

City of Mequon, Wisconsin 2010 Annual Budget



2010 ANNUAL BUDGET CITY OF MEQUON, WISCONSIN

Mayor Christine Nuernberg

Common Council

District 1	Alderman Dan Abendroth	District 2	Alderman Ken Zganjar
District 3	Alderman Dale Mayr	District 4	Alderman John Wirth
District 5	Alderman Mark Seider	District 6	Alderman John Hawkins
District 7	Alderman Daniel Gannon	District 8	Alderman Pamela Adams

.....

Lee Szymborski, City Administrator/City Clerk

Diane Kowalchuk, Deputy City Clerk

Steve Graff, Police Chief

Thomas Watson, Finance Director

Don Curran, Operations Manager/Parks Director

Jon Garms, Public Works Director

Michael Grota, City Assessor

Kim Tollefson, Planning and Community Development Director

David Bialk, Fire Chief

Lisa Koeper, Human Resources Manager

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

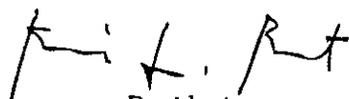
*Distinguished
Budget Presentation
Award*

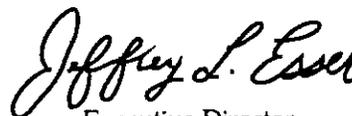
PRESENTED TO

City of Mequon
Wisconsin

For the Fiscal Year Beginning

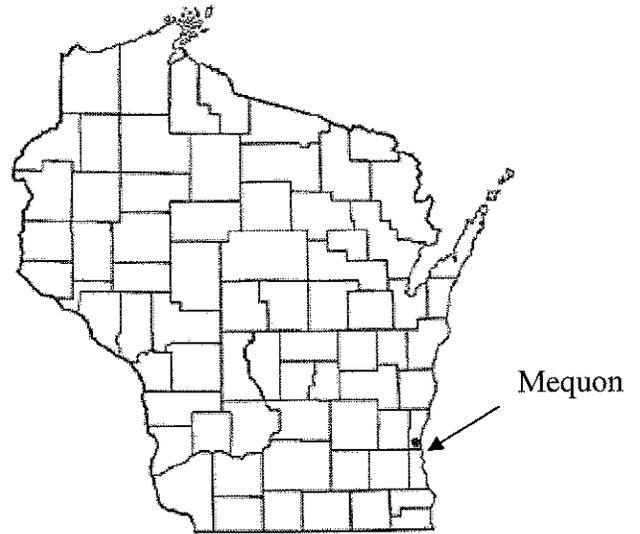
January 1, 2009


President


Executive Director

City of Mequon

Located on the western shores of Lake Michigan just north of Milwaukee, the City of Mequon boasts majestic lakeshore bluffs, stately homes, lush farmland and expansive open space. The community enjoys many parks, five golf courses, the winding Milwaukee River and easy access to the I-system for a convenient commute to Milwaukee. Mequon's rural heritage is preserved by high development standards and low-density zoning regulations. Fifty percent of the land within the City is undeveloped and still mostly farmed.

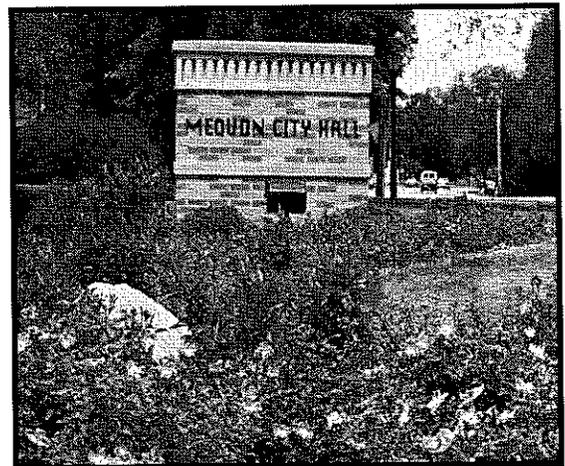


Population: 23,660
(2009 Wisconsin Department of Administration)

Mequon has one of the lowest crime rates and one of the lowest tax rates in the Metropolitan Milwaukee area. Property values have increased by an average of five percent each year for the last ten years. The K-12 school system is ranked one of the best in Wisconsin. Concordia University and the North Campus of the Milwaukee Area Technical College are located in Mequon and offer a broad range of programs. Prime healthcare facilities and services are readily available throughout the City and include Columbia St. Mary's Hospital. Mequon is also a business-friendly community with over 300 businesses and two industrial parks with small and mid-sized firms as well as large firms like Rockwell Automation.

Government

The Common Council is the duly elected legislative and policy-making body of the City of Mequon. The fundamental job of the Common Council is to make policy decisions for the City based on relevant and accurate information received from the full-time City Administrator and his staff. Four standing committees of the Common Council render recommendations to the full body regarding municipal projects, facilities, services, finance and personnel as well as issues of health, safety, and welfare of the community at large. The Council solicits and receives the support of many volunteer citizen committees to ensure a democratic, citizen-centered process.



History

The early settlers who came to the Mequon area in the 1830's were Yankees from New York state and English, followed by Germans and Irish. These new settlers found a very different place from the Mequon of today. The entire area was covered with dense forest. The Milwaukee River, which runs through Mequon, was fast flowing, with falls and rapids and underground water courses, offering never failing-fresh-water springs. The only type of road available through the area was the Green Bay Trail, which wound its

way due north and was barely passable by the settler's wagons. The word "Mequon" is said to have come from an Indian word "Miguan" which means "ladle" because the river in Mequon was shaped like an Indian ladle.

During 1839, the first of the German settlers were Saxon-Germans from Saxony, who purchased a large tract of land along Wauwatosa Road. Then came the Pomeranian Germans, from the Prussian state of Pomerania, who bought more than 1,000 acres to the north and west of the Saxons.

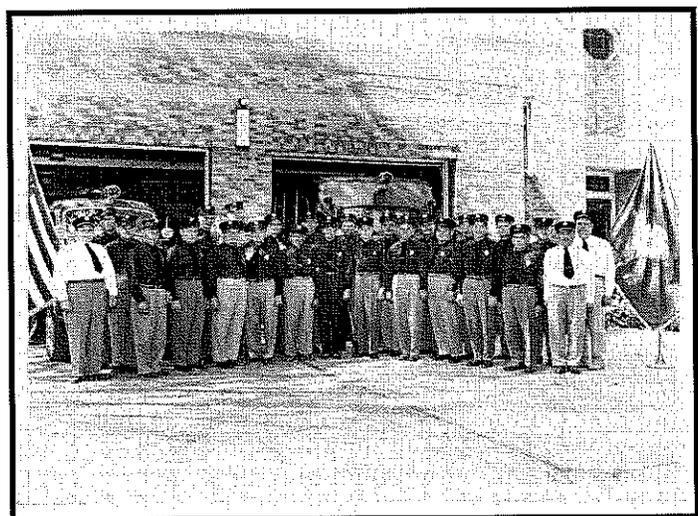
That same year, 43 families, all members of a Lutheran congregation, came from Northern Germany and settled in the western part of Mequon. They named their tiny colony, Freistadt, loosely translated as "free city." These people came in search of religious freedom and held their initial church service that same year.

The first census taken in 1840 listed 343 residents as the population of the entire Washington County almost all of whom lived in what is now Mequon. The Township of Mequon was created in 1846 and became a part of Ozaukee County in 1853 when Ozaukee County separated from Washington County.

There were a number of memorable events in the Town of Mequon's intervening 111 years. Farmers mortgaged their farms to invest in the railroad and as a result of the railroad bankruptcy in 1857 many lost their farms. Tracks were laid from Milwaukee as far as Brown Deer, but the trains never ran. The Civil War created hard times for farmers when the farm laborers were drafted to fight in the war.

Beginning around 1907 the automobile made it possible for workers and business people to build homes in Mequon and work at their jobs in Milwaukee. That same year the Milwaukee Northern Electric Railroad added to the commuter traffic between Milwaukee and the suburbs.

In 1956 the Town Chairman, Werner Mueller, appointed a committee to look into incorporating the entire Town of Mequon as a city. After numerous meetings of the committee and public informational meetings, a recommendation was made to the Board of Supervisors to petition the State Legislature to grant to Mequon status as a City. The 23rd day of May 1957 was set for the referendum and the results were 1,536 in favor and 265 against. Mequon received official status as a city on Friday, May 24, 1957.



In Front of City Hall
Late 1950's

Economic Development

The business environment in the City of Mequon has been a strong driving force since the founding of the community. New businesses, both large and small, are attracted to the area for a number of reasons, including easy access to the Milwaukee metropolitan area

and Chicago; the strong work ethic of the employee base in the area; and the availability of industrial and retail space.

The area's location directly off of Interstate 43, provides links to several other major interstates, and affords easy transport for businesses. Its position in the heart of the Midwest transportation network puts it within proximity to half of the country's population, in addition to 65 percent of the U.S.'s manufacturing region.

Summary

The numerous parks, nature preserves and wide-open spaces offer Mequon residents the feeling of being close to nature. Mequon's proximity to Milwaukee opens cultural entertainment for residents to enjoy.

The city of Mequon offers an excellent quality of life, a safe and favorable location in attractive, peaceful surroundings.

Additional demographic and other community information can be found on the following two pages.

CITY OF MEQUON

ADDITIONAL DEMOGRAPHIC INFORMATION

Breakdown of Housing Units	<u>2008</u>	<u>2009</u>	(%)	Population:	1960	8,543
Total Dwelling Units	9,229	9,258			1970	12,150
Single Family	6,995	7,020	76%		1980	16,193
Plex (2-4 units/bldg.)	1,545	1,549	17%		1990	18,885
Multi-Family (5+ units/bldg.)	689	689	7%		2000	21,823
					2005	23,468
					2006	23,485
					2007	23,565
					2008	23,670
					2009	23,660
Gender Composition	<u>1990</u>	<u>2000</u>				
Female	50.0%	50.7%				
Male	50.0%	49.3%				
Race Comparison	<u>1990</u>	<u>2000</u>		Housing Valuations	<u>2008</u>	<u>2009</u>
White	96.2%	94.2%		\$0 - \$99,000	0.78%	0.48%
Black or African American	2.3%	2.3%		\$100,000 - \$199,000	18.16%	8.82%
American Indian, Eskimo	0.1%	0.1%		\$200,000 - \$299,000	33.18%	30.21%
Asian or Pacific Islander	1.3%	2.4%		\$300,000 - \$399,000	15.76%	20.18%
Other	0.1%	1.0%		\$400,000 - \$499,000	12.24%	13.74%
				\$500,000 - \$799,000	14.35%	18.63%
Age Composition	<u>1990</u>	<u>2000</u>		\$800,000 - \$1,000,000	2.99%	3.91%
Under 5 years	8.8%	5.5%		\$1,000,000 and up	2.54%	4.02%
5 - 14 years	13.5%	17.2%				
15 - 19 years	7.6%	7.3%		Average Assessed Value	\$368,147	\$424,854
20 - 24 years	5.3%	2.3%		Median Assessed Value	\$281,300	\$342,800
25 - 34 years	10.9%	6.0%				
35 - 44 years	19.0%	16.9%		Average Persons Per Household		2.56
45 - 54 years	13.6%	19.3%				
55 - 64 years	10.4%	11.9%		Educational Attainment - 2000*		
Over 64 years	10.9%	13.6%		Ninth Grade Education or lower		1.6%
Median Age (yrs)		42.5		High School Diploma or higher		96.1%
				Bachelors degree or higher		59.6%
				* Population 25 years and older		
Household Income	<u>1990</u>	<u>2000</u>		Occupational Composition - 2000		
Less than \$15,000	5.9%	3.3%		Managerial & Professional		59.3%
\$15,000 - \$24,999	7.1%	4.0%		Service Occupations		6.7%
\$25,000 - \$34,999	10.2%	6.3%		Sales and office occupations		24.3%
\$35,000 - \$49,999	15.0%	9.1%		Farming, fishing and forestry		0.2%
\$50,000 - \$74,999	23.3%	16.8%		Construction and maintenance		3.4%
\$75,000 - \$99,999	14.5%	16.0%		Production and transportation		6.1%
\$100,000 - 149,999	10.7%	19.7%				
\$150,000 +	13.3%	24.8%				
Median Household Income	\$60,900	\$90,733				

Source: U.S. Census Bureau, Wisconsin Department of Revenue, Wisconsin Department of Administration, City of Mequon Financial Reports, and City of Mequon Comprehensive (Master) Plan

Note: Housing counts are based on 2000 U.S. Census + building permits between Jan. 1, 2000 and Dec. 31, 2009.

Population numbers from 2005 - 2009 are based on State of Wisconsin estimates.

Housing valuations are per City Assessor records.

CITY OF MEQUON

OTHER COMMUNITY INFORMATION

GENERAL:	2005	2006	2007	2008	2009
Area in Square Miles	46.88	46.88	46.88	46.88	46.88
Population	23,468	23,485	23,565	23,670	23,660
Equalized Valuations (\$000)	3,997,388	4,214,913	4,584,669	4,515,586	4,367,555

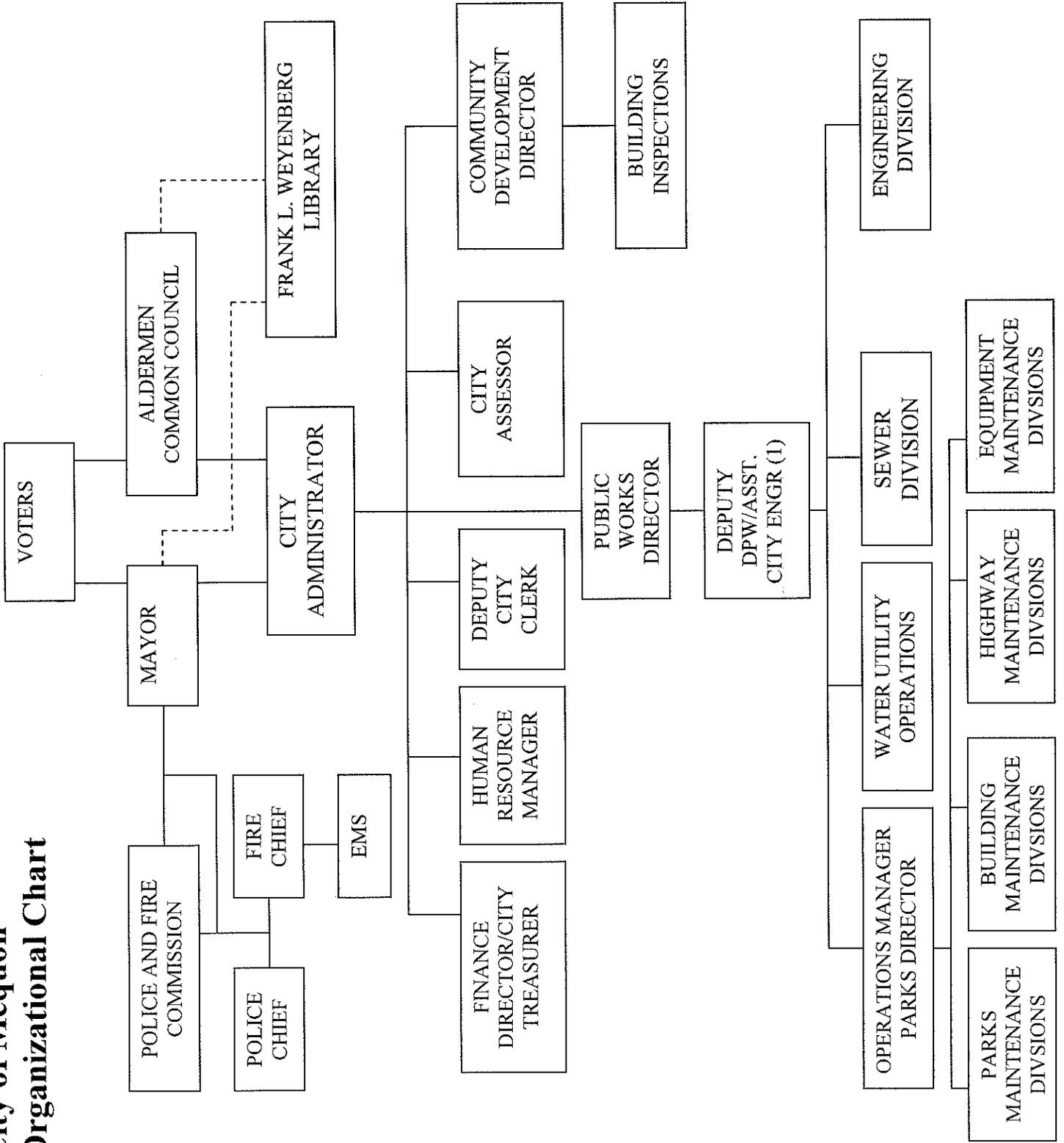
PUBLIC SAFETY	2005	2006	2007	2008	2009
Number of Police Stations	1	1	1	1	1
Number of Sworn Police Officers	34	34	38	38	38
Number of Fire Stations	2	2	2	2	2

PARKS	2005	2006	2007	2008	2009
Acres of Parkland	1080.90	1080.90	1080.90	1177.80	1177.80
Number of Parks	22	22	22	25	25

LIBRARY:	2005	2006	2007	2008	2009
Circulation	325,097	331,816	323,299	327,760	335,654
Total Items Owned	137,923	132,520	124,159	120,240	128,515

INFRASTRUCTURE	2005	2006	2007	2008	2009
Miles of State Highway System	17.20	17.20	17.20	17.20	15.45
Miles of County Highway System	6.08	6.08	6.08	6.08	7.70
Miles of Local Roads and Streets	209.06	210.67	212.40	212.40	211.40
Miles of Sanitary Sewer Main	151.50	152.17	152.17	152.82	152.87
Miles of Water Main	N/A	N/A	N/A	75.03	76.92
Number of Bridges	23	23	23	23	23
Miles of Bike Trails	46.37	48.70	48.70	49.43	49.43

City of Mequon Organizational Chart



CITY OF MEQUON
2010 Budgeted Full-time Equivalency (FTE)

Department	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
ELECTED OFFICIALS					
MAYOR	1.00		1.00		---
COMMON COUNCIL	8.00		8.00		---
ADMINISTRATION					
City Administrator/City Clerk	1.00	1.00		1.00	
Executive Assistant	1.00	1.00		1.00	
Human Resources Manager	1.00	1.00		1.00	
Human Resources Assistant	1.00		1.00	0.75	
	4.00	3.00	1.00	3.75	3.75
CITY ASSESSING					
Assessment Technician	1.00	1.00		1.00	
	1.00	1.00	0.00	1.00	1.00
CITY CLERK					
Deputy City Clerk	1.00	1.00		1.00	
Administrative Secretary I	2.00	1.00	1.00	1.75	
	3.00	2.00	1.00	2.75	2.75
COMMUNITY DEVELOPMENT					
Director	1.00	1.00		1.00	
Assistant Director	1.00	1.00		1.00	
GIS Coordinator	1.00	1.00		1.00	
Administrative Secretary I	1.00		1.00	0.50	
	4.00	3.00	1.00	3.50	
Inspection Division					
Chief Building Inspector	1.00	1.00		1.00	
Electrical Inspector (PT)	1.00		1.00	0.50	
Multi-Certified Inspector	1.00	1.00		1.00	
Administrative Secretary I	2.00	1.00	1.00	1.50	
	5.00	3.00	2.00	4.00	7.50
FINANCE/TREASURY					
Director/Treasurer	1.00	1.00		1.00	
Assistant Director	1.00	1.00		1.00	
Accounting Assistants	2.00	1.00	1.00	1.50	
	4.00	3.00	1.00	3.50	3.50
PARKS					
Parks Director	1.00	1.00		1.00	
Administrative Secretary I (PT)	1.00		1.00	0.40	
	2.00	1.00	1.00	1.40	1.40

Department	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
PUBLIC WORKS					
Administration					
Public Works Director	1.00	1.00		1.00	
Administrative Secretary I (PT)	1.00		1.00	0.875	
	2.00	1.00	1.00	1.875	
Parks & Buildings Division					
Buildings Supervisor	1.00	1.00		1.00	
City Forester	1.00	1.00		1.00	
Parks & Bldgs. Maintenance Worker	5.00	5.00		5.00	
Custodian (PT)	1.00		1.00	0.75	
Summer Worker	5.00		5.00		
	13.00	7.00	6.00	7.75	
Engineering Division					
City Engineer	1.00	1.00		1.00	
Assistant City Engineer	1.00	1.00		1.00	
Staff Engineer	1.00	1.00		1.00	
Engineering Field Coordinator	1.00	1.00		1.00	
Engineering Technician II	1.00	1.00		1.00	
Engineering Technician I	1.00	1.00		1.00	
Administrative Secretary I	1.00	1.00		1.00	
Summer Worker	3.00		3.00		
	10.00	7.00	3.00	7.00	
Highway Division					
Highway Section Foreman	5.00	5.00		5.00	
Street Operations Foreman	1.00	1.00		1.00	
Highway Worker	4.00	4.00		4.00	
Equipment Operator Foreman	1.00	1.00		1.00	
Equipment Operator - Heavy	3.00	3.00		3.00	
Equipment Operator - Regular	2.00	2.00		2.00	
Summer Worker	5.00		5.00		
Recycling/Landfill Attendant (PT)	1.00		1.00		
	22.00	16.00	6.00	16.00	
Equipment Maintenance Division					
Chief Mechanic	1.00	1.00		1.00	
Mechanic	2.00	2.00		2.00	
	3.00	3.00	0.00	3.00	
Sewer Division					
Sewer Superintendent	1.00	1.00		1.00	
Sewer Maintenance Foreman	1.00	1.00		1.00	
Sewer Equipment Operator	1.00	1.00		1.00	
Sewer Maintenance Worker	3.00	3.00		3.00	
	6.00	6.00	0.00	6.00	
Mequon Pool					
Manager	1.00		1.00		
Head Life Guard	1.00		1.00		
Life Guard (PT)	32.00		32.00		
Bathhouse Assistant (PT)	3.00		3.00		
	37.00	0.00	37.00	0.00	41.625

Department	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
POLICE					
Office of Chief of Police					
Chief of Police	1.00	1.00		1.00	
Executive Secretary	1.00	1.00		1.00	
	2.00	2.00	0.00	2.00	
Administration Division					
Captain	1.00	1.00		1.00	
Sergeant	1.00	1.00		1.00	
Receptionist/Clerk (PT)	1.00		1.00	0.60	
Telecommunicator	7.00	7.00		7.00	
Telecommunicator (PT)	3.00		3.00	1.60	
	13.00	9.00	4.00	11.20	
Operations Division					
Captain	1.00	1.00		1.00	
Sergeant	6.00	6.00		6.00	
Detective	2.00	2.00		2.00	
Drug Enforcement Officer	1.00	1.00		1.00	
School Liaison Officer	1.00	1.00		1.00	
Patrol Officer	24.00	24.00		22.00	
Police Reserves (25 - Volunteer)	---	---	---	---	
	35.00	35.00	0.00	33.00	46.20
FIRE					
Fire Chief	1.00	1.00		1.00	
Administrative Secretary I (PT)	1.00		1.00	0.50	
Fire Fighter/EMT *	50.00		50.00		
	52.00	1.00	51.00	1.50	1.50
GRAND TOTAL	240.00	103.00	137.00	109.23	109.23

Summary of Budgeted FTE Positions 2007 - 2010

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Net Change 2007-2010</u>
Administration	3.75	3.75	3.75	3.75	0.00
Assessor	3.50	2.60	1.00	1.00	(2.50)
Clerk	2.75	2.75	2.75	2.75	0.00
Community Development	9.50	9.50	9.00	7.50	(2.00)
Finance/Treasury	3.50	3.50	3.50	3.50	0.00
Parks	1.40	1.40	1.40	1.40	0.00
Public Works	42.75	42.75	42.50	41.63	(1.13)
Police & Dispatch	47.20	48.20	48.20	46.20	(1.00)
*Fire	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>0.00</u>
Total FTE's Authorized:	115.85	115.95	113.60	109.23	(6.63)

* Firefighters and ambulance personnel operate on paid-on-call basis and do not factor in FTEs.

2010 Budget Message

- ❖ Ordinance No. 2009-1300 2010 Appropriations-General
- ❖ Ordinance No. 2009-1301 2010 Appropriations-Sewer
- ❖ Budget Transmittal Letter
 - Budget Framework-Financial Practices & Budget Development
 - Budget Framework -Financial Practices & Fund Information
 - Goals and Objectives for the FY2010 Budget
 - Conditions and Considerations Affecting the FY2010 Budget
 - The FY2010 Budget's Areas of Emphasis
 - Capital Project Fund
 - Workforce Issues
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 - Long Term Borrowing
 - Revenues, Tax levy and Tax Rate
 - Municipal Spending and Tax Rates-a Comparative Analysis
 - Expenditure Summary

COMMON COUNCIL
OF THE
CITY OF MEQUON

ORDINANCE NO. 2009-1300

APPROPRIATING THE NECESSARY FUNDS FOR THE OPERATING OF THE
GOVERNMENT AND ADMINISTRATION OF THE CITY OF MEQUON FOR THE YEAR 2010

THE COMMON COUNCIL OF THE CITY OF MEQUON, OZAUKEE COUNTY, STATE OF
WISCONSIN, DO ORDAIN AS FOLLOWS:

SECTION I: There is hereby appropriated out of the receipts of the City of Mequon for the
Year 2010 including monies received from the general property tax levy and
such other funds as may be designated, to the various funds and purposes stated
herein, the amounts set forth in the said itemization in the total amount of:

2010 Budget	\$20,429,627
Less Anticipated Revenues	(<u>7,278,005</u>)
Total Amount of Tax Levy	<u>\$13,151,622</u>

SECTION II: There is hereby levied a tax of \$13,151,622 upon all taxable property within the
City of Mequon as returned by the Assessor in the year 2009 for uses and
purposes set forth in said budget.

SECTION III: The City Clerk be and hereby is authorized and directed to spread the said tax
upon the current tax roll of the City of Mequon.

SECTION IV: This ordinance shall take effect and be in full force from and after January 1,
2010, upon its passage and publication.

Approved by: 
Christine Nuernberg, Mayor

Date Approved: November 12, 2009

This is to certify that the foregoing ordinance was adopted by the Common Council of the City of
Mequon, Wisconsin, at a meeting held on the 10th day of November 2009.


Lee Szymborski, City Clerk

Published: November 17, 2009

Final vote on this Ordinance is
recorded on page 11303 of the
Common Council minutes.

COMMON COUNCIL
OF THE
CITY OF MEQUON

ORDINANCE NO. 2009-1301

Appropriating the necessary funds from the City of Mequon's Sewer Utility District for the year 2010 for Capital Charge Payments to the Milwaukee Metropolitan Sewerage District (MMSD) and City of Mequon Capital Debt Service Requirements

THE COMMON COUNCIL OF THE CITY OF MEQUON, OZAUKEE COUNTY, STATE OF WISCONSIN, DO ORDAIN AS FOLLOWS:

SECTION I: There is hereby appropriated out of the tax receipts of the City of Mequon's Sewer Utility District for the year 2010, the amount set forth in the total of:

Total Amount of Tax Levy	\$6,805,924
--------------------------	-------------

SECTION II: There is hereby levied a tax of \$6,805,924 upon all taxable property within the City of Mequon Sewer Utility District as returned by the Assessor in 2009 of the purpose set forth in said budget.

SECTION III: The City Clerk be and hereby is authorized and directed to spread the said tax upon the current tax roll of the City of Mequon Sewer Utility District.

SECTION IV: This ordinance shall take effect and be in full force upon its passage and publication.

Approved by: 
Christine Nuernberg, Mayor

Date Approved: November 12, 2009

This is to certify that the foregoing ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on 10th day of November, 2009.


Lee Szymberka, City Clerk

Published: November 19, 2009

Final vote on this Ordinance is recorded on page 11308 of the Common Council minutes.



11333 N. Cedarburg Rd 60W
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Office of the City Administrator

January 2010

**The Honorable Christine Nuernberg, Mayor, and
Members of the Common Council
City of Mequon
Mequon, Wisconsin 53092**

Subject: Adopted FY2010 Budget

Dear Mayor and Members of the Common Council:

Contained herein is the City of Mequon annual program budget for the fiscal year beginning January 1, 2010. Approved by the Common Council at its meeting of November 10, 2009, the FY2010 Budget entails all aspects of city operations and capital expenses. This budget reflects a commitment that city staff and I share with respect to operating effective, efficient and customer-oriented municipal government that meets the needs and goals of the Common Council and the residents of Mequon.

This budget strives to reflect the on-going mission of the City of Mequon.

The City of Mequon's overall mission is the provision of quality public services and adoption of thoughtful policies that serve to enhance and maintain the unique quality of life of our community.

Through the judicious use of community resources, the City is committed to managing growth, efficiently using tax dollars and making wise investments in our future. Our success depends on our ability to offer quality and value to our taxpayers with the highest standards of accountability, responsiveness, economy and integrity.

I. Budget Framework – Financial Practices and Budget Development

The city's budget is prepared for the fiscal year beginning January 1 and ending December 31.

The budget is a total financial management plan for city operations. Budgets requests are prepared by department heads with the assistance of staff under the direction of the City Administrator.

The city budget includes the five major funds for which appropriations are made, the general fund, capital fund, debt service fund, the sewer fund, and the library fund. Each of these funds contains a self balancing set of accounts in order to separate and track expenditures for these different functional areas.

Prior to September 15th of each year, the City Administrator submits a proposed budget for the following fiscal year to the Common Council. In turn, the Mayor and Common Council, acting as the Appropriations Committee, evaluate and amend the proposed budget at their discretion. The Common Council then adopts a finalized, balanced budget, prior to the beginning of the fiscal year. A balanced budget requires that the proposed budget expenditures shall not exceed estimated revenues and applied fund balance, if any. The Common Council also adopts an ordinance to authorize the appropriation of the required funds for the annual budget.

The basis of budgeting for all funds, except for the sewer fund, is the modified accrual basis. The sewer fund budget uses an accrual method of accounting. These are the same methods used in the City’s audited financial statements.

General Budget Calendar

Budget Development Phase	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Monitor current year budget / actual revenues and expenditures												
External audit of prior year financials												
Final Financial reports issued												
Review prior year budget results												
Prepare annual update to 5 year capital improvement plan												
Budget requests prepared by department heads												
Review and refine budget requests with City Administrator												
Present proposed budget to the Appropriations Committee												
Present budget to the Common Council for consideration and adoption												

A. Explanations of budgetary basis

The basis of budgeting refers to the point in time at which revenues and expenditures are recognized in the accounts and reported in the financial statements.

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay the liabilities of the current period.

Property taxes are recorded in the year levied as receivable and deferred revenues. They are recognized as revenues in the succeeding year when the services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the city is entitled to the aids.

Special assessments are recorded as revenues when collected. Any annual installments due in future years are reflected as receivables and deferred revenues.

Other general revenues such as fines, fees, and permits are recognized when the underlying transaction has occurred and the payment is expected to be received under the available criteria described above.

Under the accrual basis of accounting, all revenues are recognized in the period in which they were earned and all expenditures are recognized in the period they were incurred.

B. Amending the budget

Budgets are adopted at the fund level of expenditure. Transfers between departments and changes to the overall budget must be approved by a two-thirds vote of the Common Council.

The City Administrator may authorize transfers of budgeted amounts within departments.

C. Reserve requirements

In order to be able to respond to unforeseen situations, as well as to positively impact the investment credit rating of the city, the city strives to maintain an unreserved general fund balance at a level not less than ten (10) percent of current year expenditures.

The fund balance is the cumulative balance of unexpected funds from prior fiscal periods. These funds may be restricted for a specific use as is the case in some grants, funds earmarked for future projects as is the case for most capital projects accounts or undesignated funds which are being held in reserve.

II. Budget Framework – Financial Practices and Fund Information

A. The General Fund

Included in this budget are the general fund appropriations and expenditures. The annual operating costs of the city are contained in this section of the budget.

Tax appropriations and other revenue sources for the general fund are presented for the city as a whole, separately from expenditures, and are not intended to be associated with specific operating departments. Appropriations in the general fund lapse at year end to the fund balance unless specifically authorized by the common council to be carried over.

Expenditures for the city are presented by operating departments, which can be organized into four main sub groupings: General Government, Public Safety, Public Works and Community Enrichment.

The General Government group includes the following city departments: Common Council, Mayor, City Administrator, City Clerk, Elections, Information Systems, Finance, City Assessor, Human Resources, Legal Services, and Community Development.

The Public Safety group includes the following city departments: Police, Fire, Communications, Police Reserve, Ambulance, Building Inspections, and Health Administration.

The Public Works group includes the following city departments: Engineering, Highway, Building Maintenance, Vehicle Maintenance, and Recycling.

The Community Enrichment group includes the following city departments: Library, Swimming Pool, and Parks Maintenance & Development.

Additionally, each departments expenditures are also further divided into the following five main areas; Salaries, Fringe Benefits, Materials & Supplies, Purchased Services and Equipment.

These groupings and sub groupings can be useful tools in order to present summarized information for the purpose of general review and analysis.

B. The Capital Project Fund

Also included in this budget are the capital project fund appropriations. This section of the budget lists the specific capital projects that resources are being allocated to in the upcoming fiscal year and the amount of funds allocated to each project. Appropriations in the capital project fund are placed directly into non-lapsing sinking fund accounts to facilitate the buildup of sufficient funds over a multi-year period to fund approved major expenditures.

The city uses sinking funds for large capital expenditures as a means of reducing the variability of appropriations needed to fund these expenditures in any one fiscal period. This approach is used by the city for most equipment replacement needs and other capital project programs.

The balances in these accounts are for specific projects and are carried forward until the project has been completed or the balance is transferred to other eligible projects by the Common Council.

Capital assets are generally defined as assets that have an initial cost of more than \$5,000 and have an estimated useful life in excess of one year. Expenditures that do not meet these requirements will be funded out of the general fund.

A five year Capital Improvement Plan (CIP) is also prepared and reviewed annually by the department heads with the assistance of staff under the direction of the City Administrator. This plan includes the estimated costs of all current and/or proposed capital projects over the next five year period. As part of this process a funding priority recommendation is also included for the Common Council's consideration for inclusion in the annual budget.

The Common Council may modify or adopt the proposed capital projects as it sees fit as part of the overall budgeting and appropriations process.

C. The Debt Service Fund

The debt service fund's appropriations and expenditures are also included as part of the budget. This section of the budget is used to account for the payments of principle, interest and other servicing costs for the long-term general debt of the city.

The city uses general obligation debt only to finance the cost of major capital asset projects and not for the normal annual operating expenditures of the government. The final maturity of bonds and notes should generally not exceed 20 years or the expected useful life of the underlying project for which they were issued or the assets which were acquired.

