



**Village of Thiensville**  
Committee of the Whole  
AGENDA

**Date:**  
Monday, October 7, 2024

LOCATION: 250 Elm Street, Thiensville, WI

**Time:** 6:00 PM

**I. CALL TO ORDER**

**II. ROLL CALL**

**President**

John Rosing

**Administrator**

Colleen Landisch-Hansen

**Staff**

Director of Community Services/Public Works Andy LaFond

Police Chief Curt Kleppin

Deputy Village Clerk/Administrative Coordinator Ben Honeck

**Board of Trustees**

Jennifer Abraham

Angelina Apostolos

Kristina Eckert

Kenneth Kucharski

David Lange

Richard Longabaugh

**III. CITIZENS TO BE HEARD**

A. Open to any resident or taxpayer on items not subject to a public hearing: Please be advised per §19.84(2), information will be received from the public. Village policy limits a three (3) minute time period per person, with time extension by the presiding official's discretion or a vote of 2/3 of the Board or Committee; be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments. Written comments on agenda items are encouraged to be sent and addressed to the intended body by noon on the day of the meeting. Comments received timely will be forwarded to all members of the body. If you wish to speak, you must pre-register by emailing the Village Clerk at [clandisch@village.thiensville.wi.us](mailto:clandisch@village.thiensville.wi.us) by 4:00 PM on the day of the meeting or by signing in immediately prior to the meeting.

**IV. BUSINESS**

A. Discussion and recommendation for Village staff to draft an agreement and resolution regarding Village participation in the Alberta Water Trust conversion to Mequon City Water In the form of technical and administrative assistance and the issuance of special assessment B Bonds and reimbursement for costs incurred by the Village.

B. Review and recommendation regarding Resolution 2024-09 Authorizing an Exception to the Levy Limits for Charges for the Southern Ozaukee Fire and Emergency Medical Services Department Pursuant to Wis. Stat. 66.0602(3)(h) for the 2025 Fiscal Year (att)

C. Review and Recommendation regarding Resolution 2024-10 Adopting the Southern Ozaukee Fire & EMS 2025 Budget (att)

D. Review and approval of three year contract with Catalis for annual assessor fees in the amount of \$7,000 per year (att)

E. Review 2024 Fund Balance Report (att)

F. Appointments

1. New Operator's Licenses

Item	Name	Address	New or Renewal
a.	Mark N. Theys	Skippy's Burger Bar, 113 Green Bay Road	New

**V. MISCELLANEOUS BUSINESS BY TRUSTEES AS MAY PROPERLY BE BROUGHT BEFORE THE BOARD**

**VI. ADJOURNMENT**

Colleen Landisch-Hansen, Village Clerk

October 4, 2024

Please advise the Thiensville Municipal Hall, 250 Elm Street (262-242-3720) at least 24 hours prior to the start of this meeting if you have disabilities and desire special accommodations.

VILLAGE OF THIENSVILLE  
RESOLUTION 2024-09

A RESOLUTION AUTHORIZING AN EXCEPTION  
TO THE LEVY LIMITS FOR CHARGES FOR THE  
SOUTHERN OZAUKEE FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT  
PURSUANT TO WIS. STAT. § 66.0602(3)(h) FOR THE 2025 FISCAL YEAR

WHEREAS, the Wisconsin Legislature has established certain levy limits applicable to municipal taxing authorities under Wis. Stat. § 66.0602; and

WHEREAS, the Village of Thiensville is a participating member of the Southern Ozaukee Fire and Emergency Medical Services Agreement (the “Agreement”); and

WHEREAS, pursuant to the Agreement the Board of the Southern Ozaukee Fire and Emergency Medical Services Department (“SOFD”) has adopted a budget for the Department’s 2025 fiscal year; and

WHEREAS, based upon the approved budget, and pursuant to the Agreement, Thiensville’s expected contribution will require it to exceed the levy limit applicable to the Village; and

WHEREAS, Wis. Stat. § 66.0602(3)(h) provides that levy limits otherwise applicable do not apply to the amount that a city or village may levy in that year to pay for charges assessed by a joint fire department to the extent that the amount levied to pay for such charges would cause the city or village to exceed the applicable levy limit; and

WHEREAS, this exception to the levy limit applies only if the total charges assessed by the joint fire department for the current year increase, relative to the total charges assessed for the previous year, by a percentage that is less than or equal to the percentage change in the US Consumer Price Index for all urban customers, US city average, as determined by the US Department of Labor for the 12 months ending on August 31<sup>st</sup> of the year of the levy, plus 2%; and

WHEREAS, this exception to the levy limit further only applies if the governing body of each city and village served by the Southern Ozaukee Fire and Emergency Medical Services Department adopts a resolution in favor of exceeding such levy limit as may be applicable;

NOW, THEREFORE BE IT RESOLVED by the Village Board of the Village of Thiensville that the Village hereby authorizes a levy for charges assessed by the joint fire department which exceeds the limit as described and imposed by Wis. Stat. § 66.0602, but only to the extent as authorized by Wis. Stat. § 66.0602(3)(h)2.a.

PASSED AND ADOPTED by the Village Board of the Village of Thiensville, County of Ozaukee, State of Wisconsin on this 21<sup>st</sup> day of October, 2024.

