



# CITY OF MEQUON WISCONSIN

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# 2023 ANNUAL BUDGET

*Preserving Quality of Life*



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# CITY OF MEQUON, WISCONSIN

## DIRECTORY OF OFFICIALS

As of December 31, 2022

### ELECTED OFFICIALS

Mayor Andrew Nerbun

#### Common Council

District 1	Alderman Robert Strzelczyk	District 2	Alderman Glenn Bushee
District 3	Alderman Dale Mayr	District 4	Alderman Jeffrey Hansher
District 5	Alderman Mark Gierl	District 6	Alderman Brian Parrish
District 7	Alderwoman Kathleen Schneider	District 8	Vacant

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### APPOINTED OFFICIALS

William Jones, City Administrator

Justin Schoenemann, Assistant City Administrator

Caroline Fochs, City Clerk

Patrick Pryor, Police Chief

David Bialk, Fire Chief

Jennifer Engroff, Finance Director

Kristen Lundeen, Public Works Director/City Engineer

Kimberly Tollefson, Planning and Community Development Director

Mike Grota, City Assessor

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Mequon  
Wisconsin**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morill*

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 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 mostly farms.



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 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 Ascension 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. The City of Mequon was voted the 41<sup>st</sup> best place to live in 2017 by Money Magazine.

## Government

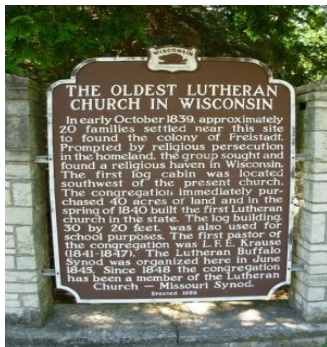
The Common Council is the duly elected legislative and policy-making body of the City of Mequon. The fundamental job of the Common Council is to make policy decisions for the City based on relevant and accurate information received from the full-time City Administrator and his staff. Four standing committees 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 the Indian word "Miquan" which means "ladle" because the river in Mequon was shaped like an Indian ladle.

During 1839, the first 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, 20 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 the 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 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 Mequon status as a City. The 23<sup>rd</sup> 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<sup>th</sup> 1957.

## Economic Development

The business environment in the City of Mequon has been a strong driving force since that founding of the community. New business, 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.

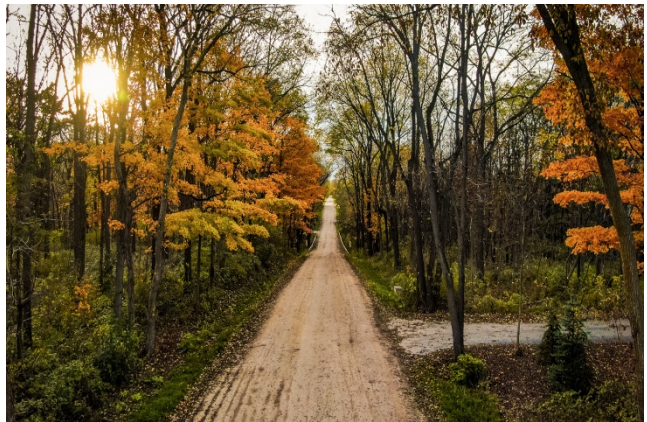
The areas location directly off I-43, provides links to several other major interstates, and affords easy transport for businesses. Its position in the heart of the Midwest transportation network puts it within proximity to half of the country's population, in addition to 65 percent of the U.S.'s manufacturing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



**CITY OF MEQUON**  
**ADDITIONAL DEMOGRAPHIC INFORMATION**

	2016	2022		2016	2022
<b>Gender Composition</b>			<b>Population</b>	1960	8,543
Female	52.0%	51.3%		1970	12,150
Male	48.0%	48.7%		1980	16,193
				1990	18,885
<b>Race Comparison</b>	<b>2016</b>	<b>2022</b>		2000	21,823
White	92.8%	89.8%		2010	23,132
Black or African American	2.4%	1.8%		2018	24,238
American Indian, Eskimo	0.2%	0.1%		2021	25,142
Asian or Pacific Islander	3.2%	3.5%			
Other	1.4%	4.8%	<b>Housing Valuations</b>	<b>2016</b>	<b>2,022</b>
			\$0 - \$99,000	0.52%	3.26%
<b>Age Composition</b>	<b>2016</b>	<b>2022</b>	\$100,000 - \$199,000	8.78%	6.40%
Under 5 years	4.3%	6.3%	\$200,000 - \$299,000	30.12%	19.72%
6-17 years	20.4%	23.4%	\$300,000 - \$399,000	19.81%	22.11%
18-64 years	53.6%	48.1%	\$400,000 - \$499,000	13.59%	12.93%
65 and over years	21.7%	22.2%	\$500,000 - \$799,000	19.05%	23.49%
			\$800,000 - \$999,000	3.78%	5.42%
<b>Average Persons Per Household</b>	<b>2016</b>	<b>2022</b>	\$1,000,000 & up	4.36%	6.66%
	2.49	2.63			
			<b>Assessed Value</b>	<b>2016</b>	<b>2022</b>
<b>Educational Attainment*</b>	<b>2016</b>	<b>2021</b>	Average	\$ 439,270	\$ 560,842
High School Diploma or higher	97.9%	98.4%	Median	\$ 340,000	\$ 392,200
Bachelors degree or higher	63.3%	70.6%			
Population 25 years and older*			<b>Household Income</b>	<b>2016</b>	<b>2020</b>
			Less than \$10,000	2.9%	1.8%
<b>Occupational Composition</b>	<b>2016</b>	<b>2020</b>	\$10,000 - \$20,000	1.8%	4.1%
Managerial & Professional	64.4%	64.5%	\$20,000 - \$30,000	5.3%	5.0%
Service Occupations	11.9%	10.0%	\$30,000 - \$40,000	7.3%	4.9%
Sales and Office Occupations	17.3%	18.9%	\$40,000 - \$74,999	21.3%	15.6%
Construction & Repair Occupations	3.2%	2.3%	\$75,000 - \$99,999	10.4%	8.1%
Production and Transportation	3.2%	4.3%	\$100,000 - 149,999	21.2%	17.7%
			\$150,000 +	29.8%	42.8%
<b>Breakdown of Housing Units</b>	<b>2010</b>	<b>2015</b>	<b>Median Household Income</b>	<b>2016</b>	<b>2021</b>
Total Dwelling Units	9,283	9,876		\$ 101,986	\$ 135,425
Single Family	7,041	7,251			
Plex (2-4 units/bldg.)	1,551	1,555			
Multi-Family (5+ units/bldg.)	689	730			

Sources: U.S. Census Bureau, Data USA  
Housing Valuations per 2022 Real Estate Tax Roll

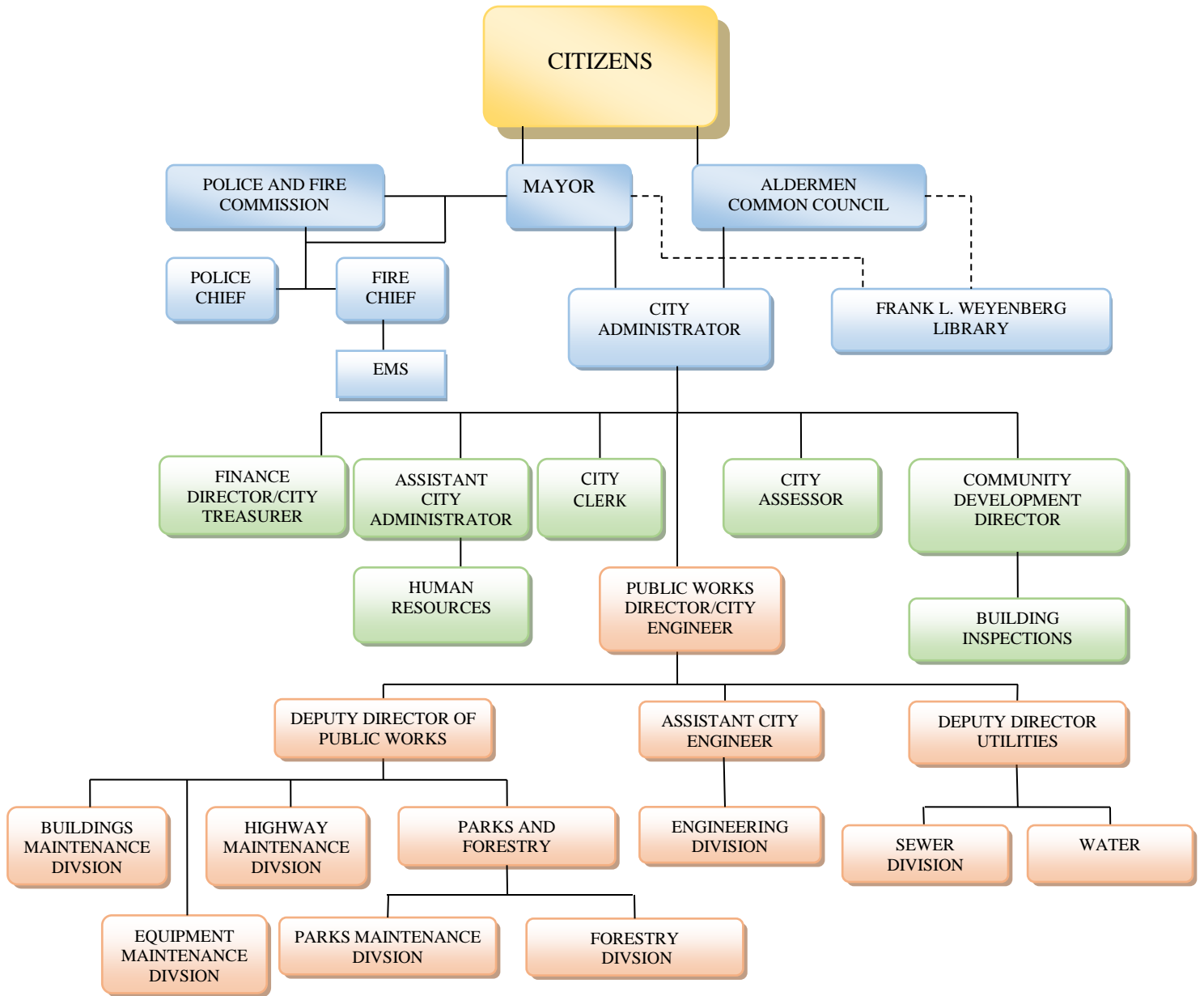
**CITY OF MEQUON  
OTHER COMMUNITY INFORMATION**

<b>GENERAL:</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Area in Square Miles	46.88	46.88	46.88	46.88	46.88
Households	10,035	10,090	10,102	10,146	10,188
Population (Estimated)	24,238	24,375	24,422	25,142	25,200
Equalized Valuations (\$000)	4,797,854	5,048,795	5,232,431	5,403,150	5,997,009
<b>PUBLIC SAFETY</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Number of Police Stations	1	1	1	1	1
Number of Sworn Police Officers	39	39	39	39	39
Number of Fire Stations	2	2	2	2	2
<b>PARKS</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Acres of Parkland	1,318.40	1,318.40	1,318.40	1,318.40	1,318.40
Number of Parks	27	27	27	27	27
<b>INFRASTRUCTURE</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Miles of State Highway System	15.45	17.54	17.54	17.54	17.54
Miles of County Highway System	9.77	9.77	9.77	9.77	9.77
Miles of Local Roads and Streets	210.92	212.98	212.98	213.32	213.32
Miles of Sanitary Sewer Main	163.14	165.49	165.91	166.24	166.27
Miles of Water Main	93.80	94.59	95.01	95.72	95.97
Number of Bridges	17	17	17	17	17
Miles of Off-Road Bike Trails	12.29	12.29	12.29	12.29	12.29

**CITY OF MEQUON**  
**2022 Top 20 Taxpayers/Assessed Values**

	<b>Taxpayer</b>	<b>Type of Property/Business</b>	<b>Assessed Value</b>	<b>Est Fair Market Value</b>	<b>Net Tax</b>
1	Newcastle Place	Senior Living	\$ 62,807,000	\$ 68,338,500	\$ 855,981
2	HSRE Froedtert Health Mequon MOB LLC	Healthcare	\$ 38,837,200	\$ 42,257,600	\$ 529,279
3	Centro Bradely SPE 1 LLC	Commercial	\$ 35,288,200	\$ 38,396,100	\$ 480,908
4	Mequon Spur 16 LLC	Mixed Use	\$ 32,770,600	\$ 35,656,800	\$ 446,473
5	MMAC 150 Aurora LLC	Healthcare	\$ 28,795,900	\$ 31,332,000	\$ 392,419
6	RA Mequon Fee Owner LLC	Manufacturing	\$ 28,573,700	\$ 31,090,200	\$ 389,391
7	5401 W Donges Bay Owner LP	Manufacturing	\$ 21,697,000	\$ 23,607,900	\$ 295,664
8	Foxtown Apartments LLC	Residential Living	\$ 20,488,500	\$ 22,293,000	\$ 279,192
9	HSRE Childrens Mequon MOB LLC	Healthcare	\$ 19,788,900	\$ 21,531,800	\$ 269,657
10	RL Mequon LLC, AK 4 Holdings LLC, Et al	Mixed Use	\$ 16,679,700	\$ 18,148,700	\$ 227,279
11	St. Mary's Hospital of Milwaukee	Healthcare	\$ 16,490,300	\$ 18,412,200	\$ 224,034
12	Store Master Funding XIX LLC	Manufacturing	\$ 16,330,100	\$ 17,768,300	\$ 222,514
13	Mequon Reserve LLC	Residential Living	\$ 15,606,500	\$ 16,981,000	\$ 212,652
14	MMPF III Mequon WI LLC	Healthcare	\$ 15,344,900	\$ 16,698,600	\$ 209,086
15	Mequon Trail Townhomes LLP	Residential Living	\$ 14,451,900	\$ 15,724,700	\$ 196,855
16	Benchmark Investments XII LP	Senior Living	\$ 12,951,400	\$ 14,092,000	\$ 176,403
17	Highlands at Riverwalk LLC	Senior Living	\$ 11,436,100	\$ 12,443,300	\$ 155,811
18	Glen Oaks Office Park LLC	Commercial	\$ 11,376,700	\$ 12,390,300	\$ 154,941
19	BMSL Mequon LLC	Senior Living	\$ 10,346,500	\$ 11,257,700	\$ 140,960
20	Milwaukee Dermond LLC	Residential Living	\$ 9,800,000	\$ 10,663,100	\$ 133,511

# City of Mequon Organization Chart



**CITY OF MEQUON**  
**2023 Budgeted Full-Time Equivalency (FTE)**

	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
<b>ELECTED OFFICIALS</b>					
<b>MAYOR</b>	1.00		1.00		---
<b>COMMON COUNCIL</b>	8.00		8.00		---
<b>ADMINISTRATION</b>					
City Administrator	1.00	1.00		1.00	
Executive Assistant	1.00	1.00		1.00	
	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>
<b>CITY CLERK / ELECTIONS</b>					
City Clerk	1.00	1.00		1.00	
Deputy Clerk	3.00	1.00	2.00	1.95	
	<b>4.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.95</b>	<b>2.95</b>
<b>COMMUNITY DEVELOPMENT</b>					
Director	1.00	1.00		1.00	
Assistant Director	1.00	1.00		1.00	
Associate Planner	1.00	1.00		1.00	
Administrative Secretary	1.00		1.00	0.50	
	<b>4.00</b>	<b>3.00</b>	<b>1.00</b>	<b>3.50</b>	
<b>Inspections Division</b>					
Buildings Inspection Supervisor	1.00	1.00		1.00	
Multi-Certified Inspector	2.00	2.00		2.00	
Permit Coordinator	1.00	1.00		1.00	
Administrative Secretary	1.00	1.00		1.00	
	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>8.50</b>
<b>INFORMATION TECHNOLOGY</b>					
Information Technology Manager	1.00	1.00		1.00	
Information Technology Associate	1.00		1.00	0.32	
	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.32</b>	<b>1.32</b>
<b>FINANCE</b>					
Director/Treasurer	1.00	1.00		1.00	
Assistant Director	1.00	1.00		1.00	
Accounting Assistant	2.00	2.00		2.00	
Assessment Technician	1.00	1.00		1.00	
	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>5.00</b>
<b>HUMAN RESOURCES</b>					
Assistant City Administrator	1.00	1.00		1.00	
Human Resources Assistant	1.00	1.00		1.00	
	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>
<b>PUBLIC WORKS</b>					
<b>Administration</b>					
Director Public Works/City Engineer	1.00	1.00		1.00	
Deputy Director of Public Works	1.00	1.00		1.00	
Administrative Secretary	1.00	1.00		1.00	
	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	

**Engineering Division**

Deputy Director of Utilities	1.00	1.00		1.00
Assistant City Engineer	1.00	1.00		1.00
Engineering Field Coordinator	1.00	1.00		1.00
Engineering Technician I	2.00	2.00		2.00
Administrative Secretary	1.00		1.00	0.80
Summer Worker	1.00	1.00		
	<b>7.00</b>	<b>6.00</b>	<b>1.00</b>	<b>5.80</b>

**Highway Division**

Highway Superintendent	1.00	1.00		1.00
Highway Section Foreman	4.00	4.00		4.00
Highway Worker	4.00	4.00		4.00
Highway/Parks Worker	1.00	1.00		1.00
Equipment Operator	4.00	4.00		4.00
Summer Worker	4.00	4.00		
	<b>18.00</b>	<b>18.00</b>	<b>0.00</b>	<b>14.00</b>

**Forestry Division**

Parks and Forestry Superintendent	0.50	0.50		0.50
Forestry Maintenance Worker	2.00	2.00		2.00
Forestry Intern	1.00	1.00		
	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>	<b>2.50</b>

**Parks Maintenance Division**

Parks and Forestry Superintendent	0.50	0.50		0.50
Parks Maintenance Worker	2.00	2.00		2.00
Highway/Parks Worker	1.00	1.00		1.00
Summer Worker	4.00	4.00		
Seasonal Week-End Worker	1.00		1.00	
	<b>8.50</b>	<b>7.50</b>	<b>1.00</b>	<b>3.50</b>

**Buildings Division**

Buildings Superintendent	1.00	1.00		1.00
Buildings Maintenance Worker	2.00	2.00		2.00
	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>

**Equipment Maintenance Division**

Fleet Superintendent	1.00	1.00		1.00
Mechanic	2.00	2.00		2.00
	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>

**Recycling Division**

Recycling/Landfill Attendant	1.00		1.00	0.50
	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.50</b>

**Wastewater Division**

Wastewater Superintendent	1.00	1.00		1.00
Wastewater Maintenance Foreman	1.00	1.00		1.00
Wastewater Maintenance Worker	4.00	4.00		4.00
	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>6.00</b>

**Mequon Pool**

Lead Manager	1.00		1.00	
Summer Assistant Manager	2.00		2.00	
Summer Lifeguard	20.00		20.00	
Summer Bathhouse Assistant	2.00		2.00	
	<b>25.00</b>	<b>0.00</b>	<b>25.00</b>	<b>0.00</b>

**41.30****POLICE**

Chief of Police	1.00	1.00		1.00
Administrative Coordinator	1.00	1.00		1.00
	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>

**Administration Division**

Captain	1.00	1.00		1.00	
Sergeant	1.00	1.00		1.00	
Records Clerk	1.00	1.00		1.00	
Administrative Clerk	5.00	4.00	1.00	4.50	
Public Safety IT Specialist	1.00	1.00		1.00	
	<b>9.00</b>	<b>8.00</b>	<b>1.00</b>	<b>8.50</b>	
<b>Operations Division</b>					
Captain	1.00	1.00		1.00	
Sergeant	6.00	6.00		6.00	
Detective	3.00	3.00		3.00	
Acting Detective	1.00	1.00		1.00	
Drug Enforcement Officer	2.00	2.00		2.00	
School Liaison Officer	2.00	2.00		2.00	
Patrol Officer	22.00	22.00		22.00	
Police Reserves (16 - Volunteer)	---	---	---	---	
	<b>37.00</b>	<b>37.00</b>	<b>0.00</b>	<b>37.00</b>	<b>47.50</b>
<b>GRAND TOTAL</b>	<b>159.00</b>	<b>117.00</b>	<b>42.00</b>	<b>110.57</b>	

**Summary of Budgeted FTE Positions 2019 - 2023**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Net Change 2019-2023</b>
Administration	3.50	3.70	3.70	5.32	5.32	1.82
City Clerk	3.25	2.75	2.75	2.95	2.95	(0.30)
Community Development	10.00	9.50	8.50	8.50	8.50	(1.50)
Finance	5.00	5.00	5.00	5.00	5.00	0.00
Public Works	40.00	42.00	42.00	41.30	41.30	1.30
Police	51.50	52.50	52.50	51.50	47.50	(4.00)
*Fire	<u>2.62</u>	<u>2.65</u>	<u>5.65</u>	<u>9.65</u>	=	=
<b>Total FTE's Authorized:</b>	<b>115.87</b>	<b>118.10</b>	<b>120.10</b>	<b>124.22</b>	<b>110.57</b>	<b>(2.68)</b>

\*Effective January 1, 2023, Fire Department FTEs are accounted for in the Southern Ozaukee Fire & EMS Department Budget.



# EXECUTIVE SUMMARY

COMMON COUNCIL  
OF THE  
CITY OF MEQUON

ORDINANCE 2022-1634

An Ordinance Approving Revenue and Expenditure Amendments to the City's General Fund  
Operating Budget for Fiscal Year 2022

**RECITALS**

A. On November 9, 2021, the City of Mequon adopted its Operating Budget for Fiscal Year 2022, in a total amount of \$18,027,140, by approving Ordinance No. 2021-1604.

B. The City of Mequon has experienced unforeseen circumstances due to the high inflationary environment and proposes issuing a one-time inflationary bonus to all permanent full-time and part-time staff which results in revenue and expenditure amendments to the Fiscal Year 2022 Operating budget.

BASED UPON THE FOREGOING RECITALS, the Common Council of the City of Mequon, Wisconsin, do ordain as follows:

**SECTION I**

Ordinance No. 2021-1604, which adopted the City of Mequon Operating Budget for the Fiscal Year 2022 is hereby amended as detailed in Attachment A.

**SECTION II**

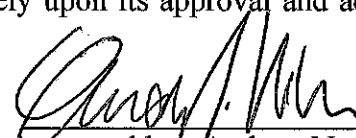
The terms and provisions of this ordinance are severable. Should any term or provision of this ordinance be found to be invalid by a court of competent jurisdiction, the remaining terms and provisions shall remain in full force and effect.

**SECTION III**

All ordinances and parts of ordinances in contravention to this ordinance are hereby repealed.

**SECTION IV**

This Ordinance shall become effective immediately upon its approval and adoptions, as provided by law.

  
Approved by: Andrew Nerbun, Mayor

Final Vote on this Ordinance if  
Recorded on page 6 of  
The 11/9/22 Common Council  
minutes.

Date Approved: November 9, 2022

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 9, 2022.



---

Caroline Fochs, City Clerk

Published: November 17, 2022

COMMON COUNCIL  
OF THE  
CITY OF MEQUON

ORDINANCE 2022-1632

An Ordinance Appropriating the Necessary Funds from the City of Mequon's Sewer Utility District for the Year 2023 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 2023, the amount set forth in the total of:

Total Amount of Tax Levy	\$7,213,956
--------------------------	-------------

**SECTION II**

There is hereby levied a tax of \$7,213,956 upon all taxable property within the City of Mequon Sewer Utility District as returned by the Assessor in 2022 for the 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 Sewer Utility District.

**SECTION IV**

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

**SECTION V**

The terms and provision of this ordinance are severable. Should any term of provision of this ordinance be found to be invalid by a court of competent jurisdiction, the remaining terms and provisions shall remain in full force and effect.

Final Vote on this Ordinance if  
Recorded on page 7 of  
The 11/9/22 Common Council  
minutes.

**SECTION VI**

All ordinances and parts of ordinances in contravention to this ordinance are hereby repealed.

  
Approved by: Andrew Nerbun, Mayor

Date Approved: November 9, 2022

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 9, 2022.

  
Caroline Fochs, City Clerk

Published: November 17, 2022



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Office of the City Administrator

**To: City of Mequon Appropriations Committee:  
The Honorable Andrew Nerbun & Members of the Common Council**

**From: William Jones, City Administrator  
Jennifer Engroff, Finance Director/City Treasurer**

**Date: September 26, 2022**

**Subject: Proposed 2023 Budget**

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On behalf of the entire City staff, enclosed is the City of Mequon's proposed budget for Fiscal Year 2023, which commences on January 1. As the City's financial blueprint and spending plan for the upcoming fiscal year, adoption of the budget is undoubtedly the single-most important action taken by the Mayor and Common Council each year. This budget proposal entails all aspects of City operations and capital expenses, except for the City's Sewer and Water Utilities. Moreover, it is intended to serve as an effective policy document, financial planning tool, operational guide and communications device. Once adopted, the budget will authorize resources and establish a direction for the City's programs and services in the coming year.

#### **GUIDING PRINCIPLES**

The following document works to synthesize several long-held policy interests of the Appropriations Committee. Consistent with previous years, the 2023 budget adheres to several principles that have long guided the development of past budgets. These include:

- Maintaining a Low Property Tax Rate;
- Providing Excellent Public Safety Services;
- Improving and Enhancing the City's Infrastructure and Other Long-Term Assets;
- Expanding the City's Tax Base through a Balanced Approach to Economic Development.

Furthermore, the proposed 2023 budget also seeks to support five (5) Key Focus Areas contained within the City's newly adopted Strategic Plan for 2022-25. These include:

- Capital Improvements
- Customer Service
- Financial Stewardship
- Public Safety
- Quality of Life

Each year the Common Council convenes a workshop meeting to review some of the key factors that are likely to impact development of the organization's next fiscal year budget. This year's meeting was held at the end of August and came shortly after Council adoption of the aforementioned strategic plan in July. Among the budgetary impacts discussed at the workshop meeting were: 1) the high rate of inflation that is evident across all sectors of the economy; 2) the ongoing merger between the Mequon and Thiensville Fire Departments; 3) the availability of debt-financing to fund future facility improvements; and 4) proposed allocations for funding received via the American Recovery Plan Act (ARPA).

Since mid-year, and in the wake of the Council's late-August meeting, City staff has worked to formulate the basis for next year's budget, which in broad terms, seeks to preserve current spending levels while addressing the broader impacts of inflation, specifically with respect to wages, health insurance and retirement contributions. As indicated below, some of the more noteworthy features of the City's proposed spending plan for 2023 include:

- The removal of all expenses related to Fire & EMS, except for an allocation of \$1,308,413 million from the property tax levy to the new Southern Ozaukee Fire & EMS Department. A copy of the proposed *Southern Ozaukee Fire & EMS 2023 Budget*, which was unanimously approved by its Board of Directors on September 21, is enclosed (Exhibit A).
- A reduction in the Police Communications Budget of \$302,372, to reflect the transfer of all 9-1-1 emergency dispatching services to Ozaukee County starting January 1, 2023.
- The apportionment of nearly \$1.77 million in available ARPA funding for the completion of various, one-time projects including:
  - Procurement of an online permitting & inspections system (\$425,000)
  - Expansion of the existing pavilion facility in Lemke Park (\$350,000)
  - Installation of a traffic signal at County Line and Port Washington Roads (\$325,000)
  - Automation of the City's brush site (\$250,000)
  - Purchase of electronic poll books (\$90,000)
- A budget that is balanced with \$200K in ARPA funds, but no use of General Fund reserves
- Compensation adjustments for both represented and non-represented City staff
- An anticipated reduction of six cents (\$0.06) in the City's current tax rate of \$3.08/\$1,000 of assessed value.

In sum, the recommended 2023 budget continues the Common Council's more recent commitment to ensuring that the City's various departments and divisions are appropriately staffed to support the myriad of services the organization provides to the community. Further, the proposed spending plan also continues to prioritize significant investments in the areas of public safety and capital spending, which taken together, comprise 52% of the City's overall spending.

Notably, the enclosed budget document contains an estimate for State Highway Aid, which is currently budgeted at \$1,444,169. As has been the case in previous years, the City will likely receive notification regarding the exact amount of this rather significant revenue source by early October, prior to the Appropriations Committee meeting on October 6. To the extent that this revenue figure, once received, materially impacts the revenue and/or expenditure

assumptions contained within the proposed budget enclosed for consideration, staff will provide members of the Council with an update, as appropriate.

### **FISCAL YEAR 2022 ACCOMPLISHMENTS**

Despite the many challenges faced both locally and globally over the last few years, the organization has continued to make progress on a number of initiatives that ultimately, are intended to make Mequon an even better place to live, work and play. From overseeing capital improvement projects that smartly reinvest in the City's long-term assets to developing new policies or programs that address emerging matters within the community, the City and its residents can take great encouragement from the fact that much has still been accomplished within the last year. Below is a sampling of some of the more significant accomplishments that mark Fiscal Year 2022 and serve as the basis for continued progress in the coming year.

- Issued \$9.5M in General Obligation Bonds for Various Public Improvements at 1.84%
- Oversaw Start of the I-43 Expansion Project & Completion of the Highland Road Interchange
- Completed Demolition of the Vacant Port Zedler Motel Along Port Washington Road
- Approved a Development Proposal for the 83-Lot Swan Farms Subdivision in District 4
- Approved a Policy Establishing Standards for Connection to the City's Water Utility
- Commenced a Process to Initiate Streetscape Improvements Along Port Washington Road
- Established the Southern Ozaukee Fire & EMS Department with the Village of Thiensville
- Approved a Master Lease Agreement for All Passenger Vehicles within the City's Fleet
- Developed and Adopted the City of Mequon's Inaugural Strategic Plan for 2022-2025
- Achieved Statewide Accreditation of the Mequon Police Department through WILEAG
- Directed \$2.7M in Roadway Projects, Including Resurfacing of the Mequon Business Park
- Re-bid the City's Legal Services and Appointed a New City Prosecutor
- Approved a \$2.5M Spending Plan for Funds Received via the American Recovery Plan Act
- Completed a Compensation Analysis of All Non-Union Positions within the Organization
- Hired 19 Employees & Transferred 8 Employees to Fill 27 Authorized Full-Time Positions
- Initiated the Transfer of All 9-1-1 Emergency Dispatch Services to Ozaukee County

While there are other projects, initiatives and improvements that were completed within the last year that are not recounted here, the foregoing list contains some of the more substantial work of the City organization in 2022. Taken together, many of these achievements were often the byproduct of collaborative, multi-disciplinary efforts involving the Common Council, the City's various boards, commissions and committees, community members, other key stakeholders and City staff.

### **FISCAL YEAR 2023 BUDGET PROCESS**

This year, the City's operating departments were again tasked with commencing the annual budget preparation process in mid-July. Initially, departments were instructed to roll their respective 2022 non-personnel expenditure budgets forward into 2023, as a starting point from which compulsory (e.g., retirement contributions, insurance premium adjustments, bargained wage increases, etc.) and recognized adjustments (e.g., single vs. family health coverage, actual vs. budget salary savings, decreased election expenses, etc.) would be applied, and to set the baseline from where expenditure reductions could be generated, as



necessary. Additionally, all individual revenue sources that combine to support the City's annual spending levels were examined and adjusted accordingly, based on multi-year trend analysis and more near-term forecasting related to impacts such as the ongoing pandemic.

With a preliminary draft or *baseline budget* accurately depicting all expenditure obligations and realistic revenue targets for 2023 in place, each department then commenced the process of identifying *Compulsory Expenditure Increases - 2023 Budget* (Exhibit B) that should otherwise be included in the 2023 budget, as well as *Supplemental Expenditures - 2023 Budget* (Exhibit C) not contained in the budget proposed for 2023, but that could be considered for inclusion by the Appropriations Committee.

To date, the proposed budget is balanced with the use of approximately \$351,000 in new tax revenue generated by a 2.19% increase in net new construction, as well as \$200,000 in funds received via the American Recovery Plan Act. In 2022, the City also used \$200,000 in ARPA funds to restore a number of expenditures removed from the 2021 budget, due to pandemic-related revenue declines. Notably this year, all of the *Compulsory Expenditure Increases* listed in Exhibit B have not been included in the proposed budget for 2023, due to the need to first incorporate inflationary increases for wages, health insurance and retirement. To this end, also enclosed is a listing of *Expenditure Reductions - 2023 Budget* (Exhibit D) identified by the City staff that were initiated in order to achieve a balanced budget for 2023, with no upward impact on the City's tax rate. Accordingly, the Appropriations Committee may wish to consider any items included in Exhibits B, C & D for inclusion or reinstatement within next year's spending plan when it meets to consider the proposed 2023 budget on October 6.

**2023 BUDGET SUMMARY**

The City's General Fund is the principal operating fund for the City. The General Fund provides for the operations of the Mayor & Common Council, City Administrator's Office, City Clerk's Office, Human Resources Division, City Attorney's Office, Finance Department, Assessor's Office, Information Technology Division, Police Department, Fire Department, Community Development, Public Works Department, Parks Department and Weyenberg Library. The following two tables provide a summary of the 2023 General Fund Budget, which is balanced and honors nearly all of the City's existing contractual commitments.

**General Fund Revenue**

Within the proposed budget, property taxes comprise about 71% of general fund revenues. Mequon relies significantly on the property tax to fund operations because other sources are not available to the City. For instance, the City receives just over 11% of its revenue from intergovernmental aid compared to a state-wide average of over 20%. Building permit fees, which are the City's most elastic source of revenue, are expected to decline in the coming year. There is a significant reduction in State Shared Revenue and Public Safety Fees due to the exclusion of the Fire & EMS Department. Within Other Revenues, the proposed budget assumes no use of fund balance, compared to \$190,750 that was allocated for 2022. Additionally, revenue derived from an existing PILOT agreement is decreasing by \$70,400.

Revenues	2022	2023	Difference	%
Taxes	\$11,939,401	\$11,977,667	\$38,266	0.32%
State Shared Revenue	\$555,371	\$367,128	(\$188,243)	-33.89%

<b>Intergovernmental</b>	\$1,823,218	\$1,855,302	\$32,084	1.76%
<b>Licenses and Permits</b>	\$986,400	\$941,700	(\$44,700)	-4.53%
<b>Public Safety Fees</b>	\$886,300	\$179,000	(\$707,300)	-79.80%
<b>Public Charges for Services</b>	\$893,900	\$920,350	\$26,450	2.96%
<b>Other Revenues</b>	\$902,550	\$640,472	(\$262,078)	-29.04%
<b>Investment Income</b>	\$40,000	\$53,100	\$13,100	32.75%
<b>Total Revenue</b>	<b>\$18,027,140</b>	<b>\$16,934,719</b>	<b>(\$1,092,421)</b>	<b>-6.06%</b>

### General Fund Expenditures

On the expenditure front, personnel expenses are projected to decrease by 13.4% in 2023. This is largely attributable to the Fire/EMS Merger as well as 9-1-1 Emergency Dispatch Consolidation with Ozaukee County, which are reducing overall expenditures by a total of \$1,221,000. A significant increase in the City's employer-related health insurance costs due to premium adjustments mandated by the State's Local Government Health Insurance Pool are included in the 2023 budget, as well as mandated Wisconsin Retirement System (WRS) increases for both general employees and sworn personnel. The budget also includes adjustments to employee compensation, including increases for unionized staff in the Police Department, and a proposed cost-of-living adjustment for non-represented employees.

<b>Expenditures</b>	<b>2022</b>	<b>2023</b>	<b>Difference</b>	<b>%</b>
<b>Salaries</b>	\$9,756,135	\$8,213,348	(\$1,542,787)	-15.81%
<b>Fringe Benefits</b>	\$3,733,751	\$3,494,379	(\$239,372)	-6.41%
<b>Other Staff Costs</b>	\$77,945	\$45,735	(\$32,210)	-41.32%
<b>Materials/Supplies</b>	\$994,056	\$858,273	(\$135,783)	-13.66%
<b>Facilities/Plant</b>	\$509,597	\$459,097	(\$50,500)	-9.91%
<b>Purchased Services</b>	\$1,764,964	\$1,450,532	(\$314,432)	-17.82%
<b>Equipment/Leases</b>	\$129,692	\$39,942	(\$89,750)	-69.20%
<b>Library Grant</b>	\$1,061,000	\$1,065,000	\$4,000	0.38%
<b>Fire &amp; EMS Grant</b>	\$0	\$1,308,413	\$1,308,413	0.00%
<b>Total Expenditures</b>	<b>\$18,027,140</b>	<b>\$16,934,719</b>	<b>(\$1,092,421)</b>	<b>-6.06%</b>

### PROPERTY TAX IMPACT

The proposed budget requests a total tax levy increase of \$153,057, or 0.66% over that of 2022. The following table shows a breakdown of the proposed 2023 levy.

<b>Fund</b>	<b>Levy for</b>	<b>% of Total</b>	<b>Levy for</b>	<b>% of Total</b>	<b>% Change</b>
	<b>2022 Budget</b>		<b>2023 Budget</b>		
<b>General</b>	\$10,878,401	46.69%	\$10,912,667	46.53%	0.31%
<b>Sewer Utility</b>	\$7,213,956	30.96%	*\$7,349,000	30.76%	1.87%
<b>Library</b>	\$1,061,000	4.55%	\$1,065,000	4.54%	0.38%
<b>Capital Projects</b>	\$1,328,000	5.70%	\$1,328,000	5.66%	0.00%
<b>Debt Service</b>	\$2,820,253	12.10%	\$2,800,000	11.94%	-0.72%
<b>Total</b>	<b>\$23,301,610</b>	<b>100.00%</b>	<b>\$23,454,667</b>	<b>99.42%</b>	<b>0.66%</b>

\*The 2023 Sewer Utility Levy is an estimate as budget development is pending.

For 2023, the General Fund virtually maintains its relative share of the tax levy. The Capital Projects Fund maintains the same level of funding as prior year. Currently, the Sewer Utility property tax is estimated to increase modestly from 2022, due to historically stable capital charges and debt service levels. Also, there is a small levy adjustment related to increased funding for the Mequon-Thiensville Library. Finally, debt service continues to comprise a substantial portion of the City's tax levy and the amount shown is for non-TID debt only. The City continues to remain below the cap allowed under State levy limits.

The tax rate per thousand of assessed value, or mill rate, has been a focus of discussion during previous Appropriations Committee meetings. The tax rate is determined by levy and tax base. The City continues to see growth in real property valuation. Per the following table, the proposed general tax rate of \$3.02/\$1,000 represents a slight reduction from prior year due to the Communications Consolidation with Ozaukee County. Under the proposed 2023 budget, a Mequon home assessed at \$450,000 will pay approximately \$1,359 in City taxes.

<b>Levy Year</b>	<b>General Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value</b>	<b>Sewer Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value</b>
<b>2022</b>	\$3.02 (proposed)	\$1.62 (estimate)
<b>2021</b>	\$3.08	\$1.62
<b>2020</b>	\$3.44	\$1.81
<b>2019</b>	\$3.28	\$1.81
<b>2018</b>	\$3.21	\$1.94
<b>2017</b>	\$3.16	\$1.90
<b>2016</b>	\$3.15	\$1.89
<b>2015</b>	\$3.07	\$1.90
<b>2014</b>	\$3.06	\$1.88
<b>2013</b>	\$3.05	\$1.76

Mequon property owners inside the Sewer Service area have a second tax line on their tax bill reflecting the Sewer Utility Fund tax levy. For 2023, the proposed mill rate remains flat at \$1.62/\$1,000 pending development of the Sewer Utility budget.

## **REVENUE**

For 2023, the property tax revenue estimate (including sewer) totals \$23,454,667. As indicated in the following chart, this represents an increase of \$153,057 or 0.66% above the 2022 levy, an amount that nevertheless meets the requirements of the state's levy limit, 2013 Wisconsin Act 20.

### **Revenue Summary Information**

<b>Category</b>	<b>2022</b>	<b>2023</b>	<b>Change</b>	<b>% Change</b>
<b>General</b>	\$10,878,401	\$10,912,667	\$34,266	0.31%
<b>Sewer Utility</b>	\$7,213,956	\$7,349,000	\$135,044	1.87%
<b>Library</b>	\$1,061,000	\$1,065,000	\$4,000	0.38%
<b>Capital Projects</b>	\$1,328,000	\$1,328,000	\$0	0.00%
<b>Debt Service</b>	\$2,820,253	\$2,800,000	(\$20,253)	-0.72%

<b>Total Tax Levy</b>	<b>\$23,301,610</b>	<b>\$23,454,667</b>	<b>\$153,057</b>	<b>0.66%</b>
<b>Other Revenue</b>	\$6,087,739	\$4,957,052	(\$1,130,687)	-18.57%
<b>Total Revenue</b>	<b>\$29,389,349</b>	<b>\$28,411,719</b>	<b>(\$977,630)</b>	<b>-3.33%</b>
<b>Estimated City Tax Rate</b>	\$3.08	\$3.02	(\$0.06)	-1.95%
<b>Estimated Sewer Tax Rate</b>	\$1.62	\$1.62	\$0.00	0.00%

The following detail is provided for key revenue categories within the 2023 budget:

**State Shared Revenues:** Overall, it is anticipated that the State of Wisconsin will maintain Shared Revenue at last year’s funding level, while Utility Taxes will increase by \$4,757. Fire Insurance proceeds should continue to rise in 2023, yet these revenues will now be received by the newly established Southern Ozaukee Fire & EMS Department.

**Inter-Governmental Revenues:** It is anticipated that state aid and grant funds will remain mostly level, with upward adjustments for recycling and law enforcement grant amounts received from the State of Wisconsin. State Aid for the Exemption of Computers from the Personal Property Tax is also expected to increase by roughly \$10,000, and the City will again utilize \$200,000 in funds received from the American Recovery Plan Act to support operations in 2023. To date, City staff is still awaiting estimates for State Highway and Connecting Road Aid that in recent years, have experienced a slow, downward trajectory.

**Licenses:** Total fees in the amount of \$60,700 are estimated to increase slightly from 2022.

**Building Permits:** In 2020, the City realized \$665,680 in permit-related revenues, which include building permits, electrical permits, plumbing permits, HVAC permits, and occupancy/temporary occupancy permits. This amount was well below revenues recorded in previous years, as development and inspection activity were negatively affected by the pandemic. During 2021, permit activity rebounded substantially, generating \$880,000 for the City. Accordingly, a similar figure is budgeted for 2023. Notably, permit revenues, and building permit revenues in particular, are highly elastic. As such, receipts can vary significantly from year-to-year, due to factors such as general economic activity, weather, and project timing. For 2023, City staff again utilized expanded trend analysis within this category to consider long-term revenue patterns over the last several years.

**Law/Ordinance Violations:** Court penalties should continue to rebound from the amount realized in 2020, when citation-writing and court activity declined markedly due to the COVID-19 pandemic. As such, an increase of \$5,000 is budgeted in this category for 2023.

**False Alarm Fees:** Effective July 1, 2020, the City’s first false alarm charge of \$100 was eliminated, and subsequent charges for 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> alarms were increased. Accordingly, both Police and Fire False Alarm revenues have continued a downward decline. For 2023 however, Police False Alarm Fees are projected to increase slightly, based on recent trend.

**Ambulance Fees:** With the recent approval of revised ambulance transport fees by both the City of Mequon and the Village of Thiensville effective October 1, 2022, these revenues are expected to increase considerably in 2023. However, these fees will no longer be collected by the City or the Village, as these revenues will now be utilized to support the newly established Southern Ozaukee Fire & EMS Department starting on January 1. As such, there is no recognition of revenues in this category by the City during 2023.

**Other Fire Fees:** Similar to ambulance fees, all other fees previously charged by the Mequon Fire Department, including Accident Fees and False Alarm Charges, among others, will also be collected by the Southern Ozaukee Fire Department beginning January 1, 2023.

**Public Works Fees:** These fees reimburse staff time and consulting costs incurred with the review and approval of various development work. Based on year-to-date activity in 2022, receipts are projected to decrease by nearly 28% from the total amount budgeted this year.

**Pool & Parks Fees:** 2023 pool revenue is budgeted at \$71,000, which is consistent with pre-2020 budget-to-actual comparisons. Total revenue peaked in 2005 and has generally plateaued in recent years. Actual results are largely weather-dependent. 2023 park fees are earmarked nearly \$19,450 higher than budgeted for 2022, due to an increasing number of facility rentals and the addition of user group reimbursements for ball field maintenance.

**Internal Service Fees:** These fees are administrative charges passed through to the General Fund for staff time and other expenses that support the City's sewer and water utility operations. For 2023, the amount budgeted is \$420,000; this represents a \$35,000 increase from the \$385,000 that was appropriated in this year's budget.

