THE PATIO AND 3 PARKING STALLS. RECEIPTS ARE KEPT IN A FILE IN THE OFFICE. ALCOHOL IS STORED BEHIND THE BAR ON SHELVES, IN A LOCKED OFFICE AND IN AN EXTERIOR LOCKED STORAGE UNIT.

16. **733 Wisconsin LLC – DBA: Nettie's Irish Pub** **733 W. Wisconsin Avenue**
Agent: Scott Schaefer
*WEST BUILDING - 1ST FLOOR BAR, SMOKING DECK, PATIO AND APPROVED OUTDOOR AREA. EAST BUILDING- EXTRA ALCOHOL STORAGE. RECEIPTS KEPT IN FILING CABINET IN THE OFFICE. **MAP SHOWS HORSESHOE AREA AND DECK***

17. **Pizza And Sub Shop Inc. – DBA: Park Avenue Pizza Company** **121 Park Avenue**
Agent: Jason Koboski
ALCOHOL IS STORED IN LOCKED STORAGE ROOM. ALCOHOL SOLD AND CONSUMED: BAR, TABLE SERVICE, AND OUTSIDE TABLES. RECORDS ARE KEPT IN A FILING CABINET IN THE OFFICE.

18. **W&L LLC – DBA: Seester's Mexican Cantina** **161 W. Wisconsin Avenue, #1A**
Agent: Wendy Weytens
ALCOHOL CONSUMED IN DINING ROOM, BAR, AND OUTSIDE PATIO. ALCOHOL IS STORED IN STORAGE FACILITY BEHIND BREWERS TWO (203 BUILDING) WHERE WALKWAY HAS BEEN GRANTED ACCESS. RECORDS ARE KEPT IN CABINET. SEE MAP.
MAP SHOWS THE PATHWAY FOR ACCESS TO OFFSITE STORAGE

Applicants for Class "B" Beer and "Class C" Wine License

1. **Aladdin Food Management Services, LLC** **800 Main Street**
Agent: Tod Hemphill
ALCOHOL TO BE CONSUMED THROUGHOUT THE FOLLOWING BUILDINGS: RICHARD T. ANDERSON CENTER (RTA), C BLDG HUB AND COURTYARD, C BLDG, HARRY V. QUADRACCI EDUCATION & TRAINING CENTER, Q BLDG, ANTHONY J. NATALIZIO CENTER (AJN), AND S BLDG. ALCOHOL & RECEIPTS STORED IN RM C-129A.

2. **Waukesha County Technical College – DBA: The Classic/Bistro Room** **800 Main Street**
Agent: Tricia Smith
ALCOHOL TO BE CONSUMED THROUGHOUT BUILDING A ON THE WCTC CAMPUS. PRIMARY STORAGE OF ALCOHOL IN ROOM A-021. SECONDARY STORAGE IN ROOMS A-161, A-193, A-163 AND A-190. PRIMARY SERVICE OF ALCOHOL IN ROOM A-161. SECONDARY SERVICE OF ALCOHOL IN ROOMS A-160, A-190, A-194, A-163, AND A-193. RECEIPTS ARE KEPT IN ROOM A-107.

3. **Koru Health – DBA: The Westerly** **409 Swan Road**
Agent: Emily McDonald
BEER AND WINE ARE STORED IN A LOCKED CABINET OR LOCKED REFRIGERATOR LOCATED IN THE BAR AREA ON THE FIRST FLOOR.

ANALYSIS
The above applications have been submitted for the license term of July 1, 2026 – June 30, 2027. The Police Chief, Village Treasurer, Building Inspection, and Fire Department have given their approvals.

In past years some businesses as indicated have been approved for an extension of premises during specified times.

Approvals for the following businesses need to be contingent upon payment of any outstanding fees/bills.

To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: June 11, 2026

Re: June 16, 2026 Village Board Meeting Agenda Item 8(h)
Review, discussion and possible action on a survey of Capital Drive for additional parking.

BACKGROUND

The Village Board approved a survey of Capital Drive at its meeting on September 16, 2025.

Drafts were received by staff in February through April of 2026 with cost estimates received in April.

ACTION REQUESTED

Staff is not requesting action on this item. Board members could provide input or questions for further exploration prior to the strategic planning workshop.

ANALYSIS

The original discussion about this topic was to explore additional overflow parking for downtown. The survey identified some issues with parking along Capital Drive. The survey notes that extending the public lot on Capital near the intersection with High Street is not feasible due to storm water flows and wetlands. The survey also notes that significant engineering would be needed for the angled parking along the railroad tracks. The engineer included an unusually large contingency in their estimate due to the potential issues in this area (including a potential retaining wall).

The report identifies an area adjacent to the existing lot in Kiwanis Park that would be a good candidate for parking. Previous strategic discussions by the Village Board have identified that exact area as the only feasible location of a building. Thus, while the report identifies this area for parking; staff recommends the status of the building be determined before anything is done in that area.

Attachments:

1. Survey of Capital Drive and report
2. Cost Estimates of angled parking on Capital

raSmith

CREATIVITY BEYOND ENGINEERING

CAPITOL DRIVE ANGLED STREET PARKING SURVEY AND FEASIBILITY

Village of Pewaukee, WI

Project No. 2258108

March 18, 2026

Brookfield, WI | Appleton, WI | Madison, WI | Cedarburg, WI
Naperville, IL | Irvine, CA

CAPITOL DRIVE ANGLED STREET PARKING SURVEY AND FEASIBILITY

Village of Pewaukee, WI

Prepared by

Jacob Scholbe, P.E.
Project Manager

raSmith
16745 W. Bluemound Road
Brookfield, WI 53005

Prepared for

Village of Pewaukee
235 Hickory Street
Pewaukee, WI 53072

March 18, 2026

INTRODUCTION

At the request of the Village of Pewaukee, raSmith has performed a topographic survey of the south side of Capitol Drive, extending High Street to the Capitol Drive/Oakton Avenue intersection. This effort included a review of available historical records to determine ownership of the existing GAP parcel and to establish the right-of-way between Capitol Drive and the existing Canadian Pacific Railroad. The intent of this project was to evaluate the feasibility of adding street parking in the form of angled parking stalls on the south side of Capitol Drive for Kiwanis Village Park.

EXISTING GAP PARCEL – SURVEY AND HISTORICAL RECORDS REVIEW

raSmith was able to establish the railroad right of way between High Street and the Capitol Drive/Oakton Avenue intersection apart from the area being the original depot building.

Upon review of the original 1920 Pewaukee Waukesha Co., WIS, 970+20 to 1025+30 map (Figure 1), the map shows the right of way being 82.5 feet wide as shown in Figure 4.

The aforementioned 1920 Pewaukee Waukesha Co map shows a centerline and a note “Dedicated 9-9-24 (1924), CL of Highway #119 & U.S.H. # 16” (Figures 2 & 3), being Capitol Drive today.

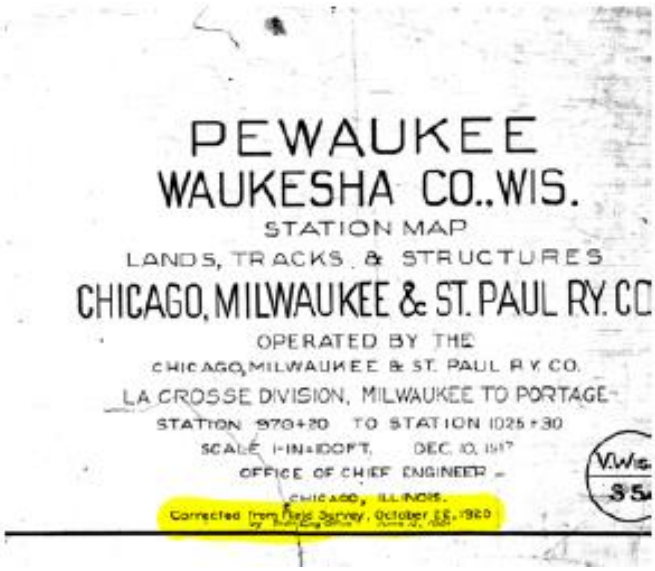


Figure 1

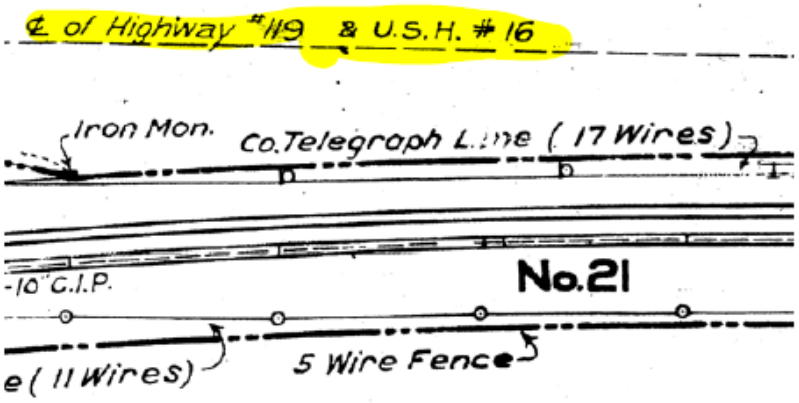


Figure 2

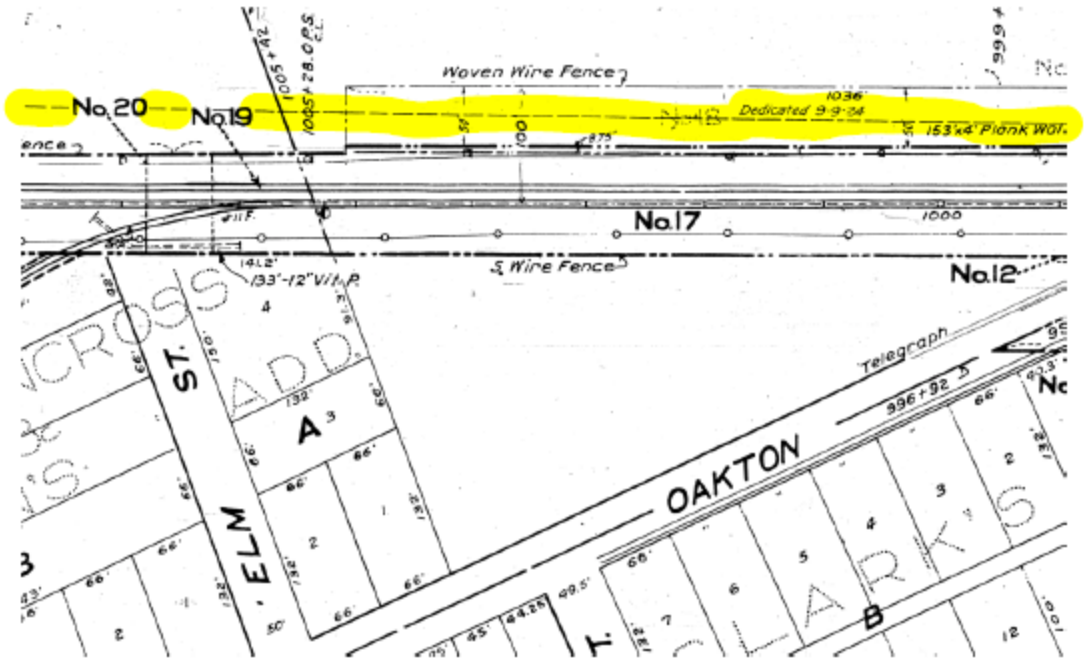


Figure 3

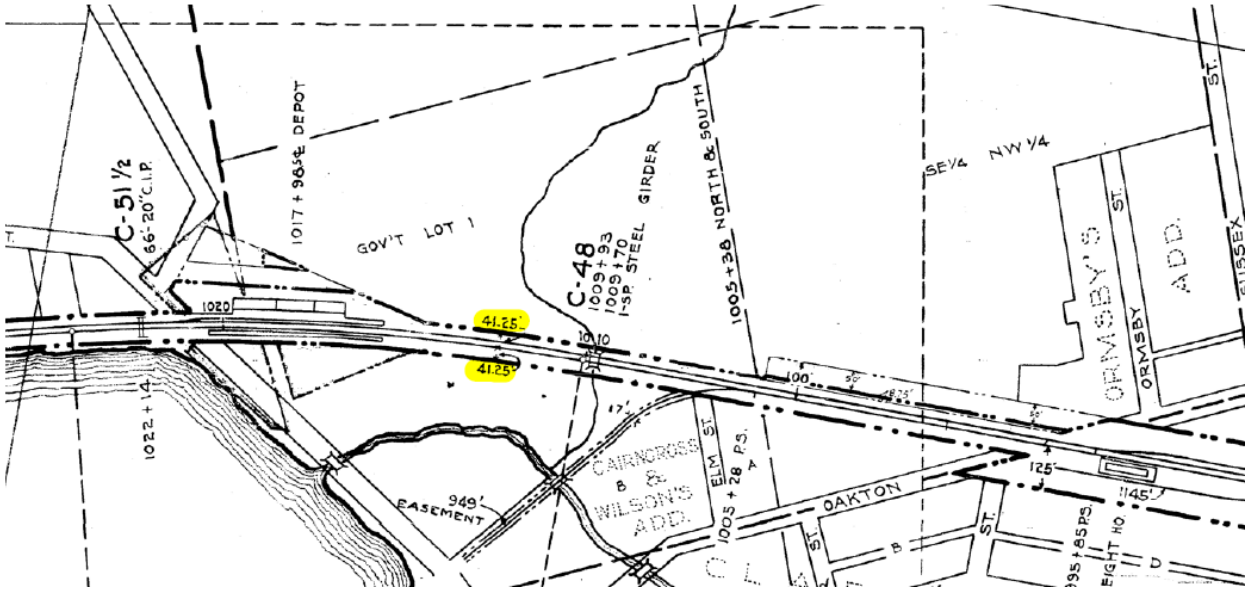


Figure 4

After extensive research of past survey records and documents along the northerly right of way of Capitol Dr raSmith was not able to find any evidence to determine the right of way width of Capitol Drive. It appears to be the northern railroad right of way line. In order to make a final determination of the two right of ways, the document dedicating the street (9-9-24) and 100 year title reports for the railroad and eight (8) parcels along Capitol Dr will have to be obtained and reviewed. If the City would like for raSmith to move ahead we can reach out to a title company and provide a quote. For an estimate, past title searches ranged from $400 to $1,500 per parcel.

FEASIBILITY ANALYSIS OF STREET ANGLED PARKING – ENGINEERING REVIEW

With the completion of the topographic survey raSmith performed an engineering review of the area to evaluate the feasibility of adding angled street parking along the south side of Capitol Drive as shown in Exhibit 1. The proposed project area identified the following primary constraints: floodway and floodplain impacts, wetland disturbance, utility infrastructure impacts and coordination, storm water management, Right-of-Way width, and proximity to existing railroad infrastructure.

FLOODWAY AND FLOODPLAIN IMPACTS

The Village's floodplain zoning ordinance regulates all areas shown on the Federal Emergency Management Agency's (FEMA) Flood Insurance Rate Map (FIRM) within the Village. Development must not obstruct flood flows or cause any increase in the regional flood height; encroachments in mapped Floodway are prohibited unless a hydraulic and hydrologic analysis demonstrates zero rise in the base flood elevation (BFE).

The addition of angled street parking designs on the south side of Capitol Drive could be designed in a manner to not impact the existing mapped floodway immediately adjacent to the Pewaukee River. Any proposed angled street parking addition to the south side of Capitol Drive would inevitably extend into Zone AE floodplain i.e. floodfringe. However, per the Village ordinance public roadways and/or parking lots may be constructed at a lower elevation than the BFE within a floodfringe district given they are designed to withstand flood forces.

