

TOWN OF BROOKFIELD
TOWN BOARD MINUTES
OCTOBER 17, 2023

The regular meeting of the Town Board, Sanitary District No. 4, and Utility District No. 1 was held in the Erich Gnant Room of the Town Hall, 645 N Janacek Road, Brookfield, WI.

1) CALL TO ORDER.

Chairman Keith Henderson called the meeting to order at 7:00 p.m. with the following people present: Supervisors John Charlier, Steve Kohlmann, Ryan Stanelle, and John Schatzman; Sanitary District No. 4 Superintendent Tony Skof, Town Attorney Michael Van Kleunen and Administrator/Interim Clerk Tom Hagie.

2) MEETING NOTICES.

The meeting was noticed in accordance with Open Meeting Law.

3) APPROVAL OF AGENDA.

Motion by Supervisor Schatzman to approve.
Seconded by Supervisor Stanelle.
Motion Passed Unanimously.

4) APPROVAL OF MINUTES.

Motion by Supervisor Stanelle to approve the minutes of October 3, 2023 Board of Review meeting as presented.
Seconded by Supervisor Kohlmann.
Motion Passed Unanimously.

Motion by Supervisor Stanelle to approve the minutes of October 3, 2023 Town Board meeting with changes.
Seconded by Supervisor Charlier.
Motion Passed Unanimously.

5) CITIZEN COMMENTS.

Tom Slavinsky, executive director, of Elmbrook Senior Taxi Service, 675 N. Brookfield Rd #105, Brookfield, WI 53045 thanked the Town Board for their continued support of the organization and shared town resident ridership information.

6) OLD BUSINESS.

None.

7) NEW BUSINESS.

a. Discussion and possible action regarding the 2023 Waukesha County Tax Collection Agreement.

Motion by Supervisor Stanelle to approve.
Seconded by Supervisor Kohlmann.
Motion Passed Unanimously.

b. Discussion and possible action regarding Johns Recycling 2024 Rate proposal.

Motion by Supervisor Charlier to approve.
Seconded by Supervisor Kohlmann.
Motion Passed Unanimously.

c. Discussion and possible action regarding the proposed 2024 Utility District (Stormwater Utility) Budget.

Motion by Supervisor Kohlmann to approve the budget as presented.
Seconded by Supervisor Charlier.
Motion Passed Unanimously.

d. Discussion and possible action regarding rescheduling the Tuesday, November 21, 2023 2024 Budget Hearing to Tuesday November 14, 2023.

Motion by Supervisor Kohlmann to approve.
Seconded by Supervisor Charlier.
Motion Passed Unanimously.

8) DEPARTMENTS, BOARDS, COMMITTEE/COMMISSION REPORTS/RECOMMENDATIONS.

a. Sanitary District No. 4

- i. Discussion and possible action regarding a Strand Associates, Inc. Task Order 23-03 for the design services of an iron filter rehabilitation project.
Motion by Supervisor Schatzman to approve.
Seconded by Supervisor Stanelle.
Motion Passed Unanimously.
- ii. Presentation by Ehlers Associates for the issuance of General Obligation Promissory Notes for the Poplar Creek Interceptor Lining.
No Action.
- iii. Discussion and possible action regarding a Resolution Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$2,000,000 General Obligation Promissory Notes, Series 2023A.
Motion by Supervisor Kohlmann.
Seconded by Supervisor Stanelle.
Motion Passed Unanimously.

9) ADJOURN INTO CLOSED SESSION, ACCORDING TO WIS. STAT. §19.85(1)(C), FOR THE PURPOSE OF CONSIDERING APPLICANT FOR THE TOWN CLERK POSITION.

Motion by Supervisor Kohlmann to adjourn into closed session at 7:50 p.m.
Seconded by Supervisor Schatzmann.
Motion Passed Unanimously.

10) RECONVENE INTO OPEN SESSION, ACCORDING TO WIS. STAT. §19.85(2), FOR ANY NECESSARY ACTION RESULTING FROM THE CLOSED SESSION.

Motion by Supervisor Kohlmann to adjourn into open session at 8:16 p.m.
Seconded by Supervisor Charlier.
Motion Passed Unanimously.

Action taken as a result of the closed session:

Motion by Supervisor Kohlmann to appoint Deanna Alexander to the Town Clerk position.
Seconded by Supervisor Charlier.
Motion Passed Unanimously.

11) APPROVAL OF VOUCHERS AND CHECKS.

Motion by Supervisor Charlier to approve vouchers dated 10/4/2023-10/17/2023 in the amount of \$350,211.34.
Seconded by Supervisor Schatzmann.
Motion Passed Unanimously.

12) COMMUNICATION AND ANNOUNCEMENTS.

Chairman Henderson noted Trick-or-Treat will be on Sunday, October 31. Supervisor Stanelle noted the Wisconsin Towns Association meeting on Wednesday, October 18.

13) ADJOURN.

Motion by Supervisor Schatzmann to adjourn at 8:24 p.m.
Seconded by Supervisor Stanelle.
Motion Passed Unanimously.

Respectfully submitted,
Tom Hagie
Town Administrator/Interim Clerk



October 26th, 2023

Tom Hagie
Town of Brookfield
645 North Janacek Road
Brookfield, WI 53045

Dear Tom,

On behalf of Elmbrook Humane Society, Inc. (EBHS), I am respectfully submitting a proposed services agreement for calendar year 2024.

We are pleased to submit a proposed services agreement for \$3,500 which reflects no increase from the 2023 services agreement.

We continue to assist residents of Town of Brookfield with many services including but not limited to:

- Picking up and caring for unclaimed domestic stray animals from Town of Brookfield during their State mandated stray hold period (4 days)
- Picking up and caring for injured and sick wildlife*
- Humane Officer service as needed
- Consultations to Town of Brookfield residents as to how to handle various matters related to wildlife and stray animals*
- Accepting animals who can no longer be cared for (relinquishment) thus encouraging responsible care vs. abandonment (saves financial resources for Town of Brookfield)*

*These services have and continue to be provided at no cost to the Town of Brookfield.

Also to note, EBHS has not billed for qualifying costs under section 3.5 of the service agreement (costs outlined above in addition to the service amount as defined in section 1).

