



Ken Neumann
Chairperson

Kim Olson
Aldersperson

Bob Smith
Aldersperson

**CITY OF MAYVILLE FINANCE
COMMITTEE MEETING AGENDA
IMMEDIATELY FOLLOWING PUBLIC WORKS
COMMITTEE
MONDAY, AUGUST 26, 2024
CITY HALL, 15 S SCHOOL ST**

I. CALL TO ORDER AND ROLL CALL

II. APPROVAL OF MINUTES

1. Approval of the Minutes of the July 22, 2024 Finance Committee Meeting

III. CITIZEN COMMENTS

Citizen Comments are to be kept to a maximum of five minutes per speaker unless the chairperson allows an extension of time. Each citizen is to make comments at the podium after stating name and address. Each citizen may comment only one time per public hearing / meeting.

IV. DISCUSS WITH POSSIBLE ACTION-

1. Discuss, with Possible Action, Resolution 5937-2024 Resolution Establishing the 2024 Fee Schedule for the City of Mayville
2. Discuss, with Possible Action, Ambulance Contract Renewals and Rates for 2025, 2026, and 2027
3. Discuss, with Possible Action, Payment and Response to IRS Notice No. 972CG, Dated July 29, 2024
4. Discuss, with Possible Action, Resolution 5943-2024 Resolution Amending Election Inspector Wages

V. ADJOURNMENT

Ken Neumann
Chairperson

NOTE: Persons with disabilities requiring special accommodations for attendance at the meeting should contact City Hall at least one (1) business day prior to the meeting.



Minutes – Finance Committee Meeting, July 22, 2024

Call to Order

The meeting was called to order at 6:04 PM by Ald. Neumann, with the following roll call:

Present: Ald. Ken Neumann, Ald. Bob Smith, and Ald. Kim Olson.

Excused: None

Absent: None

Staff Present: Administrator Stephanie Justmann, Comptroller/Treasurer Nichole DeBaker, EMS Director Christine Churchill, Devon Sellnow (EMS), and Clerk Anastasia Gonstead.

Approval of Minutes

None.

Citizen Comment

None.

Discuss, with Possible Action, 2024 Budget Amendment (2024-001)

Administrator Justmann provided an overview of the proposed 2024 Budget Amendment. Clarifying questions were asked by the Body and explained by Administrator Justmann.

The motion to recommend Common Council approve the 2024 Budget Amendment (2024-001) was made by Ald. Smith and seconded by Ald. Olson.

Discussion: None.

Vote – 3 ayes, 0 nays. Motion carried.

Discuss, with Possible Action, Garbage and Recycling Rate Adjustment for 2024 and 2025

Treasurer DeBaker provided an overview of the proposed garbage and recycling rate adjustment, point out the City has been subsidizing \$1.01 of the fee base with tax levy.

The motion to recommend Common Council approve the garbage and recycling rate adjustment was made by Ald. Smith and seconded by Ald. Neumann.

Discussion: None.

Vote – 3 ayes, 0 nays. Motion carried.

Discuss, with Possible Action, Inter-Facility Transport Rates (EMS)

Director Churchill provided an overview of inter-facility transport and the proposed rates, recommending the Finance Committee consider the City of Mayville use the City of Beaver Dam's rate base. The Body had questions pertaining to Medicare, recovery rates, and staffing. Director Churchill provided explanations.

The motion to recommend Common Council approve the inter-facility transport rates, as suggested by Director Churchill, was made by Ald. Smith and seconded by Ald. Olson.

Discussion: None.

Roll vote was taken: Ald. Smith – Aye, Ald. Neumann – Aye, Ald. Olson – Aye.

Vote – 3 ayes, 0 nays. Motion carried.

Discuss, with Possible Action, Updated Ambulance Fees and Rates (EMS)

Director Churchill provided an overview of the proposed ambulance fees and rates, recommending the Finance Committee consider recommending the City of Mayville move to a flat fee, as seen in many communities. Her intent is to put the rate changes into effect as of October 1, 2024. The Body had questions pertaining to insurance recover rates and if this information will be available at the Special Finance Committee/Ambulance Advisory Committee meeting. Director Churchill provided explanations.

The motion to recommend Common Council approve the updated ambulance fees and rates, as suggested by Director Churchill, was made by Ald. Smith and seconded by Ald. Neumann.

Discussion: None.

Vote: 3 ayes, 0 nays. Motion carried.

Adjournment

The motion to adjourn at 6:29 PM was made by Ald. Olson and seconded by Ald. Smith.

Vote – 3 ayes, 0 nays. Motion carried, meeting adjourned.

Respectfully submitted,
Anastasia Gonstead – City Clerk



15 South School Street, PO Box 273, Mayville WI 53050

Phone: 920.387.7900 Fax: 920.387.7919

WWW.MAYVILLECITY.COM

STAFF MEMO

Meeting Date: August 26, 2024

To: Finance Committee

From: Anastasia Gonstead, City Clerk

Stephanie Justmann, Administrator

Subject: 2024 Fee Schedule

Background:

The City of Mayville's fee schedule has not been updated since 2023, with many fees remaining unchanged for several years. This has led to potential revenue shortfalls and misalignments with current service costs, as well as misalignment with surrounding communities. Additionally, the existing schedule lacks several items and services that are now part of our operations. In response, we have compiled a proposed 2024 fee schedule for your review.

Key Points:

1. Historical Fee Adjustments:
 - a. Last comprehensive update was in 2023.
 - b. Several fees have been static for multiple years.
2. Inflation and Cost Increases:
 - a. Inflation and rising operational costs necessitate updated fees.
3. Missing Fees:
 - a. Several fees were previously overlooked and not included in the current schedule.
 - b. The proposed schedule includes these missed fees to ensure comprehensive cost recovery.
4. Reformatting:
 - a. The City of Mayville Fee Schedule has been reformatted for easier use by the public and staff.
5. Incorporating the EMS fees:
 - a. As suggested at the July 22, 2024 Finance Committee meeting.

Proposed 2024 Fee Schedule:

We have compiled a proposed 2024 fee schedule, which includes:

1. Adjusted Fees:
 - a. Updated based on operation cost increases and regional benchmarks.
2. Previously Missed Fees:
 - a. Inclusion of fees that were previously overlooked, ensuring a complete and comprehensive fee schedule.



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Regular Review Mechanism:

City of Mayville Department Heads will review their respective fee schedules annually, in conjunction with the annual budgeting process, in order to present an annual fee schedule to the Common Council that reflects current service and operational costs, as well as comparing and aligning fees with surrounding communities.

Attachments:

1. Proposed 2024 Fee Schedule
2. Changes and Additions to the 2024 Fee Schedule

CITY OF MAYVILLE - 2024 SCHEDULE OF FEES

CLERK'S OFFICE

Liquor/Fermented Malt Beverage:			
	247-5	Class "A" Fermented Malt Beverage	\$200.00
	247-5	"Class A" Intoxicating Liquor	\$475.00
	247-5	Class "B" Fermented Malt Beverage	\$100.00
	247-5	"Class B" Intoxicating Liquor	\$475.00
	247-5	Class "B" Temporary (Picnic)	\$10.00, plus \$7.00 for each background check, for each AB-100 Alcohol Beverage Individual Questionnaire.
	247-5	"Class C" Liquor (Wine only)	\$100.00
	247-5	Reserve "Class B" Intoxicating Liquor - Initial Issuance Fee	\$10,000.00
	247-5	Retail - Provisional	\$30.00
	Wis. Stats. §985.08	Publication Fee	Cost of Ad
	Wis. Stats. §125.04	Change of Agent Fee	\$25.00
	247-5	Operator (Bartender) License - Regular, 1 Year	\$40.00
	247-5	Operator (Bartender) License - Regular, 2 Year	\$60.00
	247-5	Operator (Bartender) License - Provisional	\$15.00
	247-5	Operator (Bartender) License - Temporary	\$20.00
	247-5	Replacement Copy of Operator (Bartender) License	\$5.00
Cigarette, Tobacco, and Electronic Vaping Device:			
	182-1	Annual Retail License	\$100.00
Direct Sellers/Peddlers Permit:			
	193-4	90 Day Permit	\$150.00
		Each Additional Worker Permit (Same Company)	\$15.00
Entertainment License:			
	211-3	Daily License	\$25.00
Cable TV Franchise:			
	174-21	Annual Filing Fee	\$500.00
Taxicab License:			
	375-4	Annual Fee, per Vehicle	\$20.00
Junk Dealer License:			
	259-4	Annual License	\$100.00
Mobile Food Vendor License:			
	195-3	Annual License	\$440.00
	195-3	Seasonal License (June 1 - August 31 only)	\$125.00
Mobile Home License:			
	290-3	Annual License	\$400.00
	290-5	Monthly Parking Permit Fee, per Space	\$25.00
Animal License Fees:			
	150-2.2(b)	Chickens, Annual License	\$25.00
	150-5	Dog (Spayed/Neutered), Annual License	\$13.00
	150-5	Dog (Unaltered), Annual License	\$23.00
	150-7	Kennel Fee, 12 Dogs or Less	\$50.00
	150-7	Kennel Fee, per Dog over 12 Dogs	\$10.00
	150-5	Cat (Spayed/Neutered), Annual License	\$10.00
	150-5	Cat (Unaltered), Annual License	\$20.00
	150-8	Pet Fanicer License	\$50.00
	150-6 / 150-2.2(c)	Late Fee for Animal Licenses	\$10.00
Excavation/Right-of-Way Permit Fees:			
	368-2(c)	Cost per 100 Lineal Feet	\$60.00
	368-2(d)	Corporate Surety Bond, to be Deposited with City Clerk	\$1,000.00