WETLAND DISTURBANCE

Per the Wisconsin Department of Natural Resources (WDNR) Surface Water Data Viewer, the presence of wetlands and wetland indicator soils was indicated along the south side of Capitol Drive. Any proposed street parking additions within wetlands or wetland indicators soils will require a wetland delineation to establish the wetland boundary for permitting through the WDNR. The addition of angled street parking along the south side of Capitol Drive would likely result in Wetland impacts. Without performing a wetland delineation and site design, the extent of the potential wetland impacts cannot be stated.

In the event the project impacts less than 10,000 square feet of delineated wetlands a general permit could be applied for through the WDNR. A general permit would require justification for the wetland impacts and an alternatives analysis for the design to show that the project is reducing the impact to the wetlands to the maximum extent practicable. As a conservative estimate based on the desktop review and the assumption the wetland indicator soils would yield the presence of wetlands through a wetland delineation; the project would need to limit the number of proposed angled street parking stalls to 30 to keep wetland disturbance under 10,000 square feet.

If the Village would like the addition of more than 30 angled parking stalls along the south side of Capitol Drive this would likely cause wetland impacts that exceed an area of 10,000 square feet requiring an individual permit through the WDNR and wetland mitigation. If required, costs for an individual permit, wetland mitigation, and the complexity of construction would substantially increase the cost of the project to the point where the project would no longer be feasible. Furthermore, the addition of angled street parking being added along the south side of Capitol Drive between the existing parking lot at High Street and the Pewaukee River is not recommended. This area includes the presence of inundated wetlands which likely act as an overflow relief for the Pewaukee River in higher stages.

UTILITY INFRASTRUCTURE IMPACTS AND COORDINATION

Village Utilities

The addition of angled street parking on the south side of Capitol Drive would have minimal to no impact on existing Village utility infrastructure. The addition of street parking would necessitate the construction of sidewalk along the south side of the parking stalls to prevent pedestrian travel along Capitol Drive. In order to protect the sidewalk from vehicle encroachment it is recommended that curb and gutter be installed as well; which would necessitate the construction of storm sewer.

Private Utilities

There are the presence of overhead utility lines and utility poles within the proposed project limits. The addition of angled street parking would likely require the relocation of utility poles to accommodate the street parking; or the addition of angled street parking would need to be a designed in a manner to accommodate the existing utility pole locations, which would reduce the number of stalls that could be placed. If it was decided to have the utility poles relocated it could be challenging to do so due to the aforementioned site constraints and proximity to the railroad right-of-way. Furthermore, it would need to be determined whether the utility lines and poles are within public right-of-way along Capitol Drive or within a utility easement. If existing utilities are located within Village right-of-way by permit, they are considered non compensable and the Village would bear no costs for utility relocations. If the existing utility are located within a utility easement they would be considered compensable and all costs for utility relocations would be the responsibility of the Village for the project. In either case coordination and subsequent utility relocations between the Village and utility company would have to be planned accordingly and could take over a year to complete.

RIGHT-OF-WAY WIDTH

There are two locations within the review area where right-of-way width is insufficient to accommodate the addition of angled street parking. The first location is along the existing public parking lot east of High Street. Due to the existing right-of-way width and existing building location on the north side of the roadway at this location; any addition of angled street parking would impact the existing parking lot. That is, any addition of angled street parking adjacent to the existing parking lot would require taking existing stalls from the parking lot resulting in a net-zero addition of parking stalls. The second location is along the south side of Capitol Drive for approximately 400 feet west of the Capitol Drive/Oakton Avenue Intersection. The width in this location is not adequate for angled street parking without encroaching upon railroad right-of-way.

STORMWATER MANAGEMENT

Per the Village ordinance stormwater management would be required for this project if the disturbed area is greater than or equal to 1 acre or the addition of impervious area is equal to ½ acre or more.

RAILROAD PROXIMITY

South of Capitol Drive running parallel with the roadway is an existing railway line owned and operated by Canadian Pacific. Based on the survey review it is feasible to install angled street parking outside of railroad right-of-way for a majority of the review area, more specifically the area east of the Pewaukee River to 400 feet west of the Capitol Drive/Oakton Avenue intersection. However, due to the existing topography and drainage ditch running parallel between the railroad and Capitol Drive in this area earthwork and grading involving fill slopes would be necessary to install angled street parking on the south side of Capitol Drive for maintaining reasonable slopes, ADA compliance within the parking stalls, and maintaining existing drainage patterns. This grading effort as a part of the project would extend into railroad right-of-way causing the need for railroad permits. Railroad permitting would add a substantial cost to the project engineering; requiring plan reviews by the railroad, including geotechnical engineering

for any proposed fill or embankment tie-ins, execution of construction, maintenance, and Right-of-Entry agreements between the Village and Railroad, and additional insurance requirements for the Village and Contractor.

SAFETY CONSIDERATIONS

The Wisconsin Department of Transportation (WisDOT) has conducted various studies and they have shown that angle parking is particularly unsafe. Angle parking presents problems because of varying vehicle lengths and sight distance, particularly associated with vans and larger trucks. Parallel street parking should replace angle parking when possible. With this project parallel parking would be a more feasible design option and have less impact on the constraints as previously mentioned, but would limit the number of parking stalls that could be constructed. In addition, the implementation of angled or parallel street parking on the south side of Capitol Drive would necessitate sidewalks, curb and gutter, and pedestrian crossings along Capitol Drive, creating potential conflicts between pedestrians and vehicular traffic. Added pedestrian crossings would also cause the removal of several existing angled parking stalls along the north side of Capitol Drive to allow for minimum clearances and sight distances for pedestrians. Appropriate signage and pavement markings should be implemented with any crosswalk installations as a part of the project.

TRAFFIC CONSIDERATIONS

In the existing condition the distance between the angled street parking on the north side of Capitol Drive and the roadway centerline is approximately 14 feet. The addition of angled street parking on the south side of Capitol Drive would likely be similar, unless the road is widened. Per WisDOT recommendations roadways which include angled street parking specifically at a 45-degree angle i.e. the current street parking configuration on the north side of Capitol Drive, should allow a minimum of 18 feet in distance from the parking stall to the roadway centerline, to allow for proper sight distance and clearances between exiting cars and oncoming traffic. With the present condition not meeting this recommendation the addition of street parking on the south side of the road would only exacerbate the issue of larger vehicles potentially obstructing opposing traffic while exiting the street parking, potentially lowering traffic flow through Capitol Drive.

CONCLUSION

Upon completion of the survey and historical records review it is determined that the existing northerly railroad right-of-way line is 41.25’ from the railroad track centerline, which appears to be the southerly right-of-way line of Capitol Drive as shown in Exhibit 2. Title reports need to be obtained to make a final determination of the southerly right-of-way line along Capitol Drive.

Upon completion of the engineering review and considering the site and its constraints, the addition of angled parking along the south side of Capitol Drive is feasible for a portion of the review area but may not be practicable as outlined in blue in Exhibit 1. Other portions of the review area as mentioned previously demonstrate constraints where the addition of angled street parking is not feasible these areas are shown in red in Exhibit 1. The addition of the angled street parking along the south side of Capitol Drive east of the Pewaukee River to approximately 400 west of the Oakton Avenue intersection would require permitting and coordination efforts with regulatory agencies, utility companies, and Canadian Pacific. Resulting in larger engineering costs compared to other public works projects of a similar scale. These efforts would also require a significant amount of time for planning and coordination prior to project approvals being obtained, upwards of a year from starting design. The project would likely require the addition of public sidewalk, curb and gutter, storm sewer, pedestrian crossings and signage to ensure pedestrian safety. Finally, the addition of angled street parking on the south side of Capitol Drive creates traffic concerns due to the roadway not being the recommended width for street parking on both sides of the roadway.

RECOMMENDATION

It is recommended that the Village should **not** move forward with the addition of angled street parking on the south side of Capitol Drive between High Street and the Capitol Drive/Oakton Avenue intersection. If the Village is strongly for adding parking on the south side of Capitol Drive parallel parking should be considered within the feasible parking area as outlined in blue in Exhibit 1.

Finally, if additional parking stalls are needed to address the demands of Kiwanis Village Park it is recommended that the Village consider adding additional parking in the following ways:

- Add angled street parking east of the Kiwanis Village Park entrance in a similar manner as presently west of the Kiwanis Village Park entrance on the north side of Capitol Drive west of Caldwell Street. This would include: removal of existing concrete curb and gutter and sidewalk east of the entrance, installation of new pavement base, asphaltic concrete pavement, and sidewalk and curb and gutter.

- Extend the existing parking lot within Kiwanis Village Park to the east, taking into consideration Village zoning ordinances, specifically minimum parking setback requirements of 20 feet from side lot lines. It should be noted that extending the existing parking lot may trigger stormwater management requirements dependent on the amount of added impervious area as a part of the project; and the stormwater management plan for Kiwanis Village Park, considering the capacity of the existing wet pond to the north.

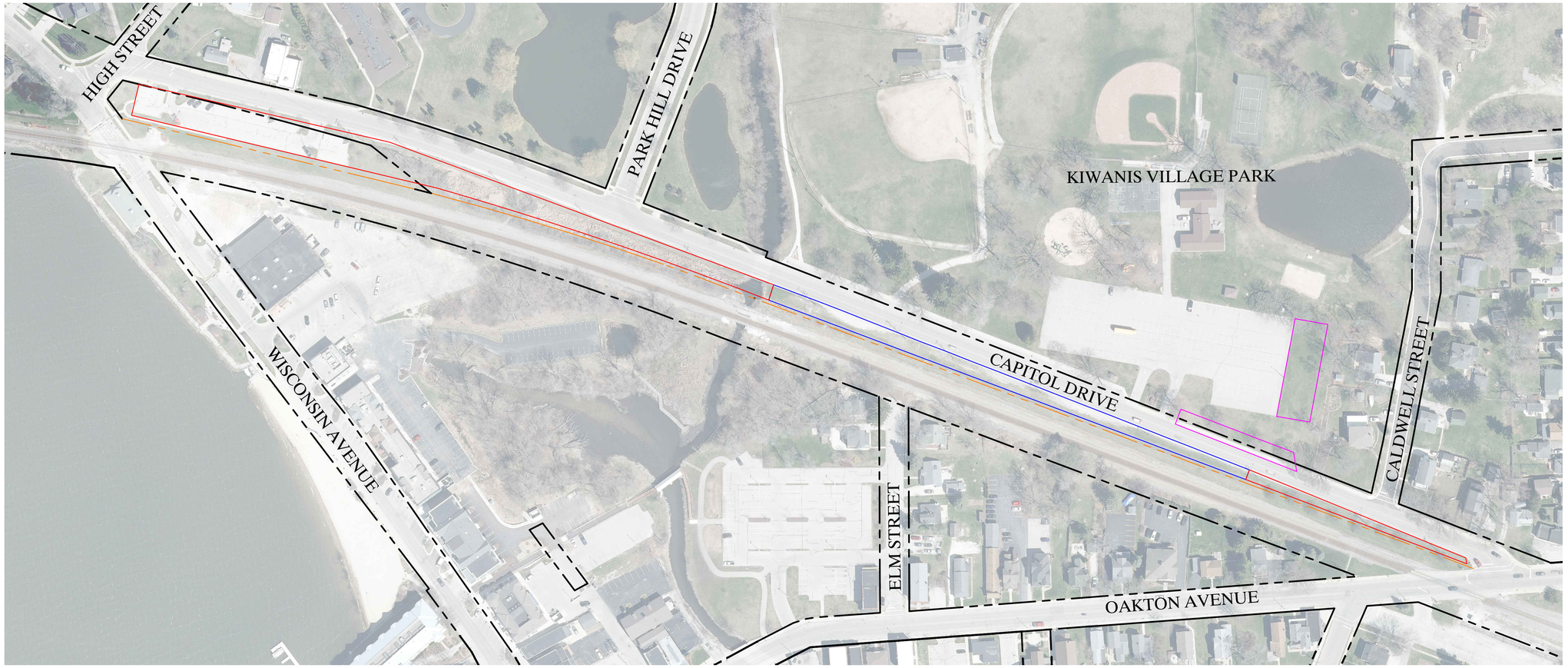
The implementation of these two recommended alternatives would add approximately 45 parking stalls for Kiwanis Village Park. This project scope would have less site constraints compared to the addition of parking on the south side of Capitol Drive as discussed in this report. Permitting and coordination efforts would be significantly less resulting in less costs for project engineering. Construction costs would be similar in nature for the recommended alternatives as compared to angled parking on the south side Capitol Drive. Recommended alternative areas for additional parking are outlined in purple as shown in Exhibit 1.

LEGEND

- ANGLED STREET PARKING – FEASIBLE
- ANGLED STREET PARKING – INFEASIBLE
- RECOMMENDED ADDITIONAL PARKING AREA
- NORTHERLY RAILROAD RIGHT–OF–WAY LINE

N

0 100 200
GRAPHIC SCALE
Feet



Know what's below.
Call before you dig.

R.A.SMITH, INC. ASSUMES NO RESPONSIBILITY FOR DAMAGES, LIABILITY OR COSTS RESULTING FROM CHANGES OR ALTERATIONS MADE TO THIS PLAN WITHOUT THE EXPRESSED WRITTEN CONSENT OF R.A.SMITH, INC.

ALL COPYRIGHTS TO THESE DRAWINGS ARE RESERVED. THEY MAY NOT BE COPIED, CHANGED, OR ASSIGNED TO ANY THIRD PARTY IN ANY MANNER WITHOUT OBTAINING THE EXPRESSED WRITTEN PERMISSION OF R.A.SMITH, INC.

DESCRIPTION	DATE

raSmith
CREATIVITY BEYOND ENGINEERING
16745 W. Bluemound Road
Brookfield, WI 53005-5938
(262) 781-1000
rasmith.com
Brookfield, WI | Appleton, WI | Madison, WI
Cedarburg, WI | Naperville, IL | Irvine, CA

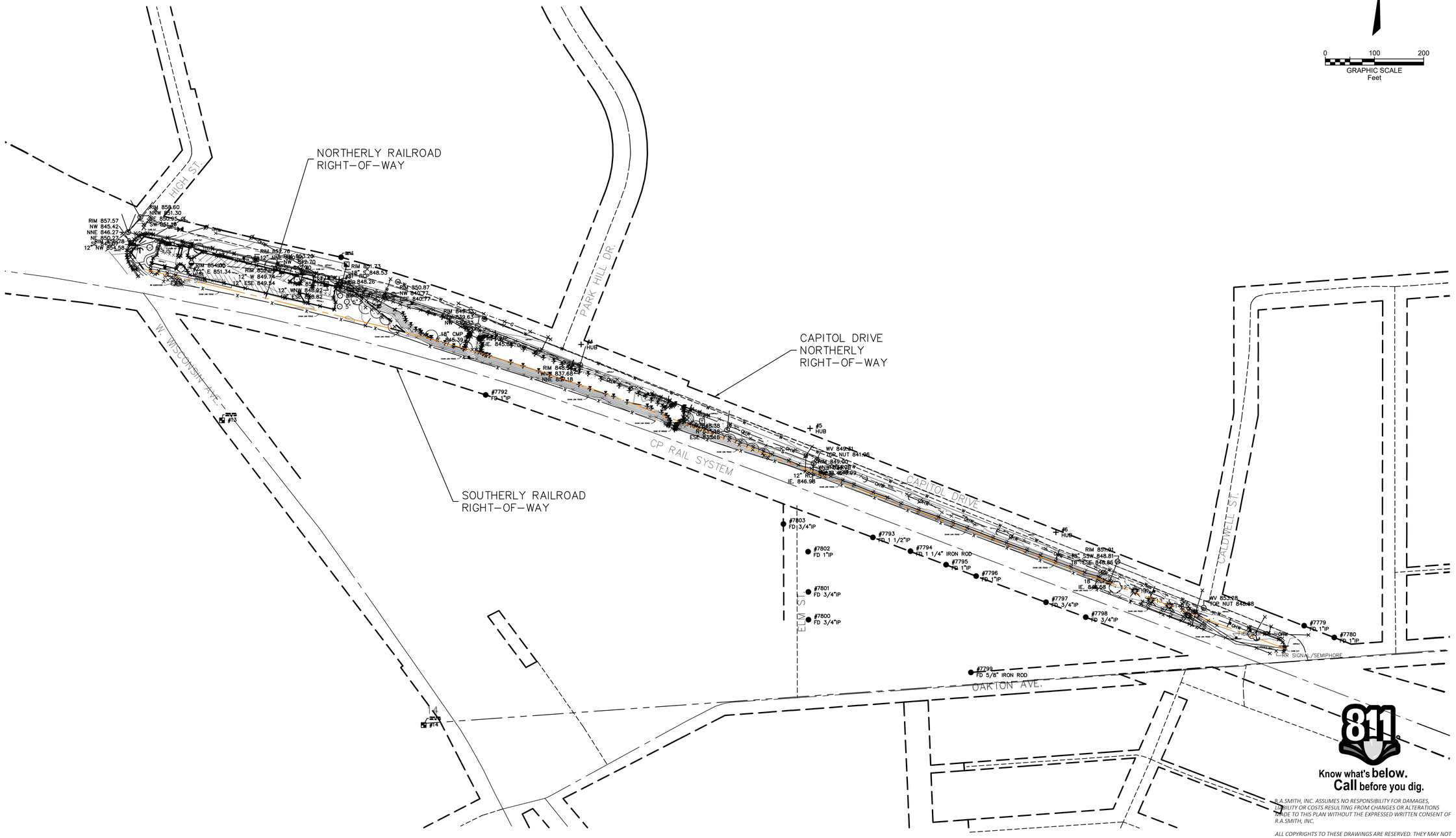
VILLAGE OF PEWAUKEE
WAUKESHA COUNTY, WI

CAPITOL DRIVE ANGLED STREET
PARKING SURVEY AND FEASIBILITY

© COPYRIGHT 2026
R.A. Smith, Inc.

