TOWN BOARD MEETING
Town of Polk Hall * 3680 State Hwy 60 * Slinger, WI 53086
Washington County, Wisconsin
Tuesday November 10, 2026 7:00 pm following the Special Meeting of Electors

1. Call to Order
2. Official Meeting Notice
3. Roll Call
4. Public Comment- 3 minutes per person/15 total minutes
5. Reports
    a. Washington County Sheriff's Department Monthly Active Report
    b. Slinger Fire Department Monthly Report
    c. Jackson Fire Department Monthly Report
    d. Pam Konrath Washington County Supervisor
    e. Chairmans Report
    f. DPW Report
6. Approval of Minutes
    a. October 13, 2026
    b. October 15, 2026
    c. October 20, 2026
7. Treasurer's Report: Review of Town bank account balances
    a. Approval of vouchers/checks issued
8. Ordinance No. 10.2026 to Amend the Zoning Map
9. Ordinance No.11.2026 to Amend the Zoning Ordinance
10. Resolution 09.2026 Adopting a Town Credit Card Policy
11. Resolution 10.2026 Adopting a Meeting Packet Posting Policy
12. Resolution 11.2026 Fee Schedule
13. Contract with Catalis for 2027-2029
14. 2026 CT Report agreement with Lucida
15. 2027 Budget approval
16. Adjourn

Posted: 11/5/26 amp

Persons with disabilities requiring special accommodation for attendance at the meeting should contact the Clerk at least one (1) business day prior to the meeting. Town Hall phone number 262.677.2123. Members of the Town Board may attend the above meeting. It is possible that such attendance may constitute a meeting of the Town Board pursuant to State ex rel. Badke V. Greendale Village Board, 173 Wis.2d 553, 494 N.W.2d 408 (1993). This notice is given so that members of the Town Board may attend the meeting without violating the open meeting law.

Town of Polk Board Meeting Minutes
October 13, 2026, 7:00 PM

1. Call to Order
The Town Board Meeting for the Town of Polk was called to order by the Chairman on Tuesday, October 13, 2026, at Town of Polk Hall, 3680 State Hwy 60, Slinger, WI 53086.

2. Pledge of Allegiance
The Pledge of Allegiance was recited.

3. Official Meeting Notice
Chairman Schulteis confirmed that the official meeting notice was sent to the West Bend Daily News, Milwaukee Journal Sentinel, and WTKM Radio Station, and was posted on the Town's website and bulletin board.

4. Roll Call
Present: Chairman Albert Schulteis, Supervisor Bob Roecker, Supervisor Jenny Zignego, Treasurer Kelly Eschenfelder, DPW Mark Geyer. Clerk Alison Pecha had an excused absence.
A quorum was established.

5. Moment of Silent Prayer
A moment of silent prayer was observed.

6. Public Comment
Mary Franz, 4349 Hillside Rd, spoke on the countywide Fire/EMS proposal. She questioned the county chairman's newsletter wording about "ensuring reliable fire and EMS services," noting that the Town has relied on Lifestar (and Berg Ambulance Service before it) for more than 20 years on a fee-based system. She stated that public input arrived only after residents, the Village of Germantown, and a former St. Lawrence fire chief wrote letters. The county appears to be seeking uniform municipal consensus in advance. She raised concerns about administrative costs, including an existing six-figure county safety position, and asked why the county would be better qualified to recruit than local departments. She also questioned why the Town should be subject to supplementary taxation to keep the service level it already has. She urged the Board to consider residents' rights as taxpayers.

Chairman Schulteis responded that the process began more than three years ago among chief elected officials, fire chiefs, and municipal administrators, and that details changed almost weekly in 2026. He explained that towns are mandated to provide fire and EMS but cannot raise funds for them under state statute, while counties can. He said the Town has a unique, long-standing relationship with Lifestar. He stated that the Town would be taxed whether or not it participates, and that non-participation would penalize the Slinger and Jackson fire departments by an estimated $60,000 to $70,000 combined. He said he had raised sustainability questions at the chief elected officials meetings. The county's projected increase was 2% to 4% annually and was expected to be sustainable through sales tax growth. The county was using about 25% of sales tax funds to maintain a net neutral tax rate. He said that although there were reservations, the Town did not have a real choice but to give the program a chance. Ms. Franz also raised concerns about county service reductions and the permanence of taxes.

No other comments were received, and public comment was closed.

7. Reports
a. Washington County Sheriff's Department Monthly Active Report
No report was presented. Officer Miller was not in attendance.

b. Slinger Fire Department Monthly Report

Brian Hansen, Slinger Fire Department, distributed the monthly report. He noted that fire prevention activities had reached approximately 450 children in classrooms, in addition to the department's open house. Upcoming training includes a pre-plan tour of the large four-story building under construction in downtown Slinger. The department added a new 18- or 19-year-old member who will attend training next year. The open house at the park was described as well attended despite competing events.

c. Jackson Fire Department Monthly Report

Jim Huyser, Jackson Fire Department, distributed the monthly report. He reported 141 total calls for September, including 34 fire calls and seven structure fires. One fire was in a storage building at a construction site and the other was caused by a cigarette discarded on a deck. Both were contained quickly. The department also responded to several mutual aid requests. There were 17 false alarms, a substantial increase, about half of which occurred at a single property. The department is working with the owner to prevent repeats. The department completed 90 fire inspections, and Freedom Fellowship Church moved into the former Christ Lutheran Church building. The open house drew about 811 people, and 14 school presentations reached about 800 students. An ambulance was also staged at Wide Open Wisconsin at the Fair Park. Training included active shooter training with the Jackson Police Department and EMS patient assessment training. The county-wide implementation of E-MABAS software, funded by a county grant, was reported. It will automate mutual aid paging, which is currently done from paper binders. All county departments are participating.

d. Pam Konrath Washington County Supervisor

Supervisor Konrath previewed three items for the County Board meeting the following evening.

The first was the aquatic invasive species grant used by Little Cedar, Big Cedar, and Silver Lake.

The second was a request to add 1.25 FTEs to the county's crisis intervention pilot program. This program pairs a social worker with a deputy in an unmarked vehicle to respond to behavioral health, substance abuse, and related calls, with the aim of de-escalating situations and keeping individuals out of jails and emergency rooms. She reported that program data shows it is well utilized.

