

CITY OF MEQUON WISCONSIN

2024 Annual Budget



**Preserving Quality
of Life**



CITY OF MEQUON, WISCONSIN

DIRECTORY OF OFFICIALS

As of December 31, 2023

ELECTED OFFICIALS

Mayor Andrew Nerbun

Common Council

District 1	Alderman Robert Strzelczyk	District 2	Alderwoman Kelly Tolocko
District 3	Alderman Dale Mayr	District 4	Alderman Jeffrey Hansher
District 5	Alderman Gregg Bach	District 6	Alderman Brian Parrish
District 7	Alderwoman Kathleen Schneider	District 8	Alderman Bill Gebhardt

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

Lester Ahrens, 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, 2023

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 41st best place to live in 2017 by Money Magazine.

Government

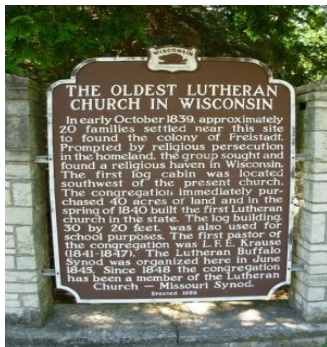
The Common Council is the duly elected legislative and policy-making body of the City of Mequon. The fundamental job of the Common Council is to make policy decisions for the City based on relevant and accurate information received from the full-time City Administrator and his staff. Four standing committees 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 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 24th 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.

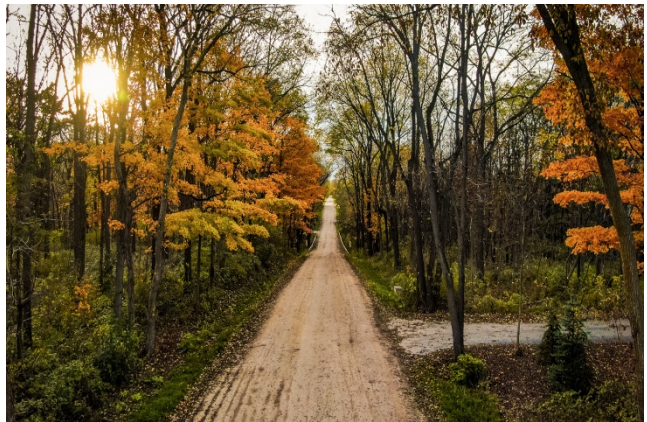
The areas location directly off I-43, provides links to several other major interstates, and affords easy transport for businesses. Its position in the heart of the Midwest transportation network puts it within proximity to half of the country's population, in addition to 65 percent of the U.S.'s manufacturing 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
Gender Composition			Population		
Female	52.0%	51.3%		1960	8,543
Male	48.0%	48.7%		1970	12,150
				1980	16,193
				1990	18,885
				2000	21,823
				2010	23,132
				2022	25,200
				2023	25,337
Race Comparison	2016	2022	Housing Valuations	2016	2022
White	92.8%	89.8%	\$0 - \$99,000	0.52%	3.26%
Black or African American	2.4%	1.8%	\$100,000 - \$199,000	8.78%	6.40%
American Indian, Eskimo	0.2%	0.1%	\$200,000 - \$299,000	30.12%	19.72%
Asian or Pacific Islander	3.2%	3.5%	\$300,000 - \$399,000	19.81%	22.11%
Other	1.4%	4.8%	\$400,000 - \$499,000	13.59%	12.93%
			\$500,000 - \$799,000	19.05%	23.49%
			\$800,000 - \$999,000	3.78%	5.42%
			\$1,000,000 & up	4.36%	6.66%
Age Composition	2016	2022	Assessed Value	2016	2022
Under 5 years	4.3%	6.3%	Average	\$ 439,270	\$ 560,842
6-17 years	20.4%	23.4%	Median	\$ 340,000	\$ 392,200
18-64 years	53.6%	48.1%			
65 and over years	21.7%	22.2%	Household Income	2016	2020
			Less than \$10,000	2.9%	1.8%
Average Persons Per Household	2016	2022	\$10,000 - \$20,000	1.8%	4.1%
	2.49	2.63	\$20,000 - \$30,000	5.3%	5.0%
			\$30,000 - \$40,000	7.3%	4.9%
Educational Attainment*	2016	2021	\$40,000 - \$74,999	21.3%	15.6%
High School Diploma or higher	97.9%	98.4%	\$75,000 - \$99,999	10.4%	8.1%
Bachelors degree or higher	63.3%	70.6%	\$100,000 - 149,999	21.2%	17.7%
Population 25 years and older*			\$150,000 +	29.8%	42.8%
			Median Household Income	2016	2021
Occupational Composition	2016	2020		\$ 101,986	\$ 135,425
Managerial & Professional	64.4%	64.5%			
Service Occupations	11.9%	10.0%			
Sales and Office Occupations	17.3%	18.9%			
Construction & Repair Occupations	3.2%	2.3%			
Production and Transportation	3.2%	4.3%			
Breakdown of Housing Units	2015	2022			
Total Dwelling Units	9,876	10,077			
Single Family	7,251	8,877			
Plex (2-4 units/bldg.)	1,555	199			
Multi-Family (5+ units/bldg.)	730	1,001			

Sources: U.S. Census Bureau, Data USA

Housing Valuations per 2022 Real Estate Tax Roll

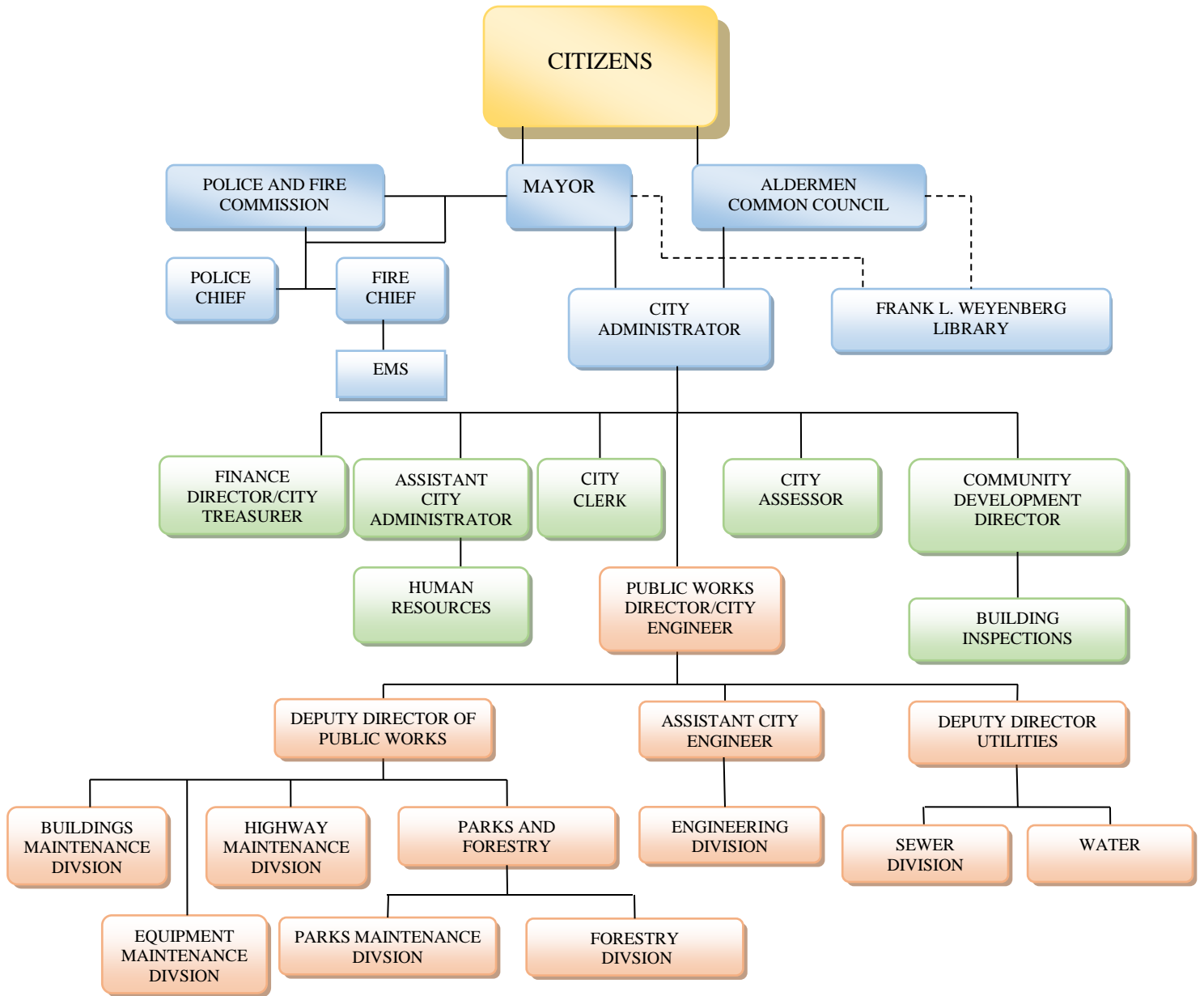
**CITY OF MEQUON
OTHER COMMUNITY INFORMATION**

GENERAL:	2019	2020	2021	2022	2023
Area in Square Miles	46.88	46.88	46.88	46.88	46.88
Households	10,090	10,102	10,146	10,188	10,220
Population (Estimated)	24,375	24,422	25,142	25,200	25,337
Equalized Valuations (\$000)	5,048,795	5,232,431	5,403,150	5,997,009	6,561,839
PUBLIC SAFETY	2019	2020	2021	2022	2023
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
PARKS	2019	2020	2021	2022	2023
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
INFRASTRUCTURE	2019	2020	2021	2022	2023
Miles of State Highway System	17.54	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	212.98	212.98	213.32	213.32	213.28
Miles of Sanitary Sewer Main	165.49	165.91	166.24	166.27	166.65
Miles of Water Main	94.59	95.01	95.72	95.97	96.58
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
2023 Top 20 Taxpayers/Assessed Values

	Taxpayer	Type of Property/Business	Assessed Value	Est Fair Market Value	Net Tax
1	HSRE Froedtert Health Mequon MOB LLC	Healthcare	\$ 38,837,200	\$ 46,247,500	\$ 535,644
2	Centro Bradely SPE 1 LLC	Commercial	\$ 35,211,200	\$ 41,929,700	\$ 485,628
3	Mequon Spur 16 LLC	Mixed Use	\$ 32,701,100	\$ 38,940,600	\$ 450,882
4	MMAC 150 Aurora LLC	Healthcare	\$ 28,795,900	\$ 34,290,400	\$ 397,138
5	RA Mequon Fee Owner LLC	Manufacturing	\$ 26,108,500	\$ 31,090,200	\$ 360,069
6	5401 W Donges Bay Owner LP	Manufacturing	\$ 21,697,000	\$ 25,836,900	\$ 299,219
7	Foxtown Apartments LLC	Residential Living	\$ 20,488,500	\$ 24,397,800	\$ 282,549
8	HSRE Childrens Mequon MOB LLC	Healthcare	\$ 19,788,900	\$ 23,564,700	\$ 272,899
9	RL Mequon LLC, AK 4 Holdings LLC, Et al	Mixed Use	\$ 16,679,700	\$ 19,862,300	\$ 230,012
10	St. Mary's Hospital of Milwaukee	Healthcare	\$ 16,490,300	\$ 20,150,700	\$ 226,723
11	Mequon Reserve LLC	Residential Living	\$ 15,606,500	\$ 18,584,300	\$ 215,209
12	Inspired Senior Living of Mequon DST	Senior Living	\$ 15,547,000	\$ 18,513,500	\$ 214,388
13	MMPF III Mequon WI LLC	Healthcare	\$ 15,344,900	\$ 18,275,200	\$ 211,600
14	Store Master Funding XIX LLC	Manufacturing	\$ 15,114,600	\$ 17,998,500	\$ 208,424
15	Mequon Trail Townhomes LLP	Residential Living	\$ 14,451,900	\$ 17,209,500	\$ 199,221
16	Benchmark Investments XII LP	Senior Living	\$ 12,951,400	\$ 15,422,600	\$ 178,524
17	Highlands at Riverwalk LLC	Senior Living	\$ 11,436,100	\$ 13,618,100	\$ 157,684
18	Glen Oaks Office Park LLC	Commercial	\$ 11,376,700	\$ 13,560,300	\$ 156,803
19	Rockwell Automation Inc Naics #335900	Manufacturing	\$ 9,819,500	\$ 11,693,200	\$ 135,446
20	Milwaukee Dermond LLC	Residential Living	\$ 9,800,000	\$ 11,669,900	\$ 135,116

City of Mequon Organization Chart



CITY OF MEQUON
2024 Budgeted Full-Time Equivalency (FTE)

	Number of Employees			Full-time Equivalent	Department Total FTE
	Full-time	Part-time			
ELECTED OFFICIALS					
MAYOR	1.00	1.00			---
COMMON COUNCIL	8.00	8.00			---
ADMINISTRATION					
City Administrator	1.00	1.00		1.00	
Executive Assistant	1.00	1.00		1.00	
	2.00	2.00	0.00	2.00	2.00
CITY CLERK / ELECTIONS					
City Clerk	1.00	1.00		1.00	
Deputy Clerk	3.00	1.00	2.00	1.95	
	4.00	2.00	2.00	2.95	2.95
COMMUNITY DEVELOPMENT					
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	
	4.00	3.00	1.00	3.50	
Inspections Division					
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	
	5.00	5.00	0.00	5.00	8.50
INFORMATION TECHNOLOGY					
Information Technology Manager	1.00	1.00		1.00	
	1.00	1.00	0.00	1.00	1.00
FINANCE					
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	
	5.00	5.00	0.00	5.00	5.00
HUMAN RESOURCES					
Assistant City Administrator	1.00	1.00		1.00	
Human Resources Assistant	1.00	1.00		1.00	
	2.00	2.00	0.00	2.00	2.00
PUBLIC WORKS					
Administration					
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	
	3.00	3.00	0.00	3.00	
Engineering Division					

	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
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			
	7.00	6.00	1.00	5.80	
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			
	18.00	18.00	0.00	14.00	
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			
	3.50	3.50	0.00	2.50	
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		
	8.50	7.50	1.00	3.50	
Buildings Division					
Buildings Superintendent	1.00	1.00		1.00	
Buildings Maintenance Worker	2.00	2.00		2.00	
	3.00	3.00	0.00	3.00	
Equipment Maintenance Division					
Fleet Superintendent	1.00	1.00		1.00	
Mechanic	2.00	2.00		2.00	
	3.00	3.00	0.00	3.00	
Recycling Division					
Recycling/Landfill Attendant	1.00		1.00	0.50	
	1.00	0.00	1.00	0.50	
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	
	6.00	6.00	0.00	6.00	
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		
	25.00	0.00	25.00	0.00	41.30
POLICE					
Chief of Police	1.00	1.00		1.00	

	Number of Employees			Full-time Equivalent	Department Total FTE
	Full-time	Part-time			
Administrative Coordinator	1.00	1.00		1.00	
	2.00	2.00	0.00	2.00	
Administration Division					
Captain	1.00	1.00		1.00	
Sergeant	1.00	1.00		1.00	
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	
	9.00	8.00	1.00	8.50	
Operations Division					
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)	---	---	---	---	
	37.00	37.00	0.00	37.00	47.50
GRAND TOTAL	158.00	117.00	41.00	110.25	

Summary of Budgeted FTE Positions 2020 - 2024

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Net Change</u> <u>2020-2024</u>
Administration	3.70	3.70	5.32	5.32	5.00	1.30
City Clerk	2.75	2.75	2.95	2.95	2.95	0.20
Community Development	9.50	8.50	8.50	8.50	8.50	(1.00)
Finance	5.00	5.00	5.00	5.00	5.00	0.00
Public Works	42.00	42.00	41.30	41.30	41.30	(0.70)
Police	52.50	52.50	51.50	47.50	47.50	(5.00)
*Fire	<u>2.65</u>	<u>5.65</u>	<u>9.65</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total FTE's Authorized:	118.10	120.10	124.22	110.57	110.25	(5.20)

*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 2023-1655

An Ordinance Adopting the Annual Budget and Appropriating Funds for the Operation of the Government and Administration of the City of Mequon for the Year 2024 and Levying for the Same

RECITALS

A. Public Notice of the Proposed 2024 Budget for the City of Mequon appeared in the *News-Graphic* on October 26, 2023.

B. A Public Hearing was held by the Common Council on November 14, 2023, regarding the Proposed 2024 Budget.

C. The Proposed Budget includes property taxes of \$16,517,689 that are levied to support the 2024 Annual Budget with the final tax rate being the mathematical result of statutory property tax billing process, including, but not limited to, inclusion of the required state adjustment for equalization.

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

SECTION I

There is hereby appropriated out of the receipts of the City of Mequon for the Year 2023 including monies received from the general property tax levy and such other funds as may be designated, to the various funds and purposes stated within the Proposed Budget which is hereby adopted as the Annual 2024 Budget for the City of Mequon, in the amounts set forth therein and in the total amount of:

2024 Budget	\$22,168,853
Less Anticipated Revenues	<u>(\$5,651,164)</u>
Total Amount of Tax Levy	\$16,517,689

SECTION II

There is hereby levied a tax of \$16,517,689 upon all taxable property within the City of Mequon as returned by the Assessor in the Year 2023 for uses and purposes set forth in said budget.

Final Vote on this Ordinance if
Recorded on page 3 of
The 11/14/23 Common Council
minutes.

SECTION III

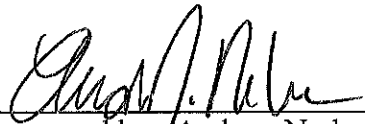
The City Clerk be and hereby is authorized and directed to spread the said tax upon the current tax roll of the City of Mequon.

SECTION IV

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

SECTION V

This ordinance shall be in full force and effect upon its passage and on the day after its publication.


Approved by: Andrew Nerbun, Mayor

Date Approved: November 14, 2023

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 14, 2023.


Caroline Fochs, City Clerk

Published: November 21, 2023

COMMON COUNCIL
OF THE
CITY OF MEQUON

ORDINANCE 2023-1656

An Ordinance Appropriating the Necessary Funds from the City of Mequon's Sewer Utility District for the Year 2024 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 2024, the amount set forth in the total of:

Total Amount of Tax Levy	\$7,262,821
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SECTION II

There is hereby levied a tax of \$7,262,821 upon all taxable property within the City of Mequon Sewer Utility District as returned by the Assessor in 2023 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.

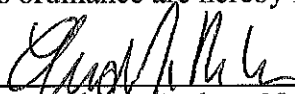
SECTION V

~~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 546 of
The 11/14/23 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 14, 2023

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 14, 2023.


Caroline Fochs, City Clerk

Published: November 21, 2023

**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 29, 2023

Subject: Proposed 2024 Budget

On behalf of the entire staff, enclosed is the City of Mequon's proposed budget for Fiscal Year 2024, 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 over the next annum.

GUIDING PRINCIPLES

The following document works to synthesize several long-held policy interests of the Appropriations Committee. Consistent with previous years, the 2024 budget adheres to several principles that have long guided 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 2024 budget also seeks to support five (5) Key Focus Areas contained within the City's 2022-25 Strategic Plan adopted last year. These include:

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

FISCAL YEAR 2024 BUDGET HIGHLIGHTS

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. Among budgetary impacts addressed at the meeting were: 1) a higher-than-normal rate of inflation that is still evident across many sectors of the economy; 2) the ongoing implementation of recommendations contained within a compensation study completed in late 2022; 3) changes in state law affecting both shared revenue and personal property taxes; 4) the ongoing integration of both Fire/EMS and emergency dispatching services with the Village of Thiensville and Ozaukee County, respectively; and 5) the availability of debt-financing to fund future facility improvements.

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 2024 include:

- An additional firefighter-paramedic in the Southern Ozaukee Fire/EMS Department (SOFD)
- Expanded funding to administer election services during a Presidential Election year
- Approximately \$588,000 in new Shared Revenue funding from the State of Wisconsin
- Incorporation of a one-time longevity adjustment for eligible City staff, as recommended by the aforementioned classification and compensation analysis
- American Recovery Plan Act funding to update the City's Park & Open Space Master Plan
- Preservation of existing debt service levels, to support future long-term capital financing
- A 33% increase in the use of Flock traffic cameras, via the installation of 2 additional units
- Additional capital funding to complete HVAC and ceiling repairs in the Council Chambers
- A 50% transfer of one City mechanic's salary & benefits to SOFD for fleet maintenance
- An increase in recurring capital funding for park improvements equal to \$25,000 annually
- Supplemental funding in the amount of \$28,193 for the Weyenberg Library
- Annual compensation adjustments for both represented and non-represented City staff
- A \$135K reduction in the use of budgeted ARPA funds, as previously approved by Council
- A two-cent increase to the City's current tax rate of \$3.11/\$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 53% of the City's overall spending.

FISCAL YEAR 2023 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 been

accomplished within the last year. Below is a brief sampling of some of the more significant accomplishments that mark Fiscal Year 2023 and serve as the basis for continued progress in the coming year.

- Approved a Development Agreement for the 37-Lot Highland Meadows Subdivision
- Authorized an Agreement for the Provision of Water Service to the Village of River Hills
- Incorporated Electronic Poll Books to Improve Voter Verification During Elections
- Managed a \$300,000 Project Involving the Replacement of All Roof Sections at City Hall
- Oversaw Completion of the Port Washington/County Line Road Interchange Along I-43
- Directed Nearly \$2.3M in Work to Upgrade and Maintain the City's Sanitary Sewer System
- Ratified Agreements to Support a 43K-Tree Reforestation Project at Mequon Nature Preserve
- Adopted an Updated Version of the City's Municipal Emergency Operations Plan
- Substantially Completed \$5.3M of Public Improvements in the City's Town Center District
- Adopted an Updated Version of the Mequon Water Utility's 5-Year Master Plan
- Incorporated a Business Licensing Function into the City's Financial Reporting System
- Directed Approximately \$2.5M in Roadway Maintenance & Improvement Projects
- Completed a Comprehensive Review of the City's Annual Fee Schedule
- Received Recognition for Intergovernmental Cooperation from the Wisconsin Policy Forum
- Implemented Credit Card Processing to Allow for Electronic Payment at 3 City Facilities

While there are other projects, initiatives and improvements that have been completed throughout the course of 2023 that are not recounted here, the foregoing list contains some of the more substantial work accomplished by the organization in 2023. 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 2024 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 2023 non-personnel expenditure budgets forward into 2024, 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, increased 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 annual spending levels were examined and adjusted accordingly, based on multi-year trend analysis and more near-term forecasting related to impacts such as inflation and commodity pricing.

With a preliminary draft or *baseline budget* accurately depicting all expenditure obligations and realistic revenue targets for 2024 in place, each department then commenced the process of identifying *Compulsory Expenditure Increases* (Exhibit B) that should otherwise be included in the 2024 budget, as well as *Supplemental Expenditures* (Exhibit C) not contained in the budget proposed for 2024, but that could be considered for inclusion by the Appropriations Committee.

To date, the proposed budget is balanced with the use of approximately \$157,000 in new tax revenue generated by a 1.18% increase in net new construction, nearly \$590,000 in recurring shared revenue that is to be received from the State starting next year, and \$65,000 in funds received via the American Recovery Plan Act. In both 2022 and 2023, the City 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, nearly all of the *Compulsory Expenditure Increases* listed in Exhibit B have been included in the proposed budget for 2024, which is due in part to the availability of new shared revenue from the State. Accordingly, the Appropriations Committee may wish to consider the addition or inclusion of any items that are not otherwise funded within Exhibits B or C when it next meets to consider the proposed 2024 budget on October 9.

FISCAL YEAR 2024 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 2024 General Fund Budget, which is balanced and honors all of the City’s existing contractual commitments.

General Fund Revenue

Within the proposed budget, property taxes comprise nearly 69% 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 9% of its revenue from intergovernmental aid compared to a state-wide average of more than 20%. Building permit fees, which are the City’s most elastic revenue source, are expected to decline again in the coming year, due to higher interest rates. Within *Other Revenues*, the 2024 budget assumes no use of fund balance, and a new Payment-in-Lieu-of-Taxes (PILOT) agreement with Newcastle Place will increase these revenues by more than \$200K next year. Conversely, real estate taxes previously paid by Newcastle Place are being reduced by a like amount (due to a grant of tax exemption beginning in 2023), which thus results in a small decrease in the amount of taxes that will be levied in 2024.

Revenues	2023	2024	Difference	%
Taxes	\$12,388,047	\$12,364,689	(\$23,358)	-0.19%
State Shared Revenue	\$367,128	\$954,047	\$586,919	159.87%
Intergovernmental	\$1,792,946	\$1,579,773	(\$213,173)	-11.89%
Licenses and Permits	\$941,700	\$854,172	(\$87,528)	-9.29%
Public Safety Fees	\$179,000	\$161,000	(\$18,000)	-10.06%
Public Charges for Services	\$920,350	\$1,025,450	\$105,100	11.42%
Other Revenues	\$640,472	\$861,221	\$220,749	34.47%
Investment Income	\$115,456	\$215,500	\$100,044	86.65%
Total Revenue	\$17,345,099	\$18,015,853	\$670,754	3.87%

General Fund Expenditures

On the expenditure front, personnel expenses are projected to increase by nearly \$386,000, or 3.2% in 2024. This is largely attributable to an increase in health insurance premiums, as well as pay adjustments for both non-represented and unionized staff. 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 2024 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.

Expenditures	2023	2024	Difference	%
Salaries	\$8,302,603	\$8,476,152	\$173,549	2.09%
Fringe Benefits	\$3,524,592	\$3,743,023	\$218,431	6.20%
Other Staff Costs	\$56,077	\$50,468	(\$5,609)	-10.00%
Materials/Supplies	\$906,702	\$976,576	\$69,874	7.71%
Facilities/Plant	\$528,072	\$515,002	(\$13,070)	-2.48%
Purchased Services	\$1,528,021	\$1,673,321	\$145,300	9.51%
Equipment/Leases	\$39,942	\$39,670	(\$272)	-0.68%
Library Grant	\$1,106,716	\$1,131,716	\$25,000	2.26%
Fire & EMS Grant	\$1,352,374	\$1,409,925	\$57,551	4.26%
Total Expenditures	\$17,345,099	\$18,015,853	\$670,754	3.87%

PROPERTY TAX IMPACT

As noted, the proposed budget includes a total tax levy increase of \$70,042, or 0.30% over that of 2023. The following table shows a breakdown of the proposed 2024 levy.

Fund	Levy for	% of Total	Levy for	% of Total	% Change
	2023 Budget		2024 Budget		
General	\$9,928,957	41.84%	\$9,823,048	41.27%	-1.07%
Sewer Utility	\$7,213,956	30.40%	*\$7,282,356	30.60%	0.95%
Library	\$1,106,716	4.66%	\$1,131,716	4.76%	2.26%
Fire & EMS	\$1,352,374	5.70%	\$1,409,925	5.92%	4.26%
Capital Projects	\$1,328,000	5.60%	\$1,353,000	5.68%	1.88%
Debt Service	\$2,800,000	11.80%	\$2,800,000	11.76%	0.00%
Total	\$23,730,003	100.00%	\$23,800,045	100.00%	0.30%

*The 2024 Sewer Utility Levy is an estimate as budget development is pending.

For 2024, the General Fund maintains its relative share of the tax levy. The Capital Projects Fund also includes a similar funding level to the prior year. Currently, the Sewer Utility property tax is estimated to increase modestly from 2024, 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 nearly 1/8 of the City’s overall 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 table below, the proposed general tax rate of \$3.13/\$1,000 represents a slight increase from last year due to planned growth in the Southern Ozaukee Fire & EMS Department. Under the proposed 2024 budget, a Mequon home assessed at \$450,000 will pay approximately \$1,409 in City taxes.

Levy Year	General Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value	Sewer Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value
2023	\$3.13 (proposed)	\$1.60 (estimate)
2022	\$3.11	\$1.60
2021	\$3.08	\$1.62
2020	\$3.44	\$1.81
2019	\$3.28	\$1.81
2018	\$3.21	\$1.94
2017	\$3.16	\$1.90
2016	\$3.15	\$1.89
2015	\$3.07	\$1.90
2014	\$3.06	\$1.88

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 2024, the proposed mill rate remains flat at \$1.60/\$1,000, pending development of the Sewer Utility budget.

REVENUE

For 2024, the property tax revenue estimate (including sewer) totals \$23,800,045. As indicated in the following chart, this represents an increase of \$70,042 or 0.30% above the 2023 levy, an amount that nevertheless meets the requirements of the state's levy limit, 2013 Wisconsin Act 20.