DATE: 03/18/2026
SCALE: 1" = 100'
JOB NO. 2258108
PROJECT MANAGER: JACOB W. SCHOLBE, P.E.
DESIGNED BY: AJH
CHECKED BY: JWS

SHEET NUMBER
EX. 1



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

R.A.SMITH, INC. ASSUMES NO RESPONSIBILITY FOR DAMAGES, LIABILITY OR COSTS RESULTING FROM CHANGES OR ALTERATIONS MADE TO THIS PLAN WITHOUT THE EXPRESSED WRITTEN CONSENT OF R.A.SMITH, INC.

ALL COPYRIGHTS TO THESE DRAWINGS ARE RESERVED. THEY MAY NOT BE COPIED, CHANGED, OR ASSIGNED TO ANY THIRD PARTY IN ANY MANNER WITHOUT OBTAINING THE EXPRESSED WRITTEN PERMISSION OF R.A.SMITH, INC.

DESCRIPTION	DATE

raSmith
CREATIVITY BEYOND ENGINEERING
16745 W. Bluemound Road
Brookfield, WI 53005-5938
(262) 781-1000
rasmith.com
Brookfield, WI | Appleton, WI | Madison, WI
Cedarburg, WI | Naperville, IL | Irvine, CA

VILLAGE OF PEWAUKEE
WAUKESHA COUNTY, WI

CAPITAL DRIVE ANGLED STREET PARKING SURVEY AND FEASIBILITY TOPOGRAPHIC SURVEY

© COPYRIGHT 2026
R.A. Smith, Inc.

DATE: 02/11/2026
SCALE: 1" = 100'
JOB NO. 2258108
PROJECT MANAGER: ERIC LINDASS, P.L.S.
DESIGNED BY: KC
CHECKED BY: EL

SHEET NUMBER
EX. 2

Village of Pewaukee
Capitol Drive Angled Street Parking - Budgetary Estimate
April 20th, 2026

Item No.	Item Description	Quantity	Units	Unit Price	Total
1	12-Inch Dia. R.C.P. Storm Sewer	1,100	L.F.	$ 100.00	$ 110,000.00
2	Catch Basin 2x2.5-FT	5	EA	$ 6,000.00	$ 30,000.00
3	Silt Fence	2,000	L.F.	$ 2.00	$ 4,000.00
4	12-Inch Dia. R.C.P. Apron Endwall	1	EA	$ 1,500.00	$ 1,500.00
5	Remove Concrete Sidewalk	1,250	S.F.	$ 2.00	$ 2,500.00
6	Remove Concrete Curb & Gutter	250	L.F.	$ 5.00	$ 1,250.00
7	5-Inch Concrete Sidewalk	10,400	S.F.	$ 10.00	$ 104,000.00
8	Curb Ramp, Detectable Warning Field, Yellow	40	S.F.	$ 80.00	$ 3,200.00
9	30-Inch Concrete Curb & Gutter	1,150	L.F.	$ 45.00	$ 51,750.00
10	Excavation	1,712	C.Y.	$ 40.00	$ 68,480.30
11	HMA Pavement (3 LT 58-28 S)	540	TON	$ 105.00	$ 56,685.42
12	HMA Pavement (5 LT 58-28 S)	291	TON	$ 115.00	$ 33,429.86
13	1-1/4-Inch Base Aggregate Dense	2,287	TON	$ 30.00	$ 68,595.37
14	Medium Rip Rap	10	TON	$ 105.00	$ 1,050.00
15	Restoration (4" Topsoil and Hydroseed)	1	L.S.	$ 10,000.00	$ 10,000.00
16	Traffic Control	1	L.S.	$ 20,000.00	$ 20,000.00
17	Marking Line Epoxy 4-Inch	1,300	L.F.	$ 1.25	$ 1,625.00
18	Marking Line Epoxy 6-Inch	150	L.F.	$ 5.00	$ 750.00
				Construction Subtotal	$ 568,815.94
				Construction Contingency (30%)	$ 170,644.78
				Project Engineering	$ 73,946.07
				TOTAL	**$ 813,406.80**

Prepared By:
Jacob Scholbe, P.E.
Village Consulting Engineer

To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: June 11, 2026

Re: June 16, 2026 Village Board Meeting Agenda Item 8(i)
Review, discussion and possible action on a six-month update of Administrator 2026 goals.

BACKGROUND

The Village Board established goals for the Administrator to pursue in 2026 at their meeting on January 20, 2026.

The Village Board approved in 2024 that Trustee Rohde and President Knutson should work with the Administrator on the pursuit and tracking of progress on annual goals. Trustee Rohde and President Knutson met with the Village Administrator on June 9th for a six-month update on the Administrator's annual goals.

ACTION REQUESTED

Staff is not requesting action on this item.

ANALYSIS

Three of the goals have seen significant progress so far in 2026:

1. Replacement of the departed Village Clerk.
   Mackenzie Quigley was promoted by the Village Board earlier this year effective June 1, 2026. Staff have hired a new Deputy Clerk, Jessica Sweet, to backfill Mackenzie's promotion. Jessica's first day is Monday, June 15.
2. The completion of a compensation and classification study.
   The study will be underway shortly upon approval of a consultant.
3. The 1-on-1 meetings with direct staff continued this year.
   A six-month check of annual goals for direct staff are also in the process during these meetings.

The group reviewed the remaining goals and concluded they should remain as originally approved at this point.

Attachments – None.

To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: June 11, 2026

Re: June 16, 2026 Village Board Meeting Agenda Item 8(j)
Review, discussion and possible action to cancel the July 7, 2026 Village Board meeting and schedule a strategic plan workshop on July 21.

BACKGROUND
Historically the Village Board has cancelled its first meeting in July.

ACTION REQUESTED
The action requested is to cancel the July 7 Village Board meeting and schedule a strategic planning workshop for 5:00 pm on Tuesday, July 21.

ANALYSIS
Historically the Village Board has scheduled special meetings to review/discuss strategic planning efforts one hour prior to regular Board meetings.

Attachments – None.

To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: June 12, 2026

Re: June 16, 2026 Village Board Meeting Agenda Item 8(k)
Review, discussion and possible action for the Village to provide matching funds of $7,500 for July 4th Fireworks.

BACKGROUND
Historically the Village matches donations with a contribution of $7,500 toward fireworks.

ACTION REQUESTED
The action requested is to approve a $7,500 expenditure for the fireworks to the Friends of Pewaukee Parks.

ANALYSIS
It is a great benefit to the Village to receive donations for fireworks. Most communities have to fully fund them. The City also contributes funds which are greatly appreciated. Historically the Village has charged this expense to the contingency account. The 2026 budget has this expense in the account.

Attachments – None.

Report Criteria:
Report type: Invoice detail
Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
76465						
05/26	05/01/2026	76465	10-33 VEHICLE SERVICE	4428	POLICE/REMOVE OLD MDC DOCK AND INSTALL NEW DOCK IN	1,868.44
Total 76465:						1,868.44
76466						
05/26	05/01/2026	76466	AUTOZONE STORES LLC	04325270841	#305 NEW PADS/ROTORS	249.98
Total 76466:						249.98
76467						
05/26	05/01/2026	76467	BAKER TILLY US, LLP	BT3569152	LIBRARY/AUDIT2026	2,582.00
05/26	05/01/2026	76467	BAKER TILLY US, LLP	BT3569536	FINANCIAL AUDIT 2025	12,661.00
Total 76467:						15,243.00
76468						
05/26	05/01/2026	76468	BV TETZLAFF	24585	WATER SVC REPAIR 519 PROSPECT	2,795.00
Total 76468:						2,795.00
76469						
05/26	05/01/2026	76469	CENTERPOINTE YACHT	12797	LAKE PATROL / 1 XD100 GALLON OF OIL / DLB BIRD DOCK / FO	124.96
Total 76469:						124.96
76470						
05/26	05/01/2026	76470	CINTAS CORPORATION	4265795944	WATER UNIFORMS	271.18
Total 76470:						271.18
76471						
05/26	05/01/2026	76471	CYBERLYNK NETWORK L	6150	CYBERLYNK FINAL BILL	604.05
Total 76471:						604.05
76472						
05/26	05/01/2026	76472	ERIC THIETJE	2026 BOOT R	ERIC'S 2026 WORK BOOT ALLOWANCE	200.00
Total 76472:						200.00
76473						
05/26	05/01/2026	76473	ESRI	26346051	ESRI: WATER	4,461.64
Total 76473:						4,461.64
76474						
05/26	05/01/2026	76474	INGRAM LIBRARY SERVI	95799308	LIBRARY/INGRAM BOOKS	600.73
05/26	05/01/2026	76474	INGRAM LIBRARY SERVI	95832257	LIBRARY/INGRAM BOOKS	423.54
05/26	05/01/2026	76474	INGRAM LIBRARY SERVI	95899367	LIBRARY/INGRAM BOOKS	673.51

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
	Total 76474:					1,697.78
76475						
05/26	05/01/2026	76475	J & H HEATING INC	W39488	LIBRARY/HEATING MAINTENANCE	720.50
	Total 76475:					720.50
76476						
05/26	05/01/2026	76476	JF AHERN COMPANY	811054	LIBRARY/FIRE SPRINKLER INSP - ANNUAL APRIL 2026	688.00
	Total 76476:					688.00
76477						
05/26	05/01/2026	76477	KEN WEBER TRUCK SER	59910-1	DELIVERY OF LOADER SNOWBLOWER/PLOW FRAME	412.50
	Total 76477:					412.50
76478						
05/26	05/01/2026	76478	LAKESIDE INTERNATION	1481469P	#106 ELECTRICAL SWITCH	112.08
	Total 76478:					112.08
76479						
05/26	05/01/2026	76479	LEAGUE OF WI MUNICIP	WM00067171	SQUAD ACCIDENT (DEC 2025) - DEDUCTIBLE DUE	1,000.00
	Total 76479:					1,000.00
76480						
05/26	05/01/2026	76480	MADISON NATIONAL LIF	1768557	DISABILITY INSURANCE/MAY 2026	2,753.38
	Total 76480:					2,753.38
76481						
05/26	05/01/2026	76481	MIDWEST TAPE	508715204	LIBRARY/1 ADULT DVD	17.24
05/26	05/01/2026	76481	MIDWEST TAPE	508715205	LIBRARY/1 ADULT DVD	22.49
05/26	05/01/2026	76481	MIDWEST TAPE	508715206	LIBRARY/2 ADULT DVD	50.23
	Total 76481:					89.96
76482						
05/26	05/01/2026	76482	NORTHERN EQUIPMENT	0000257439	GAS START UP FOR 2026	493.95
	Total 76482:					493.95
76483						
05/26	05/01/2026	76483	NORTHERN LAKE SERVI	2605744	BACTERIA 04.14.26	124.00
05/26	05/01/2026	76483	NORTHERN LAKE SERVI	2605750	VO AND IOC TESTING	2,350.40
	Total 76483:					2,474.40
76484						
05/26	05/01/2026	76484	PAYNE & DOLAN INC	10-00056899	PAYNE DOLAN COLD PATCH	171.70
	Total 76484:					171.70