**Other Revenues:** This category includes cellular lease revenue, cable television fees, a workers' compensation insurance dividend, revenue received from tax-exempt developments (in lieu of taxes) and budgeted fund balance proceeds, among others. For 2023, cellular lease revenue is anticipated to increase slightly by \$8,000, while cable fees should remain relatively flat. *Revenue Reduction* is the application of surplus funds from the City's unassigned fund balance, which can be carried forward to balance the budget. The budget proposed for 2023 does not include the use of any revenue from the City's unassigned fund balance, which is currently estimated to be 12%. Presently, the City's fund balance policy calls for maintaining an unassigned reserve of between 10-12%.

**Investment Revenue:** As interest rates have continued to rise during the course of 2022, the City is projecting an increase in investment income for 2023. Accordingly, this revenue line item has been increased to \$53,100 for 2023.

**Tax Increment Revenues:** Continued growth in the tax base will contribute to Tax Increment District #2 (TID #2) generating more increment than last year. The 2023 budgeted increment is approximately \$36,000 more than 2022. Debt service is decreasing slightly by nearly \$8,000 from 2022, no longer exceeding the amount of estimated increment. Therefore, TID #2 is projected to cash flow positive by approximately \$57,000. Due to another large increase in value in 2022, Tax Increment District #3 is projected to generate increment of approximately \$2,225,000. This revenue will allow the TID to continue generating a positive cash flow, even after accounting for yearly debt service.

## **CAPITAL SPENDING**

For 2023, capital project funding requests from department heads totaled \$5,622,300, a decrease of \$319,600 from the \$5,941,900 requested for 2022. The largest single request for 2023, \$1.95 million for City Right-of-Way assets (e.g., roads, parking lots, sidewalks, etc.) is largely being funded with the use of bond proceeds realized from a \$9.5 million bond issue undertaken by the City earlier this year. In accordance with preparing a budget that produces little upward impact on overall taxes and that provides ongoing funding to address deferred

and identified capital repairs across major asset categories, levy supported (pay-as-you-go) capital funding for 2023 remains unchanged from the amount of \$1,328,000 that was approved for 2022.

Additionally, the 2023 Capital Budget contains one-time supplemental funding in the amount of \$1,788,000 for the completion of several projects, most of which have been included in prior versions of the City's 5-Year Capital Improvement Plan (CIP). These projects, which will be funded using approximately 70% of the proceeds realized by the City through the American Recovery Plan Act during 2021-2022, were recommended by City staff at the Council's August 29 Budget Workshop Meeting. Subsequently, these amounts have now been folded into the 2023 Capital Plan that is enclosed for consideration.

As noted in the enclosed Capital Budget, funding for City-wide Building Repairs again amounts to \$175,000 for 2023. As introduced four years ago, this funding stream is intended to continue addressing deferred maintenance and capital replacement items identified during a comprehensive review of seven facilities completed in 2018. Also included is a one-time allocation of \$20,000 for installation of an external power source on Cedarburg Road in front of City Hall to support various festivals, events and ceremonies, and \$100,000 in ARPA funding for Facility Space Needs Planning and development of a Civic Campus Master Plan.

Though no additional funds are earmarked to finance the eventual replacement of new voting machines purchased for the City by Ozaukee County in 2015, \$90,000 in ARPA funding is recommended for inclusion in the Elections Capital Account to purchase digitized poll books during 2023.

Aside from a \$1.95 million request for right-of-way infrastructure work (e.g., roads, parking lots, sidewalks, etc.) that will largely be financed utilizing proceeds from a \$9.5 million debt issue completed earlier this year, the Engineering Division also requested \$420,000 in additional funding across four other categories. For 2023, \$350,000 is once again recommended for annual road maintenance work, but no additional monies are allocated for Major & Secondary Drainage, Asset Software or Master Storm Water Management.

With establishment of the Southern Ozaukee Fire & EMS Department in mid-2022, there will no longer be an ongoing need to fund annual capital requests submitted previously by the Mequon Fire Department. Nonetheless, \$110,000 is again included in the Capital Budget for 2023, to help establish a fire apparatus and equipment replacement fund for the new department beginning on January 1, 2023.

In 2021, the City completed an independent assessment of its information technology function, and this year's budget included \$63,500 in one-time funding to address several identified capital needs. For 2023, Information Technology requests totaled \$23,800, and \$10,000 in funding is recommended to establish replacement accounts for computer hardware and related equipment. Previously, this amount had been dedicated annually for Roadway Lighting/Traffic Signal replacement. Going forward, roadway lighting costs will be paid for out of the Right-of-Way Assets Capital Funding Account.

In the City's Parks Division, requests for 2023 totaled \$425,000. Due to the availability of funding from the American Recovery Plan Act, total allocations for 2023 will exceed the

requested amount by \$55,000. Summarily, \$350,000 in ARPA funds is recommended to pay for a portion of the Lemke Park Pavilion expansion project that is now in the design phase, \$80,000 is again recommended for contracted ash tree removals that cannot be performed by City forestry crews, and \$50,000 is once again earmarked for Parks Improvements.

The Police Department requested \$237,000 for both new and ongoing projects; the proposed 2023 budget funds four of the seven requests. Proposed funding for Vehicle Replacement is again slated for \$175,000 next year, and Officer Equipment (\$20,000) and Firearms Replacement (\$8,000) also remain unchanged from 2022. \$15,000 in ARPA funding has also been added to the Department's Building IT Equipment Account, for the replacement of digital recording equipment.

Public Works Department requests totaled \$1,086,500, of which \$925,000 is slated for funding in 2023. Recommended allocations for 2023 include \$350,000 for Vehicle & Equipment Replacement, \$325,000 in ARPA funding for installation of a new traffic signal at the intersection of Port Washington and County Line Roads, and \$250,000 in ARPA funding for automation of, and improvements to, the City's Brush Site on Bonniwell Road.

Though the Community Development Department did not formally request any capital funding for 2023, the City recently embarked upon an organization-wide effort to select and implement a new land management system, as part of a broader effort to modernize the City's permitting and inspections function. Accordingly, \$525,000 in ARPA funding has been included in the City's 2023 Capital Budget for the development of a Centralized Database (\$100,000) and the purchase of a new Land Management System (\$425,000).

Lastly, approximately \$113,000 has been included to reflect a portion of the American Recovery Plan Act funds that are proposed for use by the Weyenberg Library. As these funds must be encumbered by the end of 2024 and spent by the end of 2026, the recommended apportionment is shown in the aggregate, pending determination of how these proceeds will be programmed over the next forty-eight months.

#### **LONG-TERM BORROWING & DEBT SERVICE**

Over the last fifteen years, Mequon has utilized a combination of pay-as-you-go (discussed in the previous section) and debt financing to fund capital expenditures. In 2007, the City began issuing debt to fund both road maintenance and improvements; within the last several years, such investment has averaged approximately \$1.7 million annually. In 2015, the City borrowed \$5.7 million to fund road work over three years; these funds were fully exhausted at the end of 2017. Combined with the City's issuance of \$8.9 million in bonds to finance the renovation and expansion of the City's combined Public Works Facility during 2016-17, the City increased its debt service obligations, or the amount of principal and interest that is required to repay such debt, to between \$2.5 - \$3 million annually.

This is more than three times the amount of debt service that the City was paying just over 10 years ago, and in recent years such growth in the Debt Service Fund has necessitated General Fund expenditure reductions that have directly impacted key departments such as Police, Fire and Public Works. During previous budget development cycles from 2015-2017, more than \$600,000 in recurring operational expenses across various spending categories,

including *Materials/Supplies, Purchased Services, Facilities/Plant and Equipment/Leases*, were eliminated from the budget. Such reductions helped absorb approximately \$650,000 in debt service payments for the new DPW facility, without the need for a commensurate increase (\$0.15) in the property tax rate.

To the City's benefit, the consolidation of Public Works operations into one, centralized facility resulted in various efficiencies and associated cost savings. Furthermore, focused investment in road maintenance and improvements over the last 15 years has resulted in significant improvement in the City's overall road ratings. Given the past approach to assuming \$1.7 million of debt annually for road improvements and upgrading the DPW facility all while maintaining a stable tax rate, it is not surprising that other areas also requiring capital investment (e.g., facilities, parks, fleet/equipment, etc.) have experienced a shortfall in available resources for maintenance and upkeep. As indicated during review of a Right-of-Way Infrastructure Analysis completed in 2018, nearly \$1.8 million is needed annually to finance all aggregate work (maintenance and repairs) across the City's 212-mile road network.

Upon exhausting proceeds last year from a \$5.1 million bond issue that was initiated in 2019 to fund additional roadwork through 2021, the City undertook yet another bond issue earlier this year in the amount of \$9.5 million. In addition to including roughly \$5 million for road improvements through the 2024 construction season, this year's borrowing included \$1.75 million to finance the City's portion of the Highland Road interchange that is presently under construction. Moreover, this year's issue contained \$2.7 million for various public improvements within the City's Town Center, including an enhanced pedestrian crossing, installation of a new traffic signal, streetscape improvements and the burial of overhead utilities.

As noted during this year's budget workshop, staff has been working with the City's financial advisor to develop a long-range debt plan that allows for continued investments in City roads while also addressing other deferred maintenance needs identified in the 2018 facilities study. To date, it appears the Common Council may be in a position to issue additional non-road related debt to renovate or reconstruct one or more of the City's existing facilities in 2024-25. It is anticipated that the results of staff's planning work will be shared during a yet-to-be-scheduled workshop meeting with Council members in early 2023.

Given that the City will likely be seeking several ratings on general obligation debt to finance planned capital improvements over the next decade, staff is again submitting a proposed budget that does not include the use of any general fund balance in 2023. Presently, the City maintains a policy requiring that a minimum reserve equivalent to 10-12% of General Fund revenues be maintained, in order to account for unforeseen or unanticipated expenses. Notably, from 2015-2022, the City has used just over \$2.5 million of fund balance to augment revenues, maintain a stable tax rate or finance unbudgeted projects and/or expenses.

While using fund balance to cover a recognized imbalance between revenues and expenditures has in no way violated the City's reserve policy in recent years, continued use of these resources can negatively impact the City's bond rating going forward. Given the likelihood of issuing additional debt in 2024-2025 for facility upgrades and future roadwork,



continued use of general fund reserves puts the City at risk of assuming higher, unnecessary interest costs during future bond sales.

Should there be interest in utilizing General Fund reserves anticipated to be available at the conclusion of 2022, it is recommended that the Common Council appropriate any such proceeds to *one-time projects or expenditures that do not create a continued funding obligation* into the future. This year, the Council appropriated \$190,750 in available fund balance for a number of mostly one-time initiatives, including the purchase of traffic cameras, consulting services for procurement of a new land management system, computer network upgrades and a final payment for the City-wide revaluation completed in late 2021.

As indicated, a number of one-time projects and initiatives that have been previously identified and discussed during annual budget deliberations are being recommended for funding over the next several years using proceeds received through the American Recovery Plan Act. Accordingly, there may not be the need to utilize fund balance reserves to support additional one-time spending in 2023. As also noted during the Budget Workshop in August, the General Fund Balance is projected to be \$2.18 million at the end of 2022, equivalent to about 12% of the City's annual revenues.

## **PERSONNEL**

**Staffing:** Over the last twenty years, the City's overall staffing on a Full-Time Equivalency (FTE) basis has grown by an average of 0.36% per year (115.95 in 2001 vs. 124.22 in 2022). Most recently, increases have been initiated to support operations in the Fire Department with the addition of four full-time Firefighters/Paramedics. In 2023, the Fire Department will merge with the Village of Thiensville's Fire Department to form the Southern Ozaukee Fire & EMS Department. Furthermore, the consolidation of the Police Department's Communication Center with the Ozaukee County Dispatch Center will result in a reduction of five additional positions. Accordingly, these changes will reduce the City's FTE count by 13.65 to 110.57 FTEs. Beyond this, no further staffing changes are proposed for 2023.

**Salaries:** Salaries is a category that includes wages for all full-time, part-time, temporary and seasonal workers, and elected officials. Currently, the City is in the process of completing a Compensation Study that is anticipated to finish in November. The study will review the current salary structure and compensation methodology established for non-represented employees based on a previous study completed in 2014. In accordance with current practice, funds have been included in the 2023 budget to provide City employees with an annual wage adjustment. Further adjustments resulting from the 2022 Study will likely need to be considered by the Common Council for funding in 2023 and beyond.

**Fringe Benefits & Insurance:** This category includes payments for health insurance, dental insurance, pensions, social security and other federally mandated contributions, long-term disability and life insurance. For over 25 years, the City has provided health insurance through the state's Employee Trust Fund. Currently, the City subscribes to a plan which offers two program options that provide substantial savings to employers. It is expected that overall, state health insurance rates will increase on average by 5.4% for local governments and retirees in 2023 state-wide. In Ozaukee County, full premium rates (including the employee share) for the Network Health Plan are increasing by 6% for 2023. Furthermore,

WEA Trust, a long-term plan option, is no longer available next year due to the provider discontinuing service in the state. Alternatively, employees will have the option to select from two new plan options, Common Ground Healthcare Cooperative and HealthPartners Health Plan Southeast, in addition to Network Health during 2023.

Employees enrolled in Network Health will continue to pay 12% of the premium, while employees enrolled in Common Ground Healthcare Cooperative or HealthPartners Health Plan Southeast will pay 25% of the premium, as required by the Employee Trust Fund. The employee contribution percentage for the new plan options is the same contribution level required by WEA Trust in 2022. Following are the 2023 rates for the three (3) plan options:

Network Health	Employee Share		Employer Share		Full Premium	
	2022	2023	2022	2023	2022	2023
Single Coverage	\$101	\$107	\$742	\$785	\$843	\$892
Family Coverage	\$249	\$264	\$1,822	\$1,934	\$2,071	\$2,198

Common Ground Healthcare	Employee Share		Employer Share		Full Premium	
	2022	2023	2022	2023	2022	2023
Single Coverage	-	\$262	-	\$785	-	\$1,047
Family Coverage	-	\$651	-	\$1,934	-	\$2,585

HealthPartners Southeast	Employee Share		Employer Share		Full Premium	
	2022	2023	2022	2023	2022	2023
Single Coverage	-	\$350	-	\$785	-	\$1,135
Family Coverage	-	\$870	-	\$1,934	-	\$2,804

The chart below depicts yearly full premium rate changes the City has experienced for health insurance that, on an annualized basis, have exceeded the general rate of inflation.

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
1.0%	6.8%	5.3%	3.7%	3.7%	-5.2%	5.1%	4.6%	3.3%	6.1%

In 2023, employer pension contributions to the Wisconsin Retirement System (WRS) will range from 6.8% for general employees to 13.2% of wages for sworn personnel. This represents an increase in the City's contribution rate for general employees from 6.5% and an increase in the contribution rate for sworn personnel from 12.1%.

The following table summarizes the proposed changes in salaries and benefits for 2023. As is evident, these figures reflect a reduction in the City's personnel-related expenses due to the two public safety mergers that are currently underway. Additionally, they also exclude all personnel costs associated with the City's sewer and water utilities, which are captured in these two enterprise-based budgets, respectively.

General Fund	2022	2023	Change	% Change
Salaries	\$9,756,135	\$8,213,348	(\$1,542,787)	-15.81%
Health Insurance	\$1,865,809	\$1,860,418	(\$5,391)	-0.29%
Retirement	\$863,588	\$803,820	(\$59,768)	-6.92%
<b>Total*</b>	<b>\$12,485,532</b>	<b>\$10,877,587</b>	<b>(\$1,607,945)</b>	<b>-12.88%</b>

**Collective Bargaining:** In December of 2021, the City approved a three-year collective bargaining agreement with the Mequon Police Association through December 31, 2024. The agreement provided a 2.5% cost-of-living adjustment in 2022, prescribes a 2.5% adjustment in 2023, and a 2.75% adjustment for 2024. With this contract expiring on December 31, 2024, negotiations on a successor agreement are still two years away.

**Professional Development:** As part of the City’s ongoing effort to ensure that employees maintain required licensures/certifications and are afforded the opportunity, where appropriate, to partake in professional development activities that benefit themselves and the City, the budget again contains resources dedicated to professional development for 2023. As depicted in the following table, proposed expenditures across the organization will total \$55,095 in 2023, a decrease of \$31,950 from 2022. Again, this reduction is largely attributable to the exclusion of costs that were previously allocated to the Mequon Fire & EMS Department.

2017	2018	2019	2020	2021	2022	2023
\$51,318	\$53,255	\$60,660	\$82,520	\$61,890	\$87,045	\$55,095

**LIBRARY**

Funding for the Weyenberg Library has been subject to changes and variables in the last decade, including the elimination, under 2011 Wisconsin Act 32, of a mandatory maintenance of effort requirement. The “maintenance of effort” clause stipulated that library funding can be no lower than the average of the preceding three years. However, 2013 legislation (2013 Act 20) was specifically crafted for municipalities maintaining a joint library, and this development reinstated the maintenance of effort methodology on a permissive basis. Accordingly, the City utilizes one of the following three funding calculation alternatives to determine the library funding allocation in a given year:

- 1) The joint library agreement between the City and Village of Thiensville to fund the library’s operating and capital budgets based on the following formula: 1/3 equalized value, 1/3 population and 1/3 circulation; and
- 2) The county library tax exemption formula that establishes a minimum 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.
- 3) Municipalities with joint libraries may also exempt themselves from the county library tax by an alternate means as a result of 2013 Act 20. That methodology relies on the three-year maintenance of effort calculation.

Upon review of the funding formula options available (equalized value vs. maintenance of effort average) it has been determined that the maintenance of effort methodology is again preferable from a fiscal standpoint. The difference between the two formulas is not insignificant, and in choosing the less costly of the two formulas, the City’s proposed 2023 allocation increases by \$4,000 from the previous year.

County Library Tax Exemption Thresholds	
2022 Mequon Appropriation	\$1,061,000

<b>2023 Mequon Appropriation Needed to Maintain County Library Exemption:</b>	<b>Per Equalized Value Formula</b>	<b>Per Maintenance of Effort Formula</b>
	\$1,349,482	\$1,064,667
<b>2022 Appropriations Requirement</b>	\$1,325,894	\$1,061,000
<b>Net Change from 2022 Requirement:</b>	\$23,588	\$3,667
<b>Proposed 2023 Appropriation:</b>	\$1,065,000	

It should be noted that the state-imposed county library tax formula trumps the joint library agreement formula as it is currently written. Thus, the City and Village may seek to amend and update the joint funding agreement in 2023, to accurately reflect this present-day reality.

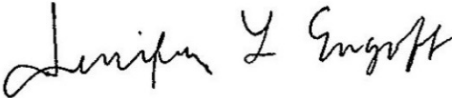
**ACKNOWLEDGMENTS**

A special note of thanks goes out to all of the Department Heads and other City staff for their efforts in the preparation of the 2023 budget. Within an organization that is in constant motion - 24 hours a day, 7 days a week and 365 days a year, Mequon employees are the lifeblood of a City that never rests, and the results of their tireless work, effort and dedication on behalf of the entire community are evident throughout this document. Most importantly, the Mayor and Common Council are recognized for their leadership, commitment and support in planning and conducting the financial operations of the City in a responsible and prudent manner. Lastly, we would like to acknowledge Assistant City Administrator Justin Schoenemann, Assistant to the Finance Director Marie Keyser and Executive Assistant Carrie Enea for their assistance in preparing this proposed document.

Respectfully submitted,



William H. Jones, Jr.  
City Administrator



Jennifer L. Engroff  
Finance Director/City Treasurer

# BUDGET DEVELOPMENT, STRUCTURE, AND FINANCIAL POLICIES

## **Budget Development and Framework**

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.

Prior to September 15<sup>th</sup> of each year, the City Administrator shall submit a proposed budget for the following fiscal year to the Appropriations Committee of the Common Council for their review and further consideration.

The Mayor and Common Council, acting as the Appropriations Committee, then evaluate and amend the proposed budget at their discretion and forward a final budget recommendation to the Common Council.

The Common Council then adopts a finalized, balanced budget, and an ordinance to authorize the appropriation of the tax levy for the following fiscal.

### **General Budget Calendar**

<b>Budget Development Phase</b>	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 preliminary budget to the Appropriations committee												
Appropriations committee review and recommendation to City Council												
Present budget to the City Council for consideration and adoption												

A balanced budget requires that the proposed budget expenditures shall not exceed estimated revenues and applied fund balance, if any.

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

### **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 as a receivable and deferred revenue in the year levied. They are recognized as revenues the following 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.

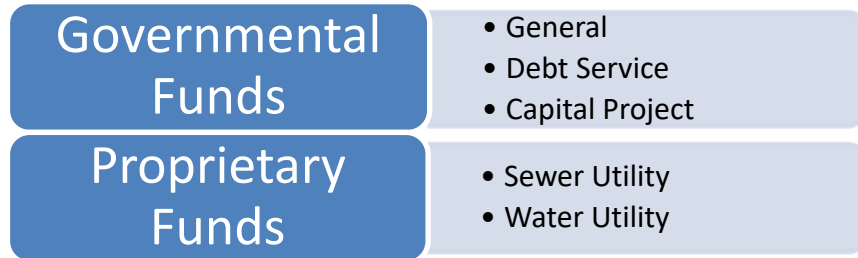
Under the accrual basis of accounting, all revenues are recognized in the period in which they were earned, and all expenditures are recognized in the period they were incurred.

### **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.

## **Budget Organization and Structure by Fund**

The City budget includes the five major funds for which appropriations may be made, the General fund, Capital fund, Debt Service fund, Sewer fund, and the Water Utility fund. The city also maintains an agency fund for the joint funding of the Mequon / Thiensville Library. Each of these funds contains their own self balancing set of accounts to in order to separate and track expenditures for these areas. Some of the details of these funds and their purposes are as follows:



### **GOVERNMENTAL FUND TYPES**

These are the funds through which most of the functions of the City are financed. These funds are prepared utilizing an accounting method and budgetary method in conformance with Generally Accepted Accounting Principles (GAAP) and are budgeted on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization providing services. The reported fund balance of a governmental fund represents a measure of the available spendable resource. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long term debt, are recorded when the liability is incurred, if measurable. The following are the City's governmental fund types:

#### **General Fund**

Included in this budget are the General Fund appropriations and expenditures. The annual operating costs of the city departments listed below are funded through the General Fund and contained in this section of the budget.

Appropriations in the general fund lapse at year end to the fund balance unless specifically authorized by the Common Council to be carried over. 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.

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, Ambulance and Building Inspections.

The Public Works group includes the following city departments: Engineering, Highway, Building Maintenance, Fleet Services and Forestry.

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

Additionally, each departments expenditures are also further divided into the following seven main areas; Salaries, Fringe Benefits, Materials & Supplies, Purchased Services, Facility & Plant, Other Staff Costs, 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.

### **Debt Service Fund**

The Debt Service Fund 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. A schedule showing this calculation and other debt information is included in the debt service section of this publication.

### **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 Projects 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 balances in these accounts are for specific projects and are carried forward until the project has been completed or the balance is transferred by

the Common Council.

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.

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 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 staff also evaluates the operational impact that any of these projects may have on the general fund budget. Currently, there are no significant operational impacts anticipated as a result of these capital expenditure projects.

## **PRORIETARY FUND TYPES**

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used to budget such funds is accrual accounting. The focus of accrual accounting is primarily upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenues are recognized under the accrual basis of accounting, notwithstanding that the receipt or payment of cash may take place in another accounting period. Budgeted expenses include depreciation. The City prepares budgets for the following proprietary fund types:

### **Sewer Utility 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.

## **Water Utility Fund**

The Water Utility fund is an enterprise fund established for the operations of the City's water utility. Enterprise funds are used for major governmental activities which function as separate business type units. The operations budget of the water utility is funded entirely by user fees.

## **AGENCY FUND TYPES**

In governmental accounting, the agency fund consists of resources retained by the governmental unit as an agent for another governmental unit. It is a fiduciary relationship.

### **Agency Fund**

The Agency fund has been established to account for the operations of the Mequon / Thiensville Library. Grants to this fund are based upon the State of Wisconsin's legally prescribed minimum funding requirements of continuing Library operations necessary in order for Mequon residents to avoid being subject to a County Federated Library Tax as well as other consideration.



# CITY OF MEQUON STRATEGIC PLAN

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2022 - 2025

# HISTORY OF MEQUON

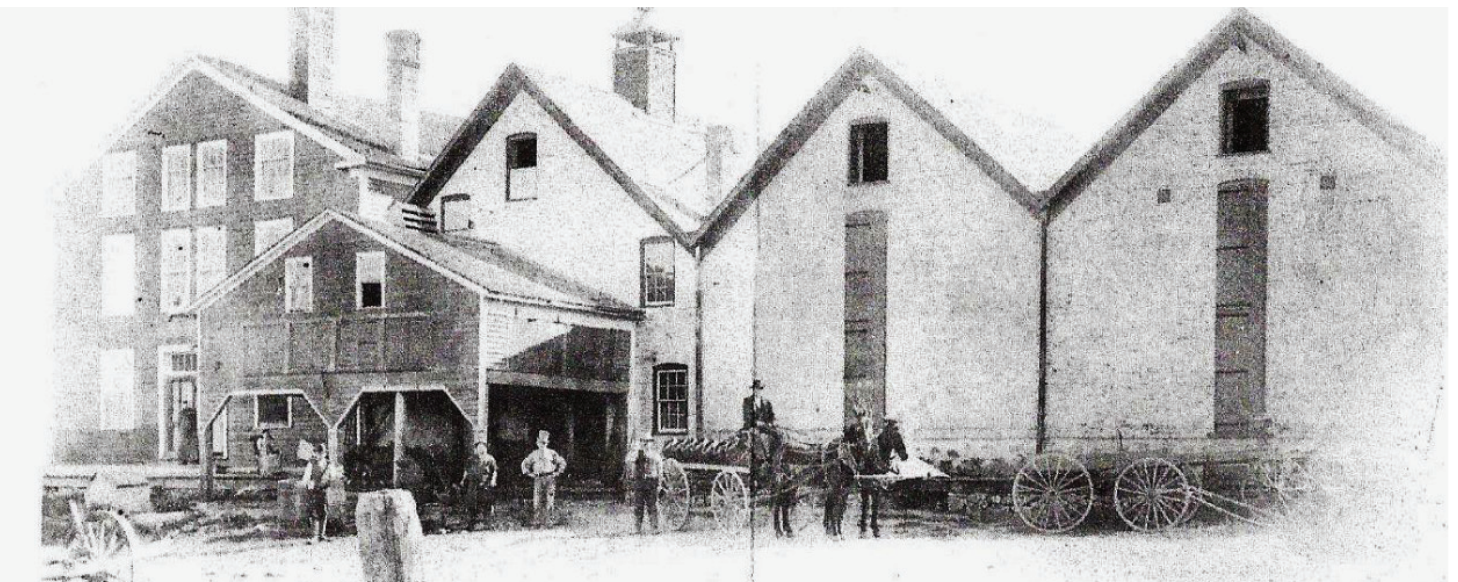
The early settlers who came to the Mequon area in the 1830's were Yankees from New York state and English, followed by Germans and Irish. These new settlers found a very different place from the Mequon of today. The entire area was covered with dense forest. The Milwaukee River, which runs through Mequon, 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 settlers' wagons. The word "Mequon" is said to have come from a Native American word "Miguan" which means "ladle" because the river in Mequon was shaped like a Native American 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, forty-three 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 entire population across Washington County, almost all of whom lived in what is now Mequon. The Township of Mequon was created in 1846 and became part of Ozaukee County in 1853, when Ozaukee County separated from Washington County.

In 1956 the Town Chairman, Werner Mueller, appointed a committee to look into incorporating the 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 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.



# ABOUT MEQUON

Mequon is known for its majestic 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 Interstate 43 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.



**\$5.4 Billion**

Equalized Assessed Value



**\$98.3 Million**

Total Funds Managed



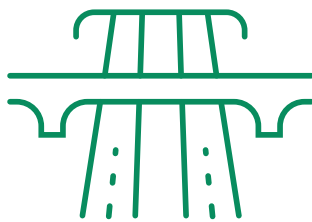
**123.25**

Full-time Equivalent  
Employees



**17,326**

Ballots Cast



**213**

Miles of Streets



**25,142**

Population

2021 data from the City of Mequon





**4,109**  
Construction  
Permits Issued



**1,314**  
Acres of  
Park Land



**4:53**  
Average EMS  
Response Time



**34,766**  
Dispatched Calls  
for Service

2021 data from the City of Mequon

Mequon has one of the lowest crime rates and one of the lowest tax rates in the Metropolitan Milwaukee area. The K-12 school system is ranked one of the best in Wisconsin. Concordia University Wisconsin and the North Campus of the Milwaukee Area Technical College offer a broad range of programs. Prime healthcare facilities and services are readily available throughout the City and include Ascension Columbia St. Mary's Hospital, Children's Hospital of Wisconsin and Froedtert Health and the Medical College of Wisconsin. Additionally, Mequon currently has over 800 businesses and two business parks that contain both small and mid-sized firms.



# THE STRATEGIC PLANNING PROCESS

Mequon’s Strategic Plan is intended to be a living document, integrated into the culture and long-range planning of the City. The Common Council and Executive Management staff have collaborated to develop an initial plan over a series of conversations and meetings between late 2021 and early 2022.

- What is our current status?
- What is our desired future?
- How will we create that future?
- How will we know when we are successful?



Built on thoughtful and insightful deliberations, this plan is a reflection of the opportunities and challenges facing Mequon as the organization and community continue to move forward.





# STRATEGIC PLAN FRAMEWORK

## Vision Statement

Mequon is a City rich in rural heritage and natural beauty. It offers a government that advocates for its community members, promotes civic participation, and enjoys a healthy economic base. In Mequon, the community protects the natural environment and values high-quality neighborhoods, community safety, public gathering spaces, and strong educational and medical facilities, all of which create an exceptional quality of life.



## Mission Statement

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

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



## Values

Accountability

Responsiveness

Economy

Integrity



## Key Areas of Focus

Capital Improvements

Customer Service

Financial Stewardship

Public Safety

Quality of Life



# KEY FOCUS AREAS



## CAPITAL IMPROVEMENTS

Capital improvements include roads, buildings, equipment, and significant technology investments that support the City's work. Planning for the ongoing maintenance and improvement of these public assets is a part of Financial Stewardship and Customer Service, and supports all Key Focus Areas.



## CUSTOMER SERVICE

The City's team of knowledgeable, professional, and welcoming staff members, elected officials and other community volunteers provide exceptional Customer Service. With friendly and accessible opportunities that are streamlined and convenient, the organization holds itself accountable to the high standards that the Mequon community expects. Ongoing investments in technology support both the City's workforce and its customer service focus.



## FINANCIAL STEWARDSHIP

The City will have professionally managed resources, with a long-range plan for stability and sustainability across both revenue and expenditures. Efficient and effective services that meet community standards and expectations will guide the allocation of these resources.



## PUBLIC SAFETY

Public safety reflects a commitment to the highest levels of safety across the entire community: law enforcement, fire protection, emergency medical services, roads, and traffic. This includes well-maintained roads, rapid response times, highly-trained professional staff, and actively engaging with the community at-large.



## QUALITY OF LIFE

Quality of Life is a focus area that involves collaboration, partnership and support amongst the community's various stakeholders. The City has a focus on providing exceptional service to the community, and values the open space and natural beauty that makes Mequon such a special and unique place to live, work, and play.



# KEY FOCUS AREA: CAPITAL IMPROVEMENTS

Capital improvements include roads, buildings, equipment, and significant technology investments that support the City's work. Planning for the ongoing maintenance and improvement of these public assets is a part of Financial Stewardship and Customer Service, and supports all Key Focus Areas.

## Strategic Goals

- Implement, resource and staff master planning efforts across the City
- Enhance public connections and access to City information and services

## Outcomes

- Strong collaboration between departments and other agencies/partners
- Well maintained public buildings
- Efficient and effective roads and sidewalks
- Sustainable maintenance and replacement schedules

## Projects

- Local Road Improvement Program (2022-2024)
- IT Capital Plan Implementation
- Town Center Public Improvements
- Water Utility Master Plan Update
- I-43 Expansion/Highland Road Interchange
- Implement Facilities Assessment Study Recommendations
- State Road Improvements (Cedarburg, Wauwatosa & Mequon Roads)
- City Hall Space Planning/Needs Assessment
- Traffic Signal Pre-Emption
- Fully-Funded Capital Plan(s)





# KEY FOCUS AREA: CUSTOMER SERVICE

The City's team of knowledgeable, professional, and welcoming staff members, elected officials and other community volunteers provide exceptional Customer Service. With friendly and accessible opportunities that are streamlined and convenient, the organization holds itself accountable to the high standards that the Mequon community expects. Ongoing investments in technology support both the City's workforce and its customer service focus.

## Strategic Goals

- Invest in motivated, professional, and resourceful staff
- Implement technological improvements to streamline routine procedures
- Reduce barriers to convenience and transparency

## Outcomes

As a result of the City's investments in technology and improved service standards, customers will experience and benefit from the following outcomes:

- Technology-driven services/solutions
- Transparency in approach
- High levels of customer satisfaction, measured via direct feedback systems
- Attract/retain experienced, highly trained employees
- Streamlined workflows and business processes

## Projects

- Cybersecurity Upgrades
- Work Order System
- Customer Service Plan
- MUNIS Module Implementation
- Land Management System
- Credit Card Processing
- Zoning Code Update
- Codification
- Records Management
- Formalized Onboarding & Cross-Training
- Ongoing Staff training





# KEY FOCUS AREA: FINANCIAL STEWARDSHIP

The City will have professionally managed resources, with a long-range plan for stability and sustainability across both revenue and expenditures. Efficient and effective services that meet community standards and expectations will guide the allocation of these resources.

## Strategic Goals

- Develop a long-range financial plan for revenues and expenditures
- Establish a staffing and compensation plan that reflects the future needs of both the organization and the community
- Adopt a long-range, resourced capital improvement plan
- Maintain a stable, equitable and appropriate tax rate

## Outcomes

Thoughtful and deliberate Financial Stewardship will support the ability to proactively manage the organization's human and capital resources that provide the everyday services the community expects. Key outcomes will include:

- Strong and growing tax base
- Employer of choice in the region that attracts and retains high quality employees
- Level debt service
- Stable and supported tax rate

## Projects

- Long-Range Capital & Financial Plan
- Compensation Plan Review
- Enhanced Partnership with Library
- Liability Risk Pooling
- Sustained Operating Reserves, within Approved Target Range(s)
- Develop Alternative Revenue Streams
- Employee Benefits Review





# KEY FOCUS AREA: PUBLIC SAFETY

Public safety reflects a commitment to the highest levels of safety across the entire community: law enforcement, fire protection, emergency medical services, roads, and traffic. This includes well-maintained roads, rapid response times, highly-trained professional staff, and actively engaging with the community at-large.

## Strategic Goals

- Enhance staffing of fire and police services to ensure public safety
- Consolidate fire & emergency services with other surrounding communities

## Outcomes

As a result of the City's ongoing commitment to Public Safety, Mequon will strive to achieve and/or maintain the following outcomes:

- Low rate of crime
- Timely response to calls for service
- Well designed and maintained roads
- High-quality emergency medical care
- Enhanced levels of engagement with the community

## Projects

- Mequon-Thiensville Fire Merger
- Police Accreditation
- Expand Use of Traffic Cameras
- City Facility Security Enhancements
- Workforce Development Strategy
- New Public Safety Headquarters
- Additional Service-Sharing Partnerships
- Reconstruct Fire Station No. 2





# KEY FOCUS AREA: QUALITY OF LIFE

Quality of Life is a focus area that involves collaboration, partnership and support amongst the community's various stakeholders. The City has a focus on providing exceptional service to the community, and values the open space and natural beauty that make Mequon such a special and unique place to live.

## Strategic Goals

- Preserve and enhance opportunities for open space and parks
- Provide community-focused recreational amenities
- Collaborate with community partners to leverage shared opportunities

## Outcomes

- Preserve rural character
- Additional park amenities
- Preservation of open space through thoughtful development processes and approvals
- Celebrate and preserve important and unique aspects of the City's history, as well as its natural environment

## Projects

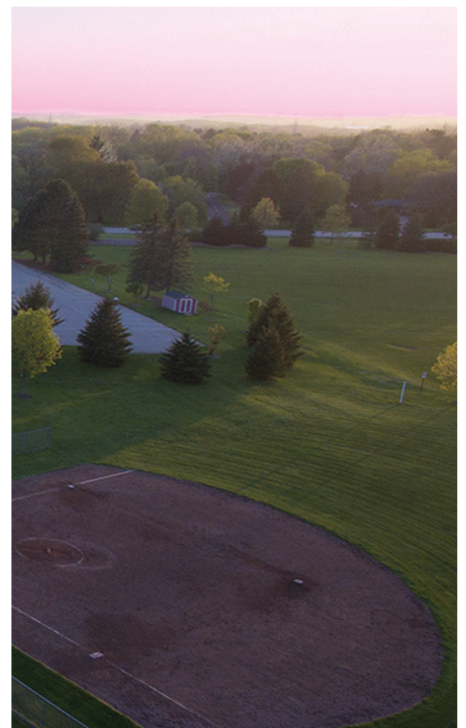
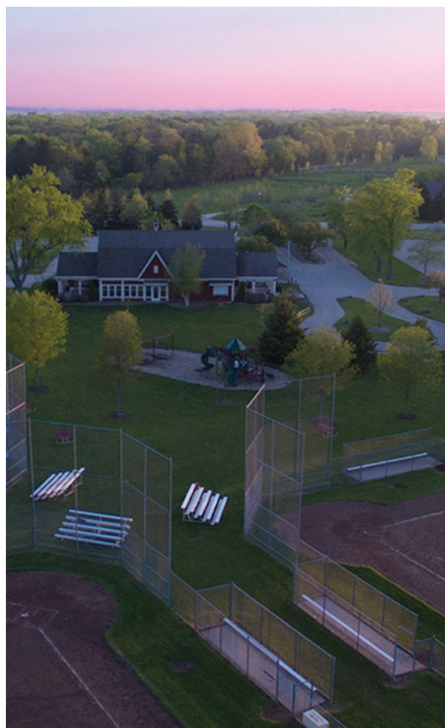
- Civic Campus Master Plan
- Brush Site Automation
- Activate Parks w/ Amenities (e.g., Tennis, Pickleball, etc)
- Parks Master Plan Implementation
- Parks Reservation System
- Expand Recreational Partnerships
- Enhanced Lake Michigan Access
- Community Pool Determination
- Additional Community Events
- Environmental Sustainability Plan
- Consideration of Parks Foundation



# ADAPTIVE STRATEGIES

Strategies are the techniques, approaches, and tools that the City of Mequon will use in strategic planning – they are critical to the long-term success of the community and realizing Mequon’s vision for the future. These strategies cross all Key Focus Areas and can be employed at all levels in the organization. They are adaptable to changes over time – and as such, they can be used to pivot or evolve within the City’s Strategic Goals and Implementation Plan as needed.

- **Fiscal Sustainability**
- **Competitive Compensation**
- **Technology Upgrades**
- **Infrastructure Investment**





# ADVANTAGES & CHALLENGES

The City has identified a number of advantages and challenges that could impact the implementation of the Strategic Goals described in this document. Advantages are those strengths and attributes that will enable the City to achieve objectives; challenges reflect obstacles that could impair the ability to achieve objectives. Each of the challenges described below is reflected in one or more of the City's Strategic Goals so that they can be addressed in future budget development cycles.

## ADVANTAGES:

- A supportive, engaged and innovative community
- Well-planned growth and infrastructure
- Strong support for preservation of open space and natural resources
- Proactive community policing and fire services
- Collaborative local partners

## CHALLENGES:

- Cost and supply of housing that is available to varying age and income levels
- Balancing growth and emerging needs with currently available resources
- Aging infrastructure and unfunded capital needs
- Outdated technology/software systems
- A shrinking workforce and dwindling inventory of commercial/industrial sites



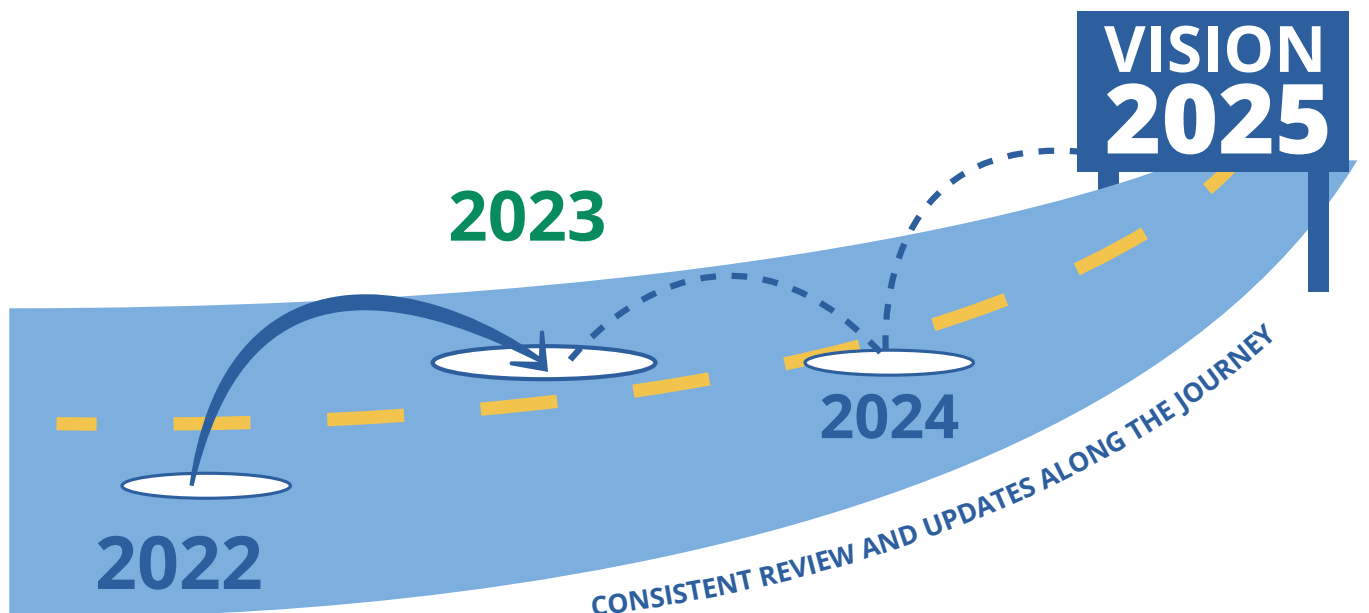
# MONITORING AND MEASURING THE CITY'S PROGRESS

## ANNUAL MONITORING AND REPORTING



Strategic Plans are not documents frozen in time, but rather living documents designed to adapt to changing environments and evolve as needed to address new opportunities and challenges. As such, they serve as the policy level oversight from the Common Council, and staff ensures that the implementation and tactical details are in place to accomplish the Goals of the City. Regular meetings and updates will be part of the ongoing process to ensure the Strategic Plan is current, reflects the direction of the Council, and is meeting identified Goals and Objectives. At least annually, the Common Council will meet to review progress, celebrate successes, and plan for upcoming challenges and opportunities.