Revenue Summary Information

Category	2023	2024	Change	% Change
General	\$9,928,957	\$9,823,048	(\$105,909)	-1.07%
Sewer Utility	\$7,213,956	\$7,282,356	\$68,400	0.95%
Library	\$1,106,716	\$1,131,716	\$25,000	2.26%
Fire & EMS	\$1,352,374	\$1,409,925	\$57,551	4.26%
Capital Projects	\$1,328,000	\$1,353,000	\$25,000	1.88%
Debt Service	\$2,800,000	\$2,800,000	\$0	0.00%
Total Tax Levy	\$23,730,003	\$23,800,045	\$70,042	0.30%
Other Revenue	\$4,957,052	\$5,651,164	\$694,112	14.00%
Total Revenue	\$28,687,055	\$29,451,209	\$764,154	2.66%
<i>Estimated City Tax Rate</i>	<i>\$3.11</i>	<i>\$3.13</i>	<i>\$0.02</i>	<i>0.64%</i>
<i>Estimated Sewer Tax Rate</i>	<i>\$1.60</i>	<i>\$1.60</i>	<i>\$0.00</i>	<i>0.00%</i>

The following detail is provided for key revenue categories within the 2024 budget:

State Shared Revenues: As noted, State Shared Revenue will be increasing by nearly \$590,000 for 2024, thanks to changes in the formula by which state sales tax revenues are shared with local governments. Conversely, Utility Tax Revenue will decrease by nearly \$1,500. Fire Insurance proceeds should continue to rise in 2024, yet these revenues are now received directly 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 slight 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 be flat, and the City will utilize \$65,000 in funds received from the American Recovery Plan Act to support operations in 2024. As for State Highway and Connecting Road Aid, these revenues (on a combined basis) will decrease by \$58,511 in 2024. Despite an uptick in Connecting Highway Aid resulting from an increase included in the State's new budget for 2024-25, General Transportation Aid, the larger of these two revenue sources, continues to decrease - based upon recent declines in the City's six-year average of eligible, road-related expenditures.

Licenses: Total fees in the amount of \$61,300 are estimated to increase slightly from 2023.

Building Permits: Permit revenues, and building permits 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. In 2020, the City realized \$653,156 in permit-related revenues, which include building, electrical, plumbing, HVAC and occupancy permits. This amount was well below revenues recorded in previous years, as development and inspection activity were negatively affected by the pandemic. In 2021 and 2022, permit activity rebounded substantially, generating \$879,391 and \$833,747 respectively, for the City. This year, revenues are not expected to meet the total figure of \$873,000 budgeted for 2023. Accordingly, staff has reduced overall permit revenue by roughly \$88,000 (10%) for 2024 to reflect this decline. Nonetheless, figures budgeted for 2024 are in line with historical averages realized between 2020-2022, and a combination of several factors - including declining interest rates, expected new home construction and various permit fee adjustments - are expected to contribute to higher revenues next year.

Law/Ordinance Violations: Based on recent trend, court penalties are forecasted to be less in 2024 than what was realized in 2022 (\$107,185) and that was budgeted for 2023 (\$125,000). Accordingly, a \$20,000 decrease in revenues is budgeted in this category for 2024, for a proposed allocation of \$105,000.

False Alarm Fees: Effective July 1, 2020, the City's first false alarm charge of \$100 was eliminated, and subsequent charges for 2nd, 3rd and 4th alarms were increased. Accordingly, both Police and Fire False Alarm revenues have continued a downward decline. For 2024 however, Police False Alarm Fees are projected to increase slightly, based on recent trends.

Ambulance Fees: With recent approval of revised ambulance transport fees by the SOFD Board of Directors that become effective on October 1 of this year, these revenues are expected to increase in 2024. However, these fees are no longer collected by the City or the Village, as they are now utilized to support the recently established Southern Ozaukee Fire & EMS Department. As such, there is no recognition of revenues in this category for 2024.

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, are also being collected by the Southern Ozaukee Fire Department as of 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 2023, receipts are projected to increase by roughly \$45,000 from the amount budgeted this year.

Pool & Parks Fees: 2024 pool revenue is budgeted at \$75,000 to reflect higher attendance levels driven by the closure of some area pools over the last few years. As is the case each year, actual results are largely weather-dependent. Park fees are again budgeted at \$100,000 for 2024, due to a consistently high number of facility rentals, and the more recent addition of user group reimbursements for ballfield 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 2024, the amount budgeted is \$482,000; this represents a \$43,708 increase from the \$438,292 that was accounted for in 2022, and a \$22,000 increase over the \$460,000 that is expected to be charged back at the end of 2023.

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 2024, cellular lease revenue is anticipated to increase slightly by \$8,000, while cable fees should increase slightly by \$5,000. *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 2024 does not include the use of any revenue from the City's unassigned fund balance, which is currently estimated to be 11%. Presently, the City's fund balance policy calls for maintaining an unassigned reserve between 10-12%.

Investment Revenue: As higher interest rates (north of 5%) have continued to hold steady during the course of 2023, the City is budgeting an increase in investment income for 2024. Accordingly, this revenue line item has been increased to \$215,500 for 2024.

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 budgeted increment for 2024 is approximately \$66,000 more than 2023. Debt service was paid in full in 2023, therefore, TID #2 is projected to cash flow positive by the amount of the tax increment, which is approximately \$404,000. Due to another large increase in value in 2023, Tax Increment District #3 is projected to generate increment of approximately \$2,540,000. This revenue will allow the District 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 \$5,020,550, a decrease of approximately \$602,300 from the \$5,622,300 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 proceeds realized from a \$9.5 million bond issue undertaken by the City in early 2022. 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 the City's major asset categories, levy supported (pay-as-you-go) capital funding for 2024 is increasing modestly (i.e., \$25,000) from the amount of \$1,328,000 that was approved for 2023.

As noted in the enclosed Capital Budget, funding for City-wide Building Repairs amounts to \$262,000 for 2024. Introduced five years ago, this funding stream is intended to address deferred maintenance and capital replacement items identified during a comprehensive review of seven facilities completed in 2018. This year's allocation includes a recurring amount of funds (\$175,000) that has been included in the budget over the past several years, as well as an additional \$87,000 to help cover the full cost of replacing the damaged HVAC unit in the Council Chambers at City Hall. A second necessary component of this project, replacement of the interior ceiling within the Council Chambers, is also included within the overall amount. In total, these two projects will likely exhaust the full City-wide Building Repairs appropriation recommended for 2024, pending the receipt of formal bids next year.

Though no additional funds are earmarked to finance replacement of voting machines purchased by Ozaukee County in 2015, \$90,000 in ARPA funding was utilized in 2023 to purchase digitized poll books, and to provide associated training for the City's poll workers.

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 the \$9.5 million debt issue completed early last year, the Engineering Division also requested \$442,000 in additional funding across four other categories. For 2024, \$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 2024, to help seed a fire apparatus and equipment replacement fund for the new department.

In 2021, the City completed an independent assessment of its information technology function, and the City's 2022 budget included \$63,500 in one-time funding to address several identified capital needs. In 2023, an Information Technology (IT) Capital Replacement Account was established, using \$10,000 in funding previously programmed for Roadway Light & Traffic Signal Replacement. Given that streetlight and traffic signal expenses are now being paid out of the City's Right-of-Way Assets Account, \$10,000 in funding for computer hardware and equipment replacement is again recommended for 2024. Though this is less than the \$26,500 requested, more than \$11,000 in funds remain on hand year-to-date.

In the City's Parks & Forestry Divisions, requests for 2024 totaled \$335,225. Similar to 2023, \$80,000 has been allocated for forestry related efforts, including \$75,000 for the contracted removal of dead ash trees on public property and \$5,000 for replacement tree planting. On the Parks side, \$25,000 in new, recurring funding has been added to the Planning & Improvements account, bringing the total allocation for 2024 to \$75,000.

The Police Department requested \$271,000 for both new and ongoing projects; the proposed 2024 budget funds three of the six 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 2023. As noted on the enclosed ARPA Spending Plan Update shared at last month's Budget Workshop meeting, \$15,000 was utilized earlier this year to replace the Department's digital recording equipment.

Public Works Fleet requests totaled \$775,000 for Vehicle & Equipment Replacement, along with \$101,500 for Capital Equipment Leases. Similar to this year, a total of \$350,000 across both categories is again proposed for 2024.

Though the Community Development Department did not request any capital funding for 2024, the City is in the process of embarking 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 inspection function. Accordingly, \$525,000 has been earmarked within the above-referenced ARPA Spending Plan for development of a Centralized Database (\$100,000) and the purchase of a new Land Management System (\$425,000).

Lastly, as part of the proposed funding package for the Weyenberg Library in 2024, staff is recommending the transfer, or 'close-out' of a Library Capital Reserve account that presently contains \$3,193. Combined with \$25,000 in new recurring funding included in the proposed budget for next year, this provides a total of \$28,193 in available proceeds for next year.

In addition to the nearly \$1.45 million that is recommended for inclusion in the City's Capital Fund for "pay-as-you-go" projects in 2024, additional monies are also programmed for the completion of several projects contained within an American Recovery Plan Act (ARPA) Spending Plan approved by the Council in late 2022 and enclosed as Exhibit D. Also enclosed is the aforementioned matrix developed by the Finance Department (Exhibit E) designed to track the expenditure of these funds, based upon the approved allocations. To date, and as discussed at the Council's Budget Workshop Meeting last month, nearly 40% of the available funds have either been spent or are encumbered as of late September. Looking ahead into 2024, it is anticipated that a number of major projects, including procurement of a new Land Management System and construction of a concession/restroom facility at Lemke Park, will be completed. As further noted during last month's workshop, units of government must earmark all ARPA dollars by no later than December 31, 2024, and expend all such appropriated proceeds by December 31, 2026.

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 completion of a consolidated 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.

Notably, this is more than three times the amount of debt service the City was paying nearly 12 years ago, and in recent years such growth 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 has produced various efficiencies and associated cost savings. Furthermore, focused investment in road maintenance and improvements over the last 15 years has resulted in higher 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 from a \$5.1 million bond issue initiated in 2019 to fund additional roadwork through 2021, the City undertook yet another bond issue in early 2022 for \$9.5 million. In addition to including roughly \$5 million for road improvements through the 2024 construction season, last year's borrowing included \$1.75 million to finance the City's portion of the Highland Road interchange completed last fall. Further, last year's bond issue contained \$2.7 million for a number of public improvements that are now under construction in the City's Town Center, including an enhanced pedestrian crossing, installation of new traffic signals, streetscape improvements and the burial of utilities.

As noted during this year's budget workshop, staff will be working with the City's financial advisor in the coming months 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 beginning around 2025. It is anticipated that the results of staff's planning work will be shared during a yet-to-be-scheduled 'Mid-Strategic Plan Workshop' meeting with Council members in early 2024.

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 2024. 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 ratings. 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 to fund additional spending in 2024, 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. In recent years, the Council has appropriated available fund balance for a number of mostly one-time initiatives, such as a three-year City-wide revaluation that was finalized in 2021, and computer network upgrades completed in 2022.

With Council adoption late last year of a formal Spending Plan to allocate nearly \$2.55 million in funding received through the American Recovery Plan Act (ARPA), there was no programmed use of fund balance this year. Given that efforts will continue in 2024 to further expend these funds on projects contained within the City's approved ARPA Spending Plan, no additional use of fund balance is recommended next year. As noted during the Budget Workshop meeting in August, the General Fund Balance is projected to be \$1.98 million at the end of 2024, equivalent to about 11% of the City's annual revenues.

PERSONNEL

Staffing: The City of Mequon's staffing levels have remained relatively consistent over the last number of years. With the merger of the City's Emergency Dispatch Center with Ozaukee County and the establishment of the Southern Ozaukee Fire & EMS Department, the City's Full-Time Equivalency (FTE) was reduced by 13.56 FTEs to 110.57 in 2023. The budget proposes maintaining staffing levels the same for 2024.

Salaries: This category includes wages for all full-time, part-time, temporary, and seasonal workers, and elected officials. Most recently, the City completed a Compensation Study with initial results finalized in March of 2023. The study reviewed the current salary structure and compensation methodology for non-represented employees. As a result of the study, the City has implemented an updated compensation plan and adjusted wages for employees below their new pay grade minimums in 2023. The 2024 budget contemplates implementing a one-time longevity adjustment recommended by the study. Additional recommendations will be reviewed by the Common Council in 2024 for implementation in subsequent years.

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 more than twenty-five years, the City has provided health insurance through the state's Employee Trust Fund (ETF). Currently, the City subscribes to a plan which offers two program options. It is expected that overall, state health insurance rates will increase on average by 14.6% for local governments and retirees in 2024 state-wide. In Ozaukee County, full premium rates (including the employee share) for the Network Health Plan are increasing by 10.8% for 2024. Furthermore, employees will continue to have a choice between three plan options: Network Health, Common Ground Healthcare

Cooperative, and HealthPartners Health Plan Southeast in 2024. Following are the 2024 rates for the three (3) plan options, as established by ETF:

Network Health	Employee Share		Employer Share		Full Premium	
	2023	2024	2023	2024	2023	2024
Single Coverage	\$107	\$118	\$785	\$869	\$892	\$987
Family Coverage	\$264	\$291	\$1,934	\$2,139	\$2,198	\$2,430

Common Ground Healthcare	Employee Share		Employer Share		Full Premium	
	2023	2024	2023	2024	2023	2024
Single Coverage	\$262	\$255	\$785	\$869	\$1,047	\$1,124
Family Coverage	\$651	\$635	\$1,934	\$2,139	\$2,585	\$2,774

HealthPartners Southeast	Employee Share		Employer Share		Full Premium	
	2023	2024	2023	2024	2023	2024
Single Coverage	\$350	\$390	\$785	\$869	\$1,135	\$1,259
Family Coverage	\$870	\$971	\$1,934	\$2,139	\$2,804	\$3,110

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.

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
6.8%	5.3%	3.7%	3.7%	-5.2%	5.1%	4.6%	3.3%	6.1%	10.8%

In 2023, employer pension contributions to the Wisconsin Retirement System (WRS) will range from 6.9% for general employees to 14.3% of wages for sworn personnel. This represents an increase in the City’s contribution rate for general employees from 6.8% and an increase in the contribution rate for sworn personnel from 13.2%.

The following table summarizes the proposed changes in salaries and benefits for 2024. As is evident, these figures reflect an increase in the City’s personnel-related expenses due to wage adjustments for City staff, as well as higher employee health insurance costs. 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	2023	2024	Change	% Change
Salaries	\$8,314,671	\$8,476,152	\$161,480	1.94%
Health Insurance	\$1,865,201	\$2,015,946	\$150,745	8.08%
Retirement	\$806,267	\$868,811	\$62,545	7.76%
Total	\$10,986,140	\$11,360,909	\$374,770	3.41%

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 both 2022 and 2023 and calls for a 2.75% adjustment in 2024. With this contract expiring at the end of next year, negotiations on a successor agreement are likely to commence in mid-2024.

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 training activities that benefit both themselves and the City, the budget again contains resources dedicated to professional development for 2024. As depicted below, expenditures across the organization will total \$54,045 in 2023, a slight decrease of \$1,550 from 2022. As shared last year, the large reduction from 2022 to 2023 is attributable to the exclusion of costs previously allocated to the Mequon Fire Department.

2018	2019	2020	2021	2022	2023	2024
\$53,255	\$60,660	\$82,520	\$61,890	\$87,045	\$55,595	\$54,045

LIBRARY

Funding for the Weyenberg Library has been subject to changes and variables over the last twelve years, 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 has utilized one of the following three funding calculations to determine the Weyenberg Library’s funding allocation in a given year:

- 1) A 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;
- 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 a three-year maintenance of effort calculation, as detailed in the table that appears on the following page.

During last year’s budget development process, the Common Council approved an appropriation of \$45,716 in new operating revenue for the Library during 2023, as well as supplemental funding in the amount of \$150,000 through the City’s ARPA allocation. In connection with this approval, staff was directed to work with the Library’s administration this year to determine if additional opportunities for potential cost savings and/or efficiencies could be realized. Additionally, the Common Council expressed support for revisiting the joint library agreement between the City and the Village of Thiensville that includes a formula by which the Library can be funded. Through August of this year, City and Library staff conducted a half-dozen meetings to examine the Library’s budget, and a number of recommendations were shared with the Common Council during its Budget Workshop meeting in August. As further explained during the meeting, efforts to update the joint library agreement will be pursued in 2024, now that the budgetary review has been completed, and the associated recommendations stemming from such have been shared amongst the City, the Village and the Library.

Consequently, and upon review of the funding formula options that remain currently available heading into 2024 (equalized value vs. maintenance of effort average), it has been determined that the maintenance of effort methodology is again the preferable approach from a fiscal standpoint. The difference between the two formulas, as outlined below, is not insignificant, and in choosing the least costly of the two formulas, the City's proposed allocation for 2024 nevertheless includes an increase of an additional \$25,000, above the amount that was approved for 2023.

County Library Tax Exemption Thresholds		
2023 Mequon Appropriation	\$1,106,716	
2024 Mequon Appropriation Needed to Maintain County Library Exemption:	Per Equalized Value Formula	Per Maintenance of Effort Formula
	\$1,566,033	\$1,075,239
2023 Appropriations Requirement	\$1,513,245	\$1,064,667
Net Change from 2023 Requirement:	\$52,788	\$10,572
Proposed 2024 Appropriation:	\$1,131,716	

It should be noted that the state-imposed county library tax formula trumps the joint library agreement formula as it is currently written. Thus, and as indicated on the preceding page, the City and Village will seek to amend and update the joint funding agreement in 2024, to accurately reflect this present-day reality.

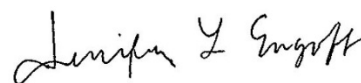
ACKNOWLEDGMENTS

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 2024 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 Finance Director Marie Keyser and Executive Assistant Carrie Enea for their assistance in preparing this 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.

By September 30th 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. During this time, the budget is available for public comment.

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

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

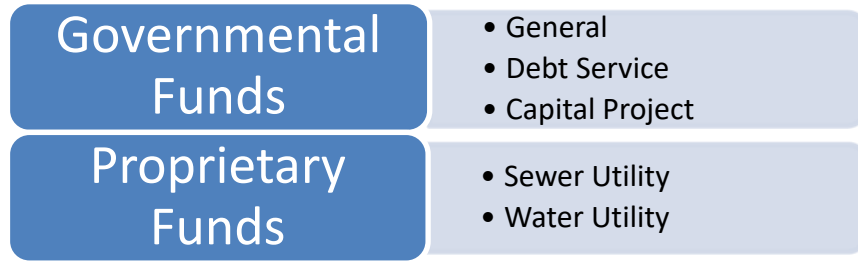
Under the accrual basis of accounting, all revenues are recognized in the period in which they were earned, and all expenditures are recognized in the period they were incurred.

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, City Administrator, City Clerk, Elections, Information Technology, Finance, City Assessor, Human Resources, Legal Services, and Community Development.

The Public Safety group includes the following city departments: Police, Southern Ozaukee Fire and EMS Department support, Communications, 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 support, Swimming Pool, and Parks Maintenance.

Additionally, each department's 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

2022 - 2025

HISTORY OF MEQUON

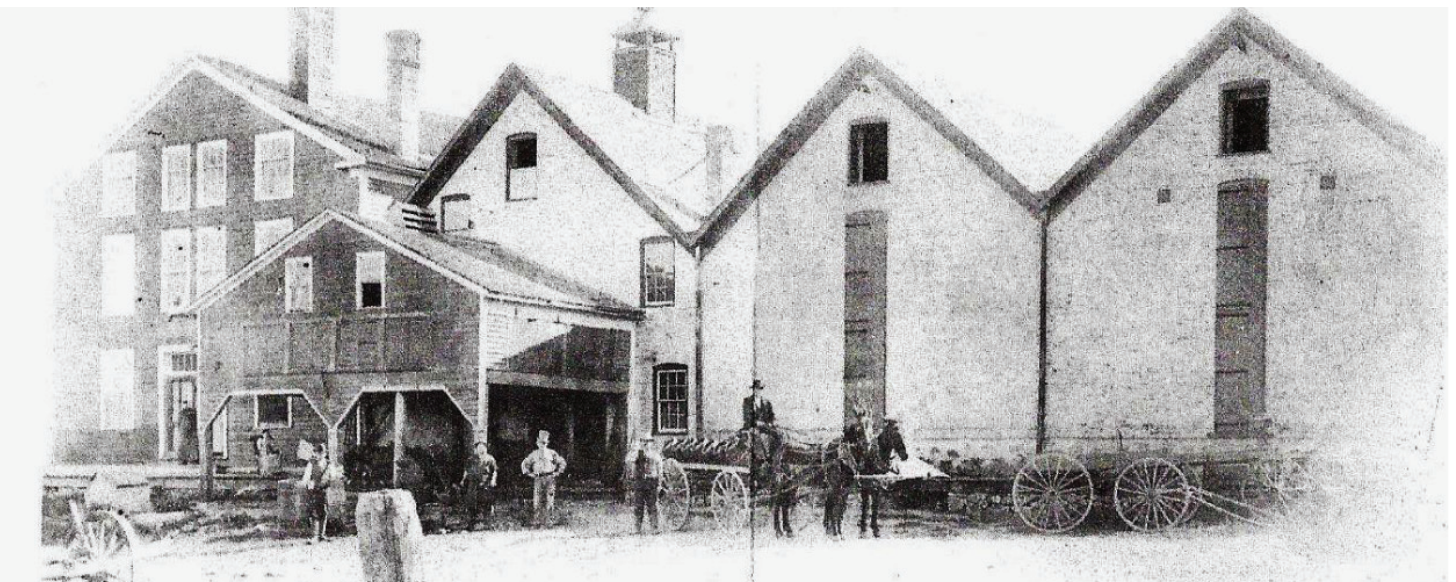
The early settlers who came to the Mequon area in the 1830's were Yankees from New York state and English, followed by Germans and Irish. These new settlers found a very different place from the Mequon of today. The entire area was covered with dense forest. The Milwaukee River, which runs through Mequon, 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



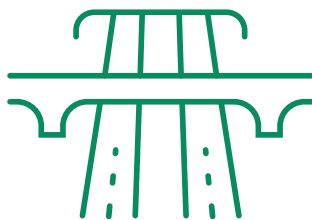
123.25

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

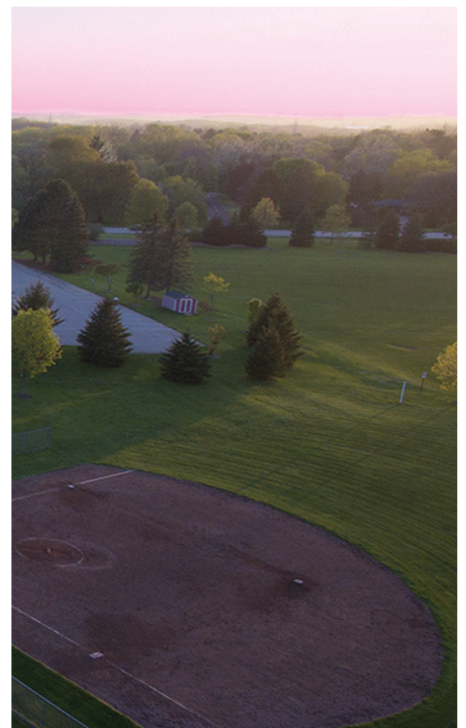
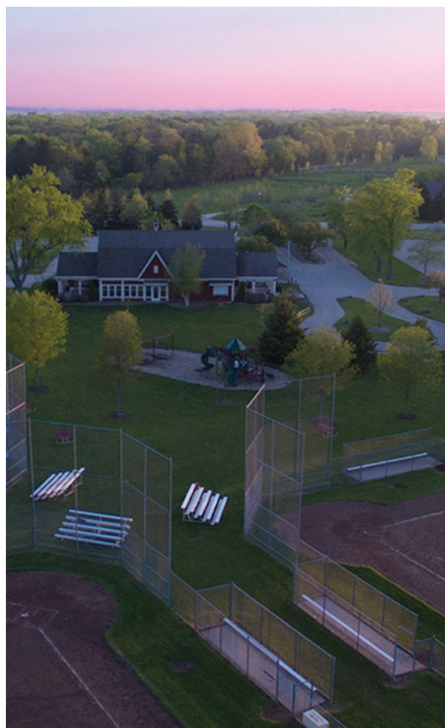
- Civic Campus Master Plan
- Brush Site Automation
- Activate Parks w/ Amenities (e.g., Tennis, Pickleball, etc)
- Parks Master Plan Implementation
- Parks Reservation System
- Expand Recreational Partnerships
- Enhanced Lake Michigan Access
- Community Pool Determination
- Additional Community Events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



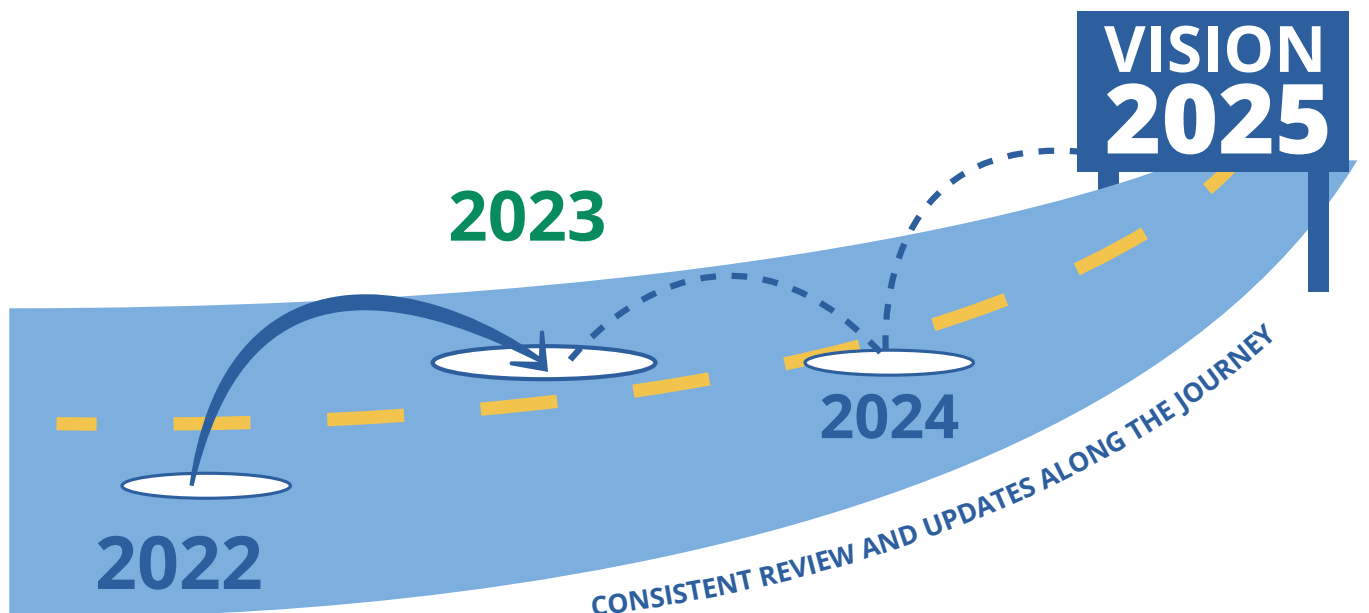
MONITORING AND MEASURING THE CITY'S PROGRESS

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.