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
76485						
05/26	05/01/2026	76485	RHYME BUSINESS PROD	41771478	DPW COPIER & LEASE	582.77
Total 76485:						582.77
76486						
05/26	05/01/2026	76486	RUEKERT & MIELKE, INC	162576	ESRI: STORMWATER	3,750.00
05/26	05/01/2026	76486	RUEKERT & MIELKE, INC	162874	WELL 6 PFAS TREATMENT/NEW WELL STUDY	589.75
05/26	05/01/2026	76486	RUEKERT & MIELKE, INC	162875	WELL 7 - DESIGN & PSC CONSTRUCTION AUTHORIZATION	248.75
Total 76486:						4,588.50
76487						
05/26	05/01/2026	76487	TAYLOR COMPUTER SER	29330	LIBRARY/MANAGED SERVICES APR 2026 + EXTRA SERVICES	1,652.25
05/26	05/01/2026	76487	TAYLOR COMPUTER SER	29331	POLICE/MARCH AND APRIL BILLING	1,141.75
Total 76487:						2,794.00
76488						
05/26	05/01/2026	76488	VERDANT COMMERCIAL	906136281	DESK PHONES STORMWATER	576.45
Total 76488:						576.45
76489						
05/26	05/01/2026	76489	WALDEN, NEITZKE & KU	09889	LIBRARY/LEGAL SVCS FEB-MAR 2026	780.00
Total 76489:						780.00
76490						
05/26	05/01/2026	76490	WAUKESHA COUNTY TR	CINV2026-013	POLICE/ANNUAL SPILLMAN/NET MOTION/RED HAT/ AND INTER	13,597.17
Total 76490:						13,597.17
76491						
05/26	05/08/2026	76491	ALL-WAYS CONTRACTO	65023	TOP SOIL/CURB BOX REPAIR	180.00
Total 76491:						180.00
76492						
05/26	05/08/2026	76492	AMAZON CAPITAL SERVI	116V-TPCW-K	LIBRARY/OFFICE SUPPLIES	23.74
05/26	05/08/2026	76492	AMAZON CAPITAL SERVI	13XG-9MMT-T	LIBRARY/OFFICE SUPPLIES	20.57
05/26	05/08/2026	76492	AMAZON CAPITAL SERVI	1CXL-KKRY-7	LIBRARY/JANITORIAL SUPPLIES	101.43
05/26	05/08/2026	76492	AMAZON CAPITAL SERVI	1DML-JRXD-C	LIBRARY/JUV PROGRAM	11.77
05/26	05/08/2026	76492	AMAZON CAPITAL SERVI	1HNM-FJVW-	LIBRARY/ADULT FIC	15.40
05/26	05/08/2026	76492	AMAZON CAPITAL SERVI	1KH7-QFKK-N	LIBRARY/ADULT FIC	18.00
05/26	05/08/2026	76492	AMAZON CAPITAL SERVI	1KKN-THYP-J	LIBRARY/JUV PROGRAM	41.86
05/26	05/08/2026	76492	AMAZON CAPITAL SERVI	1NG1-V3PN-L	LIBRARY/POWER SURGE PROTECTORS	119.97
05/26	05/08/2026	76492	AMAZON CAPITAL SERVI	1PCC-KTJX-L	LIBRARY/ADULT PROGRAM	22.04
05/26	05/08/2026	76492	AMAZON CAPITAL SERVI	1PCC-KTJX-L	LIBRARY/FRIENDS/LOT	45.99
05/26	05/08/2026	76492	AMAZON CAPITAL SERVI	1WDF-HPHN-	LIBRARY/OFFICE SUPPLIES	30.46
Total 76492:						451.23
76493						
05/26	05/08/2026	76493	ASSOCIATED APPRAISAL	186151	ASSESSOR/FULL VALUE MAINT-MAY 2026	3,750.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
	Total 76493:					3,750.00
76494						
05/26	05/08/2026	76494	BATTERIES PLUS LLC	P86088878	#638 NEW BATTERY	194.95
05/26	05/08/2026	76494	BATTERIES PLUS LLC	P86090768	#638 CAR BATTERY RETURN (CREDIT)	194.95-
05/26	05/08/2026	76494	BATTERIES PLUS LLC	P91121015	BACK UP BATTERY FOR RADIOS	17.95
	Total 76494:					17.95
76495						
05/26	05/08/2026	76495	CHAMPE, ELIZABETH	CHAMPE2026	LIBRARY/STAFF DEVELOPMENT DAY LUNCH	176.75
	Total 76495:					176.75
76496						
05/26	05/08/2026	76496	CINTAS CORPORATION	4266574852	WATER UNIFORMS	262.34
05/26	05/08/2026	76496	CINTAS CORPORATION	4266896822	VILLAGE HALL (APRIL) MATS EXCHANGE	43.70
	Total 76496:					306.04
76497						
05/26	05/08/2026	76497	CONLEY MEDIA LLC	6333070426-2	PC PHN 5.14.26	84.32
	Total 76497:					84.32
76498						
05/26	05/08/2026	76498	DIVERSIFIED BENEFIT S	476093	FLEX BEN APRIL 2026	105.00
	Total 76498:					105.00
76499						
05/26	05/08/2026	76499	FOTH INFRASTRUCTURE	103709	VILLAGE PLANNING SERVICES-MARCH 2026	11,870.86
05/26	05/08/2026	76499	FOTH INFRASTRUCTURE	103710	WCTC 800 MAINT ST - DEVELOPMENT REVIEWS	118.40
05/26	05/08/2026	76499	FOTH INFRASTRUCTURE	103711	PEWAUKEE SCHOOL DISTRICT REZONE REQUEST	236.80
05/26	05/08/2026	76499	FOTH INFRASTRUCTURE	103712	TNT FIREWORKS CUG-1405 CAPITOL DR	103.60
05/26	05/08/2026	76499	FOTH INFRASTRUCTURE	103713	BUILDING WIDTH DEFINITION FOR CODE	251.60
	Total 76499:					12,581.26
76500						
05/26	05/08/2026	76500	HARWOOD ENGINEERIN	025-1183.00-1	LIBRARY/HARWOOD	1,162.50
	Total 76500:					1,162.50
76501						
05/26	05/08/2026	76501	HOMESTEAD TREE PRU	4.21.2026	495 HICKORY ST. TREE REMOVAL ASSISTANCE	750.00
	Total 76501:					750.00
76502						
05/26	05/08/2026	76502	INGRAM LIBRARY SERVI	95914871	LIBRARY/INGRAM BOOKS	210.59
05/26	05/08/2026	76502	INGRAM LIBRARY SERVI	95956111	LIBRARY/INGRAM BOOKS	298.15
05/26	05/08/2026	76502	INGRAM LIBRARY SERVI	96057903	LIBRARY/INGRAM BOOKS	302.78

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
	Total 76502:					811.52
76503						
05/26	05/08/2026	76503	J & H HEATING INC	W39503	LIBRARY/HVAC 2026 SPRING PREVENTATIVE MAINTENANCE	2,330.00
	Total 76503:					2,330.00
76504						
05/26	05/08/2026	76504	JOHNSON CONTROLS S	42353516	FIRE INSPECTION REPORTING	38.00
	Total 76504:					38.00
76505						
05/26	05/08/2026	76505	KAVANAUGH, ALLISON	1.15.26-5.1.26	ALLISON MILEAGE	184.15
	Total 76505:					184.15
76506						
05/26	05/08/2026	76506	LAKE COUNTRY AUTOCA	112760	#646 NEW TPMS AND PROGRAM	112.96
	Total 76506:					112.96
76507						
05/26	05/08/2026	76507	LANGE ENTERPRISES IN	94765	NEW STREET SIGNS FOR (2026) RYAN AND QUINLAN	97.20
	Total 76507:					97.20
76508						
05/26	05/08/2026	76508	LAUREN TATUM-RUSSEL	02252026	LIBRARY/SNACKS FOR JUV PROGRAM	37.89
	Total 76508:					37.89
76509						
05/26	05/08/2026	76509	MADISON COOPER	03082026	LIBRARY/REIMBURSEMENT FOOD & MATERIALS ADULT PROG	103.92
	Total 76509:					103.92
76510						
05/26	05/08/2026	76510	MIDWEST TAPE	508737585	LIBRARY/1 ADULT DVD	23.24
05/26	05/08/2026	76510	MIDWEST TAPE	508737587	LIBRARY/1 ADULT DVD	25.49
05/26	05/08/2026	76510	MIDWEST TAPE	508737588	LIBRARY/31 CHILD FICTION PLAYAWAYS	1,791.69
	Total 76510:					1,840.42
76511						
05/26	05/08/2026	76511	NAPA AUTO PARTS	195599	#711/#713 SCAG OIL FILTERS	46.25
05/26	05/08/2026	76511	NAPA AUTO PARTS	195603	#401 AIR FILTER (ENGINE #2)	40.36
	Total 76511:					86.61
76512						
05/26	05/08/2026	76512	NORTHERN LAKE SERVI	2606284	BACTERIA 04.20.26	124.00
	Total 76512:					124.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
76513						
05/26	05/08/2026	76513	OVERDRIVE, INC.	00669CO2612	LIBRARY/OVERDRIVE AUDIOBOOKS	169.00
Total 76513:						169.00
76514						
05/26	05/08/2026	76514	PALM, COLIN	MTAW SPRIN	COLIN MILEAGE	172.55
Total 76514:						172.55
76515						
05/26	05/08/2026	76515	PAULINE HAASS PUBLIC	20260407MO	LIBRARY/REPLACEMENT REIMBURSEMENT	36.00
Total 76515:						36.00
76516						
05/26	05/08/2026	76516	PAYNE & DOLAN INC	10-00056537	PAYNE DOLAN COLD PATCH	258.40
Total 76516:						258.40
76517						
05/26	05/08/2026	76517	PEWAUKEE PUBLIC LIBR	202604FRIEN	LIBRARY/FRIENDS BOOKSALE REVENUE	548.25
Total 76517:						548.25
76518						
05/26	05/08/2026	76518	PUBLIC SERVICE COMMI	2603-I-04620	PSC APPLICATION REVIEW- RATE CASE 2025	627.62
Total 76518:						627.62
76519						
05/26	05/08/2026	76519	RA SMITH, INC	194621	ROUNDABOUT DESIGN: WISCONSIN AVE & OAKTON AVE	91.50
05/26	05/08/2026	76519	RA SMITH, INC	194622	2026 ROAD & UTILITY IMPROVEMENTS: PROSPECT AVE STREE	14,914.53
05/26	05/08/2026	76519	RA SMITH, INC	194623	2026 ROAD & UTILITY IMPROVEMENTS: W. WISCONSIN AVE WA	3,205.50
05/26	05/08/2026	76519	RA SMITH, INC	194694	2025 DAM INSPECTION	317.00
Total 76519:						18,528.53
76520						
05/26	05/08/2026	76520	RUEKERT & MIELKE, INC	162877	WELL 4 CONSTRUCTION ADMINISTRATION	26,195.73
Total 76520:						26,195.73
76521						
05/26	05/08/2026	76521	STATE OF WISCONSIN C	0401302026	STATE SURCHARGES	3,466.76
Total 76521:						3,466.76
76522						
05/26	05/08/2026	76522	STREICHERS	1823725	POLICE/ 9MM PRACTICE AMMO	2,035.44
Total 76522:						2,035.44
76523						
05/26	05/08/2026	76523	TVG AUTOMATION LLC	10914	2026 GAS SENSOR AND FLOW CALIBRATIONS	1,363.30

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
	Total 76523:					1,363.30
76524						
05/26	05/08/2026	76524	TWELMEYER, LUCAS G	05012026	LAKE PATROL/2026 REIMBURSE TO LUKE TWELMEYER FOR FU	60.00
	Total 76524:					60.00
76525						
05/26	05/08/2026	76525	WALDSCHMIDT & SONS,	922167	#711 TWO NEW AIR FILTERS	58.76
	Total 76525:					58.76
76526						
05/26	05/08/2026	76526	WASTE MANAGEMENT	0780309-4163	20 YD ROLLOFF 03/02/2026 SWEEP	746.71
	Total 76526:					746.71
76527						
05/26	05/08/2026	76527	WAUKESHA COUNTY TE	S0892272	LAKE PATROL 2026 / TRAINING FOR LAKE PATROL OFFICERS	727.13
	Total 76527:					727.13
76528						
05/26	05/08/2026	76528	WAUKESHA COUNTY TR	04302026	COUNTY SURCHARGES	985.60
05/26	05/08/2026	76528	WAUKESHA COUNTY TR	CINV2026-015	LIBRARY/BOOKPAGE FRIENDS	414.00
05/26	05/08/2026	76528	WAUKESHA COUNTY TR	CINV2026-015	LIBRARY/CAFE ANNUAL SUPPORT	39,910.00
05/26	05/08/2026	76528	WAUKESHA COUNTY TR	CINV2026-015	LIBRARY/SUPPLIES	1,284.68
	Total 76528:					42,594.28
76529						
05/26	05/08/2026	76529	YANDRE, EMMA	04272026	LAKE PATROL/REIMBURSE EMMA YANDRE FOR BOATER SAFE	79.75
	Total 76529:					79.75
76530						
05/26	05/15/2026	76530	AUTOZONE STORES LLC	04338196127	CARB CLEANER FOR GARAGE	23.00
05/26	05/15/2026	76530	AUTOZONE STORES LLC	04338199081	#305 NEW PADS	68.99
	Total 76530:					91.99
76531						
05/26	05/15/2026	76531	BADGER METER INC	80236056	ORION CELLULAR LTE SERVICE- APRIL 2026	1,686.12
	Total 76531:					1,686.12
76532						
05/26	05/15/2026	76532	BUELOW VETTER BUIKE	APRIL 2026	GENERAL LABOR MATTERS	288.00
	Total 76532:					288.00
76533						
05/26	05/15/2026	76533	CINTAS CORPORATION	4267258499	WATER UNIFORMS	254.71

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
	Total 76533:					254.71
76534						
05/26	05/15/2026	76534	CONSOLIDATED ELECTR	5890-1449920	FUSE FOR STREET LIGHT	62.58
	Total 76534:					62.58
76535						
05/26	05/15/2026	76535	FLORAL, ROBERT	05052026	POLICE 2026/REIMBURSEMENT FOR WORK BOOTS OUT OF UN	249.80
	Total 76535:					249.80
76536						
05/26	05/15/2026	76536	HAWKINS INC	7406395	HMO	3,082.31
	Total 76536:					3,082.31
76537						
05/26	05/15/2026	76537	HIPPENMEYER REILLY B	MAY 2026	MUNI COURT LEGAL	6,813.75
	Total 76537:					6,813.75
76538						
05/26	05/15/2026	76538	IKM BUILDING SOLUTION	930035726	DPW SHOP SEAL UP LEAKY EXHAUST PIPE	325.00
	Total 76538:					325.00
76539						
05/26	05/15/2026	76539	INGRAM LIBRARY SERVI	96090881	LIBRARY/INGRAM BOOKS	297.50
05/26	05/15/2026	76539	INGRAM LIBRARY SERVI	96118246	LIBRARY/INGRAM BOOKS	273.31
05/26	05/15/2026	76539	INGRAM LIBRARY SERVI	96168471	LIBRARY/INGRAM BOOKS	181.45
	Total 76539:					752.26
76540						
05/26	05/15/2026	76540	LAFARGE AGGREGATES	722473191	04/14/2026 FLOOD/RAIN STORM (SAND FOR BAGS)	359.94
	Total 76540:					359.94
76541						
05/26	05/15/2026	76541	LAKE COUNTRY BARGE	225150	2026 LAKE PATROL/BOAT LIFT INSTALL	324.00
	Total 76541:					324.00
76542						
05/26	05/15/2026	76542	METLIFE	MAY 2026	MAY 2026 VISION	147.30
	Total 76542:					147.30
76543						
05/26	05/15/2026	76543	MID CITY CORPORATION	108524	MENARDS MAIN BREAK REPAIR	11,422.18
	Total 76543:					11,422.18

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
76544						
05/26	05/15/2026	76544	MIDWEST TAPE	508786211	LIBRARY/2 ADULT DVD	50.23
05/26	05/15/2026	76544	MIDWEST TAPE	508786212	LIBRARY/1 ADULT DVD	25.49
05/26	05/15/2026	76544	MIDWEST TAPE	508786214	LIBRARY/1 CHILD FICTION PLAYAWAY	44.79
Total 76544:						120.51
76545						
05/26	05/15/2026	76545	MILLER-BRADFORD & RI	P5409502	#151 SPRING/BOLT/NUT/WASHER	102.17
Total 76545:						102.17
76546						
05/26	05/15/2026	76546	NAPA AUTO PARTS	195930	#105 OIL/FUEL FILTER	63.31
05/26	05/15/2026	76546	NAPA AUTO PARTS	195932	#105 OIL FILTER	17.47
05/26	05/15/2026	76546	NAPA AUTO PARTS	196021	#305 OIL FILTER	5.09
Total 76546:						85.87
76547						
05/26	05/15/2026	76547	PARK AVENUE PIZZA CO	05142026	REIMBURSEMENT FOR AMUSEMENT APPLICATION	75.00
Total 76547:						75.00
76548						
05/26	05/15/2026	76548	PETER, JENNA	1.1.26-5.11.26	JP MILEAGE 1.1.26-5.11.26	70.62
Total 76548:						70.62
76549						
05/26	05/15/2026	76549	PROHEALTH CARE LABO	10009286388	2026 POLICE/BLOOD DRAW FEES FOR APRIL	39.39
Total 76549:						39.39
76550						
05/26	05/15/2026	76550	PROHEALTH MEDICAL G	330493	LAKE PATROL/2026 DRUG SCREEN AND H&P FOR J VITELLA	123.00
Total 76550:						123.00
76551						
05/26	05/15/2026	76551	RA SMITH, INC	194620	QUIET ZONE DESIGN	915.00
Total 76551:						915.00
76552						
05/26	05/15/2026	76552	REMY BATTERY CO, INC	5545131	#645 NEW BATTERY	130.00
Total 76552:						130.00
76553						
05/26	05/15/2026	76553	SECURIAN FINANCIAL G	JUNE 2026	LIFE INS JUNE 2026	750.96
Total 76553:						750.96
76554						
05/26	05/15/2026	76554	SEWER NINJAS LLC	103264788	POLICE GARAGE SEWER DESCALE	2,783.75

