



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, November 12, 2024

5:45 PM

North Conference Room

Agenda

1) Call to Order, Roll Call

2) Approve Meeting Minutes

Action requested: review and approve

a. Finance-Personnel Meeting Minutes of October 8, 2024

3) License Applications

Action requested: review and approve

a. November, 2024 Licenses

4) Vouchers Paid

a. October 2024 Vouchers Paid List

5) Presentation & Discussion

a. Proposed Fiscal Year 2025 Debt Issuance - Ehlers & Associates

6) Resolutions

Action requested: review and recommend approval

a. **RESOLUTION 4154** A Resolution Adopting the City of Mequon's Annual Fee Schedule for Fiscal Year 2025

b. **RESOLUTION 4155** A Resolution Approving Execution of an Engagement Letter for Auditing Services During Fiscal Years 2024-2028 with Baker Tilly US, LLP, Milwaukee, Wisconsin, in an Amount Not-to-Exceed \$252,300

c. **RESOLUTION 4156** A Resolution Authorizing Extension of a Professional Services Agreement for the Remaining Phases of the Enterprise Land Management System Selection Process with Avèro Advisors of Maryville, Tennessee, in an Amount Not-To-Exceed \$77,120

d. **RESOLUTION 4157** A Resolution Approving an Agreement for a Market Revaluation Update of All Real Property within the City of Mequon During the 2025 Assessment Year with Catalis Tax and CAMA, Inc. of Menomonee Falls, Wisconsin, in the Amount of \$225,000

7) Discussion Items

- a. 2024 YTD Budget Report as of September 30, 2024
- b. 2024 YTD Cash & Investment Report as of 09/30/2024
- c. Finance - Personnel Work Plan

8) Adjourn

Dated: November 12, 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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Office of the City Administrator

FINANCE-PERSONNEL COMMITTEE

Tuesday, October 8, 2024

6:45 PM

North Conference Room

Minutes

1) Call to Order, Roll Call

Present:

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

Also present: William Jones, City Administrator, Brenda Arnett, Finance Director, Marie Keyser, Assistant Finance Director, Caroline Fochs, City Clerk, Kimberly Tollefson, Community Development Director, Brian Sajdak, City Attorney, Michael Kelly, Blue Ribbon Storage Manager and other interested persons.

2) Approve Meeting Minutes

a. Finance-Personnel Meeting Minutes of September 10, 2024

RESULT: **Approved by Voice Acclamation [Unanimous]**

MOVED BY: Alderman Strzelczyk

SECONDED BY: Alderman Gebhardt

AYES: Gebhardt, Parrish, Strzelczyk

3) License Applications

a. October licenses to approve - Oasis Play Retreat

RESULT: **Approved by Voice Acclamation [Unanimous]**

MOVED BY: Alderman Strzelczyk

SECONDED BY: Alderman Gebhardt

AYES: Gebhardt, Parrish, Strzelczyk

4) Vouchers Paid

a. September 2024 Vouchers Paid List

RESULT: **Approved by Voice Acclamation [Unanimous]**

Attachment: 100824 (9759 : October 8, 2024 Finance-Personnel Meeting Minutes)

MOVED BY: Alderman Parrish
SECONDED BY: Alderman Gebhardt

AYES: Gebhardt, Parrish, Strzelczyk

5) Resolutions

- a. **RESOLUTION 4143** A Resolution Approving an Amendment to a Pay-As-You-Go Incentive Development Agreement Between the City of Mequon and Blue Ribbon Self Storage III, Authorizing a Change in Ownership to Extra Space Properties Two, LLC

RESULT: **Approved by Voice Acclamation [Unanimous]**

MOVED BY: Alderman Gebhardt

SECONDED BY: Alderman Strzelczyk

AYES: Gebhardt, Parrish, Strzelczyk

6) Ordinances

- a. **ORDINANCE 2024-1666** An Ordinance Amending Chapter 14 of Mequon Municipal Code, Regarding the Regulation of Peddlers, Transient Merchants and Solicitors

RESULT: **Approved by Voice Acclamation [Unanimous]**

MOVED BY: Alderman Parrish

SECONDED BY: Alderman Strzelczyk

AYES: Gebhardt, Parrish, Strzelczyk

7) Discussion Items

- a. Finance - Personnel Work Plan

8) Adjourn

A motion to adjourn was made at 7:04 PM by Alderman Gebhardt, seconded by Alderman Parrish. All voted in favor "aye."

Respectfully Submitted,

Marie Keyser
Assistant Finance Director



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

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Office of the City Clerk

TO: Finance-Personnel Committee
FROM: Caroline Fochs, City Clerk
DATE: November 12, 2024
SUBJECT: November, 2024 License Applications

Following are recommended approvals:

Peddler Class A License - New for the period of November 15, 2024 - February 15, 2025 - Contingent upon passing all background checks.

Richmond Investment Services
7702 W. Mequon Rd.
Mequon, WI 53097
Request to provide financial services door-to-door

Applicant Name:
Marcus J. Mrugala

Peddler Class A License - New for the period of November 15, 2024 - February 15, 2025 - Contingent upon passing all background checks.

Renewal By Anderson
1741 Dolphin Drive
Waukesha, WI 53186
Request to sell exterior doors and windows door-to-door

Applicant Names:
Shahab Rahman
Josue Rodriguez
Nicholas James Orsinger
Tucker Austin Skoglund

Class “B” Beer and “Class B” Reserve Liquor License - New for the period of November 12, 2024 - June 30, 2025 - Contingent on passing all inspections.

Rays Mequon LLC
DBA Ray’s Wine & Spirits
7555 W Mequon Road
Mequon, WI 53092
Agent: Michael J Gardner

Class C Wine License for Winter Wonderland only on December 8, 2024

Attachment: 11-12-24 revised format (9853 : November licenses)

The Ruby Tap Mequon LLC
 DBA The Ruby Tap
 6000 W Mequon Rd
 Agent: Sarah Nelson

Class A Beer and Class A Liquor License - *Change of Agent Only*

Walgreens Store # 03448
 DBA Walgreens
 11270 N Port Washington Road
 Mequon, WI 53092
 New Agent: David Stachnik

Secondhand Numismatic Dealer - Renewal for the period of January 1, 2025 - December 31, 2025 -
 Contingent upon passing all inspections and background checks.

North Shore Jewelers
 1340 W. Mequon Rd.
 Owner: Marina Korsunskiy
 Business Manager: Faina Shef

Gun Range Premise License - Renewal for the period of January 1, 2025 - December 31, 2025 -
 Contingent upon passing all inspections

Bear Arms, LLC
 9653 N. Granville Rd.
 Mequon, WI 53097
 Owner: Cheryle Rebholz

Applicant Names:

Stephen G. Bzdusek
 Cynthia L Carter
 Stephen C. Deguire
 Jake W Fleischman
 Thomas M Henley
 Todd W Krohn
 Andrea S Rate
 Rebecca J Rebholz
 Cheryle J Rebholz
 Mark A Rebholz
 Brian F Smith
 Mark R. Wierzbinski

Following are recommended denials: None.

Attachment: 11-12-24 revised format (9853 : November licenses)

Form
AB-200Alcohol Beverage License
Application

For Municipal Use Only	
Municipality	
License Period	

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

- ☐ Class "A" Beer \$ _____
 ☒ Class "B" Beer \$ _____
- ☐ "Class A" Liquor \$ _____
 ☐ "Class B" Liquor \$ _____
- ☐ "Class A" Liquor (cider only) \$ _____
 ☒ Reserve "Class B" Liquor \$ 10,000
- ☐ "Class C" Liquor (wine only) \$ _____

Fees	
License Fees	\$ <u>10,400</u>
Background Check Fee	\$
Publication Fee	\$ <u>20</u>
Total Fees	\$ <u>10,420</u>

Part A: Premises/Business Information			
1. Legal Business Name (individual name if sole proprietorship) Rays Mequon LLC			
2. Business Trade Name or DBA Ray's Wine & Spirits			
3. FEIN 99-2216160		4. Wisconsin Seller's Permit Number 456-1031669342-04	
5. Entity Type (check one) ☐ Sole Proprietor ☐ Partnership ☒ Limited Liability Company ☐ Corporation ☐ Nonprofit Organization			
6. State of Organization WI		7. Date of Organization 04/01/2024	
8. Wisconsin DFI Registration Number R089757			
9. Premises Address 7555 W Mequon Road			
10. City Mequon		11. State WI	12. Zip Code 53092
13. County Ozaukee	14. Governing Municipality: ☒ City ☐ Town ☐ Village of: <u>Mequon</u>		15. Aldermanic District 4
16. Premises Phone		17. Premises Email	
18. Website			
19. Premises Description - Describe the building or buildings where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary. This is a two story building. The main floor is retail sales, deli, Storage and classroom. Second floor is storage and offices. Records are stored in office area. Map attached.			
20. Mailing Address (if different from premises address) 8930 W North Ave			
21. City Wauwatosa		22. State WI	23. Zip Code 53226
Part B: Questions			
1. Has the business (sole proprietorship, partnership, limited liability company, or corporation) been convicted of violating federal or state laws or local ordinances? Exclude traffic offenses unless related to alcohol beverages. ☐ Yes ☒ No If yes, list the details of violation below. Attach additional sheets if necessary.			
Law/Ordinance Violated		Location	
Penalty Imposed		Was sentence completed? ☐ Yes ☐ No	
Law/Ordinance Violated		Location	
Penalty Imposed		Was sentence completed? ☐ Yes ☐ No	

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

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

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

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

4a. Name of Business Entity

4b. Business Entity FEIN

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

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

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

Part C: Individual Information

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

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

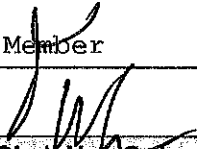
Last Name	First Name	Title	Phone
Laev	Oren	Managing Member	[REDACTED]
Gardner	Michael	Agent / CFO	[REDACTED]

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 Laev		First Name Oren		M.I. W
Title Managing Member		Email [REDACTED]		Phone [REDACTED]
Signature 		Date 10/16/24		

Part E: For Clerk Use Only

Date Application Was Filed With Clerk 10/16/24	License Number	Date License Granted	Date License Issued
Signature of Clerk/Deputy Clerk		Date Provisional License Issued (if applicable)	





- PRELIMINARY -
FOR ESTIMATING AND REVIEW ONLY

DO NOT SCALE THESE DRAWINGS

CITY OF MEQUON
11333 N CEDARBURG ROAD
MEQUON, WI 53092

THE FOLLOWING VOUCHERS PAID:	OCTOBER 2024
GENERAL FUND (0110)	\$ 890,875.41
SPECIAL REVENUE FUND (0210)	9.59
PARKS & OPEN SPACE (0220)	155,919.00
REVOLVING LOAN FUND (0230)	0.00
SPECIAL FEDERAL GRANT FUND (0250)	43,721.74
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)	556,487.36
SEWER UT FUND (0610)	508,255.83
WATER UT FUND (0620)	231,981.25
TAX FIDUCIARY FUND (0810)	0.00
TOTAL	<u>\$ 2,387,250.18</u>

			Grand Total	\$2,387,250.18
Processed by Department	Vendor Number	Vendor Name	Invoice Description	Line item amount
Assessor	13129	CATALIS TAX & CAMA INC	2024 ASSESSOR CONTRACT-INSTALLMENT #10	12,000.00
Assessor Total				12,000.00
Building Maintenance	11560	WALTS PETROLEUM SERVICE, INC	ROTARY LIFT RAM REPLACEMENT MECHANICAL GARAGE	3,252.35
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	10115	BELL TAPE INC	JANITORIAL SUPPLES - CITY BLDGS	1,281.42
Building Maintenance	13057	SAINT CROIX MANAGEMENT INC	CLEANING - DPW	1,250.00
Building Maintenance	13011	TK ELEVATOR CORPORATION	ELEVATOR CONTRACT	622.86
Building Maintenance	11859	DILLETT MECHANICAL SERVICES, INC	CHILLER MALFUNCTION - SOFTWARE FIX	605.00
Building Maintenance	13559	AIRWORX CONSTRUCTION EQUIPMENT & SUPPLY LLC	LIFT INSPECTION	275.00
Building Maintenance	11177	UNITED DISPOSAL SERVICES LLC	DUMPSTER FEES	255.00
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	10073	AT&T CORP	TELEPHONE SERVICE CITY HALL	105.78
Building Maintenance	10691	MENARDS	ANTIFREEZE FOR PARKS BATHROOMS, CARPET CLEAN CH	73.82
Building Maintenance	13553	MILLENNIUM SAFETY LLC	FIRST AID SAFETY PRODUCTS CITY HALL	37.53
Building Maintenance Total				15,442.55
City Administrator	90001	TEMP STAFF REIMB	REIMBURSEMENT ICMA CONFERENCE EXPENSES	1,401.76
City Administrator	90001	TEMP STAFF REIMB	REIMBURSEMENT 2024 ICMA CONFERENCE EXPENSES	56.98
City Administrator	12651	AMAZON CAPITAL SERVICES, INC	SCISSORS	3.84
City Administrator Total				1,462.58
City Clerk	10898	PITNEY BOWES	POSTAGE ACCT 17061995	4,000.00
City Clerk	12532	GRANICUS, LLC	BLANKET-MONTHLY SUBSCRIPTION	1,289.93
City Clerk	10896	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	POSTAL MACH & QTR FEES JUL 18 - OCT 17, 2024	916.17
City Clerk	11747	CIVICPLUS LLC	CIVIC PLUS ONLINE HOSTING FEE	500.00
City Clerk	10230	CONLEY PUBLISHING GROUP LTD	PUBLICATION SERVICES 8/25-9/28/24	170.44
City Clerk	10894	PITNEY BOWES INC	PITNEY BOWES SEAL REFILL	116.19
City Clerk	12651	AMAZON CAPITAL SERVICES, INC	PLANNERS 2025	28.94
City Clerk	12651	AMAZON CAPITAL SERVICES, INC	SCISSORS	8.99
City Clerk Total				7,030.66
Common Council	12651	AMAZON CAPITAL SERVICES, INC	PROCLAMATION FRAME	29.95
Common Council Total				29.95
Community Development	11978	SCOTT J. PINZER	CODE ENFORCEMENT OFFICER	1,512.00
Community Development	10862	OZAUKEE COUNTY REGISTER/DEEDS	FUNDS FOR RECORDING DCD/ENG DOCUMENTS	500.00
Community Development	10230	CONLEY PUBLISHING GROUP LTD	PUBLIC NOTICES FOR PC	86.39
Community Development Total				2,098.39
Elections	12664	PARAGON DEVELOPMENT SYSTEMS INC	PARAGON DEV SYSTEM ELECTRONIC HP CARE PACK HARDWAR	357.00
Elections Total				357.00
Engineering	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	9,533.62
Engineering	12322	BAXTER & WOODMAN, INC.	VET CLINIC SWMP REVIEW	2,096.25
Engineering	11062	R.A. SMITH, INC	Enclave VII Inspection RES 4102	1,090.45
Engineering	10862	OZAUKEE COUNTY REGISTER/DEEDS	FUNDS FOR RECORDING DCD/ENG DOCUMENTS	500.00
Engineering	11744	MASTER GRAPHICS INC	PLOTWAVE 345 PLOTTER LEASE	340.32
Engineering	10368	FASTENAL COMPANY	MARKING PAINT	99.38
Engineering	11165	USCC SERVICES LLC	ENGINEERING GPS SURVEY EQUIPMENT	44.88
Engineering	12651	AMAZON CAPITAL SERVICES, INC	Office Supplies	29.99
Engineering	12883	PB HAHN & CO INC	TOOLS	16.19
Engineering Total				13,751.08
Finance	12392	AMERICAN BUSINESS TECHNOLOGIES, INC.	2024 PRINTING & MAILING TAX BILLS	6,500.00
Finance Total				6,500.00
Fire / EMS	13072	SOUTHERN OZAUKEE FIRE AND EMERGENCY SERVICES	2024 SOFD ANNUAL FUNDING-4TH QUARTER	350,430.75

Attachment: October AP Vendor Listing by Dept (9815 : October 2024 Vouchers Paid List)

			Grand Total	\$2,387,250.18
Processed by Department	Vendor Number	Vendor Name	Invoice Description	Line item amount
Fire / EMS Total				350,430.75
Fleet Services	13013	EDWARD H WOLF & SONS INC	FUEL	21,253.30
Fleet Services	13013	EDWARD H WOLF & SONS INC	FUEL	19,852.82
Fleet Services	12103	BROOKS TRACTOR, INC.	EQUIPMENT PARTS	4,154.74
Fleet Services	12856	PERFECT CIRCLE TIRE LLC	TIRES FOR 950	939.00
Fleet Services	10753	MILWAUKEE SPRING & ALIGNMENT INC	TRUCK SPRINGS	846.95
Fleet Services	12103	BROOKS TRACTOR, INC.	EQUIPMENT PARTS	764.65
Fleet Services	11973	DIAMOND MOWERS, LLC	MOWER PARTS	431.92
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	HD TRUCK PARTS	389.00
Fleet Services	10516	HUMPHREY SERVICE PARTS INC	FILTERS	336.79
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	HD TRUCK PARTS	331.24
Fleet Services	13540	FUEL SYSTEMS INC	FILTER CLEANING	225.00
Fleet Services	11004	SAFETY-KLEEN SYSTEMS INC	OIL FILTER RECYCLE	217.00
Fleet Services	10362	ELLIOT AUTO SUPPLY CO INC	TRUCK/AUTO PARTS	184.71
Fleet Services	11280	GOODYEAR COMMERCIAL TIRE	TIRES	159.00
Fleet Services	10364	FALLS AUTO PARTS AND SUPPLIES INC	AUTO/TRUCK PARTS	138.78
Fleet Services	10803	NEWMAN CHEVROLET INC	TRUCK PARTS	136.28
Fleet Services	12228	GORDIE BOUCHER VILLAGE FORD	AUTO/LT TRUCK PARTS	134.66
Fleet Services	10516	HUMPHREY SERVICE PARTS INC	FILTERS	132.82
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	HD TRUCK PARTS	120.96
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	HD TRUCK PARTS	108.28
Fleet Services	10364	FALLS AUTO PARTS AND SUPPLIES INC	AUTO/TRUCK PARTS	104.36
Fleet Services	12228	GORDIE BOUCHER VILLAGE FORD	AUTO/LT TRUCK PARTS	100.22
Fleet Services	10362	ELLIOT AUTO SUPPLY CO INC	TRUCK/AUTO PARTS	90.06
Fleet Services	10362	ELLIOT AUTO SUPPLY CO INC	TRUCK/AUTO PARTS	84.60
Fleet Services	12624	MATHESON TRI-GAS INC	TANK RENTAL	83.70
Fleet Services	12624	MATHESON TRI-GAS INC	TANK RENTAL	81.00
Fleet Services	12103	BROOKS TRACTOR, INC.	EQUIPMENT PARTS	64.52
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	HD TRUCK PARTS	63.31
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	HD TRUCK PARTS	51.79
Fleet Services	12886	WALDSCHMIDT & SONS INC	PARTS	50.28
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	HD TRUCK PARTS	44.33
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	HD TRUCK PARTS	38.06
Fleet Services	10364	FALLS AUTO PARTS AND SUPPLIES INC	AUTO/TRUCK PARTS	30.76
Fleet Services	10364	FALLS AUTO PARTS AND SUPPLIES INC	AUTO/TRUCK PARTS	28.66
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	HD TRUCK PARTS	25.00
Fleet Services	13553	MILLENNIUM SAFETY LLC	SAFETY SUPPLIES	23.70
Fleet Services	12390	ADVANCE AUTO PARTS	AUTO AND TRUCK PARTS	21.78
Fleet Services	12103	BROOKS TRACTOR, INC.	EQUIPMENT PARTS	18.96
Fleet Services	12390	ADVANCE AUTO PARTS	AUTO AND TRUCK PARTS	16.62
Fleet Services	12390	ADVANCE AUTO PARTS	AUTO AND TRUCK PARTS	16.62
Fleet Services	12390	ADVANCE AUTO PARTS	AUTO AND TRUCK PARTS	14.98
Fleet Services	10516	HUMPHREY SERVICE PARTS INC	FILTERS	10.81
Fleet Services	10364	FALLS AUTO PARTS AND SUPPLIES INC	AUTO/TRUCK PARTS	5.26
Fleet Services Total				51,927.28
Forestry	10909	PORT-A-JOHN, INC.	BRUSH SITE RESTROOM	91.00
Forestry Total				91.00
General Fund - General Activites	90007	MISC REFUNDS	DRAINAGE FINANCIAL GUARANTEE ESCROW RELEASE	37,500.00
General Fund - General Activites	90007	MISC REFUNDS	ESCROW REFUND FARMDALE ESTATES	7,750.00
General Fund - General Activites	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 11/1/2024-11/30/2024	3,264.08
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND FOR UNISSUED PERMIT AT 6028 W MEQUON RD	2,824.00
General Fund - General Activites	10707	MEQUON POLICE ASSOCIATION	UNION DUES 10/11/2024	2,220.00
General Fund - General Activites	11331	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 5956557 8648779 7844747 7657807 10/11/24	1,240.09
General Fund - General Activites	11331	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 5956557 8648779 7844747 7657807 10/25/24	1,240.09
General Fund - General Activites	90007	MISC REFUNDS	REFUND DUPLICATE PYMT BASEMENT PERMIT	842.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INS SEC DEP 10729 FREISTADT/12800 LAKESHORE	730.00
General Fund - General Activites	10810	NORTH SHORE BANK FSB	DEFERRED COMP 10/11/2024	675.00
General Fund - General Activites	10810	NORTH SHORE BANK FSB	DEFERRED COMP 10/25/2024	675.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 11300 N ST JAMES	603.00

