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

www.ci.mequon.wi.us Office of the City Administrator

**FINANCE-PERSONNEL COMMITTEE**
**Tuesday, July 9, 2024**
**6:15 PM**
**North Conference Room**

**Agenda**

1) Call to Order, Roll Call

2) Approve Meeting Minutes

**Action requested: review and approve**

a. June 11, 2024 Finance-Personnel Meeting Minutes

3) Presentation

a. Acceptance of the FY2023 Annual Comprehensive Financial Report and Report on Internal Control

4) License Applications

**Action requested: review and approve**

a. July 2024 Licenses

5) Vouchers Paid

a. June 2024 Vouchers Paid List

6) Resolutions

**Action requested: review and recommend approval**

a. **RESOLUTION 4134** A Resolution Approving a Development & Dedication Agreement with Mequon-Thiensville Little League/Mequon Heat for a Replacement Storage Shed at Rotary Park

7) Ordinances

**Action requested: review and recommend approval**

a. **ORDINANCE 2024-1665** An Ordinance Creating Section 2-183(l) of the Mequon Municipal Code Relating to Informed Consent Concerning Certain Actions of the City's Legal Counsel

8) Discussion Items

**Action requested: discuss and take action as needed**

a. Discussion Regarding a City-wide Revaluation of Property Assessments During Fiscal Year 2025
b. 2023 Popular Annual Financial Report (PAFR)
c. 2025 Community Survey Input
d. Finance - Personnel Work Plan

9) Information Item
   a. Ehlers Refunding Analysis of Existing Bonds

10) Adjourn

*Dated: July 9, 2024* */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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www.ci.mequon.wi.us Office of the City Administrator

**FINANCE-PERSONNEL COMMITTEE**
**Tuesday, June 11, 2024**
**6:00 PM**
**North Conference Room**

**Minutes**

1) Call to Order, Roll Call

**Present:**
Mayor Andrew Nerbun
Alderman William Gebhardt
Alderman Robert Strzelczyk
Alderman Brian Parrish -- **Absent**

Also present: William Jones, City Administrator, Marie Keyser, Acting Finance Director, Justin Schoenemann, Assistant City Administrator, Caroline Fochs, City Clerk, Brian Sajdak, City Attorney, Kristen Lundeen, City Engineer/DPW Director, J. Nels Bjorkquist and Martin Meyer, both from Mawicke Goisman S.C.

2) Approve Meeting Minutes
   a. May 14, 2024 Finance-Personnel Meeting Minutes

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

| | |
|---|---|
| **AYES:** | Gebhardt, Strzelczyk |
| **ABSENT:** | Parrish |

3) License Applications
   a. June, 2024 licenses

Committee members discussed where peddler's park their cars when they solicit door to door since Mequon does not allow for street parking at any time. They also discussed the time frame for which peddlers are allowed to go door to door.

This will be brought back as a discussion item at July's meeting.

Attachment: 061124 (9464 : June 11, 2024 Finance-Personnel Meeting Minutes)

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

**AYES:** Gebhardt, Strzelczyk
**ABSENT:** Parrish

b. 2025 Waste Hauler Permits

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

**AYES:** Gebhardt, Strzelczyk
**ABSENT:** Parrish

4) Vouchers Paid
   a. May 2024 Vouchers Paid List

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

**AYES:** Gebhardt, Strzelczyk
**ABSENT:** Parrish

5) Resolutions
   a. **RESOLUTION 4126** A Resolution Disallowing the Claim of Zachariah Anderson Dated May 21, 2024

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

**AYES:** Gebhardt, Strzelczyk
**ABSENT:** Parrish

   b. **RESOLUTION 4127** A Resolution Appointing Brenda Arnett to the Position of Director of Finance/City Treasurer

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

**AYES:** Gebhardt, Strzelczyk
**ABSENT:** Parrish

Attachment: 061124 (9464 : June 11, 2024 Finance-Personnel Meeting Minutes)

6) Discussion Items
   a. Review of Proposed Financial Policy Change Recommendations

   Administrator Jones reminded the Committee which Financial Policies were discussed at previous meetings. He also introduced the remaining eight policies that have not been discussed this year, and highlighted any substantive changes Staff recommended.

   Committee members questioned a couple recommended changes to the Cash Management/Investments Policy. They want the Investment Advisor to be able to make trades and not lose out on opportunities because they are waiting for Staff's approval. The recommendation was to ask the Investment Advisor their thoughts on the language change before amending the policy.

   Staff recommended increasing the per credit card limit via the Credit Card Use Policy from $3,000 to $5,000. Committee members were in favor of increasing limits on a case-by-case basis as approved by the City Administrator or Finance Director.

   The remaining six policies did not warrant much discussion.

   b. 2025 Community Survey Input

   Acting Finance Director Keyser briefed the Committee that the Public Welfare Committee is currently interviewing vendors who can administer the next Community Survey. The survey is scheduled to disburse in May 2025. The Public Welfare Committee is requesting all Boards, Committees and Commissions to generate three topics they would like to see on the next Community Survey. Ms. Keyser told the Finance-Personnel Committee members to think about this over the next month and report back to her in July.
   c. Finance - Personnel Work Plan

7) Adjourn

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

   Respectfully Submitted,

   *Marie Keyser*
   *Assistant Finance Director*

Attachment: 061124 (9464 : June 11, 2024 Finance-Personnel Meeting Minutes)

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Mequon, WI 53092-1930
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**www.ci.mequon.wi.us** **Office of Finance-Personnel Committee**

**TO:** **Finance-Personnel Committee**
**FROM:** **Marie Keyser, Assistant Finance Director**
**DATE:** **July 9, 2024**
**SUBJECT:** **Acceptance of the FY2023 Annual Comprehensive Financial Report and 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, July 9, a representative from the City's auditor, Baker Tilly US, LLP, will present the Annual Comprehensive Financial Report and related Report on Internal Control for the year ending December 31, 2023, at the Finance-Personnel Committee meeting. A copy of the Report on Internal Control is included in the Council's packet in advance of the meeting, and a copy of the FY2023 Annual Comprehensive Financial Report can be accessed via the City's website, on the Finance Department's web page at <https://tinyurl.com/ACFR2023> Hard copies of the 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 99% of the budgeted total for 2023, and General Fund Expenditures were 100% of the budgeted amount last year. With the budgeted use of $200,000 of the American Rescue Plan (ARPA) grant, the City ended 2023 with a surplus of $9,080 and an unassigned fund balance of approximately $2.03 million. Both the Sewer and Water Utilities finished 2023 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 2023 unassigned General fund balance of approximately $2.03 million equates to 11.6% of the $17.4 million in General Fund expenditures during 2023.

## Recommendation

A recommendation is forthcoming from the Finance-Personnel Committee on July 9, 2024.

Attachments:
070924 Baker Tilly Report to council 2023 (PDF)
Mequon Audit Results Final 12-31-2023 (PDF)

# Presentation to the Finance-Personnel Committee of the City of Mequon

July 9, 2024

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

| | General Fund | Debt Service | Capital Projects | Nonmajor Governmental Funds |
|---|---|---|---|---|
| Current year activity | | | | |
| Revenues and other sources | $ 17,496 | $ 5,595 | $ 2,582 | $ 1,789 |
| Expenditures and other uses | 17,487 | 4,258 | 7,281 | 636 |
| Change in fund balances | $ 9 | $ 1,337 | $ (4,699) | $ 1,153 |
| | | | | |
| Fund Balance | | | | |
| Nonspendable | $ 249 | $ - | $ - | $ - |
| Restricted | - | 4,184 | 1,754 | 912 |
| Committed | - | - | - | 1,120 |
| Assigned | - | - | 1,324 | 96 |
| Unassigned | 2,029 | - | - | - |
| Total | $ 2,278 | $ 4,184 | $ 3,078 | $ 2,128 |

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Attachment: 070924 Baker Tilly Report to council 2023 (9490 : Acceptance of the FY2023 Annual Comprehensive Financial Report and Report

b. Enterprise Funds

| | Sewer Utility | Water Utility |
|---|---|---|
| Current year activity | | |
| Revenues | $ 13,711 | $ 4,932 |
| Expenses | 9,187 | 3,045 |
| Change in net position | $ 4,524 | $ 1,887 |
| | | |
| Cash flow | | |
| Operating activities | $ (3,533) | $ 1,749 |
| Investing activities | 497 | 325 |
| Noncapital financing activities | 7,217 | - |
| Capital and related financing activities | (3,156) | (2,021) |
| Net change in cash | $ 1,025 | $ 53 |

c. Long-term debt

| Type of debt | Governmental Activities | Business-type Activites | Total |
|---|---|---|---|
| General obligation bonds and notes | $ 23,135 | $ 11,690 | $ 34,825 |
| Revenue bonds | - | 6,560 | 6,560 |
| Unamortized debt premium | 759 | 940 | 1,699 |
| Capital leases | 191 | - | 191 |
| Total other postemployment liability | 737 | 104 | 841 |
| Total pension liability - single employer plan | 276 | 39 | 315 |
| Net pension liability - WRS | 3,714 | 156 | 3,870 |
| Net OPEB liability - LRLIF | 539 | 53 | 592 |
| Compensated absences | 1,169 | 73 | 1,242 |
| | $ 30,520 | $ 19,615 | $ 50,135 |

| | |
|---|---|
| Statutory debt limit (5% of equalized value) | $ 328,091 |
| Capacity for additional general obligation debt | $ 293,266 |
| Percentage of capacity to debt limit | 89% |

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

Attachment: 070924 Baker Tilly Report to council 2023 (9490 : Acceptance of the FY2023 Annual Comprehensive Financial Report and Report

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# Reporting and insights from 2023 audit:

## City of Mequon

**December 31, 2023**

Attachment: Mequon Audit Results Final 12-31-2023 (9490 : Acceptance of the FY2023 Annual Comprehensive Financial Report and Report on

# Executive summary

June 5, 2024

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, 2023, and have issued our report thereon dated June 5, 2024. 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.

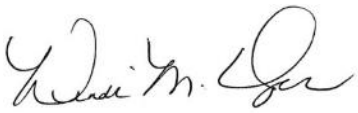
Additionally, we have included information on key risk areas the City of Mequon should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

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

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

Sincerely,

Baker Tilly US, LLP



Wendi M. Unger, CPA, Partner

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.¶

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# 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

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# 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.

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# Audit approach and results

## Planned scope and timing

### Audit focus

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

- Key transaction cycles
- Areas with significant estimates

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

## Key areas of focus and significant findings

### Significant risks of material misstatement

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

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

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# 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 did not identify any deficiencies in internal control that we consider to be material weaknesses.

# 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.

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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.

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# 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. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2023. 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.

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## 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. In our judgment, none of the misstatements that management has corrected, either individually or in the aggregate, indicate matters that could have had a significant effect on the City’s financial reporting process.

## 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.

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## 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.

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### 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*.

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# Finance-personnel committee resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

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# Management representation letter

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11333 N. Cedarburg Road
Mequon, Wisconsin 53092
Phone: (262) 236-2947
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www.ci.mequon.wi.us

Finance Department

June 5, 2024

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, 2023 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 September 14, 2023, 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.

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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 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.

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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.

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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).

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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. 87, *Leases*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

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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 have considered the implementation of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. We compiled related documentation of outstanding lease obligations and have concluded that the standard is not material to the Course and therefore implementation is not necessary.

45) 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: Marie A. Keyser
Ms. Marie Keyser, Acting Finance Director

Signed:
Mr. William Jones, City Administrator

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# Client service team



**Wendi Unger, CPA**

**Partner**

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# Accounting changes relevant to the City of Mequon

### Future accounting standards update

| GASB Statement Number | Description | Potentially impacts you | Effective date |
|---|---|---|---|
| 100 | Accounting Changes and Error Corrections | ✓ | 12/31/24 |
| 101 | Compensated Absences | ✓ | 12/31/24 |
| 102 | Certain Risk Disclosures | ✓ | 12/31/25 |

Further information on upcoming GASB pronouncements.

### Revised guidance for accounting changes and error corrections

GASB Statement No. 100, *Accounting Changes and Error Corrections, an amendment of GASB Statement No. 62*, seeks to provide more understandable, reliable, relevant, consistent and comparable information for making decisions and assessing accountability.

The standard establishes the following categories:

1. Accounting changes, which is comprised of:

    a. Changes in accounting principles – result from a change from one generally accepted accounting principle to another that is justified on the basis that the newly adopted principle is preferable to the previously applied principle, or the implementation of a new pronouncement.

    b. Changes in accounting estimates – occur when inputs change due to a change in circumstances, new information, or more experience. Note that the focus is on changes to the inputs used; a change in the value of an input such as an annual inflation update does not require disclosure under this standard.

    c. Changes to or within the financial reporting entity – result from the addition or removal of a fund that results from the movement of continuing operations (such as moving sanitation operation from the general fund to its own separate fund), a change in a fund's presentation as major or nonmajor, the addition or removal of a component unit (with certain exceptions), or a change in a component unit's presentation as blended or discretely presented.

2. Error corrections – result from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time of the financial statements were issued (i.e., facts that could reasonably be expected to have been obtained and considered at that time).

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A summary of the reporting impact of each category is as follows:

| Reporting considerations | Accounting changes | | | |
|---|---|---|---|---|
| | Change in accounting principle | Change in estimate | Change to the financial reporting entity | Correction of an error |
| Basic financial statement schedules: | Restate earliest period presented | Report prospectively | Adjust current year beginning balances | Restate earliest period presented |
| Required supplementary information & supplementary information: | Should match the financial statement presentation noted above; no adjustments to earlier periods needed | | | Restate all periods impacted |
| Additional disclosures? | Yes | Yes | Yes | Yes |

The City should become familiar with the new guidance in advance of the implementation effective date.

### Updated accounting and reporting for compensated absences

The Governmental Accounting Standards Board (GASB) issued its Statement No. 101, *Compensated Absences*, in June 2022. The objective of GASB 101 is to update the recognition and measurement guidance for compensated absences for state & local government employers. It supersedes GASB No. 16, *Accounting for Compensated Absences*, issued in 1992, as well as earlier guidance, and addresses changes resulting from the types of leave now being offered. GASB 101 is effective for fiscal years beginning after December 15, 2023 (i.e., December 31, 2024 year-end reporting entities).

GASB 101 more appropriately reflects a liability *when* a government incurs an obligation for compensated absences, and will improve comparability of reporting between governments that offer different types of leave. It requires that liabilities be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled-up via non-cash means. Compensated absences is defined as leave for which employees may receive one or more of the following:

- Cash payments when the leave is used for time off;
- Other cash payments, such as payment for unused leave upon termination of employment, or;
- Noncash settlements, such as conversion to defined benefit postemployment benefits.

Examples of compensated absences provided in GASB 101 include vacation, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave and certain types of sabbatical leave. Payment or settlement of compensated absences could occur during employment, or upon termination of employment. GASB 101 does not apply to benefits that are within the scope of GASB 47, *Accounting for Termination Benefits*.

GASB 101 requires that a liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered;
- The leave accumulates, and;
- The leave is "more likely than not" (i.e., likelihood of more than 50%) to be used for time off or otherwise paid in cash or settled through noncash means (101 provides factors to assess this criteria). (This differs from GASB 16, which required payment to be “probable” to be recognized).

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Under GASB 101, governments will now need to accrue for time that has accumulated and is likely to be used, even if the employee is not eligible for a payout upon termination. This was not a requirement under GASB 16, and thus may result in a higher compensated absence liability.

GASB 101 requires liabilities for compensated absences to be recognized in financial statements prepared using the economic resources measurement focus equal to the amount of leave that has not yet been used and leave that has been used but not yet paid or settled. GASB 101 did not change the report for financial statements prepared using the current financial resources measurement focus (i.e., governmental funds).

Other changes in financial statement disclosures include the change in compensated absences liability can now be disclosed as a net change, rather than gross increases/decreases in the liability. Also, governments are no longer required to disclose which fund has typically liquidated the liability.

We recommend that governments begin to review the guidance contained in GASB 101 within the context of your existing compensated absences policies and accounting practices, in order to be better informed in terms of the information that you will need for this implementation.

### Updated reporting for certain risk disclosures

The Governmental Accounting Standards Board (GASB) issued its Statement No. 102, *Certain Risk Disclosures*, in June 2022. The objective of GASB 102 is 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.

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

- The concentration or constraint is known to the government prior to issuing the financial statements.
- The concentration or constraint makes the government vulnerable to the risk of a substantial impact.
- 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.

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# 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?

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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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Fax: 262-242-9655

**www.ci.mequon.wi.us** **Office of Common Council**

**TO:** **Finance-Personnel Committee**
**FROM:** **Caroline Fochs, City Clerk**
**DATE:** **July 3, 2024**
**SUBJECT:** **July 2024 Licenses**

A new applicant is included in this month's approvals, Lux Nails. This is the first nail salon to apply for a liquor license in the city. The owner seeks approval of a Class "A" Beer and a "Class A" Liquor License. Class A licenses allow for the sale of beer and liquor in original containers for off-premises consumption, such as a liquor store.

In addition, Class A licenses authorize the licensee to provide taste samples. The restrictions are that the samples are

1. Free of charge to customers and visitors who have attained the legal drinking age
2. Two samples of fermented malt beverages do not exceed 3 fluid ounces each
3. One free 0.5-ounce taste sample of intoxicating liquor, or two free 3.0-oz taste samples of wine,
4. Taste samples may be provided only between the hours of 11 a.m. and 7 p.m.

Following are recommended approvals:

**Peddler Class A License - New for the period of July 12, 2024 through October 12, 2024 - Contingent upon passing all inspections.**

Everlight Solar LLC
1155 Ambition St., #100
Verona, WI 53593
Request to provide door-to-door selling of residential solar panels and renewable energy products.

**Applicant Names:**
Ethan Rashaud Smith
Stephen Caleb Dusseau
Cristian Alexis Carreno
Alexander Thor Listrom
Brandon William Sexton
Vincent Rosario Ingrilli
Derek Jon Brellenthin

**Class A Beer and Class A Liquor License - New for the period of July 10, 2024 through June 30, 2025 - Contingent upon passing all inspections.**

Lux Nails Salon LLC
10911 N Port Washington Rd
Agent: An N Nguyen

Following are recommended denials:

None.

Attachments:
Lux Nail 2024 Application_Redacted (PDF)

Form **AB-200**

# Alcohol Beverage License Application

| For Municipal Use Only | |
|---|---|
| Municipality | Mequon |
| License Period | 7/10/24 - 6/30/25 |

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

- [X] Class "A" Beer ..... $ 100
- [X] Class "B" Beer ..... $ ~~100~~
- [X] "Class A" Liquor ..... $ 500
- [ ] "Class B" Liquor ..... $ _____
- [ ] "Class A" Liquor (cider only) $ _____
- [ ] Reserve "Class B" Liquor $ _____
- NO [X] "Class C" Liquor (wine only) $ ~~100~~

| Fees | |
|---|---|
| License Fees | $ ~~600~~ |
| Background Check Fee | $ |
| Publication Fee | $ 20 |
| **Total Fees** | $ 620 |

## Part A: Premises/Business Information

1. Legal Business Name (individual name if sole proprietorship): LUX NAIL SALON LLC
2. Business Trade Name or DBA:
3. FEIN: 93-4479559
4. Wisconsin Seller's Permit Number: 456-1031752949-04
5. Entity Type *(check one)*: [ ] Sole Proprietor [ ] Partnership [X] Limited Liability Company [ ] Corporation [ ] Nonprofit Organization
6. State of Organization: WI
7. Date of Organization: 11/20/2023
8. Wisconsin DFI Registration Number: L079795
9. Premises Address: 10911 N Port Washington Rd
10. City: Mequon
11. State: WI
12. Zip Code: 53092
13. County: Ozaukee
14. Governing Municipality: [X] City [ ] Town [ ] Village of: Mequon
15. Aldermanic District: 16
16. Premises Phone: 4148286798
17. Premises Email: [redacted]
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.

New Nail Salon in new lot that is ~~so~~ recently built. Nail Salon will provide small portion of alcohol beverage (for sample). Alcohol will be stored in private area that's for authorized agent only

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 [X] 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? ..... [ ] Yes [ ] No | |
| Law/Ordinance Violated | Location | Trial Date |
| Penalty Imposed | Was sentence completed? ..... [ ] Yes [ ] No | |



Attachment: Lux Nail 2024 Application_Redacted (9518 : July 2024 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

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 |
|---|---|---|---|
| NGUYEN | AN | Sole Mbr | [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 | First Name | M.I. |
|---|---|---|
| NGUYEN | AN | N |

| Title | Email | Phone |
|---|---|---|
| Sole Mbr | [redacted] | [redacted] |

| Signature | Date |
|---|---|
| [signature] | 05/29/24 |

## 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: Lux Nail 2024 Application_Redacted (9518 : July 2024 Licenses)

CITY OF MEQUON
11333 N CEDARBURG ROAD
MEQUON, WI 53092

THE FOLLOWING VOUCHERS PAID:

| | | |
|---|---|---|
| GENERAL FUND (0110) | $ | 479,888.94 |
| SPECIAL REVENUE FUND (0210) | | 24.69 |
| PARKS & OPEN SPACE (0220) | | 0.00 |
| REVOLVING LOAN FUND (0230) | | 0.00 |
| SPECIAL FEDERAL GRANT FUND (0250) | | 6,536.15 |
| 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) | | 63,915.58 |
| SEWER UT FUND (0610) | | 30,405.75 |
| WATER UT FUND (0620) | | 155,304.00 |
| TAX FIDUCIARY FUND (0810) | | 0.00 |
| TOTAL | $ | 736,075.11 |

IN THE AMOUNT OF $ 736,075.11 IS HEREBY CERTIFIED
AS CORRECT AND PROPERLY CHARGEABLE TO ACCOUNTS WITH FUNDS AVAILABLE THEREIN.