Residence Board:			
		Application Fee	\$500.00
Special Meeting Fees:			
		Common Council	\$250.00
		Plan Commission	\$250.00
Parking Permit Fees:			
	397-7 I(2)	1-Month Permit	\$15.00
	397-7 I(2)	4-Month Permit	\$40.00
	397-7 I(2)	1-Year Permit	\$110.00
	397-7 I(3)	Business, 1-Month Permit	\$7.50
	397-7 I(3)	Business, 4-Month Permit	\$20.00
	397-7 I(3)	Business, 1-Year Permit	\$55.00
Special Assessment Letters:			
		Turnaround by Mail, Within a Week	\$50.00
		Rush - Email/Fax	\$70.00
Administrative Office Fees:			
		Interest on Delinquent Receivables (Over 30 days delinquent)	1.5% per month
		Outstanding Payments Due to the City, as of Oct. 1st, that will be Transferred to the Tax Bill	10% of amount due
		NSF Fee	\$40.00
		Fax Fee, per page	\$0.25
		CD/Flash Drive Copies	\$15.00
		Single Black & White, One Sided Copy, 8 1/2 x 11, per page	\$0.25
		Single Color, One Sided Copy, 8 1/2 x 11, per page	\$0.75
		Reprint - Tax Bill	\$5.00
		Mayor's Hourly Rate	\$100.00

POLICE DEPARTMENT

Administrative Office Fees:			
		Accident Report, per Copy	\$4.00
		Incident Report, per Page	\$0.25
		Paper Service	\$35.00
		Paper Service - 2nd Party, Same Location	\$35.00
		Fingerprinting	\$20.00
		Electronic Materials - Records Request/Discovery, per kilobyte (KB)	\$0.01
		Electronic Materials - Records Request/Discovery, per megabyte (MB)	\$0.60
		Electronic Materials - Records Request/Discovery, per gigabyte (GB)	\$6.00
	114-11	Warrant Service Fee, per warrant	\$25.00
		Storage Fee (Vehicle, Boat, Large Item), per day	\$25.00
		Animal Pick Up and Impound, per day	\$25.00

Police Issued Licenses:			
		Fireworks Users, Annual License	\$100.00
		Fireworks Seller, Annual License	\$100.00
		Park Sales Permit	\$100.00
		Bicycle Licensing and Registration	Free

Parking Fine:			
		Initial	\$30.00
		After 72 Hours	\$50.00

INSPECTIONS/ZONING DEPARTMENT

Planning Application:			
		Concept Plan	\$50.00
		Comprehensive Plan Amendment	\$400.00
		Site Plan Review	\$400.00
		Conditional Use - Full Review or Amendment	\$175.00
		Planned Unit Development	\$425.00

	Planned Unit Development - Special Use to Existing P.U.D.	\$50.00
	Zoning, Rezoning, Amendment	\$425.00
	Certified Survey Map - Minor Subdivision	\$150.00
	Preliminary Plat	\$300.00
	Final Plat	\$125.00
	Re-Application of Final Plat	\$125.00
	Street Easement Vacation	\$175.00
	Developer Agreement	Developer pays all costs
	Dodge County Register of Deeds Recording Fees	To be paid by applicant

Zoning Board of Appeals:

	Application Fee	\$400.00
	Associated professional consultant and legal fees	To be paid by applicant

Occupancy Permit:

430-142	Application Fee (Includes Fire, Water/Wastewater, Engineering, Planning/Zoning). Building Inspection fee billed separate.	\$300.00
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PARKS & RECREATION DEPARTMENT

Weed/Grass Cutting Charges:

303-8	Cost per hour	\$200.00
303-8	Administrative fee	10% of total cost

Mayville Park Pavilion Fees:

	1-Day Event, Upper or Lower Pavilion, Resident	\$225.00
	1-Day Event, Whole Pavilion, Resident	\$430.00
	1-Day Event, Upper or Lower Pavilion, Non-Resident	\$250.00
	1-Day Event, Whole Pavilion, Non-Resident	\$480.00
	3-Day Event, Upper or Lower Pavilion, Resident	\$390.00
	3-Day Event, Whole Pavilion, Resident	\$595.00
	3-Day Event, Upper or Lower Pavilion, Non-Resident	\$450.00
	3-Day Event, Whole Pavilion, Non-Resident	\$695.00
	Electricity to Shelter & Bandstand (with rental of pavilion), per day, Resident	\$10.00
	Electricity to Shelter & Bandstand (with rental of pavilion), per day, Non-Resident	\$15.00
	Table Takedown, fee per hour	\$20.00

Senior Center Fees:

	Daily Building Rental	\$185.00
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Ziegler, Marthouse, and Fireman's Park Fees:

	Shelter without Electricity	Free
	Shelter with Electricity, per day, Resident	\$10.00
	Shelter with Electricity, per day, Non-Resident	\$15.00
	Concession Stand, per day, Resident	\$85.00
	Concession Stand, per day, Non-Resident	\$110.00
	Ball Diamonds, per day, Resident	\$95.00
	Ball Diamonds, per day, Non-Resident	\$105.00
	Ball Diamonds, per day, with Stand & Lights, Resident	\$175.00
	Ball Diamonds, per day, with Stand & Lights, Non - Resident	\$200.00

		Labor & Materials to Prepare Fields	Hourly wages & material cost
Theiler Park Fees:			
		Ball Diamonds, per day, Resident	\$95.00
		Ball Diamonds, per day, Non-Resident	\$105.00
		Ball Diamonds & Concession Stand, per day, Resident	\$175.00
		Ball Diamonds & Concession Stand, per day, Non-Resident	\$200.00
		Concession Stand, per day, Resident	\$85.00
		Concession Stand, per day, Non-Resident	\$110.00
		Shelter Building	Free
		Shelter with Electricity, per day, Resident	\$10.00
		Shelter with Electricity, per day, Non-Resident	\$15.00
Ribbens Park Fees:			
		Fields & Concession Stand, per day, Resident	\$125.00
		Fields & Concession Stand, per day, Non-Resident	\$150.00
		Concession Stand, per day, Resident	\$85.00
		Concession Stand, per day, Non-Resident	\$110.00
		Shelter Building	Free
May Park Fees:			
		Shelter Building	Free

UTILITY DEPARTMENT

Well Operating Permit:			
	355-19	Application Fee	\$50.00
Septic & Holding Tank Sludge Fees:			
	355-25	Annual Permit Fee	\$20.00
	355-25	Disposal Fee, per load	\$10.00
Real Estate Closing Account:			
		Closing Account Fee	\$15.00
Equipment Charges:			
		Jetter Rental, per Hour	\$138.00
		Labor Fee, per Hour	\$112.50
		Trip Charge	\$1,000.00

PUBLIC WORKS

Misc. Fees:			
	397-7	Construction Dumpster Permit, 10 days	\$100.00
	362-19	Solid Waste Contractor License, Annual	\$1,500.00
	368-4	Snow Removal, per Hour	\$200.00
Equipment Charges:			
		Labor, per Hour	\$75.00
		5-6 Yard Dump Truck, per Hour	\$51.75
		Pickup Truck, per Hour	\$17.25
		4x4 Pickup, per Hour	\$23.00
		JD544 or 444, per Hour	\$69.00
		Sweeper/Tractor, per Hour	\$37.50
		Weed Mower/Tractors, per Hour	\$46.00
		Val-All, per Hour	\$86.25
		Air Compressor, per Hour	\$46.00
		Self-Propelled Concrete Saw, per Hour	\$51.75
		Hand-Held Concrete Saw, per Hour	\$23.00
		Chainsaw, per Hour	\$11.50
		Generators/Welders, per Hour	\$23.00
		Roller, per Hour	\$25.75
		Wacker Packers, per Hour	\$17.25
		4" Water Pump, per Hour	\$25.75
		3" Water Pump, per Hour	\$21.50
		2" Water Pump, per Hour	\$17.25

