



11333 N. Cedarburg Road  
Mequon, WI 53092  
Phone: 262-236-2941  
Fax: 262-242-9655

[www.cityofmequonwi.gov](http://www.cityofmequonwi.gov)

Office of the City Administrator

## FINANCE-PERSONNEL COMMITTEE

Tuesday, June 10, 2025

6:00 PM

North Conference Room

### Agenda

- 1) Call to Order
- 2) Approve Meeting Minutes  
**Action requested: review and approve**
  - a. Finance-Personnel Meeting Minutes of May 13, 2025
- 3) License Applications  
**Action requested: review and approve**
  - a. June 2025 Licenses
  - b. 2026 Waste Hauler Permits
- 4) Vouchers Paid
  - a. May 2025 Vouchers Paid List
- 5) Presentation
  - a. Acceptance of the FY2024 Preliminary Annual Comprehensive Financial Report & Report on Internal Control
- 6) Information Items
  - a. 2024 Popular Annual Financial Report (PAFR)
  - b. 2023 & 2024 Park Impact Fees Collected
- 7) Discussion Items  
**Action requested: discuss and take action as needed**
  - a. Finance - Personnel Work Plan

*Dated: June 10, 2025*

*/s/ Andrew Nerbun, Chair*

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 accommodations 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 Administrator's Office at 262-236-2941, Monday through Friday, 8:00 AM – 4:30 PM



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Office of the City Administrator

**FINANCE-PERSONNEL COMMITTEE**

**Tuesday, May 13, 2025**

**6:15 PM**

**North Conference Room**

**Minutes**

- 1) Call to Order, Roll Call
  - a. Call to Order

**Present:**

Mayor Andrew Nerbun  
Alderman William Gebhardt  
Alderman Brian Parrish  
Alderman Robert Strzelczyk

Also present: William Jones, City Administrator, Marie Keyser, Assistant Finance Director, Caroline Fochs, City Clerk, Brian Sajdak, City Attorney and Kristen Lundeen, Public Works Director/City Engineer.

- 2) Approve Meeting Minutes
  - a. Finance-Personnel Meeting Minutes of April 8, 2025

**RESULT:** **Approved by Voice Acclamation [Unanimous]**  
**MOVED BY:** Alderman Strzelczyk  
**SECONDED BY:** Alderman Gebhardt

**AYES:** Gebhardt, Parrish, Strzelczyk

- 3) License Applications
  - a. May 2025 Licenses

**RESULT:** **Approved by Voice Acclamation [Unanimous]**  
**MOVED BY:** Alderman Parrish  
**SECONDED BY:** Alderman Strzelczyk

**AYES:** Gebhardt, Parrish, Strzelczyk

- 4) Vouchers Paid
  - a. April 2025 Vouchers Paid List

Attachment: 051325 (10367 : May 13, 2025 Finance-Personnel Committee Meeting Minutes)

A request was made for a full-year voucher report detailing the aggregate total the City spent with each of its vendors.

**RESULT:** Approved by Voice Acclamation [Unanimous]  
**MOVED BY:** Alderman Strzelczyk  
**SECONDED BY:** Alderman Parrish

**AYES:** Gebhardt, Parrish, Strzelczyk

5) Ordinances

a. **ORDINANCE 2025-1680** An Ordinance Amending Chapter 58 of the Mequon Municipal Code, Relating to the Imposition of Impact Fees

MSA Professional Services completed a Parks Facilities Needs Assessment earlier this year to validate the amount that should be imposed by the City as a Parks Impact Fee. The result of the study is that the Parks Impact Fee should be \$1,793/unit. The current park impact fee is \$900/unit, most recently updated in 2007.

Discussion ensued regarding the increase in price, the overall definition of an impact fee and which kinds of development the impact fee affects.

**RESULT:** Approved by Voice Acclamation [Unanimous]  
**MOVED BY:** Alderman Strzelczyk  
**SECONDED BY:** Alderman Gebhardt

**AYES:** Gebhardt, Parrish, Strzelczyk

6) Resolutions

a. **RESOLUTION 4208** A Resolution Approving an Agreement for Legal Services with Stafford Rosenbaum LLP of Madison, Wisconsin for the Period June 1, 2025 - December 31, 2025

**RESULT:** Approved by Voice Acclamation [Unanimous]  
**MOVED BY:** Alderman Strzelczyk  
**SECONDED BY:** Alderman Parrish

**AYES:** Gebhardt, Parrish, Strzelczyk

7) Discussion Items

- a. 2025 YTD Budget Report as of March 31, 2025
- b. Cash & Investment Report as of 03/31/2025
- c. Finance - Personnel Work Plan

8) Adjourn

A motion to adjourn was made at 6:50 PM by Alderman Gebhardt, seconded by Alderman Strzelczyk. All voted in favor "aye."

Respectfully Submitted,

*Marie Keyser*  
*Assistant Finance Director*



11333 N. Cedarburg Road  
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Office of City Clerk

**TO: Finance-Personnel Committee**  
**FROM: Caroline Fochs, City Clerk**  
**DATE: June 2, 2025**  
**SUBJECT: June, 2025 Licenses**

Included in this month's packet are several license applications for the Committee's review. First is Fenwick's Pub and Patio, 6300 W. Mequon Road, who plan to open in the Public Market in what was previously the Good City Brewing location. They are applying for a new Reserve License which runs through June 30, 2025 and they have also applied for a renewal license from July 1, 2025 - June 30, 2026.

The second application is from Steny's North Shore who is replacing Libby Montana Bar and Grill at 5616 N. Donges Bay Road. As they anticipate opening in late summer/early fall, they are applying for a Class B License July 1, 2025 - June 30, 2026.

The last application included in the packet is X Golf, 11043 N. Port Washington Road. They are renewing for the 2025-2026 licensing cycle, however they are included because they have a request to expand their premise description to include outdoor space for bag-toss tournaments in the rear of the business. Therefore the Committee should be aware of this change to their previously approved license.

Attachments:

6.10.25 License List (DOC)  
 20250523\_Fenwicks Reserve App\_Redacted(PDF)  
 20250509\_Stenys NS\_Redacted (PDF)  
 20250513\_xGolf\_Redacted (PDF)



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Office of the City Clerk

**TO: Finance-Personnel Committee**  
**FROM: Caroline Fochs, City Clerk**  
**DATE: June 10, 2025**  
**SUBJECT: June 2025 License Applications**

Following are recommended approvals:

**NEW Class B Beer and Class B RESERVE Liquor License**

- Fenwicks LLC DBA Fenwicks Pub and Patio  
 6300 W Mequon Road Mequon, WI 53097  
 Agent: Michael D Ridgway

**NEW Class B Beer and Class B Liquor License**

- Steny's North Shore LLC DBA Steny's North Shore  
 5616 W. Donges Bay Road  
 Agent: Brittney Stenstrup

**Liquor License Renewals** for the period of July 1, 2025 - June 30, 2026 (Pending all inspections)

**Class B Beer and Class B RESERVE Liquor License**

- BE Golf, LLC DBA Missing Links  
 12950 N. Port Washington Rd.  
 Agent: Peter D. Epperson

**Class B Beer and Class B Liquor License**

- **RENEWAL WITH NEW PREMISE DESCRIPTION**  
 Pioneer SL LLC DBA X Golf Mequon  
 11043 N. Port Washington Rd.  
 Agent: Shawn M. DeMain
- Hong Anh Inc. DBA Hong Anh Palace  
 10046 N. Port Washington Rd.  
**NEW Agent: Huy Q Duong**
- Z Mequon LLC DBA Zarletti Mequon  
 1515 W. Mequon Rd.  
 Agent: Brian C. Zarletti
- TRK Tavern LLC DBA The White Rabbit  
 14015 N. Cedarburg Rd.  
 Agent: Tammy L. Kosidowski
- Korner Q's LLC DBA Korner Q's Eatery Bar and Grill  
 10631 W. Freistadt Rd  
 Agent: Gina A. Wright
- SER R.Z. 3 LLC DBA Mexican Grill and Bar  
 10352 N. Port Washington Rd.  
 Agent: Jose O. Guzman
- North Shore Country Club DBA North Shore Country Club  
 3100 W. Country Club Dr.  
 Agent: Joseph M. Kukowski

Attachment: 6.10.25 License List (10382 : Licenses)

- Kelmar LLC DBA Spanky's Hideaway  
5208 W. Country Line Rd.  
Agent: Kellie K. Klein-Hitchcock
- Screaming Tuna Restaurant Mequon LLC DBA Screaming Tuna Mequon  
6300 W. Mequon Rd., Unit 102  
Agent: Jeffrey T. Bronstad
- DeMarsh Bros., Inc. DBA Highland House  
12741 N. Port Washington Rd. Mequon, WI 53092  
Agent: Frank L. Stemper
- Horrigan Restaurants LLC DBA Mequon Pizza Company  
12020 N. River Road  
Agent: Nicholas J. Horrigan
- The Ruby Tap Mequon LLC DBA The Ruby Tap Mequon  
6000 W. Mequon Rd.  
Agent: Sarah E. Nelson
- Big Shots Sports, LLC DBA Pin High Golf Center  
10328 N. Wauwatosa Rd.  
Agent: I Lan Hang
- Cabernet Dreams LLC DBA SIP MKE  
1515 W. Mequon Rd.  
Agent: Jacqueline J. Ertl
- Mint Asian Kitchen LLC DBA Mint Asian Kitchen  
1380 W. Mequon Rd  
Agent: Quan Vu
- ETS Restaurant Inc. DBA Café 1505  
1515 W. Mequon Rd.  
Agent: Alyssa L. Lugo
- BRG 11120 Cedarburg Road, LLC DBA Mr. B's - A Bartolotta Steakhouse (Mequon)  
11120 N. Cedarburg Rd  
Agent: Christian Damiano
- F.C. Ventures LLC DBA Greenside Grill (Mee Kwon Golf Course)  
6333 W. Bonniwell Rd.  
Agent: Gia M. Fazal

#### **Class B Beer License**

- Roots & Stems LLC DBA Roots & Stems  
11627 W. Highland Rd.  
Agent: Brenda J. Schieble
- Mark A Mollenhauer DBA Leonardo's Pizza  
11051 N. Port Washington Rd.  
Agent: Mark Allen Mollenhauer

#### **Class B Beer and Class C Wine License**

- BYB Sports Investments Group LLC DBA Lakeshore Chinooks  
12800 N. Lake Shore Dr.  
**New Agent: Eric Snodgrass**
- Kong Suwai LLC DBA Kha Sushi Land  
6005 W. Mequon Rd.  
Agent: Khine Pyae
- Bawi, Inc. DBA Bawi Korean BBQ  
6107 W. Mequon Rd  
Agent: Gong Yong Ma
- Shreeji Ventures LLC DBA Taco Pros  
10942 N. Port Washington Rd.

Agent: Hailey Patel

- Ozaukee Youth Hockey Association, Inc. DBA Ozaukee Ice Center  
5505 W. Pioneer Road  
Agent: Christopher S. Donovan
- Santorini Grill LLC DBA Santorini Grill  
6300 W. Mequon Rd., Unit 104  
Agent: Angela Pagoulatos

#### **Class A Beer and Class A Liquor License**

- Sendiks-Mequon, LLC DBA Sendik's Food Markets  
10930 N. Port Washington Rd.  
Agent: Theodore T. Balistreri
- Lux Nail Salon LLC DBA Lux Nail Salon LLC  
10911 N. Port Washington Rd.  
Agent: An N. Nguyen
- Center for Jewish Life, Inc. DBA Crown Judaica  
2233 W. Mequon Rd.  
Agent: Menachem Rapoport
- Walgreens Co. DBA Walgreens #03448  
11270 N. Port Washington Rd.  
Agent: Daniel J. Stachnik

#### **Class A Beer Liquor License**

- Roettgers Company Inc. DBA Mequon Mobil  
11155 N. Wauwatosa Rd.  
Agent: Michael P. Miller

#### **Vending Distributor Licenses - Renewals** for the period of July 1, 2025 - June 30, 2026

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

**Recommended denials, none.**

Form  
AB-200

## Alcohol Beverage License Application

For Municipal Use Only	
Municipality	Mequon
License Period	2025

License(s) Requested: (up to two boxes may be checked)

- Prorated*
- Class "A" Beer ..... \$ \_\_\_\_\_      Class "B" Beer ..... \$ 50  
 "Class A" Liquor ..... \$ \_\_\_\_\_      "Class B" Liquor ..... \$ ~~10,000~~  
 "Class A" Liquor (cider only) \$ \_\_\_\_\_      Reserve "Class B" Liquor \$ 10,000  
 "Class C" Liquor (wine only) \$ \_\_\_\_\_

Fees	
License Fees	\$ 10,050
Background Check Fee	\$
Publication Fee	\$ 20
<b>Total Fees</b>	<b>\$ 10,070</b>

### Part A: Premises/Business Information

1. Legal Business Name (Individual name if sole proprietorship) <b>FENWICKS LLC</b>			
2. Business Trade Name or DBA <b>FENWICKS PUB AND PATIO</b>			
3. FEIN <b>33-4822882</b>		4. Wisconsin Seller's Permit Number <b>456-1032089762-04</b>	
5. Entity Type (check one) <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation <input type="checkbox"/> Nonprofit Organization			
6. State of Organization <b>WISCONSIN</b>		7. Date of Organization <b>4/28/25</b>	8. Wisconsin DFI Registration Number <b>F078351</b>
9. Premises Address <b>6300 W. MEQUON RD</b>			
10. City <b>MEQUON</b>		11. State <b>WI</b>	12. Zip Code <b>53097</b>
13. County <b>DZAUKEE</b>	14. Governing Municipality: <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: _____		15. Aldermanic District
16. Premises Phone	17. Premises Email		18. Website
19. Premises Description - Describe the building or buildings where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary. <b>FENWICKS IS THE SOUTH END OF THE MEQUON PUBLIC MARKET. IT IS A 15 SEATER BAR WITH INSIDE SEATING FOR APPROX 54. IT HAS AN EXTERIOR PATIO WITH ADDITIONAL SEATING FOR. THE INTERIOR INCLUDES A KITCHEN LINE, AND STORAGE. THE BAR AREA INCLUDES AN OFFICE AND LIQUOR STORAGE.</b>			
20. Mailing Address (if different from premises address) <b>11527 W. FREISTADT RD</b>			
21. City <b>MEQUON</b>		22. State <b>WI</b>	23. Zip Code <b>53097</b>

### Part B: Questions

1. Has the business (sole proprietorship, partnership, limited liability company, or corporation) been convicted of violating federal or state laws or local ordinances? Exclude traffic offenses unless related to alcohol beverages.     Yes     No

If yes, list the details of violation below. Attach additional sheets if necessary.

Law/Ordinance Violated	Location	Trial Date
Penalty Imposed		Was sentence completed? . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Trial Date
Penalty Imposed		Was sentence completed? . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No

Attachment: 20250523 Fenwicks Reserve App\_Redacted (10382 : Licenses)

2. Are charges for any offenses pending against the business? Exclude traffic offenses unless related to alcohol . . .  Yes  No beverages.  
If yes, describe the nature and status of pending charges using the space below. Attach additional sheets as needed.

