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

www.ci.mequon.wi.us
Office of the City Administrator

FINANCE-PERSONNEL COMMITTEE
Tuesday, June 13, 2023
6:15 PM
North Conference Room

Agenda

1) Call to Order, Roll Call

2) Approve Meeting Minutes
   Action requested: review and approve
   a. May 9, 2023 Finance-Personnel Meeting Minutes

3) License Applications
   Action requested: review and approve
   a. June 2023 Licenses
   b. 2024 Waste Hauler Permits

4) Vouchers Paid
   a. May 2023 Vouchers Paid List

5) Presentation
   a. Review of Post-Employment Benefit Valuation Studies Addressing Liabilities with a Measurement Date of December 31, 2021, as Included in the December 31, 2022 Annual Comprehensive Financial Report and Prepared by Key Benefit Concepts, LLC
   b. Acceptance of the FY2022 Annual Comprehensive Financial Report and Report on Internal Control

6) Information Items
   a. Finance & Personnel Work Plan

7) Adjourn

Dated: June 13, 2023 *.../s/ Andrew Nerbun, Chair*

Notice is hereby given that a quorum of other governmental bodies may be present at this meeting to present, discuss and/or gather information about a subject over which they have decision-making responsibility, although they will not take formal action thereto at this meeting.

Persons with disabilities requiring accommodations for attendance at this meeting should contact the City Clerk's Office at 262-236-2914, twenty-four (24) hours in advance of the meeting.

Any questions regarding this agenda may be directed to the City Administrator's Office at 262-236-2941, Monday through Friday, 8:00 AM – 4:30 PM

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www.ci.mequon.wi.us
Office of the City Administrator

FINANCE-PERSONNEL COMMITTEE
Tuesday, May 9, 2023
7:00 PM
North Conference Room

Minutes

1) Call to Order, Roll Call

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

Also present: William Jones, City Administrator, Justin Schoenemann, Assistant City Administrator, Jennifer Engroff, Finance Director, Marie Keyser, Assistant Finance Director, Caroline Fochs, City Clerk, Brian Sajdak, City Attorney and Kelly Tolocko, Alderwoman

2) Approve Meeting Minutes
   a. April 11, 2023 Finance-Personnel Meeting Minutes

RESULT:	**Approved by Voice Acclamation [Unanimous]**
MOVED BY:	Alderman Strzelczyk
SECONDED BY:	Alderman Parrish

AYES:	Gebhardt, Parrish, Strzelczyk

3) License Applications
   a. May Licenses

Clerk Fochs explained to the Committee that every license application goes through a review by the Fire, Police and Inspections departments. Further, the City checks for any unpaid receivable (taxes, general billing, etc.). Alderman Gebhardt asked if there were any applications that were denied. Ms. Fochs said "no" however Ferrantes will be going out of business in August and Sobelman's did not renew.

Alderman Strzelczyk asked for a refresher what the canvasser renewal process is. Clerk Fochs explained the police department conducts a background check on the applicant and makes a recommendation for approval or denial. The rules are set by the City as for when the applicant can knock on doors, what door they can approach, etc. The approved applicants are placed on the City website for anyone to view at any time. The license is good for three months and the applicant can renew for an additional three months at no charge, provided the police department still grants approval.

RESULT:	**Approved by Voice Acclamation [Unanimous]**
MOVED BY:	Alderman Parrish
SECONDED BY:	Alderman Strzelczyk
AYES:	Gebhardt, Parrish, Strzelczyk

4) Vouchers Paid

a. April 2023 Vouchers Paid List

RESULT:	**Approved by Voice Acclamation [Unanimous]**
MOVED BY:	Alderman Strzelczyk
SECONDED BY:	Alderman Parrish
AYES:	Gebhardt, Parrish, Strzelczyk

5) Ordinances

a. **ORDINANCE 2023-1650** An Ordinance Amending Chapter 2 of the Mequon Municipal Code, Adjusting the Per Diem for Employee Travel & Training to $60 per Day

Assistant Administrator Schoenemann explained he was approached by the police association to consider increasing the current per diem rate. Mr. Schoenemann and the police chief researched the US General Service Administration website to find out what the expected per diem rate is in different areas across the country. They gathered data from the areas where Mequon staff is most likely to travel to and noticed Mequon's current per diem rate is lower than average.

Alderman Strzelczyk asked if this was a true "per diem" where you attend training and do not spend any money and still receive the $60. Mr. Schoenemann said "no" the staff member has to turn in their receipts to be reimbursed. Alderman Strzelczyk wanted the language changed to notate that since this is not a true "per diem." He thought the dollar amount was low and thought $75 was more appropriate and to not over think the dollar amounts for each meal.

Alderman Parrish agreed with that suggestion and asked if Mr. Jones thought that was a bad suggestion. Mr. Schoenemann thinks that if the rate is increased, staff will likely spend more and meet that rate. Mr. Jones thought that during budget time, the departments would request more money in their training budgets because this rate is increased.

Alderman Strzelczyk moved approval with the rate staff recommended with the caveat that everywhere "per diem" is mentioned, it should be changed to "maximum."

RESULT:	**Approved with Amendments [Unanimous]**
MOVED BY:	Alderman Strzelczyk
SECONDED BY:	Alderman Gebhardt

AYES:	Gebhardt, Parrish, Strzelczyk

6) Resolutions

a. **RESOLUTION 4047** A Resolution Approving Revisions to the City's Family Medical Leave Act Policy

The City's labor counsel at von Briesen identified the City's current Family Medical Leave Act (FMLA) policy is out of date. The new policy is formulaic and lays out a process for staff to follow should they need to utilize FMLA. It helps the City better serve the employee during these situations. Also the new policy allows the individual to leave 40 hours of paid time off in their bank so they can use that time when they come back to work instead of not having any paid time off for the rest of the calendar year.

Alderman Gebhardt asked if this was reviewed annually. Mr. Schoenemann said the last time this policy was reviewed in detail was 2012.

RESULT: **Approved by Voice Acclamation [Unanimous]**
MOVED BY: Alderman Parrish
SECONDED BY: Alderman Gebhardt

AYES:	Gebhardt, Parrish, Strzelczyk

b. **RESOLUTION 4048** A Resolution Amending the City of Mequon Policies and Procedures Manual Regarding City Sponsored Cell Phone Usage

Part of the IT Strategic Plan was to modernize the city cell phone policy. Seven amendments to the current policy were discussed at a past Public Welfare Committee meeting. Mayor Nerbun and Alderman Strzelczyk expressed that "no personal accounts or apps may be used on City provided phones" really should be for social media and not apps like hotel rewards programs, restaurant reward programs, etc. In the end, this resolution was approved as written for the Council to vote on.

RESULT: **Approved by Voice Acclamation [Unanimous]**
MOVED BY: Alderman Gebhardt
SECONDED BY: Alderman Parrish

AYES:	Gebhardt, Parrish, Strzelczyk

c. **RESOLUTION 4049** A Resolution Approving an Agreement for Commercial Building Fire Alarm and Fire Suppression Plan Review Services between the City of Mequon and the Southern Ozaukee Fire and Emergency Medical Services Department

The City Inspections Division contracted with EPLEX for an additional option for plan review services other than utilizing the State's plan review program. EPLEX is also authorized to conduct plan reviews for fire alarm and fire suppression systems in certain large commercial buildings. SOFD does not currently have any staff qualified to complete these plan reviews, the reviews are presently completed by the State. EPLEX would be another option for developers to ensure a timely review of their plans.

The fee sharing component of the City's EPLEX agreement would be allocated to SOFD for reviews of fire alarms and fire suppression systems.

RESULT: **Approved by Voice Acclamation [Unanimous]**
MOVED BY: Alderman Strzelczyk
SECONDED BY: Alderman Gebhardt

AYES:	Gebhardt, Parrish, Strzelczyk

7) Information Items
   a. 2023 YTD Budget Report as of March 31, 2023

   Finance Director Engroff briefly reviewed the general fund quarter one budget report. She explained that several revenue lines are recognized unevenly throughout the year. The investment revenue line is tracking well above budget because of how high money market interest rates are currently. The expenditures are tracking nicely as well and no glaring concerns at this time.

   Alderman Gebhardt asked if there were any changes in accounting practices from FY2020 to FY2023 and if the prior years comparisons can be compared "apples to apples" so to speak. Director Engroff said the one noteworthy event would be the creation of SOFD in FY2023.

   b. 2023 YTD Investment Report as of March 31, 2023

   c. Finance & Personnel Work Plan

8) Adjourn

A motion to adjourn was made at 7:33 PM by Alderman Strzelczyk, seconded by Alderman Parrish. All voted in favor "aye."

Respectfully Submitted,

Marie Keyser
Assistant Finance Director

11333 N. Cedarburg Road
Mequon, WI 53092-1930
Phone: 262-242-3100
Fax: 262-242-9655

www.ci.mequon.wi.us **Office of City Clerk**

TO: **Finance-Personnel Committee**
FROM: **Caroline Fochs, City Clerk**
DATE: **June 8, 2023**
SUBJECT: **June 2023 Licenses**

Following are recommended approvals:

Transient Merchant Class A License - New for the period June 15, 2023 through September 15, 2023

Tree-Ripe Fruit Co.
440A S. Lapham St.
Oconomowoc, WI 53066
Request sale of fresh produce to the public from a pop-up, stationary tent on the Good City Brewing patio at the Mequon Public Market, 6300 W. Mequon Road. Anticipated sale dates are 6/28/23, 7/12/23 and 7/26/23.
Applicant Names: Rebecca Kaye Diaz and Vicki Ann Szerbat

Vending Distributor Licenses - Renewals for the period of July 1, 2023 through June 30, 2024

Mitchell Novelty Co.
3506 W. National Ave.
Owner: Ralph A. Fleege
Machines Located at: Libby Montana's Bar & Restaurant at 5616 W. Donges Bay Rd., and The Landmark Inn at 10634 W. Freistadt Rd.

Wisconsin P & P Amusement
12565 W. Lisbon Rd.
Brookfield, WI 53215
Owner: Michael Weigel
Machines Located at: Homeplate Asylum at 7520 W. Donges Bay Rd., Ozaukee Ice Center at 5505 W. Pioneer Rd., Mequon Pizza Company 12020 N. River Rd., Korner Q's Eatery, Bar and Grill at 10631 W. Freistadt Rd., Spanky's Hideaway at 5208 W. County Line Rd. and White Rabbit Bar and Grill at 14015 N. Cedarburg Rd.

Class B Beer License - Renewals for the period of July 1, 2023 through June 30, 2024 contingent upon passing all inspections

Sodexo Operations LLC DBA
Sodexo Operations
12800 N. Lake Shore Dr.
Agent: Angela Jensen

Mark Allen Mollenhauer DBA
Leonardo's Pizza
11051 N. Port Washington Rd.
Agent: Mark Allen Mollenhauer

Big Shots Sports, LLC DBA
Pin High Golf Center
10328 N. Wauwatosa Rd.
Agent: I Lan Hang

Class C Wine License - Renewal for the period of July 1, 2023 through June 30, 2024 contingent upon passing all inspections

Foxtown GBC, Inc. DBA
Foxtown Brewery
6411 W. Mequon Rd.
Agent: Thomas E. Nieman

Class B Beer and Class C Wine License - Renewal for the of period of July 1, 2023 through June 30, 2024 contingent upon passing all inspections

Falafel Guys LLC DBA
Falafel Guys
6300 W. Mequon Rd., Unit 109
Agent: Chrissy Stroli

Class A Beer and Class A Liquor License - Renewal for the period of July 1, 2023 through June 30, 2024 contingent upon passing all inspections

Center for Jewish Life, Inc. DBA
Crown Judaica
2233 W. Mequon Rd.
Agent: Menachem Rapoport

Sendik's Mequon LLC DBA
Sendik's Food Markets
10930 N. Port Washington Rd.
Agent: Theodore Thomas Balistreri

Mega Marts, LLC DBA
Metro Market #6890
11558 N. Port Washington Rd.
Agent: Mary Reske

Walgreen Co. DBA
Walgreens #03448
11270 N. Port Washington Rd.
Agent: Jeffrey Allan Gulig

Class B Beer and Class B Liquor License - Renewal for the period of July 1, 2023 through June 30, 2024 contingent upon passing all inspections

Hong Anh Inc. DBA
Hong Anh Palace
10046 N. Port Washington Rd.
Agent: Hong Thieu Duong

DREKS LLC DBA
Range Line Inn
2635 W. Mequon Rd.
Agent: Kristy Jean Knudsen

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

Cabernet Dreams LLC DBA
SIP MKE
1515 W. Mequon Rd.
Agent: Jacqueline J. Ertl

Ferrante's Inc. DBA
Ferrante's
10404 N. Port Washington Rd.
Agent: Amy Jean Gollwitzer

TRK Tavern LLC DBA
White Rabbit Bar and Grill
14015 N. Cedarburg Rd.
Agent: Tammy L. Kosidowski

BRG 11120 Cedarburg Road, LLC DBA
Mr. B's - A Bartolotta Steakhouse
11120 N. Cedarburg Rd.
Agent: Christian M. Damiano

GDG Sport & Hospitality Group, LLC DBA
Mee Kwon Park Golf Course
6333 W. Bonniwell Rd.
Agent: Greg Charles Nikolai

ETS Restaurant Inc. DBA
Café 1505
1505 W. Mequon Rd.
Agent: Alyssa Lynn Lugo

Elite Mequon LLC DBA
Elite Mequon LLC
11616 N. Port Washington Rd.
Agent: Jill Polifka

Kelmar LLC DBA
Spanky's Hideaway
5208 W. County Line Rd.
Agent: Karen Kellie Klein-Hitchcock

Zarletti Mequon LLC DBA
Zarletti Mequon
1515 W. Mequon Rd.
Agent: Brian Charles Zarletti

Wick/Metcalf, Inc. DBA
Libby Montana Bar & Restaurant
5616 W. Donges Bay Rd.
Agent: Elizabeth M. Wick

Newcastle Place, LLC DBA
Newcastle Estates
1100 W. Estates Dr.
Agent: Tanya Haswell

Half Tree Studio LLC DBA
Board and Brush Creative Studio Mequon
6001 W. Mequon Rd.
Agent: Jodi L. Lamers

DeMarsh Brothers, Inc. DBA
Highland House
12741 N. Port Washington Rd.
Agent: Frank Stemper

Ozaukee Country Club
10823 N. River Rd.
Agent: William D. Norem

Harvey's Central Grille Inc. DBA
Harvey's Central Grille
1340 W. Town Square Rd.
Agent: Amelia Clare Betzhold

Korner Q's LLC DBA
Korner Q's Eatery, Bar and Grill
10631 W. Freistadt Rd.
Agent: Gina A. Wright

Pioneer SL LLC DBA
X-Golf Mequon
11043 N. Port Washington Rd.
Agent: Shawn Matthew DeMain

North Shore Country Club
3100 W. Country Club Dr.
Agent: Cherrie L. Lininger

Horrigan Restaurants LLC DBA
Mequon Pizza Company
12020 N. River Rd.
Agent: Nicholas J. Horrigan

Newcastle Place, LLC DBA
Newcastle Place
12600 N. Port Washington Rd.
Agent: Tanya Haswell

Class B Beer and Class B Reserve Liquor License - Renewal for the period of July 1, 2023 through June 30, 2024 contingent upon passing all inspections

BE Golf, LLC DBA
Missing Links
12950 N. Port Washington Rd.
Agent: Peter Dallas Epperson

Following are recommended denials:

None.

11333 N. Cedarburg Road
Mequon, WI 53092-1930
Phone: 262-236-2913
Fax: 262-242-9655

www.ci.mequon.wi.us **Office of Public Works**

TO: **Finance-Personnel Committee**
FROM: **Kristen Lundeen, Director of Public Works/City Engineer**
DATE: **June 13, 2023**
SUBJECT: **2024 Waste Hauler Permits**

The City issues permits to waste haulers that are valid for one year, from July 1 to June 30.

Please note that when the licenses are mailed to the companies, they are accompanied by a letter outlining the ordinance requirements and their obligations to keep all waste confined within the waste hauling units and to clean up any debris resulting from their services.

Staff recommends approval of the following:

Waste Hauler – Renewal – Valid July 1, 2023 to June 30, 2024:

Compost Crusader LLC
1780 East Bolivar Avenue
St. Francis, WI 53235

Curby's Compost Service
740 W Oakland Avenue
Port Washington, WI 53074

Eagle Disposal
21107 Omega Circle
Franksville, WI 53126

GFL Environmental
W144S6350 College Court
Muskego, WI 53150

Ozaukee Disposal Corporation
W55N363 Park Lane
PO Box 42
Cedarburg, WI 53012

State Disposal Services LLC
9530 N 107th St
Milwaukee, WI 53224

Waste Management
W124N8925 Boundary Road
Menomonee Falls, WI 53051

Attachments:

Compost Crusader LLC Application - 2023 (PDF)
Curby's Compost Application - 2023 (PDF)
Eagle Disposal Application - 2023 (PDF)
GFL Application - 2023 (PDF)
Ozaukee Disposal Application - 2023 (PDF)
State Disposal Application - 2023 (PDF)
Waste Management Application - 2023 (PDF)

CITY OF MEQUON
11333 N. Cedarburg Rd.
Mequon, WI 53092
*****

RECEIVED
APR 03 2023
ENGINEERING DEPARTMENT
CITY OF MEQUON

HAULER PERMIT APPLICATION TO COLLECT GARBAGE, REFUSE, & RECYCLABLE MATERIALS

The undersigned hereby applies for a permit to gather and dispose of any garbage, refuse, or recyclables generated in the City of Mequon in accordance with the rules of the City of Mequon, covering the business described below from **July 1, 2023** to **June 30, 2024**.

1. Name of business: COMPOST CRUSADER LLC
   Business address: 1780 E. BOLIVAR AVE, ST. FRANCIS WI 53235

2. Name of owner/s: MELISSA TASHJIAN
   Mailing address: 1780 E. BOLIVAR AVE, ST FRANCIS WI 53235

3. Contact person for problems: MELISSA TASHJIAN

4. Contact / Business telephone number/s: 262-394-6075

5. Number of customers ;
   a. Residential: 1 - 4 units: 30 ; 5 or more units: N/A
   b. Commercial/Industrial: 2

6. Tons of garbage and refuse landfilled in previous year *(Mequon totals only)*: Foodscraps/yard material : 100 tons
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

7. Location of ~~Landfill~~: Compost site : Caldonia

8. Tons of material recycled in previous year *(Mequon totals only)*:
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

a. aluminum cans:	______	b. steel/tin cans:	______	c. bi-metal cans:	______
d. glass:	______	e. newsprint:	______	f. office paper:	______
g. corrugated cardboard:	______	h. junk mail:	______	i. magazines:	______
j. PET plastic (#1):	______	k. HDPE plastic (#2):	______	l. Other:	______/______

Fee Computation:

Administrative Fee		$ 60.00
Vehicles 0 through 6 Gross Tons	$0.00 x # of vehicles 3 =	$ 0.00
Vehicles 7 through 12 Gross Tons	$25.00 x # of vehicles 2 =	$ 50.00
Vehicles over 12 Gross Tons	$50.00 x # of vehicles ____ =	$ ______
	TOTAL FEE	$ 110

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

A. Recyclables shall not be mixed with garbage and refuse.

B. A curbside pickup service of recyclable materials shall be offered to our Mequon customers, to include all those items listed in this application as well as any others our company wishes to provide for. (Curbside pickup is defined as the collection of recyclable material at the same location as the collection of garbage or refuse.)

C. The company will communicate with its customers and the City of Mequon regarding which items are picked up curbside, the reasons for recycling, and our company's requirements for preparation of solid waste and recyclables. This information shall be distributed to our customers and the City a minimum of every six months, or when changes in standards for preparation, collection or separation occur.

Signature: [signature] Date: 3/30/2023

Melissa Tashjian
Print or type name here

G:\Waste Hauler\Templates\hauler application_rev2022.doc

Attachment: Compost Crusader LLC Application - 2023 (8445 : 2024 Waste Hauler Permits)

CITY OF MEQUON
11333 N. Cedarburg Rd.
Mequon, WI 53092
*****

RECEIVED
APR 26 2023
ENGINEERING DEPARTMENT
CITY OF MEQUON

HAULER PERMIT APPLICATION
TO COLLECT GARBAGE, REFUSE, & RECYCLABLE MATERIALS

The undersigned hereby applies for a permit to gather and dispose of any garbage, refuse, or recyclables generated in the City of Mequon in accordance with the rules of the City of Mequon, covering the business described below from **July 1, 2023** to **June 30, 2024**.

1. Name of business: CURBY'S COMPOST SERVICE
   Business address: 740 W OAKLAND AVE #7
   PORT WASHINGTON WI 53074
2. Name of owner/s: SUSAN BONUCCI
   Mailing address: 9832 N COURTLAND DR
   MEQUON WI 53092
3. Contact person for problems: SUSAN BONUCCI
4. Contact / Business telephone number/s: 414 445 4345
5. Number of customers ;
   a. Residential: 1 - 4 units: 35 ; 5 or more units: ____
   b. Commercial/Industrial: ____
6. Tons of garbage and refuse landfilled in previous year *(Mequon totals only)*: 4.05 TONS
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)
7. Location of Landfill: VERMICOMPOSTING PROCESS 740 W OAKLAND AVE #7 PORT WASHINGTON WI
8. Tons of material recycled in previous year *(Mequon totals only)*:
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

a. aluminum cans:	N/A	b. steel/tin cans:	N/A	c. bi-metal cans:	N/A
d. glass:	N/A	e. newsprint:	N/A	f. office paper:	N/A
g. corrugated cardboard:	N/A	h. junk mail:	N/A	i. magazines:	N/A
j. PET plastic (#1):	N/A	k. HDPE plastic (#2):	N/A	l. Other:	/

Fee Computation:

Administrative Fee		$ 60.00
Vehicles 0 through 6 Gross Tons	$0.00 x # of vehicles 1 =	$ 0.00
Vehicles 7 through 12 Gross Tons	$25.00 x # of vehicles ____ =	$ ____
Vehicles over 12 Gross Tons	$50.00 x # of vehicles ____ =	$ ____
	TOTAL FEE	$ 60.00

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

A. Recyclables shall not be mixed with garbage and refuse.

B. A curbside pickup service of recyclable materials shall be offered to our Mequon customers, to include all those items listed in this application as well as any others our company wishes to provide for. (Curbside pickup is defined as the collection of recyclable material at the same location as the collection of garbage or refuse.)

C. The company will communicate with its customers and the City of Mequon regarding which items are picked up curbside, the reasons for recycling, and our company's requirements for preparation of solid waste and recyclables. This information shall be distributed to our customers and the City a minimum of every six months, or when changes in standards for preparation, collection or separation occur.

Signature: [signature] Date: 04/25/2023

SUSAN BONUCCI
Print or type name here

G:\Waste Hauler\Templates\hauler application_rev2022.doc

Attachment: Curby's Compost Application - 2023 (8445 : 2024 Waste Hauler Permits)

$460.00

CITY OF MEQUON
11333 N. Cedarburg Rd.
Mequon, WI 53092
*****

HAULER PERMIT APPLICATION
TO COLLECT GARBAGE, REFUSE, & RECYCLABLE MATERIALS

The undersigned hereby applies for a permit to gather and dispose of any garbage, refuse, or recyclables generated in the City of Mequon in accordance with the rules of the City of Mequon, covering the business described below from **July 1, 2023** to **June 30, 2024**.