	Brush Chipper, per Hour	\$34.50
	Bucket Truck, per Hour	\$57.50
	Line Painter, per Hour	\$23.00
	Snow Blower, per Hour	\$30.87

FIRE DEPARTMENT

Protective Service Fees:

223-6	False Alarm Service Fee, 2nd and Subsequent within 12-month period	\$200.00
223-9	Underground Tank Fee	\$35.00
223-1	Fire Inspection - Annual Inspection	\$26.25
223-1	Fire Inspection- Semi-Annual Inspection, includes two return visits	\$42.00
	Copy of Fire Report	\$20.00

EMS

Medicare Rates

	Mileage - Ground	\$22.00	\$8.94
	ALS Emerg Transport, Mayville Contract	\$1,400.00	\$512.10
	ALS Emerg Transport, Non-Contract	\$1,700.00	\$512.10
	ALS Emerg Transport, Mayville Resident	\$1,250.00	\$431.24
	BLS Emerg Transport, Mayville Contract	\$1,350.00	\$431.24
	BLS Emerg Transport, Non-Contract	\$1,600.00	\$431.24
	BLS Emerg Transport, Mayville Resident	\$1,100.00	\$431.24
	DOA Transport, Mayville Contract	\$1,450.00	\$431.24
	DOA Transport, Non-Contract	\$1,700.00	\$431.24
	DOA Transport, Mayville Resident	\$1,250.00	\$431.24
	A2 Transport, Mayville Contract	\$1,700.00	\$741.19
	A2 Transport, Non-Contract	\$1,900.00	\$741.19
	A2 Transport, Mayville Resident	\$1,450.00	\$741.19
	Patient Milage Charge	\$22.00	\$0.00
	ALS TNT, Mayville Contract	\$750.00	\$0.00
	ALS TNT, Non-Contract	\$825.00	\$0.00
	ALS TNT, Mayville Resident	\$725.00	\$0.00
	BLS TNT, Mayville Contract	\$275.00	\$0.00
	BLS TNT, Non-Contract	\$325.00	\$0.00
	BLS TNT, Mayville Resident	\$250.00	\$0.00
	Lift Assist, Mayville Contract	\$150.00	\$0.00
	Lift Assist, Non-Contract	\$150.00	\$0.00
	Lift Assist, Mayville Resident	Free	\$0.00
	IFT ALS Non-Emergent, Mayville Contract	\$1,500.00	
	IFT ALS Non-Emergent, Non-Contract	\$1,600.00	
	IFT ALS Non-Emergent, Mayville Resident	\$1,400.00	
	IFT BLS Non-Emergent, Mayville Contract	\$1,300.00	
	IFT BLS Non-Emergent, Non-Contract	\$1,400.00	
	IFT BLS Non-Emergent, Mayville Resident	\$1,200.00	
	Mileage, Interfacility	\$23.00	
	Paramedic Intercept	\$550.00	

Department	Fee	2023 Fee	2024 Proposed Fee	Note
Zoning/Inspection - Planning Application	Development Agreement Fee	\$200.00	Developer to pay all costs	These documents can require extensive consultation with professional services or legal. The applicant should incur the cost, not the taxpayers.
Zoning/Inspection - Planning Application	Concept Plan	\$0.00		\$50.00 Did not previously have.
Zoning/Inspection - Planning Application	Comprehensive Plan Amendment	\$0.00		\$400.00 Did not previously have.
Zoning/Inspection - Planning Application	Site Plan Review	\$200.00		\$400.00 Needs to cover cost of contracted service.
Zoning/Inspection - Planning Application	Conditional Use - Full Review or Amendment	\$200.00		\$175.00 Needs to cover cost of contracted service.
Zoning/Inspection - Planning Application	Planned Unit Development	\$0.00		\$425.00 Did not previously have.
Zoning/Inspection - Planning Application	Planned Unit Development - Special Use to Existing P.U.D.	\$0.00		\$50.00 Did not previously have.
Zoning/Inspection - Planning Application	Zoning, Rezoning, Amendment	\$200.00		\$425.00 Needs to cover cost of contracted service.
Zoning/Inspection - Planning Application	Certified Survey Map - Minor Subdivision	\$40.00		\$150.00 Needs to cover cost of contracted service.
Zoning/Inspection - Planning Application	Preliminary Plat	\$25.00		\$300.00 Needs to cover cost of contracted service.

Zoning/Inspection - Planning Application	Final Plat	\$40.00	\$125.00	Needs to cover cost of contracted service.
Zoning/Inspection - Planning Application	Re-Application of Final Plat	\$10.00	\$125.00	Needs to cover cost of contracted service.
Zoning/Inspection - Planning Application	Street Easement Vacation	\$0.00	\$175.00	Did not previously have.
Zoning/Inspection - Planning Application	Dodge County Register of Deeds Recording Fees	\$0.00	To be paid by applicant	Did not previously have.
Zoning/Inspection	Zoning Board of Appeals Application Fee	\$200.00	\$400.00	
Zoning/Inspection	Associated professional consultant and legal fees	\$0.00	Incurred costs	If the matter involves extensive consultation with professional services or legal. The applicant seeking the variance should incur the cost, not the taxpayers.
Zoning/Inspection	Occupancy Permit	\$20.00		This permit previously did not account for fees for contracted services.
Utilities	Jetter Rental, Per Hour	\$86.25	\$138.00	
Utilities	Labor Fee, Per Hour	\$75.00	\$112.50	
Police Dept.	Parking, 1-Month Permit	\$10.00	\$15.00	
Police Dept.	Parking, 4-Month Permit	\$30.00	\$40.00	
Police Dept.	Parking, 1-Year Permit	\$100.00	\$110.00	
Police Dept.	Parking, Business, 1-Month Permit	\$5.00	\$7.50	
Police Dept.	Parking, Business, 4-Month Permit	\$15.00	\$20.00	
Police Dept.	Parking, Business, 1-Year Permit	\$50.00	\$55.00	

Police Dept.	Photos - CD, per disc	\$10.00	Changed to Electronic Materials - Records Request/Discovery, base per GB, MB, and KB. Same rate as Dodge County DA's office.
Police Dept.	Photos - Print, per photo	\$2.00	Changed to Electronic Materials - Records Request/Discovery, base per GB, MB, and KB. Same rate as Dodge County DA's office.
Police Dept.	Audio Tape/Disk Dubbing, per hour	\$25.00	Changed to Electronic Materials - Records Request/Discovery, base per GB, MB, and KB. Same rate as Dodge County DA's office.
Police Dept.	Video Tape/Disk Dubbing, per hour	\$25.00	Changed to Electronic Materials - Records Request/Discovery, base per GB, MB, and KB. Same rate as Dodge County DA's office.
Police Dept.	Electronic Materials - Records Request/Discovery, per kilobyte (KB)	\$0.01	Changed to Electronic Materials - Records Request/Discovery, base per GB, MB, and KB. Same rate as Dodge County DA's office.
Police Dept.	Electronic Materials - Records Request/Discovery, per megabyte (MB)	\$0.60	Changed to Electronic Materials - Records Request/Discovery, base per GB, MB, and KB. Same rate as Dodge County DA's office.
Police Dept.	Electronic Materials - Records Request/Discovery, per gigabyte (GB)	\$6.00	Changed to Electronic Materials - Records Request/Discovery, base per GB, MB, and KB. Same rate as Dodge County DA's office.
Parks & Rec Dept.	Weed/Grass Cutting, Cost per Hour	\$115.00	\$200.00
Parks & Rec Dept.	Mayville Park Pavillion - 1/4 or 1/2 Barrel of Beer	Market Price -	Removed

EMS			Rates updated, per recommendation from 7/22/24 Finance Committee
Dept. of Public Works	Snow Removal, Cost per Hour	\$115.00	\$200.00
Clerk's Office	Mobile Home Annual License	\$0.00	\$400.00
Clerk's Office	Kennel Fee, 12 Dogs or Less	\$35.00	\$50.00
Clerk's Office	Kennel Fee, per Dog over 12 Dogs	\$3.00	\$10.00
Clerk's Office	Pet Fanicer License	\$10.00	\$50.00
Clerk's Office	Special Assessment Letters, Turnaround by Mail, Within a Week	\$30.00	\$50.00
Clerk's Office	Special Assessment Letters, Rush - Email/Fax	\$35.00	\$70.00
Clerk's Office	NSF Fee	\$35.00	\$40.00
Clerk's Office	CD/Flash Drive Copies	\$10.00	\$15.00
Clerk's Office	Single Black & White, One Sided Copy, 8 1/2 x 11, per page	\$0.15	\$0.25
Clerk's Office	Single Color, One Sided Copy, 8 1/2 x 11, per page	\$0.15	\$0.75
Clerk's Office	Reprint - Tax Bill	\$2.00 or \$5.00	\$5.00
Clerk's Office	Retail, Provisional, Annual	\$15.00	\$30.00

We had the fee schedule for the individual spots within a mobile home park, but were missing the annual licensing fee.