MARIE KEYSER
FINANCE DIRECTOR 7/5/2024

Attachment: Voucher List (9488 : June 2024 Vouchers Paid List)

| | | | Grand Total | $736,075.11 |
|---|---|---|---|---|
| **Processed by Department** | **Vendor Number** | **Vendor Name** | **Invoice Description** | **Line item amount** |
| Building Maintenance | 11859 | DILLETT MECHANICAL SERVICES, INC | SB HVAC REPAIR COALSCING FILTER, FR 87581- REGULAT | 3,330.24 |
| Building Maintenance | 13057 | SAINT CROIX MANAGEMENT INC | CLEANING - SAFETY BUILDING | 2,891.00 |
| Building Maintenance | 13057 | SAINT CROIX MANAGEMENT INC | CLEANING - CITY HALL | 2,635.00 |
| Building Maintenance | 11859 | DILLETT MECHANICAL SERVICES, INC | PREVENTATIVE MAINTENANCE HVAC CONTRACT | 1,887.00 |
| Building Maintenance | 11468 | CEDARBURG OVERHEAD DOOR LLC | GARAGE DOOR REPAIRS - SAFETY BLDG | 1,673.00 |
| Building Maintenance | 13057 | SAINT CROIX MANAGEMENT INC | CLEANING - SAFETY BUILDING | 1,250.00 |
| Building Maintenance | 11177 | UNITED DISPOSAL SERVICES LLC | DUMPSTER FEES | 255.00 |
| Building Maintenance | 12883 | PB HAHN & CO INC | 4 WASP & HORNET KILLER, 3 PROFESSIONAL RESPIRATORS | 203.85 |
| Building Maintenance | 11581 | STAPLES BUSINESS ADVANTAGE | Janitorial Supplies - 4 WYPALL 110 SANI-PREP 110/B | 195.15 |
| Building Maintenance | 12124 | PACKERLAND RENT-A-MAT, INC. | MAT CONTRACT | 135.79 |
| Building Maintenance | 10886 | PEST ARREST EXTERMINATING | PEST CONTROL CONTRACT | 135.00 |
| Building Maintenance | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 89.56 |
| Building Maintenance | 10691 | MENARDS | WORK SUPPLIES | 88.13 |
| Building Maintenance | 10074 | AT & T CORP | ALARM CIRCUITS | 84.30 |
| Building Maintenance | 10691 | MENARDS | WORK SUPPLIES | 76.36 |
| Building Maintenance | 10691 | MENARDS | WORK SUPPLIES | 76.35 |
| Building Maintenance | 11581 | STAPLES BUSINESS ADVANTAGE | Janitorial Supplies - 4 WYPALL 110 SANI-PREP 110/B | 50.18 |
| Building Maintenance | 11581 | STAPLES BUSINESS ADVANTAGE | Janitorial Supplies - 4 WYPALL 110 SANI-PREP 110/B | 45.27 |
| Building Maintenance | 10691 | MENARDS | WORK SUPPLIES | 35.70 |
| Building Maintenance | 12883 | PB HAHN & CO INC | 4 WASP & HORNET KILLER, 3 PROFESSIONAL RESPIRATORS | 27.17 |
| Building Maintenance | 11177 | UNITED DISPOSAL SERVICES LLC | DUMPSTER FEES | 18.60 |
| Building Maintenance | 12651 | AMAZON CAPITAL SERVICES, INC | COOLANT FOR CH GENERATOR REPLACEMENT | 18.36 |
| **Building Maintenance Total** | | | | **15,201.01** |
| Building Projects | 10691 | MENARDS | 2 2G 3-1/8" WIU COVER CLR, 2 1/2"5HL 2 GANG BOX, 2 | 98.98 |
| **Building Projects Total** | | | | **98.98** |
| City Administrator | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 31.47 |
| **City Administrator Total** | | | | **31.47** |
| City Clerk | 11289 | WIS DEPT OF AGRICULTURE | WEIGHTS & MEANS YRLY CONTRACT INSPECTION | 4,500.00 |
| City Clerk | 10898 | PITNEY BOWES | POSTAGE ACCT 17061995 | 4,000.00 |
| City Clerk | 12532 | GRANICUS, LLC | JUNE MONTHLY SUBSCRIPTION | 1,289.93 |
| City Clerk | 10894 | PITNEY BOWES 371887 | INSERTER 3/28/24-6/27/24 LEASE | 385.89 |
| City Clerk | 10230 | CONLEY PUBLISHING GROUP LTD | 4/28/24-5/25/24 PUBLICATIONS | 365.81 |
| City Clerk | 13026 | ODP BUSINESS SOLUTIONS LLC | MISC SUPPLY ENVELOPE,TAPE, PAPERCLIPS | 165.61 |
| City Clerk | 10824 | NORTHSTAR PRINTING & GRAPHICS | BUSINESS CARDS BETH KONG & BRENDA ARNETT | 38.80 |
| City Clerk | 13026 | ODP BUSINESS SOLUTIONS LLC | COUNTER MAT | 34.19 |
| City Clerk | 10192 | CENTRAL ENGRAVING LLC | NAME PLATES MUELLER, WAWRZYN | 33.00 |
| City Clerk | 13026 | ODP BUSINESS SOLUTIONS LLC | 10 USB DRIVES | 32.99 |
| City Clerk | 10192 | CENTRAL ENGRAVING LLC | NAME PLATE P BRATT | 20.25 |
| **City Clerk Total** | | | | **10,866.47** |
| Common Council | 12651 | AMAZON CAPITAL SERVICES, INC | FRAMES FOR PROCLAMATIONS-QTY 2 | 59.90 |
| **Common Council Total** | | | | **59.90** |
| Community Development | 11978 | SCOTT J. PINZER | CODE ENFORCEMENT OFFICER | 1,512.00 |
| Community Development | 90001 | TEMP STAFF REIMB | REIMBURSEMENT FOOD/BEV FOR FLOODPLAN OPEN HOUSE | 113.91 |
| Community Development | 10230 | CONLEY PUBLISHING GROUP LTD | PUBLIC NOTICES FOR PC | 87.26 |
| Community Development | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 71.28 |
| Community Development | 90001 | TEMP STAFF REIMB | REIMBURSEMENT JZ & KT LUNCH OPENHOUSE 5/29/2024 | 21.27 |
| **Community Development Total** | | | | **1,805.72** |
| Elections | 10854 | OZAUKEE COUNTY CLERK | 4-2-24 ELECTION NOTICES, ABS ENVEL, PROGRAMMING | 1,961.80 |
| Elections | 11615 | CAROL E BUTZKE | BADGER BOOK TRAINING 3/8/24 & ELECTION HELP 4/2/24 | 62.50 |
| Elections | 13185 | ROGER PILLSBURY | ELECTION HELP 4/2/2024 | 62.50 |
| Elections | 13185 | ROGER PILLSBURY | NEW POLL WORKER ORIENTATION 12/4/2023 | 10.00 |
| **Elections Total** | | | | **2,096.80** |
| Engineering | 11062 | R.A. SMITH, INC | Enclave VII Inspection RES 4102 | 8,941.53 |
| Engineering | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 6,153.01 |
| Engineering | 11062 | R.A. SMITH, INC | Enclave VII Inspection RES 4102 | 709.48 |
| Engineering | 11744 | MASTER GRAPHICS INC | PLOTWAVE 345 PLOTTER LEASE | 300.27 |
| Engineering | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 133.45 |
| Engineering | 11062 | R.A. SMITH, INC | TORREY DRIVE INSPECTION | 87.50 |
| Engineering | 12651 | AMAZON CAPITAL SERVICES, INC | DRY ERASE WHITEBOARD AND MARKERS | 40.01 |
| Engineering | 90001 | TEMP STAFF REIMB | PARKING REIMBURSEMENT APWA CONFERENCE CM JD | 32.40 |
| **Engineering Total** | | | | **16,397.65** |
| Finance | 10096 | BAKER TILLY VIRCHOW KRAUSE,LLP | YE 2023 AUDIT SERVICES-PROGRESS BILLING #5 | 1,100.00 |
| Finance | 12651 | AMAZON CAPITAL SERVICES, INC | AMAZON BUSINESS PRIME MEMBERSHIP FEE | 499.00 |
| Finance | 10824 | NORTHSTAR PRINTING & GRAPHICS | BUSINESS CARDS BETH KONG & BRENDA ARNETT | 38.80 |
| Finance | 12651 | AMAZON CAPITAL SERVICES, INC | FINANCE DEPARTMENT COUNTER RECEIPT BOOKS-QTY 2 | 15.66 |
| **Finance Total** | | | | **1,653.46** |
| Fleet Services | 10475 | HALRON LUBRICANTS INC | LUBRICANTS | 5,016.55 |
| Fleet Services | 11004 | SAFETY-KLEEN SYSTEMS INC | OIL FILTER RECYCLE | 1,399.80 |
| Fleet Services | 10803 | NEWMAN CHEVROLET INC | EMISSION REPAIRS UNIT 403 | 1,398.68 |
| Fleet Services | 11360 | ZARNOTH BRUSH WORKS INC | SWEEPER PARTS | 635.25 |
| Fleet Services | 10364 | FALLS AUTO PARTS AND SUPPLIES INC | AUTO/TRUCK PARTS | 595.61 |
| Fleet Services | 10362 | ELLIOT AUTO SUPPLY CO INC | TRUCK/AUTO PARTS | 536.24 |
| Fleet Services | 10803 | NEWMAN CHEVROLET INC | EMISSION REPAIRS UNIT 403 | 387.52 |
| Fleet Services | 10364 | FALLS AUTO PARTS AND SUPPLIES INC | AUTO/TRUCK PARTS | 318.15 |
| Fleet Services | 10364 | FALLS AUTO PARTS AND SUPPLIES INC | AUTO/TRUCK PARTS | 307.30 |
| Fleet Services | 11484 | TODDS TOOLS | TOOLS | 294.00 |
| Fleet Services | 10321 | EGELHOFF LAWN MOWER SERVICE INC | SMALL ENGINE MOWER | 279.90 |
| Fleet Services | 11004 | SAFETY-KLEEN SYSTEMS INC | OIL FILTER RECYCLE | 217.00 |
| Fleet Services | 10516 | HUMPHREY SERVICE PARTS INC | FILTERS | 194.38 |
| Fleet Services | 10360 | JFTCO, INC | WORK SUPPLIES- EQUIPMENT | 172.20 |
| Fleet Services | 10321 | EGELHOFF LAWN MOWER SERVICE INC | SMALL ENGINE MOWER | 122.50 |
| Fleet Services | 10364 | FALLS AUTO PARTS AND SUPPLIES INC | AUTO/TRUCK PARTS | 121.09 |

Attachment: June 2024 AP Vendor Listing by Dept (9488 : June 2024 Vouchers Paid List)

| | | | | |
|---|---|---|---|---|
| | | | **Grand Total** | **$736,075.11** |
| **Processed by Department** | **Vendor Number** | **Vendor Name** | **Invoice Description** | **Line item amount** |
| Fleet Services | 12253 | MCMASTER-CARR SUPPLY COMPANY | HARDWARE | 114.43 |
| Fleet Services | 10621 | LAKESIDE INTERNATIONAL TRUCKS, LLC | INTERNATIONAL TRUCK PARTS | 106.44 |
| Fleet Services | 10360 | JFTCO, INC | WORK SUPPLIES- EQUIPMENT | 90.93 |
| Fleet Services | 10362 | ELLIOT AUTO SUPPLY CO INC | TRUCK/AUTO PARTS | 76.63 |
| Fleet Services | 12624 | MATHESON TRI-GAS INC | TANK RENTAL | 75.33 |
| Fleet Services | 12624 | MATHESON TRI-GAS INC | TANK RENTAL | 72.90 |
| Fleet Services | 10516 | HUMPHREY SERVICE PARTS INC | FILTERS | 67.66 |
| Fleet Services | 12400 | BRAKE & EQUIPMENT CO INC | HD TRUCK PARTS | 61.73 |
| Fleet Services | 13073 | BOEHLKE HARDWARE & PLUMBING | SHOP SUPPLIES | 60.36 |
| Fleet Services | 11727 | BLUE TARP FINANCIAL, INC | FLASH TURBO SPRAY GUN | 59.99 |
| Fleet Services | 10516 | HUMPHREY SERVICE PARTS INC | FILTERS | 59.68 |
| Fleet Services | 11675 | GIELOW'S LAWN & GARDEN | LAWN MOWER PARTS | 56.19 |
| Fleet Services | 11676 | TRUCK COUNTRY OF WISCONSIN | WORK SUPPLIES/PARTS | 54.25 |
| Fleet Services | 12400 | BRAKE & EQUIPMENT CO INC | HD TRUCK PARTS | 45.86 |
| Fleet Services | 10516 | HUMPHREY SERVICE PARTS INC | FILTERS | 40.42 |
| Fleet Services | 10364 | FALLS AUTO PARTS AND SUPPLIES INC | AUTO/TRUCK PARTS | 37.98 |
| Fleet Services | 12400 | BRAKE & EQUIPMENT CO INC | HD TRUCK PARTS | 35.83 |
| Fleet Services | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 34.64 |
| Fleet Services | 11006 | SAFETYMART | SAFETY SUPPLIES | 29.88 |
| Fleet Services | 10475 | HALRON LUBRICANTS INC | LUBRICANTS | 29.32 |
| Fleet Services | 10360 | JFTCO, INC | WORK SUPPLIES- EQUIPMENT | 14.95 |
| Fleet Services | 10360 | JFTCO, INC | WORK SUPPLIES- EQUIPMENT | 14.95 |
| Fleet Services | 10516 | HUMPHREY SERVICE PARTS INC | FILTERS | 14.41 |
| Fleet Services | 12542 | FPR INVESTMENTS, LLC | HYDRAULIC SUPPLIES | 13.57 |
| Fleet Services | 10360 | JFTCO, INC | WORK SUPPLIES- EQUIPMENT | 9.55 |
| Fleet Services | 10516 | HUMPHREY SERVICE PARTS INC | FILTERS | 9.23 |
| Fleet Services | 10360 | JFTCO, INC | WORK SUPPLIES- EQUIPMENT | 1.33 |
| Fleet Services | 10364 | FALLS AUTO PARTS AND SUPPLIES INC | RETURN-CORE DEPOSIT | -61.73 |
| Fleet Services | 10364 | FALLS AUTO PARTS AND SUPPLIES INC | CORE DEPOSIT | -66.67 |
| Fleet Services | 10364 | FALLS AUTO PARTS AND SUPPLIES INC | RETURN-TENSIONER & SEALER | -122.52 |
| **Fleet Services Total** | | | | **13,033.69** |
| Forestry | 10909 | PORT-A-JOHN, INC. | BRUSH SITE RESTROOM | 91.00 |
| Forestry | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 10.97 |
| **Forestry Total** | | | | **101.97** |
| General Fund - General Activites | 10950 | R&R INSURANCE SERVICES INC | 2024 LIABILITY INSURANCE PYMT 3 OF 4 | 46,142.50 |
| General Fund - General Activites | 10950 | R&R INSURANCE SERVICES INC | 2024 WORKERS COMP INSURANCE PYMT 3 OF 4 | 35,953.00 |
| General Fund - General Activites | 10757 | SECURIAN LIFE INSURANCE COMPANY | POLICY 002832L UNIT 33302 7/1/2024-7/31/2024 | 3,282.83 |
| General Fund - General Activites | 10707 | MEQUON POLICE ASSOCIATION | UNION DUES 6/7/2024 | 2,160.00 |
| General Fund - General Activites | 11331 | WIS SUPPORT COLLECTIONS TRUST | SUPPORT # 5956557 7844747 7657807 6/21/24 | 1,240.09 |
| General Fund - General Activites | 11331 | WIS SUPPORT COLLECTIONS TRUST | SUPPORT # 5956557 7844747 7657807 6/7/24 | 1,240.09 |
| General Fund - General Activites | 10810 | NORTH SHORE BANK FSB | DEFERRED COMP 6/21/2024 | 525.00 |
| General Fund - General Activites | 10810 | NORTH SHORE BANK FSB | DEFERRED COMP 6/7/2024 | 525.00 |
| General Fund - General Activites | 90002 | PARK REFUNDS | REFUND REUTER PARK SECURITY DEPOSIT 5/18/2024 | 200.00 |
| General Fund - General Activites | 90002 | PARK REFUNDS | REFUND REUTER PARK SECURITY DEPOSIT 5/19/2024 | 200.00 |
| General Fund - General Activites | 90002 | PARK REFUNDS | REFUND REUTER PARK SECURITY DEPOSIT 6/5/2024 | 200.00 |
| General Fund - General Activites | 90002 | PARK REFUNDS | REFUND REUTER PARK SECURITY DEPOSIT 6/8/2024 | 200.00 |
| General Fund - General Activites | 90002 | PARK REFUNDS | REFUND REUTER PARK SECURITY DEPOSIT 5/21/2024 | 200.00 |
| General Fund - General Activites | 90002 | PARK REFUNDS | REFUND REUTER PARK SECURITY DEPOSIT 5/31/2024 | 200.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 13480 LAKEWOOD | 145.00 |
| General Fund - General Activites | 90007 | MISC REFUNDS | REFUND OVERPAYMENT OF PLANNING COMMISSION FEE | 130.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSP SEC DEP 11331GLENBROOK/11425CANTERBURY | 130.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECT SEC DEPOSIT 7204/7205 W RIVER BIRCH | 125.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | INSPECTION SEC DEP 230 CHOWING CROSS&3325 COLETTE | 120.00 |
| General Fund - General Activites | 10757 | SECURIAN LIFE INSURANCE COMPANY | POLICY 002832L UNIT 33302 7/1/2024-7/31/2024 | 105.60 |
| General Fund - General Activites | 12920 | CHARTER COMMUNICATIONS HOLDINGS LLC | SAFETY BUILDING DESK TELEPHONES | 101.31 |
| General Fund - General Activites | 90002 | PARK REFUNDS | REFUND SOUTH ROTARY PARK SECURITY DEPOSIT 6/29/24 | 100.00 |
| General Fund - General Activites | 90002 | PARK REFUNDS | REFUND ROTARY PARK SECURITY DEPOSIT 6/1/2024 | 100.00 |
| General Fund - General Activites | 90002 | PARK REFUNDS | REFUND ROTARY PARK SECURITY DEPOSIT 6/2/2024 | 100.00 |
| General Fund - General Activites | 90002 | PARK REFUNDS | REFUND ROTARY PARK SECURITY DEPOSIT 6/8/2024 | 100.00 |
| General Fund - General Activites | 90002 | PARK REFUNDS | REFUND ROTARY PARK SECURITY DEPOSIT 6/15/2024 | 100.00 |
| General Fund - General Activites | 10757 | SECURIAN LIFE INSURANCE COMPANY | POLICY 76038 ACCIDENT JULY 2024 | 98.34 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 10906 LAKE VIEW | 70.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 11726 N COUNTRY | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECT SECURITY DEPOSIT 10518 COUNTRY CLUB | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECT SECURITY DEPOSIT 11149 LINCOLNSHIRE | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 11035 CEDARBURG | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 5300 RIVERTRAIL | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 11331 GLENBROOK | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECT SECURITY DEPOSIT 6131 W CHAPEL HILL | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECT SEC DEPOSIT 1249 W LIEBAU RD #250 | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 10303 GREENVIEW | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 2339 DICKENSON | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 10019 N HOLMES | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 2811 WOODFIELD | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 104 E IRONWOOD | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 13710 GREEN BAY | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 3605 W NORMANDY | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 4949 W KATHLEEN | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 10208 FOXKIRK | 65.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECT SEC DEPOSIT 7250 HIGHLAND RIDGE | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECT SEC DEPOSIT 4543 W COUNTRY VIEW | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 10501 N MANOR | 60.00 |

Attachment: June 2024 AP Vendor Listing by Dept (9488 : June 2024 Vouchers Paid List)

| | | | Grand Total | $736,075.11 |
|---|---|---|---|---|
| Processed by Department | Vendor Number | Vendor Name | Invoice Description | Line item amount |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECT SECURITY DEPOSIT 4112 W GAZEBO HILL | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | INSPECTION SECURITY DEPOSIT REFUND 8610 W HOLLY | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 10730 WHITETAIL | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 10525 N MANOR | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 3328 W PICARDY | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 733 W GLEN OAKS | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 11396 CREEKSIDE | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 10901 LAKEVIEW | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECT SECURITY DEPOSIT 11260 ASHBURY WOOD | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 11360 ORIOLE | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 10438 PINE TREE | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 303 EASTWYN BAY | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 1714 W MEQUON | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECT SEC DEPOSIT 11260 N ASHBURY WOOD | 60.00 |
| General Fund - General Activites | 90006 | PERMIT REFUNDS | REFUND INSPECTION SECURITY DEPOSIT 11425 CARRIAGE | 57.00 |
| General Fund - General Activites | 10610 | L A W HEALTH BENEFIT TRUST | MEQUON PAYROLL 6/21/2024 GRAYCAREK | 10.00 |
| **General Fund - General Activites Total** | | | | **95,985.76** |
| General Government Equipment | 10182 | CDW GOVERNMENT INC | IT - PC and Warranty | 862.66 |
| General Government Equipment | 10182 | CDW GOVERNMENT INC | IT - PC and Warranty | 60.55 |
| **General Government Equipment Total** | | | | **923.21** |
| Highway | 12982 | ASSURANCE SAFETY LLC | COMPLIANCE SAFETY TRAINING -100% REIMBURSED BY LWM | 1,766.90 |
| Highway | 10428 | FRANK GILLITZER ELECTRIC CO LTD | TRAFFIC SIGNAL & SIGNAL REPAIR | 682.21 |
| Highway | 10625 | LANNON STONE PRODUCTS, INC. | GRAVEL | 462.85 |
| Highway | 10428 | FRANK GILLITZER ELECTRIC CO LTD | LOCATES | 429.96 |
| Highway | 10569 | SITEONE LANDSCAPE SUPPLY HOLDING, LLC | LANSCAPE SUPPLIES | 279.90 |
| Highway | 12667 | ETNA DISTRIBUTORS LLC | CULVERT SUPPLIES | 225.90 |
| Highway | 10645 | LIESENER SOILS INC | LANDSCAPE SUPPLIES | 210.00 |
| Highway | 10625 | LANNON STONE PRODUCTS, INC. | GRAVEL | 194.20 |
| Highway | 13072 | SOUTHERN OZAUKEE FIRE AND EMERGENCY SERVICES | REPLACEMENT BATTERY FOR AED AT DPW BLDG | 189.00 |
| Highway | 10624 | LANGE ENTERPRISES OF WISCONSIN INC | SIGNS | 186.53 |
| Highway | 12861 | WRANGLER HOLDCO CORP | RECYCLING FEES | 175.45 |
| Highway | 10645 | LIESENER SOILS INC | LANDSCAPE SUPPLIES | 175.00 |
| Highway | 10645 | LIESENER SOILS INC | LANDSCAPE SUPPLIES | 175.00 |
| Highway | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 150.88 |
| Highway | 10569 | SITEONE LANDSCAPE SUPPLY HOLDING, LLC | LANSCAPE SUPPLIES | 126.66 |
| Highway | 11006 | SAFETYMART | SAFETY SUPPLIES | 125.93 |
| Highway | 10172 | CARLIN SALES CORP | LANDSCAPING/TOOLS | 60.13 |
| Highway | 10321 | EGELHOFF LAWN MOWER SERVICE INC | PARTS AND SUPPLIES | 39.75 |
| Highway | 10136 | BOEHLKE BOTTLED GAS | PROPANE TANK EXCHANGE | 37.63 |
| Highway | 12667 | ETNA DISTRIBUTORS LLC | CULVERT SUPPLIES | 35.20 |
| Highway | 13073 | BOEHLKE HARDWARE & PLUMBING | SUPPLIES/REFILLS/INSPECTIONS | 20.34 |
| Highway | 10569 | SITEONE LANDSCAPE SUPPLY HOLDING, LLC | LANSCAPE SUPPLIES | 17.22 |
| Highway | 10287 | DIGGERS HOTLINE INC | LOCATES | 5.22 |
| Highway | 13073 | BOEHLKE HARDWARE & PLUMBING | SUPPLIES/REFILLS/INSPECTIONS | 5.20 |
| **Highway Total** | | | | **5,777.06** |
| Human Resources | 10226 | CONCENTRA MEDICAL CENTERS | Concentra: Random DOT Screening | 351.00 |
| Human Resources | 12882 | AURORA MEDICAL GROUP, INC. | Aurora: Seasonal EE Drug Screening | 350.00 |
| Human Resources | 10292 | DIVERSIFIED BENEFIT SERVICES INC | Diversified Benefits Services: FSA | 325.03 |
| Human Resources | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 31.47 |
| Human Resources | 12651 | AMAZON CAPITAL SERVICES, INC | SCISSORS, RULER, & FILE FOLDERS | 24.12 |
| **Human Resources Total** | | | | **1,081.62** |
| Information Services | 12448 | THE OFFICE TECHNOLOGY GROUP | OTG - Security, Monitoring, Backup, & Serveries | 9,885.00 |
| Information Services | 12448 | THE OFFICE TECHNOLOGY GROUP | Print Services Contract | 1,157.00 |
| Information Services | 12448 | THE OFFICE TECHNOLOGY GROUP | Print Services Contract | 1,002.66 |
| Information Services | 12448 | THE OFFICE TECHNOLOGY GROUP | Print Services Contract | 920.95 |
| Information Services | 12616 | MIDWEST FIBER NETWORKS LLC | Midwest Fiber Network for 4 Buildings | 895.00 |
| Information Services | 12616 | MIDWEST FIBER NETWORKS LLC | Midwest Fiber Network for 4 Buildings | 895.00 |
| Information Services | 12651 | AMAZON CAPITAL SERVICES, INC | SHURE MICROFLEX 18IN DESKTOP MOUNTED GOOSENECK | 571.95 |
| Information Services | 12651 | AMAZON CAPITAL SERVICES, INC | BUFFALO LINKSTATION CLOUD STORAGE WITH HARD DRIVES | 327.31 |
| Information Services | 12651 | AMAZON CAPITAL SERVICES, INC | LOGITECH WIRELESS KEYBOARDS & MEMORY MODULE RAM | 321.96 |
| Information Services | 12920 | CHARTER COMMUNICATIONS HOLDINGS LLC | CITY HALL DESK TELEPHONES | 309.04 |
| Information Services | 12301 | INTEGRATED SYSTEMS CORPORATION | Internet - ISCORP | 200.00 |
| Information Services | 12616 | MIDWEST FIBER NETWORKS LLC | Midwest Fiber Network for 4 Buildings | 200.00 |
| Information Services | 12616 | MIDWEST FIBER NETWORKS LLC | Midwest Fiber Network for 4 Buildings | 150.00 |
| Information Services | 12616 | MIDWEST FIBER NETWORKS LLC | Midwest Fiber Network for 4 Buildings | 150.00 |
| Information Services | 12651 | AMAZON CAPITAL SERVICES, INC | CABLE CRIMPER, WIRE STRIPPER, WIRE CUTTER | 58.85 |
| Information Services | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 31.47 |
| Information Services | 12651 | AMAZON CAPITAL SERVICES, INC | HDMI TO DVI CABLE 6FT | 16.70 |
| **Information Services Total** | | | | **17,092.89** |
| Inspections | 11978 | SCOTT J. PINZER | CODE ENFORCEMENT OFFICER | 488.00 |
| Inspections | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 135.85 |
| Inspections | 90007 | MISC REFUNDS | CONTINUED EDUCATION CREDITS-G.GOLDEN | 110.00 |
| **Inspections Total** | | | | **733.85** |
| Legal Counsel | 10511 | HOUSEMAN & FEIND LLP | 2024 PROSECUTION LEGAL FEES | 2,500.00 |
| Legal Counsel | 10511 | HOUSEMAN & FEIND LLP | 2024 PROSECUTION LEGAL FEES | 220.00 |
| **Legal Counsel Total** | | | | **2,720.00** |
| Library Services Grant | 11133 | THIENSVILLE, VILLAGE OF | 2024 LIBRARY SUPPORT-3RD QUARTER | 282,929.00 |
| **Library Services Grant Total** | | | | **282,929.00** |
| Local Road Projects | 11266 | WESTERN CULVERT & SUPPLY INC | CULVERTS FOR ROAD PROGRAM | 8,599.20 |
| Local Road Projects | 11307 | WIS DEPT OF TRANSPORT 7366 | MEQUON ROAD RESURFACING (RES 3903) | 2,187.67 |
| Local Road Projects | 10625 | LANNON STONE PRODUCTS, INC. | GRAVEL | 940.42 |
| Local Road Projects | 10625 | LANNON STONE PRODUCTS, INC. | 5/8 CHIPS FOR ROAD PROJECT PIPES | 933.21 |