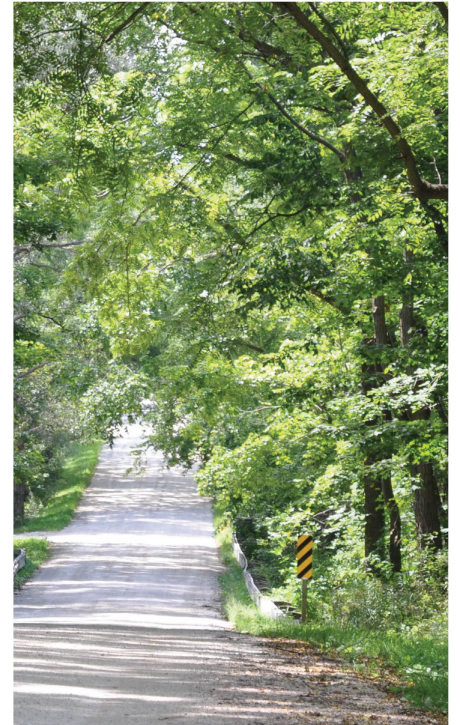
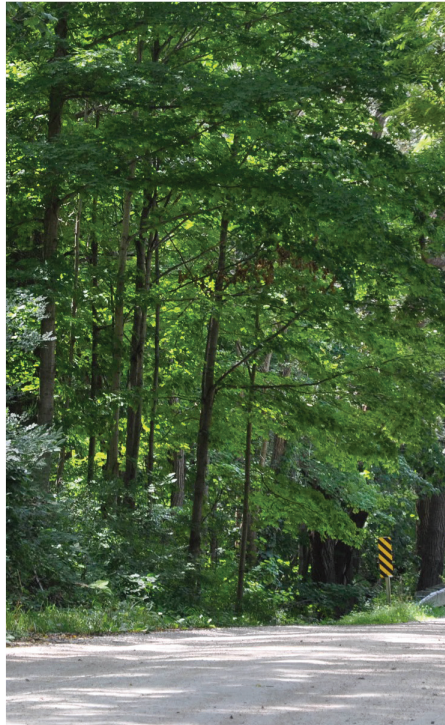
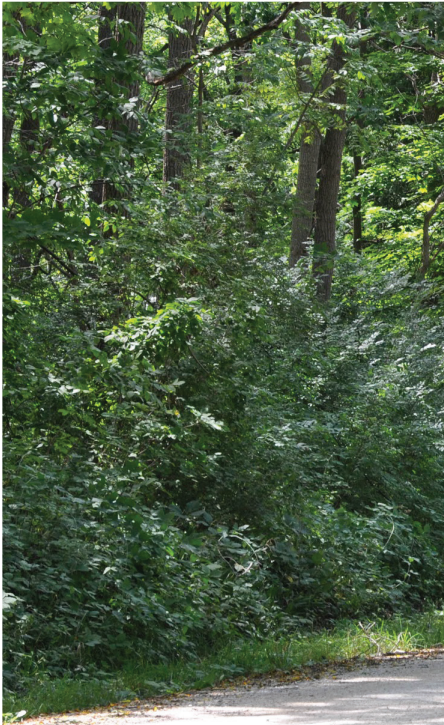
Within this process, the Strategic Plan will be a guiding document in the coming years that allows the Council to provide policy level direction on where the organization is heading. Staff will be able to take this policy level direction and create an Implementation Plan with specific action steps, that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



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

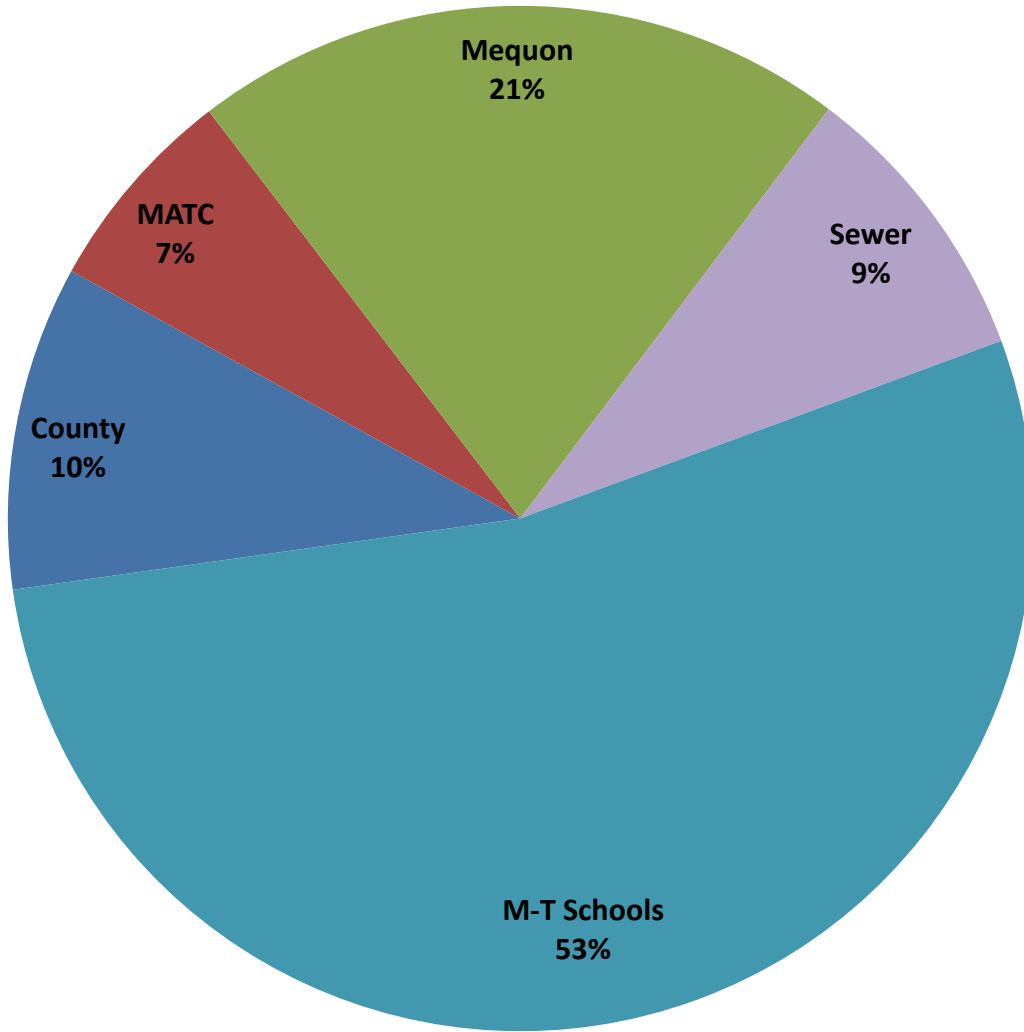
1. The City's accounting and financial reporting systems will be maintained in conformance with the applicable Federal and State laws, rules, and regulations, and the generally accepted accounting principles and practices as promulgated by the Governmental Accounting Standards Board (GASB).
2. On an 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 2024 Tax Levy Distribution

Mequon-Thiensville School District with Sewer Service



2024 Tax Levy Information

Ozaukee County	\$ 8,179,019
City of Mequon	\$16,517,689
Sewer District	\$ 7,262,821
M/T Schools	\$42,679,948
MATC	\$ 5,270,401

CITY OF MEQUON
Schedule of Revenues, Expenditures and Change in Total Fund Balance/Net Position
2024 Budget - Summary by Appropriated Fund

	General Fund	Capital Fund	Debt Service Fund	Sewer Fund	Water Fund	TOTAL
REVENUES:						
General Property Tax	\$ 12,364,689	\$ 1,892,107	\$ 5,379,000	\$ 7,262,821	\$ -	\$ 26,898,617
Intergovernmental	2,533,820	-	-	-	-	2,533,820
License & Permits	908,172	110,000	-	-	-	1,018,172
Public Safety Fees	161,000	-	-	-	-	161,000
Public Charges for Service	486,450	-	-	4,490,563	3,743,500	8,720,513
Other Revenue	1,346,221	-	-	75,342	606,735	2,028,298
Investment income	215,500	-	110,500	250,000	135,000	711,000
Total Revenues	18,015,853	2,002,107	5,489,500	12,078,726	4,485,235	42,071,420
EXPENDITURES:						
General Government	3,347,840	-	-	-	-	3,347,840
Public Safety	8,703,984	-	-	-	-	8,703,984
Public Works	3,542,766	-	-	9,038,134	2,874,913	15,455,813
Community Enrichment	1,918,209	-	-	-	-	1,918,209
Community Development	503,053	-	-	-	-	503,053
Debt Service:						
Principal	-	-	3,420,000	-	-	3,420,000
Interest	-	-	386,528	359,713	283,840	1,030,081
Capital Outlay	-	5,326,343	-	-	-	5,326,343
Total Expenditures	18,015,853	5,326,343	3,806,528	9,397,847	3,158,753	39,705,323
Excess (Deficiency) of Revenues Over Expenditures	-	(3,324,236)	1,682,973	2,680,879	1,326,482	2,366,097
OTHER FINANCING SOURCES (USES):						
Other Financing Sources	-	-	-	-	-	-
Long-Term Debt Issued	-	-	-	-	-	-
Amortization - Bond Premium	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	(3,324,236)	1,682,973	2,680,879	1,326,482	2,366,097
FUND BALANCE - BEGINNING	2,076,800	3,078,216	4,266,641	43,039,317	28,755,953	81,216,927
FUND BALANCE - ENDING	<u>\$ 2,076,800</u>	<u>\$ (246,021)</u>	<u>\$ 5,949,614</u>	<u>\$ 45,720,196</u>	<u>\$ 30,082,435</u>	<u>\$ 83,583,024</u>

CITY OF MEQUON

Comparative Schedule of Changes in Total Fund Balance/Net Position 2022-2024 Summary by Appropriated Fund

	Ending 12/31/21	2022 changes	Ending 12/31/22	% change in 2022	2023 Projected changes	Projected Ending 12/31/23	% change in 2023	2024 Budgeted changes	Budgeted Ending 12/31/24	% change in 2024
General Fund	\$2,578,531									
Surplus/(Deficit)		(308,821)	\$2,269,710	-12.0%						
Surplus/(Deficit)					(192,910)	\$2,076,800	-8.5%			
Surplus/(Deficit)								-	\$2,076,800	0.0%
Capital Projects	3,220,954									
Surplus/(Deficit)		4,556,160	\$7,777,114	141.5%						
Surplus/(Deficit)					(4,698,898)	\$3,078,216	-60.4%			
Surplus/(Deficit)								(3,199,236)	(\$121,021)	-103.9%
Debt Service	1,491,600									
Surplus/(Deficit)		1,355,822	2,847,422	90.9%						
Surplus/(Deficit)					1,419,219	\$4,266,641	-49.8%			
Surplus/(Deficit)								1,682,973	\$5,949,614	-39.4%
Sewer Fund	38,704,279									
Surplus/(Deficit)		1,923,461	\$40,627,740	5.0%						
Surplus/(Deficit)					2,451,676	\$43,079,416	6.0%			
Surplus/(Deficit)								2,680,879	\$45,760,295	6.2%
Water Fund	24,297,948									
Surplus/(Deficit)		2,509,577	26,807,525	10.3%						
Surplus/(Deficit)					1,948,427	\$28,755,952	7.3%			
Surplus/(Deficit)								1,326,482	\$30,082,434	4.6%
Totals:	\$70,293,312	\$10,036,199	\$80,329,511		\$927,514	\$81,257,025		\$2,491,097	\$83,748,122	

Narrative Explanation of Changes in Fund Balances

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.

In 2024: For the General Fund, there is no planned use of fund balance for one-time expenditures. At the end of 2023, the City's unreserved fund balance is anticipated to be at approximately 11.6%, 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 with the City utilizing most of those debt proceeds in 2023 which will result in less volatility in 2024. 2025 will likely result in a sizable increase in fund balance as the City anticipates possibly moving forward on some large-scale capital projects in addition to the next road bond issuance. The Sewer and Water Utilities both are budgeting for operating surpluses in 2024. 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 2024.

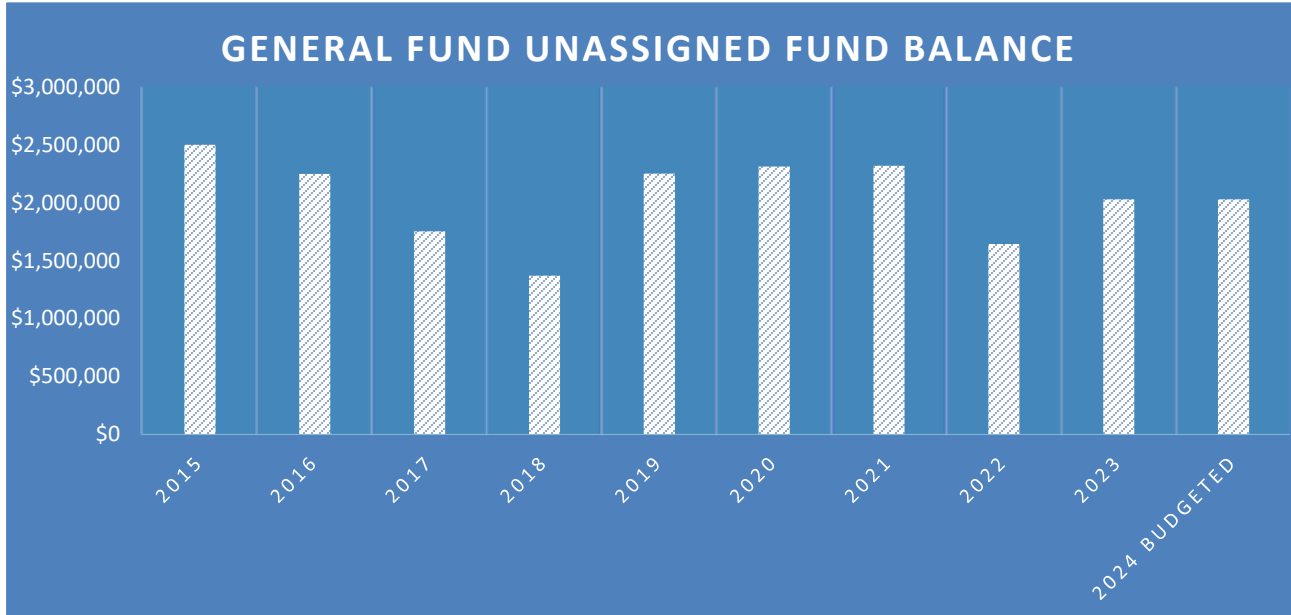
GENERAL FUND SUMMARY

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

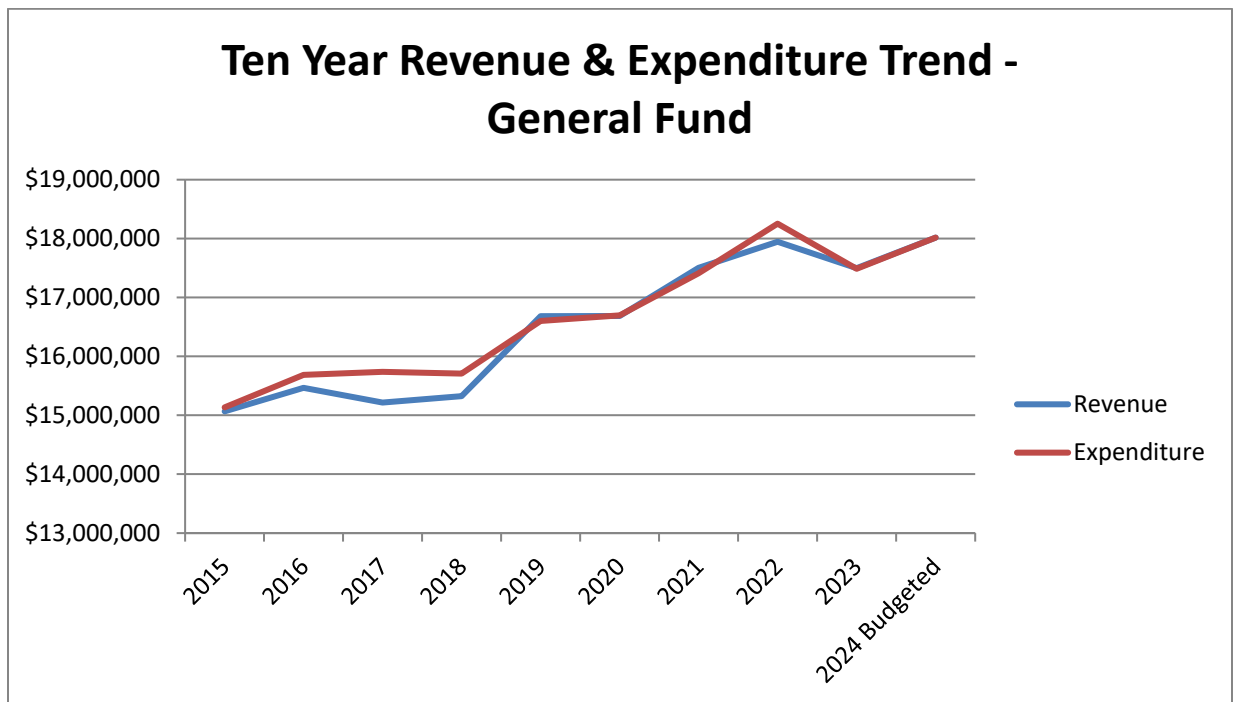
	2022 Actual	2023 Amended Budget	2023 Actual	2024 Budget
REVENUES:				
General Property Taxes	11,958,700	12,388,047	12,387,012	12,364,689
Intergovernmental	2,192,096	2,160,074	1,951,296	2,533,820
Licenses & Permits	975,540	992,700	786,118	908,172
Fines and Forfeitures	117,210	179,000	165,131	161,000
Public Charges for Services	1,889,119	444,350	508,199	486,450
Other revenues	656,350	1,193,568	1,092,501	1,346,221
Investment income	(44,286)	115,456	397,736	215,500
Total Revenues	<u>17,744,729</u>	<u>17,473,195</u>	<u>17,295,986</u>	<u>18,015,853</u>
EXPENDITURES:				
Salaries	9,889,897	8,314,671	8,228,587	8,476,152
Fringe Benefits	3,720,893	3,503,409	3,532,466	3,743,023
Materials & Supplies	1,016,404	927,702	939,188	976,576
Facility & Plant	593,355	593,087	586,997	515,002
Purchased Services	2,837,090	4,038,306	4,093,321	4,214,962
Other Staff Costs	63,936	56,077	51,719	50,468
Equipment/Other	85,314	39,942	41,128	39,670
Total Expenditures	<u>18,206,889</u>	<u>17,473,195</u>	<u>17,479,406</u>	<u>18,015,853</u>
Excess (Deficiency) of Revenues Over Expenditures	(462,160)	-	(183,420)	-
OTHER FINANCING SOURCES (USES):				
Other Financing Sources	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Transfers In	200,000	-	200,000	-
Transfers Out	(46,661)	-	(7,500)	-
Fund Balance Applied	-	-	-	-
Total Other Financing Sources (Uses)	<u>153,339</u>	<u>-</u>	<u>192,500</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(308,821)	-	9,080	-
FUND BALANCE - BEGINNING	2,578,531	2,269,710	2,269,710	2,278,790
FUND BALANCE - ENDING	<u>\$ 2,269,710</u>	<u>\$ 2,269,710</u>	<u>\$ 2,278,790</u>	<u>\$ 2,278,790</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 2023, the ending fund balance will be 11.6% of expenditures.



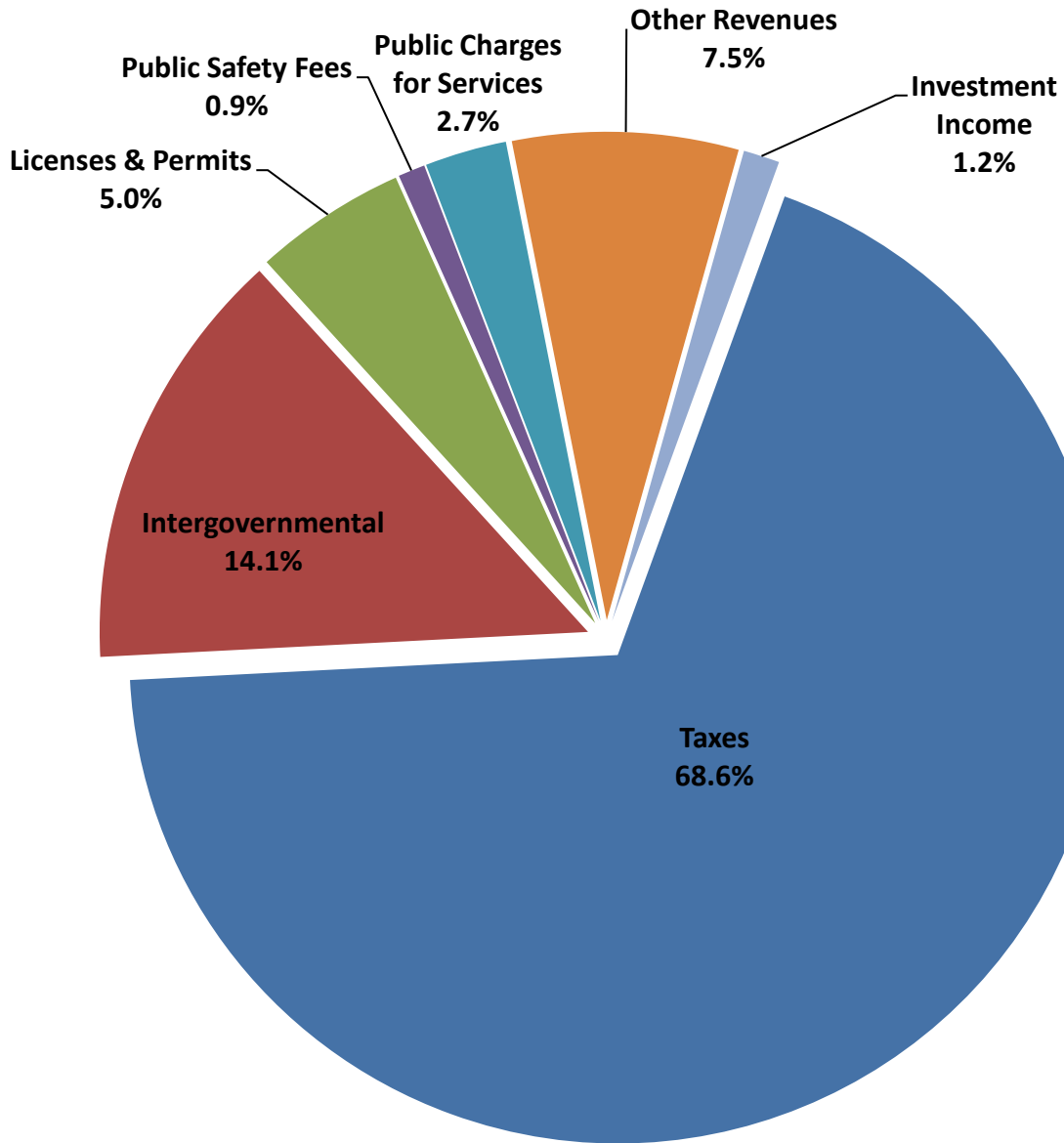
The chart below provides a summary of revenue and expenditure trends for the General Fund for fiscal years 2015 to 2024. The General Fund unassigned fund balance is primarily driven by the excess or deficit of the expenditures compared to the revenues.



GENERAL FUND REVENUES

CITY OF MEQUON

2024 General Fund Revenues by Funding Type



CITY OF MEQUON
Budgetary Comparison Schedule of Revenues
General Fund

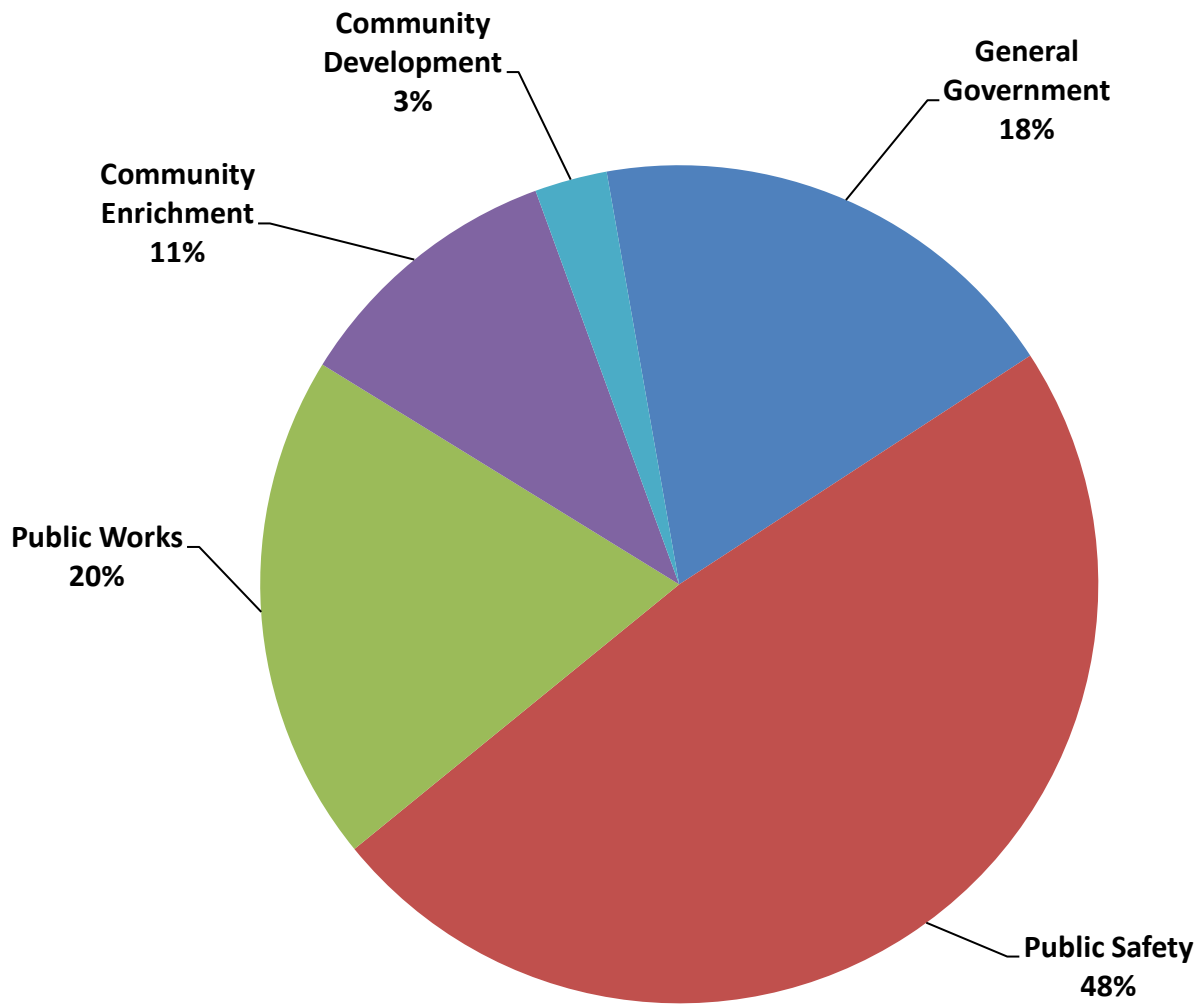
	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
REVENUES					
TAXES:					
General Property Tax	11,744,502	11,939,400	12,388,047	12,387,012	12,364,689
INTERGOVERNMENTAL:					
Shared Revenues	306,627	306,634	306,634	298,480	894,982
Utility Tax	58,060	63,015	60,494	61,527	59,065
Fire Insurance Dues	189,529	190,476	-	-	-
General Highway Aid	1,482,295	1,440,057	1,381,813	1,381,993	1,308,118
Connecting Streets	69,412	69,526	69,412	69,615	84,596
Recycling Grants	15,456	21,751	21,751	21,589	21,589
Law Enforcement	8,309	4,668	24,000	4,535	4,500
Computer Aid	86,367	95,970	95,970	95,970	95,970
State Grants	-	-	200,000	17,588	65,000
Use value Penalty	-	-	-	-	-
Total Intergovernmental	2,216,055	2,192,096	2,160,074	1,951,296	2,533,820
LICENSES & PERMITS:					
Liquor and Beverage Licenses	41,553	41,625	41,750	43,180	41,750
Tavern Operators Licenses	9,410	10,970	11,000	14,060	11,000
Business Licenses	4,672	5,235	4,800	5,694	4,800
Cigarette Licenses	1,100	1,100	1,400	1,400	1,400
Amusement Device Licenses	1,550	1,475	1,750	1,755	2,350
Food Licenses	-	-	-	-	-
Building Permits	483,337	438,606	500,000	330,689	426,872
Compliance Permits	-	60	-	-	-
Electrical Permits	136,201	135,158	120,000	117,220	115,000
Plumbing Permits	145,523	138,317	140,000	99,778	135,000
Heating & Air Permits	101,420	109,822	100,000	75,808	95,000
Temporary Occupancy Permits	8,099	7,710	8,000	7,560	8,000
Occupancy Permits	4,813	4,135	5,000	8,130	5,000
Permit Deposit Forfeitures	75,655	15,121	8,000	24,042	8,000
Brush Permits	41,665	40,545	42,000	47,051	45,000
Burning Permits	12,580	13,250	-	-	-
Sign Permits	9,910	9,925	8,500	6,849	8,500
Other Permits	2,625	250	500	2,903	500
Total Licenses and Permits	1,080,113	973,304	992,700	786,118	908,172
PUBLIC SAFETY FEES:					
Court Penalties and Fines	106,430	107,185	125,000	87,636	105,000
False Alarms - Police	26,642	37,738	27,000	34,088	30,000
Parking Violations	315	215	-	-	-
Weapon Permits	10,830	9,810	11,000	8,910	10,000
Police fees	15,061	23,617	16,000	17,626	16,000
Ambulance Fees	753,442	940,646	-	15,955	-
Fire Inspections Fees	6,983	3,278	-	-	-
Accident Response Fees	7,246	2,831	-	1,316	-
False Alarms - Fire	2,700	3,364	-	(400)	-
Fees-Fire Dept	38	90	-	-	-
Total Fines and Forefeitures	929,686	1,128,773	179,000	165,131	161,000