Previously, black and white vs color copies were not seperated in the fee schedule. Color copies cost significantly more than black and white copies.

Previously, black and white vs color copies were not seperated in the fee schedule. Color copies cost significantly more than black and white copies.

There were previously two separate fees for reprints of a tax bill. This is now consolidated.

Clerk's Office	Change of Agent, Liquor License	\$17.00	\$25.00	
Clerk's Office	Operator (Bartender) License - Regular, 1 Year	\$35.00	\$40.00	
Clerk's Office	Operator (Bartender) License - Regular, 2 Year	\$45.00	\$60.00	
Clerk's Office	Operator (Bartender) License - Temporary	\$15.00	\$20.00	
Clerk's Office	Replacement Copy of Operator (Bartender) License	\$0.00	\$5.00	
				With the passage of Act 73 in December 2023, the new liquor licensing forms from Dept. of Revenue require this license application to have accompanying Alcohol Beverage Individual Questionnaires. We have background checks performed on these. The City has been absorbing this cost for 2024.
Clerk's Office	Class "B" Temporary (Picnic)	\$10.00	\$10.00, plus \$7.00 for each background check, for each AB-100 Alcohol Beverage Individual Questionnaire.	
Clerk's Office	Direct Seller's 90 Day Permit	\$110.00	\$150.00	
Clerk's Office	Direct Sellers - Each Additional Worker Permit (Same Company)	\$0.00	\$15.00	Prior, a company would have had to get a seller's permit for each individual person with their company out performing sales.
Clerk's Office	Taxicab License Annual Fee, per Vehicle	\$10.00	\$25.00	
Clerk's Office	Residence Board Application Fee	\$0.00	\$500.00	Convening of the Residence Board incurs fees of those who serve on the Board as well as significant involvement with legal. This is a cost that should be incurred by the applicant, not the taxpayers.

The costs for convening a special meeting outside of our regular scheduled meetings, at the request of an applicant, are not budgeted for. This cost should be incurred by the applicant, not the taxpayers.

Clerk's Office Special Meeting - Common Council \$0.00 \$250.00

The costs for convening a special meeting outside of our regular scheduled meetings, at the request of an applicant, are not budgeted for. This cost should be incurred by the applicant, not the taxpayers.

Clerk's Office Special Meeting - Plan Commission \$0.00 \$250.00

RESOLUTION 5937-2024

**RESOLUTION ESTABLISHING THE 2024 FEE SCHEDULE FOR THE
CITY OF MAYVILLE**

WHEREAS, the City of Mayville is responsible to set fees for special services, penalties, and user fees established through policies and the City Municipal Code; and,

WHEREAS, these fees are to be reviewed annually for appropriateness; and

WHEREAS, a list of these fees is attached to this Resolution, marked as Exhibit A; and

WHEREAS, the proposed 2024 fee schedule for the City of Mayville was presented to the Finance Committee at their August 26, 2024 meeting; and

NOW, THEREFORE, BE IT RESOLVED that the Common Council of the City of Mayville does hereby amend and implement the attached fee schedule for 2024.

Passed by the Common Council of the City of Mayville this 9th day of September, 2024.

Rob Boelk
Mayor

Attest:

Anastasia Gonstead
City Clerk



15 South School Street, PO Box 273, Mayville WI 53050

Phone: 920.387.7900 Fax: 920.387.7919

WWW.MAYVILLECITY.COM

STAFF MEMO

Meeting Date: August 26, 2024

To: Finance Committee

From: Mayville EMS

Subject: Ambulance Contract Renewals

Background:

Contract renewals are due for Village of Iron Ridge, Town of Lomira and Town of Leroy. The contracts are for a 3-year term.

Analysis/Suggestion:

10% increase per year per contract.

Attachments:

1. 2024 Ambulance Service Agreement with Town of Lomira
2. 2024 Ambulance Service Agreement with Town of LeRoy
3. 2024 Ambulance Service Agreement with Village of Iron Ridge

2024

Ambulance Service Agreement

THIS AGREEMENT, made by and entered into on this 29th day of December, 2021 by and between the City of Mayville, (hereinafter referred to as "City") and the Village of Iron Ridge.

WHEREAS, the Village of Iron Ridge wishes to contract for EMT ambulance service from the City for all of its areas located within the limits of the Village of Iron Ridge.

WHEREAS, the Village of Iron Ridge is located outside the City's established EMT ambulance service primary response area; and WHEREAS the City wishes to provide this service to the Village of Iron Ridge.

NOW THEREFORE, in consideration of the mutual covenants and agreements contained herein, the City and the Village, do agree as follows:

1. **SERVICES TO BE PROVIDED.** The City shall provide ambulance service to the municipality as follows:
 - A. **Hours of Service.** Ambulance services shall be provided 24 hours per day and seven days per week to all parts of the municipality affected by this agreement.
 - B. **Personnel.** The City shall comply with all applicable government regulations regarding personnel for operating ambulance service equipment and vehicles.
 - C. **Equipment.** The City shall be responsible for providing all of its own equipment and comply with all applicable government regulations regarding equipment. The City shall be required to have on call one fully equipped and qualified front line ambulance unit based in the City.
 - D. **Communications.** The City shall be responsible for providing its own communications service and for developing its own plan for receiving calls and dispatching personnel and vehicles. The City shall maintain an adequate communication system to provide reasonable service to the municipality. The service shall also have communications by radio with local hospitals and County dispatch.

E. Inspection. All operating procedures, equipment and supplies of the service may be inspected by the Village at any reasonable time. Inspections shall be conducted by the duly authorized agent of the Village.

2. **SUBSIDY.** For such service, the Village of Iron Ridge shall to the City according to the following schedule:

2022	2023	2024
\$1,610	\$1,771	\$1,949

The subsidy in its entirety is to be paid to the City by January 31 of each calendar year. The subsidy amount may be reviewed every year by the City Council. The City will give a sixty day notice to the Village of Iron Ridge of any subsidy rate changes. The subsidy amount will remain in an account to be used for Major Equipment and/or Vehicle Purchases or Repairs.

3. **AMBULANCE RATES.** The City shall be entitled to charge the individual users of the service in accordance with the rate schedule contained on Exhibit "A" hereto which is incorporated by reference. The City shall have the right to increase those rates at any time provided it first gives notice to the Village of its intent to increase such rates and the reasons therefore.

4. **TERMS OF AGREEMENT.** The term of this agreement shall be for one (1) year commencing on the 1st day of January, 2022. It will be automatically renewed in its entirety on the first day of January, unless written notice of cancellation or desired changes is given by one part to another, 60 days prior to the renewal date.

5. **INSURANCE.** The City shall carry liability insurance with a minimum policy limit of \$1,000,000.00 together with incidental medical malpractice insurance at the highest available policy limit but not less than \$250,000.00 per injury. In addition, the City shall carry collision insurance and personal property insurance on all equipment and vehicles owned by the City as hereinafter provided. The cost of all insurance shall be borne by the City and to the extent permitted by law, vehicles and/or equipment may be insured by the City.

6. **OPERATING EXPENSE.** All operating expenses, including personnel, equipment, insurance and any other operating expenses shall be the responsibility of the City.