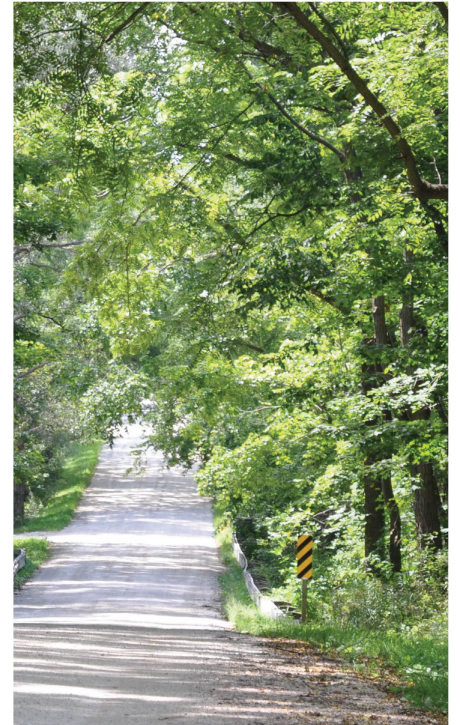
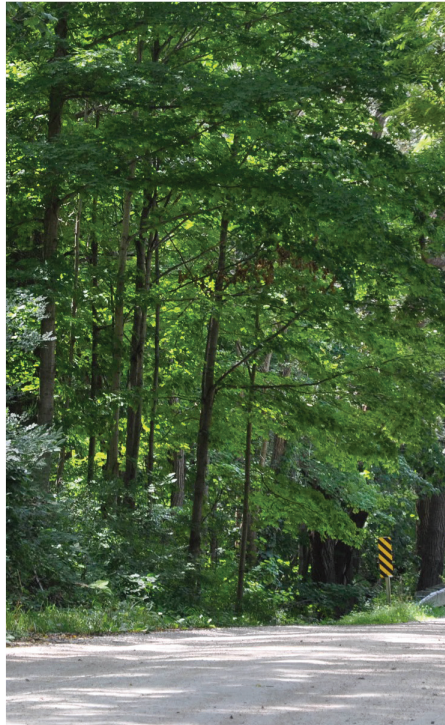
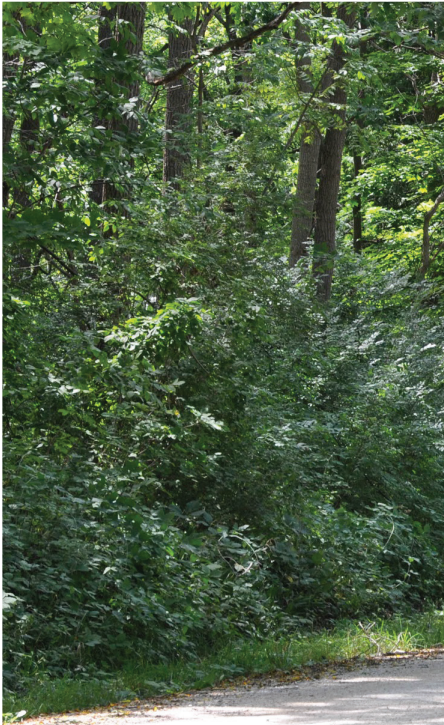
Within this process, the Strategic Plan will be a guiding document in the coming years that allows the Council to provide policy level direction on where the organization is heading. Staff will be able to take this policy level direction and create an Implementation Plan with specific action steps, that will create focus and accountability towards achieving both the community's and the Council's goals.



# THE PATH FORWARD

This Strategic Plan is a living document, and the City of Mequon is committed to sharing the results of its efforts in a transparent and accountable way. The plan will need to be adjusted based on community feedback, changes in the economy, or due to unforeseen circumstances; as such, it is designed to be flexible and adaptable.

Through various paths such as daily service delivery and the annual budgeting process, this plan will come to life and be continuously updated and improved. A key part of that will be the Implementation Plan as well as regular status updates provided to the Common Council.



As the City of Mequon moves forward into the future, the organization looks forward to achieving Mequon's vision of being a City rich in rural heritage and natural beauty with a government that advocates for its community members, promotes civic participation, and enjoys a strong economic base. In Mequon, the community protects the natural environment and values high-quality neighborhoods, community safety, public gathering spaces, and strong educational and medical facilities, all of which create an exceptional quality of life.



## ACKNOWLEDGEMENTS

The City of Mequon wishes to express its appreciation to the community at-large, City staff, and members of the Common Council. As partners in Mequon's future, community residents, business owners, and visitors are a key source of information and guidance. With this engagement and feedback, the City of Mequon will continue to create its vision of the future.





For more information about this Plan, or to contact the City:

11333 N. Cedarburg Road  
Mequon, Wisconsin 539092  
(262) 242-3100  
[www.ci.mequon.wi.us](http://www.ci.mequon.wi.us)



## FINANCIAL POLICIES

The City of Mequon has adopted by resolution an extensive set of financial policies in order to help guide the City's financial management practices and to support the City's efforts to continually work towards meeting the objectives set forth in its mission statement.

The following summarization is offered to highlight some key aspects of each policy area. The full set of financial policies can be found on the City of Mequon website.

### BUDGETING POLICIES

1. The City Council shall adopt a balanced budget, and authorize the required appropriations, prior to the beginning of each fiscal year.
2. City Council may choose to amend the budget due to unforeseen and changing circumstances. Amendments to budgeted appropriations must be approved by a two-thirds vote of the City Council.

### RESERVE POLICIES

1. The City will strive to maintain an undesignated General Fund balance of not less than 10% of the current General Fund operating budget.

### REVENUE POLICIES

1. The City will seek to maintain a reliable revenue base and will continue to explore ways to diversify its revenue sources, seek full cost recovery for services through user fees when appropriate and establish cost sharing arrangements with other governmental units.
2. City staff will utilize generally accepted forecasting techniques that include the

use of historical data, trend analysis, and consider the impact of changing economic conditions on the City's revenues sources.

3. City staff will continuously explore opportunities to take advantage of alternative funding sources and revenue streams.
4. The City will develop a fee schedule that determines the appropriate level fees to charge for those City services which are provided to the benefit of only certain individuals.
5. The City will apply an internal chargeback system to recover costs that incurred by the General Fund for administrative support and other services or materials provided to areas outside the General Fund.

### INVESTMENT POLICIES

1. The primary objectives, in order of priority, of all investment activities involving financial assets of the City shall be: safety, liquidity and return.
2. Unless prohibited by law or contract, the City may pool cash from several different funds for investment purposes should it meet the objectives of the investment program.
3. The Director of Finance/Treasurer is the investment officer and is responsible for all transactions undertaken, and shall establish investment procedures consistent with this policy, and a system of controls to regulate the activities of subordinate officials and employees.



## FINANCIAL POLICIES

4. The standard of prudence to be used by City investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio.
5. Securities will be held by an independent third-party custodian selected by the City as evidenced by safekeeping receipts in the City's name.
6. The investment of City funds shall be in accordance with Wisconsin statutes section 66.0603.
7. It is the policy of the City of Mequon to diversify its investment portfolio.
8. To the extent possible, the City of Mequon will attempt to match its investments with anticipated cash flow requirements.
9. The basis used to determine whether market yields are being achieved shall be the average Federal Funds rate.
10. The Director of Finance or designee shall submit a quarterly investment report to the Finance & Personnel Committee.

## EXPENDITURE POLICIES

1. The City will administer the expenditures of the available resources in an efficient and cost effective manner in order to provide the taxpayers with the delivery of highest possible level of quality public services with the resources available.
2. The City's operating budget will not use one-time revenues to support ongoing expenditures.
3. The City will maintain expenditure categories according to applicable state statutes and administrative regulations.

4. On an ongoing basis, staff also works to minimize the costs of purchasing materials and providing services while still maintaining quality and performance.

## CAPITAL PLANNING POLICIES

1. The City Council shall review and adopt a comprehensive 5 year capital plan on an annual basis.
2. The approved projects and funding levels for the following year will be transferred from the Capital Improvement Plan to the capital budget for the next fiscal year.

## FINANCIAL PLANNING POLICIES

1. The City Council shall evaluate on an annual basis, a 5 Year Financial Plan forecasting the financial resources that will be required to support the future operations of the City.

## DEBT MANAGEMENT POLICIES

1. The City will confine long-term borrowing to capital improvement or other long-term projects which cannot and, appropriately should not, be financed from current revenues and/or funds established for equipment replacement.



## FINANCIAL POLICIES

2. The City will not use long-term debt to finance current operations or the cost of short-lived (less than seven years) depreciable assets.
3. In general, the final maturity of bonds and notes issued by the City should not exceed the expected useful life of the underlying project for which it is being used.
4. The City will retire bond anticipation debt within 6 months after completion of the underlying project or upon the next general debt issuance.
5. The City will keep the maturity of all outstanding general obligation bonds at or below 20 years.
6. Total general obligation debt, including any such proceeds allocated to the sewer and water utilities, will not exceed 50% of the State equalized valuation limitation of taxable property within the City.
7. The City will utilize the services of a qualified financial advisor in monitoring its debt and debt service.
8. The City will maintain a good communications with bond rating agencies regarding its financial condition.
9. The City will follow a policy of full disclosure in all financial reporting including bond prospectuses and continuing disclosure agreements required under SEC Rule 15c2-12(b)(5).

## ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES

1. The City's accounting and financial reporting systems will be maintained in conformance with the applicable Federal and State laws, rules, and regulations, and the generally accepted accounting principles and practices as promulgated by the Governmental Accounting Standards Board (GASB).
2. On an ongoing basis, staff works to keep apprised of any pending or proposed changes in the accounting standards or other legal requirements that may impact the financial operations or other reporting requirements of the City.
3. Compliance with these standards is reviewed by undergoing an annual independent financial audit of the City's accounting records, internal controls, and financial statements.
4. The audit also facilitates the issuance of an official Comprehensive Annual Financial report including an audit opinion, and a management letter presented to the City Council detailing their findings and any recommendations for improvement.

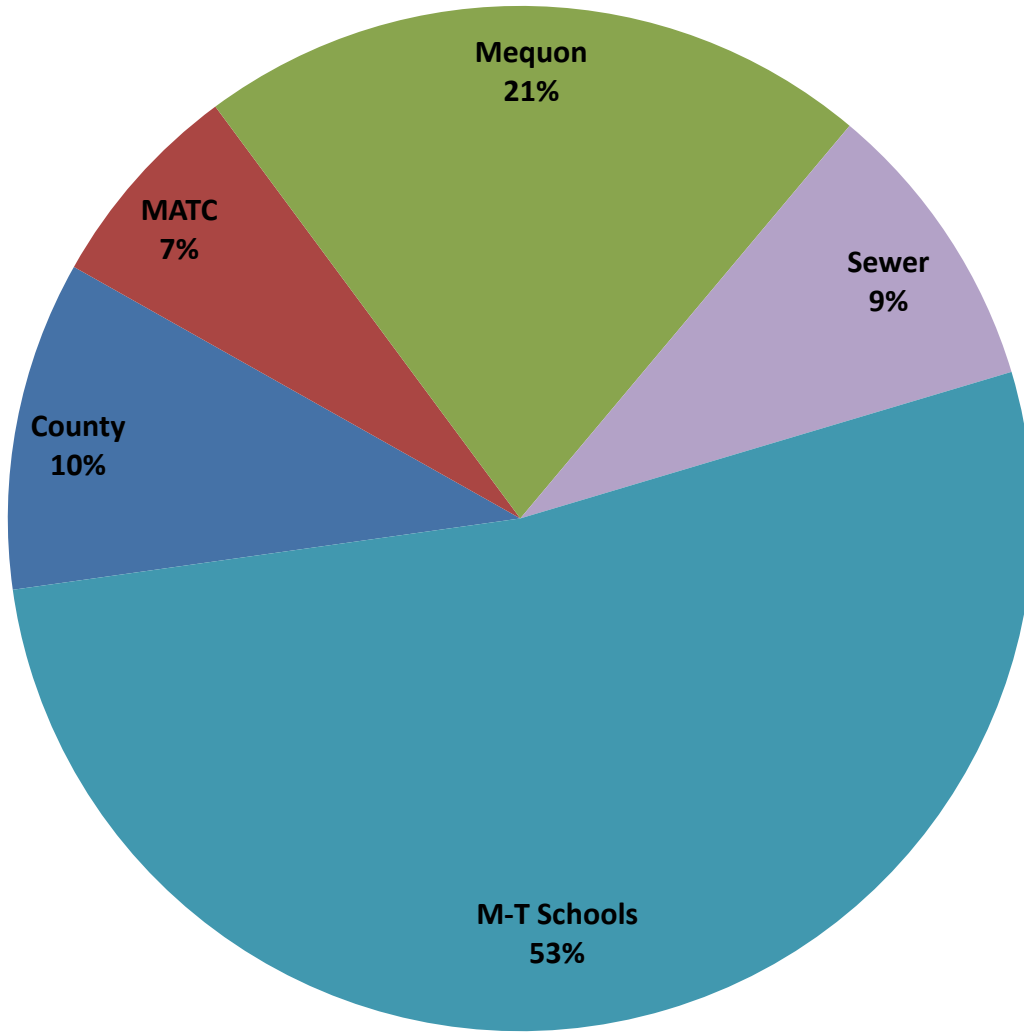
Adopted May 2018



# CITYWIDE BUDGET SUMMARY

# CITY OF MEQUON 2023 Tax Levy Distribution

## Mequon-Thiensville School District with Sewer Service



### 2023 Tax Levy Information

Ozaukee County	\$ 8,077,795
City of Mequon	\$16,516,047
Sewer District	\$ 7,213,956
M/T Schools	\$40,737,542
MATC	\$ 5,205,820

**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Total Fund Balance/Net Position**  
**2023 Budget - Summary by Appropriated Fund**

	General Fund	Capital Fund	Debt Service Fund	Sewer Fund	Water Fund	TOTAL
<b>REVENUES:</b>						
General Property Tax	\$ 12,388,047	\$ 1,733,266	\$ 5,379,000	\$ 7,213,956	\$ -	\$ 26,714,269
Intergovernmental	2,160,074	-	-	-	-	2,160,074
License & Permits	992,700	-	-	-	-	992,700
Public Safety Fees	179,000	-	-	-	-	179,000
Public Charges for Service	444,350	-	-	4,066,728	3,637,300	8,148,378
Other Revenue	1,065,472	-	-	74,342	205,985	1,345,799
Investment income	115,456	-	3,445	120,000	60,000	298,901
Total Revenues	17,345,099	1,733,266	5,382,445	11,475,026	3,903,285	39,839,121
<b>EXPENDITURES:</b>						
General Government	3,152,702	-	-	-	-	3,152,702
Public Safety	8,414,062	-	-	-	-	8,414,062
Public Works	3,410,910	-	-	9,010,984	2,609,076	15,030,970
Community Enrichment	1,845,641	-	-	-	-	1,845,641
Community Development	521,785	-	-	-	-	521,785
Debt Service:						
Principal	-	-	3,555,000	-	-	3,555,000
Interest	-	-	702,825	406,756	323,708	1,433,289
Capital Outlay	-	8,848,060	-	-	-	8,848,060
Total Expenditures	17,345,100	8,848,060	4,257,825	9,417,740	2,932,784	42,801,509
Excess (Deficiency) of Revenues Over Expenditures	(1)	(7,114,794)	1,124,620	2,057,286	970,501	(2,962,388)
<b>OTHER FINANCING SOURCES (USES):</b>						
Other Financing Sources	-	-	-	-	-	-
Long-Term Debt Issued	-	-	-	-	-	-
Amortization - Bond Premium	-	-	82,772	-	-	82,772
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	82,772	-	-	82,772
<b>NET CHANGE IN FUND BALANCE</b>	(1)	(7,114,794)	1,207,392	2,057,286	970,501	(2,879,616)
<b>FUND BALANCE - BEGINNING</b>	2,215,800	7,777,113	2,804,282	40,937,103	26,855,602	80,589,899
<b>FUND BALANCE - ENDING</b>	\$ 2,215,798	\$ 662,319	\$ 4,011,674	\$ 42,994,389	\$ 27,826,103	\$ 77,710,283

## CITY OF MEQUON

### Comparative Schedule of Changes in Total Fund Balance/Net Position 2021-2023 Summary by Appropriated Fund

	Ending 12/31/20	2021 changes	Ending 12/31/21	% change in 2021	2022 Projected changes	Projected Ending 12/31/22	% change in 2022	2023 Budgeted changes	Budgeted Ending 12/31/23	% change in 2023
<b>General Fund</b>	\$2,486,438									
Surplus/(Deficit)		92,094	\$2,578,532	3.7%						
Surplus/(Deficit)					(362,732)	\$2,215,800	-14.1%			
Surplus/(Deficit)								-	\$2,215,800	0.0%
<b>Capital Projects</b>	4,050,128									
Surplus/(Deficit)		(829,174)	\$3,220,954	-20.5%						
Surplus/(Deficit)					4,556,159	\$7,777,113	141.5%			
Surplus/(Deficit)								(7,114,794)	\$662,319	-91.5%
<b>Debt Service</b>	(77,743)									
Surplus/(Deficit)		1,569,343	\$1,491,600	-2018.6%						
Surplus/(Deficit)					1,312,682	\$2,804,282	-88.0%			
Surplus/(Deficit)								1,207,392	\$4,011,674	-43.1%
<b>Sewer Fund</b>	35,544,162									
Surplus/(Deficit)		3,160,120	\$38,704,282	8.9%						
Surplus/(Deficit)					2,232,824	\$40,937,106	5.8%			
Surplus/(Deficit)								2,057,286	\$42,994,392	5.0%
<b>Water Fund</b>	21,864,264									
Surplus/(Deficit)		2,433,684	24,297,948	11.1%						
Surplus/(Deficit)					2,557,654	\$26,855,602	10.5%			
Surplus/(Deficit)								970,501	\$27,826,103	3.6%
<b>Totals:</b>	\$63,867,249	\$6,426,066	\$70,293,315		\$10,296,587	\$80,589,902		(\$2,879,615)	\$77,710,287	

## Narrative Explanation of Changes in Fund Balances

**In 2020:** In the General Fund, there was a planned use of fund balance of \$410K to balance the budget. With the onset of the COVID-19 pandemic, the City took an aggressive approach to its budget implementing a hiring freeze and additional expenditure reductions. The City also received approximately \$400K worth of CARES Act funding to help offset unexpected expenditures related to COVID-19. With the stringent planning and execution of the budget reduction plan, the City is expected to see a \$68K surplus. The Debt Service Fund is continuing to pay down debt and gain increment through the TID to reduce the deficit of the fund. The Capital Projects Fund is anticipated to see a decrease in fund balance due to the spending of road program bond proceeds. The Sewer and Water Utilities both are anticipating ending 2020 with net operating surpluses and are working through additional capital improvement projects.

**In 2021:** For the General Fund, there is a planned use of fund balance of \$128K for one-time expenditures related to long-term strategic planning and a full-city revaluation process. At the end of 2021, the City's unreserved fund balance is anticipated to be at approximately 12.5%, which is over the minimum required by the City's financial policies. The Capital Projects Fund is anticipated to see another decrease in fund balance due to the spending of road program bond proceeds. In 2022, the next road bond issue will be issued. The Debt Service Fund is not anticipating any borrowing during 2021. However, the City will be planning the final TID spending plan and determining if new debt issuance will be needed to cover the planned expenditures. The Sewer and Water Utilities both are budgeting for operating surpluses in 2021. There will be continued planning for the next large-scale projects for additional capital improvements in both utilities.

**In 2022:** For the General Fund, there is a planned use of fund balance of \$190K for one-time expenditures largely comprised of IT Equipment, an LMS Evaluation, and finalizing the City-wide revaluation process. At the end of 2021, the City's unreserved fund balance is anticipated to be at approximately 11.8%, which is over the minimum required by the City's financial policies. In March 2022, \$9.49M of debt was issued for the three-year road program, Highland Road Interchange, and Town Center Tax Increment District improvements, therefore, the Capital Projects Fund will see an increase in fund balance. The Sewer and Water Utilities both are budgeting for operating surpluses in 2022. There will be continued planning for the next large-scale projects for additional capital improvements in both utilities.

**In 2023:** For the General Fund, there is no planned use of fund balance for one-time expenditures. At the end of 2022, the City's unreserved fund balance is anticipated to be at approximately 11.3%, which is over the minimum required by the City's financial policies. In March 2022, \$9.49M of debt was issued to fund capital projects, therefore, the fund saw an increase in fund balance in 2022. In 2023, we anticipate expensing most of those debt proceeds which will result in a significant decrease in fund balance in 2023. The Sewer and Water Utilities both are budgeting for operating surpluses in 2023. There will be continued planning for the next large-scale projects for additional capital improvements in both utilities. ARPA funded projects began toward the end of 2022 and will continue to increase into 2023.

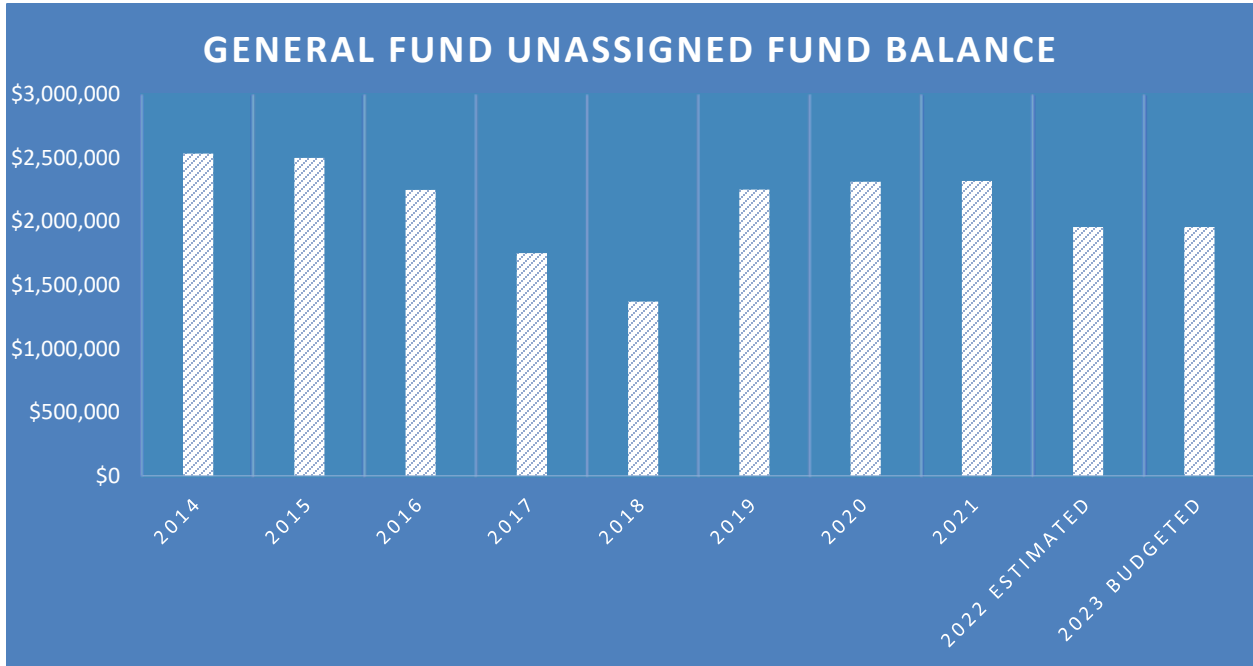
# GENERAL FUND SUMMARY

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

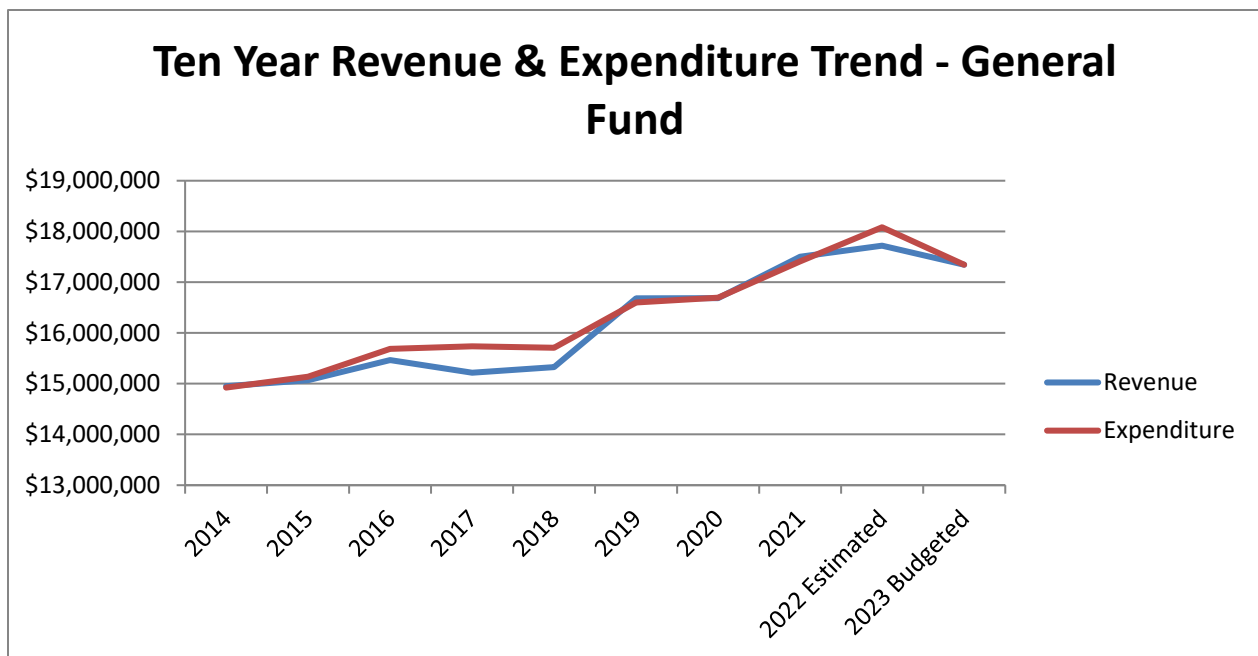
	2021 Actual	2022 Amended Budget	2022 Actual	2023 Budget
<b>REVENUES:</b>				
General Property Taxes	11,834,064	11,939,401	11,939,400	12,388,047
Intergovernmental	2,216,055	2,378,589	2,192,096	2,160,074
Licenses & Permits	1,111,185	1,045,900	973,304	992,700
Fines and Forfeitures	929,686	886,300	1,020,373	179,000
Public Charges for Services	796,458	464,900	463,793	444,350
Other revenues	611,348	1,386,656	1,176,946	1,065,472
Investment income	2,507	40,000	(46,896)	115,456
Total Revenues	<u>17,501,303</u>	<u>18,141,746</u>	<u>17,719,016</u>	<u>17,345,099</u>
<b>EXPENDITURES:</b>				
Salaries	9,109,401	9,837,888	9,889,897	8,302,603
Fringe Benefits	3,591,668	3,747,104	3,720,893	3,524,592
Materials & Supplies	925,699	994,056	1,016,582	906,702
Facility & Plant	601,561	509,597	594,357	528,072
Purchased Services	2,841,633	2,845,464	2,857,210	3,987,111
Other Staff Costs	98,670	77,945	70,410	56,077
Equipment/Other	90,362	129,692	85,314	39,942
Total Expenditures	<u>17,258,994</u>	<u>18,141,746</u>	<u>18,234,663</u>	<u>17,345,099</u>
Excess (Deficiency) of Revenues Over Expenditures	242,309	-	(515,647)	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources	81,000	-	-	-
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	200,000	-
Transfers Out	(231,215)	-	(47,085)	-
Fund Balance Applied	-	-	-	-
Total Other Financing Sources (Uses)	<u>(150,215)</u>	<u>-</u>	<u>152,915</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	92,094	-	(362,732)	-
<b>FUND BALANCE - BEGINNING</b>	2,486,438	2,578,532	2,578,532	2,215,800
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,578,532</u>	<u>\$ 2,578,532</u>	<u>\$ 2,215,800</u>	<u>\$ 2,215,800</u>

## General Fund Balance

Over the past ten years, the General Fund unassigned fund balance has remained over the 10% of revenue minimum the financial policies require. For 2022, the estimated ending fund balance will be 11.3% of expenditures.



The chart below provides a summary of revenue and expenditure trends for the General Fund for fiscal years 2014 to 2023. The General Fund unassigned fund balance is primarily driven by the excess or deficit of the expenditures compared to the revenues.

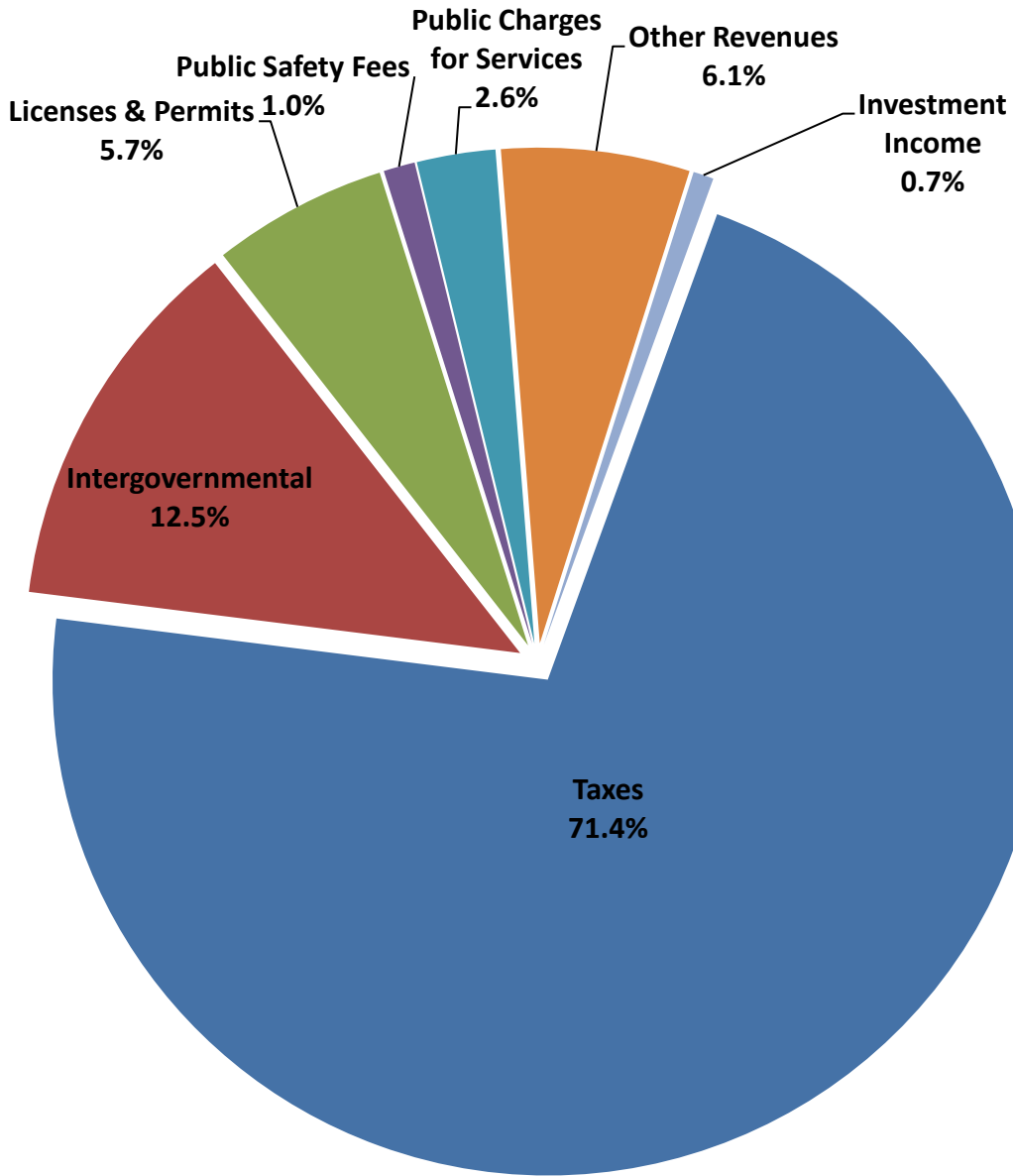




# GENERAL FUND REVENUES

# CITY OF MEQUON

## 2023 General Fund Revenues by Funding Type



**CITY OF MEQUON**  
**Budgetary Comparison Schedule of Revenues**  
**General Fund**

	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<b>REVENUES</b>					
<b>TAXES:</b>					
General Property Tax	10,907,977	11,744,502	11,939,401	11,939,400	12,388,047
<b>INTERGOVERNMENTAL:</b>					
Shared Revenues	306,642	306,627	306,634	306,634	306,634
Utility Tax	45,529	58,060	55,737	63,015	60,494
Fire Insurance Dues	182,892	189,529	193,000	190,476	-
General Highway Aid	1,555,389	1,482,295	1,444,169	1,440,057	1,381,813
Connecting Streets	69,111	69,412	69,412	69,526	69,412
Recycling Grants	15,400	15,456	15,375	21,751	21,751
Law Enforcement	5,417	8,309	7,500	4,668	24,000
Computer Aid	95,970	86,367	86,367	95,970	95,970
State Grants	-	-	200,395	-	200,000
Use value Penalty	10,638	-	-	-	-
Total Intergovernmental	2,286,988	2,216,055	2,378,589	2,192,096	2,160,074
<b>LICENSES &amp; PERMITS:</b>					
Liquor and Beverage Licenses	2,926	41,553	41,750	41,625	41,750
Tavern Operators Licenses	8,070	9,410	11,000	10,970	11,000
Business Licenses	4,092	4,672	4,500	5,235	4,800
Cigarette Licenses	1,500	1,100	1,400	1,100	1,400
Amusement Device Licenses	1,650	1,550	1,750	1,475	1,750
Food Licenses	-	-	-	-	-
Building Permits	357,788	483,337	525,000	438,606	500,000
Compliance Permits	-	-	-	60	-
Electrical Permits	95,504	136,201	135,000	135,158	120,000
Plumbing Permits	111,618	145,523	140,000	138,317	140,000
Heating & Air Permits	67,102	101,420	100,000	109,822	100,000
Temporary Occupancy Permits	9,008	8,099	8,000	7,710	8,000
Occupancy Permits	12,137	4,813	6,000	4,135	5,000
Permit Deposit Forfeitures	12,523	75,655	12,000	15,121	8,000
Brush Permits	42,595	41,665	41,000	40,545	42,000
Burning Permits	12,020	12,580	11,500	13,250	-
Sign Permits	4,675	9,910	6,500	9,925	8,500
Other Permits	225	2,625	500	250	500
Total Licenses and Permits	743,433	1,080,113	1,045,900	973,304	992,700
<b>PUBLIC SAFETY FEES:</b>					
Court Penalties and Fines	117,868	106,430	120,000	107,185	125,000
False Alarms - Police	25,550	26,642	25,000	37,738	27,000
Parking Violations	115	315	-	215	-
Weapon Permits	6,105	10,830	12,000	9,810	11,000
Police fees	12,106	15,061	15,100	23,617	16,000
Ambulance Fees	580,424	753,442	700,000	832,246	-
Fire Inspections Fees	6,736	6,983	4,200	3,278	-
Accident Response Fees	7,632	7,246	8,000	2,831	-
False Alarms - Fire	9,700	2,700	2,000	3,364	-
Fees-Fire Dept	-	38	-	90	-
Total Fines and Forefeitures	766,235	929,686	886,300	1,020,373	179,000

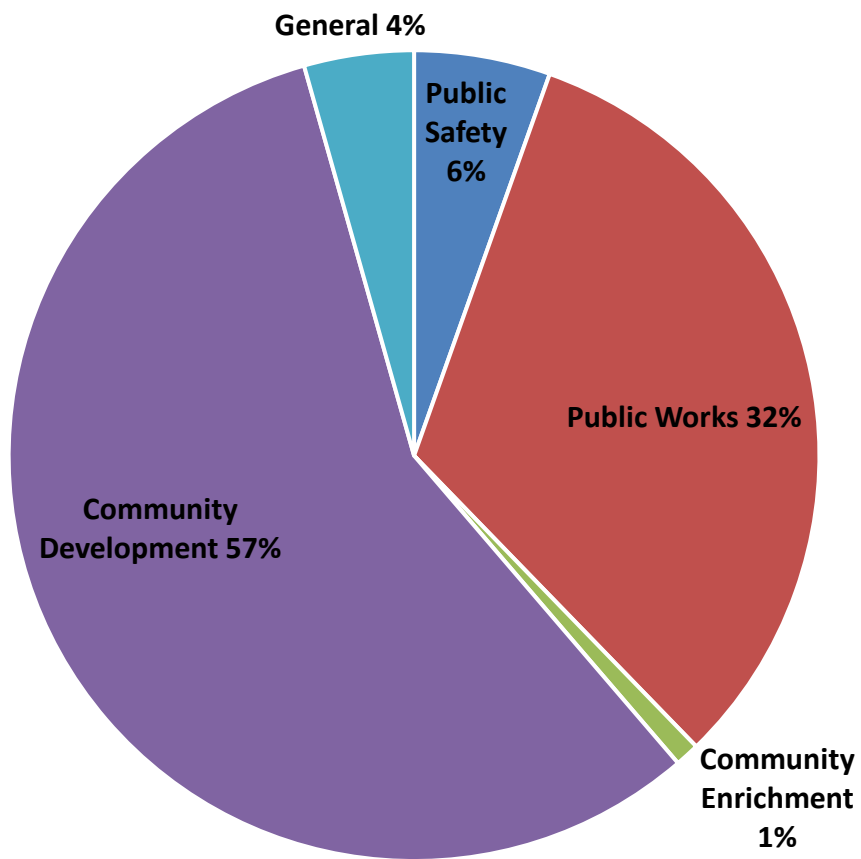
**CITY OF MEQUON**  
**Budgetary Comparison Schedule of Revenues**  
**General Fund**

	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<b>PUBLIC CHARGES FOR SERVICES:</b>					
Dog Licenses	8,246	8,941	8,500	8,405	9,000
Fees - Clerk	1,743	18,294	3,000	3,329	3,000
Photocopying / maps	3,764	5,156	5,500	6,140	5,500
Sale of Materials	52,426	110,940	75,000	75,399	75,000
Miscellaneous	26,971	27,324	28,000	24,530	28,000
Fees - Treasurer	18,105	12,315	12,000	11,205	12,000
Fees - Engineering / PC	29,856	33,096	30,000	29,766	22,000
Fees - Consultants	85,625	58,867	50,000	33,676	35,000
Fees - Highway	13,738	2,078	8,000	8,068	5,000
Street Lights	2,315	1,976	2,250	1,556	2,250
Recycling	-	-	-	-	-
Storm Sewers	-	-	-	-	-
Holding Tank Fees	1,176	441	-	1,176	1,000
Pool Concessions	20	957	1,200	1,450	1,200
Swimming Pool Fees	25,285	68,552	67,000	71,728	71,000
Park Reservations	22,440	63,532	100,050	100,823	100,000
Landscaping / Mowing	4,300	1,750	4,400	3,675	4,400
Zoning Fees	56,771	61,491	70,000	82,868	70,000
Total Public Charges	352,781	475,710	464,900	463,793	444,350
<b>OTHER REVENUES:</b>					
Tax Penalties and Interest	3,803	5,095	4,000	2,573	5,000
Special Assessments	-	-	-	-	-
Special Assessments Interest	-	-	-	22	-
Sewer Utility Chargebacks	240,651	214,905	240,000	256,413	260,000
Water Utility Chargebacks	146,827	133,166	145,000	181,879	160,000
Cell Tower Leases	268,282	180,312	200,000	188,160	208,000
Cable Franchise Fees	381,471	370,966	381,000	383,825	378,000
Insurance Dividends	43,240	32,745	40,800	39,773	34,872
Worker Compensation	-	-	-	-	-
Event Fees	-	-	-	-	-
Event Donations	-	-	-	-	-
Payments in Lieu of Taxes	81,366	89,561	90,000	19,300	19,600
Revenue Reduction	-	-	285,856	-	-
Other Grants	430,713	-	-	-	-
Other Financing Sources	(65,000)	81,000	-	-	-
Prior Years Expense	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-
Total Other Revenues	1,531,353	1,107,752	1,386,656	1,071,946	1,065,472
<b>INVESTMENT INCOME</b>					
Investment Income	106,282	(2,588)	40,000	(46,896)	115,456
<b>TOTAL REVENUES</b>	<b>16,695,049</b>	<b>17,551,230</b>	<b>18,141,746</b>	<b>17,614,016</b>	<b>17,345,099</b>

# GENERAL FUND EXPENDITURES

# CITY OF MEQUON

## 2023 Capital Projects Fund Expenditures by Functional Area



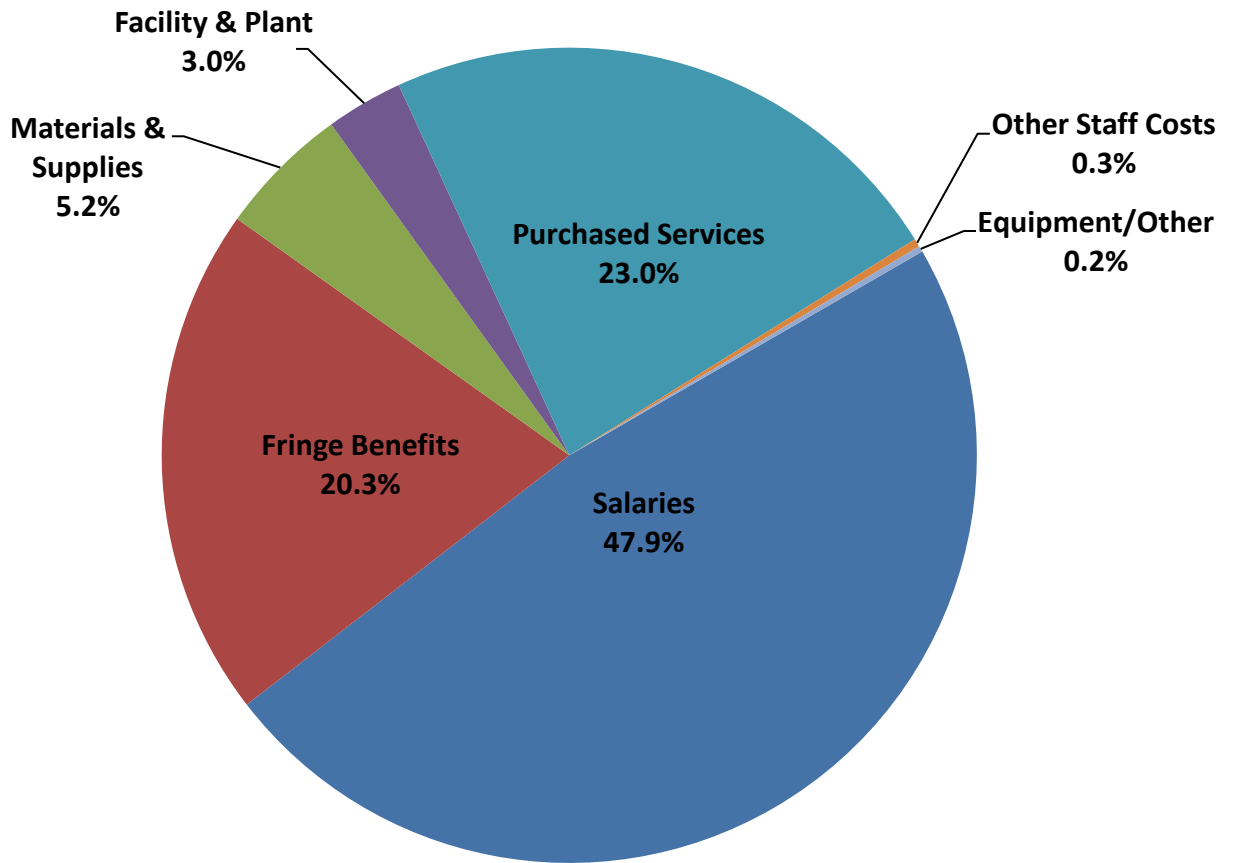
**CITY OF MEQUON**

**Budgetary Comparison and Expenditure Summary by Functional Area  
General Fund**

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
<b>GENERAL GOVERNMENT:</b>					
Common Council	\$ 93,046	\$ 92,114	\$ 86,058	\$ 97,371	\$ 107,082
Administrator	276,061	311,014	287,755	301,774	360,971
Clerk	328,104	308,947	308,133	284,078	293,522
Elections	104,261	56,479	105,136	98,916	47,110
Information Services	321,637	365,636	526,227	407,823	457,411
Finance	644,469	473,864	523,324	559,516	554,679
Assessor	284,790	354,436	291,675	294,603	243,788
Human Resources	185,405	214,099	234,082	273,853	259,048
Legal Counsel	123,321	108,291	102,483	100,307	117,982
Building Maintenance	659,234	762,630	676,251	662,897	711,109
Total General Government	3,020,327	3,047,511	3,141,124	3,081,138	3,152,702
<b>PUBLIC SAFETY:</b>					
Police	5,349,972	5,629,348	5,990,454	5,776,794	6,142,069
Fire / EMS	1,848,393	2,109,609	2,234,245	2,163,973	1,352,374
Communications	698,485	624,457	597,574	618,322	382,103
Police Reserve	2,796	3,858	-	-	-
Inspections	491,433	505,730	527,724	475,012	537,516
Total Public Safety	8,391,080	8,873,004	9,349,997	9,034,100	8,414,062
<b>PUBLIC WORKS:</b>					
Vehicle Maintenance	504,459	525,255	534,485	587,239	560,867
Engineering	530,806	603,001	589,583	553,968	597,348
Highway	1,868,447	1,991,425	2,055,598	1,984,988	2,051,377
Forestry	126,529	164,241	197,393	196,115	201,318
Recycling	30,533	23,219	-	-	-
Total Public Works	3,060,774	3,307,141	3,377,059	3,322,309	3,410,910
<b>COMMUNITY ENRICHMENT:</b>					
Library Services Grant	1,075,000	1,058,000	1,061,000	1,061,000	1,106,716
Swimming Pool	107,163	110,361	101,323	141,067	125,496
Parks	563,588	581,826	593,781	615,414	613,429
Total Community Enrichment	1,745,751	1,750,187	1,756,104	1,817,481	1,845,641
<b>COMMUNITY DEVELOPMENT:</b>					
Community Development	474,017	512,367	517,462	526,198	521,785
Total Community Development	474,017	512,367	517,462	526,198	521,785
Other Financing Uses	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>16,691,948</b>	<b>17,490,209</b>	<b>18,141,746</b>	<b>17,781,227</b>	<b>17,345,100</b>

# CITY OF MEQUON

## 2023 General Fund Expenditures by Classification





# CAPITAL PROJECTS FUND

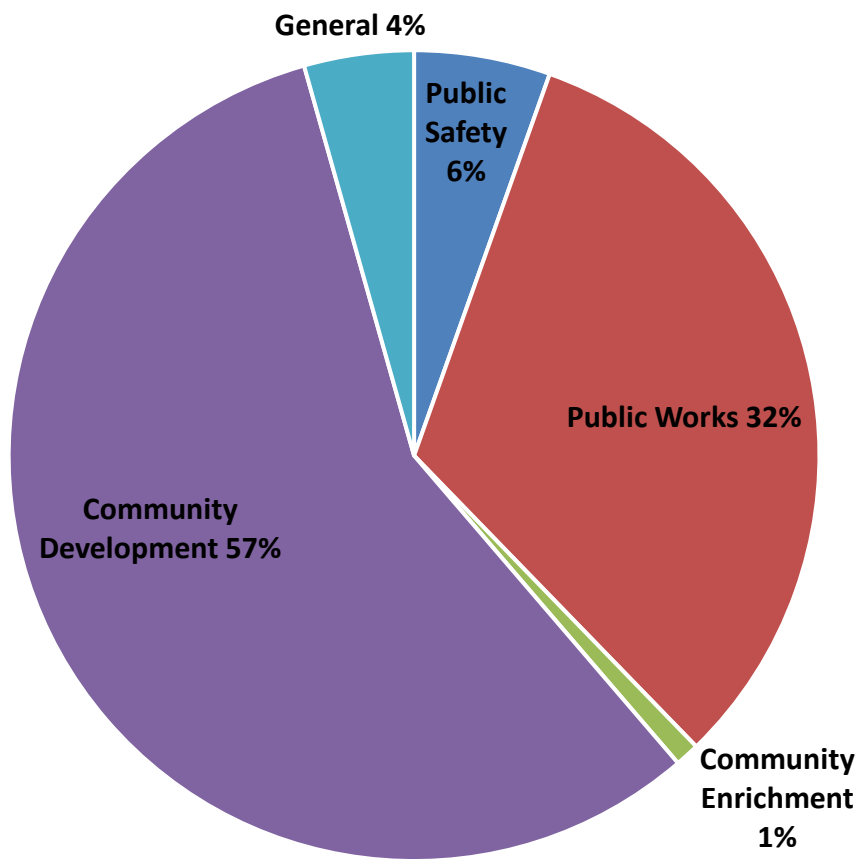
**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**Capital Project Fund**

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 1,568,572	\$ 1,328,000	\$ 1,702,702	\$ 1,733,266
Intergovernmental	78,432	-	-	-
Public Charges for Services	93,871	-	-	-
Special Assessment	23,514	-	23,451	-
Investment Income	22,229	-	35,692	-
Grants	-	-	65,273	-
Other Revenues	600	-	1,542,303	-
Total Revenues	<u>1,787,218</u>	<u>1,328,000</u>	<u>3,369,420</u>	<u>1,733,266</u>
<b>EXPENDITURES:</b>				
General Government	-	-	-	386,661
Public Safety	-	313,000	-	481,200
Public Works	-	1,015,000	-	2,857,797
Community Enrichment	-	-	-	86,402
Conservation & Development	-	-	-	5,036,000
Capital Outlay	2,950,707	-	8,651,813	-
Principal/Interest Expense	-	-	1,449	-
Total Expenditures	<u>2,950,707</u>	<u>1,328,000</u>	<u>8,653,261</u>	<u>8,848,060</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,163,489)</u>	<u>-</u>	<u>(5,283,841)</u>	<u>(7,114,794)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	-	-	350,000	-
Long-Term Debt Issued	-	9,490,000	9,490,000	-
Transfers In	228,715	-	-	-
Transfers Out	-	-	-	-
Sales of assets	105,600	-	-	-
Total Other Financing Sources (Uses)	<u>334,315</u>	<u>9,490,000</u>	<u>9,840,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(829,174)</u>	<u>9,490,000</u>	<u>4,556,159</u>	<u>(7,114,794)</u>
<b>FUND BALANCE - BEGINNING</b>	<u>4,050,128</u>	<u>3,220,954</u>	<u>3,220,954</u>	<u>7,777,113</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 3,220,954</u>	<u>\$ 12,710,954</u>	<u>\$ 7,777,113</u>	<u>\$ 662,319</u>

Note: For the Capital Project Fund, revenues reflect only the current year additions expected to supplement any previously appropriated and residual reserve funds. Expenditures reflect either the net planned or actual amount of expenditures made for capital purposes within each functional area.