CITY OF MEQUON
Budgetary Comparison Schedule of Revenues
General Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
PUBLIC CHARGES FOR SERVICES:					
Dog Licenses	8,941	8,405	9,000	7,292	9,000
Fees - Clerk	18,294	3,329	3,000	1,876	3,000
Photocopying / maps	5,156	6,140	5,500	7,791	5,500
Sale of Materials	110,940	75,399	75,000	59,786	70,000
Miscellaneous	27,324	24,543	28,000	22,165	28,000
Fees - Treasurer	12,315	11,205	12,000	9,100	12,000
Fees - Engineering / PC	33,096	29,766	22,000	16,363	18,000
Fees - Consultants	58,867	33,676	35,000	143,080	80,000
Fees - Highway	2,078	8,068	5,000	4,658	10,000
Street Lights	1,976	1,556	2,250	382	2,250
Recycling	-	-	-	-	-
Storm Sewers	-	-	-	-	-
Holding Tank Fees	441	1,176	1,000	588	500
Pool Concessions	957	1,450	1,200	-	-
Swimming Pool Fees	68,552	71,728	71,000	83,619	75,000
Park Reservations	63,532	100,823	100,000	90,497	100,000
Landscaping	1,750	3,675	3,200	2,763	3,200
Mowing	-	-	1,200	-	-
Zoning Fees	61,491	82,868	70,000	58,237	70,000
Total Public Charges	<u>475,710</u>	<u>463,806</u>	<u>444,350</u>	<u>508,199</u>	<u>486,450</u>
OTHER REVENUES:					
Tax Penalties and Interest	5,095	2,573	5,000	3,506	3,000
Special Assessments	-	-	-	-	-
Special Assessments Interest	-	22	-	-	-
Sewer Utility Chargebacks	214,905	256,413	260,000	282,573	282,500
Water Utility Chargebacks	133,166	181,879	160,000	178,814	199,500
Cell Tower Leases	180,312	208,223	208,000	145,050	215,900
Cable Franchise Fees	370,966	383,825	378,000	370,731	383,000
Insurance Dividends	32,745	39,773	34,872	39,718	27,200
Worker Compensation	-	-	-	-	-
Event Fees	-	-	-	-	-
Event Donations	-	-	-	-	-
Payments in Lieu of Taxes	89,561	19,300	19,600	6,430	235,121
Revenue Reduction	-	-	128,096	-	-
Other Grants	-	-	-	71,680	-
Other Financing Sources	81,000	23,000	-	(6,000)	-
Prior Years Expense	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-
Total Other Revenues	<u>1,107,752</u>	<u>1,115,008</u>	<u>1,193,568</u>	<u>1,092,501</u>	<u>1,346,221</u>
INVESTMENT INCOME					
Investment Income	<u>(2,588)</u>	<u>(46,895)</u>	<u>115,456</u>	<u>397,736</u>	<u>215,500</u>
TOTAL REVENUES	<u><u>17,551,230</u></u>	<u><u>17,765,493</u></u>	<u><u>17,473,195</u></u>	<u><u>17,287,994</u></u>	<u><u>18,015,853</u></u>

GENERAL FUND EXPENDITURES

CITY OF MEQUON
2024 General Fund
Expenditures by Functional Area

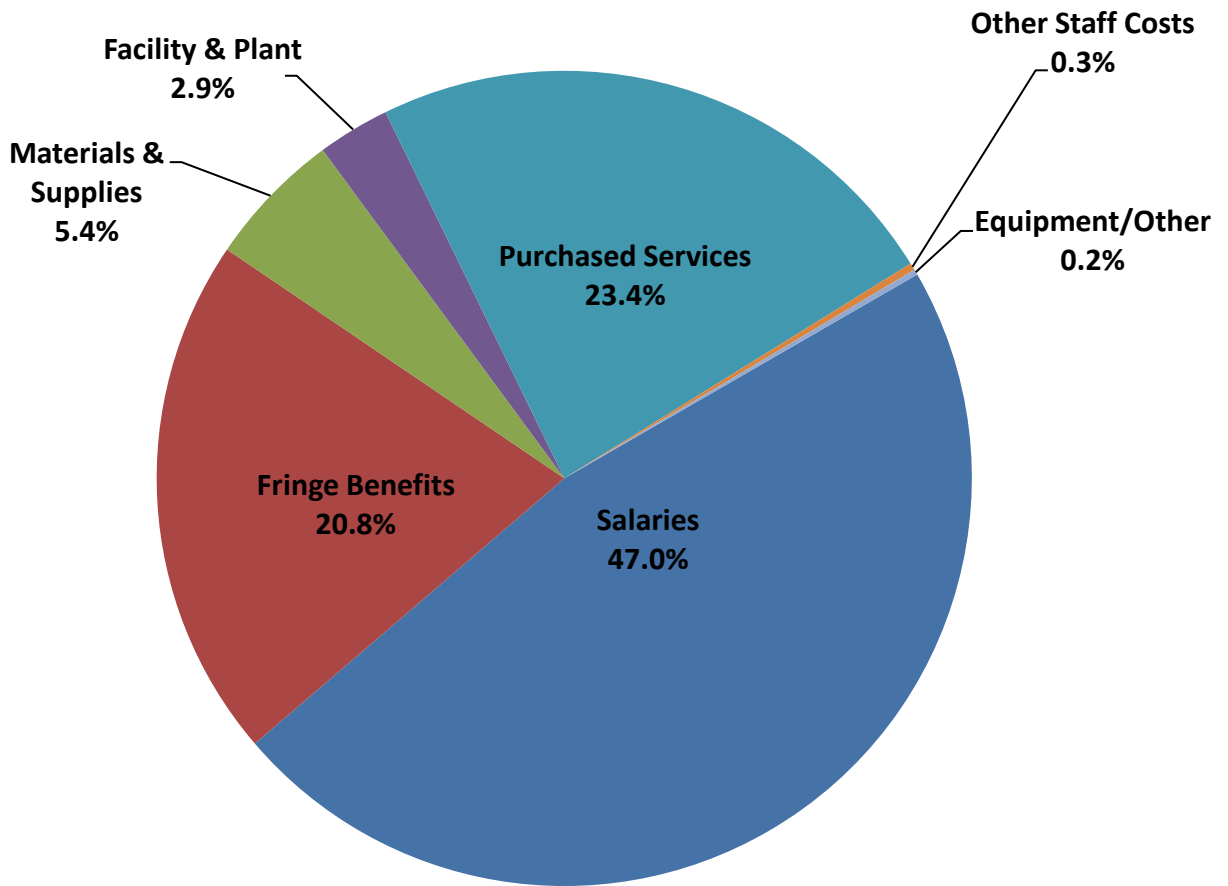


CITY OF MEQUON
Budgetary Comparison and Expenditure Summary by Functional Area
General Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
GENERAL GOVERNMENT:					
Common Council	\$ 92,114	\$ 113,734	\$ 107,082	\$ 99,947	\$ 105,745
Administrator	311,014	\$ 323,111	323,779	332,779	398,616
Clerk	308,947	\$ 290,919	295,428	294,418	284,812
Elections	56,479	\$ 87,579	47,110	48,087	94,476
Information Services	365,636	\$ 467,371	457,411	428,112	489,887
Finance	473,864	\$ 537,195	555,645	591,898	576,107
Assessor	354,436	\$ 293,001	247,568	249,576	253,287
Human Resources	214,099	\$ 262,405	261,084	255,890	265,206
Legal Counsel	108,291	\$ 117,334	117,982	133,072	136,800
Building Maintenance	762,630	\$ 659,011	713,356	727,036	742,903
Total General Government	3,047,511	3,151,660	3,126,445	3,160,814	3,347,840
PUBLIC SAFETY:					
Police	5,629,348	5,997,665	6,142,069	5,932,655	6,415,995
Fire / EMS	2,109,609	2,360,973	1,352,374	1,352,374	1,409,925
Communications	624,457	585,039	382,103	323,059	350,212
Police Reserve	3,858	-	-	-	-
Inspections	505,730	499,155	629,036	549,771	527,852
Total Public Safety	8,873,004	9,442,832	8,505,581	8,157,860	8,703,984
PUBLIC WORKS:					
Vehicle Maintenance	525,255	597,894	588,867	612,560	541,356
Engineering	603,001	604,523	582,026	666,849	660,239
Highway	1,991,425	1,963,300	2,060,755	2,061,053	2,130,985
Forestry	164,241	196,969	201,318	204,939	210,186
Recycling	23,219	-	-	-	-
Total Public Works	3,307,141	3,362,686	3,432,965	3,545,400	3,542,766
COMMUNITY ENRICHMENT:					
Library Services Grant	1,058,000	1,061,000	1,106,716	1,106,716	1,131,716
Swimming Pool	110,361	140,380	150,496	160,146	141,266
Parks	581,826	603,914	629,205	668,271	645,226
Total Community Enrichment	1,750,187	1,805,293	1,886,417	1,935,133	1,918,209
COMMUNITY DEVELOPMENT:					
Community Development	512,367	477,418	521,785	493,388	503,053
Total Community Development	512,367	477,418	521,785	493,388	503,053
Other Financing Uses	-	-	-	-	-
TOTAL EXPENDITURES	17,490,209	18,239,889	17,473,195	17,292,594	18,015,853

CITY OF MEQUON

2024 General Fund Expenditures by Classification



CAPITAL PROJECTS FUND

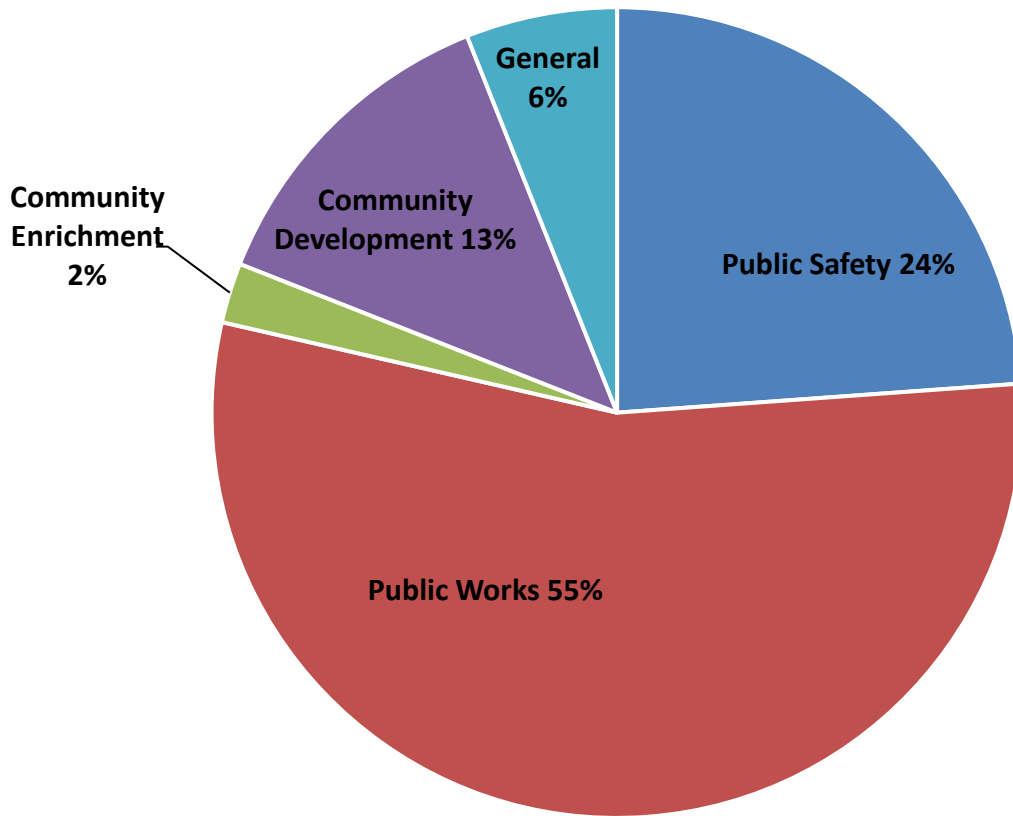
CITY OF MEQUON
Schedule of Revenues, Expenditures and Change in Fund Balance
Capital Project Fund

	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES:				
General Property Taxes	\$ 1,702,702	\$ 1,348,000	\$ 1,723,917	\$ 1,892,107
Intergovernmental	89,729	-	133,883	75,000
Public Charges for Services	1,583,037	-	383,415	50,000
Special Assessment	23,451	-	21,995	-
Investment Income	38,345	-	258,112	110,000
Grants	-	-	-	-
Other Revenues	184,750	-	8,326	-
Total Revenues	<u>3,622,014</u>	<u>1,348,000</u>	<u>2,529,648</u>	<u>2,127,107</u>
EXPENDITURES:				
General Government	-	10,000	-	321,440
Public Safety	-	313,000	-	1,270,508
Public Works	-	1,025,000	-	2,915,203
Community Enrichment	-	-	-	127,392
Conservation & Development	-	-	-	691,800
Capital Outlay	8,886,923	-	7,209,865	-
Principal/Interest Expense	51,338	-	70,982	-
Total Expenditures	<u>8,938,261</u>	<u>1,348,000</u>	<u>7,280,847</u>	<u>5,326,343</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,316,247)</u>	-	<u>(4,751,199)</u>	<u>(3,199,236)</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources (uses)	-	-	-	-
Long-Term Debt Issued	9,490,000	-	-	-
Capital Lease	285,000	-	-	-
Transfers In	36,661	-	-	-
Transfers Out	-	-	-	-
Sales of assets	60,746	-	52,301	-
Total Other Financing Sources (Uses)	<u>9,872,407</u>	-	<u>52,301</u>	-
NET CHANGE IN FUND BALANCE	4,556,160	-	(4,698,898)	(3,199,236)
FUND BALANCE - BEGINNING	3,220,954	7,777,114	7,777,114	3,078,216
FUND BALANCE - ENDING	<u>\$ 7,777,114</u>	<u>\$ 7,777,114</u>	<u>\$ 3,078,216</u>	<u>\$ (121,021)</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

2024 Capital Projects Fund Expenditures by Functional Area



CITY OF MEQUON
2024 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY

	Project #	2023 Budgeted Funding	2023 Ending Balance	2024 Budgeted Funding/Debt Issue	1/1/24 Available Balance	2024 Projected Expenses	2024 Ending Balance
Building Maintenance							
DPW Facility Repairs	10023	-	658	-	658	658	-
City-Wide Buildings	12015	175,000	41,296	262,000	303,296	300,000	3,296
Festivals Electrical	2622	20,000	-	-	-	-	-
Swimming Pool	10037	-	3,314	-	3,314	3,314	-
Facilities Improvement	10024	-	39,895	-	39,895	-	39,895
		195,000	85,163	262,000	347,163	303,972	43,190
Elections							
Election Equipment	10063	-	25,190	-	25,190	-	25,190
		-	25,190	-	25,190	-	25,190
Engineering							
Major Drainage Projects	10013	-	6,009	-	6,009	6,009	-
Engineering Software	12013	-	14,579	-	14,579	7,000	7,579
Master Stormwater Mgmt	10028	-	75,934	-	75,934	25,000	50,934
		-	96,522	-	96,522	38,009	58,513
Engineering - Roads							
Road & Parking Lot Repl	10001	-	2,159,161	-	2,159,161	1,950,000	209,161
Annual Road Maintenance	10003	350,000	-	350,000	350,000	350,000	-
Highland Road Interchange	10009	-	56,146	-	56,146	-	56,146
		350,000	2,215,307	350,000	2,565,307	2,300,000	265,307
Fire Department							
Fire & EMS Vehicles	10236	100,000	853,850	100,000	953,850	953,850	-
Fire Equipment Replacement	10134	10,000	29,648	10,000	39,648	39,648	-
Hydraulic Rescue Equipment	12029	-	6,010	-	6,010	6,010	-
		110,000	889,508	110,000	999,508	999,508	-
Information Services							
IT Data Processing Equipment	10117	10,000	11,440	10,000	21,440	21,440	-
		10,000	11,440	10,000	21,440	21,440	-
Parks Maintenance							
Park Planning & Imp.	10474	50,000	52,392	75,000	127,392	127,392	-
Urban Forestry	10062	-	11,571	5,000	16,571	5,000	11,571
Emerald Ash Borer Program	10070	80,000	69,414	75,000	144,414	75,000	69,414
Cemetery Restoration	10071	-	5,000	-	5,000	-	5,000
		130,000	138,377	155,000	293,377	207,392	85,985

CITY OF MEQUON
2024 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY

	Project #	2023 Budgeted Funding	2023 Ending Balance	2024 Budgeted Funding/Debt Issue	1/1/24 Available Balance	2024 Projected Expenses	2024 Ending Balance
Police							
Police Vehicles	10235	175,000	521,320	175,000	696,320	195,000	501,320
Information Tech Replacement	12012	-	10,628	-	10,628	5,000	5,628
Police Officer Equipment	10135	20,000	95,810	20,000	115,810	40,000	75,810
Police Computer Replacement	12044	-	11,081	-	11,081	5,000	6,081
Police Vehicle IT Equipment	10029	-	28,545	-	28,545	10,000	18,545
Police Weapons	10036	8,000	16,525	8,000	24,525	16,000	8,525
		<u>203,000</u>	<u>683,909</u>	<u>203,000</u>	<u>886,909</u>	<u>271,000</u>	<u>615,909</u>
Police Communications Center							
Police Radio Equipment	10040	-	192,766	-	192,766	-	192,766
		<u>-</u>	<u>192,766</u>	<u>-</u>	<u>192,766</u>	<u>-</u>	<u>192,766</u>
Public Works							
Roadway Lighting	10052	-	33,963	-	33,963	-	33,963
Capital Equipment Leases	10360	80,000	22,172	80,000	102,172	101,500	672
DPW Vehicles	10359	270,000	121,722	270,000	391,722	391,722	-
		<u>350,000</u>	<u>177,857</u>	<u>350,000</u>	<u>527,857</u>	<u>493,222</u>	<u>34,635</u>
Community Development							
TIF #2	10802	-	27,483	-	27,483	-	27,483
TIF #3	10803	-	(4,937,576)	-	(4,937,576)	512,000	(5,449,576)
TIF #4	10804	-	1,028,307	-	1,028,307	38,400	989,907
TIF #5	10805	-	1,079,228	-	1,079,228	141,400	937,828
		<u>-</u>	<u>(2,802,559)</u>	<u>-</u>	<u>(2,802,559)</u>	<u>691,800</u>	<u>(3,494,359)</u>
Grand Totals:		<u>\$ 1,348,000</u>	<u>\$ 1,713,479</u>	<u>\$ 1,440,000</u>	<u>\$ 3,153,479</u>	<u>\$ 5,326,343</u>	<u>\$ (2,172,864)</u>

CAPITAL IMPROVEMENT

CITY OF MEQUON CAPITAL IMPROVEMENT FUND BUDGET

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 2024-2028 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**

Project Name/Funding Source	Project Description
Building Maintenance	
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>
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>
Elections	
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 site in order to perform basic election functions.</p>
Engineering	
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</p>

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

Project Name/Funding Source	Project Description
	reduces staff time attributable to reporting requirements.
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>
Major and Secondary Drainage (Tax Levy Allocation)	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.

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

Project Name/Funding Source	Project Description
	<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>
<p>Master Storm Water Management (Tax Levy Allocation)</p>	<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>
<p>Fire/EMS Fire Equipment Replacement (Tax Levy Allocation)</p>	<p>Ongoing funding for replacement of Fire Officer Equipment including, but not limited to, turn out gear, ice rescue suits, dive equipment, and monitors in the ambulance.</p> <p>Operating Budget Impact: None</p>
<p>Fire & 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>
<p>Information Services 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</p>

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

Project Name/Funding Source	Project Description
	numbers.
Computers, Servers & Components Replacement Cycle (Tax Levy Allocation)	Replacement of computers, servers and components. Operating Budget Impact: Increased efficiencies and productivity.
Network Infrastructure Replacement (Tax Levy Allocation)	Provide necessary connections and security for all devices on the City network. Operating Budget Impact: Purchasing the proper connections and security will help avoid any harmful attacks and avoid spikes in capital requests.
UPS Replacement (Tax Levy Allocation)	Properly functioning UPS systems preserve the City's core system and operation during power interruptions. Operating Budget Impact: Maintaining these systems helps the City avoid data and hardware loss due to power interruptions.
Parks	
Urban Forestry (Tax Levy Allocation and Grants)	This is a program to manage and improve 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

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

Project Name/Funding Source	Project Description
	realized by replacing outdated, inefficient building components and systems with new energy efficient models.
Police	
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.) 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.

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

Project Name/Funding Source	Project Description
	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.
Public Works	
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 the brush site. Operating Budget Impact: The site would no longer require an attendant.
Warm Storage Building (Tax Levy Allocation)	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.
Automatic Wash Bay Equipment (Tax Levy Allocation)	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.

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

Project Name/Funding Source	Project Description
	Operating Budget Impact: Potentially save money on maintenance due to the elements.
Community Development	
Tax Increment District #2	Project balance for TID district covering a section of Mequon's industrial park.
Tax Increment District #3	Project balance for TID district covering Mequon Town Center.
Tax Increment District #4	Project balance for TID district on commercial corridor on City's East side.
Tax Increment District #5	Project balance for TID district located in commercial corridor on City's East side.

City of Mequon, Wisconsin

Capital Plan

FY 24 thru FY 28

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Bonding								
Right-of-Way Assets	10001	1	1,700,000	1,900,000	1,900,000	1,900,000	2,000,000	9,400,000
Bonding Total			1,700,000	1,900,000	1,900,000	1,900,000	2,000,000	9,400,000
Capital Project Fund								
Parking Lot Resurfacing	10001a	2	250,000	250,000	250,000	250,000	250,000	1,250,000
Annual Road Maintenance	10003	1	360,000	370,000	380,000	390,000	400,000	1,900,000
Major and Secondary Drainage	10013	1	50,000	50,000	50,000	50,000	50,000	250,000
Master Storm Water Management	10028	2	25,000	35,000	50,000	50,000	50,000	210,000
Police Vehicle IT Equipment	10029	1	10,000	10,000	10,000	10,000	10,000	50,000
Police Weapons	10036	1	16,000	8,000	8,000	8,000	8,000	48,000
Swimming Pool Equipment	10037	2	34,325	20,000	20,000	20,000	20,000	114,325
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	0	20,000	0	20,000	0	40,000
Emerald Ash Borer	10070	1	75,000	70,000	65,000	65,000	60,000	335,000
Munis Module Implementation	10117	2	0	0	10,000	10,000	10,000	30,000
Fire Equipment Replacement	10134	1	10,000	90,000	50,000	50,000	50,000	250,000
Police Officer Equipment	10135	1	40,000	40,000	40,000	40,000	40,000	200,000
Police Vehicles	10235	1	195,000	195,000	195,000	195,000	195,000	975,000
Fire & EMS Vehicles	10236	1	115,000	350,000	350,000	350,000	350,000	1,515,000
DPW Vehicles & Equipment	10359	2	775,000	800,000	825,000	850,000	875,000	4,125,000
Capital Equipment Leases	10360	1	101,500	101,500	101,500	100,000	100,000	504,500
Park Planning & Improvement	10474	1	255,225	201,015	118,250	110,000	100,000	784,490
PD Building IT Equipment	12012	1	5,000	5,000	5,000	5,000	5,000	25,000
Asset Management Software	12013	2	7,000	10,000	10,000	10,000	10,000	47,000
City-Wide Building Repairs	12015	2	885,000	885,000	885,000	885,000	885,000	4,425,000
Police Computer Replacement	12044	2	5,000	5,000	5,000	5,000	5,000	25,000
Computers, Servers & Components Replacement Cycle	179	1	19,000	19,000	15,000	15,000	12,000	80,000
Network Infrastructure Replacement	184	1	1,500	1,500	1,000	1,000	6,000	11,000
UPS Replacement	185	2	6,000	6,000	0	0	0	12,000
Safety Building Remodel	2621	2	75,000	0	0	0	0	75,000
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
Capital Project Fund Total			3,320,550	4,297,015	3,448,750	3,494,000	3,496,000	18,056,315
GRAND TOTAL			5,020,550	6,197,015	5,348,750	5,394,000	5,496,000	27,456,315

City of Mequon, Wisconsin

Capital Plan

FY 24 thru FY 28

PROJECTS BY DEPARTMENT

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Building Maintenance								
Swimming Pool Equipment	10037	2	34,325	20,000	20,000	20,000	20,000	114,325
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
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
Building Maintenance Total			994,325	1,155,000	1,405,000	905,000	905,000	5,364,325
Elections								
Election Equipment	10063	1	0	20,000	0	20,000	0	40,000
Elections Total			0	20,000	0	20,000	0	40,000
Engineering								
Right-of-Way Assets	10001	1	1,700,000	1,900,000	1,900,000	1,900,000	2,000,000	9,400,000
Parking Lot Resurfacing	10001a	2	250,000	250,000	250,000	250,000	250,000	1,250,000
Annual Road Maintenance	10003	1	360,000	370,000	380,000	390,000	400,000	1,900,000
Major and Secondary Drainage	10013	1	50,000	50,000	50,000	50,000	50,000	250,000
Master Storm Water Management	10028	2	25,000	35,000	50,000	50,000	50,000	210,000
Asset Management Software	12013	2	7,000	10,000	10,000	10,000	10,000	47,000
Engineering Total			2,392,000	2,615,000	2,640,000	2,650,000	2,760,000	13,057,000
Fire & EMS								
Fire Equipment Replacement	10134	1	10,000	90,000	50,000	50,000	50,000	250,000
Fire & EMS Vehicles	10236	1	115,000	350,000	350,000	350,000	350,000	1,515,000
Fire & EMS Total			125,000	440,000	400,000	400,000	400,000	1,765,000
Fleet								
DPW Vehicles & Equipment	10359	2	775,000	800,000	825,000	850,000	875,000	4,125,000
Capital Equipment Leases	10360	1	101,500	101,500	101,500	100,000	100,000	504,500
Fleet Total			876,500	901,500	926,500	950,000	975,000	4,629,500
Information Technology								
Munis Module Implementation	10117	2	0	0	10,000	10,000	10,000	30,000
Computers, Servers & Components Replacement Cycle	179	1	19,000	19,000	15,000	15,000	12,000	80,000
Network Infrastructure Replacement	184	1	1,500	1,500	1,000	1,000	6,000	11,000
UPS Replacement	185	2	6,000	6,000	0	0	0	12,000
Information Technology Total			26,500	26,500	26,000	26,000	28,000	133,000
Parks Maintenance								
Urban Forestry	10062	3	5,000	5,000	5,000	5,000	5,000	25,000
Emerald Ash Borer	10070	1	75,000	70,000	65,000	65,000	60,000	335,000

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Park Planning & Improvement	10474	1	255,225	201,015	118,250	110,000	100,000	784,490
Parks Maintenance Total			335,225	276,015	188,250	180,000	165,000	1,144,490
Police								
Police Vehicle IT Equipment	10029	1	10,000	10,000	10,000	10,000	10,000	50,000
Police Weapons	10036	1	16,000	8,000	8,000	8,000	8,000	48,000
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	195,000	195,000	195,000	195,000	195,000	975,000
PD Building IT Equipment	12012	1	5,000	5,000	5,000	5,000	5,000	25,000
Police Computer Replacement	12044	2	5,000	5,000	5,000	5,000	5,000	25,000
Police Total			271,000	263,000	263,000	263,000	263,000	1,323,000
GRAND TOTAL			5,020,550	5,697,015	5,848,750	5,394,000	5,496,000	27,456,315

DEBT SERVICE FUND

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

	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES:				
General Property Tax	\$ 2,820,253	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000
Tax Incremental Revenue	2,148,148	2,579,000	2,487,286	2,579,000
Miscellaneous Revenue	-	-	-	-
Investment Income	45,762	3,445	307,486	110,500
Total Revenues	<u>5,014,163</u>	<u>5,382,445</u>	<u>5,594,772</u>	<u>5,489,500</u>
EXPENDITURES:				
Debt Service				
Principal - General Obligation Bonds	2,465,000	2,380,000	2,380,000	2,390,000
Principal - Tax Incremental Financing	830,000	1,175,000	1,175,000	1,030,000
Interest - General Obligation Bonds	350,954	498,667	498,667	247,678
Interest - Tax Incremental Financing	133,250	199,208	199,208	133,500
Debt Issuance Costs	79,358	4,950	5,450	5,350
Total Expenditures	<u>3,858,561</u>	<u>4,257,825</u>	<u>4,258,325</u>	<u>3,806,528</u>
Excess (Deficiency) of Revenues Over Expenditures	1,155,602	1,124,620	1,336,447	1,682,973
OTHER FINANCING SOURCES (USES):				
Other Financing Sources (uses)	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Amortization - Bond Premium	200,220	82,772	82,772	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>200,220</u>	<u>82,772</u>	<u>82,772</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,355,822	1,207,392	1,419,219	1,682,973
FUND BALANCE - BEGINNING	1,491,600	2,847,422	2,847,422	4,266,641
FUND BALANCE - ENDING	<u>\$ 2,847,422</u>	<u>\$ 4,054,814</u>	<u>\$ 4,266,641</u>	<u>\$ 5,949,614</u>