We enjoy working with Town of Brookfield residents and the partnership we have maintained for years with Town officials and look forward to our continued partnership on behalf of the community.

If I can be of further service, please contact me at 262-782-9261 or beth@ebhs.org.

Best Regards,

Beth Blackwood
Director of Animal Operations

SERVICES AGREEMENT

THIS AGREEMENT is effective the first day of January 1, 2024, by and between the Town of Brookfield, a municipal corporation, (“Municipality”) located at 645 North Janacek Road, Brookfield, Wisconsin 53045 and the Elmbrook Humane Society, Inc., a Wisconsin not for profit corporation, (“Provider”) located at 20950 Enterprise Avenue, Brookfield, Wisconsin 53045-5224.

IT IS AGREED by and between the parties herein as follows:

1. Municipality, for consideration hereinafter set forth, contracts with Provider for: the maintenance of animal pound facilities, the pickup and disposition of wildlife (when it is injured or poses a human health hazard), and the hold and disposition of cats, dogs, miscellaneous animals and birds. This is for the period commencing as of the date first above written and ending December 31, 2024, pursuant to the authority set out in Wisconsin Statutes Chapters 95, 174, 173, 951, and Municipality’s Animal Code.
2. Unless otherwise determined by the Municipality, Municipality shall pay Provider a total of \$3,500 (the “Fee”) in two (2) payments of \$1,750.00, with the first payment to be paid by January 1, 2024 and the second payment to be paid by July 1, 2024. The Fee covers the following animal control and shelter services to be provided by Provider:
 - 2.1 Shelter, care, redemption and euthanasia services as needed for stray and abandoned animals located in the geographic limits of Municipality.
 - 2.2 Assist residents with wildlife when it is injured or it poses a human health hazard.
 - 2.3 Educate and inform residents on various wildlife problems and offer solutions. Assess, educate and inform residents regarding geese and deer problems.
 - 2.4 Provide live traps as needed and available.
 - 2.5 Care for and house animals impounded pursuant to any applicable law or regulation in exchange for the normal and customary per diem rate Provider charges members of the at-large community for the care and housing of such animals. Provider shall invoice Municipality for such per diem charges on a monthly basis. Invoiced amounts shall be due within thirty (30) days of the date of Provider’s invoice, without offset or deduction.
 - 2.6 Pick up all stray animals as soon as Provider deems reasonably practicable after being notified by either law enforcement or a resident of Municipality.
 - 2.7 Provide educational information regarding animal welfare as requested by the public and law enforcement.
 - 2.8 Provide a phone referral service for domestic pet and wildlife concerns for residents.
 - 2.9 Sponsor spay/neuter programs for adopted pets.
 - 2.10 Assist residents of Municipality with free temporary emergency shelter for animals, as space permits, when requested by local law and social service agencies.

- 2.11 Take into custody an animal if the owner has become incapacitated due to illness, accident or abuse.
 - 2.12 Provide law enforcement, social services and building inspection with reasonable assistance regarding animal-related issues in Municipality.
 - 2.13 Maintain records of all actions identified in this Agreement and provide a summary activity report to Municipality on no less than a quarterly basis.
 - 2.14 Comply with applicable rabies and licensing laws.
3. The Fee further covers the following humane officer services to be provided by Provider for Municipality:
 - 3.1 Provide Municipality with assistance in investigations of animal bites and investigations of alleged violations of statutes and ordinances relating to animals (including, without limitation, statutes and ordinances relating to animal fighting, neglect and abuse).
 - 3.2 Upon Municipality's reasonable request, inspect businesses within Municipality that offer live animals or amphibians for sale or that board animals.
 - 3.3 Issue abatement orders and do follow-up calls when necessary in Provider's reasonable judgment and consistent with applicable law.
 - 3.4 Request citations and prosecutions when necessary in Provider's reasonable judgment and consistent with applicable law.
 - 3.5 Seek subpoenas when necessary in Provider's reasonable judgment and consistent with applicable law.
 - 3.6 Other than writing citations, any additional humane officer responsibilities set forth in Chapter 173 of the Wisconsin Statutes.
 4. Provider agrees to hold animals detained according to this Agreement under conditions, and for those time periods, required by law.
 5. Where an owner or owner's representative requests that Provider release a detained animal, Provider shall require the owner to pay the costs of the boarding fees and all veterinary charges. These fees will be kept by Provider. If the owner does not reclaim the animal, the animal becomes the property of Provider after it is held by Provider for seven (7) days or as otherwise provided by law, whichever is shorter. If Provider is able to adopt the animal out to a new home, Provider shall keep all adoption fees.
 6. Provider, subject to the provision of Chapter 174 of the Wisconsin Statutes, agrees to furnish an adequate shelter for animals detained under this Agreement with adequate facilities for the housing, feeding, special care and necessary exercise of all such animals. All rooms, wards and cages shall be maintained in a sanitary manner, sufficiently lighted and adequately heated and ventilated. Separate areas shall be used for all animals confined as rabies suspects who are known to have bitten or scratched persons or other animals. Provider shall confine all animals which have bitten or scratched persons or other animals and hold them for the period

necessary for adequate examination. Provider further agrees to segregate animals as needed to protect individual animals from injured or vicious animals.

7. A separate and complete record shall be maintained by Provider concerning each animal, including the date and time of impoundment, the amount of the impoundment fee, the disposition of said animal and the name of the person reclaiming the animal. In no event shall an animal be released within Municipality without proof of compliance with rabies vaccine law and a license. Municipality shall receive a monthly report.

8. Municipality shall be entitled, at all times during the term of this Agreement, to designate a non-voting liaison to Provider's Board of Directors.

9. The Provider shall indemnify the Municipality against any and all loss, damages, costs and expenses arising out of any third-party claim for bodily injury (including death) and/or property damage related to this Agreement, or the actions taken by Provider, its agents or employees in fulfilling Provider's obligations under this Agreement or under applicable law.

10. Provider agrees that Provider will at all times during the term of this Agreement keep in force a liability insurance policy issued by a company authorized to do business in the State of Wisconsin and licensed by the Wisconsin Office of the Commissioner of Insurance. Provider shall also name Municipality as an additional insured on Provider's liability insurance policy required under this Section. Upon the execution of this Agreement, Provider will furnish Municipality with written verification of the existence of such insurance in the form of a Certificate of Insurance.