1. Name of business: Eagle Disposal, Inc
   Business address: 21167 Omega Circle Franksville, WI 53126

2. Name of owner/s: William Katzman Jr.
   Mailing address: ______

3. Contact person for problems: ______

4. Contact / Business telephone number/s: 262-895-4800

5. Number of customers ;
   a. Residential: 1 - 4 units: ______ ; 5 or more units: ______
   b. Commercial/Industrial: ______

6. Tons of garbage and refuse landfilled in previous year *(Mequon totals only)*: ______
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

7. Location of Landfill: Germantown, WM Facility

8. Tons of material recycled in previous year *(Mequon totals only)*:
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

a. aluminum cans:	500 lbs	b. steel/tin cans:	4 Tons	c. bi-metal cans:	N/A
d. glass:	20 Tons	e. newsprint:	4 Tons	f. office paper:	N/A
g. corrugated cardboard:	75 Tons	h. junk mail:	4 Tons	i. magazines:	N/A
j. PET plastic (#1):	5 Tons	k. HDPE plastic (#2):	N/A	l. Other:	______/______

Fee Computation:

Administrative Fee		$ 60.00
Vehicles 0 through 6 Gross Tons	$0.00 x # of vehicles ______ =	$ 0.00
Vehicles 7 through 12 Gross Tons	$25.00 x # of vehicles ______ =	$ ______
Vehicles over 12 Gross Tons	$50.00 x # of vehicles 8 =	$ 400.00
	TOTAL FEE	$ 460.00

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

A. Recyclables shall not be mixed with garbage and refuse.

B. A curbside pickup service of recyclable materials shall be offered to our Mequon customers, to include all those items listed in this application as well as any others our company wishes to provide for. (Curbside pickup is defined as the collection of recyclable material at the same location as the collection of garbage or refuse.)

C. The company will communicate with its customers and the City of Mequon regarding which items are picked up curbside, the reasons for recycling, and our company's requirements for preparation of solid waste and recyclables. This information shall be distributed to our customers and the City a minimum of every six months, or when changes in standards for preparation, collection or separation occur.

Signature: [signature] Date: 5/19/23

William Katzman Jr.
Print or type name here

G:\Waste Hauler\Templates\hauler application_rev2022.doc

Attachment: Eagle Disposal Application - 2023 (8445 : 2024 Waste Hauler Permits)

CITY OF MEQUON
11333 N. Cedarburg Rd.
Mequon, WI 53092
*****

HAULER PERMIT APPLICATION
TO COLLECT GARBAGE, REFUSE, & RECYCLABLE MATERIALS

The undersigned hereby applies for a permit to gather and dispose of any garbage, refuse, or recyclables generated in the City of Mequon in accordance with the rules of the City of Mequon, covering the business described below from **July 1, 2023** to **June 30, 2024**.

1. Name of business: GFL Environmental
   Business address: W144 S6350 College Ct.
   Muskego, WI 53150
2. Name of owner/s: Bill Lewis, General Manager
   Mailing address: Same
3. Contact person for problems: Bill Lewis
4. Contact / Business telephone number/s: 262-971-1343
5. Number of customers ;
   a. Residential: 1 - 4 units: 2026 ; 5 or more units: 12
   b. Commercial/Industrial: 137
6. Tons of garbage and refuse landfilled in previous year *(Mequon totals only)*: 2,317.96
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)
7. Location of Landfill: Glacier Ridge landfill, Horicon
8. Tons of material recycled in previous year *(Mequon totals only)*:
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

a. aluminum cans:	9.77	b. steel/tin cans:	15.40	c. bi-metal cans:	–
d. glass:	194.63	e. newsprint:	259.85	f. office paper:	36.50
g. corrugated cardboard:	128.35	h. junk mail:	36.50	i. magazines:	36.50
j. PET plastic (#1):	31.36	k. HDPE plastic (#2):	17.22	l. Other: mixed plastics	7.11

Fee Computation:

Administrative Fee		$ 60.00
Vehicles 0 through 6 Gross Tons	$0.00 x # of vehicles ______ =	$ 0.00
Vehicles 7 through 12 Gross Tons	$25.00 x # of vehicles ______ =	$ ______
Vehicles over 12 Gross Tons	$50.00 x # of vehicles 24 =	$ 1200
	TOTAL FEE	$ 1260

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

A. Recyclables shall not be mixed with garbage and refuse.

B. A curbside pickup service of recyclable materials shall be offered to our Mequon customers, to include all those items listed in this application as well as any others our company wishes to provide for. (Curbside pickup is defined as the collection of recyclable material at the same location as the collection of garbage or refuse.)

C. The company will communicate with its customers and the City of Mequon regarding which items are picked up curbside, the reasons for recycling, and our company's requirements for preparation of solid waste and recyclables. This information shall be distributed to our customers and the City a minimum of every six months, or when changes in standards for preparation, collection or separation occur.

Signature: William Lewis   Date: 3/20/23

William Lewis
Print or type name here

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Attachment: GFL Application - 2023 (8445 : 2024 Waste Hauler Permits)

RECEIVED
APR 29 2023
ENGINEERING DEPARTMENT
CITY OF MEQUON

CITY OF MEQUON
11333 N. Cedarburg Rd.
Mequon, WI 53092
*****

HAULER PERMIT APPLICATION
TO COLLECT GARBAGE, REFUSE, & RECYCLABLE MATERIALS

The undersigned hereby applies for a permit to gather and dispose of any garbage, refuse, or recyclables generated in the City of Mequon in accordance with the rules of the City of Mequon, covering the business described below from **July 1, 2023** to **June 30, 2024**.

1. Name of business: Ozaukee Disposal Corp.
   Business address: W55 N363 Park Lane
   Cedarburg, WI 53012
2. Name of owner/s: Richard L Behling
   Mailing address: P.O. Box 42
   Cedarburg, WI 53012
3. Contact person for problems: Richard Behling
4. Contact / Business telephone number/s: 262-377-4640 cell: 262-993-1947
5. Number of customers ; 48 residential Jackson
   a. Residential: 1 - 4 units: 1330 ; 5 or more units: 5 and 7 churches
   b. Commercial/Industrial: 20
6. Tons of garbage and refuse landfilled in previous year *(Mequon totals only)*: Don't know.Combined with Cedarburg,Grafton,Jackson, Mequon & Thiensville.
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)
7. Location of Landfill: Orchard Ridge RDF,N96 W13475 County Line Rd,Menomonee Falls WI 53051
8. Tons of material recycled in previous year *(Mequon totals only)*: *****
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

a. aluminum cans:		b. steel/tin cans:		c. bi-metal cans:	
d. glass:		e. newsprint:		f. office paper:	
g. corrugated cardboard:		h. junk mail:		i. magazines:	
j. PET plastic (#1):		k. HDPE plastic (#2):		l. Other:	/

***** All co-mingled/average 30 ton

Fee Computation:

Administrative Fee		$ 60.00
Vehicles 0 through 6 Gross Tons	$0.00 x # of vehicles ____ =	$ 0.00
Vehicles 7 through 12 Gross Tons	$25.00 x # of vehicles 2 =	$ 50.00
Vehicles over 12 Gross Tons	$50.00 x # of vehicles 4 =	$ 200.00
	TOTAL FEE	$ 310.00

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

A. Recyclables shall not be mixed with garbage and refuse.

B. A curbside pickup service of recyclable materials shall be offered to our Mequon customers, to include all those items listed in this application as well as any others our company wishes to provide for. (Curbside pickup is defined as the collection of recyclable material at the same location as the collection of garbage or refuse.)

C. The company will communicate with its customers and the City of Mequon regarding which items are picked up curbside, the reasons for recycling, and our company's requirements for preparation of solid waste and recyclables. This information shall be distributed to our customers and the City a minimum of every six months, or when changes in standards for preparation, collection or separation occur.

Signature: Richard L Behling Date: 4/28/2023

Richard L Behling
Print or type name here

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Attachment: Ozaukee Disposal Application - 2023 (8445 : 2024 Waste Hauler Permits)

CITY OF MEQUON
11333 N. Cedarburg Rd.
Mequon, WI 53092
*****

HAULER PERMIT APPLICATION
TO COLLECT GARBAGE, REFUSE, & RECYCLABLE MATERIALS

The undersigned hereby applies for a permit to gather and dispose of any garbage, refuse, or recyclables generated in the City of Mequon in accordance with the rules of the City of Mequon, covering the business described below from **July 1, 2023** to **June 30, 2024**.

1. Name of business: State Disposal Services
   Business address: 9530 N. 107th St
   Milwaukee, WI 53224
2. Name of owner/s: Brad Horne
   Mailing address: 9530 N. 107th St
   Milwaukee, WI 53224
3. Contact person for problems: Brad Horne
4. Contact / Business telephone number/s: 414-489-1970
5. Number of customers ;
   a. Residential: 1 - 4 units: ________ ; 5 or more units: ________
   b. Commercial/Industrial: ________
6. Tons of garbage and refuse landfilled in previous year *(Mequon totals only)*: 200
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)
7. Location of Landfill: Waste Management
8. Tons of material recycled in previous year *(Mequon totals only)*: N/A
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

a. aluminum cans: ________	b. steel/tin cans: ________	c. bi-metal cans: ________
d. glass: ________	e. newsprint: ________	f. office paper: ________
g. corrugated cardboard: ________	h. junk mail: ________	i. magazines: ________
j. PET plastic (#1): ________	k. HDPE plastic (#2): ________	l. Other: ________/________

Fee Computation:

Administrative Fee		$ 60.00
Vehicles 0 through 6 Gross Tons	$0.00 x # of vehicles ______ =	$ 0.00
Vehicles 7 through 12 Gross Tons	$25.00 x # of vehicles ______ =	$ ______
Vehicles over 12 Gross Tons	$50.00 x # of vehicles 9 =	$ 450.00
	TOTAL FEE	$ 510.00

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

A. Recyclables shall not be mixed with garbage and refuse.

B. A curbside pickup service of recyclable materials shall be offered to our Mequon customers, to include all those items listed in this application as well as any others our company wishes to provide for. (Curbside pickup is defined as the collection of recyclable material at the same location as the collection of garbage or refuse.)

C. The company will communicate with its customers and the City of Mequon regarding which items are picked up curbside, the reasons for recycling, and our company's requirements for preparation of solid waste and recyclables. This information shall be distributed to our customers and the City a minimum of every six months, or when changes in standards for preparation, collection or separation occur.

Signature: Mari Lisch Date: 4/5/23

Mari Lisch
Print or type name here

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Attachment: State Disposal Application - 2023 - 2023 (8445 : 2024 Waste Hauler Permits)

CITY OF MEQUON
11333 N. Cedarburg Rd.
Mequon, WI 53092
*****

HAULER PERMIT APPLICATION
TO COLLECT GARBAGE, REFUSE, & RECYCLABLE MATERIALS

The undersigned hereby applies for a permit to gather and dispose of any garbage, refuse, or recyclables generated in the City of Mequon in accordance with the rules of the City of Mequon, covering the business described below from **July 1, 2023** to **June 30, 2024**.

1. Name of business: Waste Management
   Business address: N96 W13840 County Line Rd
   Germantown, Wi 53022
2. Name of owner/s: ______
   Mailing address: ______
3. Contact person for problems: Tim Wengren
4. Contact / Business telephone number/s: 262-202-1175
5. Number of customers ;
   a. Residential: 1 - 4 units: ______ ; 5 or more units: ______
   b. Commercial/Industrial: ______
6. Tons of garbage and refuse landfilled in previous year *(Mequon totals only)*: ______
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)
7. Location of Landfill: N96 W13073 County Line Rd Menomonee Falls 5305
8. Tons of material recycled in previous year *(Mequon totals only)*: Report attached
   (PROVIDE QUALIFIED ESTIMATE IF EXACT FIGURE IS NOT POSSIBLE)

a. aluminum cans: ______	b. steel/tin cans: ______	c. bi-metal cans: ______
d. glass: ______	e. newsprint: ______	f. office paper: ______
g. corrugated cardboard: ______	h. junk mail: ______	i. magazines: ______
j. PET plastic (#1): ______	k. HDPE plastic (#2): ______	l. Other: ______/______

Fee Computation:

Administrative Fee		$ 60.00
Vehicles 0 through 6 Gross Tons	$0.00 x # of vehicles ______ =	$ 0.00
Vehicles 7 through 12 Gross Tons	$25.00 x # of vehicles ______ =	$ ______
Vehicles over 12 Gross Tons	$50.00 x # of vehicles 6 =	$ 300.00
	TOTAL FEE	$ 360.00

I, the undersigned, hereby agree that the information in this application is true and correct to the best of my knowledge and that I, and all company employees conducting business in the City of Mequon, will comply with all rules established by Section 66-24/31 of the Mequon Code of Ordinances, including, but not limited to:

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C. The company will communicate with its customers and the City of Mequon regarding which items are picked up curbside, the reasons for recycling, and our company's requirements for preparation of solid waste and recyclables. This information shall be distributed to our customers and the City a minimum of every six months, or when changes in standards for preparation, collection or separation occur.

Signature: ______ Date: 3/15/23

Tim Wengren
Print or type name here

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Attachment: Waste Management Application - 2023 (8445 : 2024 Waste Hauler Permits)

City of Mequon, WI

Recycling lbs/week X's 4.33 week/month

156,293.00 or

Recycling tons per month
72.94

Breakdown of Month

	Lbs		Tons per month
	News/Mixed Papter		
9.19%	14,363.33	OCC	7.18
29.88%	46,700.35	ONP#8	23.35
14.31%	22,365.53	Mix	11.18
	Other Materials		
0.88%	1,375.38	Aluminum	0.69
0.03%	46.89	Gabletop	0.02
1.93%	3,016.45	Tin	1.51
0.92%	1,437.90	Scrap Metal	0.72
1.35%	2,109.96	HDPE Natural	1.05
1.19%	1,859.89	HDPE Colored	0.93
0.76%	1,187.83	Tubs/Lids	0.59
0.25%	390.73	Rigids	0.20
4.10%	6,408.01	PETE	3.20
26.65%	41,652.08	Sorted Glass	20.83
0.00%	0.00	Broken Glass	0.00
8.55%	13,363.05	Nonrecyclables	6.68

Total Yearly Tons of Recyclables

OCC	86.18
ONP#8	280.20
Mix	134.19

Aluminum	8.25
Gabletop	0.28
Tin	18.10
Scrap Metal	8.63
HDPE Natural	12.66
HDPE Colored	11.16
Tubs/Lids	7.13
Rigids	2.34
PETE	38.45
Sorted Glass	249.91
Broken Glass	0.00
Nonrecyclables	80.18

CITY OF MEQUON
11333 N CEDARBURG ROAD
MEQUON, WI 53092

THE FOLLOWING VOUCHERS PAID:

GENERAL FUND (0110)	210,255.22
SPECIAL REVENUE FUND (0210)	0.00
PARKS & OPEN SPACE (0220)	0.00
REVOLVING LOAN FUND (0230)	0.00
SPECIAL FEDERAL GRANT FUND (0250)	69,926.65
DEBT SERVICE FUND (0310)	0.00
DEBT SERVICE TIF 2 FUND (0320)	0.00
DEBT SERVICE TIF 3 FUND (0330)	0.00
CAPITAL PROJECT FUND (0410)	84,086.28
SEWER UT FUND (0610)	1,096,572.30
WATER UT FUND (0620)	125,051.50
TAX FIDUCIARY FUND (0810)	20.34
TOTAL	1,585,912.29

IN THE AMOUNT OF $ 1,585,912.29 IS HEREBY CERTIFIED AS CORRECT
AND PROPERLY CHARGEABLE TO ACCOUNTS WITH FUNDS AVAILABLE THEREIN.

WILLIAM JONES
CITY ADMINISTRATOR 6/13/2023

Processed by Department	Vendor Number	Vendor Name	Invoice Number	Invoice Description	Line item amount
				Grand Total	$1,585,912.29
Arterial Road Projects	10230	CONLEY PUBLISHING GROUP LTD	73199	3830 COURTLAND DRAINANGE IMPROVEMENT ADVERTISING	165.00
Arterial Road Projects	10230	CONLEY PUBLISHING GROUP LTD	73199	3830 COURTLAND DRAINANGE IMPROVEMENT ADVERTISING	161.72
Arterial Road Projects Total					**326.72**
Assessor	11365	ASSESSMENT TECHNOLIGIES OF WISCONSIN LLC	72844	2022 ASSESSING RETAINAGE	15,500.00
Assessor	11365	ASSESSMENT TECHNOLIGIES OF WISCONSIN LLC	72841	ASSESSOR 2023 CONTRACT	12,000.00
Assessor	11365	ASSESSMENT TECHNOLIGIES OF WISCONSIN LLC	72843	ASSESSOR 2023 CONTRACT	12,000.00
Assessor	11365	ASSESSMENT TECHNOLIGIES OF WISCONSIN LLC	72842	ASSESSOR 2023 CONTRACT	12,000.00
Assessor	11365	ASSESSMENT TECHNOLIGIES OF WISCONSIN LLC	72840	ASSESSOR 2023 CONTRACT	12,000.00
Assessor Total					**63,500.00**
Building Maintenance	13057	SAINT CROIX MANAGEMENT INC	73179	CLEANING - PUBLIC SAFETY	2,891.00
Building Maintenance	13057	SAINT CROIX MANAGEMENT INC	73180	CLEANING - CITY HALL	2,635.00
Building Maintenance	11468	CEDARBURG OVERHEAD DOOR LLC	72977	REPLACE DOOR OPENER AT SAFETY BUILDING	2,193.00
Building Maintenance	11859	DILLETT MECHANICAL SERVICES, INC	73142	PREVENTATIVE MAINTENANCE HVAC CONTRACT	1,764.00
Building Maintenance	10115	BELL TAPE INC	73143	JANITORAIL SUPPLIES - CITY BUILDINGS	1,392.12
Building Maintenance	13057	SAINT CROIX MANAGEMENT INC	73178	CLEANING - DPW	1,250.00
Building Maintenance	12872	IHN PLUMBING COMPANY INC	73358	CLEAN OUT CLOGGED LATERAL	1,190.00
Building Maintenance	10428	GILLITZER ELEC CO LTD, FRANK	73302	REPAIRS	493.82
Building Maintenance	11155	TRESTER HOIST & EQUIPMENT	73201	PSHA CRANE INSTECTION	366.50
Building Maintenance	11859	DILLETT MECHANICAL SERVICES, INC	73338	AIR CONDITIONER REPAIR - SAFETY BUILDING	317.00
Building Maintenance	10691	MENARDS	73167	SUPPLIES	228.16
Building Maintenance	10230	CONLEY PUBLISHING GROUP LTD	73199	3830 COURTLAND DRAINANGE IMPROVEMENT ADVERTISING	183.86
Building Maintenance	10073	AT&T CORP	73162	TELEPHONE SERVICES - CITY HALL	176.30
Building Maintenance	13057	SAINT CROIX MANAGEMENT INC	73181	CLEANING - PUBLIC SAFETY	144.55
Building Maintenance	12124	PACKERLAND RENT-A-MAT, INC.	73299	MAT CONTRACT	133.29
Building Maintenance	10886	PEST ARREST EXTERMINATING	73140	PEST ARREST EXTERMINANTING	115.00
Building Maintenance	10074	AT & T CORP	73316	ALARM CIRCUTS	84.30
Building Maintenance	10472	HALLMAN/LINDSAY PAINTS INC	73304	FIREHOUSE BASEMENT	71.99
Building Maintenance	12883	PB HAHN & CO INC	73146	SUPPLIES	64.77
Building Maintenance	11165	UNITED STATES CELLULAR CORPORATION	73274	CELL PHONE MONTHLY BILLING	35.41
Building Maintenance	10691	MENARDS	73145	SUPPLIES	33.96
Building Maintenance	11006	SAFETYMART	73303	SAFETY SUPPLIES	33.62
Building Maintenance	10691	MENARDS	73145	SUPPLIES	20.71
Building Maintenance Total					**15,818.36**
Building Projects	11790	CARRICO AQUATIC RESOURCES INC	73298	MAIN DRAIN REPLACEMENT VALVE	8,700.00
Building Projects Total					**8,700.00**
City Administrator	90001	TEMP STAFF REIMB	73025	REIMBURSEMENT MIDWEST INST LEADERSHIP TRAINING	205.62
City Administrator	10230	CONLEY PUBLISHING GROUP LTD	73109	1 YEAR SUBSCRIPTION ACCOUNT #0003739 NEWS GRAPHIC	126.00
City Administrator	11165	UNITED STATES CELLULAR CORPORATION	73274	CELL PHONE MONTHLY BILLING	33.49
City Administrator	13107	CORY MCCORMICK	73019	RETIREMENT PLAQUE AND CHILI COOK-OFF AWARD SPOONS	5.00
City Administrator Total					**370.11**

Attachment: May 2023 AP Vendor Listing by Dept (8492 : May 2023 Vouchers Paid List)

Processed by Department	Vendor Number	Vendor Name	Invoice Number	Invoice Description	Line item amount
City Clerk	11289	WIS DEPT OF AGRICULTURE	73219	WGTS & MEASURES ANNUAL CONTRACT	2,400.00
City Clerk	12532	GRANICUS, LLC	73228	MAY 2023 MONTHLY SUBSCRIPTION	1,228.50
City Clerk	12532	GRANICUS, LLC	73227	APRIL 2023 MONTHLY SUBSCRIPTION	1,228.50
City Clerk	10230	CONLEY PUBLISHING GROUP LTD	73027	4/2/23-4/29/23 PUBLICATIONS	596.28
City Clerk	10834	OFFICE DEPOT *	73238	TAPE, CERTS, SEALS, ETC	121.96
City Clerk	10192	CENTRAL ENGRAVING LLC	73014	BACH & TOLOCKO NAME PLATES	29.50
City Clerk	10192	CENTRAL ENGRAVING LLC	73240	NANCY URBANI NAMEPLATE	20.25
City Clerk Total					**5,624.99**
Common Council	90001	TEMP STAFF REIMB	73221	PAPERLESS AGENDA STIPEND	500.00
Common Council	90001	TEMP STAFF REIMB	73017	ADMINISTRATIVE DIRECTIVE FOR EMPLOYEE RETIREMENT	290.00
Common Council	13107	CORY MCCORMICK	73019	RETIREMENT PLAQUE AND CHILI COOK-OFF AWARD SPOONS	100.00
Common Council	12651	AMAZON CAPITAL SERVICES, INC	72820	PROCLAIMATION FOR NEWCASTLE PLACE 20TH ANNIVERSARY	29.25
Common Council	12651	AMAZON CAPITAL SERVICES, INC	72832	REPLACEMENT ORDER FOR PROCLAIMATION FRAME	29.25
Common Council Total					**948.50**
Communications	10158	BUBRICK'S COMPLETE OFFICE OF WISCONSIN INC	73107	OFFICE SUPPLIES	425.00
Communications	12651	AMAZON CAPITAL SERVICES, INC	73165	OFFICE/WORK SUPPLIES, M&R	304.58
Communications	11236	WAUKESHA COUNTY TECHNICAL COLLEGE DISTRICT	73166	POLICE TRAINING	250.00
Communications Total					**979.58**
Community Development	11978	SCOTT J. PINZER	73121	CODE ENFORCEMENT OFFICER	1,134.00
Community Development	90001	TEMP STAFF REIMB	73013	REIMBURSEMENT SRF SCHOLARS CONFERENCE & MILEAGE	508.98
Community Development	10230	CONLEY PUBLISHING GROUP LTD	73236	PC PUBLIC NOTICES IN NEWSPAPER	79.08
Community Development	11581	STAPLES BUSINESS ADVANTAGE	73088	OFFICE SUPPLIES	55.21
Community Development	11165	UNITED STATES CELLULAR CORPORATION	73274	CELL PHONE MONTHLY BILLING	50.98
Community Development Total					**1,828.25**
Elections	13044	SIMON SALAMA	73015	4/4/2023 ELECTION HELP	62.50
Elections Total					**62.50**
Engineering	10995	RUEKERT & MIELKE INC	73194	ENCLAVE PH VI UTILITY INSPECTION-RES 4020	10,623.26
Engineering	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	4,546.50
Engineering	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	2,495.00
Engineering	12322	BAXTER & WOODMAN, INC.	73173	TORREY DR SWMP REVIEW	612.50
Engineering	11744	MASTER GRAPHICS INC	73171	PLOTWAVE PLOTTER LEASE	317.85
Engineering	11165	UNITED STATES CELLULAR CORPORATION	73274	CELL PHONE MONTHLY BILLING	138.71
Engineering	11211	VERIZON WIRELESS SERVICES LLC	73226	IPAD DATA CHARGES	53.03
Engineering	12651	AMAZON CAPITAL SERVICES, INC	72862	FOAM BOARD	42.96
Engineering Total					**18,829.81**
Finance	10096	BAKER TILLY VIRCHOW KRAUSE,LLP	73206	2022 AUDIT & TAX REPORT	1,500.00
Finance	12651	AMAZON CAPITAL SERVICES, INC	73007	RECEIPT PAPER FOR CASH REGISTER	22.39
Finance Total					**1,522.39**
Fleet Services	13013	EDWARD H WOLF & SONS INC	73133	FUEL/LUBRICANTS	24,734.61
Fleet Services	11360	ZARNOTH BRUSH WORKS INC	73137	SWEEPER PARTS	1,244.00
Fleet Services	11257	JASPER WELLER, LLC	73213	STEERING BOX FOR 303	1,131.42
Fleet Services	13108	SYN-TECH SYSTEMS INC	73169	ANNUAL MAINTENENCE CONTRACT FOR FUELMASTER SYSTEM	1,100.00