ADDITIONAL BACKGROUND ON OUTSTANDING DEBT ISSUES

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, 2023

Year	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	2019A G.O. Notes	2020A G.O. Notes	2022A G.O. Notes	Totals
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
2033						
Totals	\$2,860,000	\$5,040,000	\$2,985,000	\$3,465,000	\$8,785,000	\$23,135,000

**INTEREST PAYMENTS SCHEDULE THROUGH MATURITY
AS OF DECEMBER 31, 2023**

Year	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	2019A G.O. Notes	2020A G.O. Notes	2022A G.O. Notes	Totals
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
2033						
Totals	\$101,875	\$434,679	\$301,050	\$234,000	\$801,225	\$1,872,829

**PRINCIPAL & INTEREST PAYMENTS SCHEDULE THROUGH MATURITY
AS OF DECEMBER 31, 2023**

Year	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	2019A G.O. Notes	2020A G.O. Notes	2022A G.O. Notes	Totals
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
2033						
Totals	\$2,961,875	\$5,474,679	\$3,286,050	\$3,699,000	\$9,586,225	\$25,007,829

CITY OF MEQUON

COMPUTATION OF LEGAL DEBT MARGIN AS OF DECEMBER 31, 2023

Equalized Value of Real and Personal Property		<u>\$6,561,838,500</u>
	Real Property	\$6,487,953,100
	Personal Property	\$73,885,400
Legal Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)		\$328,091,925
<u>Amount of Debt Applicable to Debt Limitation:</u>		
Total General Obligation Bonds, Notes, Purchase Contracts Outstanding December 31, 2023		<u>\$23,135,000</u>
Remaining Legal Debt Margin		<u>\$304,956,925</u>
Percent of Debt Outstanding to Equalized Value		0.35%
Percent of Legal Debt Limit Used		7.05%
Percent of Legal Debt Limit Available		92.95%

ADDITIONAL DIRECT AND OVERLAPPING DEBT INFORMATION

Taxing Authority	Estimated Debt as of 12/31/23	% Applicable to City	Direct and Overlapping Debt	Total Debt per Capita
City of Mequon (Incl. Sewer)	\$ 34,825,000	100.000%	\$ 34,825,000	1,374.47
MATC	100,320,000	5.660%	5,678,275	224.11
Ozaukee County	21,325,000	37.039%	7,898,654	311.74
Mequon-Thiensville School	68,330,000	92.820%	63,424,216	2,503.23
Cedarburg School District	53,445,000	0.840%	448,807	17.71
Totals:	\$ 278,245,000		\$ 112,274,952	4,606.15

Source: Each Taxing Authority's Finance Department

SEWER UTILITY



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actuals	2023 Actuals	2023 Budget	2024 Adopted	Percent Change
669 Sewer Operations						
45 GENERAL FEES						
610669 445106	Miscellaneous Rev.	40,350.00	-	-	-	0%
610669 435101	General Property Tax	-	(531.13)	-	-	
Total		40,350.00	(531.13)	-	-	0%
55 SPECIAL ASSESSMENTS						
610669 455102	Special Assessment Rev	-	-	-	-	0.0%
610669 455103	S/A Interest	225.08	150.04	300.00	300.00	0.0%
Total		225.08	150.04	300.00	300.00	0.0%
58 OTHER REVENUE						
610669 458201	Long Term Debt Prcds	-	-	-	-	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	10,185.49	3,202.18	11,000.00	121,000.00	1000.0%
610669 458302	Prior Years Expense	-	-	-	-	0.0%
610669 458303	Revenue Reduction	-	-	-	-	0.0%
610669 458501	Other Grants / Donations	-	-	-	-	0.0%
Total		72,527.14	65,543.83	73,342.00	183,342.00	150.0%
59 INVESTMENT REVENUE						
610669 459101	Interest-Investments	(72,199.71)	497,405.00	120,000.00	250,000.00	108.3%
610669 459102	Proceeds - Capital Lease	-	-	-	-	0.0%
Total		(72,199.71)	497,405.00	120,000.00	250,000.00	108.3%
60 SEWER OPERATING						
610669 460201	Residential-Measured	906,810.01	1,068,481.72	890,230.00	952,468.00	7.0%
610669 460202	Public Authority	-	-	-	-	0.0%
610669 460203	Commercial-Measured	1,101,502.56	1,374,064.50	1,276,293.00	1,423,295.00	11.5%
610669 460204	Service-MMSD Capital	-	-	-	-	0.0%
610669 460205	Residential-Flat Rate	1,370,677.14	1,443,983.67	1,444,905.00	1,538,500.00	6.5%
610669 460206	Tax Exempt Capital Fees	357,145.79	400,430.29	429,000.00	440,000.00	2.6%



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actuals	2023 Actuals	2023 Budget	2024 Adopted	Percent Change
669 Sewer Operations						
610669 460208	Misc Operating Revenue	20,805.63	26,638.42	15,000.00	15,000.00	0.0%
Total		3,756,941.13	4,313,598.60	4,055,428.00	4,369,263.00	7.7%
61 SEWER - NON OPERATING						
610669 461101	Sewer Property Tax	7,213,955.99	7,213,956.00	7,213,956.00	7,262,821.00	0.7%
610669 461102	Sewer Grant Revenue	-	-	-	-	0.0%
610669 461302	Interest-S/A	-	-	-	-	0.0%
Total		7,213,955.99	7,213,956.00	7,213,956.00	7,262,821.00	0.7%
63 SEWER - OTHER OPERATING						
610669 463701	Late Penalty Revenue	17,919.83	16,917.57	12,000.00	13,000.00	8.3%
610669 463702	Tax Certification Fees	-	-	-	-	0.0%
Total		17,919.83	16,917.57	12,000.00	13,000.00	8.3%
64 WATER - NON OPERATING						
610669 465421	Capital Contributions	55,649.07	1,604,035.56	-	-	0.0%
		55,649.07	1,604,035.56	-	-	0.0%
TOTAL REVENUES		11,085,368.53	13,711,075.47	11,475,026.00	12,078,726.00	5.3%
69 PROJECT FUNDING						
610669 469009	Transfers In	-	-	-	-	0.0%
Total		-	-	-	-	-
70 SALARIES						
610669 670101	Salaries	424,258.72	468,437.29	524,943.00	532,787.81	1.5%
610669 670104	Vacation	-	-	-	-	0.0%
610669 670105	Sick Pay	-	-	-	-	0.0%
610669 670106	Comp Time	30,292.61	33,808.21	25,000.00	25,000.00	0.0%
610669 670201	OverTime	3,022.47	3,238.59	3,000.00	3,000.00	0.0%
610669 670202	Stand By Pay	1,063.26	614.16	10,000.00	5,000.00	-50.0%



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actuals	2023 Actuals	2023 Budget	2024 Adopted	Percent Change
669 Sewer Operations						
610669 670204	PTO	-	27,318.11	-	-	0.0%
610669 670205	Medical Leave	3,288.48	9,992.84	-	-	0.0%
610669 670206	Emergency Medical Leave	-	-	-	-	0.0%
610669 670301	Longevity	-	-	-	-	0.0%
610669 670401	Municipal Support Services	198,062.08	224,221.58	192,000.00	214,500.00	11.7%
Total		659,987.62	767,630.78	754,943.00	780,287.81	3.4%
73 FRINGE BENEFITS						
610669 673101	Social Security	36,044.29	36,199.94	39,046.00	39,666.00	1.6%
610669 673102	Retirement	32,684.26	34,310.65	35,200.00	36,167.00	2.7%
610669 673103	Worker's Comp Insurance	13,767.66	15,046.22	13,800.00	15,200.00	10.1%
610669 673104	Unemployment Compensation	-	-	-	-	0.0%
610669 673201	Health Insurance	138,259.51	141,217.32	145,612.00	158,174.17	8.6%
610669 673202	Dental Insurance	5,568.94	5,619.50	5,788.00	5,672.00	-2.0%
610669 673203	Life Insurance	1,579.47	1,601.54	1,543.00	1,770.00	14.7%
610669 673204	Long Term Disability	1,588.84	1,614.65	2,250.00	2,000.00	-11.1%
Total		229,492.97	235,609.82	243,239.00	258,649.17	6.3%
75 OTHER STAFF COSTS						
610669 675101	Uniforms & Clothing	2,070.00	2,070.00	2,250.00	2,250.00	0.0%
610669 676205	OPEB & Supp Pension Expense	(25,451.00)	84,118.00	-	-	0.0%
Total		(23,381.00)	86,188.00	2,250.00	2,250.00	0.0%
80 MATERIALS & SUPPLIES						
610669 680101	Office Supplies	334.82	679.20	1,000.00	1,000.00	0.0%
610669 680301	Work Supplies-Admin	17,950.42	17,765.02	17,000.00	18,000.00	5.9%
610669 680402	Motor Fuels & Lubricant	16,375.70	14,515.38	17,500.00	20,000.00	14.3%
610669 680504	Telephone services	1,584.92	3,084.06	2,000.00	2,000.00	0.0%
610669 680505	Postage	11,010.18	11,368.89	14,500.00	14,500.00	0.0%
Total		47,256.04	47,412.55	52,000.00	55,500.00	6.7%



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actuals	2023 Actuals	2023 Budget	2024 Adopted	Percent Change
669 Sewer Operations						
83 PURCHASED SERVICES						
610669 683101	Consultants - General	22,675.82	2,028.73	24,000.00	24,000.00	0.0%
610669 683201	Contracted Services - General	18,831.19	22,208.84	23,500.00	23,500.00	0.0%
610669 683202	Contracted Services - Maint.	1,532.76	1,719.34	5,000.00	5,000.00	0.0%
610669 683401	Liability Insurance	34,224.20	25,893.40	28,500.00	38,000.00	33.3%
610669 683402	Auto Insurance	4,922.95	3,706.52	5,000.00	4,000.00	-20.0%
610669 683501	Training/Conferences	6,884.22	4,210.00	7,500.00	7,500.00	0.0%
610669 683702	Miscellaneous Services	-	-	-	-	0.0%
610669 683901	Contingency	-	-	-	-	0.0%
Total		89,071.14	59,766.83	93,500.00	102,000.00	9.1%
88 EQUIPMENT/LEASES						
610669 688120	Rentals	60,551.00	60,801.00	68,000.00	68,000.00	0.0%
Total		60,551.00	60,801.00	68,000.00	68,000.00	0.0%
95 OPERATING EXPENSES						
610669 695102	Power/Fuel - Pumping Stations	90,293.19	99,808.93	100,000.00	100,000.00	0.0%
610669 695103	System Rehabilitation	75,468.64	7,386.57	135,000.00	135,000.00	0.0%
610669 695104	TV Equipment	94.20	8,900.24	15,000.00	15,000.00	0.0%
610669 695105	System Repairs	30,510.16	27,720.47	60,000.00	60,000.00	0.0%
610669 695108	Sewage Treatment-O & M	1,503,061.42	1,681,450.49	1,672,293.00	1,696,876.00	1.5%
610669 695109	Sewage Treatment-Capita	4,896,635.00	4,611,684.00	4,604,759.00	4,629,571.00	0.5%
610669 695111	Transportation	2,302.03	3,051.56	5,000.00	5,000.00	0.0%
610669 695114	Equip Replacement	38.43	-	5,000.00	5,000.00	0.0%
610669 695201	Transfer to Capital Reserve	-	-	-	-	-
Total		6,598,403.07	6,440,002.26	6,597,052.00	6,646,447.00	0.7%
96 NON-OPERATING EXPENSES						
610669 686604	Bad Debt Expense	408.39	498.70	-	-	0.0%
610669 696101	Depreciation	1,041,996.52	1,083,213.25	1,200,000.00	1,125,000.00	-6.3%



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actuals	2023 Actuals	2023 Budget	2024 Adopted	Percent Change
669 Sewer Operations						
610669 696501	Interest-Bonds	458,121.70	406,326.65	406,756.00	359,713.00	-11.6%
Total		1,500,526.61	1,490,038.60	1,606,756.00	1,484,713.00	-7.6%
TOTAL EXPENSES		9,161,907.45	9,187,449.84	9,417,740.00	9,397,846.98	-0.2%
SEWER OPERATIONS NET SURPLUS (LOSS)		1,923,461.08	4,523,625.63	2,057,286.00	2,680,879.02	30.3%

CASH FLOW ADJUSTMENTS	2022 Actual	2023 Actual	2023 Budget	2024 Adopted
Net Surplus (Loss)	1,946,710	4,523,626	2,057,286	2,680,879
Plus:				
Depreciation	1,041,997	1,083,213	1,200,000	1,125,000
Less:				
Debt Retired	1,405,000	1,455,000	1,455,000	1,495,000
Amortization of Bond Premium	62,342	62,342	62,342	62,342
Capital Projects Acquired/Constructed	1,277,082	3,064,789	2,159,500	6,651,000
Net Change in Cash	<u>244,283</u>	<u>1,024,709</u>	<u>(419,556)</u>	<u>(4,402,463)</u>

WATER UTILITY



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actuals	2023 Actuals	2023 Budget	2024 Adopted	Percent Change
679 Water Operations						
SALES OF WATER						
620679 462401	Metered Residential Sales	1,222,943.04	1,362,202.72	1,260,000.00	1,301,000.00	3.3%
620679 462402	Metered Commercial Sales	484,307.60	531,313.58	484,000.00	498,000.00	2.9%
620679 462403	Metered Industrial Sales	-	-	-	-	0.0%
620679 462404	Metered Public Authority Sales	25,055.09	22,699.28	20,000.00	22,000.00	10.0%
620679 462405	Metered Multi-Family sales	147,557.14	160,969.60	145,000.00	149,000.00	2.8%
620679 462406	Metered Irrigation Sales	76,096.57	94,062.21	83,000.00	85,000.00	2.4%
620679 462411	Residential Service Charge	576,690.93	583,482.23	580,000.00	599,000.00	3.3%
620679 462412	Commercial Service Charge	102,939.43	104,384.56	104,000.00	107,000.00	2.9%
620679 462413	Industrial Service Charge	-	-	-	-	0.0%
620679 462414	Public Authority Service Chrg	8,205.59	8,984.85	8,000.00	8,000.00	0.0%
620679 462415	Multi Family Service Charge	20,816.03	20,847.84	21,000.00	21,000.00	0.0%
620679 462416	Irrigation Service Charge	12,274.13	14,694.70	12,500.00	12,500.00	0.0%
620679 462462	Private Fire Protection	57,924.64	61,806.47	58,000.00	59,000.00	1.7%
620679 462463	Public Fire Protection	763,438.36	775,070.94	770,000.00	794,000.00	3.1%
620679 462465	Other Sales of Water	-	-	-	-	0.0%
Total		3,498,248.55	3,740,518.98	3,545,500.00	3,655,500.00	3.1%
WATER - OTHER OPERATING REVENUE						
620679 463701	Late Penalty Revenue	9,460.45	10,369.24	10,500.00	10,500.00	0.0%
620679 463702	Tax Certification Fees	4,570.13	5,575.54	3,250.00	4,000.00	23.1%
620679 463772	Water Rents / Cell Leases	79,989.56	22,729.25	87,000.00	80,000.00	-8.0%
620679 463774	Water Other Customer Rev	3,102.06	11,832.52	4,800.00	8,000.00	66.7%
Total		97,122.20	50,506.55	105,550.00	102,500.00	-2.9%
WATER - NON OPERATING REVENUES						
620679 458203	Amort - Bond Premium	87,234.94	87,234.95	87,235.00	87,235.00	0.0%
620679 459101	Interest-Investments	(32,872.48)	324,983.80	60,000.00	135,000.00	125.0%
620679 464421	Misc Non-Operating Income	3,861.75	-	5,000.00	5,000.00	0.0%
620679 465421	Capital Contributions	1,722,521.62	729,237.58	100,000.00	500,000.00	400.0%
Total		1,780,745.83	1,141,456.33	252,235.00	727,235.00	188.3%
TOTAL REVENUES		5,376,116.58	4,932,481.86	3,903,285.00	4,485,235.00	14.9%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actuals	2023 Actuals	2023 Budget	2024 Adopted	Percent Change
679 Water Operations						

SOURCE OF SUPPLY EXPENSES

620679 602001	Purchased Water	971,658.77	1,054,749.01	950,000.00	1,000,000.00	5.3%
620679 614001	Maintenance of Wells/Springs	-	-	18,000.00	-	-100.0%
Total		971,658.77	1,054,749.01	968,000.00	1,000,000.00	3.3%

PUMPING EXPENSES

620679 620001	Pumping Superv & Engineering	2,550.00	3,000.00	2,640.00	3,000.00	13.6%
620679 623001	Electric/Power For Pumping	6,682.35	9,008.14	10,500.00	15,000.00	42.9%
620679 626003	Miscellaneous Pumping Expenses	1,012.64	1,174.15	2,000.00	2,000.00	0.0%
620679 631003	Maint of Structures	3,021.00	2,603.33	9,000.00	11,000.00	22.2%
620679 633001	Maintenance of Pump Equip	3,003.21	5,282.26	4,500.00	4,500.00	0.0%
620679 633002	Maint of Pump Equip Materials	-	-	-	-	0.0%
620679 633003	Maint of Pump Equip Expenses	422.14	-	2,000.00	32,000.00	1500.0%
Total		16,691.34	21,067.88	30,640.00	67,500.00	120.3%

TRANSMISSION AND DISTRIBUTION EXPENSES

620679 660001	T&D Supervision & Engineering	51,953.63	53,679.85	62,143.00	63,000.00	1.4%
620679 661001	Storage Facilities Labor	2,779.23	6,762.30	2,500.00	2,500.00	0.0%
620679 662001	T&D Lines Labor	100,381.13	108,560.73	90,000.00	105,000.00	16.7%
620679 662002	T&D Lines Materials	1,879.48	1,620.65	3,000.00	3,000.00	0.0%
620679 662003	T&D Lines Expenses	29,623.86	90,825.36	80,000.00	80,000.00	0.0%
620679 663001	Meter Labor	52,508.14	47,170.64	40,000.00	55,000.00	37.5%
620679 663002	Meter Materials	-	-	500.00	500.00	0.0%
620679 663003	Meter Expenses	-	111.80	500.00	500.00	0.0%
620679 664001	Customer Installations Labor	13,096.31	6,657.08	20,000.00	20,000.00	0.0%
620679 664002	Customer Installations Materia	-	-	-	-	0.0%
620679 664003	Customer Installations Expense	2,237.56	3,026.10	2,500.00	2,500.00	0.0%
620679 665001	Misc Expenses Labor	1,059.14	1,991.87	5,000.00	4,000.00	-20.0%
620679 665002	Misc T&D Materials	2,022.01	2,737.18	3,000.00	4,000.00	33.3%
620679 670001	Maintenance Supervision	25,335.00	25,200.00	26,400.00	27,000.00	2.3%
620679 672001	Maintenance of Reservoirs	2,884.58	6,447.14	10,000.00	10,000.00	0.0%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actuals	2023 Actuals	2023 Budget	2024 Adopted	Percent Change
679 Water Operations						
620679 672002	Maintenance of Res Materials	-	-	-	-	0.0%
620679 672003	Maintenance of Res Expenses	-	-	15,000.00	40,000.00	166.7%
620679 673001	Maintenance of Mains	34,260.61	17,363.13	21,165.00	25,000.00	18.1%
620679 673002	Maintenance of Mains Materials	15,522.00	10,413.64	25,000.00	25,000.00	0.0%
620679 673003	Maintenance of Mains Expenses	39,102.40	43,918.30	40,000.00	40,000.00	0.0%
620679 675001	Maintenance of Services	26,271.03	33,433.66	50,000.00	50,000.00	0.0%
620679 675002	Maintenance of Services Mat	17,353.70	3,773.41	15,000.00	15,000.00	0.0%
620679 675003	Maintenance of Services Exp	2,237.56	2,096.09	5,000.00	7,000.00	40.0%
620679 676001	Maintenance of Meters	2,445.82	6,602.90	3,500.00	3,500.00	0.0%
620679 676002	Maintenace of Meters Mat	-	-	800.00	1,000.00	25.0%
620679 676003	Maintenance of Meters Exp	214.26	546.54	300.00	1,000.00	233.3%
620679 677001	Maintenance of Hydrants	13,095.47	18,546.95	18,000.00	18,000.00	0.0%
620679 677002	Maintenance of Hydrants Mat	2,675.66	3,067.47	13,000.00	14,000.00	7.7%
620679 677003	Maintenance of Hydrants Exp	5,885.59	-	5,000.00	5,000.00	0.0%
Total		444,824.17	494,552.79	557,308.00	621,500.00	11.5%
CUSTOMER ACCOUNTS EXPENSE						
620679 901001	Customer Accounts Supervision	70,673.83	64,628.35	72,843.00	77,040.81	5.8%
620679 902001	Meter Reading Labor	11,595.17	8,132.37	10,000.00	10,000.00	0.0%
620679 902002	Meter Reading Materials	-	-	-	-	0.0%
620679 902003	Meter Reading Expenses	9,297.50	5,451.98	6,930.00	27,000.00	289.6%
620679 903001	Accounting/Collecting Labor	33,435.73	53,595.71	40,111.00	37,800.00	-5.8%
620679 903002	Accounting/Collecting Material	7,489.56	8,099.52	9,000.00	8,000.00	-11.1%
620679 903003	Accounting/Collecting Expenses	377.80	364.80	475.00	400.00	-15.8%
620679 904001	Uncollectible Accounts	-	-	-	-	0.0%
620679 906001	Customer Education Service	7,500.00	8,400.00	7,920.00	9,000.00	13.6%
Total		140,369.59	148,672.73	147,279.00	169,240.81	14.9%
PROJECT FUNDING						
620679 469009	Transfers In	-	-	-	-	0.0%
Total		-	-	-	-	0.0%
ADMINISTRATIVE AND GENERAL EXPENSES						



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actuals	2023 Actuals	2023 Budget	2024 Adopted	Percent Change
679 Water Operations						
620679 673101	Social Security	4,556.50	4,072.52	4,708.00	4,826.00	2.5%
620679 673102	Retirement	4,096.27	3,906.26	4,545.00	4,735.00	4.2%
620679 673103	Worker's Comp Insurance	1,215.12	1,172.08	1,075.00	1,182.00	10.0%
620679 673201	Health Insurance	19,518.67	19,970.01	23,196.00	25,666.00	10.6%
620679 673202	Dental Insurance	759.53	887.33	1,018.00	1,018.00	0.0%
620679 673203	Life Insurance	111.60	100.74	86.00	145.00	68.6%
620679 673204	Long Term Disability	259.95	241.51	300.00	300.00	0.0%
620679 676205	OPEB & Supp Pension Expense	28,014.00	11,805.00	-	-	0.0%
620679 920001	Admin/General Salaries	138,530.04	119,194.33	102,024.00	145,750.00	42.9%
620679 921001	Office Supplies	202.35	177.64	5,000.00	2,500.00	-50.0%
620679 923001	Outside Services Employed	25,081.21	15,644.23	13,900.00	50,000.00	259.7%
620679 924001	Property Insurance	5,687.74	7,412.15	4,200.00	5,600.00	33.3%
620679 925003	Injuries & Damages	-	-	-	-	0.0%
620679 926007	Training/Seminars	-	-	1,500.00	1,500.00	0.0%
620679 928001	Regulatory Commission Expenses	8,124.66	4,418.18	15,000.00	15,000.00	0.0%
620679 930001	Miscellaneous General Expenses	5,790.00	123,717.40	38,960.00	10,000.00	-74.3%
620679 931001	Rental Costs	18,050.00	18,050.00	19,862.00	18,050.00	-9.1%
Total		259,997.64	330,769.38	235,374.00	286,272.00	21.6%
NON OPERATING EXPENSE						
620679 696121	Depreciation Expense	670,556.00	671,062.20	670,000.00	730,000.00	9.0%
620679 696204	Amortization-Bond Discount	-	-	-	-	0.0%
620679 696401	Principal-Bonds	-	-	-	-	0.0%
620679 696501	Interest-Bonds	362,441.96	323,707.36	323,708.00	283,840.00	-12.3%
620679 696502	Water Debt Service	-	400.00	475.00	400.00	-15.8%
620679 696701	Interest-Municipal Advances	-	-	-	-	0.0%
Total		1,032,997.96	995,169.56	994,183.00	1,014,240.00	2.0%
TOTAL EXPENSES		2,866,539.47	3,044,981.35	2,932,784.00	3,158,752.81	7.7%
WATER OPERATIONS NET SURPLUS (LOSS)		2,509,577.11	1,887,500.51	970,501.00	1,326,482.19	36.7%
CASH FLOW ADJUSTMENTS		2022 Actual	2023 Actual	2023 Budget	2024 Adopted	



City of Mequon
2024 Budgetary Comparisons

Accounts	Description	2022 Actuals	2023 Actuals	2023 Budget	2024 Adopted	Percent Change
679 Water Operations						
	Net Surplus (Loss)	2,021,436.94	1,887,500.51	970,501.00	1,326,482.19	
	Plus:					
	Depreciation	670,556.00	671,062.20	670,000.00	730,000.00	
	Less:					
	Bond Principal Payments	935,000.00	970,000.00	970,000.00	1,010,000.00	
	Amortization of Bond Premium	87,234.94	87,234.95	87,235.00	87,235.00	
	Capital Projects Acquired/Constructed	224,362.00	1,447,611.22	766,771.00	685,000.00	
	Net Change in Cash	<u>1,445,396.00</u>	<u>53,716.54</u>	<u>(183,505.00)</u>	<u>274,247.19</u>	

COMBINED FUNDS SUMMARY

CITY OF MEQUON

Schedule of Revenues, Expenditures and Change in Fund Balance

All Funds Summary

	2022 Actual	2023 Amended Budget	2023 Projected	2024 Budget
REVENUES:				
General Fund	\$ 17,744,729	\$ 17,473,195	\$ 17,287,994	\$ 18,015,853
Capital Projects Fund	13,494,421	1,348,000	2,581,949	2,127,107
Debt Service Fund	5,214,383	5,465,217	5,677,544	5,489,500
Nonmajor Governmental Funds	253,212	-	211,509	-
Sewer Utility Fund	11,085,369	11,475,026	11,748,226	12,078,726
Water Utility Fund	5,376,117	3,903,285	5,010,435	4,485,235
Total Revenues	53,168,230	39,664,723	42,517,657	42,196,420
EXPENDITURES:				
General Fund	\$ 18,053,550	\$ 17,473,195	\$ 17,480,904	\$ 18,015,853
Capital Projects Fund	8,938,261	1,348,000	7,280,847	5,326,343
Debt Service Fund	3,858,561	4,257,825	4,258,325	3,806,528
Nonmajor Governmental Funds	159,269	-	62,196	-
Sewer Utility Fund	9,161,907	9,417,740	9,296,550	9,397,847
Water Utility Fund	2,866,539	2,932,784	3,062,008	3,158,753
Total Expenditures	43,038,089	35,429,544	41,440,830	39,705,323
Excess (Deficiency) of Revenues Over Expenditures	10,130,142	4,235,179	1,076,827	2,491,097
NET CHANGE IN FUND BALANCE	10,130,142	4,235,179	1,076,827	2,491,097
FUND BALANCE - BEGINNING	17,313,936	27,444,078	27,444,078	28,520,904
FUND BALANCE - ENDING	<u>\$ 27,444,078</u>	<u>\$ 31,679,257</u>	<u>\$ 28,520,904</u>	<u>\$ 31,012,002</u>