# CITY OF MEQUON

## 2023 Capital Projects Fund Expenditures by Functional Area



**CITY OF MEQUON**  
**2023 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY**

	Project #	2022 Budgeted Funding	2022 Ending Balance	2023 Budgeted Funding/Debt Issue	1/1/23 Available Balance	2023 Projected Expenses	2023 Ending Balance
<b>Building Maintenance</b>							
DPW Facility Repairs	10023	-	10,580	-	10,580	10,580	(0)
City-Wide Buildings	12015	175,000	306,814	175,000	481,814	300,000	181,814
Festivals Electrical	2622	-	-	20,000	20,000	20,000	-
Facilities Improvement	10024	-	55,748	-	55,748	20,000	35,748
		<b>175,000</b>	<b>373,142</b>	<b>195,000</b>	<b>568,142</b>	<b>350,580</b>	<b>217,562</b>
<b>Elections</b>							
Election Equipment	10063	-	25,190	-	25,190	-	25,190
		-	<b>25,190</b>	-	<b>25,190</b>	-	<b>25,190</b>
<b>Engineering</b>							
Major Drainage Projects	10013	-	143,642	-	143,642	143,642	0
Engineering Software	12013	-	14,579	-	14,579	8,000	6,579
Master Stormwater Mgmt	10028	-	75,934	-	75,934	-	75,934
		-	<b>234,155</b>	-	<b>234,155</b>	<b>151,642</b>	<b>82,513</b>
<b>Engineering - Roads</b>							
Road & Parking Lot Repl	10001	5,035,000	3,786,850		3,786,850	1,900,000	1,886,850
Annual Road Maintenance	10003	350,000	(32,990)	350,000	317,010	317,010	(0)
Highland Road Interchange	10009	1,735,000	(179,294)	-	(179,294)	(200,000)	20,706
		<b>7,120,000</b>	<b>3,574,566</b>	<b>350,000</b>	<b>3,924,566</b>	<b>2,017,010</b>	<b>1,907,556</b>
<b>Fire Department</b>							
Fire & EMS Vehicles	10236	100,000	748,881	100,000	848,881	100,000	748,881
Fire Equipment Replacement	10134	10,000	28,715	10,000	38,715	10,000	28,715
Hydraulic Rescue Equipment	12029	-	6,010	-	6,010	-	6,010
		<b>110,000</b>	<b>783,605</b>	<b>110,000</b>	<b>893,605</b>	<b>110,000</b>	<b>783,605</b>
<b>Information Services</b>							
IT Data Processing Equipment	10117	-	36,661	10,000	46,661	46,661	-
		-	<b>36,661</b>	<b>10,000</b>	<b>46,661</b>	<b>46,661</b>	-
<b>Parks Maintenance</b>							
Park Planning & Imp.	10474	50,000	36,402	50,000	86,402	86,402	0
Urban Forestry	10062	-	5,883	-	5,883	-	5,883
Emerald Ash Borer Program	10070	80,000	34,214	80,000	114,214	114,214	0
Cemetery Restoration	10071	-	5,000	-	5,000	-	5,000
		<b>130,000</b>	<b>81,500</b>	<b>130,000</b>	<b>211,500</b>	<b>200,616</b>	<b>10,884</b>

**CITY OF MEQUON**  
**2023 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY**

	Project #	2022 Budgeted Funding	2022 Ending Balance	2023 Budgeted Funding/Debt Issue	1/1/23 Available Balance	2023 Projected Expenses	2023 Ending Balance
<b>Police</b>							
Police Vehicles	10235	175,000	411,977	175,000	586,977	300,000	286,977
Information Tech Replacement	12012	-	10,667	-	10,667	5,000	5,667
Police Officer Equipment	10135	20,000	72,233	20,000	92,233	35,000	57,233
Police Computer Replacement	12044	-	11,081	-	11,081	-	11,081
Police Vehicle IT Equipment	10029	-	33,845	-	33,845	-	33,845
Police Weapons	10036	8,000	18,835	8,000	26,835	11,200	15,635
		<b>203,000</b>	<b>558,638</b>	<b>203,000</b>	<b>761,638</b>	<b>351,200</b>	<b>410,438</b>
<b>Police Communications Center</b>							
Police Radio Equipment	10040	-	197,657	-	197,657	20,000	177,657
911 System Replacement	10041	-	4,945	-	4,945	-	4,945
		-	<b>202,602</b>	-	<b>202,602</b>	<b>20,000</b>	<b>182,602</b>
<b>Public Works</b>							
Roadway Lighting	10052	10,000	43,351	-	43,351	43,351	(0)
DPW Vehicles	10359	350,000	246,136	350,000	596,136	521,000	75,136
		<b>360,000</b>	<b>289,487</b>	<b>350,000</b>	<b>639,487</b>	<b>564,351</b>	<b>75,136</b>
<b>Community Development</b>							
TIF #2	10802	-	25,855	-	25,855	-	25,855
TIF #3	10803	2,720,000	(1,241,361)	-	(1,241,361)	5,000,000	(6,241,361)
TIF #4	10804	149,731	722,890	198,118	921,008	18,000	903,008
TIF #5	10805	214,321	904,003	187,148	1,091,151	18,000	1,073,151
		<b>3,084,052</b>	<b>411,387</b>	<b>385,266</b>	<b>796,653</b>	<b>5,036,000</b>	<b>(4,239,347)</b>
<b>Grand Totals:</b>		<b>\$ 11,182,052</b>	<b>\$ 6,570,934</b>	<b>\$ 1,733,266</b>	<b>\$ 8,304,200</b>	<b>\$ 8,848,060</b>	<b>\$ (543,860)</b>

# CAPITAL IMPROVEMENT

## CITY OF MEQUON CAPITAL IMPROVEMENT FUND BUDGET

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The City adopts an annual capital improvement budget, based on a five-year capital improvement program (CIP). The annual budget and CIP are prepared by department heads and reviewed by the City Administrator and Director of Finance as part of the review of department and program operating budgets. The annual capital improvement budget is then presented to the Appropriations Committees for review. As part of the budget review process, the impact of capital projects on future operating budgets is considered. Such analysis is necessary as new capital facilities can affect ongoing operating costs, either increasing such costs (e.g., electricity for new buildings), or lowering costs through more efficient use of equipment or reduced maintenance (e.g., road maintenance costs may be reduced if repaving is done proactively). Deferred or delayed maintenance of capital facilities can increase costs over the long term, as the costs of minor maintenance plus ultimate replacement of a facility can be higher than major maintenance costs done proactively.

Capital improvement expenditures must be made in accordance with the budgeted amounts. The Common Council must approve variances from the approved budget, including supplemental appropriations or additions/deletions of projects. As a general guideline, capital improvement expenditures are defined as those amounts expended for equipment or other assets with a useful life of ten or more years and/or which involve amounts exceeding \$10,000. This includes multi-year projects where the total cost is estimated to be more than \$10,000. Expenditures not meeting these criteria, or which have a useful life of less than the payback period of any borrowed funds used for the item's purchase, are generally included in the operating budgets of departments.

The City seeks to finance capital improvement expenditures through all feasible means, such as special assessments; deposits or fees collected from developers as called for in the City code; issuance of debt (for long-term projects or long-lived assets), and grants or other intergovernmental assistance. Budgets for general government projects, that is, those funded primarily by debt supported by property tax levy, are included in the following schedules. The capital improvement programs for utility enterprise funds are not shown in this document.

The 2023-2027 CIP includes those projects that are considered for funding based on completed infrastructure and land use plans, as well as certain items (e.g., Transportation - Development) that represent tentative needs related to development. The CIP does not include capital costs related to Tax Incremental Financing (TIF) District No. 3 in the Mequon Town Square area, which were identified in the overall project budget per the TIF project plan. Other redevelopment areas where TIF financing may be considered are identified in the project narratives. The CIP does not necessarily include costs related to future infrastructure necessary to support redevelopment efforts for which TIF financing could not be used. In such cases it may be necessary for the Council to amend the CIP and substitute or re-prioritize projects in accordance with the process described above.

**CITY OF MEQUON  
CAPITAL IMPROVEMENT FUND  
CIP PROJECT DESCRIPTIONS**

<b>Project Name/Funding Source</b>	<b>Project Description</b>
<b>Building Maintenance</b>	
City-Wide Building Repairs (Tax Levy Allocation and Focus on Energy Grants)	<p>Sinking fund created to address aging building fixtures and equipment across the City’s building inventory. Utility cost savings are expected from updated windows and lighting.</p> <p>Operating Budget Impact: Energy savings could be realized by replacing outdated, inefficient building components and systems with new energy efficient models.</p>
Safety Building Remodel (Tax Levy Allocation)	<p>Replace original wallpaper, carpeting, and paint of the building that was constructed in 1986.</p> <p>Operating Budget Impact: None</p>
Festivals Electrical (Interest Income)	<p>Permanent electrical service for Cedarburg Road Festivals. Current festivals are limited by temporary generators and in cases of inclement weather or needing to expand the operations, the current electrical set up cannot be used due to safety reasons.</p> <p>Operating Budget Impact: Expanded festivals could potentially gain more sponsorships, thus increasing revenue.</p>
Swimming Pool Equipment (Tax Levy Allocation)	<p>The replacement of water treatment and other equipment.</p> <p>Operating Budget Impact: Increase in revenue with less repairs needed that have resulted in pool closure and prevents unexpected maintenance expenses.</p>
<b>Elections</b>	
Election Equipment (Tax Levy Allocation)	<p>Replace aging voter machines nearing their end of life expectancy. Replacement machines will comply with County specifications and improve dependability.</p> <p>Operating Budget Impact: With more efficient technology, less election staff would need to be on</p>



**CITY OF MEQUON  
CAPITAL IMPROVEMENT FUND  
CIP PROJECT DESCRIPTIONS**

Project Name/Funding Source	Project Description
	site in order to perform basic election functions.
<b>Engineering</b> Asset Management Software (Tax Levy Allocation)	<p>Ongoing costs for the implementation of the tools and support for asset management software used by many of the divisions in Public Works. Costs will be shared with the Sanitary, Water and Engineering departments.</p> <p>Operating Budget Impact: Increases efficiency and reduces staff time attributable to reporting requirements.</p>
Right of Way Assets (Borrowing)	<p>Recondition Mequon's roads to keep them in a passable and usable condition.</p> <p>Mequon borrows money every three years to finance this project.</p>
Parking Lot Resurfacing (Tax Levy Allocation)	<p>Maintenance and resurfacing of City parking lots in order to extend the useful life of these assets.</p> <p>Operating Budget Impact: Resurfacing allows for less yearly maintenance of hole filling and patch sealing; Could also have an impact on future capital spending by prolonging need for major repair or</p>
Annual Road Maintenance (Tax Levy Allocation)	<p>The annual expenditure of funds for the reconditioning of Mequon's 74+ centerline miles of arterial roads is necessary in order to keep streets in useable condition. Maintaining the City's roads in an acceptable condition, PASER program evaluated service condition rating of 6 on a scale of 1 to 10 was stated as a CIP goal by the City Common Council.</p> <p>Operating Budget Impact: Adequate funds results in the improvement of road conditions which impacts all road operations from snow plowing to simple vehicle utilization and vehicle safety.</p>

**CITY OF MEQUON  
CAPITAL IMPROVEMENT FUND  
CIP PROJECT DESCRIPTIONS**

Project Name/Funding Source	Project Description
Major and Secondary Drainage (Tax Levy Allocation)	<p>Response to the increasing demand for cleaning and re-profiling of the City’s major drainage ways that service regional areas which has the potential to reduce Sewer treatment costs by reducing infiltration into the sewer system. Reduces exposure to clean up costs associated with flooding.</p> <p>Operating Budget Impact: Reduced sewer treatment costs due to reduced inflow and infiltration into sewer system. Reduce the occurrence of sanitary sewer overflow events decreasing the exposure for clean up costs associated with flooding.</p>
Master Storm Water Management (Tax Levy Allocation)	<p>Funding to address expected Federal and State mandates that will require the City to update its storm water modeling, ordinances, development guidelines and monitoring programs. State mandates required as part of the City’s MS4 and WPDES permitting. Federal and State mandates required as part of the City's MS4 and WPDES permitting.</p> <p>Operating Budget Impact: None</p>
<b>Fire/EMS</b>	
Fire Computer Replacement (Tax Levy Allocation)	<p>The Department has six mobile data terminals and ten computer work stations with old operating systems.</p> <p>Operating Budget Impact: Up to date computers will provide more security in terms of sensitive information and will require less time of IT staff to fix problems.</p>
Fire Equipment Replacement (Tax Levy Allocation)	Ongoing funding for replacement of Fire Officer Equipment including, but not limited to, turn out gear, ice rescue suits, dive equipment, and

**CITY OF MEQUON  
CAPITAL IMPROVEMENT FUND  
CIP PROJECT DESCRIPTIONS**

Project Name/Funding Source	Project Description
	<p>monitors in the ambulance.</p> <p>Operating Budget Impact: None</p>
<p>Fire &amp; EMS Vehicles (Tax Levy Allocation)</p>	<p>Sinking fund dedicated to the replacement of Fire and EMS vehicles.</p> <p>Operating Budget Impact: Planned replacements minimize down time, reduce repair costs and improve the ability to respond to emergency situations.</p>
<b>Information Services</b>	
<p>Munis Module Implementation (Tax Levy Allocation)</p>	<p>Ongoing project to expand and improve the use of the City's Enterprise Resource Planning (ERP) system, Tyler Munis.</p> <p>Operating Budget Impact: Increases efficiency of employees allowing for additional projects and work to be completed without increasing staffing numbers.</p>
<p>Computers, Servers &amp; Components Replacement Cycle (Tax Levy Allocation)</p>	<p>Replacement of computers, servers and components.</p> <p>Operating Budget Impact: Increased efficiencies and productivity.</p>
<p>Network Infrastructure Replacement (Tax Levy Allocation)</p>	<p>Provide necessary connections and security for all devices on the City network.</p> <p>Operating Budget Impact: Purchasing the proper connections and security will help avoid any harmful attacks and avoid spikes in capital requests.</p>
<p>UPS Replacement (Tax Levy Allocation)</p>	<p>Properly functioning UPS systems preserve the City's core system and operation during power interruptions.</p> <p>Operating Budget Impact: Maintaining these systems helps the City avoid data and hardware loss due to power interruptions.</p>
<b>Parks</b>	
<p>Urban Forestry</p>	<p>This is a program to manage and improve</p>

**CITY OF MEQUON  
CAPITAL IMPROVEMENT FUND  
CIP PROJECT DESCRIPTIONS**

<b>Project Name/Funding Source</b>	<b>Project Description</b>
(Tax Levy Allocation and Grants)	the City's tree inventory. Operating Budget Impact: None
Emerald Ash Borer (Tax Levy Allocation)	This is a program to mitigate the damage caused by the Emerald Ash Bore insect on the City's tree inventory and includes treatment, removal and replanting of irreparably damaged ash trees in order to reduce the likelihood of a catastrophic loss to the City's tree canopy.  Operating Budget Impact: With a reduced number of dead ash trees, the number of hours DPW staff spend responding to downed trees will go down, increasing the ability to address other City needs.
Park Planning & Improvement (Tax Levy Allocation)	This is the funding for anticipated repairs to park pavilions, and equipment promotes asset longevity.  Operating Budget Impact: Energy savings could be realized by replacing outdated, inefficient building components and systems with new energy efficient models.
<b>Police</b>	
Police Weapons (Tax Levy Allocation)	Planned replacement of firearms to maintain a level of functionality during critical incidents.  Operating Budget Impact: None
Police Radio Equipment (Tax Levy Allocation)	Sinking fund created to provide funding for equipment used by officers in the field including a speed board trailer, defibrillators and squad card video recorders. Dependable, modernized equipment can help save lives and minimize risk to the City.  Operating Budget Impact: None
Police Officer Equipment (Tax Levy Allocation)	Sinking fund for the purchase and replacement of more substantial equipment needed by the Mequon Police Officers. (Tactical vests, body armor, tasers, defibrillators, etc.)

**CITY OF MEQUON  
CAPITAL IMPROVEMENT FUND  
CIP PROJECT DESCRIPTIONS**

Project Name/Funding Source	Project Description
	Operating Budget Impact: None
Police Vehicles (Tax Levy Allocation)	Sinking fund created to systematically replace squad cars. Operating Budget Impact: Maintaining the scheduled replacement of the fleet vehicles helps to provide safe, reliable public safety vehicles, reducing down-time, repair costs and leverages improvements in fuel efficiency.
PD Building IT Equipment (Tax Levy Allocation)	Sinking fund created to provide funding replacement and upgrades for computer aided dispatch (CAD) and records management software.  Operating Budget Impact: Improves workflow and efficiency.
Police Computer Replacement (Tax Levy Allocation)	Sinking fund supports about 30 desktop computers and eight laptop computers within the Police Department. Operating Budget Impact: Less security risk due to updated hardware and software.
Police Vehicle IT Equipment (Tax Levy Allocation)	Replacement of the laptops used in squad cars to maximize up time in challenging environmental conditions. Operating Budget Impact: Less security risk due to updated hardware and software.
<b>Public Works</b>	
DPW Vehicles & Equipment (Tax Levy Allocation)	Sinking fund for the scheduled replacement of DPW equipment Operating Budget Impact: Saves on long term maintenance and repair costs; Energy efficient fixtures could be used to reduce annual energy costs.
Capital Equipment Leases (Tax Levy Allocation)	The City entered into an agreement with Enterprise to address up to 15 passenger vehicles in the fleet. Operating Budget Impact: Less maintenance required since vehicles will be replaced more often.
Automatic Brush Site Gate (Tax Levy Allocation)	Installation of an automatic gate, card reader, security cameras, security fencing and internet at

**CITY OF MEQUON  
CAPITAL IMPROVEMENT FUND  
CIP PROJECT DESCRIPTIONS**

Project Name/Funding Source	Project Description
	<p>the brush site. Operating Budget Impact: The site would no longer require an attendant.</p>
<p>Warm Storage Building (Tax Levy Allocation)</p>	<p>Vehicle and other additional storage needed. All response vehicles could be stored inside and away from the elements and could be dispatched quicker and retain its value for a longer period of time and increase the replacement value. Operating Budget Impact: Potentially save money on maintenance due to vehicles being stored away from the elements.</p>
<p>Automatic Wash Bay Equipment (Tax Levy Allocation)</p>	<p>An indoor wash facility will prolong the life of a vehicle. It's a lot easier to service and maintain a vehicle that has had regular washing of the body, especially its undercarriage. This again should make mechanics more efficient and increase the overall value of the fleet. Operating Budget Impact: Potentially save money on maintenance due to the elements.</p>
<b>Community Development</b>	
<p>Tax Increment District #2</p>	<p>Project balance for TID district covering a section of Mequon's industrial park.</p>
<p>Tax Increment District #3</p>	<p>Project balance for TID district covering Mequon Town Center.</p>
<p>Tax Increment District #4</p>	<p>Project balance for TID district on commercial corridor on City's East side.</p>
<p>Tax Increment District #5</p>	<p>Project balance for TID district located in commercial corridor on City's East side.</p>

City of Mequon, Wisconsin

Capital Plan

FY 23 thru FY 27

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY 23	FY 24	FY 25	FY 26	FY 27	Total
<b>Bonding</b>								
Right-of-Way Assets	10001	1	1,700,000	1,700,000	1,900,000	1,900,000	1,900,000	9,100,000
<b>Bonding Total</b>			<b>1,700,000</b>	<b>1,700,000</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>9,100,000</b>
<b>Capital Project Fund</b>								
Parking Lot Resurfacing	10001a	2	250,000	250,000	250,000	250,000	250,000	1,250,000
Annual Road Maintenance	10003	1	350,000	360,000	370,000	380,000	390,000	1,850,000
Major and Secondary Drainage	10013	1	50,000	50,000	50,000	50,000	50,000	250,000
Master Storm Water Management	10028	2	15,000	25,000	35,000	50,000	50,000	175,000
Police Vehicle IT Equipment	10029	1	0	10,000	10,000	10,000	10,000	40,000
Police Weapons	10036	1	12,000	8,000	8,000	8,000	8,000	44,000
Swimming Pool Equipment	10037	2	35,000	20,000	20,000	20,000	20,000	115,000
Police Radio Equipment	10040	1	0	0	0	0	0	0
Urban Forestry	10062	3	5,000	5,000	5,000	5,000	5,000	25,000
Election Equipment	10063	1	20,000	0	0	0	0	20,000
Emerald Ash Borer	10070	1	80,000	75,000	70,000	65,000	65,000	355,000
Munis Module Implementation	10117a	2	15,000	15,000	15,000	15,000	15,000	75,000
Fire Equipment Replacement	10134	1	90,000	90,000	90,000	50,000	50,000	370,000
Police Officer Equipment	10135	1	40,000	40,000	40,000	40,000	40,000	200,000
Police Vehicles	10235	1	185,000	185,000	185,000	185,000	185,000	925,000
Fire & EMS Vehicles	10236	1	350,000	350,000	350,000	350,000	350,000	1,750,000
DPW Vehicles & Equipment	10359	2	756,500	775,000	800,000	825,000	850,000	4,006,500
Park Planning & Improvement	10474	1	340,000	255,225	201,015	118,250	110,000	1,024,490
PD Building IT Equipment	12012	1	0	5,000	5,000	5,000	5,000	20,000
Asset Management Software	12013	2	5,000	7,000	10,000	10,000	10,000	42,000
City-Wide Building Repairs	12015	2	885,000	885,000	885,000	885,000	885,000	4,425,000
Police Computer Replacement	12044	2	0	5,000	5,000	5,000	5,000	20,000
Computers, Servers & Components Replacement Cycle	179	1	5,000	10,000	10,000	12,000	12,000	49,000
Network Infrastructure Replacement	184	1	0	8,000	8,000	8,000	8,000	32,000
UPS Replacement	185	2	3,800	0	6,000	6,000	0	15,800
Safety Building Remodel	2621	2	75,000	0	0	0	0	75,000
Festivals Electrical	2622	2	20,000	0	0	0	0	20,000
Fire Computer Replacement	367	1	5,000	5,000	5,000	5,000	5,000	25,000
Capital Equipment Leases	456	1	80,000	75,000	86,000	86,000	86,000	413,000
Auto. Gate and Assocc Equip. for the Brush Site	596	3	250,000	0	0	0	0	250,000
Warm Storage Building	597	2	0	500,000	0	0	0	500,000
Automatic Wash Bay Equipment	598	4	0	250,000	0	0	0	250,000
<b>Capital Project Fund Total</b>			<b>3,922,300</b>	<b>4,263,225</b>	<b>3,519,015</b>	<b>3,443,250</b>	<b>3,464,000</b>	<b>18,611,790</b>
<b>Sewer Utility Fund</b>								
Gravity Sewers	740001	1	505,000	8,295,000	900,000	200,000	200,000	10,100,000
Lift Stations	740002	1	285,000	6,516,000	615,000	65,000	65,000	7,546,000
Force Mains	740003	1	450,000	150,000	2,339,000	375,000	100,000	3,414,000

<b>Source</b>	<b>Project #</b>	<b>Priority</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>	<b>FY 27</b>	<b>Total</b>
Asset Management Software	740004	1	8,000	8,000	8,000	8,000	8,000	40,000
Sewer Equipment Replacement	740005	n/a	50,000	50,000	50,000	50,000	50,000	250,000
<b>Sewer Utility Fund Total</b>			<b>1,298,000</b>	<b>15,019,000</b>	<b>3,912,000</b>	<b>698,000</b>	<b>423,000</b>	<b>21,350,000</b>
<b>Water Utility Fund</b>								
On Main Not Using	7001	2	27,500	27,500	27,500	27,500	0	110,000
Water Trust Connections	7002	2	100,000	100,000	0	0	0	200,000
Off Main Connections	7003	2	0	50,000	0	0	0	50,000
Betterment of Service Projects - Category #7	7004	2	500,000	900,000	100,000	100,000	0	1,600,000
Buried Utility Plant Fund - Category #4	7005	1	25,000	25,000	25,000	25,000	0	100,000
Valve and Lateral Replacement - Category #4	7006	2	22,000	22,000	22,000	25,000	0	91,000
Water Meter Replacement - Category #3	7007	2	80,000	80,000	80,000	80,000	0	320,000
Equipment Replacement Fund - Category #5	7008	2	20,000	0	60,000	0	0	80,000
<b>Water Utility Fund Total</b>			<b>774,500</b>	<b>1,204,500</b>	<b>314,500</b>	<b>257,500</b>	<b>0</b>	<b>2,551,000</b>
<b>GRAND TOTAL</b>			<b>7,694,800</b>	<b>22,186,725</b>	<b>9,645,515</b>	<b>6,298,750</b>	<b>5,787,000</b>	<b>51,612,790</b>



# City of Mequon, Wisconsin

## *Capital Plan*

FY 23 thru FY 27

### PROJECTS BY DEPARTMENT

Department	Project #	Priority	FY 23	FY 24	FY 25	FY 26	FY 27	Total
<b>Building Maintenance</b>								
City-Wide Building Repairs	12015	2	885,000	885,000	885,000	885,000	885,000	4,425,000
Safety Building Remodel	2621	2	75,000	0	0	0	0	75,000
Festivals Electrical	2622	2	20,000	0	0	0	0	20,000
Swimming Pool Equipment	10037	2	35,000	20,000	20,000	20,000	20,000	115,000
<b>Building Maintenance Total</b>			<b>1,015,000</b>	<b>905,000</b>	<b>905,000</b>	<b>905,000</b>	<b>905,000</b>	<b>4,635,000</b>
<b>Elections</b>								
Election Equipment	10063	1	20,000	0	0	0	0	20,000
<b>Elections Total</b>			<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>Engineering</b>								
Asset Management Software	12013	2	5,000	7,000	10,000	10,000	10,000	42,000
Right-of-Way Assets	10001	1	1,700,000	1,700,000	1,900,000	1,900,000	1,900,000	9,100,000
Parking Lot Resurfacing	10001a	2	250,000	250,000	250,000	250,000	250,000	1,250,000
Annual Road Maintenance	10003	1	350,000	360,000	370,000	380,000	390,000	1,850,000
Major and Secondary Drainage	10013	1	50,000	50,000	50,000	50,000	50,000	250,000
Master Storm Water Management	10028	2	15,000	25,000	35,000	50,000	50,000	175,000
<b>Engineering Total</b>			<b>2,370,000</b>	<b>2,392,000</b>	<b>2,615,000</b>	<b>2,640,000</b>	<b>2,650,000</b>	<b>12,667,000</b>
<b>Fire &amp; EMS</b>								
Fire Computer Replacement	367	1	5,000	5,000	5,000	5,000	5,000	25,000
Fire Equipment Replacement	10134	1	90,000	90,000	90,000	50,000	50,000	370,000
Fire & EMS Vehicles	10236	1	350,000	350,000	350,000	350,000	350,000	1,750,000
<b>Fire &amp; EMS Total</b>			<b>445,000</b>	<b>445,000</b>	<b>445,000</b>	<b>405,000</b>	<b>405,000</b>	<b>2,145,000</b>
<b>Information Services</b>								
Munis Module Implementation	10117a	2	15,000	15,000	15,000	15,000	15,000	75,000
Computers, Servers & Components Replacement Cycle	179	1	5,000	10,000	10,000	12,000	12,000	49,000
Network Infrastructure Replacement	184	1	0	8,000	8,000	8,000	8,000	32,000
UPS Replacement	185	2	3,800	0	6,000	6,000	0	15,800
<b>Information Services Total</b>			<b>23,800</b>	<b>33,000</b>	<b>39,000</b>	<b>41,000</b>	<b>35,000</b>	<b>171,800</b>
<b>Parks Maintenance</b>								
Urban Forestry	10062	3	5,000	5,000	5,000	5,000	5,000	25,000
Emerald Ash Borer	10070	1	80,000	75,000	70,000	65,000	65,000	355,000
Park Planning & Improvement	10474	1	340,000	255,225	201,015	118,250	110,000	1,024,490
<b>Parks Maintenance Total</b>			<b>425,000</b>	<b>335,225</b>	<b>276,015</b>	<b>188,250</b>	<b>180,000</b>	<b>1,404,490</b>
<b>Police</b>								
Police Weapons	10036	1	12,000	8,000	8,000	8,000	8,000	44,000

<b>Department</b>	<b>Project #</b>	<b>Priority</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>	<b>FY 27</b>	<b>Total</b>
Police Radio Equipment	10040	1	0	0	0	0	0	0
Police Officer Equipment	10135	1	40,000	40,000	40,000	40,000	40,000	200,000
Police Vehicles	10235	1	185,000	185,000	185,000	185,000	185,000	925,000
PD Building IT Equipment	12012	1	0	5,000	5,000	5,000	5,000	20,000
Police Computer Replacement	12044	2	0	5,000	5,000	5,000	5,000	20,000
Police Vehicle IT Equipment	10029	1	0	10,000	10,000	10,000	10,000	40,000
<b>Police Total</b>			<b>237,000</b>	<b>253,000</b>	<b>253,000</b>	<b>253,000</b>	<b>253,000</b>	<b>1,249,000</b>
<b>Public Works</b>								
DPW Vehicles & Equipment	10359	2	756,500	775,000	800,000	825,000	850,000	4,006,500
Capital Equipment Leases	456	1	80,000	75,000	86,000	86,000	86,000	413,000
Auto. Gate and Assocc Equip. for the Brush Site	596	3	250,000	0	0	0	0	250,000
Warm Storage Building	597	2	0	0	500,000	0	0	500,000
Automatic Wash Bay Equipment	598	4	0	250,000	0	0	0	250,000
<b>Public Works Total</b>			<b>1,086,500</b>	<b>1,100,000</b>	<b>1,386,000</b>	<b>911,000</b>	<b>936,000</b>	<b>5,419,500</b>
<b>Sewer</b>								
Gravity Sewers	740001	1	505,000	8,295,000	900,000	200,000	200,000	10,100,000
Sewer Equipment Replacement	740005	n/a	50,000	50,000	50,000	50,000	50,000	250,000
Asset Management Software	740004	1	8,000	8,000	8,000	8,000	8,000	40,000
Lift Stations	740002	1	285,000	6,516,000	615,000	65,000	65,000	7,546,000
Force Mains	740003	1	450,000	150,000	2,339,000	375,000	100,000	3,414,000
<b>Sewer Total</b>			<b>1,298,000</b>	<b>15,019,000</b>	<b>3,912,000</b>	<b>698,000</b>	<b>423,000</b>	<b>21,350,000</b>
<b>Water</b>								
Equipment Replacement Fund - Category #5	7008	2	20,000	0	60,000	0	0	80,000
On Main Not Using	7001	2	27,500	27,500	27,500	27,500	0	110,000
Water Trust Connections	7002	2	100,000	100,000	0	0	0	200,000
Off Main Connections	7003	2	0	50,000	0	0	0	50,000
Betterment of Service Projects - Category #7	7004	2	500,000	900,000	100,000	100,000	0	1,600,000
Buried Utility Plant Fund - Category #4	7005	1	25,000	25,000	25,000	25,000	0	100,000
Valve and Lateral Replacement - Category #4	7006	2	22,000	22,000	22,000	25,000	0	91,000
Water Meter Replacement - Category #3	7007	2	80,000	80,000	80,000	80,000	0	320,000
<b>Water Total</b>			<b>774,500</b>	<b>1,204,500</b>	<b>314,500</b>	<b>257,500</b>	<b>0</b>	<b>2,551,000</b>
<b>GRAND TOTAL</b>			<b>7,694,800</b>	<b>21,686,725</b>	<b>10,145,515</b>	<b>6,298,750</b>	<b>5,787,000</b>	<b>51,612,790</b>

# DEBT SERVICE FUND

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
<b>REVENUES:</b>				
General Property Tax	\$ 2,825,040	\$ 2,820,253	\$ 2,820,253	\$ 2,800,000
Tax Incremental Revenue	2,465,740	2,188,000	2,148,148	2,579,000
Miscellaneous Revenue	-	-	-	-
Investment Income	953	1,000	45,762	3,445
Total Revenues	<u>5,291,733</u>	<u>5,009,253</u>	<u>5,014,163</u>	<u>5,382,445</u>
<b>EXPENDITURES:</b>				
Debt Service				
Principal - General Obligation Bonds	2,420,000	2,465,000	2,465,000	2,380,000
Principal - Tax Incremental Financing	730,000	830,000	830,000	1,175,000
Interest - General Obligation Bonds	412,640	350,953	350,953	498,667
Interest - Tax Incremental Financing	155,150	133,250	133,250	199,208
Debt Issuance Costs	4,600	5,050	5,050	4,950
Total Expenditures	<u>3,722,390</u>	<u>3,784,253</u>	<u>3,784,253</u>	<u>4,257,825</u>
Excess (Deficiency) of Revenues Over Expenditures	1,569,343	1,225,000	1,229,910	1,124,620
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Amortization - Bond Premium	-	-	82,772	82,772
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>82,772</u>	<u>82,772</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,569,343	1,225,000	1,312,682	1,207,392
<b>FUND BALANCE - BEGINNING</b>	(77,743)	1,491,600	1,491,600	2,804,282
<b>FUND BALANCE - ENDING</b>	<u>\$ 1,491,600</u>	<u>\$ 2,716,600</u>	<u>\$ 2,804,282</u>	<u>\$ 4,011,674</u>

## **ADDITIONAL BACKGROUND ON OUTSTANDING DEBT ISSUES**

### **GENERAL OBLIGATION PROMISSORY NOTES – 2013A (Moody's Rated Aa1)**

The proceeds of the \$3,710,000 Notes will be used for public road improvements in 2013 and 2014.

### **GENERAL OBLIGATION CORPORATE PURPOSE BONDS – 2015A (Moody's Rated Aa1)**

The proceeds of the \$7,050,000 Bonds were used to finance street improvement and sewer extension projects.

### **GENERAL OBLIGATION DPW BONDS - 2016A (Moody's Rated Aa1)**

The proceeds of the \$9,020,000 Bonds were used to finance a new public works facility.

### **GENERAL OBLIGATION PROMISSORY NOTES - 2019A (S&P Rated AA)**

The proceeds of the \$5,035,000 Notes will be used for public road improvements in 2019, 2020 and 2021.

### **GENERAL OBLIGATION REFUNDING BONDS - 2020A (S&P Rated AA)**

The proceeds of the \$5,900,000 bonds were used to refund the General Obligation Community Development Bonds, Series 2009B and General Obligation Refunding Bonds, Series 2011A. Both of the refunded issues originated to pay for Tax Increment District projects and improvements.

### **GENERAL OBLIGATION PROMISSORY NOTES - 2022A (S&P Rated AA)**

The proceeds of the \$9,490,000 Notes will be used for public road improvements in 2022, 2023 and 2024 as well as funding the Highland Road Interchange and TID #3 Town Center projects.