The third was the countywide fire/EMS shared services program. Supervisor Konrath reported that the County Board would vote on the concept the following day and on the dollar amounts and percentages in November, and that the details could still change. She stated that the program would involve no new tax levy, would hold a flat tax rate using sales tax revenue, and would distribute 75% of funds directly to municipalities and 25% to fire departments. She said the proposed $300,000 administrative fee had been eliminated. A $500,000 incentive for departments to sustain volunteer programs, modeled on Slinger's incentive program, remained. She described a five-year plan, with the first 18 months serving as an evaluation period, and noted that funding was expected to take effect in fiscal year 2027. She said she had asked in writing that the Town's arrangement with Lifestar be preserved and that other municipalities be allowed to contract with Lifestar in the future. In response to a resident's question, the Chairman and Supervisor Konrath confirmed that the sales tax revenue is countywide and cannot be separated by municipality. Supervisor Konrath said it was hoped the program would help departments avoid future referendums, though this was not guaranteed. Chairman Schulteis described the 25% fire department distribution as having no strings attached, with the EMS distribution still to be defined. Supervisor Konrath encouraged residents to review County Board and Town agendas and share their views.

e. Chairmans Report

Chairman Schulteis reported that approximately $6,000 of the Town's shared revenue allocation for road work remained. Leveling work in front of the hospital was about half complete, with the remainder scheduled for the following day, after which the allocation would be fully used. All other road projects for the year have been completed.

f. DPW Report

Mark reported that the road patching work had drawn positive comments and that problem areas were being addressed. The first early-fill salt delivery was being received, and trucks are being readied for the season. After the first of the year, the department's part-time drivers would be on board. He also noted fall work is being finished up. The Chairman commended the dumpster project as progressing very well and relayed positive feedback on the working relationship between Mark and Mike.

8. Approval of Minutes

a. September 8, 2026

Motion to approve the minutes of September 8, 2026, was made by Supervisor Zignego and seconded by Supervisor Roecker. The motion carried.

9. Treasurer's Report: Review of Town bank account balances

a. Approval of vouchers/checks issued

The Treasurer summarized payments with quarterly payment to the Village of Jackson, dog license payments to the county through September 15, Wisconsin Towns Association conference registration, annual software registrations, and the dumpster slab. She also noted that at the end of November the interest earned in the property tax account would be moved out, as it had been the past two years when it was placed in the truck account. The Chairman commended the treasurer's clear reporting.

Motion to approve vouchers and checks was made by Supervisor Roecker and seconded by Supervisor Zignego. The motion carried.

10. Resolution 08.2026 requesting Participation in and County Assistance Through the Washington County Shared Services Grant Program for Countywide Fire/EMS

Chairman Schulteis reported that Dave Seager of the county could not provide final figures until it was known how many municipalities would participate, and that copies of the resolution had been provided to the Board. Supervisor Roecker described the matter as very convoluted but noted that the resolution places the Town in a position to avoid harming its fire departments. Supervisor Zignego stated that her main concern, the $300,000 administrative fee, had been resolved. She considered the net neutral tax rate a positive. She noted that the Town's concern about taxation without representation was partly addressed by the Town's participation in the MABAS mutual aid system. She said she still had many questions and would have liked another meeting with a county representative, but that she did not want to harm the Town's fire departments. The Chairman said the Board's decision was effectively limited to supporting the program's general concept without all of the details. He added that the fire departments had not yet seen their grant contracts.

Kelly read the resolution in full. Chairman Schulteis proposed amending the final paragraph so that the agreement would be negotiated after Town Board review, so that all three board members would review it. Supervisor Zignego raised the concern that this could prevent timely action when a decision was needed between meetings. The amendment was not formally moved.

Supervisor Zignego asked whether the resolution had been provided to the public and whether the attorney had reviewed it, and neither could be confirmed. Discussion followed on making meeting packets available on the Town website before meetings so that the public can comment on specific items. The Board noted that the deadline for participation was November 6 and that a special meeting could be held before then.

Motion to table Resolution 08.2026 and bring it back before the November 6 deadline was made by Supervisor Zignego and seconded by Supervisor Roecker. The motion carried, with Chairman Schulteis voting no. The Chairman stated that he saw no reason to postpone because he did not expect further information before the county knew the number of participating municipalities.

The Chairman noted that the item would need to be placed on the Thursday agenda and posted to the website the following day.

11. 2027 Fire Loan Term approval from Bank of ALMA

Kelly reviewed information from the Clerk that the Bank of ALMA was offering the same terms as the previous year. The loan would be at 5.75% in the amount of $375,897. The Chairman noted that, as in past years, the loan would be taken out in December and paid off on March 1.

Motion to accept the Bank of Alma 2027 fire loan terms as presented was made by Supervisor Roecker and seconded by Supervisor Zignego. The motion carried.

12. Set date for Budget workshop and employee reviews

Chairman Schulteis recommended separating the employee reviews from the budget workshop so that the budget could be prepared, posted, and approved at the November board meeting. The Board agreed to hold the budget workshop on Thursday, October 15, 2026 at 8:00 a.m. The Board also agreed to discuss the fire/EMS grant resolution and to set a date for employee reviews at that meeting.

13. Adjourn

Motion to adjourn was made by Supervisor Roecker and seconded by Supervisor Zignego. The motion carried. The meeting was adjourned at 8:07 pm.

Town of Polk Board Meeting Minutes

October 15, 2026, 8:00 AM

1. Call to Order

The meeting was called to order for Thursday, October 15, 2026, at the Town of Polk Hall.

2. Pledge of Allegiance

The Pledge of Allegiance was recited.

3. Official Meeting Notice

The Chair stated that the official meeting notice was sent to the West Bend Daily News, the Milwaukee Journal Sentinel, and WTKM Radio. It was also posted on the Town website and bulletin board.

4. Roll Call

Present: Chairman Albert Schulteis, Supervisor Bob Roecker, Supervisor Jenny Zignego, Clerk Alison Pecha

5. Resolution 08.2026 requesting Participation in and County Assistance Through the Washington County Shared Services Grant Program for Countywide Fire/EMS

This item was held over from the Tuesday meeting. Clerk/Treasurer Allison reported that she had forwarded the resolution to the Town Attorney, who had no legal objection. She explained that the resolution only states the Town's intent to participate under the statute creating the levy exemption. A separate agreement with the details would follow. Funding is contingent on the County allocating funds each year. The Attorney added that a resolution is not as binding as an agreement or ordinance.