7. **ADVISORY COMMITTEE.** An advisory committee shall be established comprised of a representative of the City and each of the Towns and Villages to which the City provides EMT service. The function of the advisory committee shall be to meet with the City, review matters and questions which arise pertinent to the ambulance service, and to make recommendations to the various Towns and Villages regarding proposed rate increases and other ambulance matters, related or unrelated. Each participating Town and Village shall appoint one representative to the committee. The representatives from the City will be the EMS Coordinator and the Finance Chair. This committee will meet annually during the month of July each year.
8. **Payment for Service.** In the event that the City of Mayville's billing representative is unsuccessful in obtaining payment for an ambulance call within the Village, the bill will then be turned over to the Village. The Village shall be responsible for paying the City's billing representative for the services rendered within 30 days after receipt of the bill.

IN WITNESS WHEREOF, the duly authorized representatives of the municipality and the operator have hereunto set their hands and seals with full authority to do so.

Date: 11/29/21

City of Mayville

By: Rob Boett, Mayor

BY: Speckel, Clerk

Village of Iron Ridge

BY: [Signature], President

BY: Walter Londer, Clerk

2024

Ambulance Service Agreement

THIS AGREEMENT, made by and entered into on this 8th day of December, 2021 by and between the City of Mayville, (hereinafter referred to as "City") and the Town of Lomira.

WHEREAS, the Town of Lomira wishes to contract for EMT ambulance service from the City for all of its areas located within the limits of the Town of Lomira.

WHEREAS, the Town of Lomira is located outside the City's established EMT ambulance service primary response area; and WHEREAS the City wishes to provide this service to the Town of Lomira.

NOW THEREFORE, in consideration of the mutual covenants and agreements contained herein, the City and the Town, do agree as follows:

1. **SERVICES TO BE PROVIDED.** The City shall provide ambulance service to the municipality as follows:
 - A. **Hours of Service.** Ambulance services shall be provided 24 hours per day and seven days per week to all parts of the municipality affected by this agreement.
 - B. **Personnel.** The City shall comply with all applicable government regulations regarding personnel for operating ambulance service equipment and vehicles.
 - C. **Equipment.** The City shall be responsible for providing all of its own equipment and comply with all applicable government regulations regarding equipment. The City shall be required to have on call one fully equipped and qualified front line ambulance unit based in the City.
 - D. **Communications.** The City shall be responsible for providing its own communications service and for developing its own plan for receiving calls and dispatching personnel and vehicles. The City shall maintain an adequate communication system to provide reasonable service to the municipality. The service shall also have communications by radio with local hospitals and County dispatch.

E. Inspection. All operating procedures, equipment and supplies of the service may be inspected by the Town at any reasonable time. Inspections shall be conducted by the duly authorized agent of the Town.

2. **SUBSIDY.** For such service, the Town of Lomira shall pay to the City according to the following schedule:

2022	2023	2024
\$4,027	\$4,430	\$4,873

The subsidy in its entirety is to be paid to the City by January 31 of each calendar year. The subsidy amount may be reviewed every year by the City Council. The City will give sixty days notice to the Town of Lomira of any subsidy rate changes. The subsidy amount will remain in an account to be used for Major Equipment and/or Vehicle Purchases or Repairs.

3. **AMBULANCE RATES.** The City shall be entitled to charge the individual users of the service in accordance with the rate schedule contained on Exhibit "A" hereto which is incorporated by reference. The City shall have the right to increase those rates at any time provided it first gives notice to the Town of its intent to increase such rates and the reasons therefore.
4. **TERMS OF AGREEMENT.** The term of this agreement shall be for one (1) year commencing on the 1st day of January, 2022. It will be automatically renewed in its entirety on the first day of January, unless written notice of cancellation or desired changes is given by one part to another, 60 days prior to the renewal date.
5. **INSURANCE.** The City shall carry liability insurance with a minimum policy limit of \$1,000,000.00 together with incidental medical malpractice insurance at the highest available policy limit but not less than \$250,000.00 per injury. In addition, the City shall carry collision insurance and personal property insurance on all equipment and vehicles owned by the City as hereinafter provided. The cost of all insurance shall be borne by the City and to the extent permitted by law, vehicles and/or equipment may be insured by the City.
6. **OPERATING EXPENSE.** All operating expenses, including personnel, equipment, insurance and any other operating expenses shall be the responsibility of the City.

7. **ADVISORY COMMITTEE.** An advisory committee shall be established comprised of a representative of the City and each of the Towns to which the City provides EMT service. The function of the advisory committee shall be to meet with the City, review matters and questions which arise pertinent to the ambulance service, and to make recommendations to the various Towns regarding proposed rate increases and other ambulance matters, related or unrelated. Each participating Town shall appoint one representative to the committee. The representatives from the City will be the EMS Coordinator and the Finance Chair. This committee will meet annually during the month of July each year.
8. **Payment for Service.** In the event that the City of Mayville's billing representative is unsuccessful in obtaining payment for an ambulance call within the Town, the bill will then be turned over to the Town. The Town shall be responsible for paying the City's billing representative for the services rendered within 30 days after receipt of the bill.

IN WITNESS WHEREOF, the duly authorized representatives of the municipality and the operator have hereunto set their hands and seals with full authority to do so.

Date: 12/8/2021

City of Mayville

By: Rob Boldt, Mayor

BY: [Signature], Clerk

Town of Lomira

BY: [Signature], Chairperson

BY: Sharon Bellamy, Clerk

2024

Ambulance Service Agreement

THIS AGREEMENT, made by and entered into on this 15th day of December 2021 by and between the City of Mayville, (hereinafter referred to as "City") and the Town of LeRoy.

WHEREAS, the Town of LeRoy wishes to contract for EMT ambulance service from the City for all of its areas located within the limits of the Town of LeRoy.

WHEREAS, the Town of LeRoy is located outside the City's established EMT ambulance service primary response area; and WHEREAS the City wishes to provide this service to the Town of LeRoy.

NOW THEREFORE, in consideration of the mutual covenants and agreements contained herein, the City and the Town, do agree as follows:

1. **SERVICES TO BE PROVIDED.** The City shall provide ambulance service to the municipality as follows:
 - A. **Hours of Service.** Ambulance services shall be provided 24 hours per day and seven days per week to all parts of the municipality affected by this agreement.
 - B. **Personnel.** The City shall comply with all applicable government regulations regarding personnel for operating ambulance service equipment and vehicles.
 - C. **Equipment.** The City shall be responsible for providing all of its own equipment and comply with all applicable government regulations regarding equipment. The City shall be required to have on call one fully equipped and qualified front line ambulance unit based in the City.
 - D. **Communications.** The City shall be responsible for providing its own communications service and for developing its own plan for receiving calls and dispatching personnel and vehicles. The City shall maintain an adequate communication system to provide reasonable service to the municipality. The service shall also have communications by radio with local hospitals and County dispatch.

11607

E. Inspection. All operating procedures, equipment and supplies of the service may be inspected by the Town at any reasonable time. Inspections shall be conducted by the duly authorized agent of the Town.

2. **SUBSIDY.** For such service, the Town of LeRoy shall annually pay to the City according to the following schedule:

2022	2023	2024
\$8,053	\$8,858	\$9,744

The subsidy in its entirety is to be paid to the City by January 31 of each calendar year. The subsidy amount may be reviewed every year by the City Council. The City will give sixty days notice to the Town of LeRoy of any subsidy rate changes. The subsidy amount will remain in an account to be used for Major Equipment and/or Vehicle Purchases or Repairs.

3. **AMBULANCE RATES.** The City shall be entitled to charge the individual users of the service in accordance with the rate schedule contained on Exhibit "A" hereto which is incorporated by reference. The City shall have the right to increase those rates at any time provided it first gives notice to the Town of its intent to increase such rates and the reasons therefore.
4. **TERMS OF AGREEMENT.** The term of this agreement shall be for one (1) year commencing on the 1st day of January, 2022. It will be automatically renewed in its entirety on the first day of January, unless written notice of cancellation or desired changes is given by one part to another, 60 days prior to the renewal date.
5. **INSURANCE.** The City shall carry liability insurance with a minimum policy limit of \$1,000,000.00 together with incidental medical malpractice insurance at the highest available policy limit but not less than \$250,000.00 per injury. In addition, the City shall carry collision insurance and personal property insurance on all equipment and vehicles owned by the City as hereinafter provided. The cost of all insurance shall be borne by the City and to the extent permitted by law, vehicles and/or equipment may be insured by the City.
6. **OPERATING EXPENSE.** All operating expenses, including personnel, equipment, insurance and any other operating expenses shall be the responsibility of the City.