LONG-TERM FINANCIAL PLANNING

Cost Increase Factor	2023-2028 Budget Forecasts		2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
	Section 1 - Expenditures							
2.5%	General Government	Salary & Benefits	1,645,736	1,739,255	1,782,736	1,827,305	1,872,987	1,919,812
3.0%		Non-salary	1,506,965	1,608,585	1,656,843	1,706,548	1,757,744	1,810,477
		Subtotals:	3,152,701	3,347,840	3,439,579	3,533,853	3,630,732	3,730,289
2.5%	Public Safety	Salary & Benefits	6,684,536	6,901,934	7,074,482	7,251,344	7,432,628	7,618,444
3.0%		Non-salary	1,729,525	1,802,050	1,856,112	1,911,795	1,969,149	2,028,223
		Subtotals:	8,414,061	8,703,984	8,930,594	9,163,139	9,401,777	9,646,667
2.5%	Public Works	Salary & Benefits	2,470,889	2,524,203	2,587,308	2,651,991	2,718,291	2,786,248
3.0%		Non-salary	940,021	1,018,563	1,049,120	1,080,593	1,113,011	1,146,402
		Subtotals:	3,410,910	3,542,766	3,636,428	3,732,584	3,831,302	3,932,649
2.5%	Community Enrichment	Salary & Benefits	549,839	593,669	608,511	623,723	639,317	655,299
3.0%	(Includes Library Support)	Non-salary	1,295,803	1,324,540	1,364,276	1,405,204	1,447,361	1,490,781
		Subtotals:	1,845,642	1,918,209	1,972,787	2,028,928	2,086,677	2,146,081
2.5%	Community Development	Salary & Benefits	476,195	460,113	471,616	483,406	495,491	507,879
3.0%		Non-salary	45,590	42,940	44,228	45,555	46,922	48,329
		Subtotals:	521,785	503,053	515,844	528,961	542,413	556,208
	General Fund	Fund Total:	17,345,099	18,015,852	18,495,232	18,987,465	19,492,900	20,011,894
2.0%	Sewer Fund	MMSD charges *	4,604,759	4,629,571	4,722,162	4,816,606	4,912,938	5,011,197
Flat	*tax roll portion	Debt Service/Other	2,609,197	2,633,250	2,633,250	2,633,250	2,633,250	2,633,250
		Fund Total:	7,213,956	7,262,821	7,355,412	7,449,856	7,546,188	7,644,447
schedule	Debt Service Fund	Fund Total:	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
	(Current schedule existing non-TID debt, plus new road issues in 2025 and 2028)							
3.0%	Capital Projects Fund	Road Maint	350,000	350,000	360,500	371,315	382,454	393,928
schedule		Other (CIP)	978,000	1,003,000	1,250,000	1,500,000	1,500,000	1,500,000
		Fund Total:	1,328,000	1,353,000	1,610,500	1,871,315	1,882,454	1,893,928
	ALL EXPENDITURES	Grand Total	28,687,055	29,431,673	30,261,144	31,108,636	31,721,543	32,350,269
	Section 2 - Revenues							
2.0%	General Fund	Intergovernmental	2,160,074	2,533,820	2,584,496	2,636,186	2,688,910	2,742,688
2.0%		Licenses & Permits	941,700	854,172	871,255	888,681	906,454	924,583
2.0%		Public Safety Fees	179,000	161,000	164,220	167,504	170,854	174,272
2.0%		Public Charges	920,350	1,025,450	1,045,959	1,066,878	1,088,216	1,109,980
2.0%		Other Revenues	640,472	862,292	879,538	897,129	915,071	933,373
5.0%		Investment Income	115,456	215,500	226,275	237,589	249,468	261,942
		Subtotals:	4,957,052	5,652,234	5,771,744	5,893,967	6,018,974	6,146,837
Plug	General Fund	Property Taxes	12,388,047	12,364,689	12,723,488	13,093,499	13,473,927	13,865,057
per above	Sewer Fund	Property Taxes	7,213,956	7,261,750	7,355,412	7,449,856	7,546,188	7,644,447
per above	Debt Service Fund	Property Taxes	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
per above	Capital Fund	Property Taxes	1,328,000	1,353,000	1,610,500	1,871,315	1,882,454	1,893,928
	ALL REVENUES	Grand Total	28,687,055	29,431,673	30,261,144	31,108,636	31,721,543	32,350,269
	Surplus / (Deficit)		-	-	(0)	0	0	0

Cost Increase Factor	2023-2028 Budget Forecasts		2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
	Property Taxes Required	All Funds Total:	23,730,003	23,779,439	24,489,400	25,214,670	25,702,569	26,203,432
1.5%	Est. Levy Allowable Due to Growth		23,730,003	23,779,439	24,136,131	24,498,173	24,865,645	25,238,630
	Initial Surplus / (Deficit):		-	-	(353,270)	(716,497)	(836,924)	(964,802)
	Tax Increase From Prior Year \$		\$ 428,393	\$ 49,436	\$ 709,961	\$ 725,269	\$ 487,900	\$ 500,862
	Tax Increase From Prior Year %		1.838%	0.208%	2.986%	2.962%	1.935%	1.949%
1.0%	Projected Assessed Value (TID Out)(In 1,000's)		4,766,342	4,814,005	4,862,145	4,910,767	4,959,874	5,009,473
non-TIF	Estimated average mill rate	<i>(85% utility district)</i>	4.97866	4.93964	5.03675	5.13457	5.18210	5.23078
	Increase From Prior Year %		0.830%	-0.784%	1.966%	1.942%	0.926%	0.939%
	Tax Levy Generated per \$0.01 mill rate=		47,663	48,140	48,621	49,108	49,599	50,095
Baseline Assumptions: 2.5% Salary & Benefits, 3% Non-salary, 3% MMSD Charges, 5% Road Costs, 2% Intergovernmental Revenues, 1% non-TIF Growth, Maintain Roads Infrastructure								

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

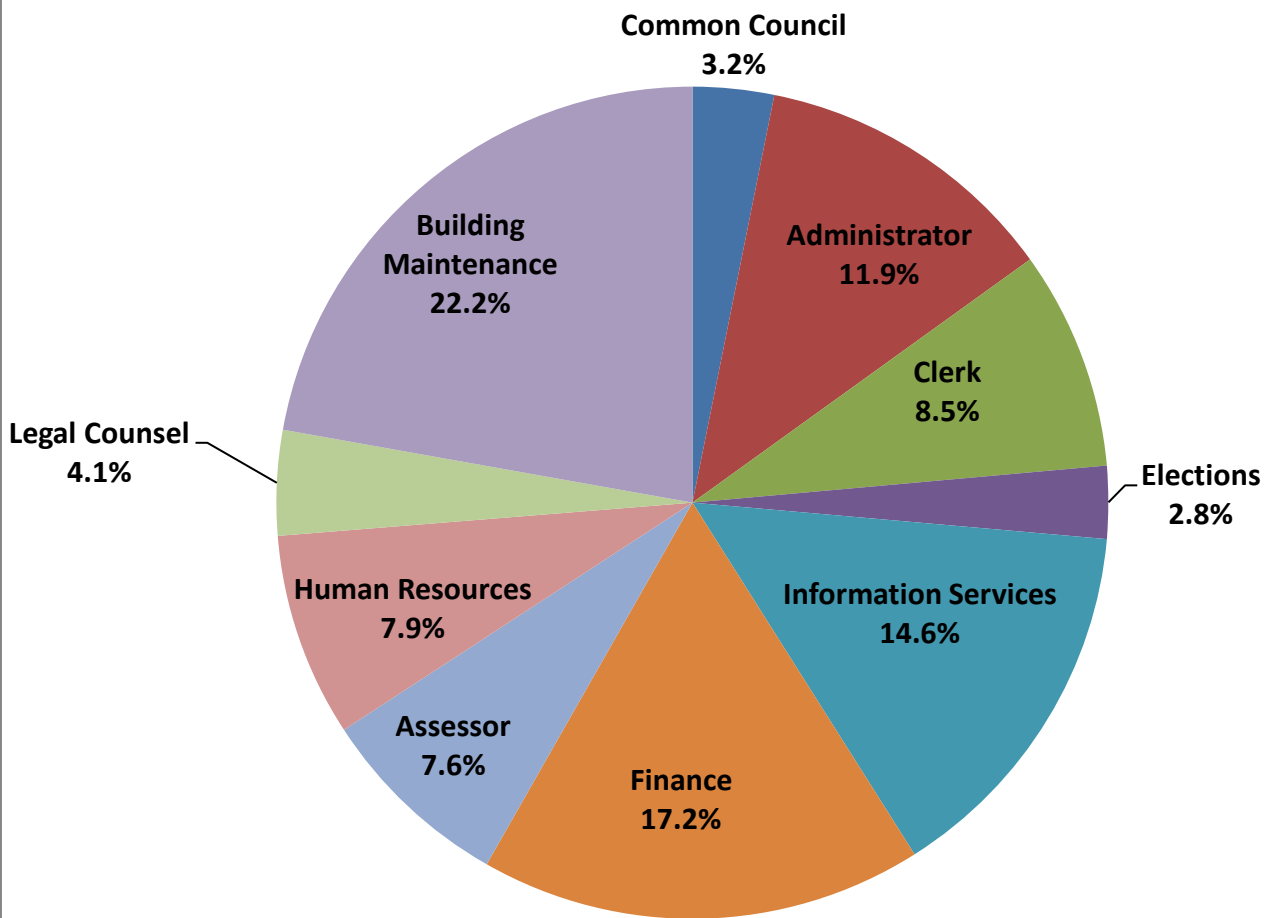
Human Resources

Legal

Building Maintenance

CITY OF MEQUON

2024 General Government Expenditures Budget Percentages by Department



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.

2023 Accomplishments

- Authorized Expenditures and Awarded Contracts for the Final Phase of Public Improvement Projects in the Town Center Tax Increment District (TID) No. 3 in the Amount of \$5,365,627.
- Approved an Intergovernmental Agreement with the Village of River Hills to Provide Municipal Water Service.
- Completed orientations for three newly elected Common Council members representing Aldermanic Districts 2, 5 and 8.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Ordinances Adopted	26	28	21	22	23
Resolutions Adopted	115	112	97	110	100
Common Council Meetings	23	18	30	25	27
Public Safety Committee	10	10	5	6	5
Public Works Committee	10	11	7	10	11
Finance-Personnel Committee	15	12	12	13	12
Public Welfare Committee	13	14	12	12	12

2024 Objectives

Quality of Life:

- Work in partnership with City staff, a site planning consultant and the community at-large to develop a Civic Campus Master Plan.

Public Safety:

- 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 station facilities in 2024.

Financial Stewardship:

- Ensure the full allocation of \$2.55 million in funding received by the City through the American Recovery Plan Act (ARPA) by December 31, 2024.

Elected Positions for 2024

Elected Positions	2022 Actual	2023 Actual	2024 Budget
Mayor	1.00	1.00	1.00
Alder(wo)man	8.00	8.00	8.00

Estimated 2024 Revenue

None

Adopted 2024 Budget

\$105,745



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
101 Common Council		113,733.50	111,505.54	107,081.66	105,745.48	-1.2%
70 SALARIES						
110101 670101	Salaries	53,100.17	59,800.00	60,000.00	60,000.00	0.0%
Total		53,100.17	59,800.00	60,000.00	60,000.00	0.0%
73 FRINGE BENEFITS						
110101 673101	Social Security	4,272.58	4,580.16	3,678.00	4,726.00	28.5%
110101 673102	Retirement	1,176.51	1,468.80	653.00	1,491.00	128.3%
110101 673103	Worker's Comp Insurance	69.31	63.96	58.66	64.48	9.9%
110101 673104	Unemployment Compensation	-	-	-	-	0.0%
110101 673203	Life Insurance	-	-	-	-	0.0%
Total		5,518.40	6,112.92	4,389.66	6,281.48	43.1%
80 MATERIALS & SUPPLIES						
110101 680101	Office Supplies	361.96	89.15	200.00	200.00	0.0%
110101 680301	Work Supplies-Admin	750.00	1,087.59	1,000.00	1,000.00	0.0%
110101 680501	Memberships	1,500.00	14,006.02	13,972.00	14,764.00	5.7%
110101 680502	Printing/Publications	100.00	-	-	-	0.0%
110101 680504	Telephone services	-	-	-	-	0.0%
110101 680505	Postage	-	-	-	-	0.0%
Total		2,711.96	15,182.76	15,172.00	15,964.00	5.2%
83 PURCHASED SERVICES						
110101 683101	Consultants - General	11,726.45	-	-	-	0.0%
110101 683201	Contracted Services - General	-	-	-	-	0.0%
110101 683211	Communications-Cable TV	3,000.00	-	4,000.00	-	0.0%
110101 683501	Training/Conferences	451.25	363.01	-	-	0.0%
110101 683702	Miscellaneous Services	27,225.27	22,546.85	23,520.00	23,500.00	-0.1%
110101 698101	Transfer Out	10,000.00	7,500.00	-	-	0.0%
Total		52,402.97	30,409.86	27,520.00	23,500.00	-14.6%

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.

2023 Accomplishments

- Actively advocated on the City's behalf during development of the State's biennial budget for 2024-25, which increased the amount of State Shared Revenue to be received by the City by \$588,364 (192%) starting in 2024.
- Led an inter-departmental process to comprehensively review and update the City's Annual Fee Schedule, resulting in market-driven adjustments to several fees beginning in 2024.
- Guided development of the 2024 budget for Common Council consideration and adoption.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Agenda Items Approved as Initially Proposed	86%	92%	94%	92%	92%
Full-Time Equivalents per 1,000 Residents	4.75	4.71	4.90	4.40	4.40
Tax Levy (1,000)	\$14,994	\$15,760	\$16,088	\$16,516	\$16,730
Mill Rate	3.28	3.44	3.08	3.11	3.12
Percentage Change in General Fund Budget	4.93%	2.03%	2.90%	-3.89%	TBD
General Government Expenses as % of Budget	14.15%	13.44%	13.61%	14.07%	TBD

2024 Objectives

Capital Improvements:

- Develop a long-term capital financing plan to upgrade several key facilities, including the Public Safety Center, East Side Fire Station and Mequon Community Pool.

Customer Service:

- Administer the process for procurement of a new Land Management System and finalize a contract with the selected vendor.

Financial Stewardship:

- Oversee development of the 2025 Fiscal Year Budget.

Staffing for 2024

Positions (FTE)	2022 Actual	2023 Actual	2024 Budget
City Administrator	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00

Estimated 2024 Revenue

None

Adopted 2024 Budget

\$398,616



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
111 City Administrator		323,111.11	342,296.64	323,779.19	398,616.16	23.1%
70 SALARIES						
110111 670101	Salaries	194,644.05	203,836.54	222,113.73	228,533.00	2.9%
110111 670104	Vacation	-	-	-	-	0.0%
110111 670105	Sick Pay	-	-	-	-	0.0%
110111 670106	Comp Time	941.23	718.16	-	-	0.0%
110111 670201	OverTime	587.93	1,113.68	-	-	0.0%
110111 670204	Paid Time Off	21,160.45	22,315.23	-	-	0.0%
110111 670205	Medical Leave	-	-	-	-	0.0%
110111 670206	EmergLeave	-	-	-	-	0.0%
110111 670301	Longevity	-	-	510.00	540.00	5.9%
Total		217,333.66	227,983.61	222,623.73	229,073.00	2.9%
73 FRINGE BENEFITS						
110111 673101	Social Security	15,464.70	16,680.16	16,083.00	16,814.00	4.5%
110111 673102	Retirement	14,151.26	15,493.87	14,898.00	15,719.00	5.5%
110111 673103	Worker's Comp Insurance	284.10	262.12	240.41	264.27	9.9%
110111 673104	Unemployment Compensation	-	-	-	-	0.0%
110111 673201	Health Insurance	44,203.59	47,184.62	46,100.00	51,430.54	11.6%
110111 673202	Dental Insurance	1,017.96	1,017.96	1,018.00	1,018.00	0.0%
110111 673203	Life Insurance	841.93	998.28	975.00	1,001.00	2.7%
110111 673204	Long Term Disability	618.96	632.84	598.00	598.00	0.0%
Total		76,582.50	82,269.85	79,912.41	86,844.81	8.7%
80 MATERIALS & SUPPLIES						
110111 680101	Office Supplies	570.17	602.70	400.00	400.00	0.0%
110111 680501	Memberships	2,424.00	1,802.50	2,185.00	1,698.00	-22.3%
110111 680502	Printing/Publications	1,114.54	5,107.84	200.00	4,925.00	2362.5%
110111 680503	Books & Periodicals	-	568.68	650.00	830.00	27.7%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent Change
				Budget		
111 City Administrator		323,111.11	342,296.64	323,779.19	398,616.16	23.1%
110111 680504	Telephone services	410.21	444.73	468.00	430.00	-8.1%
110111 680505	Postage	154.41	155.31	75.00	60.00	-20.0%
Total		4,673.33	8,681.76	3,978.00	8,343.00	109.7%
83 PURCHASED SERVICES						
110111 683101	Consultants - General	-	-	-	-	0.0%
110111 683201	Contracted Services - General	4,490.00	-	4,490.00	-	0.0%
110111 683501	Training/Conferences	10,305.32	10,344.63	2,600.00	2,725.00	4.8%
110111 683702	Miscellaneous Services	9,726.30	13,016.79	500.00	500.00	0.0%
110111 683901	Contingency	-	-	9,675.05	71,130.35	635.2%
Total		24,521.62	23,361.42	17,265.05	74,355.35	330.7%
86 FACILITY & PLANT						
110111 686550	M & R	-	-	-	-	0.0%
Total		-	-	-	-	0.0%
98 TRANSFERS						
110111 698101	Transfers Out	-	-	-	-	0.0%
Total		-	-	-	-	0.0%

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.

2023 Accomplishments

- Completed the comprehensive alcohol licensing manual. This was prepared for staff's benefit to ensure consistency in procedures and for succession planning.
- Launched the Tyler Munis licensing module, focusing on building the module with testing to begin at the end of 2023.
- Continued succession planning throughout the department.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Alcohol Licenses	60	60	63	62	63
Bartenders	103	129	129	130	130
Licensed Peddlers, Canvassers, Solicitors	17	19	31	35	35
Open Record Requests	28	81	71	95	85
Board of Appeal Hearings	5	3	5	3	4
Board of Review Hearings	8	11	0	1	2

2024 Objectives

Financial Stewardship & Customer Service:

- Complete transition to Tyler Munis licensing with the licenses renewing on July 1.

Customer Service:

- Modify newly completed alcohol license manual to reflect new procedures and newly adopted laws.
- File the Bi-annual Tax-Exempt Properties documentation in a timely fashion with the Wisconsin Department of Revenue.

Staffing for 2024

Position (FTE)	2022 Actual	2023 Projected	2024 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 2024 Revenue

\$64,300

Adopted 2024 Budget

\$284,812



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2023 Revised			Percent Change	
		2022 Actual	2023 Actual	Budget		
112 City Clerk		290,918.64	292,929.68	295,428.38	284,811.90	-3.6%
70 SALARIES						
110112 670101	Salaries	176,568.49	178,536.68	194,066.46	200,789.00	3.5%
110112 670104	Vacation	-	-	-	-	0.0%
110112 670105	Sick Pay	-	-	-	-	0.0%
110112 670106	Comp Time	-	-	-	-	0.0%
110112 670201	OverTime	3,223.56	2,059.12	500.00	500.00	0.0%
110112 670204	Paid Time Off	13,203.81	17,716.80	-	-	0.0%
110112 670205	Medical Leave	-	-	-	-	0.0%
110112 670206	EmergLeave	-	-	-	-	0.0%
110112 670301	Longevity	-	-	-	-	0.0%
Total		192,995.86	198,312.60	194,566.46	201,289.00	3.5%
73 FRINGE BENEFITS						
110112 673101	Social Security	14,195.08	14,775.23	14,198.00	14,980.00	5.5%
110112 673102	Retirement	12,566.08	13,474.18	13,067.00	13,856.00	6.0%
110112 673103	Worker's Comp Insurance	280.68	258.96	237.52	261.10	9.9%
110112 673104	Unemployment Compensation	-	-	-	-	0.0%
110112 673201	Health Insurance	26,141.49	25,200.10	27,660.00	10,439.80	-62.3%
110112 673202	Dental Insurance	945.54	1,028.81	1,221.60	349.00	-71.4%
110112 673203	Life Insurance	841.47	887.60	893.80	891.00	-0.3%
110112 673204	Long Term Disability	580.08	592.32	550.00	550.00	0.0%
Total		55,550.42	56,217.20	57,827.92	41,326.90	-28.5%
80 MATERIALS & SUPPLIES						
110112 680101	Office Supplies	2,292.58	5,273.30	5,800.00	5,800.00	0.0%
110112 680103	Office Supplies-Copiers	-	-	-	-	0.0%
110112 680301	Work Supplies-Admin	-	-	-	-	0.0%
110112 680501	Memberships	195.00	65.00	75.00	75.00	0.0%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
112 City Clerk		290,918.64	292,929.68	295,428.38	284,811.90	-3.6%
110112 680502	Printing/Publications	3,547.06	3,662.67	3,600.00	3,600.00	0.0%
110112 680503	Books & Periodicals	-	-	-	-	0.0%
110112 680504	Telephone services	-	-	-	-	0.0%
110112 680505	Postage	(11.05)	(573.13)	3,100.00	1,000.00	-67.7%
Total		6,023.59	8,427.84	12,575.00	10,475.00	-16.7%
83 PURCHASED SERVICES						
110112 683101	Consultants - General	-	-	-	-	0.0%
110112 683201	Contracted Services - General	30,209.72	23,754.15	24,020.00	25,282.00	5.3%
110112 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110112 683501	Training/Conferences	115.00	744.06	750.00	750.00	0.0%
Total		30,324.72	24,498.21	24,770.00	26,032.00	5.1%
88 EQUIPMENT / LEASES						
110112 680401	Equip / Small Tools	6,024.05	5,473.83	5,689.00	5,689.00	0.0%
Total		6,024.05	5,473.83	5,689.00	5,689.00	0.0%

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 18,186 registered voters, divided into 22 wards, at eight polling locations.

2023 Accomplishments

- Successfully conducted four elections including two special elections.
- Increased the use of electronic poll books to five of the eight polling sites.
- Through several processes of verification, deactivated 1,600 registered voters.
- Relocated the District 3 polling site.
- Appointed Election Inspectors for a two-year term.
- Revised all Election Emergency plans to reflect the usage of electronic poll books.
- Provided 25 training sessions for poll workers and staff.
- Participated on the Wisconsin Election Commission’s Observer Advisory Committee on Rulemaking.
- Consulted with State Legislators on various election-related bills.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Registered Voters	19,606	18,364	19,750	18,200	21,000
Elections Held	4	3	4	4	4
New Voter Registrations	3,951	818	1,928	500	3,000
Absentee Ballots Issued	31,869	8,172	16,825	9,093	20,000

2024 Objectives

Customer Service:

- Successfully administer four elections including a Presidential election.
- Remain compliant and create new procedures and training sessions for newly adopted statutes.

Customer Service & Financial Stewardship:

- Expand electronic poll books to all voting sites and provide appropriate training and oversight for all polling sites.

Customer Service & Quality of Life:

- Take on a new Residential Care Facility for absentee voting with Special Voting Deputes.

Estimated 2024 Revenue

None

Adopted 2024 Budget

\$94,476



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent Change
				Budget		
113 Elections		87,578.86	52,484.46	47,109.52	94,476.42	100.5%
70 SALARIES						
110113 670101	Salaries	-	-	-	-	0.0%
110113 670106	Comp Time	-	-	-	-	0.0%
110113 670201	OverTime	-	-	-	-	0.0%
110113 670204	Paid Time Off	-	-	-	-	0.0%
Total		-	-	-	-	0.0%
73 FRINGE BENEFITS						
110113 673101	Social Security	-	-	-	-	0.0%
110113 673103	Worker's Comp Insurance	82.15	75.80	69.52	76.42	9.9%
110113 673104	Unemployment Compensation	-	-	-	-	0.0%
Total		82.15	75.80	69.52	76.42	9.9%
80 MATERIALS & SUPPLIES						
110113 680101	Office Supplies	12,803.18	9,663.82	5,116.00	10,500.00	105.2%
110113 680502	Printing/Publications	-	-	-	-	0.0%
110113 680504	Telephone services	-	-	-	-	0.0%
110113 680505	Postage	12,637.89	6,863.65	11,084.00	15,000.00	35.3%
Total		25,441.07	16,527.47	16,200.00	25,500.00	57.4%
83 PURCHASED SERVICES						
110113 683101	Consultants - General	-	-	-	-	0.0%
110113 683201	Contracted Services - General	55,221.08	28,983.19	24,000.00	60,000.00	150.0%
110113 683202	Contracted Services - Maint.	6,834.56	6,898.00	6,840.00	8,900.00	30.1%
110113 683501	Training/Conferences	-	-	-	-	0.0%
Total		62,055.64	35,881.19	30,840.00	68,900.00	123.4%
88 EQUIPMENT / LEASES						
110113 680401	Equip / Small Tools	-	-	-	-	0.0%
Total		-	-	-	-	0.0%

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.

2023 Accomplishments

- Hired a new full-time IT Manager.
- Virtualized four additional servers and eliminated two network area storage devices.
- Implemented virtual help desk services for City Hall and Public Works employees.
- Launched a new IT ticketing system and knowledge base.
- Completed upgrades to network infrastructure hardware of the City's main core equipment, which includes access points, switches, and firewalls components.
- Mapped the City's network between all primary buildings.
- Transitioned the City's phone and internet services to new providers.
- Implemented process improvements prescribed in the strategic plan and reviewed the City's security master plan.
- Assisted other Departments with information technology projects, such as the establishment of credit card processing, ERP system module implementation, and door fob system installation.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Major Projects Completed	5	5	18	15	TBD
Server Systems Uptime	99%	97%	100%	100%	100%
Network Uptime	96%	90%	97%	98%	100%
Completed Backups	90%	90%	100%	100%	100%
Ticketing System	-	-	570	600	700
Fiber Connected Facilities	5	5	5	5	5

2024 Objectives

Customer Service:

- Review and update the City's Outlook Email System.
- Assist with the selection and implementation of a new Land Management System.

Capital Improvements:

- Implementation of ERP system modules for the Public Works Department.
- DNS Migration and transition to .gov domain.
- Implemented process improvements prescribed in the strategic plan and reviewed the City's security master plan.

Staffing for 2024

2022 Actual	2023 Actual	2024 Budget
1.25 FTE	1.25 FTE	1.00 FTE

Estimated 2024 Revenue

None

Adopted 2024 Budget

\$489,887



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent Change
				Budget		
117 Information Technology		467,371.28	449,308.43	457,411.00	489,887.27	7.1%
70 SALARIES						
110117 670101	Salaries	88,997.44	73,197.78	103,915.00	95,558.00	-8.0%
110117 670106	Comp Time	-	-	-	-	0.0%
110117 670204	Paid Time Off	6,395.39	9,505.26	-	-	0.0%
110117 673101	Social Security	7,206.51	6,064.15	7,835.00	6,926.00	-11.6%
110117 673102	Retirement	5,583.56	5,229.80	5,953.00	6,594.00	10.8%
110117 673201	Health Insurance	8,962.53	16,852.09	9,377.00	25,715.27	174.2%
110117 673202	Dental Insurance	349.08	596.25	349.00	1,018.00	191.7%
110117 673203	Life Insurance	43.68	62.55	44.00	94.00	113.6%
110117 673204	Long Term Disability	320.68	272.44	-	-	0.0%
Total		117,858.87	111,780.32	127,473.00	135,905.27	6.6%
80 MATERIALS & SUPPLIES						
110117 680101	Office Supplies	-	65.11	-	-	0.0%
110117 680102	Technology Supplies	-	-	-	-	0.0%
110117 680103	Office Supplies-Copiers	-	-	-	-	0.0%
110117 680501	Memberships	-	-	-	-	0.0%
110117 680503	Books & Periodicals	-	-	-	-	0.0%
110117 680504	Telephone services	3,521.26	4,994.55	3,600.00	3,600.00	0.0%
110117 680505	Postage	-	-	-	-	0.0%
Total		3,521.26	5,059.66	3,600.00	3,600.00	0.0%
83 PURCHASED SERVICES						
110117 683101	Consultants - General	33,840.00	-	-	-	0.0%
110117 683201	Contracted Services - General	106,252.85	181,608.98	173,440.00	167,313.00	-3.5%
110117 683202	Contracted Services - Maint.	168,500.15	136,494.32	138,377.00	168,548.00	21.8%
110117 683501	Training/Conferences	1,283.47	1,845.35	2,000.00	2,000.00	0.0%
Total		309,876.47	319,948.65	313,817.00	337,861.00	7.7%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent Change
				Budget		
117 Information Technology		467,371.28	449,308.43	457,411.00	489,887.27	7.1%
86 FACILITY & PLANT						
110117 686550	M & R	-	-	-	-	0.0%
Total		-	-	-	-	0.0%
88 EQUIPMENT / LEASES						
110117 680401	Equip / Small Tools	36,114.68	12,519.80	12,521.00	12,521.00	0.0%
110117 688110	Other Leased Equipment	-	-	-	-	0.0%
110117 688111	Interest on Capital Lease	-	-	-	-	0.0%
Total		36,114.68	12,519.80	12,521.00	12,521.00	0.0%

Finance

Program Description

The Finance 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 involves the collection and processing of City revenues including all property tax receipts; the Department also records all revenue received and distributes all property tax revenue to other taxing jurisdictions in a timely manner.