The city's debt limit is restricted by Wisconsin State Statutes to no more than 5% of the equalized property value of all taxable property within the jurisdiction. Currently, the city of Mequon has approximately 0.62% of debt to equalized value outstanding as of December 31, 2009. A schedule showing this calculation and other debt information is included on page 46.

D. The Sewer Fund

The sewer fund is an enterprise fund established for the operations of the sewer utility. Enterprise funds are used for major governmental activities which function as separate business type units.

The operations budget of the sewer utility is funded entirely by user fees. A summary of this budget is included in the financial overview section of this document.

The city has, however, made a decision to make appropriations for the sewer fund to pay for both the annual capital charges from the Milwaukee Metropolitan Sewerage District (MMSD); and also the ongoing debt service payments which resulted from the settlement of the litigation between the City of Mequon and the MMSD in the late 1990's.

III. Goals and objectives for the FY2010 budget

The FY 2010 budget focuses on organizational goals such as keeping taxes low, maintaining the city's roads, maintaining high quality public safety services and progressing on the Town Center initiative. These goals share the stage with Resolution 2748, passed by the Common Council August 14, 2007, which mandates a property tax levy limit, as well as the state's levy limit.

The city's Resolution 2748 recommends the levy not increase except for growth in the city's equalized value due to net new construction. The term "net new construction" means new construction in the community minus improvements removed, such as through demolition of a building. The resolution carved out an exception for savings realized from any refinancing of existing debt.

The state's limit, under Wisconsin Act 28, imposes property tax levy limits on municipalities in tax years 2009 and 2010. For the FY 2010 budget, the city is allowed to increase its levy over the amount it levied last year by no more than 3% or the percentage increase in equalized value due to net new construction, whichever is greater.

When asked what should be the city's top goals in 2010, the following were cited, and city staff shaped a budget that met these primary goals:

- Keep taxes low (5); alternatively expressed by two, keep the tax rate (Total = 7)
- Maintain city roads (4)
- Maintain high quality safety services (3)
- Town Center (3)
- Complete software and computer installation (3)

Other issues also mentioned, once each, were: local drainage issues; develop contingency plan for continued economic downturn; improve public safety response times; seek out additional water utility customers; maintain existing infrastructure.

This executive summary highlights what the FY 2010 budget emphasizes. In addition and further noted in the budget document, each departmental budget outlines 2009 accomplishments and details 2010 objectives as departments endeavor to meet the FY2010 citywide goals.

IV. Conditions and considerations affecting the FY 2010 budget

Conditions that significantly shape the FY 2010 budget include:

- The property tax levy limit, as described above. The state's property tax levy limit of 3% was achieved in this budget.
- Declining revenues from other sources including a slow down in building and development. For Mequon, the valuation factor – an indicator of new construction growth in a community as determined by the Wisconsin Department of Revenue – was 0.974%, the lowest recorded increase in the city's history.
- Many fixed costs rising faster than the consumer price index.

Other factors and conditions underscoring this budget include:

- Core municipal services are emphasized.
- Departmental consolidations. The FY 2010 budget reflects a full year in which the following departmental consolidations will go into effect:
 - The fire and ambulance departments, in 2010, will now operate as one department, the Mequon Fire Department.
 - The public works department absorbs the engineering department.
 - The community development department absorbs the inspections division, formerly a division within the engineering department.
- The budget accommodates \$372,762 in additional debt service, excluding TIF debt, as a result of the city's road project-borrowing totaling \$7.6 million since November 2008 – \$2.4 million for Bonniwell and Pioneer Roads, and the County Line Road culvert project (November 2008), and \$5.2 million for arterial and local roads (April 2009).

- The FY 2010 budget works to restore the balance in the undesignated reserve fund (the “fund balance”) closer to a goal of at least 10 % of the overall general fund. Presently, the fund balance stands at \$1,460,944, or slightly more than 9.7% of the proposed budget. The fund balance was not tapped to balance this budget.

V. The FY2010 Budget’s Areas of Emphasis

Taking into consideration the conditions affecting the community, the FY 2010 budget addresses the goals of the city. How that was achieved, and how those goals and annual objectives are met, is summarized as follows:

- A workforce reduction of approximately 4.5 positions. This has mainly been accomplished by not filling job vacancies or by consolidating positions. The workforce has been reduced approximately 13% since 2001.
- In FY 2010, the city will program approximately \$2.5 million in road work. This is accomplished by using the remaining borrowed funds from the April 2009 road-fund bond, plus additional funding set aside in the 2010 budget. Similar to road work done in 2009, a combination of arterial roads and subdivision streets will be rehabilitated.
- For this budget property taxes comprise 64 % of supporting revenues. This compares to last year’s budget of 71%. Mequon leans on the property tax to fund its operations because other sources are not available to the city. For instance, the city receives about 9 % of its revenue from intergovernmental aids compared to a higher statewide average of about 23%. On average, state shared revenues return \$143 per capita to cities, whereas Mequon – which sustains a 15% reduction in FY2010 – receives approximately \$15 per capita.
- Workforce costs comprise approximately 78% of the city’s budget. The FY 2010 budget yields an absolute dollar *decrease* in salaries and wages, a drop that still accounts for collectively bargained wage increases. This is achieved because of the expected reduction to the workforce in 2010.
- The state health insurance fund – an insurance pool the city belongs to – increases rates by 9.5% in 2010. This compares to last year’s increase of 6.5 %. The 2010 increase is partially offset by using the remaining balance of a health insurance stabilization fund set up several years ago to capture savings gained from collectively-bargained employee health-plan design changes.
- When employee fringe benefits are considered in the aggregate, health insurance, pensions and other fringe benefits will increase more than \$250,000.
- Interest income is down \$205,000, a decrease of more than 50%.
- Building permit fees, and other development related revenue, are projected to decrease by about \$115,300. This is on top of a drop in 2009 fees by \$60,000.
- The FY2010 budget decreases spending in the category of materials and supplies by 1.06 %. This category of expenditures consists of items such as office supplies, hand tools, motor fuel, uniform and tool allowances, road maintenance supplies (tar, road salt, and sealant), building maintenance supplies, and culverts.

- The City of Mequon has a long-standing tradition of maintaining sinking funds for large capital purchases as a means of reducing the dramatically variable appropriations associated with expensive equipment purchases. This is a category of expenditures consisting of sinking funds for purchases of large equipment such as automobiles, squad cars, park maintenance mowers and equipment, snow plows, public works trucks, fire department equipment, ambulances and road equipment. For FY 2010, funding for this purpose is at 97% of the FY 2009 level.
- The city continues to update, through a multi-year effort, an outmoded information technology (IT) system. A long-range IT plan was completed in late 2007, and recommendations included changes to the manner in which the city manages its information network including, significantly, the hiring of more IT expertise. That was done in 2009, and upgrading the city's outdated system has gotten underway. Work to be accomplished in FY2010 includes the installation of a city-wide application software solution, city site locations connectivity, updated network infrastructure and PC hardware replacements.

VI. Capital Project Fund

In an effort to promote transparency in budgeting, capital projects are now in a stand-alone fund with their own sources of revenue. Included in this presentation are the tables for capital and special revenue funds.

Similar to the approach in the city's capital improvement program (CIP), staff has included those individual capital projects costing more than \$10,000 or sinking funds spanning multiple fiscal years are included in the capital project fund. Those that fail to make that threshold remain funded out of the general fund. The total capital project fund budget for FY2010 is \$3,245,910.

Similar to the general fund, staff is not recommending use of the fund balance to fund capital projects as this balance is at a five-year low.

The following highlights some of the FY 2010 capital projects:

A. City facilities

Highlighted capital projects include highway shop improvements including garage heaters, a roof replacement and the continuation of a multi-year effort to add 11 early emergency warning signs throughout the city. Another significant part of the capital project fund – road maintenance – represents an ongoing Common Council goal for the last several years.

B. Roads

Kicking off this emphasis on the city's road program, and its funding level, was a Common Council discussion five years ago about city staff reports showing that over a five year period, with more than \$4 million dedicated to the local road program, more than 111 miles of road could be maintained in some fashion. The city is responsible for maintaining a total of more than 210 miles of roads.

It was decided that each year's appropriation would be allocated among roads rated low by a surface condition rating (SCR) system, and maintenance applications were emphasized for those roads with a higher SCR. With a road system encompassing more than 210 miles, it was also

acknowledged that not all roads at the lower end of the SCR scale would be resurfaced or reconditioned as quickly as desired. Since then, the Common Council has consistently said that the road program is its highest community goal.

In August 2008, the Common Council approved Resolution 2823, expressing infrastructure improvement goals and funding requirements needed to maintain arterial roads for the period 2008 – 2011. That resolution stated a policy goal for a three-year, \$6 million program.

In 2008, Bonniwell Road failed. Around that same time period, an agreement was reached with Ozaukee County about funding the Port Washington Road project. Part of that agreement said the city would improve Pioneer Road and transfer its jurisdiction to the county in trade for the county dedicating its federal funds to the Port Washington Road project. As a result of these occurrences, the city borrowed \$2,000,000 in November 2008 to pay for the Bonniwell and Pioneer Road projects completed late summer 2008. They were considered the first year of the three-year commitment expressed in the August 2008 resolution.

In April 2009 the Common Council approved the sale of \$5.2 million of general obligation promissory notes for 2009 and 2010 local and arterial road improvement projects, and this money was earmarked for the second and third year of the three-year commitment articulated in Resolution 2823. At the end of the 2009 construction season, about \$1.775 million of borrowed proceeds will be available for the road program in FY2010. An additional \$450,000 in pay-as-you-go capital project funds will supplement the balance of borrowed proceeds.

**Road Program Funding History
(Shaded area denotes borrowed funds)**

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
LOCAL PAVING PROGRAM						
Annual Road Paving	800,000	879,000	1,007,564	1,277,255	566,252	450,000
SUB-TOTAL:	800,000	879,000	1,007,564	1,277,255	566,252	450,000
CAPITAL PROJECTS/STP						
Port Wash. Rd.-North Proj.	600,000					
Pioneer Rd. Reconstruct	205,000					
Wasaukee Rd. Reconstruct	250,000					
Wauwatosa Rd. Reconstruct	75,000					
County Line Rd.Reconstruct	124,400					
SUB-TOTAL:	1,254,400					
ARTERIAL PROJECTS						
Pioneer Rd Reconstruct				1,000,000		
Bonniwell Rd Reconstruct				1,000,000		
Misc. Arterial Roads					3,425,000	1,775,000+
SUB-TOTAL:				2,000,000	3,425,000	1,775,000
BIKE LANE PROJECTS						
2005-08 General Bike Lanes	238,000					
Donges Bay Bike Lane	67,700					
Mequon Rd. Ped'str'n Links	47,500					
SUB-TOTAL:	353,200					
GRAND TOTAL:	2,226,600	879,000	1,007,564	3,277,255	3,991,252	2,225,000
Funding Sources:						
A. Annual operating budget	800,000	879,000	1,007,564	1,277,255	566,252*	450,000
B. 10-year promissory note	1,607,600			2,000,000	5,200,000	

Footnotes:

* --This amount was eventually transferred to the general fund balance as a result of favorable bids on the 2009 road program.

+ -- This amount represents the estimated carry over of 2009 borrowed proceeds of \$5,200,000.

C. Vehicles

The City of Mequon has a long-tradition of maintaining sinking funds for large capital purchases as a means of reducing the dramatically variable appropriations associated with expensive equipment purchases. It is also based on a pay-as-you-go philosophy that avoids borrowing for rolling stock and other capital items. The city joins a host of other municipalities by utilizing this method of funding for its equipment.

In order to mitigate the drawbacks of financing fleet replacement costs with cash, many organizations utilize a sinking or reserve fund. This method usually ensures that there is enough money to pay for a new vehicle when it is due to be replaced. Since this approach also spreads the capital cost of replacing a vehicle over its useful life, it also eliminates most if not all of the year-to-year volatility associated with funding fleet replacement costs. ... For [an] equipment fund to operate effectively, it must be established so that funds are dedicated for equipment purchases and cannot be used for other purposes. Source: *Managing Public Equipment, 2nd edition*, American Public Works Association, 2000.

Equipment funds are used for acquisition of new vehicles and large equipment items as well as the gradual funding of large capital items. In FY 2004, the most significant reduction was in the Public Works vehicle replacement program. That reduction added one – two years to the replacement cycle in that department. For FY 2008, vehicle replacement accounts were funded at a higher level. In public works, staff sought to recoup the reduction in 2004 and recover the schedule that was delayed at that time and compromised since. However, to meet the budget goals within budgetary constraints, all vehicle replacement funds in FY 2009 were set back to 90% of their 2008 levels. In FY 2010, the vehicle replacement funds are set at about the same level as FY 2009 despite staff's concerns that this will again lengthen the replacement cycle. For example, Public Works replacement program actually requires around \$240,000 for 2010, but only \$175,500 is proposed.

Dep't	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	Proposed FY 2010
Ambulance	\$25,000	\$25,000	\$15,000	\$25,000	\$22,500	\$22,500
Fire	\$100,000	\$100,000	\$80,000	\$110,000	\$99,000	\$100,523
Police	\$75,000	\$75,000	\$75,000	\$80,000	\$72,000	\$72,000
Police Reserve	\$0	\$0	\$0	\$10,000	\$10,000	\$0
Public Works	\$185,000	\$185,000	\$185,000	\$195,000	\$175,500	\$175,500
Total	\$385,000	\$385,000	\$355,000	\$420,000	\$379,000	\$370,523

VII. Workforce issues

A. Staffing levels –

The 2010 budget reduces funding by more than four full-time equivalencies (FTEs), mostly through attrition. This compares to an FY 2009 reduction in staffing where a full-time permit coordinator position was reduced to half-time, a full-time administrative secretary was reduced to part-time, and two property appraiser positions were laid off and those services contracted with Grota Appraisals, Inc. Almost no changes in FTEs occurred in 2007 and 2008, but a workforce reduction of 4.5 FTEs took place in 2006. As staffing changes are put into place in FY 2010, the city's overall staffing levels since 2001 will be reduced by almost 16 FTEs positions, or approximately 13%.

The circumstances of a constrained FY 2010 budget, as well as three 2009 retirements and one likely 2010 retirement in the police department, cause staff to reflect on how to appropriately fund for personnel in areas where attrition, preferred over layoffs, can accomplish savings. Since that opportunity presents itself in the police department, the chief has been challenged to reduce his departmental salary budget by the equivalent of two police officer positions. The chief most likely will be able to accomplish a savings by timing when retired (and retiring) officers are replaced, and he is given discretion in his budget to do so, or in another manner as appropriate. The budget reflects that reduction, however, the authorization of 38 officers is maintained. The overall reduction in the workforce is accomplished in the following manner.

Department	FY 2009 Position	FY 2010 Position	Discussion
Community Development/ Building Inspections	Administrative Secretary – 1.0 FTE	Administrative Secretary – 0.5 FTE	Combining the Community Development Department and Building Inspections Division creates an opportunity for streamlining duties
Community Development/ Building Inspections	Inspectors – Total 2.5 FTE	Inspection Services – 1.5 FTE	One retirement in 2009, and one retirement in 2010, along with a drop in city-wide building activity reduces need for filling positions. Management may look to contract-out some inspection work.
Public Works	Public Works Superintendent – 1 FTE	Public Works Superintendent – 0 FTE	Incumbent retired in 2009; position eliminated and duties combined with Parks Director's position.
Parks	Director – 1 FTE	Public Works Operations Manager – 1 FTE	See discussion above
Police	Sworn officers, including command staff – 37.5 FTE	Sworn officers, including command staff – 36 FTE budgeted. However, 37 positions slated to be filled by year-end 2010.	Three retirements in 2009 and one in 2010 prompted a review of staffing. See detailed discussion above.
Net reduction = 4.5 FTE			

B. Salaries and fringe benefits –

Salaries and fringe benefits is a category that covers wages for all full-time, part-time, summer and seasonal workers and elected officials. This area also includes payments for health insurance, dental insurance, pensions, social security, long-term disability, life insurance and longevity pay.

As the table below illustrates, the FY 2010 budget yields a *decrease* in salaries and wages, a drop that still accounts for collectively bargained wage increases of 3.35 – 4%. This is achieved because of the reduction to the workforce in 2010.

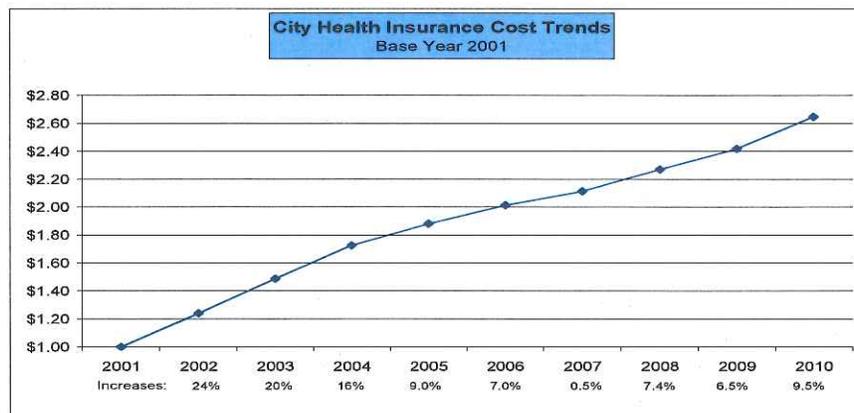
There is an absolute increase in the category of fringe benefits, where employer contributions to the state-run employee retirement system – the Wisconsin Retirement System – are increased, as mandated by the system. Contribution increases range from 0.6% for general employees and 1.0% for protective employees. For FY 2010, the city’s contributions to WRS will stand at a range of 12.1 – 20.3% of wages.

General Fund	FY 2010 Adopted Budget	FY 2009 Adopted Budget	Increase or (decrease)
Salaries (all general fund wages except for fire and EMS paid-on-call salaries)	\$6,807,043	\$6,823,280	(\$16,237)
Paid-on-call salaries (fire and EMS)	\$690,940	\$699,823	(\$8,883)
Health insurance	\$1,521,343	\$1,333,611	\$187,732
Retirement	\$1,081,866	\$1,020,865	\$61,001

Employee Trust Funds (ETF), the state health insurance fund insurance rates rise 9.5% or \$187,932 in 2010. This compares to last year’s increase of 6.5 % which was offset by the city’s health insurance stabilization fund. The 2010 increase is partially offset by using the remaining balance of the health insurance stabilization fund of \$83,552.

City Employee Health Insurance Cost Trends –

Single coverage for 2010 costs was \$600 employer share plus \$35 employee share. Family coverage for 2010 costs was \$1,513 employer share plus \$70 employee share.



VIII. Library Fund

The city has historically levied for its annual support of the Weyenberg Library in the general fund and then transferred those monies quarterly to the library as a grant. For FY2010, staff will eliminate this accounting pass-thru mechanism and simply record the levy directly in the library fund. The change has an added benefit as the general fund budget base is now smaller in relation to fund balance reserves, thereby improving the fund balance ratio as a percent of the following year’s budget; a key metric reviewed by rating agencies.

There are three formulas that govern the level of appropriations to the library. They are:

1. The “maintenance of effort” clause in the statutes which says library funding can be no lower than the average of the last three years;
2. The joint library agreement between the City and Village of Thiensville; and
3. The county library tax exemption formula that establishes a minimal threshold of appropriations based on the amount of county funding needed to provide services to the non-library areas of the county and each municipality’s equalized value. This formula is established by state statute.

Maintenance of Effort calculation – Excluding Debt Service

Fiscal Year	Mequon	Thiensville	Total
2009	\$898,263	\$109,667	\$1,007,930
2008	\$880,650	\$106,928	\$987,578
2007	\$855,000	\$104,404	\$959,404
Three year average			\$984,970
2010 combined maintenance of effort requirement = \$984,970			

Joint Library Agreement formula –

2010 Combined Maintenance of Effort	Mequon	Thiensville
\$984,970 is divided by:	\$877,971	\$106,999
This is derived by using the joint library agreement formula: 1/3 Equalized value 1/3 Population 1/3 Circulation		

2010 County Library Tax Exemption Requirements –

Mequon’s county library tax exemption requirement	\$1,091,715
FY 2010 debt service	\$268,990
Minimum appropriation to remain exempt from county library tax	\$822,725

Because the maintenance of effort formula results are greater than the county library tax requirements, the city must contribute to the library a minimum of \$877,971, in addition to its debt service obligation. The FY2010 appropriation is the same as last year’s contribution – \$898,263, a zero percent increase. This is \$20,292 greater than the maintenance of effort requirement.

IX. Long Term Borrowing

The city has borrowed significantly in the last 14 months, including:

- \$2.4 million (10-year general obligation note) for road improvements and the County Line culvert project, November 2008
- \$5.2 million (10-year general obligation note) for road improvements, April 2009
- \$17.1 million (20-year revenue bonds) for acquiring the water utility, April 2009
- \$6.95 million (20-year general obligation community development bonds) for the Town Center TIF District infrastructure improvements, July 2009

No new borrowing is anticipated for FY 2010.

X. Revenues, tax levy and tax rate

The city's tax levy is comprised of four funds: the general fund, the debt service fund, the capital project fund, and the library fund. Combined, the total levy of these four funds is \$13,151,622, a 4.4% increase from last year, but the overall increase will be less for those properties in the sewer service area. For properties in the sewer service area, the overall levy increase is less than 1.6%.

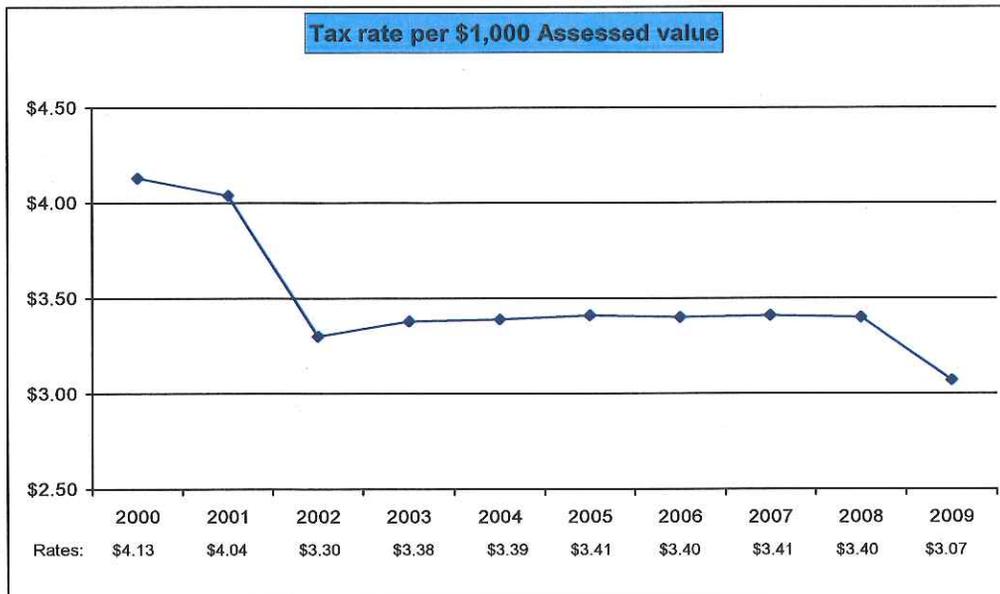
Revenue Summary –

	2009	2010		
	Budgeted	Budgeted		
	Revenue	Revenue	Change	%
Taxes	\$12,595,713	\$13,151,622	555,909	4.4%
Intergovernmental	\$2,017,074	2,005,576	(11,498)	-0.6%
Licenses and Permits	\$545,000	426,318	(118,682)	-21.8%
Fines and Forfeitures	\$151,000	131,000	(19,500)	-12.9%
Public Charges for Services	\$690,371	663,027	(27,344)	-4.0%
Other Revenues	\$1,276,791	1,828,874	552,083	43.2%
Investment Income	\$357,250	159,000	(198,250)	-55.5%
Total Revenue	\$17,633,199	18,365,917	732,718	4.2%

The city underwent a property revaluation in 2009, the first citywide revaluation since 2002. The total assessed value of the city rose to \$4.28 billion an increase of 15.7%. The average residential assessment increase from 2002 is 18%.

As a result of the revaluation, the city's tax rate drops. The tax rate will change from last year's \$3.40/\$1,000 of assessed value to about \$3.07/\$1,000 of assessed value. When taking this tax levy into consideration, a home now valued at \$354,000 (assuming its value increased the average 18%, as noted above) will see a property tax increase of approximately \$67.

Ten-Year Tax Rate Summary –



XI. Municipal spending and tax rates – a comparative analysis

When looking at tax rates, a ranking was recently done by the Wisconsin Taxpayers Alliance on 2008/09 property tax information for Wisconsin cities, villages, and towns. That comparison showed that Mequon's net tax rate, defined by the Alliance as that which includes all taxing districts, ranks Mequon 184th out of 190 municipalities.

In that same vein, when just looking at the city's tax rate (as defined by the Alliance as "the total amount levied by the municipality for municipal purposes" and *not* including any other taxing jurisdiction), Mequon's tax rate ranks a low 181st out of 190 Wisconsin communities.

XII. Expenditure Summary

The Common Council approved FY2010 expenditures of \$18,365,917 or 3.6% or \$643,088 less than the FY2009 adopted budget of \$17,722,829.

Five Year Expenditure History

Fiscal Year	Amount	Percent Increase
2010	\$18,365,917	3.6%
2009	\$17,722,829	0.87%
2008	\$17,570,714	3.87%
2007	\$16,915,324	3.28%
2006	\$16,378,106	2.54%

Expenditure Budget by Function

Expenditures	2010 Adopted	2009 Adopted	Net Increase (Decrease)	Percent Change
Salaries	\$7,497,983	\$7,523,103	(25,120)	-0.33%
Fringe Benefits	\$3,485,748	\$3,216,916	268,832	8.36%
Materials/Supplies *	\$1,968,383	\$1,979,829	(11,466)	-0.06%
Purchased Services	\$1,929,457	\$2,017,290	(87,833)	-4.35%
Debt Service	\$2,159,631	\$1,353,601	800,029	59.5%
Capital Purchases	\$1,182,200	\$1,522,055	(339,855)	-22.3%
Other	\$142,515	\$110,035	32,480	29.5%
Total	\$18,365,917	\$17,722,829	\$643,088	3.63%

Expenditure Summary by Service Category

Expenditures	2010 Adopted	2009 Adopted	Change (Percent)
General Government	\$2,395,222	\$2,445,323	-2%
Public Safety	\$6,544,129	\$6,509,277	0.5%
Public Works	\$4,480,327	\$4,285,552	4.5%
Community Enrichment *	\$1,604,408	\$1,607,021	-0.2%
Capital Projects	\$1,182,200	\$1,522,055	-22.3%
Debt Service	\$2,159,631	\$1,353,601	59.5%
Total	\$18,365,917	\$17,722,829	3.6%

*In 2010 funding for library operations no longer passes through the general fund. For comparison purposes they have been added into the 2010 materials and supplies line item.

XIII. Acknowledgments

This budget would not have been possible without the effort, assistance and dedication of the city's department heads and many other employees that provided background material and historical perspective. Specifically, I would like to acknowledge Finance Director Tom Watson and Assistant Finance Director Mark Emanuelson for their important and significant contributions, and Lina Prosser for her assistance in formatting and assembling this document.


 Lee Szymborski
 City Administrator

2010 Financial Overview

- ❖ 2010 General Fund Percentages by Revenue Types (chart)
- ❖ Budgetary Comparison Schedule of Revenues General Fund
- ❖ 2010 Revenue Projections Narrative
- ❖ 2010 Tax Levy Distribution Mequon-Thiensville School District with Sewer Service (chart)

- ❖ Budgetary Comparison and Expenditure Summary by Functional Area-General Fund

- ❖ 2010 General Fund Percentages by Functional Area (chart)
- ❖ Schedules of Revenues, Expenditures and Change in Fund Balance General Fund

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- ❖ Schedule of Revenues, Expenditures and Change in Fund Balance 2010 Budget-Summary by Appropriated Fund

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- ❖ Schedule of Revenues, Expenditures and Change in fund Balance Debt Service Fund

- ❖ Computation of Legal Debt Margin as of December 31, 2009

- ❖ Schedule of General Obligation Debt Payments

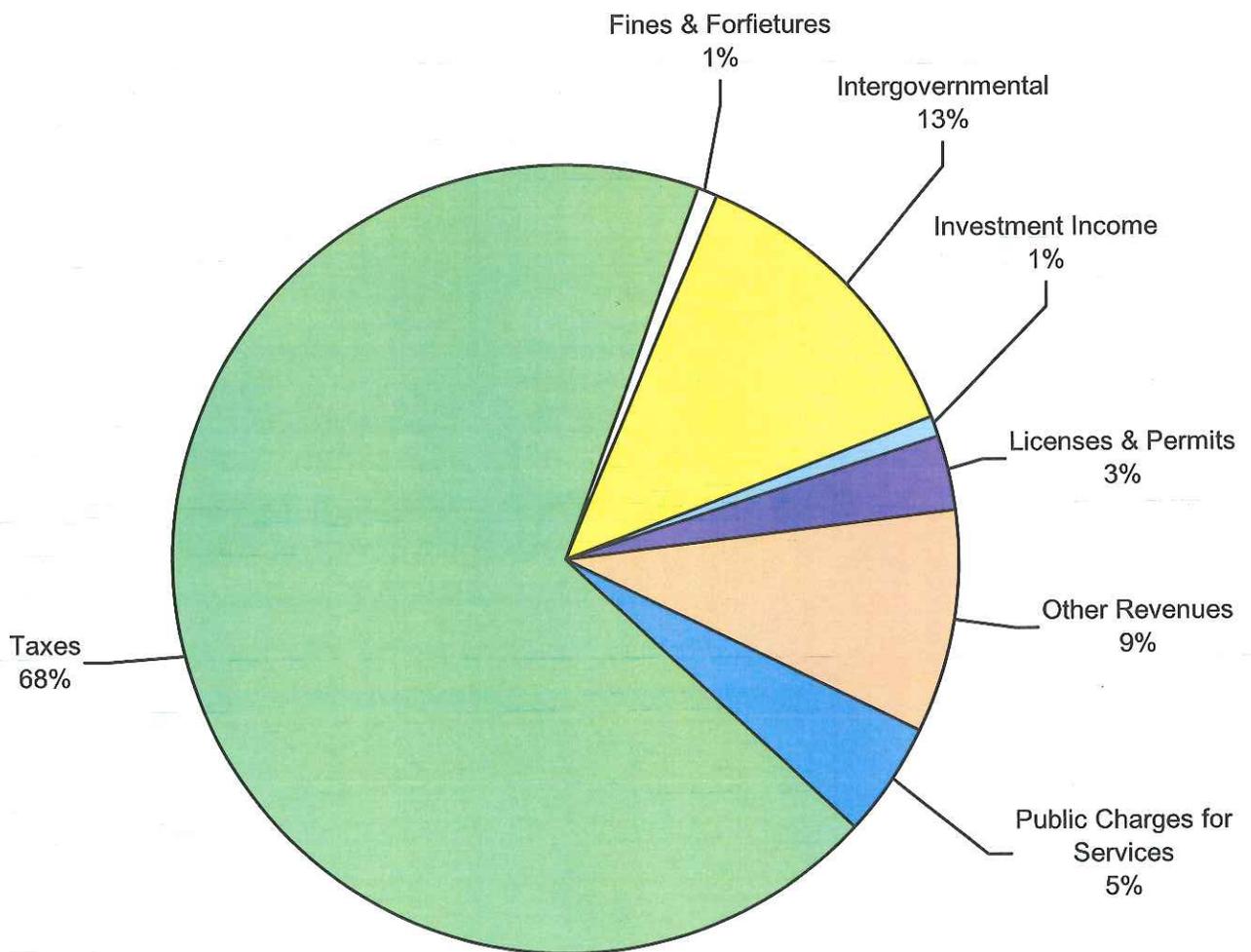
- ❖ Additional Background on Outstanding Debt Issues

- ❖ Schedule of Revenues, Expenditures and Change in Fund Balance Sewer Fund

- ❖ Comparative Schedule of Changes in Fund Balances 2008-2010

CITY OF MEQUON

2010 General Fund Percentages by Revenue Types



CITY OF MEQUON
Budgetary Comparison Schedule of Revenues
General Fund

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
REVENUES					
TAXES:					
General Property Taxes	11,105,112	11,418,194	10,065,937	10,063,202	9,690,226
INTERGOVERNMENTAL:					
Shared Revenues	416,455	416,792	451,964	445,639	360,755
Utility Tax	30,110	28,694	30,110	-	28,244
Fire Insurance Dues	112,498	117,001	118,000	115,418	116,000
Recycling Grants	18,919	25,181	26,000	22,666	23,000
Law Enforcement	-	3,137	10,000	3,390	5,390
State Grants	-	12,570	-	26,350	-
General Highway Aid	955,079	1,008,889	1,010,000	1,041,961	1,115,184
Connecting Streets	70,840	71,201	71,000	68,754	67,274
Computer Aid	70,264	75,497	76,000	66,715	65,000
Use value Penalty	28,962	23,779	5,000	-	5,000
Total Intergovernmental	1,703,127	1,782,741	1,798,074	1,790,893	1,785,847
LICENSES & PERMITS:					
Liquor and Beverage Licenses	22,360	21,912	22,000	19,370	19,970
Tavern Operators Licenses	5,331	5,686	5,500	4,793	5,588
Business Licenses	14,565	14,254	15,000	13,128	14,000
Cigarette Licenses	1,978	2,000	2,000	1,700	1,700
Dog Licenses	5,012	8,609	8,000	10,067	8,000
Amusement Device Licenses	2,645	2,950	2,600	2,825	2,600
Food Licenses	6,630	7,582	6,700	6,400	6,560
Building Permits	253,083	217,122	211,000	199,129	128,050
Compliance Permits	13,960	9,640	11,000	12,656	10,000
Electrical Permits	87,568	97,968	77,000	82,043	60,000
Plumbing Permits	80,875	83,306	64,000	71,693	52,000
Heating & Air Permits	52,901	62,376	51,000	69,745	40,400
Burning Permits	11,235	11,927	12,000	12,238	12,000
Weapon Permits	3,580	3,555	3,000	3,709	3,500
Brush Permits	32,875	33,750	32,000	33,290	32,500
Sign Permits	16,700	15,825	12,000	21,245	8,000
Other Permits	4,189	5,077	5,000	4,189	10,200
Temporary Occupancy Permits	1,110	660	700	941	750
Occupancy Permits	4,300	5,490	4,500	6,992	10,500
Total Licenses and Permits	620,897	609,689	545,000	576,153	426,318
FINES & FORFEITURES:					
Court Penalties and Fines	150,448	125,981	150,000	129,376	130,000
Parking Violations	1,991	925	1,000	1,390	1,500
Total Fines and Forefeitures	152,439	126,906	151,000	130,766	131,500

CITY OF MEQUON
Budgetary Comparison Schedule of Revenues
General Fund

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
PUBLIC CHARGES FOR SERVICES:					
License Publication Fees	389	505	500	360	174
Treasurer's Fees	52	646	0	33	-
Property Inquiry Fees	2,535	1,755	2,500	2,665	2,500
Photocopying / maps	3,865	5,101	4,100	5,369	5,000
Sale of Materials	2,575	3,505	-	6,054	-
Landscaping	6,400	5,300	6,200	7,897	6,000
Holding Tank Fees	658	1,096	800	563	-
False Alarm Charges	-	10,800	-	11,850	10,000
Accident response fees	-	-	18,000	5,097	4,000
Police fees	3,746	4,482	3,500	5,583	3,500
DMV fees	-	-	-	1,009	2,000
Ambulance Fees	358,593	344,668	380,000	405,757	380,000
Engineering Fees	19,752	398,491	100,000	147,166	89,740
Erosion Control Permits	8,958	9,399	7,500	10,417	2,000
Highway Signs	-	-	-	4,000	-
Street Lights	1,946	1,948	2,000	1,821	2,000
Storm Sewers	41,211	51,205	45,000	28,995	40,000
Pool Concessions	2,995	3,580	3,000	3,451	3,000
Swimming Pool Fees	58,458	57,193	57,000	61,090	58,000
Zoning Fees	36,160	46,306	44,300	30,836	40,000
Special Assessments	93,858	18,549	11,634	10,600	11,464
Special Assessments Interest	4,848	6,195	4,337	3,925	3,649
Total Public Charges	<u>646,999</u>	<u>970,724</u>	<u>690,371</u>	<u>754,538</u>	<u>663,027</u>
OTHER REVENUES:					
Taxes Penalties and Interest	3,428	4,432	3,500	2,391	2,500
Recycling	2,125	1,663	1,500	1,289	1,200
Miscellaneous	9,569	33,121	10,000	19,265	10,000
Judgements and Damages	42,607	41,794	36,000	29,294	30,000
Cell Tower Leases	94,048	97,569	101,000	106,427	104,000
Cable Franchise Fees	246,120	333,193	284,000	287,760	289,000
Sewer Utility Chargebacks	238,009	260,792	310,000	284,020	315,000
Water Utility Chargebacks	-	168,618	78,082	165,408	129,000
Library Fees	9,511	10,640	9,500	10,415	10,000
Park Reservations	29,878	32,875	30,000	29,230	30,000
Insurance Dividends	12,100	15,412	21,000	59,603	49,000
Worker Compensation	-	-	-	2,155	5,000
Payments in Lieu of Taxes	177,434	187,436	189,000	178,190	200,000
Prior Years Expense	135,439	207,774	203,209	769,461	139,205
Revenue Reduction	169,000	132,935	-	-	-
Proceeds from Capital Leases	-	-	-	133,061	-
Total Other Revenues	<u>1,169,268</u>	<u>1,528,254</u>	<u>1,276,791</u>	<u>2,077,969</u>	<u>1,313,905</u>
INVESTMENT INCOME					
Investment Income	<u>515,681</u>	<u>395,844</u>	<u>320,000</u>	<u>82,721</u>	<u>115,000</u>
TOTAL REVENUES	<u><u>\$15,913,523</u></u>	<u><u>\$16,832,352</u></u>	<u><u>\$14,847,173</u></u>	<u><u>\$15,476,242</u></u>	<u><u>\$14,125,823</u></u>

2010 Revenue Projections Narrative

The General Fund levy to support this budget is \$9,690,226, a 3.7% decrease from last year's levy of \$10,065,937. The levy for the City's support towards the Weyenberg Library of \$898,263 is now presented in the Library Fund instead of the General Fund levy but is unchanged from the amount included in the General Fund in 2009. The Debt Service fund levy of \$1,410,933 represents a 36.5% increase from last year. The Capital Project Fund levy of \$1,152,200 decreases 23% from last year. The total levy of these four funds is \$13,090,005, or a 4.4% increase from last year. However, a drop in our Sewer Utility fund levy means property owners in the Sewer Utility district will experience a net levy increase of slightly more than one percent.