11. In the event of any action, suit or proceeding against Provider upon any matter herein indemnified against, Provider shall, within five (5) working days give notice in writing to Municipality by certified mail addressed to its post office address.

12. This Agreement shall automatically be renewed from year to year on a calendar year basis on identical terms unless terminated upon sixty (60) days' written notice by certified mail by either party to the addresses set forth above.

13. Any renegotiation or modification of this Agreement shall be proposed in writing by the requesting party to the other party at least sixty (60) days prior to the expiration of the term of the Agreement. In addition, the effective date of any term as renegotiated or modified shall not commence until the commencement of the term next succeeding.

14. If any provision of this Agreement is held invalid or unenforceable for any reason, the remaining covenants, restrictions, and provisions of this Agreement will remain enforceable.

15. In the event Provider becomes insolvent, files a petition of bankruptcy, makes an assignment for the benefit of creditors, or a petition of involuntary bankruptcy is filed against said corporation, then and in that event, this contract shall become null and void at the option of Municipality.

16. It is understood and agreed that the entire agreement between the parties contained herein, except for those matters incorporated herein by reference, and that this Agreement supersedes all oral agreements and negotiations between the parties relating to the subject matter hereof.

IN WITNESS WHEREOF, the parties hereto affix their hands and seals at the Town of Brookfield, Wisconsin.

Dated this ___ day of _____, 2023.

Keith Henderson, Town Board Chairman
Town of Brookfield

Tom Hagie, Interim Town Clerk
Town of Brookfield

Kim Preston, Board President
Elmbrook Humane Society, Inc.

Beth Blackwood, Director of Animal Operations
Elmbrook Humane Society, Inc.



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September 11, 2023

Mr. Tom Hagie
Town of Brookfield
645 Janacek Rd.
Brookfield, Wisconsin 53045

Dear Mr. Hagie:

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

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

Service and Related Report

We will audit the basic financial statements of the Town of Brookfield as of and for the year ended December 31, 2023, and the related notes to the financial statements. Upon completion of our audit, we will provide the Town of Brookfield with our audit report on the financial statements and supplemental information referred to below. If, for any reasons caused by or relating to the affairs or management of the Town of Brookfield, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

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

- > Combining and Individual Fund Financial Statements

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

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

Our report does not include reporting on key audit matters.

Our Responsibilities and Limitations

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

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

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

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

Management's Responsibilities

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

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

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You are responsible for the preparation of the supplementary information in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

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

Nonattest Services

Prior to or as part of our audit engagement, it may be necessary for us to perform certain nonattest services.

Nonattest services that we will be providing are as follows:

- > Financial statement preparation
- > Adjusting journal entries
- > Compiled regulatory reports
- > Civic Systems Software

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

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

Mr. Tom Hagie
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In connection with our performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.
- > Accept responsibility for the results of our nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

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

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

Other Documents

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

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

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

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

Timing and Fees

Completion of our work is subject to, among other things, (i) appropriate cooperation from the Town of Brookfield's personnel, including timely preparation of necessary schedules, (ii) timely responses to our inquiries, and (iii) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Town of Brookfield is unable to provide such schedules, information, and assistance, Baker Tilly and you may mutually revise the fee to reflect additional services, if any, required of us to complete the audit. Delays in the issuance of our audit report beyond the date that was originally contemplated may require us to perform additional auditing procedures which will likely result in additional fees.

Certain changes in the Town of Brookfield's business or within its accounting department may result in additional fees not contemplated as part of the original engagement quote provided below. Examples of such changes include but are not limited to: implementation of new general ledger software or a new chart of accounts; the creation of new funds, departments or component units; other significant changes in operations; new financing arrangements or modifications to existing financing arrangements; significant new federal or state funding; government combinations; significant new employment agreements; complex research matters; and significant subsequent events. Any additional fees associated with these business or accounting changes would not be expected to be recurring in nature.

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

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

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<u>Year</u>	<u>Town</u>	<u>TIF #1</u>	<u>Sewer/Water</u>	<u>CDA</u>	<u>Totals</u>
Audit Services	\$ 32,000	\$ 5,500	\$ 13,000	\$ 11,500	\$ 62,000

Fees assume that the Town will be ready to be audited with all requested workpapers, reconciliations and supporting documentation available at an agreed upon date. If delays are encountered that require rescheduling and our additional assistance from Baker Tilly, the Town will be charged for all time incurred. Invoices for these fees will be rendered each month as work progresses and are payable on presentation. In addition to professional fees, our invoices will include our standard administrative charge, plus travel and subsistence and other out-of-pocket expenses related to the engagement. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, the Town of Brookfield agrees to be responsible for all expenses of collection including related attorneys' fees.

Certain changes in the Town of Brookfield's business or within its accounting department may result in additional fees not contemplated as part of the original engagement quote noted above. Examples of such changes include but are not limited to: implementation of new general ledger software or a new chart of accounts; the creation of new entities, divisions or subsidiaries; the development of new product lines or other significant changes in business operations; substantial modifications to financing arrangements; significant new employment or equity agreements; and significant subsequent events. Any additional fees associated with these business or accounting changes would not be expected to be recurring in nature.

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

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

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

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

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

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

Our fees are based on known circumstances at the time of this Engagement Letter. Should circumstances change significantly during the course of this engagement, we will discuss with you the need for any revised audit fees. This can result from changes at the Town of Brookfield, such as the turnover of key accounting staff, the addition of new funds or significant federal or state programs or changes that affect the amount of audit effort from external sources, such as new accounting and auditing standards that become effective that increase the scope of our audit procedures. Our fees above are based on current implemented GASB standards. Any future standards that are deemed material and require implementation by the District we will pass along incurred costs for assistance in implementation and additional audit steps required. We will detail out on corresponding bills the related costs for these standards to ensure transparency and understanding in bill provided.

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

Resolution of Disagreements

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

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

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

Limitation on Damages and Indemnification

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

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

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

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

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

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

Other Matters

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

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

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

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

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

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

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

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

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We appreciate the opportunity to be of service to you.