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John Rosing, Village President

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Colleen Landisch-Hansen, Interim Village Clerk

VILLAGE OF THIENSVILLE

RESOLUTION NO. 2024-10

A RESOLUTION ADOPTING THE  
SOUTHERN OZAUKEE FIRE & EMERGENCY MEDICAL SERVICES  
2025 BUDGET

WHEREAS, the Village of Thiensville and the City of Mequon entered into an Intergovernmental Agreement establishing the Southern Ozaukee Joint Fire & Emergency Medical Services Department to Join Services on July 1, 2022 with a Merger Date of January 1, 2023; and

WHEREAS, as of the Merger Date the Thiensville Fire Department and Mequon Fire Department shall cease to exist independently and shall be merged into the Department as one unified, integrated fire and emergency medical services department; and

WHEREAS, on September 11, 2024 the Southern Ozaukee Fire & Emergency Medical Services Board approved and recommended the attached 2025 Budget.

NOW, THEREFORE BE IT RESOLVED by the Village Board of the Village of Thiensville, Wisconsin that the 2025 Southern Ozaukee Fire & Emergency Services Budget is approved as presented.

PASSED AND ADOPTED by the Village Board of the Village of Thiensville, County of Ozaukee, State of Wisconsin on this 21<sup>st</sup> day of October, 2024.

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John Rosing, Village President

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Colleen Landisch-Hansen, Interim Village Clerk

Southern Ozaukee Fire & EMS  
 2025 Budget  
 All Funds  
 Summary of Revenues & Expenditures

**Summary of Revenues**

Source	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2025 Budget
<b>Intergovernmental Charges for Services</b>			
City of Mequon	\$ 1,352,374	\$ 1,401,723	1,478,821
Village of Thiensville	247,883	258,496	272,714
City of Mequon Capital Allocation	118,202	110,000	110,000
Village of Thiensville Capital Allocation	21,798	20,285	20,285
Total Intergovernmental Charges for Services	<u>\$ 1,740,257</u>	<u>\$ 1,790,504</u>	<u>\$ 1,881,819</u>
<b>Non-Property Tax Revenue:</b>			
Intergovernmental Revenue	\$ 625,294	\$ 630,238	\$ 356,358
Regulation & Compliance	69,276	96,360	70,200
Public Charges for Services	1,582,313	1,374,971	1,354,971
Commercial Revenues	2,192	12,000	58,117
Miscellaneous Revenues	232,533	-	-
Other Financing Sources	183,226	-	-
Total Non-Property Tax Revenue:	<u>\$ 2,694,834</u>	<u>\$ 2,113,569</u>	<u>\$ 1,839,646</u>
Total Revenue	<u>\$ 4,435,091</u>	<u>\$ 3,904,073</u>	<u>\$ 3,721,465</u>

**Summary of Expenditures**

Department	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2025 Budget
Salaries & Wages	\$ 1,987,206	\$ 2,389,995	\$ 2,257,485
Fringe Benefits	518,642	548,104	669,236
Personnel Services	56,525	91,983	78,200
Contractual Services	111,792	131,248	155,798
Commodities	228,172	114,826	109,700
Equipment Maintenance	121,364	178,596	171,664
Property & Liability Insurance	119,037	119,036	129,097
Unclassified - Transfers	-	200,000	-
Capital Projects Fund	180,939	-	-
Total Expenditures	<u>\$ 3,323,677</u>	<u>\$ 3,773,788</u>	<u>\$ 3,571,180</u>
Beginning Operating Fund Balance			\$ 236,082
Annual Income / (Loss)			-
Ending Operating Fund Balance			<u>\$ 236,082</u>

Southern Ozaukee Fire EMS  
 2024 Budget  
 General Fund  
 Summary of Revenues and Expenditures

**Summary of Revenues**

Source	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget
<b>Intergovernmental Charges for Services</b>					
City of Mequon	\$ 1,352,374	\$ 1,401,723	\$ 1,051,292	\$ 1,401,723	1,478,821
Village of Thiensville	247,883	258,496	193,872	258,496	272,714
Total Intergovernmental Charges for Services	<u>\$ 1,600,257</u>	<u>\$ 1,660,219</u>	<u>\$ 1,245,164</u>	<u>\$ 1,660,219</u>	<u>\$ 1,751,534</u>
<b>Non-Property Tax Revenue:</b>					
Intergovernmental Revenue	\$ 625,294	\$ 630,238	\$ 481,595	\$ 737,370	\$ 356,358
Regulation & Compliance	69,276	96,360	25,038	65,500	70,200
Public Charges for Services	1,582,313	1,374,971	566,859	1,358,971	1,354,971
Commercial Revenues	2,192	12,000	36,447	50,000	38,117
Miscellaneous Revenues	232,533	-	16,225	2,918	-
Total Non-Property Tax Revenue:	<u>\$ 2,511,608</u>	<u>\$ 2,113,569</u>	<u>\$ 1,126,164</u>	<u>\$ 2,214,759</u>	<u>\$ 1,819,646</u>
Total Revenue	<u>\$ 4,111,865</u>	<u>\$ 3,773,788</u>	<u>\$ 2,371,328</u>	<u>\$ 3,874,978</u>	<u>\$ 3,571,180</u>