Tax Levy Distribution

Category	2009 Actual	2010 Budget	Difference	% Change
General Tax Levy	\$10,063,202	\$9,690,226	(372,976)	(3.71%)
Capital Project Levy	1,496,305	1,152,300	(344,005)	(22.99%)
Library Levy	0	898,263	898,263	100.00%
Debt Service Levy	1,033,471	1,410,933	377,462	36.52%
Sewer Tax Levy	7,053,407	6,805,924	(247,483)	(3.51%)
Total Tax Levy:	19,646,385	19,957,646	311,261	1.58%
Other Revenue *	5,413,040	4,435,597	(977,443)	(18.06%)
Total Revenue	25,059,425	24,393,243	(666,182)	(2.66%)

* Does not include Sewer Utility operating revenues.

The City underwent a property revaluation in 2009. The last time was in 2002. The total assessed value rose from \$3.70B in 2008 to an estimated \$4.28B or 15.7%. The average residential assessment increase from 2002 is 18%. The proposed levy translates to a rate of \$3.06 per thousand dollars of assessed value or a drop of ten percent from last year's \$3.40. The following chart provides some examples of how city taxes will change given the different assessed values and mil rates.

For a home valued at: (Old Assessment)	Last Year's Tax Rate (\$3.40)	New Assessment (Assumes 18% increase)	Proposed Tax Rate (\$3.06)	Change
\$300,000	\$1,020	\$354,000	\$1,083	\$63
\$350,000	\$1,190	\$413,000	\$1,264	\$74

Other Revenues information

The following detailed information is provided for various revenue categories:

Inter-Governmental Revenues

State Shared Revenues – We received notice from the State that we will sustain the maximum cut of 15% or about \$91,

General Highway Aid – Road aid is anticipated to increase 9.3% or \$101,458 over the 2009 budget.

Licenses & Permits

Licenses – Total fees are estimated to increase about 5.5% for this category based upon projections and history.

Permits – Total building permit revenue is anticipated to decrease again in 2010, primarily building, plumbing, electrical and HVAC permits. The total Permit budget is \$367,900 compared to \$483,200 in 2009. Recall the 2009 Budget included one-time permits generated by Newcastle Phase II. Actual construction and development activity may vary.

Fines & Forfeitures

Law/Ordinance Violations – Court penalties are anticipated to decrease again based upon current projections and actual collections from the previous four years. This is our traffic citation revenue.

Miscellaneous Revenue

Judgments and Damages – Miscellaneous Revenue is anticipated to remain flat. Judgments/damages revenue is primarily from charges for false fire and burglar alarms, which is tracking 18 percent below budget based on projections and the current fee schedule.

Public Charges for Services

General Government Fees – A 3% decrease is anticipated in this area based upon projection of final 2009 actuals. Landscape Analysis fees are lower based upon Department of Community Development's forecast of developer activity.

Public Safety Fees – 2009 saw the introduction of Fire Inspector fees. So the 2010 Budget is the first year we're programming these fees of \$10,000. 2009 was the first year we budgeted Accident Response fees (\$18,000). I project we will net less than half of that for the year. The accident response budget for 2010 is now only \$4,000. 2010 budgeted ambulance revenue will be held steady at \$380,000. As always, there are still limitations on how much Medicare will pay for an ambulance transports.

Public Works Fees – Total fees for this category are decreasing due mainly to the corresponding drop in Plan Commission support consulting. In 2008 we changed how we accounted for charge backs as revenue, rather than net the chargeback against the related Engineering Dept. consulting expense. For 2010, this amount is projected to be \$89,740 down \$10,260 (10%) from 2009. Other DPW fees are anticipated to decrease as Erosion Control fees, um, erode, combined with a \$5,000 decrease in Storm Sewer fees for culvert installations.

Pool Fees – 2010 pool revenue is budgeted \$1,000 more than 2009 based on budget/actual comparisons. Note that 2009 actually came in \$1,800 over budget. I attribute the increase to the imposition of the patron photo pass ID system which helped to reduce gate slippage. 2008 revenues were the lowest level since 2004. Total revenue peaked in 2005 but has hit a plateau the past several years. Actual results are obviously weather-dependent.

Conservation/Development Fees – This level increased in 2004 based upon enforcement of the City’s sign code. The year-end projection for 2009 of \$40,000 would be almost 10% below budget. Therefore, the 2010 zoning fee budget is programmed to drop 10% accordingly.

Special Assessments – Very little change from 2009 expected here. The anticipated revenue in 2010 is based on installments due for Fox Hollow Road and Port Washington Rd. Interest is included.

Fees for sewer and library are for the administrative charges passed through from the General Fund for staff time involved in support of those operations. The sewer fees reflect all staff time devoted to Sewer operations. New for the 2010 budget is the addition of the Water Utility chargeback for staff time and materials worth \$129,000.

Cellular lease revenue is anticipated to increase 3%. Programmed increases in cellular lease agreements are included.

Cable TV revenue is tracking at budget this year. Revenue budgeted for 2010 is anticipated to increase \$5,000 (1.8%) over current year projections. An erosion in the cable customer base appears to be offset by added revenues from remaining customers. In addition AT&T U-Verse customers are adding to this line. We derive no fees from satellite customers, as you know.

Revenue reduction is the application of surplus funds from the City’s undesignated reserve. This amount is then carried forward to help balance the budget. The 2010 budget again does not propose the use of any surplus funds as we are still trying to rebuild fund balance to a level set by internal policy and in keeping with the recommendations of Moody’s, GFOA, and our AA2 peers.

Prior year expense revenue of \$139,205 is akin to revenue reduction in that funds are identified to be used to help balance the budget. In this category, funds are potentially identified in the Capital Project Fund and the Special Revenue Fund that are no longer needed for their original intended purpose. There are not always funds available in this category because the annual review of these amounts has insured that appropriate funding is in place for all project appropriations. \$55,653 has been identified to sweep in the 2010 budget. The total includes the remaining \$83,552 from the Health Insurance Stabilization account..

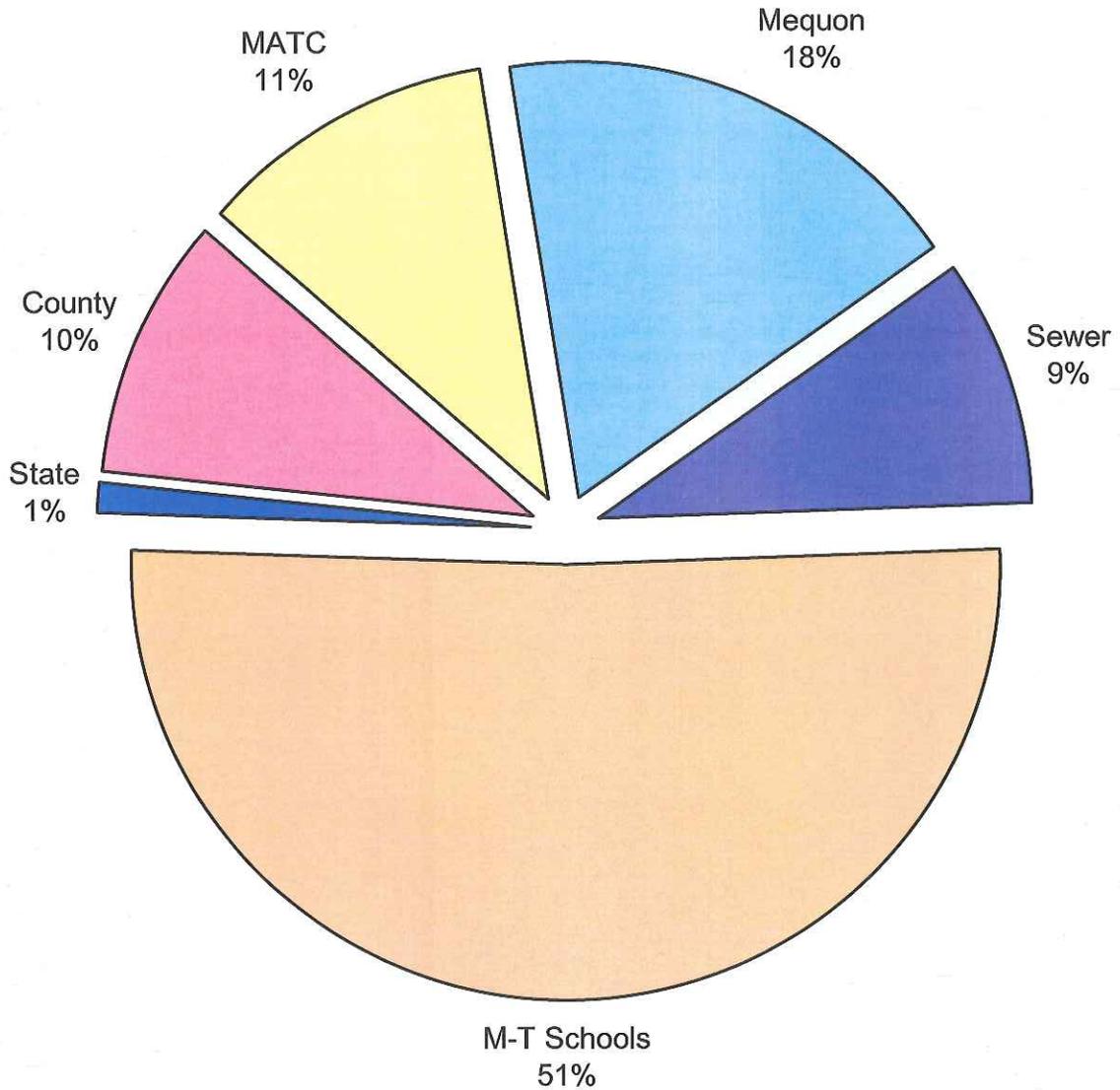
Investment Revenue – Income in this category is again anticipated to decrease significantly due to declining short-term interest rates. LGIP rates were well over 3 percent 18 months ago. Last month, they were .27 percent. I also asked Ziegler Asset Mgmt to do some modeling of our portfolio and they came up with a range of .70-.75%. FY2010 marks the second year we are budgeting for interest revenue in the Debt Service Fund. In the past, those revenues were not budgeted and instead allowed to accumulate in the fund balance. This year, they are being budgeted to help reduce the Debt Service Fund levy.

Other Financing Sources – This is a category in the Debt Service Fund. This total amount of \$514,969 consists of two amounts. The first amount included in this category draws from the TIF fund reserve \$142,281 to bridge the shortfall caused by TIF debt exceeding expected TIF revenue. The remaining \$372,688 represents the use of capitalized interest to cover the first year of Town Center TID debt. 2009 Library impact fees are expected to total less than \$1,000. Therefore, no use of Library Building Impact fees is budgeted to help offset the Library bond debt service.

Tax Incremental Revenue – This category is included in the Debt Service Fund. I am estimating this number based on total equalized growth in TID #2 of \$14,208,800 and \$269,200 in TID #3, an assessment ratio of 99% and a net composite mill rate of \$15.33 per 1000.

City of Mequon 2010 Tax Levy Distribution

Mequon-Thiensville School District with Sewer Service



2010 Tax Levy information

<u>State</u>	<u>County</u>	<u>MATC</u>	<u>Mequon</u>	<u>Sewer</u>	<u>M-T Schools</u>	<u>Total</u>
\$741,200	\$7,311,380	\$8,317,409	\$13,151,619	\$6,805,924	\$37,961,899	\$74,289,431

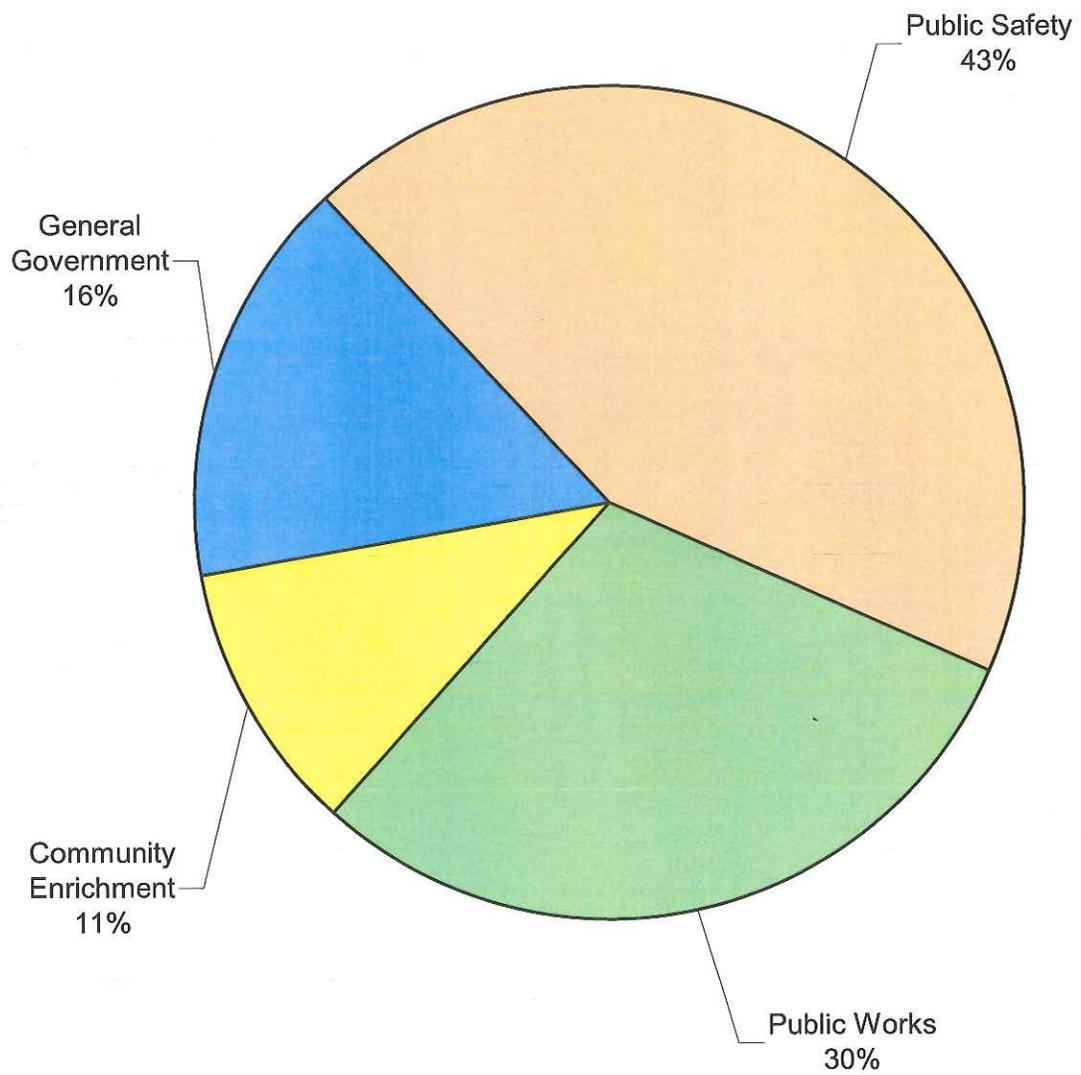
CITY OF MEQUON
Budgetary Comparison and Expenditure Summary by Functional Area
General Fund

	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Budget
GENERAL GOVERNMENT:					
Common Council	\$ 197,113	\$ 171,819	\$ 86,545	\$ 96,824	\$ 76,395
Mayor	12,671	13,793	13,366	12,997	13,417
Administrator	489,530	217,849	259,320	220,457	280,402
Clerk	219,449	224,442	244,083	252,692	262,624
Elections	14,827	47,057	34,657	24,458	51,145
Information Services	129,033	116,770	188,656	303,413	215,026
Finance	507,808	525,604	559,039	499,171	518,996
Assessor	310,865	317,206	285,797	304,976	224,123
Human Resources	154,542	180,987	175,787	179,823	179,823
Legal Counsel	154,144	215,221	169,500	226,029	159,500
Community Development	413,897	419,562	428,573	400,161	413,771
Total General Government	<u>2,603,879</u>	<u>2,450,310</u>	<u>2,445,323</u>	<u>2,521,001</u>	<u>2,395,222</u>
PUBLIC SAFETY:					
Police	3,931,802	4,265,617	4,228,598	4,217,568	4,344,906
Fire	859,318	917,870	829,173	907,052	673,535
Communications	537,782	692,110	516,679	550,905	551,266
Police Reserve	7,737	15,483	6,323	3,967	6,342
Ambulance	444,396	493,543	416,237	426,649	568,423
Inspection	466,727	464,747	482,645	444,599	381,135
Health Inspection	27,818	28,008	29,622	26,865	18,522
Total Public Safety	<u>6,275,580</u>	<u>6,877,378</u>	<u>6,509,277</u>	<u>6,577,605</u>	<u>6,544,129</u>
PUBLIC WORKS:					
Building Maintenance	661,480	814,687	675,504	698,875	722,649
Vehicle Maintenance	480,733	767,431	539,824	471,671	512,014
Engineering	752,343	1,060,460	796,913	816,960	864,578
Highway	3,335,286	3,661,583	2,252,573	2,164,337	2,362,343
Recycling	18,187	9,160	20,738	17,095	18,743
Total Public Works	<u>5,248,029</u>	<u>6,313,321</u>	<u>4,285,552</u>	<u>4,168,938</u>	<u>4,480,327</u>
COMMUNITY ENRICHMENT:					
Library *	855,000	880,650	898,263	898,263	898,263
Swimming Pool	96,898	127,989	113,772	112,995	124,564
Parks Development	537,356	578,464	594,986	576,111	581,581
Total Community Enrichment	<u>1,489,254</u>	<u>1,587,103</u>	<u>1,607,021</u>	<u>1,587,369</u>	<u>1,604,408</u>
Other Financing Uses	<u>904,971</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u><u>16,521,713</u></u>	<u><u>17,228,112</u></u>	<u><u>14,847,173</u></u>	<u><u>14,854,913</u></u>	<u><u>15,024,086</u></u>

* In 2010 the Library was no longer funded through the General fund, but has been included here for comparative purposes.

CITY OF MEQUON

2010 General Fund Percentages by Functional Area



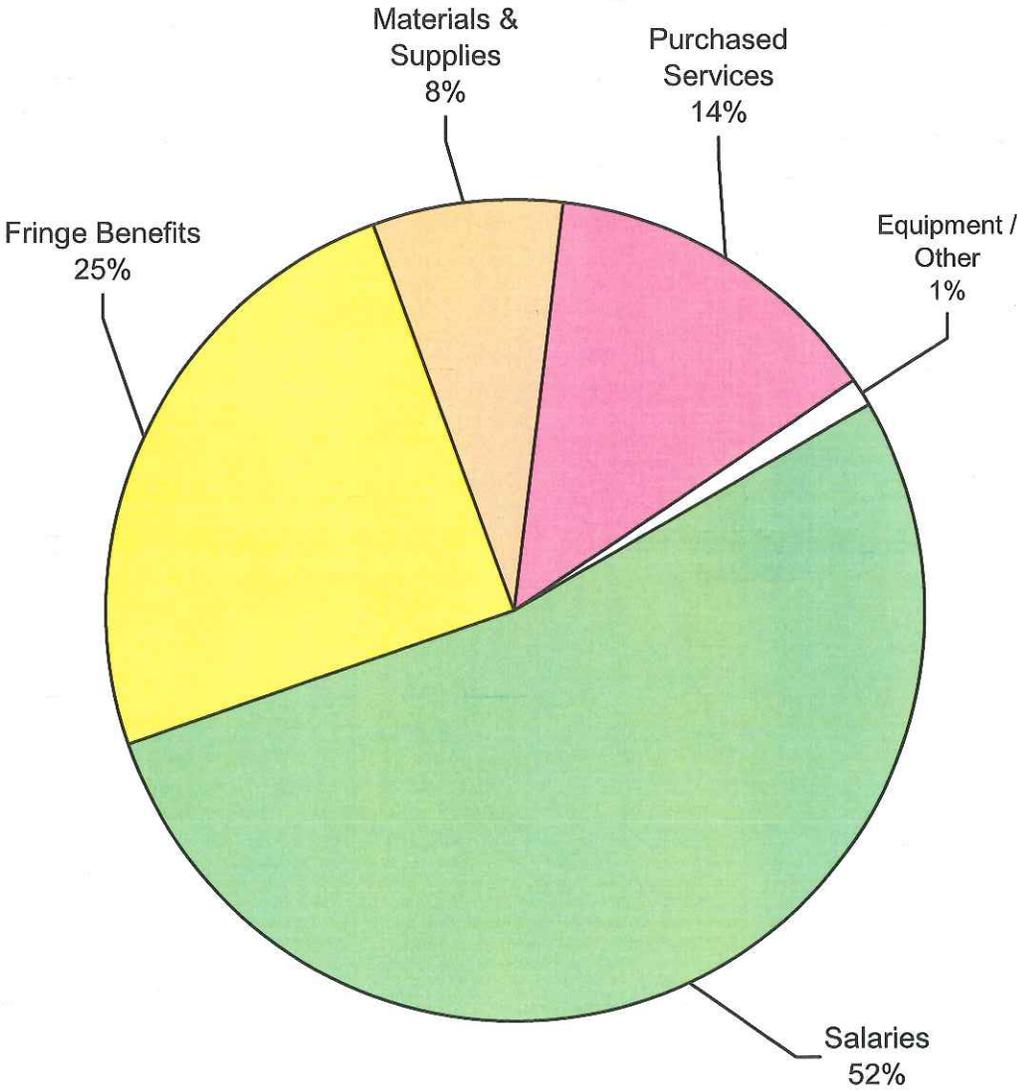
CITY OF MEQUON
Schedule of Revenues, Expenditures and Change in Fund Balance
General Fund

	2008 Actual	2009 Budget	2009 Actual	2010 Budget
REVENUES:				
General Property Taxes	\$11,418,194	\$10,065,937	\$10,063,202	\$9,690,226
Intergovernmental	1,782,741	1,798,074	1,790,893	1,785,847
Licenses & Permits	609,689	545,000	576,153	426,318
Fines and Forfeitures	126,906	151,000	130,766	131,500
Public Charges for Services	970,724	690,371	754,538	663,027
Other revenues	1,528,254	1,276,791	2,077,969	1,313,905
Investment income	395,844	320,000	82,721	115,000
Total Revenues	<u>16,832,352</u>	<u>14,847,173</u>	<u>15,476,242</u>	<u>14,125,823</u>
EXPENDITURES:				
Salaries	7,651,512	7,523,103	7,670,526	7,497,983
Fringe Benefits	3,202,877	3,216,916	3,266,751	3,485,748
Materials & Supplies	2,023,819	1,979,829	1,768,047	1,070,120
Purchased Services	2,046,959	2,017,290	1,921,314	1,929,457
Equipment / Other *	1,376,798	110,035	229,274	142,515
Total Expenditures	<u>16,301,965</u>	<u>14,847,173</u>	<u>14,855,912</u>	<u>14,125,823</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>530,387</u>	<u>-</u>	<u>620,330</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources				
Long-Term Debt Issued				
Transfers In				
Transfers Out	(926,153)			
Fund Balance Applied	(132,935)			
Total Other Financing Sources (Uses)	<u>(1,059,088)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(528,701)	-	620,330	-
FUND BALANCE - BEGINNING	1,369,315	840,614	840,614	1,460,944
FUND BALANCE - ENDING	<u>\$ 840,614</u>	<u>\$ 840,614</u>	<u>\$ 1,460,944</u>	<u>\$ 1,460,944</u>

* Changes in these levels reflects a transition to remove Capital expenditures out of the General Fund.

CITY OF MEQUON

2010 Expenditures by Classification General Fund



CITY OF MEQUON
Schedule of Revenues, Expenditures and Change in Fund Balance
2010 Budget - Summary by Appropriated Fund

	General Fund	Capital Fund	Debt Service Fund	Sewer Fund	TOTAL
REVENUES:					
General Property Taxes	\$ 9,690,226	\$ 1,152,200	\$ 1,410,933	\$ 6,805,924	\$19,059,283
Intergovernmental	1,785,847	-	-	-	1,785,847
Licenses & Permits	426,318	-	-	-	426,318
Fines and Forfeitures	131,500	-	-	-	131,500
Public Charges for Services	663,027	-	-	2,433,401	3,096,428
Other revenues	1,313,905	30,000	219,729	432,800	1,996,434
Investment income	115,000	-	14,000	35,000	164,000
Total Revenues	<u>14,125,823</u>	<u>1,182,200</u>	<u>1,644,662</u>	<u>9,707,125</u>	<u>26,659,810</u>
EXPENDITURES:					
Salaries	7,497,983			672,637	8,170,620
Fringe Benefits	3,485,748			188,892	3,674,640
Materials & Supplies	1,070,120			20,400	1,090,520
Purchased Services	1,929,457			88,500	2,017,957
Equipment / Other *	142,515	4,478,500	2,159,631	8,736,696	15,517,342
Total Expenditures	<u>14,125,823</u>	<u>4,478,500</u>	<u>2,159,631</u>	<u>9,707,125</u>	<u>30,471,079</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(3,296,300)</u>	<u>(514,969)</u>	<u>-</u>	<u>(3,811,269)</u>
OTHER FINANCING SOURCES (USES):					
Other Financing Sources			514,969		514,969
Long-Term Debt Issued					-
Transfers In					-
Transfers Out					-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>514,969</u>	<u>-</u>	<u>514,969</u>
NET CHANGE IN FUND BALANCE	0	(3,296,300)	0	0	(3,296,300)
FUND BALANCE - BEGINNING					
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$(3,296,300)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(3,296,300)</u>

* In the Capital Project Fund, the equipment / other costs represent the total of all project costs.
In The Sewer Fund, these costs represent the other operating and non-operating costs.
In the Debt Service Fund, these costs represent all debt servicing costs.

CITY OF MEQUON
Schedule of Revenues, Expenditures and Change in Fund Balance
Capital Project Fund

	2008 Actual	2009 Budget	2009 Actual	2010 Budget
REVENUES:				
General Property Taxes		\$ 1,496,305	\$ 1,496,305	\$ 1,152,200
Intergovernmental	4,344	-		
Investment Income	180,166		39,988	
Other Income	188,190	25,750		30,000
Total Revenues	<u>372,700</u>	<u>1,522,055</u>	<u>1,536,293</u>	<u>1,182,200</u>
EXPENDITURES:				
General Government	77,475	362,303	141,609	468,000
Public Safety	458,105	348,500	512,071	254,000
Public Works	3,399,161	811,252	3,913,701	3,756,500
Total Expenditures	<u>3,934,741</u>	<u>1,522,055</u>	<u>4,567,381</u>	<u>4,478,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,562,041)</u>	<u>-</u>	<u>(3,031,088)</u>	<u>(3,296,300)</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources				
Long-Term Debt Issued	2,413,886		5,123,980	
Transfers In	926,153			
Transfers Out				
Sales of assets				
Total Other Financing Sources (Uses)	<u>3,340,039</u>	<u>-</u>	<u>5,123,980</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(222,002)	-	2,092,892	(3,296,300)
FUND BALANCE - BEGINNING	3,862,818	3,640,816	3,640,816	5,733,708
FUND BALANCE - ENDING	<u>\$ 3,640,816</u>	<u>\$ 3,640,816</u>	<u>\$ 5,733,708</u>	<u>\$ 2,437,408</u>

note: Prior to 2009, capital projects were funded as part of the departmental budgets during the current fiscal period. At year end closing, any unspent funds were then transferred to the Capital fund non-lapsing accounts from the General fund.

Beginning in 2009, all capital transactions occur within the Capital fund throughout the fiscal period which minimizes the use of interfund transfers and provides a more transparent view of the City's capital expenditure activities.