Attachment: June 2024 AP Vendor Listing by Dept (9488 : June 2024 Vouchers Paid List)

| | | | Grand Total | $736,075.11 |
|---|---|---|---|---|
| **Processed by Department** | **Vendor Number** | **Vendor Name** | **Invoice Description** | **Line item amount** |
| Local Road Projects | 10625 | LANNON STONE PRODUCTS, INC. | GRAVEL | 927.14 |
| Local Road Projects | 11307 | WIS DEPT OF TRANSPORT 7366 | HIGHLAND ROAD INTERCHANGE (RES 3213) | 3.73 |
| **Local Road Projects Total** | | | | **13,591.37** |
| Parks | 12154 | CJ & ASSOCIATES, INC | TABLES AND CHAIRS | 1,911.43 |
| Parks | 10172 | CARLIN SALES CORP | LANDSCAPE SUPPLIES | 274.68 |
| Parks | 11326 | WIS PUMP AND SUMP INC | PUMP ROTARY PAVILIONS | 185.00 |
| Parks | 12883 | PB HAHN & CO INC | HARDWARE & SUPPLIES | 90.80 |
| Parks | 10691 | MENARDS | HARDWARE AND SUPPLIES | 83.96 |
| Parks | 10759 | MINOR'S GARDEN CENTER INC | LANDSCAPE SUPPLIES WS-BLVD | 72.96 |
| Parks | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 46.12 |
| Parks | 12883 | PB HAHN & CO INC | HARDWARE & SUPPLIES WS-NGBDPKS | 8.99 |
| **Parks Total** | | | | **2,673.94** |
| Police | 11295 | WIS DEPT OF JUSTICE 2718 | WI DOJ RECORDS CHECK | 2,121.00 |
| Police | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 997.75 |
| Police | 11211 | VERIZON WIRELESS SERVICES LLC | CELL PHONE SERVICE | 573.30 |
| Police | 10393 | FOX VALLEY TECHNICAL COLLEGE | POLICE TRAINING - SRO TRAINING | 295.00 |
| Police | 11236 | WAUKESHA COUNTY TECHNICAL COLLEGE DISTRICT | POLICE TRAINING | 250.00 |
| Police | 10426 | GIERACH'S SERVICE INC | TOWING SERVICE | 215.00 |
| Police | 11137 | THOMSON REUTERS - WEST | CLEAR INVESTIGATIVE SERVICES | 194.71 |
| Police | 10426 | GIERACH'S SERVICE INC | TOWING SERVICE | 190.00 |
| Police | 12920 | CHARTER COMMUNICATIONS HOLDINGS LLC | SAFETY BUILDING DESK TELEPHONES | 151.96 |
| Police | 10230 | CONLEY PUBLISHING GROUP LTD | NEWS GRAPHIC SUBSCRIPTION-POLICE CHIEF | 132.00 |
| Police | 10885 | PERSONNEL EVALUATIONS INC | POLICE APPLICANT TESTING | 125.00 |
| Police | 11153 | TRANS UNION LLC | CREDIT HISTORIES | 111.24 |
| Police | 12651 | AMAZON CAPITAL SERVICES, INC | OFFICE/WORK SUPPLIES, M&R - FLASH DRIVES, INK | 101.96 |
| Police | 10909 | PORT-A-JOHN, INC. | PORT A JOHN RENTAL - OUTDOOR RANGE - MONTHLY FEE | 76.00 |
| Police | 10931 | PROSHRED SECURITY | SHREDDING SERVICE | 74.40 |
| Police | 12466 | LANGUAGE LINE SERVICES INC | TRANSLATION SERVICES | 68.07 |
| Police | 90001 | TEMP STAFF REIMB | REIMBURSEMENT TRAINING 5/13/2024-5/16/2024 | 62.72 |
| Police | 11211 | VERIZON WIRELESS SERVICES LLC | PHONE RECORDS | 50.00 |
| Police | 12318 | T-MOBILE USA, INC. | CELL PHONE RECORDS | 50.00 |
| Police | 12318 | T-MOBILE USA, INC. | CELL PHONE RECORDS | 50.00 |
| Police | 90001 | TEMP STAFF REIMB | REIMBURSEMENT TRAINING 5/29/2024-5/30/2024 | 43.00 |
| Police | 90001 | TEMP STAFF REIMB | REIMBURSEMENT TRAINING 6/3/2024-6/4/2024 | 38.67 |
| Police | 90001 | TEMP STAFF REIMB | REIMBURSEMENT WLECHA MEMBERSHIP | 35.00 |
| Police | 90001 | TEMP STAFF REIMB | REIMBURSEMENT TRAINING 6/5/2024-6/7/2024 | 33.15 |
| Police | 12651 | AMAZON CAPITAL SERVICES, INC | OFFICE/WORK SUPPLIES, M&R - COMPUTER FAN | 30.53 |
| Police | 12651 | AMAZON CAPITAL SERVICES, INC | RETURN-NOCTUA NF-A8 PWM FAN | -16.95 |
| **Police Total** | | | | **6,053.51** |
| Police Reserve Donations | 12651 | AMAZON CAPITAL SERVICES, INC | NATIONAL NIGHT OUT SUPPLIES | 24.69 |
| **Police Reserve Donations Total** | | | | **24.69** |
| Public Safety Equipment | 10408 | GALLS LLC | OFFICER EQUIPMENT - VESTS | 4,335.52 |
| Public Safety Equipment | 10408 | GALLS LLC | OFFICER EQUIPMENT - VESTS | 4,335.52 |
| Public Safety Equipment | 10417 | GENERAL COMMUNICATIONS INC | RADIO EQUIPMENT- FORDS | 3,986.00 |
| Public Safety Equipment | 10408 | GALLS LLC | OFFICER EQUIPMENT - VESTS | 3,778.12 |
| Public Safety Equipment | 10417 | GENERAL COMMUNICATIONS INC | RADIO EQUIPMENT | 1,474.00 |
| Public Safety Equipment | 10417 | GENERAL COMMUNICATIONS INC | RADIO EQUIPMENT | 1,247.00 |
| Public Safety Equipment | 10417 | GENERAL COMMUNICATIONS INC | RADIO EQUIPMENT - SQ5 | 639.00 |
| Public Safety Equipment | 10417 | GENERAL COMMUNICATIONS INC | RADIO EQUIPMENT - SQ4 | 564.00 |
| Public Safety Equipment | 10417 | GENERAL COMMUNICATIONS INC | RADIO EQUIPMENT - SQ7 | 564.00 |
| Public Safety Equipment | 12651 | AMAZON CAPITAL SERVICES, INC | PD SQUAD IT EQUIPMENT - CABLES | 361.86 |
| Public Safety Equipment | 10417 | GENERAL COMMUNICATIONS INC | RADIO EQUIPMENT - SQ8 | 303.00 |
| Public Safety Equipment | 11094 | LAWRENCE F FILO | K9 TRAINING & BOARDING | 300.00 |
| **Public Safety Equipment Total** | | | | **21,888.02** |
| Public Safety Vehicles | 10639 | SCHOESSOW, CARY A. | SQUAD LETTERING, SQUADS #5,7,4,6,1,2,3,6 | 4,736.00 |
| Public Safety Vehicles | 10417 | GENERAL COMMUNICATIONS INC | NEW SQUAD EQUIPMENT & INSTALL - FORDS RES # 4065 | 3,500.00 |
| Public Safety Vehicles | 10417 | GENERAL COMMUNICATIONS INC | NEW SQUAD EQUIPMENT & INSTALL - FORDS RES # 4065 | 3,500.00 |
| Public Safety Vehicles | 10417 | GENERAL COMMUNICATIONS INC | NEW SQUAD EQUIPMENT & INSTALL - FORDS RES # 4065 | 3,500.00 |
| Public Safety Vehicles | 10417 | GENERAL COMMUNICATIONS INC | NEW SQUAD EQUIPMENT & INSTALL - FORDS RES # 4065 | 3,500.00 |
| **Public Safety Vehicles Total** | | | | **18,736.00** |
| Public Works Other | 10202 | CHOICE CUTS TREE SERVICE LLC | ASH REMOVAL AROUND WIRES | 800.00 |
| **Public Works Other Total** | | | | **800.00** |
| Sewer General Activities | 10757 | SECURIAN LIFE INSURANCE COMPANY | POLICY 002832L UNIT 33302 7/1/2024-7/31/2024 | 227.33 |
| Sewer General Activities | 10810 | NORTH SHORE BANK FSB | DEFERRED COMP 6/21/2024 | 60.00 |
| Sewer General Activities | 10810 | NORTH SHORE BANK FSB | DEFERRED COMP 6/7/2024 | 60.00 |
| Sewer General Activities | 10757 | SECURIAN LIFE INSURANCE COMPANY | POLICY 76038 ACCIDENT JULY 2024 | 9.04 |
| Sewer General Activities | 10757 | SECURIAN LIFE INSURANCE COMPANY | POLICY 002832L UNIT 33302 7/1/2024-7/31/2024 | 8.00 |
| **Sewer General Activities Total** | | | | **364.37** |
| Sewer UT Operations | 11062 | R.A. SMITH, INC | INSPECTION SERVICES (#3566-23-E) RES 4069 | 18,722.61 |
| Sewer UT Operations | 11133 | THIENSVILLE, VILLAGE OF | 2024 ANNUAL MATC SEWER CHARGE | 5,992.00 |
| Sewer UT Operations | 12690 | APPLIED TECHNOLOGIES INC | DESIGN LS E REPLACEMENT (3616-23-E) RES#4033 | 2,737.29 |
| Sewer UT Operations | 11567 | C.L. THOMPSON COMPANY | STATION CUPS, FILTERS | 1,487.00 |
| Sewer UT Operations | 90007 | MISC REFUNDS | HOA DUES FOR 2010 RANCH ROAD | 369.75 |
| Sewer UT Operations | 12651 | AMAZON CAPITAL SERVICES, INC | STATION SUPPLIES | 263.31 |
| Sewer UT Operations | 11177 | UNITED DISPOSAL SERVICES LLC | DUMPSTER FEES | 255.00 |
| Sewer UT Operations | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 132.39 |
| Sewer UT Operations | 12651 | AMAZON CAPITAL SERVICES, INC | STATION SUPPLIES | 30.37 |
| Sewer UT Operations | 12883 | PB HAHN & CO INC | STATION SUPPLIES | 20.68 |
| Sewer UT Operations | 11307 | WIS DEPT OF TRANSPORT 7366 | SANITARY RELAY STH 57 (#1953-I-18) RES#3700 | 17.38 |
| Sewer UT Operations | 10691 | MENARDS | MISC SUPPLIES | 10.99 |
| Sewer UT Operations | 11307 | WIS DEPT OF TRANSPORT 7366 | I43 SAN MH ADJUSTMENTS (RES 3871) | 2.61 |
| **Sewer UT Operations Total** | | | | **30,041.38** |

Attachment: June 2024 AP Vendor Listing by Dept (9488 : June 2024 Vouchers Paid List)

| | | | | |
|---|---|---|---|---|
| | | | **Grand Total** | **$736,075.11** |
| **Processed by Department** | **Vendor Number** | **Vendor Name** | **Invoice Description** | **Line item amount** |
| Special Federal Grant Fund | 10059 | APPLIED CONCEPTS | RADAR UNITS - SQUADS AND SIGNS | 5,990.00 |
| Special Federal Grant Fund | 12651 | AMAZON CAPITAL SERVICES, INC | ARPA - Managment Intern Office Equipment | 516.87 |
| Special Federal Grant Fund | 11307 | WIS DEPT OF TRANSPORT 7366 | I43 SAN MH ADJUSTMENTS (RES 3871) | 19.28 |
| Special Federal Grant Fund | 11615 | CAROL E BUTZKE | BADGER BOOK TRAINING 3/8/24 & ELECTION HELP 4/2/24 | 10.00 |
| **Special Federal Grant Fund Total** | | | | **6,536.15** |
| Swimming Pool | 11790 | CARRICO AQUATIC RESOURCES INC | POOL MAINTENANCE CONTRACT | 3,060.00 |
| Swimming Pool | 10861 | WASHINGTON OZAUKEE COUNTY PUBLIC HEALTH DEPT | #138 HSAT-7QXNNX POOL LICENSE RENEWAL | 226.00 |
| Swimming Pool | 12883 | PB HAHN & CO INC | 4 WASP & HORNET KILLER, 3 PROFESSIONAL RESPIRATORS | 180.97 |
| Swimming Pool | 12651 | AMAZON CAPITAL SERVICES, INC | 6 MEDALS FOR CANNONBALL COMPETITION | 53.44 |
| Swimming Pool | 10691 | MENARDS | POOL HOUSE BATHROOMS | 41.76 |
| Swimming Pool | 11790 | CARRICO AQUATIC RESOURCES INC | POOL SUPPLIES | 31.00 |
| **Swimming Pool Total** | | | | **3,593.17** |
| TIF 3 | 12683 | UNIVERSITY OF WISCONSIN SYSTEM | TC TIF EXPENDITURE - MEQ RD/OIT ARCHEOLOGY INSPECT | 2,616.00 |
| TIF 3 | 11152 | TRAFFIC ANALYSIS & DESIGN INC | PEDESTRIAN SIGNAL | 1,262.00 |
| **TIF 3 Total** | | | | **3,878.00** |
| TIF 4 | 12353 | HARWOOD ENGINEERING CONSULTANTS | PORT WASH RD IMPROVEMENTS | 2,000.00 |
| **TIF 4 Total** | | | | **2,000.00** |
| TIF 5 | 12353 | HARWOOD ENGINEERING CONSULTANTS | PORT WASH RD IMPROVEMENTS | 2,000.00 |
| **TIF 5 Total** | | | | **2,000.00** |
| Water General Activities | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 1,050.00 |
| Water General Activities | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 300.00 |
| Water General Activities | 10757 | SECURIAN LIFE INSURANCE COMPANY | POLICY 002832L UNIT 33302 7/1/2024-7/31/2024 | 11.62 |
| **Water General Activities Total** | | | | **1,361.62** |
| Water UT Operations | 10755 | CITY OF MILWAUKEE | PURCHASED WATER | 70,048.91 |
| Water UT Operations | 10815 | NORTH SHORE WATER COMMISSION | PURCHASED WATER | 18,305.93 |
| Water UT Operations | 13184 | MIDWEST WELL SERVICES INC | RESERVOIR CLEANING AT WHITMAN PLACE AND MARSEILLES | 15,320.00 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 9,302.88 |
| Water UT Operations | 11195 | USIC LOCATING SERVICES INC | LOCATING | 6,151.67 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 4,754.81 |
| Water UT Operations | 90007 | MISC REFUNDS | FINAL REFUND AGREEMENT PAYMENT-8915 N IROQUOIS | 4,221.48 |
| Water UT Operations | 10654 | L-R METER TESTING & REPAIR INC | METER TESTING | 3,468.15 |
| Water UT Operations | 10654 | L-R METER TESTING & REPAIR INC | METER TESTING | 3,436.40 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 2,480.77 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 2,300.00 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 2,100.00 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 1,963.94 |
| Water UT Operations | 10820 | NORTHERN LAKE SERVICE INC | DBP AND LEAD&COPPER SAMPLING | 1,505.00 |
| Water UT Operations | 10287 | DIGGERS HOTLINE INC | LOCATES | 1,122.30 |
| Water UT Operations | 10091 | BADGER METER INC | WATER METERS | 809.84 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 792.47 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 758.01 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 700.00 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 600.00 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 500.00 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 413.46 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 413.46 |
| Water UT Operations | 10820 | NORTHERN LAKE SERVICE INC | DBP AND LEAD&COPPER SAMPLING | 357.78 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 350.00 |
| Water UT Operations | 10815 | NORTH SHORE WATER COMMISSION | SYSTEM SAMPLES | 300.00 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 250.00 |
| Water UT Operations | 11307 | WIS DEPT OF TRANSPORT 7366 | I43 SAN MH ADJUSTMENTS (RES 3871) | 249.22 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 206.73 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 206.73 |
| Water UT Operations | 10489 | CORE & MAIN LP | HYDRANTS | 172.53 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 137.82 |
| Water UT Operations | 13098 | HD SUPPLY INC | MISCELLANEOUS TOOLS | 71.90 |
| Water UT Operations | 10206 | CITY WATER LLC | MANAGEMENT & OPERATIONS SERVICES 5/2024 | 68.91 |
| Water UT Operations | 12624 | MATHESON TRI-GAS INC | CO2 FOR LATERALS | 40.12 |
| Water UT Operations | 12883 | PB HAHN & CO INC | MISCELLANEOUS MAIN SUPPLIES | 26.09 |
| Water UT Operations | 12883 | PB HAHN & CO INC | MISCELLANEOUS MAIN SUPPLIES | 21.57 |
| Water UT Operations | 12694 | AT&T MOBILITY LLC | CELL PHONE SERVICE | 13.50 |
| **Water UT Operations Total** | | | | **153,942.38** |

Attachment: June 2024 AP Vendor Listing by Dept (9488 : June 2024 Vouchers Paid List)

11333 N. Cedarburg Road
Mequon, WI 53092
Phone: 262-236-2945
Fax: 262-242-9655
www.ci.mequon.wi.us
Office of Parks and Forestry

**TO:** **Finance-Personnel Committee**
**FROM:** **Mike Gies, Parks and Forestry Superintendent**
**DATE:** **July 9, 2024**
**SUBJECT:** **RESOLUTION 4134 A Resolution Approving a Development & Dedication Agreement with Mequon-Thiensville Little League/Mequon Heat for a Replacement Storage Shed at Rotary Park**

## Background

MTLL/Heat (Mequon-Thiensville Little League/ Mequon Heat) has secured funding and expressed interest in making improvements in the form of a new storage shed on the north side of Rotary Park to store various baseball equipment and supplies.

The existing shed is in a state of disrepair and does not adequately meet the needs of the park any longer. A new shed will not only be more attractive and fit the look of the park, but it will also improve the function for user groups requiring storage. Private funds from MTLL/Mequon Heat make up the sole donation towards the new shed. No additional monetary participation is needed to complete the project. The shed will improve the overall user experience of Rotary Park. Rotary Park sees considerable use throughout the season by three (3) different stakeholder groups.

Attached is the signed Dedication Agreement executed by MTLL/Heat.

## Analysis

Based on preliminary analysis there are no zoning issues with the proposed location of the shed. A building permit is required from the Inspections Division prior to construction being started.

The shed will be built on a concrete floor with a garage door entry on the south side, and a man door entry on the east side. The building will be constructed identically to the shed that is currently at River Barn Park. The materials include fiber cement exterior siding and trim, with asphalt shingle roof. The overhead door and man door will each be steel.

## Fiscal Impact

MTLL has estimated that the costs associated with the construction of the shed will be approximately $12,500. All additional or other expenses associated with the project will be incurred directly by MTLL/Heat. The City of Mequon will not participate in any further costs associated with completion of the project.

## Recommendation

A recommendation in favor of approving the development and dedication agreement was approved by the Park & Open Space Board on June 19, 2024. A further recommendation is

forthcoming from the Finance-Personnel Committee on July 9, 2024.

Attachments:
Letter Request (PDF)
Site Placement(PDF)
Rotary Drawing Set (PDF)
MTLL Baseball Dedication Agreement MOU 2024 - Rotary Shed (PDF)

COMMON COUNCIL
OF THE
CITY OF MEQUON

RESOLUTION 4134

A Resolution Approving a Development & Dedication Agreement with Mequon-Thiensville Little League/Mequon Heat for a Replacement Storage Shed at Rotary Park

**RECITALS**

A. The City owns active and passive use parklands for the use and enjoyment of its residents, and other users.

B. The Park and Open Space Board of the City of Mequon and the City are authorized to accept monetary and in-kind donations for parks and parklands with the approval of the Common Council of the City of Mequon, pursuant to Section 27.08 (2)(b), Wisconsin Statutes.

C. The Mequon-Thiensville Little League/Mequon Heat (MTLL/Heat) has offered to donate infrastructure including a storage shed at Rotary Park.

D. MTLL/Heat estimates the cost of this infrastructure at approximately $12,500.

E. The City's Donation Policy requires that real property donations over $5,000 cannot be accepted without prior approval from the Common Council.

F. MTLL/Heat and the City will execute a Dedication Agreement to address unbudgeted and ongoing expenditures related to maintenance.

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

1. The City be and is hereby authorized to accept the donated infrastructure of the Rotary Park storage shed from MTLL/Heat, with its grateful appreciation.

2. Upon the completion of the construction of all improvements and infrastructure required for the project or upon written notification to MTLL/Heat from the City, MTLL/Heat shall donate the constructed improvements and all associated documentation related thereto, including but not limited to any architectural drawings, plans, engineering reports and/or surveys, to the City for public purposes.