Processed by Department	Vendor Number	Vendor Name	Invoice Number	Invoice Description	Line item amount
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	73253	WORK SUPPLIES	568.98
Fleet Services	11360	ZARNOTH BRUSH WORKS INC	73138	SWEEPER PARTS	420.84
Fleet Services	10582	KAESTNER AUTO ELECTRIC CO	73334	AUTOMOTIVE ELECTRICAL	419.97
Fleet Services	10321	EGELHOFF LAWN MOWER SERVICE INC	73356	SMALL ENGINE MOWER	407.39
Fleet Services	10621	LAKESIDE INTERNATIONAL TRUCKS, LLC	73249	INTERNATIONAL TRUCK PARTS	272.33
Fleet Services	10705	L. & G. LAWN & GARDEN SERVICE, INC.	73352	MOWER PARTS	217.88
Fleet Services	11675	GIELOW'S LAWN & GARDEN	73154	LAWN MOWER PARTS	157.89
Fleet Services	10639	SCHOESSOW, CARY A.	73346	LETTERS AND SIGNS	128.00
Fleet Services	12992	GORDIE BOUCHER FORD OF MENOMONEE FALLS INC	73331	MENOMONEE FALLS VENDOR BATTERY FOR 601	116.78
Fleet Services	11503	MID-STATE GROUP, INC.	73347	TRACTOR PARTS	110.24
Fleet Services	11675	GIELOW'S LAWN & GARDEN	73349	LAWN MOWER PARTS	103.19
Fleet Services	10582	KAESTNER AUTO ELECTRIC CO	73160	AUTOMOTIVE ELECTRICAL	89.99
Fleet Services	12542	FPR INVESTMENTS, LLC	73351	HYDRAULIC SUPPLIES	70.81
Fleet Services	12624	MATHESON TRI-GAS INC	73157	TANK RENTAL	70.38
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	73158	WORK SUPPLIES	67.29
Fleet Services	12624	MATHESON TRI-GAS INC	73155	TANK RENTAL	67.10
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	73208	SPRAY GUN	65.00
Fleet Services	12624	MATHESON TRI-GAS INC	73156	TANK RENTAL	64.80
Fleet Services	10135	BOBCAT PLUS INC	73348	WORK SUPPLIES	64.01
Fleet Services	12228	GORDIE BOUCHER VILLAGE FORD	73332	AUTO/LTTRUCK PARTS	54.94
Fleet Services	12253	MCMASTER-CARR SUPPLY COMPANY	73139	HARDWARE	54.57
Fleet Services	10705	L. & G. LAWN & GARDEN SERVICE, INC.	73353	MOWER PARTS	52.59
Fleet Services	10321	EGELHOFF LAWN MOWER SERVICE INC	73354	SMALL ENGINE MOWER	47.19
Fleet Services	11257	JASPER WELLER, LLC	73214	STEERING BOX FOR 303	39.80
Fleet Services	10362	ELLIOT AUTO SUPPLY CO INC	73345	TRUCK/AUTO PARTS	35.72
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	73251	WORK SUPPLIES	34.19
Fleet Services	11165	UNITED STATES CELLULAR CORPORATION	73274	CELL PHONE MONTHLY BILLING	33.49
Fleet Services	13081	ABOX INC	73250	HYD. FITTINGS	23.94
Fleet Services	13081	ABOX INC	73276	HYD. FITTINGS	23.94
Fleet Services	10803	NEWMAN CHEVROLET INC	73177	TRUCK PARTS - CORE CHARGE	22.00
Fleet Services	10364	FALLS AUTO PARTS AND SUPPLIES INC	73343	BRAKE LINE	18.66
Fleet Services	10321	EGELHOFF LAWN MOWER SERVICE INC	73355	SMALL ENGINE MOWER	18.00
Fleet Services	10523	APPLIED US, L.P.	73335	HYD FITTINGS	13.58
Fleet Services	12228	GORDIE BOUCHER VILLAGE FORD	73344	AUTO/LTTRUCK PARTS	5.72
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	73252	WORK SUPPLIES	5.30
Fleet Services	10523	APPLIED US, L.P.	73350	HYD FITTINGS	4.25
Fleet Services	11257	JASPER WELLER, LLC	73108	SEAL RETURN	-37.54
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	73365	Batt. Cores	-90.00
Fleet Services Total					**32,053.24**
Forestry	10572	JOHNSON'S NURSERY INC	73330	ARBOR DAY TREES	465.00

Processed by Department	Vendor Number	Vendor Name	Invoice Number	Invoice Description	Line item amount
Forestry	12883	PB HAHN & CO INC	73216	TOOLS - FORESTRY	165.25
Forestry	12883	PB HAHN & CO INC	73333	TOOLS - FORESTRY	98.97
Forestry	10909	PORT-A-JOHN, INC.	73168	BRUSH SITE RESTROOM	91.00
Forestry	12651	AMAZON CAPITAL SERVICES, INC	73188	SUPPLIES	66.70
Forestry	11211	VERIZON WIRELESS SERVICES LLC	73226	IPAD DATA CHARGES	30.04
Forestry	12651	AMAZON CAPITAL SERVICES, INC	73187	SUPPLIES	27.99
Forestry	10321	EGELHOFF LAWN MOWER SERVICE INC	73293	WORK SUPPLIES	23.85
Forestry	12883	PB HAHN & CO INC	73294	TOOLS - FORESTRY	18.63
Forestry	12883	PB HAHN & CO INC	73296	TOOLS - FORESTRY	3.67
Forestry	12883	PB HAHN & CO INC	73295	TOOLS - FORESTRY	2.73
Forestry	11165	UNITED STATES CELLULAR CORPORATION	73274	CELL PHONE MONTHLY BILLING	0.90
Forestry Total					**994.73**
General Fund - General Activites	10757	SECURIAN LIFE INSURANCE COMPANY	73135	POLICY 002832L UNIT 33302 6/1/23-6/30/23	2,872.58
General Fund - General Activites	10707	MEQUON POLICE ASSOCIATION	73125	UNION DUES 5/12/2023	2,160.00
General Fund - General Activites	11331	WIS SUPPORT COLLECTIONS TRUST	73127	SUPPORT # 5956557 7532298 7844747 7657807 5/12/23	1,240.09
General Fund - General Activites	11331	WIS SUPPORT COLLECTIONS TRUST	73263	SUPPORT # 5956557 7532298 7844747 7657807 5/26/23	1,240.09
General Fund - General Activites	10810	NORTH SHORE BANK FSB	73126	DEFERRED COMP 5/12/2023	816.00
General Fund - General Activites	10810	NORTH SHORE BANK FSB	73262	DEFERRED COMP 5/26/2023	816.00
General Fund - General Activites	90006	PERMIT REFUNDS	73061	REFUND SEC DEPOSIT 7602-7606 W MEQUON ROAD	808.00
General Fund - General Activites	90006	PERMIT REFUNDS	73063	REFUND SEC DEP 12900 HIGHGATE/12940 BIRCH CREEK	477.00
General Fund - General Activites	90006	PERMIT REFUNDS	73062	REFUND SEC DEPOSIT 13821 N BIRCHWOOD LANE	432.00
General Fund - General Activites	10863	COUNTY OF OZAUKEE	73230	MEAL CHARGES FOR INMATE JENIA WORTHY 3/20-4/2/2023	350.00
General Fund - General Activites	90006	PERMIT REFUNDS	73065	REFUND SEC DEPOSIT 11668 N ASTER WOODS CIRCLE	346.00
General Fund - General Activites	90006	PERMIT REFUNDS	73054	REFUND SEC DEPOSIT #35747,35748,35780,35781,34959	300.00
General Fund - General Activites	90006	PERMIT REFUNDS	73041	REFUND SEC DEPOSIT 12200 N CORPORATE PKWY #200	271.00
General Fund - General Activites	90006	PERMIT REFUNDS	73086	REFUND SEC DEPOSIT 10526 CONEFLOWER/7894 PRESERVE	243.00
General Fund - General Activites	90006	PERMIT REFUNDS	73051	REFUND SEC DEPOSIT 7420 W DONGES BAY ROAD	228.00
General Fund - General Activites	90006	PERMIT REFUNDS	73083	REFUND SEC DEPOSIT PERMIT #35769, 35770, 35771	180.00
General Fund - General Activites	90006	PERMIT REFUNDS	72329	REFUND SEC DEPOSIT 10520 N BAEHR SUITE K-N	162.00
General Fund - General Activites	90006	PERMIT REFUNDS	73070	REFUND SEC DEPOSIT 7031-7033 W MEQUON ROAD	160.00
General Fund - General Activites	90006	PERMIT REFUNDS	73035	REFUND SEC DEPOSIT 3950 W SCENIC AVENUE	146.00
General Fund - General Activites	90006	PERMIT REFUNDS	73053	REFUND SEC DEPOSIT 136 WHITE OAK/12402 N MADERO	120.00
General Fund - General Activites	90006	PERMIT REFUNDS	73084	REFUND SEC DEPOSIT 10956 N ORIOLE LANE	101.00
General Fund - General Activites	90007	MISC REFUNDS	73031	REFUND PAYMENT FOR DENIED LIQUOR LICENSE	100.00
General Fund - General Activites	90002	PARK REFUNDS	73234	PARK SECURITY DEPOSIT REFUND CANCELLATION 6/18/23	100.00
General Fund - General Activites	90002	PARK REFUNDS	73202	REFUND SEC DEPOSIT SOUTH ROTARY PARK RENTAL 5/6/23	100.00
General Fund - General Activites	10757	SECURIAN LIFE INSURANCE COMPANY	73135	POLICY 002832L UNIT 33302 6/1/23-6/30/23	100.00
General Fund - General Activites	10757	SECURIAN LIFE INSURANCE COMPANY	73134	POLICY 76038 ACCIDENT JUNE 2023	83.16
General Fund - General Activites	90007	MISC REFUNDS	73359	REFUND BARTENDERS LICENSE ELIZABETH ASWEGE	75.00
General Fund - General Activites	12405	TELECOM ONE, INC	73018	PHONE BILL 5/1-5/31/2023 ACCT 10000501831	63.88

Processed by Department	Vendor Number	Vendor Name	Invoice Number	Invoice Description	Line item amount
General Fund - General Activites	90006	PERMIT REFUNDS	73059	REFUND SEC DEPOSIT 2228 W SUNNYDALE LANE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73068	REFUND SEC DEPOSIT 6932 W LAFAYETTE PLACE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73046	REFUND SEC DEPOSIT 10258 N BAEHR ROAD	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73047	REFUND SEC DEPOSIT 1996 W HIDDEN RESERVE COURT	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73060	REFUND SEC DEPOSIT 12042 N SUNSET ROAD	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73066	REFUND SEC DEPOSIT 8317 W HILLVIEW DRIVE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73077	REFUND SEC DEPOSIT 10710 N BLACKBIRD COURT	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73073	REFUND SEC DEPOSIT 8990 W HIGHLANDER DRIVE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73082	REFUND SEC DEPOSIT 9219 STANFORD COURT	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73048	REFUND SEC DEPOSIT 11213 N COUNTRY VIEW DRIVE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73034	REFUND SEC DEPOSIT 9219 W STANFORD COURT	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73057	REFUND SEC DEPOSIT 10986-11000 N PORT WASHINGTON	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73067	REFUND SEC DEPOSIT 11535 MEADOWBROOK DRIVE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73069	REFUND SEC DEPOSIT 10856 N WAUWATOSA ROAD	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	68303	REFUND SEC DEPOSIT 729 W SAN JOSE DR	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73044	REFUND SEC DEPOSIT 1465 W GLEN OAKS LANE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73043	REFUND SEC DEPOSIT 3803 W FREISTADT ROAD	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73037	REFUND SEC DEPOSIT 12525 N FARMDALE ROAD	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73081	REFUND SEC DEPOSIT 10827 INDUSTRIAL DRIVE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73055	REFUND SEC DEPOSIT 3113 W FLEUR DE LIS DRIVE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73064	REFUND SEC DEPOSIT 10533 N MANOR CIRCLE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73079	REFUND SEC DEPOSIT 10518 N COUNTRY CLUB DRIVE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73045	REFUND SEC DEPOSIT 9400 W DONGES BAY ROAD	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73056	REFUND SEC DEPOSIT 223 W MEQUON ROAD	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73085	REFUND SEC DEP 10620 N IVY CT-UNDERGROUND GARAGE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73050	REFUND SEC DEPOSIT 11693 N ASTER CIRCLE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73087	REFUND SEC DEPOSIT 10722 N ESSEX COURT	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73052	REFUND SEC DEPOSIT 12618 N YVONNE DRIVE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73075	REFUND SEC DEPOSIT 2928 W WOODLAND COURT	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73036	REFUND SEC DEPOSIT 9903 N LAKE SHORE DRIVE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73080	REFUND SEC DEPOSIT 10727 N SUNNYDALE LANE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73078	REFUND SEC DEPOSIT 12443 N CRAIN BAY COURT	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73039	REFUND SEC DEPOSIT 5221 W ELMHURST DRIVE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73058	REFUND SEC DEPOSIT 10511 N BURNING BUSH LANE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73072	REFUND SEC DEPOSIT 10017 N HOLMES COURT	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73076	REFUND SEC DEPOSIT 11011 N GRANVILLE ROAD	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73033	REFUND SEC DEPOSIT 4731 W WILLOW ROAD	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73049	REFUND SEC DEPOSIT 11229 N VALLEY DRIVE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73038	REFUND SEC DEPOSIT 10900 N TARTAN COURT	60.00

Processed by Department	Vendor Number	Vendor Name	Invoice Number	Invoice Description	Line item amount
General Fund - General Activites	90006	PERMIT REFUNDS	73042	REFUND SEC DEPOSIT 10541 N MANOR CIRCLE	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73040	REFUND SEC DEPOSIT 10422 W FREISTADT ROAD	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73032	REFUND SEC DEPOSIT 6505 ASPEN TREE COURT	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73071	REFUND SEC DEPOSIT 7232 W HERON POND	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	73074	REFUND SEC DEPOSIT 10426 N GAZEBO HILL PARKWAY W	60.00
General Fund - General Activites	90002	PARK REFUNDS	68863	REFUND DEPOSIT LEMKE PARK 8/28/2022	50.00
General Fund - General Activites	11165	UNITED STATES CELLULAR CORPORATION	73274	CELL PHONE MONTHLY BILLING	49.56
General Fund - General Activites	90007	MISC REFUNDS	73016	REFUND OVERPAYMENT LIQUOR LICENSE RENEWAL	25.00
General Fund - General Activites	10610	L A W HEALTH BENEFIT TRUST	73261	MEQUON PAYROLL 5/26/2023 GRAYCAREK	10.00
General Fund - General Activites Total					**16,865.36**
General Government Other	13022	LYCON INC	73185	CITY HALL DOOR PROJECT PER RES	1,000.00
General Government Other Total					**1,000.00**
Highway	13105	WHITE CAP SUPPLY HOLDINGS II LLC	73256	ACO DRAIN PIPE - CITY HALL & EUCO QWIKSTICH CRACK	1,165.10
Highway	10645	LIESENER SOILS INC	73129	LANDSCAPING SUPPLIES	952.00
Highway	10624	LANGE ENTERPRISES OF WISCONSIN INC	72968	SIGNS	867.05
Highway	10428	GILLITZER ELEC CO LTD, FRANK	73212	BRINE PUMP REPAIR	771.00
Highway	13080	ANDERSON LANDSCAPE & MAINTENANCE LLC	73170	CONTRACTED SERVICES FOR CKD PICKUP & DISPOSAL	300.00
Highway	10368	FASTENAL COMPANY	73152	SUPPLIES - SIGNS	261.50
Highway	10625	LANNON STONE PRODUCTS, INC.	73124	AGGREGATE	210.74
Highway	10624	LANGE ENTERPRISES OF WISCONSIN INC	73128	SIGNS	202.07
Highway	10639	SCHOESSOW, CARY A.	73150	SIGNS	180.00
Highway	12861	WRANGLER HOLDCO CORP	73182	RECYCLING FEES	157.73
Highway	11211	VERIZON WIRELESS SERVICES LLC	73226	IPAD DATA CHARGES	75.10
Highway	11165	UNITED STATES CELLULAR CORPORATION	73274	CELL PHONE MONTHLY BILLING	67.48
Highway	11484	TODDS TOOLS	73211	SOCKETS FOR STREET SIGNS	57.75
Highway	90007	MISC REFUNDS	73029	REIMBURSEMENT FOR MAILBOX DAMAGE DUE TO CITY PLOW	50.00
Highway	90007	MISC REFUNDS	73110	REIMBURSEMENT FOR DAMAGE TO MAILBOX CITY PLOW	50.00
Highway	10287	DIGGERS HOTLINE INC	73153	LOCATING	43.50
Highway	10321	EGELHOFF LAWN MOWER SERVICE INC	73195	PARTS AND SUPPLIES	36.99
Highway	12651	AMAZON CAPITAL SERVICES, INC	73336	CDL STUDY SUPPLIES	29.99
Highway	12651	AMAZON CAPITAL SERVICES, INC	73204	OFFICE SUPPLIES	25.24
Highway	11006	SAFETYMART	73122	SAFETY SUPPLIES	20.64
Highway Total					**5,523.88**
Human Resources	10529	IDVILLE	73361	Replacement ID Machine, Supplies, Warranty	3,468.14
Human Resources	12882	AURORA MEDICAL GROUP INC	73242	Aurora: Pre-Employment Testing	554.00
Human Resources	10226	CONCENTRA MEDICAL CENTERS	73225	Concentra: Random DOT Screening	300.00
Human Resources	11165	UNITED STATES CELLULAR CORPORATION	73274	CELL PHONE MONTHLY BILLING	27.65
Human Resources Total					**4,349.79**
Information Services	12448	THE OFFICE TECHNOLOGY GROUP	73190	Security, Monitoring, Backup Systems, and Support	9,645.00
Information Services	12448	THE OFFICE TECHNOLOGY GROUP	73009	Printer Contract	1,157.00

Processed by Department	Vendor Number	Vendor Name	Invoice Number	Invoice Description	Line item amount
Information Services	12651	AMAZON CAPITAL SERVICES, INC	73118	Hardware, Equipment, Parts and Tools	506.06
Information Services	12405	TELECOM ONE, INC	73018	PHONE BILL 5/1-5/31/2023 ACCT 10000501831	319.42
Information Services	12301	INTEGRATED SYSTEMS CORPORATION	73120	Internet - ISCORP	200.00
Information Services	12651	AMAZON CAPITAL SERVICES, INC	73113	Hardware, Equipment, Parts and Tools	199.48
Information Services	12651	AMAZON CAPITAL SERVICES, INC	73112	Hardware, Equipment, Parts and Tools	107.72
Information Services	12651	AMAZON CAPITAL SERVICES, INC	73116	Hardware, Equipment, Parts and Tools	89.99
Information Services	12448	THE OFFICE TECHNOLOGY GROUP	73119	Printer Contract	79.00
Information Services	12651	AMAZON CAPITAL SERVICES, INC	73115	Hardware, Equipment, Parts and Tools	24.98
Information Services	12651	AMAZON CAPITAL SERVICES, INC	73117	Hardware, Equipment, Parts and Tools	16.91
Information Services	12651	AMAZON CAPITAL SERVICES, INC	73114	Hardware, Equipment, Parts and Tools	16.88
Information Services Total					**12,362.44**
Inspections	13104	ROBERT J BLANKENHEIM	73028	April Inspections	10,175.00
Inspections	13104	ROBERT J BLANKENHEIM	73247	Inspections (Blanket PO)	3,300.00
Inspections	11978	SCOTT J. PINZER	73121	CODE ENFORCEMENT OFFICER	366.00
Inspections	11165	UNITED STATES CELLULAR CORPORATION	73274	CELL PHONE MONTHLY BILLING	116.08
Inspections	12214	WI DEPT OF SAFETY AND PROFESSIONAL SERVICES	73030	HVAC LICENSE INSPECTOR BOB PUPS	32.53
Inspections	12214	WI DEPT OF SAFETY AND PROFESSIONAL SERVICES	73136	HVAC INSPECTOR LICENSE FOR ANDY WAGNER	31.70
Inspections Total					**14,021.31**
Legal Counsel	10511	HOUSEMAN & FEIND LLP	73099	2023 PROSECUTION LEGAL FEES	2,000.00
Legal Counsel	10511	HOUSEMAN & FEIND LLP	73098	2023 PROSECUTION LEGAL FEES	1,580.00
Legal Counsel Total					**3,580.00**
Local Road Projects	11266	WESTERN CULVERT & SUPPLY INC	73184	CULVERTS FOR ROAD PROGRAM	11,972.00
Local Road Projects	11266	WESTERN CULVERT & SUPPLY INC	73260	CULVERTS FOR ROAD PROGRAM	11,193.00
Local Road Projects	11266	WESTERN CULVERT & SUPPLY INC	73183	CULVERTS FOR ROAD PROGRAM	5,693.06
Local Road Projects	11266	WESTERN CULVERT & SUPPLY INC	73259	CULVERTS FOR ROAD PROGRAM	3,210.80
Local Road Projects	10893	PIONEER SUPPLY LLC	73254	ADA DETECTABLE WARNING PLATES FOR CROSSWALKS	2,876.72
Local Road Projects	10625	LANNON STONE PRODUCTS, INC.	73172	GRAVEL FOR ROAD PROGRAM	1,221.94
Local Road Projects	10625	LANNON STONE PRODUCTS, INC.	73200	GRAVEL FOR ROAD PROGRAM	1,068.05
Local Road Projects	10230	CONLEY PUBLISHING GROUP LTD	73199	3830 COURTLAND DRAINANGE IMPROVEMENT ADVERTISING	172.38
Local Road Projects	12651	AMAZON CAPITAL SERVICES, INC	73203	ADOPT-A-ROADWAY PROGRAM COSTS	115.98
Local Road Projects Total					**37,523.93**
Parks	12505	ENER-CON INC	73291	WOODCHIPS	390.00
Parks	10909	PORT-A-JOHN, INC.	73289	PORTABLE TOILETS	373.00
Parks	10172	CARLIN SALES CORP	73286	LANDSCAPE SUPPLIES	192.50
Parks	11326	WIS PUMP AND SUMP INC	73284	PUMP ROTARY PAVILIONS	165.00
Parks	11245	WAYSIDE NURSERIES INC	73283	CHOCOLATE MULCH	130.50
Parks	10909	PORT-A-JOHN, INC.	73288	PORTABLE TOILETS	110.00
Parks	10691	MENARDS	72958	HARDWARE AND SUPPLIES	105.71
Parks	11245	WAYSIDE NURSERIES INC	72911	CHOCOLATE MULCH	96.00
Parks	11245	WAYSIDE NURSERIES INC	72912	CHOCOLATE MULCH	96.00