**CITY OF MEQUON
CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY
2010 PROJECTED BUDGET**

	2009 Budgeted Funding	12/31/09 Ending Balance	2010 Budgeted Funding	1/1/10 Beginning Balance	2010 Projected Expenses	2010 Projected Ending Balance
Engineering						
Annual road paving program	\$566,252	\$1,774,643	\$450,000	\$2,224,643	\$2,200,000	\$24,643
County Line Box Culvert	0	449,051	0	449,051	449,000	51
Drainage projects (small)	25,000	3,724	0	3,724	25,000	(21,276)
Small bridge / Culverts	25,000	67,567	0	67,567	67,500	67
GPS equipment	7,500	1,972	7,500	9,472	0	9,472
Mequon Thiensville Dam	0	26,394	0	26,394	25,000	1,394
N. Port / Mequon - Glen Oaks	0	577,498	0	577,498	750,000	(172,502)
Trinity creek	0	20,333	0	20,333	20,000	333
Pioneer Road	0	322,939	0	322,939	0	322,939
Building Maintenance						
Highway Bldg. Improvements	55,000	64,834	65,000	129,834	0	129,834
Safety building garage floor	12,500	324	0	324	0	324
Logemann Center	0	20,541	0	20,541	20,000	541
Emergency warning sirens	43,200	105,200	43,200	148,400	148,000	400
Maintenance (Vehicles)						
DPW Equipment replacement	175,500	137,315	175,500	312,815	220,000	92,815
Police						
Weapons replacement	5,000	991	5,000	5,991	0	5,991
Vehicle replacement	72,000	157,326	72,000	229,326	200,000	29,326
Electronic Data Processing	40,000	57,583	40,000	97,583	0	97,583
Police reserve van	10,000	20,000	0	20,000	0	20,000
Communications						
Radio console	15,000	92,271	15,000	107,271	0	107,271
Mobile data terminals	10,000	23,760	0	23,760	0	23,760
Portable / mobile radios	40,000	110,121	40,000	150,121	0	150,121
Technology & equipment	35,000	70,544	25,000	95,544	54,000	41,544
Emergency Enhanced 911	0	85,000	0	85,000	0	85,000

**CITY OF MEQUON
CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY
2010 PROJECTED BUDGET**

	2009 Budgeted Funding	12/31/09 Ending Balance	2010 Budgeted Funding	1/1/10 Beginning Balance	2010 Projected Expenses	2010 Projected Ending Balance
Fire						
Fire equipment	73,250	60,025	74,000	134,025	0	134,025
Ambulance equipment	22,500	279,660	22,500	302,160	0	302,160
Parks						
Planning & Improvements	12,000	12,000	0	12,000	0	12,000
Lemke park	0	88,100	0	88,100	0	88,100
Swimming Pool Improvement	0	3,094	0	3,094	0	3,094
Elections						
Voting machines	29,403	29,403	17,500	46,903	0	46,903
Information Services						
IT Equipment / Software	222,200	224,802	100,000	324,802	300,000	24,802
TIF Districts						
TIF 2	0	684,200	0	684,200	0	684,200
TIF 3	0	4,040,868	0	4,040,868	0	4,040,868
Totals:	<u>1,496,305</u>	<u>9,595,546</u>	<u>1,152,200</u>	<u>10,747,746</u>	<u>4,478,500</u>	<u>6,269,246</u>

CITY OF MEQUON
Schedule of Revenues, Expenditures and Change in Fund Balance
Debt Service Fund

	2008 Actual	2009 Budget	2009 Actual	2010 Budget
REVENUES:				
General Property Taxes	\$ 925,972	\$ 1,033,471	\$ 1,033,471	\$ 1,410,933
Tax Incremental Revenue	221,639	219,000	240,841	219,729
Investment Income	29,337	11,500	14,031	14,000
Total Revenues	<u>1,176,948</u>	<u>1,263,971</u>	<u>1,288,343</u>	<u>1,644,662</u>
EXPENDITURES:				
Debt Service				
Principal - General Obligation Bonds	775,000	820,000	795,000	1,030,000
Principal - Tax Incremental Financing	70,000	170,000	170,000	235,000
Interest - General Obligation Bonds	155,685	230,871	208,856	393,633
Interest - Tax Incremental Financing	133,040	131,430	131,430	499,698
Debt Issuance Costs	-	1,300	-	1,300
Total Expenditures	<u>1,133,725</u>	<u>1,353,601</u>	<u>1,305,286</u>	<u>2,159,631</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>43,223</u>	<u>(89,630)</u>	<u>(16,943)</u>	<u>(514,969)</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources	13,822	89,630	7,486	514,969
Long-Term Debt Issued				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>13,822</u>	<u>89,630</u>	<u>7,486</u>	<u>514,969</u>
NET CHANGE IN FUND BALANCE	57,045	0	(9,457)	-
FUND BALANCE - BEGINNING	489,589	546,634	546,634	537,177
FUND BALANCE - ENDING	<u>\$ 546,634</u>	<u>\$ 546,634</u>	<u>\$ 537,177</u>	<u>\$ 537,177</u>

CITY OF MEQUON

COMPUTATION OF LEGAL DEBT MARGIN AS OF DECEMBER 31, 2009

Equalized Value of Real and Personal Property	<u>\$4,367,555,400</u>
Real Property	\$4,307,263,694
Personal Property	\$60,291,706
Legal Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$218,377,770
<u>Amount of Debt Applicable to Debt Limitation:</u>	
Total General Obligation Bonds, Notes, Purchase Contracts Outstanding December 31, 2008	<u>\$27,080,000</u>
Remaining Legal Debt Margin	<u>\$191,297,770</u>
Percent of Debt Outstanding to Equalized Value	0.62%
Percent of Legal Debt Limit Used	12.40%
Percent of Legal Debt Limit Available	87.60%

ADDITIONAL DIRECT AND OVERLAPPING DEBT INFORMATION

Taxing Authority	Debt as of 12/31/08	% Applicable to City	Direct and Overlapping Debt	Total Debt per Capita
City of Mequon	\$ 27,080,000	100.00%	\$ 27,080,000	\$ 1,145
MATC	94,630,000	5.60%	5,299,280	224
Ozaukee County	17,511,580	39.51%	6,918,825	292
Mequon-Thiensville School	22,587,573	93.56%	21,131,804	893
Cedarburg School District	24,382,000	0.84%	203,834	9
Totals:	<u>\$ 186,191,153</u>		<u>\$ 60,633,743</u>	<u>\$ 2,562</u>

Source: City of Mequon Annual Financial Reports and Ehlers Official Statements

**CITY OF MEQUON
SCHEDULE OF GENERAL OBLIGATION DEBT**

**10 YEAR PRINCIPAL PAYMENTS SCHEDULE
AS OF DECEMBER 31, 2009**

Year	2002A G.O. Bonds	2002B G.O. Bonds	2003A G.O. Bonds	2005A G.O. Notes	2005B Refunding Bonds	2006A Library Bonds	2008A G.O. Notes	2009A G.O. Notes	2009C G.O. Bonds	Totals
2010	250,000	175,000	235,000	60,000	1,780,000	250,000	125,000	170,000	0	3,045,000
2011	265,000	170,000	290,000	55,000	1,735,000	270,000	200,000	320,000	0	3,305,000
2012			320,000	620,000	1,690,000		735,000	510,000	0	3,875,000
2013			350,000	280,000	1,630,000		215,000	520,000	0	2,995,000
2014			380,000	200,000	1,610,000		215,000	585,000	0	2,990,000
2015			415,000		1,640,000		215,000	600,000	150,000	3,020,000
2016			520,000		1,635,000		215,000	600,000	250,000	3,220,000
2017			565,000		1,625,000		215,000	600,000	250,000	3,255,000
2018			610,000				215,000	600,000	300,000	1,725,000
2019								600,000	350,000	950,000
Totals	<u>\$515,000</u>	<u>\$345,000</u>	<u>\$3,685,000</u>	<u>\$1,215,000</u>	<u>\$13,345,000</u>	<u>\$520,000</u>	<u>\$2,350,000</u>	<u>\$5,105,000</u>	<u>\$1,300,000</u>	<u>\$28,380,000</u>

**10 YEAR INTEREST PAYMENTS SCHEDULE
AS OF DECEMBER 31, 2009**

Year	2002A G.O. Bonds	2002B G.O. Bonds	2003A G.O. Bonds	2005A G.O. Notes	2005B Refunding Bonds	2006A Library Bonds	2008A G.O. Notes	2009A G.O. Notes	2009C G.O. Bonds	Totals
2010	21,895	13,538	127,010	45,525	615,200	18,990	81,475	212,210	372,688	1,508,530
2011	11,395	6,800	119,960	43,425	544,000	9,990	77,725	143,300	376,875	1,333,470
2012			110,970	41,500	474,600		71,725	132,925	376,875	1,208,595
2013			100,730	18,250	407,000		47,838	120,050	376,875	1,070,743
2014			89,005	7,750	325,500		40,850	104,775	376,875	944,755
2015			76,275		245,000		33,325	87,000	376,875	818,475
2016			61,958		163,000		25,263	69,000	370,875	690,095
2017			43,498		81,250		17,200	50,250	359,625	551,823
2018			22,875				8,815	30,750	347,750	410,190
2019								10,500	332,750	343,250
Totals	<u>\$33,290</u>	<u>\$20,338</u>	<u>\$752,280</u>	<u>\$156,450</u>	<u>\$2,855,550</u>	<u>\$28,980</u>	<u>\$404,215</u>	<u>\$960,760</u>	<u>\$3,668,063</u>	<u>\$8,879,925</u>

ADDITIONAL BACKGROUND ON OUTSTANDING DEBT ISSUES

GENERAL OBLIGATION BONDS – 2002A

The proceeds of the \$2,040,000 Bonds was for the public purpose of Open Space Preservation project costs in the Mequon Nature Preserve.

GENERAL OBLIGATION NOTES – 2002B

\$1,390,000 of the proceeds of the \$2,850,000 Notes was dedicated to the refunding of Series 1992A and 1992B Notes. These Notes were issued originally to finance sewer system infrastructure and Port Washington road improvements. The remaining new money portion of \$1,460,000 was for public infrastructure improvements including construction of the Trinity Creek detention area, River Barn Park pavilion, Phase 1 of Lempke Park improvements and reconstruction of another portion of Port Washington road.

GENERAL OBLIGATION BONDS – 2003A

The proceeds of the \$3,925,000 Bonds were used for the public purpose of project costs for TID No. 2 in the City's Industrial Park.

GENERAL OBLIGATION NOTES – 2005A

The proceeds of the \$1,645,000 Notes were used for public infrastructure improvements including the City's share of street reconstruction projects along sections of Port Washington, Pioneer, Wausaukee, Wauwatosa and County Line arterial roads.

GENERAL OBLIGATION REFUNDING BONDS – 2005B

The proceeds of the \$17,775,000 Bonds were issued for a crossover refunding of the 1997 Sewer Promissory Notes. The 1997 notes were issued for the public purpose of compensating the Milwaukee Metropolitan Sewerage District for multiple years of capital charges based on relative property values.

GENERAL OBLIGATION REFUNDING BONDS – 2006A

The proceeds of the \$1,400,000 Bonds were used towards a refunding of the 1992 \$2.7M Library building expansion.

GENERAL OBLIGATION PROMISSORY NOTES – 2008A

The proceeds of the \$2,400,000 Notes were issued for public road improvements along sections of Pioneer and Bonniwell roads and replacement of the County Line Road culvert.

GENERAL OBLIGATION PROMISSORY NOTES – 2009A

The proceeds of the \$5,105,000 Notes were issued for public road improvements spanning the 2009 and 2010 construction seasons.

WATER SYSTEM REVENUE BONDS – 2009B

The proceeds of the \$17,125,000 bonds were used for the purchase of an existing Water Utility from WE Energies. This debt does not count toward the City's statutory debt limits. Water user fees will be collected to pay the debt.

TAXABLE GENERAL OBLIGATION COMMUNITY DEVELOPMENT BONDS – 2009C

The proceeds of the \$6,950,000 Build America Bonds will be used for the public purpose of streetscaping and redevelopment in TID No. 3 centered on the intersection of Cedarburg and Mequon roads.

CITY OF MEQUON
Schedule of Revenues, Expenditures and Change in Fund Balance
Sewer Fund

	2008 Actual	2009 Budget	2009 Actual	proposed 2010 Budget
REVENUES:				
General Property Taxes	\$ 6,973,967	\$ 7,054,699	\$ 7,053,407	\$ 6,805,924
Operating Revenues	2,514,464	2,641,391	2,432,422	2,433,401
Investment Income	174,216	120,000	32,245	35,000
Other revenues	254,864	149,100	247,144	432,800
Total Revenues	<u>9,917,511</u>	<u>9,965,190</u>	<u>9,765,218</u>	<u>9,707,125</u>
EXPENDITURES:				
Salaries	655,987	650,150	646,470	672,637
Fringe Benefits	175,510	170,787	180,937	188,892
Materials & Supplies	18,863	19,400	15,602	20,400
Purchased Services	87,003	96,000	84,597	88,500
Operating Expenses	6,645,780	6,546,153	6,431,063	6,341,496
Non-Operating Expenses	724,932	2,482,700	848,918	2,395,200
Total Expenditures	<u>8,308,075</u>	<u>9,965,190</u>	<u>8,207,587</u>	<u>9,707,125</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,609,436</u>	-	<u>1,557,631</u>	-
OTHER FINANCING SOURCES (USES):				
Other Financing Sources				
Long-Term Debt Issued				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,609,436	0	1,557,631	-
FUND BALANCE - BEGINNING	4,561,870	6,171,306	6,171,306	7,728,937
FUND BALANCE - ENDING	<u>\$ 6,171,306</u>	<u>\$ 6,171,306</u>	<u>\$ 7,728,937</u>	<u>\$ 7,728,937</u>

City of Mequon
Comparative Schedule of Changes in Fund Balances 2008-2010

	Ending 12/31/07	2008 changes	Ending 12/31/08	% change in 2008	2009 changes	Ending 12/31/09	% change in 2009	2010 budgeted changes	Projected ending 12/31/10	% change in 2010
General Fund	\$ 1,369,315									
2008 Surplus/(Deficit)		(\$528,701)	\$840,614	-38.6%						
2009 Surplus/(Deficit)					\$620,330	\$1,460,944	73.8%			
2010 Surplus/(Deficit)								\$0	\$1,460,944	0.0%
Capital Project Fund	\$ 3,862,818									
2008 Surplus/(Deficit)		(222,002)	\$3,640,816	-5.7%						
2009 Surplus/(Deficit)					\$2,092,892	\$5,733,708	57.5%			
2010 Surplus/(Deficit)								(\$3,296,300)	\$2,437,408	-135.2%
Debt Service Fund	\$ 489,589									
2008 Surplus/(Deficit)		\$57,045	\$546,634	11.7%						
2009 Surplus/(Deficit)					(\$9,457)	\$537,177	-1.7%			
2010 Surplus/(Deficit)								\$0	\$537,177	0.0%
Sewer Fund	\$ 4,561,870									
2008 Surplus/(Deficit)		\$1,609,436	\$6,171,306	35.3%						
2009 Surplus/(Deficit)					\$1,557,631	\$7,728,937	25.2%			
2010 Surplus/(Deficit)								\$0	\$7,728,937	0.0%
Total	\$10,283,592	\$915,778	\$11,199,370		\$4,261,395	\$15,460,765			\$12,164,465	

In 2008, there was an unanticipated budget shortfall in the General fund due to increased costs of fuel, a severe Winter season, and a decrease in revenues due to the overall economic downturn. The Capital Projects fund will fluctuate due to the timing of expenditures made over a multi-year capital expenditure program. The Debt Service fund experienced higher than expected revenues in 2008 due to growth in TIF District #2, and the Sewer fund is continuing to build capital reserves for future project needs.

In 2009, The City Council approved transferring \$566,252 from the Capital project fund to the General fund due to an unexpected savings in the costs of the 2009 roads program. Since these funds were not designated for other current year costs they lapsed to the fund balance at year end. The Capital Projects fund was the recipient of \$5,123,980 of proceeds from a bond issuance for road construction in 2009. Approximately 35% of those funds were not expended in 2009 and are being carried forward to be used to fund the 2010 road construction projects. The Sewer fund is continuing to build capital reserves for future project needs.

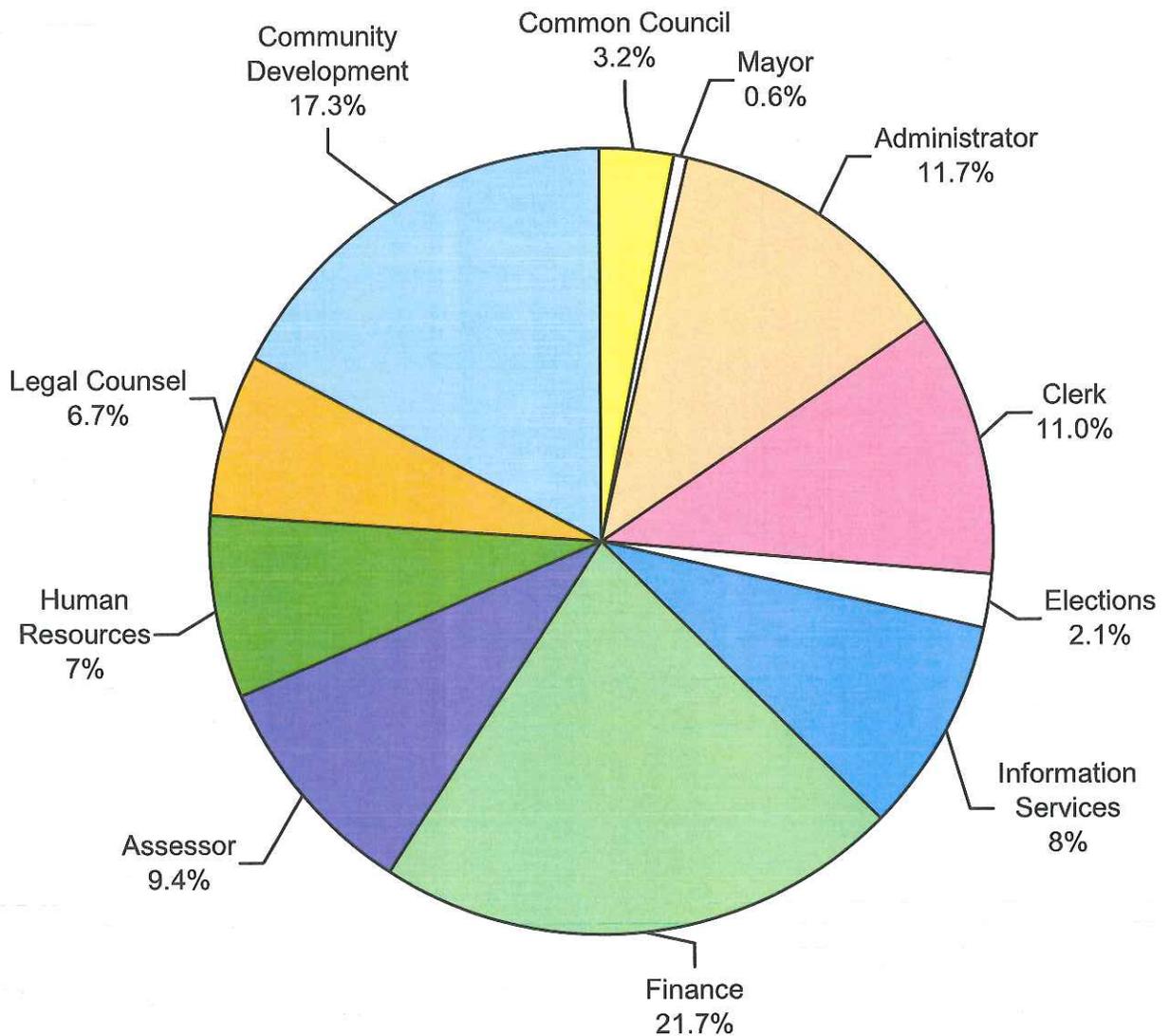
With the exception of the expected normal variations due to multiyear planning in the Capital Projects fund, there are no planned uses of fund balance reserves in FY2010.

General Government

- . Common Council**
- . Mayor**
- . City Administrator**
- . City Clerk**
- . Elections**
- . Information Systems**
- . Finance**
- . City Assessor**
- . Human Resources**
- . Legal Services**
- . Community Development**

CITY OF MEQUON

2010 General Government Budget Percentages by Department



Common Council

Program Description

The Common Council is the duly elected legislative and policy-making body of the City of Mequon. The fundamental job of the Common Council is to make policy decisions for the city based on full, relevant and accurate information from a full-time City Administrator and his staff. Four standing committees of the Common Council render recommendations to the full body regarding municipal projects, facilities, services, finance and personnel as well as issues of health, safety, and welfare of the community at large. The Council solicits and receives the support of many volunteer citizen committees to ensure a democratic, citizen-centered process.

FY2009 Accomplishments

- ✚ The FY 2009 budget stayed within state and city levy limits while meeting policy goals and maintaining high quality services.
- ✚ Common Council approved a Town Center TIF #3, \$7 million general obligation bond for infrastructure improvements.
- ✚ The city's 2009 road program funded at highest level; other city infrastructure needs met.
- ✚ Approved all related efforts toward establishing a city-owned water utility acquired from We Energies water services in April 2009.

FY2010 Objectives

- ✚ Continue to maintain high quality city services and infrastructure while living within a capped tax levy and maintaining responsible reserves.
- ✚ Move forward implementation of the Town Center TIF District public improvements.

Staffing for FY2010

FY2008	FY2009	FY2010
Alderman (8) PT	Alderman (8) PT	Alderman (8) PT

FY2010 Estimated Revenue

None

FY2010 Budget

\$76,395

City of Mequon
 Department Expenditure Detail
 Fiscal Year 2010 Budget

FUND	01	GenFund		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	001	CommonCoun		<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
	02	Salaries						
600.000		Salaries		38,031	38,400	38,400	38,400	38,400
	Salaries	Total		<u>\$38,031</u>	<u>\$38,400</u>	<u>\$38,400</u>	<u>\$38,400</u>	<u>\$38,400</u>
	03	Fringes						
752.000		Social Security		2,938	3,364	2,938	2,938	2,938
755.000		Life Insurance		0	0	0	0	123
756.000		Retirement		0	0	926	922	926
759.000		Worker's Comp Insurance		75	77	81	78	83
	Fringes	Total		<u>\$3,013</u>	<u>\$3,441</u>	<u>\$3,945</u>	<u>\$3,938</u>	<u>\$4,070</u>
	04	MatlSupp						
621.000		Office Supplies		0	0	0	15	0
622.000		Work Supplies		0	0	0	0	0
623.000		Mileage		0	0	0	0	0
626.000		Memberships		11,776	11,526	11,200	11,167	10,925
626.001		Memberships - Mid Moraine		0	0	0	0	0
	MatlSupp	Total		<u>\$11,776</u>	<u>\$11,526</u>	<u>\$11,200</u>	<u>\$11,181</u>	<u>\$10,925</u>
	05	PurchServ						
641.000		Consultants		87,086	81,581	0	0	0
642.000		Communications		0	0	0	0	0
642.001		Communications-Cable TV		5,830	5,320	5,500	6,395	5,500
643.000		Training/Conferences		0	0	0	0	0
644.000		Printing/Publications		15,062	15,726	12,500	19,341	2,500
648.001		IS Equipment Leased		0	0	0	0	0
651.000		Miscellaneous Services		36,314	15,824	15,000	17,569	15,000
652.014		Spec Serv-97 Flooding		0	0	0	0	0
	PurchServ	Total		<u>\$144,293</u>	<u>\$118,451</u>	<u>\$33,000</u>	<u>\$43,305</u>	<u>\$23,000</u>
		CommonCoun Total		<u>\$197,113</u>	<u>\$171,819</u>	<u>\$86,545</u>	<u>\$96,824</u>	<u>\$76,395</u>

Mayor

Program Description

In Mequon, a responsive representative government is headed by the Chief Executive Officer who is the elected part-time Mayor. The Mayor and Common Council make municipal decisions based on state statutes, local ordinances and recommendations from a full-time City Administrator. The mayor also plays a vital role through appointing qualified citizens to commissions and boards, which make numerous recommendations to the Common Council.

FY2009 Accomplishments

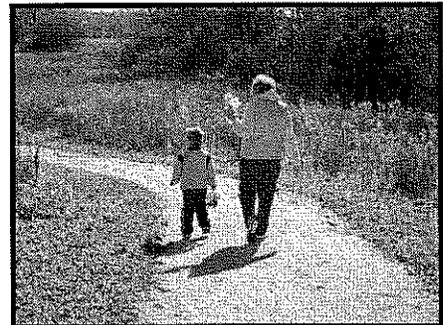
Communicate with citizens and promote their input through a variety of means including meetings, phone calls, letters, and emails, as well as attended numerous local events, public information meetings, and subdivision meetings.

Provide leadership to support efforts to establish a Town Center that provides the amenities that residents' desire and to improve the property values of the area thus further lessening the property tax burden on residential property owners.

- Assisted in moving high quality development proposals through the city's process including Planning Commission review.
- Making progress on plans for Town Center park and started reconstruction of Cedarburg Roads. Will receive a \$250,000 DNR Stewardship grant to fund this effort.

Work toward completing the development of the Mequon Nature Preserve

- Raised funds for operation, land restoration, and endowment. The endowment will provide long-term sustainability to the Mequon Nature Preserve.
- Completed five-mile-long trail system that provides nature-based recreation opportunities for residents.



Appoint highly qualified volunteers to the City's many boards and commissions so that each entity can continue to provide recommendations to the City Council on myriad matters.

Work to protect city tax payers' investments. Supported efforts to reduce the city's practice of deferring maintenance costs that result in an unnecessary increase in future costs. This is particularly the case with the city's record of under funding its local road improvement program. This year made substantial progress on reconstructing/resurfacing major arterial roads.

Continue to support efforts to improve the delivery of emergency services through decreased response times and increased training of all personnel.

Continue to work to retain local businesses and keep full occupancy in existing commercial and industrial developments.

Work with Planning Commissioners and Common Council to complete the Comprehensive Plan.

FY2010 Objectives

To be set by the person elected mayor in April, 2010.

Staffing for FY2010

FY2008	FY2009	FY2010
Mayor (1) PT	Mayor (1) PT	Mayor (1) PT

FY2010 Estimated Revenue

None

FY2010 Budget

\$13,417

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund	2007	2008	2009	2009	2010
DEPT	010	Mayor	Actual	Actual	Adopted	Projected	Adopted
	02	Salaries					
600.000		Salaries	9,600	9,600	9,600	9,600	9,600
	Salaries	Total	<u>\$9,600</u>	<u>\$9,600</u>	<u>\$9,600</u>	<u>\$9,600</u>	<u>\$9,600</u>
	03	Fringes					
752.000		Social Security	734	734	765	734	734
755.000		Life Insurance	80	86	78	81	88
756.000		Retirement	1,190	1,190	1,190	1,190	1,162
759.000		Worker's Comp Insurance	(14)	19	21	20	21
	Fringes	Total	<u>\$1,991</u>	<u>\$2,030</u>	<u>\$2,054</u>	<u>\$2,026</u>	<u>\$2,005</u>
	04	MatlSupp					
622.000		Work Supplies	257	171	250	46	350
623.000		Mileage	788	1,475	800	1,255	800
626.000		Memberships	0	0	0	0	0
	MatlSupp	Total	<u>\$1,045</u>	<u>\$1,647</u>	<u>\$1,050</u>	<u>\$1,301</u>	<u>\$1,150</u>
	05	PurchServ					
643.000		Training/Conferences	35	105	250	70	250
648.001		IS Equipment Leased	0	0	412	0	412
651.000		Miscellaneous Services	0	0	0	0	0
	PurchServ	Total	<u>\$35</u>	<u>\$105</u>	<u>\$662</u>	<u>\$70</u>	<u>\$662</u>
	391	Transfers					
878.000		Transfers Out	0	412	0	0	0
	Transfers	Total	<u>\$0</u>	<u>\$412</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Mayor		Total	<u>\$12,671</u>	<u>\$13,793</u>	<u>\$13,366</u>	<u>\$12,997</u>	<u>\$13,417</u>

City Administrator

Program Description

The City Administrator serves as the City's chief administrative officer, and manages the daily operations of the City. It is the City Administrator's responsibility to carry out all actions of the Common Council requiring administrative action, to coordinate and provide administrative leadership over the activities of all city departments and to develop and recommend efficient ways of conducting City business. The City Administrator also serves as the City's Chief Budget Officer and City Clerk. In addition, the City Administrator is responsible for keeping the Council fully informed about the actions of county, state and federal government activities as they may affect Mequon.

FY 2009 OBJECTIVES

FY2009 ACCOMPLISHMENTS

- | | |
|--|--|
| 1. Assure that the FY2009 budget stays within its targets. | Completed. The 2009 budget is on-track to meet organizational goals and targets. |
| 2. Manage the FY2010 budget process to assure the focus is on community, organizational and financial goals. | In Process. |
| 3. Continue to update the five-year Capital Improvement Plan. | Completed. Staff completed and presented a draft 2010-2014 Capital Improvement Plan in late summer 2009. |
| 4. Assure that major capital projects remain on schedule. | Completed. All road and sanitary sewer projects were completed on time, or still in progress, as is the case with Cedarburg Road and Lake Shore Drive. |
| 5. Complete a set of financial policies. | Further work on this project will commence December 2009. |
| 6. Prepare recommendations concerning city-owned properties, e.g., Buntrock Avenue and Cedarburg Road (east and west side) properties, as they relate to the Town Center plan. | Completed. Buntrock parcel's environmental studies are completed; easement issues with neighboring property completed Spring 2009.

Cedarburg Road properties being studied as part of a river front park plan. With staff, worked to secure funding and establish process for consultant (JJR/Strand). City-owned homes removed May 2009. |

FY 2009 OBJECTIVES

FY2009 ACCOMPLISHMENTS

- | | |
|--|---|
| 7. Conclude collective bargaining with Police and Dispatcher bargaining units. | Completed. Collective bargaining agreements with Police Resolution 2850 and Dispatch Resolution 2905 were approved in 2009. |
| 8. Undertake first year of IT strategic plan per Group 1 Solutions' recommended timeline. | In Process. IT Advocate (formerly with Group 1 Solutions) has renegotiated desk-help contracts, installed new fiber-optic networks, installed new blade servers to provide backbone for new services including a conversion to MS Outlook e-mail system, and (forthcoming in 2010) city wide software system. |
| 9. Close on We Energies water services asset purchase; plan, manage and establish the city's municipal operation of the water utility. | Completed. The Mequon Water Utility took over operation of the We Energies system May 1 st . Contracted with an independent utility manager. A policy advisory committee is presently working with staff to develop recommendations for operational policies. |
| 10. Assure that TIF #3 implementation and public improvements are underway in 2009. | In Progress. The sale of \$7 million TIF bonds approved summer 2009. We Energies line burial as well as road reconstruction on Cedarburg Road underway. Plans for 2010 work on Mequon Road in design phase. |

FY2010 Objectives

- ✦ Assure that the FY2010 budget stays within its targets.
- ✦ Manage the FY2010 budget process to assure the focus is on community, organizational and financial goals.
- ✦ Continue to update the five-year Capital Improvement Plan.
- ✦ Assure that major capital projects remain on schedule.
- ✦ Complete a set of financial policies.
- ✦ Manage collective bargaining process with all bargaining units with contracts expiring December 31, 2010.
- ✦ Develop a comprehensive economic development and redevelopment strategy for the city.
- ✦ Undertake second year of IT strategic plan per Group 1 Solutions' recommended timeline.
- ✦ Plan, manage and establish the city's municipal operation of the water utility.
- ✦ Assure that the second phase of TIF #3 implementation and public improvements are underway in 2010.
- ✦ Develop framework for a city-wide visioning process to get underway in 2011.

Staffing for FY2010

FY2008	FY2009	FY2010
City Administrator/City Clerk (1) 1.00FTE	City Administrator/City Clerk (1) 1.00FTE	City Administrator/City Clerk (1) 1.00FTE
Executive Assistant (1) 1.00FTE	Executive Assistant (1) 1.00FTE	Executive Assistant (1) 1.00FTE

FY2010 Estimated Revenue

None

FY2010 Budget

\$280,402

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	011	CityAdmin	Actual	Actual	Adopted	Projected	Adopted
	02	Salaries					
600.000		Salaries	136,846	144,595	152,852	148,496	152,958
602.000		OverTime	773	2,150	0	0	0
606.000		Vacation	9,964	9,832	0	11,528	0
607.000		Sick Pay	1,291	826	0	1,089	0
609.000		Longevity	240	330	390	390	450
612.000		Part Time Help	0	0	0	0	0
		Salaries Total	<u>\$149,113</u>	<u>\$157,733</u>	<u>\$153,242</u>	<u>\$161,502</u>	<u>\$153,408</u>
	03	Fringes					
752.000		Social Security	10,592	10,686	11,723	11,398	11,460
753.000		Health Insurance	19,501	21,365	23,022	22,685	26,626
754.000		Long Term Disability	924	799	858	876	878
755.000		Life Insurance	553	694	591	621	627
756.000		Retirement	17,984	18,718	17,623	17,544	18,127
757.000		Dental Insurance	1,153	1,175	1,254	1,162	1,254
759.000		Worker's Comp Insurance	248	328	310	333	325
		Fringes Total	<u>\$50,955</u>	<u>\$53,765</u>	<u>\$55,381</u>	<u>\$54,619</u>	<u>\$59,297</u>
	04	MatlSupp					
621.000		Office Supplies	734	580	750	1,047	750
623.000		Mileage	0	8	0	0	0
626.000		Memberships	1,754	1,665	1,600	1,504	1,600
627.000		Books & Periodicals	383	280	400	304	400
		MatlSupp Total	<u>\$2,871</u>	<u>\$2,533</u>	<u>\$2,750</u>	<u>\$2,855</u>	<u>\$2,750</u>
	05	PurchServ					
641.000		Consultants	602	0	0	0	0
642.000		Communications	1,091	631	675	585	675
643.000		Training/Conferences	1,415	2,166	1,000	840	1,000
644.000		Printing/Publications	0	0	0	0	0
647.000		M & R	0	0	250	0	250
648.001		IS Equipment Leased	0	0	1,022	0	1,022
651.000		Miscellaneous Services	4,210	0	0	56	0
651.001		Misc. Serv-Contingency	279,273	0	45,000	0	62,000
		PurchServ Total	<u>\$286,591</u>	<u>\$2,797</u>	<u>\$47,947</u>	<u>\$1,481</u>	<u>\$64,947</u>
	391	Transfers					
878.000		Transfers Out	0	1,022	0	0	0
		Transfers Total	<u>\$0</u>	<u>\$1,022</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		CityAdmin Total	<u><u>\$489,530</u></u>	<u><u>\$217,849</u></u>	<u><u>\$259,320</u></u>	<u><u>\$220,457</u></u>	<u><u>\$280,402</u></u>

City Clerk

Program Description

The City Clerk performs all duties as prescribed by Wisconsin Statutes 62.09(11), including but not limited to: issuing licenses and permits, conducting City of Mequon elections, maintaining papers and records of the city, attending all meetings of the Common Council and keeping records of proceedings, and assisting in the budget procedures. In addition, the City Clerk is responsible for incoming/outgoing mail, non-direct phone calls, city hall office supply purchasing, administering oaths of office and keeper of the city seal.