The Chair asked for comments, and a copy of the resolution was shared with the citizens present. LifeStar owner Mike Kreuger asked that, when the final agreement is presented, the Town seek a certified accounting of how funds are spent. The Chair explained that the larger municipalities with their own departments, such as West Bend, Germantown, Jackson, and Slinger, receive the 75% share directly. Every participant receives the 25% share, and all must still account for how funds are spent. Funding is expected to grow 2% to 4% annually.

Citizen Wally Behr voiced concern that municipalities felt coerced into participating and that the process lacked openness. He questioned the origin of the 25% funding, noting that similar requests for highway

services had previously been refused. He also questioned the sparse attendance and limited outreach at the County's public sessions. The Chair reported that the Washington County Board approved the countywide shared services program the previous evening, and the Clerk confirmed a County email describing the program as tax net neutral. Supervisor Zignego recalled that attendees at the public session she attended supported the services even at higher cost. Several speakers stated that the Town has borrowing capacity while other municipalities are heavily indebted. The Chair said that the Town's departments would not benefit if the Town withdrew alone.

Citizen Mary Franz shared similar concerns about the lack of detail on what funding was being reallocated. The Chair said County officials had indicated this would be permitted, though nothing had been seen in writing.

Supervisor Jenny Zignego said she did not feel the resolution had to be approved that day and was comfortable waiting until just before the deadline. The Chair said his priority was not to miss the deadline. A Supervisor Roecker said that on principle he would not sign, but he agreed to wait and decide before the deadline. He asked that another Town Board meeting be scheduled shortly before the deadline in case of changes. The Chair agreed but stressed that the Town must make a decision in time so that its fire departments are not harmed. The Clerk noted that the Town would also have to approve the final agreement when it is issued.

Motion to table Resolution 08.2026, with the understanding that the Board will reconvene and decide before the deadline, was made by Supervisor Roecker and seconded by Supervisor Zignego. The motion carried on a voice vote with all members voting aye.

6. 2027 Budget Workshop

Clerk Alison presented the proposed 2027 budget. She said the State's levy limit figure includes the loan and its debt service. Without the loan, the Town could levy only about $667,000. The summary figure shown for total collections was identified as a software flaw and should be disregarded.

Revenues. Building inspection revenue was budgeted at $160,000, against about $140,000 received to date, because building activity had slowed. Fines and penalties of about $60,000 were deposited in the general money market account and not carried into 2027. The Clerk conservatively budgeted little for professional fees charged back to applicants. Items shown in parentheses, such as the Cedar Hills streetlights and forest cropland, are pass-through amounts that do not affect the levy. The Chair noted that the tax rate is expected to change little because borrowing is unchanged.

Expenditures. A 3% wage increase was included for the Clerk/Treasurer and Department of Public Works. Election costs were reduced to reflect two elections. The Clerk added $7,000 to computer software and repair, and noted her recommendation to use the remaining ARPA interest to replace the office computers. The Chair asked that quotes be obtained before year end. Public works wages were increased to $110,000 to reflect the second part-time employee at about 20 hours per week. Fuel was budgeted at $15,000, and

$20,000 remains for salt, with 200 tons arriving in about two weeks. The Chair noted that the salt shed needs painting and that Town staff could do the work with inexpensive materials.

7. Adjourn

Motion to adjourn was made by Supervisor Roecker and seconded by Supervisor Zignego. The motion carried on a voice vote with all members voting aye at 9:25am

The meeting was adjourned.

Town of Polk Town Board Meeting Minutes
October 20,2026, 5:00 PM

Call to Order

Chair Albert Schulteis called the Town Board meeting to order.

Pledge of Allegiance

The Pledge of Allegiance was led by Chair Albert Schulteis.

Official Meeting Notice

Chair Schulteis stated that the official meeting notice had been sent to the West Bend Daily News, Milwaukee Journal Sentinel, and WTKM radio station, and had also been posted on the Town's website and bulletin board.

Roll Call

Present: Chairman Albert Schulteis, Supervisor Bob Roecker, Supervisor Jenny Zignego

Purchase of Plow Truck from Town of Addison

Motion to formally purchase a 2005 International Plow truck from Town of Addison for $22,000 with funds from the truck account was made by Supervisor Zignego and seconded by Supervisor Roecker. The motion carried.

Adjourn

Motion by Supervisor Roecker to adjourn. Second by Supervisor Zignego. Motion carried at 5:10 pm.

ORDINANCE NO. 10.2026

ORDINANCE TO AMEND THE ZONING MAP OF THE
TOWN OF POLK, WASHINGTON COUNTY, WISCONSIN

WHEREAS, the Town Board for the Town of Polk adopted a comprehensive zoning code for the Town of Polk on June 11, 2024, by Ordinance No. 02.2024, and has amended said zoning code from time to time;

WHEREAS, that zoning code is titled "The Town of Polk Zoning Ordinance;"

WHEREAS, following proper notice, the Town of Polk Plan Commission conducted a public hearing on November 5, 2026, to consider the proposed amendment, accepted public comment, and recommended approval of the amendment on the same date;

WHEREAS, the Town Board considered the Plan Commission's recommendation at their meeting on November 5, 2026; and

WHEREAS, the Town Board of the Town of Polk, having reviewed the recommendations of the Plan Commission and having given the matter due consideration, finds that all procedural and notice requirements have been satisfied, and further finds that the amendment promotes the public health, safety, and welfare, preserves and enhances property values, and supports the orderly and desirable use of land within the Town;

NOW, THEREFORE, The Town Board of the Town of Polk, Washington County, does hereby ordain as follows:

Section 1. The Official Zoning Map of the Town of Polk is hereby amended to change the zoning classification of the following described lands from R-1 Low Density Residential District ("R-1 District") to R-4 Shoreland Residential District ("R-4 District"), as described as follows and depicted in the map attached hereto as Exhibit A:

Lot 33, Block 5, Cedar Lake Hills Addition No. 2, a subdivision located in the Northeast 1/4 of the Southwest 1/4 of Section 5, Township 10 North, Range 19 East, Town of Polk, Washington County, Wisconsin.

Section 2. The minimum R-1 District street yard setback of fifty (50) feet shall continue to apply to the subject property.