If there are any questions regarding this Engagement Letter, please contact Paul J. Frantz, the engagement partner on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards. Paul J. Frantz is available at 414 777 5506, or at paul.frantz@bakertilly.com.

Sincerely,

BAKER TILLY US, LLP

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

Enclosure

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

Official's Name

Official's Signature

Title

Date

ADDENDUM A

We will perform the following services:

1. We will compile, from information you provide, the annual Financial Report Form to the Wisconsin Department of Revenue, for the year ended December 31, 2023. Upon completion of the compilation of the annual Financial Report Form, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the Town of Brookfield, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the annual Financial Report Form to you as a result of this engagement.

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

Management is responsible for the Financial Report Form CT for the year ended December 31, 2023 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial report form CT included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Financial Report form CT included in the prescribed form.

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

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

Our Responsibilities and Limitations

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

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

Management's Responsibilities

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

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

ADDENDUM B

We will perform the following services:

2. We will compile, from information you provide, the Public Service Commission Annual Report, including the balance sheets of the Sanitary District No. 4 - Water, an enterprise fund of the Town of Brookfield, as of December 31, 2023 and 2022, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2023. Upon completion of the Public Service Commission Annual Report, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the Town of Brookfield, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the Public Service Commission Annual Report to you as a result of this engagement.

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

Management is responsible for the balance sheets of the Sanitary District No. 4 - Water, an enterprise fund of the Town of Brookfield, as of December 31, 2023 and 2022, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2023 included in the accompany prescribed form. We have performed a compilation engagement in accordance with *Statements on Standards of Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the prescribed form.

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

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

Our Responsibilities and Limitations

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

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

Management's Responsibilities

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

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



E-PLAN
— EXAM

State of Wisconsin
2024 Pricing Guide

E-PLAN EXAM PROPOSAL FOR SERVICES

Commercial Plan Review Services



OVERVIEW

E-Plan Exam is pleased to submit this proposal for services to support your community in its pursuit to deliver better customer service to your constituents and your internal team members through the plan review process!

It is our mission and goal at E-Plan Exam to assist municipalities in their effort to better serve the construction community by working in partnership to deliver exceptional quality plan reviews within an expedited time frame, while maintaining low costs. As code officials, who have served in high functional capacities, overseeing large building inspection and plan review departments, we fully understand and appreciate the challenges that are encountered daily in construction. Our philosophy and approach to better the communities we serve is to work in direct partnership with all stakeholders on all projects, from the time it is simply an idea in the mind of the developer to the point where occupancy is granted. What we have found is when we create and foster a positive experience with the communities we serve through integrity and passion, it improves the safety and the quality of the projects we are privileged to work on.

The proposal contained herein is meant to serve as a starting point and establish a foundation from which we can continue to build upon together. We sincerely look forward to supporting your community!

Our Main Objective

There are five main plan reviews that are required for any commercial building construction in Wisconsin: Building, HVAC, Plumbing, Fire Alarm and Fire Sprinkler. Without delegated authority granted by the State of Wisconsin Department of Safety and Professional Services, all projects would have to flow through them. This is where delegation comes in to handle some or all these scopes at the local level – but in many communities these thresholds are often inconsistent.

After review with Wisconsin DSPS, only a handful of Communities out of more than 1,800 in the State have the capabilities to do full-fledged plan review of Unlimited Size Structures for Building, HVAC, Fire Alarm, Fire Sprinkler, and Plumbing plan reviews. **At the time of this proposal, E-Plan Exam serves approximately 50% of them.**

- Most Communities, if they are delegated, are only delegated for small-scale Building and HVAC for projects not exceeding 50,000 cubic foot in volume for new construction.
- Most communities do not have any Plumbing Plan Review authority.
- Most communities are not delegated for Fire Alarm and Fire Sprinkler for projects at all.

Our goal would be to enhance your local capabilities by **obtaining full-fledged delegation for Building, HVAC, Plumbing, Fire Alarm and Fire Sprinkler projects of unlimited size for your community!**

Once this program is up and running, at its heart it's a program of choice. Applicants would have the choice to submit to your community, and in turn E-Plan Exam, or they could still submit to the State. Likewise, your community can request that a submitter submit directly to the State for any reason. If you would like to proceed, would be joining a very select group of communities as of today that would have full-fledged approval from DSPS to handle all commercial projects at the local level. And once your community would be delegated by the State of Wisconsin, our goals would be simple:

- **Reroute revenue** never seen by your community from the State of Wisconsin.
- Guarantee **15 business days turn around** for any commercial project.
- Provide **full visibility** to the entirety of the plan review process to all stakeholders.
- In partnership, serve as an extension to your municipal operations by offering **free unlimited code consultations**.

Much of these are relatively easy to achieve through our partnership, and while there are some prerequisites, our team will gladly work with you to achieve these delegations and set a new standard for construction in your community!

About Us

We founded our company in Wisconsin where our primary goal is to transform and raise the standard for which plan reviews are done in the state. In partnership with your community, we believe can provide exceptional service and effect positive change! Through successful implementation of our program, we have shown that these four simple objectives differentiate our operation from your current experience, and dramatically impact the communities we serve:

1. **Integrity** - At the heart of E-Plan Exam is our unwavering commitment to protecting the well-being, safety, health, and assets of our community partners. This commitment is not just a corporate statement; it reflects our founding values, guiding every interaction and decision we make.
2. **Communication** - We pride ourselves on our proactive approach to interactions. Instead of simply providing straightforward plan approvals or rejections, we focus on collaborative solutions, ensuring everyone understands the route to code compliance.
3. **Knowledge** - Our expertise has been honed through roles as advisors to the State of Wisconsin, participation on regional and national code committees, leadership within major Wisconsin communities, and oversight of diverse construction endeavors. Every project is distinct, and we are dedicated to liaising with local inspection teams and the State of Wisconsin to ensure consistent and accurate code enforcement.
4. **Passion** - We recognize the vital importance of the permitting and plan review phase in project timelines. We are fervently dedicated to minimizing delays by promising a review turnaround within 15 business days. The industry standard of prolonged waiting periods for plan reviews is something we challenge daily. We believe there is a better way, and we are here to prove it.