3. The appropriate parties are authorized to execute the Dedication Agreement between MTLL/Heat and the City as attached to this resolution subject to any typographical, technical or legal changes deemed necessary and appropriate by the City Attorney..

Approved by: Andrew Nerbun, Mayor

Date Approved: July 9, 2024

I certify that the foregoing Resolution was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on July 9, 2024.

_____

Caroline Fochs, City Clerk

April 23, 2024

Mike Gies
Parks and Forestry Superintendent
City of Mequon
11333 N. Cedarburg Road
Mequon, WI 53092

**Re: Rotary Park Baseball Storage Shed**
Approval Packet

Dear Mike:

Mequon Thiensville Little League/Mequon Heat hopes to replace the existing storage shed on the north side of the park and is looking to obtain City Council approval.

The existing shed is located north of the Reuter Pavilion, at the edge of the Pukaite Woods and next to the batting cages. It was built more than 20 years ago and has fallen into disrepair. We are proposing to remove the shed and replace it with a new shed slightly east of the existing building.

We propose to build the shed on a concrete floor with a garage door entry on the south side, and a man door entry on the east side. The building would be constructed identically to the shed at River Barn Park (size and materials), which was built in 2017. Those materials include fiber cement exterior siding and trim with an asphalt shingle roof. The overhead door and man door would each be steel.

It is the goal of the group to construct the shed, then remove the existing shed. Any damage to the grass area south of the proposed shed will be repaired.

The anticipated costs for these improvements are approximately $6,000 for the concrete and finishing and $4,000 for the building. Running power to the building for interior outlets and a light, as well as an exterior light are desired, and are expected to cost $2,500. The total anticipated cost for the project is $12,500.

Should the Council approve this request in May, we still hope to have this work executed during the summer of 2024.

Attached to this letter is an aerial photograph showing the work area, as well as the proposed dedication agreement. I believe this fulfils the required information, but please let me know if you need anything else.

Sincerely,

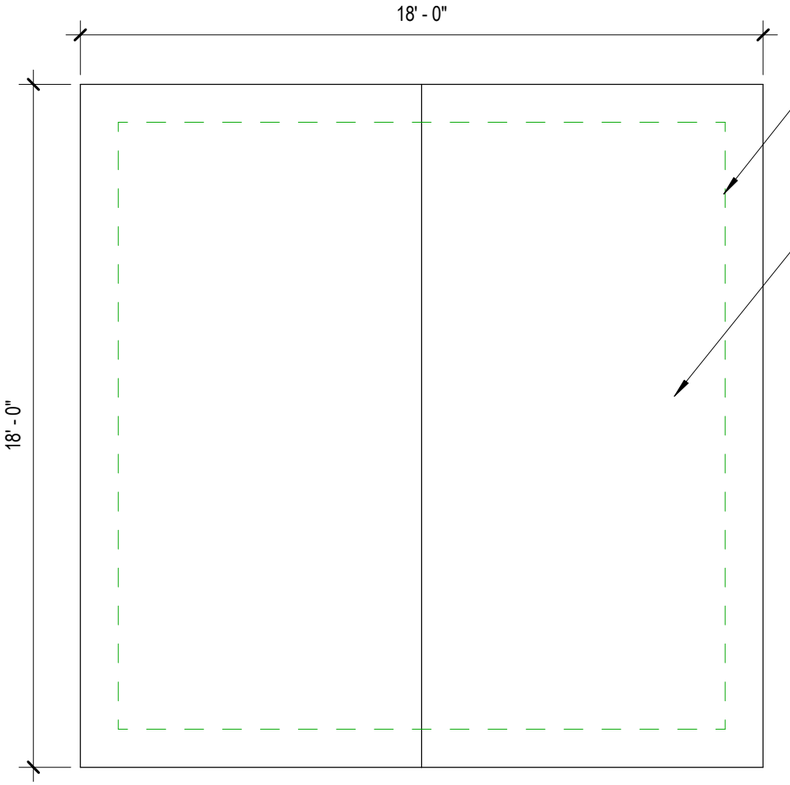
Jack Blume-MTLL/Mequon Heat

Attachment: Letter Request (RESOLUTION 4134 : Rotary Shed Donation)

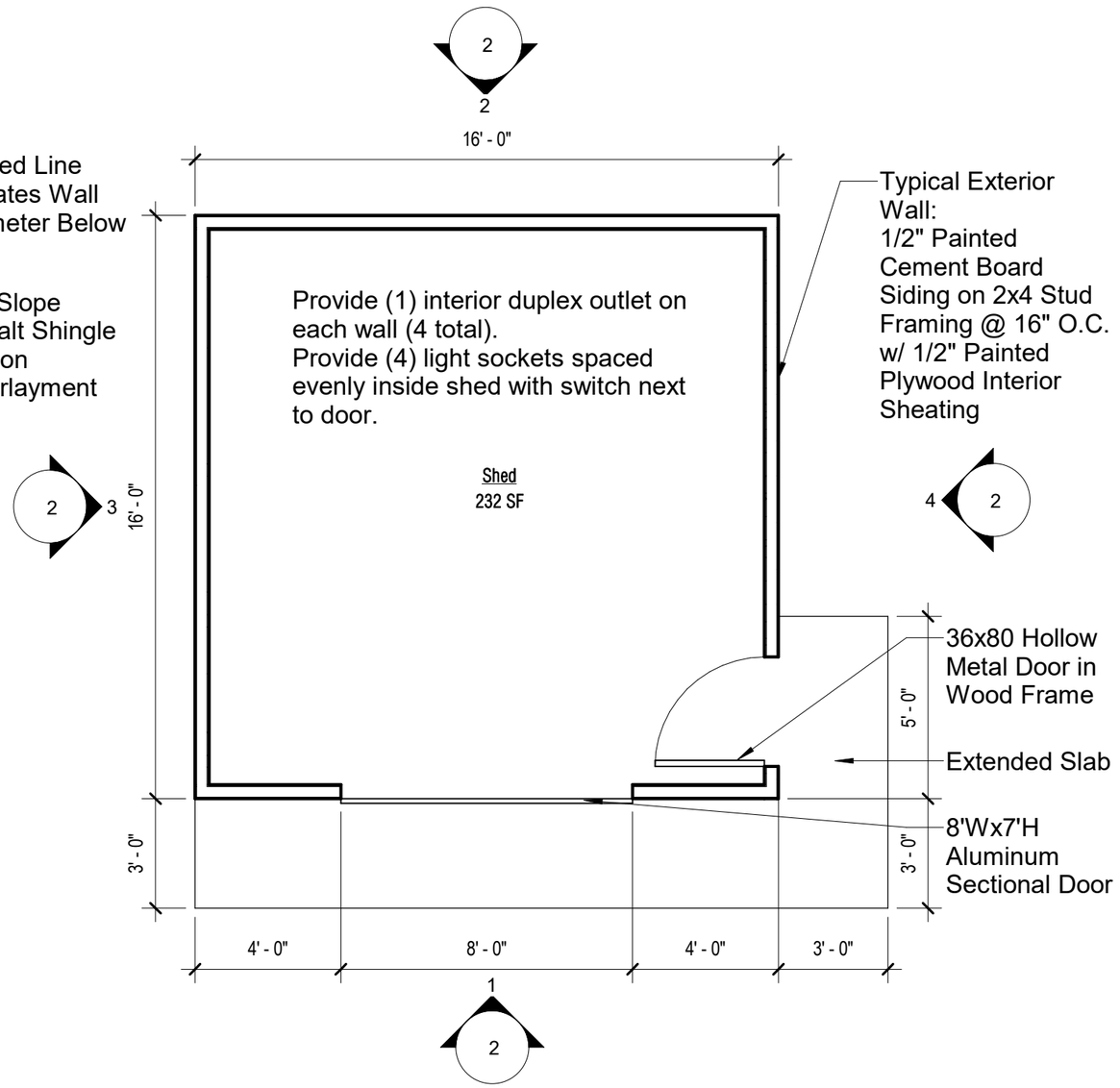



Attachment: Site Placement (RESOLUTION 4134 : Rotary Shed Donation)

THE CLIENT AGREES TO INDEMNIFY AND HOLD THE ARCHITECT HARMLESS FROM ANY DAMAGE, LIABILITY, OR COST, INCLUDING ATTORNEY'S FEES AND COSTS OF DEFENSE ARISING FROM ANY CHANGES OR ALTERATIONS MADE BY ANYONE OTHER THAN THE ARCHITECT, OR FROM ANY REUSE OF THE DRAWINGS AND DATA WITHOUT THE PRIOR WRITTEN CONSENT OF THE ARCHITECT.




2 Roof Plan
1/4" = 1'-0"




1 Floor Plan
1/4" = 1'-0"

Zimmerman
ARCHITECTURAL STUDIOS
2122 West Mt. Vernon Avenue | Milwaukee, WI 53233 | zastudios.com
TELEPHONE (414) 476.9508



1/4" = 1'-0"

Sheet Name
Plans

N

Project:
Rotary Park Ballfields

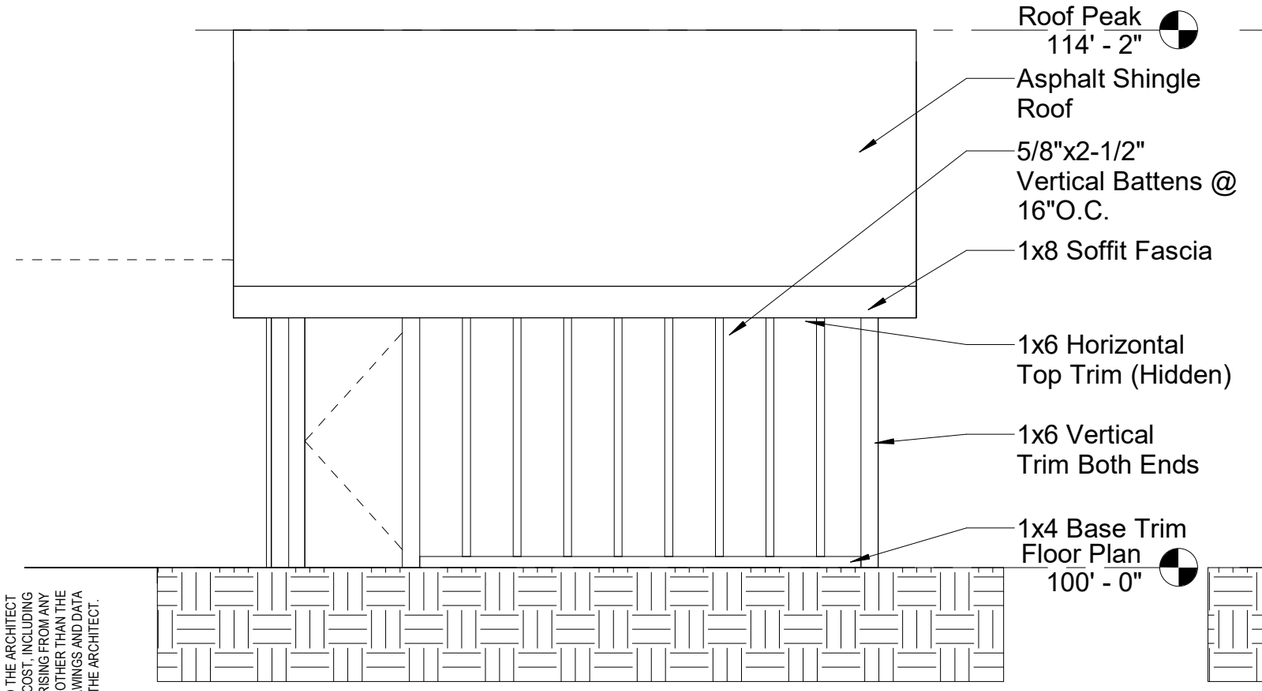
Location:
Enter address here

Date:
4/19/24

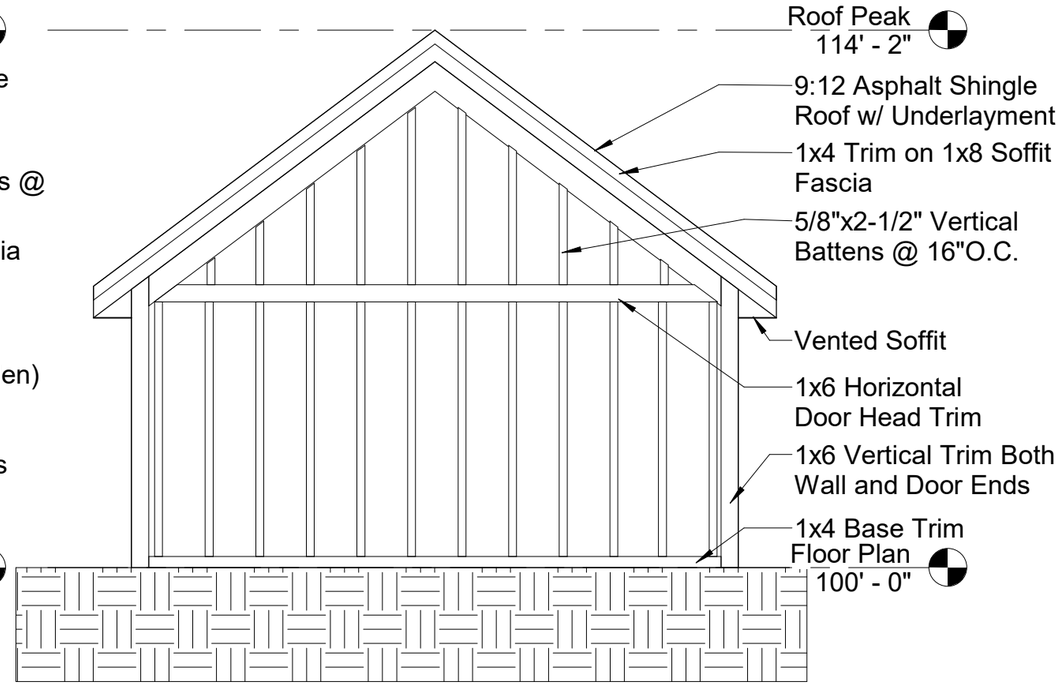
Project No.:
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Sheet No.:
1

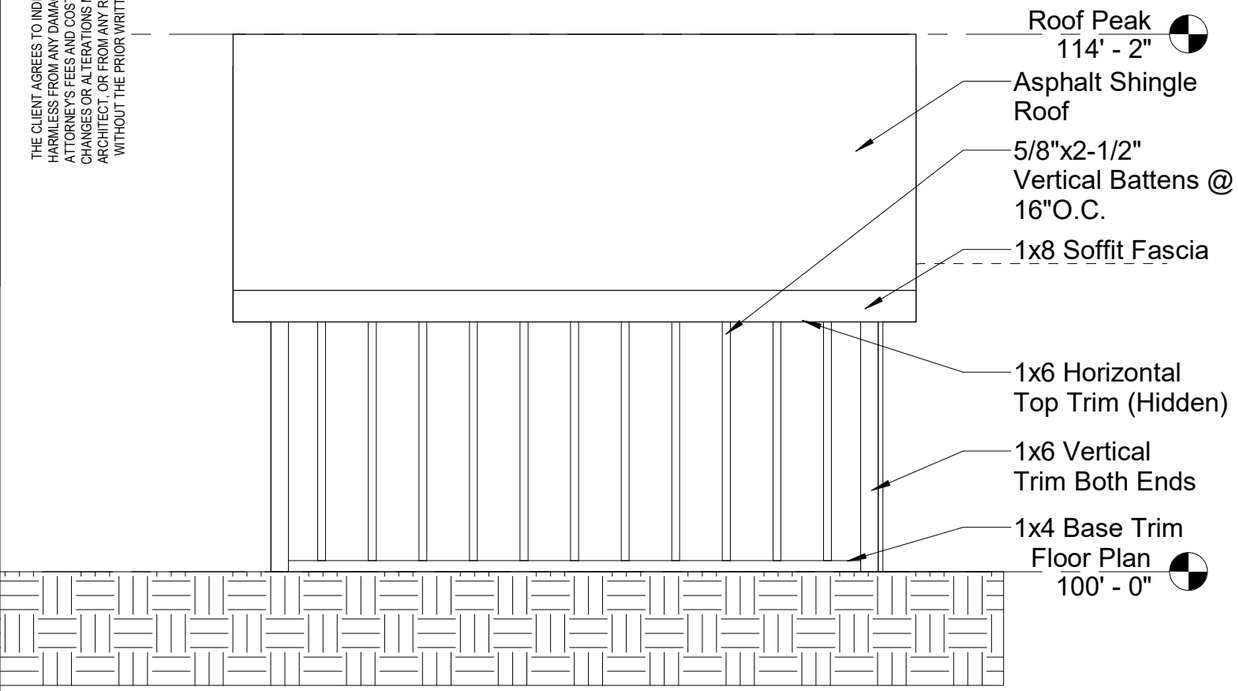
Attachment: Rotary Drawing Set (RESOLUTION 4134 : Rotary Shed Donation)



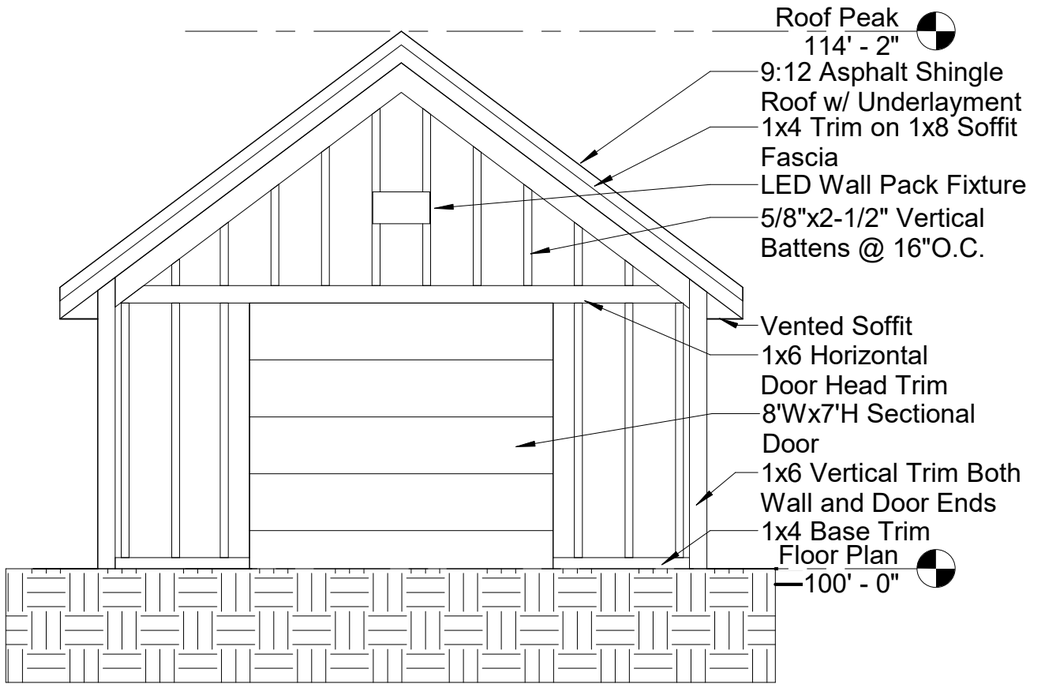

4 East Elevation
1/4" = 1'-0"




2 North Elevation
1/4" = 1'-0"




3 West Elevation
1/4" = 1'-0"




1 South Elevation
1/4" = 1'-0"

Note: cement siding and battens to be James Hardie color Khaki Brown; trim to be Cobble Stone

THE CLIENT AGREES TO INDEMNIFY AND HOLD THE ARCHITECT HARMLESS FROM ANY DAMAGE, LIABILITY, OR COST, INCLUDING ATTORNEY'S FEES AND COSTS OF DEFENSE ARISING FROM ANY CHANGES OR ALTERATIONS MADE BY ANYONE OTHER THAN THE ARCHITECT, OR FROM ANY REUSE OF THE DRAWINGS AND DATA WITHOUT THE PRIOR WRITTEN CONSENT OF THE ARCHITECT.

Zimmerman
ARCHITECTURAL STUDIOS
2122 West Mt. Vernon Avenue | Milwaukee, WI 53233 | zastudios.com
TELEPHONE (414) 476.9508

1/4" = 1'-0"

Sheet Name
Exterior Elevations

Project:
Rotary Park Ballfields

Location:
Enter address here

Date:
4/19/24

Project No.:
000000.00

Sheet No.:
2

Attachment: Rotary Drawing Set (RESOLUTION 4134 : Rotary Shed Donation)

# DEVELOPMENT and DEDICATION AGREEMENT FOR A REPLACEMENT STORAGE SHED AT ROTARY PARK

**THIS DEVELOPMENT and DEDICATION AGREEMENT** ("Agreement"), made as of the 23rd day of May 2023, by and between Mequon-Thiensville Little League/Mequon Heat (MTLL) ("MTLL") and the City of Mequon, Wisconsin ("CITY") (referred to individually, each of the foregoing is a "Party" and collectively, the "Parties").

## RECITALS

**WHEREAS,** Rotary Park is part of the CITY's park system and are under the jurisdiction of the CITY and the Mequon Park and Open Space Board; and

**WHEREAS,** the CITY's Comprehensive Park, Recreation & Open Space Plan ("Park Plan") identifies recreational facilities and active and passive parks as critical components enhancing the quality of life within the City of Mequon; and

**WHEREAS,** the Park Plan identifies Rotary Park as a community park with a list of specifically prioritized park improvements; and

**WHEREAS,** sport-specific park improvements are not among the highest priorities for Rotary Park within the Park Plan; and

**WHEREAS,** MTLL utilizes Rotary Park; and

**WHEREAS,** MTLL has indicated a need for storage shed replacement to improve the needs of the organization (the "Project"); and

**WHEREAS,** MTLL proposes to replace the existing 8'x8' shed, at its sole cost of construction; and

**WHEREAS,** adding infrastructure to a public park facility results in maintenance costs to the CITY upon construction of said infrastructure; and

**WHEREAS,** without the MTLL Project, the City would not incur these maintenance costs; and

**WHEREAS,** MTLL has agreed to donate the infrastructure to the City and participate in ongoing operation and maintenance responsibilities and cost; and

**WHEREAS,** MTLL has raised funds sufficient to pay for the design and construction of the Project that it intends to construct on CITY property and then turn the Project over to the CITY by way of dedication; and

**WHEREAS,** the CITY has reviewed and approved the plans and renderings for the Project and agrees that the Project would be an asset to the CITY and the residents of the CITY, but needs

Attachment: MTLL Baseball Dedication Agreement MOU 2024 - Rotary Shed (RESOLUTION 4134 : Rotary Shed Donation)

to make sure that the Project will be completed in a timely and workmanlike manner without the expenditure of any CITY money;

**NOW, THEREFORE,** the Parties agree as follows:

## ARTICLE I
## OBLIGATIONS OF THE PARTIES

1. MTLL shall construct, at its sole cost and expense, the Project within Rotary Park in accordance with the Approved Plans for the Project, which is attached hereto and incorporated herein by reference as Exhibit A.

2. The Project will be managed by MTLL under the oversight of the CITY.

3. After the Project is fully completed (as determined by the CITY) MTLL shall dedicate the Project to the CITY, and the CITY shall accept dedication of the Project.

4. After the Project is dedicated to the CITY, the CITY shall take over all responsibility for the use and maintenance of the Project. However, the City will consider subsequent contributions from MTLL, both monetary and in-kind, of the ongoing maintenance requirements for the Project.

5. CITY will provide reasonable access to MTLL at Rotary Park for the construction of the Project.

6. Recommendation from the Park and Open Space Board constitutes review of architecture as required by the City of Mequon Code of Ordinances.