7. **ADVISORY COMMITTEE.** An advisory committee shall be established comprised of a representative of the City and each of the Towns to which the City provides EMT service. The function of the advisory committee shall be to meet with the City, review matters and questions which arise pertinent to the ambulance service, and to make recommendations to the various Towns regarding proposed rate increases and other ambulance matters, related or unrelated. Each participating Town shall appoint one representative to the committee. The representatives from the City will be the EMS Coordinator and the Finance Chair. This committee will meet annually during the month of July each year.
8. **Payment for Service.** In the event that the City of Mayville's billing representative is unsuccessful in obtaining payment for an ambulance call within the Town, the bill will then be turned over to the Town. The Town shall be responsible for paying the City's billing representative for the services rendered within 30 days after receipt of the bill.

IN WITNESS WHEREOF, the duly authorized representatives of the municipality and the operator have hereunto set their hands and seals with full authority to do so.

Date: 7-15-2012

City of Mayville

By: [Signature], Mayor

BY: [Signature], Clerk

Town of LeRoy

BY: [Signature], Chairperson

BY: [Signature], Clerk

[Signature]
[Signature]



15 South School Street, PO box 273, Mayville WI 53050
Phone: 920.387.7900 Fax: 920.387.7919
WWW.MAYVILLECITY.COM

08/15/2024

Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0633

RE: Notice #: 972CG dated 07/29/2024
BOD Code: TE2
FEIN: 39-6005522 (City of Mayville)
Tax Period: 2022/12
Penalty Reference Code: 500

Dear IRS Revenue Agent,

The City of Mayville respectfully request a full abatement of the proposed late filing penalty of \$20,240 for informational returns (W2) for the period ending December 31, 2022. The City has forwarded full payment of the penalty.

The informational returns were not filed by the January 31, 2023 deadline due to the unavoidable dismissal of the individual responsible for the filing. The responsible party was terminated for cause on January 25, 2023. Prior to the employee termination, the 184 W-2's for the 2022 calendar year were mailed out timely to all employees for processing their income tax returns.

A new payroll employee was hired April 1, 2023. During the onboarding process, it was discovered that the informational returns were not yet filed with the Social Security Administration by the terminated employee through the FIRE system. Once the omission was discovered, the City of Mayville filed as soon as practical.

In an effort to rectify this concerning issue, the City of Mayville has since hired a consulting firm and a City Administrator to enhance the training and procedures for the payroll department. Subsequently, all quarterly Form 941's for 2024 were filed timely with the Internal Revenue Service. The City does not anticipate any future filing issues.

Please consider our request to refund the late filing penalty of \$20,240 for these informational returns. Feel free to reach out with any additional questions or concerns. Thanks in advance for your consideration.

Best Regards,

Stephanie Justmann
City of Mayville
Administrator
Email: sjustmann@mayvillecity.com
Phone: 920-387-7900 x 1207

PHILADELPHIA, PA 19255-0633

001802.459166.200247.5202 2 MB 0.622 1180




CITY OF MAYVILLE
15 S SCHOOL ST
MAYVILLE, WI 53050

IF YOU WRITE OR
CALL US, REFER TO
THIS INFORMATION:

NOTICE NUMBER: 972CG
BOD CODE: TE2
DATE OF THIS NOTICE:
07/29/2024
TAXPAYER IDENTIFICATION
NUMBER: 39-6005522
FORM: CVL PEN
TAX PERIOD: 202212
PENALTY REFERENCE
CODE: 500

FOR INFORMATION,
PLEASE CALL:
1-866-455-7438

001802

**A PENALTY IS PROPOSED FOR YOUR 2022 INFORMATION RETURNS
ACTION REQUIRED**

OUR RECORDS SHOW THAT YOU DIDN'T FILE CERTAIN INFORMATION RETURNS CORRECTLY AS REQUIRED BY INTERNAL REVENUE CODE (IRC) SECTION 6721 FOR THE TAX PERIOD SHOWN ABOVE. THE LAW ALLOWS FOR A PENALTY FOR FILING INFORMATION RETURNS INCORRECTLY. A PENALTY IS PROPOSED IN THE AMOUNT OF \$20,240.00. INTEREST ON THIS PENALTY WILL NOT BE CHARGED UNTIL AFTER YOU RECEIVE A BILL.

PLEASE READ THIS NOTICE CAREFULLY. IT EXPLAINS THE PROPOSED PENALTY AND WHAT YOU SHOULD DO IF YOU AGREE OR DISAGREE WITH THE PROPOSAL. THIS PENALTY WILL BE CHARGED IF YOU DON'T RESPOND TO THIS NOTICE. THE PROPOSED PENALTY IS EXPLAINED UNDER THE "EXPLANATION OF PENALTY" SECTION.

HOW YOU SHOULD RESPOND TO THIS NOTICE

PLEASE REVIEW YOUR RECORDS RELATED TO FILING THE RETURNS LISTED ON PAGE 2.

-- IF YOU AGREE TO THE FULL AMOUNT OF THE PROPOSED PENALTY, DO ALL OF THE FOLLOWING:

1. CHECK BOX (A) ON THE RESPONSE PAGE OF THIS NOTICE.
2. SIGN AND DATE THE CONSENT OF PENALTY ASSESSMENT.
3. ENCLOSE YOUR PAYMENT IN FULL. MAKE YOUR CHECK OR MONEY ORDER PAYABLE TO THE UNITED STATES TREASURY.
4. ENCLOSE THE APPROPRIATE MAILING STUB TO INDICATE WHETHER A PAYMENT IS INCLUDED.
5. ENSURE THE ADDRESS ON THE STUB APPEARS IN THE ENVELOPE WINDOW.

-- IF YOU DON'T AGREE WITH ALL OR PART OF OUR FINDINGS OR BELIEVE YOU HAVE A REASON ALL OR PART OF THIS PENALTY SHOULD NOT BE CHARGED, DO ALL OF THE FOLLOWING:

1. CHECK BOX (B) OR (C) ON THE RESPONSE PAGE OF THIS NOTICE.
2. ENCLOSE A SIGNED STATEMENT EXPLAINING WHY YOU DISAGREE.
3. INCLUDE ANY SUPPORTING DOCUMENTS YOU WISH TO HAVE CONSIDERED.
4. IF YOU AGREE TO PART OF THE PENALTY, ENCLOSE YOUR PAYMENT. MAKE YOUR CHECK OR MONEY ORDER PAYABLE TO THE UNITED STATES TREASURY.
5. ENCLOSE THE APPROPRIATE MAILING STUB TO INDICATE WHETHER A PAYMENT IS INCLUDED.
6. RETURN THE RESPONSE PAGE OF THIS NOTICE WITH YOUR STATEMENT AND DOCUMENTS IN THE ENCLOSED ENVELOPE (ENSURE THE ADDRESS APPEARS IN THE ENVELOPE WINDOW). PLEASE INCLUDE A TELEPHONE NUMBER, INCLUDING THE AREA CODE, AND THE BEST TIME TO CALL.

IT'S IMPORTANT THAT YOUR COMPLETED RESPONSE BE RECEIVED WITHIN 45 DAYS FROM THE DATE OF THIS NOTICE. YOU HAVE 60 DAYS TO RESPOND IF YOU LIVE OUTSIDE THE UNITED STATES. IF YOU DO NOT RESPOND WITHIN THIS PERIOD, YOU WILL RECEIVE A BILL CALLED "NOTICE OF PENALTY CHARGE" (CP15 or CP215) FOR THE AMOUNT OF THE PROPOSED PENALTY. INTEREST WILL BE CHARGED FROM THE DATE OF THE "NOTICE OF PENALTY CHARGE" TO THE DATE PAYMENT IS RECEIVED IN FULL.

IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE, YOU MAY WRITE TO THE RETURN ADDRESS ON THIS NOTICE. IF YOU PREFER, YOU MAY CALL THE TELEPHONE NUMBER SHOWN ABOVE FOR GENERAL INFORMATION ABOUT THIS NOTICE. HOWEVER, THE OFFICE AT THE ADDRESS SHOWN ON THIS NOTICE IS MOST FAMILIAR WITH YOUR CASE.

A PENALTY IS PROPOSED BASED ON HOW YOU FILED THE FOLLOWING INFORMATION RETURNS. THE EXPLANATION OF THE PENALTY FOLLOWS THE LIST OF INFORMATION RETURNS. THE PAGE TITLED "SUMMARY OF PROPOSED PENALTY" SHOWS YOU THE TOTAL NUMBER OF RETURNS FOR WHICH A PENALTY IS PROPOSED.