3. Is the applicant business or any of its officers, directors, members, agent, employees, owners, or other related individuals or entities a restricted investor with any interest in an alcohol beverage producer or distributor? . . .  Yes  No  
If yes, provide the name of the restricted investor and describe the nature of the interest.

4. Is the applicant business owned by another business entity? . . .  Yes  No  
If yes, provide the name(s) and FEIN(s) of the business entity owners below. Attach additional sheets as needed.

4a. Name of Business Entity \_\_\_\_\_ 4b. Business Entity FEIN \_\_\_\_\_

5. Have the partners, agent, or sole proprietor satisfied the responsible beverage server training requirement for this license period? Submit proof of completion. . . . .  Yes  No

6. Is the applicant business indebted to any wholesaler beyond 15 days for beer or 30 days for liquor/wine? . . . . .  Yes  No

7. Does the applicant business owe past due municipal property taxes, assessments, or other fees? . . . . .  Yes  No

**Part C: Individual Information**

List the name, title, and phone number for each person or entity holding the following positions in the applicant business or businesses listed in Part B, Question 4: sole proprietor, all officers, directors, and agent of a corporation or nonprofit organization, all partners of a partnership, and all members, managers, and agent of a limited liability company. Attach additional sheets if necessary.

Include Form AB-100 for each person listed below. Corporations and LLCs must appoint an agent by including Form AB-101.

Last Name	First Name	Title	Phone
RIDGEWAY	MICHAEL	OWNER	[REDACTED]

**Part D: Attestation**

One of the following must sign and attest to this application:

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

**READ CAREFULLY BEFORE SIGNING:** Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant business and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate this business according to the law, including but not limited to, purchasing alcohol beverages from state authorized wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name RIDGEWAY		First Name MICHAEL		M.I. D.
Title OWNER		Phone [REDACTED]		
Signature <i>Michael Ridgeway</i>		Date 5/1/25		

**Part E: For Clerk Use Only**

Date Application Was Filed With Clerk	License Number	Date License Granted	Date License Issued
Signature of Clerk/Deputy Clerk		Date Provisional License Issued (if applicable)	

Attachment: 20250523\_Fenwicks Reserve App\_Redacted (10382 : Licenses)

Form AB-100

# Alcohol Beverage Individual Questionnaire

Date

All individuals involved in the alcohol beverage business must complete this form, including:

- sole proprietor
- all partners of a partnership
- all officers, directors, and agent of a corporation or nonprofit organization
- members and agent of a limited liability company

Your alcohol beverage application or renewal is not complete until all required Individual Questionnaires are submitted.

**Part A: Business Information**

1. Legal Business Name (Individual name if sole proprietor)  
FENWICKS LLC

2. Business Trade Name or DBA  
FENWICKS PUB AND PATIO

3. Entity Type (check one)  
 Sole Proprietor   
 Partnership   
 Limited Liability Company   
 Corporation   
 Nonprofit Organization

**Part B: Individual Information**

1. Last Name: RIDGWAY    2. First Name: MICHAEL    3. M.I.: D

4. Relationship to Business (Title): OWNER

7. Home Address: [Redacted]

10. Zip Code: 53097    11. [Redacted]

13. Drivers License/State ID State of issuance: WI

**Part C: Address History**

1. Do you currently live in Wisconsin?  Yes  No  
 If yes, provide the month and year when you permanently moved to Wisconsin (MM/YYYY): 05 2015

2. List in chronological order all of your addresses within the last 5 years. Attach additional sheets if necessary.

Previous Address	City	State	Zip Code
Previous Address 1			
Previous Address 2			
Previous Address 3			
Previous Address 4			
Previous Address 5			

3. List all states and counties you have lived in as an adult. Attach additional sheets if necessary.

State	County	State	County	State	County	State	County
OH	STARK	SC	RICHLAND	VA	FAIRFAX	PA	PHILADELPHIA
IN	MARION						

Continued →

**Part D: Criminal History**

1. Have you ever been convicted of any offenses (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or of any county or municipal ordinances? . . . . .  Yes  No

If yes to question 1, please list details of each conviction below. Attach additional sheets as needed.

Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No

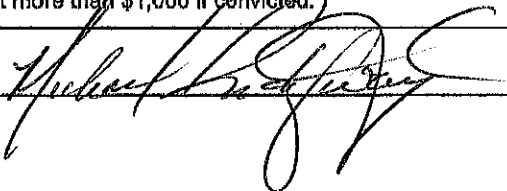
2. Are charges for any offenses currently pending against you (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or any county or municipal ordinances? . . . . .  Yes  No

If yes to question 2, describe nature and status of pending charges using the space below. Attach additional sheets as needed.

Attachment: 20250523\_Fenwicks Reserve App\_Redacted (10382 : Licenses)

**Part E: Attestation**

**READ CAREFULLY BEFORE SIGNING:** Under penalty of law, I have answered each of the above questions completely and truthfully. I certify that I am not prohibited from participating in this business due to any involvement in another tier of the alcohol beverage industry as a restricted investor. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Signature	Date
	5/1/25

Form  
AB-101

### Alcohol Beverage Appointment of Agent

Date

**Agent Type (check one)**

- Original (no fee)       Successor (\$10 fee for municipal licensees only)

**Part A: Business Information**

1. Legal Business Name (Individual name if sole proprietor)

FENWICKS LLC

2. Business Trade Name or DBA

FENWICKS PUB AND PATIO

3. Entity Type (check one)

- Limited Liability Company       Corporation       Nonprofit Organization

4. Alcohol Beverage Business Authorization (check one)

- Municipal Retail License       State Permit

5. If successor agent, provide State Permit or Municipal Retail License Number

6. Describe the reason for appointing a successor agent, if successor is checked above.

**Part B: Agent Information**

1. Last Name

RIDGWAY

2. First Name

MICHAEL

3. M.I.

D

4. Email

[Redacted]

5. Phone

[Redacted]

6. Address

D

7. City

8. State

WI

9. Zip Code

53097

11. Drivers License/State ID State of issuance

12. Drivers License/State ID State of issuance

WI

**Part C: Agent Questions**

1. Have you satisfied the responsible beverage server training requirement? .....  Yes  No  
Submit proof of completion.
2. Have you completed Form AB-100, *Alcohol Beverage Individual Questionnaire* (licensee) or  
Form AB-300, *Alcohol Beverage Personal Questionnaire* (permittee)? .....  Yes  No
3. Have you been a Wisconsin resident for at least 90 continuous days? .....  Yes  No  
See instructions for exceptions.

Continued →

**Part D: Business Attestation**

READ CAREFULLY BEFORE SIGNING: I, the **Undersigned**, authorize the above-named individual to act for the above-named corporation, nonprofit organization, or limited liability company with full authority and control of the premises and of all alcohol beverage activities on such premises. I certify that I am authorized by the above-named entity to authorize this individual to act on behalf of the entity. If I am appointing a successor agent, I rescind all previous agent appointments for this premises. Further, I understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name RIDGWAY First Name MICHAEL M.I. D

Title OWNER Email [REDACTED] Phone [REDACTED]

Signature [Handwritten Signature] Date 5/1/25

**Part E: Agent Attestation**

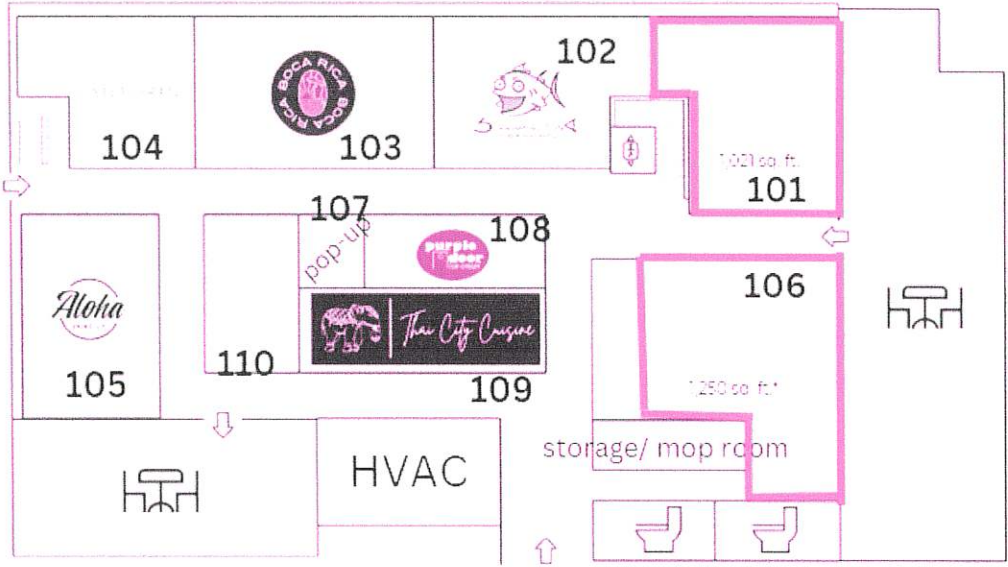
READ CAREFULLY BEFORE SIGNING: I, the **Agent**, hereby accept this appointment as agent for the above-named corporation, nonprofit organization, or limited liability company and assume full responsibility for the conduct of all alcohol beverage activities on the premises for the above-named business. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name RIDGWAY First Name MICHAEL M.I. D

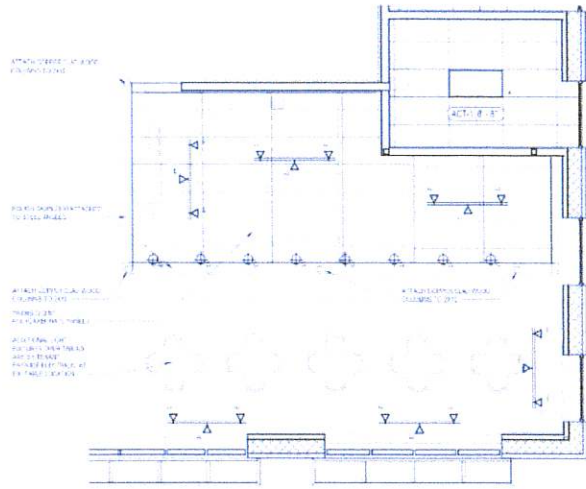
Signature [Handwritten Signature] Date 5/1/25

Attachment: 20250523\_Fenwicks Reserve App\_Redacted (10382 : Licenses)

# MAP OF THE MARKET

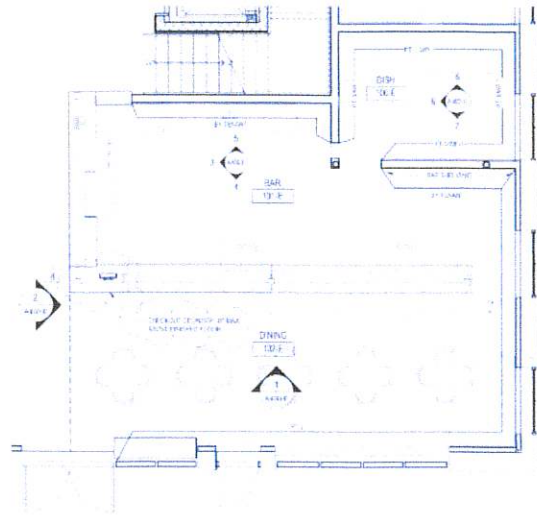


Attachment: 20250523\_Fenwicks Reserve App\_Redacted (10382 : Licenses)



1 ANODYNE COFFEE - RCP  
SCALE: 1/4" = 1'-0"

GENERAL NOTES - REFLECTED CEILING PLANS



2 ANODYNE COFFEE - FINISH PLAN  
SCALE: 1/4" = 1'-0"

CINQUE VEV



# CERTIFICATE OF COMPLETION

This certifies that

**Michael Ridgway**

is awarded this certificate for

**Wisconsin Responsible Beverage Server Training**

	Completion Date		Expiration Date		Certificate #
	05/12/2025		05/12/2027		WI-00638030



Official Signature

This certificate is non-transferable and represents the successful completion of an approved Wisconsin Department of Revenue Responsible Beverage Server Course in compliance with secs. 125.04(5)(a)5., 125.17(6), and 134.66(2m) Wis. Stats.

Form  
**AB-200**

## Alcohol Beverage License Application

<b>For Municipal Use Only</b>		<b>3.a.c</b>
Municipality	Mequon	
License Period	2025-2026	

License(s) Requested: (up to two boxes may be checked)

- Class "A" Beer ..... \$ 100
 Class "B" Beer ..... \$ 100  
 "Class A" Liquor ..... \$ 500
 "Class B" Liquor ..... \$ 500  
 "Class A" Liquor (cider only) \$ \_\_\_\_\_
  Reserve "Class B" Liquor \$ \_\_\_\_\_  
 "Class C" Liquor (wine only) \$ 100

Fees	
License Fees	\$ <u>600</u>
Background Check Fee	\$ _____
Publication Fee	\$ <u>20</u>
<b>Total Fees</b>	<b>\$ <u>620</u></b>

### Part A: Premises/Business Information

1. Legal Business Name (individual name if sole proprietorship) <u>Steny's North Shore LLC</u>		
2. Business Trade Name or DBA <u>Steny's North Shore</u>		
3. FEIN <u>33-4940279</u>	4. Wisconsin Seller's Permit Number	
5. Entity Type (check one) <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation <input type="checkbox"/> Nonprofit Organization		
6. State of Organization <u>WI</u>	7. Date of Organization <u>4/20/2025</u>	8. Wisconsin DFI Registration Number
9. Premises Address <u>5616 W Donges Bay Rd</u>		
10. City <u>Mequon</u>	11. State <u>WI</u>	12. Zip Code <u>53092</u>
13. County <u>OZAUKEE</u>	14. Governing Municipality: <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: _____	15. Aldermanic District
16. Premises Phone <u>TBD</u>	17. Premises Email <u>TBD</u>	18. Website <u>TBD</u>
19. Premises Description - Describe the building or buildings where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.		
20. Mailing Address (if different from premises address) <u>260 E Highland Ave Suite 401</u>		
21. City <u>MILWAUKEE</u>	22. State <u>WI</u>	23. Zip Code <u>53202</u>

### Part B: Questions

1. Has the business (sole proprietorship, partnership, limited liability company, or corporation) been convicted of violating federal or state laws or local ordinances? Exclude traffic offenses unless related to alcohol beverages.  Yes  No

If yes, list the details of violation below. Attach additional sheets if necessary.

Law/Ordinance Violated	Location	Trial Date
Penalty Imposed	Was sentence completed? . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
Law/Ordinance Violated	Location	Trial Date
Penalty Imposed	Was sentence completed? . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	

Attachment: 20250509\_Steny's NS\_Redacted (10382 : Licenses)

2. Are charges for any offenses pending against the business? Exclude traffic offenses unless related to alcohol . . .  Yes  No

If yes, describe the nature and status of pending charges using the space below. Attach additional sheets as needed.