FY2009 Objectives

FY2009 Accomplishments

- | | |
|--|--|
| 1. Continue multi-year records management program | Set up a single hanging file system for agreements, contracts and MOU's currently housed within the City Clerk's department, creating an electronic listing of same for quick search results. Organizing old hard copy Boards, Commissions and Committee records. Developed procedures for and organized city meeting videos and Cable TV room, refined/updated procedures for agenda packet distribution. Promoted and secured as an Eagle Scout project, an electronic, updatable burial and location information database of all the burials (that had headstone information) within the Opitz Cemetery. |
| 2. Oversee daily operations of the City Clerk Department. | Prepared agendas, minutes and staffed the Common Council, Committee of the Whole, Public Welfare Committee, Board of Appeals, Board of Review, and Opitz Cemetery Board. Maintain and update Journal of Proceedings, ordinance and resolution books as well as boards and commissions books. Served as official records custodian as well as accommodated public records requests. Developed and maintained an annual electronic calendar of all monthly meetings. Programmed the operation of government access Channel 25. Processed all mail, non-direct dialed phone calls and supplies for city hall. Processed and issued approximately 336 permits/licenses, 46 appointments, 66 resolutions and 20 ordinances; electronically transmitting ordinance data to facilitate updating of the Code of Ordinances. Published all public hearing notices, minutes and ordinances as required by State Statutes. Assisted with the annual review/update and management of the city's website. |
| 3. Inspire and/or provide training to City Clerk's staff | Provided staff training in multiple member meeting scheduling, invoice processing, database management, new appointment procedures, agenda/minutes formatting, and other task related areas as needed. |
| 4. Continue research into the development of a paperless Council | Researched and secured new recording technology for meetings, including arranging the necessary wiring and connections into the Common Council audio system. |

FY2010 Objectives

- ✦ Continue multi-year records management program
- ✦ Oversee daily operations of the City Clerk Department
- ✦ Refine and improve forms and procedures to promote department efficiency

Staffing for FY2010

FY2008	FY2009	FY2010
Deputy City Clerk (1) 1.00FTE	Deputy City Clerk (1) 1.00FTE	Deputy City Clerk (1) 1.00FTE
Administrative Secretary (2) 1.75FTE	Administrative Secretary (2) 1.75FTE	Administrative Secretary (2) 1.75FTE

FY2010 Estimated Revenue

\$38,345

FY2010 Budget

\$262,624

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund	2007	2008	2009	2009	2010
DEPT	012	CityClerk	Actual	Actual	Adopted	Projected	Adopted
	02	Salaries					
600.000		Salaries	113,378	123,843	130,820	122,292	134,868
602.000		OverTime	18	1,712	1,200	303	2,000
606.000		Vacation	9,406	7,758	0	11,488	0
607.000		Sick Pay	2,207	1,380	0	2,045	0
609.000		Longevity	360	435	510	510	585
Salaries		Total	<u>\$125,369</u>	<u>\$135,127</u>	<u>\$132,530</u>	<u>\$136,638</u>	<u>\$137,453</u>
	03	Fringes					
752.000		Social Security	9,344	9,916	10,138	10,083	10,515
753.000		Health Insurance	18,193	21,365	23,022	25,359	34,245
754.000		Long Term Disability	539	531	590	603	615
755.000		Life Insurance	265	427	404	424	438
756.000		Retirement	15,400	14,275	15,044	14,977	16,632
757.000		Dental Insurance	1,153	1,175	1,254	1,162	1,254
759.000		Worker's Comp Insurance	279	348	327	352	298
Fringes		Total	<u>\$45,174</u>	<u>\$48,037</u>	<u>\$50,779</u>	<u>\$52,962</u>	<u>\$63,997</u>
	04	MatlSupp					
621.000		Office Supplies	4,580	3,196	6,000	6,342	6,500
621.001		Office Supp- Copier Equip	4,496	3,812	6,000	5,302	6,500
622.000		Work Supplies	0	0	0	0	0
623.000		Mileage	0	0	0	0	0
626.000		Memberships	270	270	300	285	300
627.000		Books & Periodicals	43	0	0	0	0
MatlSupp		Total	<u>\$9,389</u>	<u>\$7,278</u>	<u>\$12,300</u>	<u>\$11,929</u>	<u>\$13,300</u>
	05	PurchServ					
641.000		Consultants	10,846	11,606	12,000	9,919	12,000
642.000		Communications	3,741	(1,312)	5,000	4,314	5,000
643.000		Training/Conferences	863	1,266	1,000	1,077	1,200
644.000		Printing/Publications	5,126	4,053	6,000	5,256	6,200
647.000		M & R	0	0	0	0	0
648.001		IS Equipment Leased	0	0	1,434	0	1,434
652.002		Special Serv-Bds & Comm	564	1,215	4,500	10,632	3,500
PurchServ		Total	<u>\$21,140</u>	<u>\$16,829</u>	<u>\$29,934</u>	<u>\$31,198</u>	<u>\$29,334</u>
	11	Equipment					
664.000		Office Equipment	18,377	15,737	18,540	19,966	18,540
Equipment		Total	<u>\$18,377</u>	<u>\$15,737</u>	<u>\$18,540</u>	<u>\$19,966</u>	<u>\$18,540</u>
	391	Transfers					
878.000		Transfers Out	0	1,434	0	0	0
Transfers		Total	<u>\$0</u>	<u>\$1,434</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CityClerk		Total	<u>\$219,449</u>	<u>\$224,442</u>	<u>\$244,083</u>	<u>\$252,692</u>	<u>\$262,624</u>

Elections

Program Description

The City Clerk's Office performs the duties required by Wisconsin State Statutes relating to conducting the city's election process.

FY2009 Objectives

FY2009 Accomplishments

- | | |
|---|---|
| <p>1. Continue development for the city to become a Statewide Voter Registration System (SVRS) self-provider.</p> | <p>The City of Mequon became a self-provider of SVRS services for the first time this election year. Prepared ballots and poll lists, updated registrations and recorded votes within the SVRS system. Followed up on existing and retro HAVA check failures, duplicate voter registrations, death matches, voter default birth dates and incomplete voter registrations. Resolved hard copy registrations on file with SVRS voter list.</p> |
| <p>2. Oversee the spring elections, which include informing the public; preparing and distributing ballots and voting equipment; manually and electronically transmitting election results and ensuring delivery of marked ballots to the County Clerk; convening the Board of Canvassers, preparing the official Board statement; and preparing election reports for the City and State.</p> | <p>Managed, appropriately set up and staffed eight poll sites for two elections. Conducted and submitted new handicap accessibility surveys for each poll site. Developed process to collect and document additional detail for city and state reports. Programmed and tested all electronic voting equipment. Conducted absentee voting services for each of the city's three care centers and processed 1097 absentee ballots during the 2009 election year. Convened the Board of Canvassers and prepared the official statement. Thoroughly reviewed, finalized and delivered all election materials and reports to the County Clerk after each election.</p> |
| <p>3. Continue to fine tune procedures for disseminating and collecting elections information and materials to/from election inspectors.</p> | <p>Improved procedures for check in/receipt of election materials from each poll site. Streamlined Election Day responsibilities with the implementation of new procedures for the Touch Screen voting machine set up.</p> |
| <p>4. Continue new and advanced elections training for election inspectors.</p> | <p>Updated instructions and provided continued training in the use of the Touch Screen voting machines. Provided elections forms and voter registration training to election inspectors and staff. Secured staff training for new State reports as well as refresher training in SVRS.</p> |

FY2010 Objectives

- ✦ Oversee the spring and fall elections
- ✦ Continue growth, understanding and utilization of the Statewide Voter Registration System.
- ✦ Continue to train and supervise election inspectors in accordance with any new and or added Government Accountability rules and regulations.

FY2010 Estimated Revenue

None

FY2010 Budget

\$51,145

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	013	Elections		<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
	02	Salaries						
600.000		Salaries		9,398	29,398	18,940	13,371	34,180
Salaries		Total		<u>\$9,398</u>	<u>\$29,398</u>	<u>\$18,940</u>	<u>\$13,371</u>	<u>\$34,180</u>
	03	Fringes						
752.000		Social Security		0	0	0	0	0
759.000		Worker's Comp Insurance		(1)	19	22	20	40
Fringes		Total		<u>\$(1)</u>	<u>\$19</u>	<u>\$22</u>	<u>\$20</u>	<u>\$40</u>
	04	MatlSupp						
621.000		Office Supplies		1,064	2,844	1,196	1,573	800
MatlSupp		Total		<u>\$1,064</u>	<u>\$2,844</u>	<u>\$1,196</u>	<u>\$1,573</u>	<u>\$800</u>
	05	PurchServ						
641.000		Consultants		1,447	9,473	7,424	4,735	10,150
642.000		Communications		1,044	2,717	3,000	1,254	3,000
643.000		Training/Conferences		120	0	0	0	0
644.000		Printing/Publications		0	0	1,100	0	0
647.000		M & R		1,755	2,606	2,975	2,606	2,975
652.000		Special Services		0	0	0	0	0
PurchServ		Total		<u>\$4,366</u>	<u>\$14,796</u>	<u>\$14,499</u>	<u>\$8,595</u>	<u>\$16,125</u>
	11	Equipment						
664.000		Office Equipment		0	0	0	900	0
Equipment		Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$900</u>	<u>\$0</u>
		Total		<u><u>\$14,827</u></u>	<u><u>\$47,057</u></u>	<u><u>\$34,657</u></u>	<u><u>\$24,458</u></u>	<u><u>\$51,145</u></u>

Information Services

Program Description

Responsible for maintaining all electronic data systems to insure that all city department information processing is performed in an efficient, accurate, and timely manner.

FY2009 Objectives

FY2009 Accomplishments

- | | |
|--|---|
| <p>1. Continue to follow the City's strategic IT plan with short and long term goals to address issues raised by the Virchow Krause IT review.</p> | <p>Group 1 Solutions completed a comprehensive IS study to assess technology needs City-wide that will facilitate the efficient and effective utilization of information systems. IT Advocate began the implementation of the recommend strategic IT plan to ensure structured and productive implementation of necessary IT City functions.</p> |
| <p>2. Support Services - Provide full time IT support services that cover all departments Citywide including Police department support.</p> | <p>IT Consultant negotiated a contract for remote/onsite help desk support covering business hours and after hours emergencies and 24 by 7 critical system monitoring for a fixed monthly fee.</p> <p>IT Consultant serves the role of IT Manager for the city. IT Consultant provides for, and maintains installed hardware/software systems, develops end-user and department IT solutions to fit within the over-all City wide plan, coordinate and manage all IT related vendor relationships, negotiates favorable pricing for services and equipment, and generally determines and guides the City in a planned directional growth.</p> |
| <p>3. Police CAD and records keeping system mandatory replacement. (current software vendor will no longer support the existing CAD after 2010).</p> | <p>IT Consultant with City Police staff participated in the initial County review of potential CAD and records system vendor demonstrations. Continued involvement in the County's software selection process.</p> |

FY2009 Objectives

FY2009 Accomplishments

- | | |
|--|--|
| 4. Acquisition of a “City Wide” application software solution that reaches all departments, and allows for extensive access to information, analysis tools, and reporting. | Currently building the hardware and operational software infrastructure necessary to support the new CWASS software system. Finishing the first phases of the selection process and issuing RFQ to multiple vendors. Scheduled demonstrations for this fall the final vendor selection and negotiations for final quarter of this year. |
| 5. City site location IT connectivity that connect all three main City site locations (City Hall, Public Safety, and Public Works) with appropriate high data speed fiber connections to ensure proper overall network connectivity. Other City sites connected at cost effective alternative solutions. | Remote Fire station connected to City system. Connected old City Hall building with fiber and extended connection to the Pool building. Planning and development of fiber connection between City Hall, Public Safety, Maintenance, DPW buildings to be coordinated in conjunction with the current Mequon Road and Public Safety parking lot improvements for cost savings. |
| 6. City-wide PC hardware replacement scheduled to replace all outdated and end of life cycle staff PC equipment. | All Police Department PC hardware replacements have been completed. Including all Dispatch systems in preparation of new CAD and records system scheduled for 2010. Preparation for the rest of the City PC hardware replacements. |
| 7. Fund new network infrastructure equipment and server replacement and related projects to provide an appropriate platform for modern software, avoid serious potential issues, maximize up-time and minimize risk of data loss. | IT Consultant coordinated acquisition and installation of IBM Blade server. Migration from City’s existing servers began in second half of 2009. Move from Novel to Microsoft Active Directory to improve compatibility and standardization. |
| 8. Fund general small IT projects providing currently needed improvements and department IT related projects. | City staff and the IT Consultant worked together on department specific small projects. Includes PD initiatives, new Utility office equipment and setup, many other one time department requests to improve work efficiency and information retrieval. |

FY2009 Objectives

FY2009 Accomplishments

9. Provide City-wide IT training needs.

Built an IT training room using repurposed PD PC hardware and new network infrastructure. Eight person capacity training room with protection and individual student PC workstations. Already used for Utility billing training classes, vendor remote web-based software demonstrations. Planned use for Outlook training and Fire Department WARDS training, and more.

IT Consultant provides staff with individualized training as needed and requested.

FY2010 Objectives

- ✦ Provide management of current operational aspects of information technology in order to maintain and support all IT systems including hardware platforms, operating systems, and related peripherals.
- ✦ Continue funding and implementation of the recommendations of the 2008 Group 1 Solutions IS study.

Staffing for FY2010

FY2008	FY2009	FY2010
0.00FTE	0.00FTE	0.00FTE

FY2010 Estimated Revenue

None

FY2010 Budget

\$215,026

City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget

FUND 01	GenFund		2007	2008	2009	2009	2010
DEPT 017	InfoServ		Actual	Actual	Adopted	Projected	Adopted
02	Salaries						
600.000	Salaries		0	0	0	0	0
606.000	Vacation		0	0	0	0	0
607.000	Sick Pay		0	0	0	0	0
609.000	Longevity		0	0	0	0	0
Salaries	Total		\$0	\$0	\$0	\$0	\$0
03	Fringes						
752.000	Social Security		0	0	0	0	0
753.000	Health Insurance		0	0	0	0	0
754.000	Long Term Disability		0	0	0	0	0
755.000	Life Insurance		0	0	0	0	0
756.000	Retirement		0	0	0	0	0
757.000	Dental Insurance		0	0	0	0	0
759.000	Worker's Comp Insurance		0	0	0	0	0
Fringes	Total		\$0	\$0	\$0	\$0	\$0
04	MatlSupp						
619.000	Technology Supplies		4,721	4,486	5,600	7,048	5,300
621.000	Office Supplies		0	38	250	0	50
623.000	Mileage		0	0	0	0	0
626.000	Memberships		0	0	0	0	0
627.000	Books & Periodicals		55	0	0	30	0
MatlSupp	Total		\$4,776	\$4,524	\$5,850	\$7,078	\$5,350
05	PurchServ						
641.000	Consultants		58,035	76,423	157,000	126,745	128,700
642.000	Communications		4,879	3,550	4,000	3,485	3,200
643.000	Training/Conferences		0	0	0	0	0
643.001	IS Org Training		0	0	0	0	0
647.000	M & R		27,351	19,609	21,393	9,374	30,436
648.001	IS Equipment Leased		21,040	7,871	413	20,808	47,340
648.005	Interest on Capital Lease		0	0	0	2,862	0
PurchServ	Total		\$111,306	\$107,454	\$182,806	\$163,274	\$209,676
11	Equipment						
663.000	Machinery & Equipment		0	0	0	0	0
664.000	Office Equipment		12,952	4,792	0	0	0
Equipment	Total		\$12,952	\$4,792	\$0	\$0	\$0
14	Dept Supp						
648.999	Blade Center Cap Lease		0	0	0	133,061	0
Dept Supp	Total		\$0	\$0	\$0	\$133,061	\$0
InfoServ	Total		\$129,033	\$116,770	\$188,656	\$303,413	\$215,026

Finance

Program Description

This department is responsible for the processing of all accounting transactions and all year-end accounting procedures. Oversight is given to the preparation and issuance of all financial reports including the compilation and adoption of the City budget, in order to facilitate that all financial information is readily available to all City departments and other interested parties.

Additional work includes the collection and processing of all City revenues including all property tax receipts; this department also records all revenue received and distributes all property tax revenue to the respective taxing jurisdictions in a timely manner.

FY2009 Objectives	FY2009 Accomplishments
1. All monthly reports and any additional demand reports are produced and issued on a timely basis each month.	All monthly reports and financial information were produced and issued on time.
2. Coordinate development of annual budget process with City Administrator and staff in order to deliver a balanced budget for Appropriations Committee action	The budget process was completed within established timetable. The 2009 Budget document was submitted to GFOA and was awarded a Certificate of Recognition.
3. Complete audit fieldwork on a timely basis.	2008 audit fieldwork was completed on schedule with a draft of the report provided by July 1, 2009. The Finance Department produced its first Comprehensive Annual Financial Report
4. Collect and deposit tax payments in order to maximize investment earnings.	All City revenues including property tax collections were collected on a timely basis and invested to maximize investment earnings.
5. Redistribute tax receipts with other taxing jurisdictions by settlement deadlines.	Property taxes collected through December 2008 and January 31, 2009 were distributed to all taxing jurisdictions on time.
6. Create a chart of accounts for the newly purchased Water Utility	Fund was created with a chart of accounts complying with PSC Class B requirements.
7. Incorporate financial and billing operations resulting from the Water Utility acquisition.	New Utility billing software was purchased and installed. Staff was trained on the new software. First billing cycle was completed for the second quarter of 2009.

8. Evaluate ERP systems per recommendations of the Group 1 Solutions IT study.

Final ERP vendor candidates will be evaluated during the fourth quarter. Contract with winning candidate to be awarded before year end.

9. Issue an RFP for banking services

Evaluated responses and recommended continuing with the City's current bank

FY2010 Objectives

- ✦ All monthly reports and any additional demand reports are produced and issued on a timely basis each month.
- ✦ The financial management report writer software solution will continue to be developed to enhance financial reporting capabilities.
- ✦ All financial information available through our public administration software will be available on demand, on-line to any interested department.
- ✦ The budget processing will be completed in accordance with the established timetable.
- ✦ Audit field work associated with the annual closing of the City's accounting system will be conducted and a draft of the audit report completed by April 1.
- ✦ The payroll function will be completed in a timely manner throughout the year.
- ✦ All City revenues will be efficiently collected daily and deposited in our financial institution on a timely basis.
- ✦ Property taxes will be efficiently collected and deposited on a timely basis and distributed to all taxing jurisdictions on time.
- ✦ All City revenue collected will be invested as per our investment policy in order to maximize our investment earnings while at the same time preserve principal and maintain liquidity.
- ✦ Begin conversion and implementation of the new ERP systems per recommendations of the IT project consultant.
- ✦ Issue an RFP for auditing services
- ✦ Continue to explore ways to enhance the city's budget presentation.

Staffing for FY2010

FY2008	FY2009	FY2010
Director of Finance & Treasurer (1) 1.00FTE	Director of Finance & Treasurer (1) 1.00FTE	Director of Finance & Treasurer (1) 1.00FTE
Asst. Finance Director (1) 1.00FTE	Asst Finance Director (1) 1.00 FTE	Asst. Finance Director (1) 1.00FTE
Accounting Assistant (2) 1.50FTE	Accounting Assistant (2) 1.50FTE	Accounting Assistant (2) 1.50FTE

FY2010 Estimated Revenue

\$130,500

FY2010 Budget

\$518,996

City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget

FUND	01	GenFund	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	018	Finance	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
	02	Salaries					
600.000		Salaries	183,370	162,450	200,378	204,309	201,570
602.000		OverTime	0	54	0	0	0
606.000		Vacation	9,243	12,609	0	15,351	0
607.000		Sick Pay	1,734	1,537	0	1,506	0
609.000		Longevity	330	405	492	480	555
612.000		Part Time Help	0	0	1,500	0	1,500
		Salaries Total	<u>\$194,677</u>	<u>\$177,054</u>	<u>\$202,370</u>	<u>\$221,646</u>	<u>\$203,625</u>
	03	Fringes					
752.000		Social Security	14,399	13,061	15,481	16,295	15,577
753.000		Health Insurance	29,252	34,972	28,235	28,797	30,436
754.000		Long Term Disability	1,056	1,044	1,070	1,101	1,077
755.000		Life Insurance	645	774	497	524	606
756.000		Retirement	25,177	24,016	23,273	23,169	24,639
757.000		Dental Insurance	2,721	2,777	2,347	2,183	2,267
759.000		Worker's Comp Insurance	435	444	429	490	442
		Fringes Total	<u>\$73,684</u>	<u>\$77,087</u>	<u>\$71,332</u>	<u>\$72,559</u>	<u>\$75,044</u>
	04	MatlSupp					
619.000		Technology Supplies	1,005	484	1,000	1,242	1,000
621.000		Office Supplies	456	611	500	987	500
623.000		Mileage	99	0	200	90	150
626.000		Memberships	965	785	1,000	790	1,000
627.000		Books & Periodicals	0	0	0	0	0
		MatlSupp Total	<u>\$2,524</u>	<u>\$1,880</u>	<u>\$2,700</u>	<u>\$3,109</u>	<u>\$2,650</u>
	05	PurchServ					
641.000		Consultants	51,207	75,563	38,500	50,022	45,775
642.000		Communications	8,028	8,266	8,500	9,450	11,000
643.000		Training/Conferences	553	1,028	2,500	800	2,000
644.000		Printing/Publications	117	1,666	0	3,675	0
645.000		Insurance	171,532	178,515	228,250	134,582	174,000
647.000		M & R	3,260	1,496	2,010	2,101	2,025
648.001		IS Equipment Leased	0	0	1,650	0	1,650
651.002		Misc Service-Bonds	227	227	227	227	227
651.004		Misc. Serv- A/R Expense	2,000	1,008	1,000	1,000	1,000
		PurchServ Total	<u>\$236,923</u>	<u>\$267,768</u>	<u>\$282,637</u>	<u>\$201,857</u>	<u>\$237,677</u>
	11	Equipment					
664.000		Office Equipment	0	165	0	0	0
		Equipment Total	<u>\$0</u>	<u>\$165</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	391	Transfers					
878.000		Transfers Out	0	1,650	0	0	0
		Transfers Total	<u>\$0</u>	<u>\$1,650</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		Finance Total	<u><u>\$507,808</u></u>	<u><u>\$525,604</u></u>	<u><u>\$559,039</u></u>	<u><u>\$499,171</u></u>	<u><u>\$518,996</u></u>

City Assessor

Program Description

This department provides for the fair and equitable assessment of all property along with accurate and timely property information for all properties in the City of Mequon. To accomplish this mission, the City Assessor's Office uses assessment methods in accordance with the Wisconsin Property Assessment Manual, Wisconsin State Statutes Chapter 70, and professionally accepted appraisal practices.

2009 Accomplishments

- ✦ CAMA Conversion from GVS to Market Drive was completed by cleaning up many property attributes that did not properly convert along with attributes to aid in the proper valuation of individual properties from the different software concepts.
- ✦ Revaluation is progressing well, notices were sent to all property owners, Open Book was recently completed and staff is working towards Board of Review handling this process quickly. With the economy affecting the current real estate market in 2009, assessment staff has tried to focus on uniformity and equity relative to January 1, 2009 the statutory assessment date. Property owners have had numerous questions but have been very calm and courteous throughout this process exchanging information with staff.

FY 2010 Objectives

Complete the 2010 assessment cycle in the most efficient and timely manner which includes:

- ✦ Review Personal Property (new and existing accounts)
- ✦ Inventory and onsite inspection of new and remodeled properties
- ✦ Review building permits to determine if they affect a property's value, inspect and value all appropriate permits
- ✦ Handle requests for review from property owners with questions and/or valuation concerns. With the recently completed revaluation, we expect a greater number of property owners to question their assessment due to the fickle market conditions we are experiencing today
- ✦ Conduct ratio studies, monitor assessments and adjust values as necessary
- ✦ Submit timely and accurate reports as required by the Department of Revenue
- ✦ Complete and dispose of any remaining data conversion issues, accurately update and maintain Market Drive CAMA software
- ✦ Complete assessment roll in a timely manner to hold the first meeting of the Board of Review prior to June 15th

❖ **Further work on 2010 assessment cycle will include:**

- ✦ Completing the inspection program for recently sold properties to assure the information on file is accurate and correct with the data verified with an onsite inspection.
- ✦ Reconcile income and expense data collected in past years to help analyze commercial sales and determine the direction of property values. Special attention will be focused on specific use types, stratifying income and expense data based on those property types to attain a base level for each of the prevalent building types

Staff will focus on public relations and maintaining uniform and equitable assessed values. In past years staff concentrated on the inspection and valuation of new construction and a few property owners questioned values as we always seemed to be chasing the market upwards. With the market trending downward, conversations with property owners will take the majority of staff time supplemented by new construction and remodeling inspections and valuations.

Staffing for FY2010

FY2008	FY2009	FY2010
City Assessor (Contracted by Grota Appraisals, Inc.)	City Assessor (Contracted by Grota Appraisals, Inc.)	City Assessor (Contracted by Grota Appraisals, Inc.)
Property Appraiser (1) PT .60 FTE	N/A	N/A
Property Appraiser (1) PT .40 FTE		
Assessment Technician (1) FT 1.00 FTE	Assessment Technician (1) FT 1.00 FTE	Assessment Technician (1) FT 1.00 FTE

FY2010 Estimated Revenue

None

FY2010 Budget

\$224,123

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund	2007	2008	2009	2009	2010
DEPT	019	CityAssess	Actual	Actual	Adopted	Projected	Adopted
	02	Salaries					
600.000		Salaries	147,406	102,319	40,121	41,219	42,813
602.000		OverTime	110	98	0	30	0
606.000		Vacation	14,850	9,241	0	5,801	0
607.000		Sick Pay	4,450	3,782	0	692	0
609.000		Longevity	495	570	270	270	300
612.000		Part Time Help	0	0	0	0	0
		Salaries Total	\$167,311	\$116,010	\$40,391	\$48,012	\$43,113
	03	Fringes					
752.000		Social Security	11,847	8,511	3,090	3,611	3,298
753.000		Health Insurance	25,922	22,809	6,530	8,123	7,620
754.000		Long Term Disability	608	207	241	245	249
755.000		Life Insurance	674	542	246	258	265
756.000		Retirement	23,892	13,263	4,614	4,593	5,217
757.000		Dental Insurance	2,012	302	320	300	320
759.000		Worker's Comp Insurance	3,509	2,742	2,618	2,800	94
		Fringes Total	\$68,464	\$48,377	\$17,659	\$19,932	\$17,063
	04	MatlSupp					
621.000		Office Supplies	240	97	250	0	150
623.000		Mileage	0	0	100	0	100
626.000		Memberships	135	100	200	0	100
627.000		Books & Periodicals	357	96	350	0	100
		MatlSupp Total	\$732	\$294	\$900	\$0	\$450
	05	PurchServ					
641.000		Consultants	67,150	89,880	149,500	150,200	161,000
642.000		Communications	986	269	500	200	400
643.000		Training/Conferences	471	597	1,000	0	250
647.000		M & R	5,451	934	0	0	0
648.001		IS Equipment Leased	0	0	1,847	0	1,847
652.001		Special Serv-Re Val	0	59,000	74,000	86,633	0
		PurchServ Total	\$74,058	\$150,679	\$226,847	\$237,033	\$163,497
	11	Equipment					
664.000		Office Equipment	300	0	0	0	0
		Equipment Total	\$300	\$0	\$0	\$0	\$0
	391	Transfers					
878.000		Transfers Out	0	1,847	0	0	0
		Transfers Total	\$0	\$1,847	\$0	\$0	\$0
	CityAssess	Total	\$310,865	\$317,206	\$285,797	\$304,976	\$224,123

Human Resources

Program Description

The Human Resources unit provides personnel services to all operating departments of the City, is responsible for development and implementation of employment policies and procedures and ensures the City's compliance with applicable labor/employment laws. Human Resources prepares monthly reports for health, long-term disability, life and dental benefit carriers, processes payments for unemployment compensation insurance and serves as the City's liaison to the deferred compensation providers. Human Resources is also responsible for administration of safety services. Service delivery areas include:

- ✦ Staffing: recruitment and selection, pre-employment screening, classification, wage and salary administration, benefits administration, employee evaluation, employee relations, unemployment compensation, records retention, communications, training and equal employment opportunity reporting;
- ✦ Labor and Employment Relations: contract negotiation and administration, disciplinary actions, grievance processing and complaint processing;
- ✦ Safety: workers compensation, Occupational Safety and Health Administration compliance and employee safety.

FY2009 Accomplishments

Provide City employees with prompt and accurate services is the primary goal of Human Resources. Ongoing effort is made to review and correct employee records to ensure that personnel records are kept current and transactions relative to payroll deductions, contractual benefits and participation in benefit programs are accurate.

FY2009 Objectives

1. Perform recruitment, selection and pre-employment screening for vacant position.
2. Process and respond to employee grievances, harassment complaints and disciplinary actions. Advise supervisory personnel on day-to-day employee, strategic contract administration issues.

FY2009 Accomplishments

Staffed the recruitment and selection process (advertising and/or internal posting, screening of resumes, coordinating the interview/testing process and conducting interviews) for 4 regular, 10 paid-on-call and approximately 45 summer, temporary and intern positions.

Prepared goals, strategy, supporting data and ongoing assistance for labor negotiations for fire, police, dispatch, city hall and public works. Reached voluntary agreements with the police and dispatch units.

FY2009 Objectives

FY2009 Accomplishments

- | | |
|---|--|
| 3. Process workers' compensation claims and work with insurance carrier and Department Heads to safely return employees to work. | Maintained a solid workers compensation experience modifier between 75 and 80. |
| 4. Implement management pay plan and complete salary surveys. Administer health, dental, life, long-term disability, WRS, FSA and deferred compensation programs. | Submitted all required data to area wage and benefit surveys and reviewed results for comparison purposes. Completed enrollment processes and changes for all employee benefit programs. |

FY2010 Objectives

Employee services and support to management and administration will continue to be the primary objective of the Human Resources unit. Other goals include:

- ✦ Continue review and update of job descriptions and Americans with Disabilities Act physical and environmental checklists.
- ✦ Provide management and general employee training.
- ✦ Document internal Human Resource procedures.
- ✦ Update policies and procedures manual.

Staffing for FY2010

FY2008	FY2009	FY2010
HR Manager (1) 1.00FTE	HR Manager (1) 1.00FTE	HR Manager (1) 1.00FTE
HR Assistant (1) 0.75FTE	HR Assistant (1) 0.75FTE	HR Assistant (1) 0.75FTE

FY2010 Estimated Revenue

None

FY2010 Budget

\$179,823

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund	2007	2008	2009	2009	2010
DEPT	020	HR	Actual	Actual	Adopted	Projected	Adopted
	02	Salaries					
600.000		Salaries	90,172	95,253	102,395	96,085	102,395
606.000		Vacation	8,401	9,731	0	9,051	0
607.000		Sick Pay	476	665	0	552	0
609.000		Longevity	285	330	375	375	420
612.000		Part Time Help	0	0	0	0	0
		Salaries Total	<u>\$99,335</u>	<u>\$105,979</u>	<u>\$102,770</u>	<u>\$106,063</u>	<u>\$102,815</u>
	03	Fringes					
752.000		Social Security	7,365	7,660	7,862	7,884	7,865
753.000		Health Insurance	9,988	21,365	23,022	22,685	26,626
754.000		Long Term Disability	352	388	410	419	431
755.000		Life Insurance	187	205	184	193	283
756.000		Retirement	11,788	12,450	11,819	11,766	12,441
757.000		Dental Insurance	0	873	934	868	934
759.000		Worker's Comp Insurance	211	251	231	255	223
		Fringes Total	<u>\$29,892</u>	<u>\$43,192</u>	<u>\$44,462</u>	<u>\$44,070</u>	<u>\$48,803</u>
	04	MatlSupp					
621.000		Office Supplies	239	377	150	149	200
623.000		Mileage	0	0	0	0	0
626.000		Memberships	575	665	715	890	730
627.000		Books & Periodicals	0	0	0	0	0
		MatlSupp Total	<u>\$814</u>	<u>\$1,042</u>	<u>\$865</u>	<u>\$1,039</u>	<u>\$930</u>
	05	PurchServ					
641.000		Consultants	18,148	24,772	20,000	22,949	20,000
642.000		Communications	283	207	350	310	300
643.000		Training/Conferences	180	217	600	589	600
643.002		HR Org Training	0	0	0	0	0
644.000		Printing/Publications	407	390	415	67	300
647.000		M & R	0	0	0	0	0
648.001		IS Equipment Leased	0	0	825	0	825
651.000		Miscellaneous Services	539	2,164	500	2,073	750
651.003		Misc. Services-Recruiting	4,944	2,200	5,000	2,662	4,500
652.003		Special Serv-Emp Incentiv	0	0	0	0	0
758.000		Employee Assist Program	0	0	0	0	0
		PurchServ Total	<u>\$24,501</u>	<u>\$29,950</u>	<u>\$27,690</u>	<u>\$28,650</u>	<u>\$27,275</u>
	391	Transfers					
878.000		Transfers Out	0	825	0	0	0
		Transfers Total	<u>\$0</u>	<u>\$825</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	HR	Total	<u>\$154,542</u>	<u>\$180,987</u>	<u>\$175,787</u>	<u>\$179,822</u>	<u>\$179,823</u>

Legal Services

City Attorney

Program Description

The following summarizes services that the City Attorney routinely provides for the City of Mequon, its staff and elected officials:

- ✦ Counsel and advise elected officials, administrator, department heads, staff and boards and commissions in a wide variety of subject matters.
- ✦ Render legal opinions at the request of all of the above groups; maintain an indexed compendium of legal opinions.
- ✦ Attend all meetings of Common Council, Board of Appeals, Board of Review, and such other boards and commissions as are requested, to provide advice and counsel.
- ✦ Maintain regularly scheduled office hours at city hall for consultations with officials, administration, staff and citizens.
- ✦ Draft, review and update ordinances.
- ✦ Legal research; monitoring pending legislation and case law.
- ✦ Prosecute traffic and non-traffic ordinance violations.
- ✦ Represent the municipality in civil litigation in the trial and appellate courts, in Chapter 236 (plat denial) judicial reviews; section 62.13 (fire and police discipline) appeals; section 62.23 *certiorari* reviews from the Board of Appeals; and tax assessment litigation.
- ✦ Creation of, land acquisition for, environmental clean-up of, and redevelopment of land under the State of Wisconsin's tax incremental financing laws; we also have significant experience in other land, road right of way, and easement acquisitions; and road decommissioning and land dispositions.
- ✦ Negotiate, draft, and review development agreements, and other contractual relationships; representing the City in the acquisition of real estate interests.

Staffing for FY2010

FY2008	FY2009	FY2010
City Attorney (1) PT	City Attorney (1) PT	City Attorney (1) PT

Outside Legal Counsel

Program Description

The City on occasion must utilize specialized legal services that are not provided by the City Attorney.

Additional specialized legal counsel may include bond counsel, litigation counsel on matters relating to conflict of interest or counsel on technical matters. In addition, labor relations legal counsel provides support to department heads and human resources in developing bargaining

proposals, representing the City during bargaining sessions, providing information to the Common Council, interest arbitration, mediation related to the collective bargaining process, grievance arbitration and other labor-related legal advice.

FY2010 Budget

\$159,500

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	024	LegalCoun	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
	05	PurchServ					
642.000		Communications	0	0	0	0	0
648.001		IS Equipment Leased	0	0	0	0	0
652.004		Special Serv-Retainer	123,500	104,500	114,000	104,500	114,000
652.005		Spec Serv-Civil Litigate	7,659	2,800	10,000	7,322	10,000
653.000		Court Fees & Expenses	141	10,464	500	381	500
654.000		Contract Negotiations	11,046	76,869	35,000	35,678	25,000
654.001		Spec Legal Counsel	11,798	20,588	10,000	78,149	10,000
PurchServ		Total	<u>\$154,144</u>	<u>\$215,221</u>	<u>\$169,500</u>	<u>\$226,029</u>	<u>\$159,500</u>
	LegalCoun	Total	<u>\$154,144</u>	<u>\$215,221</u>	<u>\$169,500</u>	<u>\$226,029</u>	<u>\$159,500</u>

Community Development

Program Description

The Department of Community Development is responsible for policy analysis, long range planning, development site plan review, zoning code administration, economic development, landmarks administration, zoning code enforcement, geographic information systems (i.e., GIS), census/demographic coordination and general information processing relative to development and redevelopment within the community.

FY 2009 Objectives

1. Maintain current level of service regarding site plan review process and policy analysis.
2. Maintain current level of service regarding our work as staff liaison to the Planning Commission, Economic Development Board, Open Space Preservation Commission, Landmarks Commission, JETZCO and Town Center Committee.
3. Maintain current level of service regarding Zoning and Sign Code enforcement.
4. Maintain current level of service regarding webmaster responsibilities.
5. Continue the GIS program's short and long range work plan and implementation of overall program. Complete data transfer of sanitary and storm water data from Autocad.
6. Continue Town Center efforts including TIF Plan implementation regarding infrastructure, streetscaping and design, economic development and zoning regulation.