Attachment: October AP Vendor Listing by Dept (9815 : October 2024 Vouchers Paid List)

Processed by Department	Vendor Number	Vendor Name	Grand Total	\$2,387,250.18
			Invoice Description	Line item amount
General Fund - General Activites	90007	MISC REFUNDS	LOT PIPE GUARANTEE RELEASE	600.00
General Fund - General Activites	90007	MISC REFUNDS	REIMBURSEMENT OVERPAYMENT FOR SIGN PERMIT	450.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSP SEC DEP 7980 PRESERVE/10600 CONEFLOWER	341.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND FOR UNISSUED PERMIT AT 6028 W MEQUON RD	317.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 13842 N PINE VIEW	209.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 8349 W PIONEER	207.00
General Fund - General Activites	90002	PARK REFUNDS	N. REUTER PAVILION DEPOSIT REFUND FOR 7/27/24 EVNT	200.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 2030 W BONNIWELL RD	195.00
General Fund - General Activites	90007	MISC REFUNDS	REFUND FOR SIGN PERMIT FOR BURR OAKS ESTATES	150.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 2228 W SUNNYDALE	130.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSP SEC DEP 12501 JACQUELINE/3408 HICKORY	130.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSP SEC DEP 8124 RIDGEWAY/12110 RIDGEWAY	125.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 10646 N WOOD CREST	120.00
General Fund - General Activites	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 11/1/2024-11/30/2024	104.00
General Fund - General Activites	12920	CHARTER COMMUNICATIONS HOLDINGS LLC	SAFETY BUILDING DESK TELEPHONES	102.15
General Fund - General Activites	90002	PARK REFUNDS	REFUND ROTARY PARK SECURITY DEPOSIT 9/28/2024	100.00
General Fund - General Activites	90002	PARK REFUNDS	REFUND ROTARY PARK SECURITY DEPOSIT 9/29/2024	100.00
General Fund - General Activites	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 76038 ACCIDENT NOVEMBER 2024	90.90
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 9931 N OTTO ROAD	84.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 11714 N ANNETTE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEP 10942 N KNIGHTSBRIDGE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 12203 W FREIDSTADT	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 11331 N GLENBROOK	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 117 E SPRINGWOOD	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 3131 W DONGES BAY	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 11941 N RIDGEWAY	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 13480 N LAKEWOOD	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 4411 W MARSEILLES DR	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 8632 W SUNNYVALE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 4843 W GLEN COVE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 8606 W FREISTADT	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 7730 KINGS CROSSING	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 11018 N BALSAM TREE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 11862 N SPRINGDALE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 14007 N BRIDAL PATH	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 12425 N EMILY	65.00

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Processed by Department	Vendor Number	Vendor Name	Invoice Description	Line item amount
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 11600 N WASAUKEE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 7880 W MOURNING DOVE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 12506 N SAINT ANNE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 3203 W MEQUON RD	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 2837 W GOLF CIRCLE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 4107 W RUDELLA	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 520 E MAPLE LANE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 12333 N GOLF DRIVE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 520 E MAPLE LANE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 11004 N WHILTON	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 10453 N CIRCLE RD	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 11067 N ORIOLE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 11430 N BUNTROCK AVE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 7553 W HERON POND	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 11557 N PARKVIEW	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 12360 N RIVER ROAD	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 10548 N BURNING BUSH	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 3308 W HIGHLAND	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEP 10624 N PORT WASHINGTON	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 5951 W WOODS CT	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 12504 N PORTLAND AVE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 3203 W HIDDEN LAKE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 12060 N LAKE SHORE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 2334 W CUMBERLAND	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 11305 MULBERRY DR	56.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SEC DEPOSIT 3228 W CHATEAU	50.00
General Fund - General Activites	10610	L A W HEALTH BENEFIT TRUST	MEQUON PAYROLL 10/25/2024 GRAYCAREK	10.00
General Fund - General Activites Total				66,034.31
Highway	10428	FRANK D GILLITZER ELECTRIC COMPANY LTD	TRAFFIC SIGNAL & SIGNAL REPAIR	5,378.00
Highway	10428	FRANK D GILLITZER ELECTRIC COMPANY LTD	REMOVE SIREN & POLE ON SUNNYDALE LANE	3,481.00
Highway	12115	JUNIORS TOOLS LLC	TOOLS FOR STREET MAINTENANCE	2,661.78
Highway	11266	WESTERN CULVERT & SUPPLY INC	CULVERT SUPPLIES	1,270.70
Highway	10691	MENARDS	STREET MAINTENCE SUPPLIES	607.61
Highway	10172	CARLIN SALES CORP	LANDSCAPING/TOOLS	497.26
Highway	10172	CARLIN SALES CORP	LANDSCAPING/TOOLS	481.15
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	385.99
Highway	10878	PAYNE & DOLAN INC	ASPHALT	329.51
Highway	11195	USIC LOCATING SERVICES INC	LOCATES	236.03
Highway	10625	LANNON STONE PRODUCTS, INC.	GRAVEL	200.33
Highway	12861	WRANGLER HOLDCO CORP	RECYCLING FEES	192.00
Highway	12667	ETNA DISTRIBUTORS LLC	CULVERT SUPPLIES	178.22
Highway	10645	LIESENER SOILS INC	LANDSCAPE SUPPLIES	175.00

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Highway	10645	LIESENER SOILS INC	LANDSCAPE SUPPLIES	175.00
Highway	12651	AMAZON CAPITAL SERVICES, INC	HEAT RESISTANCE GLOVES FOR MASTIC	171.96
Highway	10647	LINCOLN CONTRACTORS SUPPLY INC	TOOLS	169.99
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	139.45
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	114.86
Highway	13073	BOEHLKE HARDWARE & PLUMBING	SUPPLIES/REFILLS/INSPECTIONS	113.76
Highway	13073	BOEHLKE HARDWARE & PLUMBING	SUPPLIES/REFILLS/INSPECTIONS	92.65
Highway	10691	MENARDS	STREET MAINTENCE SUPPLIES	64.05
Highway	13553	MILLENNIUM SAFETY LLC	SAFETY SUPPLIES	47.73
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	43.09
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	42.29
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	41.38
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	38.66
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	37.77
Highway	12667	ETNA DISTRIBUTORS LLC	HAWY MAINT SUPPLIES	35.20
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	14.53
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	14.38
Highway	10569	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	LANDSCAPE SUPPLIES	14.30
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	7.18
Highway	10321	EGELHOFF'S LAWN MOWER SERVICE INC.	PARTS AND SUPPLIES	6.25
Highway	10287	DIGGERS HOTLINE INC	LOCATING	5.22
Highway Total				17,464.28
Human Resources	13532	EMPLOYEE BENEFITS CORPORATION	Employee Benefits Corporation: FSA	237.15
Human Resources	13532	EMPLOYEE BENEFITS CORPORATION	Employee Benefits Corporation: FSA	232.50
Human Resources	13531	CONCENTRA HEALTH SERVICES, INC.	RANDOM DOT COLLECTION FEES	192.00
Human Resources Total				661.65
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	946.04
Information Services	12616	MIDWEST FIBER NETWORKS LLC	Midwest Fiber Network for 4 Buildings	895.00
Information Services	12602	ADVANCED TECHNICAL LLC	Security Patch Installation and Labor	700.00
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 Total				13,933.04
Inspections	11978	SCOTT J. PINZER	CODE ENFORCEMENT OFFICER	488.00
Inspections	11288	WIS DEPT OF ADMINISTRATION	10 State Seals	337.60
Inspections	10824	NORTHSTAR PRINTING & GRAPHICS	Business Cards for Central Scheduling	36.86
Inspections Total				862.46
Legal Counsel	12080	WESOLOWSKI REIDENBACH & SAJDAK SC	2024 LEGAL FEES 9/1/2024-9/30/2024	7,350.00
Legal Counsel	12080	WESOLOWSKI REIDENBACH & SAJDAK SC	2024 LEGAL FEES 8/1/2024-8/31/2024	6,615.00
Legal Counsel	10511	HOUSEMAN & FEIND LLP	2024 PROSECUTION LEGAL FEES	2,527.96
Legal Counsel	12754	VON BRIESEN & ROPER, S.C.	von Briesen & Roper Legal Services	1,656.00
Legal Counsel	10511	HOUSEMAN & FEIND LLP	2024 PROSECUTION LEGAL FEES	915.00
Legal Counsel Total				19,063.96
Library Services Grant	11133	THIENSVILLE, VILLAGE OF	2024 LIBRARY SUPPORT-4TH QUARTER	282,929.00
Library Services Grant Total				282,929.00
Local Road Projects	10445	GRAEF-USA INC	M-T BIKEWAY STUDY RES. 4070, 4118	7,214.61
Local Road Projects Total				7,214.61
Parks	10819	NORTHERN EXPOSURE LANDSCAPING	RES 4121 THREE-YEAR LANDSCAPE MAINTENANCE CONTRACT	6,250.00
Parks	12688	WEBER BROS PAINTING LLC	PAINTING RIVERBARN TWO COATS OF EXTERIOR FLAT FINI	2,500.00
Parks	12505	ENER-CON INC	WOODCHIPS WS-COMPKS	2,320.00
Parks	13092	SOLITUDE LAKE MANAGEMENT LLC	POND MANAGEMET @ ROTARY	1,544.00
Parks	11016	SCHMITZ READY-MIX INC	BAG NO ASH, REBAR, ULTRAFINISH & IMPEDE INTEGRAL W	881.60
Parks	11326	WISCONSIN PUMP AND SUMP INC	PUMP ROTARY PAVILIONS	555.00
Parks	10428	FRANK D GILLITZER ELECTRIC COMPANY LTD	REPAIR @ ROTARY PAVILION	457.07
Parks	10172	CARLIN SALES CORP	LANDSCAPE SUPPLIES	371.52
Parks	12735	RCB AWARDS LLC	MEMORIAL PLAQUE	323.99
Parks	12735	RCB AWARDS LLC	MEMORIAL PLAQUE	323.99
Parks	10172	CARLIN SALES CORP	ROADLEAF CHEMICAL	295.90
Parks	10909	PORT-A-JOHN, INC.	PORTABLE TOILETS	220.00

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Parks	10172	CARLIN SALES CORP	LANDSCAPE SUPPLIES	210.20
Parks	11326	WISCONSIN PUMP AND SUMP INC	PUMP ROTARY PAVILIONS	185.00
Parks	10569	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	LANDSCAPE SUPPLIES WS-COMPKS	148.11
Parks	10909	PORT-A-JOHN, INC.	PORTABLE TOILETS	110.00
Parks	10691	MENARDS	BENCHES	108.61
Parks	10691	MENARDS	HARDWARE AND SUPPLIES	92.30
Parks	90007	MISC REFUNDS	60" & 20" CHRISTMAS WREATHS	90.00
Parks	10691	MENARDS	HARDWARE AND SUPPLIES	89.41
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	77.80
Parks	10691	MENARDS	HARDWARE AND SUPPLIES	74.97
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	70.14
Parks	12883	PB HAHN & CO INC	SMALL GARBAGE BAGS	57.56
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	55.78
Parks	10691	MENARDS	GATE @ ROTARY	53.86
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	28.73
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES WS-COMPKS	26.97
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	25.18
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	16.19
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	14.36
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES WS-COMPKS	13.65
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	12.14
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	11.69
Parks Total				17,615.72
Parks & Open Space	13526	ALTIUS BUILDING COMPANY	LEMKE PARK PAVILION CONSTRUCTION RES 4098	95,751.00
Parks & Open Space	13526	ALTIUS BUILDING COMPANY	LEMKE PARK PAVILION CONSTRUCTION RES 4098	52,968.00
Parks & Open Space	90006	PERMIT REFUNDS	REFUND FOR UNISSUED PERMIT AT 6028 W MEQUON RD	7,200.00
Parks & Open Space Total				155,919.00
Police	11236	WAUKESHA COUNTY TECHNICAL COLLEGE DISTRICT	POLICE TRAINING	1,455.00
Police	10408	GALL'S LLC	POLICE UNIFORMS	1,173.60
Police	10408	GALL'S LLC	POLICE UNIFORMS	999.10
Police	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	948.69
Police	12651	AMAZON CAPITAL SERVICES, INC	OFFICE/WORK SUPPLIES, M&R - MONITORS & STANDS	719.72
Police	12651	AMAZON CAPITAL SERVICES, INC	OFFICE/WORK SUPPLIES, M&R - MONITOR MOUNT	683.96
Police	11295	WIS DEPT OF JUSTICE 2718	WI DOJ TIME SYSTEM ACCESS	677.25
Police	13523	VERIZON COMMUNICATION INC	CELL PHONE SERVICE	524.89
Police	12651	AMAZON CAPITAL SERVICES, INC	OFFICE/WORK SUPPLIES, M&R - GUN LOCKER	399.99
Police	12651	AMAZON CAPITAL SERVICES, INC	OFFICE/WORK SUPPLIES, M&R - MONITOR	357.00
Police	10866	WISCONSIN HUMANE SOCIETY	STRAY ANIMAL SERVICES	300.00
Police	10866	WISCONSIN HUMANE SOCIETY	STRAY ANIMAL SERVICES	275.00
Police	10708	MEQUON POLICE-PETTY CASH	POLICE DEPT PETTY CASH REIMBURSEMENT	256.61
Police	10408	GALL'S LLC	POLICE UNIFORMS	240.00
Police	10426	GIERACH'S SERVICE INC	TOWING SERVICE	224.46
Police	11137	WEST PUBLISHING CORPORATION	CLEAR INVESTIGATIVE SERVICES	194.71
Police	10408	GALL'S LLC	POLICE UNIFORMS	193.20
Police	12651	AMAZON CAPITAL SERVICES, INC	OFFICE/WORK SUPPLIES, M&R - BROOM & COOLER	189.38
Police	12920	CHARTER COMMUNICATIONS HOLDINGS LLC	SAFETY BUILDING DESK TELEPHONES	153.23
Police	10408	GALL'S LLC	POLICE UNIFORMS	144.99
Police	12651	AMAZON CAPITAL SERVICES, INC	OFFICE/WORK SUPPLIES, M&R - TRAIL CAMERA	99.99
Police	11153	TRANS UNION LLC	CREDIT HISTORIES	89.68
Police	10931	PROSHRED SECURITY	SHREDDING SERVICE	81.85
Police	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	80.46
Police	12651	AMAZON CAPITAL SERVICES, INC	OFFICE/WORK SUPPLIES, M&R - FLASH DRIVES	79.26
Police	10909	PORT-A-JOHN, INC.	PORT A JOHN RENTAL - OUTDOOR RANGE - MONTHLY FEE	76.00
Police	90001	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 9/30/24-10/4/24	67.63
Police	90001	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 10/14/24-10/17/24	65.19
Police	13026	ODP BUSINESS SOLUTIONS LLC	OFFICE SUPPLIES	56.02