OUR PROPOSAL

Outlined in this proposal and contract language is our promise to ensure the service offering we provide is at its best. We are prepared to guarantee that not only will all plan reviews be done within 15 business days, but all reviews will be done by individuals who either live or work in the State of Wisconsin. This allows us the capability to utilize plan examiners who have intimate knowledge of not only the current codes and our "Wisconsinisms", but also our historical state building codes. All of which are still very much enforced today by state statutes and administrative code.

Additionally, our ability to communicate and coordinate our code efforts with not only the local inspection team but also the community, will result in fewer issues encountered during construction. This will allow for community development to occur with ease. To continuously improve our service, we ask that we have the opportunity to meet with community leadership, and those most impacted by our work regularly to review and improve our processes.

Proposed Fee Structure

Our fee structure outlined below operates on a percent fee split. However, as this program is a path of choice, we do offer a couple of ways to approach this:

For all buildings and structures within your community:

Option A:

- **95% of plan review fees are retained by E-Plan Exam and 5% are retained by your community.**
 - **Out of E-Plan Exam's retained plan review fees, we shall be responsible for fees due to the State of Wisconsin as applicable for reviews we perform as specified in Wisconsin Administrative Code.**

Option B:

- **90% of plan review fees are retained by E-Plan Exam and 10% are retained by your community.**
 - **Out of E-Plan Exam's retained plan review fees, we shall be responsible for fees due to the State of Wisconsin as applicable for reviews we perform as specified in Wisconsin Administrative Code.**

You may be asking, why not just go with option B? The reality is that this is a path of choice. Both options are based upon the State of Wisconsin's fee schedules that they utilize – however there is a difference. If you would like to be competitive with what DSPS will charge for anyone in your community for when we go live, Option A may be the best for you. However, if you want to look at some additional revenue while having a baseline of support, Option B is based on another State fee schedule as a baseline – but could be modified to suit your community.

You can set your own fee schedule as you launch this program. We can make this work or look at what you would propose and modify our splits accordingly.

COMMERCIAL PLAN REVIEW FEE SCHEDULE – BUILDING/HVAC/FIRE ALARM/FIRE SUPPRESSION

1. New construction, additions, alterations, and parking lots fees are computed per this table.
2. New construction and additions are calculated based on total gross floor area of the structure.
3. A separate plan review fee is charged for each type of plan review.

Area (Square Feet)	Option A				Option B			
	Building Plans	HVAC Plans	Fire Alarm System Plans	Fire Suppression System Plans	Building Plans	HVAC Plans	Fire Alarm System Plans	Fire Suppression System Plans
Less than 500 sf	\$250	\$150	\$100	\$100	\$100	\$100	\$100	\$100
501 - 2,500	\$250	\$150	\$100	\$100	\$300	\$180	\$100	\$100
2,500 - 5,000	\$300	\$200	\$100	\$100	\$350	\$250	\$100	\$100
5,001 - 10,000	\$500	\$300	\$100	\$100	\$600	\$350	\$150	\$150
10,001 - 20,000	\$700	\$400	\$150	\$150	\$800	\$450	\$200	\$200
20,001 - 30,000	\$1,100	\$500	\$200	\$200	\$1,200	\$600	\$250	\$250
30,001 - 40,000	\$1,400	\$800	\$350	\$350	\$1,600	\$900	\$400	\$400
40,001 - 50,000	\$1,900	\$1,100	\$500	\$500	\$2,100	\$1,200	\$550	\$550
50,001 - 75,000	\$2,600	\$1,400	\$700	\$700	\$2,900	\$1,600	\$800	\$800
75,001 - 100,000	\$3,300	\$2,000	\$1,000	\$1,000	\$3,600	\$2,200	\$1,100	\$1,100
100,001 - 200,000	\$5,400	\$2,600	\$1,200	\$1,200	\$6,000	\$2,900	\$1,400	\$1,400
200,001 - 300,000	\$9,500	\$6,100	\$3,000	\$3,000	\$10,500	\$6,700	\$3,300	\$3,300
300,001 - 400,000	\$14,000	\$8,800	\$4,400	\$4,400	\$15,500	\$9,800	\$4,800	\$4,800
400,001 - 500,000	\$16,700	\$10,800	\$5,600	\$5,600	\$18,500	\$12,000	\$6,300	\$6,300
Over 500,000	\$18,000	\$12,100	\$6,400	\$6,400	\$20,000	\$13,500	\$7,100	\$7,100
Note:	1. A Plan Entry Fee of \$100.00 shall be submitted with each submittal of plans in addition to the plan review and inspection fees.							
	2. At the Sole discretion of the Supervisor of Building Inspection and Plans Examiner; Fees may be modified, reduced, or waived based on scope of services, project type, or other relevant factors.							
Determination of Area	The area of a floor is the area bounded by the exterior surface of the building walls or the outside face of columns where there is no wall. Area includes all floor levels such as subbasements, basements, ground floors, mezzanines, balconies, lofts, all stories, and all roofed areas including porches and garages, except for cantilevered canopies on the building wall. Use the roof area for free standing canopies.							
Structural Plans and other Component Submittals	When submitted separately from the general building plans, the review fee for structural plans, precast concrete, laminate wood, beams, cladding elements, other facade features or other structural elements, the review fee is \$250.00 per plan with an additional \$100.00 plan entry fee per each plan set.							
Accessory Buildings	The plan review fee for accessory buildings less than 500 square feet shall be \$125.00 with the plan entry fee waived.							
Early Start	The plan review fee for permission to start construction shall be \$75.00 for all structures less than 2,500 sf. All other structures shall be \$150.00. The square footage shall be computed as the first floor of the building or structure.							
Plan Examination Extensions	The fee for the extension of an approved plan review shall be 50% of the original plan review fee, not to exceed \$3,000.00.							

Resubmittals & revisions to approved plans	When deemed by the reviewer to be a minor revision from previously reviewed and/or approved plans, the review fee shall be \$75.00. Any significant changes or alterations beyond minor amendments as determined by the Plans Examiner and Building Inspection Department may result in additional charges as appropriate.
Submittal of plans after construction	Where plans are submitted after construction, the standard late submittal fee of \$250.00 will be assessed per each review type that occurred after construction. This is in addition to any other plan entry fees, structural components and base fees applied to a project.
Expedited Priority Plan Review	The fee for a priority plan review, which expedites completion of the plan review in less than the normal processing time when the plan is considered ready for review, shall be 200% of the fees specified in these provisions.