3. Is the applicant business or any of its officers, directors, members, agent, employees, owners, or other related individuals or entities a restricted investor with any interest in an alcohol beverage producer or distributor? . . .  Yes  No

4. Is the applicant business owned by another business entity? . . .  Yes  No

4a. Name of Business Entity 4b. Business Entity FEIN

5. Have the partners, agent, or sole proprietor satisfied the responsible beverage server training requirement for this license period? Submit proof of completion. . . .  Yes  No

6. Is the applicant business indebted to any wholesaler beyond 15 days for beer or 30 days for liquor/wine? . . . .  Yes  No

7. Does the applicant business owe past due municipal property taxes, assessments, or other fees? . . . .  Yes  No

Part C: Individual Information

List the name, title, and phone number for each person or entity holding the following positions in the applicant business or businesses listed in Part B, Question 4: sole proprietor, all officers, directors, and agent of a corporation or nonprofit organization, all partners of a partnership, and all members, managers, and agent of a limited liability company. Attach additional sheets if necessary.

Include Form AB-100 for each person listed below. Corporations and LLCs must appoint an agent by including Form AB-101.

Table with 4 columns: Last Name, First Name, Title, Phone. Rows include LO Stensrup (Owner) and Brittney (Agent).

Part D: Attestation

One of the following must sign and attest to this application:

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

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant business and not on behalf of any other individual or entity seeking the license.

Signature block with fields for Last Name (LO), First Name (TAN), Title (PARTNER), Email, Phone, Signature, and Date (5/6/25).

Part E: For Clerk Use Only

Form for clerk use with fields for Date Application Was Filed With Clerk (5/9/25), License Number, Date License Granted, Date License Issued, Signature of Clerk/Deputy Clerk, and Date Provisional License Issued.

# Alcohol Beverage Appointment of Agent

Date  
5/9/25

**Agent Type** (check one)

- Original (no fee)       Successor (\$10 fee for municipal licensees only)

**Part A: Business Information**

1. Legal Business Name (individual name if sole proprietor) Stenys North Shore LLC	
2. Business Trade Name or DBA Stenys North Shore	
3. Entity Type (check one) <input checked="" type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation <input type="checkbox"/> Nonprofit Organization	
4. Alcohol Beverage Business Authorization (check one) <input checked="" type="checkbox"/> Municipal Retail License <input type="checkbox"/> State Permit	5. If successor agent, provide State Permit or Municipal Retail License Number
6. Describe the reason for appointing a successor agent, if successor is checked above.	

**Part B: Agent Information**

1. Last Name Stensrup	2. First Name Brittney	3. M.I. A
4. Email		5. Phone

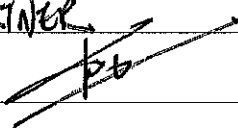
**Part C: Agent Questions**

1. Have you satisfied the responsible beverage server training requirement? Submit proof of completion.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Have you completed Form AB-100, Alcohol Beverage Individual Questionnaire (licensee) or Form AB-300, Alcohol Beverage Personal Questionnaire (permittee)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Have you been a Wisconsin resident for at least 90 continuous days? See instructions for exceptions.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Continued →

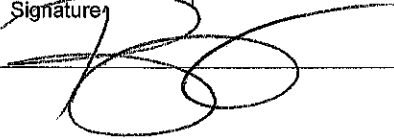
**Part D: Business Attestation**

READ CAREFULLY BEFORE SIGNING: I, the **Undersigned**, authorize the above-named individual to act for the above-named corporation, nonprofit organization, or limited liability company with full authority and control of the premises and of all alcohol beverage activities on such premises. I certify that I am authorized by the above-named entity to authorize this individual to act on behalf of the entity. If I am appointing a successor agent, I rescind all previous agent appointments for this premises. Further, I understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name <b>LO</b>	First Name <b>TAN</b>	M.I.
Title <b>PARTNER</b>	[Redacted]	
Signature 	Date <b>5/6/2025</b>	

**Part E: Agent Attestation**

READ CAREFULLY BEFORE SIGNING: I, the **Agent**, hereby accept this appointment as agent for the above-named corporation, nonprofit organization, or limited liability company and assume full responsibility for the conduct of all alcohol beverage activities on the premises for the above-named business. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name <b>Stenstrup</b>	First Name <b>Brittney</b>	M.I. <b>A</b>
Signature 	Date <b>5/6/2025</b>	

Attachment: 20250509\_Stenys NS\_Redacted (10382 : Licenses)

# Alcohol Beverage Individual Questionnaire

Date

All individuals involved in the alcohol beverage business must complete this form, including:

- sole proprietor
- all partners of a partnership
- all officers, directors, and agent of a corporation or nonprofit organization
- members and agent of a limited liability company

Your alcohol beverage application or renewal is not complete until all required Individual Questionnaires are submitted.

**Part A: Business Information**

1. Legal Business Name (individual name if sole proprietor)  
Steny's North Shore LLC

2. Business Trade Name or DBA  
Steny's North Shore

3. Entity Type (check one)  
 Sole Proprietor   
 Partnership   
 Limited Liability Company   
 Corporation   
 Nonprofit Organization

**Part B: Individual Information**

1. Last Name: LD      2. First Name: TAN      3. M.I.

4. Relationship to Business (Title): PARTNER      5. Email: [REDACTED]      6. Phone: [REDACTED]

7. Home Address: [REDACTED]

8. [REDACTED]      9. State: WI      10. Zip Code: 53217      11. Date of Birth: [REDACTED]

12. [REDACTED]      13. Drivers License/State ID State of: WI

**Part C: Address History**

1. Do you currently live in Wisconsin?  Yes  No  
 If yes, provide the month and year when you permanently moved to Wisconsin (MM/YYYY): 09/2000

2. List in chronological order all of your addresses within the last 5 years. Attach additional sheets if necessary.

Previous Address 1	[REDACTED]		
Previous Address 2	City	State	Zip Code
Previous Address 3	City	State	Zip Code
Previous Address 4	City	State	Zip Code
Previous Address 5	City	State	Zip Code

3. List all states and counties you have lived in as an adult. Attach additional sheets if necessary.

State	County	State	County	State	County	State	County
WI	Waukesha						
WI	MILWAUKEE						

Attachment: 20250509\_Stenys NS\_Redacted (10382 : Licenses)

Continued →

**Part D: Criminal History**

1. Have you ever been convicted of any offenses (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or of any county or municipal ordinances? . . . . .  Yes  No

If yes to question 1, please list details of each conviction below. Attach additional sheets as needed.

Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No

2. Are charges for any offenses currently pending against you (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or any county or municipal ordinances? . . . . .  Yes  No

If yes to question 2, describe nature and status of pending charges using the space below. Attach additional sheets as needed.

Attachment: 20250509\_Stenys NS\_Redacted (10382 : Licenses)

**Part E: Attestation**

**READ CAREFULLY BEFORE SIGNING:** Under penalty of law, I have answered each of the above questions completely and truthfully. I certify that I am not prohibited from participating in this business due to any involvement in another tier of the alcohol beverage industry as a restricted investor. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Signature 	Date 5/6/28
---	-------------

# Alcohol Beverage Individual Questionnaire

Date

All individuals involved in the alcohol beverage business must complete this form, including:

- sole proprietor
- all partners of a partnership
- all officers, directors, and agent of a corporation or nonprofit organization
- members and agent of a limited liability company

Your alcohol beverage application or renewal is not complete until all required Individual Questionnaires are submitted.

**Part A: Business Information**

1. Legal Business Name (individual name if sole proprietor)  
Steny's North Shore LLC

2. Business Trade Name or DBA  
Steny's North Shore

3. Entity Type (check one)  
 Sole Proprietor   
 Partnership   
 Limited Liability Company   
 Corporation   
 Nonprofit Organization

**Part B: Individual Information**

1. Last Name: Stensrup    2. First Name: Brittney    3. M.I.: A

4. Relationship to Business (Title): Agent    5. Email: [Redacted]    6. Phone: [Redacted]

7. Home Address: [Redacted]

9. State: WI    10. Zip Code: 53072    13. Drivers License/State ID State of Issuance: WI

**Part C: Address History**

1. Do you currently live in Wisconsin?  Yes  No  
 If yes, provide the month and year when you permanently moved to Wisconsin (MM/YYYY) [Redacted]

2. List in chronological order all of your addresses within the last 5 years. Attach additional sheets if necessary.

Previous Address	City	State	Zip Code
[Redacted]	[Redacted]	[Redacted]	[Redacted]
Previous Address 2	City	State	Zip Code
Previous Address 3	City	State	Zip Code
Previous Address 4	City	State	Zip Code
Previous Address 5	City	State	Zip Code

3. List all states and counties you have lived in as an adult. Attach additional sheets if necessary.

State	County	State	County	State	County	State	County
WI	Waukesha						
WI	Milwaukee						

Attachment: 20250509\_Stenys NS\_Redacted (10382 : Licenses)

Continued →

**Part D: Criminal History**

1. Have you ever been convicted of any offenses (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or of any county or municipal ordinances? . . . . .  Yes  No  
If yes to question 1, please list details of each conviction below. Attach additional sheets as needed.

Law/Ordinance Violated	Location	Conviction Date
------------------------	----------	-----------------

Penalty Imposed	Was sentence completed? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
-----------------	--

Law/Ordinance Violated	Location	Conviction Date
------------------------	----------	-----------------

Penalty Imposed	Was sentence completed? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
-----------------	--

Law/Ordinance Violated	Location	Conviction Date
------------------------	----------	-----------------

Penalty Imposed	Was sentence completed? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
-----------------	--

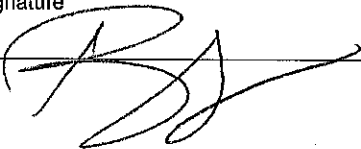
2. Are charges for any offenses currently pending against you (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or any county or municipal ordinances? . . . . .  Yes  No

If yes to question 2, describe nature and status of pending charges using the space below. Attach additional sheets as needed.

**Part E: Attestation**

**READ CAREFULLY BEFORE SIGNING:** Under penalty of law, I have answered each of the above questions completely and truthfully. I certify that I am not prohibited from participating in this business due to any involvement in another tier of the alcohol beverage industry as a restricted investor. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Signature	Date
-----------	------



5/6/2025

Attachment: 20250509\_Stenys NS\_Redacted (10382 : Licenses)



# CERTIFICATE OF COMPLETION

This certifies that

Brittney Stenstrup

is awarded this certificate for

**Wisconsin Responsible Beverage Server Training**



Completion Date  
05/06/2025



Expiration Date  
05/06/2027



Certificate #  
WT-00637693

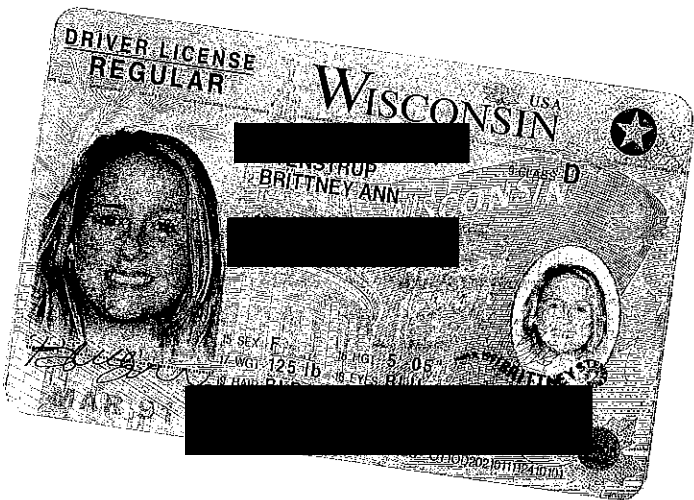
A handwritten signature in black ink, appearing to read 'Brittney Stenstrup'.

Official Signature

This certificate is non-transferable and represents the successful completion of an approved

Wisconsin Department of Revenue Responsible Beverage Server Course in compliance with secs. 125.04(5)(a)(5), 125.17(6), and 134.66(2m), Wis. Stats.

6504 Bridge Point Parkway, Suite 100 | Austin, TX 78730 | www.360training.com



Attachment: 20250509\_Stenys NS\_Redacted (10382 : Licenses)



www.ci.mequon.wi.us

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

3.a.c

Office of the City Clerk

### SURRENDER LIQUOR LICENSE

I, the OWNER of LIBBY MONTANA BAR/RESTAURANT  
OWNER/MANAGER NAME OF BUSINESS

located at 5616 W DUNBARC BAY ROAD in the City of Mequon, Ozaukee County, do  
STREET NUMBER AND NAME

hereby surrender my liquor license(s) to the City of Mequon effective on this date and time. I acknowledge that I have no further claim to such license(s), including buying, selling, and serving alcohol. I further acknowledge that no license fees will be refunded to me personally or to the aforementioned business.

Date of Surrender: 8/15/24

Time of Surrender: 10AM

**I CERTIFY THAT ALL INFORMATION ON THIS FORM IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.**

Owner/Manager Name (print): Elizabeth Wick

Owner/Manager Signature: [Signature]

Date Signed: 8/15/24

**TO BE COMPLETED BY CLERK**

Date filed with Clerk:	License number(s):
------------------------	--------------------

Attachment: 20250509\_Stenys NS\_Redacted (10382 : Licenses)

Initials of Clerk:	Type of License(S) Surrendered:
--------------------	---------------------------------

# Alcohol Beverage License Application

For Municipal Use Only	
Municipality	Megun 3.a.d
License Period	2025-2026

License(s) Requested: (up to two boxes may be checked)

- Class "A" Beer ..... \$ \_\_\_\_\_
- Class "B" Beer ..... \$ 100
- "Class A" Liquor ..... \$ \_\_\_\_\_
- "Class B" Liquor ..... \$ 500
- "Class A" Liquor (cider only) \$ \_\_\_\_\_
- Reserve "Class B" Liquor \$ \_\_\_\_\_
- "Class C" Liquor (wine only) \$ \_\_\_\_\_

Fees	
License Fees	\$ 600
Background Check Fee	\$
Publication Fee	\$ 20
<b>Total Fees</b>	<b>\$ 620</b>

**Part A: Premises/Business Information**

1. Legal Business Name (individual name if sole proprietorship)  
Pioneer SE LLC

2. Business Trade Name or DBA  
X Golf Megun

3. FEIN  
84-4728933

4. Wisconsin Seller's Permit Number

5. Entity Type (check one)  
 Sole Proprietor   
 Partnership   
 Limited Liability Company   
 Corporation   
 Nonprofit Organization

6. State of Organization  
WI

7. Date of Organization  
9/20/2020

8. Wisconsin DFI Registration Number

9. Premises Address  
11043 N Port Washington Rd

10. City  
Megun

11. State  
WI

12. Zip Code  
53092

13. County  
Dzaukee

14. Governing Municipality:  City  Town  Village  
of: Megun

15. Aldermanic District

16. Premises Phone

17. Premises Email  
shawn.deman@xgolfmegun.com

18. Website  
xgolfmegun.com

19. Premises Description - Describe the building or buildings where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.  
 Business is one large space alcohol stored in walk in cooler not accessible to public - served and sold in main room and golf parking lot from 6-9/30 from 6pm-9pm for big tournaments behind buildy SWMS

20. Mailing Address (if different from premises address)

21. City

22. State

23. Zip Code

**Part B: Questions**

1. Has the business (sole proprietorship, partnership, limited liability company, or corporation) been convicted of violating federal or state laws or local ordinances? Exclude traffic offenses unless related to alcohol beverages.  Yes  No

If yes, list the details of violation below. Attach additional sheets if necessary.