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Police	90001	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 10/14/24-10/17/24	53.44
Police	90001	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 10/6/24-10/9/24	52.60
Police	10408	GALL'S LLC	POLICE UNIFORMS	51.95
Police	10408	GALL'S LLC	POLICE UNIFORMS	51.95
Police	12920	CHARTER COMMUNICATIONS HOLDINGS LLC	RECORDS	50.00
Police	11295	WIS DEPT OF JUSTICE 2718	WI DOJ RECORDS CHECK	49.00
Police	12466	LANGUAGE LINE SERVICES INC	TRANSLATION SERVICES	39.08
Police	90001	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 10/8/24-10/9/24	34.00
Police	10408	GALL'S LLC	POLICE UNIFORMS	29.94
Police	10708	MEQUON POLICE-PETTY CASH	POLICE DEPT PETTY CASH REIMBURSEMENT	26.19
Police	90001	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 10/7/24-10/9/24	23.84
Police	12651	AMAZON CAPITAL SERVICES, INC	OFFICE/WORK SUPPLIES, M&R - REST BAG	19.89
Police	10708	MEQUON POLICE-PETTY CASH	POLICE DEPT PETTY CASH REIMBURSEMENT	1.00
Police	12651	AMAZON CAPITAL SERVICES, INC	RETURN-ACER COMPUTER MONITOR	-99.99
Police Total				11,189.75
Public Safety Equipment	10313	VETCOR OF EAST TOWNE LLC	VETERINARY SERVICES	920.20
Public Safety Equipment	10313	VETCOR OF EAST TOWNE LLC	VETERINARY SERVICES	215.60
Public Safety Equipment	10313	VETCOR OF EAST TOWNE LLC	VETERINARY SERVICES	95.81
Public Safety Equipment	10313	VETCOR OF EAST TOWNE LLC	VETERINARY SERVICES	42.28
Public Safety Equipment	10313	VETCOR OF EAST TOWNE LLC	VETERINARY SERVICES	31.17
Public Safety Equipment Total				1,305.06
Sewer General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 11/1/2024-11/30/2024	235.11
Sewer General Activities	11331	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 5956557 8648779 7844747 7657807 10/11/24	145.77
Sewer General Activities	11331	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 5956557 8648779 7844747 7657807 10/25/24	80.77
Sewer General Activities	10810	NORTH SHORE BANK FSB	DEFERRED COMP 10/11/2024	70.00
Sewer General Activities	10810	NORTH SHORE BANK FSB	DEFERRED COMP 10/25/2024	70.00
Sewer General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 76038 ACCIDENT NOVEMBER 2024	9.04
Sewer General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 11/1/2024-11/30/2024	8.00
Sewer General Activities Total				618.69
Sewer UT Operations	10743	MILWAUKEE METROPOLITAN SEWERAGE DISTRICT	Q3 MMSD USER CHARGES	482,929.97
Sewer UT Operations	12690	APPLIED TECHNOLOGIES INC	DESIGN LS E REPLACEMENT (3616-23-E) RES#4033	16,021.85
Sewer UT Operations	12322	BAXTER & WOODMAN, INC.	SW INDUSTRIAL FEASIBILITY STUDY	6,750.00
Sewer UT Operations	12651	AMAZON CAPITAL SERVICES, INC	STATION SUPPLIES	320.23
Sewer UT Operations	10341	ENERGENECS INC	MISC. COMPUTER, SCADA, STATION WORK	290.00
Sewer UT Operations	11177	UNITED DISPOSAL SERVICES LLC	DUMPSTER FEES	255.00
Sewer UT Operations	12651	AMAZON CAPITAL SERVICES, INC	STATION SUPPLIES	217.82
Sewer UT Operations	12232	BAYSIDE PRINTING INC.	Q3 2024 WATER/SEWER VOLUME BILLS	198.96
Sewer UT Operations	12232	BAYSIDE PRINTING INC.	Q3 2024 SEWER FLAT BILLS	192.24
Sewer UT Operations	12651	AMAZON CAPITAL SERVICES, INC	STATION SUPPLIES	178.07
Sewer UT Operations	12651	AMAZON CAPITAL SERVICES, INC	STATION SUPPLIES	149.85
Sewer UT Operations	12482	CITY OF MILWAUKEE-DPW	Q3 2024 SEWER AGREEMENT #2531	83.00
Sewer UT Operations	12883	PB HAHN & CO INC	STATION SUPPLIES	25.39
Sewer UT Operations	11307	WIS DEPT OF TRANSPORT 7366	SANITARY RELAY STH 57 (#1953-I-18) RES#3700	13.75
Sewer UT Operations	10446	GRAINGER	STATION SUPPLIES	11.01
Sewer UT Operations Total				507,637.14
Special Events	12651	AMAZON CAPITAL SERVICES, INC	5X7 ENVELOPES QTY 100	9.59
Special Events Total				9.59
Special Federal Grant Fund	12110	THE SIGMA GROUP, INC	BRUSH SITE AUTOMATION PROJECT TASK 1 (AGENCY APPRO	18,838.24
Special Federal Grant Fund	13558	ETC INSTITUTE	ARPA: CITY OF MEQUON COMMUNITY SURVEY 2024	11,925.00
Special Federal Grant Fund	12887	AVERO LLC	ARPA: LMS - Avero Consulting	6,925.00
Special Federal Grant Fund	13524	MSA PROFESSIONAL SERVICES, INC.	PARK PLAN UPDATES	6,033.50
Special Federal Grant Fund Total				43,721.74
TIF 3	90007	MISC REFUNDS	TID #3 INCENTIVE	426,095.41

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TIF 3	10623	LALONDE CONTRACTORS INC	TC TIF IMPROVEMENTS - REMAINDER FROM 2023	121,872.28
TIF 3 Total				547,967.69
Water General Activities	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	600.00
Water General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 11/1/2024-11/30/2024	11.62
Water General Activities Total				611.62
Water UT Operations	10755	CITY OF MILWAUKEE	PURCHASED WATER	95,478.27
Water UT Operations	10815	NORTH SHORE WATER COMMISSION	PURCHASED WATER	24,263.11
Water UT Operations	11144	D.F. TOMASINI CONTRACTORS INC	PUBLIC SERVICE LATERAL LEAK 4423 W. SQUIRE	19,134.94
Water UT Operations	10994	ROZGA PLUMBING & HEATING CORP	3011 RANGE LINE SERVICE REPAIR	9,140.50
Water UT Operations	11195	USIC LOCATING SERVICES INC	LOCATING	8,486.50
Water UT Operations	10654	L-R METER TESTING & REPAIR INC	METER TESTING	7,553.27
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	7,539.08
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	6,930.00
Water UT Operations	10994	ROZGA PLUMBING & HEATING CORP	PUBLIC SERVICE LATERAL REPLACEMENT	6,808.00
Water UT Operations	11195	USIC LOCATING SERVICES INC	LOCATING	6,767.24
Water UT Operations	11195	USIC LOCATING SERVICES INC	LOCATING	6,761.46
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	5,922.26
Water UT Operations	10938	PUBLIC SERVICE COMMISSION OF	ANNUAL FEE	4,662.64
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	3,360.79
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	2,300.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	2,225.39
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	2,100.00
Water UT Operations	10489	CORE & MAIN LP	VALVE BOX RISERS AND LIDS, SERVICE SADDLES	1,978.92
Water UT Operations	10287	DIGGERS HOTLINE INC	LOCATING	1,910.52
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	999.16
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	726.66
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	700.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	600.00
Water UT Operations	10489	CORE & MAIN LP	VALVE BOX RISERS AND LIDS, SERVICE SADDLES	510.30
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	500.00
Water UT Operations	12380	BOND TRUST SERVICES CORP	WATER REFUNDING BOND 2017A PAYING AGENT FEE	400.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	363.33
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 9/2024	350.00
Water UT Operations	10204	CINTAS CORPORATION NO 2	FIRE EXTINGUISHERS FOR TRUCKS	335.62
Water UT Operations	13556	FERGUSON US HOLDINGS INC	GASKET AND STEM	316.08
Water UT Operations	10815	NORTH SHORE WATER COMMISSION	SYSTEM SAMPLES	300.00
Water UT Operations	10815	NORTH SHORE WATER COMMISSION	SYSTEM SAMPLES	300.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	272.50
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	250.00
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	220.00
Water UT Operations	12232	BAYSIDE PRINTING INC.	Q3 2024 WATER/SEWER VOLUME BILLS	132.65
Water UT Operations	12232	BAYSIDE PRINTING INC.	Q3 2024 SEWER FLAT BILLS	128.16
Water UT Operations	10230	CONLEY PUBLISHING GROUP LTD	NOTICE TO BIDDERS 9/12 & 9/19	123.67
Water UT Operations	10206	CITY WATER LLC	MANAGEMENT & OPERATIONS SERVICES 9/2024	90.83
Water UT Operations	11163	CLIFFORD J DETEMPLE	LOCATOR & PAINT	70.00

Attachment: October AP Vendor Listing by Dept (9815 : October 2024 Vouchers Paid List)

			Grand Total	\$2,387,250.18
Processed by Department	Vendor Number	Vendor Name	Invoice Description	Line item amount
Water UT Operations				231,369.63
Total				



11333 N. Cedarburg Road
Mequon, WI 53092
Phone: 262-236-2956
Fax: 262-242-9655

www.ci.mequon.wi.us

Office of Finance

TO: Finance-Personnel Committee
FROM: Marie Keyser, Assistant Finance Director
DATE: November 12, 2024
SUBJECT: RESOLUTION 4154 A Resolution Adopting the City of Mequon's Annual Fee Schedule for Fiscal Year 2025

Background

Annually as part of the budget development process, City departments review their respective fees. This year, the following divisions submitted recommendations for changes beginning next year: Inspections, Engineering and Forestry. Please see the following table for recommended additions or changes to the City's current Fee Schedule for Fiscal Year 2024:

Fee	Current	Proposed	Comment
<i>Inspections (Building/Heating)</i>			
Re-Inspection/Inspection (Applies after 2 nd Inspection)	\$60.00	\$65.00	Consistency among other fees
Plan Examination: Decks & Above Ground Swimming Pools	\$65.00	\$65.00	Change wording to: Decks & Swimming Pools
<i>Inspections (Plumbing)</i>			
Well Abandonment	\$60.00	\$65.00	Consistency among other fees
Each Re-Inspection	\$60.00	\$65.00	Change wording to: Each Re-Inspection or After Expiration of the Permit
Refund Retained	\$60.00	\$65.00	Consistency among other fees
<i>Engineering</i>			
Holding Tank Agreement Recording and Processing Fee	New Fee	\$165.00	Cover processing and recording costs for holding tank agreements
<i>Forestry</i>			
Street Tree Replacement	\$125.00	\$150.00	Increase in tree costs

Analysis

As is evident from the table above, there are only seven fees recommended for adjustment heading into 2025. Most recently, the City conducted an exhaustive review of its entire fee schedule in advance of Fiscal Year 2024, and as such, no other fees are recommended for adjustment. Additionally, the Southern Ozaukee Fire & EMS Board of Directors approved

several fee adjustments at its September meeting. These changes, which took effect on October 1, are also reflected in the City's proposed Fee Schedule for 2025, a copy of which is attached.

Fiscal Impact

Fees comprise a rather small portion of overall revenues. The fee increases on this list are rather minimal, as such will have a very small effect on City revenues. The proposed fee adjustments are either to cover City processing costs, create consistency among other fees or a simple name modification.

Recommendation

A recommendation is forthcoming from the Finance-Personnel Committee on November 12, 2024.

Attachments:

Fee Schedule Master (PDF)

COMMON COUNCIL
OF THE
CITY OF MEQUON

RESOLUTION 4154

A Resolution Adopting the City of Mequon's Annual Fee Schedule for Fiscal Year 2025

A. On a periodic basis, the City of Mequon's Fee Schedule is reviewed by staff to ensure that various rates and fees charged by the City are commensurate with the City's actual costs related to those fees as well as to compare them with those charged in other similarly sized communities across southeastern Wisconsin.

B. On an annual basis, the City's Fee Schedule is recommended for adoption by the Finance-Personnel Committee, with all approved fee adjustments becoming effective on January 1 of the following fiscal year.

NOW, THEREFORE, BE IT RESOLVED, by the Common Council of the City of Mequon, Ozaukee County, Wisconsin, that the attached City Fee Schedule for Fiscal Year 2025 is authorized and implemented for use until further amended.

Approved by: Andrew Nerbun, Mayor

Date Approved: November 12, 2024

I certify that the foregoing Resolution was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 12, 2024.

Caroline Fochs, City Clerk



FEE SCHEDULE (Effective 01/01/2025)

FEE DESCRIPTION		FEE AMOUNT	PROPOSED 2025 CHANGE
ASSESSOR			
Database Sales Query		\$20.00	
Business List Query		\$20.00	
Database Ownership or Similar Query		\$20.00	
Complicated Database Query		\$40.00	
Digital Parcel Map		\$2.00	
Database Kiosk Print			
	Homeowner	\$0.00	
	Black and White (Per Page)	\$0.25	
	Color (Per Page)	\$0.50	
Special Request – Assessor Labor per Hour		\$75.00	
CITY CLERK			
Class A Beer		\$100.00	
Class A Liquor		\$500.00	
Class B Beer		\$100.00	
Class B Liquor		\$500.00	
Temporary Class B		\$10.00	
Class B Reserve Liquor		\$10,000.00	
Class C Wine		\$100.00	
Background Check		\$15.00	
Tavern Operation (Bartender) – 2 Year		\$100.00	
Provisional Tavern Operator		\$15.00	
Temporary Tavern Operator		\$10.00	
Tobacco Products		\$100.00	
Second Hand Jewelry		\$50.00	
Second Hand Article		\$50.00	
Amusement License		\$25.00	
Tavern Amusement License		\$250.00	
Vending Machine Distributor		\$80.00	
Machine Registration		\$25.00	
Peddlers, Canvassers & Solicitors		\$100.00	
Peddlers, Canvassers & Solicitors (Each Additional Person)		\$15.00	
Board of Appeals Filing Fee		\$250.00	
Fireworks Permit		\$100.00	
Gun Range Premise License		\$250.00	
Fee to Conduct Background Check for Gun Range Premise License		\$75.00	
License/Permit Replacement Fee		\$10.00	
Publication Fee		\$20.00	
Late Application Fee		\$50.00	
COMMUNITY DEVELOPMENT - INSPECTIONS (BUILDING/HEATING)			
Minimum Permit Fee (All Permits)		\$65.00	
Residence 1 & 2 Family and Attached Garage Per SF Living Area		\$0.40	
Residence Apt. 3 Family, Row Housing, Multiple Dwellings, Institution Per SF		\$0.40	
Residence Additions Per SF Living Area		\$0.40	
Basement Remodel/Fish Per SF		\$0.40	
Local Business, Office Building & Additions Per SF		\$0.40	
Manufacturing or Industrial Per SF (Office Areas to be Included Under Local Business)		\$0.35	
Permit to Start Construction of Footings & Foundations (Commercial/Manufacturing)		\$350.00	
Permit to Start Construction of Footings & Foundations (One and Two Family)		\$200.00	
Agricultural Buildings, Detached Garages and Accessory Building Per SF		\$0.28	
Where SF Cannot be Calculated		\$14 per \$1,000 valuation	
Foundation Repair		\$100	
Residing Per Building		\$60.00	
Kitchen Remodel		\$160.00	
Bathroom Remodel		\$120.00	
Heating & Incinerator Initial Fee Per Unit		\$55.00	
Each 50,000 BTU over 150,00 BTU (\$750.00 Max. Per Unit)		\$18.00	
Comm./Ind. Exhaust Hoods & Systems Per Unit		\$170.00	
Heating & A/C Distribution Systems Per 100 SF of Cond. Area		\$2.00	
A/C Per Unit 3 Tons or 36,000 BTU		\$55.00	
A/C Additional Fee Per each Ton Over 3 Tons or 12,000 BTU (\$750.00 Max. Per Unit)		\$18.00	
A/C Permanently Installed Wall Units		\$12.00	
Wrecking, Razing, or Interior Demolition Flat Fee (May be Waived at Inspector Discretion)		\$80.00	
Moving Buildings Over Public Ways Initial Fee		\$215.00	
Moving Buildings Over Public Ways Per SF		\$0.10	

Attachment: Fee Schedule Master (RESOLUTION 4154 : 2025 Fee Schedule)



FEE SCHEDULE (Effective 01/01/2025)

FEE DESCRIPTION		FEE AMOUNT	PROPOSED 2025 CHANGE
Accessory Building		\$60.00	
Fuel Tanks – Per 1,000 Gal. Per Install		\$24.00	
Min. Per Fuel Tank Installation		\$43.00	
Tank Removal, Repairs or Alterations 1,000 Gal. or Less		\$49.00	
Tank Removal More than 1,000 Gal.		\$73.00	
Re-Inspection Per Inspection (Applies after 2nd Inspection)		\$60.00	\$65.00
Plan Examination			
	One and Two Family Residence	\$235.00	
	Apartments, Three Family Residence, Row Housing, Multiple Family	\$285.00	
	Apartments, Three Family, Row Housing, Multiple Family Per Unit	\$25.00	
	Commercial, Industrial and Additions	\$285.00	
Plan Examination			
	Commercial Additions & Alternations	\$285.00	
	Residential/Commercial Small Project (At Plan Reviewer Discretion/May be Reduced to \$20.00)	\$24.00	
	Addition/Alterations to 1 & 2 Family	\$80.00	
	Accessory Bldg. 300 SF or More	\$65.00	
	Accessory Bldg. under 300 SF	\$65.00	
	Decks & Above Ground Swimming Pools	\$65.00	Remove "& Above Ground" words
	Heating Plans, Lighting & Energy Calculations (Submitted Separately)	\$60.00	
WI Uniform Building Permit Seal (State Fee)		\$60.00	
Occupancy Permit – Residential Per Unit		\$55.00	
Temporary Occupancy Permit - Residential		\$100.00	
Occupancy Permit - Commercial & Industrial Per Unit		\$205.00	
Temporary Occupancy Permit – Commercial & Industrial Per Unit		\$150.00	
Occupancy Permit - Commercial Additions & Alterations		\$60.00	
Tenant Finish		\$60.00	
Change of Occupancy Commercial & Industrial Per Unit		\$195.00	
Pools – In Ground/Above/Spas		\$14/\$1,000 Value or Max \$1,200	
Fences		\$65.00	
Decks and Sheds		\$65.00	
Solar Panels (\$60.00 Building; \$122.00 Electrical)		\$182.00	
Erosion Control Fee – Single Family		\$183.00	
Reinstate Building Permit (New)		35% Of Original Cost	
Amount Retained for Permits Refunded		\$65.00	
Security Deposit for Final Inspection, 10% of Permit Fee		\$65.00	
After Hours Inspection (2 Hour Min.)		\$150.00	
Architectural Board/Review			
	1 & 2 Family New Construction	\$100.00	
	Additions/Alternations to 1 & 2 Family	\$75.00	
	Accessory Building	\$65.00	
	Tree Inspection/Zoning Review	\$60.00	
Double Permit Fees Will be Charged Upon Failure to Obtain Permit Before Work, Except in Emergency Cases (\$500.00 Min. Fee)			
Note 1: Additional Fee for Plan Review May be Assessed at the Time of Application for Renewal of the Permit.			
Note 2: Application Fees are Paid For Any Item Requiring Architectural Board Approval. Fees Waived for Subsequent Appearances if Requested by Board.			
Note 3: SF Area Shall Be Defined as Follows: The Living Area of the Building Enclosed by the Interior Surface of the Exterior Walls Excluding the Basement.			
Note 4: In Determining Cost, All Construction Shall Be Included with the Exception of Heating, A/C, Electrical, and Plumbing Work.			
Note 5: State of Wisconsin, Uniform Dwelling Code Section ILHR 21.125 supersedes Chapter 3, Section 3.17 of the Zoning Code.			
COMMUNITY DEVELOPMENT - INSPECTIONS (ELECTRICAL)			
Re-Inspection (Per Inspection After 2nd Inspection)		\$65.00	
Failure to Call for Final Inspection (Double Initial Fee)		\$120.00 Min.	
Refund Retained		\$65.00	
Work Started Prior to Taking Permit		Double Fee	
Minimum Fee for Permit		\$65.00	
After Hours Inspection (2 Hour Min.) (\$75/HR)		\$150.00	
Fixtures – Incandescent & LED		\$1.00	
Tubular Lamps – Fluorescent, Cold Cathode, Lumiline and Mercury Vaper (Per Tube)		\$1.00	
Lights – Arc, Search, Flood, Mercury, Including Transformers		\$12.00	



FEE SCHEDULE (Effective 01/01/2025)