CITY OF MAYVILLE
155 SCHOOL STREET PO B

FORM W2 RECEIVED: 04/26/2023
ORIGINAL RETURNS: 184
AMENDED RETURNS: 0
HOW RECEIVED: PAPER
TRANSMITTER CONTROL CODE:

PROPOSED PENALTY TYPE: LATE FILING

EXPLANATION OF PENALTY

500

A PENALTY IS PROPOSED FOR EACH INFORMATION RETURN DOCUMENT THAT YOU DIDN'T FILE CORRECTLY BY THE DUE DATE (INCLUDING EXTENSIONS). THIS PENALTY MAY ALSO APPLY IF TIMELY FILED RETURNS WERE SENT BACK TO YOU FOR CHANGES AND YOU DIDN'T RETURN THEM TO US IN THE TIME REQUESTED.

THE PENALTY IS:

- \$50 FOR EACH RETURN FILED WITHIN 30 DAYS AFTER THE DUE DATE, UP TO A MAXIMUM OF \$588,500 PER YEAR (\$206,000 FOR SMALL BUSINESSES AS DEFINED BELOW),
- \$110 FOR EACH RETURN FILED MORE THAN 30 DAYS AFTER THE DUE DATE BUT BY AUGUST 1, UP TO A MAXIMUM OF \$1,766,000 PER YEAR (\$588,500 FOR SMALL BUSINESSES), OR
- \$290 FOR EACH RETURN FILED AFTER AUGUST 1.

THE MAXIMUM PENALTY CHARGE IS \$290 PER INFORMATION RETURN, UP TO \$3,532,500 PER YEAR (\$1,177,500 FOR SMALL BUSINESSES). THERE IS NO MAXIMUM LIMITATION FOR INTENTIONAL DISREGARD.

LOWER MAXIMUM PENALTY FOR SMALL BUSINESSES

THE LOWER MAXIMUM PENALTIES STATED ABOVE FOR SMALL BUSINESSES APPLY IF A BUSINESS HAD AVERAGE GROSS RECEIPTS OF \$5 MILLION OR LESS FOR THE THREE MOST RECENT TAX YEARS (OR TIME IN BUSINESS, IF SHORTER) ENDING BEFORE THE CALENDAR YEAR THE INFORMATION RETURNS WERE DUE. FOR EXAMPLE, IF YOU WERE CHARGED A PENALTY FOR 2022 INFORMATION RETURNS DUE IN 2023, THE THREE MOST RECENT TAX YEARS ARE 2020, 2021, AND 2022. IF THE PENALTY ON THE NOTICE YOU RECEIVED IS MORE THAN THE MAXIMUM PENALTY FOR SMALL BUSINESSES, THE PENALTY MAY BE REDUCED BASED ON EVIDENCE YOU GIVE THAT YOU'RE A SMALL BUSINESS.

SUMMARY OF PROPOSED PENALTY

THE SUMMARY ON THE FOLLOWING PAGE SHOWS THE INFORMATION RETURNS FOR WHICH A PENALTY IS PROPOSED AND THE AMOUNT OF PENALTY FOR EACH PENALTY TYPE. THE AMOUNT OF THE PROPOSED PENALTY MAY BE LOWER THAN THE ACTUAL PENALTY AMOUNT DUE TO THE DOLLAR LIMITATIONS IMPOSED UNDER IRC 6721.

PROPOSED PENALTY AMOUNT: \$20,240

PROPOSED PENALTY AMOUNT -- THIS AMOUNT MAY BE LESS THAN THE TOTAL OF THE INDIVIDUAL PENALTY AMOUNTS SHOWN ABOVE IF MORE THAN ONE TYPE OF PENALTY APPLIES TO ANY OF THE RETURNS FILED. FOR EXAMPLE, IF YOU FILED A RETURN LATE AND WITH A MISSING TAXPAYER IDENTIFICATION NUMBER, THE RETURNS WILL BE SHOWN IN BOTH PENALTY COLUMNS. HOWEVER, THE MAXIMUM CHARGE IS \$290 FOR THAT RETURN.

LATE FILING PENALTY -- THIS PENALTY APPLIES TO RETURNS FILED AFTER THE DUE DATE. IT MAY ALSO APPLY TO RETURNS FILED BY THE DUE DATE BUT NOT FILED CORRECTLY.

ELECTRONIC MEDIA PENALTY -- THIS PENALTY APPLIES TO THE NUMBER OF PAPER RETURNS OVER 250 THAT YOU FILED.

NOTE: FINANCIAL INSTITUTIONS MUST FILE ALL FORM 1042-S DOCUMENTS ELECTRONICALLY.

INCORRECT TIN -- THIS PENALTY APPLIES TO RETURNS FILED WITH A MISSING OR INCORRECT TAXPAYER IDENTIFICATION NUMBER.

PENALTY TYPE	TIN	ELECTRONIC	LATE			TOTALS
			TIER 1	TIER 2	TIER 3	
W2	0	0	0	184	0	184
NO. OF PENALTIES	0	0	0	184	0	
X	\$290	\$290	\$50	\$110	\$290	TOTALS
GROSS PEN.	\$0	\$0	\$0	\$20,240	\$0	\$20,240
MINUS DUPS	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$20,240	\$0	\$20,240
TIER CAP LIMITATION	\$0	\$0	\$0	\$20,240	\$0	\$20,240
TOTAL PROPOSED PENALTY-----						\$20,240



001802

RESPONSE TO PROPOSED PENALTY FOR YOUR TAX YEAR 2022 INFORMATION RETURNS

PLEASE CHECK THE BOX THAT APPLIES TO YOU AND RETURN THIS PAGE IN THE ENCLOSED ENVELOPE. PLEASE REMEMBER TO INCLUDE THE APPROPRIATE MAILING STUB AND INSERT IT IN THE ENCLOSED ENVELOPE SO THE ADDRESS APPEARS IN THE ENVELOPE WINDOW.

PLEASE CHECK ONLY ONE BOX:

- () (A) TOTAL AGREEMENT WITH THE PROPOSED PENALTY - I CONSENT TO THE IMMEDIATE ASSESSMENT AND COLLECTION OF THE PENALTY AMOUNT SHOWN IN THIS NOTICE, PLUS ANY APPLICABLE INTEREST.
I HAVE () HAVE NOT () ENCLOSED A PAYMENT.

SIGNATURE OF PERSON REQUIRED TO FILE THE RETURN DATE

- () (B) PARTIAL AGREEMENT WITH THE PROPOSED PENALTY - I AGREE WITH PART OF THE PROPOSED PENALTY SHOWN IN THIS NOTICE. UNDER PENALTIES OF PERJURY, I HAVE SIGNED BELOW INDICATING MY REQUEST FOR REMOVAL AND HAVE ATTACHED SUPPORTING DOCUMENTS EXPLAINING WHICH ITEMS I DISAGREE WITH AND WHY I DISAGREE, OR WHY I FEEL YOU SHOULDN'T CHARGE PART OF THE PROPOSED PENALTY.
I HAVE () HAVE NOT () ENCLOSED A PAYMENT.

SIGNATURE OF PERSON REQUIRED TO FILE THE RETURN DATE

- () (C) TOTAL DISAGREEMENT WITH THE PROPOSED PENALTY - I DISAGREE WITH THE ENTIRE PROPOSED PENALTY SHOWN IN THIS NOTICE. UNDER PENALTIES OF PERJURY, I HAVE SIGNED BELOW INDICATING MY REQUEST FOR REMOVAL AND HAVE ATTACHED SUPPORTING DOCUMENTS EXPLAINING WHY THE PROPOSED PENALTY IS INCORRECT, OR AN ACCEPTABLE REASON WHY YOU SHOULDN'T CHARGE THIS PROPOSED PENALTY.

SIGNATURE OF PERSON REQUIRED TO FILE THE RETURN DATE

TELEPHONE NUMBER: () _____ BEST HOURS TO CALL: _____
(INCLUDE AREA CODE)

PLEASE DO NOT DETACH

IRS INFORMATION: PHILADELPHIA SERVICE CENTER 39-6005522 500 202212 07/29/2024 972CG
CORRESPONDENCE ONLY (NO PAYMENTS)

1. Write on all attached pages:
Name, taxpayer identification number, 972CG Notice, and tax period
2. Include your phone numbers: () - - home () - - work/cell
3. Best time to call: a.m. p.m.

Address change? Correct it below.

39-6005522 07/29/2024
CITY OF MAYVILLE
15 S SCHOOL ST
MAYVILLE, WI 53050

INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255-0633

001802



396005522 ZL CITY 13 1 202212 640 00002024000

Cut Here



972CG Correspondence Only. Cut the stub (Philadelphia, PA) above, and place in the enclosed envelope, ensuring the entire address appears in the envelope window.