**Summary of Expenditures**

Department	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget
Salaries & Wages	\$ 1,987,206	\$ 2,389,995	\$ 1,355,519	\$ 2,033,279	\$ 2,257,485
Fringe Benefits	518,642	548,104	290,819	461,258	669,236
Personnel Services	56,525	91,983	30,818	81,801	78,200
Contractual Services	111,792	131,248	158,233	210,963	155,798
Commodities	228,172	114,826	55,332	98,037	109,700
Equipment Maintenance	121,364	178,596	128,867	175,254	171,664
Property & Liability Insurance	119,037	119,036	97,409	186,262	129,097
Unclassified - Transfers	-	200,000	-	-	-
Total General Fund Expenditures	<u>\$ 3,142,738</u>	<u>\$ 3,773,788</u>	<u>\$ 2,116,997</u>	<u>\$ 3,246,853</u>	<u>\$ 3,571,180</u>

Southern Ozaukee Fire EMS  
 2024 Budget  
 General Fund  
 Detailed Revenues (continued)

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Intergovernmental Charges for Services						
43210 City of Mequon	\$ 1,352,374	\$ 1,401,723	\$ 1,051,292	\$ 1,401,723	\$ 1,478,821	5.50%
43220 Village of Thiensville	247,883	258,496	193,872	258,496	272,714	5.50%
Total Intergovernmental Charges for Services	1,600,257	1,660,219	1,245,164	1,660,219	1,751,534	5.50%
Intergovernmental Revenue						
Cedarburg Overwatch Program	73,000	67,000	67,000	67,000	62,000	-7.46%
Grants & Aids						
44530 ARPA Local Recovery Funds	300,000	300,000	324,000	324,000	-	-100.00%
44510 Fire Insurance Dues (2%)	234,936	250,000	18,915	257,332	277,000	10.80%
44520 EMS Funding Assistance Program	17,358	13,238	-	17,358	17,358	31.12%
##-##-###-### HSRA Grant	-	-	71,680	71,680	-	0.00%
Total Intergovernmental Revenues	625,294	630,238	481,595	737,370	356,358	-43.46%

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Regulation & Compliance						
Permits						
40100 Burn Permits	\$ 7,880	\$ 10,000	\$ 5,340	\$ 8,000	\$ 8,000	-20.00%
40300 Fire Fees (plan review, sprinkler, hydro testing)	1,200	7,122	2,518	4,000	4,000	-43.84%
40500 Fire Inspections	17,500	60,000	-	22,000	22,000	-63.33%
40400 Other Fire Prevention Fees	17,200	8,000	1,700	8,000	10,700	33.75%
Total Permits	43,780	85,122	9,558	42,000	44,700	-47.49%
Other						
40900 Accident Fees	\$ 18,196	\$ 8,538	\$ 11,180	\$ 16,000	\$ 18,000	110.82%
40800 False Alarms	7,300	2,700	4,300	7,500	7,500	177.78%
Total Other	25,496	11,238	15,480	23,500	25,500	126.91%
Total Regulation & Compliance	69,276	96,360	25,038	65,500	70,200	-27.15%

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Public Charges for Services						
Protection-Persons & Property						
40700 Ambulance Revenue	\$ 1,542,363	\$ 1,354,971	\$ 564,559	\$ 1,354,971	\$ 1,354,971	0.00%
43310 Paramedic Intercept (Cedarburg)	39,950	20,000	2,300	4,000	-	-100.00%
Total Protection-Persons & Property	1,582,313	1,374,971	566,859	1,358,971	1,354,971	-1.45%
Total Public Charges for Services	1,582,313	1,374,971	566,859	1,358,971	1,354,971	-1.45%

Southern Ozaukee Fire EMS  
 2024 Budget  
 General Fund  
 Detailed Revenues (continued)

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Commercial Revenues						
Interest Income						
##-##-###-### Investment Interest	2,192	12,000	36,447	50,000	38,117	217.64%
Total Interest Income	2,192	12,000	36,447	50,000	38,117	217.64%
Total Commercial Revenues	2,192	12,000	36,447	50,000	38,117	217.64%
Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Miscellaneous Revenue						
Other Income						
##-##-###-### Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
##-##-###-### Other Income	232,533	-	16,225	2,918	-	0.00%
Total Miscellaneous Revenue	232,533	-	16,225	2,918	-	0.00%
<b>Total General Fund Revenue</b>	<b>\$ 4,111,865</b>	<b>\$ 3,773,788</b>	<b>\$ 2,371,328</b>	<b>\$ 3,874,978</b>	<b>\$ 3,571,180</b>	-5.37%

Southern Ozaukee Fire EMS  
 2024 Budget  
 General Fund  
 Detailed Expenditures (continued)