FEE DESCRIPTION		FEE AMOUNT	PROPOSED 2025 CHANGE
Yard Light and Standard		\$18.00	
Fuel Dispensing Pumps		\$60.00	
Stage Pockets, Spotlights and Apparatus		\$7.00	
Outlets for Fixtures, Switches, Receptacles, and Similar Devices		\$1.00	
Low Voltage Devices		\$1.00	
Vent Fans, Paddle Fans		\$6.00	
Electrical Range, Garbage Disposal, Dishwasher, Water Heater, Dryer, 30 & 50 Amp Outlet		\$12.00	
Automatic Central Heating – Residential		\$20.00	
Automatic Central Heating – Commercial		\$42.00	
Electrical Heating Device (Per KW) or Outlet		\$7.00	
Central A/C Unit, Refrigeration, Air Cooling or Similar – Residential		\$18.00	
Central A/C Unit, Refrigeration, Air Cooling or Similar – Commercial		\$36.00	
Central A/C Unit, Refrigeration, Air Cooling or Similar – Combo Units		\$60.00	
Generators, Rectifiers, Reactors, Welders, Capacitors, Converters, Transformers		\$36.00	
GFCI Devices		\$4.00	
Machines – Moving Picture, X-Rays, Stereopticon, High Frequency, and like Apparatus		\$36.00	
Motor (Per HP or Fraction of For EA. Motor)		\$1.00	
Water Pumps		\$18.00	
Residential Whirlpool, Jetted Tub		\$24.00	
Signs, Incandescent, Fluorescent & Neon		\$48.00	
Signals or Communication Devices – Audible or Visual		\$1.00	
Plug In Strip, Trole-E-Duct, Wireways, Busways, Raceways or Auxiliary Gutter (per Foot or Fraction of)		\$1.00	
Swimming Pool Grounding		\$72.00	
Spas and Hot Tubs (Indoor or Outdoor)		\$60.00	
Feeders or Sub-Feeder-Sub Panel		\$18.00	
Temp. Service/Install Period of 90 Days		\$60.00	
Fire Alarm Panel		\$60.00	
Overhauling Condemned Work		\$72.00	
Service Switched			
	0-200 Amperes	\$50.00	
	201-400 Amperes	\$60.00	
	401-600 Amperes	\$80.00	
	601-1,000 Amperes	\$90.00	
	Per 100 Amperes Over 1,000	\$15.00	
COMMUNITY DEVELOPMENT - INSPECTIONS (PLUMBING)			
Minimum Permit Fee		\$65.00	
Well Abandonment		\$60.00	\$65.00
Well Operations Permit (5 Years)		\$122.00	
Starting Work Without Permit		Double Fee	
Failure to Order Final Inspection Before House is Occupied		\$120.00	
Each Re-Inspection		\$60.00	\$65.00 and Add wording "or After Expiration of the Permit"
Fire Protection Sprinkler New or Remodeled – Commercial or Residential, Full or Combined System		\$60.00	
After Hours Inspection (2 Hours) (75/HR)		\$150.00	
Sewer for First 100'		\$60.00	
Sewer Over 100' Per Foot Surcharge		\$1.00	
Outside Sanitary Sewer		\$60.00	
Outside Storm Sewer		\$60.00	
Inside Sanitary Sewer		\$60.00	
Inside Storm Sewer		\$60.00	
Water Service Minimum		\$60.00	
Storm/Sanitary		\$60.00	
Catch Basin Exterior		\$30.00	
Catch Basin Interior		\$20.00	
Manholes Exterior		\$30.00	
Manholes Interior		\$12.00	
Plumbing Fixtures – Each		\$12.00	
Refund Retained		\$60.00	\$65.00
Suppression System of Exhausted Hoods – Commercial		\$116.00	

Attachment: Fee Schedule Master (RESOLUTION 4154 : 2025 Fee Schedule)



FEE SCHEDULE (Effective 01/01/2025)

FEE DESCRIPTION		FEE AMOUNT	PROPOSED 2025 CHANGE
Water BPD fees - scaled up to 3/4" Main = \$50.00 / 1" Main = \$90.00 / 1.5" Main = \$140.00 / 2" Main = \$230.00 / 3" Main = \$440.00 / 4" Main = \$730.00 / 6" Main = \$1250.00			
COMMUNITY DEVELOPMENT - PLANNING			
Zoning Code Text Amendment		\$1,275.00	
Zoning Code Map Amendment*		\$1,275.00	
Land Use Plan Map Amendment*		\$1,275.00	
*If doing a Zoning Code Map and Land Use Plan Amendment at the same time, only one fee			
Conditional Use Petition		\$750.00	
Building Site Plan Amendment or Approval		\$750.00	
Consultation		\$400.00	
Minor Request		\$350.00	
Subdivision/Condo Concept		\$750.00	
Subdivision/Condo Preliminary Plat		750 + \$50/Lot	
Subdivision/Condo Development Agreement		\$750.00	
Subdivision/Condo Final Plat		\$750.00	
Land Division		\$750.00	
New Sign Design and Plan Approval		\$150.00	
Special Event Banner Permit		\$30.00	
On-Site Development Notice Sign Posting		\$5.00	
Zoning Letter Request		\$60.00	
Home Occupation Permit		\$60.00	
Business Occupancy Permit		\$125.00	
Annual Chicken Keeping Permit		\$65.00	
Short Term Rental Permit		\$60.00	
Staff Time Over 10 Hours on Any of the Above Will be Additionally Billed Hourly.			
Additional Charges May Be Incurred for Subsequent Plan Review.			
ENGINEERING			
Planning Commission Reviews			
	Engineer	\$100.00/Hr	
	Engineering Technician	\$91.00/Hr	
Green Infrastructure Plan Reviews			
	Engineer	\$100.00/Hr	
	Engineering Technician	\$91.00/Hr	
Erosion Control Permits – Site Grading			
	Residential – Initial Fee	\$600.00	
	Residential – Per Lots or Units	\$6.00	
	Commercial/Industrial – Initial Fee	\$300.00	
	Commercial/Industrial – Per 1,000 SF Distributed Area	\$6.00	
	General Use Residential – Initial Fee	\$30.00	
	General Use Residential – Per 1,000 SF Distributed Area	\$4.00	
	Permit Extension Fee	1/12 of Fee/Month	
Filling Permits			
	0-250 CY	\$60.00	
	251-1,000 CY	\$120.00	
	Permit Extension Fee	1/12 of Fee/Month	
Floodplain Letters		\$66.00	
Waste Hauler Permit		\$60.00	
Waste Hauler Additional Per Vehicle – 7 to 12 Tons		\$25.00	
Waste Hauler Additional Per Vehicle – Over 12 Tons		\$50.00	
Holding Tank Agreement Recording and Processing Fee			\$165.00 New Fee
Lateral Abandonment Inspection		\$100.00	
Drainage Financial Guarantee			
	For land disturbing activities listed in Section 58-674(c)	125 percent of the estimated cost of construction and maintenance of the stormwater management practices	
	For land disturbing activities listed in Section 58-674(d)	\$50 per 100 square foot of additional impervious surface	
FINANCE			
Real Estate Property Status Report Rush Fee		\$60.00	
Real Estate Property Status Report Rush Fee (1-3 Business Days)		\$35.00	
Dog License Unneutered/Unspayed		\$15.00	
Dog License Neutered/Spayed		\$10.00	
Dog License Replacement		\$10.00	
Dog License Late Fee		\$5.00	



FEE SCHEDULE (Effective 01/01/2025)

FEE DESCRIPTION		FEE AMOUNT	PROPOSED 2025 CHANGE
Check Returned/Insufficient Funds		\$35.00	
Special Request – GIS Maps		Time & Materials	
Photocopies & Reprinting of Existing Maps		\$1.00	
Brush Permit		\$25.00	
Lost Brush Permit Replacement Fee		\$5.00	
Interest on Delinquent Receivables		1.5% Per Month	
PARKS			
Park Rental*			
	Non-Mequon/Thiensville Resident Rental Upcharge	\$100.00	
	Outdoor Concessions (Per Tent/Table)*	\$25.00	
	Additional Setup/Cleanup (4 hours)	\$100.00	
Lemke Park *			
	Lemke Pavilion‡	\$150.00	
	Lemke Pavilion – Security Deposit	\$50.00	
Rotary Park*			
	Reuter Pavilion‡ – Under 150 People	\$475.00	
	Reuter Pavilion‡ – Corp. or Over 150 People	\$500.00	
	Reuter Pavilion‡ – Concessions Only	\$225.00	
	Reuter Pavilion – Security Deposit	\$200.00	
	Rotary Pavilion‡	\$225.00	
	Rotary Pavilion or Gazebo – Security Deposit	\$100.00	
	Gazebo Only	\$225.00	
	Gazebo with Pavilion Rental	\$100.00	
	Holding Tank Pumping Fee per 5,000 gallons*	\$135.00	
	Holding Tank Pumping Fee per 10,000 gallons*	\$270.00	
	Portable Restroom Service*†	\$115.00	
River Barn Park*			
	River Barn Pavilion‡	\$475.00	
	River Barn Security Deposit	\$200.00	
	River Barn Concessions Only	\$225.00	
Athletic Field Use (2 Hours)*			
	Non-Mequon/Thiensville User Upcharge- One Time Fee Per Season	\$100.00	
	<i>Season User Fee Deposit Per Field</i>		
	0-20 Field Use Deposit	\$100.00	
	20-40 Field Use Deposit	\$200.00	
	40-60 Field Use Deposit	\$300.00	
	60-80 Field Use Deposit	\$400.00	
	80-100 Field Use Deposit	\$500.00	
	Lacrosse Field Per Use	\$80.00	
	Soccer/Football Field Per Use	\$80.00	
	River Barn Field 1 Per Use	\$58.00	
	River Barn Field 2 Per Use	\$64.50	
	River Barn Field 3 Per Use	\$56.00	
	Rotary Schmit Per Use	\$76.00	
	Rotary South Per Use	\$53.50	
	Rotary Central Per Use – With Field Maintenance (In Season)	\$89.00	
	Rotary North West	\$59.00	
	Rennicke Per Use	\$147.50	
	Lemke Orange Per Use	\$55.00	
	Lemke Blue Per Use	\$62.00	
	Mequon/Thiensville User Tournament Fee ^o	\$600.00	
	Non-Mequon/Thiensville User Tournament Fee ^o	\$975.00	
*Plus applicable taxes for non-exempt groups			
†Required for Events with over 200 people			
‡Per Rental Agreement, Pavilion Rentals Include 2-hour Setup and 1-Hour Cleanup			
^o Tournaments at Rotary Park require Holding Tank Pumping in addition to the Tournament Fee			
POLICE			
Weapons Discharge Fee		\$30.00	
Lost Weapons Permit Replacement		\$5.00	



FEE SCHEDULE (Effective 01/01/2025)

FEE DESCRIPTION		FEE AMOUNT	PROPOSED 2025 CHANGE
Parking Citation		\$25.00	
Vehicle Impound Storage Over 30 Days (Per Day)		\$15.00	
Finger Printing		\$20.00	
Photos (Each)		\$1.75	
Water Ski		\$25.00	
False Alarm Fee* (Per Calendar Year)			
	1st	\$0.00	
	2nd	\$200.00	
	3rd	\$300.00	
	4th and Subsequent	\$400.00	
*Multiple False Alarms within 48 Hour Period Due to a Security System Failure/Defect will Count as Single Event.			
Audio/Video Tape and Computer Media		\$25.00	
Capital Cost of Patrol Squad Per Hour		\$2.48	
Accident Report		\$3.00	
Audio/Video Tapes & Computer Media – CD		\$15.00	
Audio/Video Tapes & Computer Media – USB Flash Drive		\$25.00	
PUBLIC WORKS			
New Culvert – 24' Long, Up to 24" Diameter		\$2,350.00	
Extra Culvert Length Per Foot		\$55.00	
Culvert Replacement		\$3,955.00	
Culvert Replacement – Road Program		\$1,190.00	
Temporary Culvert (Max. 12 Months)		\$2,350.00	
Credit Upon Removal		\$250.00	
Culvert Relay		\$2,350.00	
Street Tree Replacement		\$125.00	\$150.00
Equipment Charge			Prevailing State Highway Maintenance Manual Rate
Blue Sign			
	Installation Fee (Initial or Replacement)	\$250.00	
	Annual Fee	\$100.00	
All Other Signs (New or Accident Replacement)		Procurement Cost Plus Shipping, Plus \$20.00 Admin Fee	
SEWER UTILITY			
Connection Fees			
	City installed sanitary sewer; lateral available to property line	\$600.00	
	City installed sanitary sewer; no lateral available to property line	\$400.00	
	If paid by the Developer at Final Plat	\$0.00	
Residential User Charge (Quarterly)		\$83.00	\$85.00
Non-Residential User Charge Rate		\$8.04/1,000gal	\$8.479/1,000gal
SWIMMING POOL			
Daily Swimming Pool			
	Resident – Under 3 Years	Free	
	Resident – 3 to 12 Years	\$5.00	
	Resident – 13 - 64 Years	\$6.00	
	Resident - Senior (65 & Older)	\$3.00	
	Thiensville – Under 3 Years	Free	
	Thiensville – 3 to 12 Years	\$6.00	
	Thiensville – 13 - 64 Years	\$7.00	
	Thiensville - Senior (65 & Older)	\$4.00	
	Non Resident – Under 3 Years	Free	
	Non Resident – 3 to 12 Years	\$7.00	
	Non Resident – 13 - 64 Years	\$8.00	
	Non Resident - Senior (65 & Older)	\$6.00	
	Nanny	\$3.00	
Seasonal Swimming Pool			
	Resident – Under 3 Years	Free	
	Resident – 3 to 12 Years	\$55.00	
	Resident – 13 - 64 Years	\$75.00	
	Resident - Senior (65 & Older)	\$50.00	
	Resident - Family	\$120.00	
	Thiensville – Under 3 Years	Free	
	Thiensville – 3 to 12 Years	\$70.00	
	Thiensville – 13 - 64 Years	\$90.00	
	Thiensville - Senior (65 & Older)	\$55.00	



FEE SCHEDULE (Effective 01/01/2025)

FEE DESCRIPTION				FEE AMOUNT	PROPOSED 2025 CHANGE
	Thiensville - Family			\$150.00	
	Non Resident – Under 3 Years			Free	
	Non Resident – 3 to 12 Years			\$85.00	
	Non Resident – 13 - 64 Years			\$110.00	
	Non Resident - Senior (65 & Older)			\$100.00	
	Non Resident – Family			\$200.00	
Super Pass					
	Resident - Individual			\$25.00	
	Resident - Family			\$40.00	
	Thiensville - Individual			\$30.00	
	Thiensville - Family			\$50.00	
	Non Resident - Individual			\$35.00	
	Non Resident - Family			\$55.00	
Nanny Pass				\$35.00	
Lifeguard Certification				\$250.00	
Mequon Lifeguard Certification Reimbursement				\$125.00	
Pool Rental Fee					
Number of Attendees	Mequon Resident	Thiensville Resident	Non-M/T Resident		
1-50 attendees (2 hours)	\$250.00	\$275.00	\$300.00		
51-99 attendees (2 hours)	\$300.00	\$325.00	\$400.00		
100+ attendees (2 hours)	\$350.00	\$375.00	\$500.00		
WATER UTILITY					
Late Payment Charge				1% per month	
Standard Revenue Credit					
Reconnection Charges					
	Normal Business Hours†			\$50.00	
	After Normal Business Hours†			\$75.00	
Standard Street Lateral Costs*					
	1 ¼ inch			\$5,000.00	
	1 ½ inch			\$5,500.00	
	2 inch			\$6,000.00	
	4 inch			\$7,500.00	
	6 inch			\$10,500.00	
Standard Local Delivery Main Costs (per Residential Equivalent Unit)				\$2,398.95	
Standard System Costs (per Residential Equivalent Unit)				\$1,080.48	
Standard Revenue Credit (per Residential Equivalent Unit)				Equals Standard System Costs	
Standard Local Delivery Main Extension and Connecting Main Costs				Cost per foot or each	
(applies to non-developer main extensions of 1,000 feet or less)				Low/Med/High	
Water main – spoil backfill					
	8 inch			\$80/\$95/\$115	
	12 inch			\$90/\$110/\$135	
	16 inch			\$120/\$140/\$160	
Water main – granular backfill					
	8 inch			\$105/\$135/\$160	
	12 inch			\$115/\$145/\$180	
	16 inch			\$120/\$160/\$200	
Water main – slurry backfill					
	8 inch			\$135/\$155/\$175	
	12 inch			\$150/\$165/\$200	
	16 inch			\$225/\$250/\$275	
Water main – directional drilled					
	8 inch			\$170/\$190/\$225	
	12 inch			\$200/\$225/\$270	
	16 inch			\$220/\$270/\$324	
Water main – bore and jack					
	8 inch			\$500/\$600/\$700	
	12 inch			\$600/\$700/\$800	
	16 inch			\$700/\$800/\$900	
Restoration (based on 6 foot wide trench)					
	Turf			\$10/\$15/\$20	
	Asphalt Roadway			\$40/\$45/\$55	
	Asphalt Driveway			\$30/\$45/\$55	
	Concrete Roadway			\$37/\$45/\$53	
	Concrete Driveway			\$18/\$20/\$30	
	Sidewalk			\$20/\$25/\$30	
	Gravel Shoulder			\$5/\$10/\$15	
	Concrete Curb & Gutter			\$30/\$35/\$40	
	Erosion Mat			\$1.50/\$3/\$4	



FEE SCHEDULE (Effective 01/01/2025)

FEE DESCRIPTION		FEE AMOUNT	PROPOSED 2025 CHANGE
	Heavy Duty Erosion Mat	\$3/\$4/\$5	
Erosion Control			
	Silt Fence	\$2.40/\$3/\$4	
	Rock Bag Ditch Check	\$92/\$115/\$138	
	Sediment Logs	\$240/\$300/\$360	
	Hay Bales	\$12/\$15/\$18	
Hydrant Assembly		\$5,600/\$7,000/\$8,400	
Valve & Valve Box			
	8 inch	\$1,750/\$2,000/\$2,500	
	12 inch	\$2,150/\$2,700/\$3,250	
	16 inch	\$3,000/\$3,500/\$4,200	
Connection to Existing Main			
	6 inch	\$5,000/\$5,400/\$6,500	
	8 inch	\$5,000/\$5,400/\$6,500	
	10 inch	\$6,000/\$6,500/\$7,800	
	12 inch	\$7,000/\$7,500/\$9,000	
	16 inch	\$8,000/\$8,750/\$10,500	
Public Fire Protection			
	5/8 inch	\$30.15	
	3/4 inch	\$45.26	
	1 inch	\$75.52	
	1 ½ inch	\$150.76	
	2 inch	\$241.37	
	3 inch	\$452.24	
	4 inch	\$753.74	
	6 inch	\$1,507.47	
	8 inch	\$2,411.66	
	10 inch	\$3,617.65	
	12 inch	\$4,823.33	
Service Charge			
	5/8 inch	\$31.32	
	3/4 inch	\$41.16	
	1 inch	\$64.72	
	1 ½ inch	\$119.31	
	2 inch	\$178.95	
	3 inch	\$274.39	
	4 inch	\$393.71	
	6 inch	\$629.33	
	8 inch	\$981.26	
	10 inch	\$1,470.41	
	12 inch	\$1,959.55	
Quarterly Volume Charges			
	First 150,000 gallons each quarter	\$5.29/1,000 gallons	
	Next 350,000 gallons each quarter	\$4.99/1,000 gallons	
	Over 500,000 gallons each quarter	\$4.49/1,000 gallons	
Quarterly Private Fire Protection Charges			
	2 inch	\$34.08	
	3 inch	\$63.90	
	4 inch	\$106.50	
	6 inch	\$213.00	
	8 inch	\$340.80	
	10 inch	\$511.20	
	12 inch	\$681.60	
	14 inch	\$852.00	
	16 inch	\$1,022.40	
†Normal business hours are Monday through Friday from 8 a.m. to 4:30 p.m., excluding the following holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve Day, Christmas Day, New Year's Eve Day (1/2 day).			
*Costs are based on 30 feet average			



FEE SCHEDULE (Effective 01/01/2025)