Law/Ordinance Violated	Location	Trial Date
Penalty Imposed	Was sentence completed? . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
Law/Ordinance Violated	Location	Trial Date
Penalty Imposed	Was sentence completed? . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	

Attachment: 20250513\_xGolf\_Redacted (10382 : Licenses)

2. Are charges for any offenses pending against the business? Exclude traffic offenses unless related to alcohol or beverages.  Yes  No

If yes, describe the nature and status of pending charges using the space below. Attach additional sheets as needed.

3. Is the applicant business or any of its officers, directors, members, agent, employees, owners, or other related individuals or entities a restricted investor with any interest in an alcohol beverage producer or distributor?  Yes  No

4. Is the applicant business owned by another business entity?  Yes  No

4a. Name of Business Entity 4b. Business Entity FEIN

5. Have the partners, agent, or sole proprietor satisfied the responsible beverage server training requirement for this license period? Submit proof of completion.  Yes  No

6. Is the applicant business indebted to any wholesaler beyond 15 days for beer or 30 days for liquor/wine?  Yes  No

7. Does the applicant business owe past due municipal property taxes, assessments, or other fees?  Yes  No

Part C: Individual Information

List the name, title, and phone number for each person or entity holding the following positions in the applicant business or businesses listed in Part B, Question 4: sole proprietor, all officers, directors, and agent of a corporation or nonprofit organization, all partners of a partnership, and all members, managers, and agent of a limited liability company. Attach additional sheets if necessary.

Include Form AB-100 for each person listed below. Corporations and LLCs must appoint an agent by including Form AB-101.

Table with 4 columns: Last Name, First Name, Title, Phone. Rows include DeMann (Shawn, member) and Larson (Lucas, member).

Part D: Attestation

One of the following must sign and attest to this application:

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

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant business and not on behalf of any other individual or entity seeking the license.

Last Name: DeMann, First Name: Shawn, M.I.: M

Title: member, Email: [Redacted], Phone: [Redacted]

Signature: [Handwritten Signature], Date: 5/13/2025

Part E: For Clerk Use Only

Date Application Was Filed With Clerk: 5/13/25, License Number, Date License Granted, Date License Issued

Signature of Clerk/Deputy Clerk, Date Provisional License Issued (if applicable)

Attachment: 20250513\_xGolf\_Redacted (10382 : Licenses)



11333 N. Cedarburg Road  
 Mequon, WI 53092-1930  
 Phone: 262-242-3100  
 Fax: 262-242-9655

[www.cityofmequonwi.gov](http://www.cityofmequonwi.gov)

Office of Engineering

**TO: Finance-Personnel Committee**  
**FROM: Kristen Lundeen, Director of Public Works/City Engineer**  
**DATE: June 10, 2025**  
**SUBJECT: 2026 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, 2024 to June 30, 2026:***

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 107<sup>th</sup> St  
 Milwaukee, WI 53224

Waste Management

N96W13840 County Line Road  
Germantown, WI 53022

CITY OF MEQUON  
11333 N CEDARBURG ROAD  
MEQUON, WI 53092

THE FOLLOWING VOUCHERS PAID: MAY 2025

GENERAL FUND (0110)	\$ 468,008.23
SPECIAL REVENUE FUND (0210)	2,786.95
PARKS & OPEN SPACE (0220)	0.00
REVOLVING LOAN FUND (0230)	0.00
SPECIAL FEDERAL GRANT FUND (0250)	109,423.56
DEBT SERVICE FUND (0310)	0.00
DEBT SERVICE TIF 2 FUND (0320)	0.00
DEBT SERVICE TIF 3 FUND (0330)	0.00
CAPITAL PROJECT FUND (0410)	143,654.40
SEWER UT FUND (0610)	496,936.03
WATER UT FUND (0620)	139,577.03
TAX FIDUCIARY FUND (0810)	0.00
TOTAL	<u>\$ 1,360,386.20</u>

Attachment: Voucher List (10388 : May 2025 Vouchers Paid List)

Processed by Department	Vendor Number	Vendor Name	Invoice Description	Grand Total	\$1,360,386.20
				Line item amount	
Assessor	13129	CATALIS TAX & CAMA INC	2025 ASSESSOR CONTRACT-INSTALLMENT #5		13,333.33
Assessor	12392	AMERICAN BUSINESS TECHNOLOGIES, INC.	2025 ASSESSOR OFFICE MAILINGS		106.70
<b>Assessor Total</b>					<b>13,440.03</b>
Building Maintenance	11145	TELOCIN GROUP INC	CITY HALL GENERATOR COOLING SYSTEM/RADIATOR REPLAC		5,579.87
Building Maintenance	13601	ENVIRONMENT CONTROL OF WISCONSIN, INC.	MAY CLEANING SERVICES RES 4180		2,830.00
Building Maintenance	10022	J. F. AHERN CO	MAY HVAC CONTRACT		2,640.75
Building Maintenance	13601	ENVIRONMENT CONTROL OF WISCONSIN, INC.	MAY CLEANING SERVICES RES 4180		2,575.00
Building Maintenance	11859	DILLETT MECHANICAL SERVICES, INC	REPLACE FAILED BOILER LCD SCREEN		1,335.75
Building Maintenance	13601	ENVIRONMENT CONTROL OF WISCONSIN, INC.	MAY CLEANING SERVICES RES 4180		1,326.00
Building Maintenance	11581	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES - CITY BLDGS		1,052.50
Building Maintenance	11859	DILLETT MECHANICAL SERVICES, INC	REPLACEMENT BELTS FOR HVAC REPAIR		350.48
Building Maintenance	12124	PACKERLAND RENT-A-MAT, INC.	MAT CONTRACT - APRIL		329.66
Building Maintenance	10115	BELL TAPE INC	JANITORIAL SUPPLIES - CITY BLDGS		319.36
Building Maintenance	11177	UNITED DISPOSAL SERVICES LLC	DUMPSTER FEES		267.75
Building Maintenance	10691	MENARDS	LIGHTS, OIL 3N1, VEHICLE CLEANER		164.49
Building Maintenance	10886	PEST ARREST EXTERMINATING	PEST CONTROL CONTRACT APRIL		135.00
Building Maintenance	10073	AT&T CORP	CITY HALL PHONE LINES - APRIL		105.78
Building Maintenance	10691	MENARDS	PASSAGE DOOR KNOB PD TO PASS INSPECTION		69.98
Building Maintenance	13548	HLOL HOLDINGS LLC	VULKEN SEALANT FOR WINDOW LEAK		26.07
Building Maintenance	11165	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING		18.13
Building Maintenance	13548	HLOL HOLDINGS LLC	CAULK - CITY HALL		17.38
Building Maintenance	12883	PB HAHN & CO INC	WIRE CABLE FOR CITY HALL		16.69
<b>Building Maintenance Total</b>					<b>19,160.64</b>
City Administrator	12663	MIDWEST LEADERSHIP INSTITUTE	FALL 2025 SEMINAR REGISTRATION M. RUDOLPH		750.00
City Administrator	11165	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING		156.51
City Administrator	10230	CONLEY PUBLISHING GROUP LTD	1 YEAR SUBSCRIPTION ACCOUNT #0003739 NEWS GRAPHIC		138.00
<b>City Administrator Total</b>					<b>1,044.51</b>
City Clerk	12532	GRANICUS, LLC	CIVIC STREAMING AND AGENDA MINUTES MAY 1 2025		1,380.22
City Clerk	10230	CONLEY PUBLISHING GROUP LTD	CONLEY MEDIA PRINTING AND PUBLIC NOTICES 3/30-4/26		382.28
City Clerk	13026	ODP BUSINESS SOLUTIONS LLC	ODP 11X17 PAPER FOR OFFICE		73.69
City Clerk	12651	AMAZON CAPITAL SERVICES, INC	OFFICE CLOCKS AND WATERMARK PAPER FOR ORDS		55.95
City Clerk	12651	AMAZON CAPITAL SERVICES, INC	GREEN PAPER FOR FINANCE DOCS		27.12
City Clerk	90001	TEMP STAFF REIMB	REIMBURSEMENT-CONFERENCE TRAVEL RELATED MILEAGE		15.40
<b>City Clerk Total</b>					<b>1,934.66</b>
Common Council	90007	MISC REFUNDS	RENTAL OF LEGION HALL FOR COMMON COUNCIL MEETINGS		1,000.00
Common Council	10699	MEQUON COPY MASTER	YARD SIGNS FOR COMMUNITY SURVEY		390.00
<b>Common Council Total</b>					<b>1,390.00</b>
Community Development	11978	SCOTT J. PINZER	CODE ENFORCEMENT OFFICER		1,512.00
Community Development	11165	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING		60.72
Community Development	10230	CONLEY PUBLISHING GROUP LTD	NEWSPAPER PUBLIC NOTICE		44.68
Community Development	11581	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES		10.07
<b>Community Development Total</b>					<b>1,627.47</b>
Elections	10854	OZAUKEE COUNTY CLERK	PROGRAM ELECTION EQUIP, BALLOTS AND INSERTS		1,852.69
Elections	10854	OZAUKEE COUNTY CLERK	SPRING PRIMARY NOTICES AND INSERTS		3.46
<b>Elections Total</b>					<b>1,856.15</b>
Engineering	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		6,023.47
Engineering	11062	R.A. SMITH, INC	ENCLAVE 8 INSPECTIONS RES 4191		3,226.47
Engineering	11744	MASTER GRAPHICS INC	PLOTWAVE 345 PLOTTER		331.80
Engineering	11165	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING		99.73
Engineering	11165	USCC SERVICES LLC	ENGINEERING GPS CELL SERVICE - APRIL		25.82
<b>Engineering Total</b>					<b>9,707.29</b>
Finance	10096	BAKER TILLY VIRCHOW KRAUSE,LLP	YE 2024 AUDIT SERVICES-PROGRESS BILLING #5		3,468.15
Finance	90001	TEMP STAFF REIMB	REIMBURSEMENT-TYLER USER CONFERENCE EXPENSES		245.03
Finance	90001	TEMP STAFF REIMB	REIMBURSEMENT WGFOA CONFERENCE 4/24-4/25 MILEAGE		184.80
Finance	90001	TEMP STAFF REIMB	REIMBURSEMENT LWM CONFERENCE 4/28-4/29 MILEAGE		141.40
<b>Finance Total</b>					<b>4,039.38</b>
Fleet Services	11676	TRUCK COUNTRY OF WISCONSIN	303 EGR CODER		3,888.76
Fleet Services	12472	PROTANIC INC	YEARLY FUEL TANK INSPECTION & MAINTENANCE		1,471.48
Fleet Services	12349	MACQUEEN EQUIPMENT INC	STEERING RAM 325 STREET SWEEPER		1,409.29
Fleet Services	10360	JFTCO, INC	960 BATTERIES		1,270.68
Fleet Services	10908	POMPS TIRE SERVICE INC	TIRES 958A		893.64
Fleet Services	10908	POMPS TIRE SERVICE INC	TIRES SQUAD 20		639.12
Fleet Services	10384	FIVE CORNERS DODGE INC	SQUAD 5 BRAKE PADS		624.00
Fleet Services	10428	FRANK D GILLITZER ELECTRIC COMPANY LTD	REPLACEMENT STOP BUTTON AT FUEL PUMPS		528.66
Fleet Services	11676	TRUCK COUNTRY OF WISCONSIN	303 COOLANT TUBES		408.98
Fleet Services	11675	GIELOW'S LAWN & GARDEN EQUIPMENT INC	458 DECK BELTS		346.47
Fleet Services	12228	GORDIE BOUCHER VILLAGE FORD	SQUAD BREAKS		253.08
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	BRAKE CLEAN		250.80
Fleet Services	11004	SAFETY-KLEEN SYSTEMS INC	OIL RECYCLING		217.00
Fleet Services	10321	EGELHOFF'S LAWN MOWER SERVICE INC.	CHAIN SAW CLUTCH		120.80
Fleet Services	12624	MATHESON TRI-GAS INC	WELDING GAS TANK		110.70
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	206 LIGHTS		105.92
Fleet Services	10803	NEWMAN CHEVROLET INC	803 GLOW PLUG		68.40
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	PENETRATING OIL		66.60
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	308 BRAKE HOSE		59.30
Fleet Services	12472	PROTANIC INC	ADDITION FILTERS FOR FUEL TANK		49.48
Fleet Services	10362	ELLIOT AUTO SUPPLY CO INC	206 AIR FILTER		43.32
Fleet Services	10364	FALLS AUTO PARTS AND SUPPLIES INC	303 FUEL FILTER		41.79
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	403 TANK GAUGE		39.09
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	TRAILER HOOKS		37.06
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	403 TANK FITING		34.13
Fleet Services	11165	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING		27.43
Fleet Services	12115	JUNIORS TOOLS LLC	OIL FILTER WRENCH - SQUADS		23.72
Fleet Services	12883	PB HAHN & CO INC	HOLE SAW		23.39
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	403 TANK FITTING		19.06
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	403 TANK FITTING		6.06

Attachment: May 2025 AP Vendor Listing by Dept (2) (10388 : May 2025 Vouchers Paid List)