**Protection Property & Persons  
 Fire & EMS**

		8/31/2024				SOFD 2025 Budget	Budget % Change
Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected			
<b>Personnel</b>							
670101	Salaries	\$ 1,115,640	\$ 1,414,057	\$ 830,849	\$ 1,246,274	\$ 1,437,894	1.69%
670173	Paramedic POC	161,650	157,034	103,437	155,156	76,438	-51.32%
670150	EMS Responder	299,578	437,903	148,097	222,146	349,047	-20.29%
670151	Fire Call Pay	181,180	105,472	125,646	188,469	145,024	37.50%
670171	First Responder On Call Pay	134,513	156,029	88,542	132,813	129,582	-16.95%
670162	Training Pay	82,894	100,000	47,517	71,276	100,000	0.00%
670161	Vehicle Checks	11,751	19,500	11,431	17,147	19,500	0.00%
	<b>Total Salaries and Wages</b>	<b>1,987,206</b>	<b>2,389,995</b>	<b>1,355,519</b>	<b>2,033,279</b>	<b>2,257,485</b>	<b>-5.54%</b>
<b>Fringe Benefits</b>							
673101	FICA	196,751	183,982	99,454	149,181	172,698	-6.13%
673201	Health/Dental Insurance	111,698	149,913	73,315	109,973	218,844	45.98%
673203	Life Insurance/Disability Insurance	2,842	2,253	1,248	1,872	1,985	-11.90%
637102	Wisconsin Retirement	207,351	211,956	116,802	200,232	275,709	30.08%
	<b>Total Fringe Benefits</b>	<b>518,642</b>	<b>548,104</b>	<b>290,819</b>	<b>461,258</b>	<b>669,236</b>	<b>22.10%</b>
<b>Personnel Services</b>							
54100	Dues & Subscriptions	\$ 770	\$ 5,050	\$ 150	\$ 5,050	\$ 2,000	-60.40%
54200	Meetings & Conferences	1,762	2,300	856	2,300	2,200	-4.35%
54300	Training	13,150	35,000	24,061	33,000	33,000	-5.71%
54400	Uniforms	33,011	35,451	1,969	35,451	35,000	-1.27%
54600	Preemployment Examinations	3,393	7,745	3,262	4,500	4,500	-41.90%
54700	Recruitment	2,580	4,937	-	-	-	-100.00%
54500	Books and Periodicals	1,859	1,500	520	1,500	1,500	0.00%
	<b>Total Personnel Services</b>	<b>56,525</b>	<b>91,983</b>	<b>30,818</b>	<b>81,801</b>	<b>78,200</b>	<b>-14.98%</b>
<b>Contractual Services</b>							
51500	Legal Services	\$ 42,206	\$ 14,000	\$ 62,072	\$ 65,000	\$ 10,000	-28.57%
51550	Financial Services	6,665	7,100	19,512	19,512	17,500	146.48%
51600	IT Services	24,583	24,000	21,507	24,000	25,000	4.17%
51650	Billing Services	37,942	81,298	34,989	81,298	81,298	0.00%
51700	Advertising	396	4,850	-	1,000	1,000	-79.38%
51900	Equipment Testing	-	-	20,153	20,153	21,000	100.00%
	<b>Total Contractual Services</b>	<b>111,792</b>	<b>131,248</b>	<b>158,233</b>	<b>210,963</b>	<b>155,798</b>	<b>18.70%</b>

Southern Ozaukee Fire EMS  
 2024 Budget  
 General Fund  
 Detailed Expenditures (continued)

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Commodities						
55100 Office Supplies	\$ 396	\$ 1,650	\$ 440	\$ 1,200	\$ 1,200	-27.27%
55200 Telecommunications	14,259	12,535	6,516	12,535	14,500	15.68%
55300 Printing/Copy Machine Supplies	1,240	3,280	325	1,500	1,500	-54.27%
55400 Postage	365	501	35	500	500	-0.20%
55500 Miscellaneous	15,401	-	15	15	-	0.00%
55700 Work Supplies	196,511	96,860	48,001	82,287	92,000	-5.02%
Total Commodities	228,172	114,826	55,332	98,037	109,700	-4.46%
<b>Total Fire &amp; EMS</b>	<b>2,902,337</b>	<b>3,276,156</b>	<b>1,890,721</b>	<b>2,885,337</b>	<b>3,270,419</b>	<b>-0.18%</b>

**Protection Property & Persons  
 Equipment Maintenance**

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Maintenance						
56400 Equipment Repairs/Small Tools	\$ 12,588	\$ 40,000	\$ 5,480	\$ 40,000	\$ 40,000	0.00%
56200 Truck/Vehicle Parts & Supplies	21,872	40,000	49,428	49,428	40,000	0.00%
56600 Radio Maintenance	153	4,000	-	-	-	-100.00%
56500 Hoses	-	2,500	-	-	-	-100.00%
56260 Vehicle Maintenance Labor (DPW)	54,502	52,618	54,826	54,826	58,664	11.49%
56300 Fuel	31,220	37,678	18,916	30,000	32,000	-15.07%
56100 Building Maintenance	1,029	1,800	217	1,000	1,000	-44.44%
Total Maintenance	121,364	178,596	128,867	175,254	171,664	-3.88%
<b>Total Equipment Maintenance</b>	<b>121,364</b>	<b>178,596</b>	<b>128,867</b>	<b>175,254</b>	<b>171,664</b>	<b>-3.88%</b>

Southern Ozaukee Fire EMS  
 2024 Budget  
 General Fund  
 Detailed Expenditures (continued)

