



11333 N. Cedarburg Road
Mequon, WI 53092-1930
Phone: 262/242-3100

www.cityofmequonwi.gov

Office of the City Administrator

FINANCE-PERSONNEL COMMITTEE
Regular Meeting
Tuesday, June 9, 2026 - 5:30 PM
North Conference Room

Agenda

- 1) Call to Order and Roll Call**
- 2) Approval of Meeting Minutes**
 - a) Meeting minutes of May 12, 2026
- 3) License Applications**
 - a) Waste Hauler Permits
 - b) June 2026 Licenses
- 4) Vouchers Paid**
 - a) May 2026 Vouchers Paid List
- 5) Presentation**
 - a) Acceptance of the FY2025 Annual Comprehensive Financial Report & Report on Internal Control
- 6) Resolutions**
 - a) **RESOLUTION 4295** - A Resolution Approving an Amendment to a License Agreement with T-Mobile Central LLC, Extending the Term for Cellular Equipment Located on the City's Water Tower at 10817 N. Industrial Drive Through 2055
 - b) **RESOLUTION 4296** - A Resolution Approving a Professional Services Agreement for the Acquisition and Installation of a Replacement Server for the Mequon Police Department with Heartland Business Systems of Pewaukee, Wisconsin in the Amount of \$38,420

7) Informational Items

- a) 2025 Popular Annual Financial Report (PAFR)

8) Discussion Items

- a) Civic Campus Fundraising
- b) Finance-Personnel Work Plan

9) Adjourn

DATED: 06/04/2026

/s/ Andrew Nerbun, Mayor

Notice is hereby given that a quorum of other governmental bodies may be present at this meeting to present, discuss and/or gather information about a subject over which they have decision-making responsibility, although they will not take formal action thereto at this meeting. Persons with disabilities requiring accommodation for attendance at this meeting should contact the City Clerk's Office at 262-236-2914, twenty-four (24) hours in advance of the meeting. Any questions regarding this agenda may be directed to the City Clerk's Office at 262-236-2914, Monday through Friday, 8:00 AM – 4:30 PM.



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Office of the City Administrator

FINANCE-PERSONNEL COMMITTEE
Regular Meeting
Tuesday, May 12, 2026 - 6:15 PM
North Conference Room

Minutes

1) Call to Order and Roll Call

The meeting was called to order by Mayor Nerbun at 6:15 p.m.

Also present: City Administrator William Jones, Assistant City Administrator Jessica Wolff, Finance Director Brenda Arnett, Assistant Finance Director Marie Keyser, City Clerk Caroline Fochs, City Attorney Brian Sajdak.

2) Approval of Meeting Minutes

- a) Meeting minutes of April 14, 2026

MOTION:	A Motion to Approve the Meeting Minutes
MOVER:	Alderman Robert Strzelczyk
SECONDER:	Alderman William Gebhardt
AYES:	Alderman Robert Strzelczyk, Alderman William Gebhardt
NAYS:	Brian Parrish - Absent
RESULT:	Approved by Voice Acclamation

3) License Applications

- a) May 2026 Licenses

MOTION:	A Motion to Approve the License Applications
MOVER:	Alderman William Gebhardt
SECONDER:	Alderman Robert Strzelczyk
AYES:	Alderman Robert Strzelczyk, Alderman William Gebhardt

NAYS:	Brian Parrish - Absent
RESULT:	Approved by Voice Acclamation

4) Vouchers Paid

- a) April 2026 Vouchers Paid List

MOTION:	A Motion to Approve the Vouchers Paid
MOVER:	Alderman Robert Strzelczyk
SECONDER:	Alderman William Gebhardt
AYES:	Alderman Robert Strzelczyk, Alderman William Gebhardt
NAYS:	Brian Parrish - Absent
RESULT:	Approved by Voice Acclamation

5) Resolutions

- a) **RESOLUTION 4288** - A Resolution Disallowing the Claim of Samuel T. McMahon dated March 4, 2026, Relating to Injuries Sustained on Mequon Road on November 8, 2025

Attorney Sajdak gave a brief explanation of the notice of injury the City received.

MOTION:	A Motion to Approve Resolution 4288
MOVER:	Alderman William Gebhardt
SECONDER:	Alderman Robert Strzelczyk
AYES:	Alderman Robert Strzelczyk, Alderman Brian Parrish, Alderman William Gebhardt
NAYS:	
RESULT:	Approved by Voice Acclamation

- b) **RESOLUTION 4289** - A Resolution Approving a Memorandum of Understanding Between the City of Mequon and the Mequon-Thiensville Community Foundation in Connection with Fundraising for a New Community Pool

Administrator Jones briefed the Committee about the Memorandum of Understanding (MOU) between the City of Mequon and the Mequon-Thiensville Community Foundation for fundraising efforts for the new Community Pool. The consensus among Committee members was positive.

It was asked at the meeting if there were more opportunities or strategies to create further

fundraising for the Community Pool.

MOTION:	A Motion to Approve Resolution 4289
MOVER:	Alderman William Gebhardt
SECONDER:	Alderman Robert Strzelczyk
AYES:	Alderman Robert Strzelczyk, Alderman Brian Parrish, Alderman William Gebhardt
NAYS:	
RESULT:	Approved by Voice Acclamation

6) Discussion Items

- a) 2026 YTD Budget Report as of March 31, 2026

It was asked at the meeting if there were any areas of concern with the first quarter budget report. Since the price of fuel has increased drastically, that is one budgeted item that staff will monitor as the year progresses.

- b) Cash & Investment Report as of March 31, 2026
- c) Finance-Personnel Work Plan

7) Adjourn

A motion to adjourn was made at 6:51 p.m. by Alderman Parrish, seconded by Alderman Gebhardt. All voted in favor "aye."

Respectfully Submitted,

Marie Keyser
Assistant Finance Director



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Fax: 262/242-9655

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Engineering

TO: Finance-Personnel Committee
FROM: Kristen Lundeen, Director Public Works/City Engineer
DATE: June 9, 2026
SUBJECT: Waste Hauler Permits

The City issues permits to waste haulers that are valid for one year, from July 1 to June 30.

Please note that when the licenses are mailed to the companies, they are accompanied by a letter outlining the ordinance requirements and their obligations to keep all waste confined within the waste hauling units and to clean up any debris resulting from their services.

Staff recommends approval of the following:

Waste Hauler – Renewal – Valid July 1, 2026 to June 30, 2027:

Compost Crusader LLC
1780 East Bolivar Avenue
St. Francis, WI 53235

Curby's Compost Service
740 W Oakland Avenue
Port Washington, WI 53074

Eagle Disposal
21107 Omega Circle
Franksville, WI 53126

GFL Environmental
W144S6350 College Court
Muskego, WI 53150

Ozaukee Disposal Corporation
W55N363 Park Lane
PO Box 42
Cedarburg, WI 53012

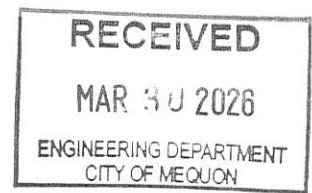
State Disposal Services LLC
9530 N 107th St
Milwaukee, WI 53224

Waste Management
N96W13840 County Line Road
Germantown, WI 53022

Wisconsin Waste
4709 Dale Curtin Dr
McFarland, WI 53228

Attachments:

Compost Crusader LLC Application, Curbys Compost Application , Eagle Disposal Application , GFL Application , Ozaukee Disposal Application, State Disposal Application, Waste Management Application , Wisconsin Waste



**HAULER PERMIT APPLICATION
 TO COLLECT GARBAGE, REFUSE, & RECYCLABLE MATERIALS**

The undersigned hereby applies for a permit to gather and dispose of any garbage, refuse, or recyclables generated in the City of Mequon in accordance with the rules of the City of Mequon, covering the business described below from **July 1, 2026 to June 30, 2027.**

1. Name of business: COMPOST CRUSADER LLC
 Business address: 1780 E. BOLIVAR AVE
ST FRANCIS WI 53035

2. Name of owner/s: MELISSA TASHJIAN
 Mailing address: 1780 E. BOLIVAR AVE
ST FRANCIS WI 53035

3. Contact person for problems: _____

4. Contact / Business telephone number/s: 262-394-6075

5. Number of customers ;
 a. Residential: 1 - 4 units: 12 ; 5 or more units: _____
 b. Commercial/Industrial: 2

6. Tons of ~~garbage and refuse landfilled~~ in previous year (Mequon totals only): 54 tons
 (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

7. Location of ~~Landfill~~: COMPOST SITE CALEDONIA, WI

8. Tons of material recycled in previous year (Mequon totals only):
 (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

a. aluminum cans: _____ b. steel/tin cans: _____ c. bi-metal cans: _____
 d. glass: _____ e. newsprint: _____ f. office paper: _____
 g. corrugated cardboard: _____ h. junk mail: _____ i. magazines: _____
 j. PET plastic (#1): _____ k. HDPE plastic (#2): _____ l. Other: _____/_____

Fee Computation:

Administrative Fee		\$	<u>60.00</u>
Vehicles 0 through 6 Gross Tons	\$0.00 x # of vehicles _____ =	\$	<u>0.00</u>
Vehicles 7 through 12 Gross Tons	\$25.00 x # of vehicles _____ =	\$	_____
Vehicles over 12 Gross Tons	\$50.00 x # of vehicles _____ =	\$	<u>50.00</u>
TOTAL FEE			\$ <u>110.00</u>

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

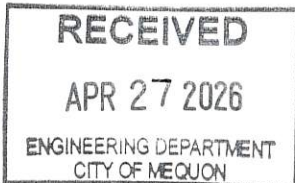
- A. Recyclables shall not be mixed with garbage and refuse.
- B. A curbside pickup service of recyclable materials shall be offered to our Mequon customers, to include all those items listed in this application as well as any others our company wishes to provide for. (Curbside pickup is defined as the collection of recyclable material at the same location as the collection of garbage or refuse.)
- C. The company will communicate with its customers and the City of Mequon regarding which items are picked up curbside, the reasons for recycling, and our company's requirements for preparation of solid waste and recyclables. This information shall be distributed to our customers and the City a minimum of every six months, or when changes in standards for preparation, collection or separation occur.

Signature: Date: 3/24/26
ALICE BLACKBURN
 Print or type name here

pd. 3/30/26
 ✓ #3331
 receipt # 004710-0118



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1. Name of business: Cumby's Compost Service
 Business address: 740 W OAKLAND AVE UNIT #7
PONT WASHINGTON WI 53074

2. Name of owner/s: SUSAN BONUCCI
 Mailing address: 9832 N COURTLAND DRIVE
MEQUON WI 53092

3. Contact person for problems: SUSAN BONUCCI

4. Contact / Business telephone number/s: 414 445 4345

5. Number of customers ;
 a. Residential: 1 - 4 units: 27 ; 5 or more units: 0.00
 b. Commercial/Industrial: 0.00

6. Tons of garbage and refuse landfilled in previous year (Mequon totals only): 0.00
 (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

7. Location of Landfill: N/A ~ Compost OPERATION

8. Tons of material recycled in previous year (Mequon totals only):
 (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

a. aluminum cans:	<u>0.00</u>	b. steel/tin cans:	<u>0.00</u>	c. bi-metal cans:	<u>0.00</u>
d. glass:	<u>0.00</u>	e. newsprint:	<u>0.00</u>	f. office paper:	<u>0.00</u>
g. corrugated cardboard:	<u>0.00</u>	h. junk mail:	<u>0.00</u>	i. magazines:	<u>0.00</u>
j. PET plastic (#1):	<u>0.00</u>	k. HDPE plastic (#2):	<u>0.00</u>	l. Other:	<u>/</u>

Fee Computation:

Administrative Fee		\$	<u>60.00</u>
Vehicles 0 through 6 Gross Tons	\$0.00 x # of vehicles	<u>1</u>	= \$ <u>0.00</u>
Vehicles 7 through 12 Gross Tons	\$25.00 x # of vehicles	<u>0</u>	= \$ <u>0.00</u>
Vehicles over 12 Gross Tons	\$50.00 x # of vehicles	<u>0</u>	= \$ <u>0.00</u>
TOTAL FEE \$			<u>60.00</u>

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

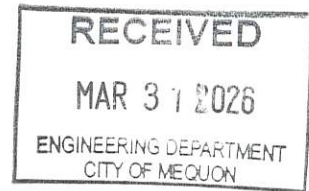
- A. Recyclables shall not be mixed with garbage and refuse.
- B. A curbside pickup service of recyclable materials shall be offered to our Mequon customers, to include all those items listed in this application as well as any others our company wishes to provide for. (Curbside pickup is defined as the collection of recyclable material at the same location as the collection of garbage or refuse.)
- C. The company will communicate with its customers and the City of Mequon regarding which items are picked up curbside, the reasons for recycling, and our company's requirements for preparation of solid waste and recyclables. This information shall be distributed to our customers and the City a minimum of every six months, or when changes in standards for preparation, collection or separation occur.

Signature: _____ Date: _____

 Print or type name here



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- 1. Name of business: Eagle Disposal Inc.
Business address: 21107 Omega Circle, Franksville, WI 53126
2. Name of owner/s: William Kateman Jr.
Mailing address: 21107 Omega Circle, Franksville, WI 53126
3. Contact person for problems: Jennifer Brown
4. Contact / Business telephone number/s: 262-895-4800
5. Number of customers; a. Residential: 1 - 4 units; 5 or more units; b. Commercial/Industrial: 200
6. Tons of garbage and refuse landfilled in previous year (Mequon totals only): 1300 tons
7. Location of Landfill:
8. Tons of material recycled in previous year (Mequon totals only):
a. aluminum cans: 15 b. steel/tin cans: 10 c. bi-metal cans: 0
d. glass: 40 e. newsprint: 7 f. office paper: 3
g. corrugated cardboard: 20 h. junk mail: 10 i. magazines: 1
j. PET plastic (#1): 2 k. HDPE plastic (#2): 5 l. Other: /

Fee Computation:

Table with 2 columns: Fee Category and Amount. Rows include Administrative Fee (\$60.00), Vehicles 0 through 6 Gross Tons (\$0.00), Vehicles 7 through 12 Gross Tons (\$25.00), and Vehicles over 12 Gross Tons (\$50.00 x 3 = \$150.00). Total Fee is \$150.00 + \$60.00 = \$210.00.

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

A. Recyclables shall not be mixed with garbage and refuse.

B. A curbside pickup service of recyclable materials shall be offered to our Mequon customers, to include all those items listed in this application as well as any others our company wishes to provide for. (Curbside pickup is defined as the collection of recyclable material at the same location as the collection of garbage or refuse.)

C. The company will communicate with its customers and the City of Mequon regarding which items are picked up curbside, the reasons for recycling, and our company's requirements for preparation of solid waste and recyclables. This information shall be distributed to our customers and the City a minimum of every six months, or when changes in standards for preparation, collection or separation occur.

Signature: Jennifer Brown
Print of type name here

Date: 3/24/20

Handwritten notes: pd. 3/31/26, #7284 \$150.00, rec# 004710-0117, pd. 4/13/26, #7310 \$60.00, rec# 004732-065



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- 1. Name of business: GFL ENVIRONMENTAL
Business address: W144 S6350 College CT.
MUSKEGO, WI 53150
- 2. Name of owner/s: KEVIN PLUMMER
Mailing address: SAME AS ABOVE
- 3. Contact person for problems: KEVIN PLUMMER
- 4. Contact / Business telephone number/s: 1-262-679-0860
- 5. Number of customers ;
a. Residential: 1 - 4 units: 1831 ; 5 or more units: 11
b. Commercial/Industrial: 132
- 6. Tons of garbage and refuse landfilled in previous year (Mequon totals only): 2350.55
(PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)
- 7. Location of Landfill: GLACIER RIDGE LANDFILL, HORICON
- 8. Tons of material recycled in previous year (Mequon totals only):
(PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

a. aluminum cans: <u>7.39</u>	b. steel/tin cans: <u>22.17</u>	c. bi-metal cans: <u>—</u>
d. glass: <u>135.26</u>	e. newsprint: <u>272.22</u>	f. office paper: <u>35.29</u>
g. corrugated cardboard: <u>120.48</u>	h. junk mail: <u>35.29</u>	i. magazines: <u>35.29</u>
j. PET plastic (#1): <u>28.09</u>	k. HDPE plastic (#2): <u>8.13</u>	l. Other: <u>Rigid Plastic 6.80</u> <u>#3-#7 Plastic 13.30</u>

Fee Computation:

Administrative Fee	\$ <u>60.00</u>
Vehicles 0 through 6 Gross Tons	\$0.00 x # of vehicles <u> </u> = \$ <u>0.00</u>
Vehicles 7 through 12 Gross Tons	\$25.00 x # of vehicles <u> </u> = \$ <u> </u>
Vehicles over 12 Gross Tons	\$50.00 x # of vehicles <u>20</u> = \$ <u>1000.00</u>
TOTAL FEE \$ <u>1060.00</u>	

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

- A. Recyclables shall not be mixed with garbage and refuse.
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Signature: Date: 4/21/2026
Print or type name here: Kevin Plummer



CITY OF MEQUON
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SCANNED

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1. Name of business: Ozaukee Disposal Corp.
Business address: W55 N363 Park Lane
Cedarburg, WI 53012

2. Name of owner/s: Richard L Behling
Mailing address: P.O. Box 42
Cedarburg, WI 53012

3. Contact person for problems: Richard Behling / Jason Behling

4. Contact / Business telephone number/s: 262-377-4640 Rich cell 262-993-1947
Jason cell 414-807-6966

5. Number of customers ;
a. Residential: 1 - 4 units: 1345 ; 5 or more units: 5 and 7 churches Town of Jackson residential 48
b. Commercial/Industrial: 20

6. Tons of garbage and refuse landfilled in previous year (Mequon totals only): Don't know. Combined with Cedarburg, Grafton, Town Jackson, (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE) Mequon & Thiensville

7. Location of Landfill: Orchard Ridge RDF N96. W13475 County Line Rd, Menomonee Falls, WI 53051

8. Tons of material recycled in previous year (Mequon totals only): (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

*** a. aluminum cans: b. steel/tin cans: c. bi-metal cans:
d. glass: e. newsprint: f. office paper:
g. corrugated cardboard: h. junk mail: i. magazines:
j. PET plastic (#1): k. HDPE plastic (#2): l. Other: /

*** All co-mingled. Est. average 31 tons
Fee Computation:

Table with 2 columns: Fee Category and Amount. Rows include Administrative Fee (\$60.00), Vehicles 0 through 6 Gross Tons (\$0.00), Vehicles 7 through 12 Gross Tons (\$50.00), Vehicles over 12 Gross Tons (\$250.00), and TOTAL FEE (\$360.00).