Section 3. This ordinance shall take effect upon passage and posting as provided by law pursuant to Wis. Stat. §§ 60.80 and 66.0103.

ORDINANCE NO. 11.2026

ORDINANCE TO AMEND THE ZONING CODE OF THE
TOWN OF POLK, WASHINGTON COUNTY, WISCONSIN

WHEREAS, the Town Board for the Town of Polk adopted a comprehensive zoning code for the Town of Polk on June 11, 2024, by Ordinance No. 02.2024, and has amended said zoning code from time to time;

WHEREAS, that zoning code is titled "The Town of Polk Zoning Ordinance;"

WHEREAS, following proper notice, the Town of Polk Plan Commission conducted a public hearing on November 5, 2026, to consider the proposed amendments, accepted public comment, and recommended approval of the amendment on the same date;

WHEREAS, the Town Board considered the Plan Commission's recommendation at their meeting on November 5, 2026; and

WHEREAS, the Town Board of the Town of Polk, having reviewed the recommendation of the Plan Commission and having given the matter due consideration, finds that all procedural and notice requirements have been satisfied and further finds that the amendment promotes the public health, safety, and welfare, preserves and enhances property values, and supports the orderly and desirable use of land within the Town; and

WHEREAS, the Town Board and Plan Commission have reviewed the Town's regulations governing residential uses, including single-family, two-family, multifamily, and multigenerational dwellings, and have determined that amendments are appropriate to clarify the types of residential uses permitted within the Town's zoning districts and the standards applicable to such uses; and

WHEREAS, the proposed amendments revise the zoning districts in which two-family and multifamily dwellings may be permitted, eliminate the existing multigenerational dwelling classification, and make related amendments to the dimensional and definitional provisions of the Zoning Ordinance; and

WHEREAS, the Town Board and Plan Commission recognize that there are circumstances in which a limited secondary living area within a single-family residence may appropriately accommodate related family members while maintaining the use and appearance of the property as a single-family residence; and

WHEREAS, the proposed amendments therefore establish an In-Law Dwelling Unit as an authorized accessory use and establish standards addressing occupancy, size, sanitation, building code compliance, exterior appearance and access, parking, and continued use of such units; and

WHEREAS, the Town Board finds that these amendments provide reasonable opportunities for multigenerational family living while maintaining the distinction between single-family, two-family, and multifamily residential uses and preserving the residential character of the Town's zoning districts;

NOW, THEREFORE, the Town Board of the Town of Polk, Washington County, Wisconsin, does hereby ordain as follows:

For purposes of this Ordinance, existing Zoning Ordinance text is shown in *italics*; text proposed for deletion is shown in strikethrough; and text proposed for addition is shown in bold.

Section 1. § 336-9(B)
§ 336-9(B) is repealed and recreated to read as follows:

B. *All principal structures shall be located on a lot, and only one principal residential structure shall be located, erected, or moved onto a lot ~~except in the case of planned unit developments and multifamily developments.~~*

Section 2. § 336-25(B)
§ 336-25(B) is hereby repealed and recreated to read as follows:

No more than one principal structure shall be permitted on a lot in a residential zoning district~~, unless as part of an approved planned unit development or multifamily use~~.

Section 3. § 336-52(C)(2)
§ 336-52(C)(2) is hereby repealed and recreated to read as follows:

(2) Residential Uses

Uses	A-1	A-2	R-1	R-2	R-3	R-4	B-1	B-2	M-1	M-2	M-3	Q-1	I-1	P-1
Adult family home	P	P	P	P	P	P								
Community living arrangements, eight or fewer persons	C	C	P	P	P	P								
Community living arrangements, nine or more persons			C	C	C	C								
Dwelling units, second or third story							C	C						

Foster homes	P	P	P	P	P	P	C							
Multifamily dwellings				C										
~~Multigenerational dwellings~~	~~P~~	~~P~~	~~P~~	~~P~~	~~P~~	~~P~~								
Residential quarters for the owner, proprietor, commercial tenant, employee, or caretaker as a secondary use							P		P			P		
Single-family dwellings	P	P	P	P	P	P								
Single-family farm dwellings which existed prior to January 1, 1972, and were converted to two-family dwellings prior to September 10, 2019	P	P												
Two-family dwellings			~~P~~	P	~~P~~	~~P~~								
~~Three to Four family dwellings~~	-	-	~~C~~	~~C~~	~~C~~	~~C~~								

Section 4. § 336-52(C)(7)

336-52(C)(7) is hereby repealed and recreated to read as follows:

(7) Accessory uses and structures.

Uses	A-1	A-2	R-1	R-2	R-3	R-4	B-1	B-2	M-1	M-2	M-3	Q-1	I-1	P-1
Aggregate or ready-mix plant												P		
Artificial bodies of water	C	C	C	C	C	C	C	C	C	C	C	C	C	C
Keeping of chickens	P	P	P	P	P									
Garage for storage of vehicles used in conjunction with the operation of the business							P	P	P	P				
Garage lots						C								
Home-based businesses	C	C	C											
Home occupations	P	P	P	P	P	P								
In-Law Dwelling Unit	**P**	**P**	**P**		**P**	**P**								
Keeping of bees	P	P	P	P	P	P	P	P					P	P
Manufacture of concrete products												P		
Mixing of asphalt												P		
Outdoor furnace	P	P	C	C										
Outdoor storage of equipment and vehicles when accessory to a principal use									P	P				
Processing of topsoil												P		
Residential quarters, lawfully in existence at the time of adoption of this chapter, as a secondary use (see specific provisions)							P		P			P		

Short-term rentals	P	P	P	P	P	P								
Washing, refining, or processing of rock, slate, gravel, sand, or minerals												P		

Section 5. § 336-53(C)
§ 336-53(C) is hereby repealed and recreated to read as follows:

§ 336-53(C), Building and Structure Standards — A-1 District:
~~*Single-family dwelling*~~ ***Principal structure****, Minimum residential floor area: 1,200 sq. ft.*

Section 6. § 336-54(C)
§ 336-54(C) is hereby repealed and recreated to read as follows:

§ 336-54(C), Building and Structure Standards — A-2 District:

~~*Single-family dwelling*~~ ***Principal structure****, Minimum residential floor area: 1,200 sq. ft.*

Section 7. § 336-55(C)
§ 336-55(C) is hereby repealed and recreated to read as follows:

§ 336-55(C), Building and Structure Standards — R-1 District:

~~*Single-family dwelling*~~ ***Principal structure****, Minimum residential floor area: 1,200 sq. ft.*

Section 8. § 336-56(C)
§ 336-56(C) is hereby repealed and recreated to read as follows:

§ 336-56(C), Building and Structure Standards — R-2 District:

~~*Three and four unit*~~ ***Multifamily dwelling****, Minimum residential floor area: 500 sq. ft. per unit.*
Maximum height: 35 ft.
Accessory structures, ~~*multi-family dwelling*~~ ***Multifamily dwelling***
Maximum area, all accessory buildings: 400 sq. ft. per unit or 2% overall, whichever is greater.
Maximum height: 25 ft.
Maximum number: One per unit.