7. Recommendation by the Park and Open Space Board, Finance-Personnel Committee and approval of the Common Council does not constitute the right to construct. Proper permits must be obtained through the City Inspections Division.

8. MTLL shall be responsible for ensuring that all needed utilities are provided to the Property. MTLL shall be solely responsible for marking all underground utilities prior to the Project and shall be responsible for any damage that may occur as part of the construction.

9. Any easement that may be required for the installation of private utilities requires Common Council approval.

10. CITY agrees to pay the ongoing utility costs associated with the Project after acceptance of the dedication.

11. MTLL shall not charge any fee for the use of the property without the express written consent of CITY, which consent can be withheld in its absolute discretion.

Attachment: MTLL Baseball Dedication Agreement MOU 2024 - Rotary Shed (RESOLUTION 4134 : Rotary Shed Donation)

12. Should CITY renovate Rotary Park to the extent that the shed is impacted, MTLL is not owed repayment or damages for donated infrastructure.

## ARTICLE II
## REPRESENTATIONS AND WARRANTIES

**Section 2.1** Representations and Warranties of CITY. The CITY makes the following representations and warranties:

(1) CITY is a municipal corporation of the State of Wisconsin and has the power to enter into this Agreement and carry out its obligations hereunder.

(2) CITY makes no representation or warranty, either express or implied, as to the Property, or its condition or the soil conditions thereon, or that the Property shall be suitable for MTLL's purposes or needs.

(3) Neither the execution and delivery of this Agreement, the consummation of the transactions contemplated hereby, nor the fulfillment of or compliance with the terms and conditions of this Agreement is prevented, limited by or conflicts with or results in the breach of, the terms, conditions or provision of any law, ordinance, charter, contractual restriction, evidence of indebtedness, agreement or instrument of whatever nature to which the CITY is now a party or by which it is bound, or constitutes a default under any of the foregoing.

(4) The private development of the Project is consistent with the public purposes, plans and objectives of the CITY.

**Section 2.2** Representations and Warranties of MTLL. MTLL makes the following representations and warranties:

(1) MTLL is a Wisconsin Non-Stock/Non-Profit Corporation and has the power to enter into this Agreement and to perform its obligations hereunder and is in good standing under the laws of the State of Wisconsin.

(2) MTLL will cause the Project to be constructed in accordance with the terms of this Agreement, the Plans and Specifications and all local, state and federal laws, ordinances, approvals, licenses, and regulations (including, but not limited to, environmental, zoning, energy conservation, building code and public health laws, ordinances and regulations), except for minor changes to the Plans and Specifications approved in writing by CITY staff which will not have a material adverse effect on the Project.

(3) Neither the execution and delivery of this Agreement, the consummation of the transactions contemplated hereby, nor the fulfillment of or compliance with the terms and conditions of this Agreement is prevented, limited by or conflicts with or results in the breach of, the terms, conditions or provision of any contractual restriction, evidence of indebtedness, agreement or instrument of whatever nature to which MTLL is now a party or by which it is bound, or constitutes a default under any of the foregoing.

Attachment: MTLL Baseball Dedication Agreement MOU 2024 - Rotary Shed (RESOLUTION 4134 : Rotary Shed Donation)

(4) Insurance. MTLL or its contractors shall maintain, until CITY's acceptance of the dedication of the Project, Commercial general liability insurance covered under a comprehensive general liability policy including contractual liability issued by insurers licensed in the State of Wisconsin, with Best's A ratings and in the financial size category as insurers of similar projects, with such policies (the "Insurance Policies") in amounts maintained by developers of similar projects, and insuring against bodily injury, including personal injury, death, property damage and other risks and casualties. Each Insurance Policy shall require the insurer to provide at least thirty (30) days prior written notice to the CITY of any material change or cancellation of such policy. The CITY shall be named as an additional insured/loss payee on all policies of insurance except worker's compensation insurance. MTLL further understands and agrees that any builders risk coverage is its responsibility.

(5) Indemnification. Except as caused, in whole or in part, by negligence or wrongful act or omission of the CITY, if the persons or property of others sustain loss, damage or injury resulting directly or indirectly from the negligence or wrongful act or omission of MTLL or its contractors, subcontractors or materialmen in their performance of this Agreement or from MTLL's failure to comply with any of the provisions of this Agreement or of law, MTLL shall indemnify and hold the CITY harmless from any and all claims and judgments for damages, and from costs and expenses to which the CITY may be subjected or which it may suffer or incur by reason thereof, provided; however, that the CITY shall provide to MTLL promptly, in writing, notice of the alleged loss, damage or injury.

(6) The Project shall at all times be subject to CITY inspection and approval, and the CITY shall not be required to accept conveyance of the Project unless it has been constructed in a good workmanlike manner, in accordance with the approved plans. Following approval by the CITY of the completed Project, the Project shall be dedicated and conveyed to the CITY, at no cost or expense to the CITY. MTLL shall provide to the CITY, from the general contractor constructing the Project, a one-year warranty against defects in construction, materials and workmanship, from the date of conveyance to the CITY, in a customary form reasonably acceptable to the CITY.

(7) MTLL acknowledges and agrees that it is not entitled to any just compensation for the donation of the improvements to CITY and that this donation is a material inducement for CITY to permit the construction of such improvements upon CITY-owned real property.

(8) MTLL acknowledges and agrees that CITY will ultimately own and operate the improvements associated with the Project and has the right to provide use of the improvements to other entities, subject to CITY approval.

## ARTICLE III
## DEFAULT AND REMEDIES

The occurrence of any one or more of the following events shall constitute a default ("Default") hereunder.

Attachment: MTLL Baseball Dedication Agreement MOU 2024 - Rotary Shed (RESOLUTION 4134 : Rotary Shed Donation)

(a) Any representation or warranty made by MTLL or the CITY in this Agreement, or any document or financial statement delivered by MTLL pursuant to this Agreement, shall prove to have been false in any material respect as of the time when made or given; or

(b) Except as provided for in (a), MTLL or the CITY shall breach or fail to perform timely any of its covenants or obligations under this Agreement, and such failure shall continue for thirty (30) days following written notice thereof from the other party; however, if the breach or failure was not the result of an intentionally wrongful act or omission of the breaching party and the breach or failure cannot be cured using commercially reasonable and diligent efforts within such 30-day period but could, with additional time, be cured using commercially reasonable and diligent efforts, such 30-day cure period shall be extended for the period reasonably necessary to cure if (and for such period as) (i) the breaching party uses commercially reasonable and diligent efforts during such 30-day period; (ii) the breaching party continues to use all commercially reasonable and diligent efforts to cure after such 30-day period; and (iii) such efforts are adequate to ensure a cure; or

(c) Construction of the Project shall be abandoned (no material work having been completed) for more than ninety (90) consecutive days after commencement, or if the Project is not completed on or before the deadlines set forth in this Agreement, or if any portion of the Project shall be damaged by fire or other casualty and not be repaired, rebuilt or replaced; or

(d) If MTLL shall cease to exist; or

Except as otherwise set forth in this Agreement, upon the occurrence of any Default, without further notice, demand or action of any kind by the non-defaulting party, the non-defaulting party may, at its option, pursue any or all of the rights and remedies available at law and/or in equity against the defaulting party and/or the Project. The non-defaulting party shall also have the right to suspend performance of any of its obligations or covenants under this Agreement and/or to terminate this Agreement. Except as otherwise set forth herein, no remedy herein conferred upon the non-defaulting party is intended to be exclusive of any other remedy and each and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Agreement, and/or now or hereafter existing at law or in equity. No failure or delay on the part of the non-defaulting in exercising any right or remedy shall operate as a waiver thereof nor shall any single or partial exercise of any right preclude other or further exercise thereof or the exercise of any other right or remedy.

MTLL shall pay all costs and expenses, including attorney's fees and costs, associated with the enforcement of the CITY's rights against MTLL under this Agreement, including without limitation the enforcement of such rights in any bankruptcy, reorganization or insolvency proceeding involving MTLL. Any and all such fees, costs and expenses incurred by the CITY which are to be paid by MTLL, shall be paid by MTLL to the CITY within 90 days following delivery of invoices documenting the costs.

## ARTICLE IV
## MISCELLANEOUS PROVISIONS

Attachment: MTLL Baseball Dedication Agreement MOU 2024 - Rotary Shed (RESOLUTION 4134 : Rotary Shed Donation)

**Section 4.1** Execution in Multiple Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

**Section 4.2** Construction. The Parties acknowledge and represent that this Agreement has been the subject of negotiation by all Parties and that all Parties together shall be construed to be the drafter hereof and this Agreement shall not be construed against any Party individually as drafter.

**Section 4.3** Legal Relationship. Nothing in this Agreement shall be construed to create an employer/employee relationship, joint employer, joint venture or partnership relationship, or a principal/agent relationship.

**Section 4.4** Survival. All agreements, representations, covenants and warranties made herein shall survive the execution of this Agreement and the making of the grants hereunder. This Agreement shall be binding upon the Parties, their respective successors and assigns.

**Section 4.5** No Waiver. The failure of any Party to require strict performance of any provision of this Agreement will not constitute a waiver of the provision or of any other of that Party's rights under this Agreement. Rights and obligations under this Agreement may only be waived or modified in writing. A writing waiving a right must be signed by the Party waiving the right. If an obligation of a Party is being waived or released, the writing must be signed by the affected Parties. Waiver of one right, or release of one obligation, will not constitute a waiver or release of any other right or obligation of any Party. Waivers and releases shall affect only the specific right or obligation waived or released and will not affect the rights or obligations of any other Party that did not sign the waiver or release.

**Section 4.6** Severability of Provisions. If any provision of this Agreement shall be held or declared to be invalid, illegal or unenforceable by reason of its being contrary to any applicable law, such provision shall be deemed to be deleted from this Agreement without impairing or prejudicing the validity, legality or enforceability of the remaining provisions.

**Section 4.7** Law Governing. This Agreement will be governed and construed in accordance with the laws of the State of Wisconsin. Except as otherwise specifically and expressly set forth in this Agreement, the venue for any disputes arising under this Agreement shall be the Circuit Court for Ozaukee County.

**Section 4.8** Notices and Demands. Except as otherwise expressly provided in this Agreement, a notice, demand or other communication under this Agreement by any Party to any other shall be sufficiently given or delivered if it is dispatched by registered or certified mail, postage prepaid, return receipt requested, or delivered personally, and

(a) in the case of MTLL is addressed to or delivered personally to:

Steven Wirth
12517 N. Emily Lane
Mequon, WI 53092

Attachment: MTLL Baseball Dedication Agreement MOU 2024 - Rotary Shed (RESOLUTION 4134 : Rotary Shed Donation)

(b) in the case of CITY is addressed to or delivered personally to:

Mr. William H. Jones, Jr., City Administrator
City of Mequon
11333 N. Cedarburg Rd.
Mequon, WI 53092

With a Copy to:

Mr. Brian C. Sajdak, City Attorney
Wesolowski, Reidenbach & Sajdak, S.C.
11402 W. Church St.
Franklin, WI 53132

or at such other address with respect to any such Party as that Party may, from time to time, designate in writing and forward to the other, as provided in this Section.

**Section 4.9** Force Majeure. As used herein, the term "Force Majeure" shall mean any accident, breakage, war, insurrection, civil commotion, riot, act of terror, act of God or the elements, governmental action (except for governmental action by CITY with respect to obligations of CITY under this Agreement), alteration, strike or lockout, picketing (whether legal or illegal), inability of a Party or its agents or contractors, as applicable, to obtain fuel or supplies, unusual weather conditions, or any other cause or causes beyond the reasonable control of such Party or its agents or contractors, as applicable. No Party to this Agreement shall be in default hereunder for so long as such Party or its agents and contractors, if applicable, are prevented from performing any of its obligations hereunder due to a Force Majeure occurrence.

**Section 4.10** Compliance. Nothing contained in this Agreement is intended to or has the effect of releasing MTLL, its successors and/or assigns, from compliance with all applicable laws, rules, regulations and ordinances in addition to compliance with all terms, conditions and covenants contained in this Agreement.

**Section 4.11** Amendment. This Agreement may be rescinded, modified or amended, in whole or in part, by mutual agreement of the Parties hereto, their successors and/or assigns, in writing signed by all Parties.

**IN WITNESS WHEREOF**, the Parties hereto have executed this Agreement as of the date indicated.

CITY OF MEQUON

Attachment: MTLL Baseball Dedication Agreement MOU 2024 - Rotary Shed (RESOLUTION 4134 : Rotary Shed Donation)

Dated: _____

BY: _____
Andrew Nerbun, Mayor

ATTEST:

BY:_____
Caroline Fochs, Clerk

Mequon-Thiensville Little League/Mequon Heat, LLC

Dated: _____

BY: _____

Attachment: MTLL Baseball Dedication Agreement MOU 2024 - Rotary Shed (RESOLUTION 4134 : Rotary Shed Donation)

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

**www.ci.mequon.wi.us** **Office of City Attorney**

**TO:** **Finance-Personnel Committee**
**FROM:** **Brian Sajdak, City Attorney**
**DATE:** **July 9, 2024**
**SUBJECT:** **ORDINANCE 2024-1665 An Ordinance Creating Section 2-183(l) of the Mequon Municipal Code Relating to Informed Consent Concerning Certain Actions of the City's Legal Counsel**

## Background

A recent Formal Opinion of the American Bar Association's Standing Committee on Ethics and Professional Responsibility regarding the use of email listservs has prompted significant discussion among municipal law attorneys throughout the state concerning not only the use of listservs, but also about the broader practice of consulting with other attorneys on legal topics that a municipality might face. The Opinion, which is in your packet, generally concludes that the Rules of Professional Conduct prohibit a lawyer from posting information to a listserv that would disclose the client's identity or other information related to the lawyer's representation of the client without obtaining the client's informed consent.

This Opinion raised significant concerns with municipal attorneys in particular for multiple reasons. First, for most communities in the state, the municipality's web page expressly identifies their municipal attorney, so the lawyer's representation of the municipal client is not a secret. Second, within the cohort of municipal attorneys specifically, it is well known who represents which communities and, in many cases, what issues those communities are facing. Accordingly, the Opinion called into question the collaborative approach that most municipal attorneys utilize given the broad spectrum of issues they can encounter in their representation of local governments. Many municipal attorneys in the state, including members of this office, regularly use resources provided through the League of Wisconsin Municipalities - including listservs and weekly conference calls - to collaborate on a wide range of municipal issues including elections, ordinances, open records/meetings, etc. This collaboration provides valuable information which is regularly used by the City Attorney and other City staff. However, under the Opinion, participation in these collaborative tools would be severely limited.

After discussions on (perhaps with some irony) the League of Wisconsin Municipalities listserv and weekly Zoom conference call and following consultation with the State Bar Association's ethics counsel, the proposed ordinance was identified as an acceptable solution to continue to allow for the collaboration that benefits the City (and other municipalities).

## Analysis

The Opinion interprets Rule 1.6 of the Rules of Professional Conduct to prohibit a lawyer from

posting comments or questions relating to their representation of a client to a listserv in certain circumstances, even in hypothetical or abstract form, without the client's informed consent. These circumstances exist where there is a reasonable likelihood that the lawyer's posts will disclose information relating to the representation that would allow a reader to recognize or infer the identity of the lawyer's client or the situation involved. Wisconsin Supreme Court Rules define. informed consent as the agreement by a client to a proposed course of conduct after being advised by their attorney of the information, explanations, risks, and reasonable alternatives. See SCR 20:1.0(f). The proposed ordinance provides informed consent to the City Attorney and City Prosecutor to discuss certain aspects of our representation.

The legitimate concerns targeted by these ethical rules often do not apply to or do not neatly fit the practice of law by governmental attorneys and specifically municipal attorneys in Wisconsin. The identity of our clients is public information, and often our clients' legal issues are, at least in part, also publicly known. Unless a listserv or conference of municipal attorneys can anonymize questions or feedback, any question that a municipal attorney poses or feedback they provide can be connected to their client.

Communicating with other attorneys representing municipalities, other governmental jurisdictions, or even other public or private clients can be a valuable and indispensable benefit to the City and its lawyers. Questions are raised, discussed, and answered on professional listservs that other attorneys have previously worked through and who can convey the lessons of their experience. The weekly Zoom call for municipal attorneys hosted by the League of Wisconsin Municipalities is a chance to explore either common legal issues that municipalities are addressing or to find an attorney with expertise in handling a situation that rarely arises. As state legislation is enacted and court decisions are issued, these outlets also allow attorneys to share how their municipalities address the legal issues related to implementing new laws. Finally, it is not unusual for our office to engage in individual conversations with attorneys who are handling or who have handled similar litigation issues or even the same party.

These communications and conversations can be very helpful to the work of the City Attorney and, in turn, benefit the City. Given the wide variety of topics involved in municipal law and its constant change and development, we can leverage the expertise of other attorneys to supplement or fill gaps in our staff's knowledge and experience. Other attorneys can point us to resources, convey practical lessons learned from their experiences, and make our work more efficient and effective. Individual attorneys facing the same party or issue in litigation can share information and help brainstorm legal arguments and strategies. The City Attorney also provides feedback and input to our municipal attorney colleagues who benefit from my expertise in responding to their inquiries.

While the benefits to this type of collaboration are significant, it is not without risks. These risks are discussed broadly in the Opinion. As it relates specifically to the City and its attorneys, there are three primary risks to consider. First, such communications might reveal to an unaware party that the City is our client. In most cases, there is little harm to this knowledge. Second, communications might reveal information that might not be publicly known, which might be negative. For example, a community who had to remove an elected official for misconduct might reveal non-public information related to the removal when responding to a question from another

community about the process. Again, because much of what happens in government is subject to open meetings and open records laws, this risk is relatively small. Finally, in an extreme circumstance, discussion of certain information might result in an inadvertent waiver of attorney-client privilege. In the case of active litigation, such waiver might result in otherwise privileged communications being available to the opposing party in the litigation. In some cases, these communications might be fatal to the City's position in the litigation.

The proposed ordinance seeks to balance both the ability to continue to collaborate with the potential risks. The ordinance generally provides informed consent to allow the City Attorney's Office and the City Prosecutor's Office to disclose information which might identify the City as the client, and information which may also be non-public. To address the final risk discussed above, the ordinance does not, however, authorize the disclosure of specific bargaining positions, litigation strategies, details on disciplinary proceedings, or information pertaining to a dispute with another community where that community's representatives may receive the information.

Where this communication of this type of information might nonetheless be beneficial, the proposed ordinance authorizes the City Administrator to provide informed consent to the release of this more detailed information. The ordinance also allows the City Administrator to provide informed consent for the release of any information in the case of labor or other special counsel for the City. In the event that the topic involves the City Administrator, or if the Administrator is unavailable, the Mayor is authorized to grant the consent where appropriate.

Finally, the ordinance requires the City Attorney to discuss this informed consent with all new alderpersons so that (a) they are aware of the consent having been provided and (b) that they could seek to change such consent through subsequent Council action.

**Recommendation**

A recommendation is forthcoming from the Finance-Personnel Committee on July 9, 2024.

Attachments:
ABA Formal Opinion 511 (PDF)

COMMON COUNCIL
OF THE
CITY OF MEQUON

ORDINANCE 2024-1665

An Ordinance Creating Section 2-183(l) of the Mequon Municipal Code Relating to Informed Consent Concerning Certain Actions of the City's Legal Counsel

## RECITALS

A. The Common Council previously created Section 2-183 of the Mequon Municipal Code related to legal services for the City.

B. A recent Formal Opinion of the American Bar Association's Standing Committee on Ethics and Professional Responsibility concluded that Rule 1.6 of the Rules of Professional Conduct prohibit a lawyer from posting comments or questions relating to a representation to a listserv, even in hypothetical or abstract form, without the client's informed consent if there is a reasonable likelihood that the lawyer's posts will disclose information relating to the representation that would allow a reader then or later to recognize or infer the identity of the lawyer's client or the situation involved. This opinion would also, using the same analysis, prohibit an attorney from making similar communications (e.g., asking a question at a continuing legal education seminar).

C. The City values and encourages its legal counsel to be active in the State Bar, League of Wisconsin Municipalities, and other similar organizations. These organizations host, among other things, email listservs, weekly conference calls, and continuing legal education programs allowing attorneys to collaborate on a wide range of municipal issues including elections, ordinances, open records/meetings, etc.

D. The use of these resources - the participation in which would result in a high likelihood of disclosing the City as the lawyer's client and information related the representation of the client would be revealed - provide valuable resources to the City which increase the effectiveness of the City's legal representation and reduce legal expenses through the sharing of forms, information and expertise such that collaboration with other municipal attorneys provides both direct and indirect benefits to the City by fostering the municipal law community to allow for the flow of information and expertise between the municipalities to best serve the legal needs of the City.

E. The Common Council has been advised and recognizes that sharing of information in these collaborative settings presents a risk that the City's identity as well as relevant details about a matter may be disclosed to others who have no obligation to hold the information in confidence and who may represent other persons with adverse interests. There is also the risk that information shared may be widely disseminated including though such channels as social media.

F. Despite these risks the Common Council nonetheless desires to encourage and allow its legal counsel to participate in these organizations and collaborative tools.

G. The informed consent provided herein is limited to the release of information which is not confidential in nature and the City's legal counsel is generally prohibited from discussing specific confidential details of City business including, but not limited to, confidential development proposals, closed session proceedings, disciplinary proceedings and disputes with other municipalities whose legal counsel may be a member of the listserv or otherwise participate in the communication without additional specific informed consent authorization.

BASED UPON THE FOREGOING RECITALS, the Common Council of the City of Mequon, Wisconsin, do ordain as follows:

## SECTION I

Section 2-183(l) of the Mequon Municipal Code relating to informed consent concerning certain actions of the City Attorney is created to read as follows:

(l) *Informed Consent to Information Release*. The city recognizes the benefits associated with the city's legal counsel being able to consult, confer, and collaborate with other attorneys and other legal resources in order to improve the representation the city receives. After having been advised of the potential risks associated with such collaboration, the city provides its informed consent to the release of certain information related to the representation of the city as follows:

(1) The city attorney, the prosecuting attorney, and any attorneys in their respective offices acting in an assistant city/prosecuting attorney capacity, may share information regarding their representation of the city, including the identity of the city as a client and information which may not be available to the public at the time of release, to the extent necessary for the purposes of consulting and collaborating with other municipal attorneys or legal counsel representing other governmental jurisdictions or other public or private organizations or parties, for the benefit of the city. This includes, but is not limited to, participation with legal listservs, joint meetings or conferences with other attorneys, and individual consultations with other attorneys with expertise in the subject matter or legal interests similar to those of the city.

(2) This section does not provide consent for the release of any confidential information relating to the representation of the city where communication of the information would disadvantage the city's legal position or where communication of the information is likely to result in that information being conveyed to a party that is adverse to the city in the particular matter related to the information or to that party's legal counsel.

(3) Where the city attorney or city prosecutor believes that the release of confidential information would be beneficial to the city, but the release of such information is in conflict with the requirements of sub. (2), the requirements or obligations under the rules of professional conduct for attorneys, or due to any other factors or circumstances, the city attorney or city prosecutor may obtain informed consent on behalf of the city from the city administrator, or in the event of a conflict of interest or unavailability, from the mayor.

(4) The city administrator, or in the event of a conflict of interest or unavailability, the mayor or common council president, may provide similar informed consent on behalf of the city to the city's labor and employment attorney or other special counsel, on a case-by-case basis.

(5) In its sole discretion, the common council may establish additional restrictions or conditions related to its informed consent pursuant to this section.

(6) The city attorney shall provide newly elected or appointed members of the common council an explanation of this section, and the informed consent this section provides.

**SECTION II**

The terms and provisions of this ordinance are severable. Should any term or provision of this ordinance be found to be invalid by a court of competent jurisdiction, the remaining terms and provisions shall remain in full force and effect.