FEE DESCRIPTION		FEE AMOUNT	PROPOSED 2025 CHANGE
Southern Ozaukee Fire & EMS Department			
AMBULANCE			
Basic Life Support – Resident		\$1,200.00	\$1,300.00
Basic Life Support – Non-Resident		\$1,400.00	
Advanced Life Support – Resident		\$1,500.00	
Advanced Life Support – Non-Resident		\$1,550.00	
Advanced Life Support 2 - Resident		\$1,700.00	
Advanced Life Support 2 - Non-Resident		\$1,800.00	
Specialty Care Transport - Resident		\$2,100.00	
Specialty Care Transport - Non-Resident		\$2,100.00	
Basic Life Support On Scene Care - Resident		\$325.00	\$400.00
Basic Life Support On Scene Care - Non-Resident		\$350.00	\$450.00
Advanced Life Support On Scene Care - Resident		\$600.00	\$700.00
Advanced Life Support On Scene Care - Non-Resident		\$700.00	\$750.00
Mileage Rate - Resident		\$25.00	
Mileage Rate – Non-Resident		\$26.00	
ANNUAL INSPECTION			
Under 25,000 Square Feet		\$20.00	
25,001 - 50,000 Square Feet		\$40.00	
50,001 - 75,000 Square Feet		\$60.00	
75,001 - 100,000 Square Feet		\$80.00	
100,001 - 125,000 Square Feet		\$100.00	
125,001 - 150,000 Square Feet		\$120.00	
Each 25,000 Square Feet Over 150,000		\$20.00	
Community-Based Residential Facilities & Group Homes		\$80.00	
SPRINKLER, ALARM & OTHER SUPPRESSION SYSTEMS			
Minimum Sprinkler, Alarm & Other Suppression Systems Hourly Fee		\$75.00	
Plan Review (per Hour)		\$75.00	
Underground Hydrostatic Test (per Hour)		\$75.00	
Underground Flush Test (per Hour)		\$75.00	
Rough-In Inspection (per Hour)		\$75.00	
Hydrostatic Test (per Hour)		\$75.00	
Dry Valve Drip Test (per Hour)		\$75.00	
Alarm Test (per Hour)		\$75.00	
Hood Test (per Hour)		\$75.00	
Bi-Directional Amplifier (per Hour)		\$75.00	
Variance Requests (per Hour)		\$75.00	
Temporary Heating Source (per Hour)		\$75.00	
Smoke Evacuation/Control Systems (per Hour)		\$75.00	
Spray Booth Operations (per Hour)		\$75.00	
Propane Tanks > 250 lbs.		\$25.00	
Final Inspection/Test (per Hour)		\$75.00	
Re-Inspection Fee		\$75.00	
PERMITS			
Annual Burn Permit		\$20.00	
Mobile Kitchen Permit		\$20.00	
Alarm Installation Permit		\$60.00	
Sprinkler Installation Permit		\$60.00	
Fireworks Permit		\$75.00	
Hood Installation Permit		\$116.00	
FALSE ALARMS			
False Alarm Fee (Per Calendar Year)			
	1st	\$0.00	
	2nd	\$200.00	
	3rd	\$300.00	
	4th and Subsequent	\$400.00	
OTHER			
Non-Resident Accident Recovery Fee (per Vehicle)		\$500.00	
Dedicated Stand-by Ambulance (per Hour)		\$200.00	

Attachment: Fee Schedule Master (RESOLUTION 4154 : 2025 Fee Schedule)



11333 N. Cedarburg Road
 Mequon, WI 53092
 Phone: 262-236-2956
 Fax: 262-242-9655

www.ci.mequon.wi.us

Office of Finance

TO: Finance-Personnel Committee
FROM: Brenda Arnett, Finance Director
DATE: September 28, 2023
SUBJECT: RESOLUTION 4155 A Resolution Approving Execution of an Engagement Letter for Auditing Services During Fiscal Years 2024-2028 with Baker Tilly US, LLP, Milwaukee, Wisconsin, in an Amount Not-to-Exceed \$252,300

Background

The City's one-year contract extension with Baker Tilly US, LLP for auditing services expired with the conclusion of the Fiscal Year audit earlier this year. Baker Tilly has been the City's auditor for the last 16 years beginning with fiscal year 2008. Accordingly, the City needs to renew its engagement with Baker Tilly US, LLP, in order to commence interim fieldwork in the coming months for audit services for Fiscal Year 2024 and beyond.

Analysis

Periodically, the City does an in-depth review of audit services in accordance with best practices by issuing a request for proposal to public accounting firms who perform audits of local governments in Wisconsin. The review criteria include evaluating qualifications, firm experience, educational opportunities, and cost. This process was last conducted six years ago with seven responses received. At the time, Baker Tilly was determined to be the top contender, receiving the highest overall total score considering all of the evaluation factors.

Over the years, the City of Mequon has been very pleased with the audit services performed by Baker Tilly. In order to provide the most economical fees, a new multi-year engagement with Baker Tilly is recommended.

Fiscal Impact

The total fee proposed by Baker Tilly for fiscal years 2024-2028 is \$252,300. For Fiscal Year 2023, the City's total fee was \$32,750. It should be noted that nearly half of the annual audit fees are charged to the Sewer (610669-683201) and Water (620679-923001) Utilities, and the other half to the General Fund (110118-683201). Adequate funds reflecting the anticipated cost increases associated with this renewal and illustrated below are included in each of the three affected budgets on a pro-rata basis beginning next year.

Fiscal Year	Financial Statement Audit	PSC Report	Total
2024	\$45,500	\$3,000	\$48,500
2025	\$45,500	\$3,000	\$48,500
2026	\$47,775	\$3,150	\$50,925
2027	\$47,775	\$3,150	\$50,925

2028	\$50,150	\$3,300	\$53,450
Total	\$236,700	\$15,600	\$252,300

Recommendation

A recommendation from the Finance-Personnel Committee is forthcoming on November 12, 2024.

Attachments:

2024-2028 Engagement Letter (PDF)

COMMON COUNCIL
OF THE
CITY OF MEQUON

RESOLUTION 4155

A Resolution Approving Execution of an Engagement Letter for Auditing Services During Fiscal Years 2024-2028 with Baker Tilly US, LLP, Milwaukee, Wisconsin, in an Amount Not-to-Exceed \$252,300

RECITALS

A. The City's contract with Baker Tilly US, LLP, for audit services ends with an audit of the City's fiscal year ending December 31, 2023.

B. The Finance Director recommends retaining Baker Tilly based upon the last RFP process and actual experience which suggests that Baker Tilly best meets the technical and financial requirements set by the City of Mequon.

C. The Finance Director and Finance-Personnel Committee have discussed the matter and recommend Baker Tilly be engaged to provide auditing services for fiscal years 2024-2028.

D. The \$252,300 fee involved for this proposal is budgeted in the contracted services accounts for the Finance Department (#110118-683201), the Sewer (#610669-683201) and the Water (#620679-923001) Utility accounts for the fiscal years 2024-2028.

E. The City of Mequon will engage in a multi-year engagement to utilize the most economical fee schedule.

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

1. The Engagement Agreement with Baker Tilly US, LLP for auditing services for the fiscal years ending December 31, 2024, through December 31, 2028, is approved subject to any clerical, technical and/or legal changes deemed necessary and appropriate by the City Attorney.

2. The Mayor and the City Clerk are authorized and directed to execute and deliver the same.

Approved by: Andrew Nerbun, Mayor

Date Approved: November 12, 2024

I certify that the foregoing Resolution was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 12, 2024.

Caroline Fochs, City Clerk



Baker Tilly US, LLP
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 Milwaukee, WI 53202
 United States of America

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bakertilly.com

October 1, 2024

Ms. Brenda Arnett
 Finance Director
 City of Mequon
 11333 N. Cedarburg Road
 Mequon, Wisconsin 53092

Dear Ms. Arnett:

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your auditors.

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of the City of Mequon (Client, you, your).

Service and Related Report

We will audit the basic financial statements of the City of Mequon as of and for the year ended December 31, 2024, 2025, 2026, 2027 and 2028, and the related notes to the financial statements. Upon completion of our audit, we will provide the City of Mequon with our audit report on the financial statements and supplemental information referred to below. If, for any reasons caused by or relating to the affairs or management of the City of Mequon, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

> Combining and Individual Fund Financial Statements

Ms. Brenda Arnett
City of Mequon

October 1, 2024
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Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement the City of Mequon's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the City of Mequon's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- > Management's Discussion and Analysis
- > Budget Comparison Schedules
- > OPEB - related schedules
- > Pension - related schedules

We will read the following other information accompanying the financial statements to identify any material inconsistencies with the audited financial statements; however, the other information will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditor's report will not provide an opinion or any assurance on that other information:

- > Introductory Section
- > Statistical Section

Our report does not include reporting on key audit matters.

Our Responsibilities and Limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America (GAAS). These standards require that we plan and perform our audit to obtain reasonable, rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. A misstatement is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the financial statements. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management and those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

Ms. Brenda Arnett
City of Mequon

October 1, 2024
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The audit will include obtaining an understanding of the City of Mequon and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal controls or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control matters that are required to be communicated under professional standards.

We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

Management's Responsibilities

Our audit will be conducted on the basis that the City of Mequon's management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- > For the preparation and fair presentation of the financial statements and supplementary information in accordance with accounting principles generally accepted in the United States of America;
- > For the design, implementation, establishment, and maintenance of internal control relevant to the preparation and fair presentation of financial statements and supplementary information that are free from material misstatement, whether due to fraud or error; and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met and;
- > To provide us with:
 - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and supplementary information such as records, documentation, and other matters;
 - Additional information that we may request from management for the purpose of the audit; and
 - Unrestricted access to persons within the City of Mequon from whom we determine it necessary to obtain audit evidence

Ms. Brenda Arnett
City of Mequon

October 1, 2024
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Management is responsible for (i) adjusting the basic financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that the City of Mequon complies with the laws and regulations applicable to its activities.

As part of our audit process, we will request from management and, when appropriate, those charge with governance written confirmation concerning representations made to us in connection with the audit.

Baker Tilly is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 15B of the Securities Exchange Act of 1934 (the Act). Baker Tilly is not recommending an action to the City of Mequon; is not acting as an advisor to you and does not owe a fiduciary duty pursuant to Section 15B of the Act to you with respect to the information and material contained in the deliverables issued under this engagement. Any municipal advisory services would only be performed by Baker Tilly Municipal Advisors LLC (BTMA) pursuant to a separate engagement letter between you and BTMA. You should discuss any information and material contained in the deliverables with any and all internal and external advisors and experts that you deem appropriate before acting on this information or material.

Nonattest Services

Prior to or as part of our audit engagement, it may be necessary for either Baker Tilly US, LLP or Baker Tilly Advisory Group, LP to perform certain nonattest services.

Nonattest services that we or Baker Tilly Advisory Group, LP will be providing are as follows:

- > Financial statement preparation
- > Adjusting journal entries, as needed
- > Compiled regulatory reports

None of these nonattest services constitute an audit under generally accepted auditing standards.

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will not perform any management functions or make management decisions on your behalf with respect to any nonattest services provided.

In connection with our performance of any nonattest services, Baker Tilly US, LLP or Baker Tilly Advisory Group, LP agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services performed.
- > Evaluate the adequacy and results of the nonattest services performed.

Ms. Brenda Arnett
City of Mequon

October 1, 2024
Page 5

- > Accept responsibility for the results of the nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.

In addition to the audit services discussed above, we will compile the annual Financial Report Form to the Wisconsin Department of Revenue and the Public Service Commission Annual Report. See Addendums A and B attached, which are an integral part of this Engagement Letter.

Other Documents

If you intend to reproduce or publish the financial statements in an annual report or other information (excluding official statements), and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

If you intend to reproduce or publish the financial statements in an official statement, unless we establish a separate agreement to be involved in the issuance, any official statements issued by the City of Mequon must contain a statement that Baker Tilly is not associated with the official statement, which shall read "Baker Tilly US, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Baker Tilly US, LLP, has also not performed any procedures relating to this official statement."

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records and we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is the City of Mequon's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the City of Mequon hereby authorizes us to do so.

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Timing and Fees

Invoices for these fees will be rendered each month as work progresses and are payable on presentation. Fees are payable upon presentation. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until the account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. the City of Mequon will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, the City of Mequon agrees to be responsible for all expenses of collection including related attorneys' fees.

Our fee estimate is based on certain assumptions. Certain circumstances may arise during the course of our audit that could significantly affect the targeted completion date or our fee estimate, and additional fees may be necessary as a result. Such circumstances include but are not limited to the following:

- Changes to the timing of the engagement initiated by the City of Mequon, which may require the reassignment of our personnel.
- The City of Mequon's failure to provide all information requested by us (i) on the date requested, (ii) in the form acceptable to us, (iii) with no mathematical errors, and (iv) in agreement with the appropriate the City of Mequon records.
- Significant delays in responding to inquiries made of the City of Mequon personnel, or significant changes in the City of Mequon accounting policies or practices, or in the City of Mequon's accounting personnel, their responsibilities, or their availability.
- Significant delays or errors in the draft financial statements and necessary schedules prepared by the City of Mequon's personnel.
- Implementation of new general ledger software or a new chart of accounts by the City of Mequon.
- Significant changes in the City of Mequon's business operations, including business combinations, the creation of new entities, divisions, or subsidiaries within the City of Mequon, significant new employment or equity agreements, or significant subsequent events. Certain business transactions or changes in business operations or conditions, financial reporting, and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists.
- New financing arrangements or modifications to existing financing arrangements, or significant new federal or state funding.
- Significant deficiencies or material weaknesses in the design or operating effectiveness of the City of Mequon's internal control over financial reporting identified during the audit.
- A significant level of proposed audit adjustments.
- Issuance of additional accounting or auditing standards subsequent to or effective for the periods covered by this Engagement Letter.
- Circumstances beyond our control.

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For new business transactions or changes in business operations or conditions, financial reporting and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists. This includes matters such as business combinations, impairment evaluations, and going concern evaluation, among other potential needs for specialists. The time and cost of such services are not included in the fee estimate provided.

Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

Our fees are as noted in the table below. In addition to professional fees, our invoices will include our standard administrative charge, plus travel and subsistence and other out-of-pocket expenses related to the engagement. Our fee does not include continuing compliance with GASB 87 and 96.

Year	Financial statement audit	PSC report
2024	\$ 45,500	\$ 3,000
2025	45,500	3,000
2026	47,775	3,150
2027	47,775	3,150
2028	50,150	3,300

To the extent applicable, Baker Tilly's fees are exclusive of any federal, national, regional, state, provincial or local taxes, including any VAT or other withholdings, imposed on this transaction, the fees, or on Client's use of the Services or possession of the Deliverable (individually or collectively, the Taxes). All applicable Taxes shall be paid by Client without deduction from any fees owed by Client to Baker Tilly. In the event Client fails to pay any Taxes when due, Client shall defend, indemnify, and hold harmless Baker Tilly, its officers, agents, employees and consultants from and against any and all fines, penalties, damages, costs (including, but not limited to, claims, liabilities or losses arising from or related to such failure by Client) and will pay any and all damages, as well as all costs, including, but not limited to, mediation and arbitration fees and expenses as well as attorneys' fees, associated with Client's breach of this section.

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision and billing arrangements we use in connection with these professionals. Additionally, we may from time to time, and depending on the circumstances, use service providers (e.g., to act as a specialist or audit an element of the financial statements) in serving your account. We may share confidential information about you with these contract staff and service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all contract staff and service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the contract staff or third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such contract staff or third-party service providers.

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To the extent the Services require Baker Tilly to receive personal data or personal information from Client, Baker Tilly may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Client, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Client personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Client, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow Client instructions; (b) not sell personal data or personal information collected from the Client or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the Client's engagement and not for Baker Tilly's own commercial purposes; and (d) cooperate with and provide reasonable assistance to Client to ensure compliance with applicable privacy laws. Client is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and Client represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Client further understands Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will co-process Client data as necessary to perform the Services, pursuant to the alternative practice structure in place between the two entities. Baker Tilly Advisory Group, LP maintains custody of client files for both entities. By executing this Engagement Letter, you hereby consent to the transfer to Baker Tilly Advisory Group, LP of all your Client files, workpapers and work product. Baker Tilly Advisory Group, LP is bound by the same confidentiality obligations as Baker Tilly US, LLP. Baker Tilly is responsible for notifying Client if Baker Tilly becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit Client to take reasonable and appropriate steps to remediate personal data or personal information processing. Client agrees that Baker Tilly has the right to utilize Client data to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

Any additional services that may be requested, and we agree to provide, may be the subject of a separate engagement letter.

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We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the City of Mequon, unless otherwise prohibited. In the event we are requested by the City of Mequon or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the City of Mequon, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

We may be required to disclose confidential information with respect to complying with certain professional obligations, such as peer review programs. All participants in such peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify the City of Mequon if disclosure of confidential information is necessary for peer review purposes.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course, be happy to provide the City of Mequon with any other services you may find necessary or desirable.

Resolution of Disagreements

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

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If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from Judicate West, AAA, Judicial Arbitration & Mediation Services (JAMS), the Center for Public Resources or any other internationally or nationally recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrator(s) upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrator(s) shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrator(s) shall be empowered to interpret the applicable statutes of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

Limitation on Damages and Indemnification

The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Engagement Letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter even if the other party has been advised of the possibility of such damages.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

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Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

Other Matters

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees, it is hereby agreed that the City of Mequon will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve (12) months following the date of the conclusion of this engagement. If the City of Mequon violates this nonsolicitation clause, the City of Mequon agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms.

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Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP, trading as Baker Tilly, are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

This Engagement Letter and any applicable online terms and conditions or terms of use ("Online Terms") related to online products or services made available to City of Mequon by Baker Tilly ("Online Offering") constitute the entire agreement between the City of Mequon and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, the terms of this Engagement Letter govern Baker Tilly's provision of the services described herein, and the Online Terms govern City of Mequon's use of the Online Offering. This Engagement Letter's provisions shall not be deemed modified or amended by the conduct of the parties.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the City of Mequon's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Wisconsin, without giving effect to the provisions relating to conflict of laws.

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We appreciate the opportunity to be of service to you.

If there are any questions regarding this Engagement Letter, please contact Wendi M Unger, the professional on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards. Wendi M Unger is available at 414 777 5423, or at wendi.unger@bakertilly.com.

Sincerely,

BAKER TILLY US, LLP

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Enclosure

The services and terms as set forth in this Engagement Letter are agreed to by:

Official's Name

Official's Signature

Title

Date

ADDENDUM A

We will perform the following services:

1. We will compile, from information you provide, the annual Financial Report Form to the Wisconsin Department of Revenue, for the year ended December 31, 2024. Upon completion of the compilation of the annual Financial Report Form, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the City of Mequon, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the annual Financial Report Form to you as a result of this engagement.

Our report on the annual Financial Report Form of the City of Mequon is presently expected to read as follows:

Management is responsible for the Financial Report Form C for the year ended December 31, 2024 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial report form C included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Financial Report form C included in the prescribed form.

The Financial Report Form C included in the accompanying prescribed form is presented in accordance with the requirements of the Wisconsin Department of Revenue, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Wisconsin Department of Revenue and is not intended to be and should not be used by anyone other than this specified party.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

Our engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this Engagement Letter.

Management's Responsibilities

The City of Mequon's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the Financial Report Form C included in the form prescribed by the Wisconsin Department of Revenue, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the Financial Report Form C, (iii) preventing and detecting fraud, (iv) identifying and ensuring that you comply with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that you comply with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making your personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.

ADDENDUM B

We will perform the following services:

2. We will compile, from information you provide, the Public Service Commission Annual Report, including the balance sheets of the Water Utility, an enterprise fund of the City of Mequon, as of December 31, 2024 and 2023, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2024. Upon completion of the Public Service Commission Annual Report, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the City of Mequon, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the Public Service Commission Annual Report to you as a result of this engagement.

Our report on the Public Service Commission Annual Report of the City of Mequon is presently expected to read as follows:

Management is responsible for the balance sheets of the Water Utility, an enterprise fund of the City of Mequon, as of December 31, 2024 and 2023, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2024 included in the accompany prescribed form. We have performed a compilation engagement in accordance with *Statements on Standards of Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the prescribed form.

These financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Public Service Commission of Wisconsin, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

Our engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this Engagement Letter.

Rev. June 2024

Management's Responsibilities

The City of Mequon's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the financial statements included in the form prescribed by the Public Service Commission of Wisconsin, (ii) designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements, (iii) preventing and detecting fraud, (iv) identifying and ensuring that you comply with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that you comply with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making your personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.



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

www.ci.mequon.wi.us

Office of Administration

TO: Finance-Personnel Committee
FROM: Justin Schoenemann, Assistant City Administrator
DATE: October 31, 2024
SUBJECT: RESOLUTION 4156 A Resolution Authorizing Extension of a Professional Services Agreement for the Remaining Phases of the Enterprise Land Management System Selection Process with Avero Advisors of Maryville, Tennessee, in an Amount Not-To-Exceed \$77,120

Background

A new centralized database and land management system is a key technological improvement identified by both the IT Strategic Plan completed by Avero Advisors and the Community Development Operational Analysis conducted by Management Partners in 2021. The Land Management System (LMS) aims to enhance customer service by creating a new City-wide property database and digitizing planning, permits, inspections, and related processes. The project resumed with earnest in 2024 after a pause due to other matters before the City, such as two major public safety consolidations.

The City executed an agreement with Avero for the LMS Project in July 2022, the proposal for which is attached. Avero's preexisting understanding of the City's systems from the IT Strategic Plan and the Management Partners study gave Avero a competitive advantage and uniquely positioned the firm to assist the organization. To date, Avero has helped the City in developing a business process inventory, reviewing current as-is systems, and creating a future state vision that includes updated processes and requirements for a contemporary solution. Currently, Avero is vetting solutions with the project team and guiding software selection for departments involved in the City's land management processes. During the latter half of November, Avero will lead negotiations to aid the organization in securing favorable terms from a selected LMS vendor.

Analysis

As mentioned, the Common Council initially approved Avero Advisors' engagement in the LMS project in 2022. Avero has completed phase one of the project, which included a comprehensive business process analysis, an inventory of current systems, and the selection of an interim software tool for the Inspections Division (iWorQ). This initial phase (task 1) was completed at a cost of \$42,800. Due to the project's expedited timeline and a requirement to utilize ARPA funds by the end of 2024, Avero has moved directly into the remaining two phases (tasks 2 & 3) of the project. These phases involve vendor demonstrations, data analysis and summarization based on the City's Requirements Traceability Matrix, and coordinating responses to the City's questions with vendor representatives.

The total estimated cost for the LMS selection project is \$119,920, of which \$85,235 has been

spent since the project's initiation in 2022. So far this year, approximately \$22,060 has been expended, which is approaching the \$25,000 threshold for expenses with a single vendor in one fiscal year, requiring Council approval per the City's financial policies. As such, the City is now seeking ratification and authorization from the Common Council to continue working with Averro on the remaining steps of the LMS selection process.

Fiscal Impact

The funds necessary for the completion of the remaining phases are designated in the City's ARPA spending plan as part of the Land Management System. If the project scope remains unchanged, the City may expend the full \$119,920 by the end of 2024 for Averro's services. It should be noted that Averro's preexisting knowledge of the City system was contemplated in the project's overall estimated cost. Further, Averro reduced its typical fee by roughly \$80,000 due to its previous relationship with the City, as well as the organization's overall size.

Recommendation

A recommendation is forthcoming from the Finance-Personnel Committee on November 12, 2024.

Attachments:

Averro LMS Proposal (PDF)

COMMON COUNCIL
OF THE
CITY OF MEQUON

RESOLUTION 4156

A Resolution Authorizing Extension of a Professional Services Agreement for the Remaining Phases of the Enterprise Land Management System Selection Process with Averro Advisors of Maryville, Tennessee, in an Amount Not-To-Exceed \$77,120

RECITALS

A. Both the City's IT Strategic Plan and Community Development Operational Analysis identified the need for the City to implement an enterprise land management system for the organization.

B. Averro Advisors, the City's IT Strategic Plan consultant, is uniquely positioned with its preexisting knowledge and understanding of the City's system to provide the necessary services for procuring an enterprise land management system at a competitive cost.

C. City staff is authorized to continue the engagement of professional services with Averro Advisors for the completion of the Land Management System Selection Process.

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

1. Professional Services Expenditures associated to date for the Land Management System Selection Project are ratified, and the Professional Services Agreement with Averro Advisors, of Maryville, Tennessee, is extended to complete the remaining phases of the Land Management Software Selection Project in an amount not-to-exceed \$77,120 for the entire project, subject to any clerical, technical and/or legal changes deemed necessary and appropriate by the City Attorney.

2. The Mayor and the City Clerk are authorized and directed to execute and deliver the same.

Approved by: Andrew Nerbun, Mayor

Date Approved: November 12, 2024

I certify that the foregoing Resolution was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 12, 2024.

Caroline Fochs, City Clerk



PROJECT UNDERSTANDING

Avèro Advisors is grateful for the opportunity to propose this Scope of Work for the City of Mequon's **Community Development Software Planning (CDSP)** initiative with a specific focus on the **Community Development** functional area. Avèro understands that the City is seeking Business Process Analysis related to Community Development. We also understand that we will be working closely with the Engineering, Public Works, Fire, and Community Development departments, analyzing how the City operates with its current systems. We will conduct our assessment on the Department's various processes including, but not limited to, the following:

- Planning
- Engineering
- Zoning
- Finance
- Permitting
- Code Enforcement
- Inspections
- Fire

Additionally, Avèro will provide System Requirement Definition services as part of developing a Request for Proposals Document for the procurement (and future implementation) of a new Enterprise Land Management software system.

This project will entail the following tasks, performed by our project team in collaboration with the City's key stakeholders:

- Document and analyze the current state (As-Is) of business processes related to Land Management and Community Development Planning;
- Provide recommendations for future state (To-Be) business process re-design for key business processes, based upon the functional capacity of a modernized Land Management enterprise software system;
- Define system requirements (e.g., functional, technical, and integration) for IT modernization, based upon business process re-design for Land Management and Community Development Planning;
- Develop a Request for Proposals to solicit proposals from industry-leading Enterprise Land Management software providers;
- Coordinate system demonstrations with top candidates that respond to the City's Request for Proposals; and
- Assist in the evaluation and selection of the future Enterprise Land Management System.
- Assist in the contract negotiation process for the procurement of the future Enterprise Land Management System.

PROJECT METHODOLOGY

Using our experience and knowledge of industry best practices, Avèro will complete the Community Development Software Planning project through the forthcoming proposed methodology. This methodology was developed exclusively for the City of Mequon and incorporates comprehensive analyses, leading tools, collaborative organizational engagement, and professional project management. Avèro welcomes feedback from the City to ensure compliance with the project's requirements and business needs. We remain flexible and fully



committed to providing practical solutions that align with the City’s vision in a timely and cost-effective manner.

TASK ONE: BUSINESS PROCESS ANALYSIS

1. PROJECT PLANNING & KICK-OFF

Avèro will facilitate a kick-off meeting with key stakeholders from the City’s Community Development functional area, including project sponsorship, to formalize project expectations and deliverables. During the meeting, Avèro will conduct the following tasks:

- Introduce our project team and identify the roles of each consultant on this engagement
- Present a detailed Work Plan, including project tasks, goals, timeframes, deliverables, milestones, and communication plan
- Collaborate with City project sponsors to identify roles and responsibilities for reviewing and validating project deliverables
- Finalize the work plan & project schedule with feedback and approval of City of Mequon
- Meet with City’s staff (as-needed throughout the project) to define City’s expectations, answer questions and provide Project Status Updates, including revision to Work Plan



Deliverable 1: Finalized Project Schedule & Stakeholder Registry

2. DEVELOP BUSINESS PROCESS INVENTORY

Avèro will work in collaboration with the City and the Community Development stakeholders to determine the Business Process Inventory – a list of processes that will be analyzed and re-designed during this effort in preparation of the forthcoming system. Once we have decided on the business process inventory, we will begin to schedule sessions to review the current-state and prepare for the future state analysis.



Deliverable 2: Business Process Inventory

3. REVIEW CURRENT STATE OF COMMUNITY DEVELOPMENT

Avèro Advisors will conduct Current-State Discovery to solidify our understanding of the City’s existing Community Development environment. Data gathering activities will include Discovery Sessions (1-2 hours per session) which will be conducted in individual and group settings virtually and/or onsite with identified stakeholders across multiple City departments, including Community Development, Public Works, Engineering, and Fire.

Avèro will gather crucial stakeholder feedback on City staff’s daily activities, including challenges faced within existing systems and visions for enhancing productivity through the optimal ELM solution. This current-state review activity will help uncover hidden flaws within the existing Community Development platform (Black Bear) and identify opportunities with the future ELM system. In this step, Avèro will:



- Identify inefficiencies such as bottlenecks or duplications
- Identify missing key business activities (KBAs) and essential controls
- Determine undefined or ill-defined process ownership responsibilities
- Identify insufficient or ineffective performance indicators
- Identify structural inefficiencies
- Define inefficient access to data and determine the condition of existing data

4. DEVELOP FUTURE-STATE (TO-BE) BUSINESS PROCESS MAPS

Avèro will develop optimized future-state workflow diagrams in Business Process Model & Notation (BPMN) format for business processes across the City's departments, which will reflect the "wish list" improvements gathered from the key findings from previous project-based analyses. Avèro's team will also focus on eliminating bottlenecks, duplicated efforts, manual activities, in-house "workarounds," and potential legal and compliance risks within the current software.

We will apply our knowledge base of Information Technology industry best practices and conventional experience in similar engagements to ensure that the optimized business processes harness the functional capacity of workflow automation offered by modern ELM software. Furthermore, Avèro will map crucial integration points spanning processes and departments to accurately depict data integration between systems and general ledgers. Avèro will validate the future-state workflow diagrams with the City's key stakeholders before moving forward.



Deliverable 3: Future-State (TO-BE) Business Process Analysis

TASK 2:

SYSTEM REQUIREMENTS & RFP SOLICITATION

5. DEVELOP SYSTEM REQUIREMENTS DRAFT

Avèro will develop a Requirements Traceability Matrix (RTM) specific to functional, technical, security, and integration requirements for the prospective ELM software based on information gathered by the project team. Avèro will ensure the matrix is built in a logical manner, broken down by functional area. By applying industry best practices and our experience working with other cities regarding ELM systems, our project team will develop a comprehensive list of critical functional requirements.



Deliverable 4: Requirements Traceability Matrix



6. CONDUCT REQUIREMENTS SESSION (1-week Onsite Residency)

Avèro will conduct a series of Requirements Review sessions, during an onsite 1-week residency at the City, with identified stakeholders (i.e., Community Development, Public Works, Engineering, and Fire Department) to define the future ELM software's functional, technical, and security requirements. The identified process improvements will guide this effort, along with any additional "wish list" items that may add value to the desired ELM functionality. These sessions will also enable the project team to determine the security levels the City would like to implement moving forward to meet its business needs in terms of industry best practices. Avèro will work closely with City IT to ensure that security and technical requirements (e.g., data conversion options, data access & analysis, tracking & reporting, workflow automation, and integration) are documented.

7. DEVELOP RFP DOCUMENT

Avèro will collaborate with the City to develop a Request for Proposal (RFP) to acquire the prospective ELM solution. During this activity, our project team will perform the following tasks:

- Define vendor selection criteria to guide evaluation and vendor selection
- Identify critical staff across departments for the Selection Committee
- Develop ELM software specifications including third party interfaces
- Develop a draft RFP document
- Define a set of evaluation criteria that meets requirements outlined in the pending RFP
- Conduct review session(s) with the City's Selection Committee for the draft RFP document and evaluation criteria
- Gather feedback and all findings completed in the other project activities in a way that satisfies the City's purchasing requirements
- Revise and conduct a final review of the RFP document & evaluation criteria to ensure that RFP standards and all critical input are included, and necessary attachments or addenda are prepared, as the City deems appropriate
- Collaborate with the City's procurement agent to release the RFP for response solicitation
- Develop and distribute the RFP through the City's defined channels



Deliverable 5: RFP Document

8. COORDINATE RFP SOLICITATION (INCLUDING PRE-BID CONFERENCE)

Avèro will work with the City's Selection Committee and Purchasing team to plan and coordinate any pre-bid conferences and Q & A sessions needed when the RFP is open. Our project team will stay onsite or will be available remotely to help manage and facilitate discussions and answer any questions about the City's RFP. Avèro will review all vendor questions and cooperate with the City of Mequon to develop draft responses. Upon completing the draft responses to vendor questions, Avèro will share the answers with key stakeholders for review and validation. Our project team will make any changes the City deems necessary before finalizing and releasing the City's responses for publication.



TASK 3: SYSTEM SELECTION & CONTRACT NEGOTIATIONS

9. ANALYZE VENDOR PROPOSALS (5)

Avèro will analyze the vendor responses (5) and equip the City's Selection Committee with scoring tools, which will enable evaluators to assess the vendor's responses to the solicitation for the procurement/implementation of their ELM solution. The tools will also help City evaluators ensure that the final decision from the response assessment will meet the required oversight requirements that the City is seeking. Avèro's team has extensive experience conducting meetings with evaluation teams and will facilitate purposeful discussions to assist the City's Selection Committee in analyzing vendor proposals.

10. FACILITATE VENDOR SYSTEM DEMONSTRATIONS (3)

Avèro, along with the Selection Committee and other critical stakeholders, will schedule onsite demonstrations for vendors included on the short-list (3). Avèro will completely manage the interview and demonstration processes (demo scripts, scheduling, venue, facilitation). These onsite demonstrations will enable City selectors to receive a hands-on, real-time demonstration of ELM solutions. This activity will also help the City's Selection Committee to perceive the ELM software's functionality and workflow capacity and the vendor's work ethic and culture to ensure that the vendor and the City's core values are strategically aligned. Our project team will also document and distribute demonstration meeting agendas and scripts to the City's project team and other critical stakeholders for an overview prior to the demos.



Deliverable 6: Scripts for Vendor Demonstrations

11. CONDUCT REFERENCE CHECKS

Avèro understands the importance of excellent references and testimonials from existing ELM users. Avèro will assist the City of Mequon in scheduling and conducting due diligence through reference calls with existing ELM system clients on behalf of the City and the proposed vendors. We will also develop a reference check template to support vendor selection. Following up on references would help the City's Selection Committee and Avèro's project team gain insights on the Post Go-Live user experience, the implementation process, proposed vendor personnel, and the level of ongoing customer service provided (including response time requests for functionality enhancements).

12. DEVELOP VENDOR EVALUATION REPORT

Avèro will act as a subject matter expert to the selection committee tasked with scoring, ranking, and making an award recommendation. Avèro will develop a comprehensive Vendor Evaluation Report following the completion of all ELM software demonstrations and reference calls to analyze and measure each vendor's response against the City's RFP. This report will provide the City of Mequon with a synopsis of the group scoring, potential benefits & shortcomings of each



vendor, and an outline of their references with essential comments attached. Avèro will also include estimated potential risks and issues, licensing, implementation, and post-implementation support costs of each vendor solution to support the City with better decision making. Our project team will work with the City's project sponsors and the Selection Committee to further discuss the findings of the report before determining the finalist.

**Deliverable 7: Vendor Evaluation Report****13. FACILITATE CONTRACT NEGOTIATIONS**

Avèro Advisors has extensive experience negotiating contracts with vendors on behalf of our clients to ensure the price point is satisfactory and within our clients' best interest. Avèro will work directly with City of Mequon Selection Committee to develop a performance-based contract, where milestones are paid when accomplished. Avèro also strives to ensure that the vendor's proposed ELM solution, implementation efforts, and support services will adhere to the services' scope of work and encompass specific requirements in the contract. If the City deems it necessary, Avèro will lead the negotiation on behalf of the City for best value and work with the vendor to develop a "Best and Final Offer" (BAFO) to secure final pricing, resulting in a final contract. Any feedback from the City and the vendor will be incorporated into the final agreement document, which will be reviewed and validated by both parties.

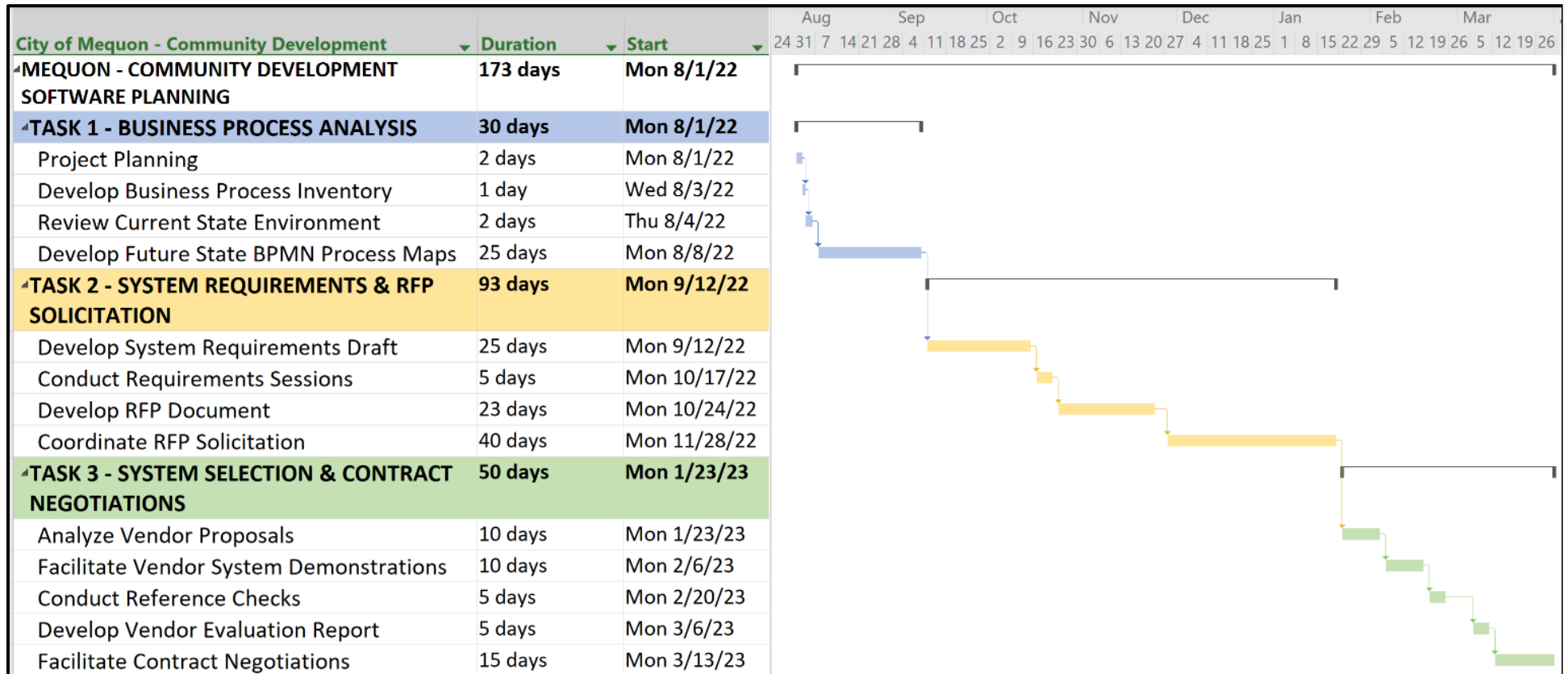
**Deliverable 8: Contract Negotiation**



PROJECT TIMELINE

Based upon our experience of completing similar initiatives with other government and public sector clients similar in scope to the City of Mequon, Àvèro Advisors estimates a project timeline of **eight (8) months** from notice to proceed.