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
	Total 76554:					2,783.75
76555						
05/26	05/15/2026	76555	SHRED-IT USA	8014099167	PAPER SHRED 4.15.26	91.04
	Total 76555:					91.04
76556						
05/26	05/15/2026	76556	SPECIAL EDITIONS, INC	68038	2026 POLICE/CLOSED ENVELOPES WITH PD RETURN ADDRES	329.00
	Total 76556:					329.00
76557						
05/26	05/15/2026	76557	STREICHERS	1825578	2026 POLICE/RICKLEFS VEST AND OUTER CARRIER NEW HIRE	1,190.00
05/26	05/15/2026	76557	STREICHERS	1825583	2026 POLICE/ FLORAL UNIFORM PATCHES AND FLAGS SEWN	24.70
05/26	05/15/2026	76557	STREICHERS	1826337	POLICE 2026/TYLER DUTY BOOTS UNIFORM ALLOWANCE	190.00
	Total 76557:					1,404.70
76558						
05/26	05/15/2026	76558	WALSH MARINE PRODU	0001602-IN	LAKE PATROL 2026/ 25 BUOYS	5,080.00
	Total 76558:					5,080.00
76559						
05/26	05/15/2026	76559	WISCONSIN DEPT OF FI	5.2.26	NOTARY APP FEE- HEISER	20.00
	Total 76559:					20.00
76560						
05/26	05/22/2026	76560	AARONIN STEEL SALES I	20891	2026 PIER REBUILT FOR LAKE OPERATIONS	210.50
	Total 76560:					210.50
76561						
05/26	05/22/2026	76561	Ace Redi-Mix Inc	113919	CONCRETE FOR CURB	471.50
	Total 76561:					471.50
76562						
05/26	05/22/2026	76562	AMAZON CAPITAL SERVI	111T-K1F3-KL	LIBRARY/OFFICE SUPPLIES LABELS	65.01
05/26	05/22/2026	76562	AMAZON CAPITAL SERVI	11QP-CRVW-	LIBRARY/JANITORIAL SUPPLIES	67.62
05/26	05/22/2026	76562	AMAZON CAPITAL SERVI	1CHM-V3QH-	LIBRARY/YA PROGRAM	11.99
05/26	05/22/2026	76562	AMAZON CAPITAL SERVI	1HDY-T3FL-K	LIBRARY/ADULT PROGRAM	43.96
05/26	05/22/2026	76562	AMAZON CAPITAL SERVI	1PHF-X6H6-G	LIBRARY/OFFICE SUPPLIES COPY PAPER	146.67
05/26	05/22/2026	76562	AMAZON CAPITAL SERVI	1QX9-9XP1-N	LIBRARY/YA PROGRAM	25.97
05/26	05/22/2026	76562	AMAZON CAPITAL SERVI	1RK6-THTV-R	LIBRARY/JANITORIAL SUPPLIES HAND SOAP	99.98
05/26	05/22/2026	76562	AMAZON CAPITAL SERVI	1TNC-QGYP-	LIBRARY/ADULT FIC	35.77
	Total 76562:					496.97
76563						
05/26	05/22/2026	76563	ASSOCIATED TRUST CO	28156	4/30/2025-4/30/2026 ADMIN FEES GO BOND 4/14/2025	475.00
05/26	05/22/2026	76563	ASSOCIATED TRUST CO	28157	5/01/24-04/30/25 ADMIN FEES GO BOND 4/3/17	475.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
	Total 76563:					950.00
76564						
05/26	05/22/2026	76564	AUTOZONE STORES LLC	04338204821	2023 CAN-AM	48.14
	Total 76564:					48.14
76565						
05/26	05/22/2026	76565	BAKER TILLY US, LLP	BT3640175	LIBRARY/AUDIT 2025	1,302.00
	Total 76565:					1,302.00
76566						
05/26	05/22/2026	76566	BATZNER PEST CONTRO	96431647	LIBRARY/PEST MGMT MAY 2026	135.36
	Total 76566:					135.36
76567						
05/26	05/22/2026	76567	CENTER POINT LARGE P	2244504	LIBRARY/2 LARGE PRINT BOOKS	51.54
	Total 76567:					51.54
76568						
05/26	05/22/2026	76568	CINTAS CORPORATION	4267981974	WATER UNIFORMS	254.71
	Total 76568:					254.71
76569						
05/26	05/22/2026	76569	CITY OF PEWAUKEE	MAY FIRE & E	MAY FIRE & EMS '26	230,545.67
05/26	05/22/2026	76569	CITY OF PEWAUKEE	MAY PARKS 2	MAY PARKS '26	18,873.67
05/26	05/22/2026	76569	CITY OF PEWAUKEE	MAY REC 26	MAY REC '26	24,226.33
	Total 76569:					273,645.67
76570						
05/26	05/22/2026	76570	CONLEY MEDIA LLC	3256610426-1	CONSUMER CONFIDENCE REPORT 2025	446.41
	Total 76570:					446.41
76571						
05/26	05/22/2026	76571	HARTLAND LUBRICANTS	1028164-00	DPW BULK 5W30/15W40	2,841.30
	Total 76571:					2,841.30
76572						
05/26	05/22/2026	76572	HYDROCORP	CI-12533	CROSS CONNECT PRGM APRIL 2026	1,404.89
	Total 76572:					1,404.89
76573						
05/26	05/22/2026	76573	INGRAM LIBRARY SERVI	96248098	LIBRARY/INGRAM BOOKS	423.71
05/26	05/22/2026	76573	INGRAM LIBRARY SERVI	96248099	LIBRARY/INGRAM BOOKS	370.46
05/26	05/22/2026	76573	INGRAM LIBRARY SERVI	96285537	LIBRARY/INGRAM BOOKS	202.26
05/26	05/22/2026	76573	INGRAM LIBRARY SERVI	96364841	LIBRARY/INGRAM BOOKS	459.39
05/26	05/22/2026	76573	INGRAM LIBRARY SERVI	96378178	LIBRARY/INGRAM BOOKS	350.12

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
05/26	05/22/2026	76573	INGRAM LIBRARY SERVI	96422070	LIBRARY/INGRAM BOOKS	592.37
05/26	05/22/2026	76573	INGRAM LIBRARY SERVI	96422071	LIBRARY/INGRAM BOOKS	356.56
05/26	05/22/2026	76573	INGRAM LIBRARY SERVI	96456300	LIBRARY/INGRAM BOOKS	295.28
Total 76573:						3,050.15
76574						
05/26	05/22/2026	76574	JANI-KING OF MILWAUKE	MIL05260321	LIBRARY/JANITORIAL SVC MAY 2026	2,839.70
Total 76574:						2,839.70
76575						
05/26	05/22/2026	76575	KAESTNER AUTO ELECT	444149	EXTRA BACKUP ALARM RETURN	110.83-
05/26	05/22/2026	76575	KAESTNER AUTO ELECT	449450	#139 BATTERY QUICK DISCONNECT	12.99
05/26	05/22/2026	76575	KAESTNER AUTO ELECT	451879	#152 TERMINAL CONNECTOR	39.70
05/26	05/22/2026	76575	KAESTNER AUTO ELECT	452105	FORESTRY RAKES	112.44
Total 76575:						54.30
76576						
05/26	05/22/2026	76576	KUJAWA ENTERPRISES I	605089	LIBRARY/LANDSCAPE MNT - MAY 2026	2,412.50
Total 76576:						2,412.50
76577						
05/26	05/22/2026	76577	LAKESIDE INTERNATION	1483215P	#106 (NEW) FLOOR MATS	241.78
Total 76577:						241.78
76578						
05/26	05/22/2026	76578	LANGE ENTERPRISES IN	95041	SHIPPING CHARGE FOR ROAD SIGNS	57.08
Total 76578:						57.08
76579						
05/26	05/22/2026	76579	LYONS ELECTRIC	7762	LIBRARY/TROUBLESHOOT LIGHTS	682.18
Total 76579:						682.18
76580						
05/26	05/22/2026	76580	MID CITY CORPORATION	108651	227 SUSSEX MAIN BREAK REPAIR	7,184.51
Total 76580:						7,184.51
76581						
05/26	05/22/2026	76581	MIDWEST TAPE	508815679	LIBRARY/2 ADULT DVD	47.23
Total 76581:						47.23
76582						
05/26	05/22/2026	76582	OTIS ELEVATOR COMPA	F1000029786	LIFT 1 ELEVATOR MAINTENANCE AGREEMENT-FUEL SURCHAR	300.00
Total 76582:						300.00
76583						
05/26	05/22/2026	76583	PEWAUKEE SCHOOL DIS	MAY 26	MOBILE HOME FEES MAY 2026	73.06

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
	Total 76583:					73.06
76584						
05/26	05/22/2026	76584	PORT A JOHN	1392627-IN	PORT-A-JOHN APRIL RECYCLE CTR	103.00
	Total 76584:					103.00
76585						
05/26	05/22/2026	76585	PROHEALTH MEDICAL G	330488	DPW RANDOM DRUG TESTING	172.00
	Total 76585:					172.00
76586						
05/26	05/22/2026	76586	RUEKERT & MIELKE, INC	163452	RISK ASSESSMENT	223.25
	Total 76586:					223.25
76587						
05/26	05/22/2026	76587	SpectrumVoIP	875952	OFFICE PHONES	40.26
	Total 76587:					40.26
76588						
05/26	05/22/2026	76588	TAYLOR COMPUTER SER	29457	LIBRARY/MANAGED SERVICES MAY 2026 + EXTRA SERVICES	683.25
05/26	05/22/2026	76588	TAYLOR COMPUTER SER	29459	ADMINISTRATOR COMPUTER ISSUE	754.75
05/26	05/22/2026	76588	TAYLOR COMPUTER SER	29510	COMPUTER EXPENSE	33.75
05/26	05/22/2026	76588	TAYLOR COMPUTER SER	29518	CYBERSECURITY MEETING WITH EPA	202.50
	Total 76588:					1,674.25
76589						
05/26	05/22/2026	76589	TEREX GLOBAL GMBH	7657500	#106 YEARLY INSPECTION	1,194.00
	Total 76589:					1,194.00
76590						
05/26	05/22/2026	76590	TOTAL MECHANICAL	2605023	YEARLY FIRE EXSTIGUISHER INSPECTION	1,388.90
	Total 76590:					1,388.90
76591						
05/26	05/22/2026	76591	WAUKESHA COUNTY	APRIL2026	STORM WATER MANAGEMENT PLAN-THE GLEN RECORDING F	120.00
	Total 76591:					120.00
76592						
05/26	05/22/2026	76592	WAUKESHA COUNTY HIS	05282026	LIBRARY/WAUKESHA ON TAP - ADULT PROGRAM	175.00
	Total 76592:					175.00
76593						
05/26	05/22/2026	76593	WAUKESHA COUNTY TR	05052026	MAY INMATE	62.86
05/26	05/22/2026	76593	WAUKESHA COUNTY TR	CINV2026-016	2026 TRUNKED RADIO OPP. COST	2,831.32
05/26	05/22/2026	76593	WAUKESHA COUNTY TR	CINV2026-020	APRIL 2026 BALLOTS	355.43

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 76593:						3,249.61
76594						
05/26	05/22/2026	76594	WISCONSIN STATE LABO	840775	FLOURIDE 04.10.26	31.00
Total 76594:						31.00
76595						
05/26	05/29/2026	76595	AMAZON CAPITAL SERVI	13G7-NFLV-C	LIBRARY/JANITORIAL SUPPLIES	139.56
05/26	05/29/2026	76595	AMAZON CAPITAL SERVI	147N-CYC9-D	LIBRARY/OFFICE SUPPLIES	31.34
05/26	05/29/2026	76595	AMAZON CAPITAL SERVI	16YC-CH7D-J	LIBRARY/FRIENDS/LOT	106.50
05/26	05/29/2026	76595	AMAZON CAPITAL SERVI	1G3C-LQRL-3	LIBRARY/OFFICE SUPPLIES	31.34
05/26	05/29/2026	76595	AMAZON CAPITAL SERVI	1JPP-3HKM-D	LIBRARY/JANITORIAL SUPPLIES	99.98-
05/26	05/29/2026	76595	AMAZON CAPITAL SERVI	1P1Q-JG66-F	LIBRARY/YA PROGRAM KIWANIS	89.53
05/26	05/29/2026	76595	AMAZON CAPITAL SERVI	1R3F-TC39-9	LIBRARY/ADULT PROGRAM	25.92
05/26	05/29/2026	76595	AMAZON CAPITAL SERVI	1R43-Q99Y-C	LIBRARY/ADULT FIC LP	33.29
Total 76595:						357.50
76596						
05/26	05/29/2026	76596	AUTOZONE STORES LLC	04338205175	ASSORTED AUTO FUSES	21.35
05/26	05/29/2026	76596	AUTOZONE STORES LLC	04338208045	#637 ROTORS/PADS	623.96
05/26	05/29/2026	76596	AUTOZONE STORES LLC	04338208046	#637 ROTORS	158.36
Total 76596:						803.67
76597						
05/26	05/29/2026	76597	BAKER TILLY US, LLP	BT3640174	FINANCIAL AUDIT 2025	8,349.00
Total 76597:						8,349.00
76598						
05/26	05/29/2026	76598	CINTAS CORPORATION	4268821694	WATER UNIFORMS	254.71
Total 76598:						254.71
76599						
05/26	05/29/2026	76599	E H WOLF & SONS INC	546068	FUEL DELIVERY	3,382.51
Total 76599:						3,382.51
76600						
05/26	05/29/2026	76600	INGRAM LIBRARY SERVI	96463862	LIBRARY/INGRAM BOOKS/CREDIT	16.50-
05/26	05/29/2026	76600	INGRAM LIBRARY SERVI	96463863	LIBRARY/INGRAM BOOKS	1.99-
05/26	05/29/2026	76600	INGRAM LIBRARY SERVI	96491979	LIBRARY/INGRAM BOOKS	250.19
05/26	05/29/2026	76600	INGRAM LIBRARY SERVI	96524489	LIBRARY/INGRAM BOOKS	893.53
05/26	05/29/2026	76600	INGRAM LIBRARY SERVI	96569708	LIBRARY/INGRAM BOOKS	395.69
05/26	05/29/2026	76600	INGRAM LIBRARY SERVI	96586350	LIBRARY/INGRAM BOOKS	247.99
05/26	05/29/2026	76600	INGRAM LIBRARY SERVI	96586351	LIBRARY/INGRAM BOOKS	280.60
Total 76600:						2,049.51
76601						
05/26	05/29/2026	76601	LINCOLN CONTRACTOR	J92559	MARKING PAINT GREEN	226.44