**SECTION III**

All ordinances and parts of ordinances in contravention to this ordinance are hereby repealed.

**SECTION IV**

This Ordinance shall become effective the day after its publication as provided by law.

_____

Approved by: Andrew Nerbun, Mayor

Date Approved: July 9, 2024

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on July 9, 2024.

Caroline Fochs, City Clerk

Published: _____

# AMERICAN BAR ASSOCIATION

STANDING COMMITTEE ON ETHICS AND PROFESSIONAL RESPONSIBILITY

**Formal Opinion 511** **May 8, 2024**

## Confidentiality Obligations of Lawyers Posting to Listservs

*Rule 1.6 prohibits a lawyer from posting questions or comments relating to a representation to a listserv, even in hypothetical or abstract form, without the client's informed consent if there is a reasonable likelihood that the lawyer's questions or comments will disclose information relating to the representation that would allow a reader then or later to infer the identity of the lawyer's client or the situation involved. A lawyer may, however, participate in listserv discussions such as those related to legal news, recent decisions, or changes in the law, without a client's informed consent if the lawyer's contributions will not disclose, or be reasonably likely to lead to the disclosure of, information relating to a client representation.*

## Introduction

This opinion considers whether, to obtain assistance in a representation from other lawyers on a listserv discussion group, or post a comment, a lawyer is impliedly authorized to disclose information relating to the representation of a client or information that could lead to the discovery of such information.[1] Without the client's informed consent, Rule 1.6 forbids a lawyer from posting questions or comments relating to a representation—even in hypothetical or abstract form—if there is a reasonable likelihood that the lawyer's posts would allow a reader then or later to infer the identity of the lawyer's client or the particular situation involved, thereby disclosing information relating to the representation. A lawyer may, however, participate in listserv discussions such as those related to legal news, recent decisions, or changes in the law, if the lawyer's contributions do not disclose information relating to any client representation. The principles set forth in this opinion regarding lawyers' confidentiality obligations when they communicate on listservs apply equally when lawyers communicate about their law practices with individuals outside their law firms by other media and in other settings, including when lawyers discuss their work at in-person gatherings.[2]

## Relevant Principles Regarding the Duty of Confidentiality

Subject to exceptions not applicable here,[3] ABA Model Rule of Professional Conduct 1.6(a) provides that: "A lawyer shall not reveal information relating to the representation of a client unless the client gives informed consent, the disclosure is impliedly authorized in order to carry

[1] This opinion is based on the ABA Model Rules of Professional Conduct as amended by the ABA House of Delegates through August 2023.

[2] *See* ABA Comm. on Ethics & Prof'l Responsibility Formal Op. 480 (2018) for a discussion of other forms of lawyer public commentary including blogs, writings, and educational presentations.

[3] This opinion does not discuss the exceptions to the confidentiality obligation provided for in paragraph (b) because we cannot envision a recurring situation in which any of the exceptions are likely to authorize disclosures of information relating to a representation on a lawyer's listserv.

Attachment: ABA Formal Opinion 511 (ORDINANCE 2024-1665 : City Attorney Informed Consent)

out the representation or the disclosure is permitted by paragraph (b).”[4] Comment 3 explains that Rule 1.6 protects “all information relating to the representation, whatever its source” and is not limited to communications protected by attorney-client privilege.[5] A lawyer may not reveal even publicly available information, such as transcripts of proceedings in which the lawyer represented a client. As noted in ABA Formal Opinion 04-433 (2004), “the protection afforded by Model Rule 1.6 is not forfeited even when the information is available from other sources or publicly filed, such as in a malpractice action against the offending lawyer.” Among the information that is generally considered to be information relating to the representation is the identity of a lawyer’s clients.[6]

Because Rule 1.6 restricts communications that “could reasonably lead to the discovery of” information relating to the representation,[7] lawyers are generally restricted from disclosing such information even if the information is anonymized, hypothetical, or in abstracted form, if it is reasonably likely that someone learning the information might then or later ascertain the client’s identity or the situation involved.[8] Comment 4 explains, that without client consent, Rule 1.6 prohibits:

> disclosures by a lawyer that do not in themselves reveal protected information but could reasonably lead to the discovery of such information by a third person. A lawyer’s use of a hypothetical to discuss issues relating to the representation is permissible so long as there is no reasonable likelihood that the listener will be able to ascertain the identity of the client or the situation involved.

The breadth of Rule 1.6 was emphasized in ABA Formal Opinion 496 (2021), which cautioned lawyers about responding to online criticism: Lawyers “who choose to respond online must not disclose information that relates to a client matter *or that could reasonably lead to the discovery of confidential information by another*.” (Emphasis added).

Lawyers may disclose information relating to the representation with the client’s informed consent. “Informed consent” is defined in Rule 1.0(e) to denote “the agreement by a person to a

[4] Comment 2 to Model Rule 1.6(a) emphasizes that a “fundamental principle in the client-lawyer relationship is that, in the absence of the client’s informed consent, the lawyer must not reveal information relating to the representation.”

[5] The attorney-client privilege is an evidentiary rule applicable to judicial and other proceedings in which a lawyer may be called as a witness or otherwise required to produce evidence about a client. The duty of client-lawyer confidentiality is not limited to those circumstances, nor is it limited to matters communicated in confidence by the client. MODEL RULES OF PROF’L CONDUCT R. 1.6, cmt. [3].

[6] Comment 2 to Rule 7.2, for example, notes that in lawyer advertising, client consent is required before naming regularly represented clients. *See also* Wis. Formal Op. EF-17-02 (2017) (lawyer may not disclose current or former client’s identity without informed consent; not relevant that representation is matter of public record or case is long closed); Ill. State Bar Ass’n Advisory Op. 12-03 (2012) (lawyer must obtain informed consent before disclosing client names to professional networking group); Ill. State Bar Ass’n Advisory Op. 12-15 (2012) (lawyer may take part in an online discussion group if no information relating to the representation is disclosed and there is no risk that the client could be identified); ABA ANNOTATED MODEL RULES OF PROFESSIONAL CONDUCT 133-134 (10th ed. 2023).

[7] MODEL RULES OF PROF’L CONDUCT R. 1.6 cmt. [4].

[8] *See, e.g.*, Colo. Bar Ass’n Formal Op. 138 (2019) (“Consultations using hypotheticals do not implicate [Rule] 1.6 provided that the hypotheticals do not create a ‘reasonable likelihood that the listener will be able to ascertain the identity of the client or the situation involved.’”).

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proposed course of conduct after the lawyer has communicated adequate information and explanation about the material risks of and reasonably available alternatives to the proposed course of conduct." Comments 6 and 7 to Rule 1.0 advise that the necessary communication will ordinarily require the lawyer to confer with the client and explain the advantages and disadvantages of the proposed course of conduct. And obtaining consent will usually require a client's affirmative response; a lawyer generally may not assume consent from a client's silence.[9]

Additionally, Rule 1.6(a) permits a lawyer to reveal information relating to the representation of a client if "the disclosure is impliedly authorized in order to carry out the representation."[10] Comment 5 to Rule 1.6 explains that "[l]awyers in a firm may, in the course of the firm's practice, disclose to each other information relating to a client of the firm, unless the client has instructed that particular information be confined to specified lawyers." Conversely, lawyers are generally not authorized to disclose information relating to the representation to lawyers outside the firm, including lawyers from whom the engaged lawyers seeks assistance. Rather, as a general matter, lawyers must obtain the client's informed consent before engaging lawyers in the representation other than lawyers in their firm.[11]

[9] Lawyers who anticipate using listservs for the benefit of the representation may seek to obtain the client's informed consent at the outset of the representation, such as by explaining the lawyer's intention and memorializing the client's advance consent in the lawyer's engagement agreement. Rule 1.0(e) provides that for a client's consent to be "informed," the lawyer must "communicate[] adequate information and explanation about the material risks of and reasonably available alternatives to the proposed course of conduct." Therefore, the lawyer's initial explanation must be sufficiently detailed to inform the client of the material risks involved. It may not always be possible to provide sufficient detail until considering an actual post.

[10] Comment 5 to Rule 1.6 explains that a lawyer is impliedly authorized to make disclosures "when appropriate in carrying out the representation." In many situations, by authorizing the lawyer to carry out the representation, or to carry out some aspect of the representation, the client impliedly authorizes the lawyer to disclose information relating to the representation, to the extent helpful to the client, for the purpose of achieving the client's objectives. *See, e.g.*, MODEL RULES OF PROF'L CONDUCT R. 2.3, cmt. [5] ("In many situations, providing an evaluation to a third party poses no significant risk to the client; thus, the lawyer may be impliedly authorized to disclose information to carry out the representation."). For example, when a client authorizes a lawyer to conduct settlement negotiations or transactional negotiations, the client impliedly authorizes the lawyer to disclose information relating to the representation insofar as the lawyer reasonably believes that doing so will advance the client's interests. What is impliedly authorized will depend "upon the particular circumstances of the representation." ANNOTATED MODEL RULES OF PROFESSIONAL CONDUCT, *supra* note 6, at 135. *See, e.g.*, ABA Comm. on Ethics & Prof'l Responsibility, Formal Op. 483 (2018) (lawyer experiencing data breach may reveal information relating to representation to law enforcement if lawyer reasonably believes disclosure is impliedly authorized, will advance client's interests, and will not adversely affect client's material interests); N.C. Formal Op. 2015-5 (2015) ("[p]roviding a client's new appellate counsel with information about the client's case, and turning over the client's appellate file to the successor appellate counsel, is generally considered appropriate to protect the client's interests in the appellate representation" and impliedly authorized); ABA Comm. on Ethics & Prof'l Responsibility, Formal Op. 01-421 (2001) (lawyer hired by insurance company to defend insured normally has implied authorization to share with insurer information that will advance insured's interests); *see also* RESTATEMENT OF THE LAW GOVERNING LAWYERS, § 61 (3d ed. 2001) (A lawyer is impliedly authorized to disclose information that "will advance the interests of the client in the representation."). In at least one situation, the Rules themselves impliedly authorize the disclosure, even without the client's implicit approval. *See* MODEL RULES OF PROF'L CONDUCT R. 1.14, cmt. [8] ("When taking protective action" on behalf of a client with diminished capacity pursuant to MODEL RULES OF PROF'L CONDUCT R. 1.14(b), "the lawyer is impliedly authorized to make the necessary disclosures, even when the client directs the lawyer to the contrary.").

[11] Comment 6 to Rule 1.1 states that "[b]efore a lawyer retains or contracts with other lawyers outside the lawyer's own firm to provide or assist in the provision of legal services to a client, the lawyer should ordinarily obtain informed consent…"

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**Seeking Advice or Assistance from a Listserv Discussion Group**

ABA Formal Opinion 98-411 (1998) addressed whether a lawyer is impliedly authorized to disclose information relating to the representation to another lawyer, outside the inquiring lawyer's firm and without the client's informed consent, to obtain advice about a matter when the lawyer reasonably believes the disclosure will further the representation. The opinion contemplated that the lawyer seeking assistance would share information relating to the representation, in anonymized form, with an attorney known to the consulting lawyer. It further contemplated that the consulted attorney would both ensure there was no conflict of interest between the consulting lawyer's client and the consulted attorney's clients and would keep the information confidential even in the absence of an explicit confidentiality obligation. The opinion concluded that, in general, a lawyer is impliedly authorized to consult with an unaffiliated attorney in a direct lawyer-to-lawyer consultation and to reveal information relating to the representation without client consent to further the representation when such information is anonymized or presented as a hypothetical and the information is revealed under circumstances in which "the information will not be further disclosed or otherwise used against the consulting lawyer's client." The opinion explained, "Seeking advice from knowledgeable colleagues is an important, informal component of a lawyer's ongoing professional development. Testing ideas about complex or vexing cases can be beneficial to a lawyer's client." However, the opinion determined that the lawyer has implied authority to disclose only non-prejudicial information relating to the representation for this purpose and may not disclose privileged information.

In this opinion, the question presented is whether lawyers are impliedly authorized to reveal similar information relating to the representation of a client to a wider group of lawyers by posting an inquiry or comment on a listserv. They are not. Participation in most lawyer listserv discussion groups is significantly different from seeking out an individual lawyer or personally selected group of lawyers practicing in other firms for a consultation about a matter. Typical listserv discussion groups include participants whose identity and interests are unknown to lawyers posting to them and who therefore cannot be asked or expected to keep information relating to the representation in confidence. Indeed, a listserv post could potentially be viewed by lawyers representing another party in the same matter. Additionally, there is usually no way for the posting lawyer to ensure that the client's information will not be further disclosed by a listserv participant or otherwise used against the client. Because protections against wider dissemination are lacking, posting to a listserv creates greater risks than the lawyer-to-lawyer consultations envisioned by ABA Formal Ethics Opinion 98-411.

Without informed client consent, a lawyer participating in listserv groups should not disclose any information relating to the representation that may be reasonably connected to an identifiable client. Comment 4 to Rule 1.6 envisions the possibility of lawyers using hypotheticals to discuss client matters. However, a lawyer must have the client's informed consent to post a hypothetical to a listserv if, under the circumstances, the posted question could "reasonably lead to the discovery of" information relating to the representation because there is a "reasonable likelihood" that the reader will be able to ascertain the identity of the client or the situation involved. Although this opinion focuses on lawyers' efforts to obtain information from other lawyers for the benefit of a legal representation, the obligation to avoid disclosing information relating to a representation applies equally when lawyers post on listservs for other purposes, such

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as to reply to requests for help, to develop their practices by networking, or simply to regale their professional colleagues with "war stories."[12]

Not all inquiries to a listserv designed to elicit information helpful to a representation will disclose information relating to the representation. In some situations, because of the nature of the lawyer's practice, the relevant client or the situation involved will never become known, and therefore the lawyer's anonymized inquiry cannot be identified with a specific client or matter. In other cases, the question may be so abstract and broadly applicable that it cannot be associated with a particular client even if others know the inquiring lawyer's clientele. In circumstances such as these, a lawyer may post general questions or hypotheticals because there is no reasonable possibility that any listserv member, or anyone else with whom the post may be shared, could identify the specific client or matter.[13]

Illustratively, the authors of Oregon Bar Opinion 2011-184 explained that "[c]onsultations that are general in nature and that do not involve disclosure of information relating to the representation of a specific client" do not require client consent under Rule 1.6. Careful lawyers will often be able to use listservs to ask fellow practitioners for cases and articles on topics, for forms and checklists, and for information on how various jurisdictions address a court-connected concern without enabling other lawyers to identify the lawyer's client or the situation involved. Posting this sort of inquiry on a listserv, to the extent possible without disclosing information relating to the representation, may have advantages over a lawyer-to-lawyer consultation precisely because it is broadly disseminated. Maryland State Bar Association Ethics Opinion 2015-03 described peer-to-peer lawyer listservs as a "powerful tool" providing "the opportunity for a

[12] Lawyers should keep in mind that the confidentiality obligation continues after the representation ends. *See* Rule 1.9(c)(2) ("A lawyer who has formerly represented a client in a matter . . . shall not thereafter . . . reveal information relating to the representation except as these Rules would permit or require with respect to a client."). This restriction on the disclosure of information relating to a former representation applies even if the information is generally known. *See* ABA Comm. on Ethics & Prof'l Responsibility, Formal Op. 479 (2017) (discussing the "generally known" exception to the use of confidential information adversely to a former client allowed under Rule 1.9(c)(1) and distinguishing it from the broader prohibition against disclosure of that information). Unlike the counterpart provision (Disciplinary Rule 4-101) of the earlier Code of Professional Responsibility, Rule 1.6 does not permit disclosure of non-privileged information relating to a representation or former representation if its disclosure would not embarrass or harm a client and the client has not specifically asked the lawyer not to disclose it. Consequently, lawyers may not tell "war stories" about a former representation without the former client's consent if the former client or situation can be identified. As we have noted in the past, the restriction imposed by Rule 1.6 may have First Amendment implications, but the constitutional right to freedom of speech has historically been interpreted consistently with lawyers' confidentiality obligations to clients. *See* ABA Comm. on Ethics & Prof'l Responsibility, Formal Op. 480 (2018) (commenting on First Amendment considerations when lawyers act in representative capacities).

[13] For example, a general question requesting case law on whether a warrantless search of a garbage bin outside a residence violates the Fourth Amendment is less likely to allow a reader to infer the client's identity than a hypothetical revealing the precise facts of a specific search. But if there is a reasonable likelihood that readers can correctly infer the client's identity, then even the general question discloses information relating to the representation, requiring informed consent. For example, a reader could infer that a lawyer who posts a question to a listserv about the constitutionality of searches of garbage bins located outside of a residence is representing a client whose garbage bin was searched, evidence was found, the lawyer would like to move to suppress the evidence, and the lawyer is unsure of all the relevant case law. Regardless of whether the implicit disclosure of this "information relating the representation" is prejudicial to the client, Rule 1.6 provides that if the client's identity could be ascertained, it is the client's decision whether to disclose this sort of information broadly via a listserv to assist the lawyer in conducting useful legal research.

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lawyer to test his or her understanding of legal principles and to clarify the best way to proceed in unique situations."

The more unusual the situation, however, the greater the risk that the client can be identified, and therefore the greater the care that must be taken to avoid inadvertently disclosing client information protected by Rule 1.6. Oregon Bar Opinion 2011-184 makes the point. Matters "[w]hen the facts are so unique or where other circumstances might reveal the identity of the consulting lawyer's client even without the client being named," are among those in which "the lawyer must first obtain the client's informed consent for the disclosures."

Additionally, when lawyers represent only one client (as in the case of in-house counsel or government lawyers) or their client's identity can be readily inferred (as in the case of a litigator seeking assistance with a pending or contemplated action), "a description of specific facts or hypotheticals that are easily attributable to the client likely violates Rule 1.6 in most contexts."[14] Also, if a matter is receiving media coverage or the group of listserv participants is comprised of a small, closely connected legal community, the risk of a Rule 1.6 violation is likely to be too great to permit the lawyer to post a hypothetical relating to the matter without the informed consent of the client. For example, where the listserv participants are familiar with each other's practice because they practice in a limited geographic area or a specialized practice setting, posting a hypothetical based on information relating to the representation of the client will be more likely to lead to disclosure of the client's identity to some other participant on the listserv. The lawyer should err on the side of caution and avoid specific hypotheticals, refrain from posting, or obtain the client's informed consent if there is any reasonable concern.[15]

Finally, it bears emphasizing that lawyer listservs serve a useful function in educating lawyers without regard to any particular representation. Lawyers use listservs to update one another about newly published decisions and articles or to share recommendations for helpful contractors or fellow practitioners. Comment 8 to Rule 1.1 advises lawyers to "keep abreast of changes in the law and its practice," and lawyer listservs can help in doing so. These uses, unrelated to any particular representation, would not require a lawyer to secure the informed consent of a client. A lawyer must, however, remain aware of the possible risks to confidentiality involved in any posts to a listserv. Even a general question about the law, such as a request for cases on a specific topic, may in some circumstances permit other users to identify the client or the situation involved. Therefore, before any post, a lawyer must ensure that the lawyer's post will not jeopardize compliance with the lawyer's obligations under Rule 1.6.

[14] Md. State Bar Ass'n Ethics Comm. Op. 2015-3 (2015).

[15] When seeking a client's informed consent to post an inquiry on a listserv, the lawyer must ordinarily explain to the client the risk that the client's identity as well as relevant details about the matter may be disclosed to others who have no obligation to hold the information in confidence and who may represent other persons with adverse interests. This may also include a discussion of risks that the information may be widely disseminated, such as through social media. A lawyer should also be mindful of any possible risks to the attorney-client privilege if the posting references otherwise privileged communications with the client. Whether informed consent requires further disclosures will depend on specific facts.

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## Conclusion

Rule 1.6 prohibits a lawyer from posting comments or questions relating to a representation to a listserv, even in hypothetical or abstract form, without the client's informed consent if there is a reasonable likelihood that the lawyer's posts will disclose information relating to the representation that would allow a reader then or later to recognize or infer the identity of the lawyer's client or the situation involved. A lawyer may, however, participate in listserv discussions such as those related to legal news, recent decisions, or changes in the law, without a client's consent if the lawyer's contributions will not disclose information relating to a client representation.

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**AMERICAN BAR ASSOCIATION STANDING COMMITTEE ON ETHICS AND PROFESSIONAL RESPONSIBILITY**

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**CENTER FOR PROFESSIONAL RESPONSIBILITY:** Mary McDermott, Lead Senior Counsel

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**www.ci.mequon.wi.us** **Office of Finance-Personnel Committee**

**TO:** **Finance-Personnel Committee**
**FROM:** **Marie Keyser, Assistant Finance Director**
**DATE:** **July 9, 2024**
**SUBJECT:** **Discussion Regarding a City-wide Revaluation of Property Assessments During Fiscal Year 2025**

## Background

The last City-wide assessment revaluation took place in 2021. The City's former assessor, Michael Grota with Grota Appraisals, performed a Market Update Revaluation. The total cost of the revaluation was $218,550. The assessment value increase after this market update revaluation was $626,016,400 and brought the assessment ratio to 100%. Since the revaluation, the ratio has dropped each year.

Below are historical values as well as the projected assessment value increase and assessment ratio for 2024. The assessment value increases are realized on the real estate tax bills that are mailed in December of the fiscal year. The City recognizes that revenue starting January of the new year.

### Key Performance Indicators

| Activity | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | Projected FY 2024** |
|---|---|---|---|---|---|---|
| **Assessment Value Change ($)** | 57,396,700 | 60,247,700 | 626,016,400 | 119,436,200 | (7,484,300)* | 48,412,800 |
| **Assessment Ratio %** | 94.13 | 90.89 | 100.08 | 91.91 | 83.98 | 79.00 |
| **Board of Review Hearings** | 0 | 0 | 3 | 0 | 1 | N/A |
| **Real Estate Parcels** | 10,388 | 10,398 | 10,372 | 10,447 | 10,446 | 10,489 |

*Newcastle applied and was granted a property tax exemption per WI Statutes 70.11, thus removing its assessment value from the assessment roll

**Values will be finalized after the Open Book and Board of Review Process in early Fall

## Discussion

Per Wisconsin State Statute Section 70.05(5), the assessment ratio must be between 90-110%, and a municipality has four years to comply. FY2024 will be the second year the City is not in

compliance with the statute.

Les Ahrens, City of Mequon Assessor and Director of Valuation Services for Catalis Tax & Cama, Inc. provided four options for the City to consider as part of an assessment revaluation. Staff met with Mr. Ahrens and his team to discuss the four options and the years when the specific work could take place, as outlined below, and further explained in the attachment accompanying this memorandum.

- **2025 Statistical Market Update Revaluation:** This revaluation leans towards a more generic statistical approach to setting values.

- **2025 Market Update Revaluation:** This revaluation is "in house" but includes a detailed sales analysis and individual property reviews to ensure uniformity and equity as well as a statistical approach to fine tune the recalibration of valuation models.

- **2026 Walk Around Revaluation:** This revaluation includes a Market Update Revaluation plus fieldwork effort to measure and list all properties from the exterior only, throughout the City.

- **2027 Full Interior & Exterior Revaluation:** This revaluation includes a Market Update and Walk Around Revaluation plus also attempts to gain entry to the interior of all properties throughout the City for full inspection.

Mr. Ahrens will attend the Finance-Personnel Committee meeting on Tuesday, July 9 to provide additional information on the four summary options presented above, and to answer questions from the Committee. Staff is looking for direction how to proceed given the assessment ratio being out of compliance.