Processed by Department	Vendor Number	Vendor Name	Invoice Description	Grand Total	\$1,360,386.20
				Line item amount	
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	RETURN-FITTING		-19.06
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	RETURN-CARRIER BEAR		-137.31
<b>Fleet Services Total</b>					<b>12,921.84</b>
Forestry	11245	WAYSIDE NURSERIES INC	REDBUD FEST. TREE & NURSERY STOCK PLANTING		1,515.00
Forestry	10686	MCCONN INC	VEST & HI VIS T-SHIRTS SUMMER HELP		405.37
Forestry	11245	WAYSIDE NURSERIES INC	MEMORIAL TREE DOG PARK		355.00
Forestry	10909	PORT-A-JOHN, INC.	BRUSH SITE RESTROOM -MAY		91.00
Forestry	10321	EGELHOFF'S LAWN MOWER SERVICE INC.	CHAIN SHARPENING		87.45
Forestry	10321	EGELHOFF'S LAWN MOWER SERVICE INC.	2 STROKE OIL		49.98
Forestry	12651	AMAZON CAPITAL SERVICES, INC	ARBOR DAY SUPPLIES - FORESTRY		48.75
Forestry	10321	EGELHOFF'S LAWN MOWER SERVICE INC.	REPLACEMENT BAR FOR STHIL BRUSHING SAW		39.99
Forestry	11165	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING		25.60
Forestry	10321	EGELHOFF'S LAWN MOWER SERVICE INC.	BAR OIL FORESTRY		24.99
Forestry	10321	EGELHOFF'S LAWN MOWER SERVICE INC.	2 CYCLE OIL MIX		24.99
<b>Forestry Total</b>					<b>2,668.12</b>
General Fund - General Activites	90007	MISC REFUNDS	REFUND-ESCROW FUNDS GREEN INFRASTRUCTURE INSTALL		13,392.50
General Fund - General Activites	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 6/1/2025-6/30/2025		3,015.45
General Fund - General Activites	10707	MEQUON POLICE ASSOCIATION	UNION DUES 5/9/2025		2,100.00
General Fund - General Activites	11331	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 5956557 8648779 7844747 7657807 5/9/25		1,280.47
General Fund - General Activites	11331	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 5956557 8648779 7844747 7657807 5/23/25		1,280.47
General Fund - General Activites	10810	NORTH SHORE BANK FSB	DEFERRED COMP 5/9/2025		775.00
General Fund - General Activites	10810	NORTH SHORE BANK FSB	DEFERRED COMP 5/23/2025		775.00
General Fund - General Activites	12663	MIDWEST LEADERSHIP INSTITUTE	MIDWEST LEADERSHIP FALL 2025 SEMINAR-A.BOLL		750.00
General Fund - General Activites	13554	DVM INSURANCE AGENCY	ORG ID 24454-EMPLOYEE PET INSURANCE PREMIUMS		511.42
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEP 12075 N CORPORATE #200		455.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 3525 & 3620 TORREY		450.00
General Fund - General Activites	90002	PARK REFUNDS	REFUND RIVER BARN PARK SECURITY DEPOSIT 5/9/2025		200.00
General Fund - General Activites	90002	PARK REFUNDS	REFUND REUTER PARK SECURITY DEPOSIT 5/3/2025		200.00
General Fund - General Activites	90002	PARK REFUNDS	REFUND RIVER BARN PARK SECURITY DEPOSIT 5/3/2025		200.00
General Fund - General Activites	90002	PARK REFUNDS	REFUND REUTER PARK SECURITY DEPOSIT 4/28/2025		200.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 8021 PRESERVE		174.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND CANCELED PERMIT #P44341		155.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECT SEC DEPOSIT 9845 THORNAPPLE/10816 LAKEVIEW		130.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECT SEC DEP 10007 DONGES BAY/11850 SPRINGDALE		130.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEP 2811 GRACE/12109 SILVER		130.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECT SEC DEP 125 GLENVIEW/11257 REVERE		130.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECT SEC DEP 14250 BIRCHWOOD/12422 PILOT		130.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT PERMIT 36529 & 36899		130.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECT SEC DEP 11714 ANNETTE/12432 EMILY		130.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEP PERMIT #37195 & #37211		130.00
General Fund - General Activites	90007	MISC REFUNDS	REFUND-CANCELLED ELECTRICAL PERMIT #E44452		107.00
General Fund - General Activites	12920	CHARTER COMMUNICATIONS HOLDINGS LLC	SAFETY BUILDING DESK TELEPHONES		103.27
General Fund - General Activites	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 6/1/2025-6/30/2025		100.80
General Fund - General Activites	90002	PARK REFUNDS	REFUND SOUTH ROTARY PARK DEPOSIT 4/29/2025		100.00
General Fund - General Activites	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 76038 ACCIDENT JUNE 2025		87.70
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 10453 N CIRCLE RD		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 11702 SILVER RD		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 10649 MAGNOLIA		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 9929 N CORREY		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 10327 N VERSAILLES		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 11809 N ORIOLE		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 12420 N RIVER		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 11217 N SHORECLIFF		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 10600 PT WASHINGTON		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 10808 N HADDONSTONE		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 327 W WHITE OAK		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 9600 CRESTWOOD		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 10505 BEECHWOOD		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 10292 N RANGE LINE		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 10001 KIRKLAND		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 11541 N SHORECLIFF		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 11313 GLENWOOD		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 2112 W QUINCY		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 9941 N RIVER		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 13922 FOXTAIL		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 3317 W ALSACE		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 1629 RIVER OAKS		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 1624 W FIESTA		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 13050 SHORELAND		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 11855 SCHWERMER		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 10616 BEECHWOOD		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 14060 N PINE BLUFF		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 12915 N THOMAS		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 3415 W RIVIERA		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 9945 N CONCORD		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 12432 N EMILY		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 6300 W MEQUON #110		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 2618 LAKE FOREST		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 3444 W COLETTE		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 10711 HIDDEN RESERVE		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 10304 ADAMS		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 11232 N SOLAR		65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECT SECURITY DEPOSIT 11920 SPRINGDALE		45.00
General Fund - General Activites	12651	AMAZON CAPITAL SERVICES, INC	SOFD STRATEGIC PLANNING RETREAT CANDY		29.95
General Fund - General Activites	12651	AMAZON CAPITAL SERVICES, INC	NAME BADGES FOR SOFD STRATEGIC RETREAT		15.05
General Fund - General Activites	10610	LABOR ASSOCIATION OF WISCONSIN, INC.	MEQUON PAYROLL 5/23/2025		10.00

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Processed by Department	Vendor Number	Vendor Name	Invoice Description	Grand Total	\$1,360,386.20
				Line item amount	
Parks	10569	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	SPRAY GUN NOZZLE & LAWN SPRAY GUN		75.44
Parks	12883	PB HAHN & CO INC	HARDWARE FOR PARK BENCHES		54.87
Parks	12883	PB HAHN & CO INC	D BATTERIES		35.98
Parks	12883	PB HAHN & CO INC	CLEANING SUPPLIES RIVER BARN		25.17
Parks	11165	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING		17.27
Parks	12883	PB HAHN & CO INC	HOT DIPPED PAIL FOR ROTARY		14.39
<b>Parks Total</b>					<b>9,928.75</b>
Police	11520	KIESLER'S POLICE SUPPLY, INC	AMMUNITION		3,481.50
Police	13005	POWERDMS INC	ACCREDITATION SOFTWARE SUBSCRIPTION		1,150.00
Police	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE		946.71
Police	13523	VERIZON COMMUNICATION INC	CELL PHONE SERVICE		486.13
Police	11295	WIS DEPT OF JUSTICE 2718	WI DOJ RECORDS CHECKS		455.00
Police	11835	EWALD'S HARTFORD FORD LLC	SQUAD MAINTENANCE/REPAIR		401.34
Police	11766	LOU'S GLOVES, INC.	GLOVES		297.00
Police	13026	ODP BUSINESS SOLUTIONS LLC	OFFICE SUPPLIES - PAPER, PENS, TAPE		242.76
Police	12651	AMAZON CAPITAL SERVICES, INC	PD WORK SUPPLIES - ETHERNET SWITCH		210.60
Police	11137	WEST PUBLISHING CORPORATION	CLEAR INVESTIGATIVE SERVICE		204.45
Police	11056	SIRCHIE ACQUISITION COMPANY LLC	DRUG TEST KITS		177.50
Police	12450	SUMMIT COMMERCIAL FITNESS, INC	FITNESS ROOM MAINTENANCE		160.00
Police	12920	CHARTER COMMUNICATIONS HOLDINGS LLC	SAFETY BUILDING DESK TELEPHONES		154.91
Police	10100	BATTERIES PLUS HOLDING CORP	BATTERIES		135.40
Police	10408	GALL'S LLC	POLICE UNIFORMS/EQUIPMENT		118.91
Police	12651	AMAZON CAPITAL SERVICES, INC	PD WORK SUPPLIES - UNIFI SWITCH		115.00
Police	12466	LANGUAGE LINE SERVICES INC	TRANSLATION SERVICES		114.32
Police	11153	TRANS UNION LLC	CREDIT HISTORIES		94.95
Police	10417	GENERAL COMMUNICATIONS INC	SQUAD MAINTENANCE / REPAIR - ANTENNA		82.80
Police	10931	PROSHRED SECURITY	SHREDDING SERVICE		81.85
Police	10866	WISCONSIN HUMANE SOCIETY	STRAY ANIMAL SERVICES - MARCH		60.00
Police	12651	AMAZON CAPITAL SERVICES, INC	PD WORK SUPPLIES - GLOCK TOOL		59.98
Police	12651	AMAZON CAPITAL SERVICES, INC	PD WORK SUPPLIES - HEADPHONES		44.12
Police	90001	TEMP STAFF REIMB	REIMBURSEMENT K9 TRAINING 5/9/2025		30.00
Police	12651	AMAZON CAPITAL SERVICES, INC	PD WORK SUPPLIES - HOBBLE RESTRAINT		29.49
Police	12651	AMAZON CAPITAL SERVICES, INC	POLICE OFFICE SUPPLIES - PENS & PAPER		28.93
Police	13608	FIFTH THIRD BANK NA	RECORDS		25.00
Police	12651	AMAZON CAPITAL SERVICES, INC	PD WORK SUPPLIES - BATTERIES		9.43
Police	12651	AMAZON CAPITAL SERVICES, INC	POLICE OFFICE SUPPLIES - POST ITS		7.99
Police	90001	TEMP STAFF REIMB	REIMBURSEMENT K9 TRAINING 5/9/2025		5.16
Police	12651	AMAZON CAPITAL SERVICES, INC	RETURN-UBIQUITI HP OUTDOOR		-82.95
<b>Police Total</b>					<b>9,328.28</b>
Public Safety Equipment	11828	TKK ELECTRONICS LLC	SQUAD COMPUTER SCREEN		2,374.22
Public Safety Equipment	10408	GALL'S LLC	POLICE UNIFORMS - VESTS		1,349.57
Public Safety Equipment	10408	GALL'S LLC	POLICE UNIFORMS - VESTS		1,349.57
Public Safety Equipment	10408	GALL'S LLC	POLICE UNIFORMS - VESTS		1,349.57
Public Safety Equipment	10408	GALL'S LLC	POLICE UNIFORMS - VESTS		1,349.57
Public Safety Equipment	10408	GALL'S LLC	POLICE UNIFORMS - VESTS		1,324.92
<b>Public Safety Equipment Total</b>					<b>9,097.42</b>
Public Safety Vehicles	13605	NICHOLAS H F GLEISNER	REMOTE START		429.99
<b>Public Safety Vehicles Total</b>					<b>429.99</b>
Public Works Other	13524	MSA PROFESSIONAL SERVICES, INC.	PARK COMP PLAN (RES 4115)		1,800.00
<b>Public Works Other Total</b>					<b>1,800.00</b>
Public Works Vehicles	10621	LAKESIDE INTERNATIONAL TRUCKS, LLC	REPLACEMENT PLOW TRUCK CHASSIS PER RES 4166		127,863.00
<b>Public Works Vehicles Total</b>					<b>127,863.00</b>
Sewer General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 6/1/2025-6/30/2025		228.66
Sewer General Activities	10810	NORTH SHORE BANK FSB	DEFERRED COMP 5/9/2025		70.00
Sewer General Activities	10810	NORTH SHORE BANK FSB	DEFERRED COMP 5/23/2025		70.00
Sewer General Activities	11331	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 5956557 8648779 7844747 7657807 5/9/25		40.39
Sewer General Activities	11331	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 5956557 8648779 7844747 7657807 5/23/25		40.39
Sewer General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 76038 ACCIDENT JUNE 2025		9.04
Sewer General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 6/1/2025-6/30/2025		8.00
<b>Sewer General Activities Total</b>					<b>466.48</b>
Sewer UT Operations	10743	MILWAUKEE METROPOLITAN SEWERAGE DISTRICT	Q1 MMSD CHARGES		459,128.22
Sewer UT Operations	12690	APPLIED TECHNOLOGIES INC	DESIGN LS E (3616-23E) RES#4033		25,994.80
Sewer UT Operations	11133	THIENSVILLE, VILLAGE OF	2025 MATC ANNUAL SEWER CHARGE		6,144.00
Sewer UT Operations	11165	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING		1,519.29
Sewer UT Operations	12322	BAXTER & WOODMAN, INC.	SW INDUSTRIAL FEASIBILITY STUDY		1,000.00
Sewer UT Operations	10341	ENERGENECS INC	LIFT STATION F TIMERS		385.00
Sewer UT Operations	10428	FRANK D GILLITZER ELECTRIC COMPANY LTD	ELECTRICAL WORK STATION B		280.00
Sewer UT Operations	11177	UNITED DISPOSAL SERVICES LLC	DUMPSTER FEES		267.75
Sewer UT Operations	12651	AMAZON CAPITAL SERVICES, INC	ELECTRONIC TIMER		228.42
Sewer UT Operations	12232	BAYSIDE PRINTING INC.	Q1 2025 WATER VOLUME/SEWER		194.38
Sewer UT Operations	13000	B&B TRAILERS INC	TRAILER TONGUE BOX		190.00
Sewer UT Operations	12232	BAYSIDE PRINTING INC.	Q1 2025 SEWER FLATS		188.42
Sewer UT Operations	10621	LAKESIDE INTERNATIONAL TRUCKS, LLC	OIL FILTERS		167.53
Sewer UT Operations	10691	MENARDS	SUMP PUMP AND PIPING		136.47
Sewer UT Operations	10115	BELL TAPE INC	JANITORIAL SUPPLIES - CITY BLDGS		113.66
Sewer UT Operations	10988	ROEMING INDUSTRIES INC	GASKET & "O" RINGS		96.00
Sewer UT Operations	12651	AMAZON CAPITAL SERVICES, INC	SOCKET SET		77.40
Sewer UT Operations	10252	CTC SUPPLIES INC	WASH RAGS		75.00
Sewer UT Operations	10621	LAKESIDE INTERNATIONAL TRUCKS, LLC	OIL FILTERS		71.39
Sewer UT Operations	10988	ROEMING INDUSTRIES INC	GASKET & "O" RINGS		45.12
Sewer UT Operations	12883	PB HAHN & CO INC	ELECTRICAL TAPE		37.21
Sewer UT Operations	10446	W.W. GRAINGER, INC.	HOUR METER LS "O"		31.39
Sewer UT Operations	10446	W.W. GRAINGER, INC.	GLOVES		26.43
Sewer UT Operations	12651	AMAZON CAPITAL SERVICES, INC	SPRAY BOTTLE		25.94
Sewer UT Operations	12883	PB HAHN & CO INC	LIGHT BULBS AND PIPE NIPPLE		23.91
Sewer UT Operations	10446	W.W. GRAINGER, INC.	AXIAL FAN FOR STATION "D"		11.25

Attachment: May 2025 AP Vendor Listing by Dept (2) (10388 : May 2025 Vouchers Paid List)