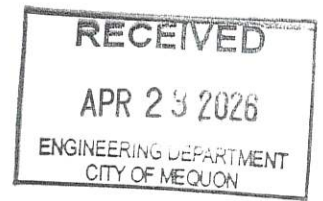
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Signature: Richard L Behling Date: 4-6-2026
Richard L Behling
Print or type name here



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1. Name of business: State Disposal Services
Business address: 9530 N 107 St. Milwaukee, WI 53224
2. Name of owner/s: Brad Horne
Mailing address: 9530 N 107 St Milwaukee, WI 53224
3. Contact person for problems: Brad Horne
4. Contact / Business telephone number/s: 414-489-1970
5. Number of customers ;
a. Residential: 1 - 4 units: ; 5 or more units:
b. Commercial/Industrial:
6. Tons of garbage and refuse landfilled in previous year (Mequon totals only): 350
7. Location of Landfill: Waste Management - Orchard Ridge
8. Tons of material recycled in previous year (Mequon totals only): N/A
a. aluminum cans: b. steel/tin cans: c. bi-metal cans:
d. glass: e. newsprint: f. office paper:
g. corrugated cardboard: h. junk mail: i. magazines:
j. PET plastic (#1): k. HDPE plastic (#2): l. Other: /

Fee Computation:

Table with 2 columns: Description and Amount. Rows include Administrative Fee (\$60.00), Vehicles 0 through 6 Gross Tons (\$0.00), Vehicles 7 through 12 Gross Tons (\$25.00), Vehicles over 12 Gross Tons (\$50.00 x 3 = \$150), and TOTAL FEE \$210.00.

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

A. Recyclables shall not be mixed with garbage and refuse.

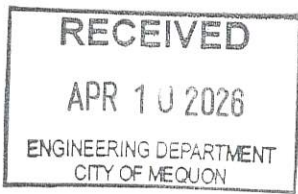
CK # 14691
4/23/26

B. A curbside pickup service of recyclable materials shall be offered to our Mequon customers, to include all those items listed in this application as well as any others our company wishes to provide for. (Curbside pickup is defined as the collection of recyclable material at the same location as the collection of garbage or refuse.)

C. The company will communicate with its customers and the City of Mequon regarding which items are picked up curbside, the reasons for recycling, and our company's requirements for preparation of solid waste and recyclables. This information shall be distributed to our customers and the City a minimum of every six months, or when changes in standards for preparation, collection or separation occur.

Signature: Mari Hirsch
Print or type name here

Date: 03/25/2026



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SCANNED

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The undersigned hereby applies for a permit to gather and dispose of any garbage, refuse, or recyclables generated in the City of Mequon in accordance with the rules of the City of Mequon, covering the business described below from July 1, 2026 to June 30, 2027.

- 1. Name of business: Waste Management
Business address: N96 W13840 County Line Rd
Germantown, WI 53022
2. Name of owner/s:
Mailing address:
3. Contact person for problems: Tim Wengren
4. Contact / Business telephone number/s: 262-202-1175
5. Number of customers;
a. Residential: 1 - 4 units: ; 5 or more units:
b. Commercial/Industrial: (report included)
6. Tons of garbage and refuse landfilled in previous year (Mequon totals only):
7. Location of Landfill: N96 W13073 County Line Rd Menomonee Falls 53051
8. Tons of material recycled in previous year (Mequon totals only):
a. aluminum cans: b. steel/tin cans: c. bi-metal cans:
d. glass: e. newsprint: f. office paper:
g. corrugated cardboard: h. junk mail: i. magazines:
j. PET plastic (#1): k. HDPE plastic (#2): l. Other: /

Fee Computation:
Administrative Fee \$ 60.00
Vehicles 0 through 6 Gross Tons \$0.00 x # of vehicles = \$ 0.00
Vehicles 7 through 12 Gross Tons \$25.00 x # of vehicles = \$
Vehicles over 12 Gross Tons \$50.00 x # of vehicles 6 = \$ 300.00
TOTAL FEE \$ 360.00

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

- A. Recyclables shall not be mixed with garbage and refuse.
B. A curbside pickup service of recyclable materials shall be offered to our Mequon customers, to include all those items listed in this application as well as any others our company wishes to provide for. (Curbside pickup is defined as the collection of recyclable material at the same location as the collection of garbage or refuse.)
C. The company will communicate with its customers and the City of Mequon regarding which items are picked up curbside, the reasons for recycling, and our company's requirements for preparation of solid waste and recyclables. This information shall be distributed to our customers and the City a minimum of every six months, or when changes in standards for preparation, collection or separation occur.

Signature: [Handwritten Signature]
Print or type name here: Tim Wengren

Date: 3/24/26

SCANNED

City of Mequon, WI

Recycling lbs/week X's 4.33 week/month

156,500.00 or

Recycling tons per month

77.62

Breakdown of Month

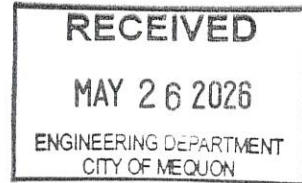
<u>Lbs</u>	<u>Tons per month</u>
News/Mixed Paper	
9.19% 14,382.35	OCC 7.19
29.88% 46,762.20	ONP#8 23.38
14.31% 22,395.15	Mix 11.20
Other Materials	
0.88% 1,377.20	Aluminum 0.69
0.03% 46.95	Gabletop 0.02
1.93% 3,020.45	Tin 1.51
0.92% 1,439.80	Scrap Metal 0.72
1.35% 2,112.75	HDPE Natural 1.06
1.19% 1,862.35	HDPE Colored 0.93
0.76% 1,189.40	Tubs/Lids 0.59
0.25% 391.25	Rigids 0.20
4.10% 6,416.50	PETE 3.21
26.65% 41,707.25	Sorted Glass 20.85
0.00% 0.00	Broken Glass 0.00
8.55% 13,380.75	Nonrecyclables 6.69

SCANNED

Total Yearly Tons of Recyclables	
OCC	86.29
ONP#8	280.57
Mix	134.37
Aluminum	8.26
Gabletop	0.28
Tin	18.12
Scrap Metal	8.64
HDPE Natural	12.68
HDPE Colored	11.17
Tubs/Lids	7.14
Rigids	2.35
PETE	38.50
Sorted Glass	250.24
Broken Glass	0.00
Nonrecyclables	80.28



CITY OF MEQUON
 11333 N. Cedarburg Rd.
 Mequon, WI 53092



**HAULER PERMIT APPLICATION
 TO COLLECT GARBAGE, REFUSE, & RECYCLABLE MATERIALS**

The undersigned hereby applies for a permit to gather and dispose of any garbage, refuse, or recyclables generated in the City of Mequon in accordance with the rules of the City of Mequon, covering the business described below from **July 1, 2026 to June 30, 2027**.

1. Name of business: Wisconsin Waste
 Business address: 4709 Dale Curtin Dr
McFarland, WI 53558

2. Name of owner/s: Brandon Domack
 Mailing address: 4709 Dale Curtin Dr.
McFarland, WI 53558

3. Contact person for problems: Brandon Domack

4. Contact / Business telephone number/s: 608-630-2258

5. Number of customers ;
 a. Residential: 1 - 4 units: 50 - 100 ; 5 or more units: _____
 b. Commercial/Industrial: _____

6. Tons of garbage and refuse landfilled in previous year (Mequon totals only): 10-15
 (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

7. Location of Landfill: Germantown, WI

8. Tons of material recycled in previous year (Mequon totals only):
 (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

a. aluminum cans: _____ b. steel/tin cans: _____ c. bi-metal cans: _____
 d. glass: _____ e. newsprint: _____ f. office paper: _____
 g. corrugated cardboard: 0.25 h. junk mail: _____ i. magazines: _____
 j. PET plastic (#1): _____ k. HDPE plastic (#2): _____ l. Other: _____ / _____

Fee Computation:

Administrative Fee		\$	<u>60.00</u>
Vehicles 0 through 6 Gross Tons	\$0.00 x # of vehicles <u>1</u>	=	\$ <u>0.00</u>
Vehicles 7 through 12 Gross Tons	\$25.00 x # of vehicles _____	=	\$ _____
Vehicles over 12 Gross Tons	\$50.00 x # of vehicles _____	=	\$ _____
TOTAL FEE \$			<u>60.00</u>

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

- A. Recyclables shall not be mixed with garbage and refuse.
- B. A curbside pickup service of recyclable materials shall be offered to our Mequon customers, to include all those items listed in this application as well as any others our company wishes to provide for. (Curbside pickup is defined as the collection of recyclable material at the same location as the collection of garbage or refuse.)
- C. The company will communicate with its customers and the City of Mequon regarding which items are picked up curbside, the reasons for recycling, and our company's requirements for preparation of solid waste and recyclables. This information shall be distributed to our customers and the City a minimum of every six months, or when changes in standards for preparation, collection or separation occur.

Signature: Date: May 15 2026
Brandon Domack
 Print or type name here



11333 N. Cedarburg Rd
Mequon, WI 53092-1930
Phone: 262/236-2914
Fax: 262/242-9655

www.cityofmequonwi.gov

Office of the City Clerk

TO: Finance-Personnel Committee
FROM: Caroline Fochs, City Clerk
DATE: June 4, 2026
SUBJECT: June 2026 License Applications

License Renewals Recommended Approvals for the period of July 1, 2026 - June 30, 2027 (Pending passing all inspections)

Class B Beer and Class B Reserve Liquor Licenses

- The Lowlands Group LLC DBA Café Hollander Mequon
5900 W. Mequon Rd.
Agent: Eric G. Wagner
- First Watch Restaurants, Inc. DBA First Watch #6009
11032 N. Port Washington Rd.
Agent: Bryce J. Kingsbury
- BE Golf, LLC DBA Missing Links
12950 N. Port Washington Rd.
Agent: Peter D. Epperson
- Fenwicks LLC DBA Fenwick's Pub and Patio
6300 W. Mequon Rd.
Agent: Michael D Ridgway
- Rays Mequon LLC DBA Rays Wine and Spirits
7555 W. Mequon Rd.
Agent: Michael J Gardner
- Bawi, Inc. DBA Bawi Korean BBQ
6107 W. Mequon Rd.
Agent: Anna Kyrychenko
- Mequon Spur 16 LLC DBA Mequon Spur 16 LLC
6300 W. Mequon Rd.
Agent: Michael Ridgway

Class B Beer and Class B Liquor Licenses

- Howard J. Schroeder Legion Club, Inc. DBA American Legion Post 457
6050 W. Mequon Rd.
Agent: Mike Wetzel
- Harvey's Central Grille Inc. DBA Harvey's Central Grille
1340 W. Town Square Rd.
Agent: Amelia C. Betzhold
- DeMarsh Bros., Inc. DBA Highland House
12741 N. Port Washington Rd.
Agent: Frank L. Stemper

- Korner Q's LLC DBA Korner Q's Eatery Bar and Grill
10631 W. Freistadt Rd.
Agent: Gina A. Wright
- Newcastle Place LLC DBA Newcastle Estates
1100 W. Estates Dr.
Agent: Dodie A. Novak
- Newcastle Place LLC DBA Newcastle Place
12600 N. Port Washington Rd.
Agent: Dodie A. Novak
- Family Entertainment, LLC DBA North Shore Cinema
11700 N. Port Washington Rd.
Agent: LaMarvon J. Jackson
- Ozaukee Country Club
10823 N. River Rd.
Agent: William D. Norem
- HGC River Club, LLC DBA River Club of Mequon
12400 N. Ville du Parc Dr.
Agent: John A. Robinson
- The Ruby Tap Mequon LLC DBA Ruby Tap Mequon (The)
6000 W. Mequon Rd.
Agent: Sarah E. Nelson
- Steny's North Shore LLC DBA Steny's North Shore
5616 W. Donges Bay Rd.
Agent: Brittney Stenstrup
- Z Mequon LLC DBA Zarletti Mequon
1515 W. Mequon Rd.
Agent: Brian C. Zarletti
- Olivers Food, LLC DBA Boca Rica
6300 W. Mequon Rd., Unit 103
Agent: Oliver Hunt
- ETS Restaurants Inc DBA Café 1505
1505 W. Mequon Rd.
Agent: Alyssa L Lugo
- F.C. Ventures LLC DBA Greenside Grill
6333 W. Bonniwell Rd.
Agent: Gia M. Fazal
- Homeplate Asylum LLC DBA Homeplate Asylum
7520 W. Donges Bay Rd.
Agent: Scott A. Gierach
- Hong Anh Inc. DBA Hong Anh Palace
10046 N. Port Washington Rd.
Agent: Huy Q Duong
- Horrigan Restaurants LLC DBA Mequon Pizza Company
12020 N. River Rd.
Agent: Nicholas J. Horrigan
- BRG 11120 Cedarburg Road, LLC DBA Mr. B's - A Bartolotta Steakhouse (Mequon)
11120 N. Cedarburg Rd.
Agent: Christian Damiano
- North Shore Country Club DBA North Shore Country Club
3100 W. Country Club Dr.
Agent: Cherie Lininger

- Big Shots Sports, LLC DBA Pin High Golf Center
10328 N. Wauwatosa Rd.
Agent: I Lan Hang
- Sendiks-Mequon, LLC DBA Sendik's Food Markets
10930 N. Port Washington Rd.
Agent: Theodore T. Balistreri
- Screaming Tuna Restaurant Mequon LLC DBA Screaming Tuna Mequon
6300 W. Mequon Rd., Unit 102
Agent: Christian Vega
- Pioneer SL LLC DBA X Golf Mequon
11043 N. Port Washington Rd.
Agent: Shawn M. DeMain
- TRK Tavern LLC DBA White Rabbit Bar & Grill (The)
14015 N. Cedarburg Rd.
Agent: Tammy L. Kosidowski

Class B Beer and Class C Wine Licenses

- Barthel's Bakery LLC DBA Barthel's Bakery
12246 N. Farmdale Rd.
Agent: Suzanne M. Knudsen
- Kong Suwai LLC DBA Kha Sushi Land
6005 W. Mequon Rd.
Agent: Khine Pyae
- BYB Sports Investments Group LLC DBA Lakeshore Chinooks
12800 N. Lake Shore Dr.
Agent: Kian Dillan
- Ozaukee Youth Hockey Association, Inc. DBA Ozaukee Ice Center
5505 W. Pioneer Rd.
Agent: Christopher S. Donovan
- Shreeji Ventures LLC DBA Taco Pros
10942 N. Port Washington Rd.
Agent: Dharmesh Ghelani

Class B Beer and Class C Wine License for June 26, 2026 Movie Night

- Fenwicks LLC DBA Fenwick's Pub and Patio for June 26, 2026 Movie Night
6300 W. Mequon Rd.
Agent: Michael D Ridgway

Class A Beer and Class A Liquor Licenses

- Lux Nail Salon LLC DBA Lux Nail Salon LLC
10911 N. Port Washington Rd.
Agent: An N. Nguyen
- Walgreens Co. DBA Walgreens #03448
11270 N. Port Washington Rd.
Agent: Daniel J. Stachnik
- Soommnath Hospitality LLC DBA Sybaris Pool Suites
10240 N. Cedarburg Rd.
Agent: Frederick M. Wahlen
- Kwik Trip Inc. DBA Kwik Trip 325
10360 N. Cedarburg Rd.
Agent: Alyssa C. Kegel

- Center for Jewish Life, Inc. Crown Judaica
2233 W. Mequon Rd.
Agent: Menachem Rapoport

Class A Beer License

- Roettgers Company Inc. DBA Mequon Mobil
11155 N. Wauwatosa Rd.
Agent: Alex Ciano

Class B Beer Licenses

- Sodexo Operations, LLC DBA Sodexo Operations (Concordia)
12800 N. Lake Shore Dr.
Agent: Angela E. Jensen
- Mark A. Mollenhauer DBA Leonardo's Pizza
11051 N. Port Washington Rd.
Agent: Mark Allen Mollenhauer
- Roots & Stems LLC DBA Roots & Stems
11627 W. Highland Rd.
Agent: Brenda J. Schieble

Vending Distributor Licenses - Renewals for the period of July 1, 2026 - June 30, 2027

- **Wisconsin P & P Amusement**
12565 W. Lisbon Rd. Brookfield, WI 53005
Owner: Michael Louis Wiegel
Machines Located at: Homeplate Asylum 7520 W. Donges Bay Rd.; Korner Q's Eatery Bar and Grill 10631 W. Freistadt Rd.; Spanky's Hideaway 5208 W. County Line Rd.; Mequon Pizza Company 12020 N. River Rd.; Ozaukee Ice Center 5505 W. Pioneer Rd.; White Rabbit 14015 N. Cedarburg Rd.
- **Red's Novelty**
1921 S. 74th St. West Allis, WI 53219
Owner: Jay G. Jacomet
Machines Located at: River Club of Mequon 12400 N. Ville du Parc Dr.
- **Mitchell Novelty Co.**
3506 W. National Ave. Milwaukee, WI 53215
Owner: Ralph A. Fleege
Machines Located at: The Landmark Inn 10634 W. Freistadt Rd.
- **Lake States Vending Inc.**
N173 W21298 Northwest Passage Jackson, WI 53037
Owner: Chad Robert Goeman
Machines Located at: X-Golf Mequon 11043 N. Port Washington Rd.; Pin High Golf Center 10328 N. Wauwatosa Rd.; Ozaukee Country Club 10813 N. River Rd.; Ice Barn (Steny's) 5616 W. Donges Bay Rd.