Attachments:
Four Revaluation Proposals 2024 (PDF)

Attachment: Four Revaluation Proposals 2024 (9505 : Discussion Regarding a Cide-wide Revaluation of Property Assessments During FY 2025)

CATALIS
TAX & CAMA, INC

# PROPOSAL FOR THE STATISTICAL MARKET UPDATE REVALUATION
# CITY OF MEQUON
# 2025

**Scope of Work**

- Catalis Tax & CAMA, Inc will perform a Statistical Market Update Revaluation for all Real Property within the City of Mequon effective for the 2025 assessment year. All real estate parcels will be revalued to or near 100% of Market Value in accordance with Chapter 70 of the Wisconsin State Statutes and the Wisconsin Property Assessment Manual.

**Project Tasks**

- Provide information for two public relation communications
- Produce and analyze initial statistical reports
- Identify the valid arms -length sales that will be used in the revaluation process
- Perform analysis to formulate time adjustments for sales comparisons
- Perform sales analysis to update land and improvement valuation models throughout the City
- Update land valuation models for Agricultural, Swamp, Forest & Ag use Forest lands
- Run and review various quality control reports
- Enter and review current for sale listings into Market Drive database
- Verify final assessed values are aligned with Department of Revenue's preliminary economics
- Produce new assessment notices and mail to property owners
- Field phone calls, emails and respond to taxpayer questions
- Provide an Open Book period long enough to meet with owners that have concerns and questions regarding new assessment figures
- Mail owners follow up letters informing them of outcome of reviews due to Open Book conferences
- Prepare for Board of Review cases
- Attend Board of Review meeting (s) and defend new assessments

**Project Timeline**

- Initial public relation communication regarding revaluation in October of 2024
- Preparatory work for revaluation performed in November 2024 – December 2024
- In-house revaluation work performed in January 2025 – June 2025
- Final Public relation communication April 2025
- New assessment notices mailed to owners in July 2025

N88 W16573 Main Street, Menomonee Falls, WI 53051 * Phone: 262-253-1142 * Email: lesahrens@catalisgov.com

Attachment: Four Revaluation Proposals 2024 (9505 : Discussion Regarding a Cide-wide Revaluation of Property Assessments During FY 2025)

- Open Book held in August 2025
- Board of Review held in September 2025

**Project Cost**

- $150,000 (all-inclusive cost, includes defense of assessments appealed further than the Board of Review)

Respectfully submitted,



Les Ahrens
Director of Valuation Services
Catalis Tax & CAMA, Inc

Attachment: Four Revaluation Proposals 2024 (9505 : Discussion Regarding a Cide-wide Revaluation of Property Assessments During FY 2025)

CATALIS
TAX & CAMA, INC

# PROPOSAL FOR THE MARKET UPDATE REVALUATION
# CITY OF MEQUON
# 2025

**Scope of Work**

- Catalis Tax & CAMA, Inc will perform a Market Update Revaluation for all Real Property within the City of Mequon effective for the 2025 assessment year. All real estate parcels will be revalued to or near 100% of Market Value in accordance with Chapter 70 of the Wisconsin State Statutes and the Wisconsin Property Assessment Manual.

**Project Tasks**

- Provide information for two public relation communications
- Produce and analyze initial statistical reports
- Identify the valid arms -length sales that will be used in the revaluation process
- Review neighborhood and neighborhood groups, re-delineate if necessary
- Initial re-calibration of the improvement valuation model used to set values
- Perform analysis to formulate time adjustments for sales comparisons
- Perform sales analysis to recalibrate land valuation models throughout the City
- Update land valuation models for Agricultural, Swamp, Forest & Ag use Forest lands
- Detailed individual review of all valid arms-length sale properties used for the revaluation
- Further refinement of the improvement valuation model
- Detailed individual review of all properties throughout the City of Mequon, this includes a review for record card accuracy and uniformity compared to other similar properties as well as a final review of the new assessed values
- Final statistical review
- Final adjustments to valuation models
- Run and review various quality control reports
- Enter and review current for sale listings into Market Drive database
- Verify final assessed values are aligned with Department of Revenue's preliminary economics
- Produce new assessment notices and mail to property owners
- Field phone calls, emails and respond to taxpayer questions
- Provide an Open Book period long enough to meet with owners that have concerns and questions regarding new assessment figures
- Mail owners follow up letters informing them of outcome of reviews due to Open Book conferences
- Prepare for Board of Review cases
- Attend Board of Review meeting (s) and defend new assessments

N88 W16573 Main Street, Menomonee Falls, WI 53051 * Phone: 262-253-1142 * Email: lesahrens@catalisgov.com

CATALIS
TAX & CAMA, INC

**Project Timeline**

- Initial public relation communication regarding revaluation in October of 2024
- Preparatory work for revaluation performed in October 2024 – December 2024
- In-house revaluation work performed in January 2025 – July 2025
- Final Public relation communication May 2025
- New assessment notices mailed to owners in July 2025
- Open Book held in August 2025
- Board of Review held in September / October 2025

**Project Cost**

- $225,000 (all-inclusive cost, includes defense of assessments appealed further than the Board of Review)

Respectfully submitted,



Les Ahrens
Director of Valuation Services
Catalis Tax & CAMA, Inc

N88 W16573 Main Street, Menomonee Falls, WI 53051 * Phone: 262-253-1142 * Email: lesahrens@catalisgov.com

Attachment: Four Revaluation Proposals 2024 (9505 : Discussion Regarding a Cide-wide Revaluation of Property Assessments During FY 2025)

Attachment: Four Revaluation Proposals 2024 (9505 : Discussion Regarding a Cide-wide Revaluation of Property Assessments During FY 2025)

CATALIS
TAX & CAMA, INC

# PROPOSAL FOR THE EXTERIOR WALK AROUND REVALUATION
# CITY OF MEQUON
# 2026

**Scope of Work**

- Catalis Tax & CAMA, Inc will perform an Exterior Revaluation for all Real Property within the City of Mequon effective for the 2026 assessment year. All real estate parcels will be revalued to or near 100% of Market Value in accordance with Chapter 70 of the Wisconsin State Statutes and the Wisconsin Property Assessment Manual.

**Project Tasks**

- Provide information for two public relation communications
- Mail owners a letter informing them of the exterior revaluation and the timeline an Assessor will visit their property
- Physical inspections of all real property including measurements and digital photos
- Data entry of all field collected data into Market Drive CAMA software
- Produce and analyze initial statistical reports
- Identify the valid arms -length sales that will be used in the revaluation process
- Review neighborhood and neighborhood groups, re-delineate if necessary
- Initial re-calibration of the improvement valuation model used to set values
- Perform analysis to formulate time adjustments for sales comparisons
- Perform sales analysis to recalibrate land valuation models throughout the City
- Update land valuation models for Agricultural, Swamp, Forest & Ag use Forest lands
- Detailed individual review of all valid arms-length sale properties used for the revaluation
- Further refinement of the improvement valuation model
- Detailed individual review of all properties throughout the City of Mequon, this includes a review for record card accuracy and uniformity compared to other similar properties as well as a final review of the new assessed values
- Final statistical review
- Final adjustments to valuation models
- Run and review various quality control reports
- Enter and review current for sale listings into Market Drive database
- Verify final assessed values are aligned with Department of Revenue's preliminary economics
- Produce new assessment notices and mail to property owners
- Field phone calls, emails and respond to taxpayer questions
- Provide an Open Book period long enough to meet with owners that have concerns and questions regarding new assessment figures

N88 W16573 Main Street, Menomonee Falls, WI 53051 * Phone: 262-253-1142 * Email: lesahrens@catalisgov.com

Attachment: Four Revaluation Proposals 2024 (9505 : Discussion Regarding a Cide-wide Revaluation of Property Assessments During FY 2025)

- Mail owners follow up letters informing them of outcome of reviews due to Open Book conferences
- Prepare for Board of Review cases
- Attend Board of Review meeting (s) and defend new assessments

**Project Timeline**

- Initial public relation communication regarding revaluation in March of 2025
- Mail owner's inspection letter in April of 2025
- Physical inspections May 2025 through October 2025
- Data entry May 2025 through December 2025
- Preparatory work for revaluation performed in October 2025 – December 2025
- In-house revaluation work performed in January 2026 – July 2026
- Final Public relation communication May 2026
- New assessment notices mailed to owners in July 2026
- Open Book held in August 2026
- Board of Review held in September / October 2026

## Project Cost

- $445,000 (all-inclusive cost, includes defense of assessments appealed further than the Board of Review)

Respectfully submitted,

Les Ahrens
Director of Valuation Services
Catalis Tax & CAMA, Inc

Attachment: Four Revaluation Proposals 2024 (9505 : Discussion Regarding a Cide-wide Revaluation of Property Assessments During FY 2025)

CATALIS
TAX & CAMA, INC

# PROPOSAL FOR THE FULL INTERIOR INSPECTION REVALUATION
# CITY OF MEQUON
# 2027

**Scope of Work**

- Catalis Tax & CAMA, Inc will perform a Full interior and exterior Revaluation for all Real Property within the City of Mequon effective for the 2027 assessment year. All real estate parcels will be revalued to or near 100% of Market Value in accordance with Chapter 70 of the Wisconsin State Statutes and the Wisconsin Property Assessment Manual.

**Project Tasks**

- Provide information for two public relation communications
- Mail owners a letter informing them of full interior and exterior revaluation and the timeline an Assessor will visit their property
- Physical interior and exterior inspections of all real estate parcels located in the City
- Data entry of all field collected data into Market Drive CAMA software
- Produce and analyze initial statistical reports
- Identify the valid arms -length sales that will be used in the revaluation process
- Review neighborhood and neighborhood groups, re-delineate if necessary
- Initial re-calibration of the improvement valuation model used to set values
- Perform analysis to formulate time adjustments for sales comparisons
- Perform sales analysis to recalibrate land valuation models throughout the City
- Update land valuation models for Agricultural, Swamp, Forest & Ag use Forest lands
- Detailed individual review of all valid arms-length sale properties used for the revaluation
- Further refinement of the improvement valuation model
- Detailed individual review of all properties throughout the City of Mequon, this includes a review for record card accuracy and uniformity compared to other similar properties as well as a final review of the new assessed values
- Final statistical review
- Final adjustments to valuation models
- Run and review various quality control reports
- Enter and review current for sale listings into Market Drive database
- Verify final assessed values are aligned with Department of Revenue's preliminary economics
- Produce new assessment notices and mail to property owners
- Field phone calls, emails and respond to taxpayer questions

N88 W16573 Main Street, Menomonee Falls, WI 53051 * Phone: 262-253-1142 * Email: lesahrens@catalisgov.com

CATALIS
TAX & CAMA, INC

- Provide an Open Book period long enough to meet with owners that have concerns and questions regarding new assessment figures
- Mail owners follow up letters informing them of outcome of reviews due to Open Book conferences
- Prepare for Board of Review cases
- Attend Board of Review meeting (s) and defend new assessments

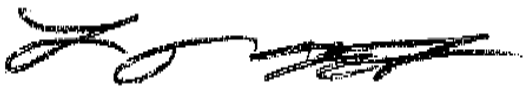
**Project Timeline**

- Initial public relation communication regarding revaluation in March of 2025
- Mail owner's inspection letter in April of 2025
- Physical inspections May 2025 through October 2026
- Data entry May 2025 through December 2026
- Preparatory work for revaluation performed in October 2026 – December 2026
- In-house revaluation work performed in January 2027 – July 2027
- Final Public relation communication May 2027
- New assessment notices mailed to owners in July 2027
- Open Book held in August 2027
- Board of Review held in September / October 2027

## Project Cost

- $790,000 (all-inclusive cost, includes defense of assessments appealed further than the Board of Review)

Respectfully submitted,



Les Ahrens
Director of Valuation Services
Catalis Tax & CAMA, Inc

Attachment: Four Revaluation Proposals 2024 (9505 : Discussion Regarding a Cide-wide Revaluation of Property Assessments During FY 2025)

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

**www.ci.mequon.wi.us** **Office of Finance-Personnel Committee**

**TO:** **Finance-Personnel Committee**
**FROM:** **Marie Keyser, Assistant Finance Director**
**DATE:** **July 9, 2024**
**SUBJECT:** **2023 Popular Annual Financial Report (PAFR)**

## Background

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

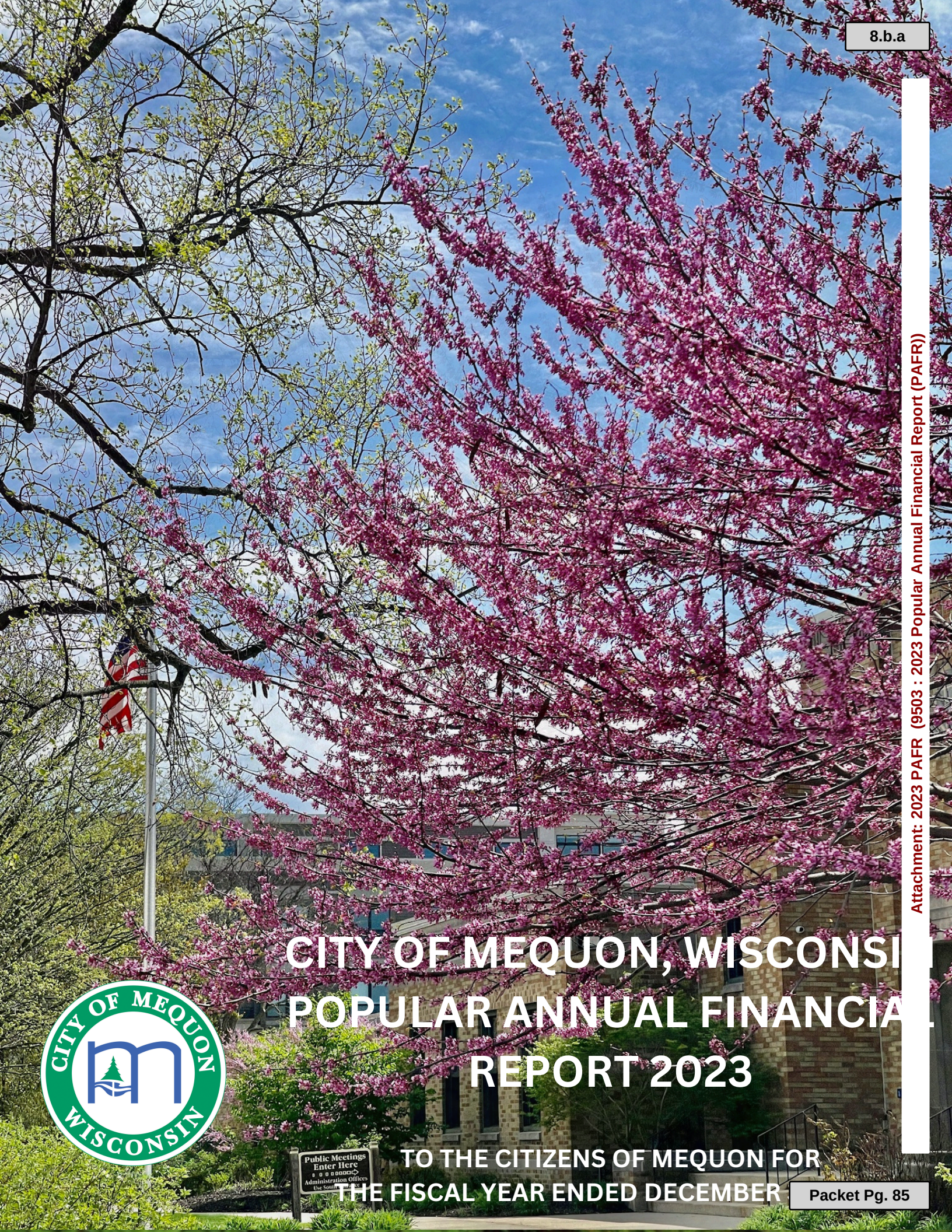
For the past nine years, the PAFR has been submitted to the Government Finance Officers Association (GFOA) for award consideration. The report, in each of the nine years, has received the Award for Outstanding Achievement in Popular Annual Financial Reporting. The Finance Department submitted the 2023 PAFR for this award once again.

## Recommendation

Acceptance of the 2023 PAFR.

Attachments:
2023 PAFR (PDF)

Attachment: 2023 PAFR (9503 : 2023 Popular Annual Financial Report (PAFR))




# CITY OF MEQUON, WISCONSIN
# POPULAR ANNUAL FINANCIAL REPORT 2023

TO THE CITIZENS OF MEQUON FOR
THE FISCAL YEAR ENDED DECEMBER

# TABLE OF CONTENTS

Page 3: Introduction

Page 4: Mequon Common Council & Administrative Staff

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Page 7: Fiscal Year 2023 Revenues

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Page 12: Community Enrichment

Page 13: Conservation & Development

Page 14: Capital Project/Debt Service Funds

Attachment: 2023 PAFR (9503 : 2023 Popular Annual Financial Report (PAFR))

# 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 2023 Annual Comprehensive Financial Report can be obtained at: *https://tinyurl.com/ACFR2023* or by contacting the City's Finance Department at (262) 236-2947.

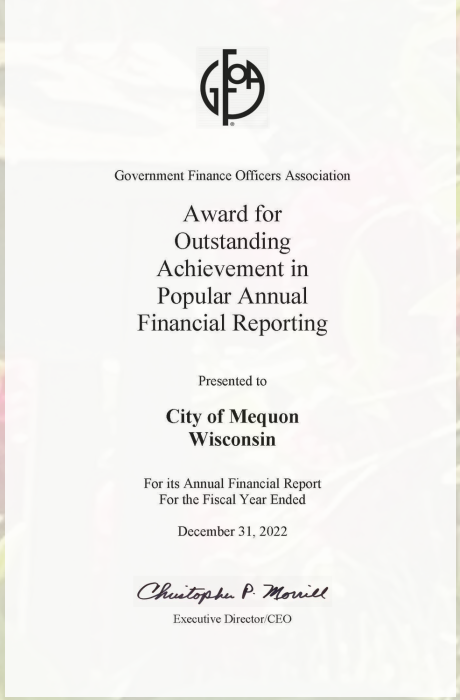
## DEFINITIONS

**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 $1,000.

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



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

City of Mequon
Wisconsin

For its Annual Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morrill

Executive Director/CEO

Attachment: 2023 PAFR (9503 : 2023 Popular Annual Financial Report (PAFR))

# MEQUON COMMON COUNCIL & ADMINISTRATIVE STAFF



Alderman
Rob Strzelczyk
District 1



Alderwoman
Kelly Tolocko
District 2



Mayor
Andrew Nerbun



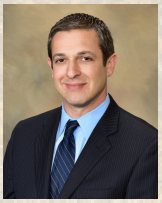
Alderman
Dale Mayr
District 3



Alderman
Jeff Hansher
District 4



Alderman
Gregg Bach
District 5



Alderman
Brian Parrish
District 6



Alderwoman
Kathleen Schneider
District 7



Alderman
Bill Gebhardt
District 8

**City Administrator**
William Jones
**Assistant City Administrator/HR Director**
Justin Schoenemann
**Fire Chief**
David Bialk
**Finance Director**
Jennifer Engroff

**City Clerk**
Caroline Fochs
**Public Works Director/City Engineer**
Kristen Lundeen
**Police Chief**
Patrick Pryor
**Community Development Director**
Kimberly Tollefson

Attachment: 2023 PAFR (9503 : 2023 Popular Annual Financial Report (PAFR))

# 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.

| At A Glance: | FY 2022 | FY 2023 |
|---|---|---|
| City Property Tax Rate (per $1000 of assessed value) | $3.11 | $3.13 |
| Total Property Tax Rate (M-T Schools) | $13.63 | $13.79 |
| Total Property Rate (Cedarburg Schools) | $11.41 | $11.50 |
| Equalized Value | $5,997,009,400 | $6,561,838,500 |
| Assessed Value | $5,513,294,270 | $5,502,017,510 |
| Bond Rating | AA (Stable) | AA (Stable) |

| | |
|---|---|
| Population | 25,337 |
| Median Household Income | $141,996 |
| High School Graduate (% of persons age 25+) | 98.8% |
| Bachelors Degree or higher (% of persons age 25+) | 71.0% |
| Number of Households | 9,115 |
| Median Value of owner-occupied housing unit | $463,800 |
| Median monthly owner costs w/ mortgage | $2,482 |
| Median monthly owner costs w/o mortgage | $924 |
| Median Gross Rent | $2,254 |

Data from Census.gov

Attachment: 2023 PAFR (9503 : 2023 Popular Annual Financial Report (PAFR))

# WHERE DO YOUR TAX DOLLARS GO?




**A home valued at $400,000 in the City of Mequon generates $1,252 in annual property taxes for the City. That equates to $104 per month in property taxes.**

***What Could You Buy With $104 Per Month?***

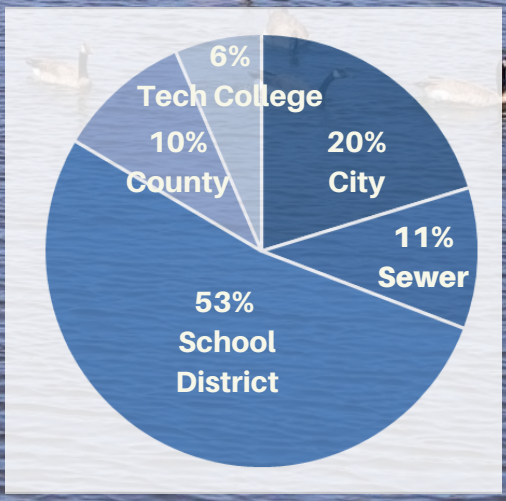
**ONE OF THESE**

- 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 2023 Tax Rate by Jurisdiction:**



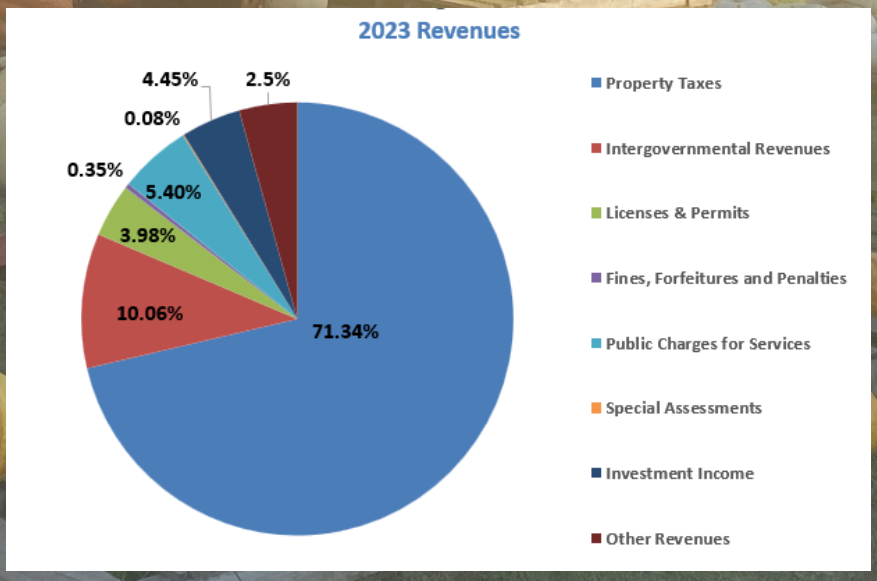



Attachment: 2023 PAFR (9503 : 2023 Popular Annual Financial Report (PAFR))

# FISCAL YEAR 2023 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 $190k from FY 2022 to FY 2023.

| | FY 2021 | FY 2022 | FY 2023 |
|---|---|---|---|
| Property Taxes | $18,693,416 | $18,629,803 | $19,404,645 |
| Intergovernmental Revenues | $ 2,335,157 | $ 2,671,378 | $ 2,735,271 |
| Licenses & Permits | $ 1,111,185 | $ 975,540 | $ 1,082,385 |
| Fines, Forfeitures and Penalties | $ 176,244 | $ 117,210 | $ 96,546 |
| Public Charges for Services | $ 1,697,580 | $ 3,612,426 | $ 1,468,096 |
| Special Assessments | $ 23,514 | $ 23,451 | $ 21,995 |
| Investment Income | $ 231,308 | $ 120,714 | $ 1,210,164 |
| Other Revenues | $ 618,756 | $ 860,881 | $ 1,183,006 |
| | $24,887,160 | $27,011,403 | $27,202,108 |