2023 Accomplishments

- Coordinated development of annual budget with the City Administrator and staff, delivering a balanced budget for Appropriations Committee action. The budget process was completed within the established timetable. The 2023 Budget document was submitted to Government Financial Officers Association (GFOA) and was awarded a Certificate of Recognition.
- FY2022 audit fieldwork was completed on schedule with the final Annual Comprehensive Financial Report presented to Council in June 2023.
- 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.
- Decided on a platform (Tyler Payments) to accept in-person payment card transactions. To be implemented in Q4 2023.
- Completed a customer campaign to update utility records, provide better customer service and increase systemic efficiencies and cost savings.
- Worked with the City's current Accounts Payable Credit Card vendor to implement an online workflow approval to improve transparency, accountability, and efficiency throughout the process.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Bond Rating (Standard & Poors)	AA (Stable)	AA (Stable)	AA (Stable)	AA (Stable)	AA (Stable)
Investment Yield (%)	2.0	2.0	2.0	2.5	2.5
Borrowing Capacity Used (%)	15.12	12.97	13.28	10.61	8.65
Purchase Orders Issued	973	972	947	950	1,000
Vendor Checks Issued	3,107	2,898	3,371	3,225	3,200
Procurement Card Spending (\$)	131,680	134,897	171,777	150,000	165,000
General Invoices Issued	430	451	439	425	450
Utility Customers	9,335	9,413	9,521	9,700	9,750
Utility Payments via ACH	6,712	7,220	7,968	8,800	10,000
Utility Payments via Online	8,977	9,193	9,150	10,200	10,300
Personal Property Tax Bills	829	789	800	809	0*
Real Estate Property Tax bills	10,398	10,372	10,395	10,414	10,424
Tax Payments Online (%)	16.8	18.5	23.3	24.0	24.0

*In June 2023, Wisconsin enacted significant legislation repealing personal property tax beginning with the 2024 tax year.

2024 Objectives

Financial Stewardship:

- Budget processing will be completed in accordance with the established timetable.
- Audit fieldwork associated with the annual closing of the City’s accounting system will be conducted and a draft of the audit report completed by June 1.
- Collect and process 2024 property tax receipts and distribute revenue to appropriate taxing jurisdictions.
- Review and analyze City Impact Fees for potential development.

Customer Service:

- Submit the City’s Budget, Annual Comprehensive Financial Report and Popular Annual Financial Report to the GFOA for award consideration.
- Utilize the City’s ERP system to digitize workflows and reduce paper driven processes.

Staffing for 2024

Positions (FTE)	2022 Actual	2023 Projected	2024 Budgeted
Finance Director	1.0	1.0	1.0
Assistant Finance Director	1.0	1.0	1.0
Accounting Specialist	1.0	1.0	1.0

Estimated 2024 Revenue

\$273,000

Adopted 2024 Budget

\$576,107



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2023 Revised			Percent Change	
		2022 Actual	2023 Actual	Budget		
118 Finance		537,195.24	561,726.48	555,645.26	576,107.47	3.7%
70 SALARIES						
110118 670101	Salaries	228,736.49	239,854.04	253,904.19	266,454.00	4.9%
110118 670104	Vacation	-	-	-	-	0.0%
110118 670105	Sick Pay	-	-	-	-	0.0%
110118 670106	Comp Time	-	-	-	-	0.0%
110118 670201	OverTime	141.42	-	-	-	0.0%
110118 670204	Paid Time Off	22,837.47	20,657.39	-	-	0.0%
110118 670205	Medical Leave	-	-	-	-	0.0%
110118 670301	Longevity	-	-	-	-	0.0%
Total		251,715.38	260,511.43	253,904.19	266,454.00	4.9%
73 FRINGE BENEFITS						
110118 673101	Social Security	18,487.27	19,255.08	18,643.00	19,647.00	5.4%
110118 673102	Retirement	16,048.78	17,908.77	17,200.00	18,385.00	6.9%
110118 673103	Worker's Comp Insurance	427.86	394.76	362.07	398.01	9.9%
110118 673104	Unemployment Compensation	-	-	-	-	0.0%
110118 673201	Health Insurance	63,571.73	70,776.92	69,150.00	77,145.81	11.6%
110118 673202	Dental Insurance	593.81	933.13	-	-	0.0%
110118 673203	Life Insurance	363.79	250.05	246.00	251.00	2.0%
110118 673204	Long Term Disability	856.49	910.52	777.00	777.00	0.0%
Total		100,349.73	110,429.23	106,378.07	116,603.82	9.6%
80 MATERIALS & SUPPLIES						
110118 680101	Office Supplies	2,677.27	2,698.66	1,100.00	1,450.00	31.8%
110118 680102	Technology Supplies	-	-	300.00	-	0.0%
110118 680501	Memberships	685.00	729.22	775.00	775.00	0.0%
110118 680502	Printing/Publications	-	-	-	-	0.0%
110118 680503	Books & Periodicals	-	-	50.00	-	0.0%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent Change
				Budget		
118 Finance		537,195.24	561,726.48	555,645.26	576,107.47	3.7%
110118 680504	Telephone services	-	-	-	-	0.0%
110118 680505	Postage	11,642.66	12,116.24	10,750.00	12,500.00	16.3%
Total		15,004.93	15,544.12	12,975.00	14,725.00	13.5%
83 PURCHASED SERVICES						
110118 683101	Consultants - General	960.00	7,900.00	1,600.00	1,600.00	0.0%
110118 683201	Contracted Services - General	26,303.65	21,253.59	22,530.00	25,279.00	12.2%
110118 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110118 683401	Liability Insurance	137,281.29	137,136.93	150,283.00	144,345.65	-4.0%
110118 683402	Auto Insurance	-	-	-	-	0.0%
110118 683501	Training/Conferences	419.00	1,981.18	2,600.00	2,600.00	0.0%
110118 683601	Misc Service-Bonds	-	-	100.00	-	0.0%
110118 683603	Misc. Serv- A/R Expense	3,013.26	3,000.00	3,000.00	3,000.00	0.0%
110118 683902	COVIDMTSD	-	-	-	-	0.0%
Total		167,977.20	171,271.70	180,113.00	176,824.65	-1.8%
86 FACILITY & PLANT						
110118 686550	M & R	2,148.00	2,173.00	2,275.00	1,500.00	-34.1%
Total		2,148.00	2,173.00	2,275.00	1,500.00	-34.1%
88 EQUIPMENT / LEASES						
110118 680401	Equip / Small Tools	-	1,797.00	-	-	0.0%
110118 688101	Photocopiers	-	-	-	-	0.0%
Total		-	1,797.00	-	-	0.0%

Assessor's Office

Program Description

The City Assessor's Office provides fair and equitable assessment of all property along with accurate and timely parcel 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.

2023 Accomplishments

- Completed the 2023 assessment roll, including interior inspections and valuation in a professional, efficient manner.
- Reviewed 1,195 new building permits with many being new homes and major additions. Many of these new home inspections are carried over from 2022 as the construction process takes 8-12 months or more.
- Mailed 907 real estate assessment notices as part of the 2023 Annual Assessment Year which included 9 Open Book contacts and 1 Board of Review case.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Assessment Value Increase (\$)	59,346,000	642,296,600*	118,045,000	-12,221, 500**	50,000,000
Board of Review Hearings	2	11*	0	1	2
Real Estate Parcels	10,398	10,372	10,395	10,414	10,424
Personal Property Accounts	829	795	805	809	0***

*The 2021 revaluation resulted in an increase in Assessed Values and Board of Review Hearings.

**Assessment Value was impacted by the exemption of Newcastle Place, a \$64m reduction.

***In June 2023, Wisconsin enacted legislation repealing personal property tax effective in 2024.

2024 Objectives

Financial Stewardship & Customer Service:

- Complete the 2024 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 ensure that the system is used in the most efficient manner possible.

Staffing for 2024

Positions (FTE)	2022 Actual	2023 Actual	2024 Budget
Assessment Technician	1.00	1.00	1.00

Estimated 2024 Revenue

None

Adopted 2024 Budget

\$253,287



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2023 Revised			Percent Change	
		2022 Actual	2023 Actual	Budget		
119 Assessor		293,000.90	265,866.05	247,567.74	253,286.57	2.3%
70 SALARIES						
110119 670101	Salaries	39,766.23	43,873.22	48,063.05	48,899.00	1.7%
110119 670104	Vacation	-	-	-	-	0.0%
110119 670105	Sick Pay	-	-	-	-	0.0%
110119 670106	Comp Time	-	-	-	-	0.0%
110119 670201	OverTime	-	-	-	-	0.0%
110119 670204	Paid Time Off	4,092.70	4,110.90	-	-	0.0%
110119 670205	Medical Leave	-	-	-	-	0.0%
110119 670301	Longevity	-	-	-	-	0.0%
Total		43,858.93	47,984.12	48,063.05	48,899.00	1.7%
73 FRINGE BENEFITS						
110119 673101	Social Security	3,096.57	3,396.85	3,119.00	3,458.00	10.9%
110119 673102	Retirement	2,855.68	3,264.95	3,011.00	3,374.00	12.1%
110119 673103	Worker's Comp Insurance	59.90	55.26	50.69	55.72	9.9%
110119 673104	Unemployment Compensation	-	-	-	-	0.0%
110119 673201	Health Insurance	21,298.99	22,764.25	22,210.00	24,803.85	11.7%
110119 673202	Dental Insurance	1,017.96	1,017.96	1,018.00	1,018.00	0.0%
110119 673203	Life Insurance	302.80	309.93	303.00	310.00	2.3%
110119 673204	Long Term Disability	172.44	186.40	168.00	168.00	0.0%
Total		28,804.34	30,995.60	29,879.69	33,187.57	11.1%
80 MATERIALS & SUPPLIES						
110119 680101	Office Supplies	106.26	9.25	100.00	100.00	0.0%
110119 680501	Memberships	-	-	-	-	0.0%
110119 680503	Books & Periodicals	-	-	100.00	-	0.0%
110119 680504	Telephone services	-	-	-	-	0.0%
110119 680505	Postage	2,814.84	2,972.11	1,600.00	3,300.00	106.3%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2023 Revised			Percent Change	
		2022 Actual	2023 Actual	Budget		
119 Assessor		293,000.90	265,866.05	247,567.74	253,286.57	2.3%
Total		2,921.10	2,981.36	1,800.00	3,400.00	88.9%
83 PURCHASED SERVICES						
110119 683101	Consultants - General	-	-	-	-	0.0%
110119 683201	Contracted Services - General	217,416.53	183,904.97	167,800.00	167,800.00	0.0%
110119 683501	Training/Conferences	-	-	25.00	-	0.0%
Total		217,416.53	183,904.97	167,825.00	167,800.00	0.0%
88 EQUIPMENT / LEASES						
110119 680401	Equip / Small Tools	-	-	-	-	0.0%
Total		-	-	-	-	0.0%

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.

2023 Accomplishments

- Implemented Ready Rebound, a medical assistance program.
- Implemented a new Family Medical Leave Act policy and forms.
- Implemented recommendations from the 2022 Classification and Compensation Analysis.
- Implemented an employee self-service portal.
- Implemented a new City cell phone policy.
- Assisted the Southern Ozaukee Fire & EMS Department with its transition.
- Reduced paper processes.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
New Hires	10	18	21	10	TBD
# of FTE's	118.65	120.10	124.22	110.54	110.54
Modification Factor	0.89	0.85	0.79	0.76	0.81
Workers' Comp Claims	18	18	16	15	TBD

2024 Objectives

Customer Service:

- Review and update the City's Personnel Code and Policy Manuals.
- Complete a Policies and Procedures Manual for the Board of Police Commissioners.
- Implement digital employee annual performance evaluations.
- Complete HRIS system updates and process improvements.

Financial Stewardship:

- Implement recommendations from the 2022 Classification and Compensation Analysis.

Staffing for 2024

Positions (FTE)	2022 Actual	2023 Actual	2024 Budget
Assistant City Administrator/HR Director	1.00	1.00	1.00
Human Resource Coordinator	1.00	1.00	1.00

Estimated 2024 Revenue

None

Adopted 2024 Budget

\$265,206



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2023 Revised			Percent Change	
		2022 Actual	2023 Actual	Budget		
120 Human Resources		262,405.19	264,513.37	261,083.96	265,205.66	1.6%
70 SALARIES						
110120 670101	Salaries	139,491.43	128,320.72	154,930.13	158,931.00	2.6%
110120 670104	Vacation	-	-	-	-	0.0%
110120 670105	Sick Pay	-	-	-	-	0.0%
110120 670106	Comp Time	-	-	-	-	0.0%
110120 670201	OverTime	-	-	-	-	0.0%
110120 670204	Paid Time Off	10,866.91	14,111.48	-	-	0.0%
110120 670205	Medical Leave	-	13,432.57	-	-	0.0%
110120 670301	Longevity	-	-	-	-	0.0%
Total		150,358.34	155,864.77	154,930.13	158,931.00	2.6%
73 FRINGE BENEFITS						
110120 673101	Social Security	10,838.29	11,164.28	10,976.00	11,371.00	3.6%
110120 673102	Retirement	9,790.37	10,577.92	10,397.00	10,966.00	5.5%
110120 673103	Worker's Comp Insurance	146.33	135.02	123.83	136.12	9.9%
110120 673104	Unemployment Compensation	-	-	-	-	0.0%
110120 673201	Health Insurance	44,203.59	47,184.62	46,100.00	51,430.54	11.6%
110120 673202	Dental Insurance	1,017.96	1,017.96	1,018.00	1,018.00	0.0%
110120 673203	Life Insurance	240.16	248.89	238.00	252.00	5.9%
110120 673204	Long Term Disability	595.32	612.36	555.00	555.00	0.0%
Total		66,832.02	70,941.05	69,407.83	75,728.66	9.1%
80 MATERIALS & SUPPLIES						
110120 680101	Office Supplies	819.81	669.00	300.00	300.00	0.0%
110120 680501	Memberships	776.00	-	805.00	805.00	0.0%
110120 680502	Printing/Publications	-	-	-	-	0.0%
110120 680503	Books & Periodicals	-	-	-	-	0.0%
110120 680504	Telephone services	357.86	389.58	600.00	400.00	-33.3%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
120 Human Resources						
110120 680505	Postage	21.93	27.70	50.00	50.00	0.0%
Total		1,975.60	1,086.28	1,755.00	1,555.00	-11.4%
83 PURCHASED SERVICES						
110120 683101	Consultants - General	-	-	-	-	0.0%
110120 683201	Contracted Services - General	31,007.25	25,873.54	23,891.00	19,891.00	-16.7%
110120 683501	Training/Conferences	180.63	2,127.99	1,100.00	1,100.00	0.0%
110120 683602	Misc. Services-Recruiting	12,051.35	8,619.74	10,000.00	8,000.00	-20.0%
110120 683702	Miscellaneous Services	-	-	-	-	0.0%
Total		43,239.23	36,621.27	34,991.00	28,991.00	-17.1%

Legal Services

Program Description

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

- Provide counsel and advice to the City's elected officials, administrator, department heads, staff and appointed commissions on a wide variety of subject matters.
- Represent 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.
- Assist 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.
- Negotiate, draft, and review development agreements and other contractual documents; represent 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.

2023 Accomplishments

- Following execution of a new contract for prosecution services with the firm of Houseman & Feind in late 2022, worked to successfully transition the City's new prosecutor into City operations, and to resolve a number of pending litigation matters related to enforcement of the City Code.
- Assisted with various matters related to the Southern Ozaukee Fire & EMS Department, including approval of amendments to the intergovernmental agreement between the City and the Village of Thiensville, and expanding the Board of Directors from 5 to 7 members.
- Coordinated the development and drafting of amendments to the Sign Code, pertaining to the regulation of signage within the City's residential and commercial zoning districts.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Citations Processed*	1,698	1,704	2,247	2,023	1,918
Fines Paid to City*	\$110,232	\$99,210	\$101,056	\$85,007	\$98,876
Collective Bargaining Agreements	2	1	0	0	1

*Mid-Moraine Municipal Court Only

2024 Objectives

Customer Service:

- Complete comprehensive revisions to the City's Sign Code.

Financial Stewardship:

- Complete comprehensive revisions to the City's ordinance pertaining to the regulation of cellular communication facilities/towers.
- Successfully resolve all outstanding litigation involving the City.

Staffing for 2024

Position (PT)	2022 Actual	2023 Actual	2024 Budget
City Attorney	By contract	By contract	By contract

Estimated 2024 Revenue

None

Adopted 2024 Budget

\$136,800



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
124 Legal Counsel		117,334.42	140,405.95	117,982.00	136,800.00	15.9%
83 PURCHASED SERVICES						
110124 683301	Special Serv-Retainer	65,333.02	82,044.28	74,682.00	88,200.00	18.1%
110124 683302	Spec Serv-Court Operations	21,999.00	39,239.00	30,000.00	36,000.00	20.0%
110124 683303	Court Fees & Expenses	349.00	-	100.00	100.00	0.0%
110124 683311	Special Legal Counsel - Genera	10,041.00	8,022.67	3,200.00	2,500.00	-21.9%
110124 683312	Spec Legal Counsel-Labo	19,612.40	11,100.00	10,000.00	10,000.00	0.0%
Total		117,334.42	140,405.95	117,982.00	136,800.00	15.9%

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.

2023 Accomplishments

- Installation of new doors and fob system at City Hall.
- Roof replacement at City Hall.
- Installation of a new Boiler Stack at the Public Safety Building.
- Hired an employee to restore the Buildings Division to full staff.
- Lintel replacement at City Hall.
- Implementation of improved operations for snow removal at City owned buildings.
- Updated painting throughout City owned buildings.
- Installation of permanent electrical pedestals for the Taste of Mequon.
- Updated lighting to LED FH2.
- Multiple HVAC repairs to all buildings.
- City Hall elevator brought up to code through installation of new lighting, a functional phone system and new electrical.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Work Orders	3,500	2,100	2,189	2,214	2,800
Number of City Facilities	9	9	9	9	9
Facilities with Janitorial Service	4	3	3	3	3
Streetlights Repaired	40	26	27	39	30
Capital Projects Administered	2	2	1	3	2

2024 Objectives

Capital Improvements:

- Restructure/Organize keying system.
- Replace air handlers at City Hall.
- Remodel bathrooms at City Hall.
- Implement additional capital improvement projects.

Financial Stewardship:

- Continue LED bulb replacement at the Public Safety Building and City Hall.

Public Safety:

- Implement Digital Climate Control (DCC) monitoring at DPW, Public Safety, and City Hall Buildings.

Staffing for 2024

Positions	2022 Actual	2023 Actual	2024 Budget
Building Superintendent	1.0	1.0	1.0
Building Maintenance Worker	1.0	2.0	2.0

Estimated 2024 Revenue

None

Adopted 2024 Budget

\$742,903



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent
				Budget		Change
326 Building Maintenance						
		659,010.81	727,226.81	713,356.32	742,903.47	4.1%
70 SALARIES						
110326 670101	Salaries	112,166.60	147,805.73	156,666.09	180,110.00	15.0%
110326 670104	Vacation	-	-	-	-	0.0%
110326 670105	Sick Pay	-	-	-	-	0.0%
110326 670106	Comp Time	3,550.62	1,940.49	3,000.00	2,000.00	-33.3%
110326 670201	OverTime	3,149.06	6,387.62	2,000.00	2,000.00	0.0%
110326 670204	Paid Time Off	11,978.50	11,612.77	-	-	0.0%
110326 670205	Medical Leave	-	-	-	-	0.0%
110326 670206	EmergLeave	1,498.08	-	-	-	0.0%
110326 670301	Longevity	-	-	-	-	0.0%
Total		132,342.86	167,746.61	161,666.09	184,110.00	13.9%
73 FRINGE BENEFITS						
110326 673101	Social Security	9,714.70	12,319.02	11,351.15	13,078.00	15.2%
110326 673102	Retirement	8,321.22	11,476.31	10,469.72	12,429.00	18.7%
110326 673103	Worker's Comp Insurance	5,870.23	5,416.20	4,967.60	5,460.70	9.9%
110326 673104	Unemployment Compensation	-	-	-	-	0.0%
110326 673201	Health Insurance	28,727.85	49,994.23	37,951.84	60,590.71	59.7%
110326 673202	Dental Insurance	1,253.12	1,960.85	2,002.22	2,337.00	16.7%
110326 673203	Life Insurance	70.43	215.32	60.08	283.00	371.0%
110326 673204	Long Term Disability	427.58	628.17	366.00	366.00	0.0%
Total		54,385.13	82,010.10	67,168.61	94,544.41	40.8%
75 OTHER STAFF COSTS						
110326 675101	Uniforms & Clothing	826.75	912.00	1,035.00	1,035.00	0.0%
Total		826.75	912.00	1,035.00	1,035.00	0.0%
80 MATERIALS & SUPPLIES						
110326 680201	Janitor Supp-City Bldgs	10,875.47	9,260.54	10,000.00	11,000.00	10.0%



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent
				Budget		Change
326 Building Maintenance		659,010.81	727,226.81	713,356.32	742,903.47	4.1%
110326 680202	Janitor Supp-Safety Bld	-	-	-	-	0.0%
110326 680203	Janitor Supp-DPW Bldgs	-	-	-	-	0.0%
110326 680302	Work Supp-City Bldgs	5,838.53	7,394.51	7,000.00	7,000.00	0.0%
110326 680303	Work Supp-Safety Bldg	3,389.93	6,248.80	6,000.00	6,000.00	0.0%
110326 680304	Work Supp-DPW Bldgs	2,217.68	3,651.89	3,000.00	3,000.00	0.0%
110326 680501	Memberships	-	-	-	-	0.0%
110326 680503	Books & Periodicals	-	-	-	-	0.0%
110326 680504	Telephone services	3,072.48	2,836.41	3,000.00	3,000.00	0.0%
110326 680505	Postage	-	-	-	-	0.0%
Total		25,394.09	29,392.15	29,000.00	30,000.00	3.4%
83 PURCHASED SERVICES						
110326 683201	Contracted Services - General	135,455.43	127,897.86	127,522.00	132,779.00	4.1%
110326 683401	Liability Insurance	-	-	-	-	0.0%
110326 683402	Auto Insurance	3,117.87	1,006.42	1,357.62	1,147.06	-15.5%
110326 683501	Training/Conferences	-	-	-	-	0.0%
Total		138,573.30	128,904.28	128,879.62	133,926.06	3.9%
86 FACILITY & PLANT						
110326 686101	Electric - City Hall	43,350.79	47,712.90	54,930.00	50,000.00	-9.0%
110326 686102	Electric - Safety Bldg	70,959.12	82,390.05	67,200.00	75,000.00	11.6%
110326 686103	Electric - E.S. Firehouse	10,572.20	10,625.99	19,850.00	15,000.00	-24.4%
110326 686104	Electric - 6330 W Mequon	-	-	-	-	0.0%
110326 686105	Electric - Green Bay Shop	-	-	-	-	0.0%
110326 686106	Electric - Highway Bldg	38,281.76	37,837.54	46,600.00	40,000.00	-14.2%
110326 686107	Electric - 6300 W Mequon	-	-	-	-	0.0%
110326 686112	Electric - Logemann Ctr.	-	-	-	-	0.0%
110326 686150	Electric - Sirens	494.69	491.22	480.00	480.00	0.0%



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
326 Building Maintenance		659,010.81	727,226.81	713,356.32	742,903.47	4.1%
110326 686201	Gas-City Hall	12,787.62	11,206.72	13,300.00	13,300.00	0.0%
110326 686202	Gas-Safety Bldg	38,129.46	29,738.31	38,000.00	38,000.00	0.0%
110326 686203	Gas-E.S. Firehouse	3,727.95	3,910.31	4,025.00	3,381.00	-16.0%
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	29,954.21	18,920.87	19,500.00	19,500.00	0.0%
110326 686212	Gas-Logemann Ctr	-	-	-	-	0.0%
110326 686301	Sewer-City Hall	941.57	1,449.36	1,620.00	1,670.00	3.1%
110326 686302	Sewer-Safety Bldg	1,838.06	1,650.34	1,665.00	1,620.00	-2.7%
110326 686308	Sewer-Logemann Ctr.	-	-	-	-	0.0%
110326 686401	Water-City Hall	1,795.64	2,109.73	2,237.00	2,137.00	-4.5%
110326 686402	Water-Safety Bldg	3,077.93	2,842.53	3,000.00	3,000.00	0.0%
110326 686408	Water-Logemann Ctr.	-	-	-	-	0.0%
110326 686501	M & R - City Bldgs	19,178.09	26,484.98	24,250.00	8,250.00	-66.0%
110326 686502	M & R - Safety Bldg	20,562.84	21,862.41	19,125.00	18,125.00	-5.2%
110326 686503	M & R - DPW Bldgs	11,136.11	18,328.41	9,125.00	9,125.00	0.0%
110326 686504	M & R Logemen Center	-	-	-	-	0.0%
110326 686550	M & R	-	-	-	-	0.0%
Total		306,788.04	317,561.67	324,907.00	298,588.00	-8.1%
88 EQUIPMENT / LEASES						
110326 680401	Equip / Small Tools	700.64	700.00	700.00	700.00	0.0%
110326 688120	Rentals	-	-	-	-	0.0%
Total		700.64	700.00	700.00	700.00	0.0%

Public Safety

Police

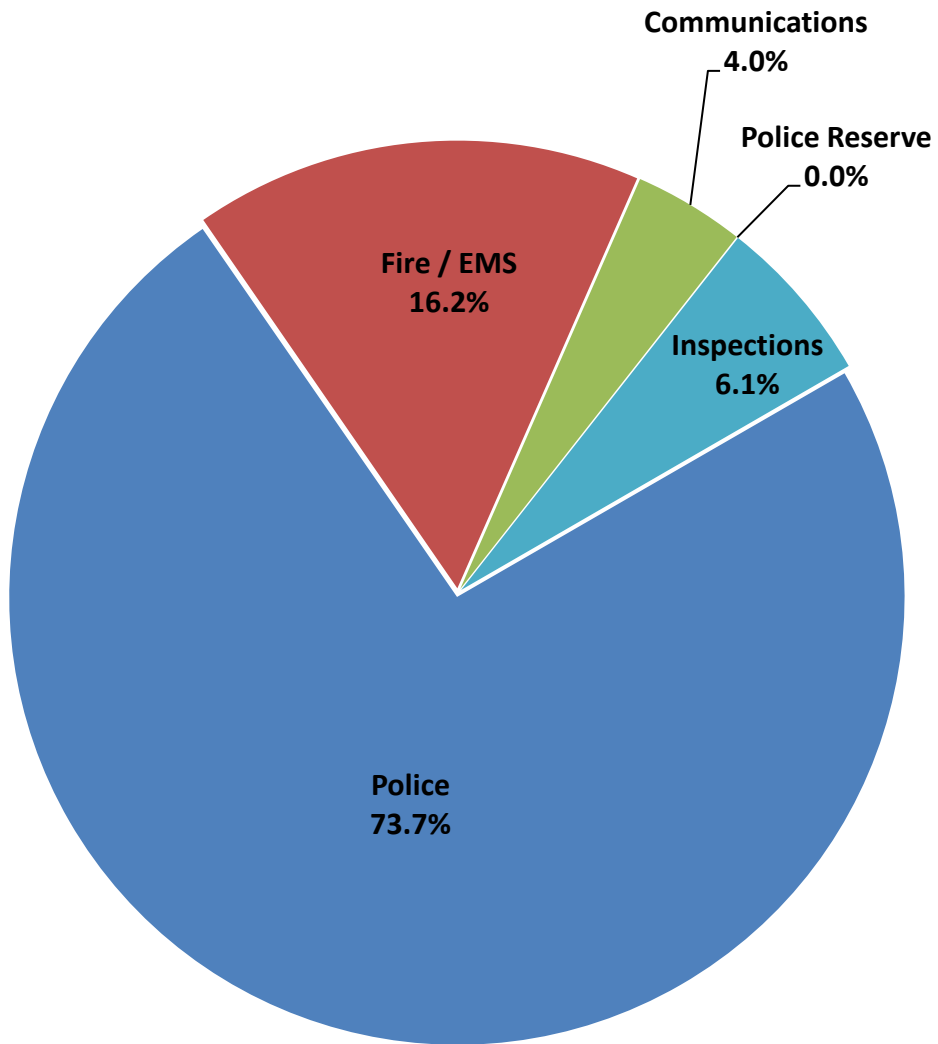
Fire/EMS

Communications

Building Inspections

CITY OF MEQUON

2024 Public Safety Expenditures Budget Percentages by Department



Police

Program Description

The Mequon Police Department believes in the importance of community involvement and collaboration in creating a safe and desirable environment in Mequon. The Department understands that crime is not solely the responsibility of law enforcement but requires the active participation of the community as well. The Department is committed to fostering a partnership between the police and the community.

To maintain public trust, the Mequon Police Department upholds integrity and holds its members to the highest standards of performance and ethics. They are accountable to both each other and the citizens they serve, recognizing that their authority comes from the community.

The Mequon Police Department is dedicated to providing a positive work environment and investing in the development of its members through effective training and leadership. They strive to continuously improve their knowledge, skills, and experience to better implement a problem-oriented, community-policing approach. The department's primary focus is on maintaining a low crime rate while delivering professional police services to the community.