**Protection Property & Persons  
 Property & Liability Insurance**

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	<b>SOFD 2025 Budget</b>	Budget % Change
Insurance						
57100 General Liability Insurance	\$ 40,971	\$ 33,051	\$ 30,152	\$ 60,304	\$ 43,566	31.82%
57400 Property Insurance	-	511	2,556	2,556	2,582	405.20%
57200 Vehicle Insurance	19,084	20,765	14,187	28,374	21,596	4.00%
57300 Workers Compensation Insurance	58,982	58,982	44,514	89,028	55,354	-6.15%
###-###-#-### Cyber Crime Insurance	-	1,754	-	-	-	-100.00%
###-###-###-### Accident	-	3,188	-	-	-	-100.00%
###-###-###-### Crime	-	785	-	-	-	-100.00%
57500 EAP	-	-	6,000	6,000	6,000	100.00%
Total Insurance	<u>119,037</u>	<u>119,036</u>	<u>97,409</u>	<u>186,262</u>	<u>129,097</u>	8.45%
Total Property & Liability Insurance	<u>119,037</u>	<u>119,036</u>	<u>97,409</u>	<u>186,262</u>	<u>129,097</u>	8.45%

**Protection Property & Persons  
 Unclassified**

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	<b>SOFD 2025 Budget</b>	Budget % Change
Unclassified						
###-###-###-### Transfers to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
###-###-###-### Contingency	-	200,000	-	-	-	-100.00%
Total Unclassified	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100.00%
<b>Total General Fund Expenditures</b>	<b><u>\$ 3,142,738</u></b>	<b><u>\$ 3,773,788</u></b>	<b><u>\$ 2,116,997</u></b>	<b><u>\$ 3,246,853</u></b>	<b><u>\$ 3,571,180</u></b>	-5.37%

Southern Ozaukee Fire EMS  
 2024 Budget  
 Capital Projects Fund  
 Summary of Revenues and Expenditures

**Summary of Revenues**

Source	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget
Intergovernmental Charges for Services					
City of Mequon Capital Allocation	118,202	110,000	110,000	110,000	110,000
Village of Thiensville Capital Allocation	21,798	20,285	20,285	20,285	20,285
Total Intergovernmental Charges for Services	<u>140,000</u>	<u>130,285</u>	<u>130,285</u>	<u>130,285</u>	<u>130,285</u>
Commercial Revenues	-	-	-	-	20,000
Other Financing Sources	183,226	-	4,569	4,569	-
Total Revenue	<u>\$ 323,226</u>	<u>\$ 130,285</u>	<u>\$ 134,854</u>	<u>\$ 134,854</u>	<u>\$ 150,285</u>

**Summary of Expenditures**

Department	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget
Fire Department	180,939	-	-	-	-
Unclassified	-	-	-	-	-
Total Capital Equipment Expenditures	<u>\$ 180,939</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Southern Ozaukee Fire EMS  
 2024 Budget  
 Capital Projects Fund  
 Detailed Revenues

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
<b>Intergovernmental Charges for Services</b>						
###-###-###-### City of Mequon Capital Allocation	\$ 118,202	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	0.00%
###-###-###-### Village of Thiensville Capital Allocation	21,798	20,285	20,285	20,285	20,285	0.00%
<b>Total Intergovernmental Charges for Services</b>	<b>140,000</b>	<b>130,285</b>	<b>130,285</b>	<b>130,285</b>	<b>130,285</b>	<b>0.00%</b>
<b>Commercial Revenues</b>						
<b>Interest Income</b>						
###-###-###-### Investment Interest	-	-	-	-	20,000	100.00%
<b>Total Interest Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>100.00%</b>
<b>Total Commercial Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>100.00%</b>
<b>Other Financing Sources</b>						
###-###-###-### Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
###-###-###-### Sale of Vehicles	183,226	-	4,569	4,569	-	0.00%
###-###-###-### Sale of Equipment	-	-	-	-	-	0.00%
###-###-###-### Transfer from Other Funds	-	-	-	-	-	0.00%
<b>Total Other Financing Sources</b>	<b>183,226</b>	<b>-</b>	<b>4,569</b>	<b>4,569</b>	<b>-</b>	<b>0.00%</b>
<b>Total Capital Projects Revenue</b>	<b>\$ 323,226</b>	<b>\$ 130,285</b>	<b>\$ 134,854</b>	<b>\$ 134,854</b>	<b>\$ 130,285</b>	<b>0.00%</b>

Southern Ozaukee Fire EMS  
 2024 Budget  
 Capital Projects Fund  
 Detailed Expenditures

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Fire Department						
###-###-###-### Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
###-###-###-### Vehicles	-	-	-	-	-	0.00%
###-###-###-### Equipment	-	-	-	-	-	0.00%
###-###-###-### Radios	-	-	-	-	-	0.00%
###-###-###-### Fire Apparatus	-	-	-	-	-	0.00%
###-###-###-### Other	180,939	-	-	-	-	0.00%
<b>Total Fire Department - Capital</b>	<b>180,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Unclassified						
###-###-###-### Contingency	-	-	-	-	-	0
<b>Total Unclassified - Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Other Financing Uses						
###-###-###-### Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other Financing Uses	-	-	-	-	-	0.00%
<b>Total Capital Fund Expenditures</b>	<b>\$ 180,939</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