COMMERCIAL PLAN REVIEW FEE SCHEDULE – PLUMBING for Both Options A & B				
1. New construction, alterations and remodeling fees are computed per the following table				
2. New construction fee is calculated based on square footage of the area constructed.				
3. Alterations and remodeling fee is based on the number of plumbing fixtures.				
Area (Square Feet) (New Construction & Additions)	Plumbing Plan Review Fee		Number of Fixtures (Site work for laterals is based on Building Fixture Counts)	Plumbing Plan Review Fee
Less than 3,000	\$300		<15	\$200
3,001 - 4,000	\$400		16-25	\$300
4,001 - 5,000	\$550		26-35	\$450
5,001 – 6,000	\$650		36-50	\$550
6,001 – 7,500	\$700		51-75	\$800
7,501 – 10,000	\$850		76-100	\$900
10,001 – 15,000	\$900		101-125	\$1,050
15,001 – 20,000	\$950		126-150	\$1,150
20,001 – 30,000	\$1,100		>151	\$1,150
30,001 – 40,000	\$1,250		Plus \$160 for each additional 25 fixtures (rounded up) beyond 150 Fixtures	
40,001 – 50,000	\$1,550			
50,001 – 75,000	\$2,100			
Over 75,000	\$2,500			
Plus \$0.0072 per each additional sq. ft. over 75,000 sq. ft.				
Note:	1. A Plan Entry Fee of \$100.00 shall be submitted with each submittal of plans in addition to the plan review and inspection fees.p			
	2. At the Sole discretion of the Supervisor of Building Inspection and Plans Examiner; Fees may be modified, reduced, or waived based on scope of services, project type, or other relevant factors.			
Determination of Area	The area of a floor is the area bounded by the exterior surface of the building walls or the outside face of columns where there is no wall. Area includes all floor levels such as subbasements, basements, ground floors, mezzanines, balconies, lofts, all stories, and all roofed areas including porches and garages, except for cantilevered canopies on the building wall. Use the roof area for free standing canopies.			

Resubmittals & revisions to approved plans	When deemed by the reviewer to be a minor revision from previously reviewed and/or approved plans, the review fee shall be \$75.00. Any significant changes or alterations beyond minor amendments as determined by the Plans Examiner and Building Inspection Department may result in additional charges as appropriate.
Submittal of plans after construction	Where plans are submitted after construction, the standard late submittal fee of \$250.00 will be assessed per each review type that occurred after construction. This is in addition to any other plan entry fees and base fees applied to a project.
Expedited Priority Plan Review	The fee for a priority plan review, which expedites completion of the plan review in less than the normal processing time when the plan is considered ready for review, shall be 200% of the fees specified in these provisions.

Initial review time for all plans shall not be longer than 15 business days to either Approve, Deny, or Request for Additional Information/Place on Hold.

In addition to the outlined fees above, as a courtesy to our municipal partners, we also offer on-call hourly professional engineering services of \$200.00 per hour, when both your community and E-Plan Exam agree in writing prior to such services.

Our initial proposed contract is for 36 months with all billing invoiced monthly with terms of Net 30 days.

And finally, there is no retainer or annual base fee required for our services. We are there when you need us, but when you don't, there is no cost to the municipality. Our goal is to fit seamlessly into your operation, to serve as an extension of your team and to work as your partner.

Insurance

E-Plan Exam carries a full complement of business insurance including errors and omissions, property, general and liability insurance. Certificates of insurance in the following amounts will be provided upon request:

Type of Insurance	Amount of Insurance
Commercial General Liability	<ul style="list-style-type: none"> \$1,000,000 Each Occurrence \$2,000,000 General Aggregate
Professional Liability	<ul style="list-style-type: none"> \$1,000,000 Each Claim \$2,000,000 Aggregate
Umbrella Liability	<ul style="list-style-type: none"> \$5,000,000 Each Occurrence \$5,000,000 Aggregate

Plan Review Process

Plan Intake

In construction, time is money and accuracy is critical. To that end, we have fully automated our procedures to streamline plan review intake. In cooperation with our municipal partners, we have enabled online plan review submission. A sample of our plan review intake forms can be found at eplanexam.com/submit-a-project. Once an applicant submits a project, notifications are sent to all staff who wish to receive notice. This notification will include links to all pertinent contact information, documents, and construction plans that were submitted.

As part of our service, your community will have full access to our system and database. This will allow you to see not only where a project is in our plan review queue, but also what issues may have been encountered and the status of the review. This access is not only limited to you, but to all our clients. You can easily see where everything stands as a whole and filter down to the plan reviews within your municipal boundaries. If you are interested in learning more about our services, we can give you temporary access to our live system and demonstrate it for you.



Fee Collection Services

As part of our service, we offer to all our municipal partners the collection and handling of any plan review fees. This is something that often takes up a significant amount of time to collect fees, ensure proper charges, and process invoices. To simplify matters, E-Plan Exam collects any fees directly for the plan reviews we perform. Our team invoices for each project received directly to the applicant and issues a payment to our municipal partners at the end of each month. This option frees up significant amounts of administrative time for tracking down payments, as well as streamlines payments to the State of Wisconsin. We take ownership for ensuring proper fee calculations and payment collections.

Plan Review

We love to talk about complex projects before they are ready to be submitted. This helps to clear up any potential code issues and ensures a smooth plan review. Code consultations with our examiners and architects, designers, contractors, and/or municipal partners are encouraged for complex projects.

Once the plan review is complete, we turn over all documents, specifications, and requests for additional information, to the applicants as well as the municipality. Our goal is to do as thorough of a review as possible while giving as much information to the municipality, so they can properly do their inspections. Additionally, for large scopes of work or complex projects, we will do project kick off meetings with the local inspection team to make them aware of the intricacies of the project.

All the services mentioned above including code consultations, and code inquiries from our municipal partners, inspectors, or applicants are included as part of our base plan review service.