Processed by Department	Vendor Number	Vendor Name	Invoice Number	Invoice Description	Line item amount
Parks	12883	PB HAHN & CO INC	73341	HARDWARE & SUPPLIES	89.95
Parks	12883	PB HAHN & CO INC	73312	HARDWARE & SUPPLIES	88.96
Parks	12883	PB HAHN & CO INC	73342	HARDWARE & SUPPLIES	58.47
Parks	12883	PB HAHN & CO INC	72989	HARDWARE & SUPPLIES	50.95
Parks	11165	UNITED STATES CELLULAR CORPORATION	73274	CELL PHONE MONTHLY BILLING	33.49
Parks	12651	AMAZON CAPITAL SERVICES, INC	73215	BAGS FOR CANDLE LIGHT WALK	29.99
Parks	12883	PB HAHN & CO INC	73297	HARDWARE & SUPPLIES	17.61
Parks	12883	PB HAHN & CO INC	73340	HARDWARE & SUPPLIES	14.38
Parks	12883	PB HAHN & CO INC	72990	HARDWARE & SUPPLIES	12.58
Parks	12883	PB HAHN & CO INC	72988	HARDWARE & SUPPLIES	10.78
Parks	10691	MENARDS	73292	HARDWARE AND SUPPLIES	6.70
Parks	10691	MENARDS	73292	HARDWARE AND SUPPLIES	4.00
Parks	12651	AMAZON CAPITAL SERVICES, INC	73362	CREDIT MEMO PAPER TOWEL DISPENSER FOR REUTER	-35.95
Parks Total					**2,040.62**
Police	12694	AT&T MOBILITY LLC	73267	CELL PHONE SERVICES	980.62
Police	11295	WIS DEPT OF JUSTICE 2718	73104	WI DOJ RECORDS CHECK	742.00
Police	11211	VERIZON WIRELESS SERVICES LLC	73093	CELL PHONE SERVICES	502.40
Police	12405	TELECOM ONE, INC	73018	PHONE BILL 5/1-5/31/2023 ACCT 10000501831	255.54
Police	12561	STANARD & ASSOCIATES, INC.	73091	PRE-EMPLOYMENT TESTING	207.00
Police	11137	THOMSON REUTERS - WEST	73095	CLEAR INVESTIGATIVE SERVICES	185.44
Police	12450	SUMMIT COMMERCIAL FITNESS, INC	73264	FITNESS EQUIPMENT MAINTENANCE/REPAIR	160.00
Police	11153	TRANS UNION LLC	73268	CREDIT HISTORIES	111.24
Police	11236	WAUKESHA COUNTY TECHNICAL COLLEGE DISTRICT	73166	POLICE TRAINING	85.00
Police	10909	PORT-A-JOHN, INC.	73272	PORT A JOHN RENTAL	76.00
Police	10931	PROSHRED SECURITY	73097	SHREDDING SERVICE	71.55
Police	12768	BONUS INC	73094	HOSPITALITY	64.97
Police	90001	TEMP STAFF REIMB	73360	REIMBURSEMENT GAS/MEALS ST CROIX FUNERAL	58.53
Police	12651	AMAZON CAPITAL SERVICES, INC	73100	OFFICE/WORK SUPPLIES, M&R	33.15
Police	10182	CDW GOVERNMENT INC	73163	COMPUTER EQUIPMENT AND SUPPLIES	32.42
Police	90001	TEMP STAFF REIMB	73243	REIMBURSEMENT TRAINING 5/16-5/17/2023	30.00
Police	90001	TEMP STAFF REIMB	73244	REIMBURSEMENT TRAINING 5/16-5/17/2023	29.90
Police	13109	FROEDTERT HEALTH NEIGHBORHOOD HOSPITAL LLC	73266	LEGAL BLOOD DRAWS	28.00
Police	90001	TEMP STAFF REIMB	73246	REIMBURSEMENT TRAINING 5/16-5/17/2023	27.30
Police	11114	T MOBILE	73269	PHONE RECORDS	25.00
Police	90001	TEMP STAFF REIMB	73245	REIMBURSEMENT TRAINING 5/16-5/17/2023	23.44
Police	12466	LANGUAGE LINE SERVICES INC	73092	TRANSLATION SERVICES	20.88
Police	12651	AMAZON CAPITAL SERVICES, INC	73096	OFFICE/WORK SUPPLIES, M&R	20.49
Police	10866	WISCONSIN HUMANE SOCIETY	73105	STRAY ANIMAL SERVICES	20.00
Police	90001	TEMP STAFF REIMB	73360	REIMBURSEMENT GAS/MEALS ST CROIX FUNERAL	13.28
Police	12651	AMAZON CAPITAL SERVICES, INC	72888	OFFICE/WORK SUPPLIES, M&R	10.99

Attachment: May 2023 AP Vendor Listing by Dept (8492 : May 2023 Vouchers Paid List)

Processed by Department	Vendor Number	Vendor Name	Invoice Number	Invoice Description	Line item amount
Police Total					**3,815.14**
Public Safety Equipment	10408	GALLS LLC	73164	UNIFORMS	3,548.37
Public Safety Equipment	13113	CARREN CORCORAN GUMMIN	73273	K9 TRAINING	400.00
Public Safety Equipment Total					**3,948.37**
Public Safety Vehicles	10417	GENERAL COMMUNICATIONS INC	73102	SQUAD EQUIPMENT / MAINTENANCE / REPAIR	3,928.00
Public Safety Vehicles	10417	GENERAL COMMUNICATIONS INC	73106	SQUAD EQUIPMENT / MAINTENANCE / REPAIR	2,278.00
Public Safety Vehicles	11828	TKK ELECTRONICS LLC	73265	SQUAD/IT EQUIPMENT	328.27
Public Safety Vehicles Total					**6,534.27**
Public Works Other	10202	CHOICE CUTS TREE SERVICE LLC	73205	ASH REMOVAL AROUND WIRES	5,600.00
Public Works Other	10230	CONLEY PUBLISHING GROUP LTD	73199	3830 COURTLAND DRAINANGE IMPROVEMENT ADVERTISING	179.76
Public Works Other Total					**5,779.76**
Public Works Vehicles	12386	TRUCK EQUIPMENT INC	73315	SS DUMP BODY WITH DROP SIDES	12,065.00
Public Works Vehicles Total					**12,065.00**
Sewer General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	73135	POLICY 002832L UNIT 33302 6/1/23-6/30/23	259.34
Sewer General Activities	13110	OCHALEK, LORI	73218	UB REFUND OVERPMT 098202 51816	172.53
Sewer General Activities	11331	WIS SUPPORT COLLECTIONS TRUST	73127	SUPPORT # 5956557 7532298 7844747 7657807 5/12/23	111.46
Sewer General Activities	11331	WIS SUPPORT COLLECTIONS TRUST	73263	SUPPORT # 5956557 7532298 7844747 7657807 5/26/23	111.46
Sewer General Activities	10810	NORTH SHORE BANK FSB	73126	DEFERRED COMP 5/12/2023	60.00
Sewer General Activities	10810	NORTH SHORE BANK FSB	73262	DEFERRED COMP 5/26/2023	60.00
Sewer General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	73134	POLICY 76038 ACCIDENT JUNE 2023	13.76
Sewer General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	73135	POLICY 002832L UNIT 33302 6/1/23-6/30/23	10.40
Sewer General Activities Total					**798.95**
Sewer UT Operations	10743	MILWAUKEE METROPOLITAN SEWERAGE DISTRICT	73130	QUARTERLY SANITARY UTILITY BILLING (#3263)	409,829.24
Sewer UT Operations	11842	MJ CONSTRUCTION, INC.	73192	INSTALL 117 CLEAN-OUTS(3566-22-C LS F)-RES 3981	232,279.18
Sewer UT Operations	11842	MJ CONSTRUCTION, INC.	73174	INSTALL 117 CLEAN-OUTS(3566-22-C LS F)-RES 3981	160,778.89
Sewer UT Operations	11217	VISU-SEWER INC	72874	REHAB SAN LATERALS (#3566-22-G1)-RES 3954	115,778.40
Sewer UT Operations	11842	MJ CONSTRUCTION, INC.	73191	INSTALL 117 CLEAN-OUTS(3566-22-C LS F)-RES 3981	71,828.74
Sewer UT Operations	11217	VISU-SEWER INC	73317	SAN REHAB (#2598-H & F)-RES 3907	29,432.98
Sewer UT Operations	11217	VISU-SEWER INC	73123	SAN REHAB (#2598-H & F)-RES 3907	24,796.25
Sewer UT Operations	11556	BLOOM COMPANIES LLC	72865	PPII INSPECTIONS (3566-22-I)-RES 3947 & 4006	15,815.10
Sewer UT Operations	11062	RASMITH, INC	73277	INSPECTION SERVICES LS F CLEAN OUTS PPII RES #4020	12,972.34
Sewer UT Operations	11062	RASMITH, INC	73248	INSPECTION SERVICES LS F CLEAN OUTS PPII RES #4020	11,242.34
Sewer UT Operations	12288	SABEL MECHANICAL LLC	72863	MANHOLE SUCTION PIPE AT STATION "E"	4,999.00
Sewer UT Operations	11062	RASMITH, INC	73314	SEWER LATERAL WORK (3566-23-E) RES 3973	1,343.75
Sewer UT Operations	11062	RASMITH, INC	73132	ETS MONITORING (#3780-23)	1,277.25
Sewer UT Operations	11567	C.L. THOMPSON COMPANY	73161	STATION CUPS, FILTERS	1,231.95
Sewer UT Operations	10686	MCCONN INC	72975	HAND WIPES, SANITARY GLOVES	756.00
Sewer UT Operations	13112	BEC ENTERPRISES LLC	73329	PRESSURE VALVE FOR JET	747.65
Sewer UT Operations	12768	BONUS INC	73327	DPW PICNIC FOOD	294.55

Attachment: May 2023 AP Vendor Listing by Dept (8492 : May 2023 Vouchers Paid List)

Processed by Department	Vendor Number	Vendor Name	Invoice Number	Invoice Description	Line item amount
Sewer UT Operations	10230	CONLEY PUBLISHING GROUP LTD	73199	3830 COURTLAND DRAINANGE IMPROVEMENT ADVERTISING	173.20
Sewer UT Operations	10268	DD SLING & SUPPLY INC	73207	WINCH CABLE	65.88
Sewer UT Operations	11211	VERIZON WIRELESS SERVICES LLC	73226	IPAD DATA CHARGES	60.08
Sewer UT Operations	11165	UNITED STATES CELLULAR CORPORATION	73274	CELL PHONE MONTHLY BILLING	56.17
Sewer UT Operations	11307	WIS DEPT OF TRANSPORT 7366	73176	COUNTY LINE TRAFFIC SIGNAL - CONSTRUCTION	14.41
Sewer UT Operations Total					**1,095,773.35**
Special Federal Grant Fund	12664	PARAGON DEVELOPMENT SYSTEMS INC	73021	ARPA: E POLL BOOKS, KEYBOARDS, & MOUSE	48,907.00
Special Federal Grant Fund	12664	PARAGON DEVELOPMENT SYSTEMS INC	73022	ARPA: E POLL BOOKS, KEYBOARDS, & MOUSE	18,496.00
Special Federal Grant Fund	11307	WIS DEPT OF TRANSPORT 7366	73176	COUNTY LINE TRAFFIC SIGNAL - CONSTRUCTION	1,373.79
Special Federal Grant Fund	12664	PARAGON DEVELOPMENT SYSTEMS INC	73023	ARPA: E POLL BOOKS, KEYBOARDS, & MOUSE	437.00
Special Federal Grant Fund	12651	AMAZON CAPITAL SERVICES, INC	73233	ARPA: E-POLL BOOK SUPPLIES	252.32
Special Federal Grant Fund	12651	AMAZON CAPITAL SERVICES, INC	73232	ARPA: E-POLL BOOK SUPPLIES	158.45
Special Federal Grant Fund	12664	PARAGON DEVELOPMENT SYSTEMS INC	73024	ARPA: E POLL BOOKS, KEYBOARDS, & MOUSE	152.00
Special Federal Grant Fund	12651	AMAZON CAPITAL SERVICES, INC	73020	ARPA: E-POLL BOOK SUPPLIES	130.10
Special Federal Grant Fund	12651	AMAZON CAPITAL SERVICES, INC	72831	ARPA FUNDS-ERGONOMIC STUDY	19.99
Special Federal Grant Fund Total					**69,926.65**
Swimming Pool	11790	CARRICO AQUATIC RESOURCES INC	73141	POOL MANAGEMNET CONTRACT	2,550.00
Swimming Pool	10529	IDVILLE	73361	Replacement ID Machine, Supplies, Warranty	1,468.15
Swimming Pool	10861	WASHINGTON OZAUKEE COUNTY PUBLIC HEALTH DEPT	73275	2023 RENEW ID#138 HSAT-7QX2T3 & ID#138 HSAT-7QXNNX	330.00
Swimming Pool	11790	CARRICO AQUATIC RESOURCES INC	73255	POOL SUPPLIES	241.65
Swimming Pool	10472	HALLMAN/LINDSAY PAINTS INC	73301	POOL WORK SUPPLIES	173.80
Swimming Pool	10691	MENARDS	73313	POOL WORK SUPPLIES	171.78
Swimming Pool	90001	TEMP STAFF REIMB	73111	REIMBURSEMENT LGI TRAINING/CERTIFICATION COURSE	90.00
Swimming Pool	10472	HALLMAN/LINDSAY PAINTS INC	73300	POOL WORK SUPPLIES	82.86
Swimming Pool	12651	AMAZON CAPITAL SERVICES, INC	72994	SHADE SAIL CLIPS/PULLEY KIDDIE POOL	55.98
Swimming Pool Total					**5,164.22**
Tax Fiduciary Fund	90005	TAX CHECK REFUNDS	70948	2022 TAX OVERPAYMENT REFUND 140311600900	20.34
Tax Fiduciary Fund Total					**20.34**
TIF 3	10811	NORTH SHORE ENGINEERING INC	73089	TC TIF EXPENDITURE	4,500.00
TIF 3	11307	WIS DEPT OF TRANSPORT 7366	73090	TC TIF EXPENDITURE	3,526.83
TIF 3	10230	CONLEY PUBLISHING GROUP LTD	73199	3830 COURTLAND DRAINANGE IMPROVEMENT ADVERTISING	181.40
TIF 3 Total					**8,208.23**
Water general Activities	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	400.00
Water general Activities	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	300.00
Water general Activities	11331	WIS SUPPORT COLLECTIONS TRUST	73127	SUPPORT # 5956557 7532298 7844747 7657807 5/12/23	111.46
Water general Activities	11331	WIS SUPPORT COLLECTIONS TRUST	73263	SUPPORT # 5956557 7532298 7844747 7657807 5/26/23	111.46
Water general Activities	10757	SECURIAN LIFE INSURANCE COMPANY	73135	POLICY 002832L UNIT 33302 6/1/23-6/30/23	25.91
Water general Activities	10757	SECURIAN LIFE INSURANCE COMPANY	73135	POLICY 002832L UNIT 33302 6/1/23-6/30/23	1.60
Water general Activities Total					**950.43**
Water UT Operations	10755	CITY OF MILWAUKEE	73310	PURCHASED WATER	52,649.65

Attachment: May 2023 AP Vendor Listing by Dept (8492 : May 2023 Vouchers Paid List)

Processed by Department	Vendor Number	Vendor Name	Invoice Number	Invoice Description	Line item amount
Water UT Operations	10815	NORTH SHORE WATER COMMISSION	73279	PURCHASED WATER	14,801.64
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	10,648.90
Water UT Operations	10206	CITY WATER LLC	73323	I-43 WATER MAIN RELOCATIONS (#3776)	8,650.00
Water UT Operations	10091	BADGER METER INC	73147	METERS AND REGISTERS	6,149.16
Water UT Operations	10556	ITRON INC	73328	METERE READING HARDWRE/SOFTWARE	5,446.69
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	4,800.00
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	2,527.43
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	2,426.33
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	2,300.00
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	2,100.00
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	1,988.24
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	1,482.76
Water UT Operations	11307	WIS DEPT OF TRANSPORT 7366	73176	COUNTY LINE TRAFFIC SIGNAL - CONSTRUCTION	1,092.80
Water UT Operations	10091	BADGER METER INC	73148	METERS AND REGISTERS	991.80
Water UT Operations	10287	DIGGERS HOTLINE INC	73153	LOCATING	823.02
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	741.38
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	700.00
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	606.58
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	600.00
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	505.49
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	500.00
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	404.39
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	350.00
Water UT Operations	10815	NORTH SHORE WATER COMMISSION	73280	WATER TESTING BACT	300.00
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	250.00
Water UT Operations	13098	HD SUPPLY INC	73217	REAGENTS	201.98
Water UT Operations	10206	CITY WATER LLC	73363	MANAGEMENT & OPERATIONS SERVICES 4/2023	168.50
Water UT Operations	12624	MATHESON TRI-GAS INC	73258	CO2 FOR LATERALS	19.11
Water UT Operations	11211	VERIZON WIRELESS SERVICES LLC	73226	IPAD DATA CHARGES	15.02
Water UT Operations	13098	HD SUPPLY INC	72365	METER GASKET RUBBER 1' RETURN	-139.80
Water UT Operations Total					**124,101.07**

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www.ci.mequon.wi.us **Office of Finance-Personnel Committee**

TO:	**Finance-Personnel Committee**
FROM:	**Jennifer Engroff, Finance Director**
DATE:	**May 31, 2023**
SUBJECT:	**Review of Post-Employment Benefit Valuation Studies Addressing Liabilities with a Measurement Date of December 31, 2021, as Included in the December 31, 2022 Annual Comprehensive Financial Report and Prepared by Key Benefit Concepts, LLC**

<u>Background</u>

The Governmental Accounting Standards Board (GASB) develops and issues accounting standards to improve the financial accounting and reporting of U.S. state and local governments.

GASB has finalized Statement No. 74 (Financial Reporting for Post-Employment Benefit Plans Other Than Pension Plans) and Statement No. 75 (Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions). These Statements establish standards for the measurement, recognition, and display of Other Post-Employment Benefits (OPEB) expense/expenditures.

GASB has finalized Statement No. 67 (Financial Reporting for Pension Plans), Statement No. 68 (Accounting and Financial Reporting for Pensions), and Statement No. 73 (Accounting and Financial Reporting for Pensions That Are Not within the Scope of GASB Statement No. 68). These Statements establish standards for the measurement, recognition, and display of pension expense/expenditures.

Over the last year, the City of Mequon has worked with Key Benefit Concepts, LLC to conduct a Post-Employment Benefit Actuarial Liability Study for the purposes of addressing these GASB requirements.

<u>Fiscal Impact</u>

The present value of the City's unfunded OPEB Liability as of January 1, 2022 stands at over $988,000. The present value of the City's unfunded post-employment stipend liability (Supplemental Pension) is over $370,000. GASB requires all public entities to identify and include their post-employment liability in their financial statements. However, at this time GASB does not require any public entity to fund this liability. Mequon, like many cities, currently provides for post-employment benefits on a pay-as-you-go basis. Key Benefit Concepts, LLC (KBC) has included OPEB Table I which illustrates, based upon the assumptions used in this valuation, the City's annual liability for retiree medical benefits on a pay-as-you-go basis. A similar table to illustrate the projected stipend payments, Stipend Table I, has also been provided. To date, no fund or trust has been created in which to dedicate City assets towards paying down these liabilities.

<u>Recommendation</u>

Sarah Plohocky, Benefit Consultant with Key Benefit Concepts, will be present to review the study and supplemental materials at the June 13, 2023 meeting. At this time, staff is presenting the materials for discussion purposes only.

Attachments:
Outline for Committee Meeting June 2023 (PDF)
GASB 75 OPEB Report Unfunded 12-31-2021 Final (PDF)
GASB 73 Stipend Report Unfunded 12-31-2021 Final (PDF)

City of Mequon

Summary of Post-Employment Benefit Valuation Studies
Addressing Liabilities as of December 31, 2021

Background & Certification

- Valuations performed by Key Benefit Concepts LLC in accordance with current Government Accounting Standards Board (GASB) guidelines for Statements 75 as it pertains to Other Post-Employment Benefits (OPEB) as well as GASB Statements 73 regarding Pensions.

- The valuations are certified by Richard L. Yurkowitz, ASA, MAAA.

OPEB - GASB 75 Definitions

- Total OPEB Liability (TOL): The portion of the actuarial present value of projected benefit payments attributed to past periods of employee service, also known as the accrued benefit.

- Service Cost (SC): The portion of the actuarial present value of benefits allocated to the valuation year.

- Fiduciary Net Position (FNP): The market value of assets held in an irrevocable trust exclusively for payment of post-employment benefits. The City has not established a Trust to fund its OPEB benefits.

- Net OPEB Liability (NOL): The difference between the TOL and FNP. This amount may also be negative indicating a surplus of assets as of the measurement date.

- OPEB Expense: The expected cost of OPEB benefits attributed to the measurement period.

OPEB Benefit Factors

- For all eligible Non-Represented Employees (Including Command Staff), the City provides monthly contributions towards the retiree's health and dental premiums. The retiree's contribution shall be capped at the difference between the City's premium rate in effect at retirement and the premium rate in effect on January 1, 2013. In addition, for each ten (10) days of accumulated unused sick leave, the City shall provide one month of health coverage.

- For eligible Police, the City provides monthly contributions towards the retirees health insurance premium, in the amount of the group health insurance coverage of the City of Mequon plan (currently 88%). In addition, for each ten (10) days of accumulated unused sick leave, the City shall provide one month of family health coverage subject to the employer maximum payment condition.

- Upon retirement, retirees may self-pay the full (100%) amount of premiums to remain on the City's health plan only for the duration of COBRA. After which, it is up to the retiree to secure health insurance through ETF or another provider.

- *Implicit Rate Subsidy:* Difference between the value of the benefit and premium paid for coverage.

- All General and Police employees eligible for a City-provided post-employment benefit who are currently electing coverage were assumed to elect to continue coverage in retirement and receive contributions towards continued coverage from the City. Further, 20% of these retirees were assumed to continue coverage after the exhaustion of any City provided contributions and self-pay for the duration of COBRA (i.e., 18 months). The liability incurred on behalf of the above assumptions was calculated and included in this valuation.

Unused Accumulated Sick Leave

- In return for every 10 unused sick days accumulated upon retirement, up to the maximum of 180 days, the City shall make a one-month contribution towards the premiums of a retired Non-Represented Staff and Police.

- Further, as an optional method of receiving unused accumulated sick leave (in lieu of the health insurance benefit), the retiree can receive a cash payment based upon 50% of the City's cost at the time the option is exercised of the monthly HMO or Health Insurance premium whichever is less multiplied by one-tenth (1/10) of the number of unused accumulated sick days.

- Given that the sole purpose of these sick days is to determine the duration of the City's contributions towards a retiree's health and/or dental coverage or provide a cash amount in lieu of Health insurance, according to current GASB regulations, it is not a sick leave benefit but rather a factor in the formula to determine the OPEB and Supplemental Pension benefit. Thus, the liability determined as a result of using these sick days in the formula was included in our valuation.

OPEB Valuation Results

- The valuation date and measurement date are December 31, 2021. This valuation is eligible for reporting periods ending December 31, 2022, and December 31, 2023, though the accompanying exhibits are only valid for the reporting period ending December 31, 2022.