Southern Ozaukee Fire & EMS  
 2025 Budget  
 Municipal Contributions

	<b>SOFD 2024 Budget</b>	<b>SOFD 2025 Budget</b>			
<b><u>General Fund</u></b>					
Department Generated Revenues (Credit)	\$ (2,113,569)	\$ (1,819,646)			
Total Expenditures	<u>\$ 3,773,788</u>	<u>\$ 3,571,180</u>			
Net Operations - Assessed to Levy	<u>\$ 1,660,219</u>	<u>\$ 1,751,534</u>	<b>\$ 91,316</b>		
<b><u>Capital Projects Fund</u></b>					
Department Generated Revenues (Credit)	\$ -	\$ 20,000			
Municipal Capital Contributions	<u>\$ 130,285</u>	<u>\$ 130,285</u>			
<b>Total Municipal Contributions</b>	<b>\$ 1,790,504</b>	<b>\$ 1,881,819</b>			
Projected Increase from Prior Year		\$ 91,316	<b>5.10%</b>		
<b>Allowable Levy Limit Adjustment</b>		<b>\$ 91,316</b>	<b>Estimated CPI as of 7/31/2024</b>	<b>3.100%</b>	
	<i>Eligible</i>	<b>\$ 0</b>	<b>Plus: 2.0%</b>	<u><b>2.00%</b></u>	
				<b>5.10%</b>	

**TO:** Village President  
       Village Board  
**FROM:** Colleen Landisch-Hansen, Village Administrator  
**SUBJECT:** 2025-2027 Assessor Contract  
**DATE:** October 7, 2024

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The Village’s current contract for Maintenance of Assessment Records expires at year end. Attached is the proposed agreement for the maintenance of annual assessment records for real property. The proposed agreement is once again for a period of 3 years, beginning January 1, 2025 through December 31, 2027. This agreement holds the annual assessment services fee flat across the full 3-year term of the contract.

Below is a comparison on the assessor contract costs:

	<b>2019-2021</b>	<b>2022-2024</b>	<b>Proposed 2025-2027</b>
Annual Assessor Fees	6,300.00	6,600.00	7,000.00

The Village has a long-standing, good working relationship with Les Ahrens of Catalis (formerly Grota Appraisals). Staff recommends approval of this contract.

## ASSESSMENT SERVICES ORDER FORM

### CUSTOMER INFORMATION

Customer:	Thiensville, WI	Address:	250 Elm Street
Contact Name:	Colleen Landisch-Hansen		Thiensville, WI 53092
Email Address:	<a href="mailto:clandisch@village.thiensville.wi.us">clandisch@village.thiensville.wi.us</a>		
Phone:	(262) 242-3720		
Billing Contact:	Same as above	ACH:	<input type="checkbox"/>
Billing Email:		PO Required:	<input type="checkbox"/> PO No.: _____
Billing Phone:		Tax Exempt:	<input checked="" type="checkbox"/>

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

### AGREEMENT TERM

Start Date: 1/1/2025  
 End Date: 12/31/2027

### COMPENSATION

#### 1. Assessment Fees

	Fees
2025 Annual Assessment Services	\$7,000.00
2026 Annual Assessment Services	\$7,000.00
2027 Annual Assessment Services	\$7,000.00
<b>Total Fees:</b>	<b>\$21,000.00</b>

- 1.1. Each year, the annual fee of \$7,000.00 will be divided into (4) equal payments of \$1,750.00 and invoiced on the following quarterly schedule;( January 1, April 1, July 1 and October 1)
- 1.2. Invoices are due thirty (30) days after the date of the invoice.

### SCOPE OF WORK

MAINTENANCE OF ASSESSMENT RECORDS 2025 - 2027. AGREEMENT: by and between Catalis Tax & CAMA, Inc, hereinafter called the "Assessor", and the Village of Thiensville, Ozaukee County, Wisconsin, hereinafter called the "Village". The Assessor and the Village for the compensation stated herein, agree as follows:

#### 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 Annual Maintenance of Real Property Records 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 everything required to be completed to comply with State Statutes regarding the assessment of Real Property on behalf of the Village and in accordance with the General Agreements as stated in Article Three of this contract.

## ARTICLE II

COMPENSATION: The Village shall pay to the Assessor for the performance of the contract the following compensation of \$21,000.00 (Twenty - One Thousand Dollars), such amount to paid as follows: (\$7,000.00 annually)

2025 - 2027

\$1,750.00 quarterly

January 1, April 1, July 1, October 1

## ARTICLE III

GENERAL AGREEMENTS:

- 1) The contract would begin January 1, 2025 and end December 31, 2027.
- 2) All normal duties and functions of the Assessor as described and set forth in Volume I of the Wisconsin State Assessors Manual, including required meetings, will be performed in a timely manner, and in accordance with the Chapter 70 Laws of the State and all other laws of the state.
- 3) The above fee includes all normal assessment duties during its duration, including: No additional charges for quantity of permits or new plats, Board of Review and further appeals to circuit court.
- 4) All services requested over and above the normal yearly assessment functions will be charged extra at a mutually agreed upon rate
- 5) The Assessor will provide his own equipment, workspace, storage and security of records, while in his possession.
- 6) The Assessor will carry a Commercial General Liability Policy, including Valuable Papers Coverage Extension. The Assessor shall provide a Certificate of Insurance to the Village naming it as an additional insured. The Assessor further agrees to indemnify the Village for any and all suits, claims or actions associated with alleged intentional acts or omissions on the Assessors, such intentional acts or omissions taking place between January 1, 2025 and December 31, 2027.
- 7) The Assessor is to be considered an Independent Contractor hired to fill an Appointed Statutory Position, and is not subject to withholding tax, insurance programs or benefits. As Such, the Assessor is not an Authority.