Processed by Department	Vendor Number	Vendor Name	Invoice Description	Grand Total	\$1,360,386.20
				Line item amount	
Sewer UT Operations	10621	LAKESIDE INTERNATIONAL TRUCKS, LLC	OIL FILTERS		10.30
Sewer UT Operations	10621	LAKESIDE INTERNATIONAL TRUCKS, LLC	OIL FILTER		10.30
Sewer UT Operations	11307	WIS DEPT OF TRANSPORT 7366	SANITARY RELAY STH 57 (#1953-1-18) RES #3700		4.97
Sewer UT Operations	10621	LAKESIDE INTERNATIONAL TRUCKS, LLC	RETURN-CORE		-15.00
<b>Sewer UT Operations Total</b>					<b>496,469.55</b>
Special Events	12904	MIDWEST PROMOTIONAL GROUP	MEQUON TOTES W/MAP FOR SALE AT REDBUD FESTIVAL		1,043.78
Special Events	13610	FOX C HOLDING INC	RED BUD FESTIVAL BEER SUPPLY		741.00
Special Events	10698	MEQUON CITY OF-PETTY CASH	2025 REDBUD FESTIVAL CASH TO MAKE CHANGE		500.00
Special Events	10698	MEQUON CITY OF-PETTY CASH	2025 REDBUD FESTIVAL CASH FOR VOLUNTEER MEALS		345.00
Special Events	12651	AMAZON CAPITAL SERVICES, INC	2025 REDBUD FESTIVAL POP UP CANOPY TENT		63.59
Special Events	13607	CHASES' CROSSINGS LLC	FRAMING FOR NEW CITY MAPS		57.40
Special Events	12651	AMAZON CAPITAL SERVICES, INC	PLEXIGLASS POSTER FRAME		20.99
Special Events	12651	AMAZON CAPITAL SERVICES, INC	RED BUD FESTIVAL WALKIE TALKIES		15.19
<b>Special Events Total</b>					<b>2,786.95</b>
Special Federal Grant Fund	13611	CASHIN SPINELLI & FERRETTI, LLC	LEMKE PARK COMBINED FACILITY CONSTRUCTION #12		65,122.00
Special Federal Grant Fund	13129	CATALIS TAX & CAMA INC	2025 ASSESSMENT REVALUATION		18,750.00
Special Federal Grant Fund	11701	TYLER TECHNOLOGIES INC	LMS: TYLER TECH EPL IMPLEMENTATION- RES 4161		10,511.86
Special Federal Grant Fund	11701	TYLER TECHNOLOGIES INC	LMS: TYLER TECH EPL IMPLEMENTATION- RES 4161		6,823.48
Special Federal Grant Fund	13587	THE LAKOTA GROUP INC	CIVIC CAMPUS CONSULTANT		4,343.00
Special Federal Grant Fund	11701	TYLER TECHNOLOGIES INC	LMS: TYLER TECH EPL IMPLEMENTATION- RES 4161		3,788.42
Special Federal Grant Fund	11701	TYLER TECHNOLOGIES INC	LMS: TYLER TECH EPL IMPLEMENTATION- RES 4161		84.80
<b>Special Federal Grant Fund Total</b>					<b>109,423.56</b>
Swimming Pool	11790	CARRICO AQUATIC RESOURCES INC	2ND PAYMENT WATER MANAGEMENT CONTRACT		3,060.00
Swimming Pool	10861	WASHINGTON OZAUKEE COUNTY PUBLIC HEALTH DEPT	ID #138 HSAT-7QX2T3 APPLICATION FOR LARGE POOL		339.00
Swimming Pool	12651	AMAZON CAPITAL SERVICES, INC	POOL SHOWER MATS		301.93
Swimming Pool	10861	WASHINGTON OZAUKEE COUNTY PUBLIC HEALTH DEPT	ID #138 HSAT-7QXNNX APPLICATION FOR WADING POOL		226.00
Swimming Pool	12651	AMAZON CAPITAL SERVICES, INC	MAT FOR POOL SHOWER		60.39
Swimming Pool	13073	BOEHLKE HARDWARE & PLUMBING	CLAMPS FOR FUNBRILLA SHADE		2.76
<b>Swimming Pool Total</b>					<b>3,990.08</b>
TIF 3	10624	LANGE ENTERPRISES OF WISCONSIN INC	BRACKETS FOR TC STREETScape FINIALS TOPS OF SIGNS		97.23
<b>TIF 3 Total</b>					<b>97.23</b>
Water General Activities	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		1,260.00
Water General Activities	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		620.00
Water General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 6/1/2025-6/30/2025		11.62
<b>Water General Activities Total</b>					<b>1,891.62</b>
Water UT Operations	10755	CITY OF MILWAUKEE	PURCHASED WATER - APRIL		59,983.95
Water UT Operations	10815	NORTH SHORE WATER COMMISSION	PURCHASED WATER - APRIL		18,484.03
Water UT Operations	10755	CITY OF MILWAUKEE	2ND MWW SUPPLY POINT		14,499.17
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		7,153.64
Water UT Operations	11195	USIC LOCATING SERVICES INC	LOCATING- APRIL		5,613.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		4,440.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		4,221.82
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		2,814.55
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		2,300.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		2,100.00
Water UT Operations	10091	BADGER METER INC	WATER METER BODIES		1,904.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		1,563.64
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		1,290.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		1,172.73
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		1,094.55
Water UT Operations	10341	ENERGENECS INC	SCADA MAINTENANCE		985.00
Water UT Operations	10341	ENERGENECS INC	PHASE MONITOR FAILED -WHITMAN PLACE		889.33
Water UT Operations	10625	LANNON STONE PRODUCTS, INC.	GRAVEL & BEDDING MATERIAL		759.41
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		703.64
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		700.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		600.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		547.27
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		500.00
Water UT Operations	13098	HD SUPPLY INC	DPD DISPENSERS		425.32
Water UT Operations	10815	NORTH SHORE WATER COMMISSION	SYSTEM SAMPLES - APRIL		360.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		350.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		312.73
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		312.73
Water UT Operations	10815	NORTH SHORE WATER COMMISSION	SYSTEM SAMPLES		300.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		250.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		234.55
Water UT Operations	13098	HD SUPPLY INC	MISCELLANEOUS TOOLS		181.60
Water UT Operations	12232	BAYSIDE PRINTING INC.	Q1 2025 WATER VOLUME/SEWER		129.59
Water UT Operations	12232	BAYSIDE PRINTING INC.	Q1 2025 SEWER FLATS		125.61
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		110.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 4/2025		78.18
Water UT Operations	10091	BADGER METER INC	METER TESTING		55.00
Water UT Operations	13098	HD SUPPLY INC	CHLORINE TEST STRIPS		41.62
Water UT Operations	13098	HD SUPPLY INC	CHLORINE TEST STRIPS		31.22
Water UT Operations	10739	MILWAUKEE COUNTY REGISTER OF DEEDS	EASEMENT RECORDING FEE		30.00
Water UT Operations	12883	PB HAHN & CO INC	LOCKBOX FOR WATER TOWER		26.99
Water UT Operations	11165	USCC SERVICES LLC	CELL PHONE MONTHLY BILLING		10.54
<b>Water UT Operations Total</b>					<b>137,685.41</b>

Attachment: May 2025 AP Vendor Listing by Dept (2) (10388 : May 2025 Vouchers Paid List)



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Office of Finance-Personnel Committee

**TO: Finance-Personnel Committee**  
**FROM: Brenda Arnett, Finance Director**  
**DATE: June 10, 2025**  
**SUBJECT: Acceptance of the FY2024 Preliminary 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 10, a representative from the City's auditor, Baker Tilly US, LLP, will present the preliminary Annual Comprehensive Financial Report and related Report on Internal Control for the year ending December 31, 2024, at the Finance-Personnel Committee meeting. A copy of the final FY2024 Preliminary Annual Comprehensive Financial Report will be shared with Common Council and accessed via the City's website, on the Finance Department's web page at <https://tinyurl.com/ACFR2024>. Hard copies of the final report will be available in the Finance Department upon request. This report is on the consent agenda for formal acceptance by the Common Council.

### **Fiscal Impact**

Actual General Fund Revenues were 101% of the budgeted total for 2024, and General Fund Expenditures were 101% of the budgeted amount last year. With the budgeted use of \$600,000 of the American Rescue Plan (ARPA) grant, the City ended 2024 with a surplus of \$156,668 and an unassigned fund balance of approximately \$2.16 million. Both the Sewer and Water Utilities finished 2024 with surpluses as well.

Traditionally in Mequon, the year-end unassigned 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 2024 unassigned General fund balance of approximately \$2.16 million equates to 11.6% of the \$18.6 million in General Fund expenditures budgeted for 2025.

### **Recommendation**

A recommendation is forthcoming from the Finance-Personnel Committee on June 10, 2025.

Attachments:

Report to Committee 2024 (PDF)

Reporting and Insights 12-31-2024 Audit Results DRAFT 060225 (PDF)

# Presentation to the Finance-Personnel Committee of the City of Mequon June 10, 2025

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. TID 2 Closeout
4. Financial highlights (in thousands)
  - a. Governmental Funds

	General Fund	Debt Service	Capital Projects	Nonmajor Governmental Funds
<b>Current year activity</b>				
Revenues and other sources	\$ 18,297	\$ 6,147	\$ 2,550	\$ 1,003
Expenditures and other uses	18,140	4,208	5,416	1,193
Change in fund balances	\$ 157	\$ 1,939	\$ (2,866)	\$ (190)
<b>Fund Balance</b>				
Nonspendable	\$ 272	\$ -	\$ -	\$ -
Restricted	-	6,123	2,320	732
Committed	-	-	-	1,219
Unassigned	2,164	-	(2,107)	(12)
Total	\$ 2,436	\$ 6,123	\$ 213	\$ 1,939

Attachment: Report to Committee 2024 (10393 : Acceptance of the FY2024 Draft Annual Comprehensive Financial Report and Report on



## b. Enterprise Funds

	Sewer Utility	Water Utility
Current year activity		
Revenues	\$ 13,751	\$ 8,851
Expenses	11,188	3,046
Change in net position	<u>\$ 2,563</u>	<u>\$ 5,805</u>
Cash flow		
Operating activities	\$ (3,969)	\$ 2,221
Investing activities	645	366
Noncapital financing activities	7,382	-
Capital and related financing activities	<u>(1,981)</u>	<u>(1,687)</u>
Net change in cash	<u>\$ 2,077</u>	<u>\$ 900</u>

## c. Long-term debt

Type of debt	Governmental Activities	Business-type Activites	Total
General obligation bonds and notes	\$ 19,715	\$ 10,195	\$ 29,910
Revenue bonds	-	5,550	5,550
Unamortized debt premium	631	790	1,421
Leases, financed purhcases	145	-	145
Total other postemployment liability	569	69	638
Total pension liability - single employer plan	316	38	354
Net pension liability - WRS	998	47	1,045
Net OPEB liability - LRLIF	598	63	661
Compensated absences	128	13	141
	<u>\$ 23,100</u>	<u>\$ 16,765</u>	<u>\$ 39,865</u>
Statutory debt limit (5% of equalized value)	\$ 350,412		
Capacity for additional general obligation debt	\$ 320,502		
Percentage of capacity to debt limit	91%		

5. Questions – [wendi.unger@bakertilly.com](mailto:wendi.unger@bakertilly.com) or 414.777.5423?



# Reporting and insights from the 2024 audit: City of Mequon

December 31, 2024

Attachment: Reporting and Insights 12-31-2024 Audit Results DRAFT 060225 (10393 : Acceptance of the FY2024 Draft Annual Comprehensive

# Executive summary

June XX, 2025

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, 2024, and have issued our report thereon dated June XX, 2025. 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.

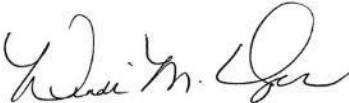
Additionally, we have included information on key risk areas the City of Mequon should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization’s financial stability and future planning.

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

- Wendi Unger, Principal: [wendi.unger@bakertilly.com](mailto: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
- Implementation of new standards

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 non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

### Other areas of emphasis

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

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

## Internal control matters

We considered the City's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing 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 deficiencies as material weaknesses:

- **Financial statement close process**

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

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

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

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

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

## 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.

## 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 City are described in Note 1 to the financial statements. As described in Note 1, the City changed accounting policies related to compensated absences by adopting GASB Statement No. 101, *Compensated Absences*, in 2024. We noted no transactions entered into by the City during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Accrued 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	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 record lease receivable extension	General Fund	\$1,462,734
To record GASB 68 Net Pension liability activity	Water Utility	\$1,120,628
To zero out advances between funds	Debt Service, Capital Projects Funds	\$1,494,750

**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 auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

## Management's consultations with other accountants

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

## Written communications between management and Baker Tilly

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

## Compliance with laws and regulations

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

## Fraud

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

## Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the 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 auditor's report. No such matters or conditions have come to our attention during our engagement.

## Independence

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

## Related parties

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

## Other 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
- Adjusting journal entries
- Compiled regulatory reports

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

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

# Finance-personnel committee 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>.



### Funding evaluation and pursuit

Public sector organizations may be eligible for grants, tax credits and other financial incentives through funding opportunities such as the Inflation Reduction Act, the Clean Communities Investment Accelerator, and the Infrastructure Investment and Jobs Act.

Baker Tilly can help you navigate, understand and pursue various federal and state funding sources through grant research and tracking, advising and writing, and management and compliance services.



### Digital transformation

Digitizing public services can be a game changer for governments. Streamlining inefficient processes, providing digital access and delivery of services to meet public expectations, implementing technology to protect constituent data, leveraging information to make data-driven decisions and migrating outdated on-premises systems to the cloud are crucial to an entity's success.

Through these types of digital services, Baker Tilly can help you scale with future demand and be better positioned to rapidly respond to changing demands.



### Cybersecurity

Public sector organizations face significant challenges from cyber threats and IT regulations. It can feel like you are on the defense keeping up with the latest risks, regulations and emerging trends. To mitigate risk, you must understand your organization's unique vulnerabilities, cybersecurity processes and controls.

Baker Tilly can help enhance your cybersecurity posture and ensure compliance, with solutions in IT compliance and security and cybersecurity and data protection to safeguard your data and navigate complex risk environments.

# Management representation letter

Attachment: Reporting and Insights 12-31-2024 Audit Results DRAFT 060225 (10393 : Acceptance of the FY2024 Draft Annual Comprehensive

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, 2024 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 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) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
- a) Financial statement preparation, including GASB No. 34 conversion entries
  - b) Adjusting journal entries
  - c) Compiled regulatory reports

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

- 22) 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.
- 23) 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.
- 24) 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.
- 25) The financial statements properly classify all funds and activities.
- 26) 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.
- 27) 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.
- 28) 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.
- 29) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 30) 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.
- 31) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 32) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 33) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 34) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

- 35) Tax-exempt bonds issued have retained their tax-exempt status.
- 36) 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.
- 37) 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.
- 38) 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.
- 39) 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.
- 40) 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.
- 41) We have implemented GASB Statement No. 101, *Compensated Absences*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
- 42) 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.

- 43) 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.
  
- 44) 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, Wisconsin 53202  
United States

**T +1 (414) 777 5423**  
[wendi.unger@bakertilly.com](mailto:wendi.unger@bakertilly.com)

# Accounting changes relevant to the City of Mequon

## Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
102	Certain Risk Disclosures	✓	12/31/25
103	Financial Reporting Model Improvements	✓	12/31/26
104	Disclosure of Certain Capital Assets	✓	12/31/26

Further information on upcoming [GASB pronouncements](#).