Other Post Employment Liability		
1	Total OPEB Liability (TOL)	$ 988,980
2	Fiduciary Net Position (FNP)	$ 0
3	Net OPEB Liability (NOL)	$ 988,980

Changes in OPEB Liability				
	Measurement Date	***December 31, 2019***	***December 31, 2020***	***December 31, 2021***
1	Fiduciary Net Position (FNP)	$ 0	$ 0	$ 0
2	Net OPEB Liability (NOL)*	$ 993,224	$ 823,066	$ 988,980
3	Total OPEB Pay-As-You-Go (30 years)**	$ 2,261,685	$ 2,174,971	$ 2,306,982

** Discount Rate used in the December 31, 2019, valuation was 2.75% and, in the December 31, 2020, Table Updates and December 31, 2021, valuation was 2.25%.*

*** Total OPEB Pay-As-You-Go includes the City's explicit benefit and implicit rate subsidy on behalf of those continuing on the City's group health plan.*

Supplemental Pension - GASB 73 Definitions

- Total Pension Liability (TPL): The portion of the actuarial present value of projected benefit payments attributed to past periods of employee service, also known as the accrued benefit.
- Service Cost (SC): The portion of the actuarial present value of benefits allocated to the valuation year.
- Fiduciary Net Position (FNP): The market value of assets held in an irrevocable trust exclusively for payment of post-employment benefits. The City has not established a Trust to fund its Supplemental Pension post-employment benefits.
- Net Pension Liability (NPL): The difference between the TPL and the FNP. This amount may also be negative indicating a surplus of assets as of the measurement date.
- Pension Expense: The expected cost of pension benefits attributed to the measurement period.

Supplemental Pension Benefit Factors and Valuation Results

- The City provides a stipend benefit to eligible Non-Represented employees including Command Staff (hired prior to January 1, 2012) in the amount of two full working days of pay for each year of continuous service (up to 30 years) with the City as of January 1, 2012.
- For the Fire Chief, Police Chief and Police Captain, if they retire due to illness or injury, they shall receive three full working days of pay for each year of continuous service on the department upon their retirement. The rate of pay shall be determined by the employee's regular rate as of January 1, 2012.
- Police shall receive two full working days (three if retiring due to illness or injury) of pay for each year of continuous service on the department upon retirement. The rate of pay is to be determined by the employee's current hourly base rate at retirement or the highest hourly base rate during the three years preceding the date of retirement, whichever is greater.
- Additionally, both Non-Represented employees and Police are offered a cash-in-lieu option for their OPEB benefit. The amount is equal to fifty percent (50%) of the City's cost at the time the option is exercised of the monthly HMO or Health Insurance premium whichever is less multiplied by one-tenth (1/10) of the number of unused accumulated sick days.
- The valuation date and measurement date are December 31, 2021. This valuation is eligible for reporting periods ending December 31, 2022, and December 31, 2023, though the accompanying exhibits are only valid for the reporting period ending December 31, 2022.

Supplemental Pension Liability			
1	Total Pension Liability (TPL)	$	370,834
2	Fiduciary Net Position (FNP)	$	0
3	Net Pension Liability (NPL)	$	370,834

Changes in Supplemental Pension Liability				
	Measurement Date	***December 31, 2019***	***December 31, 2020***	***December 31, 2021***
1	Fiduciary Net Position (FNP)	$ 0	$ 0	$ 0
2	Net Pension Liability (NPL)*	$ 426,268	$ 427,544	$ 370,834
3	Total Pension Pay-As-You-Go (30 years)	$ 1,083,854	$ 1,015,055	$ 1,064,657

** Discount Rate used in the December 31, 2019, valuation was 2.75% and, in the December 31, 2020, Table Updates and December 31, 2021, valuation was 2.25%.*

Key Benefit Concepts LLC

City of Mequon

GASB 75 Actuarial Valuation

Valuation as of December 31, 2021

Liabilities Measured as of December 31, 2021

April 2023

Key Benefit Concepts LLC
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KBC

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Background and Certification

The Governmental Accounting Standards Board (GASB) develops and issues accounting standards to improve the financial accounting and reporting of U.S. state and local governments. GASB has finalized Statement No. 74 (Financial Reporting for Post-Employment Benefit Plans Other Than Pension Plans) and Statement No. 75 (Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions). These Statements establish standards for the measurement, recognition, and display of Other Post-Employment Benefits (OPEB) expense/ expenditures.

Key Benefit Concepts LLC (KBC) is an independent actuarial and employee benefits consulting firm providing actuarial services to clients who sponsor qualified retirement and other post-employment benefits. We are not affiliated with any organization that might impair the objectivity of our work. This valuation and report were prepared by KBC based upon:

- Our understanding of GASB's current statements.
- The Summary of Benefits and Eligibility determined by the bargaining and other City agreements, as outlined herein.
- The accuracy and completeness of information and data provided by the City.

During the valuation process, KBC performed a limited review of the census information provided by the City for reasonableness when compared to information provided in prior valuations, but did not audit such information in its entirety. As noted above, the valuation is based on the accuracy and completeness of the information provided; KBC does not accept any responsibility for the integrity of such information.

Please note that KBC does not provide legal advice. The scope of the project is clearly defined in our proposal and does not include commentary or accountability for whether such benefits and eligibilities comply with state, federal or other required guidelines. The government entity is responsible for assuring that the benefits it provides are in compliance with all current regulations.

The calculations of cost and liabilities illustrated were determined according to generally recognized and accepted actuarial principles and standards that are consistent with the Actuarial Standards of Practice promulgated by the Actuarial Standards Board. Specific assumptions and actuarial methodology for the study are defined within the report. Each material assumption is, in the actuary's opinion, individually reasonable and falls within the best estimate range, taking into account past experience and reasonable future expectations, and is consistent with each other material assumption. Given that actual experience may vary from the actuarial assumptions projected, developing liabilities and costs may differ from those estimated in this report. Furthermore, in the event of any inaccuracies in the information or data provided, upon which these calculations were based, revisions may be needed.

This report was prepared solely for the purpose of providing information required by GASB for the entity's financial reporting, subject to the terms of the signed agreement between KBC and the City dated August 18, 2022. KBC assumes neither responsibility nor any liability for use of this report for any other purpose.

The valuation was prepared in full compliance with the American Academy of Actuaries "Code of Professional Conduct" Precept 7 regarding conflict of interest. The actuary certifying this valuation meets the qualifications of the American Academy of Actuaries required to provide the actuarial opinion detailed in this report. The actuary's opinion and certification are provided in accordance with an agreement with Key Benefit Concepts LLC.

Richard L. Yurkowitz

Richard L. Yurkowitz, ASA, MAAA
Signing Actuary

April 5, 2023

Other Post-Employment Benefits (OPEB)

Key Definitions

The actuarial present value of the OPEB liabilities is the value of all benefits estimated to be payable to plan members discounted at the assumed interest rate back to the valuation date. The actuarial present value is comprised of:

- Benefits employees have already earned, and
- Benefits expected to be earned by employees in the future.

Presented in this report are the results of our study of the post-employment benefits and the associated liabilities and costs. The study includes the following:

Total OPEB Liability (TOL): The portion of the actuarial present value of projected benefit payments attributed to past periods of employee service also known as the accrued benefit.

Service Cost: The portion of the actuarial present value of benefits allocated to the valuation year.

Fiduciary Net Position (FNP): The market value of assets held in an irrevocable trust exclusively for payment of post-employment benefits.

Net OPEB Liability (NOL): The difference between the Total OPEB Liability and Fiduciary Net Position. This amount may also be negative indicating a surplus of FNP over TOL.

OPEB Expense: The expected cost of OPEB benefits attributed to the measurement period.

Plan Summary

For the City of Mequon (the "City"), the other post-employment benefit liability consists of several interdependent pieces arising from the rules of the plan. The amounts paid by the City for continued health care for all classifications that are entitled to a benefit are briefly outlined below. A full description of the eligibilities and benefits for eligible classifications can be found in the OPEB Technical Appendix.

A. All Non-Represented Employees (Including Command Staff): Upon retirement under WRS:

The City shall provide monthly contributions toward their health premiums, as well as their dental premiums if the retiree chooses a plan that includes such coverage, in retirement. The retiree's contribution shall be capped at the difference between the City's premium rate in effect at retirement and the premium rate in effect on January 1, 2013. For each ten (10) days of accumulated unused sick leave, the City shall provide one month of health coverage. The City will deduct the cost of the employee's contribution from their final paycheck.

B. Police: Upon retirement under WRS:

> The City shall provide monthly contributions toward the premium in the amount of the group health insurance coverage of the City of Mequon plan (currently 88%). For each ten (10) days of accumulated unused sick leave, the City shall provide one month of family health coverage subject to the employer maximum payment condition. The City's contribution is based upon the same employer contribution for active employees (currently 88%). The City will deduct the cost of the employee's contribution from their final paycheck.

Note: *Upon retirement, retirees may self-pay the full (100%) amount of premiums to remain on the City's health plan only for the duration of COBRA. After which, it is up to the retiree to secure health insurance through ETF or another provider.*

Implicit Rate Subsidy

Implicit rate subsidy, or "IRS" for short, is the difference between individuals' actual incurred costs for health coverage (i.e., incurred medical and Rx claims paid by the insurer, in the case of a fully-insured health plan) and the individuals' total premiums charged for such coverage. In essence, premium rates are determined for a group health plan based on the total expected health care costs of all participants covered in the group. While each participant is then charged the same premium rate, not every participant will experience the same level of actual health care costs. Since some participants will have higher health care costs than others while paying the same premium rate, some of their health care costs are being "subsidized" by the premiums paid by others with lower health care costs. It is expected that older plan participants, such as retirees, will be the participants with higher health care costs.

For OPEB valuations, the GASB guidelines require that the determined liabilities be based on the total value of the post-employment benefits, which includes implicit rate subsidy for former employees remaining on the City's group health plan(s). Note that the implicit rate subsidy is only calculated when former employees are enrolled in the City's health plan(s). Per guidance provided by Actuarial Standard of Practice No. 6, the implicit rate subsidy resulting from retirees participating in the City's dental plan would typically be considered immaterial.

Furthermore, when an individual becomes Medicare-eligible and Medicare is the primary payer, premium rates of the City's group Medicare coverage (e.g., supplemental Medicare coverage or a Medicare Advantage plan), if offered, are usually adjusted such that these adjusted rates represent the expected cost of coverage. Thus, the resulting implicit rate subsidy would be considered immaterial and would not be calculated. However, in some cases, the expected cost of coverage for this group of retirees may materially exceed the adjusted rates, in which case implicit rate subsidy would be determined. Another exception where implicit rate subsidy may not be applied would be if the City's retirees are pooled and rated separately from the City's active employees. In this situation, the premium rates charged to retirees should reflect the expected claims costs on behalf of only the retirees and as a result, there would be no implicit rate subsidy to value.

Other City-Provided Post-Employment Benefits

Supplemental Pension Benefits

Certain active employees are eligible for a stipend (cash or cash-equivalent) benefit upon retirement. GASB has identified such post-employment benefits as a pension benefit rather than an OPEB. Valuation of stipend benefits was performed and is provided in a separate report.

Sick Leave Benefit

In return for every 10 unused sick days accumulated upon retirement, up to the maximum of 180 days, the City shall make a one-month contribution towards the premiums of a retired Non-Represented Staff and Police. The amount of the contribution is based upon the group health insurance coverage in effect on January 1, 2013 (for Non-Represented employees) or the same employer contribution made on behalf of active employees (for Police; currently 88%).

Further, as an optional method of receiving unused accumulated sick leave (in lieu of the health insurance benefit), the retiree can receive a cash payment based upon 50% of the City's cost at the time the option is exercised of the monthly HMO or Health Insurance premium whichever is less multiplied by one-tenth (1/10) of the number of unused accumulated sick days. (Note that the one-tenth multiplier was already applied as noted in the first paragraph).

Given that the sole purpose of these sick days is to determine the duration of the City's contributions towards a retiree's health and/or dental coverage or provide a cash amount in lieu of Health insurance, according to current GASB regulations, it is not a sick leave benefit but rather a factor in the formula to determine the OPEB and Supplemental Pension benefit. Thus, the liability determined as a result of using these sick days in the formula was included in our valuation.

Summary of Valuation Results

City OPEB Liability

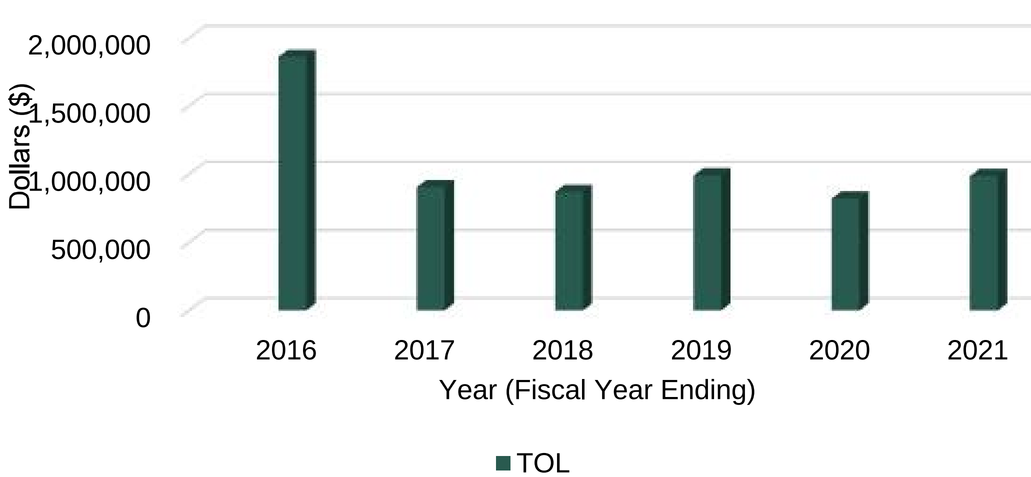
Based upon actuarial assumptions and projections described herein, as well as the census and benefit data provided by the City, the Total OPEB Liability, Fiduciary Net Position and Net OPEB Liability measured as of December 31, 2021, are as follows:

Total OPEB Liability (TOL)	$	988,980
Fiduciary Net Position (FNP)	$	0
Net OPEB Liability (NOL)	$	988,980

Detailed calculations for the above results can be found in the OPEB Tables.

GASB 75 includes certain Required Supplementary Information (RSI) disclosure requirements including a 10-year schedule presenting, in part, a history of the City's Total OPEB Liability (see OPEB Table IV in the table section of the report). The chart below visually summarizes the comparison of the City's Total OPEB Liability since implementation of these new guidelines:

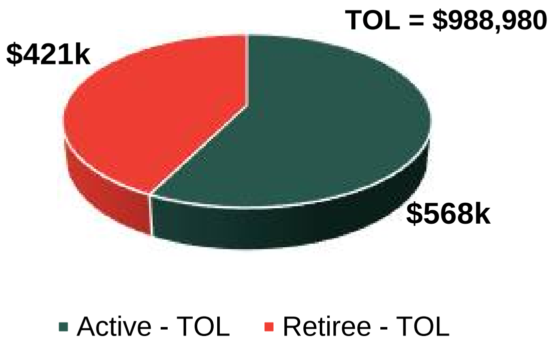
History of Total OPEB Liability (TOL)



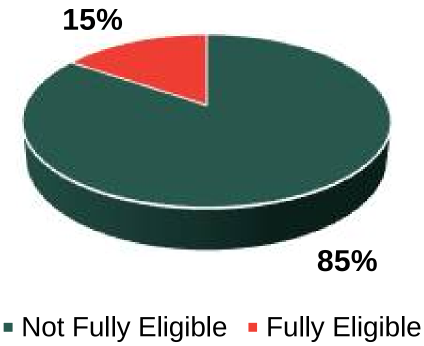
Note: For additional details, see OPEB Table IV

The charts below show a breakdown of the City's Total OPEB Liability between actives and retirees measured as of December 31, 2021, in addition to a comparison of the current eligibility status of all active plan participants as of the valuation date:

Total OPEB Liability



Active Members by Eligibility



Deferred Inflow and Outflow of Resources

The Plan's benefit terms have not changed since the prior valuation, therefore no change in benefit terms was calculated.

Differences between expected and actual experience resulted in an increase in the Total OPEB Liability. Changes of assumptions or other inputs resulted in an decrease in the Total OPEB Liability. These changes included updated WRS retirement rates to age 75, health care trend and updated methodologies in determining the expected per capita claims cost. The increase in deferred outflow and inflow of resources from these two sources, respectively, is to be recognized over the average of the expected remaining service lives of active and inactive plan members. The Plan has an average expected remaining service life of 10 years.

City contributions subsequent to the measurement date will be recognized as a deferred outflow of resources and a reduction in the Total OPEB Liability in the year ended December 31, 2022, to be reported for the fiscal year end December 31, 2023. Other amounts reported as deferred inflows and outflows will be recognized in the OPEB expense according to Table V.

Note that OPEB Table V, which reflects all deferred inflows and outflows of resources, contains a "TBD" line item related to City contributions subsequent to the measurement date. As noted above, such contributions will be recognized as a deferred outflow of resources since the City is reporting their obligations through December 31, 2021, on their December 31, 2022, audited financial statements. This figure is based upon the actual retiree benefit payments made by the City for the 2022 fiscal year, including implicit rate subsidy, since the City funds its OPEB benefits on a pay-as-you-go basis.

Key Actuarial Methods and Assumptions

The valuation was based upon the data provided by the City. In performing this study, we utilized the premium rate history of the City's health plan as well as the trends used in the prior valuation and projected a stream of expected premium rates for each year in the future based on the data as of December 31, 2021.

The City participates in the State of Wisconsin Group Health Insurance Program wherein the purchased health coverage is a fully pooled, fully insured health plan. As such, pursuant to ASOP No. 6, the expected health claims cost per capita should be based on the entire group for which the health plans' premiums are determined (i.e., all employers participating in the State Health Plan). KBC was able to obtain demographic information for the entire State Health Plan. Therefore, the expected health claims cost per capita were developed based on the State Health Plan's population and best actuarial practices were followed.

The assumed initial annual health care trend rates are based in part on the 2021 Segal Health Plan Cost Trend Survey. Rates are trended down in subsequent years in accordance with prevalent actuarial practice, based in part on the Society of Actuaries - Getzen Long Term Health Care Trends Resource Model, as updated October 2019.

GASB guidelines require that actuarial valuations of OPEB benefits use the entry-age normal actuarial method. Therefore, this valuation was performed using the entry-age normal actuarial method.

The valuation date and measurement date are December 31, 2021. This valuation is eligible for reporting periods ending December 31, 2022, and December 31, 2023, though the accompanying exhibits are only valid for the reporting period ending December 31, 2022.

Actuarial assumptions are based upon an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015-2017.

All General and Police employees eligible for a City-provided post-employment benefit who are currently electing coverage were assumed to elect to continue coverage in retirement and receive contributions towards continued coverage from the City. Further, 20% of these retirees were assumed to continue coverage after the exhaustion of any City provided contributions and self-pay for the duration of COBRA (i.e., 18 months). The liability incurred on behalf of the above assumptions was calculated and included in this valuation.

The projection of cash flows used to determine the single discount rate assumed that the plan would continue to be funded on a pay-as-you-go basis. Based on these assumptions, a 20-year AA municipal bond rate index was applied to all periods of projected benefit payments to determine the Total OPEB Liability.

A discount rate of 2.25% was used in calculating the City's OPEB liabilities (based upon all projected payments discounted at a municipal bond rate of 2.25%). The discount rate is based on the S&P Municipal Bond 20 Year High Grade Index as of the week of the measurement date. Implicit in this rate is a 2.00% assumed rate of inflation.

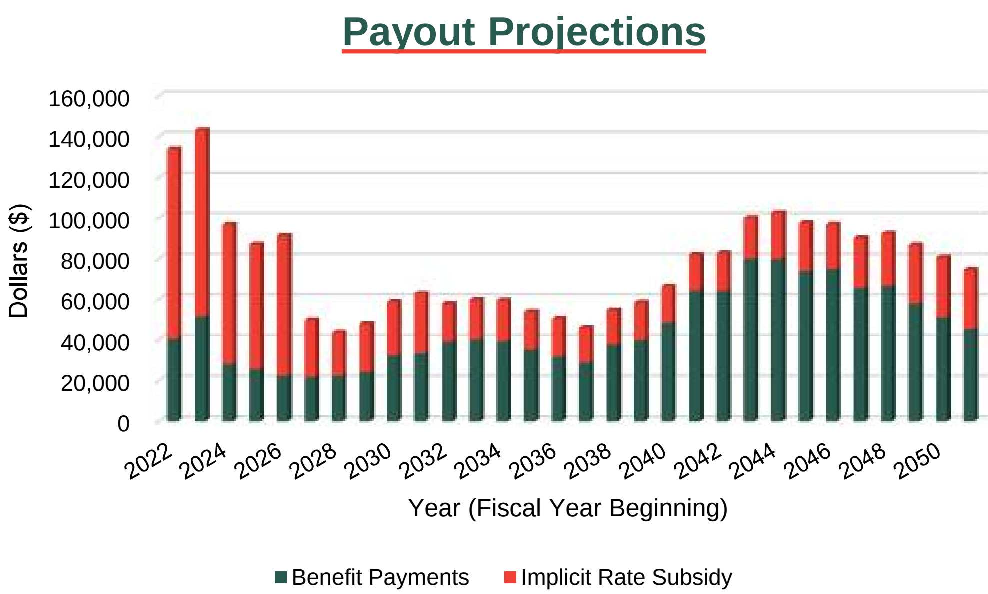
Included at the end of the report is the OPEB Technical Appendix, which discloses a full description of the assumptions noted above as well as all other assumptions used in this valuation.

Pay-As-You-Go (Table VIII)

GASB requires all public entities to identify and include their post-employment liability in their financial statements. However, at this time GASB does not require any public entity to fund this liability. Since many public entities currently provide post-employment benefits on a pay-as-you-go basis, we have included OPEB Table VIII. This table illustrates, based upon the assumptions used in this valuation, the City's annual liability for retiree OPEB benefits on a pay-as-you-go basis.

The projections illustrated in OPEB Table VIII are for illustrative purposes and pertain only to the liabilities incurred from those eligible active and retired employees of the City as of December 31, 2021. In other words, it is based upon a closed valuation, such that no new hires are assumed to replace those future retirees expected to receive benefits as noted. The valuation is based upon numerous assumptions as detailed in the technical appendix. Due to these assumptions, the likelihood of actual costs equaling the stated projections decreases for each year projecting further into the future.