Section 9. § 336-57(C)
§ 336-57(C) is hereby repealed and recreated to read as follows:

§ 336-57(C), Building and Structure Standards — R-3 District:

~~*Single-family dwelling*~~ ***Principal structure***, *Minimum residential floor area: 1,200 sq. ft.*

Section 10. § 336-110

§ 336-110 of the Town of Polk Zoning Ordinance is hereby created to read as follows:

§ 336-110. In-Law Dwelling Units.

A. Description. A room or suite of rooms having a separate kitchen facility, located in a single-family dwelling, occupied by not more than two persons related by blood or marriage to the family occupying the primary portion of the dwelling.

B. Parking Requirements. Adequate off street parking shall be provided.

C. Supplemental Standards.

(1) Compliance with sanitation requirements. Prior to the establishment of an in-law dwelling unit, Washington County Natural Resources Department shall certify that the existing on-site sewage disposal system can accommodate the proposed use in accordance with County sanitation requirements.

(2) Compliance with building codes. Prior to establishment of an in-law dwelling unit, the Town Building Inspector shall certify that the single-family dwelling meets all applicable building codes.

(3) Limitation on floor area and bedrooms. The maximum living area in an in-law dwelling unit shall not exceed 1,000 square feet and shall not contain more than two (2) bedrooms.

(4) Exterior appearance. The architecture of the residence shall be compatible with the adjacent residential neighborhood and appear to be a single-family residence.

(5) Exterior doors. A separate exterior entrance to the in-law dwelling unit may be permitted, provided that the entrance is designed and located so that the residence maintains the exterior appearance of a single-family dwelling and does not appear to be a duplex or two-family dwelling.

(6) Interior door between units. An interior door providing direct access between the principal dwelling unit and the in-law dwelling unit shall be required.

(7) Utility Accounts and Addressing. The in-law dwelling unit shall not have separate utility meters, utility accounts, or a separate street address. All utilities shall be served through the principal dwelling unit, and both units shall share a single street address.

(8) Deed restriction. Prior to the establishment of an in-law dwelling unit, the property owner shall file a deed restriction in the Washington County Register of Deeds Office, acceptable to the Town Planner, that includes a statement that the

living unit is for family members of the principal dwelling unit only and the approval of an in-law dwelling unit is not transferable to another property owner without formal approval of the Plan Commission or its designee.

Section 11. § 336-300 Definitions

The following definitions in § 336-300 of the Town of Polk Zoning Ordinance are hereby amended as follows:

DWELLING, MULTIFAMILY — *A residential building designed for or occupied by three or more families~~, with the number of families in residence not to exceed the number of dwelling units provided~~.*

~~***DWELLING, MULTIGENERATIONAL*** — *A single dwelling unit occupied by at least two adult generations of a family and children or grandchildren under the age of 25.*~~

DWELLING, SINGLE-FAMILY — *A ~~detached~~ residential building designed for or occupied exclusively by one family ~~and surrounded by open space or yards and which is not attached to any other dwelling by any means~~.*

DWELLING, TWO-FAMILY — *A ~~detached or semidetached~~ residential building designed for and occupied exclusively by two families.*

Section 12: Severability. If any provision of this Ordinance, or the application thereof to any person, property, or circumstance, is held invalid or unenforceable by a court of competent jurisdiction, such invalidity or unenforceability shall not affect any other provision or application of this Ordinance that can be given effect without the invalid or unenforceable provision or application. To that end, the provisions of this Ordinance are declared to be severable. Except as expressly amended by this Ordinance, all other provisions of Chapter 336, Zoning, of the Town of Polk Code of Ordinances shall remain unchanged and in full force and effect.

Section 13. Effective Date. This ordinance shall take effect upon passage and posting as provided by law pursuant to Wis. Stat. §§ 60.80 and 66.0103.

ADOPTED this _____ day of _____, 2026.

_____

Albert Schulteis, Town Chairman

Ayes: ____ Nays: ____ Absent: ____

Attest:

_____

Alison Pecha, Town Clerk

Town of Polk
Washington County

RESOLUTION 10.2026

RESOLUTION ADOPTING POLICY FOR POSTING TOWN BOARD AND PLAN COMMISSION MEETING PACKETS ON THE TOWN WEBSITE

WHEREAS, the Town Board recognizes the importance of transparency and public access to governmental information; and

WHEREAS, the Town Board desires to establish a consistent policy for the publication of meeting materials;

NOW, THEREFORE, BE IT RESOLVED that the Town Board of the Town of Polk, Washington County, Wisconsin, hereby adopts the Policy for Posting Town Board and Plan Commission Meeting Packets on the Town Website.

BE IT FURTHER RESOLVED that the Town Clerk is authorized to implement and administer this policy.

Adopted this 10th day of November, 2026.

Town Chair: _____

Supervisor: _____

Supervisor: _____

Attest: Town Clerk _____

TOWN OF POLK, WASHINGOTN COUNTY

POLICY FOR POSTING TOWN BOARD AND PLAN COMMISSION MEETING PACKETS ON THE TOWN WEBSITE

SECTION 1. PURPOSE

The purpose of this policy is to promote transparency, public participation, and access to information by providing timely public access to Town Board and Plan Commission meeting materials while ensuring compliance with Wisconsin's Open Meetings Law, Public Records Law, confidentiality requirements, and other applicable laws.

SECTION 2. POLICY STATEMENT

The Town supports making meeting information readily available to the public. To the extent practical, meeting packets provided to Town Board and Plan Commission members for open session meetings shall be posted on the Town's official website prior to meetings, subject to the limitations and exceptions contained in this policy.