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
	Total 76601:					226.44
76602						
05/26	05/29/2026	76602	MADISON NATIONAL LIF	1774737	DISABILITY INSURANCE/JUNE 2026	2,547.77
	Total 76602:					2,547.77
76603						
05/26	05/29/2026	76603	MENARDS - PEWAUKEE	64377	DECK RAILING	1,334.78
05/26	05/29/2026	76603	MENARDS - PEWAUKEE	64656	DECK RAILING	479.94
05/26	05/29/2026	76603	MENARDS - PEWAUKEE	64677	DECK RAILING	20.99
	Total 76603:					1,835.71
76604						
05/26	05/29/2026	76604	MIDWEST TAPE	508842485	LIBRARY/2 ADULT DVD	34.83
05/26	05/29/2026	76604	MIDWEST TAPE	508842487	LIBRARY/1 ADULT DVD	23.24
	Total 76604:					58.07
76605						
05/26	05/29/2026	76605	MILWAUKEE PLUMBING	63229	LIBRARY/LABOR & MATERLS-BOTTLE FILLER FILTER	421.00
	Total 76605:					421.00
76606						
05/26	05/29/2026	76606	NAPA AUTO PARTS	193015	#110 BLOWER MOTOR WIRE KIT/NEW RESISTOR	74.60
	Total 76606:					74.60
76607						
05/26	05/29/2026	76607	NORTHERN LAKE SERVI	2607171	BACTERIA 05.04.26	124.00
	Total 76607:					124.00
76608						
05/26	05/29/2026	76608	PAYNE & DOLAN INC	10-00059707	WATER MAIN BREAK ASPHALT PATCH-MULTIPLE LOCATIONS	3,057.40
	Total 76608:					3,057.40
76609						
05/26	05/29/2026	76609	RA SMITH, INC	195219	GENERAL CORRESPONDENCE ON VILLAGE PROJECTS	960.75
05/26	05/29/2026	76609	RA SMITH, INC	195220	ROUNDABOUT DESIGN TO MATT HEISER: WISCONSIN AVE & O	2,710.00
05/26	05/29/2026	76609	RA SMITH, INC	195221	CHARGE BACK - HEARTLAND DENTAL REVIEW 135 CAPITOL D	308.25
05/26	05/29/2026	76609	RA SMITH, INC	195222	CHARGE BACK - PEWAUKEE SCHOOL DISTRICT: PARKING LOT	395.75
05/26	05/29/2026	76609	RA SMITH, INC	195223	CHARGE BACK - STREET WORKS BLDG ADDITION REVIEW 600	439.50
05/26	05/29/2026	76609	RA SMITH, INC	195224	2026 ROAD & UTILITY IMPROVEMENTS: PROSPECT AVE STOR	13,632.00
05/26	05/29/2026	76609	RA SMITH, INC	195225	2026 ROAD & UTILITY IMPROVEMENTS: W. WISCONSIN AVE WA	3,156.75
	Total 76609:					21,603.00
76610						
05/26	05/29/2026	76610	VERDANT COMMERCIAL	906191102	DESK PHONES DPW	576.45

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
	Total 76610:					576.45
76611						
05/26	05/29/2026	76611	VILLAGE OF BIG BEND	CAFE1000715	LIBRARY/REPLACEMENT CHARGE	28.00
	Total 76611:					28.00
76612						
05/26	05/29/2026	76612	WASTE MANAGEMENT	0780888-4163	WM STREET SWEEPINGS DISPOSAL	1,067.20
	Total 76612:					1,067.20
76613						
05/26	05/29/2026	76613	WISLAWN LLC	27187	302 SUNSET DRIVE SPRING CLEANUP	2,150.00
	Total 76613:					2,150.00
300000760						
05/26	05/01/2026	300000760	ACH DELTA DENTAL OF	1052734	DENTAL - MAY 2026	712.58
	Total 300000760:					712.58
300000771						
05/26	05/14/2026	300000771	ACH MENARDS-CAPITAL	1669253799	WELL #6 20ML PIPE TAPE	176.09
	Total 300000771:					176.09
300000773						
05/26	05/20/2026	300000773	ACH KWIK TRIP INC - FU	4/2026	LAKE PATROL BOAT FILL- APR 2026	9,449.78
	Total 300000773:					9,449.78
300000774						
05/26	05/05/2026	300000774	ACH WE ENERGIES	5889193999	W240N3301 CTY RD J -STANDPIPE	8,331.23
	Total 300000774:					8,331.23
300000775						
05/26	05/19/2026	300000775	ACH WE ENERGIES	5903633964	1000 HICKORY/PUBLIC WORKS GAS SERVICE	736.15
05/26	05/19/2026	300000775	ACH WE ENERGIES	5904054292	552 HICKORY/ MUNICIPAL STORAGE	44.19
05/26	05/19/2026	300000775	ACH WE ENERGIES	5905194498	497 PARK AVE -SEWER-MAPLE LIFT	238.87
	Total 300000775:					1,019.21
300000776						
05/26	05/22/2026	300000776	ACH WE ENERGIES	5911718736	1205 W WISCONSIN AVE - LIFT #1 PUMP - ELEC	10,460.71
05/26	05/22/2026	300000776	ACH WE ENERGIES	5911719595	235 HICKORY ST -STREET LIGHT CLASS C & D ELEC	372.08
05/26	05/22/2026	300000776	ACH WE ENERGIES	5911721741	235 HICKORY -VILLAGE HALL - ELECTRIC	9,395.90
	Total 300000776:					20,228.69
300000779						
05/26	05/04/2026	300000779	ACH NORTH SHORE BAN	2026-5	INV 6057 TELEPHONE	1,835.28

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount	
	Total 300000779:					1,835.28	
300000780							
05/26	05/26/2026	300000780	ACH WI EMPLOYEE TRU	JUNE 2026	JUNE 2026 DENTAL INSURANCE	83,527.42	
	Total 300000780:					83,527.42	
300000781							
05/26	05/20/2026	300000781	ACH US BANK	2026-5	INV USI26-03292181-EQUIPMENT OPERATOR	.00	V
	Total 300000781:					.00	
300000782							
05/26	05/20/2026	300000782	ACH US BANK	2026-5.1	INV USI26-03292181-EQUIPMENT OPERATOR	39,925.01	
	Total 300000782:					39,925.01	
	Grand Totals:					742,076.85	

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
110-00-21337-000-100	2,847.02	.00	2,847.02
110-00-21337-000-200	81,392.98	.00	81,392.98
110-00-21337-000-300	5,301.15	.00	5,301.15
110-00-21337-000-400	750.96	.00	750.96
110-00-21337-000-600	147.30	.00	147.30
110-00-21400-000-000	37,820.68	553,667.98-	515,847.30-
110-00-21761-000-000	73.06	.00	73.06
110-00-44210-000-000	75.00	.00	75.00
110-00-45100-000-000	4,452.36	.00	4,452.36
110-00-51120-000-000	12,122.46	.00	12,122.46
110-00-51120-000-100	2,545.80	.00	2,545.80
110-00-51200-000-140	11,602.94	5,719.51-	5,883.43
110-00-51300-000-000	4,710.00	.00	4,710.00
110-00-51300-000-110	2,103.75	.00	2,103.75
110-00-51320-000-000	288.00	.00	288.00
110-00-51400-000-140	960.08	30.84-	929.24
110-00-51420-000-140	6,532.64	2,597.22-	3,935.42
110-00-51440-000-000	507.60	.00	507.60
110-00-51450-000-000	105.00	.00	105.00
110-00-51460-000-000	138.42	.00	138.42
110-00-51470-000-000	34.04	.00	34.04
110-00-51510-000-000	14,533.97	.00	14,533.97
110-00-51520-000-000	3,750.00	.00	3,750.00
110-00-51600-000-310	4,913.37	.00	4,913.37
110-00-51612-000-000	2,217.12	33.56-	2,183.56
110-00-51980-000-000	1,000.00	.00	1,000.00
110-00-52100-000-140	13,927.41	.00	13,927.41
110-00-52100-000-310	6,525.93	394.95-	6,130.98
110-00-52100-000-320	460.25	164.91-	295.34
110-00-52100-000-330	4,804.79	598.73-	4,206.06

GL Account	Debit	Credit	Proof
110-00-52100-000-340	39.98	19.99-	19.99
110-00-52100-000-350	3,020.13	1,359.92-	1,660.21
110-00-52100-000-360	2,035.44	.00	2,035.44
110-00-52100-000-380	4,837.03	676.70-	4,160.33
110-00-52100-000-400	1,738.48	41.99-	1,696.49
110-00-52200-000-000	230,545.67	.00	230,545.67
110-00-53100-000-120	6,132.16	.00	6,132.16
110-00-53100-000-140	28.00	14.00-	14.00
110-00-53310-000-310	478.08	33.99-	444.09
110-00-53310-000-311	12,825.20	722.57-	12,102.63
110-00-53330-000-310	8,613.12	678.21-	7,934.91
110-00-53340-000-310	452.20	.00	452.20
110-00-53420-000-310	434.66	.00	434.66
110-00-53470-000-310	154.28	.00	154.28
110-00-53620-000-000	34,832.26	17,416.13-	17,416.13
110-00-53635-000-000	14,281.76	7,089.38-	7,192.38
110-00-55200-000-000	18,873.67	.00	18,873.67
110-00-55300-000-000	24,226.33	.00	24,226.33
110-00-56600-000-000	1,296.13	228.08-	1,068.05
200-00-21400-000-000	.00	23,412.59-	23,412.59-
200-00-53300-000-100	23,412.59	.00	23,412.59
300-00-21400-000-000	.00	316.68-	316.68-
300-00-58300-000-000	316.68	.00	316.68
450-00-21400-000-000	.00	498.79-	498.79-
450-00-51570-000-000	498.79	.00	498.79
455-00-21400-000-000	.00	498.78-	498.78-
455-00-51570-000-000	498.78	.00	498.78
600-00-21400-000-000	843.79	78,452.12-	77,608.33-
600-00-50427-001-000	316.66	.00	316.66
600-00-50605-002-000	15.98	.00	15.98
600-00-50605-004-000	47.30	23.65-	23.65
600-00-50605-006-000	168.37	.00	168.37
600-00-50622-000-000	7,489.87	.00	7,489.87
600-00-50630-003-000	2,753.40	.00	2,753.40
600-00-50631-002-000	1,858.91	.00	1,858.91
600-00-50631-005-000	1,223.40	.00	1,223.40
600-00-50640-001-010	233.60	116.80-	116.80
600-00-50641-001-000	522.02	247.01-	275.01
600-00-50650-002-000	324.38	.00	324.38
600-00-50650-005-000	17.95	.00	17.95
600-00-50651-002-000	21,664.09	.00	21,664.09
600-00-50652-002-000	180.00	.00	180.00
600-00-50652-006-000	2,795.00	.00	2,795.00
600-00-50654-002-000	652.66	326.33-	326.33
600-00-50655-002-000	348.61	.00	348.61
600-00-50700-001-000	1,243.03	.00	1,243.03
600-00-50903-004-000	79.80	.00	79.80
600-00-50904-001-000	422.37	.00	422.37
600-00-50923-001-000	2,276.62	.00	2,276.62
600-00-50923-003-000	1,600.89	.00	1,600.89
600-00-50923-004-000	2,052.91	.00	2,052.91
600-00-50923-005-000	75.48	.00	75.48
600-00-50923-007-000	446.41	.00	446.41
600-00-50928-002-000	627.62	.00	627.62
600-00-50930-004-000	390.00	130.00-	260.00
600-00-50931-001-000	28,624.79	.00	28,624.79
650-00-21400-000-000	.00	14,222.31-	14,222.31-

GL Account	Debit	Credit	Proof
650-00-53100-000-120	2,052.91	.00	2,052.91
650-00-53100-000-140	892.65	.00	892.65
650-00-53310-000-310	405.26	.00	405.26
650-00-53330-100-310	215.59	.00	215.59
650-00-53440-000-310	2,249.33	.00	2,249.33
650-00-57325-000-000	8,406.57	.00	8,406.57
700-00-21400-000-000	515.46	21,866.13-	21,350.67-
700-00-50429-001-000	316.66	.00	316.66
700-00-50821-000-000	1,177.57	.00	1,177.57
700-00-50822-002-000	9,430.27	.00	9,430.27
700-00-50822-003-000	91.74	.00	91.74
700-00-50822-005-000	692.98	346.49-	346.49
700-00-50822-007-000	300.00	.00	300.00
700-00-50822-010-000	1,363.30	.00	1,363.30
700-00-50835-002-000	651.22	.00	651.22
700-00-50836-000-000	437.64	.00	437.64
700-00-50851-000-000	28.00	.00	28.00
700-00-50851-004-000	1,690.69	.00	1,690.69
700-00-50852-001-000	111.63	.00	111.63
700-00-50852-002-000	2,052.91	.00	2,052.91
700-00-50852-003-000	75.48	.00	75.48
700-00-50852-004-000	1,472.54	.00	1,472.54
700-00-50852-006-000	157.94	78.97-	78.97
700-00-50856-002-000	225.00	90.00-	135.00
700-00-50990-000-000	1,590.56	.00	1,590.56
900-00-21400-000-000	118.47	75,103.13-	74,984.66-
900-00-55110-000-140	230.97	.00	230.97
900-00-55110-000-141	8,533.71	18.49-	8,515.22
900-00-55110-000-142	2,156.19	.00	2,156.19
900-00-55110-000-143	27,714.47	.00	27,714.47
900-00-55110-000-144	1,895.67	.00	1,895.67
900-00-55110-000-145	28.00	.00	28.00
900-00-55110-000-146	674.59	.00	674.59
900-00-55110-000-150	3,884.00	.00	3,884.00
900-00-55110-000-310	10,637.83	99.98-	10,537.85
900-00-55110-000-311	622.25	.00	622.25
900-00-55110-000-312	14,214.00	.00	14,214.00
900-00-55110-000-313	565.30	.00	565.30
900-00-55110-000-400	780.00	.00	780.00
900-00-55110-000-500	1,912.27	.00	1,912.27
900-00-57610-000-000	1,253.88	.00	1,253.88
950-00-21400-000-000	815.94	7,969.01-	7,153.07-
950-00-52100-000-140	178.96	.00	178.96
950-00-52100-000-145	506.59	.00	506.59
950-00-52100-000-300	2,140.84	815.94-	1,324.90
950-00-52100-000-310	62.62	.00	62.62
950-00-57610-000-000	5,080.00	.00	5,080.00
960-00-21400-000-000	.00	6,183.67-	6,183.67-
960-00-55200-000-150	3,876.46	.00	3,876.46
960-00-55200-000-156	2,307.21	.00	2,307.21
Grand Totals:	822,305.53	822,305.53-	.00

GL Account	Debit	Credit	Proof

Report Criteria:
Report type: Invoice detail
Check.Type = {<>} "Adjustment"

To: Jeff Knutson, President
Trustees of the Village Board

From: Matt Heiser
Village Administrator

Date: June 12, 2026

Re: June 16, 2026 Village Board Meeting Agenda Item 8(m) OPEN SESSION
Review, discussion and possible action on a proposed extension of the agreement with the Pewaukee School District regarding the School Resource Officer and Community Resource Officer.

BACKGROUND

The Village has an existing agreement with the Pewaukee School District to provide a School Resource Officer (SRO) and Community Resource Officer (CRO) services to them.

The existing agreement expires on June 30, 2026 and needs to be extended.

ACTION REQUESTED

The action requested is to approve the proposed extension of the agreement.

ANALYSIS

SRO/CRO services have become a critical service for school districts to ensure the safety of the student body and school staff.

Internal communication between the Pewaukee Police Department and Pewaukee School District both express satisfaction with the current agreement and request an extension. The Pewaukee School District will consider the proposal from the Village at its meeting on June 22, 2026.

Village staff are proposing a five year extension.

The Village Attorney composed a document that extends the agreement.

Attachments:

1. Proposed agreement extension.
2. Current agreement.

EXTENSION OF TERM OF

INTERGOVERNMENTAL COOPERATION AGREEMENT

BETWEEN

VILLAGE OF PEWAUKEE AND PEWAUKEE SCHOOL DISTRICT

RE: School Resource Officer/Community Resource Officer Agreement

---

This Extension Agreement is made and entered into the __ day of _____, 2026 by and between the Village of Pewaukee, Wisconsin a Municipal Corporation, through the Village of Pewaukee Police Department (hereinafter referred to as the "Police Department") and the Pewaukee School District (hereinafter referred to as the "District").

Witnesseth:

WHEREAS, the Village, through the Police Department, agreed to provide the School District a School Resource Officer Program in the school district pursuant to an Intergovernmental Cooperation Agreement dated January 18, 2023 (hereinafter referred to as the "Agreement"); and

WHEREAS the Village and District are desirous of extending the term of the current Agreement.