## New guidance on disclosure of certain risks

The requirements in GASB Statement No. 102, *Certain Risk Disclosures* is meant to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

- (a) The Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow or outflow of resources—for example, a small number of companies that represent a majority of employment in a government’s jurisdiction, or a government that relies on one revenue source for most of its revenue.
- (b) The Statement defines a constraint as a limitation imposed on a government by an external party or by formal action of the government’s highest level of decision-making authority—such as a voter-approved property tax cap or a state-imposed debt limit.

Concentrations and constraints may limit a government’s ability to acquire resources or control spending.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met:

- (a) The concentration or constraint is *known* to the government prior to issuing the financial statements.
- (b) The concentration or constraint makes the government vulnerable to the risk of a substantial impact.
- (c) An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

## 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.

# 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 auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

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



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[www.cityofmequonwi.gov](http://www.cityofmequonwi.gov)

Office of Finance-Personnel Committee

**TO: Finance-Personnel Committee**  
**FROM: Marie Keyser, Assistant Finance Director**  
**DATE: June 10, 2025**  
**SUBJECT: 2024 Popular Annual Financial Report (PAFR)**

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**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.

For the past ten years, the PAFR has been submitted to the Government Finance Officers Association (GFOA) for award consideration. The report, in each of the ten 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 2024 PAFR for this award once again.

**Recommendation**

Acceptance of the 2024 PAFR.

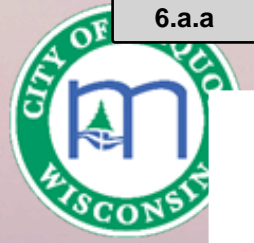
Attachments:

2024 PAFR (5) (PDF)

# CITY OF MEQUON, WISCONSIN POPULAR ANNUAL FINANCIAL REPORT 2024



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



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# INTRODUCTION

The City of Mequon strives to provide useful financial information to its residents. As part of this goal, the City annually publishes this 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 of Mequon'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 2024 Annual Comprehensive Financial Report can be obtained at: <https://tinyurl.com/ACFR2024> or by contacting the City's Finance Department at (262) 236-2947.

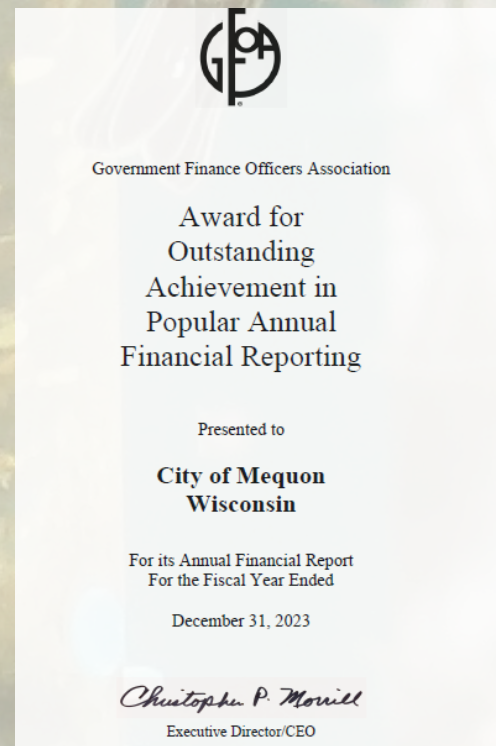
## DEFINITIONS

**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.



# MEQUON COMMON COUNCIL & ADMINISTRATIVE DIRECTORS



**Alderman  
Rob Strzelczyk  
District 1**



**Alderwoman  
Kelly Tolocko  
District 2**



**Mayor  
Andrew Nerbun**



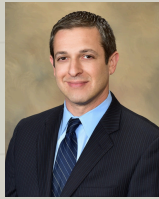
**Alderman  
Dale Mayr  
District 3**



**Alderman  
Jeff Hansher  
District 4**



**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/HR Director

Justin Schoenemann

## Finance Director

Brenda Arnett

## Fire Chief

David Bialk

## City Clerk

Caroline Fochs

## Public Works Director/City Engineer

Kristen Lundeen

## Police Chief

Patrick Pryor

## 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 space. The community enjoys many parks, five golf courses, the winding Milwaukee River, and easy access to the I-43 interstate for a convenient commute to Milwaukee. 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. Prime healthcare facilities and services are readily available throughout the City and include Ascension 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.



\*Designed by TownMapsUSA.co

At A Glance:	FY 2023	FY 2024
City Property Tax Rate (per \$1000 of assessed value)	\$3.13	\$3.19
Total Property Tax Rate (M-T Schools)	\$13.79	\$14.62
Total Property Rate (Cedarburg Schools)	\$11.50	\$12.36
Equalized Value	\$6,561,838,500	\$7,008,231,900
Assessed Value	\$5,502,017,510	\$5,480,593,700
Bond Rating	AA (Stable)	AA (Stable)

Population	25,489
Median Household Income	\$147,391
High School Graduate (% of persons age 25+)	98.6%
Bachelors Degree or higher (% of persons age 25+)	69.5%
Number of Households	9,192
Median Value of owner-occupied housing unit	\$485,300
Median monthly owner costs w/ mortgage	\$2,553
Median monthly owner costs w/o mortgage	\$898
Median Gross Rent	\$2,271

Data from Census.gov



# WHERE DO YOUR TAX DOLLARS GO?



A home assessed at \$400,000 in the City of Mequon generates \$1,276 in annual property taxes for the City. That equates to approximately \$106 per month in property taxes.

### What Could You Buy With \$106 Per Month?

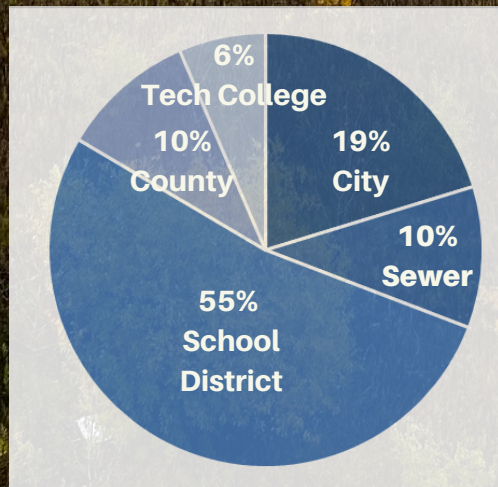
#### ONE OF THESE

- 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

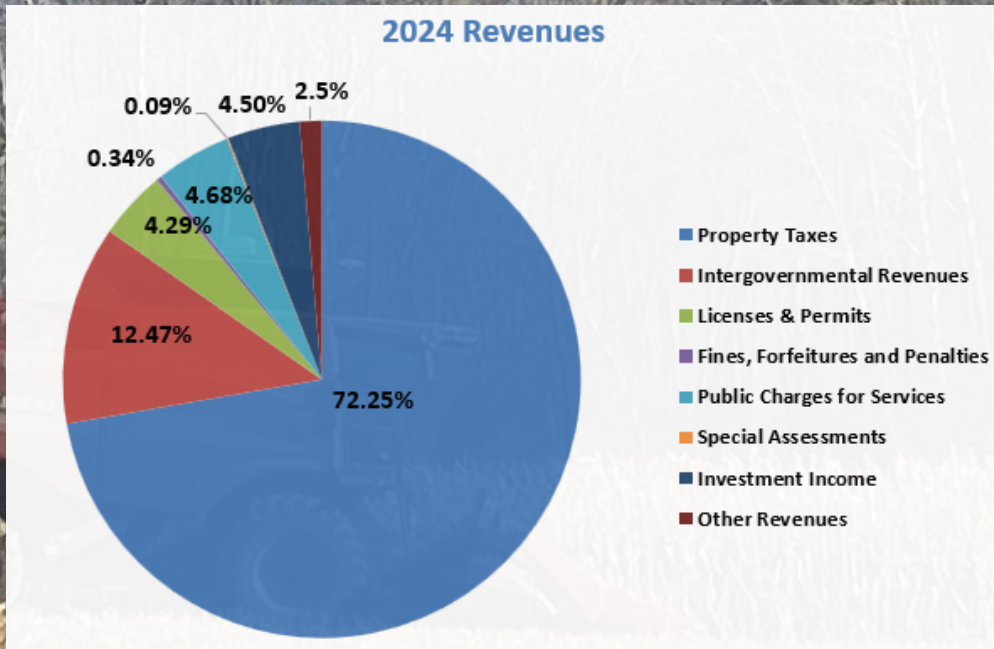
### Breakdown of 2024 Tax Rate by Jurisdiction:



# FISCAL YEAR 2024 REVENUES

This section is designed to provide readers with information to illustrate the financial standing of Mequon and to understand 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 \$614k from FY 2023 to FY 2024.

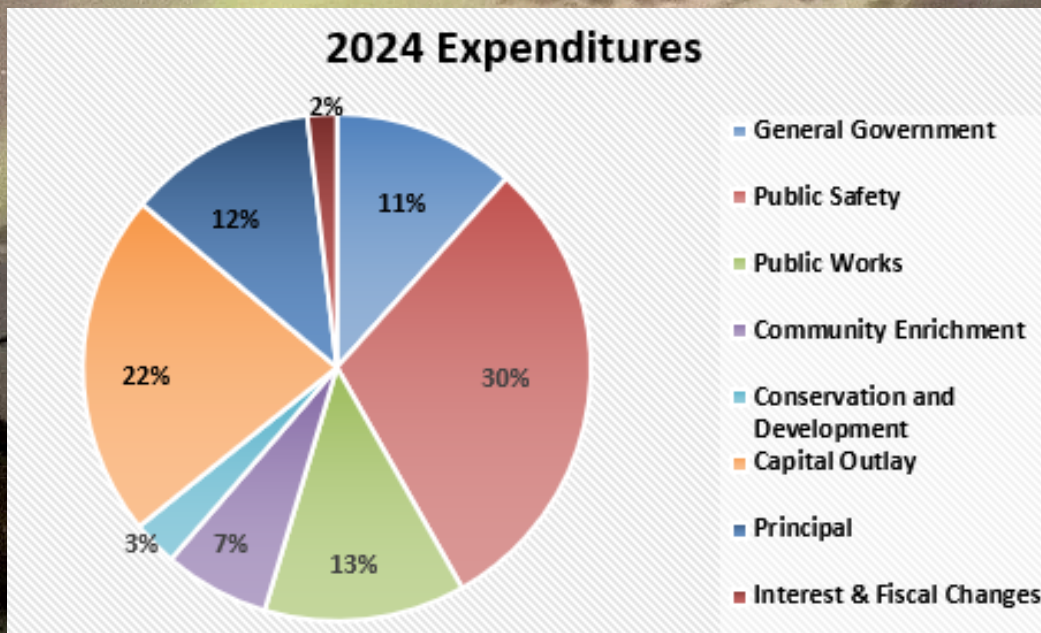
	FY 2022	FY 2023	FY 2024
Property Taxes	\$ 18,629,803	\$ 19,404,645	\$ 20,098,081
Intergovernmental Revenues	\$ 2,671,378	\$ 2,735,271	\$ 3,467,265
Licenses & Permits	\$ 975,540	\$ 1,082,385	\$ 1,193,879
Fines, Forfeitures and Penalties	\$ 117,210	\$ 96,546	\$ 94,783
Public Charges for Services	\$ 3,612,426	\$ 1,468,096	\$ 1,301,330
Special Assessments	\$ 23,451	\$ 21,995	\$ 25,229
Investment Income	\$ 120,714	\$ 1,210,164	\$ 1,252,361
Other Revenues	\$ 860,881	\$ 1,183,006	\$ 382,813
	<b><u>\$ 27,011,403</u></b>	<b><u>\$ 27,202,108</u></b>	<b><u>\$ 27,815,741</u></b>



# FISCAL YEAR 2024 EXPENDITURES

Total expenditures for FY 2024 decreased approximately \$612k from FY 2023. The City did not issue any debt in FY 2024, and this 2% decrease is attributable to less capital expenditures than the previous fiscal year. Actual General Fund Revenues ended the year at 101% of the budgeted total, and General Fund Expenditures were 101% of the budgeted amount. With the planned use of the American Rescue Plan Act (ARPA) grant funds, the City ended 2024 with a General Fund net change in fund balance of \$156,668.

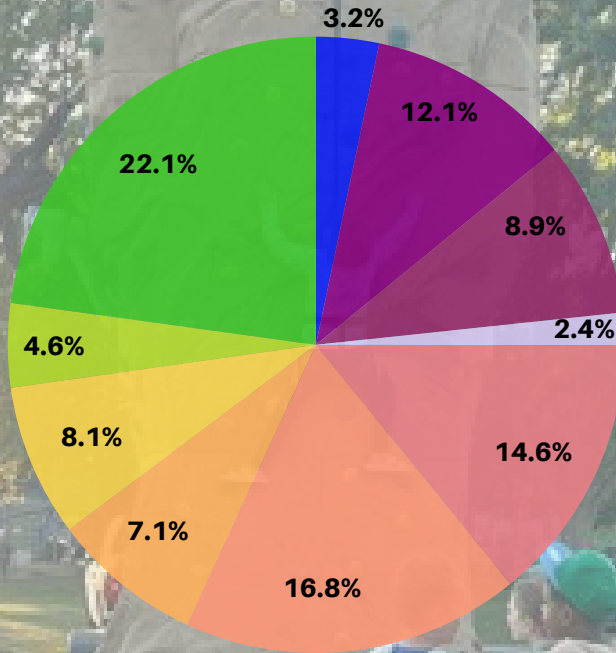
	FY 2022	FY 2023	FY 2024
General Government	\$ 3,141,660	\$ 3,171,258	\$ 3,353,569
Public Safety	\$ 9,660,250	\$ 8,341,402	\$ 8,699,922
Public Works	\$ 3,362,686	\$ 3,588,828	\$ 3,694,738
Community Enrichment	\$ 1,810,778	\$ 1,954,386	\$ 1,943,599
Conservation and Development	\$ 580,338	\$ 485,728	\$ 828,128
Capital Outlay	\$ 8,886,923	\$ 7,583,502	\$ 6,319,204
Principal	\$ 3,344,889	\$ 3,618,034	\$ 3,465,613
Interest & Fiscal Changes	\$ 565,009	\$ 711,274	\$ 537,728
	<u>\$31,352,533</u>	<u>\$29,454,412</u>	<u>\$ 28,842,501</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 2024 General Government Expenditures:

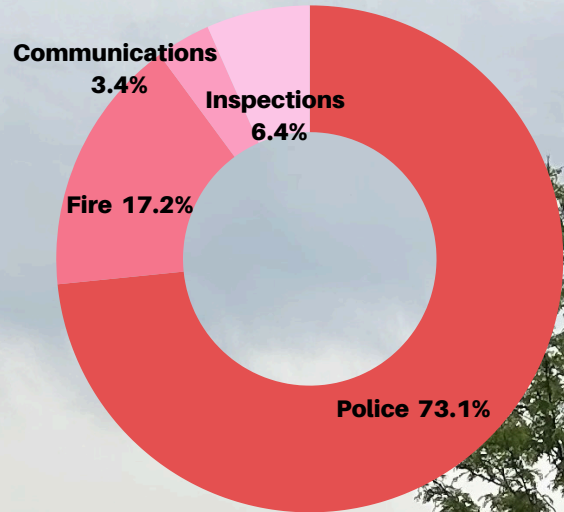


	2022 Actual	2023 Actual	2024 Actual	% of Total
<b>Common Council</b>	\$ 103,734	\$ 104,006	\$ 108,131	3.2%
<b>Administration</b>	\$ 323,111	\$ 342,297	\$ 406,337	12.1%
<b>City Clerk</b>	\$ 290,919	\$ 292,928	\$ 299,959	8.9%
<b>Elections</b>	\$ 87,579	\$ 52,484	\$ 80,807	2.4%
<b>Information Services</b>	\$ 467,371	\$ 448,613	\$ 490,689	14.6%
<b>Finance</b>	\$ 537,195	\$ 561,726	\$ 563,447	16.8%
<b>Assessor</b>	\$ 293,001	\$ 249,778	\$ 237,167	7.1%
<b>Human Resources</b>	\$ 262,405	\$ 254,933	\$ 271,330	8.1%
<b>Legal Counsel</b>	\$ 117,334	\$ 140,394	\$ 154,132	4.6%
<b>Building Maintenance</b>	\$ 659,011	\$ 724,099	\$ 741,570	22.1%
<b>TOTAL</b>	<b>\$ 3,141,660</b>	<b>\$ 3,171,258</b>	<b>\$ 3,353,569</b>	<b>100%</b>



# PUBLIC SAFETY

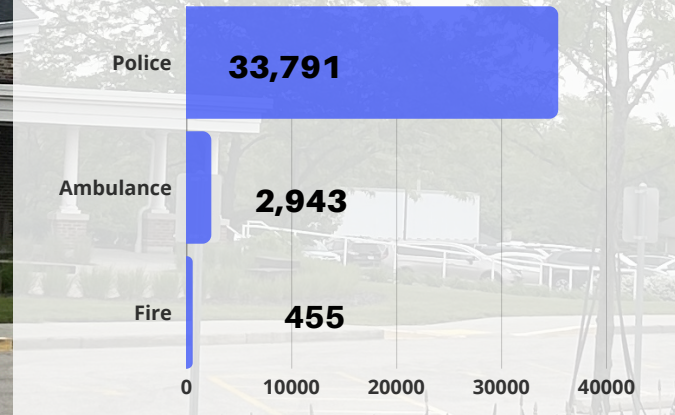
## 2024 Expenditures



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

The total expenditures for public safety in 2024 were **\$8,643,414**. The majority of expenditures in this area are salaries and benefits.

## 2024 Calls for Service



# PUBLIC WORKS

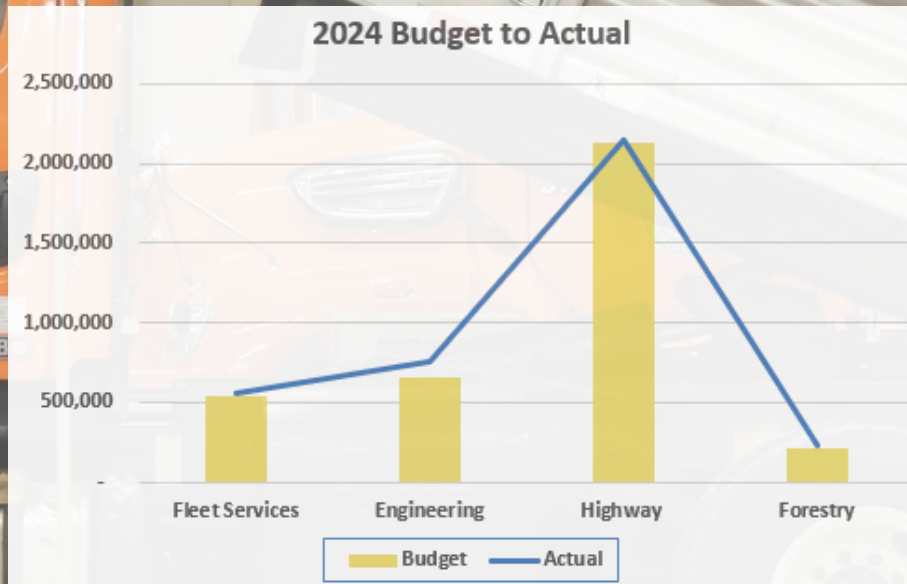
## FUNCTIONS:

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

- Fleet
- Engineering
- Highway
- Forestry

Public Works is responsible for snow removal, fleet repair and maintenance, road maintenance, road repair and striping, and much more.

2024 Budget to Actual



2024

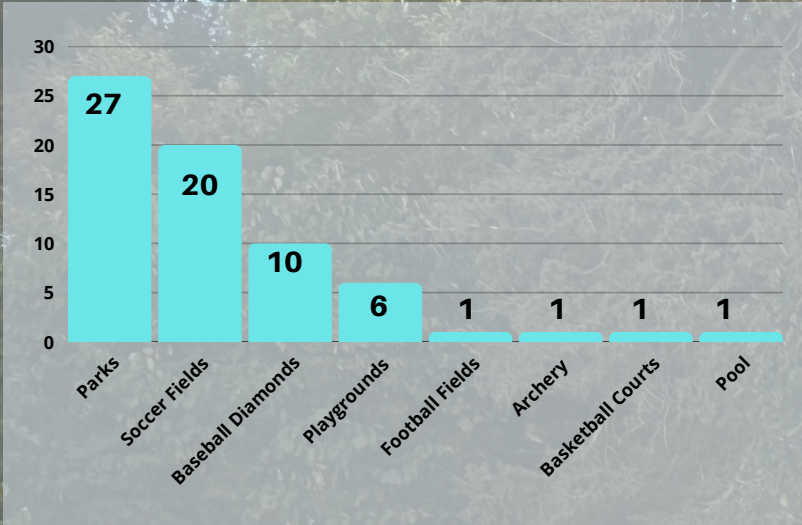
Accomplishments

- Replaced Gate Access System at DPW Building and 2 swimming pool heaters
- Completed Brush Site Improvement Design and Awarded Construction Contract
- Installed 21 Driveway Culverts, 24 Crossroad Culverts, and completed 73 Ditching Projects
- Road Program completed 2.3 miles of roadway
- Removed 1,195 trees and planted 82 new trees
- Installed Electrical Service for Festivals

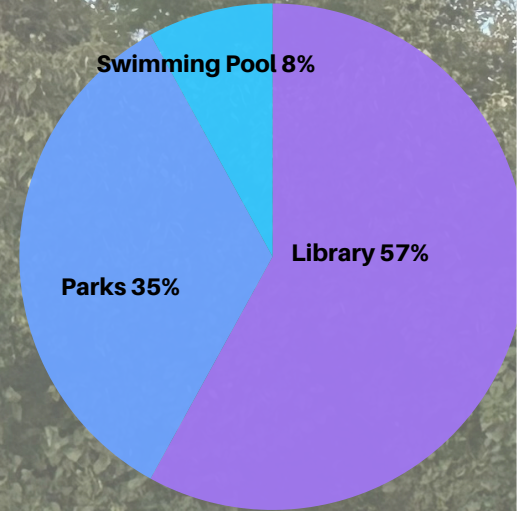


# COMMUNITY ENRICHMENT

### Park Amenities



### 2024 Enrichment Expenditures



**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 2024 were \$511,146. 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 Celebration



Winter Wonderland



Taste of Mequon

Attachment: 2024 PAFR (5) (10423 : 2024 Popular Annual Financial Report (PAFR))



# CAPITAL PROJECT/DEBT SERVICE FUNDS

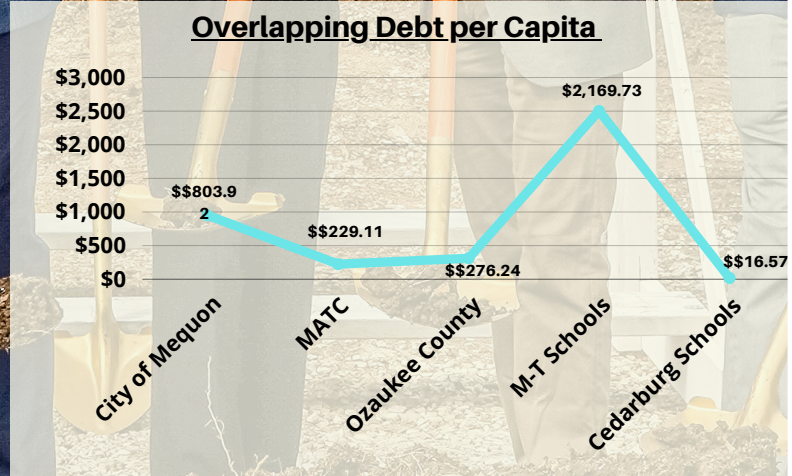
## Financial Statement

REVENUES	Debt Service Fund			Capital Projects Fund		
	2022	2023	2024	2022	2023	2024
Taxes	\$ 4,968,401	\$ 5,287,286	\$ 5,690,419	\$ 1,702,702	\$ 1,723,917	\$ 1,805,107
Intergovernmental	\$ -	\$ -	\$ 24,187	\$ 89,729	\$ 133,883	\$ 273,222
Public Charges for Service	\$ -	\$ -	\$ -	\$ 1,583,037	\$ 383,415	\$ 183,340
Special Assessments	\$ -	\$ -	\$ -	\$ 23,451	\$ 21,995	\$ 25,229
Investment Income	\$ 45,762	\$ 307,487	\$ 432,622	\$ 38,345	\$ 258,112	\$ 167,613
Miscellaneous	\$ -	\$ -	\$ -	\$ 184,750	\$ 8,326	\$ 28,255
<b>TOTAL</b>	<b>\$ 5,014,163</b>	<b>\$ 5,594,773</b>	<b>\$ 6,147,228</b>	<b>\$ 3,622,014</b>	<b>\$ 2,529,648</b>	<b>\$ 2,482,766</b>

EXPENDITURES	Debt Service Fund			Capital Projects Fund		
	2022	2023	2024	2022	2023	2024
General Government	\$ -	\$ -	\$ 256,083	\$ -	\$ -	\$ 58,699
Capital Outlay	\$ -	\$ -	\$ -	\$ 8,886,923	\$ 7,209,865	\$ 5,305,638
Debt Service	\$ 3,858,560	\$ 4,258,326	\$ 3,952,003	\$ 51,338	\$ 70,982	\$ 51,338
<b>TOTAL</b>	<b>\$ 3,858,560</b>	<b>\$ 4,258,326</b>	<b>\$ 4,208,086</b>	<b>\$ 8,938,261</b>	<b>\$ 7,280,847</b>	<b>\$ 5,415,675</b>

- 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.



## Resources

If there are any questions, comments or suggestions regarding this 2024 Popular Annual Financial Report, please contact the City of Mequon Finance Department at (262)236-2947.

Please visit the City's website ([www.cityofmequonwi.gov](http://www.cityofmequonwi.gov)) to learn more information about City services, community events, construction projects, new businesses, weather alerts, public safety tips, how to sign-up for the City's Weekly Bulletin newsletter and much more.





11333 N. Cedarburg Road  
 Mequon, WI 53092-1930  
 Phone: 262-242-3100  
 Fax: 262-242-9655

[www.cityofmequonwi.gov](http://www.cityofmequonwi.gov)

Office of Finance-Personnel Committee

**TO: Finance-Personnel Committee**  
**FROM: Marie Keyser, Assistant Finance Director**  
**DATE: June 10, 2025**  
**SUBJECT: 2023 & 2024 Park Impact Fees Collected**

At the Finance-Personnel Committee meeting on May 13, 2025, Committee members asked staff how many impact fees were collected in 2023 and 2024. Please reference the table below.

Year	Number of Fees	Amount Collected
2023	32	\$28,800
2024	38	\$34,200

### 2025 Finance-Personnel Monthly Work Plan

#### Current Agenda Topics

Month	Agenda Topics
June	<ul style="list-style-type: none"><li>• Acceptance of the FY2024 Preliminary Annual Comprehensive Financial Report and Report on Internal Control</li><li>• Preliminary 2024 Popular Annual Financial Report (PAFR)</li><li>• Impact Fee Audit for 2023/2024</li></ul>

#### Potential Future Agenda Topics

<ul style="list-style-type: none"><li>• Library Review</li><li>• Insurance Review</li><li>• Fundraising</li><li>• Alternative Revenue Sources</li></ul>	<ul style="list-style-type: none"><li>• Payment in Lieu of Tax (PILOT) Agreements</li><li>• City Ordinance Reconciliation</li><li>• Impact Fees</li></ul>
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## 2025 Completed Items

- A Resolution Approving an Agreement for Legal Services with Stafford Rosenbaum LLP of Madison, Wisconsin for the Period June 1, 2025-December 31, 2025
- An Ordinance Amending Chapter 58 of the Mequon Municipal Code, Relating to the Imposition of Impact Fees
- Adoption of a Resolution Authorizing a Sixth Amendment to the Employment Agreement Between the City of Mequon and William H. Jones, Jr.
- A Resolution Awarding a Contract for Replacement of the City-Wide Voice Over Internet Protocol (VOIP) Phone System and Five Years of Service Support to RingCentral of Denver, Colorado, in the Amount of \$86,575
- A Resolution Approving a Second Amendment to a License Agreement with AT&T, Extending the Term for the Cellular Tower Located at 11333 North Buntrock Avenue Through 2049
- An Ordinance Amending Chapter 14 of the Mequon Municipal Code Regarding Liquor Licensing (Redbud Festival)
- An Ordinance Amending Section 2-230 of the Mequon Municipal Code Regarding Personnel Discipline Procedures
- A Resolution Approving a First Amendment to a License Agreement with AT&T, Extending the Term for the Cellular Tower Located at 11800 North Port Washington Road Through 2041
- A Resolution Clearing the Personal Property Tax Roll of Delinquent Accounts Deemed Uncollectible for Tax Roll Year 2023
- Investment Report as of 12/31/2024
- A Resolution Approving a Five-Year Service Agreement for Administration of a 457(b) Retirement Plan with MissionSquare Retirement, Washington, DC
- A Resolution Awarding a Contract for the Replacement and Installation of Audio Video Equipment within the Council Chambers at City Hall to AV Design Group of Thiensville, Wisconsin in an Amount Not-to-Exceed \$180,000
- A Resolution Approving the City of Mequon's Insurance Program for Fiscal Year 2025 with the League of Wisconsin Municipalities Mutual Insurance, in the Estimated Amount of \$376,990
- A Resolution Approving a Collective Bargaining Agreement Between the City of Mequon Police Association for the Period January 1, 2025 – December 31, 2027
- Q4 Investment Portfolio Update-DANA Investment Advisors