SECTION 3. DEFINITIONS

Meeting Packet means the collection of documents distributed to Town Board and Plan Commission members in preparation for a scheduled Town Board and Plan Commission meeting, including but not limited to:

Agendas
Draft minutes
Reports
Correspondence
Contracts
Ordinances
Resolutions
Budget materials
Supporting documentation for agenda items

SECTION 4. POSTING REQUIREMENTS

A. The Town Clerk or Zoning Secretary shall post the complete meeting packet for Town Board and Plan Commission meetings on the Town's official website whenever possible.

B. Meeting packets should be posted no later than twenty-four (24) hours before the scheduled meeting whenever practical.

C. Failure to post a meeting packet prior to a meeting shall not invalidate the meeting or any action taken by the Town Board and Plan Commission.

D. Materials received after the packet has been posted may be distributed at the meeting without requiring republication of the entire packet.

E. Packets will generally be posted when available, but that the official notice of the meeting remains the posted agenda and notice required under Wisconsin Open Meetings Law.

SECTION 5. EXEMPT MATERIALS

The following materials shall not be posted as part of a public meeting packet:

Documents related to closed session matters.
Attorney-client privileged communications.
Confidential employee records.
Medical information.
Personally identifiable information protected by law.
Information exempt from disclosure under Wisconsin Public Records Law.
Security-sensitive information that could jeopardize public safety or Town operations.
Draft documents specifically designated as confidential by the Town Attorney.

When exempt materials are included in Board packets, the public packet shall either omit the material or contain a notation indicating that the document has been withheld pursuant to applicable law.

SECTION 6. PERSONAL INFORMATION REDACTION

Prior to publication, Town staff shall make reasonable efforts to remove or redact confidential information, including:

Social Security numbers
Driver's license numbers
Financial account numbers
Personal medical information
Protected personal contact information
Any information made confidential by federal or state law

SECTION 7. WEBSITE POSTING FORMAT

A. Meeting packets shall be posted in PDF format when feasible.

B. Archived packets shall remain available on the Town website according to the Town's records retention schedule and website capabilities.

SECTION 8. CHANGES TO POSTED PACKETS

If a correction is necessary after posting:

The revised document shall be posted as soon as practical.
The posting may include a notation indicating the document was revised.
Minor clerical corrections may be made without additional notice.

SECTION 9. DISCLAIMER
The following disclaimer shall appear on meeting packets:

"These materials are prepared to assist the Town Board and Plan Commission in conducting public business. Materials may be revised, supplemented, or amended prior to or during the meeting. The official record of Town Board and Plan Commission actions is contained in the approved minutes and adopted resolutions."

SECTION 10. RESPONSIBILITY
The Town Clerk or Zoning Secretary shall be responsible for:

Preparing public meeting packets.
Reviewing materials for compliance with this policy.
Coordinating redaction of exempt information.
Posting packets to the Town website.
Maintaining packet archives as directed by the Town Board and Plan Commission.

SECTION 11. EFFECTIVE DATE
This policy shall become effective upon adoption by resolution of the Town Board.

RESOLUTION # 11.2026

Amendment of the Town of Polk Fee Schedule Resolution #01.2026

Town of Polk, Washington County, State of Wisconsin.

WHEREAS, the Town of Polk in Washington County, state of Wisconsin has determined that it is prudent that fees be reviewed from to time for cost effectiveness; and

WHEREAS, the Town of Polk desires to not reference to specific dollar amounts within the Town Code of Ordinances, or within the Zoning Code or Land Division Code, and instead, will provide from time to time, a Resolution setting fees for passage.

THEREFORE, BE IT RESOLVED, by its passage with a voice vote, The Town Board of the Town of Polk does hereby approve and incorporate herein, the attached fee schedule:

To be effective upon its passage and postings.

Adopted this 10th day of February 2026.

X _____

Albert Schuteis
Chairman

X _____

Robert Roecker
Supervisor

X _____

Jenny Zigego
Supervisor

Attest: _____Alison Pecha, Clerk

Town of Polk Fee Schedule

Effective 11/10/26 expect when noted.

Alcohol and Tobacco Licensing:

Class "A" Beer	$160
"Class A" Liquor	$500
Class "B" Beer	$100
"Class B" Liquor	$500
Temporary Class "B" picnic	$10
Publication	$25
Tobacco	$100
Late Fee Publication	Actual Cost
Operator (Bartenders) License	$35
Provisional Operator	$15

Dog Licenses effective April 1,2024

Male/Female intact	$15
Spayed/Neutered	$10
Kennel License	$50
Late fee per dog after March 31st	$20

Town Permits & Road Permits

Fireworks per event	$50
Short Term Rental	$75
Short Term Rental Renewal	$50
Road Access/Culvert	$100
Weight Limit Restriction Waiver	$50
Structure Moving Permit	$350
Right of Way Access Permit	$50

General/Administrative

Copies (per pages)	$.75
Files transferred to a Flash Drive	$10
NSF Checks	$50
Special Assessment Letter	$35
Special Assessment Letter Rush	$45
Open Record Request	Cost estimated based on request
Letter of Credit/ Cash Deposit	$1,000 min or $5 per sq ft
Cash Bond	As designated by Town Board

Special Meeting Fee Town Board $600 (subject to Town Chair's discretion)

Land Division / Zoning

Engineering, Legal & Professional Fees	Actual Costs
CSM Application	$350
CSM Amendment Application	$250
Subdivision Plat- Preliminary Review	$300 + $10/lot
Subdivision Plat Final Review	$150 + $5/lot
Subdivision Reapplication Fee (additional review of preliminary plat)	$150 + $5/lot
Zoning Board appeal & variance application	$600
Zoning Review Commercial Signage/Billboards	$500 + cost of professional service
Zoning Review Commercial Cell Tower	$500+ cost of professional service
Zoning Review New Residential Home	$300
Zoning Review Residential Additions/Remodel/Accessory Structure	$200
Zoning Review Residential Miscellaneous Decks & Pools	$200
Site Plan Review Zoning Districts B-1, B-2, M-1, M-2, M-3, Q-1 I-1, P-1	$500 + cost of professional service
Special Exemption	$500 + cost of professional service
Temporary Use Application	$100/60 days & $300/year
Conditional Use Permit Review/Application	$500 + cost of professional service
Commercial Zoning Compliance Permit	$250 + cost of professional service

Petition to Rezone	$500 + cost of professional service
Planned Unit Development Review	$500 + cost of professional service and publishing
Planned Unit Development Amendment of approved plan	$250/ plan commission meeting + cost of professional service and publishing
Concept review meeting	cost of professional service
Special Meeting Fee (Plan Commission or Zoning Board)	$100 + regular meeting fees
Chicken keeping Permit (R-1 only)	$25

Town of Polk
Building Permit Fee Schedule
Effective 01/01/2023, Revised 01/16/2024, 11/10/26.