Peddler Class A Licenses - NEW for the period of June 12, 2026 – September 12, 2026

- **Aptive Environmental**
16610 W. Rogers Dr.
New Berlin, WI 53151
Request to provide door-to-door selling of pest control services.

Applicant Names:

Noah Andrus
Reagan Laserna
Carolina Alii
Sydney Miller
Mason Melander
Marcus Mitchell
M. Jordan Scott
Earl Scott
Echeverria Diaz
Christopher Cutler
Jack Kerwin
Monica Walter
Jahaziel Diaz
Landon Martinez
Leonardo Castanon
Adrian Lopez

Recommended denials: None

**CITY OF MEQUON
11333 N CEDARBURG ROAD
MEQUON, WI 53092**

THE FOLLOWING VOUCHERS PAID:	MAY 2026
GENERAL FUND (0110)	\$ 227,709.40
SPECIAL REVENUE FUND (0210)	0.00
PARKS & OPEN SPACE (0220)	0.00
REVOLVING LOAN FUND (0230)	0.00
SPECIAL FEDERAL GRANT FUND (0250)	20,564.94
ENVIRONMENTAL REMEDIATION FUND (0270)	0.00
DEBT SERVICE FUND (0310)	0.00
DEBT SERVICE TIF 3 FUND (0330)	0.00
CAPITAL PROJECT FUND (0410)	260,110.90
SEWER UT FUND (0610)	600,668.79
WATER UT FUND (0620)	86,808.58
TAX FIDUCIARY FUND (0810)	114.33
TOTAL	<u>\$ 1,195,976.94</u>

Processed by Department	Vendor Name	Invoice Description	Grand Total	\$1,195,976.94 Line Item Amount
ARPA Grant	FGM ARCHITECTS INC	ARPA: CIVIC CAMPUS MASTER PLANNING 2/21/26-3/27/26		12,118.31
ARPA Grant	TYLER TECHNOLOGIES INC	ARPA: BUSINESS MGMT & COMMUNITY DEV. CONVERSION		7,250.00
ARPA Grant	TYLER TECHNOLOGIES INC	ARPA: EPL REMOTE IMPLEMENTATION		2,800.00
ARPA Grant	TYLER TECHNOLOGIES INC	ARPA: EPL PROJECT MGMT & REMOTE IMPLEMENTATION		1,400.00
ARPA Grant	WIS DEPT OF TRANSPORT 7366	PORT WASH RD/CTY LINE RD TRAFFIC SIGNAL (RES 3876)		109.13
ARPA Grant	TYLER TECHNOLOGIES INC	ARPA: BUSINESS MANAGEMENT CONVERSION-CREDIT MEMO		-3,112.50
ARPA Grant Total				20,564.94
Assessor	CATALIS TAX & CAMA INC	2026 ASSESSOR CONTRACT - APRIL		12,000.00
Assessor Total				12,000.00
Building Maintenance	SAINT CROIX MANAGEMENT INC	CLEANING CONTRACT RESOLUTION 4256 - MAY		2,891.00
Building Maintenance	J. F. AHERN CO	SERVER ROOM A/C REPAIR AT PD (SAFETY BUILDING)		2,766.44
Building Maintenance	J. F. AHERN CO	PREVENTATIVE MAINTENANCE HVAC CONTRACT-MAY		2,764.84
Building Maintenance	SAINT CROIX MANAGEMENT INC	CLEANING CONTRACT RESOLUTION 4256 - MAY		2,635.00
Building Maintenance	J. F. AHERN CO	OIL BURNER REPAIR DPW		1,549.00
Building Maintenance	SAINT CROIX MANAGEMENT INC	CLEANING CONTRACT RESOLUTION 4256 - MAY		1,250.00
Building Maintenance	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES - PARKS		676.58
Building Maintenance	TELOCIN GROUP INC	FH2 GENERATOR PM		646.00
Building Maintenance	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES - CITY HALL		508.18
Building Maintenance	FRANK D GILLITZER ELECTRIC COMPANY LTD	3 POLE 40 AMP BREAKER REPAIR AC SAFETY BUILDING		449.06
Building Maintenance	STAPLES BUSINESS ADVANTAGE	TP JANITORIAL SUPPLIES		377.15
Building Maintenance	STATE DISPOSAL SERVICES LLC	DUMPSTER FEES-APRIL		304.43
Building Maintenance	AMAZON CAPITAL SERVICES, INC	GARAGE DOOR LOOP SENSOR REPLACEMENTS DPW		248.94
Building Maintenance	AMAZON CAPITAL SERVICES, INC	LIGHTS COLD STORAGE DPW		239.99
Building Maintenance	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		164.65
Building Maintenance	PEST ARREST EXTERMINATING	PEST CONTROL CONTRACT-MAY		135.00
Building Maintenance	MCCONN INC	SAFETY GLASSES		85.45
Building Maintenance	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES		62.99
Building Maintenance	AMAZON CAPITAL SERVICES, INC	FAUCETS MENS PD BATHROOM		55.98
Building Maintenance	STAPLES BUSINESS ADVANTAGE	RETURN-CREW CLING TB CLEANER		-62.99
Building Maintenance Total				17,747.69
Capital Fund DPW Vehicles & Equipment	GIELOW'S LAWN & GARDEN EQUIPMENT INC	REPLACEMENT ZERO TURN MOWER FOR UNIT 457-SOURCEWEL		15,449.00
Capital Fund DPW Vehicles & Equipment	GRAY'S INC	CUTTING EDGES FOR TRUCK 320 PER RESOLUTION 4276		3,778.00
Capital Fund DPW Vehicles & Equipment Total				19,227.00
Capital Fund Emerald Ash Borer	WAYSIDE NURSERIES INC	EAB TREE REPLANTING HIGHLAND WOODS		5,635.00
Capital Fund Emerald Ash Borer	WAYSIDE NURSERIES INC	EAB TREE REPLANTING HIGHLAND WOODS		3,733.00
Capital Fund Emerald Ash Borer Total				9,368.00
Capital Fund Fleet Management Software	TYLER TECHNOLOGIES INC	FLEET SOFTWARE (RES 4284) IMPLEMENT PAY #7		2,100.00
Capital Fund Fleet Management Software	TYLER TECHNOLOGIES INC	FLEET SOFTWARE (RES 4284) REMOTE IMPLEMENT PAY #5		1,400.00
Capital Fund Fleet Management Software	TYLER TECHNOLOGIES INC	FLEET SOFTWARE (RES 4284) IMPLEMENT PAY #6		700.00
Capital Fund Fleet Management Software	AMAZON CAPITAL SERVICES, INC	PRINTER FOR FLEET DIVISION PER RESOLUTION 4284		369.00
Capital Fund Fleet Management Software Total				4,569.00
Capital Fund IT Data Processing Equipment	VC3 INC	PUBLIC SAFETY SECURITY SOFTWARE FEE - APRIL		936.00
Capital Fund IT Data Processing Equipment	AMAZON CAPITAL SERVICES, INC	PRINTER FOR FLEET DIVISION PER RESOLUTION 4284		289.90
Capital Fund IT Data Processing Equipment Total				1,225.90
Capital Fund Master Storm Water Management	GRAEF-USA INC	MS4 TMDL REPORT UPDATE THROUGH 4/29/2026		19,900.00
Capital Fund Master Storm Water Management Total				19,900.00
Capital Fund Police K-9	AMAZON CAPITAL SERVICES, INC	POLICE K9 EQUIPMENT - DOG SEAT BELT		76.46
Capital Fund Police K-9	TEMP STAFF REIMB	REIMBURSEMENT LEO GROOMING		60.00
Capital Fund Police K-9	NVA THIENSVILLE VETERINARY MANAGEMENT, INC.	VETERINARY CARE - LEO		57.50
Capital Fund Police K-9	AMAZON CAPITAL SERVICES, INC	POLICE K9 EQUIPMENT - COLLAR & VEST		42.96
Capital Fund Police K-9	TEMP STAFF REIMB	REIMBURSEMENT K9 E-COLLAR HOLDER		40.99
Capital Fund Police K-9	AMAZON CAPITAL SERVICES, INC	RETURN-K9 DOG HARNESS VEST		-29.44
Capital Fund Police K-9 Total				248.47
Capital Fund Police Officer Equipment	GALL'S LLC	VESTS		1,364.08
Capital Fund Police Officer Equipment	GALL'S LLC	VESTS		1,364.08
Capital Fund Police Officer Equipment	GALL'S LLC	VESTS		1,364.08
Capital Fund Police Officer Equipment	GALL'S LLC	VESTS		1,364.08
Capital Fund Police Officer Equipment	GALL'S LLC	VESTS		1,364.08
Capital Fund Police Officer Equipment Total				6,820.40
Capital Fund Right-of-Way Assets	VINTON CONST. CO.	FINAL PAYMENT (APP 4) CONST AND RETAIN-BRUSH SITE		110,511.56
Capital Fund Right-of-Way Assets	OUTDOOR LIGHTING CONSTRUCTION CO., INC.	REIMBURSED FROM CLAIM 426795-LIGHTNING STRIKE		31,342.44
Capital Fund Right-of-Way Assets	COUNTY MATERIALS CORP	CONCRETE PIPE MATERIALS FOR ROAD PROGRAM		17,498.72
Capital Fund Right-of-Way Assets	WESTERN CULVERT & SUPPLY INC	ROAD PROGRAM CULVERTS		16,317.00
Capital Fund Right-of-Way Assets	COUNTY MATERIALS CORP	CONCRETE PIPE MATERIALS FOR ROAD PROGRAM		12,051.20
Capital Fund Right-of-Way Assets	WIS DEPT OF TRANSPORT 7366	WISDOT MEQUON RD SIDEWALK (RES 4026 & 4139)		4,319.12
Capital Fund Right-of-Way Assets	LANGE ENTERPRISES OF WISCONSIN INC	ROAD PROGRAM SIGNS		3,362.09
Capital Fund Right-of-Way Assets	COUNTY MATERIALS CORP	CONCRETE PIPE MATERIALS FOR ROAD PROGRAM		2,650.00
Capital Fund Right-of-Way Assets	THE OFFICE TECHNOLOGY GROUP	BRUSH SITE NETWORK CONNECTION		700.00
Capital Fund Right-of-Way Assets Total				198,752.13
City Administrator	PETE'S POPS LLC	PUBLIC SERVICE EMPLOYEE APPRECIATION TREATS		575.00
City Administrator	CONLEY PUBLISHING GROUP LTD	1 YEAR SUBSCRIPTION ACCOUNT #0003739 NEWS GRAPHIC		138.00
City Administrator	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		51.72
City Administrator Total				764.72
City Clerk	CONLEY PUBLISHING GROUP LTD	LEGAL NOTICES AND ADS TO PUBLISH		159.51
City Clerk	AMAZON CAPITAL SERVICES, INC	WHITE OUT, ENVELOPES, RUBBER BANDS, MAGNETS, BATTE		121.79
City Clerk	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		27.62
City Clerk Total				308.92
Common Council	BYB SPORTS INVESTMENTS GROUP LLC	6/18/26 BACKYARD PATIO TICKETS/CONCESSIONS-DEPOSIT		2,279.20
Common Council	KIM GUIBORD	MEMORIAL DAY SOUND SYSTEM		350.00
Common Council	MEQUON-THIENSVILLE COMMUNITY FOUNDATION	2026 PILLARS OF THE COMMUNITY TICKET-A.NERBUN		75.00
Common Council Total				2,704.20
Communications	AMAZON CAPITAL SERVICES, INC	COMMUNICATIONS OFFICE SUPPLIES - PAPER, FOLDERS		136.44
Communications	AMAZON CAPITAL SERVICES, INC	COMMUNICATIONS OFFICE SUPPLIES - ENVELOPES, TAPE		93.71
Communications	AMAZON CAPITAL SERVICES, INC	COMMUNICATIONS OFFICE SUPPLIES - ORGANIZERS		46.22
Communications	ODP BUSINESS SOLUTIONS LLC	OFFICE SUPPLIES - LABELS, ENV SEALER		40.49
Communications	ODP BUSINESS SOLUTIONS LLC	OFFICE SUPPLIES - TAPE		7.42
Communications	ODP BUSINESS SOLUTIONS LLC	OFFICE SUPPLIES - EARBUDS		1.95
Communications Total				326.23
Community Development	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		260.99
Community Development	CONLEY PUBLISHING GROUP LTD	PUBLIC NOTIFICATIONS		185.44
Community Development	TEMP STAFF REIMB	REIMBURSEMENT SUPPLIES FOR EDB MEETINGS		58.92
Community Development Total				505.35
Elections	OZAUKEE COUNTY CLERK	SPRING ELECTION EQUIPMENT, BALLOTS AND SUPPLIES		3,864.57
Elections	TEMP STAFF REIMB	REIMBURSEMENT ELECT/TRAINING MILEAGE 3/31-4/30/26		131.95
Elections	POLL WORKER	REIMBURSEMENT 4/7/2026 ELECTION DAY PER DIEM		100.00
Elections	POLL WORKER	REIMBURSEMENT 4/7/2026 ELECTION DAY PER DIEM		100.00
Elections	POLL WORKER	REIMBURSEMENT 4/7/2026 ELECTION DAY PER DIEM		100.00
Elections	POLL WORKER	REIMBURSEMENT 4/7/2026 ELECTION DAY PER DIEM		100.00
Elections	POLL WORKER	REIMBURSEMENT 4/7/2026 ELECTION DAY PER DIEM		100.00
Elections	POLL WORKER	REIMBURSEMENT 4/7/2026 ELECTION DAY PER DIEM		100.00
Elections	TEMP STAFF REIMB	REIMBURSEMENT ELECT/TRAINING MILEAGE 4/7-4/30/26		85.70
Elections	POLL WORKER	REIMBURSEMENT 4/7/2026 ELECTION DAY PER DIEM		81.71
Elections	AMAZON CAPITAL SERVICES, INC	SURGE PROTECTOR - QTY OF 8, WIRELESS MOUSE - QTY O		80.24
Elections	POLL WORKER	REIMBURSEMENT 4/7/2026 ELECTION DAY PER DIEM		74.87