The **Estimated Project Timeline** for this engagement illustrates the phased timeline with specific Tasks for all project activities.



Àvèro also understands the proposed schedule and level of effort may change based on the City's availability and further discussions with the project sponsor. Our team will work with Mequon to accommodate any suggestions related to the modification of the project schedule.



COST ESTIMATE

The Estimated Project Cost for this Scope of Work for the **Community Development Software Planning** project was developed using the Hourly Rate Scale referenced from the prior contract between the City of Mequon and Avèro Advisors.

Hourly Rate Scale

Project Role	Hourly Rate
Senior Manager	\$200
Project Manager	\$180
Senior Business Analyst	\$160

The proposed Estimated Project Cost for this Scope of Work (across all project phases) for the Community Development Software Planning, including hourly detail, is as follows:

Estimated Project Cost

City of Mequon Community Development Software Planning	Senior Project Manager	Project Manager	Senior Business Analyst	Hourly Rate Total Hours
	\$200	\$180	\$160	
	97	266	329	
	Hours	Hours	Hours	
TASK 1 - BUSINESS PROCESS ANALYSIS	33	98	116	\$42,800
Project Planning	8	40	8	\$10,080
Develop Business Process Inventory	1	2	4	\$1,200
Review Current State of Community Development	8	16	24	\$8,320
Develop Future State BPMN Process Maps	16	40	80	\$23,200
TASK 2 - SYSTEM REQUIREMENTS & RFP SOLICITATION	32	72	112	\$37,280
Develop System Requirements Draft	8	16	40	\$10,880
Conduct Requirements Sessions	0	16	24	\$6,720
Develop RFP Document	16	24	40	\$13,920
Coordinate RFP Solicitation	8	16	8	\$5,760
TASK 3 - SYSTEM SELECTION & CONTRACT NEGOTIATIONS	32	96	101	\$39,840
Analyze Vendor Proposals	8	16	32	\$9,600
Facilitate Vendor System Demonstrations	8	24	32	\$11,040
Conduct Reference Checks	0	8	12	\$3,360
Develop Vendor Evaluation Report	8	24	24	\$9,760
Facilitate Contract Negotiations	8	24	1	\$6,080
Project Total				\$119,920

Assumptions:



*Community Development Software Planning
City of Mequon - Scope of Work (20220629)*

- Estimated Project Cost of **\$119,920** is a Not-To-Exceed amount.
- Actual Project Hours will be billed on a Time and Material basis.
- Actual Project Cost may be less than the proposed Estimated Project Cost.
- Project Invoices will be submitted on a Monthly basis.

Avèro Advisors sincerely appreciates the opportunity to present our Scope of Work to the City of Mequon for the Community Development Software Planning initiative. Please do not hesitate to reach out if you have further questions or need any additional information.

My regards,

Andrew Hayes, PMP®, MBA, MOD
Senior Manager, Consulting

Avèro Advisors
512 West Broadway Avenue
Maryville, TN 37801
Mobile: 865-323-4381
Email: ahayes@averoadvisors.com

Attachment: Avèro LMS Proposal (RESOLUTION 4156 : Avèro LMS)



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

www.ci.mequon.wi.us

Office of Administration

TO: Finance-Personnel Committee
FROM: William Jones, City Administrator
DATE: November 12, 2024
SUBJECT: RESOLUTION 4157 A Resolution Approving an Agreement for a Market Revaluation Update of All Real Property within the City of Mequon During the 2025 Assessment Year with Catalis Tax and CAMA, Inc. of Menomonee Falls, Wisconsin, in the Amount of \$225,000

Background

The last City-wide assessment revaluation took place in 2021. The City's former assessor, Michael Grota of 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 equaled \$626,016,400 and brought the assessment ratio to 100%. Since the 2021 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	FY2020	FY2021	FY2022	FY2023	FY 2024
Assessment Value Change (\$)	60,247,700	626,016,400	119,436,200	(7,484,300)*	47,851,000
Assessment Ratio %	90.89	100.08	91.91	83.98	79.00
Board of Review Hearings	0	3	0	1	0
Real Estate Parcels	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

Analysis

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.

At the July 9 Finance-Personnel Meeting, 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, as outlined below.

- **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.

Following discussion at the July 9 meeting, the Committee concluded that a **Market Update Revaluation** (Option #2) during the 2025 Assessment Year should be pursued, for a total cost of \$225,000. Accordingly, a summary of the services associated with this proposed option is attached, along with a contract memorializing the terms of this proposed engagement.

Fiscal Impact

As indicated, the proposed cost for the Market Update Revaluation is \$225,000, payable in twelve equal installments over the course of 2025. The source of funds to be utilized to cover the cost of this contract are interest earnings on the City's ARPA funds, which are currently estimated at \$175,000. The proposed cost for the 2025 Market Revaluation Update is \$6,450 higher than a similar revaluation completed in 2021, which represents an increase of 2.95%.

Recommendation

A recommendation is forthcoming from the Finance-Personnel Committee on November 12, 2024.

Attachments:

Revaluation Proposal (PDF)

2025 Market Update Revaluation contract 10-14-2024 (PDF)

COMMON COUNCIL
OF THE
CITY OF MEQUON

RESOLUTION 4157

A Resolution Approving an Agreement for a Market Revaluation Update of All Real Property within the City of Mequon During the 2025 Assessment Year with Catalis Tax and CAMA, Inc. of Menomonee Falls, Wisconsin, in the Amount of \$225,000

- A. The office of Assessor of the City of Mequon is currently occupied by Les Ahrens of Catalis Tax and CAMA, Inc.
- B. The City's current contract with Les Ahrens expires December 31, 2025.
- C. Staff recommends that the scope of services be expanded to include a market update revaluation of all real and personal property.
- D. The Finance and Personnel Committee forwarded a favorable recommendation to the Common Council.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Mequon that:

- 1. The contract for assessment services with Catalis Tax and CAMA, Inc. is amended to include a market update revaluation in 2025 in the form of the attached contract, which is approved subject to any clerical, technical and/or legal changes deemed necessary and appropriate by the City Attorney.
- 2. Funding for this contract will be from the Federal Grants Interest Investments Account 250000-459101 at a cost not to exceed \$225,000.
- 3. The Mayor and the City Clerk are authorized and directed to execute and deliver the same.

Approved by: Andrew Nerbun, Mayor

Date Approved: November 12, 2024

I certify that the foregoing Resolution was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 12, 2024.

Caroline Fochs, City Clerk



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



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,

A handwritten signature in black ink, appearing to read "Les Ahrens", is written over a horizontal line.

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



ASSESSMENT SERVICES ORDER FORM

CUSTOMER INFORMATION

Customer: City of Mequon, WI Address: 11333 N. Cedarburg Road
Contact Name: William Jones Mequon, WI 53092
Email Address: wjones@ci.mequon.wi.us
Phone: (262) 236-2941

Billing Contact: Same as above ACH: ☐
Billing Email: PO Required: ☐ PO No.: _____
Billing Phone: Tax Exempt: ☒

Catalis Representative: Jeff Leone, jeff.leone@catalisgov.com (781) 476-2035

AGREEMENT TERM

Start Date: 1/1/2025
End Date: 12/31/2025

COMPENSATION

1. Assessment Fees

	Fees
2025 Market Update Revaluation	\$225,000.00
Total Fees:	\$225,000.00

1.1. The fee of \$225,000.00 will be divided into (12) equal payments of \$18,750.00 and invoiced Monthly Starting on January 1, 2025.

1.2. Invoices are due thirty (30) days after the date of the invoice.

SCOPE OF WORK

MARKET UPDATE REVALUATION CITY OF MEQUON 2025. THIS AGREEMENT: By and between Catalis Tax & CAMA, Inc, hereinafter called the "Assessor", and the City of Mequon, Ozaukee County, Wisconsin, hereinafter called the "City".

ARTICLE I

The Assessor, having familiarized himself with the local conditions affecting the cost of the work to be done, and the Standard Specifications for the Revaluation of all Real Property in the State of Wisconsin pursuant to Chapter 70, Wisconsin State Statutes, hereby agrees to perform everything required to be performed, and to complete in a professional manner, all the work required to be completed, to revalue all Real Property within the City in accordance with all the applicable Wisconsin State Statutes and the General Agreements as stated in Article three of this contract.



ARTICLE II

COMPENSATION: The City shall pay to the Assessor for the performance of the contract, the sum of \$225,000 (Two Hundred Twenty- Five Thousand Dollars) for revaluation work, payments shall be made as follows:

2025: \$225,000.00

Monthly payments of \$18,750.00

ARTICLE III

GENERAL AGREEMENTS:

- 1) Complete revaluation services for all Real Property in the City of Mequon for the 2025 assessment year.
- 2) Fee includes field review work, supplies, printing, mailing of public information letters, Open Book and Board of Review hearings.
- 3) All provisions stated in the proposal adhered to in the best interest of the City, and for taxpayer awareness.

Attachment: 2025 Market Update Revaluation contract 10-14-2024 (RESOLUTION 4157 : Catalis Revaluation)

TERMS & CONDITIONS

1. Independent Contractor Status
 - 1.1. Independent Contractor: The Contractor acknowledges and agrees that they are an independent contractor and not an employee, partner, or agent of the Customer. The Contractor shall not be entitled to Customer benefits, including, but not limited to, health benefits, paid leave, or participation in the Customer's retirement or equity programs.
 - 1.2. Taxes: The Contractor is responsible for the payment of their own federal, state, and local taxes, including income tax, self-employment tax, and any other applicable taxes. The Customer will not withhold taxes from the Contractor's compensation.
2. Confidentiality
 - 2.1. Confidential Information: The Contractor shall not disclose or use any confidential information of the Customer, including but not limited to proprietary business information, trade secrets, customer data, marketing strategies, and other non-public information obtained during the engagement, for any purpose other than fulfilling their obligations under this Agreement.
3. Ownership of Work
 - 3.1. Intellectual Property: Any work product, including intellectual property, created by the Contractor during the engagement shall be considered "work made for hire" and shall be the exclusive property of the Customer. The Contractor hereby assigns all rights to such work product to the Customer.
4. Term and Termination
 - 4.1. Effective Date: The effective date of this Agreement shall be the date upon which the Agreement is signed and executed by the Contractor and Customer.
 - 4.2. Duration. Agreement will continue until the end of the Agreement Term noted on the Order Form.
 - 4.3. Termination: Either party may terminate this Agreement with written notice if the other party breaches any material provision of this Agreement. Termination does not relieve either party from their obligations accrued prior to termination.
5. Indemnification
 - 5.1. Indemnity: The Contractor shall indemnify, defend, and hold the Customer, its officers, directors, and employees harmless from any and all claims, liabilities, damages, costs, and expenses, including reasonable attorney's fees, arising out of the Contractor's work under this Agreement or any breach of the Agreement by the Contractor.
6. Insurance.
 - 6.1. The Contractor will maintain a Liability Insurance policy.
7. Governing Law
 - 7.1. Jurisdiction: This Agreement shall be governed by and construed in accordance with the laws of the state of Wisconsin.
8. Entire Agreement
 - 8.1. Entire Agreement: This Agreement constitutes the entire agreement between the parties and supersedes all prior or contemporaneous agreements, understandings, and representations.
9. Miscellaneous
 - 9.1. Amendment: This Agreement may only be amended in writing and signed by both parties.
 - 9.2. Notices: All notices, requests, demands, or other communications under this Agreement shall be in writing.
 - 9.3. Assignment: The Contractor may not assign or transfer this Agreement or any rights or obligations hereunder without the prior written consent of the Customer.



ACCEPTANCE

By signing below, signatories represent that they are validly authorized to enter into this Order Form and accept their terms and conditions. The Order Form is dated effective and shall be considered binding upon execution ("Effective Date") by and between both parties.

CATALIS TAX & CAMA, INC:

By: _____
Name: Steven Ashbacher
Title: Executive Vice President
Date: _____

CITY OF MEQUON, WI:

By: _____
Name: _____
Title: _____
Date: _____

By: _____
Name: _____
Title: _____
Date: _____

By: _____
Name: _____
Title: _____
Date: _____

Attachment: 2025 Market Update Revaluation contract 10-14-2024 (RESOLUTION 4157 : Catalis Revaluation)



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: May 14, 2024
SUBJECT: 2024 YTD Budget Report as of September 30, 2024

Attached please find a year to date General Fund Budget to Actual Report for the nine months ending September 30, 2024. The values shown are unaudited. Commentary is included in the report to provide explanations regarding expenditure overage's or revenue shortfalls. Most departmental budgets are tracking at or below the seventy-five percent benchmark. As a reminder, several revenue categories are recorded unevenly throughout the year or are only recorded at the end of the year. Staff will continue to monitor the budget throughout the remainder of the year and explore opportunities for additional revenues and cost savings.

Attachments:
2024 Q3 YTD Budget Report (Unaudited) (PDF)



REVENUES	FY 2024 - Quarter 3					PRIOR YRS COMPARISON		
	Original	Amended	Actual	YTD %	% of Total	FY 23	FY 22	FY 21
	Budget	Budget				ACTUALS	ACTUALS	ACTUALS
Taxes	12,364,689	12,364,689	12,364,707	100.00%	78.9%	12,387,012	11,939,400	11,744,636
State Shared Revenue	954,047	954,047	143,107	15.00%	0.9%	55,069	244,831	242,079
Intergovernmental	1,579,773	1,579,773	1,176,667	74.48%	7.5%	1,228,985	1,256,000	1,273,912
Licenses	61,300	61,300	55,077	89.85%	0.4%	52,011	58,842	56,807
Permits - Inspection	792,872	792,872	522,134	65.85%	3.3%	484,757	656,663	721,705
Permits - Other	54,000	54,000	50,365	93.27%	0.3%	51,585	57,110	57,480
General Fees	127,500	127,500	95,578	74.96%	0.6%	128,942	98,869	141,807
Public Safety Fees	161,000	161,000	109,757	68.17%	0.7%	82,271	479,727	393,789
DPW Fees	110,750	110,750	43,500	39.28%	0.3%	89,131	29,761	82,861
Pool & Park Fees	175,000	175,000	187,854	107.35%	1.2%	167,837	170,046	132,189
Development Fees	73,200	73,200	50,469	68.95%	0.3%	51,201	67,218	51,449
Special Assessments	3,000	3,000	1,980	65.99%	0.0%	1,910	1,372	4,518
Internal Service Fees	482,000	482,000	-	0.00%	0.0%	-	-	-
Other Revenue	861,221	861,221	482,756	56.05%	3.1%	354,734	295,637	351,819
Investment Revenue	215,500	215,500	388,528	180.29%	2.5%	281,914	(67,869)	14,057
Total General Fund Revs	18,015,853	18,015,853	15,672,479	86.99%	100.0%	15,417,360	15,287,607	15,269,108

Key:

	Postive variance vs. year-to-date budget, or timing difference not anticipated to result in a year-end variance
	Negative variance of .01% to 4.99% vs. year-to-date budget
	Negative variance ≥ 5% vs. year-to-date budget

Notes: **Over Budget**

TAXES: Full tax allocation received for FY 2024.
 LICENSES: Liquor, Tavern, Business and Cigarette all tracking over 75%.
 PERMITS - OTHER: Brush permits (majority of this category) tracking above 90%.
 POOL & PARK FEES: Pool fees are over 100% and park fees are over 90%.
 INVESTMENT REVENUE: Investments are recorded at fair market value and have seen a significant increase since FY 2022.

Under Budget

STATE SHARED REVENUE/INTERGOVERNMENTAL: Revenue is recognized unevenly throughout the year.
 PERMITS - INSPECTION: Building, Electrical and Occupancy around 70%. Plumbing and HVAC are lagging.
 PUBLIC SAFETY FEES: Court Penalties have a timing lag of recording revenue, but also down in general.
 Other Safety Fees see a pickup in the later months of the year.
 DPW FEES: Many are pass through (if revenue is low, so is expense, therefore net zero impact).
 DEVELOPMENT FEES: Zoning fees (majority of this category) is tracking at 72%.
 SPECIAL ASSESSMENTS: Delinquent Personal Property Tax interest booked here.
 INTERNAL SERVICE FEES: Recognized as part of year-end process.
 OTHER REVENUE: Cell Leasing, Cable TV, Insurance Dividend and PILOT revenue all recognized unevenly throughout the year.



EXPENDITURES	FY 2024 - Quarter 3					PRIOR YRS COMPARISON		
	Original	Amended	Actual	YTD %	% of Total	FY 23	FY 22	FY 21
	Budget	Budget				ACTUALS	ACTUALS	ACTUALS
Common Council	105,745	105,745	87,593	82.83%	0.7%	84,409	95,285	57,997
City Administrator	398,616	398,616	278,598	69.89%	2.1%	243,785	228,062	205,509
City Clerk	284,812	284,812	221,964	77.93%	1.7%	214,807	206,942	224,539
Elections	94,476	94,476	57,837	61.22%	0.4%	48,098	62,989	27,482
Information Services	489,887	489,887	384,566	78.50%	2.9%	348,156	292,969	309,110
Finance	576,107	576,107	406,606	70.58%	3.1%	409,028	463,369	385,432
Assessor	253,287	253,287	172,460	68.09%	1.3%	174,994	221,335	246,666
Human Resources	265,206	265,206	195,223	73.61%	1.5%	185,174	199,683	151,071
Legal Counsel	136,800	136,800	54,226	39.64%	0.4%	(12,302)	(30,278)	29,332
Police	6,415,995	6,415,995	4,344,606	67.72%	32.6%	4,219,416	4,273,480	3,792,563
Fire/EMS	1,409,925	1,409,925	1,482,845	105.17%	11.1%	1,368,752	1,680,508	1,413,962
Communications	350,212	350,212	214,816	61.34%	1.6%	205,736	433,998	436,239
Inspections	527,852	527,852	385,666	73.06%	2.9%	402,024	361,753	352,231
Building Maintenance	742,903	742,903	568,948	76.58%	4.3%	537,326	510,154	568,602
Fleet Services	541,356	541,356	386,703	71.43%	2.9%	425,388	474,004	377,966
Engineering	660,239	660,239	521,946	79.05%	3.9%	499,764	429,137	432,764
Highway	2,130,985	2,130,985	1,545,334	72.52%	11.6%	1,396,395	1,369,810	1,359,966
Forestry	210,186	210,186	154,185	73.36%	1.2%	134,331	124,323	126,785
Library Grant	1,131,716	1,131,716	848,787	75.00%	6.4%	830,037	1,061,000	1,058,000
Swimming Pool	141,266	141,266	142,196	100.66%	1.1%	147,347	135,756	101,843
Parks	645,226	652,146	500,450	76.74%	3.8%	497,278	418,454	424,690
Planning	503,053	503,053	363,006	72.16%	2.7%	351,648	333,951	373,954
Total General Fund Exp	18,015,853	18,022,772	13,318,559	73.90%	100.0%	12,711,591	13,346,686	12,456,702
Net Surplus (Loss)	-	(6,920)	2,353,920			2,705,769	1,940,921	2,812,406
Fund Balance - Begin of Year	2,278,789	2,278,789	2,278,789					
Fund Balance - End of Year			4,632,709					

Notes:

Over Budget

COMMON COUNCIL: Festivals (\$7.5k) & League Membership fee booked at the beginning of the year.

FIRE/EMS: Support Payments for whole year, sent to SOFD, as well as their grant money that was routed through the City first, sent to SOFD.