A. Residential 1 & 2 Family

1. New Structure	$0.41 per sq. ft. (all areas, all levels) * $150 minimum
2. Erosion Control	New Construction $200 Addition / Remodel $100
3. Remodel / Addition	$11.50 per thousand of project value ** $150 minimum
4. Accessory Structure	$0.28 per sq. ft. (all areas, all levels) * $150 minimum
5. Pools	
a. Above Ground	$11.50 per thousand of project value** $125 minimum
b. In- Ground	$11.50 per thousand of project value** $175 minimum
6 Raze Permit	$80
7. Other	$150 minimum
8. State Seal	$45
9. Early Start	$400 (footing and foundation only)
10. Occupancy Permit	$50 per unit
11. Moving of a Building	$200 plus $0.10 per sq. ft.
12. Plan Review	
a. New 1&2 Family Residence	$230
b. 1&2 Family Additions / Remodel	$80
c. Residential Accessory Structure	$60
d. Decks and Pools	$50
13. Special inspections / reports	$160

*Square foot calculations shall include all areas, all levels

**Value of the project shall include the total cost of everything, start to finish, including mechanicals

B. Commercial

1. New Structure	Price per sq. ft. as listed below plus $2.50 per thousand of value**
a. Assembly: Group A	$0.38 sq. ft.*
b. Business: Group B	$0.38 sq. ft.*
c. Educational: Group E	$0.38 sq. ft.*
d. Factory & Industrial: Group F	$0.35 sq. ft.*
(Office areas to follow fees in Group B)	
e. High Hazard: Group H	$0.40 sq. ft.*
f. Institutional: Group I	$0.40 sq. ft.*
g. Mercantile: Group M	$0.38 sq. ft.*
h. Residential: Group R	$0.38 sq. ft.*
i. Storage: Group S	$0.34 sq. ft.*
j. Utility and Misc.: Group U	$0.34 sq. ft.*
k. Build Out: see above new structure fees in a-j	
l. Minimum fee $250	
2. Remodel/ Addition	$11.50 per thousand of project value ** $250 minimum
3. Occupancy, Temporary Occupancy, Change of Use	
a. $150 for space < 2000 sq. ft.	
b. $200 for space > 2000 sq. ft.	
4. Commercial Early Start	$400 (footing and foundation only)
5. Raze Permit	$225
6. Erosion Control	$200 per building plus $5.00 per 1000 sq. ft. of disturbed area
7. Occupancy Permit	$200 per unit
8. Other	$250 minimum
9. Signs	$30 plus $.35 per sq. ft. >10 sq. ft. Per side, $200 max
10. Plan Review	
a. Multi Family	$280 plus $25 per unit
b. Addition / Remodel	$280
c. Heating Plans	$60

*Square foot calculations shall include all areas, all levels

**Value of the project shall include the total cost of everything, start to finish, including mechanicals

C. Agricultural Buildings (unheated)

1. New Structure	$0.30 sq. ft.*
2. Remodel/ Additions	$10 per thousand of project value **
3. Other	$150 minimum

*Square foot calculations shall include all areas, all levels
**Value of the project shall include the total cost of everything, start to finish, including mechanicals

D. Miscellaneous

1. Minimum permit fee:	Residential $150 / Commercial $250
2. Re-inspection fee	$85
3. Failure to call for an inspection	$85

4. Triple Fee due if work is started prior to permit issuance

5. Permit extension – 6-month extension available at 25% of original permit fee. No less than the minimum.

6. All permit fees are non-refundable

Catalis
3025 Windward Plaza, Suite 200
Alpharetta, GA 30005

No.: 006Ph000015JYqdIAG
Date Created: 10/27/2026

ORDER FORM

CUSTOMER INFORMATION

Customer: Town of Polk, WI
Address: 3680 State Hwy 60, Slinger, WI 53086
Phone: (262) 677-2123
Primary Contact: Alison Pecha, alison.pecha@townofpolk-wi.gov
System Administrator: Same as above
Billing Contact: Same as above
ACH: ☐ PO: Number Tax Exempt: ☒

Catalis Representative: Jeff Leone, jeff.leone@catalisgov.com, (781) 476-2035
Contract requests or questions can be directed to contracts@catalisgov.com.
Any payment or remittance questions can be directed to receivable@catalisgov.com.

AGREEMENT TERM

Start Date: January 1, 2027
End Date: December 31, 2029

PRICING

Assessment Services Fees

	Fees
2027 Annual Assessment Services	$17,800.00
2028 Annual Assessment Services	$17,800.00
2029 Annual Assessment Services	$17,800.00
Total Fees:	**$53,400.00**

- Each year, the annual contract amount will be invoiced in four equal quarterly installments of $4,450.00 on January 1, April 1, July 1, and October 1 of each contract year.
- Invoices are due within thirty (30) days of receipt.

SCOPE OF WORK

Assessment Services — Assessment Years 2027–2029

- Annual assessment maintenance, including sales review, permit review, property record updates, market monitoring, value adjustments when warranted, annual assessment roll updates, municipal reporting assistance, and consultation with municipal officials.
- Review and analysis of real estate transfers; verification and processing of building permits and assessor notifications; and review of assessment uniformity and equity.

- Open Book attendance and taxpayer assistance; assessment explanation and valuation support; Board of Review preparation, testimony, and assessment defense; and consultation regarding appeals and procedural requirements.
- Maintenance of assessment records using industry-standard CAMA systems and assessment administration tools, including database maintenance, property record management, market data integration, reporting, analysis, and compliance support.

Client Responsibilities

- The Town will provide reasonable access to building permit information, GIS and mapping resources if available, relevant municipal records, and coordination with municipal staff and elected officials.