- 8) Every year at Board of Review meeting or as needed Assessor will inform Village Board on matters concerning but not limited to:
  - a) Compliance with State Statutes on assessment practices.
  - b) Property assessments in relation to current sales of property.
- 9) Work closely with Village Clerk and Building Inspector on matters concerning both offices.
- 10) The Village will comply with the open records law. The Assessor will advise the Village in writing of all open record requests it receives within 3 days of receipt.
- 11) Open Records Law Compliance; Assessor's Duties; Indemnification: Both parties understand that the Village is bound by the Wisconsin Open Records Law, and, as such, all of the terms of this contract are subject to and conditioned upon the provisions of secs. 19.21, et seq., Wis. Stats. The Assessor acknowledges that it is obligated to cooperate with and assist the Village in retaining and promptly producing records that are subject to the Wisconsin Open Records Law, and that a delay or failure to comply shall constitute a material breach of this contract. Further, the Assessor shall make available for inspection and copying all records, as defined in sec. 19.32(2), Wis. Stats., in its possession created, produced, collected or otherwise related to this contract to the same extent as if the records were maintained by the Village. The Assessor expressly acknowledges and agrees that its obligations concerning public records and compliance under this contract should not be limited by copyright, license, privacy and/or confidentiality, except as expressly authorized under the Open Records Law. The Assessor shall defend, indemnify and hold the Village harmless from any claims, demands, actions, causes of action, liabilities and damages (including, but not limited to, attorney's fees and costs) caused in whole or in part or arising from any acts, errors, omissions, delays or refusals by the Assessor, its agents and employees in the retention and/or production of records under the Open Records Law and the provisions of this contract. Except as otherwise authorized, those records shall be maintained for a period of seven (7) years after receipt of final payment under this contract.
- 12) Assessor further agrees that it will purchase a license of the Market Drive Municipal Viewer Edition, and the Market Drive Public Data Distribution Tool for the Village from Assessment Technologies of WI, LLC. The material used as input for the Municipal Viewer Edition, and the Market Drive Public Data Distribution Tool and the material produced as a product of the Market Drive Public Data Distribution Tool will be provided to the Village. Assessor will maintain the yearly upgrade and maintenance costs of the Market Drive software for the Village for the duration of this contract.

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## 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.



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**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: \_\_\_\_\_

**THIENSVILLE, WI:**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**TO: Village President & Village Board**  
**FROM: Colleen Landisch-Hansen, Village Administrator**  
**DATE: October 7, 2024**  
**RE: Ordinance Number 2006-03**  
**Requirements of Resolution Number 1986-22**



Attached is a copy of Resolution Number 1986-22 establishing a working cash fund equivalent to one sixth of the annual budget for the previous three years. In accordance with the following calculations, no action will be required to be taken for the proposed 2025 budget.

<u>Budget Year</u>	<u>Budgeted Expenditures</u>	<u>Less: Budgeted Debt Service</u>	<u>Net Expenditures</u>
2021	2,873,461		2,873,461
2022	2,975,258		2,975,258
2023	<u>2,990,000</u>		2,990,000
<b>Total</b>	<b>8,838,719</b>		<b>8,838,719</b>
<u>3 Year Total</u>	<u>3 Year Average</u>	<u>Required Fund Balance (Working Capital)</u>	
8,838,719	2,946,240	491,040	

General Fund Balance End of Year 2023	1,476,700
2024 Estimated Revenues	3,007,780
2024 Estimated Expenditures	<u>2,980,221</u>
<b>Estimated General Fund Balance at 12/31/2024</b>	<b>1,504,259</b>
General Fund - Unassigned Fund Balance	
Working Capital	491,040
Corporate Reserve	<u>626,000</u>
<b>Total Estimated Required Unassigned Fund Balance</b>	<b>1,117,040</b>
Nonspendable - (Prepays, Inventory, Loan Receivable, DPPT, & Delinquent Sewer)	59,342
Committed - (Accrued Compensated Balances)	166,847
Assigned - (Next Year Budget Appropriation)	<u>120,000</u>
<b>Total Estimated General Fund - Designated Fund Balance</b>	<b>346,189</b>
<b>General Fund Total Estimated Fund Balance</b>	<b>1,504,259</b>
<b>Estimated Required Fund Balance</b>	<u><b>1,463,229</b></u>
<b>Over (Under) Required Fund Balance</b>	<b>41,030</b>
<b>Estimated Unassigned Fund Balance Requirement</b>	<b>1,117,040</b>
<b>Estimated Unassigned Fund Balance</b>	<u><b>1,158,070</b></u>
<b>Over (Under) Unassigned Fund Balance Requirement</b>	<b>41,030</b>

Note: The estimated fund balance at the end of 2024 exceeds both the Working Capital Reserve of 1/6th of the average of three years of expenditures (\$491,040) and the Corporate Reserve of 20% of the current year operating budget (\$626,000). Based on these estimates, the Village will be in compliance with both of these fund balance policies at year end.