## SCHEDULE OF GENERAL OBLIGATION DEBT

### PRINCIPAL PAYMENTS THROUGH MATURITY AS OF DECEMBER 31, 2022

Year	2013A G.O. Notes	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	2019A G.O. Notes	2020A G.O. Notes	2022A G.O. Notes	Totals
2023	400,000	660,000	575,000	340,000	875,000	705,000	3,555,000
2024		990,000	585,000	445,000	630,000	770,000	3,420,000
2025		990,000	600,000	525,000	650,000	835,000	3,600,000
2026		590,000	610,000	325,000	695,000	1,095,000	3,315,000
2027		290,000	625,000	530,000	730,000	1,195,000	3,370,000
2028			635,000	630,000	760,000	1,400,000	3,425,000
2029			650,000	530,000		880,000	2,060,000
2030			660,000			880,000	1,540,000
2031			675,000			880,000	1,555,000
2032						850,000	850,000
Totals	\$400,000	\$3,520,000	\$5,615,000	\$3,325,000	\$4,340,000	\$9,490,000	\$26,690,000

**INTEREST PAYMENTS SCHEDULE THROUGH MATURITY  
AS OF DECEMBER 31, 2022**

Year	2013A G.O. Notes	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	2019A G.O. Notes	2020A G.O. Notes	2022A G.O. Notes	Totals
2022	9,000	92,225	120,953	128,775	133,250	-	484,203
2023	3,000	72,500	109,553	109,300	108,350	295,173	697,876
2024		52,700	97,953	93,600	82,100	180,200	506,553
2025		31,663	86,103	74,200	63,200	156,125	411,290
2026		13,888	74,003	57,200	43,700	132,650	321,440
2027		3,625	61,653	42,750	29,800	109,750	247,578
2028			49,053	25,350	15,200	83,800	173,403
2029			36,040	7,950		61,000	104,990
2030			22,283			43,400	65,683
2031			7,594			25,800	33,394
2032						8,500	8,500
<b>Totals</b>	<b>\$12,000</b>	<b>\$266,600</b>	<b>\$665,184</b>	<b>\$539,125</b>	<b>\$475,600</b>	<b>\$1,096,398</b>	<b>\$3,054,907</b>

**PRINCIPAL & INTEREST PAYMENTS SCHEDULE THROUGH MATURITY  
AS OF DECEMBER 31, 2022**

Year	2013A G.O. Notes	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	2019A G.O. Notes	2020A G.O. Notes	2022A G.O. Notes	Totals
2022	409,000	747,225	685,953	973,775	963,250	-	3,779,203
2023	403,000	732,500	684,553	449,300	983,350	1,000,173	4,252,876
2024		1,042,700	682,953	538,600	712,100	950,200	3,926,553
2025		1,021,663	686,103	599,200	713,200	991,125	4,011,290
2026		603,888	684,003	382,200	738,700	1,227,650	3,636,440
2027		293,625	686,653	572,750	759,800	1,304,750	3,617,578
2028			684,053	655,350	775,200	1,483,800	3,598,403
2029			686,040	537,950		941,000	2,164,990
2030			682,283			923,400	1,605,683
2031			682,594			905,800	1,588,394
2032						858,500	858,500
<b>Totals</b>	<b>\$812,000</b>	<b>\$4,441,600</b>	<b>\$6,845,184</b>	<b>\$4,709,125</b>	<b>\$5,645,600</b>	<b>\$10,586,398</b>	<b>\$33,039,907</b>



## CITY OF MEQUON

### COMPUTATION OF LEGAL DEBT MARGIN AS OF DECEMBER 31, 2022

Equalized Value of Real and Personal Property		<u>\$5,997,009,400</u>
	Real Property	\$5,926,592,900
	Personal Property	\$70,416,500
Legal Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)		\$299,850,470
<u>Amount of Debt Applicable to Debt Limitation:</u>		
Total General Obligation Bonds, Notes, Purchase Contracts Outstanding December 31, 2022		<u>\$26,690,000</u>
Remaining Legal Debt Margin		<u>\$273,160,470</u>
Percent of Debt Outstanding to Equalized Value		0.45%
Percent of Legal Debt Limit Used		8.90%
Percent of Legal Debt Limit Available		91.10%

### ADDITIONAL DIRECT AND OVERLAPPING DEBT INFORMATION

Taxing Authority	Estimated Debt as of 12/31/22	% Applicable to City	Direct and Overlapping Debt	Total Debt per Capita
City of Mequon (Incl. Sewer)	\$ 39,835,000	100.00%	\$ 39,835,000	1,584.40
MATC	97,950,000	5.691%	5,574,180	221.71
Ozaukee County	23,595,000	37.530%	8,855,308	352.21
Mequon-Thiensville School	71,165,000	92.739%	65,997,482	2,624.99
Cedarburg School District	55,660,000	0.856%	476,643	18.96
Totals:	\$ 288,205,000		\$ 120,738,613	4,953.38

Source: Each Taxing Authority's Finance Department

# SEWER UTILITY



# City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actuals	2022 Actuals	2022 Budget	2023 Adopted	Percent Change
<b>669 Sewer Operations</b>						
<b>45 GENERAL FEES</b>						
610669 445106	Miscellaneous Rev.	-	40,350.00	-	-	0%
<b>Total</b>		-	40,350.00	-	-	0%
<b>55 SPECIAL ASSESSMENTS</b>						
610669 455102	Special Assessment Rev	-	-	2,000.00	-	0.0%
610669 455103	S/A Interest	262.29	225.08	300.00	300.00	0.0%
<b>Total</b>		<b>262.29</b>	<b>225.08</b>	<b>2,300.00</b>	<b>300.00</b>	<b>-87.0%</b>
<b>58 OTHER REVENUE</b>						
610669 458201	Long Term Debt Prclds	-	-	-	-	0.0%
610669 458203	Amort - Bond Premium	62,341.65	62,341.65	62,342.00	62,342.00	0.0%
610669 458301	PILOT Revenue	47,195.16	10,185.49	11,000.00	11,000.00	0.0%
610669 458302	Prior Years Expense	-	-	-	-	0.0%
610669 458303	Revenue Reduction	-	-	-	-	0.0%
610669 458501	Other Grants / Donations	-	-	-	-	0.0%
<b>Total</b>		<b>109,536.81</b>	<b>72,527.14</b>	<b>73,342.00</b>	<b>73,342.00</b>	<b>0.0%</b>
<b>59 INVESTMENT REVENUE</b>						
610669 459101	Interest-Investments	(1,033.44)	(72,199.71)	30,000.00	120,000.00	300.0%
610669 459102	Proceeds - Capital Lease	-	-	-	-	0.0%
<b>Total</b>		<b>(1,033.44)</b>	<b>(72,199.71)</b>	<b>30,000.00</b>	<b>120,000.00</b>	<b>300.0%</b>
<b>60 SEWER OPERATING</b>						
610669 460201	Residential-Measured	928,776.39	906,810.01	799,734.00	890,230.00	11.3%
610669 460202	Public Authority	-	-	-	-	0.0%
610669 460203	Commercial-Measured	1,208,432.56	1,101,502.56	1,177,094.00	1,276,293.00	8.4%
610669 460204	Service-MMSD Capital	-	-	-	-	0.0%
610669 460205	Residential-Flat Rate	1,353,055.00	1,370,677.14	1,370,783.00	1,444,905.00	5.4%
610669 460206	Tax Exempt Capital Fees	468,514.54	357,145.79	420,000.00	429,000.00	2.1%
610669 460208	Misc Operating Revenue	20,605.35	20,805.63	15,000.00	15,000.00	0.0%



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2021 Actuals	2022 Actuals	2022 Budget	2023 Adopted	Percent Change
<b>669 Sewer Operations</b>						
<b>Total</b>		<b>3,979,383.84</b>	<b>3,756,941.13</b>	<b>3,782,611.00</b>	<b>4,055,428.00</b>	<b>7.2%</b>
<b>61 SEWER - NON OPERATING</b>						
610669 461101	Sewer Property Tax	7,063,475.00	7,213,955.99	7,213,956.00	7,213,956.00	0.0%
610669 461102	Sewer Grant Revenue	-	-	-	-	0.0%
610669 461302	Interest-S/A	-	-	-	-	0.0%
<b>Total</b>		<b>7,063,475.00</b>	<b>7,213,955.99</b>	<b>7,213,956.00</b>	<b>7,213,956.00</b>	<b>0.0%</b>
<b>63 SEWER - OTHER OPERATING</b>						
610669 463701	Late Penalty Revenue	12,815.18	17,919.83	9,000.00	12,000.00	33.3%
610669 463702	Tax Certification Fees	-	-	-	-	0.0%
<b>Total</b>		<b>12,815.18</b>	<b>17,919.83</b>	<b>9,000.00</b>	<b>12,000.00</b>	<b>33.3%</b>
<b>64 WATER - NON OPERATING</b>						
610669 465421	Capital Contributions	1,076,919.10	55,649.07	-	-	0.0%
		<b>1,076,919.10</b>	<b>55,649.07</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>		<b>12,241,358.78</b>	<b>11,085,368.53</b>	<b>11,111,209.00</b>	<b>11,475,026.00</b>	<b>3.3%</b>
<b>69 PROJECT FUNDING</b>						
610669 469009	Transfers In	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>70 SALARIES</b>						
610669 670101	Salaries	384,227.41	425,472.45	514,141.00	524,943.00	2.1%
610669 670104	Vacation	-	-	-	-	0.0%
610669 670105	Sick Pay	-	-	-	-	0.0%
610669 670106	Comp Time	25,426.07	30,292.61	15,000.00	25,000.00	66.7%
610669 670201	OverTime	2,570.53	3,022.47	6,000.00	3,000.00	-50.0%
610669 670202	Stand By Pay	9,664.68	1,063.26	16,000.00	10,000.00	-37.5%
610669 670205	Medical Leave	-	3,288.48	-	-	0.0%



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2021 Actuals	2022 Actuals	2022 Budget	2023 Adopted	Percent Change
<b>669 Sewer Operations</b>						
610669 670206	Emergency Medical Leave	-	-	-	-	0.0%
610669 670301	Longevity	-	-	-	-	0.0%
610669 670401	Municipal Support Services	156,554.47	198,062.08	179,000.00	192,000.00	7.3%
<b>Total</b>		<b>578,443.16</b>	<b>661,201.35</b>	<b>730,141.00</b>	<b>754,943.00</b>	<b>3.4%</b>
<b>73 FRINGE BENEFITS</b>						
610669 673101	Social Security	33,366.00	36,044.29	38,425.00	39,046.00	1.6%
610669 673102	Retirement	31,489.52	32,684.26	33,161.00	35,200.00	6.1%
610669 673103	Worker's Comp Insurance	15,325.55	13,767.66	16,089.00	13,800.00	-14.2%
610669 673104	Unemployment Compensation	-	-	-	-	0.0%
610669 673201	Health Insurance	124,804.59	138,259.51	139,494.00	145,612.00	4.4%
610669 673202	Dental Insurance	5,007.66	5,568.94	5,962.00	5,788.00	-2.9%
610669 673203	Life Insurance	1,439.59	1,579.47	1,501.00	1,543.00	2.8%
610669 673204	Long Term Disability	1,569.88	1,588.84	2,250.00	2,250.00	0.0%
<b>Total</b>		<b>213,002.79</b>	<b>229,492.97</b>	<b>236,882.00</b>	<b>243,239.00</b>	<b>2.7%</b>
<b>75 OTHER STAFF COSTS</b>						
610669 675101	Uniforms & Clothing	2,070.00	2,070.00	2,250.00	2,250.00	0.0%
610669 676205	OPEB & Supp Pension Expense	(58,130.00)	-	7,000.00	-	0.0%
<b>Total</b>		<b>(56,060.00)</b>	<b>2,070.00</b>	<b>9,250.00</b>	<b>2,250.00</b>	<b>-75.7%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
610669 680101	Office Supplies	231.51	353.70	1,000.00	1,000.00	0.0%
610669 680301	Work Supplies-Admin	18,015.25	18,211.42	20,000.00	17,000.00	-15.0%
610669 680402	Motor Fuels & Lubricant	11,407.87	16,375.70	15,000.00	17,500.00	16.7%
610669 680504	Telephone services	1,675.09	1,590.77	2,000.00	2,000.00	0.0%
610669 680505	Postage	9,802.21	11,259.84	14,500.00	14,500.00	0.0%
<b>Total</b>		<b>41,131.93</b>	<b>47,791.43</b>	<b>52,500.00</b>	<b>52,000.00</b>	<b>-1.0%</b>
<b>83 PURCHASED SERVICES</b>						
610669 683101	Consultants - General	21,653.15	24,677.47	25,000.00	24,000.00	-4.0%



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2021 Actuals	2022 Actuals	2022 Budget	2023 Adopted	Percent Change
<b>669 Sewer Operations</b>						
610669 683201	Contracted Services - General	20,828.39	19,358.74	23,000.00	23,500.00	2.2%
610669 683202	Contracted Services - Maint.	6,334.02	1,532.76	5,000.00	5,000.00	0.0%
610669 683401	Liability Insurance	28,106.50	34,224.20	20,000.00	28,500.00	42.5%
610669 683402	Auto Insurance	4,081.60	4,922.95	5,500.00	5,000.00	-9.1%
610669 683501	Training/Conferences	3,265.00	8,644.22	7,500.00	7,500.00	0.0%
610669 683702	Miscellaneous Services	-	-	-	-	0.0%
610669 683901	Contingency	-	-	-	-	0.0%
<b>Total</b>		<b>84,268.66</b>	<b>93,360.34</b>	<b>86,000.00</b>	<b>93,500.00</b>	<b>8.7%</b>
<b>88 EQUIPMENT/LEASES</b>						
610669 688120	Rentals	61,101.00	60,551.00	61,000.00	68,000.00	11.5%
<b>Total</b>		<b>61,101.00</b>	<b>60,551.00</b>	<b>61,000.00</b>	<b>68,000.00</b>	<b>11.5%</b>
<b>95 OPERATING EXPENSES</b>						
610669 695102	Power/Fuel - Pumping Stations	80,495.91	90,293.19	100,000.00	100,000.00	0.0%
610669 695103	System Rehabilitation	11,497.50	151,346.75	135,000.00	135,000.00	0.0%
610669 695104	TV Equipment	6,955.86	2,545.33	15,000.00	15,000.00	0.0%
610669 695105	System Repairs	41,398.28	33,016.61	60,000.00	60,000.00	0.0%
610669 695108	Sewage Treatment-O & M	1,475,994.56	1,503,062.00	1,492,138.00	1,672,293.00	12.1%
610669 695109	Sewage Treatment-Capita	4,935,663.00	4,898,191.00	4,911,405.00	4,604,759.00	-6.2%
610669 695111	Transportation	2,184.38	2,302.03	5,000.00	5,000.00	0.0%
610669 695114	Equip Replacement	3,613.03	38.43	5,000.00	5,000.00	0.0%
610669 695201	Transfer to Capital Reserve	-	-	-	-	-
<b>Total</b>		<b>6,557,802.52</b>	<b>6,680,795.34</b>	<b>6,723,543.00</b>	<b>6,597,052.00</b>	<b>-1.9%</b>
<b>96 NON-OPERATING EXPENSES</b>						
610669 686604	Bad Debt Expense	1,259.59	408.39	-	-	0.0%
610669 696101	Depreciation	1,049,430.66	1,041,996.52	1,200,000.00	1,200,000.00	0.0%
610669 696501	Interest-Bonds	510,628.71	458,121.70	456,893.00	406,756.00	-11.0%
<b>Total</b>		<b>1,561,318.96</b>	<b>1,500,526.61</b>	<b>1,656,893.00</b>	<b>1,606,756.00</b>	<b>-3.0%</b>



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2021 Actuals	2022 Actuals	2022 Budget	2023 Adopted	Percent Change
<b>669 Sewer Operations</b>						
<b>TOTAL EXPENSES</b>		9,041,009.02	9,275,789.04	9,556,209.00	9,417,740.00	-1.4%
<b>SEWER OPERATIONS NET SURPLUS (LOSS)</b>		<b>3,200,349.76</b>	<b>1,809,579.49</b>	<b>1,555,000.00</b>	<b>2,057,286.00</b>	<b>32.3%</b>
<b>CASH FLOW ADJUSTMENTS</b>						
	Net Surplus ( Loss)	2,744,588.00	1,946,710.13	1,555,000.00	2,057,286.00	
	Plus:					
	Depreciation	1,049,430.66	1,041,996.52	1,200,000.00	1,200,000.00	
	Less:					
	Debt Retired	1,355,000.00	1,405,000.00	1,405,000.00	1,455,000.00	
	Amortization of Bond Premium	62,341.65	62,341.65	62,342.00	62,342.00	
	Capital Projects Acquired/Constructed	2,076,211.36	1,277,082.00	2,821,000.00	2,312,000.00	
	Net Change in Cash	<u>300,465.65</u>	<u>244,283.00</u>	<u>(1,533,342.00)</u>	<u>(572,056.00)</u>	

# WATER UTILITY





# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2021 Actuals	2022 Actuals	2022 Budget	2023 Adopted	Percent Change
<b>679 Water Operations</b>						
<b>SALES OF WATER</b>						
620679 462401	Metered Residential Sales	1,304,901.04	1,222,943.04	1,260,000.00	1,260,000.00	0.0%
620679 462402	Metered Commercial Sales	481,639.46	484,307.60	475,000.00	484,000.00	1.9%
620679 462403	Metered Industrial Sales	-	-	-	-	0.0%
620679 462404	Metered Public Authority Sales	10,530.06	25,055.09	8,500.00	20,000.00	135.3%
620679 462405	Metered Multi-Family sales	131,182.14	147,557.14	130,000.00	145,000.00	11.5%
620679 462406	Metered Irrigation Sales	92,668.90	76,096.57	(83,000.00)	83,000.00	-200.0%
620679 462411	Residential Service Charge	571,005.84	576,690.93	570,000.00	580,000.00	1.8%
620679 462412	Commercial Service Charge	99,098.77	102,939.43	99,000.00	104,000.00	5.1%
620679 462413	Industrial Service Charge	-	-	-	-	0.0%
620679 462414	Public Authority Service Chrg	5,585.16	8,205.59	5,000.00	8,000.00	60.0%
620679 462415	Multi Family Service Charge	20,843.87	20,816.03	21,000.00	21,000.00	0.0%
620679 462416	Irrigation Service Charge	12,375.52	12,274.13	12,500.00	12,500.00	0.0%
620679 462462	Private Fire Protection	52,603.23	57,924.64	53,000.00	58,000.00	9.4%
620679 462463	Public Fire Protection	749,248.64	763,438.36	750,000.00	770,000.00	2.7%
620679 462465	Other Sales of Water	-	-	-	-	0.0%
<b>Total</b>		<b>3,531,682.63</b>	<b>3,498,248.55</b>	<b>3,301,000.00</b>	<b>3,545,500.00</b>	<b>7.4%</b>
<b>WATER - OTHER OPERATING REVENUE</b>						
620679 463701	Late Penalty Revenue	8,204.03	9,460.45	7,000.00	10,500.00	50.0%
620679 463702	Tax Certification Fees	2,954.65	4,570.13	1,400.00	3,250.00	132.1%
620679 463772	Water Rents / Cell Leases	97,719.51	100,052.29	95,000.00	87,000.00	-8.4%
620679 463774	Water Other Customer Rev	5,046.13	3,102.06	4,800.00	4,800.00	0.0%
<b>Total</b>		<b>113,924.32</b>	<b>117,184.93</b>	<b>108,200.00</b>	<b>105,550.00</b>	<b>-2.4%</b>
<b>WATER - NON OPERATING REVENUES</b>						
620679 458203	Amort - Bond Premium	87,234.94	87,234.94	87,235.00	87,235.00	0.0%
620679 459101	Interest-Investments	(4,800.30)	(32,872.48)	15,000.00	60,000.00	300.0%
620679 464421	Misc Non-Operating Income	13,201.65	3,861.75	15,000.00	5,000.00	-66.7%
620679 465421	Capital Contributions	1,441,367.95	1,722,521.62	30,000.00	100,000.00	233.3%
<b>Total</b>		<b>1,537,004.24</b>	<b>1,780,745.83</b>	<b>147,235.00</b>	<b>252,235.00</b>	<b>71.3%</b>
<b>TOTAL REVENUES</b>		<b>5,182,611.19</b>	<b>5,396,179.31</b>	<b>3,556,435.00</b>	<b>3,903,285.00</b>	<b>9.8%</b>



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actuals	2022 Actuals	2022 Budget	2023 Adopted	Percent Change
<b>679 Water Operations</b>						
<b>SOURCE OF SUPPLY EXPENSES</b>						
620679 602001	Purchased Water	931,462.46	971,665.34	845,000.00	950,000.00	12.4%
620679 614001	Maintenance of Wells/Springs	-	-	18,000.00	18,000.00	0.0%
<b>Total</b>		<b>931,462.46</b>	<b>971,665.34</b>	<b>863,000.00</b>	<b>968,000.00</b>	<b>12.2%</b>
<b>PUMPING EXPENSES</b>						
620679 620001	Pumping Superv & Engineering	2,400.00	2,550.00	2,400.00	2,640.00	10.0%
620679 623001	Electric/Power For Pumping	8,160.63	6,682.35	10,500.00	10,500.00	0.0%
620679 626003	Miscellaneous Pumping Expenses	1,096.94	1,012.64	2,000.00	2,000.00	0.0%
620679 631003	Maint of Structures	-	3,021.00	3,000.00	9,000.00	200.0%
620679 633001	Maintenance of Pump Equip	4,036.51	3,003.21	4,500.00	4,500.00	0.0%
620679 633002	Maint of Pump Equip Materials	-	-	-	-	0.0%
620679 633003	Maint of Pump Equip Expenses	2,250.00	422.14	2,500.00	2,000.00	-20.0%
<b>Total</b>		<b>17,944.08</b>	<b>16,691.34</b>	<b>24,900.00</b>	<b>30,640.00</b>	<b>23.1%</b>
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>						
620679 660001	T&D Supervision & Engineering	48,826.64	51,953.63	56,400.00	62,143.00	10.2%
620679 661001	Storage Facilities Labor	5,051.29	2,779.23	2,500.00	2,500.00	0.0%
620679 662001	T&D Lines Labor	80,617.72	100,381.13	78,000.00	90,000.00	15.4%
620679 662002	T&D Lines Materials	980.40	3,000.00	2,500.00	3,000.00	20.0%
620679 662003	T&D Lines Expenses	52,027.44	47,459.14	60,000.00	80,000.00	33.3%
620679 663001	Meter Labor	71,770.86	52,508.14	40,000.00	40,000.00	0.0%
620679 663002	Meter Materials	-	-	500.00	500.00	0.0%
620679 663003	Meter Expenses	-	-	500.00	500.00	0.0%
620679 664001	Customer Installations Labor	17,969.82	13,096.31	22,000.00	20,000.00	-9.1%
620679 664002	Customer Installations Materia	-	-	-	-	0.0%
620679 664003	Customer Installations Expense	2,093.81	2,237.56	2,500.00	2,500.00	0.0%
620679 665001	Misc Expenses Labor	4,195.56	1,059.14	5,000.00	5,000.00	0.0%
620679 665002	Misc T&D Materials	3,314.08	2,022.01	3,000.00	3,000.00	0.0%
620679 670001	Maintenance Supervision	24,000.23	25,335.00	24,000.00	26,400.00	10.0%
620679 672001	Maintenance of Resovoirs	10,730.32	2,884.58	12,000.00	10,000.00	-16.7%



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actuals	2022 Actuals	2022 Budget	2023 Adopted	Percent Change
<b>679 Water Operations</b>						
620679 672002	Maintenance of Res Materials	-	-	-	-	0.0%
620679 672003	Maintenance of Res Expenses	81.38	-	500.00	15,000.00	2900.0%
620679 673001	Maintenance of Mains	13,454.35	34,260.61	21,165.00	21,165.00	0.0%
620679 673002	Maintenance of Mains Materials	11,976.83	19,627.58	25,000.00	25,000.00	0.0%
620679 673003	Maintenance of Mains Expenses	34,961.60	68,306.39	40,000.00	40,000.00	0.0%
620679 675001	Maintenance of Services	48,945.22	26,271.03	54,580.00	50,000.00	-8.4%
620679 675002	Maintenance of Services Mat	14,323.60	22,905.27	13,000.00	15,000.00	15.4%
620679 675003	Maintenance of Services Exp	3,823.82	5,237.56	5,000.00	5,000.00	0.0%
620679 676001	Maintenance of Meters	3,071.69	2,445.82	3,000.00	3,500.00	16.7%
620679 676002	Maintenance of Meters Mat	-	-	800.00	800.00	0.0%
620679 676003	Maintenance of Meters Exp	163.66	300.00	150.00	300.00	100.0%
620679 677001	Maintenance of Hydrants	16,138.27	13,095.47	18,000.00	18,000.00	0.0%
620679 677002	Maintenance of Hydrants Mat	3,093.59	6,911.05	13,000.00	13,000.00	0.0%
620679 677003	Maintenance of Hydrants Exp	-	5,885.59	5,000.00	5,000.00	0.0%
<b>Total</b>		<b>471,612.18</b>	<b>509,962.24</b>	<b>508,095.00</b>	<b>557,308.00</b>	<b>9.7%</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>						
620679 901001	Customer Accounts Supervision	71,957.63	70,673.83	74,548.00	72,843.00	-2.3%
620679 902001	Meter Reading Labor	6,130.69	11,595.17	5,000.00	10,000.00	100.0%
620679 902002	Meter Reading Materials	-	-	-	-	0.0%
620679 902003	Meter Reading Expenses	1,035.00	10,951.54	6,880.00	6,930.00	0.7%
620679 903001	Accounting/Collecting Labor	29,481.60	33,435.73	36,800.00	40,111.00	9.0%
620679 903002	Accounting/Collecting Material	7,067.09	7,656.00	8,000.00	9,000.00	12.5%
620679 903003	Accounting/Collecting Expenses	384.95	377.80	475.00	475.00	0.0%
620679 904001	Uncollectible Accounts	-	-	-	-	0.0%
620679 906001	Customer Education Service	7,200.00	7,500.00	7,200.00	7,920.00	10.0%
<b>Total</b>		<b>123,256.96</b>	<b>142,190.07</b>	<b>138,903.00</b>	<b>147,279.00</b>	<b>6.0%</b>
<b>PROJECT FUNDING</b>						
620679 469009	Transfers In	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>						



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actuals	2022 Actuals	2022 Budget	2023 Adopted	Percent Change
<b>679 Water Operations</b>						
620679 673101	Social Security	4,696.91	4,556.50	4,881.00	4,708.00	-3.5%
620679 673102	Retirement	4,446.14	4,096.27	4,456.00	4,545.00	2.0%
620679 673103	Worker's Comp Insurance	1,354.18	1,215.12	1,420.00	1,075.00	-24.3%
620679 673201	Health Insurance	15,753.58	19,518.67	16,375.00	23,196.00	41.7%
620679 673202	Dental Insurance	665.06	759.53	684.00	1,018.00	48.8%
620679 673203	Life Insurance	221.87	111.60	224.00	86.00	-61.6%
620679 673204	Long Term Disability	251.58	259.95	270.00	300.00	11.1%
620679 676205	OPEB & Supp Pension Expense	(16,946.00)	-	-	-	0.0%
620679 920001	Admin/General Salaries	91,450.12	138,530.04	95,300.00	102,024.00	7.1%
620679 921001	Office Supplies	4,056.24	223.13	5,000.00	5,000.00	0.0%
620679 923001	Outside Services Employed	12,606.76	26,092.03	11,700.00	13,900.00	18.8%
620679 924001	Property Insurance	4,640.25	5,687.74	4,000.00	4,200.00	5.0%
620679 925003	Injuries & Damages	434.39	-	-	-	0.0%
620679 926007	Training/Seminars	350.00	-	1,500.00	1,500.00	0.0%
620679 928001	Regulatory Commission Expenses	15,917.04	18,184.71	20,500.00	15,000.00	-26.8%
620679 930001	Miscellaneous General Expenses	3,660.01	5,790.00	3,600.00	38,960.00	982.2%
620679 931001	Rental Costs	18,050.00	18,050.00	18,000.00	19,862.00	10.3%
<b>Total</b>		<b>161,608.13</b>	<b>243,075.29</b>	<b>187,910.00</b>	<b>235,374.00</b>	<b>25.3%</b>
<b>NON OPERATING EXPENSE</b>						
620679 696121	MF Depreciation Expense	641,655.00	670,556.00	615,000.00	670,000.00	8.9%
620679 696204	Amortization-Bond Discount	-	-	-	-	0.0%
620679 696401	Principal-Bonds	-	-	-	-	0.0%
620679 696501	Interest-Bonds	400,872.47	362,441.96	362,442.00	323,708.00	-10.7%
620679 696502	Water Debt Service	514.58	-	875.00	475.00	-45.7%
620679 696701	Interest-Municipal Advances	-	-	-	-	0.0%
<b>Total</b>		<b>1,043,042.05</b>	<b>1,032,997.96</b>	<b>978,317.00</b>	<b>994,183.00</b>	<b>1.6%</b>
<b>TOTAL EXPENSES</b>		<b>2,748,925.86</b>	<b>2,916,582.24</b>	<b>2,701,125.00</b>	<b>2,932,784.00</b>	<b>8.6%</b>
<b>WATER OPERATIONS NET SURPLUS (LOSS)</b>		<b>2,433,685.33</b>	<b>2,479,597.07</b>	<b>855,310.00</b>	<b>970,501.00</b>	<b>13.5%</b>
<b>CASH FLOW ADJUSTMENTS</b>		<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2022 Budget</b>	<b>2023 Adopted</b>	



**City of Mequon**  
**2023 Budgetary Comparisons**

Accounts	Description	2021 Actuals	2022 Actuals	2022 Budget	2023 Adopted	Percent Change
<b>679 Water Operations</b>						
	Net Surplus (Loss)	1,363,167.94	518,646.94	855,310.00	970,501.00	
	Plus:					
	Depreciation	641,655.00	670,556.00	615,000.00	670,000.00	
	Less:					
	Bond Principal Payments	900,000.00	935,000.00	935,000.00	970,000.00	
	Amortization of Bond Premium	87,234.94	87,234.94	87,235.00	87,235.00	
	Capital Projects Acquired/Constructed	1,698,616.00	(1,278,428.00)	318,024.00	867,000.00	
	Net Change in Cash	<u>(681,028.00)</u>	<u>1,445,396.00</u>	<u>130,051.00</u>	<u>(283,734.00)</u>	

# COMBINED FUNDS SUMMARY

**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**All Funds Summary**

	2021 Actual	2022 Amended Budget	2022 Projected	2023 Budget
<b>REVENUES:</b>				
General Fund	\$ 17,501,303	\$ 18,141,746	\$ 17,719,016	\$ 17,345,099
Capital Projects Fund	2,121,533	10,818,000	13,209,420	1,733,266
Debt Service Fund	5,291,733	5,009,253	5,096,935	5,465,217
Nonmajor Governmental Funds	309,406	-	253,212	-
Sewer Utility Fund	12,242,130	11,111,209	11,085,369	11,475,026
Water Utility Fund	5,187,410	3,556,435	5,396,179	3,903,285
Total Revenues	<u>42,653,515</u>	<u>48,636,643</u>	<u>52,760,131</u>	<u>39,921,893</u>
<b>EXPENDITURES:</b>				
General Fund	\$ 17,409,209	\$ 18,141,746	\$ 18,081,748	\$ 17,345,099
Capital Projects Fund	2,950,707	1,328,000	8,653,261	8,848,060
Debt Service Fund	3,722,390	3,784,253	3,784,253	4,257,825
Nonmajor Governmental Funds	203,632	-	159,269	-
Sewer Utility Fund	9,082,010	9,555,206	8,852,544	9,417,740
Water Utility Fund	2,753,726	2,701,125	2,838,525	2,932,784
Total Expenditures	<u>36,121,674</u>	<u>35,510,330</u>	<u>42,369,601</u>	<u>42,801,508</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,531,840</u>	<u>13,126,313</u>	<u>10,390,530</u>	<u>(2,879,615)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>6,531,840</u>	<u>13,126,313</u>	<u>10,390,530</u>	<u>(2,879,615)</u>
<b>FUND BALANCE - BEGINNING</b>	<u>16,375,900</u>	<u>22,907,740</u>	<u>22,907,740</u>	<u>33,298,270</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 22,907,740</u>	<u>\$ 36,034,053</u>	<u>\$ 33,298,270</u>	<u>\$ 30,418,655</u>

# LONG-TERM FINANCIAL PLANNING



Cost Increase Factor	<b>2022-2027 Budget Forecasts</b>		<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>2027 Budget</b>
	<b>Section 1 - Expenditures</b>							
2.5%	General Government	Salary & Benefits	1,526,704	1,564,871	1,603,993	1,644,093	1,685,195	1,727,325
3.0%		Non-salary	1,487,354	1,531,975	1,577,934	1,625,272	1,674,030	1,724,251
		<b>Subtotals:</b>	<b>3,014,058</b>	<b>3,096,846</b>	<b>3,181,927</b>	<b>3,269,365</b>	<b>3,359,225</b>	<b>3,451,576</b>
2.5%	Public Safety	Salary & Benefits	8,453,175	8,664,504	8,881,117	9,103,145	9,330,724	9,563,992
3.0%		Non-salary	656,873	676,579	696,877	717,783	739,317	761,496
		<b>Subtotals:</b>	<b>9,110,048</b>	<b>9,341,084</b>	<b>9,577,994</b>	<b>9,820,928</b>	<b>10,070,040</b>	<b>10,325,488</b>
2.5%	Public Works	Salary & Benefits	2,465,612	2,527,252	2,590,433	2,655,194	2,721,574	2,789,614
3.0%		Non-salary	1,023,004	1,053,694	1,085,305	1,117,864	1,151,400	1,185,942
		<b>Subtotals:</b>	<b>3,488,616</b>	<b>3,580,947</b>	<b>3,675,739</b>	<b>3,773,059</b>	<b>3,872,974</b>	<b>3,975,556</b>
2.5%	Community Enrichment	Salary & Benefits	649,374	665,609	682,249	699,305	716,788	734,708
3.0%	(Includes Library Support)	Non-salary	1,295,566	1,334,433	1,374,466	1,415,700	1,458,171	1,501,916
		<b>Subtotals:</b>	<b>1,944,940</b>	<b>2,000,042</b>	<b>2,056,715</b>	<b>2,115,005</b>	<b>2,174,959</b>	<b>2,236,624</b>
2.5%	Community Development	Salary & Benefits	416,148	426,552	437,215	448,146	459,349	470,833
3.0%		Non-salary	102,722	105,804	108,978	112,247	115,614	119,083
		<b>Subtotals:</b>	<b>518,870</b>	<b>532,355</b>	<b>546,193</b>	<b>560,393</b>	<b>574,964</b>	<b>589,916</b>
	<b>General Fund</b>	<b>Fund Total:</b>	<b>18,076,532</b>	<b>18,551,273</b>	<b>19,038,567</b>	<b>19,538,749</b>	<b>20,052,162</b>	<b>20,579,159</b>
2.0%	<b>Sewer Fund</b>	MMSD charges *	5,604,362	5,716,449	5,830,778	5,947,394	6,066,342	6,187,669
schedule	*tax roll portion	East Trk Swr Debt	1,696,650	1,697,050	1,698,350	1,695,150	1,690,500	1,690,501
		<b>Fund Total:</b>	<b>7,301,012</b>	<b>7,413,499</b>	<b>7,529,128</b>	<b>7,642,544</b>	<b>7,756,842</b>	<b>7,878,170</b>
schedule	<b>Debt Service Fund</b>	<b>Fund Total:</b>	<b>2,808,878</b>	<b>2,983,208</b>	<b>3,052,205</b>	<b>3,083,340</b>	<b>3,129,590</b>	<b>3,176,534</b>
	(Current schedule existing non-TID debt, plus new road issues in 2022, 2025, and 2028 and additional large project issue in 2023)							
3.0%	<b>Capital Projects Fund</b>	Road Maint	360,500	371,315	382,454	393,928	405,746	417,918
schedule		Other (CIP)	1,000,000	1,000,000	1,250,000	1,250,000	1,500,000	1,500,001
		<b>Fund Total:</b>	<b>1,360,500</b>	<b>1,371,315</b>	<b>1,632,454</b>	<b>1,643,928</b>	<b>1,905,746</b>	<b>1,917,919</b>
	<b>ALL EXPENDITURES</b>	<b>Grand Total</b>	<b>29,546,922</b>	<b>30,319,295</b>	<b>31,252,354</b>	<b>31,908,561</b>	<b>32,844,340</b>	<b>33,551,782</b>
	<b>Section 2 - Revenues</b>							
2.0%	General Fund	Intergovernmental	2,324,418	2,370,906	2,418,324	2,466,691	2,516,025	2,566,345
2.0%		Licenses & Permits	893,367	911,234	929,459	948,048	967,009	986,349
2.0%		Public Safety Fees	953,700	972,774	992,229	1,012,074	1,032,316	1,052,962
2.0%		Public Charges	342,159	349,002	355,982	363,102	370,364	377,771
2.0%		Other Revenues	1,231,074	1,255,695	1,280,809	1,306,425	1,332,554	1,359,205
5.0%		Investment Income	141,750	148,838	156,279	164,093	172,298	180,913
		<b>Subtotals:</b>	<b>5,886,468</b>	<b>6,008,449</b>	<b>6,133,083</b>	<b>6,260,434</b>	<b>6,390,565</b>	<b>6,523,545</b>
Plug	<b>General Fund</b>	<b>Property Taxes</b>	<b>12,190,065</b>	<b>12,542,824</b>	<b>12,905,484</b>	<b>13,278,316</b>	<b>13,661,597</b>	<b>13,661,598</b>
per above	<b>Sewer Fund</b>	<b>Property Taxes</b>	<b>7,301,012</b>	<b>7,413,499</b>	<b>7,529,128</b>	<b>7,642,544</b>	<b>7,756,842</b>	<b>7,878,170</b>
per above	<b>Debt Service Fund</b>	<b>Property Taxes</b>	<b>2,808,878</b>	<b>2,983,208</b>	<b>3,052,205</b>	<b>3,083,340</b>	<b>3,129,590</b>	<b>3,176,534</b>
per above	<b>Capital Fund</b>	<b>Property Taxes</b>	<b>1,360,500</b>	<b>1,371,315</b>	<b>1,632,454</b>	<b>1,643,928</b>	<b>1,905,746</b>	<b>1,917,919</b>
	<b>ALL REVENUES</b>	<b>Grand Total</b>	<b>29,546,923</b>	<b>30,319,295</b>	<b>31,252,354</b>	<b>31,908,562</b>	<b>32,844,340</b>	<b>33,157,766</b>
	Surplus / (Deficit)		0	0	0	0	(0)	(394,016)

Cost Increase Factor	<b>2022-2027 Budget Forecasts</b>		<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>2027 Budget</b>
	<b>Property Taxes Required</b>	<b>All Funds Total:</b>	<b>23,660,455</b>	<b>24,310,846</b>	<b>25,119,271</b>	<b>25,648,128</b>	<b>26,453,775</b>	<b>26,634,221</b>
1.5%	Est. Levy Allowable Due to Growth		22,747,661	23,088,876	23,435,209	23,786,738	24,143,539	24,505,692
	Initial Surplus / (Deficit):		(912,794)	(1,221,970)	(1,684,062)	(1,861,390)	(2,310,236)	(2,128,529)
	Tax Increase From Prior Year \$		\$ 481,249	\$ 650,391	\$ 808,425	\$ 528,857	\$ 805,647	\$ 180,446
	Tax Increase From Prior Year %		2.076%	2.749%	3.325%	2.105%	3.141%	0.682%
1.0%	Projected Assessed Value (TID Out)(In 1,000's)		4,719,150	4,766,342	4,814,005	4,862,145	4,910,767	4,959,874
non-TIF	Estimated average mill rate	<i>(85% utility district)</i>	5.01371	5.10053	5.21796	5.27506	5.38689	5.36994
	Increase From Prior Year %		1.066%	1.732%	2.302%	1.094%	2.120%	-0.315%
	<b>Tax Levy Generated per \$0.01 mill rate=</b>		<b>47,192</b>	<b>47,663</b>	<b>48,140</b>	<b>48,621</b>	<b>49,108</b>	<b>49,599</b>
<b>Baseline Assumptions: 2.5% Salary &amp; Benefits, 3% Non-salary, 3% MMSD Charges, 5% Road Costs, 2% Intergovernmental Revenues, 1% non-TIF Growth, Maintain Roads Infrastructure</b>								

## Long-term Fiscal Planning

*Question: How to address long-term financial needs in an environment where costs are projected to exceed non-TIF growth for the foreseeable future?*

**Issue:** Financing of ongoing road construction projects

- Options:
- 1) Raise levy limit to self-fund road projects
  - 2) Issue new debt to finance road projects
    - If debt is issued, will debt service costs be levied or absorbed.

**Issue:** Financing of other capital needs

- Options:
- 1) Develop a leasing policy on heavy equipment to defray upfront costs
  - 2) Issue new debt to finance major purchases of heavy equipment
    - If debt is issued, will debt service costs be levied or absorbed.

**Issue:** Financing of MMSD settlement debt

- Options:
- 1) Continue levy of existing debt service costs
  - 2) Cap levy of existing debt service costs
    - If levy is capped, transfer excess costs to be paid by user fees

**Issue:** Financing of MMSD annual capital charges

- Options:
- 1) Continue levying for ongoing costs
  - 2) Cap levy of ongoing capital charge costs
    - If levy is capped, transfer excess costs to be paid by user fees
  - 3) Transfer all annual capital charges to be paid user fees.

**Issue:** Financing of new Sewer debt

- Options:
- 1) Continue levying for any future sewer debt service costs
  - 2) Cap levy of future sewer debt service costs
    - If levy is capped, transfer excess costs to be paid by user fees
  - 3) Transfer all new sewer debt service costs to be paid user fees.

# GENERAL GOVERNMENT DEPARTMENTS

Mayor and Common Council

City Administrator

City Clerk

Elections

Information Technology

Finance

Assessment Services

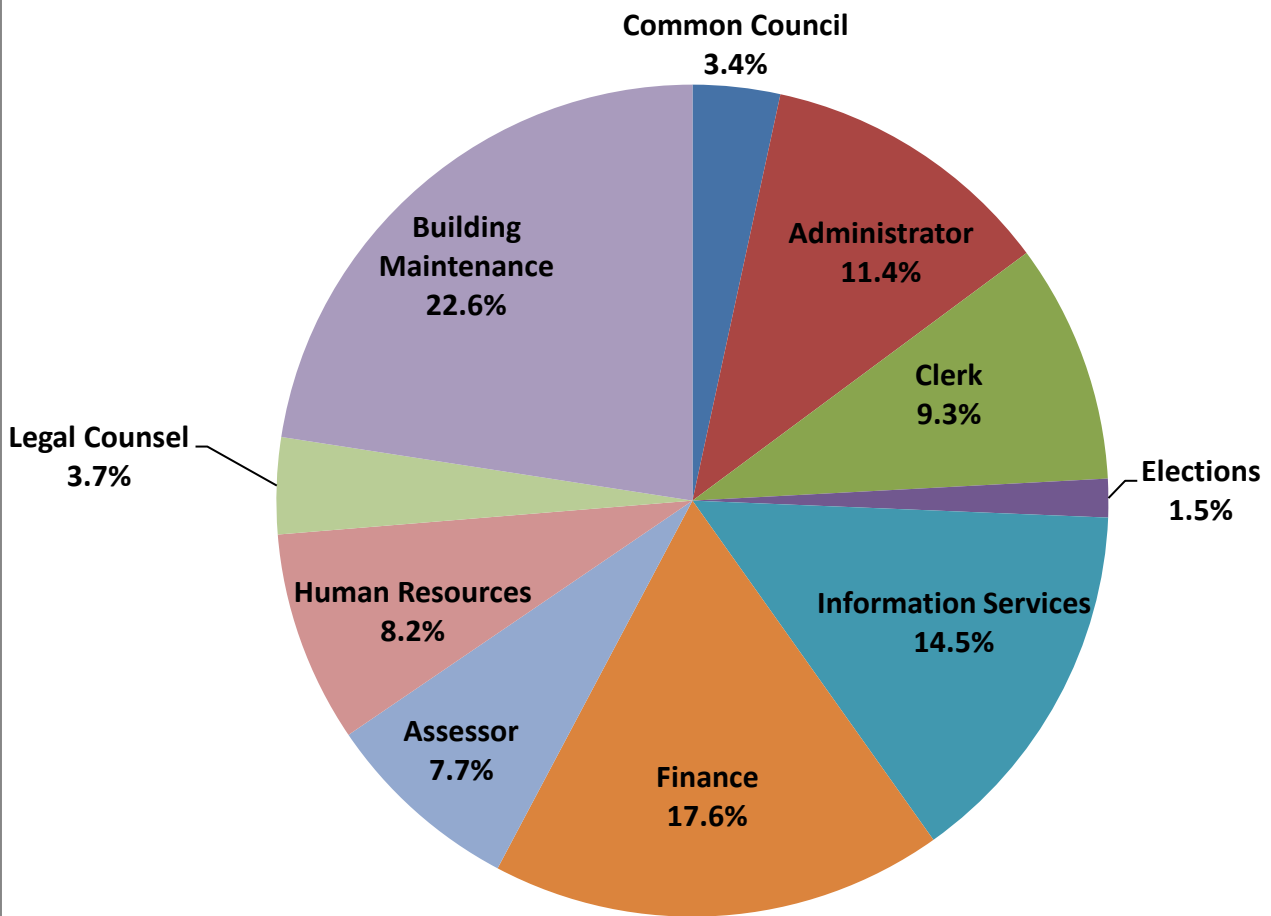
Human Resources

Legal

Building Maintenance

# CITY OF MEQUON

## 2023 General Government Expenditures Budget Percentages by Department



# Mayor & Common Council

## Program Description

In Mequon, a responsive representative government is headed by the chief executive officer who is an 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 in appointing qualified citizens to boards and commissions, which make recommendations to the Council and help to ensure a democratic, citizen-centered process.

The Common Council is the duly elected legislative and policy-making body of the City. The fundamental job of the Common Council is to make policy decisions for the City based on full, relevant and accurate information provided by City staff. Additionally, four standing committees render recommendations regarding projects, facilities and finance/personnel, as well as issues related to the health, safety and welfare of the community-at-large.

## 2022 Accomplishments

- Developed and adopted the City of Mequon’s inaugural Strategic Plan for 2022-2025.
- Approved an Intergovernmental Agreement with the Village of Thiensville, establishing the Southern Ozaukee Fire & Emergency Medical Services (EMS) Department.
- Ordered a Special Election in January 2023 to fill a vacancy in Aldermanic District 8, following the election of Andrew Nerbun to the position of Mayor in April 2022.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
<b>Ordinances Adopted</b>	24	26	28	16	22
<b>Resolutions Adopted</b>	95	115	112	90	102
<b>Common Council Meetings</b>	17	23	18	20	20
<b>Public Safety Committee</b>	9	10	10	6	6
<b>Public Works Committee</b>	12	10	11	11	11
<b>Finance-Personnel Committee</b>	12	15	12	12	12
<b>Public Welfare Committee</b>	12	13	14	12	12

## 2023 Objectives

- Undertake an orientation process for the new District 8 Alderperson elected in the January 2023 Special Election.
- Working in partnership with City staff, a site planning consultant and the community at-large, complete development of a Civic Campus Master Plan.
- Support the ongoing efforts of the Southern Ozaukee Fire & EMS Department to hire additional full-time firefighter/paramedics and consolidate Mequon’s and Thiensville’s fire-rescue equipment and apparatus in 2023.

**Elected Positions for 2023**

<b>Elected Positions</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
<b>Mayor</b>	1.00	1.00	1.00
<b>Alderman</b>	8.00	8.00	8.00

**Estimated 2023 Revenue**

None

**Adopted 2023 Budget**

\$107,082



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
<b>101 Common Council</b>		92,113.57	114,157.49	86,058.00	107,081.66	24.4%
<b>70 SALARIES</b>						
110101 670101	Salaries	48,000.00	53,100.17	48,000.00	60,000.00	25.0%
<b>Total</b>		<b>48,000.00</b>	<b>53,100.17</b>	<b>48,000.00</b>	<b>60,000.00</b>	<b>25.0%</b>
<b>73 FRINGE BENEFITS</b>						
110101 673101	Social Security	3,849.58	4,272.58	3,678.00	3,678.00	0.0%
110101 673102	Retirement	648.00	1,176.51	624.00	653.00	4.6%
110101 673103	Worker's Comp Insurance	79.09	69.31	81.00	58.66	-27.6%
110101 673104	Unemployment Compensation	-	-	-	-	0.0%
110101 673203	Life Insurance	-	-	-	-	0.0%
<b>Total</b>		<b>4,576.67</b>	<b>5,518.40</b>	<b>4,383.00</b>	<b>4,389.66</b>	<b>0.2%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110101 680101	Office Supplies	40.31	361.96	200.00	200.00	0.0%
110101 680301	Work Supplies-Admin	1,552.58	750.00	1,800.00	1,000.00	-44.4%
110101 680501	Memberships	1,715.00	1,500.00	1,975.00	13,972.00	607.4%
110101 680502	Printing/Publications	-	100.00	-	-	0.0%
110101 680504	Telephone services	-	-	-	-	0.0%
110101 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>3,307.89</b>	<b>2,711.96</b>	<b>3,975.00</b>	<b>15,172.00</b>	<b>281.7%</b>
<b>83 PURCHASED SERVICES</b>						
110101 683101	Consultants - General	4,700.00	11,726.45	-	-	0.0%
110101 683201	Contracted Services - General	-	-	-	-	0.0%
110101 683211	Communications-Cable TV	4,750.00	3,000.00	4,000.00	4,000.00	0.0%
110101 683501	Training/Conferences	-	451.25	-	-	0.0%
110101 683702	Miscellaneous Services	24,279.01	27,225.27	25,700.00	23,520.00	-8.5%
110101 698101	Transfer Out	2,500.00	10,423.99	-	-	0.0%
<b>Total</b>		<b>36,229.01</b>	<b>52,826.96</b>	<b>29,700.00</b>	<b>27,520.00</b>	<b>-7.3%</b>



# City Administrator's Office

## 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 policy directives of the Common Council requiring administrative action, to coordinate and provide leadership across all departments, and develop and recommend efficient ways of conducting City business. Additionally, the City Administrator serves as the City's Budget Officer and Chief Personnel Officer, and is responsible for keeping the Council fully apprised of county, state and federal government activities as they may affect Mequon.