Our goal is to make this program and our plan review experts an extension of your staff, give you more insight and capabilities versus the State's current process, reroute previously unseen revenue to your community, and provide top quality customer service to you and the constituents within your community.

CONCLUSION

We sincerely look forward to working with your community and supporting your efforts!

Should your community desire to speak with our references, municipal partners, or the developers we have worked with, we will be more than happy to provide contact information. If you decide to proceed with our services, we are proud to say that we will be able to serve your community immediately.

If you have any questions about this proposal or would like to discuss our services, please feel free to contact us at your earliest convenience and we will be more than happy to discuss! We are also available for virtual meetings if preferred.

Thank you for your consideration and we sincerely look forward to working with you!

David Adam (DA) Mattox, P.E.

President
414-736-4721
damattox@eplanexam.com



E-PLAN

EXAM

eplanexam.com

12605 W North Avenue #189 - Brookfield, WI 53005

**TOWN OF BROOKFIELD
PLANNING COMMISSION RECOMMENDATIONS
OCTOBER 24, 2023**

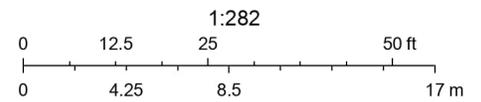
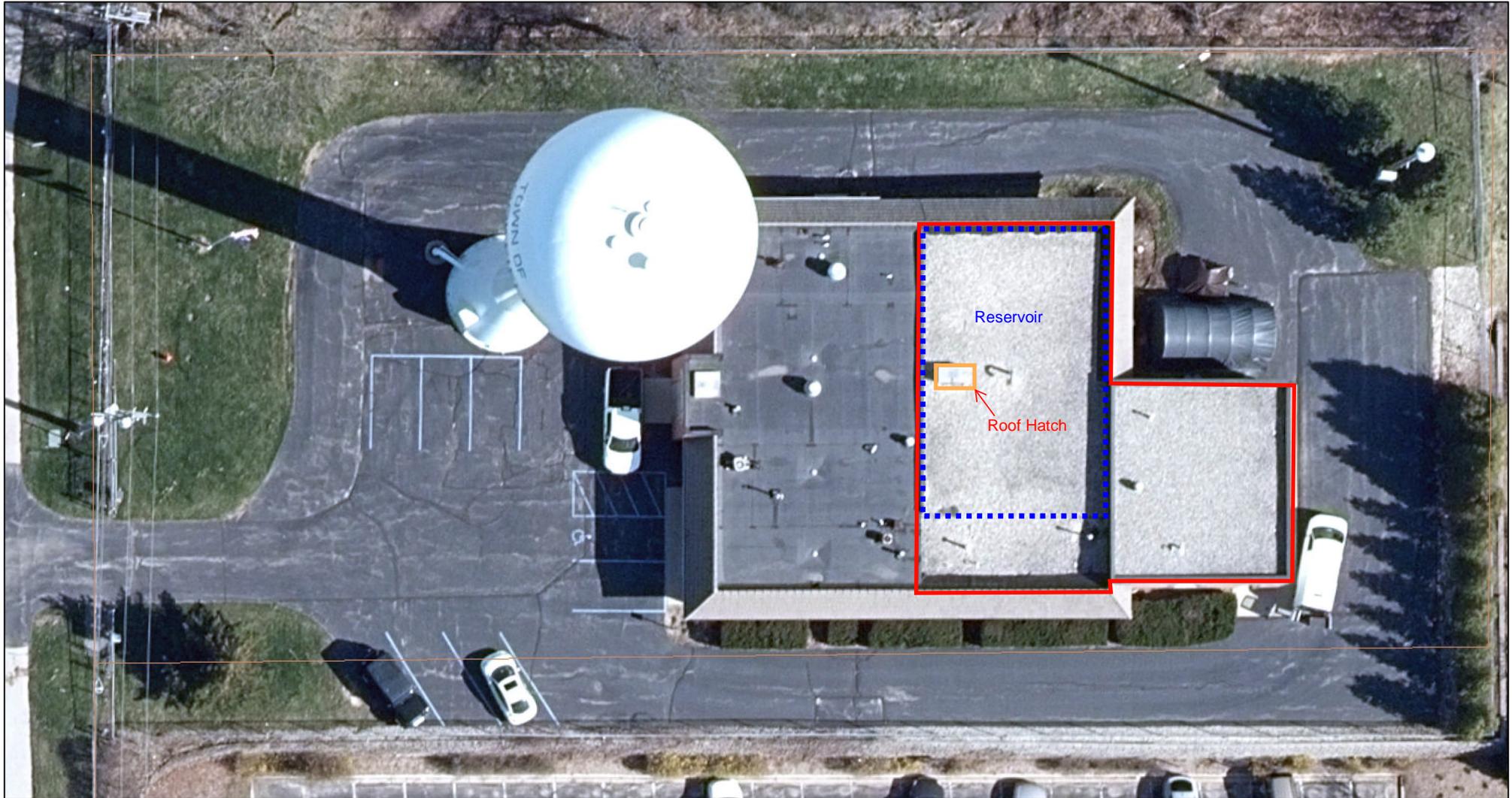
Town Chairman Keith Henderson called the meeting to order at 7:43pm on Tuesday, October 24, 2023, at the Town of Brookfield Town Hall, 645 North Janacek Road, Brookfield, Wisconsin. Also present at the meeting was Supervisor Ryan Stanelle; Commissioners William Neville, Len Smeltzer, Jeremy Watson; and Town Planner Bryce Hembrook. Commissioners Gordon Gaeth was absent and excused, Commissioner Riordan was absent.