Note: The unrestricted Sewer Utility Net Position as of 12/31/2023 \$ 1,020,737

RESOLUTION NO. 1986 - 22  
VILLAGE OF THIENSVILLE

A RESOLUTION ESTABLISHING A WORKING  
CASH FUND EQUIVALENT TO ONE-SIXTH  
OF THE VILLAGE OF THIENSVILLE'S  
ANNUAL BUDGET FOR THE LAST THREE YEARS

WHEREAS, the Village of Thiensville annually prepares a budget in accordance with Chapter 3.03 of the Village Code and relevant Wisconsin Statutes, and

WHEREAS, pursuant to Chapter 3.03 (2)(b)(4) of the Village Code, the Village is required to estimate the amount of money which raised from general property taxes and other sources will be necessary to meet the proposed expenditures on an annual basis, and

WHEREAS, said annualized estimate does not take into consideration the surpluses and shortfalls occurring through the year because of the irregular flows of income and expenses recognized by the Village and the resulting working capital shortfalls which accrue from time to time unless an adequate cash surplus is provided for in the prior year's budget, and

WHEREAS, the Village auditors have recommended that a working cash fund equivalent to one-sixth of the Village's average annual budget based on the last three years experience be established, and

WHEREAS, the Village Board recognizes that the establishment of such a fund would, among other things:

- (a) improve the Village's bond rating,
- (b) simplify the budgeting process by setting a standard for each year's working cash fund,
- (c) save the Village interest costs, bank charges, and administrative time as a result of short term borrowings necessitated during the year to meet shortfalls and working capital, and
- (d) clear up any question in the budgeting process as to the meaning of an ending "surplus" which could be reduced in any given year in order to lower the tax rate, and

WHEREAS, on November 4, 1985 in a meeting of the Committee of the Whole, the Village Board unanimously approved the Administrator's recommendation to establish a working capital cash fund.

NOW, THEREFORE, the Village Board of the Village of Thiensville do ordain as follows:

1. The Village Administrator shall, when establishing accounts for the Village budgeting process, establish a working cash fund equivalent to one-sixth of the average annual budget for the preceding three years.

2. That the Village Administrator, when preparing the annual proposed budget for approval by the Village Board, calculate the deficit and/or surplus in said budget only after considering the working cash fund along with all other budgetary accounts.

PASSED AND ADOPTED this 21st day of April,  
1986.

VILLAGE OF THIENSVILLE

Robert C. Warner

Village President

ATTEST:

John R. Johnson  
Village Clerk

**VILLAGE OF THIENSVILLE  
ORDINANCE NO. 2006-03**

**AN ORDINANCE CREATING SECTIONS 70-32 OF  
THE VILLAGE OF THIENSVILLE CODE PERTAINING TO  
CORPORATE RESERVE FUNDS**

The Village Board of the Village of Thiensville hereby creates Sections 70-32 of the Village of Thiensville Zoning Code as follows:

**70-32 RESERVE FUNDS**

**1) Corporate Reserve Fund - Establishment**

The Village Treasurer shall establish 2 corporate reserve funds. One fund shall be identified as the "corporate reserve fund" and the other shall be identified as the "tax stabilization fund". Year-end cash reserves in excess of the current year operating budget shall be divided between these 2 accounts at a vote of the Village Board. The corporate reserve fund account shall be maintained in an amount not less than 20% of the current year operating budget and the funds from the year-end cash reserves shall first be placed in this account to maintain this percentage. The Village Board shall determine into which fund the balance of the year-end cash reserves may be deposited.

**2) Corporate Reserve Fund**

The purpose of the corporate reserve fund shall be to maintain a working capital reserve and to provide for unanticipated expenses of a non-recurring nature. This fund shall be available for interfund loans to all other funds of the Village. Each loan will be approved by the Village Board, including conditions of the loan, its repayment schedule and the rate of interest, if any.

**3) Tax Stabilization Fund**

The purpose of the tax stabilization fund shall be to reduce the levy for the operating budget. The Village Board may apply up to 10% of the fund toward the reduction of the tax levy without a public hearing and by a majority vote of the members of the Village Board. If the Village Board applies more than 10% of the fund toward reduction of the tax levy, it shall hold a public hearing at least 30 days before such action and approval shall require a 2/3 vote of the total members of the Village Board. It is anticipated that there may be years that there are not monies available to place into this account.

Page 2  
Ordinance 2006-03  
Corporate Reserve Funds

Passed and adopted by the Village of Thiensville this 16<sup>th</sup> day of October, 2006.

Village of Thiensville  
A municipal corporation

By: \_\_\_\_\_  
Karl V. Hertz, Village President

ATTESTED TO:

\_\_\_\_\_  
Dianne Robertson, Village Clerk