## 2022 Accomplishments

- Developed an allocation plan for the \$2.55 million received by the City through the American Recovery Plan Act in 2021 & 2022.
- Completed a refresh of the City website that was relaunched in 2018.
- Guided development of the 2023 budget for Common Council consideration and adoption.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
<b>Agenda Items Approved as Initially Proposed</b>	90%	86%	92%	94%	90%
<b>Full-Time Equivalent per 1,000 Residents</b>	4.75	4.71	4.88	4.82	4.49
<b>Tax Levy (1,000)</b>	\$14,612	\$14,994	\$15,760	\$16,088	16,440
<b>Mill Rate</b>	3.21	3.28	3.44	3.08	3.08
<b>Percentage Change in General Fund Budget</b>	2.71%	4.93%	2.03%	1.90%	2.19%
<b>General Government Expenses as % of Budget</b>	12.81%	14.15%	13.44%	13.62%	13.50%

## 2023 Objectives

- Develop a long-term debt-financing plan to upgrade several key facilities, including the Public Safety Center, East Side Fire Station and Mequon Community Pool.
- Initiate a process that establishes standards and expectations for customer service across the organization, and that ensures ongoing training and related follow-up for all City employees.
- Administer the process for developing the 2024 Fiscal Year Budget.

### Staffing for 2023

<b>Positions (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
<b>City Administrator</b>	1.00	1.00	1.00
<b>Executive Assistant</b>	1.00	1.00	1.00

**Estimated 2023 Revenue**

None

**Adopted 2023 Budget**

\$360,971



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>111 City Administrator</b>		311,014.46	323,111.11	287,755.00	360,971.41	25.4%
<b>70 SALARIES</b>						
110111 670101	Salaries	188,044.53	194,644.05	207,185.00	218,981.00	5.7%
110111 670104	Vacation	-	-	-	-	0.0%
110111 670105	Sick Pay	-	-	-	-	0.0%
110111 670106	Comp Time	806.28	941.23	-	-	0.0%
110111 670201	OverTime	840.02	587.93	-	-	0.0%
110111 670204	Paid Time Off	22,279.40	21,160.45	-	-	0.0%
110111 670205	Medical Leave	2,321.82	-	-	-	0.0%
110111 670206	EmergLeave	-	-	-	-	0.0%
110111 670301	Longevity	3,246.00	-	-	510.00	0.0%
<b>Total</b>		<b>217,538.05</b>	<b>217,333.66</b>	<b>207,185.00</b>	<b>219,491.00</b>	<b>5.9%</b>
<b>73 FRINGE BENEFITS</b>						
110111 673101	Social Security	15,483.88	15,464.70	14,555.00	16,083.00	10.5%
110111 673102	Retirement	14,182.51	14,151.26	13,468.00	14,898.00	10.6%
110111 673103	Worker's Comp Insurance	324.14	284.10	332.00	240.41	-27.6%
110111 673104	Unemployment Compensation	-	-	-	-	0.0%
110111 673201	Health Insurance	40,825.33	44,203.59	42,941.00	46,100.00	7.4%
110111 673202	Dental Insurance	1,134.32	1,017.96	1,018.00	1,018.00	0.0%
110111 673203	Life Insurance	648.28	841.93	565.00	975.00	72.6%
110111 673204	Long Term Disability	597.76	618.96	598.00	598.00	0.0%
<b>Total</b>		<b>73,196.22</b>	<b>76,582.50</b>	<b>73,477.00</b>	<b>79,912.41</b>	<b>8.8%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110111 680101	Office Supplies	794.65	570.17	400.00	400.00	0.0%
110111 680501	Memberships	2,208.95	2,424.00	2,543.00	2,185.00	-14.1%
110111 680502	Printing/Publications	566.03	1,114.54	200.00	200.00	0.0%
110111 680503	Books & Periodicals	139.33	-	450.00	650.00	44.4%



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
<b>111 City Administrator</b>		311,014.46	323,111.11	287,755.00	360,971.41	25.4%
110111 680504	Telephone services	600.80	410.21	425.00	468.00	10.1%
110111 680505	Postage	104.36	154.41	75.00	75.00	0.0%
<b>Total</b>		<b>4,414.12</b>	<b>4,673.33</b>	<b>4,093.00</b>	<b>3,978.00</b>	<b>-2.8%</b>
<b>83 PURCHASED SERVICES</b>						
110111 683101	Consultants - General	-	-	-	-	0.0%
110111 683201	Contracted Services - General	-	4,490.00	-	4,490.00	0.0%
110111 683501	Training/Conferences	2,976.32	10,305.32	2,500.00	2,600.00	4.0%
110111 683702	Miscellaneous Services	12,889.75	9,726.30	500.00	500.00	0.0%
110111 683901	Contingency	-	-	-	50,000.00	0.0%
<b>Total</b>		<b>15,866.07</b>	<b>24,521.62</b>	<b>3,000.00</b>	<b>57,590.00</b>	<b>1819.7%</b>
<b>86 FACILITY &amp; PLANT</b>						
110111 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>98 TRANSFERS</b>						
110111 698101	Transfers Out	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# City Clerk

## Program Description

The Office of the City Clerk is a time-honored and vital unit of local government that provides an essential link between citizens and their local governing body. 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.

## 2022 Accomplishments

- Completed final phase of redistricting for the City.
- Accurately and timely processed 338 permits/licenses.
- Cross trained staff on departmental duties.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
<b>Alcohol Licenses</b>	61	60	60	63	63
<b>Active Bartenders</b>	100	103	103	100	100
<b>Peddlers, Canvassers, Solicitors</b>	17	17	19	29	20
<b>Open Record Requests</b>	92	28	81	77	80
<b>Board of Appeal Hearings</b>	6	5	3	4	4
<b>Board of Review Hearings</b>	3	8	11	0	4

## 2023 Objectives

- Complete alcohol licensing manual.
- Transition to Tyler Munis licensing.
- Continue succession planning.

## Staffing for 2023

Position (FTE)	2021 Actual	2022 Projected	2023 Budgeted
City Clerk	1.00	1.00	1.00
Deputy Clerks (FT/PT)	2.25	2.25	2.25
Administrative Secretary (LTE)	N/A	N/A	N/A

### Estimated 2023 Revenue

\$63,700

### Adopted 2023 Budget

\$293,522



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
112 City Clerk		308,946.86	290,918.64	308,133.00	293,521.52	-4.7%
<b>70 SALARIES</b>						
110112 670101	Salaries	170,332.44	176,568.49	189,035.00	192,159.60	1.7%
110112 670104	Vacation	-	-	-	-	0.0%
110112 670105	Sick Pay	-	-	-	-	0.0%
110112 670106	Comp Time	-	-	500.00	-	0.0%
110112 670201	OverTime	2,023.23	3,223.56	500.00	500.00	0.0%
110112 670204	Paid Time Off	14,753.56	13,203.81	-	-	0.0%
110112 670205	Medical Leave	-	-	-	-	0.0%
110112 670206	EmergLeave	-	-	-	-	0.0%
110112 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>187,109.23</b>	<b>192,995.86</b>	<b>190,035.00</b>	<b>192,659.60</b>	<b>1.4%</b>
<b>73 FRINGE BENEFITS</b>						
110112 673101	Social Security	13,753.65	14,195.08	13,446.00	14,198.00	5.6%
110112 673102	Retirement	12,577.18	12,566.08	12,288.00	13,067.00	6.3%
110112 673103	Worker's Comp Insurance	320.24	280.68	328.00	237.52	-27.6%
110112 673104	Unemployment Compensation	-	-	-	-	0.0%
110112 673201	Health Insurance	47,237.21	26,141.49	45,445.00	27,660.00	-39.1%
110112 673202	Dental Insurance	1,230.01	945.54	1,018.00	1,221.60	20.0%
110112 673203	Life Insurance	595.14	841.47	599.00	893.80	49.2%
110112 673204	Long Term Disability	549.96	580.08	550.00	550.00	0.0%
<b>Total</b>		<b>76,263.39</b>	<b>55,550.42</b>	<b>73,674.00</b>	<b>57,827.92</b>	<b>-21.5%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110112 680101	Office Supplies	2,511.33	2,292.58	2,800.00	5,800.00	107.1%
110112 680103	Office Supplies-Copiers	-	-	-	-	0.0%
110112 680301	Work Supplies-Admin	-	-	300.00	-	0.0%
110112 680501	Memberships	165.00	195.00	75.00	75.00	0.0%



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>112 City Clerk</b>		<b>308,946.86</b>	<b>290,918.64</b>	<b>308,133.00</b>	<b>293,521.52</b>	<b>-4.7%</b>
110112 680502	Printing/Publications	3,185.56	3,547.06	3,600.00	3,600.00	0.0%
110112 680503	Books & Periodicals	-	-	-	-	0.0%
110112 680504	Telephone services	-	-	-	-	0.0%
110112 680505	Postage	2,290.42	(11.05)	3,100.00	3,100.00	0.0%
<b>Total</b>		<b>8,152.31</b>	<b>6,023.59</b>	<b>9,875.00</b>	<b>12,575.00</b>	<b>27.3%</b>
<b>83 PURCHASED SERVICES</b>						
110112 683101	Consultants - General	-	-	-	-	0.0%
110112 683201	Contracted Services - General	30,378.80	30,209.72	28,110.00	24,020.00	-14.5%
110112 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110112 683501	Training/Conferences	388.99	115.00	750.00	750.00	0.0%
<b>Total</b>		<b>30,767.79</b>	<b>30,324.72</b>	<b>28,860.00</b>	<b>24,770.00</b>	<b>-14.2%</b>
<b>88 EQUIPMENT / LEASES</b>						
110112 680401	Equip / Small Tools	6,654.14	6,024.05	5,689.00	5,689.00	0.0%
<b>Total</b>		<b>6,654.14</b>	<b>6,024.05</b>	<b>5,689.00</b>	<b>5,689.00</b>	<b>0.0%</b>

# Elections

## Program Description

The City Clerk's office performs the duties required by Wisconsin State Statutes relating to conducting the City's election process. The City of Mequon has an estimated 25,142 residents, with 18,428 registered voters, divided into 22 wards, at eight polling locations.

## 2022 Accomplishments

- Successfully conducted four elections including a gubernatorial election.
- Successfully completed an election audit for Ward 2A verifying election day results.
- Expanded virtual training for poll workers.
- Streamlined signage at polling sites.
- Provided 34 training opportunities for poll workers and staff.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Registered Voters	17,250	19,606	18,364	19,750	20,650
Elections Held	2	4	3	5	3
New Voter Registrations	575	3,951	818	2,800	500
Absentee Ballots Issued	3,345	31,869	8,172	18,000	4,500

## 2023 Objectives

- Complete three elections including a special aldermanic election.
- Expand electronic poll books to all voting sites.

### Estimated 2023 Revenue

None

### Adopted 2023 Budget

\$47,110





## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
<b>113 Elections</b>		56,479.10	87,578.86	105,136.00	47,109.52	-55.2%
<b>70 SALARIES</b>						
110113 670101	Salaries	-	-	-	-	0.0%
110113 670106	Comp Time	-	-	-	-	0.0%
110113 670201	OverTime	-	-	-	-	0.0%
110113 670204	Paid Time Off	-	-	-	-	0.0%
<b>Total</b>		-	-	-	-	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>						
110113 673101	Social Security	-	-	-	-	0.0%
110113 673103	Worker's Comp Insurance	93.73	82.15	96.00	69.52	-27.6%
110113 673104	Unemployment Compensation	-	-	-	-	0.0%
<b>Total</b>		<b>93.73</b>	<b>82.15</b>	<b>96.00</b>	<b>69.52</b>	<b>-27.6%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110113 680101	Office Supplies	19,649.96	12,803.18	12,116.00	5,116.00	-57.8%
110113 680502	Printing/Publications	-	-	-	-	0.0%
110113 680504	Telephone services	-	-	-	-	0.0%
110113 680505	Postage	10,474.52	12,637.89	31,084.00	11,084.00	-64.3%
<b>Total</b>		<b>30,124.48</b>	<b>25,441.07</b>	<b>43,200.00</b>	<b>16,200.00</b>	<b>-62.5%</b>
<b>83 PURCHASED SERVICES</b>						
110113 683101	Consultants - General	-	-	-	-	0.0%
110113 683201	Contracted Services - General	19,567.93	55,221.08	55,000.00	24,000.00	-56.4%
110113 683202	Contracted Services - Maint.	6,692.96	6,834.56	6,840.00	6,840.00	0.0%
110113 683501	Training/Conferences	-	-	-	-	0.0%
<b>Total</b>		<b>26,260.89</b>	<b>62,055.64</b>	<b>61,840.00</b>	<b>30,840.00</b>	<b>-50.1%</b>
<b>88 EQUIPMENT / LEASES</b>						
110113 680401	Equip / Small Tools	-	-	-	-	0.0%
<b>Total</b>		-	-	-	-	<b>0.0%</b>

# Information Technology

## Program Description

The Information Technology Division is responsible for maintaining all electronic data systems to ensure that all department information processing is performed in an efficient, accurate, and timely manner.

## 2022 Accomplishments

- Virtualized seven servers and reduced the City’s serve energy usage by 34%.
- Migrated the City’s ERP System to a SaaS cloud-supported environment.
- Upgraded the City’s backup system and business continuity resources.
- Implemented new information technology resource including an IT Ticketing System, DocuSign, and Microsoft Teams Video Conferencing.
- Replaced 15 outdated desktop computers city-wide.
- Completed upgrades to network infrastructure hardware of the City's main core equipment, which includes routers, switches, and firewalls components.
- Completed one of two VOIP phone system upgrades and eliminated old equipment.
- Installed Wi-Fi, sound/PA system, digital phone, texting system, outdoor displays, computer, and a new network switch at the Community Pool.
- Implemented process improvements prescribed in the strategic plan and reviewed the City’s security master plan.
- Upgraded the Assessor’s Office Drawing and Data Storage Software.
- Established a new five-year print services contract.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
<b>Major Projects Completed - 18</b>	6	5	5	18	TBD
<b>Server Systems Uptime - 100</b>	98%	99%	97%	100%	100%
<b>Network Uptime -97</b>	100%	96%	90%	97%	100%
<b>Completed Backups 100</b>	94%	90%	90%	100%	100%
<b>Ticketing System -570</b>	-	-	-	570	700
<b>Fiber Connected Facilities – 5 ALL</b>	5	5	5	5	5

## 2023 Objectives

- Implement credit card processing equipment at City facilities.

- Mitel phone system update and Teams integration.
- Investigate a new City of Mequon VOIP provider.
- Review and Update the City’s Outlook Emailing System.
- Install UPS Monitory Software and Processes.
- Assist with the selection and implementation of a new Land Management System.
- Assist with planning and process management for the introduction of ERP modules and software that will begin the City’s transition to a SaaS and cloud-supported environment.

**Staffing for 2023**

2021 Actual	2022 Actual	2023 Budget
0.23 FTE	1.25 FTE	1.25 FTE

**Estimated 2023 Revenue**

None

**Adopted 2023 Budget**

\$457,411



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2022 Revised				Percent Change
		2021 Actual	2022 Actual	Budget	2023 Adopted	
<b>117 Information Technology</b>		365,635.59	517,979.85	526,227.00	457,411.00	-13.1%
<b>70 SALARIES</b>						
110117 670101	Salaries	8,000.00	88,997.44	102,115.00	103,915.00	1.8%
110117 670106	Comp Time	-	-	-	-	0.0%
110117 670204	Paid Time Off	-	6,395.39	-	-	0.0%
110117 673101	Social Security	612.05	7,206.51	7,582.00	7,835.00	3.3%
110117 673102	Retirement	-	5,583.56	5,574.00	5,953.00	6.8%
110117 673201	Health Insurance	-	8,962.53	21,869.00	9,377.00	-57.1%
110117 673202	Dental Insurance	-	349.08	349.00	349.00	0.0%
110117 673203	Life Insurance	-	43.68	-	44.00	0.0%
110117 673204	Long Term Disability	-	320.68	-	-	0.0%
<b>Total</b>		<b>8,612.05</b>	<b>117,858.87</b>	<b>137,489.00</b>	<b>127,473.00</b>	<b>-7.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110117 680101	Office Supplies	-	-	-	-	0.0%
110117 680102	Technology Supplies	3,625.65	-	-	-	0.0%
110117 680103	Office Supplies-Copiers	-	-	-	-	0.0%
110117 680501	Memberships	-	-	-	-	0.0%
110117 680503	Books & Periodicals	-	-	-	-	0.0%
110117 680504	Telephone services	3,468.61	3,521.26	3,600.00	3,600.00	0.0%
110117 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>7,094.26</b>	<b>3,521.26</b>	<b>3,600.00</b>	<b>3,600.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110117 683101	Consultants - General	54,720.00	42,800.00	-	-	0.0%
110117 683201	Contracted Services - General	132,736.86	108,915.85	155,340.00	173,440.00	11.7%
110117 683202	Contracted Services - Maint.	159,666.56	170,998.76	158,777.00	138,377.00	-12.8%
110117 683501	Training/Conferences	-	1,283.47	-	2,000.00	0.0%
<b>Total</b>		<b>347,123.42</b>	<b>323,998.08</b>	<b>314,117.00</b>	<b>313,817.00</b>	<b>-0.1%</b>



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>117 Information Technology</b>		365,635.59	517,979.85	526,227.00	457,411.00	-13.1%
<b>86 FACILITY &amp; PLANT</b>						
110117 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		-	-	-	-	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110117 680401	Equip / Small Tools	2,805.86	72,601.64	71,021.00	12,521.00	-82.4%
110117 688110	Other Leased Equipment	-	-	-	-	0.0%
110117 688111	Interest on Capital Lease	-	-	-	-	0.0%
<b>Total</b>		<b>2,805.86</b>	<b>72,601.64</b>	<b>71,021.00</b>	<b>12,521.00</b>	<b>-82.4%</b>

# 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 to facilitate that all financial information is readily available to all City departments and other interested parties. The Finance Department also assists the Human Resources Division with the administration of the payroll system. Additional work includes the collection and processing of 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.

## 2022 Accomplishments

- Coordinated development of annual budget with City Administrator and staff, delivering a balanced budget for Appropriations Committee action. The budget process was completed within established timetable. The 2022 Budget document was submitted to Government Financial Officers Association (GFOA) and was awarded a Certificate of Recognition.
- FY2021 audit fieldwork was completed on schedule with the final Annual Comprehensive Financial Report presented to Council in June 2022.
- Redesigned and submitted the Popular Annual Financial Report to GFOA for review. Posted the report on the City’s website and provided copies to elected officials to improve transparency of City operations to stakeholders.
- Onboarded two new employees after two tenured employees retired.
- Upgraded general form documents and upgraded to a new version of Tyler Munis (ERP system).

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
<b>Bond Rating</b>	AA (Stable)	AA (Stable)	AA (Stable)	AA (Stable)	AA (Stable)
<b>Investment Yield (%)</b>	2.5	2.0	2.0	2.0	2.5
<b>Borrowing Capacity Used (%)</b>	17.53	15.12	12.97	15.00	14.00
<b>Purchase Orders Issued</b>	1,100	973	972	1,000	1,000
<b>Vendor Checks Issued</b>	4,097	3,107	2,898	3,163	3,100
<b>Procurement Card Spending (\$)</b>	170,571	131,680	134,897	165,000	165,000
<b>General Invoices Issued</b>	742	430	451	475	475
<b>Utility Customers</b>	9,286	9,335	9,413	9,520	9,600
<b>Utility Payments via ACH</b>	6,456	6,712	7,220	7,800	8,500
<b>Utility Payments via Online</b>	8,843	8,977	9,193	9,100	9,100
<b>Personal Property Tax Bills</b>	816	829	789	789	800
<b>Real Estate Property Tax bills</b>	10,161	10,398	10,378	10,378	10,450
<b>Tax Payments Online (%)</b>	7.6	16.8	18.5	18.5	20.0

### 2023 Objectives

- 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 May 1.
- Submit the City’s Budget, Annual Comprehensive Financial Report and Popular Annual Financial Report to the GFOA for award consideration.
- In connection with the Tyler Munis upgrade, implement credit card processing for in-person transactions.

### Staffing for 2023

Positions (FTE)	2021 Actual	2022 Actual	2023 Budget
Finance Director	1.00	1.00	1.00
Assistant to the Finance Director	1.00	1.00	1.00
Accounting Specialist	1.00	1.00	1.00

### Estimated 2023 Revenue

\$112,600

### Adopted 2023 Budget

\$554,679



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2022 Revised				Percent Change
		2021 Actual	2022 Actual	Budget	2023 Adopted	
<b>118 Finance</b>		473,864.43	544,191.75	523,324.00	554,679.07	6.0%
<b>70 SALARIES</b>						
110118 670101	Salaries	195,822.95	228,736.49	251,190.00	252,938.00	0.7%
110118 670104	Vacation	-	-	-	-	0.0%
110118 670105	Sick Pay	-	-	-	-	0.0%
110118 670106	Comp Time	-	-	-	-	0.0%
110118 670201	OverTime	87.16	141.42	-	-	0.0%
110118 670204	Paid Time Off	18,505.87	22,837.47	-	-	0.0%
110118 670205	Medical Leave	-	-	-	-	0.0%
110118 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>214,415.98</b>	<b>251,715.38</b>	<b>251,190.00</b>	<b>252,938.00</b>	<b>0.7%</b>
<b>73 FRINGE BENEFITS</b>						
110118 673101	Social Security	15,466.89	18,487.27	17,577.00	18,643.00	6.1%
110118 673102	Retirement	14,157.48	16,048.78	16,327.00	17,200.00	5.3%
110118 673103	Worker's Comp Insurance	472.55	427.86	500.00	362.07	-27.6%
110118 673104	Unemployment Compensation	-	-	-	-	0.0%
110118 673201	Health Insurance	63,071.73	63,571.73	65,607.00	69,150.00	5.4%
110118 673202	Dental Insurance	1,047.05	593.81	1,018.00	-	0.0%
110118 673203	Life Insurance	452.55	363.79	536.00	246.00	-54.1%
110118 673204	Long Term Disability	801.27	856.49	777.00	777.00	0.0%
<b>Total</b>		<b>95,469.52</b>	<b>100,349.73</b>	<b>102,342.00</b>	<b>106,378.07</b>	<b>3.9%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110118 680101	Office Supplies	2,334.47	2,677.27	250.00	1,100.00	340.0%
110118 680102	Technology Supplies	1,615.15	-	300.00	300.00	0.0%
110118 680501	Memberships	418.86	685.00	775.00	775.00	0.0%
110118 680502	Printing/Publications	-	-	850.00	-	0.0%
110118 680503	Books & Periodicals	-	-	50.00	50.00	0.0%





## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
<b>118 Finance</b>		473,864.43	544,191.75	523,324.00	554,679.07	6.0%
110118 680504	Telephone services	-	-	-	-	0.0%
110118 680505	Postage	10,575.84	12,099.17	10,750.00	10,750.00	0.0%
<b>Total</b>		<b>14,944.32</b>	<b>15,461.44</b>	<b>12,975.00</b>	<b>12,975.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110118 683101	Consultants - General	28,984.93	7,500.00	5,750.00	1,600.00	-72.2%
110118 683201	Contracted Services - General	19,993.26	26,303.65	22,530.00	22,530.00	0.0%
110118 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110118 683401	Liability Insurance	93,553.51	137,281.29	120,562.00	150,283.00	24.7%
110118 683402	Auto Insurance	-	-	-	-	0.0%
110118 683501	Training/Conferences	675.00	419.00	2,600.00	2,600.00	0.0%
110118 683601	Misc Service-Bonds	-	-	100.00	100.00	0.0%
110118 683603	Misc. Serv- A/R Expense	3,006.37	3,013.26	3,000.00	3,000.00	0.0%
110118 683902	COVIDMTSD	-	-	-	-	0.0%
<b>Total</b>		<b>146,213.07</b>	<b>174,517.20</b>	<b>154,542.00</b>	<b>180,113.00</b>	<b>16.5%</b>
<b>86 FACILITY &amp; PLANT</b>						
110118 686550	M & R	2,045.00	2,148.00	2,275.00	2,275.00	0.0%
<b>Total</b>		<b>2,045.00</b>	<b>2,148.00</b>	<b>2,275.00</b>	<b>2,275.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110118 680401	Equip / Small Tools	776.54	-	-	-	0.0%
110118 688101	Photocopiers	-	-	-	-	0.0%
<b>Total</b>		<b>776.54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Assessment Office

## Program Description

This Division provides 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 including International Association of Assessing Officers and USPAP standards.

## 2022 Accomplishments

- Completed the 2022 assessment roll, including interior inspections and valuation in a professional, efficient manner.
- Reviewed over 1,200 new building permits with many being new homes and major additions. Many of these new home inspections are carried over from 2021 as the construction process takes 8-12 months or more.
- Mailed nearly 1,100 real estate assessment notices as part of the 2022 Annual Assessment Year which included 11 Open Book contacts and 0 Board of Review cases.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected
<b>Assessment Value Increase (\$)</b>	57,505,600	59,346,000	642,296,600	118,045,000	65,000,000
<b>Board of Review Hearings</b>	3	2	11*	0	3
<b>Real Estate Parcels</b>	10,161	10,398	10,372	10,395	10,420
<b>Personal Property Accounts</b>	816	829	795	805	815

\*The 2021 revaluation resulted in an increase in assessed values as well as the number of requests for Board of Review hearings.

## 2023 Objectives

- Complete the 2023 assessment roll in a timely, professional, and efficient manner.
- Continue to work towards completion of electronic sketches of all improved properties as required by the Department of Revenue.
- Keep up to date with Market Drive CAMA software and its routines to keep the assessment system up to date and used in the most efficient manner possible.

**Staffing for 2023**

<b>Positions (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
<b>Assessment Technician</b>	1.00	1.00	1.00

**Estimated 2023 Revenue**

None

**Adopted 2023 Budget**

\$243,788



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
<b>119 Assessor</b>		354,436.46	295,280.99	291,675.00	243,787.69	-16.4%
<b>70 SALARIES</b>						
110119 670101	Salaries	38,943.48	39,766.23	43,744.00	44,283.00	1.2%
110119 670104	Vacation	-	-	-	-	0.0%
110119 670105	Sick Pay	-	-	-	-	0.0%
110119 670106	Comp Time	-	-	-	-	0.0%
110119 670201	OverTime	15.13	-	-	-	0.0%
110119 670204	Paid Time Off	3,323.33	4,092.70	-	-	0.0%
110119 670205	Medical Leave	-	-	-	-	0.0%
110119 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>42,281.94</b>	<b>43,858.93</b>	<b>43,744.00</b>	<b>44,283.00</b>	<b>1.2%</b>
<b>73 FRINGE BENEFITS</b>						
110119 673101	Social Security	2,993.94	3,096.57	3,089.00	3,119.00	1.0%
110119 673102	Retirement	2,850.33	2,855.68	2,843.00	3,011.00	5.9%
110119 673103	Worker's Comp Insurance	68.34	59.90	70.00	50.69	-27.6%
110119 673104	Unemployment Compensation	-	-	-	-	0.0%
110119 673201	Health Insurance	21,979.16	21,298.99	21,072.00	22,210.00	5.4%
110119 673202	Dental Insurance	1,017.96	1,017.96	1,018.00	1,018.00	0.0%
110119 673203	Life Insurance	275.34	302.80	296.00	303.00	2.4%
110119 673204	Long Term Disability	168.24	172.44	168.00	168.00	0.0%
<b>Total</b>		<b>29,353.31</b>	<b>28,804.34</b>	<b>28,556.00</b>	<b>29,879.69</b>	<b>4.6%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110119 680101	Office Supplies	53.94	106.26	100.00	100.00	0.0%
110119 680501	Memberships	-	-	-	-	0.0%
110119 680503	Books & Periodicals	117.00	-	100.00	100.00	0.0%
110119 680504	Telephone services	-	-	-	-	0.0%
110119 680505	Postage	9,438.69	5,094.93	1,600.00	1,600.00	0.0%



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
119 Assessor		354,436.46	295,280.99	291,675.00	243,787.69	-16.4%
<b>Total</b>		<b>9,609.63</b>	<b>5,201.19</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110119 683101	Consultants - General	-	-	-	-	0.0%
110119 683201	Contracted Services - General	273,191.58	217,416.53	217,550.00	167,800.00	-22.9%
110119 683501	Training/Conferences	-	-	25.00	25.00	0.0%
<b>Total</b>		<b>273,191.58</b>	<b>217,416.53</b>	<b>217,575.00</b>	<b>167,825.00</b>	<b>-22.9%</b>
<b>88 EQUIPMENT / LEASES</b>						
110119 680401	Equip / Small Tools	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Human Resources

## Program Description

The Human Resources (HR) Division provides personnel services to all operating departments, is responsible for the development and implementation of employment policies and procedures and works to ensure compliance with all labor and employment laws. The Division prepares monthly reports for health, disability, life and dental carriers, and administers benefits for employees and retirees. Additionally, the Division manages all hiring and employee relations efforts, including recruitment, pre-employment screening, salary administration, collective bargaining, evaluations and organizational communications. Further, HR manages all personnel records and employer reporting obligations, and oversees the processing of all complaints, grievances and discipline. Lastly, the Division is also responsible for administration of the City's safety program, including workers' compensation, OSHA compliance, and coordinating safety-related training.

## 2022 Accomplishments

- Implemented a nurse-on-call system in conjunction with City's insurance carrier.
- Implemented a new onsite post-accident process.
- Held the City's workers compensation modification factor below 1.00 at 0.79.
- Reduced paper processes.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
<b>New Hires</b>	24	10	18	19	TBD
<b># of FTE's</b>	115.87	118.65	120.10	124.22	110.54
<b>Modification Factor</b>	0.88	0.89	0.85	0.79	0.76
<b>Workers' Comp Claims</b>	20	18	18	30	TBD

## 2023 Objectives

- Continue to reduce the use of paper and the implementation of digital processes.
- Implement an employee self-service module in Munis.
- Complete a comprehensive Policies and Procedures Manual for the Board of Police Commissioners.
- Develop a new Family Medical Leave Policy and with new forms.

**Staffing for 2023**

<b>Positions (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
<b>Assistant City Administrator/HR Director</b>	1.00	1.00	1.00
<b>Human Resource Assistant</b>	0.70	1.00	1.00

**Estimated 2023 Revenue**

None

**Adopted 2023 Budget**

\$259,048



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2022 Revised				Percent Change
		2021 Actual	2022 Actual	Budget	2023 Adopted	
<b>120 Human Resources</b>		214,099.14	269,666.36	234,082.00	259,047.83	10.7%
<b>70 SALARIES</b>						
110120 670101	Salaries	113,991.54	139,491.43	145,261.00	152,894.00	5.3%
110120 670104	Vacation	-	-	-	-	0.0%
110120 670105	Sick Pay	-	-	-	-	0.0%
110120 670106	Comp Time	-	-	-	-	0.0%
110120 670201	OverTime	84.21	-	-	-	0.0%
110120 670204	Paid Time Off	6,769.45	10,866.91	-	-	0.0%
110120 670205	Medical Leave	-	-	-	-	0.0%
110120 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>120,845.20</b>	<b>150,358.34</b>	<b>145,261.00</b>	<b>152,894.00</b>	<b>5.3%</b>
<b>73 FRINGE BENEFITS</b>						
110120 673101	Social Security	8,855.17	10,838.29	11,015.00	10,976.00	-0.4%
110120 673102	Retirement	8,009.69	9,790.37	9,369.00	10,397.00	11.0%
110120 673103	Worker's Comp Insurance	166.95	146.33	171.00	123.83	-27.6%
110120 673104	Unemployment Compensation	-	-	-	-	0.0%
110120 673201	Health Insurance	25,447.39	44,203.59	30,766.00	46,100.00	49.8%
110120 673202	Dental Insurance	84.83	1,017.96	-	1,018.00	0.0%
110120 673203	Life Insurance	179.01	240.16	199.00	238.00	19.6%
110120 673204	Long Term Disability	364.56	595.32	555.00	555.00	0.0%
<b>Total</b>		<b>43,107.60</b>	<b>66,832.02</b>	<b>52,075.00</b>	<b>69,407.83</b>	<b>33.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110120 680101	Office Supplies	1,267.00	844.03	300.00	300.00	0.0%
110120 680501	Memberships	51.50	776.00	805.00	805.00	0.0%
110120 680502	Printing/Publications	-	-	-	-	0.0%
110120 680503	Books & Periodicals	-	-	-	-	0.0%
110120 680504	Telephone services	512.45	357.86	600.00	600.00	0.0%





## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>120 Human Resources</b>		214,099.14	269,666.36	234,082.00	259,047.83	10.7%
110120 680505	Postage	50.38	21.93	50.00	50.00	0.0%
<b>Total</b>		<b>1,881.33</b>	<b>1,999.82</b>	<b>1,755.00</b>	<b>1,755.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110120 683101	Consultants - General	-	2,058.81	-	-	0.0%
110120 683201	Contracted Services - General	30,991.77	36,185.39	23,891.00	23,891.00	0.0%
110120 683501	Training/Conferences	-	180.63	1,100.00	1,100.00	0.0%
110120 683602	Misc. Services-Recruiting	17,123.24	12,051.35	10,000.00	10,000.00	0.0%
110120 683702	Miscellaneous Services	150.00	-	-	-	0.0%
<b>Total</b>		<b>48,265.01</b>	<b>50,476.18</b>	<b>34,991.00</b>	<b>34,991.00</b>	<b>0.0%</b>

# Legal Services

## Program Description

The following summarizes services that the City Attorney’s Office routinely provides for the City of Mequon:

- Provides counsel and advice to the City’s elected officials, administrator, department heads, staff and appointed commissions on a wide variety of subject matters.
- Represents the municipality in civil litigation in both 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 appeals.
- Assists with the creation, acquisition, environmental clean-up and redevelopment of land under the State of Wisconsin's tax incremental financing laws; provides counsel in other land, road right-of-way, and easement acquisitions; helps to coordinate road decommissioning and land dispositions.
- Negotiates, drafts, and reviews development agreements and other contractual documents; represents the City in the acquisition of real estate interests.

Occasionally, the City utilizes specialized legal services that are not provided by the City Attorney. Additional specialized legal counsel may include bond counsel, litigation counsel or other outside counsel to assist with more immediate or complex matters such as large-scale development projects. In addition, separate labor counsel offers support to the Human Resources Division by providing advice on various employment law matters, assisting with collective bargaining sessions and representing the City in interest arbitration, mediation and grievance arbitration hearings. Most recently, separate counsel also coordinates the processing and prosecution of all citations and code violations through the Mid-Moraine Municipal Court on behalf of the City.

## 2022 Accomplishments

- Completed the demolition and removal of commercial building structures located at 10036 N. Port Washington Road.
- Coordinated the development, drafting and approval of amendments to the City’s Sign Code, pertaining to the regulation of signage within the City’s public rights-of-way.
- Provided counsel on various legal and taxation matters relating to the merger of the Mequon and Thiensville Fire Departments into the Southern Ozaukee Fire & EMS Department.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
<b>Citations Processed*</b>	2,855	1,698	1,704	1,955	2,053
<b>Fines Paid to City*</b>	\$148,519	\$110,232	\$99,210	\$96,999	\$120,000
<b>Collective Bargaining Agreements</b>	1	2	1	0	0

\*Mid-Moraine Municipal Court Only

### 2023 Objectives

- Complete comprehensive revisions to the City’s Sign Code.
- Successfully resolve all outstanding litigation involving the City.
- Work to support an orderly transition of municipal prosecution services to separate outside counsel.

### Staffing for 2023

Position (PT)	2021 Actual	2022 Actual	2023 Budget
City Attorney	By contract	By contract	By contract

### Estimated 2023 Revenue

None

### Adopted 2023 Budget

\$117,982



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>124 Legal Counsel</b>		108,291.01	123,259.42	102,483.00	117,982.00	15.1%
<b>83 PURCHASED SERVICES</b>						
110124 683301	Special Serv-Retainer	71,088.00	65,333.02	74,682.00	74,682.00	0.0%
110124 683302	Spec Serv-Court Operations	14,088.00	25,554.00	14,501.00	30,000.00	106.9%
110124 683303	Court Fees & Expenses	-	2,719.00	100.00	100.00	0.0%
110124 683311	Special Legal Counsel - Genera	5,680.00	10,041.00	3,200.00	3,200.00	0.0%
110124 683312	Spec Legal Counsel-Labo	17,435.01	19,612.40	10,000.00	10,000.00	0.0%
<b>Total</b>		<b>108,291.01</b>	<b>123,259.42</b>	<b>102,483.00</b>	<b>117,982.00</b>	<b>15.1%</b>

# 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, street light maintenance, data, phone and electrical cable projects exterior winter maintenance activities, and management of all contract-related building maintenance.

## 2022 Accomplishments

- Replaced damaged ceiling tile throughout City Hall and Public Safety Building.
- Repaired and updated lighting in City Hall, Public Safety and DPW Building.
- Repaired roof leaks at three city buildings including City Hall and Safety Building.
- Repaired water heater at DPW buildings.
- Generated a RFP for City Hall roof replacement.
- Completed several smaller Fire Department building / Public Safety building repairs / projects.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted
Work Orders	3,200	3,500	2,100	3,000	3,500
Number of City Facilities	9	9	9	9	9
Facilities with Janitorial Service	4	4	3	3	3
Streetlights Repaired	28	40	26	28	30
Capital Projects Administered	2	2	2	2	2

## 2023 Objectives

- Implement additional capital improvement projects.
- Continue LED bulb replacement at the Public Safety Building and City Hall.
- Install City Hall exterior fixture upgrades.
- Restructure/Organize keying system.
- Upgrade flooring at City Hall.
- Replace air handlers at City Hall.
- Remodel bathrooms at City Hall.
- Implement DCC monitoring on DPW, Public Safety, and City Hall Buildings.

**Staffing for 2023**

<b>Positions</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
<b>Building Superintendent</b>	1.00	1.0	1.0
<b>Building Foreman</b>	0.00	0.00	0.00
<b>Building Maintenance Worker</b>	1.00	1.00	2.00
<b>Custodian (PT)</b>	0.50	0.00	0.00

**Estimated 2023 Revenues**

None

**Adopted 2023 Budget**

\$711,109



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised	2023 Adopted	Percent Change
				Budget		
<b>326 Building Maintenance</b>		716,906.27	664,921.81	676,251.00	711,108.69	5.2%
<b>70 SALARIES</b>						
110326 670101	Salaries	132,490.04	112,166.60	173,715.00	170,243.46	-2.0%
110326 670104	Vacation	13,242.31	-	-	-	0.0%
110326 670105	Sick Pay	-	-	-	-	0.0%
110326 670106	Comp Time	3,335.71	3,550.62	1,000.00	3,000.00	200.0%
110326 670201	OverTime	3,396.82	3,149.06	3,000.00	2,000.00	-33.3%
110326 670204	Paid Time Off	11,613.75	11,978.50	-	-	0.0%
110326 670205	Medical Leave	356.66	-	-	-	0.0%
110326 670206	EmergLeave	-	1,498.08	-	-	0.0%
110326 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>164,435.29</b>	<b>132,342.86</b>	<b>177,715.00</b>	<b>175,243.46</b>	<b>-1.4%</b>
<b>73 FRINGE BENEFITS</b>						
110326 673101	Social Security	11,829.11	9,714.70	11,972.00	12,598.15	5.2%
110326 673102	Retirement	7,810.23	8,321.22	11,292.00	11,575.72	2.5%
110326 673103	Worker's Comp Insurance	6,697.67	5,870.23	6,860.00	4,967.60	-27.6%
110326 673104	Unemployment Compensation	687.04	-	-	-	0.0%
110326 673201	Health Insurance	43,672.39	28,727.85	51,783.00	40,971.84	-20.9%
110326 673202	Dental Insurance	802.32	1,253.12	323.00	2,349.22	627.3%
110326 673203	Life Insurance	121.02	70.43	101.00	60.08	-40.5%
110326 673204	Long Term Disability	365.92	427.58	366.00	366.00	0.0%
<b>Total</b>		<b>71,985.70</b>	<b>54,385.13</b>	<b>82,697.00</b>	<b>72,888.61</b>	<b>-11.9%</b>
<b>75 OTHER STAFF COSTS</b>						
110326 675101	Uniforms & Clothing	534.43	826.75	1,035.00	1,035.00	0.0%
<b>Total</b>		<b>534.43</b>	<b>826.75</b>	<b>1,035.00</b>	<b>1,035.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110326 680201	Janitor Supp-City Bldgs	8,546.83	10,875.47	10,000.00	10,000.00	0.0%



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>326 Building Maintenance</b>		716,906.27	664,921.81	676,251.00	711,108.69	5.2%
110326 680202	Janitor Supp-Safety Bld	-	-	-	-	0.0%
110326 680203	Janitor Supp-DPW Bldgs	-	-	-	-	0.0%
110326 680302	Work Supp-City Bldgs	5,860.52	6,525.48	7,000.00	7,000.00	0.0%
110326 680303	Work Supp-Safety Bldg	3,380.19	4,026.44	6,000.00	6,000.00	0.0%
110326 680304	Work Supp-DPW Bldgs	903.41	3,215.62	3,000.00	3,000.00	0.0%
110326 680501	Memberships	-	-	-	-	0.0%
110326 680503	Books & Periodicals	-	-	-	-	0.0%
110326 680504	Telephone services	2,961.92	3,072.48	3,000.00	3,000.00	0.0%
110326 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>21,652.87</b>	<b>27,715.49</b>	<b>29,000.00</b>	<b>29,000.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110326 683201	Contracted Services - General	103,701.26	136,233.67	131,022.00	127,522.00	-2.7%
110326 683401	Liability Insurance	-	-	-	-	0.0%
110326 683402	Auto Insurance	2,585.02	3,117.87	2,850.00	1,357.62	-52.4%
110326 683501	Training/Conferences	-	-	-	-	0.0%
<b>Total</b>		<b>106,286.28</b>	<b>139,351.54</b>	<b>133,872.00</b>	<b>128,879.62</b>	<b>-3.7%</b>
<b>86 FACILITY &amp; PLANT</b>						
110326 686101	Electric - City Hall	43,997.07	43,350.79	42,500.00	54,930.00	29.2%
110326 686102	Electric - Safety Bldg	62,900.41	70,959.12	60,000.00	67,200.00	12.0%
110326 686103	Electric - E.S. Firehouse	13,408.39	10,572.20	19,850.00	19,850.00	0.0%
110326 686104	Electric - 6330 W Mequon	-	-	-	-	0.0%
110326 686105	Electric - Green Bay Shop	-	-	-	-	0.0%
110326 686106	Electric - Highway Bldg	34,902.16	38,281.76	37,500.00	46,600.00	24.3%
110326 686107	Electric - 6300 W Mequon	-	-	-	-	0.0%
110326 686112	Electric - Logemann Ctr.	-	-	-	-	0.0%
110326 686150	Electric - Sirens	540.82	494.69	480.00	480.00	0.0%





## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
<b>326 Building Maintenance</b>		<b>716,906.27</b>	<b>664,921.81</b>	<b>676,251.00</b>	<b>711,108.69</b>	<b>5.2%</b>
110326 686201	Gas-City Hall	9,379.07	12,787.62	8,750.00	12,750.00	45.7%
110326 686202	Gas-Safety Bldg	26,312.98	38,129.46	20,500.00	36,400.00	77.6%
110326 686203	Gas-E.S. Firehouse	2,907.78	3,727.95	3,300.00	3,300.00	0.0%
110326 686204	Gas-6330 W Mequon Rd	-	-	-	-	0.0%
110326 686205	Gas-6300 W Mequon Rd	-	-	-	-	0.0%
110326 686206	Gas-Green Bay Shop	-	-	-	-	0.0%
110326 686207	Gas-Highway Bldg	16,818.34	29,954.21	16,000.00	19,500.00	21.9%
110326 686212	Gas-Logemann Ctr	-	-	-	-	0.0%
110326 686301	Sewer-City Hall	610.82	941.57	670.00	670.00	0.0%
110326 686302	Sewer-Safety Bldg	1,510.09	1,838.06	1,545.00	1,545.00	0.0%
110326 686308	Sewer-Logemann Ctr.	-	-	-	-	0.0%
110326 686401	Water-City Hall	1,549.76	1,795.64	1,637.00	1,637.00	0.0%
110326 686402	Water-Safety Bldg	2,839.68	3,077.93	3,000.00	3,000.00	0.0%
110326 686408	Water-Logemann Ctr.	-	-	-	-	0.0%
110326 686501	M & R - City Bldgs	22,291.81	19,278.09	8,250.00	8,250.00	0.0%
110326 686502	M & R - Safety Bldg	102,150.16	22,666.96	18,125.00	18,125.00	0.0%
110326 686503	M & R - DPW Bldgs	9,706.65	11,743.35	9,125.00	9,125.00	0.0%
110326 686504	M & R Logemen Center	-	-	-	-	0.0%
110326 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>351,825.99</b>	<b>309,599.40</b>	<b>251,232.00</b>	<b>303,362.00</b>	<b>20.7%</b>
<b>88 EQUIPMENT / LEASES</b>						
110326 680401	Equip / Small Tools	185.71	700.64	700.00	700.00	0.0%
110326 688120	Rentals	-	-	-	-	0.0%
<b>Total</b>		<b>185.71</b>	<b>700.64</b>	<b>700.00</b>	<b>700.00</b>	<b>0.0%</b>

# Public Safety

Police

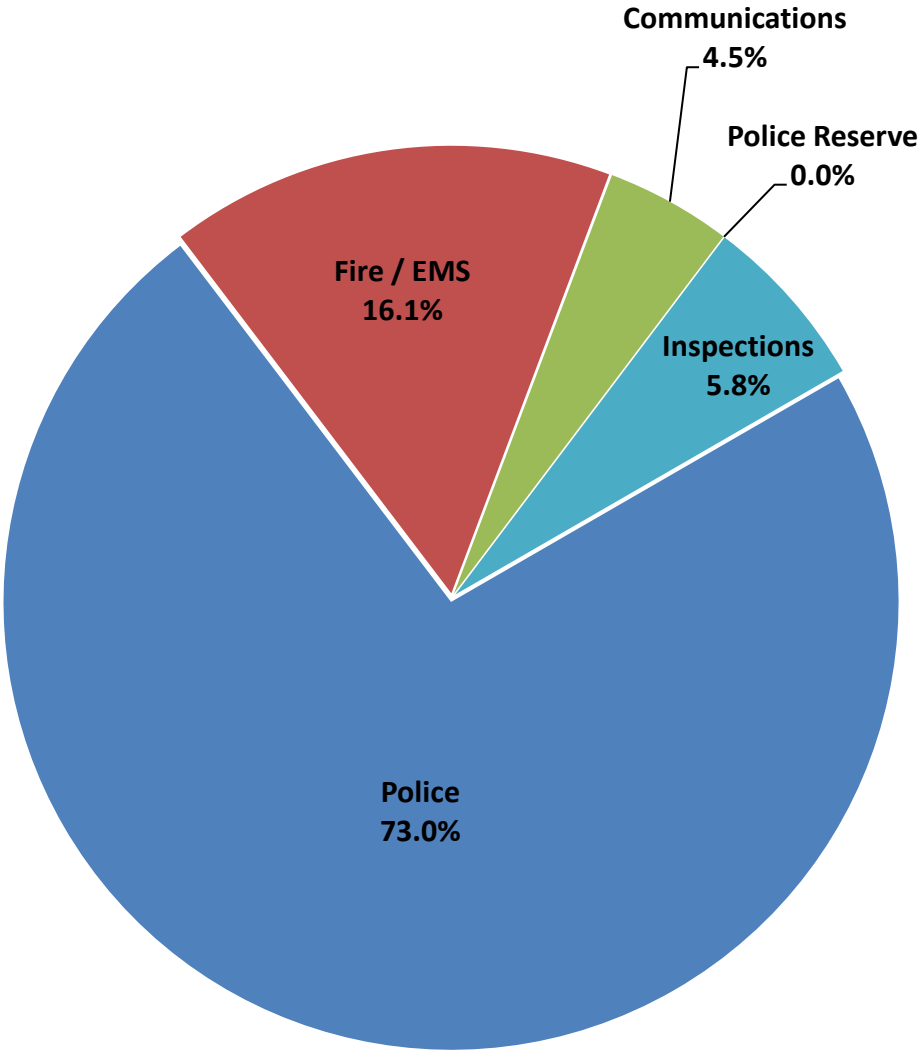
Fire/EMS

Communications

Building Inspections

**CITY OF MEQUON**

**2023 Public Safety Expenditures  
Budget Percentages by Department**



# Police

## Program Description

The Mequon Police Department acknowledges and recognizes the interdependence and shared responsibilities of law enforcement 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 this 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, skills, and experience to enhance this problem-oriented, community-policing philosophy. Maintaining a low crime rate, while providing professional police services, is the Department's top priority.