Processed by Department	Vendor Name	Invoice Description	Grand Total	\$1,195,976.94
				Line Item Amount
Elections	OZAUKEE COUNTY CLERK	SPRING PRIMARY - ENVELOPES AND NOTICES		47.65
Elections	TEMP STAFF REIMB	REIMBURSE 4/7/26 ELECT & BOARD OF CANVASS MILEAGE		13.49
Elections Total				4,977.94
Engineering	R.A. SMITH, INC	ENCLAVE 9 INSPECTION RES 4191 3/1/2026-3/31/2026		2,591.58
Engineering	BAXTER & WOODMAN, INC.	SWMP REVIEW - GRANVILLE RIDGE		1,968.75
Engineering	BAXTER & WOODMAN, INC.	SWMP REVIEW - RIVERLAND MEADOWS		1,800.00
Engineering	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		271.86
Engineering	USCC SERVICES LLC	LEMKE PARK DATA-APRIL		25.82
Engineering Total				6,658.01
Finance	TEMP STAFF REIMB	REIMBURSEMENT MILEAGE & LUNCH WGFOA CONFERENCE		112.14
Finance	TEMP STAFF REIMB	REIMBURSEMENT MILEAGE WGFOA CONFERENCE IN OSHKOSH		98.89
Finance	GOVERNMENT FINANCE OFFICERS ASSOCIATION	GFOA PAYROLL ON DEMAND TRAINING		50.00
Finance Total				261.03
Fleet Services	EDWARD H WOLF & SONS INC	FUEL		33,662.38
Fleet Services	H&S STELDT, INC.	204 TRANSMISSION		5,500.00
Fleet Services	SYN-TECH SYSTEMS INC	FUELMASTER FUEL SYSTEM PM ANNUAL CONTRACT		1,200.00
Fleet Services	KAESTNER AUTO ELECTRIC CO	200 AND 457 STROBES		765.00
Fleet Services	POMPS TIRE SERVICE INC	210 TIRES		648.52
Fleet Services	GIELOW'S LAWN & GARDEN EQUIPMENT INC	BLADE BLOCKER		400.00
Fleet Services	GIELOW'S LAWN & GARDEN EQUIPMENT INC	52" DECK BELTS		300.00
Fleet Services	GRAY'S INC	CUTTING EDGES		288.00
Fleet Services	FASTENAL COMPANY	NUTS AND BOLTS		226.53
Fleet Services	GIERACHS SERVICE INC	TOWING 303		200.00
Fleet Services	BRAKE & EQUIPMENT CO INC	303 BATT BLOCK		192.45
Fleet Services	ADVANCE AUTO PARTS	201 TIE RODS		191.82
Fleet Services	METAL FINISHING SUPPLY CO INC	SAND BLAST SAND		190.00
Fleet Services	ELLIOT AUTO SUPPLY CO INC	802 BATTERY		183.55
Fleet Services	GORDIE BOUCHER FORD OF MENOMONEE FALLS INC	SQ 15 BATTERY		175.96
Fleet Services	ADVANCE AUTO PARTS	209 STARTER AND PLUGS		164.24
Fleet Services	NIPPON SANSO MATHESON, INC.	WELDING GAS TANK RENTAL		140.51
Fleet Services	BRAKE & EQUIPMENT CO INC	552 SUSPENSION		134.92
Fleet Services	GIELOW'S LAWN & GARDEN EQUIPMENT INC	456 AIR COVER		129.00
Fleet Services	GIELOW'S LAWN & GARDEN EQUIPMENT INC	MOWER DECK BUSHINGS		106.32
Fleet Services	BRAKE & EQUIPMENT CO INC	966 VALVE		95.84
Fleet Services	FALLS AUTO PARTS AND SUPPLIES INC	456 FILTERS		70.57
Fleet Services	GORDIE BOUCHER FORD OF MENOMONEE FALLS INC	SQ 20 WASHER HOSE		64.16
Fleet Services	ADVANCE AUTO PARTS	201 TIE ROD END		58.99
Fleet Services	EGELHOFF'S LAWN MOWER SERVICE INC.	274 RECOIL		53.90
Fleet Services	EGELHOFF'S LAWN MOWER SERVICE INC.	481 THROTTLE CABLE		45.30
Fleet Services	NIPPON SANSO MATHESON, INC.	WELDER LINER		39.09
Fleet Services	ADVANCE AUTO PARTS	209 ENGINE GLUE		31.78
Fleet Services	EGELHOFF'S LAWN MOWER SERVICE INC.	460 THROTTLE		28.20
Fleet Services	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		28.13
Fleet Services	ADVANCE AUTO PARTS	966 RELAY		22.52
Fleet Services	ADVANCE AUTO PARTS	966 RELAY		22.52
Fleet Services	NIPPON SANSO MATHESON, INC.	WELDER REPAIR		17.12
Fleet Services	BRAKE & EQUIPMENT CO INC	RETURN-CORE		-15.00
Fleet Services	GORDIE BOUCHER FORD OF MENOMONEE FALLS INC	RETURN-BATTERY CORE		-18.00
Fleet Services	BRAKE & EQUIPMENT CO INC	RETURN-FUSE KIT & HOLDERS		-174.48
Fleet Services Total				45,169.84
Forestry	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	RESTORE SUPPLIES		910.38
Forestry	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		130.16
Forestry	AMAZON CAPITAL SERVICES, INC	ARBOR DAY-FORESTRY		109.00
Forestry	CHARTER COMMUNICATIONS HOLDINGS LLC	INTERNET BRUSH SITE-MAY		20.00
Forestry Total				1,169.54
General Fund - General Activities	MISC REFUNDS	REFUND LANDSCAPE REPLACEMENT ESCROW - ARBY'S		8,000.00
General Fund - General Activities	MISC REFUNDS	REFUND HAUL/ROAD BOND ESCROW 2025-17 & 2025-18		5,000.00
General Fund - General Activities	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 6/1/2026-6/30/2026		3,531.00
General Fund - General Activities	MEQUON POLICE ASSOCIATION	UNION DUES 5/8/2026		2,220.00
General Fund - General Activities	NORTH SHORE BANK FSB	DEFERRED COMP 5/8/2026		935.00
General Fund - General Activities	NORTH SHORE BANK FSB	DEFERRED COMP 5/22/2026		935.00
General Fund - General Activities	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 8648779 7844747 7657807 5/8/2026		818.94
General Fund - General Activities	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 8648779 7844747 7657807 5/22/2026		818.94
General Fund - General Activities	METROPOLITAN LIFE INSURANCE COMPANY	CUST 268973.SUBCODE 0041.STATE OF WISCONSIN VISION		353.12
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SEC DEP 11431 & 11433 EASTBROOK		336.00
General Fund - General Activities	PARK REFUNDS	REFUND CANCELLED ROTARY PARK RESERVATION 7/26/26		325.00
General Fund - General Activities	THE OFFICE TECHNOLOGY GROUP	CITY & SOFD OFFICE 365 & OUTLOOK LICENSING-APRIL		215.25
General Fund - General Activities	THE OFFICE TECHNOLOGY GROUP	CITY & SOFD OFFICE 365 & OUTLOOK LICENSING-MAY		215.25
General Fund - General Activities	THE OFFICE TECHNOLOGY GROUP	CITY & SOFD OFFICE 365 & OUTLOOK LICENSING-FEB		206.85
General Fund - General Activities	PARK REFUNDS	REFUND RIVER BARN PARK SECURITY DEPOSIT 5/3/2026		200.00
General Fund - General Activities	PARK REFUNDS	REFUND REUTER PARK SECURITY DEPOSIT 4/27/26		200.00
General Fund - General Activities	PARK REFUNDS	REFUND RIVER BARN PARK SECURITY DEPOSIT 5/2/26		200.00
General Fund - General Activities	PARK REFUNDS	CANCELLED RIVER BARN PARK SECURITY DEPOSIT		200.00
General Fund - General Activities	PARK REFUNDS	REFUND RIVER BARN PARK SECURITY DEPOSIT 5/9/2026		200.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SEC DEP #38101, #38118, & #38180		195.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 8278 BLUEBIRD		135.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 9901 MIGRATORY		132.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT #38117 & #38144		130.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECT SEC DEP 1910 FIESTA/3711 TREMONT		130.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECT SEC DEP 3429 PICARDY/9906 CONCORD		130.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 12075 CORPORATE #120		115.00
General Fund - General Activities	MISC REFUNDS	REIMBURSEMENT OPEN RECORDS REQUEST 2026-18		113.00
General Fund - General Activities	CHARTER COMMUNICATIONS HOLDINGS LLC	SAFETY BUILDING DESK TELEPHONES 5/1/2026-5/31/2026		103.82
General Fund - General Activities	PARK REFUNDS	REFUND CANCELLED ROTARY PARK RESERVATION 7/26/26		100.00
General Fund - General Activities	PARK REFUNDS	REFUND ROTARY PARK SECURITY DEPOSIT 5/2/26		100.00
General Fund - General Activities	PARK REFUNDS	REFUND ROTARY PARK SECURITY DEPOSIT 5/9/2026		100.00
General Fund - General Activities	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 6/1/2026-6/30/2026		96.00
General Fund - General Activities	SECURIAN LIFE INSURANCE COMPANY	POLICY 76038 ACCIDENT JUNE 2026		93.98
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 706 W MEQUON		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 10516 ELDERBERRY		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 11054 WESTVIEW		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 5375 CAIRDEL		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 9618 COLUMBIA CREEK		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 940 HERITAGE #101		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 11803 WAUWATOSA		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 12334 FAIRWAYHEIGHTS		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 1632 BRADFORD		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 817 FOX HUNT		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 1733 WINSLOW		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 4518 LAVERNA		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 13002 PHILLIP		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 10144 LACRESTA		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 2636 LAKE ISLE		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 2727 COUNTRY CLUB		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 7511 SUNNYVALE		65.00

Processed by Department	Vendor Name	Invoice Description	Grand Total	\$1,195,976.94 Line Item Amount
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 116 W VINTAGE		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 10742 N OXFORD		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 940 HERITAGE #106		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 1733 W WINSLOW		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 10218 PT WASHINGTON		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 6924 RIDGEVIEW		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 9704 RANGE LINE		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 10547 HIDDEN CREEK		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 10018 HOLMES		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 2600 NORWAY		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 10330 CHICORY		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 3405 PICARDY		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 10200 KENILWORTH		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 10611 AUGUSTA		65.00
General Fund - General Activities	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 3322 PICARDY		65.00
General Fund - General Activities	PARK REFUNDS	REFUND LEMKE PARK SECURITY DEPOSIT 5/3/2026		50.00
General Fund - General Activities	MISC REFUNDS	REIMBURSE 2026 BRUSH PERMIT DOUBLE CHARGE		40.00
General Fund - General Activities	PARK REFUNDS	REFUND CANCELLED ROTARY PARK RESERVATION 7/26/26		17.88
General Fund - General Activities	MISC REFUNDS	REIMBURSE 2026 BRUSH PERMIT DOUBLE CHARGE		2.00
General Fund - General Activities Total				28,774.03
Highway	WESTERN CULVERT & SUPPLY INC	CULVERTS		7,044.34
Highway	WESTERN CULVERT & SUPPLY INC	PIPES NEEDED		6,132.82
Highway	LANNON STONE PRODUCTS, INC.	GRAVEL FOR PROJECTS		3,537.95
Highway	ASSURANCE SAFETY LLC	2026 COMPLIANCE SAFETY TRAINING		1,909.63
Highway	WESTERN CULVERT & SUPPLY INC	SAE FOR CULVERTS		1,535.72
Highway	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	RESTORE SUPPLIES		1,136.63
Highway	DIGGERS HOTLINE INC	APRIL LOCATING		1,100.10
Highway	COMPLETE LAWN AND LANDSCAPE SUPPLY	SALT FOR CITY HALL		924.63
Highway	CEDARBURG, CITY OF	JETTED STORM LINE		742.28
Highway	SHERWIN INDUSTRIES INC	COLD PATCH		706.44
Highway	LANNON STONE PRODUCTS, INC.	GRAVEL		621.62
Highway	LANNON STONE PRODUCTS, INC.	GRAVEL FOR WASH OUTS		591.91
Highway	LANGE ENTERPRISES OF WISCONSIN INC	DELINEATORS		436.81
Highway	W.W. GRAINGER, INC.	SLING NEEDED FOR HANDLING CULVERTS		364.87
Highway	LIESENER SOILS INC	TOPSOIL		333.00
Highway	ANDERSON LANDSCAPE & MAINTENANCE LLC	CONTRACTED SERVICES FOR CKD-APRIL		300.00
Highway	LIESENER SOILS INC	TOPSOIL		277.50
Highway	WRANGLER HOLDCO CORP	RECYCLING FEES-MAY		215.00
Highway	LANGE ENTERPRISES OF WISCONSIN INC	ROAD PROGRAM SIGNS		173.00
Highway	BOEHLKE BOTTLED GAS	PROPANE		112.89
Highway	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		90.05
Highway	PB HAHN & CO INC	SUPPLIES NEEDED		89.96
Highway	MCCONN INC	SAFETY GLASSES		85.45
Highway	LINCOLN CONTRACTORS SUPPLY INC	GRAVEL RAKES		75.98
Highway	BOEHLKE HARDWARE & PLUMBING	PROPANE FOR COOKOUT		56.88
Highway	PB HAHN & CO INC	FASTENERS FOR SIGN MEQUON RD		50.77
Highway	PB HAHN & CO INC	RAKE HANDLE		40.49
Highway	EGELHOFF'S LAWN MOWER SERVICE INC.	CHAIN		34.99
Highway	AMAZON CAPITAL SERVICES, INC	OFFICE SUPPLIES-CLIPBOARDS AND PENS		26.98
Highway	AMAZON CAPITAL SERVICES, INC	PAPER PLATES		26.90
Highway	PB HAHN & CO INC	WASHERS FOR SIGNS ON MEQUON RD		19.79
Highway	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	RETURN-ROUND SOD/REPLACE WITH FLAT SOD		-308.04
Highway Total				28,487.34
Human Resources	ORGANIZATION DEVELOPMENT CONSULTANTS INC	PRE-EMPLOYMENT & PROMOTIONAL PSYCHOLOGICALS		3,885.00
Human Resources	AURORA MEDICAL GROUP, INC.	AURORA: PRE-EMPLOYMENT TESTING		398.00
Human Resources	CONCENTRA HEALTH SERVICES, INC.	ANNUAL ADMINISTRATIVE FEE		250.00
Human Resources	EMPLOYEE BENEFITS CORPORATION	FSA ADMIN FEE - MAY		209.25
Human Resources	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		117.53
Human Resources	CONLEY PUBLISHING GROUP LTD	JOB POSTING ADS WITH NEWS GRAPHIC 4/12-4/25/2026		73.62
Human Resources	AMAZON CAPITAL SERVICES, INC	PENS, FILE FOLDERS, LEGAL PADS, & STICKY NOTES		61.27
Human Resources Total				4,994.67
Information Services	THE OFFICE TECHNOLOGY GROUP	SECURITY, MONITORING, BACK-UP, & SERVICES-APRIL		9,885.00
Information Services	THE OFFICE TECHNOLOGY GROUP	SECURITY, MONITORING, BACK-UP, & SERVICES-MAY		9,885.00
Information Services	THE OFFICE TECHNOLOGY GROUP	SECURITY, MONITORING, BACK-UP, & SERVICES-DEC 2025		9,885.00
Information Services	THE OFFICE TECHNOLOGY GROUP	CITY & SOFD OFFICE 365 & OUTLOOK LICENSING-FEB		2,052.75
Information Services	THE OFFICE TECHNOLOGY GROUP	CITY & SOFD OFFICE 365 & OUTLOOK LICENSING-APRIL		2,052.75
Information Services	THE OFFICE TECHNOLOGY GROUP	CITY & SOFD OFFICE 365 & OUTLOOK LICENSING-MAY		2,052.75
Information Services	MIDWEST FIBER NETWORKS LLC	FIBER NETWORK & SERVICE FEE - MAY		1,480.00
Information Services	THE OFFICE TECHNOLOGY GROUP	PRINT SERVICES CONTRACT & LEASE 4/19/26-5/18/26		1,157.00
Information Services	THE OFFICE TECHNOLOGY GROUP	PRINT SERVICES CONTRACT & LEASE 2/15/26-3/14/26		889.46
Information Services	THE OFFICE TECHNOLOGY GROUP	PRINT SERVICES CONTRACT & LEASE 12/15/25-1/14/26		756.99
Information Services	KASEYA US LLC	DATO - IT - MAY		268.10
Information Services	CHARTER COMMUNICATIONS HOLDINGS LLC	MONTHLY INTERNET CHARGES - APRIL		179.99
Information Services	CHARTER COMMUNICATIONS HOLDINGS LLC	TV SERVICE COUNCIL CHAMBER/CONF ROOMS 4/23-5/22/26		135.78
Information Services	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		130.49
Information Services Total				40,811.06
Inspections	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		417.28
Inspections Total				417.28
Legal Counsel	STAFFORD ROSENBAUM LLP	2026 LEGAL FEES - APRIL		17,120.00
Legal Counsel Total				17,120.00
Parks	MISC REFUNDS	REIMBURSEMENT - DAMAGED BATTING CIRCLE REPLACEMENT		1,349.35
Parks	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES - PARKS		338.29
Parks	PORT-A-JOHN, INC.	TOILETS LEMKE PARK		288.00
Parks	STAPLES BUSINESS ADVANTAGE	SANITARY NAPKINS PARKS BATHROOMS		94.38
Parks	PB HAHN & CO INC	TRASH CAN/BAGS DOG PARK		73.76
Parks	BRAKE & EQUIPMENT CO INC	PINTLE HITCH FOR 402		64.43
Parks	USCC SERVICES LLC	LEMKE PARK DATA-APRIL		42.54
Parks	AMAZON CAPITAL SERVICES, INC	VB NET LEMKE		26.99
Parks	PB HAHN & CO INC	DUCT TAPE ARBOR DAY		17.98
Parks	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		10.55
Parks Total				2,306.27
Police	GORDIE BOUCHER VILLAGE FORD	SQUAD REPAIRS/MAINTENANCE		1,782.94
Police	POWERDMS INC	ACCREDITATION SOFTWARE		1,150.00
Police	AT&T MOBILITY LLC	CELL PHONE SERVICE - APRIL		1,114.12
Police	STATE OF WISCONSIN	WI DOJ TIME SYSTEM ACCESS -4/1/26-6/30/26		677.25
Police	STATE OF WISCONSIN	WI DOJ RECORD CHECKS		616.00
Police	WAUKESHA COUNTY AREA TECHNICAL COLLEGE DISTRICT	POLICE TRAINING		460.00
Police	WEST PUBLISHING CORPORATION	CLEAR INVESTIGATIVE SERVICE - APR		214.66
Police	SUMMIT COMMERCIAL FITNESS, INC.	FITNESS CENTER MAINTENANCE		196.99
Police	GIERACH'S SERVICE INC	TOWING SERVICE - GMC TERRAIN		174.00
Police	CHARTER COMMUNICATIONS HOLDINGS LLC	SAFETY BUILDING DESK TELEPHONES 5/1/2026-5/31/2026		155.72
Police	TRANS UNION LLC	CREDIT HISTORIES - APR		116.52
Police	CDW GOVERNMENT INC	ADOBE LICENSE		95.40
Police	SIRCHIE ACQUISITION COMPANY LLC	DRUG TESTING SUPPLIES - FENTANYL TESTS		88.75