FY2009 Accomplishments

Managed 40 development proposals including but not limited to, Winding Hollow, Majestic Meadows, Weston Center, Marcus Theatre, Elite Fitness, Metro Market, Carlson Tool, Concordia University, Gateway Plastics.

Staff served as city liaison to fifty-three meetings.

Handled 140 cases regarding Zoning and Sign Code enforcement.

Continue to enhance our level of service regarding webmaster responsibilities.

Maintain City GIS Intranet website and update parcel, land use and zoning data as needed. Serve as support staff for specific policy projects by fulfilling the map and map data requests for public, committees and Council. Serve as lead on Census Bureau 2010 project.

Completed design and reconstruction of Cedarburg Road, burial of utilities and extension of water main on Mequon Road. Continuing efforts regarding infrastructure of Mequon Road including the burial of utilities, traffic analysis for the anticipated reconstruction of Mequon Road. Continuing efforts regarding the streetscape design for Mequon Road and discussions regarding branding.

FY 2009 Objectives

7. Reconcile Land Use Plan Map and Zoning Map conflicts.
8. Work with Ozaukee County, SEWRPC, Planning Commission, and Common Council on Smart Growth planning and the City's Comprehensive Plan.
9. Continue to improve site compliance for Planning Commission and Common Council approved projects.
10. Conduct annual comprehensive sign enforcement sweep.
11. Conduct policy analysis, including but not limited to, the creation of a conservation subdivision ordinance, landscaping regulations, lighting code, zoning code regulation, FEMA rezoning, and Donges Bay/Cedarburg Road neighborhood study.
12. Improve outreach with local community.

FY2009 Accomplishments

- Reconciled Land Use Plan Map and Zoning Map conflicts.
- Completed the City's Comprehensive Plan and review of data and chapters created by County and SEWRPC.
- Site compliance reviews (25) were conducted prior to final occupancy and prior to PC approval for any development.
- Conducted annual sign enforcement sweep.
- Conducted policy analysis, including text amendments for land divisions and PUDs, the creation of a grass cutting ordinance, evaluation of our health club facilities definition and district regulations as well as horses and the framework for landscaping and lighting regulations.
- Improved outreach by attending meetings of interested stakeholder groups including Chamber of Commerce, Rotary, and MATC and Census Bureau 2010.

FY2010 Objectives

- ✦ Continue Town Center Plan implementation including installation of public improvements approved as part of TID district #3.
- ✦ Continue Town Center Plan implementation including the riverfront park development and economic development strategy.
- ✦ Continue progress on ancillary Town Center objectives including the renaming of Industrial Drive, gateway, signage and branding designs and neighborhood parking strategy.
- ✦ Formulate a strategy for a city-wide economic development strategy.
- ✦ Complete policy discussions and text amendments related to landscaping and sign code regulations.
- ✦ Continue progress on developing standards for conservation subdivisions, lighting and bluff stabilization regulations.
- ✦ Evaluate zoning and aesthetic conditions of Port Washington Road as basis for developing a redevelopment strategy.

- ✦ Merge the Inspections Division under the Department of Community Development resulting in improved customer satisfaction and efficiencies in resources and processes.
- ✦ Assist in the implementation of the city-wide IT program from a GIS prospective.
- ✦ Serve as liaison to Census Bureau 2010.
- ✦ Continue to seek out and secure grant money.
- ✦ Maintain a high level of citizen satisfaction.

Staffing for FY2010

FY2008	FY2009	FY2010
CD Director (1) 1.00 FTE	CD Director (1) 1.00 FTE	CD Director (1) 1.00 FTE
Asst. CD Director (1) 1.00 FTE	Asst. CD Director (1) 1.00 FTE	Asst. CD Director (1) 1.00 FTE
GIS Coordinator (1) 1.00 FTE	GIS Coordinator (1) 1.00 FTE	GIS Coordinator (1) 1.00 FTE
Admin. Sec. I (1) 1.00 FTE	Admin. Sec. I (1) 1.00 FTE	Admin. Sec. I (1) .50 FTE

FY2010 Estimated Revenue

\$48,500

FY2010 Budget

\$413,771

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

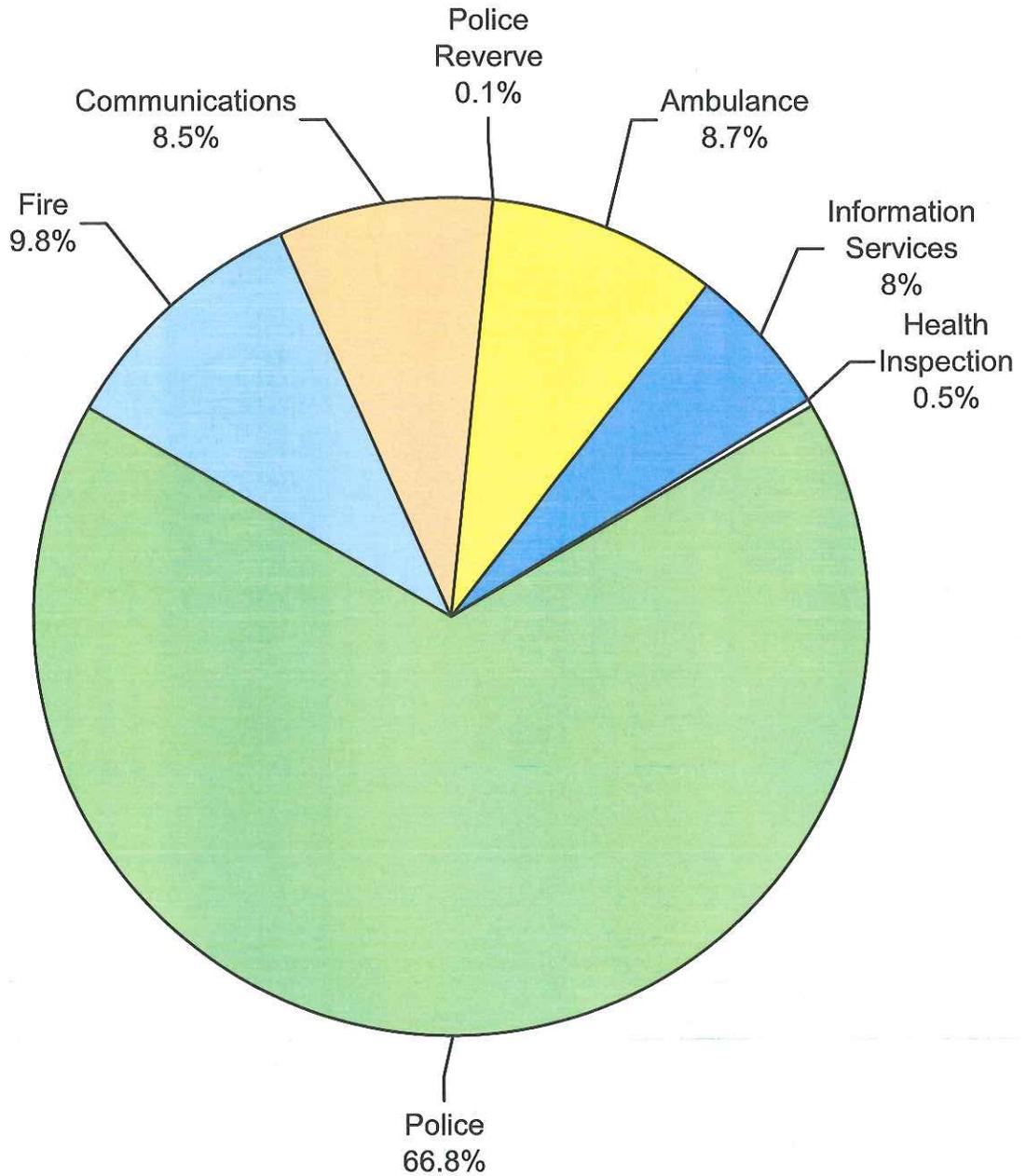
FUND	01	GenFund		2007	2008	2009	2009	2010
DEPT	078	CommDev		Actual	Actual	Adopted	Projected	Adopted
	02	Salaries						
600.000		Salaries		234,070	226,852	268,900	224,498	249,108
602.000		OverTime		604	0	0	0	0
606.000		Vacation		19,294	19,205	0	19,807	0
607.000		Sick Pay		5,955	22,496	0	3,649	0
609.000		Longevity		570	720	840	480	960
612.000		Part Time Help		0	0	0	0	0
		Salaries	Total	\$260,493	\$269,273	\$269,740	\$248,434	\$250,068
	03	Fringes						
752.000		Social Security		19,703	20,085	20,635	18,182	19,130
753.000		Health Insurance		33,532	21,365	32,983	32,926	38,011
754.000		Long Term Disability		1,447	1,397	1,551	1,585	1,613
755.000		Life Insurance		382	450	508	535	522
756.000		Retirement		31,778	30,254	31,020	30,881	30,258
757.000		Dental Insurance		2,012	2,049	2,801	2,385	1,867
759.000		Worker's Comp Insurance		452	599	576	627	543
		Fringes	Total	\$89,306	\$76,197	\$90,074	\$87,121	\$91,944
	04	MatlSupp						
621.000		Office Supplies		3,423	1,149	2,100	1,858	2,100
626.000		Memberships		705	1,069	2,240	540	2,240
627.000		Books & Periodicals		967	1,402	300	1,071	300
		MatlSupp	Total	\$5,095	\$3,619	\$4,640	\$3,469	\$4,640
	05	PurchServ						
641.000		Consultants		41,926	42,582	33,290	40,463	38,290
642.000		Communications		3,999	4,088	5,000	4,001	5,000
642.001		Communications-Cable TV		0	5,435	7,000	5,380	5,000
643.000		Training/Conferences		2,274	3,512	3,575	3,879	3,575
644.000		Printing/Publications		2,451	3,469	4,000	1,435	4,000
647.000		M & R		6,825	6,735	7,000	6,600	7,000
648.001		IS Equipment Leased		0	0	3,254	0	3,254
652.009		Spec Serv-Recording Fees		1,528	1,398	1,000	379	1,000
		PurchServ	Total	\$59,002	\$67,219	\$64,119	\$62,137	\$67,119
	391	Transfers						
878.000		Transfers Out		0	3,254	0	0	0
		Transfers	Total	\$0	\$3,254	\$0	\$0	\$0
		CommDev	Total	\$413,897	\$419,562	\$428,573	\$401,161	\$413,771

Public Safety

- . Police**
- . Fire**
- . Communications**
- . Police Reserve**
- . EMS**
- . Building Inspection**
- . Health Administration**

CITY OF MEQUON

2010 Public Safety Budget Percentages by Department



Police Department

Program Description

The Mequon Police Department acknowledges and recognizes the interdependence and shared responsibilities of the police and the community in making Mequon a safe and desirable place to live, work, or visit. The Department recognizes that crime is a community problem, which requires a total commitment between the police and community. The Mequon Police Department is dedicated to the notion that there must be a partnership between the police and community.

The Mequon Police Department nurtures public trust by maintaining integrity and holding its members to the highest standards of performance and ethics. The Mequon Police are accountable to each other and to the citizens served who are the sources of the authority.

The Mequon Police Department is committed to providing a quality work environment and to developing members through effective training and leadership. The Mequon Police Department is dedicated to building knowledge, skill and experience to enhance the problem oriented, community-policing philosophy. Maintaining a low crime rate, while providing professional police services, is our priority.

2009 Objectives

1. Replace and upgrade computer, technology, and other equipment as needed.
2. Replace one high-mileage squad.
3. Participate in statewide safety-belt and alcohol related traffic enforcement programs.
4. Participate in Safety Town, partnering with the Thiensville Police Department.
5. Through directed patrol and the Concentrated Accident Reduction Enforcement (C.A.R.E.) program, maintain a 0% increase in reportable crashes.
6. Maintain a high citizen satisfaction rating.

2009 Accomplishments

- Replaced 7 year-old desktop computers and related hardware and software throughout the department.
- No vehicles were replaced, as we were able to extend the use of the one vehicle that was scheduled for replacement.
- The Mequon Police Department once again participated in the statewide "Click it, or Ticket" seatbelt enforcement campaign for two weeks in May.
- Officers assisted with this important program aimed at teaching 5 year-olds the importance of personal safety, as well as obeying traffic signs and rules.
- Reportable crashes are down 6% through August, 2009.
- Contacts with the public continue to be made in a professional manner. Zero formal written complaints were received. Informal complaints were effectively handled by supervisors to citizen satisfaction.

- | | |
|---|--|
| 7. Maintain participation in the School Liaison and Multi-jurisdictional Enforcement Group (M.E.G.) programs. | An officer was assigned full-time to the school liaison position and an officer was assigned full-time to serve in the county drug unit. Both positions are very important in strengthening our relationship with the community. |
| 8. Maintain a high level of professional and technical training. | Officers received hundreds of hours of training in many different topics covering juvenile law and investigations, identity theft, crime scene investigation techniques, computer crimes, traffic safety, and much more. |
| 9. Maintain involvement with professional and peer groups. | Department members meet regularly with other law enforcement agencies as well as other local, state, and federal stakeholders to share information and look for ways to solve problems and reduce crime while providing the best service to the community. |
| 10. Graduate 11 th Mequon Citizens Police Academy class. | Each spring we hold classes to share the inner workings of the police department with citizens who live or work in the Mequon-Thiensville area. This year we graduated our eleventh class. Comments from participants continue to be favorable. The program is an excellent way to partner with the community to reach our goal of making Mequon a safe and enjoyable place to live, work, or visit. |
| 11. Host a Youth Safety Academy | In an effort to reach out to children in the community and teach them about police work and law enforcement, we hosted a 3-day program for kids in grades 6-8. Participants received hands-on training from various Mequon police officers. |

FY2010 Objectives

- ✚ Continue to provide professional police services to the community while maintaining a low crime rate.
- ✚ Host another open house at the police department.
- ✚ Replace and upgrade computer, technology, and other equipment as needed.
- ✚ Replace 9 high-mileage squads.
- ✚ Continue to search out and secure grant money available for public safety agencies.
- ✚ Through directed patrol and the Concentrated Accident Reduction Enforcement (C.A.R.E.) program, maintain a 0% increase in reportable crashes.
- ✚ Maintain a high citizen satisfaction rating.
- ✚ Participate in statewide safety-belt and alcohol related traffic enforcement programs.
- ✚ Participate in Safety Town, partnering with the Thiensville Police Department.
- ✚ Maintain participation in the School Liaison and Multi-jurisdictional Enforcement Group (M.E.G.) programs.
- ✚ Maintain a high level of professional and technical training.
- ✚ Maintain involvement with professional and peer groups.
- ✚ Graduate 12th Mequon Citizens Police Academy class.
- ✚ Graduate 5th Mequon Youth Safety Academy class.

Staffing for FY2010

FY2008	FY2009	FY2010
Chief of Police (1)	Chief of Police (1)	Chief of Police (1)
Captain of Police (2)	Captain of Police (2)	Captain of Police (2)
Lieutenant of Police (0)	Lieutenant of Police (0)	Lieutenant of Police (0)
Sergeant of Police (7) FT	Sergeant of Police (7) FT	Sergeant of Police (7) FT
Police Detectives (2) FT	Police Detectives (2) FT	Police Detectives (2) FT
Police Officers (26) FT	Police Officers (26) FT	Police Officers (25) FT
Records Clerks (2) PT	Records Clerks (1) PT	Records Clerk (1) PT
Executive Secretary (1) FT	Executive Secretary (1) FT	Executive Secretary (1) FT

FY2010 Estimated Revenue

\$175,890

FY2010 Budget

\$4,344,906

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	035	Police	Actual	Actual	Adopted	Projected	Adopted
	02	Salaries					
600.000		Salaries	2,076,295	2,180,550	2,485,996	2,226,344	2,503,757
602.000		OverTime	33,570	37,278	50,000	48,272	40,000
605.000		Holiday	84,035	88,104	93,000	88,823	93,000
606.000		Vacation	198,366	210,583	0	225,385	0
607.000		Sick Pay	61,298	78,076	0	62,219	0
608.000		Incentive	5,582	1,350	8,000	2,056	8,000
609.000		Longevity	15,535	14,715	15,645	15,551	16,170
		Salaries Total	<u>\$2,474,681</u>	<u>\$2,610,657</u>	<u>\$2,652,641</u>	<u>\$2,668,651</u>	<u>\$2,660,927</u>
	03	Fringes					
752.000		Social Security	185,199	195,881	199,102	200,654	203,556
753.000		Health Insurance	440,080	460,871	497,944	495,119	571,415
754.000		Long Term Disability	12,748	12,981	13,705	14,006	14,386
755.000		Life Insurance	3,890	4,958	4,186	4,404	4,534
756.000		Retirement	516,402	542,391	497,666	519,958	540,156
757.000		Dental Insurance	25,688	23,297	22,966	21,309	23,285
759.000		Worker's Comp Insurance	47,823	65,070	60,638	64,929	59,597
		Fringes Total	<u>\$1,231,830</u>	<u>\$1,305,448</u>	<u>\$1,296,207</u>	<u>\$1,320,379</u>	<u>\$1,416,929</u>
	04	MatlSupp					
621.000		Office Supplies	3,243	4,421	4,500	4,089	4,500
622.000		Work Supplies	25,538	24,730	26,250	26,615	26,250
625.000		Motor Fuels & Lubricants	75,562	94,324	97,700	57,807	81,000
626.000		Memberships	1,280	1,860	1,800	1,840	1,800
627.000		Books & Periodicals	2,503	1,467	2,000	2,172	2,000
628.000		Uniforms & Clothing	24,014	26,598	31,000	26,238	35,000
		MatlSupp Total	<u>\$132,140</u>	<u>\$153,400</u>	<u>\$163,250</u>	<u>\$118,761</u>	<u>\$150,550</u>
	05	PurchServ					
641.000		Consultants	1,389	3,881	4,000	427	4,000
642.000		Communications	29,076	27,865	48,000	34,962	48,000
643.000		Training/Conferences	8,111	13,878	12,000	13,292	12,000
644.000		Printing/Publications	1,223	649	2,000	726	2,000
647.000		M & R	46,145	51,819	42,000	50,965	42,000
648.000		Rentals	721	360	500	360	500
648.001		IS Equipment Leased	4,087	3,828	5,000	4,049	5,000
651.000		Miscellaneous Services	2,565	2,798	2,500	2,459	2,500
652.006		Special Serv-Investigate	528	828	500	2,261	500
		PurchServ Total	<u>\$93,845</u>	<u>\$105,904</u>	<u>\$116,500</u>	<u>\$109,501</u>	<u>\$116,500</u>
	11	Equipment					
663.000		Machinery & Equipment	0	208	0	0	0
664.000		Office Equipment	(693)	0	0	275	0
665.000		Automotive Equipment	0	0	0	0	0
		Equipment Total	<u>\$(693)</u>	<u>\$208</u>	<u>\$0</u>	<u>\$275</u>	<u>\$0</u>
	391	Transfers					
878.000		Transfers Out	0	90,000	0	0	0
		Transfers Total	<u>\$0</u>	<u>\$90,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		Police Total	<u>\$3,931,802</u>	<u>\$4,265,617</u>	<u>\$4,228,598</u>	<u>\$4,217,568</u>	<u>\$4,344,906</u>

Fire Department

Program Description

The Mequon Fire Department provides fire prevention, fire suppression, first response emergency medical services and transport of the sick and injured.



The Mequon fire department is responsible for plan review of new construction, inspection of all commercial, industrial and multi-family residences twice a year. The department uses a tiered response system for emergency medical calls. The tiered systems allows for immediate response to medical emergencies by a first responder and the availability of paramedic intervention for the most serious cases.

FY2009 Objectives

1. Write a recruit manual for all new employees.
2. Train dispatch personnel in the use of automatic dispatching protocols for paramedic response.
3. Develop monthly officer training for current officers and monthly training for members seeking promotion.

FY2009 Accomplishments

- All new members were given a recruit manual and put through a 20 hour recruit training class including testing.
- A pilot program approved by the departments' medical director was implemented that allows for simultaneous dispatch or paramedics to EMS calls.
- Work continues on the training program.

FY2010 Objectives

Combine and integrate the fire and ambulance departments.

Create Rules and Regulations and Standard Operating Guidelines that will allow the newly combined departments to operate through a clear chain of command and with accountability.

Create a hiring standard for members wanting to become Emergency Medical Technicians.

Staffing for FY2010

FY2008	FY2009	FY2010
Fire Chief (1) 1.00FTE	Fire Chief (1) 1.00FTE	Fire Chief (1) 1.00FTE
Administrative Secretary (1) 0.50FTE	Administrative Secretary (1) 0.50FTE	Administrative Secretary (1) 0.50FTE
Fire Fighters/EMTs (50) POC	Fire Fighters/EMTs (50) POC	Fire Fighters/EMTs (60) POC

FY2010 Estimated Revenue

\$12,000

FY2010 Budget

\$673,535

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund	2007	2008	2009	2009	2010
DEPT	036	Fire	Actual	Actual	Adopted	Projected	Adopted
02		Salaries					
600.000		Salaries	99,300	104,267	105,451	109,788	104,945
603.000		Paid On Call	501,706	411,948	443,046	496,230	315,880
606.000		Vacation	2,073	4,200	0	3,197	0
607.000		Sick Pay	5,946	233	0	427	0
609.000		Longevity	195	60	90	90	120
Salaries		Total	\$609,219	\$520,708	\$548,587	\$609,732	\$420,945
03		Fringes					
752.000		Social Security	46,633	38,935	42,166	45,455	32,202
753.000		Health Insurance	19,501	23,018	18,229	17,962	20,910
754.000		Long Term Disability	497	468	501	511	520
755.000		Life Insurance	1,061	1,842	929	977	917
756.000		Retirement	59,437	42,198	60,000	62,685	50,000
757.000		Dental Insurance	859	873	934	868	934
759.000		Worker's Comp Insurance	13,636	13,613	13,000	13,922	11,250
Fringes		Total	\$141,624	\$120,947	\$135,759	\$142,381	\$116,733
04		MatlSupp					
621.000		Office Supplies	1,966	2,625	1,500	2,974	1,500
622.000		Work Supplies	10,919	12,855	13,500	15,161	13,500
623.000		Mileage	0	75	100	239	100
624.000		Small Tools & Equipment	66	2,689	425	5,048	425
625.000		Motor Fuels & Lubricants	18,122	26,478	18,200	20,859	16,750
626.000		Memberships	225	2,197	1,500	15	1,500
627.000		Books & Periodicals	613	1,296	1,450	1,193	1,450
628.000		Uniforms & Clothing	2,319	4,005	1,700	4,339	1,700
MatlSupp		Total	\$34,231	\$52,220	\$38,375	\$49,828	\$36,925
05		PurchServ					
641.000		Consultants	0	9,844	13,800	12,533	13,800
642.000		Communications	4,940	3,102	3,200	9,126	3,200
643.000		Training/Conferences	9,093	4,533	3,000	8,141	3,000
645.000		Insurance	1,952	852	2,000	852	2,000
646.003		Utilities-E.S. Firehouse	873	408	1,250	701	1,250
647.000		M & R	27,204	50,363	35,000	37,451	35,000
648.000		Rentals	985	2,257	2,300	2,472	2,300
648.001		IS Equipment Leased	0	372	1,237	786	1,237
652.000		Special Services	74	1,145	1,145	2,335	1,145
PurchServ		Total	\$45,121	\$72,877	\$62,932	\$74,397	\$62,932
10		Land/Bldg					
662.000		Bldg/Bldg Improvements	0	11,982	7,500	3,609	0
Land/Bldg		Total	\$0	\$11,982	\$7,500	\$3,609	\$0
11		Equipment					
663.000		Machinery & Equipment	25,504	27,899	36,020	27,105	36,000
664.000		Office Equipment	357	0	0	0	0
665.000		Automotive Equipment	3,261	0	0	0	0
Equipment		Total	\$29,122	\$27,899	\$36,020	\$27,105	\$36,000
391		Transfers					
878.000		Transfers Out	0	111,237	0	0	0
Transfers		Total	\$0	\$111,237	\$0	\$0	\$0

City of Mequon
 Department Expenditure Detail
 Fiscal Year 2010 Budget

FUND	01	GenFund	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	036	Fire	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
Fire		Total	<u>\$859,318</u>	<u>\$917,870</u>	<u>\$829,173</u>	<u>\$907,052</u>	<u>\$673,535</u>

Communication Center

Program Description

The Communications Center plays a vital role in providing police, fire and ambulance services to the community. Dispatchers receive 911 and other emergency calls and dispatch the appropriate emergency units to safeguard lives and property. Speed and accuracy are of the utmost importance. The Communications Center dispatchers also receive routine calls, dispatch appropriate personnel, make referrals, answer questions, provide service to citizens who walk into the department, type incident reports, and make computer entries. The Communications Center provides a vital link between officers, firefighters, and EMS personnel.

2009 Objectives

1. Continue to research options for the eventual replacement of our computer aided dispatch (CAD) and records management system (RMS) applications, as our current vendor has notified us of non-support after 2010.
2. Complete required professional re-certifications.
3. Hire and train an additional dispatcher to fill a vacancy.

2009 Accomplishments

Mequon joined a county-wide team tasked with researching new CAD/RMS systems and vendors. The process is moving forward and a target date of April, 2011 has been set to have a new system in place.

All dispatchers were either trained or recertified in required certifications needed for their positions.

Filled one vacancy in January. Experienced another vacancy in July but have not filled it as of September.

2010 Objectives

- ✚ Continue to provide 24-hour professional police, fire, and EMS dispatching services.
- ✚ Complete required professional re-certifications.
- ✚ Continue to research options for the eventual replacement of our computer aided dispatch (CAD) and records management system (RMS) applications, as our current vendor has notified us of non-support after 2010.

Staffing for FY2010

FY2008	FY2009	FY2010
Telecommunicators (7) FT	Telecommunicators (7) FT	Telecommunicators (7) FT
Telecommunicators (2) PT	Telecommunicators (3) PT	Telecommunicators (3) PT

FY2010 Estimated Revenue

None

FY2010 Budget

\$551,266

City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget

FUND DEPT	01 037	GenFund CommCenter	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Adopted</u>	<u>2009 Projected</u>	<u>2010 Adopted</u>
02		Salaries					
600.000		Salaries	310,258	312,497	335,481	325,845	359,535
602.000		OverTime	19,321	24,990	12,000	14,459	12,000
605.000		Holiday	11,663	11,810	17,375	13,062	12,500
606.000		Vacation	22,094	20,248	0	26,144	0
607.000		Sick Pay	5,028	7,366	0	20,072	0
609.000		Longevity	1,770	1,800	2,580	2,040	2,250
Salaries		Total	<u>\$370,132</u>	<u>\$378,712</u>	<u>\$367,436</u>	<u>\$401,623</u>	<u>\$386,285</u>
03		Fringes					
752.000		Social Security	27,472	28,235	28,109	29,981	29,551
753.000		Health Insurance	87,421	78,209	62,535	61,540	72,257
754.000		Long Term Disability	1,585	1,546	1,676	1,712	1,692
755.000		Life Insurance	891	853	905	952	949
756.000		Retirement	40,214	43,554	42,255	42,066	46,740
757.000		Dental Insurance	3,670	4,168	4,054	3,828	4,054
759.000		Worker's Comp Insurance	731	850	809	862	838
Fringes		Total	<u>\$161,985</u>	<u>\$157,415</u>	<u>\$140,343</u>	<u>\$140,940</u>	<u>\$156,081</u>
04		MatlSupp					
621.000		Office Supplies	509	443	500	683	500
622.000		Work Supplies	1,411	24	800	1,415	800
623.000		Mileage	0	0	0	0	0
626.000		Memberships	0	0	0	0	0
627.000		Books & Periodicals	0	0	100	0	100
628.000		Uniforms & Clothing	2,884	3,713	4,500	3,436	4,500
MatlSupp		Total	<u>\$4,804</u>	<u>\$4,180</u>	<u>\$5,900</u>	<u>\$5,533</u>	<u>\$5,900</u>
05		PurchServ					
641.000		Consultants	0	0	0	0	0
642.000		Communications	0	0	0	0	0
643.000		Training/Conferences	307	290	1,000	1,275	1,000
644.000		Printing/Publications	0	0	0	0	0
647.000		M & R	554	1,513	2,000	1,534	2,000
648.000		Rentals	0	0	0	0	0
648.001		IS Equipment Leased	0	0	0	0	0
652.007		Special Serv-Cont Ed	0	0	0	0	0
PurchServ		Total	<u>\$861</u>	<u>\$1,803</u>	<u>\$3,000</u>	<u>\$2,809</u>	<u>\$3,000</u>
11		Equipment					
663.000		Machinery & Equipment	0	0	0	0	0
Equipment		Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
391		Transfers					
878.000		Transfers Out	0	150,000	0	0	0
Transfers		Total	<u>\$0</u>	<u>\$150,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CommCenter		Total	<u>\$537,782</u>	<u>\$692,110</u>	<u>\$516,679</u>	<u>\$550,905</u>	<u>\$551,266</u>

Police Reserve

Program Description

The purpose of the Mequon Police Reserve is to augment the regular police force in case of emergency or whenever required to preserve peace and good order, to protect life and property and to prevent crime.

FY 2009 Accomplishments

- Decreased Reserve by one officer. There are currently 25 members of the Police Reserve.
- Training occurred in the following areas: Emergency Vehicle Operation and Control, Use of Emergency Response Guidebook, DAT-Baton Training, FEMA Event Security Planning, DAT-Pepper Spray Training.
- During 2009 we will have participated in approximately 75 event dates totaling over 2000 volunteer hours. This excludes training, special call outs by the police department for traffic control at accidents, and other miscellaneous items.

FY2010 Objectives

- Maintain the level of active Reserves at 25-28
- Develop training programs that will better prepare the reserve officers for different situations that may be encountered while on duty.
- Continue to provide police service for all major events that occur in the City and surrounding communities, major events at Homestead High School (football, basketball, hockey games, graduation, dances) and Concordia University graduation.

Staffing for FY2010

FY2008	FY2009	FY2010
Volunteers 26	Volunteers 25	Volunteers 26

FY2010 Estimated Revenues

None

FY2010 Budget

\$6,342

City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget

FUND DEPT	01 039	GenFund PoliceRes	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Adopted</u>	<u>2009</u> <u>Projected</u>	<u>2010</u> <u>Adopted</u>
	02	Salaries					
603.000		Paid On Call	1,635	1,438	1,700	1,330	1,560
		Salaries Total	<u>\$1,635</u>	<u>\$1,438</u>	<u>\$1,700</u>	<u>\$1,330</u>	<u>\$1,560</u>
	03	Fringes					
752.000		Social Security	125	110	130	102	119
759.000		Worker's Comp Insurance	39	39	43	39	163
		Fringes Total	<u>\$164</u>	<u>\$149</u>	<u>\$173</u>	<u>\$141</u>	<u>\$282</u>
	04	MatlSupp					
622.000		Work Supplies	279	2,344	1,600	738	1,700
623.000		Mileage	0	0	0	0	0
624.000		Small Tools & Equipment	0	0	0	0	0
625.000		Motor Fuels & Lubricants	217	394	250	223	250
626.000		Memberships	0	0	0	398	0
627.000		Books & Periodicals	0	0	0	0	0
628.000		Uniforms & Clothing	2,641	835	1,200	559	1,200
		MatlSupp Total	<u>\$3,138</u>	<u>\$3,574</u>	<u>\$3,050</u>	<u>\$1,918</u>	<u>\$3,150</u>
	05	PurchServ					
642.000		Communications	406	240	300	281	250
643.000		Training/Conferences	160	70	300	131	300
644.000		Printing/Publications	0	0	0	0	0
647.000		M & R	234	13	800	166	800
651.000		Miscellaneous Services	0	0	0	0	0
		PurchServ Total	<u>\$800</u>	<u>\$323</u>	<u>\$1,400</u>	<u>\$578</u>	<u>\$1,350</u>
	11	Equipment					
663.000		Machinery & Equipment	2,000	0	0	0	0
665.000		Automotive Equipment	0	0	0	0	0
		Equipment Total	<u>\$2,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	391	Transfers					
878.000		Transfers Out	0	10,000	0	0	0
		Transfers Total	<u>\$0</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		PoliceRes Total	<u>\$7,737</u>	<u>\$15,483</u>	<u>\$6,323</u>	<u>\$3,967</u>	<u>\$6,342</u>

EMS

Program Description

The Mequon Fire Department provides first response emergency medical services and transport of the sick and injured.

The department uses a tiered response system for emergency medical calls. The tiered systems allows for immediate response to medical emergencies by a first responder and the availability of paramedic intervention for the most serious cases.

FY2009 Objectives

- Implement EMT direct run report entry into WARDS system.
- Review and recommend changes to ambulance fee schedule.
- Schedule training program for mandatory EMT basic continuing education.
- Train all EMTs on new Continuous Positive Airway Pressure (CPAP) patient treatment protocol.
- Commission new ambulance.

FY2010 Objectives

Combine and integrate the fire and ambulance departments.

Create Rules and Regulations and Standard Operating Guidelines that will allow the newly combined departments to operate through a clear chain of command and with accountability.

Create a hiring standard for members wanting to become Emergency Medical Technicians.