972CG Payment (with or without correspondence). Cut the stub below (Kansas City, MO) and place in the enclosed envelope, ensuring the entire address appears in the envelope window.



Cut Here

IRS INFORMATION: PHILADELPHIA SERVICE CENTER 39-6005522 500 202212 07/29/2024 972CG
PAYMENT (WITH OR WITHOUT CORRESPONDENCE)

1. Make check payable to: United States Treasury Amount Enclosed: \$ _____
2. Write on payment and all attached pages:
Name, taxpayer identification number, 972CG Notice, and tax period
3. Include your phone numbers: () - - home () - - work/cell
4. Best time to call: a.m. p.m.

Address change? Correct it below.

39-6005522 07/29/2024
CITY OF MAYVILLE
15 S SCHOOL ST
MAYVILLE, WI 53050

INTERNAL REVENUE SERVICE
Kansas City, MO 64999-0202



396005522 ZL CITY 13 1 202212 640 00002024000



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STAFF MEMO

Meeting Date: August 26, 2024

To: Finance Committee

From: Anastasia Gonstead, City Clerk

Subject: Proposed Change to Election Inspector Pay / Resolution 5943-2024 Resolution Amending Election Inspector Wages

Background:

As we are currently in the discussion of 2025 budget, it is an appropriate time to look at the pay for our voting inspectors and to take assessment if our wages are competitive. In particular, knowing we are coming into what could very well be a contentious election cycle. In late 2023, I took an informal survey of clerks throughout the state, utilizing the Clerk's List email group sponsored by Wisconsin Municipal Clerks Association. I received responses from 56 municipalities, ranging in populations from 450 to 37,000. There are two main approaches – paying per shift and paying an hourly wage, the latter being the predominant method. I have reviewed the data through three main scopes, evaluating hourly pay:

1. All municipalities
2. Only municipalities with populations between 5,500 and 9,500

The results are as follows:

1. All municipalities – 56 municipalities total
 - a. Average rate of pay \$12.07/hour – chief inspectors and poll workers
 - b. Average rate of pay \$13.17/hour – just chief inspectors
2. Municipalities with populations between 5,500 and 9,500 – 10 municipalities
 - a. Average rate of pay \$11.24/hour – chief inspectors and poll workers
 - b. Average rate of pay \$12.42/hour – just chief inspectors

Analysis/Suggestion:

The City of Mayville currently pays its election inspectors \$11.00/hour. Analyzing the data through the various scopes, it does appear that the City of Mayville is slightly behind the prevailing wage. An intriguing approach a few municipalities have taken is to pay chief inspectors and poll workers the same rate, but they then give a shift bonus for election day to chief inspectors. Often this is offered as one rate for half day and another for full day.

My suggestion for next election cycle would be to increase the wage for all election workers to \$13.00 per hour and for chief inspectors provide a shift bonus on election day for their role as chief inspector - \$20.00 for a half day, \$40.00 for a full day. Estimating, conservatively, an election day runs from



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approximately 6:30 AM-10:00 PM, this gives our acting chief inspectors an additional \$2.58/hour, approximately, for the additional duties they perform and expertise they must exercise on election day. This would make our compensation to our dedicated election workers more than competitive and shows appreciation for the expertise they bring to Election Day procedures.

Included with this memo is the spreadsheet I compiled from the responses I received.

Attachments:

1. Poll Worker Pay Survey Spreadsheet, dated 08/17/2023.

Municipality	County	Population	Chief Inspector	Poll Worker	Notes
Allouez, Village of	Brown	14004	\$13.00	\$11.00	
Bayside, Village of	Milwaukee & Ozaukee	4421	\$20.00	\$10.00	Poll workers move up to \$15/hr after 2 yrs
Belgium, Village of	Ozaukee	2463	\$15.00	\$10.00	Also provide meal and drinks
Berlin, City of	Green Lake	5524	\$15.00	\$10.00	
Black Creek, Village of	Outagamie	1251	\$11.00	\$10.00	
Bone Lake, Town of	Polk	721	\$12.00	\$12.00	
Brigham, Town of	Iowa	1069	\$15.00	\$13.00	
Brillion, City of	Calumet	3326	\$7.25	\$7.25	
Cedarburg, City of	Ozaukee	12400	\$10.00	\$9.00	Also provide meal and drinks
Cedarburg, Town of	Ozaukee	6162	\$13.50	\$9.60	Provides snacks and drinks
Columbus, City of	Columbia	5505	\$12.00	\$10.00	
Darlington, City of	Lafayette	2432	\$15.75	\$12.60	
De Pere, City of	Brown	25335	\$18.00	\$15.00	
Delafield, City of	Waukesha	7193	\$14.15	\$10.48	Also provide meal and drinks
Delafield, Town of	Waukesha		\$11.00	\$9.00	Also provide meal and drinks
Durand, City of	Pepin	1879	\$10.66	\$9.62	
Edgerton, City of	Rock	5952	\$7.25	\$7.25	
Farmington, Town of	Washington	3239	\$25.00	\$15.00	Chief inspectors get \$15/hr + \$75/shift (which comes out to approx \$10/hr)
Fort Atkinson, City of	Jefferson	12489	\$11.00	\$10.50	
Franklin, City of	Milwaukee	36624	\$12.00	\$10.00	
Genesee, Town of	Waukesha	7171	\$12.00	\$11.00	
Geneva, Town of	Walworth	4099	\$12.00	\$10.00	
Grafton, Town of	Ozaukee	4179	\$15.00	\$14.00	
Grafton, Village of	Ozaukee	12298	\$13.06	\$8.61	Also provide meal and drinks. Do have a range dependant upon yrs of service
Greenfield, City of	Milwaukee	37352	\$20.00	\$15.00	
Hartford, City of	Washington & Dodge	15747	\$10.20	\$9.18	Also provide meal and drinks
Hazel Green, Village of	Grant	1186	\$14.00	\$13.00	
Hudson, City of	St Croix	15149	\$12.00	\$10.00	
Jackson, Village of	Washington	7841	\$11.50	\$11.00	
Knapp, Village of	Dunn	463	\$18.00	\$15.00	
Linn, Town of	Walworth	2687	\$15.00	\$12.00	
McMillan, Town of	Marathon	2100	\$14.00	\$12.00	
Merrill, City of	Lincoln	9337	\$17.00	\$14.00	Range for poll workers (\$13/14/15.50) - depending on experience
Mineral Point, City of	Iowa	2565	\$10.00	\$10.00	All trained as chief inspectors
Niagra, City of	Marinette	1589	\$12.00	\$10.00	
North Freedom, Village of	Sauk	604	\$11.00	\$10.00	
Oneida, Town of	Outagamie	4001	\$10.00	\$10.00	Also provide meal and drinks
Osceola, Town of	Fond du Lac	2516	\$12.50	\$11.50	
Osceola, Village of	Polk	2809	\$10.00	\$10.00	
Pewaukee, City of	Waukesha	15945	\$10.00	\$8.50	
Pewaukee, Village of	Waukesha	8195	\$8.25	\$7.25	Provides snacks
Port Washington, City of	Ozaukee	12614	\$13.26	\$11.22	Provides meals for larger elections
Port Washington, Town of	Ozaukee	1599	\$15.00	\$10.00	
River Falls, City of	Pierce & St Croix	16618	\$15.00	\$13.00	
River Hills, Village of	Milwaukee	1579	\$15.51	\$15.51	
Roxbury, Town of	Dane	1700	\$17.00	\$15.00	
Saukville, Town of	Ozaukee	1854	\$12.00	\$10.00	

RESOLUTION 5943-2024

RESOLUTION AMENDING ELECTION INSPECTOR WAGES

WHEREAS, the Election Inspector wage for the City of Mayville is currently \$11.00 per hour; and

WHEREAS, at the August 26, 2024 City of Mayville Finance Committee, they were presented with a proposal wherein the Election Inspector wage be increased to \$13.00 per hour; and

WHEREAS, additionally, the proposal further suggested an additional lump sum payment for those serving in the capacity of Chief Election Inspector on election day of \$20.00 for a half day or \$40.00 for a full day, for the additional duties they incur for elections; and

NOW, THEREFORE, BE IT RESOLVED that the Common Council of the City of Mayville does hereby approve the aforementioned wage increases for Election Inspectors, effective January 1, 2025.

Passed by the Common Council of the City of Mayville this 9th day of September, 2024.

Rob Boelk
Mayor

Attest:

Anastasia Gonstead
City Clerk