The chart below shows a projection of expected City benefit payments over the next 30 years:



Note: For additional details, see OPEB Table VIII

OPEB Tables

OPEB Table I

City of Mequon

Projection of Total OPEB Liability

		Discount Rate		
		1.25%	2.25%	3.25%
Total OPEB Liability	**12/31/2020**	**$ 872,841**	**$ 823,066**	**$ 775,307**
Service Cost		59,201	51,626	44,849
Interest		10,610	17,893	24,183
Benefit Payments		(107,305)	(107,305)	(107,305)
Changes of benefit terms		-	-	-
Differences between expected and actual experience		248,796	248,994	249,233
Changes of assumptions or other input		(48,122)	(45,294)	(42,760)
Total OPEB Liability	**12/31/2021**	**$ 1,036,021**	**$ 988,980**	**$ 943,507**

OPEB Table II

City of Mequon

Change in Total OPEB Liability

		Total OPEB Liability
Balances at 12/31/2020	**$**	**823,066**
Changes for the year:		
Service Cost		51,626
Interest		17,893
Changes of benefit terms		-
Differences between expected and actual experience		248,994
Changes of assumptions or other input		(45,294)
Benefit Payments		(107,305)
Net Changes		**165,914**
Balances at 12/31/2021	**$**	**988,980**

OPEB Table III

City of Mequon

Sensitivity of Total OPEB Liability to Changes in Discount Rate

		1% Decrease 1.25%	Current Discount Rate 2.25%	1% Increase 3.25%
Total OPEB Liability	**12/31/2021**	$ 1,036,021	$ 988,980	$ 943,507

Sensitivity of Total OPEB Liability to Changes in Healthcare Cost Trend Rates

		1% Decrease (5.5% decreasing to 4.0%)	Health Care Cost Trend Rates (6.5% decreasing to 5.0%)	1% Increase (7.5% decreasing to 6.0%)
Total OPEB Liability	**12/31/2021**	$ 930,043	$ 988,980	$ 1,058,003

OPEB Table IV

City of Mequon
Schedule of Changes in Total OPEB Liability and Related Ratios

	Fiscal Year Ending					
	2021	2020	2019	2018	2017	2016
Total OPEB Liability						
Service Cost	$ 51,626	$ 46,851	$ 50,090	$ 54,099	$ 90,779	$ 90,779
Interest	17,893	24,308	32,945	31,065	70,572	66,810
Changes of benefit terms	-	-	-	-	(344,930)	-
Differences between expected and actual experience	248,994	-	128,196	-	(623,831)	-
Changes of assumptions or other input	(45,294)	24,147	57,294	(25,581)	(92,918)	-
Benefit Payments	(107,305)	(265,464)	(147,754)	(95,323)	(55,998)	(58,561)
Net change in Total OPEB Liability	**$ 165,914**	**$ (170,158)**	**$ 120,771**	**$ (35,740)**	**$ (956,326)**	**$ 99,028**
Total OPEB Liability - Beginning	**823,066**	**993,224**	**872,453**	**908,193**	**1,864,519**	**1,765,491**
Total OPEB Liability - Ending	**$ 988,980**	**$ 823,066**	**$ 993,224**	**$ 872,453**	**$ 908,193**	**$ 1,864,519**
Covered Payroll	$ 8,236,671	$ 7,751,248	$ 7,751,248	$ 7,402,010	$ 7,402,010	$ 6,750,611
Total OPEB Liability as a percentage of Covered Payroll	**12.01%**	**10.62%**	**12.81%**	**11.79%**	**12.27%**	**27.62%**

OPEB Table V

City of Mequon

Schedule of Collective Deferred Inflows and Outflows

Gain/Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 309,559	$ 311,916
Changes of assumptions or other input	56,977	102,572
City contributions subsequent to the measurement date	TBD	-
Total	**$ 366,536**	**$ 414,488**

Deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB Liability in the year ended December 31, 2022, to be reported for the fiscal year end December 31, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	
2022	$ (30,570)
2023	(30,570)
2024	(30,570)
2025	(30,570)
2026	(30,569)
Thereafter	104,897

OPEB Table VI

City of Mequon

Calculation of Collective OPEB Expense

Change in Total OPEB Liability	$	165,914
(Increase)/Decrease in Deferred Outflows		(200,802)
Increase/(Decrease) in Deferred Inflows		(33,468)
Benefit Payments		107,305
OPEB Expense	**$**	**38,949**
Operating Expenses		
Service Cost	$	51,626
Total (a)	$	51,626
Financing Expenses		
Interest	$	17,893
Total (b)	$	17,893
Changes		
Benefit changes	$	-
Recognition of assumption changes		(7,330)
Recognition of experience gains and losses		(23,240)
Total (c)	$	(30,570)
OPEB Expense (a + b + c)	**$**	**38,949**
OPEB Expense as % of Payroll		**0.47%**

OPEB Table VII

City of Mequon

The major assumptions and methods used in this valuation are as follows:

1	Valuation Date	December 31, 2021
2	Measurement Date	December 31, 2021
3	Reporting Date	December 31, 2022
4	Actuarial Cost Method	Entry Age Normal (level percent of salary)
5	Health Care Trend	6.50% decreasing by 0.10% per year down to 5.00%, and level thereafter
6	Discount Rate*	2.25% (based upon all years of projected payments discounted at a municipal bond rate of 2.25%)
7	Municipal Bond Rate Source	S&P Municipal Bond 20 Year High Grade Index
8	Actuarial Assumptions	Based on an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015-17.
9	Mortality Assumptions	Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied 60%)

* Implicit in this rate is an assumed rate of inflation of 2.00%

OPEB Table VIII

City of Mequon

Pay As You Go

Projection of OPEB (30 Year Projection)

A	B	C	D	E	F
Fiscal Year Beginning	Retiree Plan Premiums	City Benefit Payments	City OPEB Liability **(C + E)**	Implicit Rate Subsidy	Cost → Value
2022	$ 282,467	$ 40,631	$ 133,822	$ 93,191	1.3299
2023	263,424	51,550	143,377	91,827	1.3486
2024	194,642	28,277	96,669	68,392	1.3514
2025	173,059	25,658	87,065	61,407	1.3548
2026	153,391	22,436	91,180	68,744	1.4482
2027	67,582	21,872	49,821	27,949	
2028	60,490	22,537	43,641	21,105	
2029	65,584	24,323	47,756	23,433	
2030	80,591	32,373	58,752	26,379	
2031	86,845	33,452	62,914	29,462	
2032	80,942	39,293	57,811	18,518	
2033	85,492	40,200	59,652	19,452	
2034	85,035	39,392	59,452	20,060	
2035	78,437	35,347	53,691	18,345	
2036	75,843	31,926	50,443	18,517	
2037	70,381	29,026	45,885	16,859	
2038	81,270	37,713	54,555	16,842	
2039	88,851	39,826	58,411	18,585	
2040	99,488	48,536	66,302	17,767	
2041	114,856	64,355	81,824	17,469	
2042	118,603	64,345	82,593	18,248	
2043	133,621	79,934	100,091	20,157	
2044	141,877	79,908	102,462	22,554	
2045	141,265	73,871	97,493	23,621	
2046	138,779	74,928	96,845	21,917	
2047	134,967	65,606	90,172	24,565	
2048	134,955	66,644	92,495	25,850	
2049	128,001	57,875	86,744	28,868	
2050	118,272	51,128	80,550	29,422	
2051	112,781	45,359	74,515	29,156	

OPEB Table IX

City of Mequon
Active Employees as of December 31, 2021

Age	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 or more	Total
	Years of Service								
Under 20	-	-	-	-	-	-	-	-	-
20 - 24	3	-	-	-	-	-	-	-	3
25 - 29	9	3	-	-	-	-	-	-	12
30 - 34	10	11	1	-	-	-	-	-	22
35 - 39	8	2	-	1	1	-	-	-	12
40 - 44	4	5	4	4	1	-	-	-	18
45 - 49	5	3	1	2	5	-	-	-	16
50 - 54	5	1	-	2	6	2	-	-	16
55 - 59	-	3	-	1	-	1	-	1	6
60 - 64	1	2	-	2	-	-	2	-	7
65 and over	-	-	-	-	-	-	-	-	-
Total	45	30	6	12	13	3	2	1	**112**

Averages:

Age: **41.6**

Service: **9.2**

OPEB Table X

City of Mequon

All Members by Medical Coverage as of December 31, 2021

	Actives				Retirees			
	Single	Family	Waived	Total	Single	Family	Waived	Total
General	16	49	13	**78**	8	15	2	**25**
Police	8	24	2	**34**	2	3	-	**5**
Totals	**24**	**73**	**15**	**112**	**10**	**18**	**2**	**30**

OPEB Table XI

City of Mequon

Members by Eligibility as of December 31, 2021

	Actives			Retirees
	Fully Eligible	Not Fully Eligible	Total Eligible	Total Eligible
General	10	55	**65**	**23**
Police	5	27	**32**	**5**
Totals	**15**	**82**	**97**	**28**

Full Eligibility is met if, as of December 31, 2021 , the member has met the age and service requirements as stated in the plan provisions.

Note: *Only those members who are assumed to receive an OPEB are included in the counts above.*

OPEB - Addendum Table I

City of Mequon

Differences Between Expected and Actual Experience - History of Deferred Inflows and Outflows

FYB	(Gain)/Loss	Amortization Period	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	(623,831)	10.0				(62,383)	(62,383)	(62,383)	(62,383)	(62,383)	(62,383)	(62,383)	(62,383)	(62,383)	(62,384)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	10.0					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	128,196	9.0						14,244	14,244	14,244	14,244	14,244	14,244	14,244	14,244	14,244	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	9.0							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	248,994	10.0								24,899	24,899	24,899	24,899	24,899	24,899	24,899	24,899	24,899	24,903	-	-	-	-	-	-	-	-	-	-
2022	-	-									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-											-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-													-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-														-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-															-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-																-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-																	-	-	-	-	-	-	-	-	-	-	-
2031	-	-																		-	-	-	-	-	-	-	-	-	-
2032	-	-																			-	-	-	-	-	-	-	-	-
2033	-	-																				-	-	-	-	-	-	-	-
2034	-	-																					-	-	-	-	-	-	-
2035	-	-																						-	-	-	-	-	-
2036	-	-																							-	-	-	-	-
2037	-	-																								-	-	-	-
2038	-	-																									-	-	-
2039	-	-																										-	-
2040	-	-																											-
			-	-	-	(62,383)	(62,383)	(48,139)	(48,139)	(23,240)	(23,240)	(23,240)	(23,240)	(23,240)	(23,241)	39,143	24,899	24,899	24,903	-	-	-	-	-	-	-	-	-	-

OPEB - Addendum Table II

City of Mequon

Changes of Assumptions or Other Input - History of Deferred Inflows and Outflows

FYB	(Gain)/Loss	Amortization Period	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	(92,918)	10.0				(9,292)	(9,292)	(9,292)	(9,292)	(9,292)	(9,292)	(9,292)	(9,292)	(9,292)	(9,290)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	(25,581)	10.0					(2,558)	(2,558)	(2,558)	(2,558)	(2,558)	(2,558)	(2,558)	(2,558)	(2,558)	(2,559)	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	57,294	9.0						6,366	6,366	6,366	6,366	6,366	6,366	6,366	6,366	6,366	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	24,147	9.0							2,683	2,683	2,683	2,683	2,683	2,683	2,683	2,683	2,683	-	-	-	-	-	-	-	-	-	-	-	-
2021	(45,294)	10.0								(4,529)	(4,529)	(4,529)	(4,529)	(4,529)	(4,529)	(4,529)	(4,529)	(4,529)	(4,533)	-	-	-	-	-	-	-	-	-	-
2022	-	-									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-											-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-													-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-														-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-															-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-																-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-																	-	-	-	-	-	-	-	-	-	-	-
2031	-	-																		-	-	-	-	-	-	-	-	-	-
2032	-	-																			-	-	-	-	-	-	-	-	-
2033	-	-																				-	-	-	-	-	-	-	-
2034	-	-																					-	-	-	-	-	-	-
2035	-	-																						-	-	-	-	-	-
2036	-	-																							-	-	-	-	-
2037	-	-																								-	-	-	-
2038	-	-																									-	-	-
2039	-	-																										-	-
2040	-	-																											-
			-	-	-	(9,292)	(11,850)	(5,484)	(2,801)	(7,330)	(7,330)	(7,330)	(7,330)	(7,330)	(7,328)	1,961	(1,846)	(4,529)	(4,533)	-	-	-	-	-	-	-	-	-	-

OPEB Technical Appendix

City of Mequon

Post-Employment Benefit Summary

All Non-Represented Employees (This includes Command Staff)

Eligibility	OPEB
Upon retirement under WRS	Health Insurance: The City shall provide monthly contributions toward their health premiums, as well as their dental premiums if the retiree chooses a plan that includes such coverage, in retirement. The retiree's contribution shall be capped at the difference between the City's premium rate in effect at retirement and the premium rate in effect on January 1, 2013. For each ten (10) days of accumulated unused sick leave (up to a maximum of 180 days), the City shall provide one month of health coverage. The City will deduct the cost of the employee's contribution from their final paycheck. Upon death, the employee's spouse and/ or dependent children may continue coverage on the City's health plan for the duration of COBRA. The City will make a monthly contribution toward the premium for a period of time not to exceed one month for each ten (10) days of accumulated, unused paid illness/ injury leave at the time of death. ***Note**: Fire Chief, Police Chief and Police Captain are also eligible for the above benefit.*
Eligibility	**Non-OPEB: Supplemental Pension**
Upon retirement under WRS	Sick Leave Option (in lieu of the Health Insurance Benefit) As an optional method of receiving unused accumulated sick leave, under this paragraph the employee, upon or after his/her retirement, or his/her spouse, upon or after the employee's death, will receive upon his/her request a cash payment based upon the following formula: fifty percent (50%) of the City's cost at the time the option is exercised of the monthly HMO or Health Insurance premium whichever is less multiplied by one-tenth (1/10) of the number of unused accumulated sick days. *NOTE: While this benefit could be perceived as a compensated absence, since it is in lieu of the Health Insurance benefit noted above, which although based upon sick days, is an OPEB benefit, the sick leave option is valued as a pension benefit assumed to be chosen only by those non-represented who are not participating in the City's health plan as an active employee.*
Hired Prior to January 1, 2012	
Eligibility	**Non-OPEB: Supplemental Pension**
Upon retirement under WRS, death or employee retires due to injuries or illness which prevent the employee from performing his/her duties	Stipend: (Lump sum payout) Upon retirement or death, eligible full-time employees shall receive two (2) full working days of pay for each year of continuous service (up to 30 years) with the City as of January 1, 2012. The rate of pay shall be determined by the employee's regular rate as of January 1, 2012. No additional days shall be accumulated after thirty years of service.

Police

Eligibility	OPEB
Upon retirement under WRS	Health Insurance: The City shall provide monthly contributions toward the premium in the amount of the group health insurance coverage of the City of Mequon plan (currently 88%). For each ten (10) days of accumulated unused sick leave, (up to a maximum of 180 days), the City shall provide one month of family health coverage subject to the employer maximum payment condition. The City's contribution is based upon the same employer contribution for active employees (currently 88%). The City will deduct the cost of the employee's contribution from their final paycheck. Upon death, the employee's spouse and/ or dependent children may continue coverage on the City's health plan for the duration of COBRA. The City will make a monthly contribution toward the premium for a period of time not to exceed one month for each ten (10) days of accumulated, unused paid illness/ injury leave at the time of death.
Eligibility	**Non-OPEB: Supplemental Pension**
Upon retirement under WRS	Sick Leave Option (in lieu of the Health Insurance Benefit) As an optional method of receiving unused accumulated sick leave, under this paragraph the employee, upon or after his/her retirement, or his/her spouse, upon or after the employee's death, will receive upon his/her request a cash payment based upon the following formula: fifty percent (50%) of the City's cost at the time the option is exercised of the monthly HMO or Health Insurance premium whichever is less multiplied by one-tenth (1/10) of the number of unused accumulated sick days. NOTE: While this benefit could be perceived as a compensated absence, since it is in lieu of the Health Insurance benefit noted above, which although based upon sick days, is an OPEB benefit, the sick leave option is valued as a pension benefit assumed to be chosen only by those Police who are not participating in the City's health plan as an active employee. Stipend: (Lump Sum) Upon retirement, eligible employees shall receive two (2) full working days (3 full working days if retiring due to injuries or illness which prevent employee from performing his/her duties) of pay for each year of continuous service on the department. The rate of pay is to be determined by the employee's current hourly base rate at retirement or the highest hourly base rate during the three (3) years preceding the date of retirement, whichever is greater. Upon death, the benefits shall be paid to his/her beneficiary at the rate of three (3) full day's pay for each year of continuous service on the department. The rate of pay is to be determined by the employee's current hourly base rate at retirement or the highest hourly base rate during the three (3) years preceding the date of retirement, whichever is greater.

Fire Chief, Police Chief and Police Captain

Hired Prior to January 1, 2012	
Eligibility	**Non-OPEB: Supplemental Pension**
Retires due to injuries or illness which prevent the employee from performing his/her duties	Stipend: (Lump Sum payout) Upon retirement due to illness or injury which prevents the employee from performing his/her duties, shall receive three (3) full working days of pay for each year of continuous service on the department. The rate of pay shall be determined by the employee's regular rate as of January 1, 2012. No additional days shall be accumulated after thirty years of service.

Note: *Upon retirement, retirees may self-pay the full (100%) amount of premiums to remain on the City's health plan only for the duration of COBRA. After which, it is up to the retiree to secure health insurance through ETF or another provider.*

OPEB Actuarial Assumptions

Valuation Date	December 31, 2021
Measurement Date	December 31, 2021
Reporting Date	December 31, 2022
Actuarial Cost Method	Entry Age Normal – Level % of Salary: Under this method, the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the earnings of the individual between entry age and assumed exit age(s). The normal cost is equal to the valuation salary multiplied by the present value of benefits divided by the present value of future salaries, measured as of the date of hire. The accrued liability is equal to the present value of projected benefits minus the present value of future normal costs, measured as of the valuation date.
Interest Rate	Discount rate for valuing liabilities – 2.25% Municipal bond rate – 2.25% Implicit in these rates is 2.00% assumed rate of inflation.
Average of Expected Remaining Service Lives	10 years

Retirement Rates

Active participant retirement rates at sample ages:

General Pattern

	Normal		*Early*	
Age	Male	Female	Male	Female
55			8.0%	7.0%
56			8.0	7.0
57	19.0%	17.0%	5.0	6.0
58	19.0	17.0	6.0	7.0
59	19.0	17.0	7.0	7.0
60	19.0	17.0	9.0	10.0
61	19.0	17.0	9.0	10.0
62	26.0	27.0	17.0	16.0
63	29.0	27.0	18.0	18.0
64	28.0	27.0	17.0	18.0
65	30.0	30.0		
66	35.0	35.0		
67	30.0	30.0		
68	19.0	25.0		
69	19.0	25.0		
70	19.0	25.0		
71	19.0	20.0		
72	19.0	20.0		
73	19.0	20.0		
74	19.0	20.0		
75	100.0	100.0		

Retirement Rates (cont.)

Protective Pattern

Age	Normal & Early Male & Female
50	6.0%
51	8.0
52	10.0
53	25.0
54	20.0
55	20.0
56	20.0
57	20.0
58	20.0
59	20.0
60	20.0
61	20.0
62	30.0
63	30.0
64	30.0
65	40.0
66	40.0
67	40.0
68	40.0
69	40.0
70	100.0

No employees are assumed to retire prior to becoming eligible for benefits.

Mortality Rates

Mortality rates at sample ages in 2022:

Age	Male	Female
20	0.000269	0.000163
25	0.000330	0.000181
30	0.000430	0.000250
35	0.000768	0.000452
40	0.001012	0.000625
45	0.001252	0.000926
50	0.001604	0.001327
55	0.003708	0.002388
60	0.005383	0.003502
65	0.008286	0.005251
70	0.013421	0.008648
75	0.022385	0.015553
80	0.040945	0.029296

Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied 60%).

Separation Rates

Select and ultimate termination rates at sample ages and years of service are shown below:

General

Age	Service	Male	Female
	0	17.0%	20.0%
	1	12.3	15.0
	2	9.3	11.5
	3	7.6	10.0
	4	7.5	9.5
	5	5.8	7.8
	6	4.8	7.0
	7	4.7	6.0
	8	4.1	5.7
	9	4.0	5.3
30	10 & over	3.7	4.7
35		3.0	3.9
40		2.4	3.2
45		2.0	2.7
50		1.7	2.2
55		1.6	2.0

Protective

Age	Service	Male & Female
	0	16.0%
	1	9.5
	2	6.0
	3	5.0
	4	4.5
	5	4.0
	6	3.8
	7	3.5
	8	3.0
	9	2.5
30	10 & over	2.3
35		2.0
40		1.6
45		1.4
50		1.2
55		1.2

No separation rates are assumed after eligibility for retirement.

Disablement Rates

Active participant disability rates at sample ages:

	General		Protective
Age	Male	Female	Male & Female
20	0.00%	0.00%	0.01%
25	0.00	0.00	0.01
30	0.00	0.02	0.01
35	0.01	0.02	0.01
40	0.02	0.03	0.02
45	0.04	0.04	0.02
50	0.09	0.06	0.04
55	0.17	0.12	0.61
60	0.30	0.16	1.02

Health Care & Dental Trends *(Annual Increases)*

Year	Health Care	Dental
1	6.5%	5.0%
2	6.4	5.0
3	6.3	5.0
4	6.2	5.0
5	6.1	5.0
6	6.0	5.0
7	5.9	5.0
8	5.8	5.0
9	5.7	5.0
10	5.6	5.0
11	5.5	5.0
12	5.4	5.0
13	5.3	5.0
14	5.2	5.0
15	5.1	5.0
16 & Over	5.0	5.0

The assumed initial annual health care trend rates are based in part on the 2021 Segal Health Plan Cost Trend Survey. Rates are trended down in subsequent years in accordance with prevalent actuarial practice, based in part on the Society of Actuaries - Getzen Long Term Health Care Trends Resource Model, as updated October 2019.

Health Plan Funding

Fully Insured

Salary Merit Scale (*Annual Increases*)

Service	General Increase	Protective Increase
1	3.5%	4.8%
2	3.5	4.8
3	3.1	4.1
4	2.8	3.5
5	2.5	2.8
10	1.5	1.1
15	1.1	0.8
20	0.9	0.7
25	0.6	0.6
30	0.4	0.5
35	0.2	0.4
40	0.1	0.3

The assumed salary inflation of 3.0% per year is added to these merit increases to get the total assumed increase in salary

Age Related Health Care Cost

2022 monthly health premium rates under the City's most prevalent plan options were as follows:

	Single	Family
WEA Trust – East	$951.20	$2,342.68
WEA Trust – East (w/ dental)	981.40	2,418.18
Network Health	812.30	1,995.44
Network Health (w/ dental)	842.50	2,070.94

Health care costs are assumed to increase each year of age separate from trend due to increased cost of older participants, as follows:

Age	Rate
Under 40	4.00%
40-44	3.75%
45-49	3.50%
50-54	3.00%
55-64	3.25%

Percent with Coverage at Retirement	100% of Non-Represented and Protective employees eligible for a post-employment benefit and currently electing coverage for the duration of any City provided contributions. 20% of those active employees referenced above were assumed to self-pay and remain covered on the City's plan after the exhaustion of any City provided contributions for the duration of COBRA (i.e., 18 months).
Coverage Tier	70% of future covered retirees are assumed to cover a spouse in retirement
Spouses' Age	Males are assumed to be three years older than their spouses

Key Benefit Concepts LLC

City of Mequon

GASB 73 Actuarial Valuation

Valuation as of December 31, 2021

Liabilities Measured as of December 31, 2021

April 2023

Key Benefit Concepts LLC

200 W. Summit Ave., Suite 270

Wales, Wisconsin 53183

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KBC

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Background and Certification

The Governmental Accounting Standards Board (GASB) develops and issues accounting standards to improve the financial accounting and reporting of U.S. state and local governments. GASB has finalized Statement No. 67 (Financial Reporting for Pension Plans), Statement No. 68 (Accounting and Financial Reporting for Pensions), and Statement No. 73 (Accounting and Financial Reporting for Pensions That Are Not within the Scope of GASB Statement No. 68). These Statements establish standards for the measurement, recognition, and display of pension expense/expenditures.

Key Benefit Concepts LLC (KBC) is an independent actuarial and employee benefits consulting firm providing actuarial services to clients who sponsor qualified retirement and other post-employment benefits. We are not affiliated with any organization that might impair the objectivity of our work. This valuation and report were prepared by KBC based upon:

- Our understanding of GASB's current statements.
- The Summary of Benefits and Eligibility determined by the bargaining and other City agreements, as outlined herein.
- The accuracy and completeness of information and data provided by the City.

During the valuation process, KBC performed a limited review of the census information provided by the City for reasonableness when compared to information provided in prior valuations, but did not audit such information in its entirety. As noted above, the valuation is based on the accuracy and completeness of the information provided; KBC does not accept any responsibility for the integrity of such information.

Please note that KBC does not provide legal advice. The scope of the project is clearly defined in our proposal and does not include commentary or accountability for whether such benefits and eligibilities comply with state, federal or other required guidelines. The government entity is responsible for assuring that the benefits it provides are in compliance with all current regulations.