SWIMMING POOL: Pool season is closed for the rest of the calendar year.

Under Budget

ELECTIONS: Presidential Election in Q4 (typically a bigger election).

ASSESSOR: Timing of receiving invoices for services rendered.

LEGAL COUNSEL: Timing of receiving invoices for services rendered.

POLICE: Salaries/benefits tracking below budget due to staffing.

COMMUNICATIONS: Salaries/benefits tracking below budget due to staffing.



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Office of Finance-Personnel Committee

TO: Finance-Personnel Committee
FROM: Marie Keyser, Assistant Finance Director
DATE: November 12, 2024
SUBJECT: Quarterly Investment Report (July 1, 2024 - September 30, 2024)

Background

The City of Mequon Investment Policy requires that the Finance - Personnel Committee receive quarterly investment reports. The purpose of this report is to provide a means for committee members and staff to regularly review and monitor the City's investment position, and to demonstrate compliance with the City's Investment Policy.

The City is continuing to invest pursuant to the Investment Policy. The City's long-term funds are invested in a variety of instruments managed by Dana Investment Advisors. These investment instruments include US Agencies, US Treasuries, and Mortgage-Backed Securities. The primary focus and order of priority is safety and preservation of principal, liquidity, and attaining a market rate of return. From May 2022 until August 2024, the City invested the 2022A G.O. Note proceeds with Ehlers Public Finance Advisors. The primary focus was the same as Dana Investment Advisors in terms of safety and preservation of principal and liquidity but with shorter maturities.

The investments controlled by Dana saw a quarter-end market value of \$14,367,759 with \$276,296 of investment revenue in Quarter 3. The investments controlled by Ehlers saw a quarter-end market value of \$0 with \$941 of investment revenue. \$9,536,388 was initially invested in May 2022. The entire amount has been liquidated from the portfolio to fund the Highland Road Interchange project, Road Program and Town Center projects. The portfolio booked \$233,303 of investment revenue during its duration.

The three-year treasury at the end of the third quarter was 3.58%. The quarter-end weighted averages for the City's Dana portfolio are as follows:

	Qtr 4 2023	Qtr 1 2024	Qtr 2 2024	Qtr 3 2024
Average Yield to Maturity (%)	5.71	5.41	5.45	4.65
Average Maturity (Years)	1.79	2.17	1.95	2.43
Average Coupon (%)	4.10	4.25	4.47	4.83

During Quarter 3 2024, the City recognized \$562,302 of investment profit of which \$285,064 was bank account interest, \$941 was Ehlers investment revenue, and \$276,296 was Dana investment revenue. Year to date, bank interest and investment profit totals \$1,662,615 across several funds.

It is staff's determination that for the quarter ended September 30, 2024, the City's individual portfolios and the combined portfolio continue to comply with both the City's investment policy and Wisconsin State Statue 66.0603.

Recommendation

None

Attachment: 2024 3rd Quarter Cash & Investment Report (9825 : 2024 YTD Cash & Investment Report as of 09/30/2024)



Cash/Money Market Accounts for the Quarter Ending 09/30/24

	General Fund	Sewer Fund	Water Fund	Capital Project Fund	ARPA Fund	Revolving Loan Fund	Debt Svc/Other Funds	Total
Beg Cash 07/01/24	299,724	4,156,421	3,056,106	869,722	77,877	507,449	10,033,770	19,001,068
Receipts								
Property Tax	7,291,277	-	-	-	-	-	-	7,291,277
City Generated	640,915	1,443,892	895,308	227,696	(100)	14,921	29,048	3,251,681
State/Fed Funding	860,543	-	-	68,934	-	-	1,768	931,245
Investment	48,989	48,900	43,157	16,116	717	1,319	125,866	285,064
Total Receipts	8,841,724	1,492,792	938,465	312,746	617	16,239	156,683	11,759,267
Expenditures								
Payroll & Benefits	(3,232,506)	(164,441)	(10,840)	-	-	-	-	(3,407,787)
Accounts Payable	(1,629,480)	(1,036,479)	(564,312)	(1,692,056)	(74,378)	(880)	(98,608)	(5,096,192)
Other/Transfer	-	(1,514,175)	-	288,181	-	-	(758,529)	(1,984,523)
Total Expenditures	(4,861,987)	(2,715,096)	(575,152)	(1,403,875)	(74,378)	(880)	(857,136)	(10,488,502)
End Cash 09/30/24	4,279,461	2,934,118	3,419,419	(221,407)	4,117	522,808	9,333,316	20,271,832

Notes:

PROPERTY TAX: General Fund received second installment settlement in August from Ozaukee County ~ \$7.2M.

CITY GENERATED: Gen- Cell Tower Lease Revenue, Cable TV Revenue, Developer Escrows, Court Revenue, Building Permits, Park Reservations, etc. Sewer/Water- Utility Billing Revenue.

STATE/FED FUNDING: \$351K Hwy & Transportation Aid, \$143K State Shared Revenue, \$76K Video Service Provider Aid, \$238K Fire Dues (transferred to SOFD), Computer Aid \$111K

INVESTMENT: Money market and investment portfolio yields have increased significantly since FY 2022. \$285K Bank Interest.

PAYROLL & BENEFITS: Total is about 74% of budget. This quarter had seven pay periods.

ACCOUNTS PAYABLE: General Fund - Support payment \$350K to SOFD. Capital Projects - Road Program payments, crack sealing, TC TIF Improvements, Sewer - Quarterly MMSD Charge \$449K, Water - Operations/Maintenance contract with City Water, Purchased Water.

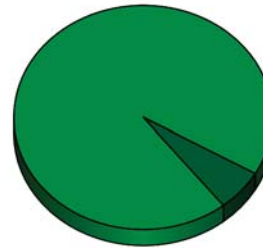
OTHER/TRANSFER: \$843K GO Debt paid, \$85K Close out Ehlers Investment Portfolio, \$1.5M Sewer Bond P&I, \$288K transfer from Ehlers Investments to Capital Projects Fund to fund the Road Program.

From: June 28, 2024 to September 30, 2

Portfolio: 3876m - City of Mequon

Portfolio Allocation Summary

	Market 09/30/24	% of Assets	Estimated Income
Short Term Investments	860,527	6.0	34,171
Treasury Bonds	1,502,670	10.4	43,750
Agency Bonds	3,662,636	25.4	123,595
Small Business Administration Bonds	1,322,784	9.2	96,979
Mortgage Bonds	7,019,143	48.9	387,790
Total Portfolio	14,367,759	100.0	686,285



■ Cash
■ Fixed Income

Account Activity Summary (Market Value Basis)

Portfolio Value on 06/28/2024	\$14,091,463.17
Contributions/Withdrawals	(\$4,242.44)
Investment Income	\$161,047.50
Unrealized Gain/Loss	\$125,089.35
Realized Gain/Loss	(\$3,446.12)
Change in Accrued Income	(\$2,152.37)
Portfolio Value on 09/30/2024	\$14,367,759.09
Total Gain	\$280,538.36

The equity markets continued to advance during the third quarter of 2024 as strong corporate earnings and falling interest rates supported higher equity valuations. Lower inflation and a rising unemployment rate led the "data dependent" Federal Reserve to cut the Fed Funds rate by 0.50% at their September meeting, making monetary policy less restrictive - a welcome change for investors. The S&P 500 Index gained 5.89% during the quarter. Value stocks led the way during the period with the Russell 1000 Value Index returning 9.43% during the period, while the Russell 1000 Growth Index returned 3.19%. Small Cap and international stocks had a fantastic quarter with the Russell 2000 Index up 9.27% and the International EAFE Index up 7.26% for the quarter.

Fixed income markets experienced some of the highest returns in years in the third quarter as rates fell across the yield curve. Signals of an economic slowdown were not lost on the bond market as it spent the third quarter incorporating the expectation of lower future interest rates - the Two-Year US Treasury dropped 111 basis points to 3.64%, while the Ten-Year US Treasury dropped 62 basis points to 3.78%. Based on the current Fed Funds futures market, investors are pricing in 75 basis points of additional cuts by the end of 2024. The 1-5 Year Govt/Corp Index and 1-5 Year Municipal Index advanced 3.48% and 2.37% respectively for the quarter.

With the conclusion of the September meeting, the Federal Reserve released their Summary of Economic Projections, which provided the thought process behind the 50-basis point cut in the Fed Funds rate. Gross domestic product (GDP) is projected to grow at about a 2.0% pace, while inflation is expected to drop to 2.1%; however, the unemployment rate was revised up to 4.4% for 2025. An indicator that Fed Chair Powell tracks as providing a market signal is the Near-Term Spread (the spread between the three-month U.S. T-Bill and three-month U.S. T-bill eighteen months forward) as it has been shown to be correlated with future GDP growth. The near-term spread is currently 140 basis points negative, which is the bond market's way of indicating that the Federal Reserve is likely to be cutting interest rates aggressively over the next eighteen months because future growth may be slipping more than expected, leading to something harder than a soft-landing.

While the upcoming election and escalating geopolitical tension may cause heightened market volatility during the 4th quarter, we believe maintaining a long-term view is appropriate, and we will continue to look for opportunities that offer an appropriate amount of return potential for the risk being taken. A well-diversified and actively managed portfolio with allocations to both fixed income and equity can help navigate volatile markets.

Thank you for the confidence you have placed in Dana Investment Advisors, and please contact us with any questions or changes to your investment objectives.

Performance Summary-Time Weighted Returns

Portfolio Performance (%) Gross of Fees

	Quarter To Date	Year To Date	Latest 12 Months
Total	1.99	4.69	6.47
	3 Year Return	5 Year Return	Since 04/2019 (Ann)
Total	2.11	1.86	2.07

Fixed Income Characteristics as of: 9/30/2024

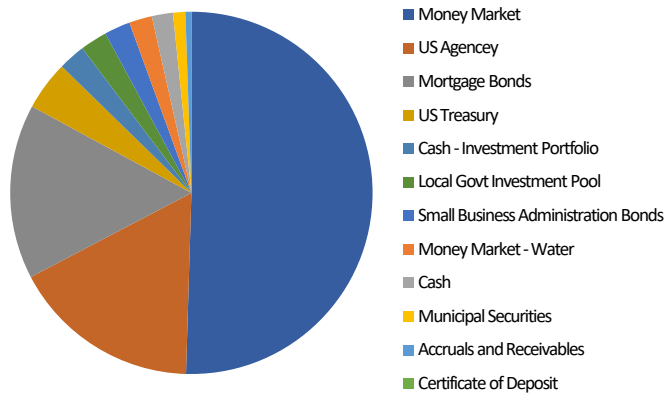
Credit Rating	Avg Maturity	Yield to Worst	Effective Duration
Aaa	2.43	4.87	0.88

City of Mequon

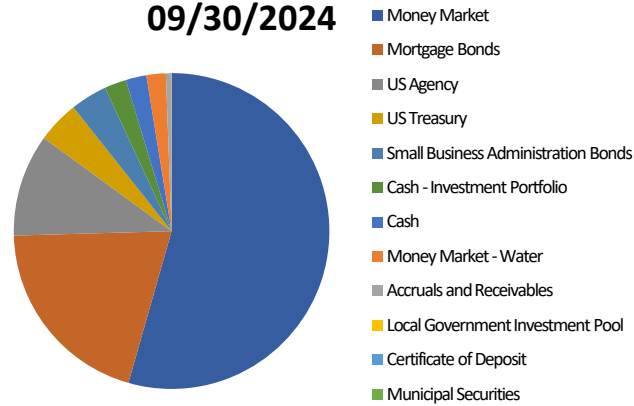
Distribution by Security Sector - Market Value

Security Sector	Market Value 6/30/2024	% of Portfolio 6/30/2024	Market Value 9/30/2024	% of Portfolio 9/30/2024
Cash - Investment Portfolio	803,817.15	2.26%	774,089.33	2.23%
Certificate of Deposit	-	0.73%	-	0.00%
Municipal Securities	366,853.80	4.68%	-	0.00%
US Agency	5,641,364.00	22.03%	3,629,355.00	10.48%
US Treasury	1,470,546.88	3.62%	1,487,578.13	4.29%
Mortgage Bonds	5,221,175.69	12.13%	6,979,488.94	20.15%
Small Business Administration Bonds	784,573.79	3.13%	1,310,032.88	3.78%
Accruals and Receivables	175,619.14	0.58%	187,214.81	0.54%
Cash	636,015.37	1.84%	731,780.53	2.11%
Money Market	16,885,317.61	44.82%	18,839,694.89	54.39%
Local Government Investment Pool	802,030.43	1.39%	9,377.68	0.03%
Money Market - Water	677,704.79	2.80%	690,979.30	1.99%
Total	33,465,018.65	100.00%	34,639,591.49	100.00%

Portfolio Holdings as of 06/30/2024



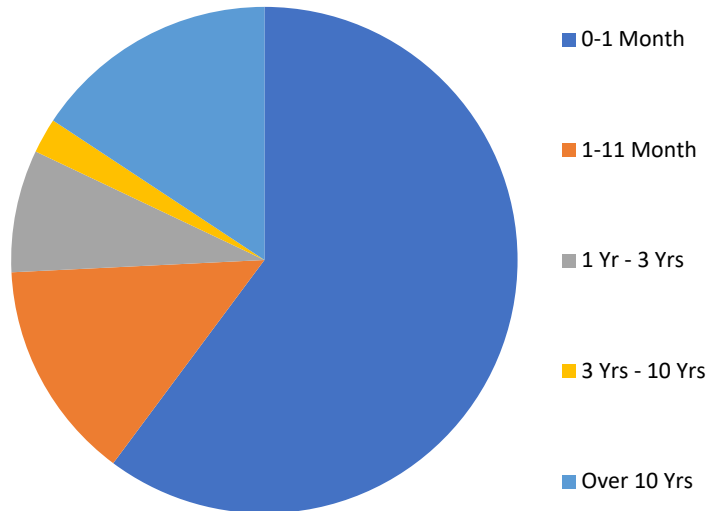
**Portfolio Holdings as of
09/30/2024**



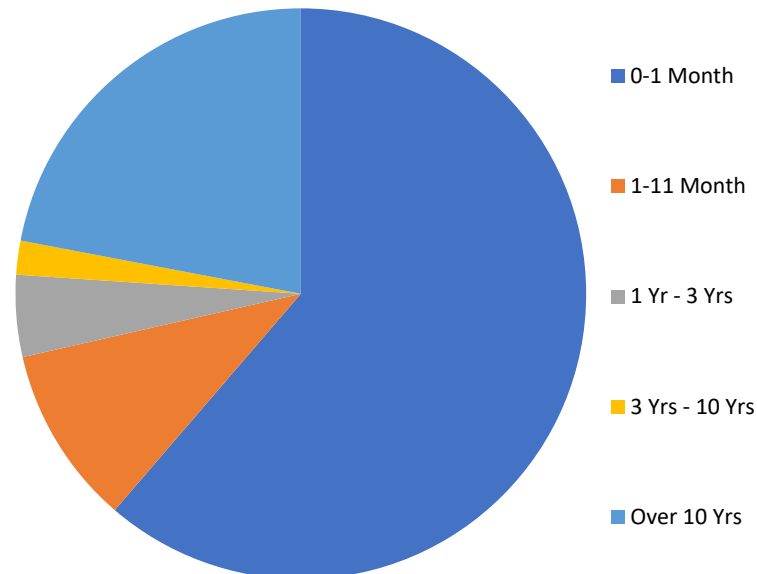
City of Mequon Distribution by Maturity - Market Value

Security Sector	Market Value 6/30/2024	% of Portfolio 6/30/2024	Market Value 9/30/2024	% of Portfolio 9/30/2024
0-1 Month	20,141,233.22	60.19%	21,233,136.54	61.30%
1-11 Month	4,700,742.62	14.05%	3,510,969.43	10.14%
1 Yr - 3 Yrs	2,617,293.33	7.82%	1,605,963.70	4.64%
3 Yrs - 10 Yrs	748,578.54	2.24%	664,352.99	1.92%
Over 10 Yrs	5,257,170.94	15.71%	7,625,168.83	22.01%
Total	33,465,018.65	100.00%	34,639,591.49	100.00%

**Portfolio Holdings as of
06/30/2024**



Portfolio Holdings as of 09/30/2024



2024 Finance-Personnel Monthly Work Plan

Current Agenda Topics

Month	Agenda Topics
November	• Proposed Fiscal Year 2025 Debt Issuance-Ehlers & Associates • A Resolution Adopting the City of Mequon's Annual Fee Schedule for Fiscal Year 2025 • A Resolution Adopting the 2025 Compensation Plan for Non-Represented Employees • A Resolution Awarding a Contract for Auditing Services During Fiscal Years 2024-2028 to Baker Tilly US, LLP, Milwaukee, Wisconsin in an Amount Not-To Exceed \$252,300 • A Resolution Authorizing Execution of a Professional Services Agreement for Phase Two and Three Planning for an Enterprise Land Management System with Averro Advisors of Maryville, Tennessee, in an Amount Not-To-Exceed \$77,120 • A Resolution Approving an Agreement for a Market Revaluation Update of All Real Property within the City of Mequon During the 2025 Assessment Year with Catalis Tax and CAMA, Inc. of Menomonee Falls, Wisconsin, in the Amount of \$225,000 • YTD Budget Report as of September 30, 2024 • YTD Cash & Investment Report as of September 30, 2024

Future Agenda Topics

• Life Insurance Review • Library Review	• Payment in Lieu of Tax (PILOT) Agreements • City Ordinance Reconciliation
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2024 Completed Items

• Resolution Approving an Amendment to a Pay-As-You-Go Incentive Development Agreement Between the City of Mequon and Blue Ribbon Self Storage III, Authorizing a Change in Ownership to Extra Space Properties Two, LLC • Denial of Sybaris Liquor License Agreement Revision Request • Resolution Authorizing a Contract with Redevelopment Resources in the Amount of \$69,710 for a Mequon Port Washington Road Market Analysis • Resolution Clearing the Personal Property Tax Roll of Delinquent Accounts Deemed Uncollectible for Tax Roll Year 2022 • DANA Investment Advisors Portfolio Review/Market Update, Quarter 1 Investment and Cash Report • Resolution Appointing Marie A. Keyser to the Position of Acting Finance Director/City Treasurer • Q1 Budget Report • Resolution Disallowing the Claim of Zachariah Anderson Dated May 21, 2024 • Resolution Appointing Brenda Arnett to the Position of Finance Director/City Treasurer • Review of City's Financial Policies • Resolution Adopting Proposed Updates to the City's Financial Policies • Resolution Approving a contract with CivicPlus Civic Select of Manhattan, KS in the Amount of \$34,582 for the Initial Year of Agenda Management Services • Q2 Cash & Investment Report	• Peddlers, Transient Merchants and Solicitors Ordinance Discussion. Recommendation Forthcoming by Finance-Personnel • Approving a Development & Dedication Agreement with Mequon-Thiensville Little League/Mequon Heat for Batting Cage Improvements at Rennie Field • 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 • Resolution Dissolving Tax Incremental District No. 2 and Authorizing the Distribution of Excess Incremental Revenue to Taxing Jurisdictions • Resolution Approving a Development and Dedication Agreement For A Replacement Storage Shed at Rotary Park • 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 • Acceptance of FY 2023 Annual Comprehensive Financial Report and Report on Internal Control • Assessment Revaluation Discussion • FY 2023 Popular Annual Financial Report • Community Survey Input • Resolution Approving the First Amendment to a License Agreement for the Location of Equipment Upon the Cellular Tower Located at 11300 North Buntrock Avenue with SprintCom, LLC of Overland Park, Kansas
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