Processed by Department	Vendor Name	Invoice Description	Grand Total	\$1,195,976.94 Line Item Amount
Police	BATTERIES PLUS HOLDING CORP	BATTERIES - 3V		83.80
Police	AMAZON CAPITAL SERVICES, INC	WORK SUPPLIES - WEBCAMS		74.97
Police	VERIZON COMMUNICATION INC	CELL PHONE SERVICE - 3/27/26-4/26/26		73.98
Police	VRC COMPANIES LLC	SHREDDING SERVICES - APR		65.48
Police	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 4/20/2026-4/23/2026		64.83
Police	WISCONSIN HUMANE SOCIETY	STRAY ANIMAL SERVICES - APRIL		60.00
Police	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 4/20/26-4/23/26		53.46
Police	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 4/27/26-4/29/26		45.94
Police	BONUS INC	HOSPITALITY - CAREER FAIR		40.43
Police	PORT-A-JOHN, INC.	PORT-A-JOHN RENTAL FOR RANGE		40.00
Police	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 4/28/2026-4/29/2026		30.70
Police	PERSONNEL EVALUATION INC	OFFICER APPLICANT TESTING		25.00
Police	AMAZON CAPITAL SERVICES, INC	WORK SUPPLIES - BUREAU SUPPLIES		19.48
Police	T MOBILE	CELL PHONE SERVICE - APRIL		9.75
Police	AMAZON CAPITAL SERVICES, INC	RETURN-INTERNAL HARD DRIVE		-79.99
Police Total				7,450.18
Sewer General Activities	MINKIN, JOSH	UB ACCOUNT RETURN 359200		524.95
Sewer General Activities	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 6/1/2026-6/30/2026		269.17
Sewer General Activities	KONYA, BRIAN	UB 381200 ACCOUNT RETURN		193.62
Sewer General Activities	NORTH SHORE BANK FSB	DEFERRED COMP 5/8/2026		150.00
Sewer General Activities	NORTH SHORE BANK FSB	DEFERRED COMP 5/22/2026		150.00
Sewer General Activities	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 8648779 7844747 7657807 5/8/2026		40.39
Sewer General Activities	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 8648779 7844747 7657807 5/22/2026		40.39
Sewer General Activities	METROPOLITAN LIFE INSURANCE COMPANY	CUST 268973,SUBCODE 0041,STATE OF WISCONSIN VISION		18.49
Sewer General Activities	SECURIAN LIFE INSURANCE COMPANY	POLICY 76038 ACCIDENT JUNE 2026		13.26
Sewer General Activities	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 6/1/2026-6/30/2026		8.00
Sewer General Activities Total				1,408.27
Sewer UT Operations	MILWAUKEE METROPOLITAN SEWERAGE DISTRICT	Q1 MMSD QUARTERLY CHARGES		519,776.02
Sewer UT Operations	VISU-SEWER INC	REHAB SAN LATERALS (#3566-22-G1)-RES 3954		43,663.90
Sewer UT Operations	BEC ENTERPRISES LLC	JET TRUCK-PARTS FOR WATER PUMP		11,073.55
Sewer UT Operations	VISU-SEWER INC	REHAB SAN LATERALS (#3566-22-G1)-RES 3954		8,391.70
Sewer UT Operations	THIENSVILLE, VILLAGE OF	2026 MATC ANNUAL SEWER CHARGE		7,676.00
Sewer UT Operations	LINCOLN CONTRACTORS SUPPLY INC	TRASH PUMPS PURCHASE		5,205.00
Sewer UT Operations	BAXTER & WOODMAN, INC.	SPECIFICATIONS FOR LIFT STATION U AND R		1,471.25
Sewer UT Operations	BEC ENTERPRISES LLC	NEW WASHDOWN GUN		451.68
Sewer UT Operations	EUROFINS MICROBIOLOGY LABORATORIES INC	SSO SAMPLE TESTING		445.90
Sewer UT Operations	STATE DISPOSAL SERVICES LLC	DUMPS TER FEES-APRIL		304.44
Sewer UT Operations	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		218.75
Sewer UT Operations	LAKESIDE INTERNATIONAL TRUCKS, LLC	BATTERY		183.48
Sewer UT Operations	EUROFINS MICROBIOLOGY LABORATORIES INC	SSO SAMPLE TESTING		133.77
Sewer UT Operations	WIS DEPT OF TRANSPORT 7366	SANITARY RELAY STH 57 (#1953-1-18) RES #3700		62.28
Sewer UT Operations	WIS DEPT OF TRANSPORT 7366	WISDOT MEQUON RD SIDEWALK (RES 4026 & 4139)		57.61
Sewer UT Operations	LINCOLN CONTRACTORS SUPPLY INC	CLAMP, GASKET, PENS		35.67
Sewer UT Operations	LINCOLN CONTRACTORS SUPPLY INC	PLUGS		32.10
Sewer UT Operations	CORE & MAIN LP	BLACK TAPE		25.32
Sewer UT Operations	PB HAHN & CO INC	PAINT AND FASTENERS		24.56
Sewer UT Operations	DIGGERS HOTLINE INC	APRIL LOCATING		11.40
Sewer UT Operations	PB HAHN & CO INC	FASTENERS		9.85
Sewer UT Operations	PB HAHN & CO INC	ACID		6.29
Sewer UT Operations Total				599,260.52
Swimming Pool	CARRICO AQUATIC RESOURCES INC	1ST QUARTER PAYMENT POOL CONTRACT CARRICO		4,085.00
Swimming Pool	W.W. GRAINGER, INC.	PPE FOR POOL		299.10
Swimming Pool	W.W. GRAINGER, INC.	PUSH BUTTON FLUSH FOR POOL		227.35
Swimming Pool	PB HAHN & CO INC	DOOR LOCK AND POOL SUPPLIES		177.25
Swimming Pool	AMAZON CAPITAL SERVICES, INC	WADERS FOR POOL		111.11
Swimming Pool	AMAZON CAPITAL SERVICES, INC	WADERS POOL MATT HOLZER		44.19
Swimming Pool	W.W. GRAINGER, INC.	RETURN-PUSH BUTTON ASSEMBLY		-188.90
Swimming Pool Total				4,755.10
Tax Fiduciary Fund	TAX CHECK REFUNDS	REFUND OVERPAYMENT 2025 TAXES #150300400900		83.29
Tax Fiduciary Fund	TAX CHECK REFUNDS	REFUND OVERPAYMENT 2025 TAXES #141510008000		31.04
Tax Fiduciary Fund Total				114.33
Water General Activities	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 6/1/2026-6/30/2026		12.10
Water General Activities	METROPOLITAN LIFE INSURANCE COMPANY	CUST 268973,SUBCODE 0041,STATE OF WISCONSIN VISION		8.47
Water General Activities Total				20.57
Water UT Operations	CITY OF MILWAUKEE	APRIL PURCHASED WATER		60,613.09
Water UT Operations	NORTH SHORE WATER COMMISSION	APRIL PURCHASED WATER		19,545.77
Water UT Operations	L-R METER TESTING & REPAIR INC	METER TESTING (1.5" AND 2")		2,201.50
Water UT Operations	MICHAEL BEST & FRIEDRICH LLP	LEGAL SERVICES-WATER AGREEMENT-CITY OF MILW-APRIL		1,980.00
Water UT Operations	DIGGERS HOTLINE INC	APRIL LOCATING		1,052.60
Water UT Operations	NORTH SHORE WATER COMMISSION	REVISED MARCH PURCHASED WATER		431.25
Water UT Operations	ENERGENECS INC	VILLE DU PARC PUMP FAIL		314.00
Water UT Operations	NORTH SHORE WATER COMMISSION	ENCLAVE CONSTRUCTION		300.00
Water UT Operations	HD SUPPLY INC	DPD FOR SAMPLING		173.38
Water UT Operations	NORTH SHORE WATER COMMISSION	ENCLAVE CONSTRUCTION		60.00
Water UT Operations	NIPPON SANSO MATHESON, INC.	CO2 GAS REFILL		52.99
Water UT Operations	PB HAHN & CO INC	ELECTRICAL TAPE FOR METERS		22.49
Water UT Operations	WIS DEPT OF TRANSPORT 7366	WISDOT MEQUON RD SIDEWALK (RES 4026 & 4139)		17.82
Water UT Operations	PB HAHN & CO INC	ELECTRICAL TAPE FOR METERS		12.59
Water UT Operations	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING 3/10/26-4/9/26		10.53
Water UT Operations Total				86,788.01



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Finance

TO: Finance-Personnel Committee
FROM: Brenda Arnett, Finance Director
DATE: June 9, 2026
SUBJECT: Acceptance of the FY2025 Annual Comprehensive Financial Report & Report on Internal Control

Background

The City's financial records and procedures are audited annually by an independent firm as selected by the Common Council. Staff and the auditors produce an Annual Comprehensive Financial Report in concert with the audit firm's report on internal control.

Analysis

On Tuesday, June 9, Wendi Unger of the City's audit firm, Baker Tilly US, LLP, will present the Annual Comprehensive Financial Report and related Report on Internal Control for the year ending December 31, 2025. A copy of the Reporting and Insights from the 2025 Audit, 12-31-2025 will be shared with Common Council and the FY2025 Annual Comprehensive Financial Report can be accessed via the City Finance Department's web page at: <https://www.cityofmequonwi.gov/media/28336>. Hard copies of the report are available in the Finance Department upon request. This report is on the consent agenda for formal acceptance by the Common Council.

Fiscal Impact

For 2025, actual General Fund Revenues were 103.4% of the budgeted total. Investment income, charges for services, and additional general revenue account for this increase. General Fund Expenditures were 100.2% of the budgeted amount last year. The City ended 2025 with a surplus of approximately \$700,000, resulting in an unassigned fund balance of approximately \$2.9 million. Both the Sewer and Water Utilities finished 2025 with surpluses as well. Traditionally in Mequon, the year-end unassigned fund balance has been considered in proportion to the subsequent year's budgeted general fund expenditures. This is used to measure the adequacy of the City's operating reserves, with a stated target ratio of between 10-12%. The total year-end 2025 unassigned General Fund balance of approximately \$2.9 million equates to 15.2% of the \$19.1 million in General Fund expenditures budgeted for 2026.

Recommendation

A recommendation is forthcoming from the Finance-Personnel Committee on June 9, 2026.

Attachments:

Baker Tilly Audit Presentation FY2025, Mequon, City of (WI) Audit Results Final 12-31-2025

Presentation to the Finance-Personnel Committee of the City of Mequon June 9, 2026

1. Objective of the audit was to express an opinion on your financial statements.
2. Reports issued
 - a. Opinion on financial statements
 - i. Unmodified opinion, fairly stated in accordance with applicable standards
 - b. Reporting and Insights Communication
 - i. Included all communications required under professional standards
 - ii. Includes comments and recommendations resulting from our audit
 - iii. Includes information applicable to future audits
3. Financial highlights (in thousands)
 - a. Governmental Funds

	General Fund	Debt Service	Capital Projects	Nonmajor Governmental Funds
Current year activity				
Revenues and other sources	\$ 19,393	\$ 6,270	\$ 17,907	\$ 1,257
Expenditures and other uses	18,690	11,829	7,520	1,074
Change in fund balances	\$ 703	\$ (5,559)	\$ 10,387	\$ 183
Fund Balance				
Nonspendable	\$ 241	\$ -	\$ -	\$ -
Restricted	-	564	10,600	656
Committed	-	-	-	1,235
Unassigned	2,897	-	-	231
Total	\$ 3,138	\$ 564	\$ 10,600	\$ 2,122

b. Enterprise Funds

	Sewer Utility	Water Utility
Current year activity		
Revenues	\$ 13,862	\$ 5,462
Expenses	9,806	3,048
Change in net position	<u>\$ 4,056</u>	<u>\$ 2,414</u>
Cash flow		
Operating activities	\$ (3,304)	\$ 1,492
Investing activities	661	328
Noncapital financing activities	7,391	-
Capital and related financing activities	<u>(2,159)</u>	<u>(1,522)</u>
Net change in cash	<u>\$ 2,589</u>	<u>\$ 298</u>

c. Long-term debt

Type of debt	Governmental Activities	Business-type Activites	Total
General obligation bonds and notes	\$ 23,309	\$ 8,650	\$ 31,959
Revenue bonds	-	4,525	4,525
Unamortized debt premium	921	641	1,562
Leases, financed purchases	98	-	98
Total other postemployment liability	525	74	599
Total pension liability - single employer plan	308	44	352
Net pension liability - WRS	1,058	37	1,095
Net OPEB liability - LRLIF	517	34	551
Compensated absences	139	-	139
	<u>\$ 26,875</u>	<u>\$ 14,005</u>	<u>\$ 40,880</u>
Statutory debt limit (5% of equalized value)	\$ 372,982		
Capacity for additional general obligation debt	\$ 341,023		
Percentage of capacity to debt limit	91%		

4. Questions – wendi.unger@bakertilly.com or 414.777.5423?

Reporting and insights from the 2025 audit:

City of Mequon

December 31, 2025

Executive summary

June 2, 2026

To the Common Council
City of Mequon

We have completed our audit of the financial statements of the City of Mequon (the City) for the year ended December 31, 2025, and have issued our report thereon dated June 2, 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 City's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

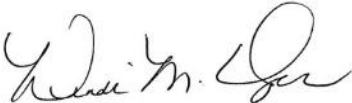
Additionally, we have included information on key risk areas the City of Mequon should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

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

- Wendi Unger, Principal: wendi.unger@bakertilly.com or +1 (414) 777 5423

Sincerely,

Baker Tilly US, LLP



Wendi M. Unger, CPA, Principal

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

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

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

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

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

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

Audit status

Significant changes to the audit plan

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

Audit approach and results

Planned scope and timing

Audit focus

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

- Key transaction cycles
- Areas with significant estimates

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

Key areas of focus and significant findings

Significant risks of material misstatement

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

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

Other areas of emphasis

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

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

Internal control matters

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

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

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

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

- **Financial statement close process**

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

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

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

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

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

Other comments and recommendations

- **Departmental Controls**

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

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

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

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

- Swimming Pool
- Recreation
- Engineering
- Police
- Building Inspector
- Municipal court

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

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

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

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

- **User Access Reviews**

While reviewing controls around the primary accounting system, we noted that documentation for the City's user access reviews was not retained. Per discussion with management, user access reviews take place on a quarterly basis; however, we were unable to view support for this process.

We recommend a formal process for user access reviews to be implemented including proper documentation.

- **General Ledger Accounts**

While reviewing the City's trial balances, we noted many small balances in various miscellaneous payable and receivable accounts with limited or no activity for multiple years. We recommend the City review these accounts, reconcile any outstanding items or resolve as appropriate.

- **General Ledger Accounts**

While reviewing the City's capital assets, we made several entries to record additional assets during the audit process. We recommend the City perform a proper and complete reconciliation of added and deleted capital assets during the year to the capital outlay activity recorded for the year.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note 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 by the City during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net/Total pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System and from key assumptions set by management with the assistance of a third-party actuary	Reasonable in relation to the financial statements as a whole
Net/Total OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third-party actuary	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
Lease receivable and related deferral	Evaluation of leases by management and incremental borrowing rate used for present value calculation	Reasonable in relation to the financial statements as a whole

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

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

Significant unusual transactions

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

Significant difficulties encountered during the audit

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

Disagreements with management

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

Audit report

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

Audit consultations outside the engagement team

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

Uncorrected misstatements and corrected misstatements

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

Description	Opinion unit	Amount
To correct unspent ARPA revenue recorded	ARPA Fund	\$130,413
To record accounts payable	Capital Projects Fund	\$720,022

Other audit findings or issues

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

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

Other information in documents containing audited basic financial statements

The City's audited financial statements will be included in the annual comprehensive financial report. Our responsibility for this information does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. We have read the annual comprehensive financial report to determine whether a material inconsistency exists between the other information and the financial statements. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, was materially inconsistent with the information, or manner of its presentation, in the financial statements.