DAVID WIMMER FOR A CONDITIONAL A CONDITIONAL USE PERMIT AMENDMENT TO NORTHBROOK APARTMENT BUILDING TO INCREASE THE NUMBER OF PROPOSED DWELLING UNITS BY 3 UNITS, LOCATED AT 700 NORTH BARKER ROAD (BKFT1122993005)

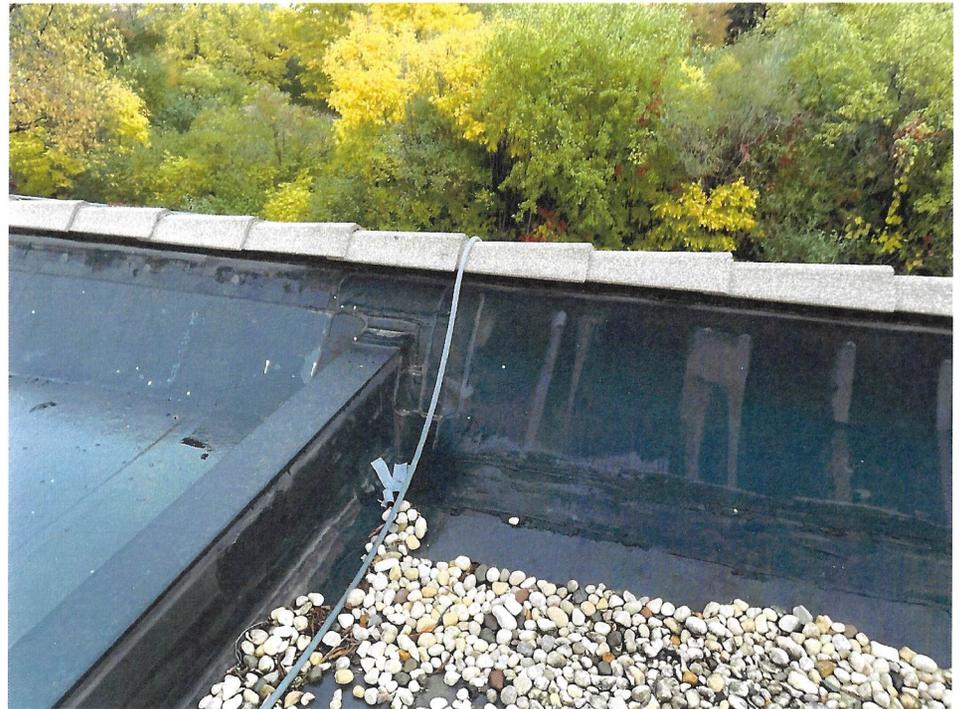
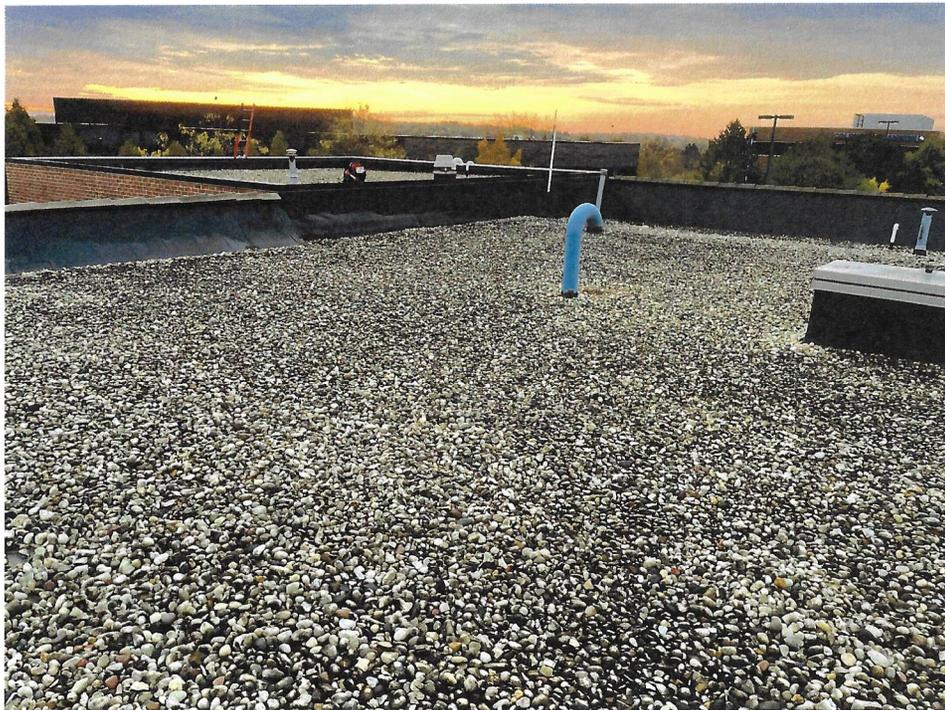
Commissioner Neville moved to **recommend to the Town Board to deny** a Conditional Use Permit Amendment to Northbrook Apartment building to increase the number of proposed dwelling units by 3 units, located at 700 North Barker Road (BKFT1122993005).

The motion was seconded by Commissioner Watson. The motion passed with a vote of 3-1, with Supervisor Stanelle dissenting.

150 S. Barker Rd.



Waukesha County LIS, Sources: Esri, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodatastyrelsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap and the GIS user community, Esri



Barker Rd. Roof and Reservoir Hatch Replacement Estimates

<u>Company</u>	<u>Quote</u>	<u>Roofing System</u>	<u>Warranty</u>
Badgerland Roofing	\$ 27,990.00	Duro-Last Roofing System PVC Membrane * Does not include reservoir hatch * Insulation replacement not included, did not take core samples	15 Year Manufacturer labor & Materials warranty
Waukesha Roofing	\$ 59,965.00	Adhered EPDM. Glue down roof with new insulation.	10 year Manufacturer labor & Materials warranty
	\$ 58,548.00	Adhered TPO membrane with new insulation	10 year
	\$ 39,785.00	Ballast EPDM. Keep existing insulation, replace stone.	10 year
	\$ 10.00	Per tile - Replacement roof tiles if damaged while removing * Quote Includes reservoir hatch replacement	
Langer Roofing	\$ 96,100.00	Adhered EPDM. Glue down roof with new insulation.	5 year* * Extended warranty available at additional cost
	\$ 59,800.00	Ballast EPDM. Keep existing insulation replace stone. * Quote Includes reservoir hatch replacement	5 year*
Great Lakes Roofing	\$ 68,250.00	Permaseal PVC membrane - fuse welded Ballast system over reservoir, fastened system over garage	20 year Manufacturer Membrane Material 15 year Labor - Great Lakes Roofing Labor Warranty
	\$ 75.00	Per tile - Replacement roof tiles if damaged while removing * Quote Includes reservoir hatch replacement	
		\$ 2,800 - \$ 3,100 to add traction path	