## 2022 Accomplishments

- Supported and built on Crisis Intervention Mental Health Training.
- Became an Accredited Police Department with Wisconsin Law Enforcement Accreditation Group.
- Provided exceptional Law Enforcement Training.
- Continued to build trust within the community.
- Encouraged and provided continuous education for sworn and non-sworn personnel to foster growth in the Law Enforcement Profession.
- Participated in County wide Traffic Enforcement programs and Task Forces.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Sworn personnel per 1,000 population	1.60	1.60	1.59	1.59	1.59
Calls for Service	32,039	32,402	34,766	34,476	33,421
Part I Crimes reported	212				
Type "A" Crimes*		630	582	660	
Clearance Rate	54%	47%	43%	50%	
Adult Arrests	684	533	496	568	570
Juvenile Arrests	61	32	34	82	52

<b># of Citations Issued</b>	3,733	1916	2146	2720	2629
<b>Traffic Accidents</b>	604	422	544	490	515

\*In 2020 the Federal Government changed the reporting system for crimes and included several more crimes in this reporting number. They also changed the name from Part "I" Crimes to Type "A" crimes. Detailed information can be found here <https://www.waspc.org/assets/CJIS/trainingmanualsandreference/nibrsvsummaryoverview.pdf>

### 2023 Objectives

- Continue to recruit new and experienced Law Enforcement Officers.
- Plan for future by developing leadership through education and transition planning.
- Maintain accreditation with Wisconsin Law Enforcement Accreditation Group.
- Work toward having a paperless environment in the department.
- Continue to build trust and provide transparency within the Community.
- Graduate a new Citizens Police Academy Class.
- Participate in County wide Traffic Enforcement programs and Task Forces.

### Staffing for 2023

<b>Positions FTE</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budgeted</b>
<b>Chief of Police</b>	1.0	1.0	1.0
<b>Captain</b>	2.0	2.0	2.0
<b>Sergeant</b>	7.0	7.0	7.0
<b>Detectives</b>	3.0	3.0	3.0
<b>Police Officers</b>	27.0*	27.0*	27.0*
<b>Records Clerk</b>	1.0	1.0	1.0
<b>Administrative Coordinator</b>	1.0	1.0	1.0
<b>IT Specialist</b>	1.0	1.0	1.0

\*Additional School Resource officer as 40th sworn officer with outside funding assistance

### Estimated 2023 Revenue

\$179,000

### Adopted 2023 Budget

\$6,142,069

## Mequon Auxiliary

The Mequon Auxiliary Program was incorporated into the Police Department Budget in 2022.

The purpose of the Mequon Auxiliary Officers is to augment the Mequon Police Department’s Patrol Division in case of emergency or whenever required, to help preserve peace and good order, to protect life and property.

### Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
<b>Auxiliary Hours Worked</b>	435	186	332	284	309

### Staffing for 2023

Positions	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Volunteers	17	16	15	16	16



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>235 Police</b>		5,629,348.40	6,015,317.16	5,990,454.00	6,142,069.22	2.5%
<b>70 SALARIES</b>						
110235 670101	Salaries	2,871,534.69	3,091,553.41	3,616,169.00	3,674,566.00	1.6%
110235 670102	Paid-on-Call	-	1,870.00	2,000.00	2,000.00	0.0%
110235 670103	Holiday	128,356.83	135,662.12	110,000.00	110,000.00	0.0%
110235 670104	Vacation	242,436.39	258,955.47	-	-	0.0%
110235 670105	Sick Pay	131,946.04	122,336.04	-	-	0.0%
110235 670106	Comp Time	154,519.16	165,160.13	122,500.00	145,000.00	18.4%
110235 670201	OverTime	46,213.02	67,763.84	100,000.00	55,000.00	-45.0%
110235 670204	Paid Time Off	55,086.77	54,260.73	-	-	0.0%
110235 670205	Medical Leave	-	-	-	-	0.0%
110235 670206	EmergLeave	17,252.92	12,112.22	-	-	0.0%
110235 670301	Longevity	13,800.00	14,940.00	15,000.00	13,140.00	-12.4%
<b>Total</b>		<b>3,661,145.82</b>	<b>3,924,613.96</b>	<b>3,965,669.00</b>	<b>3,999,706.00</b>	<b>0.9%</b>
<b>73 FRINGE BENEFITS</b>						
110235 673101	Social Security	278,276.21	298,317.67	297,749.00	302,916.53	1.7%
110235 673102	Retirement	440,985.28	473,273.58	478,599.00	533,945.16	11.6%
110235 673103	Worker's Comp Insurance	88,234.43	77,377.53	90,424.00	65,828.90	-27.2%
110235 673104	Unemployment Compensation	-	-	-	-	0.0%
110235 673201	Health Insurance	783,794.45	829,657.93	769,042.00	848,167.45	10.3%
110235 673202	Dental Insurance	25,019.22	25,432.82	25,154.00	24,684.24	-1.9%
110235 673203	Life Insurance	5,707.63	5,770.38	5,816.00	5,581.09	-4.0%
110235 673204	Long Term Disability	13,995.90	14,485.81	14,024.00	14,024.00	0.0%
<b>Total</b>		<b>1,636,013.12</b>	<b>1,724,315.72</b>	<b>1,680,808.00</b>	<b>1,795,147.37</b>	<b>6.8%</b>
<b>75 OTHER STAFF COSTS</b>						
110235 675101	Uniforms & Clothing	30,486.38	33,023.95	31,950.00	31,950.00	0.0%
110235 675301	Incentive	7,642.89	370.00	10,000.00	10,000.00	0.0%



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>235 Police</b>		5,629,348.40	6,015,317.16	5,990,454.00	6,142,069.22	2.5%
<b>Total</b>		<b>38,129.27</b>	<b>33,393.95</b>	<b>41,950.00</b>	<b>41,950.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110235 680101	Office Supplies	6,475.06	4,773.91	6,500.00	6,500.00	0.0%
110235 680301	Work Supplies - Police	22,484.67	19,211.93	25,800.00	25,800.00	0.0%
110235 680402	Motor Fuels & Lubricant	58,320.41	88,632.30	57,200.00	67,200.00	17.5%
110235 680501	Memberships	1,165.00	1,225.00	1,400.00	1,400.00	0.0%
110235 680502	Printing/Publications	436.86	400.00	750.00	750.00	0.0%
110235 680503	Books & Periodicals	184.00	126.00	450.00	450.00	0.0%
110235 680504	Telephone services	19,330.69	22,667.43	22,060.00	21,060.00	-4.5%
110235 680505	Postage	691.52	1,079.45	1,200.00	700.00	-41.7%
<b>Total</b>		<b>109,088.21</b>	<b>138,116.02</b>	<b>115,360.00</b>	<b>123,860.00</b>	<b>7.4%</b>
<b>83 PURCHASED SERVICES</b>						
110235 683101	Consultants - General	-	-	-	-	0.0%
110235 683201	Contracted Services - General	31,893.27	51,219.00	51,171.00	53,171.00	3.9%
110235 683202	Contracted Services - Maint.	28,775.00	36,288.75	30,410.00	30,410.00	0.0%
110235 683401	Liability Insurance	39,126.00	23,191.00	23,186.00	32,194.00	38.9%
110235 683402	Auto Insurance	12,244.82	14,768.86	13,500.00	6,430.85	-52.4%
110235 683501	Training/Conferences	21,983.85	33,741.36	33,700.00	33,700.00	0.0%
110235 683601	Misc Service-Bonds	-	-	-	-	0.0%
110235 683702	Miscellaneous Services	5,634.75	6,687.92	6,000.00	6,000.00	0.0%
<b>Total</b>		<b>139,657.69</b>	<b>165,896.89</b>	<b>157,967.00</b>	<b>161,905.85</b>	<b>2.5%</b>
<b>86 FACILITY &amp; PLANT</b>						
110235 686550	M & R	15,356.29	22,743.68	21,500.00	19,000.00	-11.6%
<b>Total</b>		<b>15,356.29</b>	<b>22,743.68</b>	<b>21,500.00</b>	<b>19,000.00</b>	<b>-11.6%</b>
<b>88 EQUIPMENT / LEASES</b>						
110235 680401	Equip / Small Tools	24,704.86	-	-	-	0.0%





## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised Budget	2023 Adopted	Percent Change
<b>235 Police</b>		5,629,348.40	6,015,317.16	5,990,454.00	6,142,069.22	2.5%
110235 688101	Photocopiers	5,253.14	5,736.94	6,700.00	-	0.0%
110235 688120	Rentals	-	500.00	500.00	500.00	0.0%
<b>Total</b>		<b>29,958.00</b>	<b>6,236.94</b>	<b>7,200.00</b>	<b>500.00</b>	<b>-93.1%</b>

# Fire/Emergency Medical Services

## Program Description

The Mequon Fire Department (soon to be Southern Ozaukee Fire and Emergency Medical Services Department) provides fire prevention, fire suppression, and paramedic level emergency medical services to the community. The Fire Department is responsible for plan review of new construction, inspection of all commercial, industrial, and multi-family residences. The Fire Department uses a tiered response system for emergency medical calls. The tiered system allows for immediate response to medical emergencies by an Emergency Medical Technician with the availability of paramedic intervention for the most serious cases.

## 2022 Accomplishments

- Recruited and hired four full-time firefighter/paramedics.
- Successfully completed an intergovernmental agreement between Mequon and Thiensville to merge the fire and EMS departments.
- Applied for and received \$300,000 of Ozaukee County ARPA funding for the hiring of three fulltime firefighter/paramedics.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Total Calls	2,323	2,216	2,543	2,680	2,980
Fire Calls Answered	489	428	423	430	450
EMS Responses	1,834	1,788	2,120	2,250	2,530
Fire Inspections	1,700	1,700	1,700	1,800	2,000

## 2023 Objectives

- Consolidate vehicle fleets of the Mequon & Thiensville Fire Departments and sell off unneeded equipment.
- Do a space needs study of Mequon and Thiensville Fire Departments.
- Look for additional revenue sources or partners for growing the Southern Ozaukee Fire Department.

**Staffing for 2023**

<b>Positions (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budgeted</b>
<b>Fire Chief</b>	1.00	1.00	1.00
<b>Administrative Secretary</b>	0.62	0.62	0.62
<b>FF/EMTs Paid on Call</b>	65.00	65.00	95.00
<b>Deputy Fire Chief</b>	1.00	1.00	1.00
<b>Battalion Fire Chief</b>	0.00	3.00	3.00
<b>Fulltime FF/Paramedics</b>		3.25	6.00

**Estimated 2023 Revenue**

\$0

**Adopted 2023 Budget**

\$1,352,374 (City of Mequon annual support payment)



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
<b>236 Fire</b>		2,088,389.37	2,315,254.48	2,234,245.00	1,352,374.00	-39.5%
<b>70 SALARIES</b>						
110236 670101	Salaries	455,863.67	735,370.59	747,104.00	-	0.0%
110236 670102	Volunteers - Paid on Call	14,902.58	5,473.44	-	-	0.0%
110236 670103	Holiday	-	-	6,462.00	-	0.0%
110236 670104	Vacation	-	-	-	-	0.0%
110236 670105	Sick Pay	-	-	-	-	0.0%
110236 670106	Comp Time	373.73	426.82	-	-	0.0%
110236 670150	EMS Responder	215,356.33	198,363.96	147,731.00	-	0.0%
110236 670151	Fire Calls	146,095.37	117,962.50	89,600.00	-	0.0%
110236 670160	Station Work	8,462.83	5,164.23	23,000.00	-	0.0%
110236 670161	Vehicle Inspection	20,113.37	18,309.85	5,200.00	-	0.0%
110236 670162	Staff Training	100,689.43	96,007.87	93,000.00	-	0.0%
110236 670163	Fire Inspections	3,288.11	80.10	-	-	0.0%
110236 670164	Community Education	893.13	200.25	2,475.00	-	0.0%
110236 670171	First Responder POC	44,865.43	39,053.36	38,688.00	-	0.0%
110236 670172	Ambulance POC	105,067.93	75,810.57	77,376.00	-	0.0%
110236 670173	Paramedic POC	292,125.04	271,243.84	291,883.00	-	0.0%
110236 670174	Hazard Pay	-	10.00	-	-	0.0%
110236 670201	OverTime	-	35.33	13,000.00	-	0.0%
110236 670204	Paid Time Off	28,170.91	51,484.56	-	-	0.0%
110236 670205	Medical Leave	-	-	-	-	0.0%
110236 670206	EmergLeave	-	1,520.61	-	-	0.0%
110236 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>1,436,267.86</b>	<b>1,616,517.88</b>	<b>1,535,519.00</b>	<b>-</b>	<b>-100.0%</b>
<b>73 FRINGE BENEFITS</b>						
110236 673101	Social Security	111,095.65	128,605.82	119,190.00	-	0.0%



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
<b>236 Fire</b>		<b>2,088,389.37</b>	<b>2,315,254.48</b>	<b>2,234,245.00</b>	<b>1,352,374.00</b>	<b>-39.5%</b>
110236 673102	Retirement	110,424.12	135,360.00	127,144.00	-	0.0%
110236 673103	Worker's Comp Insurance	14,775.88	13,511.80	15,790.00	-	0.0%
110236 673104	Unemployment Compensation	1,192.08	-	-	-	0.0%
110236 673201	Health Insurance	37,045.29	44,569.29	114,232.00	-	0.0%
110236 673202	Dental Insurance	1,192.50	1,660.38	1,346.00	-	0.0%
110236 673203	Life Insurance	2,133.42	2,027.71	1,128.00	-	0.0%
110236 673204	Long Term Disability	1,358.60	2,443.50	1,208.00	-	0.0%
<b>Total</b>		<b>279,217.54</b>	<b>328,178.50</b>	<b>380,038.00</b>	<b>-</b>	<b>-100.0%</b>
<b>75 OTHER STAFF COSTS</b>						
110236 675101	Uniforms & Clothing	44,850.43	27,287.52	19,800.00	-	0.0%
<b>Total</b>		<b>44,850.43</b>	<b>27,287.52</b>	<b>19,800.00</b>	<b>-</b>	<b>-100.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110236 680101	Office Supplies	1,179.32	2,234.99	1,650.00	-	0.0%
110236 680301	Work Supplies-Fire	78,866.58	82,487.17	67,000.00	-	0.0%
110236 680402	Motor Fuels & Lubricant	27,298.18	45,633.60	24,011.00	-	0.0%
110236 680501	Memberships	2,820.50	3,217.00	1,050.00	-	0.0%
110236 680503	Books & Periodicals	621.02	1,128.43	1,500.00	-	0.0%
110236 680504	Telephone services	8,875.30	8,166.70	6,057.00	-	0.0%
110236 680505	Postage	411.14	21.34	400.00	-	0.0%
<b>Total</b>		<b>120,072.04</b>	<b>142,889.23</b>	<b>101,668.00</b>	<b>-</b>	<b>-100.0%</b>
<b>83 PURCHASED SERVICES</b>						
110236 683101	Consultants - General	1,175.00	-	-	-	0.0%
110236 683201	Contracted Services - General	80,070.86	84,958.77	66,362.00	-	0.0%
110236 683202	Contracted Services - Maint.	8,232.45	7,344.75	4,608.00	-	0.0%
110236 683401	Liability Insurance	-	-	900.00	-	0.0%
110236 683402	Auto Insurance	19,047.48	22,973.80	21,000.00	-	0.0%



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>236 Fire</b>		<b>2,088,389.37</b>	<b>2,315,254.48</b>	<b>2,234,245.00</b>	<b>1,352,374.00</b>	<b>-39.5%</b>
110236 683501	Training/Conferences	27,737.17	28,030.86	31,800.00	-	0.0%
110236 683803	SouthOzaukee Fire Dept Support	-	-	-	1,352,374.00	0.0%
<b>Total</b>		<b>136,262.96</b>	<b>143,308.18</b>	<b>124,670.00</b>	<b>1,352,374.00</b>	<b>984.8%</b>
<b>86 FACILITY &amp; PLANT</b>						
110236 686304	Sewer-E.S. Firehous	780.14	687.64	800.00	-	0.0%
110236 686404	Water-E.S. Firehous	842.61	767.50	1,000.00	-	0.0%
110236 686550	M & R	39,889.08	44,771.15	46,200.00	-	0.0%
<b>Total</b>		<b>41,511.83</b>	<b>46,226.29</b>	<b>48,000.00</b>	<b>-</b>	<b>-100.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110236 680401	Equip / Small Tools	30,206.71	10,846.88	24,450.00	-	0.0%
110236 688101	Photocopiers	-	-	100.00	-	0.0%
110236 688120	Rentals	-	-	-	-	0.0%
<b>Total</b>		<b>30,206.71</b>	<b>10,846.88</b>	<b>24,550.00</b>	<b>-</b>	<b>-100.0%</b>

# Communications

## Program Description

The Communications Center (Dispatch) plays a vital role in providing police, fire and ambulance services to the community. Dispatchers receive 911 and other emergency calls and assign 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, make referrals, answer questions, provide service to citizens who visit the Public Safety Building, type incident reports, and make computer entries. The Communications Center provides a vital link between officers, firefighters, and EMS personnel.

This Center will be converted to a Police Clerical and Administrative Department. Maintaining a high level of customer service will continue to be a high priority while shifting dispatching responsibilities to Ozaukee County.

## 2022 Accomplishments

- Contracted with Priority Dispatch to review medical dispatch calls to improve service levels.
- Continued work towards accreditation with Emergency Medical Dispatch.
- Resumed Training/Seminars in person along with online training as continuing education.
- Installed New Headsets and monitoring devices in dispatch center.
- Updated Dispatch manuals and information in resources with the most current information available.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
9-1-1 Calls processed	3,409	3,101	3,765	3,315	0
Calls for Service Processed	32,039	32,402	34,766	34,476	33,421
Non-emergency calls processed	38,702	37,417	33,137	33,986	35,811

## 2023 Objectives

- Coordinate and consolidate with Ozaukee County for all dispatching functions.
- Create Police Clerk Positions.
- Maintain seven day per week lobby coverage on dayshift and some evening hours Monday-Friday.
- Explore new technologies for areas of improvement.
- Divide and add duties for Property Room and Accreditation clerical assistance.

### Staffing for 2023

Positions (FTE)	2021 Actual	2022 Projected	2023 Budgeted
Telecommunicators	8.5	8.5	3.5
Supervisor	1.0*	0.0	0.0

\*Position was merged with vacant Administrative Assistant to create a single new Administrative Coordinator position on Police Budget.

### Estimated 2023 Revenue

None

### Adopted 2023 Budget

\$382,103





# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
<b>237 Communications</b>		624,457.35	585,751.45	597,574.00	382,102.56	-36.1%
<b>70 SALARIES</b>						
110237 670101	Salaries	347,696.65	347,144.51	392,863.00	260,398.01	-33.7%
110237 670103	Holiday	11,665.22	9,413.08	13,000.00	6,882.35	-47.1%
110237 670104	Vacation	-	-	-	-	0.0%
110237 670105	Sick Pay	-	-	-	-	0.0%
110237 670106	Comp Time	11,927.43	19,988.55	10,000.00	-	0.0%
110237 670201	OverTime	23,573.28	21,776.80	9,000.00	6,259.00	-30.5%
110237 670204	Paid Time Off	44,648.36	37,835.45	-	-	0.0%
110237 670205	Medical Leave	4,012.63	-	-	-	0.0%
110237 670206	EmergLeave	950.64	-	-	-	0.0%
110237 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>444,474.21</b>	<b>436,158.39</b>	<b>424,863.00</b>	<b>273,539.36</b>	<b>-35.6%</b>
<b>73 FRINGE BENEFITS</b>						
110237 673101	Social Security	33,217.88	32,638.84	31,219.00	20,309.12	-34.9%
110237 673102	Retirement	29,710.50	25,931.56	27,066.00	18,600.66	-31.3%
110237 673103	Worker's Comp Insurance	800.60	701.69	820.00	371.42	-54.7%
110237 673104	Unemployment Compensation	-	-	-	-	0.0%
110237 673201	Health Insurance	63,981.59	56,054.12	55,428.00	58,178.90	5.0%
110237 673202	Dental Insurance	2,267.77	1,297.87	2,206.00	2,666.40	20.9%
110237 673203	Life Insurance	496.56	462.75	417.00	285.35	-31.6%
110237 673204	Long Term Disability	1,060.08	1,249.31	1,091.00	577.59	-47.1%
<b>Total</b>		<b>131,534.98</b>	<b>118,336.14</b>	<b>118,247.00</b>	<b>100,989.44</b>	<b>-14.6%</b>
<b>75 OTHER STAFF COSTS</b>						
110237 675101	Uniforms & Clothing	4,027.88	2,998.20	4,395.00	2,326.76	-47.1%
<b>Total</b>		<b>4,027.88</b>	<b>2,998.20</b>	<b>4,395.00</b>	<b>2,326.76</b>	<b>-47.1%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
<b>237 Communications</b>		624,457.35	585,751.45	597,574.00	382,102.56	-36.1%
110237 680101	Office Supplies	784.97	1,225.00	800.00	800.00	0.0%
110237 680301	Work Supplies-Admin	431.10	588.82	500.00	500.00	0.0%
110237 680501	Memberships	55.00	-	197.00	197.00	0.0%
110237 680502	Printing/Publications	-	-	-	-	0.0%
110237 680503	Books & Periodicals	-	-	-	-	0.0%
110237 680504	Telephone services	-	-	-	-	0.0%
<b>Total</b>		<b>1,271.07</b>	<b>1,813.82</b>	<b>1,497.00</b>	<b>1,497.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110237 683101	Consultants - General	19,656.00	12,480.00	23,000.00	-	0.0%
110237 683201	Contracted Services - General	3,600.00	2,640.00	3,672.00	-	0.0%
110237 683202	Contracted Services - Maint.	15,568.21	7,330.00	16,400.00	-	0.0%
110237 683501	Training/Conferences	3,325.00	2,480.00	4,000.00	2,250.00	-43.8%
<b>Total</b>		<b>42,149.21</b>	<b>24,930.00</b>	<b>47,072.00</b>	<b>2,250.00</b>	<b>-95.2%</b>
<b>86 FACILITY &amp; PLANT</b>						
110237 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110237 680401	Equip / Small Tools	1,000.00	1,514.90	1,500.00	1,500.00	0.0%
<b>Total</b>		<b>1,000.00</b>	<b>1,514.90</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.0%</b>

# Inspections Division

## Program Description

The Department of Community Development Inspections Division provides professional inspection services for all residential and non-residential construction and alteration projects within the City of Mequon, to ensure compliance with all required Federal, State and local codes, ordinances and requirements.

## 2022 Accomplishments

- The Inspections Division met its objective of a 10-day turnaround time for plan review of submittals and worked with applicants to achieve compliance with Federal, State and Local requirements.
- Performed professional inspections typically within two workdays of request for the completed work. The quality and completeness of inspections prevents violations of appropriate and applicable codes.
- Met the objective for inspections for life/safety compliance 100% of the time.
- Required and enforced erosion control for single family home construction to meet NR216 requirements.
- Staff liaison for Architectural Review Board and Board of Appeals.
- Erosion control inspections were conducted on new homes under construction.
- Inspections staff are utilizing permit/inspection software module.
- Support objectives related to the City’s Land Management System
- Assisted in policy analysis, code enforcement and department operational analysis.

## Key Performance Indicators

Permits Issued	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
<b>Building</b>	834	841	836	976	862
<b>Electrical</b>	1046	1008	1032	1095	1060
<b>Plumbing</b>	930	914	920	880	908
<b>HVAC</b>	660	626	642	699	664
<b>Wells</b>	12	9	11	14	11
<b>Architectural Board</b>	115	92	112	105	115
<b>Occupancy Final/Temp.</b>	204	152	132	113	174
<b>Permits Processed</b>	3,814	3,808	3870	3,882	3795
<b>Total Permit Fees Collected</b>	\$ 911,378	\$ 674,177	\$ 955,047	\$ 803,800	\$ 881,000

<b>Construction Valuations</b>					
<b>Activity</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budgeted</b>
New Homes	49	56	56	58	56
Home Valuation (\$)	28,728,184	29,146,875	29,568,600	28,500,000	29,910,900
New & Additions Commercial	74	56	56	57	62
Commercial Valuation (\$)	30,445,296	23,235,052	25,456,850	35,000,000	38,279,175

### 2023 Objectives

- Perform plan reviews for compliance with Federal, State and Local requirements within ten working days of receipt.
- Perform professional inspections within two workdays of request.
- Enforce erosion control for single family home construction to meet NR216 requirements.
- Staff liaison for Architectural Review Board and Board of Appeals.
- Continue to train inspectors and inform and educate builders to achieve a higher level of compliance.
- Technology, scheduling and process related functions will continue to evolve with an eye towards even greater streamlining as the division transitions to updated data, software and technology equipment upgrades.
- Support objectives related to the City's Land Management System
- Continue efforts towards implementation of policy analysis and operational analysis.

### Staffing for 2023

<b>Positions (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Inspector	3.00	2.00	2.00
Permit Coordinator	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Plan Review (Contract)	0.50	0.50	0.50
Building Inspections Supervisor	1.00	1.00	1.00

### Estimated 2023 Revenue

\$881,000

### Adopted 2023 Budget

\$537,516



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised	2023 Adopted	Percent Change
				Budget		
<b>244 Inspections</b>		505,730.10	508,460.20	527,724.00	537,515.68	1.9%
<b>70 SALARIES</b>						
110244 670101	Salaries	291,422.58	274,638.21	333,131.00	338,633.00	1.7%
110244 670104	Vacation	-	-	-	-	0.0%
110244 670105	Sick Pay	-	-	-	-	0.0%
110244 670106	Comp Time	184.41	6,795.41	1,000.00	-	0.0%
110244 670201	OverTime	-	103.53	500.00	500.00	0.0%
110244 670204	Paid Time Off	22,310.39	22,061.41	-	-	0.0%
110244 670205	Medical Leave	21.69	-	-	-	0.0%
110244 670206	EmergLeave	-	1,104.32	-	-	0.0%
110244 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>313,939.07</b>	<b>304,702.88</b>	<b>334,631.00</b>	<b>339,133.00</b>	<b>1.3%</b>
<b>73 FRINGE BENEFITS</b>						
110244 673101	Social Security	22,714.38	22,077.80	23,276.00	24,603.00	5.7%
110244 673102	Retirement	21,156.99	19,383.04	21,654.00	23,028.00	6.3%
110244 673103	Worker's Comp Insurance	9,686.23	7,633.87	8,921.00	6,460.05	-27.6%
110244 673104	Unemployment Compensation	-	-	-	-	0.0%
110244 673201	Health Insurance	112,007.37	95,114.22	108,548.00	114,410.00	5.4%
110244 673202	Dental Insurance	3,902.18	3,987.01	4,072.00	5,090.00	25.0%
110244 673203	Life Insurance	1,240.04	1,242.78	1,317.00	1,215.00	-7.7%
110244 673204	Long Term Disability	1,218.03	1,162.56	1,215.00	1,215.00	0.0%
<b>Total</b>		<b>171,925.22</b>	<b>150,601.28</b>	<b>169,003.00</b>	<b>176,021.05</b>	<b>4.2%</b>
<b>75 OTHER STAFF COSTS</b>						
110244 675101	Uniforms & Clothing	1,085.62	68.39	1,035.00	1,035.00	0.0%
<b>Total</b>		<b>1,085.62</b>	<b>68.39</b>	<b>1,035.00</b>	<b>1,035.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110244 680101	Office Supplies	528.22	1,038.20	1,000.00	1,000.00	0.0%



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>244 Inspections</b>		<b>505,730.10</b>	<b>508,460.20</b>	<b>527,724.00</b>	<b>537,515.68</b>	<b>1.9%</b>
110244 680301	Work Supplies-Admin	2,744.81	2,680.23	2,750.00	2,750.00	0.0%
110244 680501	Memberships	1,337.30	833.61	1,280.00	900.00	-29.7%
110244 680503	Books & Periodicals	106.49	2,289.65	100.00	100.00	0.0%
110244 680504	Telephone services	1,849.14	1,636.04	1,800.00	1,800.00	0.0%
110244 680505	Postage	1,665.19	1,971.37	1,700.00	1,700.00	0.0%
<b>Total</b>		<b>8,231.15</b>	<b>10,449.10</b>	<b>8,630.00</b>	<b>8,250.00</b>	<b>-4.4%</b>
<b>83 PURCHASED SERVICES</b>						
110244 683101	Consultants - General	-	-	-	-	0.0%
110244 683201	Contracted Services - General	3,683.07	36,294.00	8,000.00	8,000.00	0.0%
110244 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110244 683402	Auto Insurance	2,335.58	2,817.02	2,575.00	1,226.63	-52.4%
110244 683501	Training/Conferences	4,448.13	3,471.60	3,650.00	3,650.00	0.0%
110244 683702	Miscellaneous Services	-	-	-	-	0.0%
<b>Total</b>		<b>10,466.78</b>	<b>42,582.62</b>	<b>14,225.00</b>	<b>12,876.63</b>	<b>-9.5%</b>
<b>86 FACILITY &amp; PLANT</b>						
110244 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110244 680401	Equip / Small Tools	82.26	55.93	200.00	200.00	0.0%
<b>Total</b>		<b>82.26</b>	<b>55.93</b>	<b>200.00</b>	<b>200.00</b>	<b>0.0%</b>

# PUBLIC WORKS DEPARTMENTS

Fleet Services

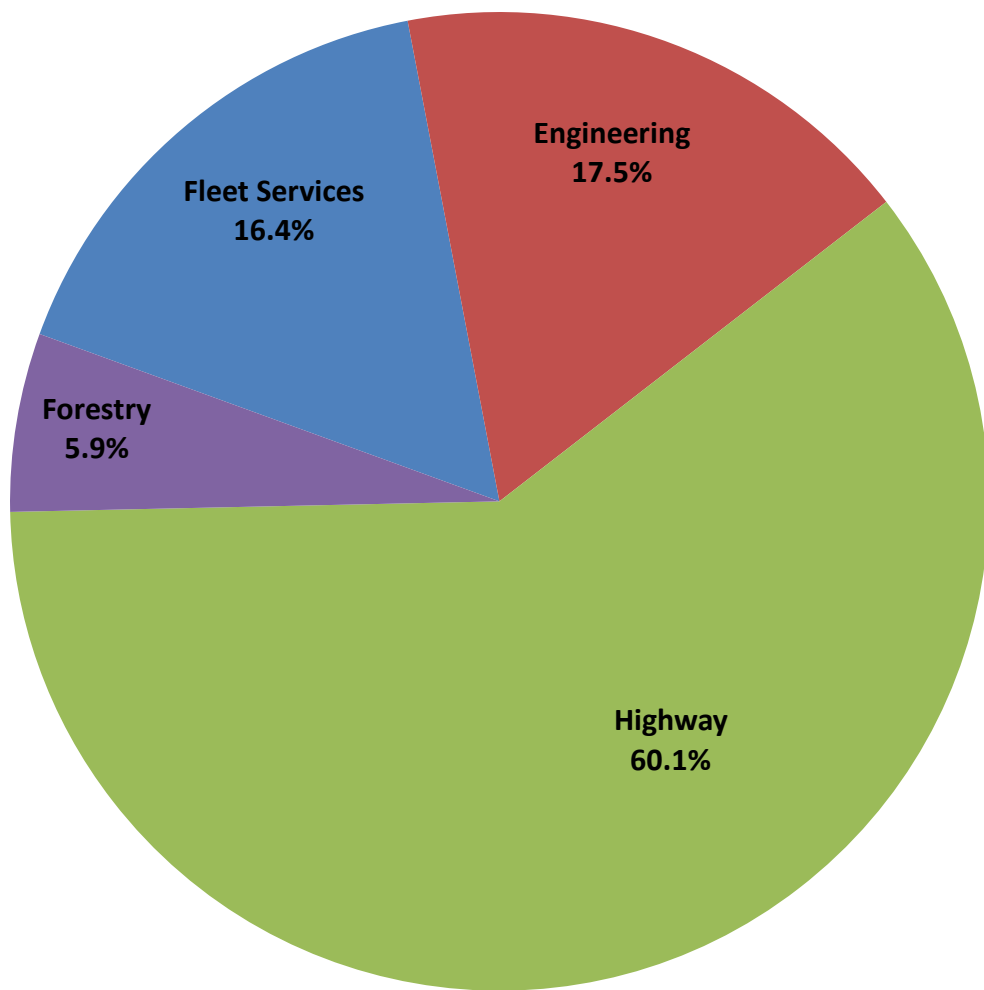
Engineering

Highway

Forestry

# CITY OF MEQUON

## 2023 Public Works Expenditures Budget Percentages by Department





# Fleet Maintenance

## Program Description

The Fleet Maintenance Division manages the infrastructure of the City as it relates to vehicle and equipment for Police, Fire, Ambulance, Water, Sewer, and Public Works.

## 2022 Accomplishments

- Established the Financial Policy for Vehicle Leasing.
- Gained approval of a master equity lease agreement with Enterprise.
- Provided cost effective vehicle and equipment repairs for all divisions/departments. Completed an estimated 700 repairs and preventive maintenance services.
- Purchased a new excavator, John Deere mower, and new plow truck.
- Ordered a new plow truck and loader with plow and wing.
- Leased ¾ ton work truck.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Equipment in Fleet	340+	340+	340+	340	341
Repair Operations	746	762	750	750	645

## 2023 Objectives

- Provide cost effective vehicle and equipment repairs for all divisions/department.
- Manage the DPW equipment replacement fund within the 2023 budget appropriation.
- Utilize resources to estimate fuel usage and prices. For 2023, Public Works expects to use 12,500 gallons of unleaded gasoline and 32,500 gallons of diesel fuel. This is based on yearly averages. Budget is based on an estimate of \$2.75 per gallon for unleaded and \$2.88 per gallon for diesel fuel using US Energy Information Administration outlook.

## Staffing for 2023

Positions (FTE)	2021 Actual	2022 Actual	2023 Budgeted
Chief Mechanic	1.00	0.00	0.00
Fleet Superintendent	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00
Maintenance Intern/Apprentice (PT)	0.00	0.00	0.00

### Estimated 2023 Revenue

None

### Adopted 2023 Budget

\$560,867



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>355 Fleet Services</b>		525,255.38	631,959.63	534,485.00	560,866.92	4.9%
<b>70 SALARIES</b>						
110355 670101	Salaries	168,947.32	179,217.80	196,769.00	200,354.91	1.8%
110355 670104	Vacation	-	-	-	-	0.0%
110355 670105	Sick Pay	-	-	-	-	0.0%
110355 670106	Comp Time	4,282.26	1,526.63	2,500.00	3,500.00	40.0%
110355 670201	OverTime	5,821.81	4,542.98	3,000.00	3,000.00	0.0%
110355 670204	Paid Time Off	18,610.39	19,461.72	-	-	0.0%
110355 670205	Medical Leave	3,338.23	-	-	-	0.0%
110355 670206	EmergLeave	-	221.44	-	-	0.0%
110355 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>201,000.01</b>	<b>204,970.57</b>	<b>202,269.00</b>	<b>206,854.91</b>	<b>2.3%</b>
<b>73 FRINGE BENEFITS</b>						
110355 673101	Social Security	14,581.92	14,842.18	13,869.00	14,377.06	3.7%
110355 673102	Retirement	13,617.92	13,416.69	12,789.00	13,623.53	6.5%
110355 673103	Worker's Comp Insurance	6,376.45	5,588.70	6,531.00	4,729.37	-27.6%
110355 673104	Unemployment Compensation	-	-	-	-	0.0%
110355 673201	Health Insurance	68,308.26	66,305.39	64,545.00	68,112.75	5.5%
110355 673202	Dental Insurance	3,053.88	3,053.88	3,008.00	3,008.19	0.0%
110355 673203	Life Insurance	467.62	542.14	528.00	528.94	0.2%
110355 673204	Long Term Disability	772.56	791.88	773.00	773.00	0.0%
<b>Total</b>		<b>107,178.61</b>	<b>104,540.86</b>	<b>102,043.00</b>	<b>105,152.84</b>	<b>3.0%</b>
<b>75 OTHER STAFF COSTS</b>						
110355 675101	Uniforms & Clothing	1,035.00	1,035.00	1,035.00	1,035.00	0.0%
110355 675102	Tool Allowance	450.00	450.00	450.00	450.00	0.0%
<b>Total</b>		<b>1,485.00</b>	<b>1,485.00</b>	<b>1,485.00</b>	<b>1,485.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>355 Fleet Services</b>		<b>525,255.38</b>	<b>631,959.63</b>	<b>534,485.00</b>	<b>560,866.92</b>	<b>4.9%</b>
110355 680101	Office Supplies	186.31	208.95	300.00	300.00	0.0%
110355 680301	Work Supplies	78,606.17	92,562.45	77,000.00	77,000.00	0.0%
110355 680402	Motor Fuels & Lubricant	109,938.77	187,361.28	127,588.00	147,000.00	15.2%
110355 680504	Telephone services	157.01	423.50	150.00	150.00	0.0%
110355 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>188,888.26</b>	<b>280,556.18</b>	<b>205,038.00</b>	<b>224,450.00</b>	<b>9.5%</b>
<b>83 PURCHASED SERVICES</b>						
110355 683101	Consultants - General	-	-	-	-	0.0%
110355 683402	Auto Insurance	1,950.10	2,352.08	2,150.00	1,424.17	-33.8%
<b>Total</b>		<b>1,950.10</b>	<b>2,352.08</b>	<b>2,150.00</b>	<b>1,424.17</b>	<b>-33.8%</b>
<b>86 FACILITY &amp; PLANT</b>						
110355 686303	Sewer - DPW bldgs	-	-	-	-	0.0%
110355 686403	Water - DPW bldgs	-	-	-	-	0.0%
110355 686550	M & R	22,272.38	35,359.49	19,000.00	19,000.00	0.0%
<b>Total</b>		<b>22,272.38</b>	<b>35,359.49</b>	<b>19,000.00</b>	<b>19,000.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110355 680401	Equip / Small tools	2,481.02	2,695.45	2,500.00	2,500.00	0.0%
<b>Total</b>		<b>2,481.02</b>	<b>2,695.45</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.0%</b>

# Engineering

## Program Description

The Engineering Division administers all consultant and construction contracts, and associated studies/analysis for city capital improvement, infrastructure, and facility projects. The Division also administers and maintains the City's transportation improvement plan program and annual road evaluation and improvement program. Additionally, staff also manages the City's storm water management plan, including compliance with the WDNR NR216 permit, MMSD Chapter 13 and other applicable State and Federal requirements. Staff regularly provides Planning Commission support and developer plan consulting, reviews, and construction inspections. Lastly, the Division provides local drainage inspection and consulting services to residents, manages city infrastructure mapping and asset tracking, and provides land and building improvement consulting and reviews.