The calculations of cost and liabilities illustrated were determined according to generally recognized and accepted actuarial principles and standards that are consistent with the Actuarial Standards of Practice promulgated by the Actuarial Standards Board. Specific assumptions and actuarial methodology for the study are defined within the report. Each material assumption is, in the actuary's opinion, individually reasonable and falls within the best estimate range, taking into account past experience and reasonable future expectations, and is consistent with each other material assumption. Given that actual experience may vary from the actuarial assumptions projected, developing liabilities and costs may differ from those estimated in this report. Furthermore, in the event of any inaccuracies in the information or data provided, upon which these calculations were based, revisions may be needed.

This report was prepared solely for the purpose of providing information required by GASB for the entity's financial reporting, subject to the terms of the signed agreement between KBC and the City dated August 18, 2022. KBC assumes neither responsibility nor any liability for use of this report for any other purpose.

The valuation was prepared in full compliance with the American Academy of Actuaries "Code of Professional Conduct" Precept 7 regarding conflict of interest. The actuary certifying this valuation meets the qualifications of the American Academy of Actuaries required to provide the actuarial opinion detailed in this report. The actuary's opinion and certification are provided in accordance with an agreement with Key Benefit Concepts LLC.

Richard L. Yurkowitz, ASA, MAAA
Signing Actuary

April 5, 2023

Supplemental Pension (Stipend) Benefits

Key Definitions

The actuarial present value of the supplemental pension liabilities is the value of all benefits estimated to be payable to plan members discounted at the assumed interest rate back to the valuation date. The actuarial present value is comprised of:

- Benefits employees have already earned, and
- Benefits expected to be earned by employees in the future.

Presented in this report are the results of our study of the post-employment benefits and the associated liabilities and costs. The study includes the following:

Total Pension Liability (TPL): The portion of the actuarial present value of projected benefit payments attributed to past periods of employee service also known as the accrued benefit.

Service Cost: The portion of the actuarial present value of benefits allocated to the valuation year.

Fiduciary Net Position (FNP): The market value of assets held in an irrevocable trust exclusively for payment of post-employment benefits.

Net Pension Liability (NPL): The difference between the Total Pension Liability and Fiduciary Net Position. This amount may also be negative indicating a surplus of FNP over TPL.

Pension Expense: The expected cost of pension benefits attributed to the measurement period.

Plan Summary

The City of Mequon (the "City") provides a stipend benefit to eligible Non-Represented employees including Command Staff (hired prior to January 1, 2012) in the amount of two full working days of pay for each year of continuous service (up to 30 years) with the City as of January 1, 2012. For the Fire Chief, Police Chief and Police Captain, if they retire due to illness or injury, they shall receive three full working days of pay for each year of continuous service on the department upon their retirement. The rate of pay shall be determined by the employee's regular rate as of January 1, 2012.

Police shall receive two full working days (three if retiring due to illness or injury) of pay for each year of continuous service on the department upon retirement. The rate of pay is to be determined by the employee's current hourly base rate at retirement or the highest hourly base rate during the three years preceding the date of retirement, whichever is greater.

Additionally, both Non-Represented employees and Police are offered a cash-in-lieu option for their OPEB benefit. The amount is equal to fifty percent (50%) of the City's cost at the time the option is exercised of the monthly HMO or Health Insurance premium whichever is less multiplied by one-tenth (1/10) of the number of unused accumulated sick days.

According to current GASB regulations, any such form of cash payments, whether it be a stipend, contributions to a TSA, severance payment or any other type of cash-related benefits (other than sick leave) are considered a pension and should be accounted for as such under GASB Statement No. 67 & 68, or 73. Since retirees receive a pension benefit from the Wisconsin Retirement System (WRS), these post-employment pension benefits (stipend and cash in lieu payments) are supplemental to the WRS benefit and therefore, we refer to them as a supplemental pension benefit.

The actuarial value of the stipend (supplemental pension) benefit for current and future retirees eligible for a stipend benefit has been calculated and provided as separate tables within this report.

Other City-Provided Post-Employment Benefits

Other Post-Employment Benefits (OPEB)

OPEB benefits include continued health and dental benefits provided by the City as well as implicit rate subsidy relative to continued coverage on the City's health plan. Certain active employees are eligible for the OPEB benefits. Valuation of these OPEBs was performed and is provided in a separate report.

Sick Leave Benefit

In return for every 10 unused sick days accumulated upon retirement, up to the maximum of 180 days, the City shall make a one-month contribution towards the premiums of a retired Non-Represented Staff and Police. The amount of the contribution is based upon the group health insurance coverage in effect on January 1, 2013 (for Non-Represented employees) or the same employer contribution made on behalf of active employees (for Police; currently 88%).

Further, as an optional method of receiving unused accumulated sick leave (in lieu of the health insurance benefit), the retiree can receive a cash payment based upon 50% of the City's cost at the time the option is exercised of the monthly HMO or Health Insurance premium whichever is less multiplied by one-tenth (1/10) of the number of unused accumulated sick days. (Note that the one-tenth multiplier was already applied as noted in the first paragraph).

Given that the sole purpose of these sick days is to determine the duration of the City's contributions towards a retiree's health and/or dental coverage or provide a cash amount in lieu of Health insurance, according to current GASB regulations, it is not a sick leave benefit but rather a factor in the formula to determine the OPEB and Supplemental Pension benefit. Thus, the liability determined as a result of using these sick days in the formula was included in our valuation.

Summary of Valuation Results

City Stipend (Supplemental Pension) Liability

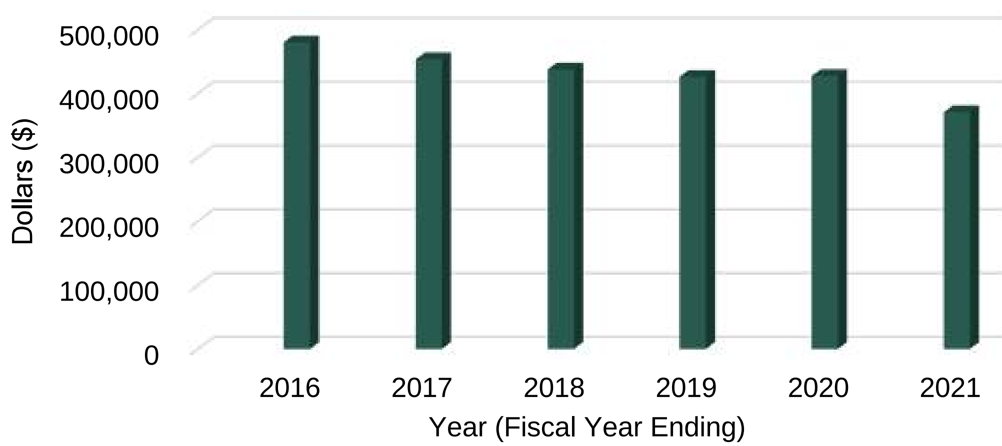
Based upon actuarial assumptions and projections described herein, as well as the census and benefit data provided by the City, the Total Pension Liability, Fiduciary Net Position and Net Pension Liability measured as of December 31, 2021, are as follows:

Total Pension Liability (TPL)	$	370,834
Fiduciary Net Position (FNP)	$	0
Net Pension Liability (NPL)	$	370,834

Detailed calculations for the above results can be found in the Stipend Tables.

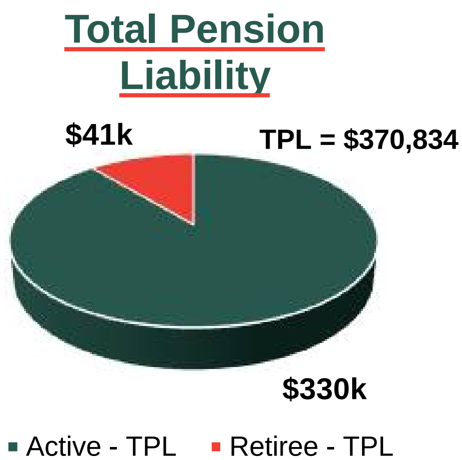
GASB 73 includes certain Required Supplementary Information (RSI) disclosure requirements including a 10-year schedule presenting, in part, a history of the City's Total Pension Liability (see Stipend Table IV in the table section of the report). The chart below visually summarizes the comparison of the City's Total Pension Liability since implementation of these new guidelines:

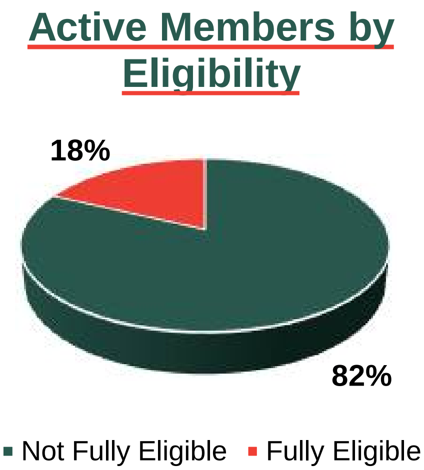
History of Total Pension Liability (TPL)



Note: For additional details, see Stipend Table IV

The charts below show a breakdown of the City's Total Pension Liability between actives and retirees measured as of December 31, 2021, in addition to a comparison of the current eligibility status of all active plan participants as of the valuation date:





Deferred Inflow and Outflow of Resources

The Plan's benefit terms have not changed since the prior valuation, therefore no change in benefit terms was calculated.

Differences between expected and actual experience resulted in a decrease in the Total Pension Liability. Changes of assumptions or other inputs also resulted in a decrease in the Total Pension Liability. These changes included updated WRS retirement rates to age 75. The increase in deferred inflow of resources from these two sources is to be recognized over the average of the expected remaining service lives of active and inactive plan members. The Plan has an average expected remaining service life of 11 years.

City contributions subsequent to the measurement date will be recognized as a deferred outflow of resources and a reduction in the Total Pension Liability in the year ended December 31, 2022, to be reported for the fiscal year end December 31, 2023. Other amounts reported as deferred inflows and outflows will be recognized in the pension expense according to Table V.

Note that Stipend Table V, which reflects all deferred inflows and outflows of resources, contains a "TBD" line item related to City contributions subsequent to the measurement date. As noted above, such contributions will be recognized as a deferred outflow of resources since the City is reporting their obligations through December 31, 2021, on their December 31, 2022, audited financial statements. This figure is based upon the actual retiree benefit payments made by the City for the 2022 fiscal year since the City funds its Supplemental Pension benefits on a pay-as-you-go basis.

Key Actuarial Methods and Assumptions

GASB guidelines require that actuarial valuations of pension benefits use the entry-age normal actuarial method. Therefore, this valuation was performed using the entry-age normal actuarial method.

The valuation date and measurement date are December 31, 2021. This valuation is eligible for reporting periods ending December 31, 2022, and December 31, 2023, though the accompanying exhibits are only valid for the reporting period ending December 31, 2022.

Actuarial assumptions are based upon an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015-2017.

The projection of cash flows used to determine the single discount rate assumed that the plan would continue to be funded on a pay-as-you-go basis. Based on these assumptions, a 20-year AA municipal bond rate index was applied to all periods of projected benefit payments to determine the Total Pension Liability.

A discount rate of 2.25% was used in calculating the City's Pension liabilities (based upon all projected payments discounted at a municipal bond rate of 2.25%). The discount rate is based on the S&P Municipal Bond 20 Year High Grade Index as of the week of the measurement date. Implicit in this rate is a 2.00% assumed rate of inflation.

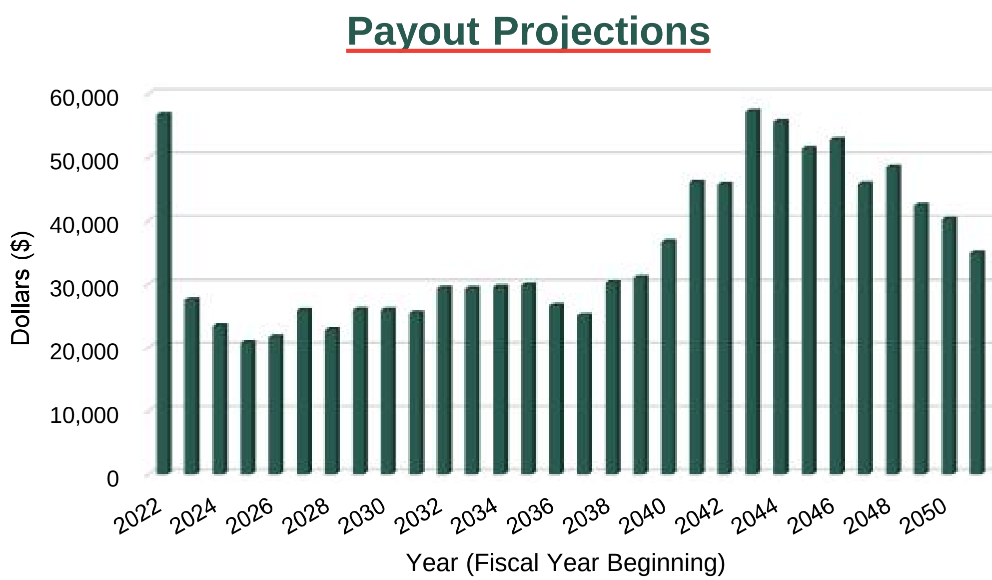
Included at the end of the report is the Stipend Technical Appendix, which discloses a full description of the assumptions noted above as well as all other assumptions used in this valuation.

Pay-As-You-Go (Table VIII)

GASB requires all public entities to identify and include their post-employment liability in their financial statements. However, at this time GASB does not require any public entity to fund this liability. Since many public entities currently provide post-employment benefits on a pay-as-you-go basis, we have included Stipend Table VIII. This table illustrates, based upon the assumptions used in this valuation, the City's annual liability for retiree Stipend benefits on a pay-as-you-go basis.

The projections illustrated in Stipend Table VIII are for illustrative purposes and pertain only to the liabilities incurred from those eligible active and retired employees of the City as of December 31, 2021. In other words, it is based upon a closed valuation, such that no new hires are assumed to replace those future retirees expected to receive benefits as noted. The valuation is based upon numerous assumptions as detailed in the technical appendix. Due to these assumptions, the likelihood of actual costs equaling the stated projections decreases for each year projecting further into the future.

The chart below shows a projection of expected City benefit payments over the next 30 years:



Note: For additional details, see Stipend Table VIII

Stipend Tables

Stipend Table I

City of Mequon

Projection of Total Pension Liability

		Discount Rate	
	1.25%	2.25%	3.25%
Total Pension Liability 12/31/2020	**$ 445,167**	**$ 427,544**	**$ 410,197**
Service Cost	32,627	28,665	25,078
Interest	5,598	9,636	13,297
Benefit Payments	(27,202)	(27,202)	(27,202)
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(66,369)	(65,985)	(65,574)
Changes of assumptions or other input	(1,840)	(1,824)	(1,818)
Total Pension Liability 12/31/2021	**$ 387,981**	**$ 370,834**	**$ 353,978**

Stipend Table II

City of Mequon
Change in Total Pension Liability

		Total Pension Liability
Balances at 12/31/2020	**$**	**427,544**
Changes for the year:		
Service Cost		28,665
Interest		9,636
Changes of benefit terms		-
Differences between expected and actual experience		(65,985)
Changes of assumptions or other input		(1,824)
Benefit Payments		(27,202)
Net Changes		**(56,710)**
Balances at 12/31/2021	**$**	**370,834**

Stipend Table III

City of Mequon

Sensitivity of Total Pension Liability to Changes in Discount Rate

		1% Decrease 1.25%	Current Discount Rate 2.25%	1% Increase 3.25%
Total Pension Liability	**12/31/2021**	$ 387,981	$ 370,834	$ 353,978

Stipend Table IV

City of Mequon
Schedule of Changes in Total Pension Liability and Related Ratios

	Fiscal Year Ending					
	2021	2020	2019	2018	2017	2016
Total Pension Liability						
Service Cost	$ 28,665	$ 26,108	$ 20,899	$ 22,532	$ 23,234	$ 23,234
Interest	9,636	11,462	16,314	15,480	17,888	17,854
Changes of benefit terms	-	-	4,153	-	-	-
Differences between expected and actual experience	(65,985)	-	10,012	-	(42,816)	-
Changes of assumptions or other input	(1,824)	8,718	17,785	(8,854)	4,504	-
Benefit Payments	(27,202)	(45,012)	(80,578)	(45,012)	(29,321)	(51,040)
Net change in Total Pension Liability	**$ (56,710)**	**$ 1,276**	**$ (11,415)**	**$ (15,854)**	**$ (26,511)**	**$ (9,952)**
Total Pension Liability - Beginning	**427,544**	**426,268**	**437,683**	**453,537**	**480,048**	**490,000**
Total Pension Liability - Ending	**$ 370,834**	**$ 427,544**	**$ 426,268**	**$ 437,683**	**$ 453,537**	**$ 480,048**
Covered Payroll	$ 8,236,671	$ 7,751,248	$ 7,751,248	$ 5,474,769	$ 5,474,769	$ 5,829,406
Total Pension Liability as a percentage of Covered Payroll	**4.50%**	**5.52%**	**5.50%**	**7.99%**	**8.28%**	**8.23%**

Stipend Table V

City of Mequon

Schedule of Collective Deferred Inflows and Outflows

Gain/Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 7,009	$ 81,392
Changes of assumptions or other input	21,676	6,972
City contributions subsequent to the measurement date	TBD	-
Total	**$ 28,685**	**$ 88,364**

Deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the Total Pension Liability in the year ended December 31, 2022, to be reported for the fiscal year end December 31, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2022	$ (7,230)
2023	(7,230)
2024	(7,230)
2025	(7,230)
2026	(7,222)
Thereafter	(23,537)

Stipend Table VI

City of Mequon

Calculation of Collective Pension Expense

Change in Total Pension Liability	$	(56,710)
(Increase)/Decrease in Deferred Outflows		4,102
Increase/(Decrease) in Deferred Inflows		56,477
Benefit Payments		27,202
Pension Expense	**$**	**31,071**

Operating Expenses		
Service Cost	$	28,665
Total (a)	$	28,665
Financing Expenses		
Interest	$	9,636
Total (b)	$	9,636
Changes		
Benefit changes	$	-
Recognition of assumption changes		2,050
Recognition of experience gains and losses		(9,280)
Total (c)	$	(7,230)
Pension Expense (a + b + c)	**$**	**31,071**
Pension Expense as % of Payroll		**0.38%**

Stipend Table VII

City of Mequon

The major assumptions and methods used in this valuation are as follows:

1	Valuation Date	December 31, 2021
2	Measurement Date	December 31, 2021
3	Reporting Date	December 31, 2022
4	Actuarial Cost Method	Entry Age Normal (level percent of salary)
5	Discount Rate*	2.25% (based upon all years of projected payments discounted at a municipal bond rate of 2.25%)
6	Municipal Bond Rate Source	S&P Municipal Bond 20 Year High Grade Index
7	Actuarial Assumptions	Based on an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015-17.
8	Mortality Assumptions	Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied 60%)

* Implicit in this rate is an assumed rate of inflation of 2.00%

Stipend Table VIII

City of Mequon

Projection of Stipend Benefits (30 Year Projection)

A	B
Fiscal Year Beginning	Total Expected Payouts
2022	$ 56,774
2023	27,557
2024	23,434
2025	20,752
2026	21,617
2027	25,857
2028	22,836
2029	25,965
2030	25,921
2031	25,464
2032	29,341
2033	29,270
2034	29,494
2035	29,880
2036	26,590
2037	25,082
2038	30,275
2039	31,036
2040	36,686
2041	46,080
2042	45,768
2043	57,265
2044	55,651
2045	51,403
2046	52,764
2047	45,840
2048	48,480
2049	42,424
2050	40,223
2051	34,930

Stipend Table IX

City of Mequon

Members by Eligibility as of December 31, 2021

	Actives			Retirees
	Fully Eligible	Not Fully Eligible	Total Eligible	Total Eligible
General	7	26	**33**	**3**
Police	5	29	**34**	**2**
Totals	**12**	**55**	**67**	**5**

Full Eligibility is met if, as of December 31, 2021 , the member has met the age and service requirements as stated in the plan provisions.

Note: *Only those members who are assumed to receive a Supplemental Pension benefit are included in the counts above.*

Stipend - Addendum Table I

City of Mequon

Differences Between Expected and Actual Experience - History of Deferred Inflows and Outflows

FYB	(Gain)/Loss	Amortization Period	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	(42,816)	10.0				(4,282)	(4,282)	(4,282)	(4,282)	(4,282)	(4,282)	(4,282)	(4,282)	(4,282)	(4,278)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	10.0					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	10,012	10.0						1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,003	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	10.0							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	(65,985)	11.0								(5,999)	(5,999)	(5,999)	(5,999)	(5,999)	(5,999)	(5,999)	(5,999)	(5,999)	(5,999)	(5,995)	-	-	-	-	-	-	-	-	-
2022	-	-									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-											-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-													-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-														-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-															-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-																-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-																	-	-	-	-	-	-	-	-	-	-	-
2031	-	-																		-	-	-	-	-	-	-	-	-	-
2032	-	-																			-	-	-	-	-	-	-	-	-
2033	-	-																				-	-	-	-	-	-	-	-
2034	-	-																					-	-	-	-	-	-	-
2035	-	-																						-	-	-	-	-	-
2036	-	-																							-	-	-	-	-
2037	-	-																								-	-	-	-
2038	-	-																									-	-	-
2039	-	-																										-	-
2040	-	-																											-
			-	-	-	(4,282)	(4,282)	(3,281)	(3,281)	(9,280)	(9,280)	(9,280)	(9,280)	(9,280)	(9,276)	(4,998)	(4,996)	(5,999)	(5,999)	(5,995)	-	-	-	-	-	-	-	-	-

Stipend - Addendum Table II

City of Mequon

Changes of Assumptions or Other Input - History of Deferred Inflows and Outflows

FYB	(Gain)/Loss	Amortization Period	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	4,504	10.0				450	450	450	450	450	450	450	450	450	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	(8,854)	10.0					(885)	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(889)	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	17,785	10.0						1,779	1,779	1,779	1,779	1,779	1,779	1,779	1,779	1,779	1,774	-	-	-	-	-	-	-	-	-	-	-	-
2020	8,718	10.0							872	872	872	872	872	872	872	872	872	870	-	-	-	-	-	-	-	-	-	-	-
2021	(1,824)	11.0								(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(164)	-	-	-	-	-	-	-	-	-
2022	-	-									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-											-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-													-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-														-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-															-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-																-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-																	-	-	-	-	-	-	-	-	-	-	-
2031	-	-																		-	-	-	-	-	-	-	-	-	-
2032	-	-																			-	-	-	-	-	-	-	-	-
2033	-	-																				-	-	-	-	-	-	-	-
2034	-	-																					-	-	-	-	-	-	-
2035	-	-																						-	-	-	-	-	-
2036	-	-																							-	-	-	-	-
2037	-	-																								-	-	-	-
2038	-	-																									-	-	-
2039	-	-																										-	-
2040	-	-																											-
			-	-	-	450	(435)	1,344	2,216	2,050	2,050	2,050	2,050	2,050	2,054	1,596	2,480	704	(166)	(164)	-	-	-	-	-	-	-	-	-

Stipend Technical Appendix

City of Mequon

Post-Employment Benefit Summary

All Non-Represented Employees (This includes Command Staff)

Eligibility	OPEB
Upon retirement under WRS	Health Insurance: The City shall provide monthly contributions toward their health premiums, as well as their dental premiums if the retiree chooses a plan that includes such coverage, in retirement. The retiree's contribution shall be capped at the difference between the City's premium rate in effect at retirement and the premium rate in effect on January 1, 2013. For each ten (10) days of accumulated unused sick leave, (up to a maximum of 180 days), the City shall provide one month of health coverage. The City will deduct the cost of the employee's contribution from their final paycheck. Upon death, the employee's spouse and/ or dependent children may continue coverage on the City's health plan for the duration of COBRA. The City will make a monthly contribution toward the premium for a period of time not to exceed one month for each ten (10) days of accumulated, unused paid illness/ injury leave at the time of death. ***Note****: Fire Chief, Police Chief and Police Captain are also eligible for the above benefit.*
Eligibility	**Non-OPEB: Supplemental Pension**
Upon retirement under WRS	Sick Leave Option (in lieu of the Health Insurance Benefit) As an optional method of receiving unused accumulated sick leave, under this paragraph the employee, upon or after his/her retirement, or his/her spouse, upon or after the employee's death, will receive upon his/her request a cash payment based upon the following formula: fifty percent (50%) of the City's cost at the time the option is exercised of the monthly HMO or Health Insurance premium whichever is less multiplied by one-tenth (1/10) of the number of unused accumulated sick days. *NOTE: While this benefit could be perceived as a compensated absence, since it is in lieu of the Health Insurance benefit noted above, which although based upon sick days, is an OPEB benefit, the sick leave option is valued as a pension benefit assumed to be chosen only by those non-represented who are not participating in the City's health plan as an active employee.*
Hired Prior to January 1, 2012	
Eligibility	**Non-OPEB: Supplemental Pension**
Upon retirement under WRS, death or employee retires due to injuries or illness which prevent the employee from performing his/her duties	Stipend: (Lump sum payout) Upon retirement or death, eligible full-time employees shall receive two (2) full working days of pay for each year of continuous service with the City as of January 1, 2012. The rate of pay shall be determined by the employee's regular rate as of January 1, 2012. No additional days shall be accumulated after thirty years of service.