NOW, THEREFORE, in consideration of the mutual promises contained herein and other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the parties do hereby covenant and agree as follows:

1. Paragraph 2 A. of the Agreement is hereby amended to provide that the term of the Agreement shall hereby be extended commencing on July 1, 2026 through June 30, 2027, and shall automatically renew each July 1, for up to five (5) years (through June 30, 2028, 2029, 2030, and 2031 respectively) unless either party informs the other prior to April 1 of each school district fiscal year of its intent to not renew the Agreement for the succeeding school district fiscal year. Such notice shall be made by certified mail and addressed to the following:

   For the Village: Chief of Police
   Village of Pewaukee Police Department
   235 Hickory Street
   Pewaukee, WI 53072

   For the District: Superintendent of Schools
   Pewaukee School District
   404 Lake Street
   Pewaukee, WI 53072

2. [RESERVED FOR ADJUSTMENTS RECOMMENDED BY THE POLICE DEPARTMENT]

3. This Extension Agreement may be executed in identical counterparts.

4. All of the terms and conditions of the Agreement attached hereto as Exhibit A shall remain in full force and effect. This Extension Agreement shall be effective as of the date first above written.

SIGNATURE PAGE OF EXTENSION AGREEMENT TO FOLLOW

APPROVAL OF EXTENSION AGREEMENT

IN WITNESS WHEREOF, the parties have caused the Extension Agreement to be executed the day and year first written above.

Pewaukee School District:	Village of Pewaukee Police Department:
_____	_____
Dr. Mike Cady, Superintendent of Schools	Timothy Heier, Chief of Police
Date: _____	Date: _____

INTERGOVERNMENTAL COOPERATION AGREEMENT

WIS. STATS. 66.0301 AGREEMENT

BETWEEN

VILLAGE OF PEWAUKEE AND PEWAUKEE SCHOOL DISTRICT

RE: School Resource Officer/Community Resource Officer Agreement

Pursuant to a resolution by the Village of Pewaukee (herein referred to as the "Village") and the Pewaukee School District (herein referred to as the "District").

This Agreement is made pursuant to Sec 66.0301, Wisconsin Statutes, this day of , , by and between the District and the Village, through the Village of Pewaukee Police Department (hereinafter "Police Department") as follows:

Witnesseth:

WHEREAS, the Village, through the Police Department, agrees to provide the School District a School Resource Officer (SRO) Program in the school district; and

WHEREAS, the School District and the Police Department desire to set forth in this School Resource Officer (SRO)/Community Resource Officer (CRO) Agreement the specific terms and conditions of the services to be performed and proved by the SRO and CRO in the School District;

NOW, THEREFORE, THE PARTIES MUTUALLY AGREE AS FOLLOWS:

Purpose

The Village and the School District do hereby agree to enter into this Agreement pursuant to Section 66.0301, Wis. Stats, and action authorizing participation has been adopted by the applicable Village and District governing bodies through their authorized officers for the purpose of establishing and maintaining a School Resource Officer program.

The School Resource Officer (SRO) will be a sworn Village of Pewaukee Police Officer and will work full-time in the public schools within the Village of Pewaukee when school is in session. The Community Resource Officer (CRO) will be a sworn Village of Pewaukee Police Officer and will work full-time in the public schools and other community sites within the Village of Pewaukee. The SRO's primary responsibility is to provide school security and be a visible, active law enforcement figure on campus whereas the CRO's primary responsibility is to serve more broadly as a community liaison and resource serving the schools as well as service groups, municipal teams, churches, local businesses and citizens. Roles and responsibilities are further explained herein.

II. Plan of Operation

1. Cost of the SRO/CRO Program

   A. The District will pay _____(see attached spreadsheet)_____ in _____ installments as billed by the Village for each year this agreement is in full force and effect. Compensation for the SRO services will represent 100% of the officers projected annual per diem cost of pay and benefits for the 190 days during the school year plus 30 days for summer school and any overtime for the subsequent school year. The SRO's per diem cost shall be determined

by taking the SRO's total number of annual days of employment (e.g., 261) including overtime and dividing it by the number of days scheduled (e.g,, 220) to determine the SRO's per diem costs. The Community Resource Officer position will represent 100% of the officers projected annual cost of pay and benefits for the 190 days during the school year plus 30 days for summer school and any overtime for the subsequent school year. The CRO's per diem cost shall be determined by taking the CRO's total number of annual days of employment (e.g., 261) including overtime and dividing it by the number of days scheduled (e.g., 220) to determine the SRO's per diem costs.

The above amounts shall be prorated off of 190 days during the school year plus 30 days for summer school (including overtime) if the individual CRO and/or SRO worked less than the above number of days in any fiscal year.

The amount shall be determined by December 15 of the preceding school year subject to final adjustment based upon the Village's actual costs for insurance benefit premiums and labor agreement requirements.

B. Any cost incurred for the officer's recertification training would be at the Village's expense. The District agrees to reimburse the Village $5,000.00 per squad car for the dedicated use of the squad cars for the SRO and CRO.

The participating parties are not responsible for the payment of costs incurred by non-signatories to this agreement. Each of the participating parties is solely responsible for its own staff costs and shall not be responsible for any payments, costs or fees incurred by any of the other participating except as expressly set forth herein.

C. This agreement is subject to and contingent upon the annual discretionary budgetary deliberations, actions, appropriations, funding decisions, and other powers of the Village's governing body and District's governing body, notwithstanding any provision on this agreement to the contrary. This agreement may be terminated by either party upon the provision of written notice 90 days prior to the termination.

D. That estimated budget and plan of operation for this cooperative shall be approved in advance of contract signing by all parties hereto.

E. The variations from the budget will require prior approval for all parties hereto.

2. Term of Agreement

A. This agreement shall be for the term of January 1, 2023 through June 30, 2023 and shall automatically renew each July 1, for up to 3 years (through June 30, 2024, 2025, and 2026 respectively) unless either party informs the other prior to April 1 of each school district fiscal year of its intent to not renew the agreement for the succeeding school district fiscal year. Such notice shall be made by certified mail and addressed to the following:

For the Village: Chief of Police
Village of Pewaukee Police Department
235 Hickory Street
Pewaukee, WI 53072

For the District: Superintendent of Schools
Pewaukee School District
404 Lake St
Pewaukee, WI 53072

B. The agreements will be reviewed annually by the District and the Police Department prior to March 1 of each year. Either party may make recommendations for modifications as deemed necessary and appropriate.

C. If this Agreement is continued, the Plan of Operation and Budget/Funding shall be as set forth herein unless the continuing parties mutually agree to amend this Agreement.

3. Employment of School Resource Officer and Community Resource Officer

A. The SRO and CRO shall be employees of the Police Department and shall be subject to the administration, supervision and control of the Police Department.

B. The SRO and CRO shall be subject to all personnel policies and practices of the Police Department except as such policies or practices may be modified by the terms and conditions of this agreement.

C. The Police Department, in its sole discretion, shall have the power and authority to hire, discharge, and discipline SRO and/or CRO subject to the actions and jurisdiction of the Village of Pewaukee Police Commission and/or Police Chief.

D. A joint committee composed of representatives of the Police Department and the District shall make recommendations for the SRO and CRO position to the Chief of Police who shall assign such officers.

E. The District and Police Department shall agree on the appointment and continued assignment of the SROs/CROs and each reserves the right to reject or terminate an SRO or CRO assignment. In this event, written notice shall be provided to the other party with an explanation as to the reason for the rejection or termination of the assignment.

F. The District Superintendent may request the immediate removal and/or reassignment of an officer from the program. The Chief of Police shall forthwith remove and/or reassign the officer subject to the terms and conditions of Wis. Stats. Section 62.13.

G. Suggested assignment term to the SRO/CRO program shall be for a period of four (4) years. Ultimately, the length of term for the assignment will be at the Chief of Police's discretion and subject to the terms of this agreement.

4. Duty Hours

A. SRO and CRO duty hours shall be determined by the provision of the labor agreement between the Police Department and the PPA. The duty hours of the SRO shall conform to the school day to the best extent possible. CRO hours may extend beyond the school day.

B. The SRO and CRO shall be available for duty at the schools when the schools are in session in conjunction with the teacher workday calendar. Those days during the year when the SRO would not be assigned to the schools and thus available for other police activities and/or assignment outside the schools and apart from the program are as follows:

i. Holiday recess
ii. Winter break
iii. Summer vacation except during summer school
iv. Holidays and other anticipated or unexpected times of school closure

As part of his/her responsibility, the SRO may be required to attend and assist at certain selected

extra-curricular activities of the school, from time to time, which are approved by both the applicable Principal and a police supervisor.

C. It is understood and agreed that time spent by the SRO or CRO attending municipal court, juvenile court, and/or criminal cases arising from their employment as SRO or CRO shall be considered as hours worked under this Agreement.

In the event an SRO or CRO is absent from work, the SRO or CRO shall notify his or her supervisor in the Police Department and the District Superintendent or their designee. The District shall be provided with as much notice as possible, but not less than 2 hours prior to the absence, unless the cause of the absence precludes such.

5. Uniforms

A. The SROs and CROs will wear department uniform, business casual, and formal with appropriate logos and name badges depending on the time of the school year, the type of activity or program, and the requests of the school and/or police department.

B. The SROs and CROs will wear their department issued weapons in accordance with department policy.

6. Purpose of this Understanding

A. To clarify the role of the SRO and CRO to reduce misunderstandings between the Police Department and the District as far as responsibilities, procedures, and expectations of the SRO and CRO on campus.

7. Duties of School Resource Officer (SRO)

The SRO's duties will include, but are not be limited to, the following:

A. The SRO is first and foremost a law enforcement officer.

B. To be a visible, active law enforcement figure on campus.

C. To assist the District in dealing with specific law enforcement matters originating on campus.

D. To provide a classroom resource for law enforcement education using approved materials.

E. To be a resource for students which will enable them to be associated with a law enforcement figure in the students' environment.

F. To be a resource for teachers, parents and students for conferences on an individual basis dealing with individual problems or questions.

G. To make appearances before site councils, parent groups, and other groups associated with the campus and as a speaker on a variety of requested topics.

H. All local law enforcement and state agencies requesting to conduct formal police interviews, interrogations, and arrests should be referred to the campus SRO.

I. The SRO will be familiar with helpful community agencies, such as mental health clinics, drug treatment centers, etc. that offer assistance to dependency and delinquency prone youths and their families. Referrals will be made when necessary.

J. The SRO and school administrators will develop plans and strategies to prevent and/or minimize dangerous situations which might result in student unrest.

K. The SRO will coordinate all activities with the school administrators and concerned staff members and will seek permission, guidance and advice prior to enacting any programs within the school.

L. The SRO may be asked to provide community wide crime prevention presentations.

M. The SRO will serve as a member of the District's Safety Committee.

N. Issue parking tickets around the District Campus.

The parties acknowledge that the SRO will only be responsible for disciplinary enforcement of State Laws and/or Village Ordinances. The SRO will not be responsible for enforcement

of School District Policies except to the extent that they also represent violation of State law or Village Ordinances.

8. **Duties of Community Resource Officer (CRO)**

The duties of the CRO include the duties expected of the SRO. In addition, the CRO's duties include but are not limited to:

A. The CRO will serve as a liaison to service groups, churches, other municipal teams, local businesses and citizens to assist them in understanding the student issues in the community.

B. The CRO may consult and support safety and security planning for other community groups and/or organizations.

C. The CRO may support safety and security at events both on and off campus in the Village of Pewaukee.

D. The CRO will document efforts to maintain this as a community-wide program and this documentation will be available to auditors.

The parties acknowledge that the CRO will only be responsible for disciplinary enforcement of State Laws and/or Village Ordinances. The CRO will not be responsible for enforcement of School District Policies except to the extent that they also represent violation of State Law or Village Ordinances.

9. **Chain of Command**

A. As employees of the Police Department, both SROs and CROs will be subject to the chain of command of the Police Department.

B. In the Performance of their duties, SROs and CROs shall coordinate and communicate with the Superintendent or their designee.

10. **Access to Education Records**

A. The confidentiality of student records is established in state and federal law and school officials have the responsibility to justify the release of such confidential information.

B. Confidentiality. Participating parties shall maintain student information it may hold for and on behalf of the District only for the primary purpose of providing the Services described in this agreement - in accordance with state and federal law, for example, but not limited by enumeration to the Family Educational Rights and Privacy Act ("FERPA"), 20 U.S.C. § 1232g(a)(4)(A)(ii), 1232g(b)(l) the National School Lunch Program, Wisconsin's Pupil Records Law, Wis. Stats. §118.125, §48.396 [law enforcement officer records], §115.812(2) [reporting information regarding specified students with disabilities to appropriate county departments], §118.126 [privileged communications related to student alcohol and drug use], §118.127[law enforcement agency record information], §118.51(8) [full-time open enrollment; disciplinary records], §118.52(10) [course options; disciplinary records], §146.82 [confidentiality of patient health care records], §146.83 [access to patient health care records], §252.15 [access to HIV test results], §767.41(7) [custody and physical placement; parent access to records], §938.396 [access to records; law enforcement and court records], and §950.08(2w) [information provided by district attorney to schools in criminal cases]. Any student information provided to participating parties will be disclosed within the participating parties only to employees of the participating parties who have a legitimate educational interest in maintaining the data for uses authorized in this agreement. Participating employees will be deemed school officials for the purpose of access to personally identifiable information derived from student education records only if (i) they have a legitimate interest in maintaining the data for the express purposes of providing the service under this agreement; and (ii) personally identifiable information derived from students' education records and maintained by participating parties will not be further disclosed to third parties, except as authorized by the applicable participating school district or

by this agreement, and subject to the conditions under FERPA and other applicable laws. The participating parties are responsible for ensuring staff compliance with this and all applicable laws. Any unauthorized disclosure of any such personally identifiable pupil records or oral communications regarding students by the participating parties, or their agents or employees, is a violation of law that may result in personal liability and any such disclosure by participating party's employees or agents will not be the responsibility of the participating school districts. The obligations of the participating parties with regard to personally identifiable pupil records and oral communications regarding students shall remain in effect indefinitely.

The District shall share the attendance record of any student that is subject to investigation for truancy, arson, or a criminal or delinquent act. To the extent that the School District obtains any information regarding the SRO or CRO the School District must notify the Village of Pewaukee Police Department and the officer before releasing any such information. In addition, any responsibilities which the District is requesting the Department to undertake regarding release of records, is subject to the Village's responsibilities under the Wisconsin public record law. The Village shall remain the custodian of its own records and will review any requests or release of information in a normal and ordinary cause of its review of such requests.

C. The District will share directory data, which may include the student's name, address, telephone listing, date and place of birth, major field of study, participation in officially recognized activates and sports, weight and height of members of athletic teams, period of time the student is/was enrolled in school, photographs, degrees and awards received. Wisconsin state law and Family Education Rights and Privacy Act (FERPA) prohibits the District from sharing any other records.

D. SROs and CROs will not have general access to student records that would violate state law or FERPA.

E. If some information in a student's record is needed in an emergency to protect the health or safety of the student or other individuals, school officials may disclose to the SRO and CRO that information which is needed taking into consideration the seriousness of the threat to someone's health or safety; that need of the information to meet the emergency situation and the extent to which time is of the essence, to the extent allowed by law.

F. A school psychologist, counselor, social worker, nurse, or any teacher or administrator who is designed by the school board to engage in alcohol and other drug program activities is prohibited by state law from sharing information received that the student, or another student, is using or experiencing problems resulting from the use of alcohol or other drugs.

11. Access to Police Records

A. The District or school administrators may request police records of a student enrolled within the District from the Police Department.