## 2022 Accomplishments

- Completed road projects slated for Year 1 of a three-year borrowing.
- Replaced failing box culvert on County Line Road and River Road.
- Completed improvements for the highest priority drainage capital improvement program.
- Oversaw the design review of a safe crossing of Mequon Road at the Ozaukee Interurban Trail.
- Updated the Mequon Standard Specifications for Land Development.
- Modified the storm water ordinance to simplify green infrastructure plan implementation.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
<b>Development Plan Reviews</b>	75	35	80	45	65
<b>Right-of-way Permits issued</b>	217	157	174	150	160
<b>Fill Permits Issued</b>	40	28	14	22	25
<b>Erosion Control Permits Inspected</b>	36	31	37	20	25
<b>Pond Certifications</b>	60	51	31	76	82
<b>Drainage Concerns Inspected</b>	100	121	35	50	55
<b>Publicly Bid Projects</b>	4	6	3	4	3
<b>Drainage Projects (Designed)</b>	47	62	45	50	55

Road Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Miles of Subdivision Roads	144.65	144.88	144.99	145.30	146.0
Miles of Arterial Roads	68.33	68.33	68.33	68.33	68.33
Miles of Road Crack Sealed	52.02	48.41	48.56	16.19	30
Miles of Road GSB-88 Sealed	14.10	9.88	12.56	20.39	15
Miles of Roads Milled/Wedge Overlay	2.31	0.56	1.71	3.35	2
Miles of Road Pulverized & Paved	0.77	0.79	1.97	2.73	3
Percentage of Roadways Inspected	100%	100%	100%	100%	100%

### 2023 Objectives

- Implement the design solution for a safe crossing of Mequon Road at the Ozaukee Interurban Trail.
- Implement the City's MS4 stormwater permit issued in August of 2022.
- Facilitate the implementation of a new land management system.
- Administer Year 2 projects in conjunction with the three-year Road Program borrowing.

### Staffing for 2023

Positions (FTE)	2021 Actual	2022 Projected	2023 Budget
DPW/City Engineer	0.50	0.50	0.50
Assistant City Engineer	1.00	1.00	1.00
Engineering Technician I	2.00	2.00	2.00
Engineering Field Coordinator	0.75	0.50	0.50
Administrative Secretary	1.00	1.00	1.00
Summer Interns	1.00	1.00	2.00

### Estimated 2023 Revenue

\$57,500

### Adopted 2023 Budget

\$597,348



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
<b>358 Engineering</b>		517,583.99	610,611.34	589,583.00	597,348.16	1.3%
<b>70 SALARIES</b>						
110358 670101	Salaries	258,919.85	327,934.11	354,980.00	363,060.73	2.3%
110358 670104	Vacation	-	-	-	-	0.0%
110358 670105	Sick Pay	-	-	-	-	0.0%
110358 670106	Comp Time	1,175.44	1,611.13	-	-	0.0%
110358 670201	OverTime	1,169.28	994.93	500.00	500.00	0.0%
110358 670204	Paid Time Off	27,618.76	34,303.00	-	-	0.0%
110358 670205	Medical Leave	-	-	-	-	0.0%
110358 670206	EmergLeave	-	1,301.20	-	-	0.0%
110358 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>288,883.33</b>	<b>366,144.37</b>	<b>355,480.00</b>	<b>363,560.73</b>	<b>2.3%</b>
<b>73 FRINGE BENEFITS</b>						
110358 673101	Social Security	20,817.64	26,221.12	24,788.00	25,839.25	4.2%
110358 673102	Retirement	19,096.95	23,437.85	22,641.00	24,186.85	6.8%
110358 673103	Worker's Comp Insurance	8,528.30	7,406.25	8,655.00	6,267.43	-27.6%
110358 673104	Unemployment Compensation	-	-	-	-	0.0%
110358 673201	Health Insurance	77,216.58	93,841.86	80,025.00	95,616.22	19.5%
110358 673202	Dental Insurance	2,800.37	3,495.27	2,507.00	3,313.59	32.2%
110358 673203	Life Insurance	583.04	818.28	653.00	853.38	30.7%
110358 673204	Long Term Disability	1,333.89	1,675.32	1,334.00	1,334.00	0.0%
<b>Total</b>		<b>130,376.77</b>	<b>156,895.95</b>	<b>140,603.00</b>	<b>157,410.72</b>	<b>12.0%</b>
<b>75 OTHER STAFF COSTS</b>						
110358 675101	Uniforms & Clothing	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110358 680101	Office Supplies	254.38	491.45	500.00	500.00	0.0%



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>358 Engineering</b>		517,583.99	610,611.34	589,583.00	597,348.16	1.3%
110358 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110358 680301	Work Supplies-Admin	752.20	772.88	750.00	750.00	0.0%
110358 680501	Memberships	780.00	800.00	750.00	750.00	0.0%
110358 680502	Printing/Publications	500.00	-	-	-	0.0%
110358 680503	Books & Periodicals	-	-	-	-	0.0%
110358 680504	Telephone services	2,247.09	2,233.58	2,400.00	2,400.00	0.0%
110358 680505	Postage	799.53	696.72	800.00	800.00	0.0%
<b>Total</b>		<b>5,333.20</b>	<b>4,994.63</b>	<b>5,200.00</b>	<b>5,200.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110358 683101	Consultants - General	13,470.00	13,470.00	14,000.00	15,815.00	13.0%
110358 683102	Consultants - Plan Comm Suprt	58,907.70	42,870.48	50,000.00	35,000.00	-30.0%
110358 683201	Contracted Services - General	12,407.96	16,841.79	14,500.00	12,185.00	-16.0%
110358 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110358 683402	Auto Insurance	2,811.77	3,391.37	3,100.00	1,476.71	-52.4%
110358 683501	Training/Conferences	1,642.99	1,802.77	2,500.00	2,500.00	0.0%
<b>Total</b>		<b>89,240.42</b>	<b>78,376.41</b>	<b>84,100.00</b>	<b>66,976.71</b>	<b>-20.4%</b>
<b>86 FACILITY &amp; PLANT</b>						
110358 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110358 680401	Equip / Small Tools	414.66	499.98	500.00	500.00	0.0%
110358 688101	Photocopiers	3,335.61	3,700.00	3,700.00	3,700.00	0.0%
<b>Total</b>		<b>3,750.27</b>	<b>4,199.98</b>	<b>4,200.00</b>	<b>4,200.00</b>	<b>0.0%</b>

# Highway

## Program Description

The Highway Division manages the right-of-way 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.

## 2022 Accomplishments

- Maintained safe service levels for winter snowplowing and road maintenance to meet all conditions. Multiple DPW divisions contributed to snow control operations through inter-divisional cooperation during 23 snow events throughout the year, with 23 call outs to plow.
- Opened blocked tile at 11739 North Shorecliff Lane, addressing two issues that have been on the Drainage CIP list for decades.
- Completed 52 Highway Division projects/drainage problems.
- Completed three of eight crossroad culvert replacements.
- Shoulder graded 90 miles along main roads within the City.
- Installed 23 driveway culverts for residents. Installed 66 culverts for the Road Program.
- Cut all marked ash trees and they will be stumped and restored.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted
Driveway Culverts Installed	28	28	30	23/66	30
Catch Basins Inspected	100	100	100	500	500
Snow Events	42	35	30	24	35
Tree Removals	3,150	2,800	2,500	3,129	2,800
Tree Plantings	147	500	377	275	300
Tree Pruned	150	200	300	300	300
Christmas Tree Chipping	1,183	1,200	1,209	1,258	1,200

## 2023 Objectives

- Complete all Highway Division Projects given plans for.
- Reduce salt usage through efficient anti-icing and pre-wetting operations.
- Replace street signs to meet FHWA guidelines.
- Replace all crossroad culverts that are failing.
- Get road program done earlier in year. Hope to work ahead for the next year.
- Brush out more City Right of Ways so we can maintain them with roadside mowing.
- Work on getting shoulders back in subdivisions so it is easier to maintain.



**Staffing for 2023**

<b>Positions (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budgeted</b>
<b>Director of Public Works/City Engineer</b>	0.50	0.50	0.50
<b>Deputy Director of Public Works</b>	1.00	1.00	1.00
<b>Administrative Secretary</b>	0.50	0.50	0.50
<b>Director of Parks and Operations</b>	0.00	0.00	0.00
<b>Highway Superintendent</b>	1.00	1.00	1.00
<b>Highway Section Foreman</b>	4.00	4.00	4.00
<b>Highway Equipment Operator-Heavy</b>	1.00	1.00	1.00
<b>Heavy Equipment Operator-Regular</b>	0.00	0.00	0.00
<b>Heavy Equipment Operator</b>	3.00	3.00	3.00
<b>Highway Worker</b>	1.00	3.00	3.00
<b>Highway/Parks Maintenance Workers</b>	2.50	2.00	2.00
<b>Summer Seasonal</b>	5.00	0.00	5.00

**Estimated 2023 Revenue**

\$83,450

**Adopted 2023 Budget**

\$2,051,377



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
<b>359 Highway</b>		1,907,537.96	1,983,478.80	2,055,598.00	2,051,377.36	-0.2%
<b>70 SALARIES</b>						
110359 670101	Salaries	848,574.55	901,688.93	1,014,548.00	1,017,592.11	0.3%
110359 670104	Vacation	-	-	-	-	0.0%
110359 670105	Sick Pay	-	-	-	-	0.0%
110359 670106	Comp Time	30,067.66	26,716.27	-	-	0.0%
110359 670201	OverTime	25,392.96	14,174.02	43,000.00	43,000.00	0.0%
110359 670204	Paid Time Off	51,679.60	53,076.19	-	-	0.0%
110359 670205	Medical Leave	3,770.22	-	-	-	0.0%
110359 670206	EmergLeave	1,863.52	774.00	-	-	0.0%
110359 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>961,348.51</b>	<b>996,429.41</b>	<b>1,057,548.00</b>	<b>1,060,592.11</b>	<b>0.3%</b>
<b>73 FRINGE BENEFITS</b>						
110359 673101	Social Security	70,087.15	72,468.79	71,814.00	73,533.17	2.4%
110359 673102	Retirement	65,069.10	64,942.16	63,783.00	67,708.90	6.2%
110359 673103	Worker's Comp Insurance	28,718.93	24,914.26	29,115.00	21,083.33	-27.6%
110359 673104	Unemployment Compensation	-	-	-	-	0.0%
110359 673201	Health Insurance	236,541.98	232,683.15	236,458.00	242,587.55	2.6%
110359 673202	Dental Insurance	9,536.95	9,648.42	10,070.00	10,069.65	0.0%
110359 673203	Life Insurance	1,460.08	1,647.31	1,509.00	1,691.24	12.1%
110359 673204	Long Term Disability	3,858.00	4,069.91	3,858.00	3,858.00	0.0%
<b>Total</b>		<b>415,272.19</b>	<b>410,374.00</b>	<b>416,607.00</b>	<b>420,531.84</b>	<b>0.9%</b>
<b>75 OTHER STAFF COSTS</b>						
110359 675101	Uniforms & Clothing	5,131.52	5,204.00	5,175.00	5,175.00	0.0%
<b>Total</b>		<b>5,131.52</b>	<b>5,204.00</b>	<b>5,175.00</b>	<b>5,175.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110359 680101	Office Supplies	524.48	1,185.04	800.00	800.00	0.0%



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
<b>359 Highway</b>		1,907,537.96	1,983,478.80	2,055,598.00	2,051,377.36	-0.2%
110359 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110359 680301	Work Supplies-Admin	495.66	666.04	750.00	750.00	0.0%
110359 680320	Work Supp-Snow & Ice	226,401.23	196,677.31	235,320.00	235,320.00	0.0%
110359 680321	Work Supp-Street Maint	54,881.31	61,715.77	55,000.00	55,000.00	0.0%
110359 680322	Work Supp-Signs/Stripin	37,713.72	43,707.48	40,088.00	40,088.00	0.0%
110359 680323	Work Supp-Culverts	11,494.64	38,000.00	38,000.00	38,000.00	0.0%
110359 680324	Work Supp-Blvd	-	-	-	-	0.0%
110359 680351	Work Supplies-Forestry	-	-	-	-	0.0%
110359 680501	Memberships	100.00	100.00	100.00	100.00	0.0%
110359 680502	Printing/Publications	-	-	-	-	0.0%
110359 680503	Books & Periodicals	-	-	-	-	0.0%
110359 680504	Telephone services	2,826.34	1,776.00	2,500.00	2,500.00	0.0%
110359 680505	Postage	84.61	89.15	120.00	120.00	0.0%
<b>Total</b>		<b>334,521.99</b>	<b>343,916.79</b>	<b>372,678.00</b>	<b>372,678.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110359 683101	Consultants - General	-	-	-	-	0.0%
110359 683201	Contracted Services - General	24,354.80	46,229.08	31,240.00	26,240.00	-16.0%
110359 683202	Contracted Services - Maint.	10,927.69	4,746.53	15,000.00	15,000.00	0.0%
110359 683402	Auto Insurance	30,294.57	36,539.26	33,400.00	15,910.41	-52.4%
110359 683501	Training/Conferences	577.24	956.25	1,000.00	1,000.00	0.0%
<b>Total</b>		<b>66,154.30</b>	<b>88,471.12</b>	<b>80,640.00</b>	<b>58,150.41</b>	<b>-27.9%</b>
<b>86 FACILITY &amp; PLANT</b>						
110359 686115	Electric - Street Lights	103,158.93	99,101.69	105,700.00	117,000.00	10.7%
110359 686303	Sewer - DPW bldgs	2,413.23	2,704.24	2,200.00	2,200.00	0.0%
110359 686403	Water - DPW bldgs	4,850.32	5,053.02	4,600.00	4,600.00	0.0%
110359 686550	M & R	10,903.82	22,799.25	8,750.00	8,750.00	0.0%



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2022 Revised			Percent Change	
		2021 Actual	2022 Actual	Budget		
359 Highway		1,907,537.96	1,983,478.80	2,055,598.00	2,051,377.36	-0.2%
<b>Total</b>		<b>121,326.30</b>	<b>129,658.20</b>	<b>121,250.00</b>	<b>132,550.00</b>	<b>9.3%</b>
<b>88 EQUIPMENT / LEASES</b>						
110359 680401	Equip / Small Tools	3,587.15	9,425.28	1,200.00	1,200.00	0.0%
110359 688101	Photocopiers	-	-	-	-	0.0%
110359 688110	Other Leased Equipment	-	-	-	-	0.0%
110359 688120	Rentals	196.00	-	500.00	500.00	0.0%
<b>Total</b>		<b>3,783.15</b>	<b>9,425.28</b>	<b>1,700.00</b>	<b>1,700.00</b>	<b>0.0%</b>

# Forestry

## Program Description

The Forestry Division is responsible for managing the City's Street trees and trees within the right-of-way, parks and City owned properties. The City operates the brush and waste site on Bonniwell Road and a public building recycling program in its public buildings to further the community's commitment to environmental sustainability and satisfy DNR requirements.

The brush site is staffed primarily by a part-time worker with Spring/Summer hours from 7:30 a.m. to 7:00 p.m. on Wednesdays and 8:00 a.m. to 4:00 p.m. on Saturdays. Fall hours are 8:00 a.m. to 4:00 p.m. on Wednesdays and Saturdays. The City is contemplating utilizing ARPA funds to install an automated gate to expand the operations at the brush site.

## 2022 Accomplishments

- The Forestry Division along with Highway and Parks Divisions were responsible for the removal of 2,500 tree removals in 2022.
- Performed (115) lot inspections for new home building proposals.
- Six Planning Commission reports.
- Two RFP Contracts.
- Stump grinding and restoration of 2,500 trees, equaling over 540 yards of topsoil.
- Tree replacement of 250- 2" trees.
- Hired Forestry intern for second year.
- Managed four tree contracts.
- Six additional staff trained in SAWW 1.
- Held successful in person Arbor Day Celebration and tree give away.
- Administered three Nuisance Tree Letters.
- Developed courtesy letter for ash removal on private property.
- Pruned for a total of 40 days within the parks and on the roadside.

## Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Ash Trees Removed	2,600	2,845	1,585	2,800
Other Trees Removed	200	200	2,244	2,000
Trees Planted	350	380	275	300
Brush Permits Issued	1,602	1,667	1,470	1,500

### 2023 Objectives

- Continue efforts in EAB removal and replacement with new and existing city personnel.
- Shift to complete EAB removals within Parks and Open Spaces.
- Spring and fall contract for EAB removal.
- Continue Public Works updates.
- Continue public outreach and education.
- Continue improvements and efficiency of GIS.
- Improve response time utilizing online submission forms and website updates.
- Continue improving annual Arbor Day Celebration.
- Continue improving safety protocols and training.

### Staffing for 2023

Positions (FTE)	2021 Actual	2022 Actual	2023 Budget
Summer Intern – Forestry	1.00	1.00	1.00
Forestry Worker	2.00	2.00	2.00
Recycling Landfill Attendant (PT)	0.50	0.50	0.50

#### Estimated 2023 Revenue

\$42,000

#### Adopted 2023 Budget

\$201,318



# City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised Budget	2023 Adopted	Percent Change
<b>Forestry</b>		148,025.44	203,037.61	197,393.00	201,317.70	2.0%
<b>70 SALARIES</b>						
110363 670101	Salaries	77,820.60	96,961.49	110,773.00	113,793.11	2.7%
110363 670106	Comp Time	4,878.59	7,866.40	-	-	0.0%
110363 670201	OverTime	1,766.63	628.70	2,000.00	2,000.00	0.0%
110363 670204	Paid Time Off	3,644.72	5,615.40	-	-	0.0%
110363 670205	Medical Leave	-	190.48	-	-	0.0%
110363 670206	EmergLeave	1,135.44	565.92	-	-	0.0%
<b>Total</b>		<b>89,245.98</b>	<b>111,828.39</b>	<b>112,773.00</b>	<b>115,793.11</b>	<b>2.7%</b>
<b>73 FRINGE BENEFITS</b>						
110363 673101	Social Security	2,916.32	2,733.17	3,194.00	7,602.23	138.0%
110363 673102	Retirement	23,570.39	22,101.80	21,515.00	6,800.44	-68.4%
110363 673103	Worker's Comp Ins	182.35	194.03	187.00	2,312.90	1136.8%
110363 673201	Health Insurance	-	-	376.00	22,704.25	5938.4%
110363 673203	Life Insurance	609.11	690.00	690.00	194.04	-71.9%
110363 673204	Long Term Disability	11,861.30	22,487.55	16,262.00	376.00	-97.7%
110363 675101	Uniforms & Clothing	334.11	366.00	360.00	690.00	91.7%
<b>Total</b>		<b>39,473.58</b>	<b>48,572.55</b>	<b>42,584.00</b>	<b>40,679.86</b>	<b>-4.5%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110363 680351	Work Supplies	11,861.30	22,487.55	16,262.00	16,262.00	0.0%
110363 680504	Telephone Service	334.11	366.00	360.00	360.00	0.0%
110363 680505	Postage	257.83	109.44	200.00	200.00	0.0%
<b>Total</b>		<b>257.83</b>	<b>109.44</b>	<b>200.00</b>	<b>16,822.00</b>	<b>8311.0%</b>
<b>83 PURCHASED SERVICES</b>						
110363 683501	Training/Conferences	674.13	775.00	1,000.00	1,000.00	0.0%
<b>Total</b>		<b>674.13</b>	<b>775.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>



**City of Mequon**  
**2023 Budgetary Comparisons**

Accounts	Description	2021 Actual	2022 Actual	2022 Revised Budget	2023 Adopted	Percent Change
Forestry		148,025.44	203,037.61	197,393.00	201,317.70	2.0%
<b>88 EQUIPMENT / LEASES</b>						
110363 680401	Equip / Small Tools	4,317.76	4,789.99	5,000.00	5,000.00	0.0%
<b>Total</b>		<b>4,317.76</b>	<b>4,789.99</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>



# COMMUNITY ENRICHMENT

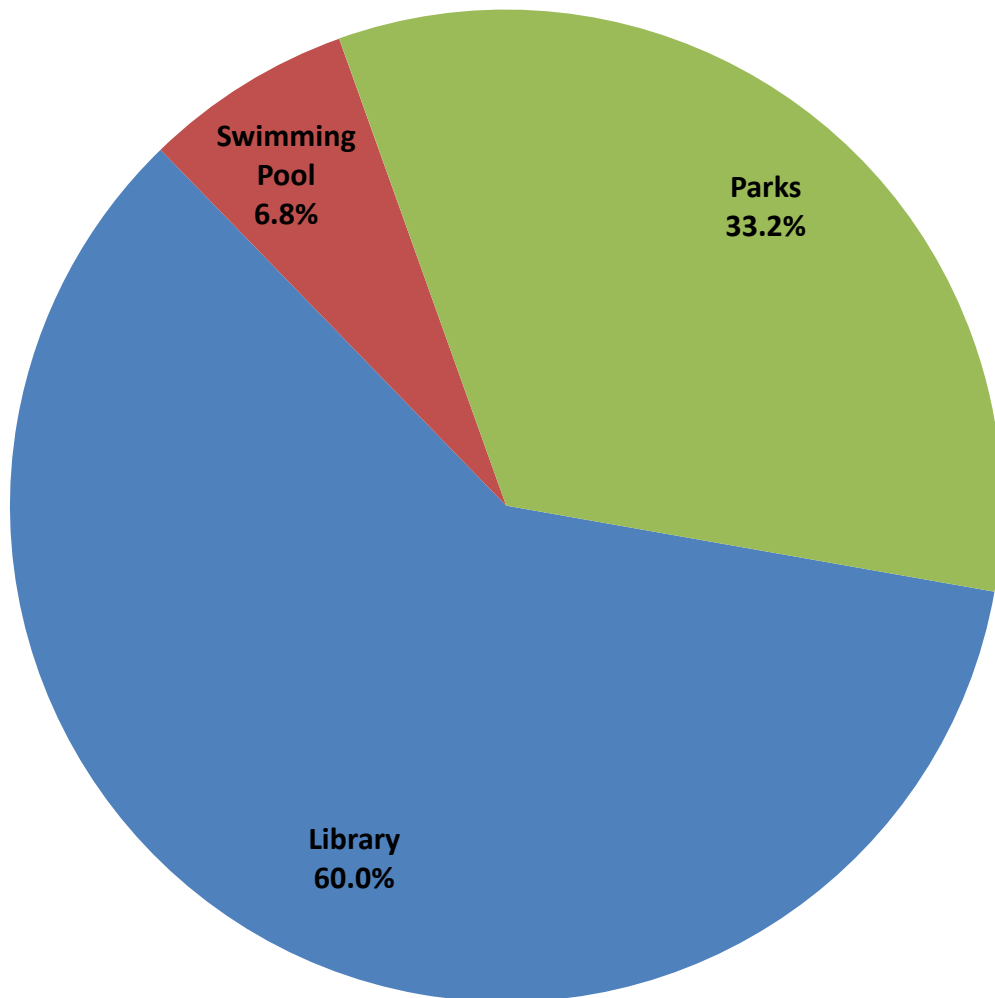
Swimming Pool

Parks

Library Services

# CITY OF MEQUON

## 2023 Community Enrichment Expenditures Budget Percentages by Department



# Swimming Pool

## Program Description

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

## 2022 Accomplishments

- Painted and renovated the bathhouse.
- Added TVs and a sound system inside and outside of the bathhouse.
- Completed pool heater repair/upgrades.
- Completed mag flow sensor replacement.
- Staffed 21 lifeguards (four more than last year).
- Revenue and patron count greater than last year.

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted
<b>Attendance</b>	9,051	8,081	8,901	10,491	10,000
<b>Mequon Family Passes Sold</b>	243	107	233	250	250
<b>Family Super Passes Sold</b>	200	N/A	205	266	250

## 2023 Objectives

- Evaluate 2022 Pool Operations for potential efficiency improvements and revenue gains.
- Assess the food/vending operations for pool.
- Pool heater repair / upgrades.
- Water-main valve body replacement / Surge tank valve replacement.
- Revisit pool operating hours, pool rental, adult swim times and accommodations for swim lessons.
- New signage at pool for bathroom and pool rules.

### **Estimated 2023 Revenue**

\$72,200

### **Adopted 2023 Budget**

\$125,496



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised Budget	2023 Adopted	Percent Change
<b>472</b>	<b>Swimming Pool</b>	110,360.64	140,380.29	101,323.00	125,496.31	23.9%
<b>70 SALARIES</b>						
110472 670101	Salaries	57,737.77	72,907.03	48,280.00	72,000.00	49.1%
110472 670201	OverTime	4,618.70	-	-	-	0.0%
<b>Total</b>		<b>62,356.47</b>	<b>72,907.03</b>	<b>48,280.00</b>	<b>72,000.00</b>	<b>49.1%</b>
<b>73 FRINGE BENEFITS</b>						
110472 673101	Social Security	4,770.64	5,577.43	4,590.00	5,600.00	22.0%
110472 673103	Worker's Comp Insurance	1,970.25	1,726.84	2,018.00	1,461.31	-27.6%
<b>Total</b>		<b>6,740.89</b>	<b>7,304.27</b>	<b>6,608.00</b>	<b>7,061.31</b>	<b>6.9%</b>
<b>75 OTHER STAFF COSTS</b>						
110472 675101	Uniforms & Clothing	887.61	1,073.83	1,000.00	1,000.00	0.0%
<b>Total</b>		<b>887.61</b>	<b>1,073.83</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110472 680301	Work Supplies-Admin	4,663.06	15,072.74	9,000.00	9,000.00	0.0%
<b>Total</b>		<b>4,663.06</b>	<b>15,072.74</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110472 683201	Contracted Services - General	11,112.28	12,511.17	11,100.00	11,100.00	0.0%
110472 683501	Training / Conferences	714.11	723.01	500.00	500.00	0.0%
<b>Total</b>		<b>11,826.39</b>	<b>13,234.18</b>	<b>11,600.00</b>	<b>11,600.00</b>	<b>0.0%</b>



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised Budget	2023 Adopted	Percent Change
<b>472</b>	<b>Swimming Pool</b>	110,360.64	140,380.29	101,323.00	125,496.31	23.9%
<b>86 FACILITY &amp; PLANT</b>						
110472 686150	Electric - Other	9,098.34	8,729.03	9,402.00	9,402.00	0.0%
110472 686250	Gas-Other	939.60	7,984.59	3,000.00	3,000.00	0.0%
110472 686305	Sewer - Pool	335.17	338.10	283.00	283.00	0.0%
110472 686405	Water - Pool	7,648.85	7,808.22	7,900.00	7,900.00	0.0%
110472 686550	M & R	5,634.28	5,821.64	4,000.00	4,000.00	0.0%
<b>Total</b>		<b>23,656.24</b>	<b>30,681.58</b>	<b>24,585.00</b>	<b>24,585.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110472 680401	Equip / Small Tools	229.98	106.66	250.00	250.00	0.0%
<b>Total</b>		<b>229.98</b>	<b>106.66</b>	<b>250.00</b>	<b>250.00</b>	<b>0.0%</b>

# Parks

## Program Description

The Parks Division is responsible for all City Park maintenance, exterior maintenance for all City buildings, the Forestry Program within parks, median maintenance and Interurban Trail maintenance. With assistance from the Park Board, improvements to the park system are implemented. The Parks Department is also responsible for scheduling events and rentals, collecting fees, and the coordination of stewardship groups and athletic organizations.

## 2022 Accomplishments

- Administered SMB contract for baseball field maintenance to all baseball fields except for two at Lemke Park.
- Pier replacement at Rotary Park w/platform stones and landscape.
- Administered two Dedication/Donation Agreements- fencing and dugouts.
- Installed outfield fencing at River Barn, fields 1 & 2.
- Installed dugouts at five ballfields- Schmit, South Rotary, and all three fields at River Barn.
- Installed air conditioning at River Barn.
- Collaborated with two Eagle Scouts for volunteer projects in the parks- kayak and canoe landing at River Barn and brushing and bridge restoration at Rotary Park.
- Reviewed and adjusted fee schedule.
- Administered seven Special Event Agreements.
- Grinded and polished the floor at Reuter Pavilion.
- Painted the interior and installed baseboards at Reuter Pavilion.
- Administered an RFP for Lemke Park Restroom, Concession, and Storage Building.
- Approved design for Lemke Building as part of a marketing strategy.
- Administered special event agreement to allow goats to feed on invasive species in Rotary Park.
- 20 tons of gravel installed at Rotary to resurface trails (donated by Rotary Club/Ed Morty).
- Successfully administered multiple sport seasons.
- Administered Special Event Agreement to allow for Beer Garden Events in Mequon Parks.
- Implemented goals and objectives as outlined by the Park and Open Space Plan.
- Reprioritized CIP list for 2023 projects by the Park and Open Space Board.
- Created the third Park and Open Space Annual Report.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Ball Fields	11	11	11	11	11
Athletic Fields	17	17	17	17	17
Playgrounds	6	6	6	6	6

<b>Shelters</b>	4	4	4	4	4
<b>Piers</b>	2	2	2	2	2
<b>Turf Acres Maintained</b>	170	170	170	170	170
- <b>Hard Surface Trail Miles</b>	7	7	7	7	7
- <b>Gravel/Chip Trail Miles</b>	9.5	9.5	9.5	9.5	9.5

### 2023 Objectives

- Update CIP list for 2023 and continue to work on Park and Open Space improvements.
- Implement the facility maintenance and capital projects identified in the 2018 Facility Assessment Study.
- Review fee schedule.
- Fundraising and Marketing for Lemke Building- continued.
- Break ground on Lemke Pavilion.
- Reconstruct basketball/pickleball courts at Rotary.
- Epoxy Rotary Pavilion restrooms.
- RFP for Comprehensive Park Plan Consultant.
- Continue to review policies and initiatives to increase transparency and service to residents and user groups.
- Continue to implement and improve upon goals and objectives as outlined in the 2019 Park and Open Space Plan.

### Staffing for 2023

<b>Positions (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
<b>Parks and Forestry Superintendent</b>	0.50	1.00	1.00
<b>Parks Maintenance Worker</b>	2.00	2.00	2.00
<b>Highway/Parks Maintenance Workers</b>	2.00	2.00	2.00
<b>Summer Seasonal</b>	2.00	5.00	5.00
<b>Weekend Seasonal</b>	0.00	0.00	1.00
<b>Administrative Secretary</b>	0.50	0.50	0.50

#### Estimated 2023 Revenue

\$100,000

#### Adopted 2023 Budget

\$613,429



# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>474 Parks</b>		581,826.35	612,674.18	593,781.00	613,429.00	3.3%
<b>70 SALARIES</b>						
110474 670101	Salaries	270,378.87	290,836.58	311,694.00	318,269.26	2.1%
110474 670106	Comp Time	6,658.37	8,725.94	-	-	0.0%
110474 670201	OverTime	2,196.31	66.41	3,000.00	3,000.00	0.0%
110474 670204	Paid Time Off	22,944.52	22,897.98	-	-	0.0%
110474 670205	Medical Leave	2,758.50	752.80	-	-	0.0%
110474 670206	EmergLeave	244.64	2,510.40	-	-	0.0%
<b>Total</b>		<b>305,181.21</b>	<b>325,790.11</b>	<b>314,694.00</b>	<b>321,269.26</b>	<b>2.1%</b>
<b>73 FRINGE BENEFITS</b>						
110474 673101	Social Security	21,860.14	23,476.40	21,546.00	22,231.92	3.2%
110474 673102	Retirement	20,116.85	19,483.84	18,098.00	19,391.69	7.1%
110474 673103	Worker's Comp Insurance	11,710.18	10,135.13	11,844.00	8,576.71	-27.6%
110474 673104	Unemployment Compensation	-	-	-	-	0.0%
110474 673201	Health Insurance	95,041.05	91,053.76	83,898.00	95,270.18	13.6%
110474 673202	Dental Insurance	2,518.10	2,331.76	2,178.00	2,177.83	0.0%
110474 673203	Life Insurance	728.70	770.71	742.00	735.79	-0.8%
110474 673204	Long Term Disability	1,124.37	1,234.44	1,124.00	1,124.00	0.0%
<b>Total</b>		<b>153,099.39</b>	<b>148,486.04</b>	<b>139,430.00</b>	<b>149,508.12</b>	<b>7.2%</b>
<b>75 OTHER STAFF COSTS</b>						
110474 675101	Uniforms & Clothing	1,035.00	1,035.00	1,380.00	1,380.00	0.0%
<b>Total</b>		<b>1,035.00</b>	<b>1,035.00</b>	<b>1,380.00</b>	<b>1,380.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110474 680101	Office Supplies	158.47	346.77	200.00	200.00	0.0%
110474 680204	Janitor Supplies-Parks	3,636.25	3,103.84	2,600.00	2,600.00	0.0%
110474 680301	Project Supplies	7,930.06	7,783.94	7,000.00	7,000.00	0.0%
110474 680324	Work Supp-Blvd	1,450.52	5,976.07	8,500.00	-	0.0%





# City of Mequon

## 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised	2023 Adopted	Percent Change
				Budget		
<b>474 Parks</b>		<b>581,826.35</b>	<b>612,674.18</b>	<b>593,781.00</b>	<b>613,429.00</b>	<b>3.3%</b>
110474 680340	Work Supp-Rotary Park	3,556.29	5,706.27	5,000.00	10,500.00	110.0%
110474 680341	Work Supp-City Hall	5,067.85	4,834.13	4,000.00	11,500.00	187.5%
110474 680342	Work Supplies-River Barn	3,104.35	3,764.68	4,000.00	2,500.00	-37.5%
110474 680343	Work Supplies-Lemke	2,785.99	3,249.27	2,500.00	1,000.00	-60.0%
110474 680344	Work Supp-Garrisons Gle	338.13	232.33	500.00	-	0.0%
110474 680345	Work Supp-Settlers Park	1,003.60	615.71	1,000.00	-	0.0%
110474 680501	Memberships	45.00	-	250.00	250.00	0.0%
110474 680503	Books & Periodicals	-	-	-	-	
110474 680504	Telephone services	463.76	423.50	500.00	500.00	0.0%
110474 680505	Postage	32.00	39.71	350.00	350.00	0.0%
<b>Total</b>		<b>29,572.27</b>	<b>36,076.22</b>	<b>36,400.00</b>	<b>36,400.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110474 683101	Consultants - General	-	-	-	-	0.0%
110474 683201	Contracted Services - General	4,345.13	3,640.00	3,105.00	3,105.00	0.0%
110474 683202	Contracted Services - Maint.	57,921.00	64,185.00	67,260.00	67,210.00	-0.1%
110474 683402	Auto Insurance	4,331.04	5,223.80	4,775.00	2,274.62	-52.4%
110474 683501	Training/Conferences	150.00	641.25	820.00	820.00	0.0%
<b>Total</b>		<b>66,747.17</b>	<b>73,690.05</b>	<b>75,960.00</b>	<b>73,409.62</b>	<b>-3.4%</b>
<b>86 FACILITY &amp; PLANT</b>						
110474 686121	Electric - Rotary Park	7,571.57	8,023.51	7,500.00	8,775.00	17.0%
110474 686122	Electric-River Barn	1,461.65	1,281.67	1,500.00	1,500.00	0.0%
110474 686123	Electric- Yankee Settler	-	-	-	-	
110474 686124	Electric - Lemke Park	300.46	297.46	400.00	400.00	0.0%
110474 686150	Electric - Batzler	959.01	1,120.12	1,000.00	1,290.00	29.0%
110474 686221	Gas-Rotary Park	803.02	1,271.08	875.00	4,675.00	434.3%
110474 686222	Gas-River Barn Park	706.01	913.84	800.00	980.00	22.5%



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>474 Parks</b>		581,826.35	612,674.18	593,781.00	613,429.00	3.3%
110474 686223	Gas-Yankee Settler	-	-	-	-	
110474 686306	Sewer - Parks	228.15	241.63	200.00	200.00	0.0%
110474 686406	Water - Parks	-	-	-	-	0.0%
110474 686550	M & R	11,039.04	10,197.01	9,480.00	9,480.00	0.0%
<b>Total</b>		<b>23,068.91</b>	<b>23,346.32</b>	<b>21,755.00</b>	<b>27,300.00</b>	<b>25.5%</b>
<b>88 EQUIPMENT / LEASES</b>						
110474 680401	Equip / Small Tools	607.40	1,745.44	1,000.00	1,000.00	0.0%
110474 688120	Rentals	2,515.00	2,505.00	3,162.00	3,162.00	0.0%
<b>Total</b>		<b>3,122.40</b>	<b>4,250.44</b>	<b>4,162.00</b>	<b>4,162.00</b>	<b>0.0%</b>



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised Budget	2023 Adopted	Percent Change
<b>471 Library Services - Grant</b>		1,058,000.00	1,061,000.00	1,061,000.00	1,106,716.00	4.3%
<b>83 PURCHASED SERVICES</b>						
110471 683801	Library Support Grant	1,058,000.00	1,061,000.00	1,061,000.00	1,106,716.00	4.3%
<b>Total</b>		<b>1,058,000.00</b>	<b>1,061,000.00</b>	<b>1,061,000.00</b>	<b>1,106,716.00</b>	<b>4.3%</b>

# COMMUNITY DEVELOPMENT

Planning Division

# Planning Division

## Program Description

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

## 2022 Accomplishments

- Secured approvals for Ulao Creek neighborhood land use, four zoning districts and Park & Open Space Committee approval of a new 10-mile looped Ulao Creek linear park.
- Crafted and completed Ulao Creek neighborhood Design Guidebook.
- Managed all four TID Project Plans including reporting, financial assessment, forecasting, development, and incentives.
- Completed TID #4 and #5 Incentive Policy amendment and streetscape plan.
- Secured WisDOT approval and finalized construction documents and bidding for the final phase for development and expenditures of the Town Center TID and neighborhood.
- Implemented department operational recommendations.
- Managed and advised multiple stakeholders throughout the process for development proposals and policy analysis.
- Served as staff liaison to ten respective boards and commissions.
- Supported objectives related to the City’s Land Management System.
- Hired and trained new Associate Planner.
- Coordinated overhead utility burial with We Energies for Town Center.
- Managed and administered Zoning and Sign Code enforcement through administrative guidelines and coordinating efforts with the City Attorney and Police Department related to municipal court.

## Key Performance Indicators

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
<b>CSM/Land Splits</b>	7	9	12	8	10
<b>Conditional Use/Special Exceptions</b>	7	15	13	28	15
<b>Land Use</b>	7	6	3	4	5
<b>Plats</b>	5	7	6	7	6
<b>Developer Conferences</b>	18,000	18,000	18,000	18,000	18,000
<b>Planning Commission Meetings</b>	10	22	19	18	20
<b>Special Sessions</b>	0	2	7	14	18
<b>Development Agreements</b>	5	6	5	4	6

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Landscape Plan	2	7	10	8	9
Rezoning Recommendations	7	8	9	5	10
Consultation	1	6	5	3	3
Minor Requests	9	20	20	16	18
Concept Plan	5	4	5	6	8
Building/Site Plan Reviews	16	21	18	14	17
Open Space Plans	0	0	2	2	2
Specimen Tree Removal Requests	2	4	2	3	2
Master Sign Plan Approval	1	3	4	3	4
Sign Permits	42	23	28	30	30

### 2023 Objectives

- Manage and advise multiple stakeholders throughout the process for development proposals and policy analysis.
- Serve as staff liaison to ten respective boards and commissions.
- Develop policies, zoning, text amendments and tools for the Port Washington Road corridor to plan for redevelopment and future, new development opportunities.
- Contract and construct Port Washington Road public streetscaping improvements.
- Continue progress of Town Center development including public and private investment and evaluate additional measures to ensure long term quality and success of district.
- Market new land use opportunities within the Ulao Creek neighborhood.
- Contract and construction Town Center public improvements including road, OIT, utility burial and traffic calming and streetscaping.
- Implementation of department operational recommendations
- Support objectives related to the City's Land Management System
- Manage all four TID Project Plans including reporting, financial assessment, forecasting, development and incentives.
- Continue to improve economic tools, community outreach and service to stakeholders to achieve a high level of citizen satisfaction.

**Staffing for 2023**

<b>Positions (FTE)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
<b>Community Development Director</b>	1.00	1.00	1.00
<b>Assistant Community Development Director</b>	1.00	1.00	1.00
<b>Planner</b>	1.00	1.00	1.00
<b>Administrative Secretary</b>	0.50	0.50	0.50

**Estimated 2023 Revenue**

\$81,700

**Adopted 2023 Budget**

\$521,785



## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>578 Planning (Community Development)</b>		512,366.70	482,164.63	517,462.00	521,785.21	0.8%
<b>70 SALARIES</b>						
110578 670101	Salaries	271,175.82	281,165.00	320,917.00	348,730.00	8.7%
110578 670104	Vacation	-	-	-	-	0.0%
110578 670105	Sick Pay	-	-	-	-	0.0%
110578 670106	Comp Time	598.73	1,393.88	-	-	0.0%
110578 670201	OverTime	-	-	-	-	0.0%
110578 670204	Paid Time Off	39,947.01	38,350.15	-	-	0.0%
110578 670205	Medical Leave	1,340.93	3,556.91	-	-	0.0%
110578 670206	EmergLeave	231.92	-	-	-	0.0%
110578 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>313,294.41</b>	<b>324,465.94</b>	<b>320,917.00</b>	<b>348,730.00</b>	<b>8.7%</b>
<b>73 FRINGE BENEFITS</b>						
110578 673101	Social Security	22,764.96	23,359.43	23,218.00	24,494.00	5.5%
110578 673102	Retirement	21,119.78	21,075.04	20,859.00	23,713.00	13.7%
110578 673103	Worker's Comp Insurance	491.10	430.43	503.00	364.24	-27.6%
110578 673104	Unemployment Compensation	-	-	-	-	0.0%
110578 673201	Health Insurance	76,451.37	71,464.06	52,635.00	74,477.97	41.5%
110578 673202	Dental Insurance	2,035.92	2,065.01	2,036.00	2,036.00	0.0%
110578 673203	Life Insurance	657.30	1,078.13	661.00	1,337.00	102.3%
110578 673204	Long Term Disability	1,043.51	993.74	1,043.00	1,043.00	0.0%
<b>Total</b>		<b>124,563.94</b>	<b>120,465.84</b>	<b>100,955.00</b>	<b>127,465.21</b>	<b>26.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110578 680101	Office Supplies	752.06	3,168.64	1,500.00	1,500.00	0.0%
110578 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110578 680501	Memberships	2,469.25	1,792.00	2,200.00	2,200.00	0.0%
110578 680502	Printing/Publications	1,700.55	3,160.11	2,400.00	2,400.00	0.0%





## City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2021 Actual	2022 Actual	2022 Revised		Percent Change
				Budget	2023 Adopted	
<b>578 Planning (Community Development)</b>						
110578 680503	Books & Periodicals	143.11	500.00	500.00	500.00	0.0%
110578 680504	Telephone services	636.34	561.46	890.00	890.00	0.0%
110578 680505	Postage	3,451.06	3,452.84	4,000.00	4,000.00	0.0%
<b>Total</b>		<b>9,152.37</b>	<b>12,635.05</b>	<b>11,490.00</b>	<b>11,490.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110578 683101	Consultants - General	53,990.00	-	57,000.00	7,000.00	-87.7%
110578 683102	Consultants - Plan Comm Suprt	1,750.00	3,000.00	3,000.00	3,000.00	0.0%
110578 683201	Contracted Services - General	6,740.00	18,144.00	20,000.00	20,000.00	0.0%
110578 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110578 683211	Communications-Cable TV	2,500.00	1,750.00	3,000.00	3,000.00	0.0%
110578 683501	Training/Conferences	375.98	1,703.80	1,100.00	1,100.00	0.0%
<b>Total</b>		<b>65,355.98</b>	<b>24,597.80</b>	<b>84,100.00</b>	<b>34,100.00</b>	<b>-59.5%</b>
<b>86 FACILITY &amp; PLANT</b>						
110578 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110578 688101	Photocopiers	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# 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.

**ASSESSED VALUATION** – A value set upon real estate and certain personal property by the City Assessor as a basis for levying property taxes.

**ASSETS** – Property owned by the government which has a monetary value.

**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 the general timeframe in which they occur.

**BUDGET TRANSMITTAL LETTER** – A narrative message from the City Administrator which provides the Common Council and the public a general summary of the key aspects of the budget, any significant changes from previous fiscal years, and other factors considered in the budget development.

**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.

**DEFICIT** – The excess of expenditures over revenues during a single accounting period.

**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

**FUND BALANCE** – The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

**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.

**MAINTENANCE OF EFFORT** – A requirement by the State of Wisconsin that requires the city to maintain funding for services, primarily used for Library and Public Safety services at a level no less than the previous.

**NON-LAPSING ACCOUNT** – An account used to carry forward the remaining balances from one fiscal year’s 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.

**SINKING FUNDS** - The process of accumulating monies over a multi-year period using a non-lapsing account in order to build up sufficient reserves to make large or infrequent capital purchases.

**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.

## **Acronyms:**

**CIP:** Capital Improvement Plan

**EMS:** Emergency Medical Services

**DPW:** Department of Public Works

**ETF:** Employee Trust Fund

**FY:** Fiscal Year

**GO:** General Obligation

**MATC:** Milwaukee Area Technical College

**M-T:** Mequon / Thiensville schools

**SCR:** Surface Condition Rating

**TID:** Tax Incremental District

**TIF:** Tax Incremental Financing

**WRS:** Wisconsin Retirement system