The City's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The City can use the audited financial statements in other client 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 except the excess expenditures over appropriations disclosed in Note 2 of the financial statements.

Fraud

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

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the City's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date 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 City that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

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

Other 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.

We were not engaged to report on the other information, which accompanies the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Compiled regulatory reports

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

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

Common Council 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.

Management representation letter



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Mequon, Wisconsin 53092
Phone: (262) 236-2947
www.cityofmequonwi.gov

Finance Department

June 2, 2026

Baker Tilly US, LLP
790 N Water Street
Suite 2000
Milwaukee, WI 53202

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the City of Mequon 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 City of Mequon 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 August 28, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with U.S. GAAP.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 10) Guarantees, whether written or oral, under which the City 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 the City Common Council 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) The City of Mequon 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.
- 19) 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.
- 20) 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.
- 21) 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.

- 22) 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 Brenda Arnett, Finance Director, 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) Compiled regulatory reports

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

- 23) The City of Mequon has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 24) The City of Mequon has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 25) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.
- 26) The financial statements include all fiduciary activities required by GASB No. 84.
- 27) The financial statements properly classify all funds and activities.
- 28) 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.
- 29) 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.
- 30) The City of Mequon has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 31) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 32) 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.
- 33) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 34) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.


- 35) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 36) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 37) We have reviewed our employment agreements and personnel policy related to compensated absences and believe our calculation of compensated absences is in alignment with the requirements of GASB Statement No. 101.
- 38) Tax-exempt bonds issued have retained their tax-exempt status.
- 39) We have appropriately disclosed the City of Mequon'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.
- 40) 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.
- 41) 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.
- 42) We assume responsibility for, and agree with, the findings of specialists in evaluating the other postemployment and pension benefits and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 43) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 44) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

- 45) We have evaluated our ongoing operations and determined there are no concentrations or constraints meeting the requirements for disclosure under GASB Statement No. 102.
- 46) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72—*Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.
- 47) 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. Our annual report is comprised of annual comprehensive financial report. We have provided you with the final version of the annual report. There are no material inconsistencies between the financial statements and any other information contained within the annual report.
- 48) We assume responsibility for, and agree with the information provided by the Department of Employee Trust Funds for the Local Retiree Life Insurance program as audited by the Legislative Audit Bureau relating to the net OPEB 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.

Sincerely,

City of Mequon

Signed: 
Ms. Brenda Arnett, Finance Director

Signed: 
Mr. William Jones, City Administrator

Client service team



Wendi Unger, CPA

Principal

790 N. Water Street
Suite 2000
Milwaukee, WI 53202
United States

T +1 (414) 777 5423 | Milwaukee
wendi.unger@bakertilly.com



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Senior Associate

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Accounting changes relevant to the City of Mequon

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.

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

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 City will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

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

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

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

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

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



11333 N. Cedarburg Road
Mequon, WI 53092-1930
Phone: 262/236-2914
Fax: 262/242-9655

www.cityofmequonwi.gov

Administration

TO: Finance-Personnel Committee
FROM: Jessica Wolff, Assistant City Administrator
DATE: June 9, 2026
SUBJECT: RESOLUTION 4295 - A Resolution Approving an Amendment to a License Agreement with T-Mobile Central LLC, Extending the Term for Cellular Equipment Located on the City's Water Tower at 10817 N. Industrial Drive Through 2055

Background

The City of Mequon operates a water tower located at 10817 N. Industrial Drive. The tower contains leased space for US Cellular and T-Mobile telecommunications equipment. T-Mobile's existing lease expires on January 29, 2031 but the lessee wishes to secure a long-term extension of the lease term. A copy of the existing lease agreement can be referenced here: <https://www.cityofmequonwi.gov/media/28311>.

Analysis

The original lease agreement included an initial 10-year term and one automatic five-year renewal term. If approved, the proposed amendment will extend the lease by five five-year terms beginning on January 30, 2031, allowing the agreement to continue through 2055. Upon commencement of the new lease, T-Mobile's lease payments will increase annually by 4%, increasing the 3% annual escalator in the current lease. Additionally, the amendment includes the right for both parties to terminate the lease with six (6) months' notice, ensuring flexibility should there be changes on the site in the future. With these exceptions, all other terms of the existing contract will remain unchanged. All terms have been reviewed and approved by City Attorney Sajdak.

Fiscal Impact

T-Mobile's 2026 lease payment was \$44,349 with a 3% annual increase. If the lease amendment is approved, T-Mobile will make an initial payment of \$37,000 to the City in 2027; notably, T-Mobile has requested to lower the new annual payment to align with the market. Thereafter, lease payments will then increase by 4% annually as stipulated in the amendment. Over the full duration of the lease extension as drafted, the City is projected to receive a total of approximately \$1,959,752 in cell tower lease revenue. Alternatively, if the lease were extended through 2055 under the current terms, projected revenue would total \$2,065,573. For comparison purposes, the City will receive a total of \$1,860,288 in cell tower lease revenue over the same term (through

2056) for the recently extended T-Mobile lease at the East Side Fire Station. This was approved by the Common Council in March of this year.

Recommendation

A recommendation is forthcoming from the Finance-Personnel Committee on June 9, 2026.

Attachments:

T Mobile Water Tower Lease First Amendment 6.3.26

COMMON COUNCIL
OF THE
CITY OF MEQUON

RESOLUTION - 4295

RESOLUTION 4295 - A Resolution Approving an Amendment to a License Agreement with T-Mobile Central LLC, Extending the Term for Cellular Equipment Located on the City's Water Tower at 10817 N. Industrial Drive Through 2055

RECITALS

A. T-Mobile's lease agreement with the City of Mequon to host telecommunications equipment at 10817 North Industrial Drive (City Water Tower) will expire on January 29, 2031 and T-Mobile desires to extend the lease.

B. The City wishes to encourage the location of such facilities in such a manner that avoids an undue proliferation of sites within the community, and the proposed lease extension serves that goal.

C. The proposed lease amendment by and between the City and T-Mobile has been favorably recommended by the Finance-Personnel Committee.

BASED UPON THE FORGOING RECITALS, IT IS RESOLVED, by the Common Council of the City of Mequon, Wisconsin, that:

1. The attached amendment between the City and T-Mobile extending the current lease to host telecommunications equipment at 10817 North Industrial Drive is approved, subject to any clerical, technical, and/or legal changes deemed necessary and appropriate by the City Attorney.
2. The Mayor and City Clerk are authorized and directed to execute and deliver the same.

Approved by: Andrew Nerbun, Mayor

Date Approved: June 9, 2026

I certify that the foregoing Resolution was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on June 9, 2026.

Caroline Fochs, City Clerk

FIRST AMENDMENT TO WATER TOWER LEASE AGREEMENT

This First Amendment to Water Tower Lease Agreement ("**First Amendment**") is effective on the date of the last signature ("**Effective Date**") by City of Mequon, a Wisconsin municipal corporation ("**Landlord**"), and T-Mobile Central LLC, a Delaware limited liability company ("**Tenant**").

Landlord and Tenant or their predecessors-in-interest have entered into a Water Tower Lease Agreement dated October 16, 2016, (the "**Lease**") regarding the leased space ("**Premises**") located at 10817 N. Industrial Drive, Mequon WI 53092 ("**Property**").

Landlord and Tenant now agree as follows:

1. Tenant is granted five (5) additional five (5) year terms, each a Renewal Term beginning on January 30, 2031, provided that Tenant may elect not to renew by providing Landlord at least thirty (30) days' notice prior to the expiration of the then current Renewal Term. In the event Landlord elects not to renew, Landlord shall provide Tenant at least eighteen (18) months' notice prior to the expiration of the then current Renewal Term.
2. Commencing on January 30, 2027 ("**Revised Rent Date**"), Tenant shall pay Landlord Thirty Seven Thousand and 00/100 Dollars (\$ 37,000) per year as Rent, partial year to be prorated in advance, by the fifth (5th) day of the Revised Rent Date. The escalation set forth in the Lease shall terminate and the Rent will escalate by 4% of the Rent payable during the previous year beginning on the first anniversary of the Revised Rent Date and every year thereafter. Where duplicate Rent would occur, a credit shall be taken by Tenant for any prepayment of duplicate Rent by Tenant.
3. Tenant may complete upgrades and add equipment within the Premises for no additional consideration or fee, subject to applicable permits.
4. Tenant may terminate the Lease by providing Landlord at least one hundred eighty (180) days prior written notice due to technological, economic, or regulatory reasons.
5. As of the Effective Date of the First Amendment, Landlord may terminate the Agreement by providing at least one hundred eighty (180) days written notice to Tenant, without further liability, in the event the property is sold or the water tower is no longer needed for its intended use. Any prepaid License Fee for any time period after the termination date shall be refunded in proration to Tenant within thirty (30) days of termination.
6. Should temporary relocation of the Antenna Facilities be required for Landlord repairs to the water tower or the Premises, then: (i) Landlord may require Tenant to temporarily relocate Tenant's Antenna Facilities once per each Renewal Term of the Lease ("**Temporary Relocation**"); (ii) Landlord shall provide Tenant at least six (6) months' prior written notice of any repairs, maintenance or other work (the "**Work**"), which would require the Temporary Relocation; (iii) the Work will not limit or interfere with Tenant's Permitted Uses; and (iv) Landlord will reimburse Tenant for all expenses incurred by Tenant required to accommodate the Work. Tenant may

elect to install a temporary communications facility (e.g. a "cell on wheels," or "COW") in another mutually agreeable location on the Property that provides Tenant coverage and service levels similar to those of the Antenna Facilities at the original location, while the Work is being performed. Tenant shall have the right to reinstall the Antenna Facilities immediately upon the completion of the Work.

7. Tenant will maintain its Premises and equipment while the Landlord will keep the remainder of their Property in good order and condition, including without limitation, where applicable, the roof and its weatherproof membrane, any Landlord owned support structure, HVAC, plumbing, elevators, landscaping, and common areas.
8. Tenant may not assign the Lease or sublease the Premises without providing written notice to Landlord.
9. If Tenant remains in the Premises after the Lease ends, the Lease will automatically convert to a month-to-month tenancy on the same terms and conditions.
10. Tenant and Landlord will cooperate with each other's reasonable requests to approve permit applications and other documents related to the Premises.
11. Landlord may bill Tenant for any charges related to the Lease other than Rent within twelve (12) months after incurring the cost; otherwise, the charges are waived.
12. Landlord may assign the Lease immediately upon receiving Tenant's prior written consent.
13. The current notice addresses for the Landlord and Tenant:

If to Landlord:

City of Mequon
11333 N. Cedarburg Road
Mequon, WI 53092
Attn: Assistant City Administrator

If to Tenant:

T-Mobile USA, Inc.
12920 SE 38th Street
Bellevue, WA 98006
Attn: Lease Compliance / ML11098C

14. The terms of this First Amendment will control if any provisions conflict with the Lease, otherwise, all other terms of the Lease remain in full force and effect. Capitalized terms used but not defined in this First Amendment will have the same meanings as in the Lease.
15. Landlord and Tenant represent that they have the authority to sign this First Amendment and have obtained any needed third-party consents to do so.

Landlord:

City of Mequon, a Wisconsin municipal corporation

By: _____

Print Name: _____

Title: _____

Date: _____

Tenant:

T-Mobile Central LLC, a Delaware limited liability company

By: _____

Print Name: _____

Title: _____

Date: _____



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Fax: 262/242-9655

www.cityofmequonwi.gov

Administration

TO: Finance-Personnel Committee
FROM: Jessica Wolff, Assistant City Administrator
DATE: June 9, 2026
SUBJECT: RESOLUTION 4296 - A Resolution Approving a Professional Services Agreement for the Acquisition and Installation of a Replacement Server for the Mequon Police Department with Heartland Business Systems of Pewaukee, Wisconsin in the Amount of \$38,420

Background

A server is the central computer system that stores the City's data and runs the applications required for daily municipal operations. It supports essential functions such as file storage, public safety applications, and internal communication tools.

The Police Department's existing primary server hardware was installed in 2019. Enterprise grade servers typically have a useful life of approximately five years, which is the widely accepted IT industry standard for replacement planning. The current Police Department server has now exceeded this life cycle. Maintaining a modern, high quality server environment is critical for reliability, security, and continuity of operations. As servers age, the risk of hardware failure increases, and support becomes more limited. Outdated systems also struggle to meet modern cybersecurity requirements and performance demands.

The IT Division has evaluated the existing infrastructure and developed a replacement plan. Due to proactive migration and consolidation of applications to the cloud and the Ozaukee County Justice Department, staff has significantly reduced the server hardware necessary for Police Department functions. The server replacement project includes:

- Replacement of core server hardware
- Updated support agreements and manufacturer warranties
- Updating and modernizing required software licenses
- Expanded storage capacity to support future growth
- Enhanced and modernized security features
- Modernization of the Police Department's computing environment

The City Hall server replacement and the Police Department server replacement projects were not combined because the two servers have different levels of requirements, and are housed at separate locations.

Analysis

In addition to age related concerns, current storage capacity is nearing its limits, restricting the Police Department's ability to store data and support future growth. Replacement parts for aging hardware are also increasingly difficult to source, and when available, they are more expensive and often refurbished. Warranty extensions for older systems also rise in cost each year as manufacturers phase out support.

In addition, the broader technology market has experienced significant volatility. The U.S. is experiencing a surge in data center construction driven by cloud computing and artificial intelligence workloads. A single data center could potentially require thousands of servers, consuming a substantial portion of the available supply chain. This has resulted in constrained inventory, shorter quote validity periods, and accelerated price increases for organizations nationwide.

Despite these challenges, staff conducted a competitive quoting process and engaged with multiple vendors. A Request for Proposals (RFP) was also prepared and posted on the City's website to ensure the City received the most competitive proposals. Although no responses were submitted as a result of the RFP, staff was able to secure two proposals through direct outreach to individual vendors.

Fiscal Impact

The City received three responses to staff's outreach:

- OTG – \$45,201.00
- Heartland Business Systems (HBS) – \$38,419.42
- WinTechnologies – Declined to provide a quote.

As indicated, HBS submitted the most cost effective and comprehensive proposal that met all technical, security, and operational requirements. As a result, staff recommends moving forward with the HBS proposal. This project will be funded through the excess ARPA proceeds per the discussion at the Committee of the Whole meeting on May 12, 2026. Notably, The proposed HBS cost \$6,581 less than the \$45,000 designated for this project.

Given the level of proprietary information contained in each of the submissions received by the City, as well as the various concerns related to the future configuration of a new server dedicated for law enforcement purposes, neither of the two proposals are attached to this agenda item.

Recommendation

A recommendation is forthcoming from the Finance-Personnel Committee on June 9, 2026.

Attachments:

None

COMMON COUNCIL
OF THE
CITY OF MEQUON

RESOLUTION - 4296

RESOLUTION 4296 - A Resolution Approving a Professional Services Agreement for the Acquisition and Installation of a Replacement Server for the Mequon Police Department with Heartland Business Systems of Pewaukee, Wisconsin in the Amount of \$38,420

RECITALS

- A. The Information Services Division has received quotes regarding the acquisition and installation of a replacement server at the Mequon Police Department.
- B. The quotes were reviewed by staff to ensure compliance with the requirements specified for the project.
- C. This project was identified and approved as part of the reallocation of funds received through the American Rescue Plan Act (ARPA) and the proposed contract is within the allocated amount.
- D. The Finance-Personnel Committee approved the purchase at its June 9, 2026, meeting.

BASED UPON THE FOREGOING RECITALS, IT IS RESOLVED by the Common Council of the City of Mequon, Wisconsin, that the attached Professional Services Agreement for the acquisition and installation of a replacement server at the Mequon Police Department is awarded to Heartland Business Systems of Pewaukee, Wisconsin, in an amount not-to-exceed \$38,420, subject to any clerical, technical and/or legal changes deemed necessary and appropriate by the City Attorney.

Approved by: Andrew Nerbun, Mayor

Date Approved: June 9, 2026

I certify that the foregoing Resolution was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on June 9, 2026.

Caroline Fochs, City Clerk



11333 N. Cedarburg Road
Mequon, WI 53092-1930
Phone: 262/236-2914
Fax: 262/242-9655

www.cityofmequonwi.gov

Finance

TO: Finance-Personnel Committee
FROM: Marie Keyser, Assistant Finance Director
DATE: June 9, 2026
SUBJECT: 2025 Popular Annual Financial Report (PAFR)

Background

The Popular Annual Financial Report (PAFR) is a brief summary of the City's financial activities and is intended to increase awareness throughout the community of the financial operations of the City. The financial information within this report is taken in large part from the Annual Comprehensive Financial Report (ACFR). The City's Governmental funds are placed in a clear, concise and more simplified format for the general public to read and understand. Notably, the Enterprise funds are not represented in the PAFR.

Analysis

For the past eleven years, the PAFR has been submitted to the Government Finance Officers Association (GFOA) for award consideration. The report, in each of the eleven years, has received the Award for Outstanding Achievement in Popular Annual Financial Reporting. Once the City receives its final audit report, the Finance Department will submit the 2025 PAFR for this award once again.