B. The Police Department may release records of a student enrolled in the District to the District on its own initiative or at the request of the District, specifically including:

a. The use, possession or distribution of alcohol, controlled substances or controlled substance analog

b. The illegal possession by a juvenile of a dangerous weapon as defined in Wise. Stat. sec. 939.22(10)

c. An act for which the juvenile was taken into custody based upon law enforcement officer's belief that the juvenile was committing or had committed a violation of any state or federal law

d. An act for which the student has been adjudged delinquent

Any such release will be subject to the provisions of the Wisconsin Public Records Law. Records involving juveniles have their own restrictions with respect to release of such information,

therefore, requests by the District for such release shall be subject to the limitations under Wis. Stats. Sec. 938.396.

C. The District shall not disclose the information received under this section to the student or parents/guardians of a student without first receiving acknowledgement from the SRO/Police Department that disclosure will not adversely affect and ongoing investigation.

D. The Police Department will immediately notify the District if any person enrolled in or employed by the District is registered with the Department of Commerce (DOC) as a sex offender.

12. Procedures

A. The SRO and CRO will not be involved in ordinary school discipline, but is permitted to be called as a witness in a student disciplinary meeting, suspension meeting or expulsion proceeding.

The ability of the SRO/CRO to provide police records for purposes of a school disciplinary hearing will be subject to the provisions of Wis. Stats. Sec. 938.396.

B. If an administrator believes that a municipal or criminal violation has occurred or is about to occur, the administrator shall request SRO involvement. The SRO/CRO will conduct an investigation in conformance with legal procedures. When the violation is committed by a child with a disability, the administrator will contact the parents of the child for permission to release copies of the special education and disciplinary records of the child for consideration by the law enforcement agency.

C. If an administrator has reasonable suspicion that "sexting" might be occurring he/she shall immediately solicit assistance from the SRO/CRO.

D. The school administrator shall conduct his/her own investigation into whether the student violated school rules. This investigation may be conducted in conjunction with, separate from, the SRO or CRO's investigation, but the school may not use the law enforcement officer's records as the sole basis for disciplinary action.

E. If the SRO, CRO, or Police Department receives information of an ordinance violation or crime on campus, the SRO or CRO shall notify the administration of the violation before initiation an investigation, unless the matter poses an imminent danger, as soon as possible either directly, through email or telephone to the extent practical.

F. The SRO or CRO shall notify the school administration of the results of an investigation into an on-campus incident as soon as possible, if permitted by law, and prior to any action taken, if circumstances allow to the extent possible.

G. It will be the responsibility of the SRO or CRO to report and process all crimes originating on campus to the Police Department. Information on cases worked off-campus by the police department or other agencies involving students of the District will be provided to the SRO or CRO, but the SRO or CRO will not normally be actively involved in off-campus investigation(s).

H. The SRO or CRO will coordinate his/her actions with District administration for law enforcement cases that occur outside the school environment.

I. The SRO or CRO may assist school administration in conducting "T.L.O." searches, at the request of school administration, as long as the SRO is assisting school officials in a furtherance of the school's objectives in maintaining a safe and proper educational environment as opposed to gathering evidence of a crime.

13. Police Interviewing of Students At School

A. Students will not be interviewed during school hours by the SRO, CRO or police officers unless parental permission has been obtained and school administration has been informed. When acting in conjunction with school administrators, the administration serves in loco parentis.

B. When a student is taken into custody or interrogated by the SRO, CRO or police officers, he/she shall be given their Miranda rights as required by law.

C. At no point shall a school administrator offer legal advice to the student or parents when involved in an interview or apprehension.

D. The SRO, CRO or police officers do not need parental permission from a student if the interview is initiated by a student, involves child abuse, or when a matter of health or safety.

14. Taking a Student In Custody

A. The SRO or CRO will notify the school administration immediately upon determining if a student will be placed in custody.

B. The SRO or CRO will follow Pewaukee Village Police Department policy regarding taking juveniles into custody.

C. The SRO or CRO will work with the school administration to ensure the process of taking the student into custody is the least disruptive to the school environment while maintaining officer safety considerations.

15. Transporting Students

A. SROs/CROs shall not transport students in Police Department vehicles to the extent practicable:

a. When the students are victims of crime or under arrest; or when an emergency exists

b. When students are suspended and/or sent home from school pursuant to school disciplinary actions, the student's parent or guardian has refused or is unable to pick up the child within a reasonable time period, and the student is disruptive or disorderly and his or her continued presence on campus is a threat to the safety and welfare of other students and school personnel.

c. Under other appropriate circumstance, when the SRO/CRO and the administration mutually agree.

B. SROs/CROs shall not transport students in their personal vehicles to the extent practicable

C. SROs/CROs shall notify District personnel upon removing students from campus to the extent practicable.

16. Video Surveillance

A. The District surveillance cameras are considered a tool to assist the District and the Police Department to protect the health, welfare, and safety of the students and staff.

B. The District, the SRO, CRO and the Police Department shall have access to the District owned surveillance camera system to the extent there is no violation of student privacy rights under state or federal law.

C. The school administration and the Police Department shall follow the District Policy regarding the District camera system.

D. SRO and CROs and other law enforcement officers may in the course of their duties in the District be wearing and actively using body-worn cameras. The District has not directed the SRO, CRO or other law enforcement officers to wear and actively use a body-worn camera. The video or still images from such cameras are law enforcement records that may be subject to release as a public record. In addition, if the video or still image is shared (either through an actual transfer of the record or by a viewing of the record) with the District the image or video recording may be a pupil record.

E. The District is responsible for the retention and administration of pupil records. The SRO, CRO and municipality are responsible for the retention and administration of law enforcement records. The parties to this agreement will discuss the record retention and confidentiality aspects of the video record before a request and transfer of a video record occurs.

Any release in general would be subject to Wisconsin public records law, as well as Wis.

Stats. Sec, 938.396.

17. **Fiscal Agent - Receipt and Disbursement of funds:**

A. That the municipality is to be the operator and fiscal agent of said police liaison program and shall contract with employee(s) to provide services in said program and shall be deemed the employer of said employee(s);

B. The SRO and CRO will be employees of the Village's Police Department. The Village will be responsible for payment of the SRO/CRO salary and all other related benefits. The Police Department will maintain records relating to the SRO and CROs hours of work. The Village will be responsible for payroll administration.

18. Each party's status under this Agreement when providing services for another party under this agreement shall be that of an independent contractor, and not that of an agent, partner, joint venture, co-owner or employee of the other participating parties. This Agreement does not constitute a hiring by any party. Each participating party shall secure worker's compensation coverage for their respective employees providing services underneath the terms of this agreement. Although a participating party's employees may volunteer or otherwise work for another party to this Agreement during non-contracted hours, whenever they are carrying out the other party's obligations they shall not be deemed to be employees of the regular employing participating party, nor shall they or any of them have, or be deemed to have, any direct contractual relationship for said services.

19. Individuals providing services as described in this Agreement to entities that are not their direct employer shall not be an employee of any of the other entities for any purposes, including, but not limited by enumeration to, the application of the Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the Affordable Care Act, the provisions of the Internal Revenue Code, the provisions of Wisconsin tax law, and worker's compensation insurance. Said individuals shall not be entitled to participate in any employee benefit plans offered by District to its employees. All expenses of the participating entities, except as expressly provided for herein, shall be borne by the applicable participating entity, none of the parties to this agreement shall have the authority to enter into any contracts or bind any party to this agreement in any manner without the express written authorization of the applicable participating school district(s). Each participating entity shall provide the services described herein in a professional and competent manner.

20. Liability and Indemnity:

Each party hereto shall be solely responsible and liable for the act(s) and omission(s) of its own officers, employees, officials, agents, representatives and members. The following indemnity and waiver shall apply solely with respect to the operation of the Police School Liaison Program.

The Parties agree that, by virtue of entering into this agreement, no participating party is assuming any liability associated with or any role in supervising or directing the activities, programs or operations of any of the other participating parties, and nothing in this Agreement is intended to create any relationship of third-party beneficiary, principal or agent, joint venture, partnership or similar association. At all times during the term of this Agreement, to the fullest extent allowed by the laws of Wisconsin, each participating party shall indemnify, hold harmless and defend the other parties to this

Agreement against any and all liability, loss, damages, costs or expenses, including court costs and attorneys' fees, which the party to the Agreement may sustain, incur or be required to pay by reason of any acts or omissions of the indemnifying participating party or its employees, volunteers or agents, that are in any way related to this Agreement. This section shall not apply to liabilities, losses, charges, costs or expenses caused by or resulting from acts or omissions of the party seeking indemnification, its officers, employees, or representatives.

Nothing contained within this Agreement shall be construed to limit the rights of either party hereto to rely on the limitations, defenses, immunities provided for under Wisconsin law, including, but not limited to, those provided for under Wis. Stats. Sees. 893.80, 895.52 or 345.05. To the extent that indemnification or contribution is enforceable, the indemnifying governmental entity shall not be liable for amounts in excess of the limits of liability for municipal claims provided for under Wisconsin law.

21. **Amendments:**
This agreement may be amended only upon the mutual written agreement executed by both parties.

22. **Emergency Powers Unaffected:**
Notwithstanding any provision in this agreement to the contrary, the Chief of Police shall retain the authority to temporarily suspend the Village's participation in this program and reassign the police officer assigned to the program in the event that the Chief of Police determines that such suspension and reassignment are necessary for the health, welfare, safety and best interest of the community, and/or such is required by the Village Board, Village Ordinance, state law, and/or other exigent and/or compelling circumstances. Such suspension shall only be based on demonstrable, legitimate interests of the Village and community, and suspension from the School Resource Officer Program, under this provision, shall not be arbitrary or based upon unreasonable criteria. In cases of absence longer than two consecutive workdays from the school, the district shall not be charged, under the provisions of this agreement, for wages and benefits. This section does not affect the renewal provisions of this agreement.

23. **Disclaimer Clause**
If any provision of this Agreement, or addendum thereto, is held to be invalid by operation of law, by any tribunal of competent jurisdiction, or by the Wisconsin Department of Public Instruction or if compliance with or enforcement of any sections, or addendum thereto, should be restrained by such tribunal, the remainder of this agreement shall not be affected thereby. In the event that any provision is invalid or enforcement or compliance therewith has been restrained as above set forth, the parties shall enter into immediate negotiations for the purpose of arriving at a mutually satisfactory replacement for such article or part.

24. **Controlling Law**
It is expressly understood and agreed to by the parties hereto that in the event of any disagreement or controversy between the parties, Wisconsin law shall be controlling. Venue shall properly and exclusively be in Waukesha County, Wisconsin (for state court) and the Eastern District of Wisconsin (for federal court). The parties acknowledge that there was a prior agreement and that to the extent there is a conflict between this agreement and the prior that the new agreement shall control.

25. **Entirety of Agreement**
The entire agreement of the parties is contained herein and this Agreement supersedes any and all oral agreements and negotiations between the parties relating to the subject matter hereof. The parties expressly agree that this Agreement shall not be amended in any fashion except in writing, executed by

each party.

26. Severability

If any provision of this Agreement, or addendum thereto, is held to be invalid by operation of law, by any tribunal of competent jurisdiction, or by a ruling of the Wisconsin Department of Public Instruction or if compliance with or enforcement of any sections, or addendum thereto, should be restrained by such tribunal, the remainder of this agreement shall not be affected thereby. In the event that any provision is invalid or enforcement or compliance therewith has been restrained as above set forth, the parties shall enter into immediate negotiations for the purpose of arriving at a mutually satisfactory replacement for such article or part.

27. Draftsman

This Agreement is the result of an arm's length negotiation and in resolving any ambiguity in this Agreement, none of the parties hereto shall be deemed to have been the draftsman hereof.

28. Headings

Paragraph headings have been inserted for the convenience of reference only. If there shall be any conflict between any such heading and the text of this Agreement, the text shall have control.

29. Force Majeure

The participating parties are excused from performance to the extent and for the period that required performance is prevented, delayed or hindered by a force majeure occurrence. A force majeure occurrence is defined herein as a situation in which the performance of any obligation under this Agreement by either party hereto is prevented due to acts of God, exchange controls, export or import controls, or any other government restriction, wars, hostilities, blockades, civil disturbances, revolutions, strikes, terrorist attacks, lockouts, pandemics or other cause beyond the reasonable control of a party, each party shall not be responsible to the other party for failure or delay in performance of its obligations under this Agreement. Each party hereto shall promptly notify the other party of such force majeure condition.

30. **Authority**

By signing below, each person hereby represents that he/she has the authority to sign this Agreement and bind the party to adhere to its terms.

IN WITNESS WHEREOF, the parties hereto have caused the agreement to be executed the day and year first written above.

Pewaukee School District:

Dr. Mike Cady, Superintendent of Schools

Date: 1-19-23

Village of Pewaukee Police Department:

Timothy Heier, Chief of Police

Date: 01-18-2023

Effective 1/1/23 - 12/31/23

PSD CAMPUS SECURITY COST SCHEDULE - DRAFT

12/21/2022

2023 salary 1/1/23 - 6/30/23

		SRO		CRO	
Base Salary	$	83,649.83	$	83,649.83	
Longevity	$	3,345.99	$	3,345.99	
Schooling	$	900.00	$	900.00	
Total Wage	$	87,895.82	$	87,895.82	
FICA	$	6,724.03	$	6,724.03	
Health Ins.	$	22,803.26	$	22,803.26	
Dental	$	600.00	$	600.00	
WRS	$	11,619.83	$	11,619.83	
Life/AD&D	$	167.20	$	167.20	
Disability	$	520.67	$	520.67	
WC	$	2,346.82	$	2,346.82	
Wage with fringe benefits	$	132,677.63	$	132,677.63	$ 265,355.26
Hourly Rate for Service (wages w/ fringes/2080 hrs)	$	63.79	$	63.79	
220 days - District					
hours - District (8 hrs/day)		1760		1760	
Est cost - District	$	112,265.69	$	112,265.69	
2 officers TOTAL	$	224,531.38			
40 days - Village					
hours - Village (8 hrs/day)		320		320	
Est cost - Village	$	20,411.94	$	20,411.94	
2 officers TOTAL	$	40,823.89			
Total of District and Village	$	265,355.26			
District Expense	$	224,531.38			
Vehicle and equipment - District 2 vehicles	$	10,000.00			
Total	$	234,531.38			
monthly cost	$	26,059.04			
Divide District expense by 9 months (Sept, Oct, Nov, Dec, Jan, Feb, Mar, Apr, May)					
2023 school year expense (Jan - May) - 5 Months	$	130,295.21			

2023 - salary costs 7/1/23 - 12/31/23

		SRO		CRO	
Base Salary	$	84,695.45	$	84,695.45	
Longevity	$	3,387.82	$	3,387.82	
Schooling	$	900.00	$	900.00	
Total Wage	$	88,983.27	$	88,983.27	
FICA	$	6,807.22	$	6,807.22	
Health Ins.	$	22,803.26	$	22,803.26	
Dental	$	600.00	$	600.00	
WRS	$	11,763.59	$	11,763.59	
Life/AD&D	$	169.10	$	169.10	
Disability	$	526.58	$	526.58	
WC	$	2,375.85	$	2,375.85	
Wage with fringe benefits	$	134,028.87	$	134,028.87	$ 268,057.74
Hourly Rate for Service (wages w/ fringes/2080 hrs)	$	64.44	$	64.44	
220 days - District					
hours - District (8 hrs/day)		1760		1760	
Est cost - District	$	113,409.04	$	113,409.04	
2 officers TOTAL	$	226,818.09			
40 days - Village					
hours - Village (8 hrs/day)		320		320	
Est cost - Village	$	20,619.83	$	20,619.83	
2 officers TOTAL	$	41,239.65			
Total of District and Village	$	268,057.74			
District Expense	$	226,818.09			
Vehicle and equipment - District 2 vehicles	$	10,000.00			
Total	$	236,818.09			
monthly cost	$	26,313.12			
					Est 2023
2023 school year expense (Sept - Dec) - 4 Months	$	105,252.48	$	235,547.69	