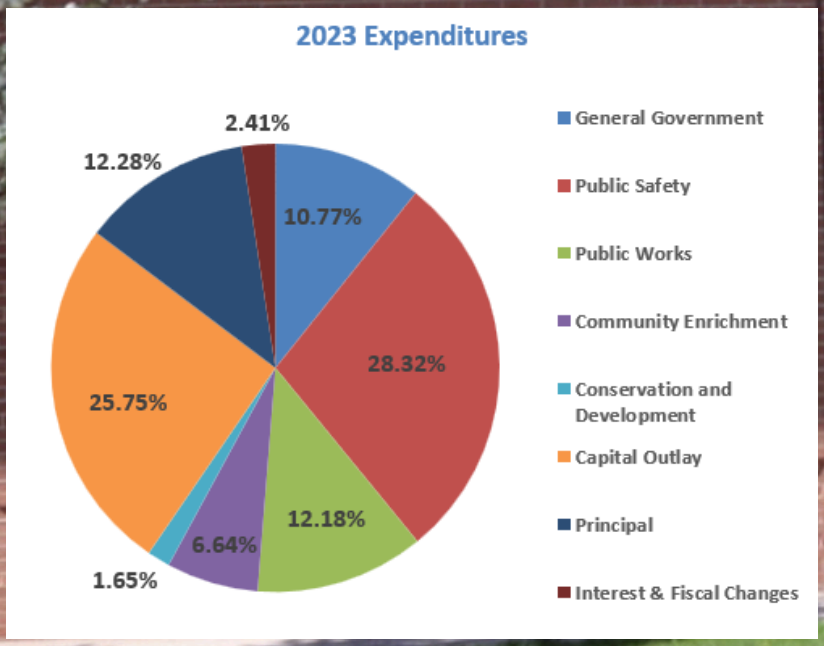



Attachment: 2023 PAFR (9503 : 2023 Popular Annual Financial Report (PAFR))

# FISCAL YEAR 2023 EXPENDITURES

**Total expenditures for FY 2023 decreased $1,898,121 from FY 2022. The main reason for the decrease is the establishment of the Southern Ozaukee Fire & EMS Department (SOFD) as well as Ozaukee County taking over emergency dispatching duties. The City also did not issue any debt in FY 2023. Actual General Fund Revenues ended the year at 99% of the budgeted total, and General Fund Expenditures were 100% of the budgeted amount. With the planned use of the American Rescue Plan Act (ARPA) grant, the City ended 2023 with a General Fund net change in fund balance of $9,080.**

| | FY 2021 | FY 2022 | FY 2023 |
|---|---|---|---|
| General Government | $ 3,149,699 | $ 3,141,660 | $ 3,171,258 |
| Public Safety | $ 8,949,494 | $ 9,660,250 | $ 8,341,402 |
| Public Works | $ 2,974,261 | $ 3,362,686 | $ 3,588,828 |
| Community Enrichment | $ 1,692,557 | $ 1,810,778 | $ 1,954,386 |
| Conservation and Development | $ 615,616 | $ 580,338 | $ 485,728 |
| Capital Outlay | $ 2,950,707 | $ 8,886,923 | $ 7,583,502 |
| Principal | $ 3,150,000 | $ 3,344,889 | $ 3,618,034 |
| Interest & Fiscal Changes | $ 572,390 | $ 565,009 | $ 711,274 |
| | $ 24,054,724 | $ 31,352,533 | $ 29,454,412 |

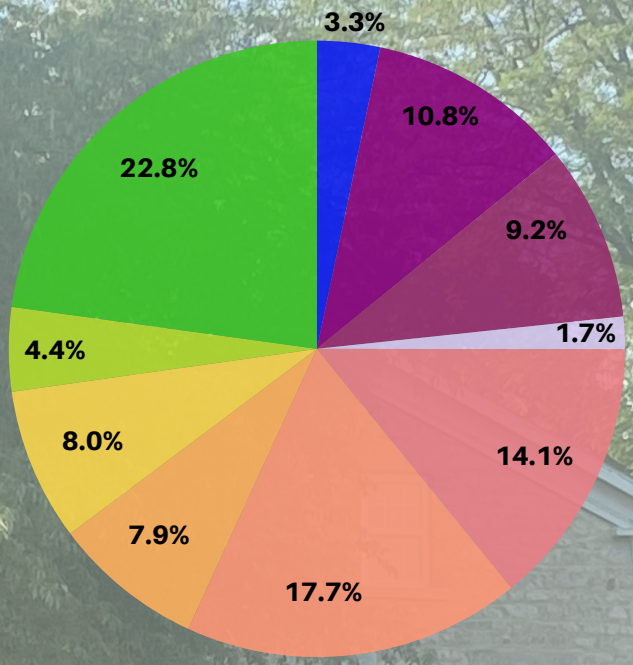



Attachment: 2023 PAFR (9503 : 2023 Popular Annual Financial Report (PAFR))

# 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 2023 General Government Expenditures:



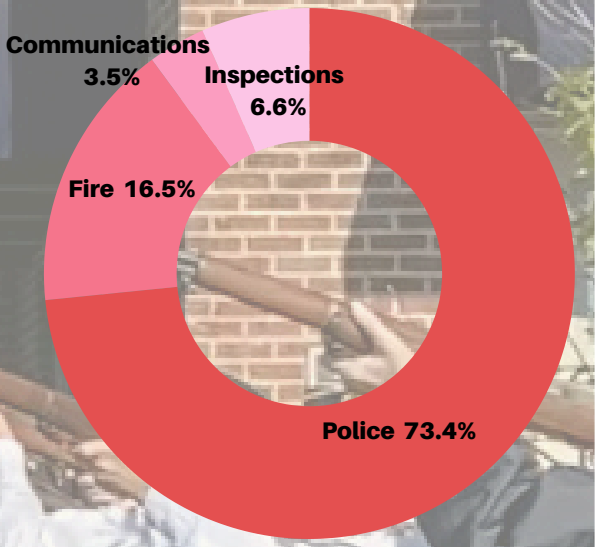

| | 2021 Actual | 2022 Actual | 2023 Actual | % of Total |
|---|---|---|---|---|
| Common Council | $ 84,914 | $ 103,734 | $ 104,006 | 3.3% |
| Administration | $ 311,014 | $ 323,111 | $ 342,297 | 10.8% |
| City Clerk | $ 308,947 | $ 290,919 | $ 292,928 | 9.2% |
| Elections | $ 96,799 | $ 87,579 | $ 52,484 | 1.7% |
| Information Services | $ 365,636 | $ 467,371 | $ 448,613 | 14.1% |
| Finance | $ 473,864 | $ 537,195 | $ 561,726 | 17.7% |
| Assessor | $ 354,436 | $ 293,001 | $ 249,778 | 7.9% |
| Human Resources | $ 328,891 | $ 262,405 | $ 254,933 | 8.0% |
| Legal Counsel | $ 108,291 | $ 117,334 | $ 140,394 | 4.4% |
| Building Maintenance | $ 716,906 | $ 659,011 | $ 724,099 | 22.8% |
| TOTAL | *$ 3,149,699* | *$ 3,141,660* | *$ 3,171,258* | 100% |



Attachment: 2023 PAFR (9503 : 2023 Popular Annual Financial Report (PAFR))

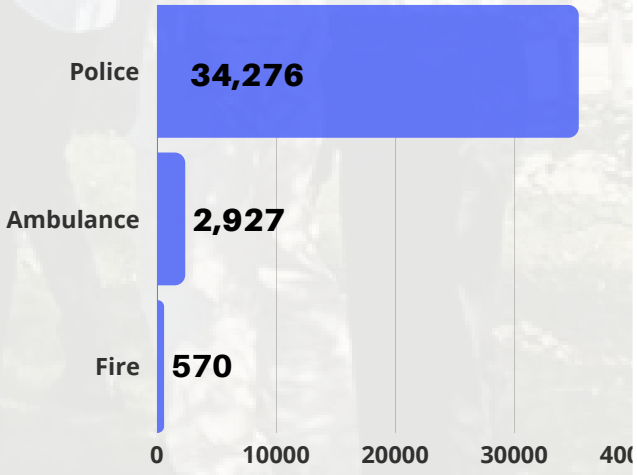
# PUBLIC SAFETY

## 2023 Expenditures




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

## 2023 Calls for Service




The total expenditures for public safety in 2023 were ***$8,306,216***. The majority of expenditures in this area are salaries and benefits.

Attachment: 2023 PAFR (9503 : 2023 Popular Annual Financial Report (PAFR))

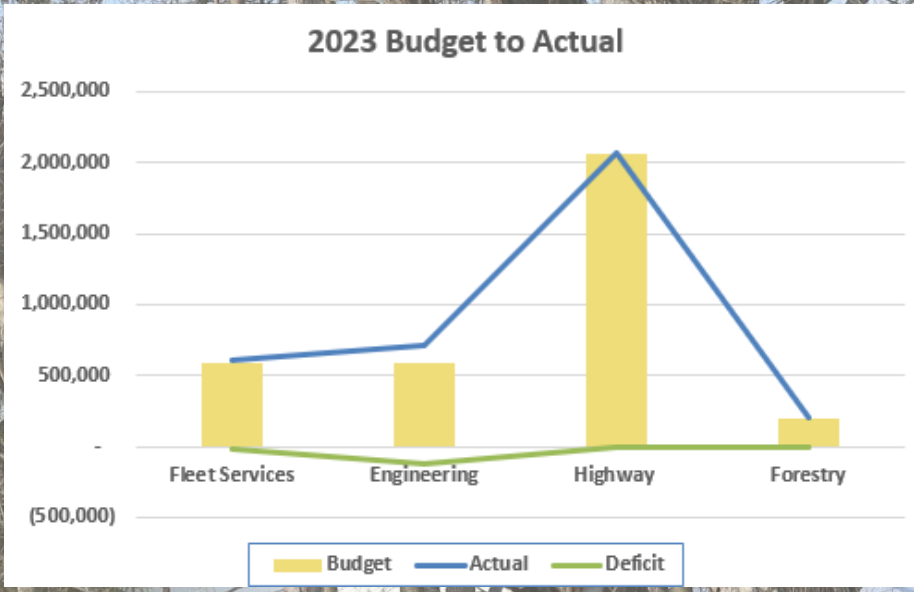
# PUBLIC WORKS

**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.**




## 2023 Accomplishments

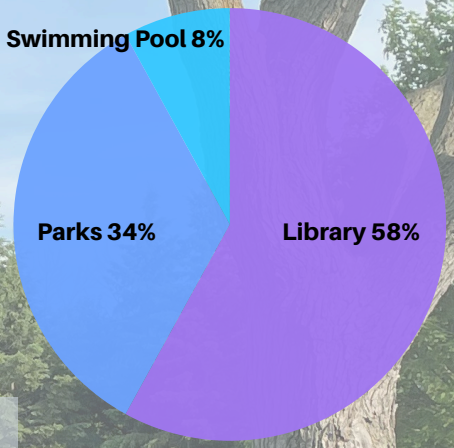
- Roof Replacement Project Completed at City Hall
- LED Lighting Upgrade at Public Safety Building
- Installed 23 Driveway Culverts, 83 Crossroad Culverts, and completed 58 Ditching Projects
- Road Program completed 3.5 miles of roadway
- Replaced 837 Street Signs
- Removed 1,296 trees and planted 375 new trees



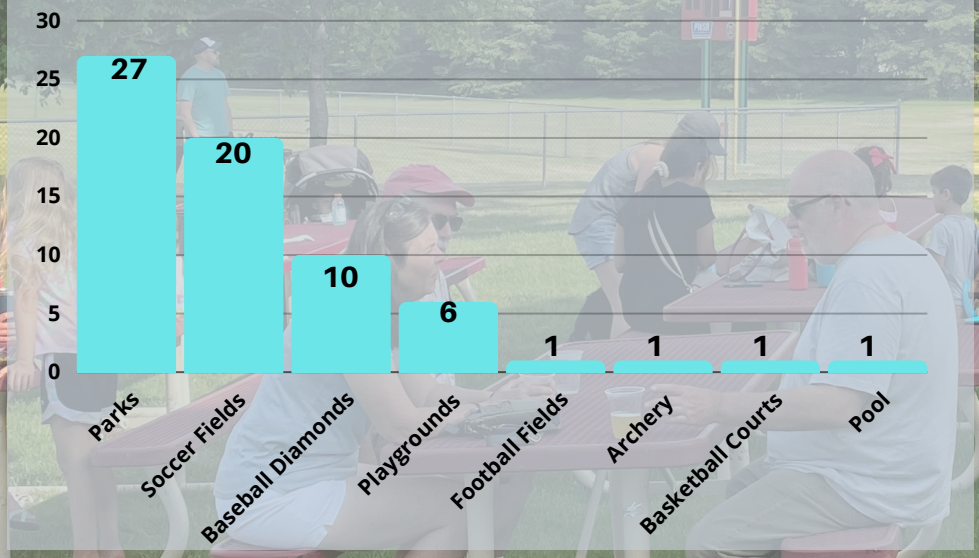
Attachment: 2023 PAFR (9503 : 2023 Popular Annual Financial Report (PAFR))

# COMMUNITY ENRICHMENT

## 2023 Enrichment Expenditures




## Park Amenities






Community Pool

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.

Attachment: 2023 PAFR (9503 : 2023 Popular Annual Financial Report (PAFR))

# 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 2023 were ***$484,668.*** 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 Festival



Winter Wonderland



Taste of Mequon

# CAPITAL PROJECT/DEBT SERVICE FUNDS

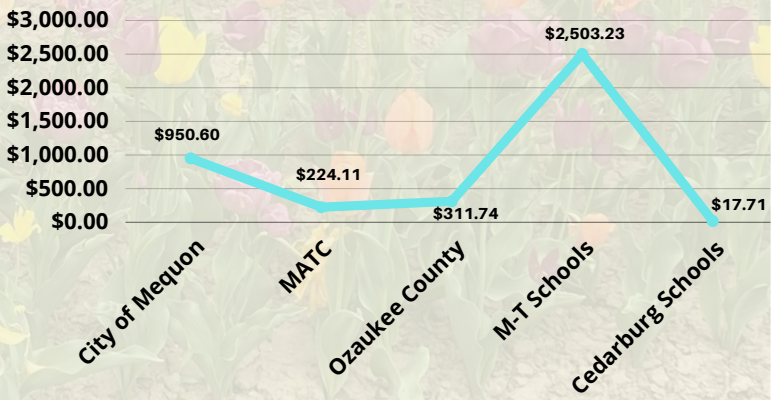
## Financial Statement

| REVENUES | Debt Service Fund | | | Captial Projects Fund | | |
|---|---|---|---|---|---|---|
| | 2021 | 2022 | 2023 | 2021 | 2022 | 2023 |
| Taxes | $ 5,290,780 | $ 4,968,401 | $5,287,286 | $ 1,568,572 | $ 1,702,702 | $ 1,723,917 |
| Intergovernmental | $ - | $ - | $ - | $ 78,432 | $ 89,729 | $ 133,883 |
| Public Charges for Service | $ - | $ - | $ - | $ 93,871 | $ 1,583,037 | $ 383,415 |
| Special Assessments | $ - | $ - | $ - | $ 23,514 | $ 23,451 | $ 21,995 |
| Investment Income | $ 953 | $ 45,762 | $ 307,487 | $ 22,229 | $ 38,345 | $ 258,112 |
| Miscellaneous | $ - | $ - | $ - | $ 600 | $ 184,750 | $ 8,326 |
| TOTAL | $ 5,291,733 | $ 5,014,163 | $5,594,773 | $ 1,787,218 | $ 3,622,014 | $2,529,648 |

| EXPENDITURES | Debt Service Fund | | | Captial Projects Fund | | |
|---|---|---|---|---|---|---|
| | 2021 | 2022 | 2023 | 2021 | 2022 | 2023 |
| General Government | $ - | $ - | $ - | $ - | $ - | $ - |
| Capital Outlay | $ - | $ - | $ - | $ 2,950,707 | $ 8,886,923 | $ 7,209,865 |
| Debt Service | $ 3,722,390 | $ 3,858,560 | $ 4,258,326 | $ - | $ 51,338 | $ 70,982 |
| TOTAL | $ 3,722,390 | $ 3,858,560 | $ 4,258,326 | $ 2,950,707 | $ 8,938,261 | $ 7,280,847 |

- **Debt per capita is calculated by taking the total outstanding debt for the entity at year-end, multiplying the amount by the percent of equalized property in the City of Mequon, and dividing it by the City's total population.**
- **This metric is used to depict the relative amount of debt the City and other taxing jurisdictions have incurred on a per resident basis.**

### Overlapping Debt per Capita




## Resources

**If there are any questions, comments or suggestions regarding this 2023 Popular Annual Financial Report, please contact the City of Mequon Finance Department at (262)236-2947.**

**Please visit the City's website (www.ci.mequon.wi.us) to learn more information about City services, community events, construction projects, new businesses, weather alerts, public safety tips and much more.**



Attachment: 2023 PAFR (9503 : 2023 Popular Annual Financial Report (PAFR))

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

**www.ci.mequon.wi.us** **Office of Finance-Personnel Committee**

**TO:** **Finance-Personnel Committee**
**FROM:** **Marie Keyser, Assistant Finance Director**
**DATE:** **June 11, 2024**
**SUBJECT:** **2025 Community Survey Input**

The Public Welfare Committee began work on the next Community Survey, which was last completed in 2019. Based on the Committee's current timeline to allow for vendor selection and question formulation, the next survey is scheduled to go out in May of 2025. The Committee is currently seeking input from staff and the City's other Boards, Committees, and Commissions for topics they would be interested in seeking resident opinions.

As the Finance-Personnel Committee members, what are the top three topics that the Committee would like to see on the next Community Survey? Please keep in mind, that a typical survey has approximately 30 questions and while every topic has merit, not all can be included. Based on what is submitted, the Public Welfare Committee hopes to see what themes emerge as most pressing for our community at the present time.

# 2024 Finance-Personnel Monthly Work Plan

## Current Agenda Topics

| Month | Agenda Topics |
|---|---|
| July | • Resolution Approving a Development and Dedication Agreement For A Replacement Storage Shed at Rotary Park<br>• An Ordinance Creating Section 2-183(1) of the Mequon Municipal Code Relating to Informed Consent Concerning Certain Actions of the City's Legal Counsel<br>• Acceptance of FY 2023 Annual Comprehensive Financial Report and Report on Internal Control<br>• Assessment Revaluation Discussion<br>• FY 2023 Popular Annual Financial Report<br>• Community Survey Input |

## Future Agenda Topics

| | |
|---|---|
| • Life Insurance Review<br>• Library Review | • Payment in Lieu of Tax (PILOT) Agreements<br>• City Ordinance Reconciliation |

## 2024 Completed Items

| | |
|---|---|
| • Denial of Sybaris Liquor License Agreement Revision Request<br>• Resolution Authorizing a Contract with Redevelopment Resources in the Amount of $69,710 for a Mequon Port Washington Road Market Analysis<br>• Resolution Clearing the Personal Property Tax Roll of Delinquent Accounts Deemed Uncollectible for Tax Roll Year 2022<br>• DANA Investment Advisors Portfolio Review/Market Update, Quarter 1 Investment and Cash Report<br>• Resolution Appointing Marie A. Keyser to the Position of Acting Finance Director/City Treasurer<br>• Q1 Budget Report<br>• Resolution Disallowing the Claim of Zachariah Anderson Dated May 21, 2024<br>• Resolution Appointing Brenda Arnett to the Position of Finance Director/City Treasurer<br>• Review of City's Financial Policies | • Approving a Development & Dedication Agreement with Mequon-Thiensville Little League/Mequon Heat for Batting Cage Improvements at Rennicke Field<br>• Resolution Amending the City's FY2024 Compensation Plan and Allocation of Funding Received through the American Rescue Plan Act, in Connection with the Establishment of a Full-Time Management Intern During 2024-2025<br>• Resolution Dissolving Tax Incremental District No. 2 and Authorizing the Distribution of Excess Incremental Revenue to Taxing Jurisdictions |

Attachment: July 2024 F&P Work Plan (9521 : Finance - Personnel Work Plan)

EHLERS
PUBLIC FINANCE ADVISORS

June 12, 2024

William Jones, City Administrator
City of Mequon, Wisconsin
11333 N Cedarburg Rd 60W
Mequon, WI 53092-1930

RE: Potential Refunding of Existing Bonds

As your Municipal Advisor one of the services we provide is to monitor your outstanding bond issues and alert you to any potential refunding opportunities. An updated status report for your outstanding debt is attached. It includes general information about your existing debt and a brief comment regarding potential savings based on current market conditions. We will continue to monitor your issues on an ongoing basis and will contact you if we identify refunding opportunities that merit consideration.

If you have any questions about this information, please contact me.

Sincerely,

Ehlers





Philip L. Cosson
Senior Municipal Advisor/ Director

Brian Roemer
Senior Municipal Advisor

Attachment: 070924 Ehlers Refunding Analysis (9489 : Ehlers Refunding Analysis of Existing Bonds)

Status Report on Refunding of Existing Bond Issues

| Original Bond Amount | Title | Last Maturity | Call Date | Callable Amount | Callable Rates Low | Callable Rates High | Status |
|---|---|---|---|---|---|---|---|
| $7,050,000 | General Obligation Corporate Purpose Bonds, Series 2015A | 05/01/2027 | 05/01/2023 | $2,035,000 | 2.250% | 2.500% | As of June 12, 2024, we estimate that this refunding would not generate sufficient savings to be considered. |
| $8,905,000 | General Obligation Public Works Facility Bonds, Series 2016A | 03/01/2031 | 03/01/2025 | $3,855,000 | 2.000% | 2.250% | As of June 12, 2024, we estimate that this refunding would not generate sufficient savings to be considered. |
| $8,465,000 | Water System Revenue Refunding Bonds, 2017A | 05/01/2029 | 05/01/2026 | $3,460,000 | 4.000% | 4.000% | As of June 12, 2024, we estimate that this refunding would not generate sufficient savings to be considered. |
| $19,400,000 | General Obligation Sewerage System Improvement Bonds, Series 2018A | 10/01/2031 | 10/01/2026 | $7,225,000 | 3.000% | 3.000% | As of June 12, 2024, we estimate that this refunding would not generate sufficient savings to be considered. |
| $5,035,000 | General Obligation Promissory Notes, Series 2019A | 03/01/2029 | 03/01/2026 | $1,690,000 | 3.000% | 3.000% | As of June 12, 2024, we estimate that this refunding would not generate sufficient savings to be considered. |
| $5,900,000 | General Obligation Refunding Bonds, Series 2020A | 08/01/2028 | 08/01/2025 | $2,185,000 | 2.000% | 2.000% | As of June 12, 2024, we estimate that this refunding would not generate sufficient savings to be considered. |

Attachment: 070924 Ehlers Refunding Analysis (9489 : Ehlers Refunding Analysis of Existing Bonds)

| Original Bond Amount | Title | Last Maturity | Call Date | Callable Amount | Callable Rates Low | Callable Rates High | Status |
|---|---|---|---|---|---|---|---|
| $9,490,000 | General Obligation Promissory Notes, Series 2022A | 03/01/2032 | 03/01/2029 | $2,610,000 | 2.000% | 2.000% | As of June 12, 2024, we estimate that this refunding would not generate sufficient savings to be considered. |

Attachment: 070924 Ehlers Refunding Analysis (9489 : Ehlers Refunding Analysis of Existing Bonds)