Fiscal Impact

None

Recommendation

Acceptance of the 2025 PAFR.

Attachments:

Mequon 2025 PAFR Final

CITY OF MEQUON, WISCONSIN POPULAR ANNUAL FINANCIAL REPORT 2025



TO THE CITIZENS OF MEQUON FOR
THE FISCAL YEAR ENDED DECEMBER 31, 2025

TABLE OF CONTENTS

Page 3: Introduction

Page 4: Mequon Common Council & Administrative Staff

Page 5: About Mequon

Page 6: Where do your tax dollars go?

Page 7: Fiscal Year 2025 Revenues

Page 8: Fiscal Year 2025 Expenditures

Page 9: General Government

Page 10: Public Safety

Page 11: Public Works

Page 12: Community Enrichment

Page 13: Conservation & Development

Page 14: Capital Project/Debt Service Funds



INTRODUCTION

The City of Mequon strives to provide useful financial information to its residents. As part of this goal, the City publishes a Popular Annual Financial Report (PAFR). The PAFR places beneficial financial information in a clear, concise, and more simplified format for the general public. The PAFR contains fiscal data from the City's General Fund, Debt Service Fund, Capital Projects Fund and non-major funds. All other funds, such as Enterprise Funds have been excluded from this report.

The financial information found in this report is extracted directly from the City's Annual Comprehensive Financial Report (ACFR). The ACFR contains performance metrics and discussion and analysis by management regarding the City's financial performance across all funds, including enterprise funds. Financial statements presented in the ACFR are prepared by Generally Accepted Accounting Principles (GAAP) and audited by the public accounting firm Baker Tilly US, LLP.

On an annual basis, it is the City's goal to attain all three of the Government Finance Officer Association's (GFOA) awards presented to local governments. This includes the Distinguished Budget Presentation Award, a Certificate of Achievement for Excellence in Financial Reporting and the Award for Outstanding Achievement in Popular Annual Finance Reporting. It is the City's view that participation in GFOA's awards program enhances transparency and accountability of the City's financial information.

A copy of the 2025 Annual Comprehensive Financial Report can be requested by contacting the City's Finance Department at (262) 236-2947 or viewed online at: <https://www.cityofmequonwi.gov/media/28336>.

DEFINITIONS

General Fund: The General accounting fund of the City. This fund accounts for all financial resources except those required to be accounted for in another fund.

Debt Service Fund: Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Project Fund: Used to account for acquiring equipment, vehicles, land, and infrastructure greater than \$5,000.

Non-Major Funds: Used to account for Park and Open Space, Revolving Loan and Police Reserve revenue funds.



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**City of Mequon
Wisconsin**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morill

Executive Director/CEO



MEQUON COMMON COUNCIL & ADMINISTRATIVE STAFF



**Alderman
Rob Strzelczyk
District 1**



**Alderwoman
Kelly Tolocko
District 2**



**Alderman
Dale Mayr
District 3**



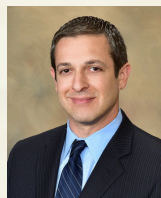
**Alderman
Jeff Hansher
District 4**



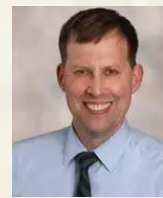
**Mayor
Andrew Nerbun**



**Alderman
Gregg Bach
District 5**



**Alderman
Brian Parrish
District 6**



**Alderman
Peter Bratt
District 7**



**Alderman
Bill Gebhardt
District 8**

City Administrator

William Jones

Assistant City Administrator

Jessica Wolff

Police Chief

Mark Riley

Fire Chief

David Bialk

City Clerk

Caroline Fochs

Finance Director

Brenda Arnett

Public Works Director/City Engineer

Kristen Lundeen

Community Development Director

Kimberly Tollefson



ABOUT MEQUON

Located on the western shores of Lake Michigan just north of Milwaukee, the City of Mequon boasts majestic lakeshore bluffs, stately homes, lush farmland and expansive open spaces. The community enjoys many parks, golf courses, winding riverways and easy access to the I-43 interstate for a convenient commute north and south. Mequon’s rural heritage is preserved by high development standards and low-density zoning requirements.

Additionally, Mequon has one of the lowest crime rates and one of the lowest tax rates in the Metropolitan Milwaukee area. The K-12 school system is ranked one of the best in Wisconsin. Concordia University and the North Campus of the Milwaukee Area Technical College are located in Mequon and offer a broad range of programs. Healthcare facilities and services are readily available throughout the City and include Ascension Columbia St. Mary’s Hospital. Mequon is also a business-friendly community with over 800 businesses and two industrial parks with small and mid-sized firms as well as larger companies like Rockwell Automation.



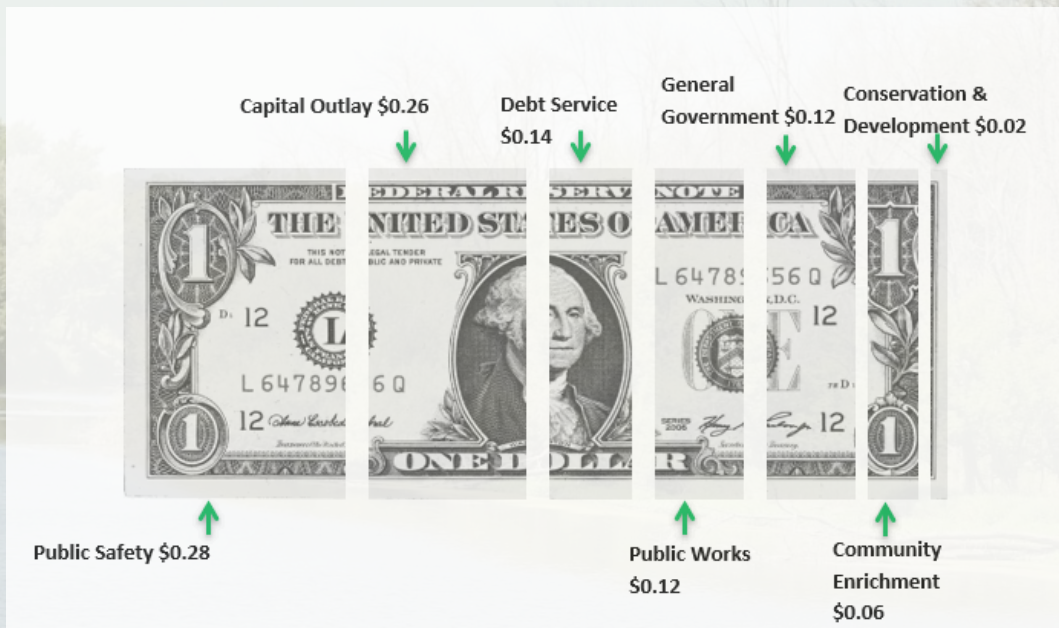
At A Glance:	FY 2024	FY 2025
City Property Tax Rate (per \$1000 of assessed value)	\$3.19	\$2.44
Total Property Tax Rate (M-T Schools)	\$14.62	\$11.24
Total Property Rate (Cedarburg Schools)	\$12.36	\$9.27
Equalized Value	\$7,008,231,900	\$7,459,636,900
Assessed Value	\$5,480,593,700	\$7,393,038,100
Bond Rating	AA (Stable)	AA (Stable)

Population	25,329
Median Household Income	\$144,051
High School Graduate (% of persons age 25+)	98.9%
Bachelors Degree or higher (% of persons age 25+)	69.6%
Number of Households	9,444
Median Value of owner-occupied housing unit	\$501,600
Median monthly owner costs w/ mortgage	\$2,568
Median monthly owner costs w/o mortgage	\$913
Median Gross Rent	\$2,157

Data from Census.gov



WHERE DO YOUR TAX DOLLARS GO?



A home valued at \$500,000 in the City of Mequon generates \$1,220 in annual property taxes for the City. That equates to \$102 per month in property taxes.

What Could You Buy with \$102 Per Month?

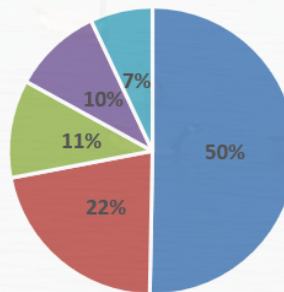
ONE OF THESE

- One Month of Internet Service
- One Month of Cell Phone Service
- A Golf Lesson
- One Month Gym Membership
- Dinner for Two

OR ALL OF THESE

- 24/7/365 Police Protection
- 24/7/365 Fire Protection
- Snow and Ice Removal
- Maintaining 1,200 Acres of Parks
- Street Lighting
- Paved & Maintained City Streets
- Special Events

Breakdown of 2025 Tax Rate



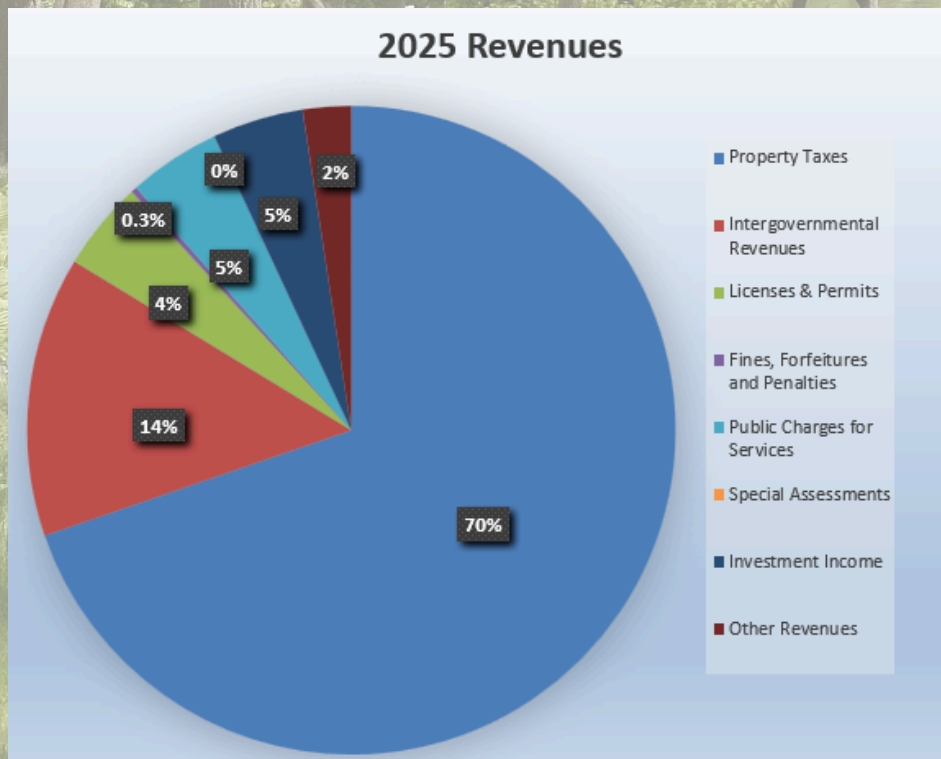
- Mequon Thiensville School District
- City of Mequon
- Sewer Utility District
- Ozaukee County
- Milwaukee Area Technical College



FISCAL YEAR 2025 REVENUES

This section illustrates the financial standing of Mequon to help provide an understanding of how available resources are utilized to provide services. The charts shown below summarize the City's largest sources of revenue and expenditures for the general fund, debt service fund, capital projects fund, and non-major governmental funds. Total revenue increased approximately \$1.4M from FY 2024 to FY 2025.

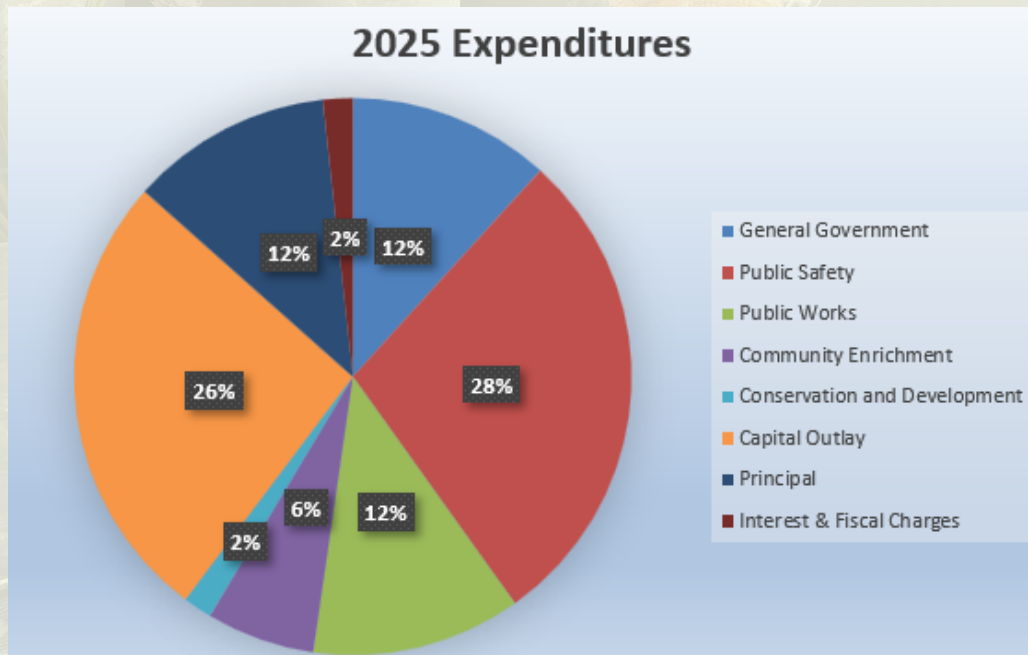
	FY 2023	FY 2024	FY 2025
Property Taxes	\$ 19,404,645	\$ 20,098,081	\$ 20,384,331
Intergovernmental Revenues	\$ 2,735,271	\$ 3,467,265	\$ 4,086,102
Licenses & Permits	\$ 1,082,385	\$ 1,193,879	\$ 1,297,348
Fines, Forfeitures and Penalties	\$ 96,546	\$ 94,783	\$ 90,393
Public Charges for Services	\$ 1,468,096	\$ 1,301,330	\$ 1,341,431
Special Assessments	\$ 21,995	\$ 25,229	\$ 87
Investment Income	\$ 1,210,164	\$ 1,252,361	\$ 1,328,690
Other Revenues	\$ 1,183,006	\$ 382,813	\$ 703,609
	<u>\$27,202,108</u>	<u>\$ 27,815,741</u>	<u>\$29,231,991</u>



FISCAL YEAR 2025 EXPENDITURES

Total expenditures for FY 2025 increased approximately \$2.3M from FY 2024. The City issued debt at the beginning of the year for \$6.95M to fund the road program, the Council Chambers HVAC project as well as upgrades to the local Brush site. Other notable capital expenditures include purchasing a new Street Sweeper, upgrading the Lemke Park pavilion, replacing the City-wide phone system, and completing a City-wide revaluation of all Real Property. The General Fund Expenditures ended FY 2025 at 100.2% of the budgeted amount while the General Fund Revenues ended at 103.4% of the budgeted amount.

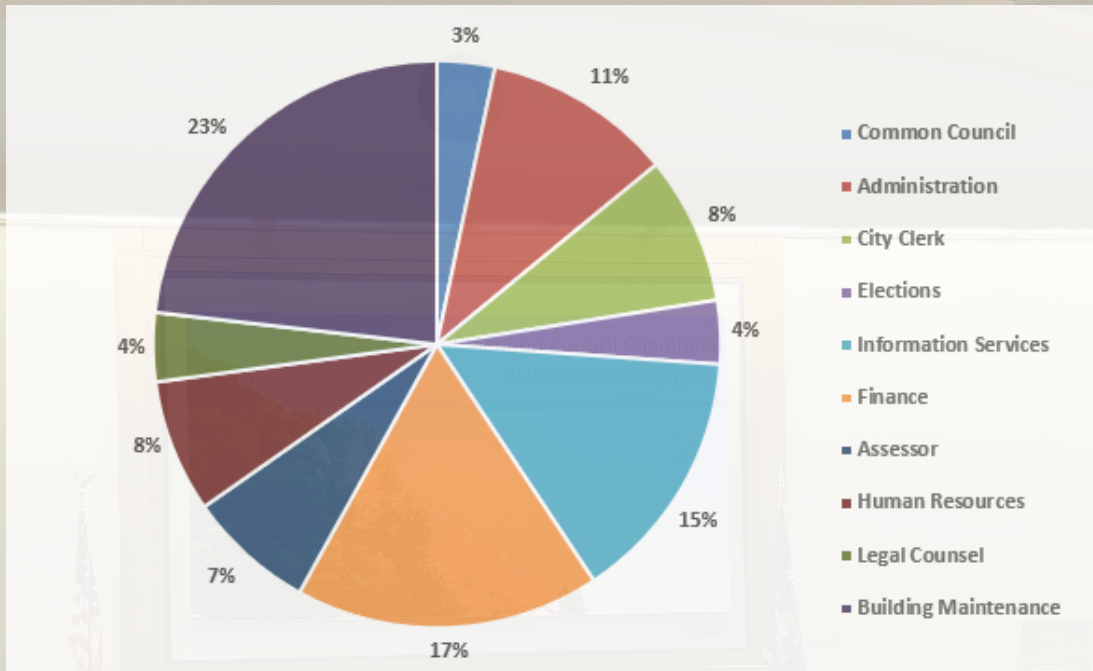
	FY 2023	FY 2024	FY 2025
General Government	\$ 3,171,258	\$ 3,353,569	\$ 3,661,417
Public Safety	\$ 8,341,402	\$ 8,699,922	\$ 8,849,058
Public Works	\$ 3,588,828	\$ 3,694,738	\$ 3,790,556
Community Enrichment	\$ 1,954,386	\$ 1,943,599	\$ 1,963,575
Conservation and Development	\$ 485,728	\$ 828,128	\$ 522,712
Capital Outlay	\$ 7,583,502	\$ 6,319,204	\$ 8,208,341
Principal	\$ 3,618,034	\$ 3,465,613	\$ 3,646,981
Interest & Fiscal Charges	\$ 711,274	\$ 537,728	\$ 538,099
	<u>\$ 29,454,412</u>	<u>\$ 28,842,501</u>	<u>\$ 31,180,739</u>



GENERAL GOVERNMENT

General Government accounts for the day-to-day operation of Mequon’s administrative and leadership responsibilities including administration, finance, legal and human resources.