TERMS AND CONDITIONS

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

ACCEPTANCE

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

CATALIS TAX & CAMA, INC:

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

Town of Polk, WI:

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

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

Lucida
TAX + ACCOUNTING SOLUTIONS

October 22, 2026

To the Town Board
Town of Polk
3680 State Hwy 60
Slinger, WI 53086

To the Town Board,

We are pleased to confirm our acceptance and understanding of the services we are to provide for the Town of Polk (the "Town") for the year ended December 31, 2026.

You have requested that we perform a compilation engagement with respect to the 2026 Municipal Financial Report of the Town ("Form CT") for the year ended December 31, 2026.

Our Responsibilities

The objective of our engagement is to apply accounting and financial reporting expertise to assist you in the presentation of financial statements 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 them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services ("SSARS") promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct,* including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the Town or noncompliance with laws and regulations.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to assist you in the presentation of the Municipal Financial Report in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

a. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the Municipal Financial Report.

b. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America.

c. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

d. The prevention and detection of fraud.

e. To ensure that the Town complies with the laws and regulations applicable to its activities.

f. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.

g. To provide us with—

- access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- additional information that we may request from you for the purpose of the compilation engagement.
- unrestricted access to persons within the Town of whom we determine it necessary to make inquiries.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to obtain our permission to do so.

Other Relevant Information

Patricia Reda is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these compilation services will not exceed $2,750. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees are payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We may issue a separate engagement letter, or an addendum to the original engagement letter, covering the additional services.

In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Alternative Dispute Resolution
If a dispute arises out of or relates to the Agreement including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the AAA Professional Accounting and Related Services Dispute Resolution Rules before resorting to arbitration, litigation, or some other dispute resolution procedure. The mediator will be selected by agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. Any mediator so designated must be acceptable to all parties. The mediation will be conducted in the State of Wisconsin.

The mediation will be treated as a settlement discussion, and therefore, is confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs for legal representation is the responsibility of the hiring party.

Period of Limitations
You agree that any claim, lawsuit, arbitration or other similar proceeding you may file or make arising out of this Agreement or any of the work or services that are the subject of this Agreement shall be commenced and filed no later than one (1) year after the earlier of delivery of the work product to you or termination of the Agreement by either party, regardless of any longer period of time for filing or commencing such lawsuit, claim, arbitration or other similar proceeding that may be provided by statute or law.

Designation of Venue and Jurisdiction
You and we agree that any claim or lawsuit arising out of or related to this Agreement or the work or services that are the subject of this Agreement, whether based on tort, contract, statute or other legal theory or cause of action, shall be filed either in the Circuit Court for Waukesha County, Wisconsin or the federal district court in Milwaukee, Wisconsin and that Wisconsin law shall govern any and all such claims or lawsuit, and that Wisconsin law shall be applied without reference to conflicts of law rules.

Limitation of Liability
You agree that in connection with any claim or cause of action you may assert or file relating to or arising in whole or in part out of this Agreement (or any of the work or services that are the subject of this Agreement), Lucida LLC shall not be liable to you for any amount in excess of two times the amount of fees paid by you under this Agreement, regardless of the nature of the claim or claims that are or were asserted. In addition, in no event shall Lucida LLC be liable for any punitive or exemplary damages relating to this Agreement or any of the work or services that are the subject of this agreement.

If any portion of this agreement is held to be void, invalid or otherwise unenforceable in whole or in part, such portion of the agreement shall be amended to the minimum extent required to make the provision enforceable and the remaining portions of this agreement shall remain in full force and effect.

This agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations or understandings, whether oral or written, with respect to such subject matter. This agreement may not be changed, modified or waived in whole or in part except by an instrument in writing signed by both parties.

To the Town Board, Town of Polk
Slinger, Wisconsin

Other Matters
Lucida LLC (and its successor) has a contractual arrangement with Lucida (and its successor) whereby Lucida provides Lucida LLC with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Lucida the information that we may obtain from you in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Lucida LLC and its employees of confidential information that we may obtain in the course of our engagement.

Lucida LLC and Lucida practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Lucida LLC provides attest services to its clients. Lucida is not a licensed CPA firm and does not provide audit or attest services. Lucida LLC has a contractual arrangement with Lucida, whereby Lucida provides Lucida LLC with professional and support personnel to perform professional services on behalf of Lucida LLC.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Lucida LLC

Lucida LLC
Lake Geneva, Wisconsin

Accepted: _____ _____
Signature, Title Date

NOTICE of PUBLIC HEARING and BUDGET SUMMARY For the TOWN of POLK

Notice is hereby given that the Town of Polk, Washington County, Wisconsin will hold a public hearing on the town's proposed 2027 budget on Tuesday, November 10, 2026 at 7:00 p.m., at the Polk Town Hall, 3860 State Hwy 60, Slinger, WI. Immediately following the public hearing, a Special Town Elector Meeting will be held to approve the 2026 total town tax levy to be collected in 2027. The proposed budget in detail is available for inspection on the town's website at www.townofpolk-wi.gov and at the clerk's office by appointment. The following is a summary of the proposed budget.

Revenues	**2026**	**2027**	**% Change**
Taxes	$ 1,030,416	$ 1,065,951	3.33%
Intergovernmental Revenues	$ 444,920	$ 455,608	2%
Licenses/Permits	$ 201,620	$ 204,470	1%
Fine, Forfeitures, Penalties	$ -	$ -	
Public Charges for Services	$ 1,785	$ 1,600	-12%
Intergovernmental Charges for Services	$ -	$ -	
Miscellaneous Revenues	$ 31,725	$ 36,725	14%
Long Term Debt	$ 373,215	$ 397,511	6%
Cash balance Applied			
Total Revenues	**$ 2,083,681**	**$ 2,161,865**	4%

MILL RATE (TAX PER $1,000)	$1.05	$0.84	-25%
(Mill rate estimate, subject to change based on final assessed values)			

Expenditures			
General Government	$ 169,769	$ 178,038	5%
Public Safety	$ 508,869	$ 533,897	4.69%
Public Works	$ 936,961	$ 935,393	-0.17%
Health & Human Services	$ -	$ -	
Conservation & Development	$ 94,867	$ 117,026	19%
Debt Service Fund	$ 373,215	$ 397,511	6%
Other Financing Uses/Capital Outlay	$ -	$ -	
Total Expenditures	**$ 2,083,681**	**$ 2,161,865**	4%

Posted this 22th day of October, 2026
By: Alison Pecha, Clerk