Police

Eligibility	OPEB
Upon retirement under WRS	Health Insurance: The City shall provide monthly contributions toward the premium in the amount of the group health insurance coverage of the City of Mequon plan (currently 88%). For each ten (10) days of accumulated unused sick leave, (up to a maximum of 180 days), the City shall provide one month of family health coverage subject to the employer maximum payment condition. The City's contribution is based upon the same employer contribution for active employees (currently 88%). The City will deduct the cost of the employee's contribution from their final paycheck. Upon death, the employee's spouse and/ or dependent children may continue coverage on the City's health plan for the duration of COBRA. The City will make a monthly contribution toward the premium for a period of time not to exceed one month for each ten (10) days of accumulated, unused paid illness/ injury leave at the time of death.
Eligibility	**Non-OPEB: Supplemental Pension**
Upon retirement under WRS	Sick Leave Option (in lieu of the Health Insurance Benefit) As an optional method of receiving unused accumulated sick leave, under this paragraph the employee, upon or after his/her retirement, or his/her spouse, upon or after the employee's death, will receive upon his/her request a cash payment based upon the following formula: fifty percent (50%) of the City's cost at the time the option is exercised of the monthly HMO or Health Insurance premium whichever is less multiplied by one-tenth (1/10) of the number of unused accumulated sick days. NOTE: While this benefit could be perceived as a compensated absence, since it is in lieu of the Health Insurance benefit noted above, which although based upon sick days, is an OPEB benefit, the sick leave option is valued as a pension benefit assumed to be chosen only by those Police who are not participating in the City's health plan as an active employee. Stipend: (Lump Sum) Upon retirement, eligible employees shall receive two (2) full working days (3 full working days if retiring due to injuries or illness which prevent employee from performing his/her duties) of pay for each year of continuous service on the department. The rate of pay is to be determined by the employee's current hourly base rate at retirement or the highest hourly base rate during the three (3) years preceding the date of retirement, whichever is greater. Upon death, the benefits shall be paid to his/her beneficiary at the rate of three (3) full day's pay for each year of continuous service on the department. The rate of pay is to be determined by the employee's current hourly base rate at retirement or the highest hourly base rate during the three (3) years preceding the date of retirement, whichever is greater.

Fire Chief, Police Chief and Police Captain

Hired Prior to January 1, 2012	
Eligibility	**Non-OPEB: Supplemental Pension**
Retires due to injuries or illness which prevent the employee from performing his/her duties	Stipend: (Lump Sum payout) Upon retirement due to illness or injury which prevents the employee from performing his/her duties, shall receive three (3) full working days of pay for each year of continuous service on the department. The rate of pay shall be determined by the employee's regular rate as of January 1, 2012. No additional days shall be accumulated after thirty years of service.

Note: *Upon retirement, retirees may self-pay the full (100%) amount of premiums to remain on the City's health plan only for the duration of COBRA. After which, it is up to the retiree to secure health insurance through ETF or another provider.*

Stipend Actuarial Assumptions

Valuation Date December 31, 2021

Measurement Date December 31, 2021

Reporting Date December 31, 2022

Actuarial Cost Method Entry Age Normal – Level % of Salary: Under this method, the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the earnings of the individual between entry age and assumed exit age(s). The normal cost is equal to the valuation salary multiplied by the present value of benefits divided by the present value of future salaries, measured as of the date of hire. The accrued liability is equal to the present value of projected benefits minus the present value of future normal costs, measured as of the valuation date.

Interest Rate Discount rate for valuing liabilities – 2.25%
Municipal bond rate – 2.25%

Implicit in these rates is 2.00% assumed rate of inflation.

Salary Merit Scale (*Annual Increases*)

	General	***Protective***
Service	Increase	
1	3.5%	4.8%
2	3.5	4.8
3	3.1	4.1
4	2.8	3.5
5	2.5	2.8
10	1.5	1.1
15	1.1	0.8
20	0.9	0.7
25	0.6	0.6
30	0.4	0.5
35	0.2	0.4
40	0.1	0.3

The assumed salary inflation of 3.0% per year is added to these merit increases to get the total assumed increase in salary.

Average of Expected Remaining Service Lives 11 years

Retirement Rates Active participant retirement rates at sample ages:

General Pattern

	Normal		*Early*	
Age	Male	Female	Male	Female
55			8.0%	7.0%
56			8.0	7.0
57	19.0%	17.0%	5.0	6.0
58	19.0	17.0	6.0	7.0
59	19.0	17.0	7.0	7.0
60	19.0	17.0	9.0	10.0
61	19.0	17.0	9.0	10.0
62	26.0	27.0	17.0	16.0
63	29.0	27.0	18.0	18.0
64	28.0	27.0	17.0	18.0
65	30.0	30.0		
66	35.0	35.0		
67	30.0	30.0		
68	19.0	25.0		
69	19.0	25.0		
70	19.0	25.0		
71	19.0	20.0		
72	19.0	20.0		
73	19.0	20.0		
74	19.0	20.0		
75	100.0	100.0		

Retirement Rates (cont.)

Protective Pattern

Age	*Normal & Early* Male & Female
50	6.0%
51	8.0
52	10.0
53	25.0
54	20.0
55	20.0
56	20.0
57	20.0
58	20.0
59	20.0
60	20.0
61	20.0
62	30.0
63	30.0
64	30.0
65	40.0
66	40.0
67	40.0
68	40.0
69	40.0
70	100.0

No employees are assumed to retire prior to becoming eligible for benefits.

Mortality Rates

Mortality rates at sample ages in 2022:

Age	Male	Female
20	0.000269	0.000163
25	0.000330	0.000181
30	0.000430	0.000250
35	0.000768	0.000452
40	0.001012	0.000625
45	0.001252	0.000926
50	0.001604	0.001327
55	0.003708	0.002388
60	0.005383	0.003502
65	0.008286	0.005251
70	0.013421	0.008648
75	0.022385	0.015553
80	0.040945	0.029296

Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied 60%).

Separation Rates

Select and ultimate termination rates at sample ages and years of service are shown below:

General

Age	Service	Male	Female
	0	17.0%	20.0%
	1	12.3	15.0
	2	9.3	11.5
	3	7.6	10.0
	4	7.5	9.5
	5	5.8	7.8
	6	4.8	7.0
	7	4.7	6.0
	8	4.1	5.7
	9	4.0	5.3
30	10 & over	3.7	4.7
35		3.0	3.9
40		2.4	3.2
45		2.0	2.7
50		1.7	2.2
55		1.6	2.0

Protective

Age	Service	Male & Female
	0	16.0%
	1	9.5
	2	6.0
	3	5.0
	4	4.5
	5	4.0
	6	3.8
	7	3.5
	8	3.0
	9	2.5
30	10 & over	2.3
35		2.0
40		1.6
45		1.4
50		1.2
55		1.2

No separation rates are assumed after eligibility for retirement.

Disablement Rates Active participant disability rates at sample ages:

	General		*Protective*
Age	Male	Female	Male & Female
20	0.00%	0.00%	0.01%
25	0.00	0.00	0.01
30	0.00	0.02	0.01
35	0.01	0.02	0.01
40	0.02	0.03	0.02
45	0.04	0.04	0.02
50	0.09	0.06	0.04
55	0.17	0.12	0.61
60	0.30	0.16	1.02

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www.ci.mequon.wi.us **Office of Finance-Personnel Committee**

TO:	**Finance-Personnel Committee**
FROM:	**Jennifer Engroff, Finance Director**
DATE:	**June 2, 2023**
SUBJECT:	**Acceptance of the FY2022 Annual Comprehensive Financial Report and Report on Internal Control**

Background

The City's financial records and procedures are audited annually by an independent firm as selected by the Common Council. Staff and the auditors produce an Annual Comprehensive Financial Report in concert with the audit firm's report on internal control.

Analysis

A representative from the City's auditor, Baker Tilly US, LLP, will present the Annual Comprehensive Financial Report and related Report on Internal Control for the year ending December 31, 2022. A copy of the Report on Internal Control is included in the Council's packet in advance of the meeting, and a copy of the FY2022 Annual Comprehensive Financial Report can be accessed via the City's website, on the Finance Department's web page at https://tinyurl.com/ACFR2022. A limited number of hard copies of the report will be available in the Finance Department by the end of June. This report is on the consent agenda for formal acceptance by the Council.

Fiscal Impact

Actual General Fund Revenues were 98% of the budgeted total for 2022, and General Fund Expenditures were 100% of the budgeted amount last year. Therefore, the City ended 2022 with a deficit of $308,822 and an unassigned fund balance of approximately $1.6 million. Both the Water and Wastewater Utilities finished 2022 with a surplus.

Traditionally in Mequon, the year-end unassigned balance has been considered in proportion to the subsequent year's budgeted general fund expenditures. This is used to measure the adequacy of the City's operating reserve, with a stated target ratio of between 10-12%. The total year-end 2022 unassigned General fund balance of approximately $1.6 million decreased $676,000 from the previous year and represents 9.0% of the $18.2 million 2022 General Fund expenditures, falling short of the target range.

However, $339,000 of the $676,000 decrease in unassigned General fund balance is due to the timing of a significant prepaid 2023 operating expense to the newly established Southern Ozaukee Fire & EMS Department in December 2022. Therefore, the prepaid-adjusted General fund unassigned fund balance is $2.0 million, representing 11.4% of the 2023 operating budget which falls within the target range.

Nearly $23,000 of the $308,822 spending deficit was driven primarily by revenue shortfalls in the Permitting, Investments, and PILOT (Payment-in-Lieu of Taxes) revenue categories. Approximately $286,000 of the deficit is attributable to the use of available fund balance within the City's General Fund approved by the Common Council to finance various one-time expenses, including the following:

- ✓ A one-time inflation-related wage adjustment to all City full-time and permanent part-time employees - $95,000
- ✓ Network equipment and personal computers recommended from the 2021 IT Strategic Plan - $64,000
- ✓ Assessing services final payment, for a City-wide revaluation - $55,000
- ✓ Land Management System evaluation consulting - $50,000
  - ✓ Police flock camera system - $16,000
  - ✓ New median plantings - $6,000

Excluding the one-time use of available reserves from the City's General Fund, the City's net 2022 operating deficit equates to a shortfall of $22,822, during a year when inflation reached a high of 9.1% last June.

Recommendation

A recommendation is forthcoming from the Finance-Personnel Committee on June 13, 2023.

Attachments:
2022 Baker Tilly Presentation Handout (PDF)
2022 Audit Results Final 6.05.23 (PDF)

Presentation to the Finance-Personnel Committee of the City of Mequon

June 13, 2023

1. Objective of the audit was to express an opinion on your financial statements.
2. Reports issued
   a. Opinion on financial statements
      i. Unmodified opinion, fairly stated in accordance with applicable standards
      ii. Emphasis of matters paragraph
   b. Reporting and Insights Communication
      i. Included all communications required under professional standards
      ii. Includes comments and recommendations resulting from our audit
      iii. Includes information applicable to future audits
3. Financial highlights (in thousands)
   a. Governmental Funds

	General Fund	Debt Service	Capital Projects	Nonmajor Governmental Funds
Current year activity				
Revenues and other sources	$ 17,945	$ 5,214	$ 13,494	$ 640
Expenditures and other uses	18,254	3,858	8,938	548
Change in fund balances	$ (309)	$ 1,356	$ 4,556	$ 92
Fund Balance				
Nonspendable	$ 627	$ -	$ -	$ -
Restricted	-	2,847	1,667	780
Committed	-	-	-	197
Assigned	-	-	6,110	-
Unassigned	1,643	-	-	(2)
Total	$ 2,270	$ 2,847	$ 7,777	$ 975

b. Enterprise Funds

	Sewer Utility	Water Utility
Current year activity		
Revenues	$ 11,157	$ 5,409
Expenses	9,274	2,899
Change in net position	$ 1,883	$ 2,510
Cash flow		
Operating activities	$ (3,756)	$ 1,455
Investing activities	(72)	(33)
Noncapital financing activities	7,224	-
Capital and related financing activities	(3,152)	23
Net change in cash	$ 244	$ 1,445

c. Long-term debt

Type of debt	Governmental Activities	Business-type Activites	Total
General obligation bonds and notes	$ 26,690	$ 13,145	$ 39,835
Revenue bonds	-	7,530	7,530
Unamortized debt premium	885	1,089	1,974
Capital leases	254	-	254
Total other postemployment liability	881	108	989
Total pension liability - single employer plan	330	40	370
Net OPEB liability - LRLIF	824	45	869
Compensated absences	803	34	837
	$ 30,667	$ 21,991	$ 52,658

Statutory debt limit (5% of equalized value)	$ 299,850
Capacity for additional general obligation debt	$ 260,015
Percentage of capacity to debt limit	87%

4. Questions?

bakertilly

Reporting and insights from 2022 audit:

City of Mequon

December 31, 2022

Executive summary

June 2, 2023

To the City Council
City of Mequon

We have completed our audit of the financial statements of the City of Mequon (the City) for the year ended December 31, 2022, and have issued our report thereon dated June 2, 2023. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your City's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas the City of Mequon should be aware of for its strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Wendi Unger, Partner: wendi.unger@bakertilly.com or +1 (414) 777 5423

Sincerely,

Baker Tilly US, LLP

Wendi M. Unger, CPA, Partner

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the City's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of the Common Council:
  - Are free from material misstatement
  - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or the Common Council of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Common Council, including:

- Internal control matters
- Qualitative aspects of the City's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the City and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the City's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension asset/liability and OPEB liabilities	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the City's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Other comments and recommendations

- **Departmental Controls**

As part of our annual audit process, we focus our efforts on the primary accounting systems, internal controls and procedures used by the City. This is in keeping with our goal to provide an audit opinion which states that the financial statements of the City are correct in all material respects.

In some cases, the primary system of accounting procedures and controls of the City are supported by smaller systems which are decentralized and reside within a department or location. In many cases, those systems are as simple as handling cash collections and remitting those collections to the Finance Department.

Generally, the more centralized a function is, the easier it is to design and implement accounting controls that provide some level of checks and balances. That is because you are able to divide certain tasks over the people available to achieve some segregation of duties. For those tasks that are decentralized, it is usually very difficult to provide for proper segregation of duties. Therefore, with one person being involved in most or all aspects of a transaction, you lose the ability to rely on the controls to achieve the safeguarding of assets and reliability of financial records.

As auditors, we are required to communicate with you on a variety of topics. Since there is now more emphasis on internal controls and management's responsibilities, we believe it is appropriate to make sure that you are informed about the lack of segregation of duties that may occur at departments or locations that handle cash. Functions in your City that fit this situation may include the following:

- Swimming Pool
- Recreation
- Engineering
- Police
- Building Inspector
- Municipal court
- Ambulance

As you might expect, similar situations are common in most governments.

As auditors, we are required to focus on the financial statements at a highly summarized level and our audit procedures support our opinion on those financial statements. Departments or locations that handle relatively smaller amounts of money are not the primary focus of our audit. Yet, because of the lack of segregation of duties, the opportunity for loss is higher there than in centralized functions that have more controls.

Because management is responsible for designing and implementing controls and procedures to detect and prevent fraud, we believe that is important for us to communicate this information to you. We have no knowledge of any fraud that has occurred or is suspected to have occurred within the departments mentioned above. However, your role as the governing body is to assess your risk areas and determine that the appropriate level of controls and procedures are in place. As always, the costs of controls and staffing must be weighed against the perceived benefits of safeguarding your assets.

Without adding staff or splitting up the duties, your own day-to-day contact and knowledge of the operation are also important mitigating factors.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by City are described in Note 1 to the financial statements. As described in Note 1, the City changed accounting policies related to leases by adopting GASB No. 87, *Leases*, in 2022. We noted no transactions entered into by the City during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Accrued compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension asset and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Net/Total OPEB and pension liabilities and related deferrals	Key assumptions set by management with the assistance of a third party actuary	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the City or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. In our judgment, none of the misstatements that management has corrected, either individually or in the aggregate, indicate matters that could have had a significant effect on the City's financial reporting process.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other information in documents containing audited basic financial statements

The City's audited financial statements will be included in the annual comprehensive financial report. Our responsibility for this information does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. We have read the annual comprehensive financial report to determine whether a material inconsistency exists between the other information and the financial statements. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, was materially inconsistent with the information, or manner of its presentation, in the financial statements.

The City's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The City can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the City's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the City that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the City's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information, which accompanies the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Finance-personnel committee resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at https://www.bakertilly.com/insights/audit-committee-resource-page.

Management representation letter

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Finance Department

June 2, 2023

Baker Tilly US, LLP
777 E. Wisconsin Avenue, 32nd Floor
Milwaukee, Wisconsin 53202

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the City of Mequon as of December 31, 2022 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mequon and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated
October 15, 2018.

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2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable.

6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.

9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.

b) Additional information that you have requested from us for the purpose of the audit.

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c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

d) Minutes of the meetings of City Common Council or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

a) Management,

b) Employees who have significant roles in internal control, or

c) Others where the fraud could have a material effect on the financial statements.

14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

16) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

18) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

19) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

20) There are no:

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a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

21) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

c) Compiled regulatory reports

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

22) The City of Mequon has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

23) The City of Mequon has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

24) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.

25) The financial statements properly classify all funds and activities.

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26) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

27) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

28) The City of Mequon has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

29) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

30) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

31) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

32) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

33) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

34) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

35) Tax-exempt bonds issued have retained their tax-exempt status.

36) We have appropriately disclosed the City of Mequon's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

37) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

38) With respect to the supplementary information, (SI):

11333 N. Cedarburg Road
Mequon, Wisconsin 53092
Phone: (262) 236-2947
Fax: (262) 242-9655

www.ci.mequon.wi.us Finance Department

a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

39) We assume responsibility for, and agree with, the findings of specialists in evaluating the other postemployment and pension benefits and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

40) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

41) We have implemented GASB Statement No. 87, *Leases*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

42) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. Our annual report is comprised of annual comprehensive financial report. We have provided you with the final version of the annual report. There are no material inconsistencies between the financial statements and any other information contained within the annual report.

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Finance Department

43) We assume responsibility for, and agree with the information provided by the Department of Employee Trust Funds for the Local Retiree Life Insurance program as audited by the Legislative Audit Bureau relating to the net OPEB liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

Sincerely,

City of Mequon

Signed: Jennifer Engroff
Ms. Jennifer Engroff, Finance Director

Signed: W Jones
Mr. William Jones, City Administrator

Client service team

Wendi Unger, CPA

Partner

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United States

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Accounting changes relevant to the City of Mequon

Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23
96	Subscription-Based Information Technology Arrangements	✓	12/31/23
99	Omnibus 2022	✓	12/31/23
100	Accounting Changes and Error Corrections	✓	12/31/24
101	Compensated Absences	✓	12/31/24

Further information on upcoming GASB pronouncements.

Future accounting for subscription-based IT arrangements

Subscription-based IT arrangements include contracts that convey control of the right to use another party's IT software. It would not include any licensing arrangements that provide a perpetual license, which would still be accounted for as an intangible asset. Subscription-based IT arrangements are becoming more and more popular with IT vendors. This standard mirrors the new lease standard. The City will be able to utilize the systems put into place to implement the lease standard to properly account for these contracts. Common examples of these contracts in the utility industry include:

- Leasing space in the cloud
- GIS systems
- SCADA systems
- Some work order or inventory systems as well as some general ledger or billing systems

The City should work with its IT department and department managers to determine a population listing of contracts that would fall under this standard to determine the potential future impact to financial reporting.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:

   - Identify types of potential misstatements.
   - Consider factors that affect the risks of material misstatement.
   - Design tests of controls, when applicable, and substantive procedures.

c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.

d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.

d. We anticipate that the City will receive an unmodified opinion on its financial statements.

e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

f. Have you had any significant communications with regulators or grantor agencies?

g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

2023 Finance-Personnel Monthly Work Plan

Current Agenda Topics

Month	Agenda Topics
June	• Review of Post-Employment Benefit Valuation Studies Addressing Liabilities with a Measurement Date of December 31, 2021, as Included in the December 31, 2022 Annual Comprehensive Financial Report Prepared by Key Benefit Concepts, LLC • Acceptance of the FY2022 Annual Comprehensive Financial Report and Report on Internal Control

Future Agenda Topics

- Credit Card Processing Discussion
- Compensation Plan Analysis
- Comprehensive Fee Schedule Review
- Library Review
- Life Insurance Review
- Financial Policy and City Ordinance Reconciliation

2023 Completed Items

- Resolution Authorizing a Transfer of $36,661 from the Information Technology Division's 2022 Budget to the Division's Capital Account, in Connection with the Completion of Planned City Network Upgrades in 2023
- Resolution Clearing the Personal Property Tax Roll of Delinquent Accounts Deemed Uncollectible for Tax Roll Year 2021
- Resolution Approving an Amendment to a Development Agreement with P2 Development, in Connection with Completion of a Planned Unit Development Project Located at 11040 and 11110 North Buntrock Avenue
- Ordinance Amending the City of Mequon Operating Budget for Fiscal Year 2023 to Provide Supplemental Building Inspection services, in an Amount Not-to-Exceed $91,520
- Resolution Authorizing Contract Inspection Services with Bella Consulting, LLC through December 31, 2023, at an Annual Estimated Cost of $91,520
- Ordinance Amending Chapter 2 of the Mequon Municipal Code, Adjusting the Per Diem for Employee Travel & Training to $60 per Day
- Resolution Authorizing the Purchase and Implementation of Electronic Poll Books, Supplies and Training in an Amount not to Exceed $90,000
- Resolution Authorizing a Town Center Business Loan for Tamatito’s, a Restaurant, Located at 6400 West Mequon Road, the Public Market at Spur 16
- Resolution Approving a Professional Services Agreement for Commercial Plan Review and Consultation Services with E Plan Exam, Brookfield, Wisconsin
- Resolution Approving Amendments to the City of Mequon Fee Schedule for Fiscal Year 2023, Related to State of Wisconsin Commercial Plan Review Fees
- Resolution Adopting a New Compensation Plan for Non-Represented Employees During Fiscal Year 2023, and Allocating $49,215 to Adjust Various Salaries to Align with the New Pay Grade Contained Therein

• Resolution Approving Revisions to the City's Family Medical Leave Act Policy • Resolution Amending the City of Mequon Policies and Procedures Manual Regarding City Sponsored Cell Phone Usage	• Resolution Approving an Agreement for Commercial Building Fire Alarm and Fire Suppression Plan Review Services Between the City of Mequon and the Southern Ozaukee Fire and Emergency Medical Services Department