FY 2025 General Government Expenditures:

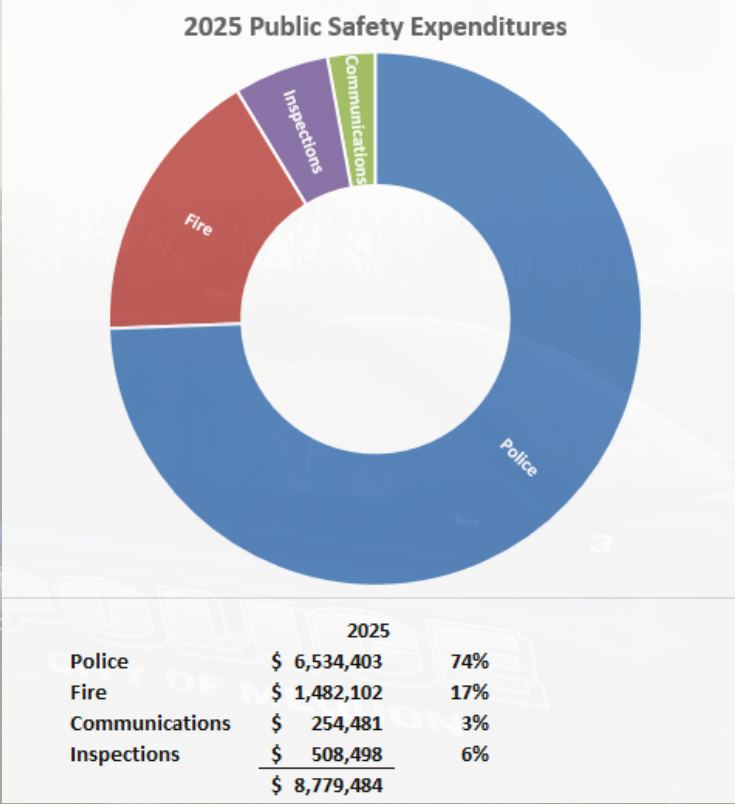


	2023	2024	2025	% of Total
Common Council	\$ 104,006	\$ 108,131	\$ 120,675	3%
Administration	\$ 342,297	\$ 406,337	\$ 394,328	11%
City Clerk	\$ 292,928	\$ 299,959	\$ 308,688	8%
Elections	\$ 52,484	\$ 80,807	\$ 132,850	4%
Information Services	\$ 448,613	\$ 490,689	\$ 532,868	15%
Finance	\$ 561,726	\$ 563,447	\$ 635,951	17%
Assessor	\$ 249,778	\$ 237,167	\$ 265,450	7%
Human Resources	\$ 254,933	\$ 271,330	\$ 277,618	8%
Legal Counsel	\$ 140,394	\$ 154,132	\$ 143,769	4%
Building Maintenance	\$ 724,099	\$ 741,570	\$ 849,220	23%
TOTAL	\$ 3,171,258	\$ 3,353,569	\$ 3,661,417	100%



PUBLIC SAFETY

- Law Enforcement
- Investigations
- Emergency Response (Fire & EMS)
- Traffic Enforcement
- Building Inspections



2025 Calls for Service



Police: 34,486

Fire: 576

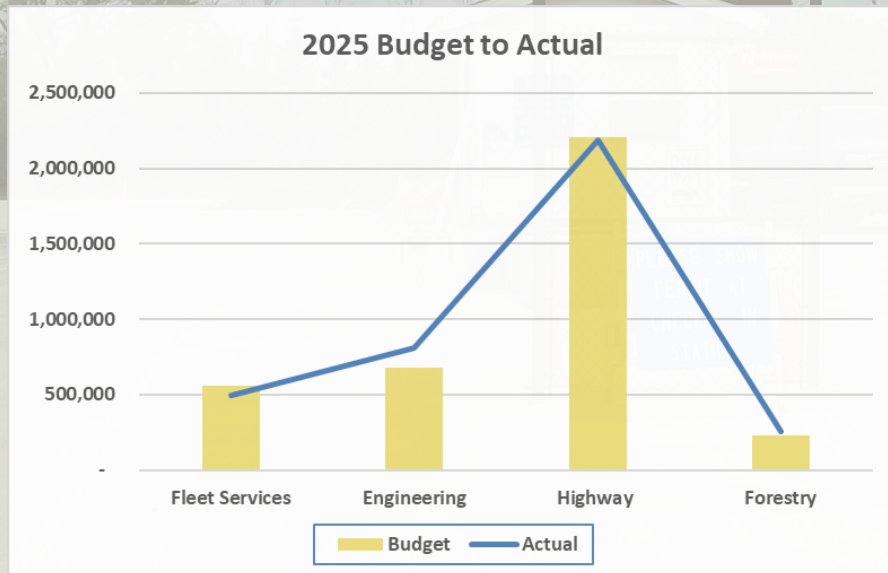
EMS: 2,462



PUBLIC WORKS

The Department of Public Works is comprised of the following Divisions:

- **Engineering:** Administer all consultant contracts for City capital improvement projects, infrastructure, facilities, and associated studies/analysis, as well as all construction contracts for City capital improvement projects, infrastructure, utilities and facilities. Provide engineering services, consultation, support, and recommendation as needed on the various issues facing the City.
- **Fleet Services:** Procure and manage the fuel needs of the City's motorized fleet as well as support equipment such as pumps, compressors, generators and tools. Maintain all police, fire, ambulance, rescue, and public works equipment.
- **Forestry:** Implement the urban tree management plan to ensure healthy, sustainable canopy growth across the City. Maintain public safety through proactive pruning and storm damage response on city streets, parks, and public spaces.
- **Highway:** Provide primary maintenance of 213 miles of local streets. Maintain traffic signals, signage, storm drainage, road pavements, pavement markings, snow and ice control, and right of way vegetation.

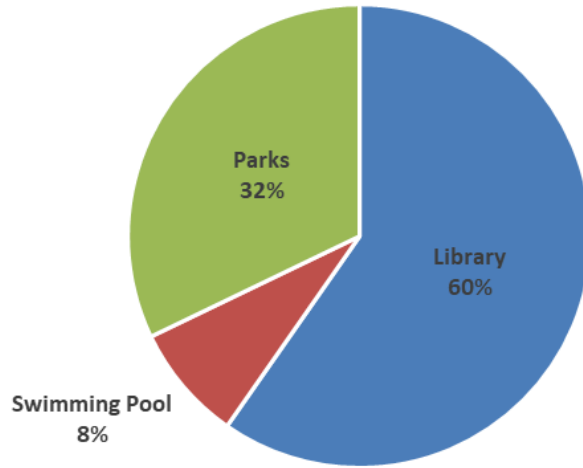


- Ongoing conversion to LED lighting at City facilities and along City streets.
- Renovated the City Hall Council Chambers, including an upgraded heating/cooling system.
- Facilitated the construction of bike and pedestrian shoulders on Zedler Lane.
- Finalized design options for Lake Shore Drive.
- Finished all Road Program Drainage Projects.
- Recorded record attendance for the Pool Season.
- Completed renovations at Lemke Park.

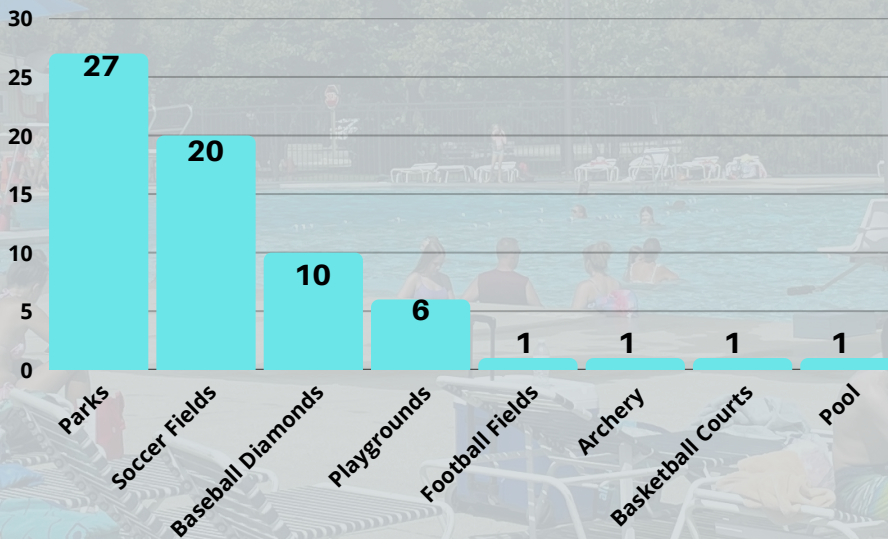


COMMUNITY ENRICHMENT

2025 Enrichment Expenditures



Park Amenities



Community Enrichment includes Parks, the Community Swimming Pool and the Weyenberg Library. The City of Mequon jointly administers the community library with the Village of Thiensville. These services are provided to the community as a means to improve the overall quality of life within the city.



CONSERVATION & DEVELOPMENT

The City's conservation and development efforts are coordinated by the Department of Community Development's Planning Division, which is responsible for policy analysis, long-range planning, site plan review, zoning code administration, economic development, landmark administration, and geographic information systems (GIS) and census/demographic updates. This Department is also responsible for managing the City's Tax Increment Financing Districts and attracting new business to the community. The total expenditures for this Division in 2025 were \$520,752. Most of these funds were spent on salaries and benefits for 3.5 full-time equivalent employees that staff the Planning Division.

The City's Code Enforcement Inspector is responsible for following up on code violations and complaints and addressing possible health and safety concerns.



Arbor Day Event



Winter Wonderland



Taste of Mequon



Redbud Festival



CAPITAL PROJECT / DEBT SERVICE FUNDS

Financial Statement

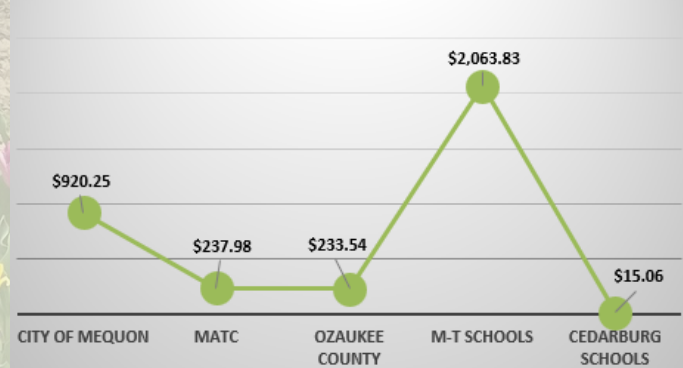
REVENUES	Debt Service Fund			Capital Projects Fund		
	2023	2024	2025	2023	2024	2025
Taxes	\$5,287,286	\$5,690,419	\$5,369,874	\$1,723,917	\$1,805,107	\$2,030,193
Intergovernmental	\$ -	\$ 24,187	\$ 140,535	\$ 133,883	\$ 273,222	\$ 256,722
Public Charges for Service	\$ -	\$ -	\$ -	\$ 383,415	\$ 183,340	\$ 110,051
Special Assessments	\$ -	\$ -	\$ -	\$ 21,995	\$ 25,229	\$ 87
Investment Income	\$ 307,487	\$ 432,622	\$ 377,780	\$ 258,112	\$ 167,613	\$ 318,281
Miscellaneous	\$ -	\$ -	\$ -	\$ 8,326	\$ 28,255	\$ 98,458
TOTAL	\$5,594,773	\$6,147,228	\$5,888,189	\$2,529,648	\$2,482,766	\$2,813,792

EXPENDITURES	Debt Service Fund			Capital Projects Fund		
	2023	2024	2025	2023	2024	2025
General Government	\$ -	\$ 256,083	\$ -	\$ -	\$ 58,699	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 7,209,865	\$ 5,305,638	\$ 7,259,378
Debt Service	\$4,258,326	\$ 3,952,003	\$4,016,740	\$ 70,982	\$ 51,338	\$ 168,340
TOTAL	\$4,258,326	\$ 4,208,086	\$4,016,740	\$ 7,280,847	\$ 5,415,675	\$ 7,427,718

Debt per capita is calculated by taking the total outstanding debt for the entity at year-end, multiplying the amount by the percent of equalized property in the City of Mequon, and dividing it by the City's total population.

This metric is used to depict the relative amount of debt the City and other taxing jurisdictions have incurred on a per resident basis.

Overlapping Debt per Capita



Resources

If there are any questions, comments or suggestions regarding this 2025 Popular Annual Financial Report, please contact the City of Mequon Finance Department at (262)236-2947.

Please visit the City's website at www.cityofmequonwi.gov to learn more information about City services, community events, construction projects, new businesses, weather alerts, public safety tips and much more.



2026 Finance-Personnel Monthly Work Plan

Current Agenda Topics

Month	Agenda Topics
June	<ul style="list-style-type: none"> • Acceptance of the FY2025 Annual Comprehensive Financial Report and Report on Internal Control • 2025 Popular Annual Financial Report (PAFR) • A Resolution Approving an Amendment to a License Agreement with T-Mobile Central LLC, Extending the Term for the Cellular Equipment Located on the City’s Water Tower at 10817 N. Industrial Drive Through 2055 • A Resolution Approving a Professional Services Agreement for the Acquisition and Installation of a Replacement Server for the Mequon Police Department with Heartland Business Systems of Pewaukee, Wisconsin in the Amount of \$38,420 • Fundraising Discussion

Potential Future Agenda Topics

<ul style="list-style-type: none"> • Library Review • Fundraising • Hotel/Motel Tax • City Ordinance Reconciliation 	<ul style="list-style-type: none"> • Payment in Lieu of Tax (PILOT) Agreements • Impact Fee Closeout • Cash-Handling Procedures • Budget Preview August/September 2026
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2026 Completed Items

<ul style="list-style-type: none"> • A Resolution Disallowing the Claim of Samuel T. McMahon dated March 4, 2026, Relating to Injuries Sustained on Mequon Road on November 8, 2025 • A Resolution Approving a Memorandum of Understanding Between the City of Mequon and the Mequon-Thiensville Community Foundation in Connection with Providing Fundraising and Associated Administrative Support for City Programs and Projects • 2026 YTD Budget Report as of March 31, 2026 • Cash & Investment Report as of March 31, 2026 • A Resolution Adopting a Revised Forfeiture Schedule for the Mid-Moraine Municipal Court, Reflecting a \$10 Increase in Applicable Court Fees as Authorized Under Wisconsin Act 113 • Discussion of the 100% Audit for TID 3 and the 30% Audits for TIDs 4 and 5 • A Resolution Approving the Second Amendment to a License Agreement with T-Mobile, Extending the Term for the Cellular Tower Located at 11800 North Port Washington Road Through 2056 • A Resolution Approving a Contract for City Hall Server Replacement • A Resolution Approving Amendments to the City of Mequon Fee Schedule for FY 2026, Related to Athletic Field Fees Charged to Season and All Other Users and Super Pass Fees for the Mequon Community Pool • A Resolution Amending the City’s FY2026 Compensation Plan, in Connection with a Reorganization of the Engineering Division • A Resolution Approving an Agreement for Municipal Prosecution Services During Fiscal Years 2026-27 with Houseman & Feind, LLP, of Grafton Wisconsin
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- A Resolution Approving Execution of a Three-Year Service Agreement for Utility Bill Printing and Mailing with Primadata LLC of Green Bay, Wisconsin
- Investment Report as of 12/31/25
- A Resolution Approving an Agreement for General Legal Services During Fiscal Years 2026 and 2027 with Stafford Rosenbaum, LLP, of Madison, Wisconsin
- A Resolution Authorizing a Seventh Amendment to the Employment Agreement Between the City of Mequon and William H. Jones, Jr.
- A Resolution Amending the 2026 City of Mequon Fee Schedule