FY2010 Estimated Revenue

None

FY2010 Budget

\$568,423

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund	2007	2008	2009	2009	2010
DEPT	040	EMS	Actual	Actual	Adopted	Projected	Adopted
	02	Salaries					
600.000		Salaries	0	185	0	172	0
603.000		Paid On Call	286,988	287,508	255,077	272,851	373,500
		Salaries Total	<u>\$286,988</u>	<u>\$287,693</u>	<u>\$255,077</u>	<u>\$273,023</u>	<u>\$373,500</u>
	03	Fringes					
752.000		Social Security	21,904	21,967	19,513	20,858	28,573
755.000		Life Insurance	534	723	755	795	0
756.000		Retirement	17,778	14,203	15,000	15,671	20,000
759.000		Worker's Comp Insurance	12,699	19,405	18,525	19,835	38,933
		Fringes Total	<u>\$52,914</u>	<u>\$56,298</u>	<u>\$53,793</u>	<u>\$57,159</u>	<u>\$87,506</u>
	04	MatlSupp					
621.000		Office Supplies	676	385	500	659	500
622.000		Work Supplies	32,045	27,051	27,000	28,276	27,000
623.000		Mileage	23	0	0	181	0
624.000		Small Tools & Equipment	2,152	1,816	2,100	1,434	2,100
625.000		Motor Fuels & Lubricants	4,275	5,775	6,200	3,474	6,250
626.000		Memberships	20	720	400	350	400
627.000		Books & Periodicals	151	25	100	257	100
628.000		Uniforms & Clothing	2,647	592	1,000	1,800	1,000
		MatlSupp Total	<u>\$41,989</u>	<u>\$36,365</u>	<u>\$37,300</u>	<u>\$36,431</u>	<u>\$37,350</u>
	05	PurchServ					
641.000		Consultants	28,618	35,978	34,542	32,585	34,542
642.000		Communications	484	451	750	935	750
643.000		Training/Conferences	3,311	4,557	4,500	2,916	4,500
647.000		M & R	7,054	5,113	8,400	5,344	8,400
648.001		IS Equipment Leased	0	0	0	0	0
		PurchServ Total	<u>\$39,466</u>	<u>\$46,098</u>	<u>\$48,192</u>	<u>\$41,780</u>	<u>\$48,192</u>
	11	Equipment					
663.000		Machinery & Equipment	23,039	42,089	21,875	18,257	21,875
665.000		Automotive Equipment	0	0	0	0	0
		Equipment Total	<u>\$23,039</u>	<u>\$42,089</u>	<u>\$21,875</u>	<u>\$18,257</u>	<u>\$21,875</u>
	391	Transfers					
878.000		Transfers Out	0	25,000	0	0	0
		Transfers Total	<u>\$0</u>	<u>\$25,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	EMS	Total	<u>\$444,396</u>	<u>\$493,543</u>	<u>\$416,237</u>	<u>\$426,649</u>	<u>\$568,423</u>

Building Inspection

Program Description

Provide timely and professional inspection services for all residential and non-residential construction and alteration projects within the City of Mequon, in order to ensure compliance with all required Federal, State and local codes, ordinances and requirements.

FY 2009 Accomplishments

FY2009 Objectives	FY2009 Accomplishments
1. Perform plan reviews for compliance with Federal, State and local requirements within 10 working days of receipt. Issue or reject construction permit within this time frame	The Inspection Division met its objective of a 10-day turnaround for plan reviews.
2. Perform professional inspections within two workdays of request. The quality and completeness of inspections should prevent violation of appropriate and applicable codes.	The Inspection Division met this objective 100% of the time for inspections for life/safety compliance.
3. Enforce erosion control for single family home construction so as to meet NR216 requirements.	Erosion control inspections were conducted periodically on all new homes under construction.
4. Efficiently use the permit and inspection module.	Monthly reports were completed promptly and accurately. Proficient use of the tracking module allowed staff to pursue contractors/owners whose permits expired.

FY2010 Objectives

- ✦ Perform plan reviews for compliance with Federal, State and local requirements within 10 working days of receipt. Issue or reject construction permit within this time frame.
- ✦ Perform professional inspections within two workdays of request. The quality and completeness of inspections should prevent violation of appropriate and applicable codes.
- ✦ Enforce erosion control for single family home construction so as to meet NR216 requirements. Work to inform and educate builders so as to achieve a higher level of compliance.

- Have administrative secretary work with inspectors in the proficient use of the black bear permit/inspection module.

Staffing for FY2010

FY2008	FY2009	FY2010
Chief Building Inspector (1) FT 1.00 FTE	Chief Building Inspector (1) FT 1.00 FTE	Chief Building Inspector (1) FT 1.00 FTE
Building Inspector (1) FT 1.00 FTE	Building Inspector (1) FT 1.00 FTE	Fully Certified Inspector (1) FT 1.00 FTE
Plumbing Inspector (1) FT 1.00 FTE	Plumbing Inspector (1) FT 1.00 FTE	
Electrical Inspector (1) PT .50 FTE	Electrical Inspector (1) PT .50 FTE	Electrical Inspector (1) PT .50 FTE
Administrative Secretary I (1) FT 1.00 FTE	Administrative Secretary I (1) FT 1.00 FTE	Administrative Secretary I (1) FT 1.00 FTE
Permit Coordinator (1) FT 1.00 FTE	Admin. Sec (1) PT .50 FTE	Admin. Sec. (1) PT .50 FTE
Temporary PT Electrical Inspector	Temporary PT Electrical Inspector	Temporary PT Electrical Inspector
Temporary PT Building Inspector	Temporary PT Building Inspector	Temporary PT Building Inspector
Temporary PT Plumbing Inspector	Temporary PT Plumbing Inspector	Temporary PT Plumbing Inspector

FY2010 Estimated Revenue

\$309,000

FY2010 Budget

\$381,135

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	044	BldgInspec		<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
	02	Salaries						
600.000		Salaries		271,610	275,100	315,690	260,992	244,973
602.000		OverTime		3,168	3,359	0	24	0
606.000		Vacation		28,042	27,738	0	27,890	0
607.000		Sick Pay		11,071	3,722	0	7,656	0
609.000		Longevity		2,430	2,520	2,610	2,198	1,110
		Salaries	Total	<u>\$316,321</u>	<u>\$312,440</u>	<u>\$318,300</u>	<u>\$298,760</u>	<u>\$246,083</u>
	03	Fringes						
752.000		Social Security		21,963	21,647	24,350	22,307	18,825
753.000		Health Insurance		62,427	68,546	68,292	61,592	57,017
754.000		Long Term Disability		1,546	1,502	1,411	1,442	1,031
755.000		Life Insurance		1,480	1,572	1,316	1,384	1,053
756.000		Retirement		41,077	37,211	34,694	34,539	29,776
757.000		Dental Insurance		3,873	3,073	2,961	2,745	1,867
759.000		Worker's Comp Insurance		5,014	7,704	7,354	7,871	7,266
		Fringes	Total	<u>\$137,380</u>	<u>\$141,255</u>	<u>\$140,378</u>	<u>\$131,880</u>	<u>\$116,835</u>
	04	MatlSupp						
621.000		Office Supplies		938	515	1,050	328	1,050
622.000		Work Supplies		2,472	861	8,750	5,920	3,000
623.000		Mileage		638	0	0	0	0
624.000		Small Tools & Equipment		0	136	250	56	250
626.000		Memberships		825	455	1,130	664	1,130
627.000		Books & Periodicals		859	426	800	366	800
628.000		Uniforms & Clothing		731	675	1,100	506	1,100
		MatlSupp	Total	<u>\$6,463</u>	<u>\$3,068</u>	<u>\$13,080</u>	<u>\$7,841</u>	<u>\$7,330</u>
	05	PurchServ						
641.000		Consultants		0	0	0	300	0
642.000		Communications		4,412	3,858	5,000	4,808	5,000
643.000		Training/Conferences		2,151	1,240	2,300	1,010	2,300
647.000		M & R		0	0	600	0	600
648.001		IS Equipment Leased		0	0	2,887	0	2,887
652.009		Spec Serv-Recording Fees		0	0	100	0	100
		PurchServ	Total	<u>\$6,562</u>	<u>\$5,098</u>	<u>\$10,887</u>	<u>\$6,118</u>	<u>\$10,887</u>
	391	Transfers						
878.000		Transfers Out		0	2,887	0	0	0
		Transfers	Total	<u>\$0</u>	<u>\$2,887</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		BldgInspec	Total	<u><u>\$466,727</u></u>	<u><u>\$464,747</u></u>	<u><u>\$482,645</u></u>	<u><u>\$444,599</u></u>	<u><u>\$381,135</u></u>

Health Administration

Program Description

Funding for this department provides the resources for the following activities.

1. The city contracts for the services of a registered sanitarian to conduct inspections of restaurants and public swimming pools, and to enforce the city's ordinance for nuisance control as it pertains to housing and rodent/pest control. This position also provides support to the Department of Community Development – Inspections Division on building and remodeling plan reviews.

2. Funds for this department are also used to contract with the Ozaukee County Humane Society for stray animal control services.

FY2010 Estimated FY2010

None

FY2010 Budget

\$18,522

City of Mequon
 Department Expenditure Detail
 Fiscal Year 2010 Budget

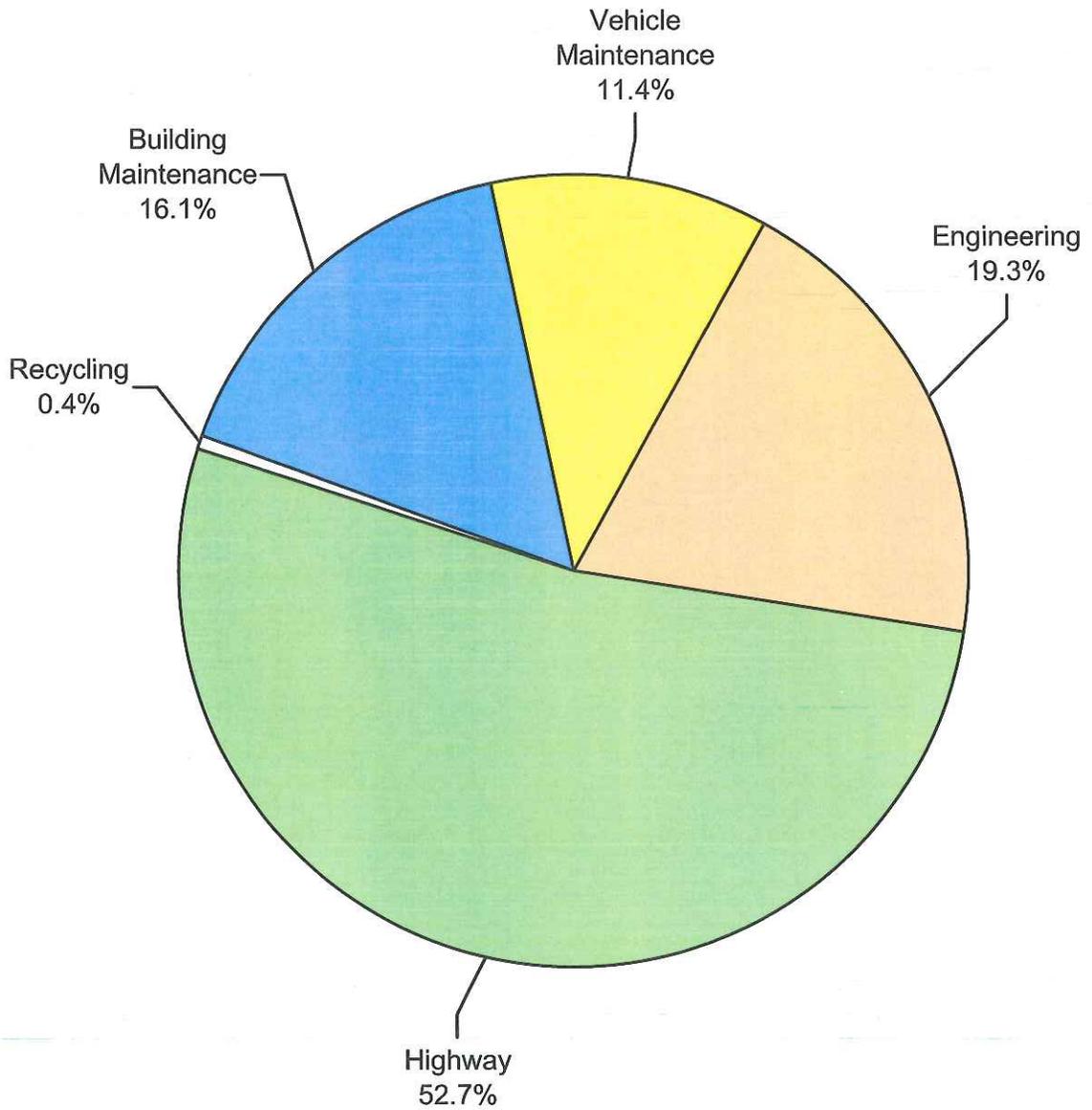
FUND	01	GenFund		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	052	Health Inp		<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
	02	Salaries						
600.000		Salaries		0	0	0	0	0
	Salaries	Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	03	Fringes						
752.000		Social Security		0	0	0	0	0
759.000		Worker's Comp Insurance		0	0	0	0	0
	Fringes	Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	04	MatlSupp						
621.000		Office Supplies		306	0	250	0	250
623.000		Mileage		0	0	0	0	0
	MatlSupp	Total		<u>\$306</u>	<u>\$0</u>	<u>\$250</u>	<u>\$0</u>	<u>\$250</u>
	05	PurchServ						
641.000		Consultants		16,447	15,880	17,860	15,425	17,860
642.000		Communications		101	64	0	59	0
648.001		IS Equipment Leased		0	0	412	0	412
651.000		Miscellaneous Services		0	0	100	0	0
652.009		Spec Serv-Recording Fees		0	0	0	0	0
652.013		Spec Serv-Deer Herd Mgt		10,963	11,652	11,000	11,381	0
	PurchServ	Total		<u>\$27,511</u>	<u>\$27,596</u>	<u>\$29,372</u>	<u>\$26,865</u>	<u>\$18,272</u>
	391	Transfers						
878.000		Transfers Out		0	412	0	0	0
	Transfers	Total		<u>\$0</u>	<u>\$412</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Health Inp	Total		<u>\$27,818</u>	<u>\$28,008</u>	<u>\$29,622</u>	<u>\$26,865</u>	<u>\$18,522</u>

Public Works

- . Building Maintenance**
- . Maintenance (vehicle)**
- . Engineering**
- . Highway**
- . Recycling**

CITY OF MEQUON

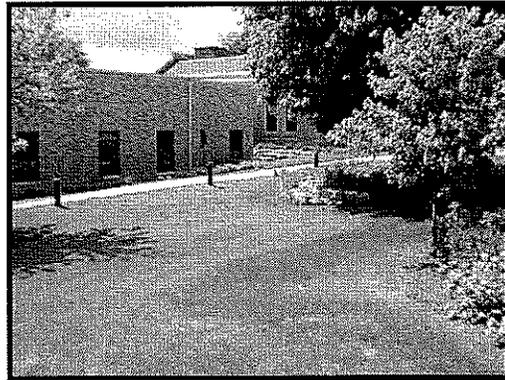
2010 Public Works Budget Percentages by Department



Building Maintenance

Program Description

The Buildings Division manages the infrastructure of the City as it relates to public building maintenance. This includes energy conservation projects related to gas and electricity, exterior/interior maintenance, data, phone and electrical cable projects and exterior winter maintenance activities. Management of all contract related building maintenance.



FY2009 Objectives

1. Budget provided for an average winter weather utility cost for City buildings with costs being raised by 9% for electricity. WE Energies predicted that natural gas prices should be 17% higher in 2009 over 2008 levels. These increases result in utility budgets being \$33,600 higher in 2009.
2. Salt/sand storage sinking fund increased by \$20,000 for possible 2009 construction.
3. Second and final year for Safety building garage floor surfacing fund. Should be able to accomplish in 2009.
4. Year three of a six year funding program for the Emergency Warning siren sinking fund was proposed.
5. Energy conservation projects for Highway garage heaters and Safety building boiler combined into one sinking fund and programmed to occur

FY2009 Accomplishments

- Natural gas prices actually soared to the highest levels in years, but due to a relatively mild winter overall utility costs were only about \$9000 above budget for 2009.
- Sinking fund now has \$55,000 available for 2010 construction, however deferred building maintenance repairs have somewhat eroded this amount.
- Bids have been received for the work and should be able to proceed on a \$25,000 project in late 2009 or 2010.
- Total of \$105,200 is now in sinking fund. Finally received cooperation from the vendor working on a long range replacement program. Anticipate additional funding for several years to replace all units or possibly a lease purchase program to do them all at one time.
- Sinking fund was established, but due to boiler problem at Safety Building, that project had to be moved up to occur before this winter. Some Impact fee

much later than originally proposed because of funding limits. Additional \$35,000 added for the second year. Will be at least 2010 before funds are adequate to start projects.

funds were engaged to fund the project. Highway garage heaters now moved to second priority.

FY2010 Objectives

- ✦ Budget provides for an average winter weather utility cost for City buildings with costs being raised by 5% for electricity. WE Energies predicts that natural gas prices should be lower in 2010 over 2009 levels. These adjustments result in utility budgets being \$6,700 lower in 2010. Actual weather conditions will determine the success of this budget.
- ✦ Salt/sand storage sinking fund should be ready for 2010 construction.
- ✦ After a two year delay, hope to get back on track on Parking Lot paving/rehab in 2010.
- ✦ Year four of the Emergency Warning siren sinking fund is proposed. Engineering staff will take over the execution of this project with possible installations occurring in 2010.
- ✦ Energy conservation project for replacement of the Highway garage heaters will go into the second year. An additional \$35,000 will be deposited. This will be a \$90,000 project, but will not occur until 2011.
- ✦ Additional funding proposed for the Logemann Center building. Roofing and lighting upgrade are proposed to occur when enough funds are available.

Staffing for FY2010

FY2008	FY2009	FY2010
Park & Building Maintenance (2) FT	Park & Building Maintenance (2) FT	Park & Building Maintenance (2) FT
Building Supervisor (1) FT 1.00 FTE	Building Supervisor (1) FT 1.00 FTE	Building Supervisor (1) FT 1.00 FTE
Building Maint. (1) .75FTE	Building Maint. (1) .75FTE	Building Maint. (1) .75FTE

FY2010 Estimated Revenue

None

FY2010 Budget

\$722,649

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund	2007	2008	2009	2009	2010
DEPT	026	Bldg Maint	Actual	Actual	Adopted	Projected	Adopted
	02	Salaries					
600.000		Salaries	174,589	177,738	197,638	172,458	202,767
602.000		OverTime	14,024	16,290	6,000	10,962	10,000
606.000		Vacation	18,412	15,409	0	21,246	0
607.000		Sick Pay	3,952	4,969	0	7,612	0
609.000		Longevity	2,503	2,490	2,535	2,565	2,640
		Salaries Total	<u>\$213,480</u>	<u>\$216,895</u>	<u>\$206,173</u>	<u>\$214,843</u>	<u>\$215,407</u>
	03	Fringes					
752.000		Social Security	15,862	15,813	15,772	15,552	16,479
753.000		Health Insurance	33,532	36,625	41,988	44,275	54,582
754.000		Long Term Disability	904	875	992	1,013	1,012
755.000		Life Insurance	747	690	765	806	818
756.000		Retirement	24,573	22,117	23,710	23,604	26,064
757.000		Dental Insurance	2,155	2,049	2,187	2,030	2,187
759.000		Worker's Comp Insurance	4,396	6,391	6,097	6,520	6,360
		Fringes Total	<u>\$82,170</u>	<u>\$84,560</u>	<u>\$91,511</u>	<u>\$93,799</u>	<u>\$107,502</u>
	04	MatlSupp					
620.001		Janitor Supp-City Bldgs	4,628	5,253	5,000	2,909	5,000
620.002		Janitor Supp-Safety Bldg	7,340	5,901	6,500	6,239	6,500
620.003		Janitor Supp-DPW Bldgs	3,220	3,788	3,500	5,213	3,500
622.001		Work Supp-City Bldgs	9,894	12,981	9,000	4,394	9,000
622.002		Work Supp-Safety Bldg	4,952	4,385	6,000	9,397	6,000
622.003		Work Supp-DPW Bldgs	3,745	6,757	5,000	7,973	5,000
623.000		Mileage	0	0	0	0	0
624.000		Small Tools & Equipment	590	439	600	435	600
625.000		Motor Fuels & Lubricants	0	0	0	0	0
626.000		Memberships	0	0	0	0	0
627.000		Books & Periodicals	0	0	0	86	0
628.000		Uniforms & Clothing	1,152	1,128	1,120	640	1,120
		MatlSupp Total	<u>\$35,521</u>	<u>\$40,631</u>	<u>\$36,720</u>	<u>\$37,286</u>	<u>\$36,720</u>
	05	PurchServ					
642.000		Communications	24,885	22,757	25,000	25,976	26,420
646.001		Utilities-City Hall	1,593	2,254	2,200	3,216	4,800
646.002		Utilities-Safety Bldg	4,654	4,690	4,700	6,455	6,800
646.006		Utilities-Logeman Ctr.	0	0	0	0	2,000
647.001		M & R - City Bldgs	15,065	16,248	12,000	16,784	22,000
647.002		M & R - Safety Bldg	25,688	20,904	14,000	17,738	24,000
647.003		M & R - DPW Bldgs	20,284	26,760	12,500	21,310	12,500
647.006		M & R - Emer Govt	948	1,947	3,000	2,252	3,000
647.007		M & R - Rental Property	0	0	0	0	0
647.008		M & R Logemen Center	3,011	2,394	2,500	6,733	2,500
648.000		Rentals	8,561	9,377	7,500	7,471	8,000
648.001		IS Equipment Leased	0	0	0	0	0
652.012		Special Serv-Licenses	0	0	0	35	0
655.001		Electric-City Hall	28,782	30,817	32,500	33,666	36,000
655.002		Electric- Logemann Ctr.	13,943	17,239	14,500	16,892	15,500
655.003		Electric-E.S. Firehouse	8,398	9,900	10,300	11,715	13,000
655.004		Electric-Safety Bldg	46,747	47,331	50,000	50,154	56,600
655.005		Electric-6330 W Mequon Rd	366	208	0	0	0
655.006		Electric-Green Bay Shop	2,045	1,211	1,400	1,094	1,300
655.007		Electric-Highway Bldg	14,843	16,103	17,000	16,943	18,500
655.008		Electric-6300 W Mequon Rd	8,849	10,733	10,500	12,534	11,400

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	026	Bldg Maint	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
657.001		Gas-City Hall	14,084	18,393	18,000	15,754	14,800
657.002		Gas-Logemann Comm. Ctr.	8,479	10,583	11,200	9,819	9,200
657.003		Gas-Safety Bldg	33,332	37,830	41,700	34,094	35,000
657.004		Gas-E.S. Firehouse	6,113	5,835	6,000	6,481	6,000
657.005		Gas-6330 W Mequon Rd	1,339	(143)	0	(291)	0
657.006		Gas-6300 W Mequon Rd	10,109	11,450	13,400	12,679	10,500
657.007		Gas-Green Bay Shop	4,402	3,649	4,000	3,551	3,200
657.008		Gas-Highway Bldg	19,628	23,236	27,200	19,892	20,000
PurchServ		Total	<u>\$326,145</u>	<u>\$351,704</u>	<u>\$341,100</u>	<u>\$352,947</u>	<u>\$363,020</u>
10		Land/Bldg					
662.000		Bldg/Bldg Improvements	4,165	7,396	0	0	0
Land/Bldg		Total	<u>\$4,165</u>	<u>\$7,396</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11		Equipment					
663.000		Machinery & Equipment	0	0	0	0	0
664.000		Office Equipment	0	0	0	0	0
Equipment		Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
391		Transfers					
878.000		Transfers Out	0	113,500	0	0	0
Transfers		Total	<u>\$0</u>	<u>\$113,500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Bldg Maint		Total	<u>\$661,480</u>	<u>\$814,687</u>	<u>\$675,504</u>	<u>\$698,875</u>	<u>\$722,649</u>

Maintenance

Program Description

The Maintenance Division manages the infrastructure of the City as it relates to vehicle and equipment maintenance for Police, Fire, Ambulance and DPW departments.

FY2009 Objectives

FY2009 Accomplishments

- | | |
|---|--|
| 1. Continue to provide cost effective vehicle and equipment repairs for all departments. | Processed between 600-700 repairs and preventive maintenance services for all departments. |
| 2. Improve on customer service approach on how we provide service to all departments. | Prioritized repairs and services on the basis of emergency and critical time dependent needs of that department. |
| 3. Gasoline and diesel consumption and funding will be a challenge again in 2009 if the prices do not stabilize and we have a normal winter snow season. Public Works expects to use about 13,700 gallons of no-lead gas and about 35,000 gallons of diesel fuel. | Because of a surprising reduction in fuel prices in 2009, the budget should have approximately \$60,000 surplus by years end. This may be offset by winter plowing toward years end. |

FY2010 Objectives

- ✦ Provide cost effective vehicle and equipment repairs for all departments.
- ✦ Improve customer service and informational feedback to all departments.
- ✦ Manage the DPW equipment replacement fund within the annual budget limits and attempt to keep the program on timely replacement. Good trade-in values have allowed us to keep this funding reasonable, but an increase to a level of \$235,000/year is needed to keep up with replacement costs and reduced funding requests. Higher parts and tire costs and old equipment have contributed to higher operating parts and repair budgets for 2010.
- ✦ Public Works expects to use about 13,800 gallons of no-lead gas and about 35,500 gallons of diesel fuel in 2010 based on yearly averages. Budget is based on an estimate of \$2.40/gallon.

Staffing for FY2010

FY2008	FY2009	FY2010
Chief Mechanic (1) FTE	Chief Mechanic (1) FTE	Chief Mechanic (1) FTE
Mechanics (2) FTE	Mechanics (2) FTE	Mechanics (2) FTE

FY2010 Estimated Revenue

None

FY2010 Budget

\$512,014

City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget

FUND DEPT	01 055	GenFund Maintenanc	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Adopted</u>	<u>2009</u> <u>Projected</u>	<u>2010</u> <u>Adopted</u>
02		Salaries					
600.000		Salaries	147,017	149,310	171,808	151,620	175,572
602.000		OverTime	1,888	4,885	2,500	4,213	4,000
606.000		Vacation	20,250	19,437	0	19,791	0
607.000		Sick Pay	1,536	1,845	0	2,909	0
609.000		Longevity	2,190	2,250	2,310	2,310	2,370
612.000		Part Time Help	0	0	0	0	0
		Salaries Total	<u>\$172,881</u>	<u>\$177,728</u>	<u>\$176,618</u>	<u>\$180,844</u>	<u>\$181,942</u>
03		Fringes					
752.000		Social Security	12,917	13,277	13,511	13,462	13,919
753.000		Health Insurance	39,240	45,909	49,475	49,682	57,017
754.000		Long Term Disability	921	891	1,010	1,033	1,031
755.000		Life Insurance	742	786	849	892	917
756.000		Retirement	21,307	19,486	20,311	20,220	22,015
757.000		Dental Insurance	2,012	2,626	2,801	2,598	2,801
759.000		Worker's Comp Insurance	3,689	5,484	5,227	5,600	5,372
		Fringes Total	<u>\$80,828</u>	<u>\$88,459</u>	<u>\$93,184</u>	<u>\$93,488</u>	<u>\$103,072</u>
04		MatlSupp					
622.000		Work Supplies	67,674	87,054	71,000	79,777	76,000
624.000		Small Tools & Equipment	1,045	494	1,000	961	1,000
625.000		Motor Fuels & Lubricants	139,230	198,345	183,400	98,521	130,800
628.000		Uniforms & Clothing	1,172	1,170	960	680	1,100
629.000		Tool Allowance	361	475	600	585	600
		MatlSupp Total	<u>\$209,482</u>	<u>\$287,539</u>	<u>\$256,960</u>	<u>\$180,524</u>	<u>\$209,500</u>
05		PurchServ					
642.000		Communications	511	335	450	354	500
646.000		Utilities	1,262	783	1,200	1,154	2,000
647.000		M & R	10,557	17,176	11,000	15,308	15,000
648.001		IS Equipment Leased	0	0	412	0	0
		PurchServ Total	<u>\$12,330</u>	<u>\$18,293</u>	<u>\$13,062</u>	<u>\$16,816</u>	<u>\$17,500</u>
11		Equipment					
663.000		Machinery & Equipment	5,212	0	0	0	0
665.000		Automotive Equipment	0	0	0	0	0
		Equipment Total	<u>\$5,212</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
391		Transfers					
878.000		Transfers Out	0	195,412	0	0	0
		Transfers Total	<u>\$0</u>	<u>\$195,412</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		Maintenanc Total	<u>\$480,733</u>	<u>\$767,431</u>	<u>\$539,824</u>	<u>\$471,671</u>	<u>\$512,014</u>

Engineering

Program Description

- ✦ Administer all consultant and construction contracts for City capital improvement projects, infrastructure, facilities, and associated studies/analysis, for City capital improvement projects, infrastructure, utilities and facilities.
- ✦ Administer and maintain the City transportation improvement plan program, annual road evaluation and improvement program.
- ✦ Monitor, evaluate and administer improvements to the City's sanitary sewer system for I/I reduction and improvement to system operations in accordance with local, State, and Federal requirements.
- ✦ Proactively manage the City's stormwater management plan including compliance with the WDNR's NR216 permit requirements and other applicable State and Federal requirements, and with MMSD's Chapter 13 requirements.
- ✦ Administer and coordinate the FEMA floodplain and National Flood Insurance Program requirements.

FY2009 Objectives

1. Ensure required upgrades, modifications and/or improvements and maintenance are performed to the sanitary sewer and storm water systems.
2. Perform annual road evaluations and develop recommendations for repair, reconstruction of roads and small bridges and culverts

FY2009 Accomplishments

Managed the two year Sanitary Sewer Assessment project which includes the design, coordination, and/or construction of the lift station "A" sanitary capacity upgrades, and Trunk Sewer No. 1 sanitary capacity study and construction alternatives. Managed the sanitary manhole rehab and the Mequon Road manhole internal seal repairs. Managed the FEMA funded County Line Road culvert project. This is required by the federal and state programs (WPDES, NR216 and Chp.13). Designed, and managed the roadway drainage work as part of the roadway construction program and numerous local drainage projects.

Performed annual road evaluations on the 215 miles of city roads and developed recommendations for repair, reconstruction of roads and small bridges and culverts for presentation to the Public Works Committee prior to November of each year so the construction contract can be prepared and awarded prior to end of June the following year. Road evaluations were completed with recommendations presented to Public Works Committee on schedule. Engineering staff obtained survey data necessary to design and provide grades to the Highway Department for grading/re-ditching work.

FY2009 Objectives

FY2009 Accomplishments

- | | |
|---|--|
| 3. Manage capital improvement infrastructure and facility construction projects. | Managed the design, implementation, and/or construction of \$3.2 million of local roads reconstruction, which was the largest single undertaking by city staff. This included Pioneer Road, Mequon and Wausaukee Road intersection, Port Washington Road reconstruction, and the reconstruction of major roadways such as Swan Road, Wauwatosa Road, Lake Drive, Freistadt Road and County Line Road. Managed the design and construction of the numerous Town Center, Mequon Nature Center, Ozaukee Interurban Trail and Mequon/Theinsville Dam and Fish Passage projects. This is the most extensive set of projects ever administered by the engineering staff. |
| 4. Review of development plats and site plans and provides recommendations to the Community Development Department. | Engineering review comments and recommendations and the review of approximately 30 subdivision plans and site plans for commercial development with comments and recommendations were submitted to the Department of Community Development by the Thursday noon deadline or earlier. Engineering administrative assistant completed tasks for vacant Community Development position including attending and preparing minutes for the Planning Commission meetings. |
| 5. Obtain geo-spatial coordinates of city infrastructure. | Continued locating manholes with the department's GPS equipment. Manhole location is approximately 95% complete. This data, along with pipe, lift station, and other sanitary infrastructure information, was incorporated into the City's GIS system using a department created database. Detention pond, storm water culverts and water system information are being added to the city's GIS system. |
| 6. Continue to research and implement efficiencies and cost saving measures. | Researched and coordinated the use of new technology to seal manholes in the Mequon Road construction. A staff engineer was hired to replace an engineering tech providing increased construction management and engineering skills at comparable cost. Employed three summer engineering students to collect culvert and manhole information, input and check infrastructure data, and assist with construction inspection. |

FY2009 Objectives

FY2009 Accomplishments

- | | |
|--|--|
| 7. Provide support to the Common Council, Planning Commission, Public Works Committee, and other standing and ad-hoc committees as required. | Continued to provide support to the Common Council, Planning Commission, Public Works Committee, and other standing and ad-hoc committees as required. Engineering administrative assistant completed tasks for vacant Community Development position including attending and preparing minutes for the Planning Commission meetings. |
| 8. Provide active input and support to the MMSD and its development of the 2020 Facilities, and the Municipal Wet Weather/Peak Flow Management Program review in an effort to fairly represent and protect local interests and priorities. | Provided active input and support to the MMSD and its development of the 2020 Facilities and the Wet Weather/Peak Flow Management Program. Staff continues to routinely attend the MMSD Technical Advisory Team meetings and provide input to the development of the 2020 MMSD Facilities Plan and to discuss relevant issues. Staff is also an active member on several subcommittees which provide more detailed input to the general TAT committee on issues ranging from I/I control, wet weather monitoring, to basin allowances. |
| 9. Work with other city departments for the implementation of an asset management program for the city. | Implemented a staff designed and developed asset management program for city sanitary sewer and water system infrastructure. Asset management databases are currently being developed for the pond certification program, storm water culverts, and water system. This objective has been rolled into a city wide effort to study and recommend an improved IT system that will provide better support and capability city wide. The asset management element is to be a major component of this effort. |
| 10. Work with the county and the WisDOT to keep the major road projects on schedule and budget. | Engineering staff continued coordinated efforts with WisDOT on Wauwatosa Road, County Line Road, Port Washington Road, Pioneer Road and the intersection of Mequon and Wausaukee Roads reconstruction and/or design. Coordinating culvert and road reconstruction on County Line Road with the City of Milwaukee. |

FY2010 Objectives

- ✦ Maintain resources (personnel, equipment, and financial) so as to be able to provide the desired level of service, professional programs, project management, and meet our duties and responsibilities.
- ✦ Work to ensure required upgrades, modifications and/or improvements and maintenance are performed to the sanitary sewer and storm water systems so as to provide a consistent level of service in all but the most extreme and unfavorable conditions. Continue to comply with NR 216 and other applicable State and Federal requirements and with MMSD Chapter 13 and the EPA with regards to Chapter 40 of the CFR parts 122 and 123 as it pertains to the City's National Pollutant Discharge Elimination System (NPDES) permit requirements.
- ✦ Continue to provide support to the Common Council, Planning Commission, Public Works Committee, Sewer Utility Board, and other standing and ad-hoc committees as required.

- ✦ Perform annual road evaluations and develop recommendations for repair, reconstruction of roads and small bridges and culverts so as to facilitate presentation to the Public Works Committee prior to December of each year.
- ✦ Provide active input and support to the MMSD for incorporation/compliance with the 2020 Facilities Plan and participation with the various related subcommittees and programs.
- ✦ Manage the capital improvement of infrastructure and facility construction projects so that all are completed on time and within the approved budget 95% of the time.
- ✦ Maintain the standard that the review for all development plats and site plans are conducted within 10 working days of receipt. Engineering review comments and recommendations should be developed within that timeline and provided to the Community Development department with 90% efficiency.
- ✦ Continue to collect and update City's infrastructure data and incorporate into GIS.

Staffing for FY2010

FY2008	FY2009	FY2010 (projected)
City Engineer (1)	City Engineer (1)	City Engineer (1)
Assistant City Engineer (1)	Assistant City Engineer (1)	Assistant City Engineer (1)
Engineering Tech. II (1)	Staff Engineer (1)	Staff Engineer (1)
Engineering Tech. I (1)	Engineering Tech. I (1)	Engineering Tech. I (1)
Engineering Tech. II Field (1)	Engineering Tech. II Field (1)	Engineering Tech. II Field (1)
Engineering Tech. II Admin.(1)	Engineering Tech. II Admin (1)	Engineering Tech. II Admin (1)
Admin. Secretary (1)	Admin. Secretary (1)	Admin. Secretary (1)
	Summer LTE (3)	Summer LTE (3)

FY2010 Estimated Revenue

\$94,140

FY2010 Budget

\$864,578

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund	2007	2008	2009	2009	2010
DEPT	058	Engineer	Actual	Actual	Adopted	Projected	Adopted
02		Salaries					
600.000		Salaries	407,830	405,865	465,074	435,599	487,859
602.000		OverTime	765	1,201	0	3,763	0
606.000		Vacation	45,095	38,880	0	38,769	0
607.000		Sick Pay	10,378	9,407	0	23,132	0
609.000		Longevity	2,850	2,610	2,790	2,340	2,940
Salaries		Total	\$466,918	\$457,963	\$467,864	\$503,604	\$490,799
03		Fringes					
752.000		Social Security	33,533	33,637	35,792	35,468	37,546
753.000		Health Insurance	101,055	82,535	88,988	84,150	102,648
754.000		Long Term Disability	2,477	2,412	2,627	2,683	2,735
755.000		Life Insurance	1,385	1,478	1,554	1,635	1,653
756.000		Retirement	54,875	49,668	53,804	53,563	59,387
757.000		Dental Insurance	3,693	4,674	4,988	4,628	4,988
759.000		Worker's Comp Insurance	11,063	12,879	12,286	13,158	14,492
Fringes		Total	\$208,080	\$187,284	\$200,039	\$195,286	\$223,449
04		MatlSupp					
621.000		Office Supplies	2,002	1,500	2,000	1,127	1,500
622.000		Work Supplies	1,189	1,957	4,000	1,085	3,000
623.000		Mileage	39	303	300	203	300
624.000		Small Tools & Equipment	255	96	0	0	300
626.000		Memberships	663	240	680	0	1,000
627.000		Books & Periodicals	0	3	0	0	0
628.000		Uniforms & Clothing	788	845	1,100	900	1,100
MatlSupp		Total	\$4,935	\$4,944	\$8,080	\$3,316	\$7,200
05		PurchServ					
641.000		Consultants	7,300	(1,212)	4,000	4,502	2,500
641.002		Consult-Dev Inspections	(3,060)	0	0	0	20,000
641.003		Consult-Pond Re-Cert	0	0	0	0	5,000
641.005		Consult-Plan Comm Support	28,273	238,155	100,000	101,912	60,000
641.006		Consult-Highland/Port Int	18,490	24,127	0	0	0
642.000		Communications	3,008	3,062	3,000	3,159	3,100
643.000		Training/Conferences	3,006	3,094	4,000	90	3,000
644.000		Printing/Publications	0	38	0	46	0
647.000		M & R	1,380	2,065	2,000	2,006	1,500
648.001		IS Equipment Leased	0	288	4,930	0	4,930
652.009		Spec Serv-Recording Fees	0	0	3,000	3,041	3,100
PurchServ		Total	\$58,397	\$269,617	\$120,930	\$114,755	\$103,130
10		Land/Bldg					
661.000		Land/Land Improvements	0	0	0	0	0
Land/Bldg		Total	\$0	\$0	\$0	\$0	\$0
11		Equipment					
663.000		Machinery & Equipment	14,013	0	0	0	40,000
664.000		Office Equipment	0	3,222	0	0	0
Equipment		Total	\$14,013	\$3,222	\$0	\$0	\$40,000
391		Transfers					
878.000		Transfers Out	0	137,430	0	0	0
Transfers		Total	\$0	\$137,430	\$0	\$0	\$0

City of Mequon
 Department Expenditure Detail
 Fiscal Year 2010 Budget

FUND 01	GenFund	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT 058	Engineer	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
Engineer	Total	<u>\$752,343</u>	<u>\$1,060,460</u>	<u>\$796,913</u>	<u>\$816,960</u>	<u>\$864,578</u>

Highway

Program Description

The Highway Division manages the infrastructure of the City as it relates to roadways and drainage system maintenance. (All related sanitary sewer maintenance is covered in a separate City budget.)

FY2009 Objectives

- Continue to work with engineering staff to meet requirements of NR216 DNR storm water program.
- Maintain safe service levels for winter snowplowing and road maintenance to meet all conditions.
- Second shift will again be implemented to reduce overtime and meet peak rush hour road safety demands this winter.
- Continue to reduce drainage complaint backlog, however road projects left less time for work.
- Propose Urban Forestry grant phase two for ash tree ID survey to prepare for EAB project when it happens. Critical since EAB has been found in Ozaukee County
- Highway crews will do as much as possible toward roadway drainage improvements in conjunction with the roadway reconstruction contractor. This will result in more actual road reconstruction mileage for the \$1 million budget

FY2009 Accomplishments

- Completed the required road sweeping and catch basin cleaning.
- Provided adequate snow/ice removal services despite severe winter and personnel/equipment issues.
- This shift proved again to be a plus for road safety at the critical evening rush hour. Also cuts down overtime.
- Completed some local drainage projects.
- Completed phase two of ID of all ash trees in the City, both public and private property. Almost 160,000 ash trees of which 44,000 are on public property.
- While the budget was trimmed to \$566,000 for 2009, \$5.2 million was borrowed toward road projects for 2009/2010.

FY2010 Objectives

- ✦ Maintain safe service levels for winter snowplowing and road maintenance to meet all conditions. Try to conserve road salt use since prices have gone up 44% for 2010.
- ✦ Second shift will again be implemented to reduce overtime and meet peak rush hour road safety demands this winter.
- ✦ Additional EAB grant money will be requested to complete the EAB inventory by classifying ash trees by health and size.
- ✦ Highway crews will do as much as possible toward roadway drainage improvements in conjunction with the roadway reconstruction contractor. This will be year two of the \$5.2 million road program.

Staffing for FY2010

FY2008	FY2009	FY2010
Director of DPW (1) FT	Director of DPW (1) FT	Director of DPW (1) FT
Operations Superintendent (1) FT	Operations Superintendent (1) FT	Operations Mgr./Park Director (.5) FT (Shared with Parks budget)
Administrative Secretary (1) FT	Administrative Secretary (1) PT	Administrative Secretary (.875) FTE (Shared with Water and Sewer budgets)
Street Operations Foreman (1) FT	Street Operations Foreman (1) FT	Street Operations Foreman (1) FT
Section Foreman (5) FT	Section Foreman (5) FT	Section Foreman (5) FT
Highway Workers (4) FT	Highway Workers (4) FT	Highway Workers (4) FT
Equipment Operations Foreman (1) FT	Equipment Operations Foreman (1) FT	Equipment Operations Foreman (1) FT
Heavy Equip. Operators (3) FT	Heavy Equip. Operators (3) FT	Heavy Equip. Operators (3) FT
Regular Equip. Operators (2) FT	Regular Equip. Operators (2) FT	Regular Equip. Operators (2) FT
Parks/Highway Worker (2) FT	Parks/Highway Worker (2) FT	Parks/Highway Worker (2) FT
Summer (5) PT	Summer (5) PT	Summer (5) PT

FY2010 Estimated Revenue

\$27,000

FY2010 Budget

\$2,362,343

City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget

FUND DEPT	01 059	GenFund Highway	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Adopted</u>	<u>2009</u> <u>Projected</u>	<u>2010</u> <u>Adopted</u>
02		Salaries					
600.000		Salaries	962,657	1,019,965	1,102,947	955,398	1,103,648
602.000		OverTime	49,738	99,873	40,000	55,803	50,000
606.000		Vacation	89,627	76,981	0	82,580	0
607.000		Sick Pay	32,805	54,924	0	24,215	0
609.000		Longevity	9,215	8,554	8,025	8,220	8,925
612.000		Part Time Help	0	0	0	0	0
Salaries		Total	<u>\$1,144,042</u>	<u>\$1,260,296</u>	<u>\$1,150,972</u>	<u>\$1,126,217</u>	<u>\$1,162,573</u>
03		Fringes					
752.000		Social Security	81,424	91,016	88,049	83,381	88,937
753.000		Health Insurance	250,245	296,272	303,379	331,979	332,598
754.000		Long Term Disability	6,042	5,571	5,360	5,479	5,766
755.000		Life Insurance	3,777	3,883	2,453	2,581	3,380
756.000		Retirement	128,025	112,273	132,362	127,880	140,671
757.000		Dental Insurance	15,479	16,051	15,257	14,061	14,790
759.000		Worker's Comp Insurance	26,650	34,234	32,679	34,990	34,328
Fringes		Total	<u>\$511,641</u>	<u>\$559,301</u>	<u>\$579,539</u>	<u>\$600,351</u>	<u>\$620,470</u>
04		MatlSupp					
621.000		Office Supplies	1,074	374	1,200	485	1,200
622.000		Work Supplies	2,647	116	3,500	797	3,500
622.004		Work Supp-Street Maint	98,696	93,500	130,000	65,131	130,000
622.005		Work Supp-Culverts	69,810	45,817	60,000	21,253	50,000
622.006		Work Supp-Snow & Ice	242,494	278,290	150,000	171,222	216,000
622.007		Work Supp-Signs/Striping	36,458	40,136	37,500	46,736	47,000
622.015		Work Supplies-Forestry	5,481	1,699	3,500	3,405	3,500
623.000		Mileage	0	0	0	0	0
624.000		Small Tools & Equipment	1,287	437	2,500	868	2,500
626.000		Memberships	262	410	600	492	600
627.000		Books & Periodicals	0	0	0	0	0
628.000		Uniforms & Clothing	7,948	6,826	6,800	3,251	6,800
MatlSupp		Total	<u>\$466,156</u>	<u>\$467,605</u>	<u>\$395,600</u>	<u>\$313,639</u>	<u>\$461,100</u>
05		PurchServ					
641.000		Consultants	0	0	0	0	0
642.000		Communications	4,461	3,633	4,000	3,472	4,000
643.000		Training/Conferences	1,142	777	2,000	639	2,000
644.000		Printing/Publications	0	0	0	0	0
646.000		Utilities	5,884	7,857	6,300	8,983	6,600
647.000		M & R	10,272	14,703	14,000	16,753	14,000
647.009		M & R Forestry	411	0	10,000	7,270	3,500
648.000		Rentals	73	0	0	0	0
648.001		IS Equipment Leased	0	0	2,062	0	0
655.010		Electric-Street Lights	53,128	56,354	62,000	60,913	62,000
PurchServ		Total	<u>\$75,371</u>	<u>\$83,325</u>	<u>\$100,362</u>	<u>\$98,030</u>	<u>\$92,100</u>
10		Land/Bldg					
661.000		Land/Land Improvements	0	0	0	0	0
662.000		Bldg/Bldg Improvements	0	0	0	0	0
667.000		Tree Planting	0	0	0	0	0
Land/Bldg		Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11		Equipment					
663.000		Machinery & Equipment	26,100	26,058	26,100	26,100	26,100

City of Mequon
 Department Expenditure Detail
 Fiscal Year 2010 Budget

FUND	01	GenFund		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	059	Highway		<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
664.000		Office Equipment		0	0	0	0	0
		Equipment	Total	<u>\$26,100</u>	<u>\$26,058</u>	<u>\$26,100</u>	<u>\$26,100</u>	<u>\$26,100</u>
		391	Transfers					
878.000		Transfers Out		0	44,419	0	0	0
		Transfers	Total	<u>\$0</u>	<u>\$44,419</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		Highway	Total	<u>\$2,223,310</u>	<u>\$2,441,005</u>	<u>\$2,252,573</u>	<u>\$2,164,337</u>	<u>\$2,362,343</u>

Recycling/Landfill

Program Description

The City operates the brush and yard waste site on Bonniwell Road and a public building recycling program in its public buildings to satisfy DNR requirements.

Wednesday summer hours were changed in 2005 to provide early and late access. An average of 30% of the Wednesday customers utilized those hours at very little cost to the City. We have continued those hours each year. Staffed primarily by part time worker. Open 19 ½ hours per week. No changes anticipated for the 2010 season. Permit revenue exceeds out of pocket costs.

FY2010 Budget
\$18,743

City of Mequon
 Department Expenditure Detail
 Fiscal Year 2010 Budget

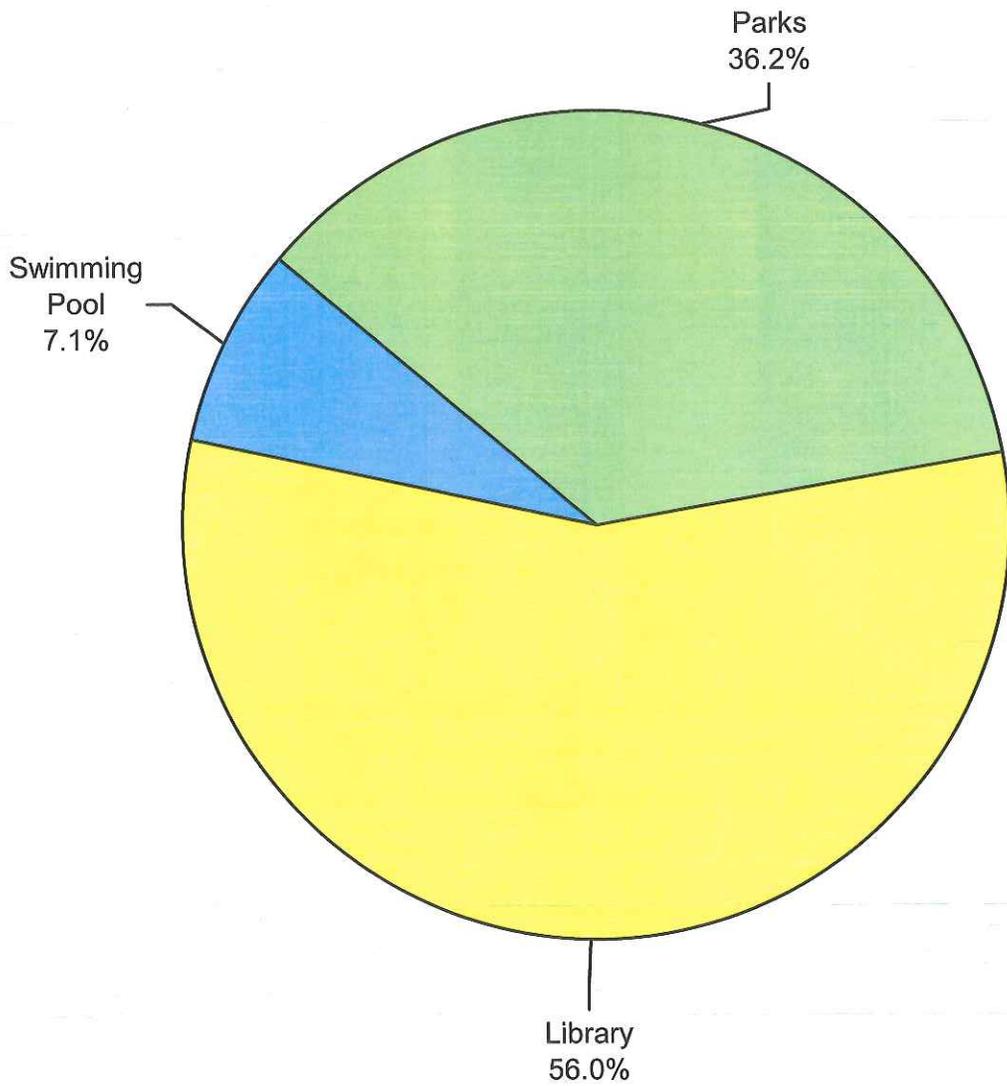
FUND	01	GenFund		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	068	Recy/Land		<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
	02	Salaries						
600.000		Salaries		5,339	5,890	7,000	6,463	7,000
607.000		Sick Pay		0	0	0	0	0
Salaries		Total		<u>\$5,339</u>	<u>\$5,890</u>	<u>\$7,000</u>	<u>\$6,463</u>	<u>\$7,000</u>
	03	Fringes						
752.000		Social Security		408	451	536	494	536
759.000		Worker's Comp Insurance		164	193	202	215	207
Fringes		Total		<u>\$572</u>	<u>\$644</u>	<u>\$738</u>	<u>\$710</u>	<u>\$743</u>
	04	MatlSupp						
621.000		Office Supplies		0	0	0	0	0
622.000		Work Supplies		0	0	0	0	0
MatlSupp		Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	05	PurchServ						
642.000		Communications		0	0	0	0	0
644.000		Printing/Publications		0	0	0	0	0
648.000		Rentals		12,275	2,626	13,000	9,381	11,000
651.000		Miscellaneous Services		0	0	0	542	0
PurchServ		Total		<u>\$12,275</u>	<u>\$2,626</u>	<u>\$13,000</u>	<u>\$9,923</u>	<u>\$11,000</u>
Recy/Land		Total		<u>\$18,187</u>	<u>\$9,160</u>	<u>\$20,738</u>	<u>\$17,095</u>	<u>\$18,743</u>

Community Enrichment

- . Library**
- . Swimming Pool**
- . Park Maintenance &
Development**

CITY OF MEQUON

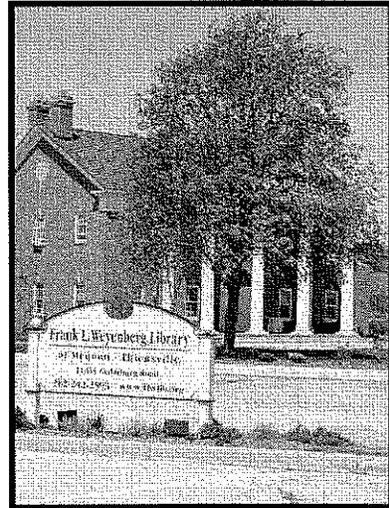
2010 Community Enrichment Budget Percentages by Department



Library Services

Program Description

This account provides for the quarterly payments associated with the annual appropriation by the City to financially support the Weyenberg Library operation based upon the joint agreement between the City of Mequon and the Village of Thiensville along with state mandates and funding formulas.



Staffing for FY2010

FY 2008	FY2009	FY2010
N/A	N/A	N/A

City of Mequon
 Department Expenditure Detail
 Fiscal Year 2010 Budget

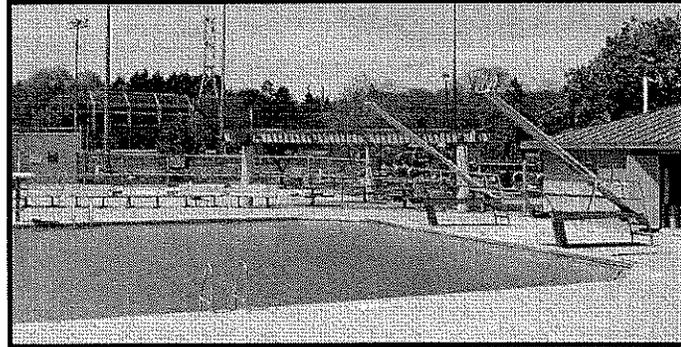
FUND	01	GenFund		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	071	LibrarySer		<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
	04	MatlSupp						
	649.000	Grants		855,000	880,650	898,263	898,263	0
		MatlSupp	Total	<u>\$855,000</u>	<u>\$880,650</u>	<u>\$898,263</u>	<u>\$898,263</u>	<u>\$0</u>
		LibrarySer	Total	<u>\$855,000</u>	<u>\$880,650</u>	<u>\$898,263</u>	<u>\$898,263</u>	<u>\$0</u>

Swimming Pool

Program Description

This budget provides all funds necessary for the operation of the City pool to include labor, supplies and utilities.

Attendance and revenue was up slightly in 2009. Favorable weather and implementing a photo ID pass system helped increase pool revenue.



FY2009 Objectives

1. Implement a more accurate pass system to increase revenue
2. Hire a consultant to perform inspection of pool operating systems
3. Repair and replace damaged and missing tile

FY2009 Accomplishments

- Purchased and implemented pool ID pass system confirming residency
- Inspected pool drains for compliance with Virginia Graeme Baker Act
- Completed maintenance on tile located in gutter area and floor of the pool

FY2010 Objectives

- ✚ In 2010 the pool will begin using water provided by the Mequon Water Utility. The utility area of the pool budget reflects an increase due to fees charged for the water.
- ✚ No other major projects are planned for 2010. We will need to confirm the status of the concessions for 2010.

FY2010 Estimated Revenue

\$61,000

FY2010 Budget

\$124,564

City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget

FUND	01	GenFund		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	072	SwimPool		<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
	02	Salaries						
600.000		Salaries		56,251	54,054	63,080	63,369	65,600
602.000		OverTime		588	1,211	1,500	2,075	1,500
		Salaries	Total	<u>\$56,839</u>	<u>\$55,266</u>	<u>\$64,580</u>	<u>\$65,444</u>	<u>\$67,100</u>
	03	Fringes						
752.000		Social Security		4,348	4,228	4,940	5,007	5,133
759.000		Worker's Comp Insurance		1,130	1,834	1,752	1,880	1,981
		Fringes	Total	<u>\$5,478</u>	<u>\$6,062</u>	<u>\$6,692</u>	<u>\$6,886</u>	<u>\$7,114</u>
	04	MatlSupp						
622.000		Work Supplies		13,548	16,565	14,600	16,987	15,000
628.000		Uniforms & Clothing		1,698	1,596	1,600	1,350	1,600
		MatlSupp	Total	<u>\$15,245</u>	<u>\$18,161</u>	<u>\$16,200</u>	<u>\$18,337</u>	<u>\$16,600</u>
	05	PurchServ						
641.000		Consultants		0	0	0	0	0
642.000		Communications		1,280	701	0	248	0
646.000		Utilities		263	450	500	487	6,500
647.000		M & R		2,330	4,807	3,500	3,020	4,000
655.000		Electric		8,600	8,551	10,800	10,288	11,500
657.000		Gas		6,736	12,793	11,500	8,285	11,750
		PurchServ	Total	<u>\$19,209</u>	<u>\$27,302</u>	<u>\$26,300</u>	<u>\$22,329</u>	<u>\$33,750</u>
	10	Land/Bldg						
661.000		Land/Land Improvements		0	0	0	0	0
662.000		Bldg/Bldg Improvements		127	1,199	0	0	0
		Land/Bldg	Total	<u>\$127</u>	<u>\$1,199</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	11	Equipment						
663.000		Machinery & Equipment		0	0	0	0	0
		Equipment	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	391	Transfers						
878.000		Transfers Out		0	20,000	0	0	0
		Transfers	Total	<u>\$0</u>	<u>\$20,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		SwimPool	Total	<u>\$96,898</u>	<u>\$127,989</u>	<u>\$113,772</u>	<u>\$112,995</u>	<u>\$124,564</u>

Parks Maintenance and Development

Program Description

As requested by the Appropriations Committee, all Park related expenditures are now reflected in one budget. The Parks Maintenance Division of Public Works is responsible for all City park maintenance, exterior maintenance for all City buildings, the Forestry Program, median maintenance and Interurban Trail maintenance. With assistance from the Park Board, improvements to our park system are implemented. The Parks Department is also responsible for scheduling events and rentals, collection of fees, and the coordination of stewardship groups and athletic organizations.

FY2009 Objectives

FY2009 Accomplishments

- | | |
|--|---|
| 1. Continue landscape maintenance and support all activities related to Park and Nature Preserves. | Provided outdoor maintenance for all City facilities, supported sports teams, Scout projects, volunteers and stewards at Parks and Nature Preserves. Assisted with larger events that are held at Park facilities. |
| 2. Reduce overtime for weekend activities. | Utilized seasonal worker to eliminate overtime for weekend maintenance. |
| 3. Support citywide snow removal efforts. | Provided safe winter snow removal for all City buildings. Crews also assisted with road plowing and salting as needed. |
| 4. Improve trails and access at Nature Preserves as outlined in the Comprehensive Plan. | Improved the trail system at Grasslyn Nature Preserve by adding compacted gravel. Created a parking area and landscaped the property at Swan and County Line Roads. Costs were minimized by working with the contractor that resurfaced Swan Road. Walking trails will also be mowed. |
| 5. Continue efforts to implement Town Center plans. | Supported the planning efforts for the Town Center and proposed Riverfront Park. |
| 6. Assist volunteers and promote fund raising and donations. | Supported volunteers, stewards and Scout projects. Received and applied donations for improvements and projects. Assisted with coordinating the Family Fun Before the Fourth event. |

FY2010 Objectives

- ✦ Continue to provide landscape maintenance and provide support for all Park and Nature Preserve activities. Provide median maintenance and snow removal as required.
- ✦ Begin the replacement of Park picnic tables and equipment; many pieces are in excess of 30 years old.
- ✦ Continue with the creation of small gravel parking lots, walking trails and boardwalks at sites that are currently not accessible.
- ✦ Construction of an open air pavilion at Lemke Park by applying funds on hand and donations. Several sports groups have provided letters of support and offers of funding assistance.
- ✦ Continue to promote and provide support to volunteers and Scout groups.

Staffing for FY2010

FY 2008	FY2009	FY2010
Parks & Building Maintenance Worker (2) FT	Parks & Building Maintenance Worker (2) FT	Parks & Building Maintenance Worker (2) FT
Parks/Hwy Worker (2) FT	Parks/Hwy Worker (2) FT	Parks/Hwy Worker (2) FT
City Forester (1) FT	City Forester (1) FT	City Forester (1) FT
Summer (5) PT	Summer (5) PT	Summer (5) PT
	Weekend Seasonal (1) PT	Weekend Seasonal (1) PT
Parks Director (1) FT	Parks Director (1) FT	Parks Director (.5) FT (shared with highway budget)
Parks Secretary (1) PT	Parks Secretary (1) PT	Parks Secretary (1) PT

FY2010 Estimated Revenue

\$30,000

FY2010 Budget

\$581,581

City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget

FUND DEPT	01 074	GenFund PksMaint	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Adopted</u>	<u>2009</u> <u>Projected</u>	<u>2010</u> <u>Adopted</u>
02		Salaries					
600.000		Salaries	269,166	278,509	330,239	291,860	306,555
602.000		OverTime	7,842	11,068	4,600	5,232	1,600
606.000		Vacation	25,572	27,609	0	31,039	0
607.000		Sick Pay	5,327	7,385	0	5,108	0
609.000		Longevity	2,898	2,682	3,333	3,090	3,045
Salaries		Total	<u>\$310,805</u>	<u>\$327,252</u>	<u>\$338,172</u>	<u>\$336,329</u>	<u>\$311,200</u>
03		Fringes					
752.000		Social Security	23,059	24,317	25,870	24,234	23,807
753.000		Health Insurance	50,417	61,170	65,967	66,438	89,335
754.000		Long Term Disability	1,243	1,206	1,357	1,384	1,507
755.000		Life Insurance	883	947	951	1,001	995
756.000		Retirement	45,698	41,905	35,554	39,285	37,655
757.000		Dental Insurance	3,437	3,499	3,735	3,679	4,281
759.000		Worker's Comp Insurance	6,846	9,867	9,418	10,084	9,189
Fringes		Total	<u>\$131,583</u>	<u>\$142,911</u>	<u>\$142,852</u>	<u>\$146,105</u>	<u>\$166,769</u>
04		MatlSupp					
620.000		Janitor Supplies	1,958	2,072	2,200	2,807	2,500
621.000		Office Supplies	135	305	350	406	0
622.000		Work Supplies	3,834	6,946	26,000	23,376	18,000
622.008		Work Supp-Rotary Park	7,883	8,523	8,500	8,250	8,500
622.009		Work Supp-City Hall Park	4,106	2,392	5,000	3,877	5,000
622.010		Work Supp-Blvd/Bike Trail	3,230	3,432	4,000	3,368	4,000
622.013		Work Supplies-River Barn	6,490	4,935	6,000	5,220	6,000
622.014		Work Supplies-Lemke	2,913	2,416	3,500	1,660	3,500
622.019		Work Supp-Garrisons Glen	0	0	1,500	362	1,500
622.020		Work Supp-Settlers Park	0	0	3,000	1,056	3,000
623.000		Mileage	0	0	100	0	0
624.000		Small Tools & Equipment	1,258	1,517	1,500	1,320	1,500
626.000		Memberships	270	265	400	430	0
627.000		Books & Periodicals	15	35	200	45	0
628.000		Uniforms & Clothing	1,000	1,460	1,100	660	1,100
MatlSupp		Total	<u>\$33,093</u>	<u>\$34,297</u>	<u>\$63,350</u>	<u>\$52,837</u>	<u>\$54,600</u>
05		PurchServ					
641.000		Consultants	0	2,400	3,000	0	0
642.000		Communications	1,585	1,130	1,750	708	1,250
643.000		Training/Conferences	0	0	350	50	500
646.000		Utilities	2,878	3,488	3,500	3,916	3,500
647.000		M & R	20,811	23,447	25,000	22,131	26,500
648.000		Rentals	1,250	2,052	3,000	1,663	3,300
648.001		IS Equipment Leased	0	0	412	0	412
655.011		Electric-Rotary Park	8,529	6,501	8,500	8,318	8,700
655.013		Electric-Yankee Settler	0	0	0	0	0
655.014		Electric-River Barn	1,181	1,119	1,600	1,141	1,400
657.009		Gas-Rotary Park	1,265	1,817	2,000	1,963	2,250
657.011		Gas-River Barn	908	1,167	1,500	950	1,200
657.012		Gas-Yankee Settler	0	0	0	0	0
PurchServ		Total	<u>\$38,407</u>	<u>\$43,120</u>	<u>\$50,612</u>	<u>\$40,840</u>	<u>\$49,012</u>
10		Land/Bldg					
661.000		Land/Land Improvements	0	0	0	0	0
661.003		Land-Rotary Park	1,500	2,385	0	0	0

**City of Mequon
Department Expenditure Detail
Fiscal Year 2010 Budget**

FUND	01	GenFund	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
DEPT	074	PksMaint	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
661.006		Land-River Barn Park	10,000	0	0	0	0
661.007		Land-Lemke Park	0	3,695	0	0	0
661.016		Land-Nature Preserves	1,969	5,693	0	0	0
661.017		Land-Small Parks	7,500	3,700	0	0	0
662.000		Bldg/Bldg Improvements	2,500	0	0	0	0
Land/Bldg		Total	<u>\$23,469</u>	<u>\$15,472</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
391		Transfers					
878.000		Transfers Out	0	15,412	0	0	0
Transfers		Total	<u>\$0</u>	<u>\$15,412</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
PksMaint		Total	<u><u>\$537,356</u></u>	<u><u>\$578,465</u></u>	<u><u>\$594,986</u></u>	<u><u>\$576,111</u></u>	<u><u>\$581,581</u></u>

Glossary

This budget document contains a variety of terminology that may not be commonly understood outside of public accounting and governmental organizations. This glossary has been prepared to assist the reader in understanding these terms when reviewing this budget.

ACCRUAL ACCOUNTING – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of the related cash flow.

APPROPRIATION – A legal authorization granted by the City Council which passes a budget ordinance authorizing the budgeted expenditures and establishing the property tax levy for the upcoming fiscal year.

BALANCED BUDGET – A budget where approved expenditures are equal to the estimated revenues.

BEGINNING FUND BALANCE – The amount of reserves carried forward from the previous year.

BOND – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. Bonds can be issued to finance the construction costs of major capital projects such as buildings, roads, etc.

BUDGET – A plan of financial operation containing an estimate of proposed expenditures for a given period of time and the proposed means of financing them through taxes, borrowing, or other estimated revenue sources. The period of time the city uses is one fiscal year from January 1 – December 31.

BUDGET CALENDAR – A schedule of the different phases of budget development and a the general timeframe in which they occur.

CAPITAL IMPROVEMENT PROGRAM (CIP) – A multi-year plan to estimate the City's capital needs and to assist in determining what the planning, scheduling, and financial resources will be necessary to complete those projects.

DEBT SERVICE – The annual payments of principal and interest on the City's Bonds and Notes.

ENTERPRISE FUND – A fund established for an area of City operations which is similar to a business type activity and which supports its own services from fees or charges.

EQUALIZED VALUE – The State's estimate of the full value of property used to apportion (divide) the property tax levies of the counties, school districts, and municipalities among tax districts.

FISCAL YEAR – The one year period that defines a budget cycle. In the case of the City of Mequon the fiscal period is from January 1 - December 31.

FRINGE BENEFITS – These include the cost of Social Security, retirement, workers compensation, group health, dental, and life insurance premiums paid by the City for the benefit of City employees. These costs are over and above the cost of salaries and wages paid to employees.

FULL FAITH AND CREDIT – A pledge of the City’s taxing power to repay debt obligations

FTE (FULL TIME EQUIVALENT) – One full time equivalent is equal to one full time staff person, or the combination of part-time staff persons who work a total of 2080 hours in a year.

GENERAL OBLIGATION BONDS / NOTES – Bonds / Notes that finance a variety of public improvement projects which pledge the full faith and credit of the City.

GFOA – The Government Finance Officer Association is an organization whose objective is to enhance and promote the professional management of governments.

IN LIEU OF TAXES – A payment to the City by benefactors of City services who are tax exempt, i.e.: certain utilities, non-profit organizations, who chose or must pay a “tax equivalent amount”.

INTERGOVERNMENTAL REVENUES – Revenues that are received by the City from other units of government such as the State of Wisconsin, Ozaukee County, or Federal funds.

LGIP – The Local Government Investment Pool is a resource for municipalities to invest reserve funds that is in compliance with the regulatory requirements of the State of Wisconsin.

NON-LAPSING ACCOUNT – An account used to carry forward the remaining balances from one fiscal years appropriation into the next year for expenditure.

OVERLAPPING GOVERNMENT – The situation that occurs when a property may be located in a variety of different taxing districts; such as the State of Wisconsin and Ozaukee County and City of Mequon and the Mequon-Thiensville school district.

REVENUE – Income for the fiscal year; the major categories of revenue are taxes, intergovernmental payments, licenses and permits, public charges for services, fines and forfeitures, miscellaneous, and investment income. Intergovernmental payments are payments from other government units such as the State of Wisconsin or other municipalities.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

TAX INCREMENTAL DISTRICT (TID) – A district created by local governments under State Statute whereby public improvement expenditures within the district are financed by the levy on the incremental increase in the property values within the district.

TAX LEVY – The total amount to be raised by general property taxes to be used to fund the annual budget adopted by the City.

TAX RATE – The amount of tax levied for each \$1,000 of valuation. The equalized (full) value tax rate is calculated by using the equalized value of the property for the City. The assessed value tax rate is calculated by using the assessed value of property.

TAXING DISTRICT – A geographic area that includes the properties that are subject to the taxing authority of the unit of government, such as the City of Mequon.