2023 Accomplishments

- Successfully recruited new and experienced Law Enforcement Officers
- Developed leadership through education and transition planning.
- Maintained accreditation with Wisconsin Law Enforcement Accreditation Group
- Adapted to Ozaukee County Dispatch Center
- Participated in County wide Traffic Enforcement programs and Task Forces
- Hosted Crisis Intervention Training at the Department
- Developed and maintained strong partnerships with other law enforcement agencies and community organizations.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Sworn Personnel per 1,000 Population	1.60	1.59	1.59	1.59	1.59
Calls for Service	32,402	34,766	35,399	34,255	35,400
Type "A" Crimes	630	582	647	558	605
Clearance Rate	47%	43%	44%	N/A	N/A
Adult Arrests	533	496	550	513	523
Juvenile Arrests	32	34	65	54	47
# of Citations Issued	1,916	2,146	2,909	2,960	3,000
Traffic Accidents	422	544	543	537	512

2024 Objectives

Public Safety:

- Continue to build trust and provide transparency with the community.
- Host FBI Leadership Training at the Department.
- Create Accreditation Proofs on Electronic Software.
- Provide Exceptional Law Enforcement Training.

Capital Improvements:

- Examine Space Needs and Functionality of Public Safety Building.

Quality of Life & Customer Service:

- Restructure and Rebuild Citizens Police Academy.
- Continue to Build Platform for Officer Wellness.
- Regularly evaluate and update policies and procedures.

Financial Stewardship:

- Promote long-term succession planning to address upcoming anticipated retirements.
- Identify and groom potential leadership candidates.

Staffing for 2024

Positions FTE	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Chief of Police	1.0	1.0	1.0	1.0	1.0
Captain	2.0	2.0	2.0	2.0	2.0
Sergeant	7.0	7.0	7.0	7.0	7.0
Detective	3.0	3.0	3.0	3.0	3.0
Police Officer	27.0	27.0	27.0	27.0	27.0
Records Specialist	1.0	1.0	1.0	1.0	1.0
Administrative Coordinator	1.0	1.0	1.0	1.0	1.0
IT Specialist	1.0	1.0	1.0	1.0	1.0

Estimated 2024 Revenue

\$161,000

Adopted 2024 Budget

\$6,415,995



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent Change
				Budget		
235 Police		5,997,665.15	6,097,720.14	6,142,069.22	6,415,994.68	4.5%
70 SALARIES						
110235 670101	Salaries	3,091,553.41	3,153,622.99	3,674,566.00	3,776,889.58	2.8%
110235 670102	Paid-on-Call	1,870.00	1,080.00	2,000.00	2,000.00	0.0%
110235 670103	Holiday	135,662.12	140,241.56	110,000.00	110,000.00	0.0%
110235 670104	Vacation	258,955.47	249,742.00	-	-	0.0%
110235 670105	Sick Pay	122,336.04	94,287.50	-	-	0.0%
110235 670106	Comp Time	165,160.13	156,147.21	145,000.00	145,000.00	0.0%
110235 670201	OverTime	67,763.84	73,898.98	55,000.00	55,000.00	0.0%
110235 670204	Paid Time Off	54,260.73	62,005.00	-	-	0.0%
110235 670205	Medical Leave	-	446.04	-	-	0.0%
110235 670206	EmergLeave	12,112.22	-	-	-	0.0%
110235 670301	Longevity	14,940.00	14,190.00	13,140.00	14,520.00	10.5%
Total		3,924,613.96	3,945,661.28	3,999,706.00	4,103,409.58	2.6%
73 FRINGE BENEFITS						
110235 673101	Social Security	298,317.67	300,181.71	302,916.53	308,763.50	1.9%
110235 673102	Retirement	473,273.58	525,379.56	533,945.16	584,687.00	9.5%
110235 673103	Worker's Comp Insurance	77,377.53	71,773.64	65,828.90	72,363.26	9.9%
110235 673104	Unemployment Compensation	-	-	-	-	0.0%
110235 673201	Health Insurance	829,657.93	853,309.74	848,167.45	933,512.99	10.1%
110235 673202	Dental Insurance	25,432.82	25,333.21	24,684.24	25,682.00	4.0%
110235 673203	Life Insurance	5,770.38	6,025.46	5,581.09	6,018.00	7.8%
110235 673204	Long Term Disability	14,485.81	14,742.58	14,024.00	14,024.00	0.0%
Total		1,724,315.72	1,796,745.90	1,795,147.37	1,945,050.75	8.4%
75 OTHER STAFF COSTS						
110235 675101	Uniforms & Clothing	32,404.28	32,387.17	31,950.00	31,950.00	0.0%
110235 675301	Incentive	369.99	2,376.66	10,000.00	8,000.00	-20.0%



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2023 Revised			Percent Change	
		2022 Actual	2023 Actual	Budget		
235 Police		5,997,665.15	6,097,720.14	6,142,069.22	6,415,994.68	4.5%
Total		32,774.27	34,763.83	41,950.00	39,950.00	-4.8%
80 MATERIALS & SUPPLIES						
110235 680101	Office Supplies	4,055.08	6,955.39	6,500.00	5,000.00	-23.1%
110235 680301	Work Supplies - Police	18,122.68	26,160.18	25,800.00	25,800.00	0.0%
110235 680402	Motor Fuels & Lubricant	88,632.30	79,422.05	67,200.00	80,000.00	19.0%
110235 680501	Memberships	1,225.00	1,375.00	1,400.00	1,400.00	0.0%
110235 680502	Printing/Publications	323.29	679.19	750.00	750.00	0.0%
110235 680503	Books & Periodicals	126.00	126.00	450.00	450.00	0.0%
110235 680504	Telephone services	20,823.31	21,141.13	21,060.00	21,060.00	0.0%
110235 680505	Postage	1,079.45	876.25	700.00	700.00	0.0%
Total		134,387.11	136,735.19	123,860.00	135,160.00	9.1%
83 PURCHASED SERVICES						
110235 683101	Consultants - General	-	-	-	-	0.0%
110235 683201	Contracted Services - General	50,810.30	52,849.17	53,171.00	64,541.00	21.4%
110235 683202	Contracted Services - Maint.	25,711.93	30,517.54	30,410.00	30,410.00	0.0%
110235 683401	Liability Insurance	23,191.00	32,196.00	32,194.00	32,839.92	2.0%
110235 683402	Auto Insurance	14,768.86	4,767.22	6,430.85	5,433.43	-15.5%
110235 683501	Training/Conferences	33,046.53	34,189.83	33,700.00	33,700.00	0.0%
110235 683601	Misc Service-Bonds	-	-	-	-	0.0%
110235 683702	Miscellaneous Services	6,201.79	6,523.54	6,000.00	6,000.00	0.0%
Total		153,730.41	161,043.30	161,905.85	172,924.35	6.8%
86 FACILITY & PLANT						
110235 686550	M & R	21,870.95	22,314.64	19,000.00	19,000.00	0.0%
Total		21,870.95	22,314.64	19,000.00	19,000.00	0.0%
88 EQUIPMENT / LEASES						
110235 680401	Equip / Small Tools	-	-	-	-	0.0%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
235 Police		5,997,665.15	6,097,720.14	6,142,069.22	6,415,994.68	4.5%
110235 688101	Photocopiers	5,499.73	-	-	-	0.0%
110235 688120	Rentals	473.00	456.00	500.00	500.00	0.0%
Total		5,972.73	456.00	500.00	500.00	0.0%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
236 Fire		2,360,973.24	1,372,086.80	1,352,374.00	1,409,925.00	4.3%
70 SALARIES						
110236 670101	Salaries	735,370.59	-	-	-	0.0%
110236 670102	Volunteers - Paid on Call	5,473.44	-	-	-	0.0%
110236 670103	Holiday	-	-	-	-	0.0%
110236 670104	Vacation	-	-	-	-	0.0%
110236 670105	Sick Pay	-	-	-	-	0.0%
110236 670106	Comp Time	426.82	-	-	-	0.0%
110236 670150	EMS Responder	198,363.96	-	-	-	0.0%
110236 670151	Fire Calls	117,962.50	-	-	-	0.0%
110236 670160	Station Work	5,164.23	-	-	-	0.0%
110236 670161	Vehicle Inspection	18,309.85	-	-	-	0.0%
110236 670162	Staff Training	96,007.87	-	-	-	0.0%
110236 670163	Fire Inspections	80.10	-	-	-	0.0%
110236 670164	Community Education	200.25	-	-	-	0.0%
110236 670171	First Responder POC	39,053.36	-	-	-	0.0%
110236 670172	Ambulance POC	75,810.57	-	-	-	0.0%
110236 670173	Paramedic POC	271,243.84	-	-	-	0.0%
110236 670174	Hazard Pay	10.00	-	-	-	0.0%
110236 670201	OverTime	68,270.00	-	-	-	0.0%
110236 670204	Paid Time Off	35.33	-	-	-	0.0%
110236 670205	Medical Leave	51,484.56	-	-	-	0.0%
110236 670206	EmergLeave	-	-	-	-	0.0%
110236 670301	Longevity	1,520.61	-	-	-	0.0%
Total		1,684,787.88	-	-	-	0.0%
73 FRINGE BENEFITS						
110236 673101	Social Security	128,605.82	-	-	-	0.0%



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		2024 Adopted	Percent Change
				Budget			
236 Fire		2,360,973.24	1,372,086.80	1,352,374.00		1,409,925.00	4.3%
110236 673102	Retirement	135,360.00	107.65	-		-	0.0%
110236 673103	Worker's Comp Insurance	13,511.80	-	-		-	0.0%
110236 673104	Unemployment Compensation	-	-	-		-	0.0%
110236 673201	Health Insurance	44,569.29	-	-		-	0.0%
110236 673202	Dental Insurance	1,660.38	-	-		-	0.0%
110236 673203	Life Insurance	2,027.71	-	-		-	0.0%
110236 673204	Long Term Disability	2,443.50	-	-		-	0.0%
Total		328,178.50	107.65	-		-	0.0%
75 OTHER STAFF COSTS							
110236 675101	Uniforms & Clothing	17,856.46	6,473.95	-		-	0.0%
Total		17,856.46	6,473.95	-		-	0.0%
80 MATERIALS & SUPPLIES							
110236 680101	Office Supplies	1,488.57	-	-		-	0.0%
110236 680301	Work Supplies-Fire	65,960.38	695.18	-		-	0.0%
110236 680402	Motor Fuels & Lubricant	45,633.60	-	-		-	0.0%
110236 680501	Memberships	3,217.00	-	-		-	0.0%
110236 680503	Books & Periodicals	1,128.43	-	-		-	0.0%
110236 680504	Telephone services	7,654.25	512.45	-		-	0.0%
110236 680505	Postage	21.34	-	-		-	0.0%
Total		125,103.57	1,207.63	-		-	0.0%
83 PURCHASED SERVICES							
110236 683101	Consultants - General	-	-	-		-	0.0%
110236 683201	Contracted Services - General	93,558.77	8,079.38	-		-	0.0%
110236 683202	Contracted Services - Maint.	7,344.75	-	-		-	0.0%
110236 683401	Liability Insurance	-	-	-		-	0.0%
110236 683402	Auto Insurance	22,973.80	-	-		-	0.0%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
236 Fire		2,360,973.24	1,372,086.80	1,352,374.00	1,409,925.00	4.3%
110236 683501	Training/Conferences	25,995.37	720.00	-	-	0.0%
110236 683803	SouthOzaukee Fire Dept Support	-	1,352,374.00	1,352,374.00	1,409,925.00	4.3%
Total		149,872.69	1,361,173.38	1,352,374.00	1,409,925.00	4.3%
86 FACILITY & PLANT						
110236 686304	Sewer-E.S. Firehous	687.64	196.97	-	-	0.0%
110236 686404	Water-E.S. Firehous	767.50	210.39	-	-	0.0%
110236 686550	M & R	43,420.99	1,662.84	-	-	0.0%
Total		44,876.13	2,070.20	-	-	0.0%
88 EQUIPMENT / LEASES						
110236 680401	Equip / Small Tools	10,298.01	1,053.99	-	-	0.0%
110236 688101	Photocopiers	-	-	-	-	0.0%
110236 688120	Rentals	-	-	-	-	0.0%
Total		10,298.01	1,053.99	-	-	0.0%

Communications

Program Description

The closure of the Communications Center (Dispatch) at the end of 2022 led to the creation of the Administrative Specialist Position. This new role now handles both customer service for the lobby of the Police Department and the administrative functions of the Department. The Specialists are responsible for receiving routine calls, making referrals, answering questions, and aiding citizens who visit the Public Safety Building. They also play a crucial role in typing incident reports and making computer entries to ensure accurate record-keeping. Overall, the creation of the Administrative Specialist Position has streamlined operations, improved customer service, and enhanced the efficiency of the Police Department. The half-time position serves to enhance the accreditation process by handling the property section of the Department.

2023 Accomplishments

- Developed leadership through education and transition planning.
- Maintained accreditation with Wisconsin Law Enforcement Accreditation Group
- Adapted to Ozaukee County Dispatch Center
- Participated in County wide Traffic Enforcement programs and Task Forces
- Hosted Crisis Intervention Training at the Department
- Developed and maintained strong partnerships with other law enforcement agencies and community organizations.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Sworn Personnel per 1,000 Population	1.60	1.59	1.59	1.59	1.59
Calls for Service	32,402	34,766	35,399	34,255	35,400
Type "A" Crimes	630	582	647	558	605
Clearance Rate	47%	43%	44%	N/A	N/A
Adult Arrests	533	496	550	513	523
Juvenile Arrests	32	34	65	54	47
# of Citations Issued	1,916	2,146	2,909	2,960	3,000
Traffic Accidents	422	544	543	537	512

2024 Objectives

Public Safety:

- Continue to build trust and provide transparency with the community.
- Host FBI Leadership Training at the Department.
- Create Accreditation Proofs on Electronic Software.
- Provide Exceptional Law Enforcement Training.

Capital Improvement:

- Examine Space Needs and Functionality of Public Safety Building.

Quality of Life & Customer Service:

- Restructure and Rebuild Citizens Police Academy.
- Continue to Build Platform for Officer Wellness.
- Regularly evaluate and update policies and procedures.

Financial Stewardship:

- Identify and groom potential leadership candidates.

Staffing

Positions (FTE)	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Administrative Specialist				4.5	4.5
Dispatcher	8.5	8.5	8.5		

Estimated 2024 Revenue

None

Adopted 2024 Budget

\$350,212



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2023 Revised			Percent Change	
		2022 Actual	2023 Actual	Budget		
237 Communications		585,038.87	291,783.42	382,102.56	350,212.08	-8.3%
70 SALARIES						
110237 670101	Salaries	347,144.51	187,730.17	260,398.01	244,636.00	-6.1%
110237 670103	Holiday	9,413.08	5,831.48	6,882.35	6,882.35	0.0%
110237 670104	Vacation	-	-	-	-	0.0%
110237 670105	Sick Pay	-	-	-	-	0.0%
110237 670106	Comp Time	19,988.55	3,611.37	-	-	0.0%
110237 670201	OverTime	21,776.80	-	6,259.00	1,000.00	-84.0%
110237 670204	Paid Time Off	37,835.45	21,424.36	-	-	0.0%
110237 670205	Medical Leave	-	-	-	-	0.0%
110237 670206	EmergLeave	-	-	-	-	0.0%
110237 670301	Longevity	-	800.00	-	-	0.0%
Total		436,158.39	219,397.38	273,539.36	252,518.35	-7.7%
73 FRINGE BENEFITS						
110237 673101	Social Security	32,638.84	16,208.00	20,309.12	20,386.48	0.4%
110237 673102	Retirement	25,931.56	16,804.21	18,600.66	18,413.00	-1.0%
110237 673103	Worker's Comp Insurance	701.69	404.96	371.42	408.29	9.9%
110237 673104	Unemployment Compensation	-	-	-	-	0.0%
110237 673201	Health Insurance	56,054.12	32,343.07	58,178.90	52,742.37	-9.3%
110237 673202	Dental Insurance	1,297.87	174.60	2,666.40	171.00	-93.6%
110237 673203	Life Insurance	462.75	395.87	285.35	445.00	55.9%
110237 673204	Long Term Disability	1,249.31	614.88	577.59	577.59	0.0%
Total		118,336.14	66,945.59	100,989.44	93,143.73	-7.8%
75 OTHER STAFF COSTS						
110237 675101	Uniforms & Clothing	2,922.08	-	2,326.76	-	0.0%
Total		2,922.08	-	2,326.76	-	-100.0%
80 MATERIALS & SUPPLIES						



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
237 Communications		585,038.87	291,783.42	382,102.56	350,212.08	-8.3%
110237 680101	Office Supplies	725.47	1,005.84	800.00	800.00	0.0%
110237 680301	Work Supplies-Admin	483.77	559.52	500.00	500.00	0.0%
110237 680501	Memberships	-	-	197.00	-	0.0%
110237 680502	Printing/Publications	-	-	-	-	0.0%
110237 680503	Books & Periodicals	-	-	-	-	0.0%
110237 680504	Telephone services	-	-	-	-	0.0%
Total		1,209.24	1,565.36	1,497.00	1,300.00	-13.2%
83 PURCHASED SERVICES						
110237 683101	Consultants - General	12,480.00	-	-	-	0.0%
110237 683201	Contracted Services - General	2,640.00	-	-	-	0.0%
110237 683202	Contracted Services - Maint.	7,303.13	-	-	-	0.0%
110237 683501	Training/Conferences	2,475.00	2,316.00	2,250.00	2,250.00	0.0%
Total		24,898.13	2,316.00	2,250.00	2,250.00	0.0%
86 FACILITY & PLANT						
110237 686550	M & R	-	-	-	-	0.0%
Total		-	-	-	-	0.0%
88 EQUIPMENT / LEASES						
110237 680401	Equip / Small Tools	1,514.89	1,559.09	1,500.00	1,000.00	-33.3%
Total		1,514.89	1,559.09	1,500.00	1,000.00	-33.3%

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.

2023 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, Landmarks Commission and Board of Appeals.
- Erosion control inspections were conducted on new homes under construction.
- Assisted in policy analysis, code enforcement and department operational analysis.

Key Performance Indicators

Permits Issued	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Building	841	836	853	840	845
Electrical	1,008	1,032	1,244	1,000	1,060
Plumbing	914	920	959	900	940
HVAC	626	642	795	640	665
Wells	9	11	35	12	14
Architectural Board	92	112	92	100	100
Occupancy Final/Temp.	152	132	145	170	175
Permits Processed	3,808	3,870	4,123	3,662	3,799

Construction Valuations					
Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
New Homes	56	56	94	28	50
Home Valuation (\$)	29,146,875	29,568,600	44,243,167	17,640,000	31,000,000
New & Additions Commercial	56	56	70	49	45
Commercial Valuation (\$)	23,235,052	25,456,850	26,962,997	18,169,200	16,650,000

2024 Objectives

Public Safety, Quality of Life & Financial Stewardship:

- 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.

Customer Service & Capital Improvements:

- Staff liaison for Architectural Review Board, Landmark Commission 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 2024

Positions (FTE)	2022 Actual	2023 Actual	2024 Budgeted
Inspector	2.00	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 2024 Revenue

\$793,372

Adopted 2024 Budget

\$527,852



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent
				Budget		Change
244 Inspections		499,154.90	617,163.75	629,035.68	527,852.13	-16.1%
70 SALARIES						
110244 670101	Salaries	274,638.21	314,636.70	338,633.00	335,281.00	-1.0%
110244 670104	Vacation	-	-	-	-	0.0%
110244 670105	Sick Pay	-	-	-	-	0.0%
110244 670106	Comp Time	6,795.41	2,268.34	-	-	0.0%
110244 670201	OverTime	103.53	-	500.00	250.00	-50.0%
110244 670204	Paid Time Off	22,061.41	20,352.56	-	-	0.0%
110244 670205	Medical Leave	-	-	-	-	0.0%
110244 670206	EmergLeave	1,104.32	-	-	-	0.0%
110244 670301	Longevity	-	-	-	-	0.0%
Total		304,702.88	337,257.60	339,133.00	335,531.00	-1.1%
73 FRINGE BENEFITS						
110244 673101	Social Security	22,077.80	23,617.49	24,603.00	24,095.00	-2.1%
110244 673102	Retirement	19,383.04	22,256.77	23,028.00	23,134.00	0.5%
110244 673103	Worker's Comp Insurance	7,633.87	7,043.44	6,460.05	7,101.29	9.9%
110244 673104	Unemployment Compensation	-	-	-	-	0.0%
110244 673201	Health Insurance	95,114.22	106,021.08	114,410.00	112,389.46	-1.8%
110244 673202	Dental Insurance	3,987.01	3,053.88	5,090.00	3,054.00	-40.0%
110244 673203	Life Insurance	1,242.78	1,204.61	1,215.00	1,292.00	6.3%
110244 673204	Long Term Disability	1,162.56	1,234.02	1,215.00	1,215.00	0.0%
Total		150,601.28	164,431.29	176,021.05	172,280.75	-2.1%
75 OTHER STAFF COSTS						
110244 675101	Uniforms & Clothing	68.39	93.87	1,035.00	-	0.0%
Total		68.39	93.87	1,035.00	-	-100.0%
80 MATERIALS & SUPPLIES						
110244 680101	Office Supplies	1,038.20	950.13	1,000.00	1,000.00	0.0%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent Change
				Budget		
244 Inspections		499,154.90	617,163.75	629,035.68	527,852.13	-16.1%
110244 680301	Work Supplies-Admin	2,634.93	2,226.16	2,750.00	2,750.00	0.0%
110244 680501	Memberships	833.61	500.56	900.00	1,454.00	61.6%
110244 680503	Books & Periodicals	2,289.65	70.23	100.00	100.00	0.0%
110244 680504	Telephone services	1,636.04	2,505.64	1,800.00	1,800.00	0.0%
110244 680505	Postage	1,971.37	1,278.30	1,700.00	1,700.00	0.0%
Total		10,403.80	7,531.02	8,250.00	8,804.00	6.7%
83 PURCHASED SERVICES						
110244 683101	Consultants - General	-	-	-	-	0.0%
110244 683201	Contracted Services - General	27,034.00	103,050.00	99,520.00	8,000.00	-92.0%
110244 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110244 683402	Auto Insurance	2,817.02	909.32	1,226.63	1,036.38	-15.5%
110244 683501	Training/Conferences	3,471.60	3,890.65	3,650.00	2,000.00	-45.2%
110244 683702	Miscellaneous Services	-	-	-	-	0.0%
Total		33,322.62	107,849.97	104,396.63	11,036.38	-89.4%
86 FACILITY & PLANT						
110244 686550	M & R	-	-	-	-	0.0%
Total		-	-	-	-	0.0%
88 EQUIPMENT / LEASES						
110244 680401	Equip / Small Tools	55.93	-	200.00	200.00	0.0%
Total		55.93	-	200.00	200.00	0.0%

PUBLIC WORKS DEPARTMENTS

Fleet Services

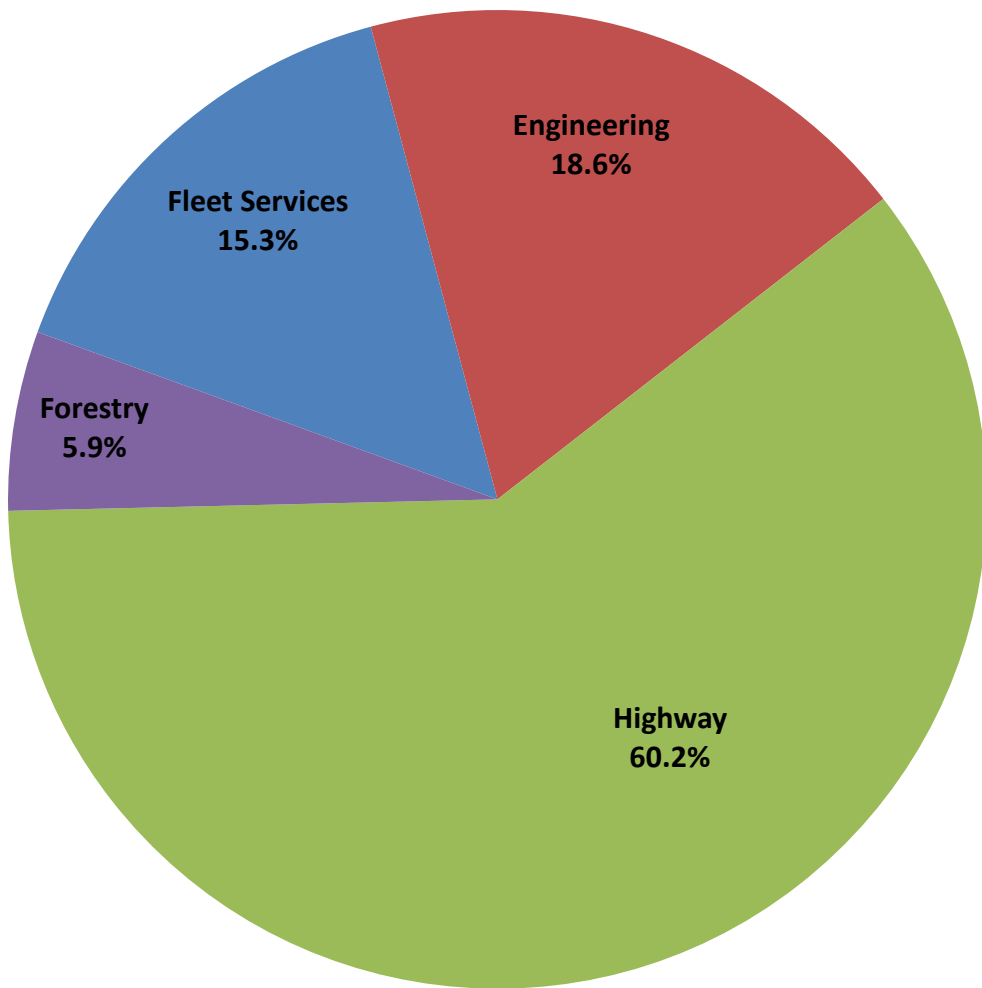
Engineering

Highway

Forestry

CITY OF MEQUON

2024 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.

2023 Accomplishments

- Provided cost effective vehicle and equipment repairs for all divisions/departments. Completed an estimated 680-720 repairs and maintenance services.
- Wrote specifications and received quotes for a new 75HP tracked loader.
- Leased 4 new pickup trucks.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Equipment in Fleet	340+	340+	340+	341	341
Repair Operations	762	750	664	720	720

2024 Objectives

Financial Stewardship:

- Provide cost effective vehicle and equipment repairs for all divisions/department.
- Utilize resources to estimate fuel usage and prices. For 2024, Public Works expects to use 12,500 gallons of unleaded gasoline and 32,500 gallons of diesel fuel. This is based on yearly averages. The budget is based on an estimate of \$3.04 per gallon for unleaded and \$3.54 per gallon for diesel fuel using US Energy Information Administration outlook.

Capital Improvements:

- Manage the DPW equipment replacement fund within the 2024 budget appropriation.

Staffing for 2024

Positions (FTE)	2022 Actual	2023 Actual	2024 Budgeted
Fleet Superintendent	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00

Estimated 2024 Revenue

None

Adopted 2024 Budget

\$541,356



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2023 Revised				Percent Change
		2022 Actual	2023 Actual	Budget	2024 Adopted	
355 Fleet Services		597,893.99	621,955.07	588,866.92	541,356.31	-8.1%
70 SALARIES						
110355 670101	Salaries	179,217.80	182,988.39	200,354.91	170,714.50	-14.8%
110355 670104	Vacation	-	-	-	-	0.0%
110355 670105	Sick Pay	-	-	-	-	0.0%
110355 670106	Comp Time	1,526.63	3,101.74	3,500.00	3,500.00	0.0%
110355 670201	OverTime	4,542.98	3,558.09	3,000.00	3,000.00	0.0%
110355 670204	Paid Time Off	19,461.72	19,177.47	-	-	0.0%
110355 670205	Medical Leave	-	-	-	-	0.0%
110355 670206	EmergLeave	221.44	-	-	-	0.0%
110355 670301	Longevity	-	-	-	-	0.0%
Total		204,970.57	208,825.69	206,854.91	177,214.50	-14.3%
73 FRINGE BENEFITS						
110355 673101	Social Security	14,842.18	15,141.89	14,377.06	12,304.50	-14.4%
110355 673102	Retirement	13,416.69	14,251.46	13,623.53	11,779.50	-13.5%
110355 673103	Worker's Comp Insurance	5,588.70	5,156.46	4,729.37	5,198.82	9.9%
110355 673104	Unemployment Compensation	-	-	-	-	0.0%
110355 673201	Health Insurance	66,305.39	70,776.92	68,112.75	62,950.04	-7.6%
110355 673202	Dental Insurance	3,053.88	3,053.88	3,008.19	2,494.00	-17.1%
110355 673203	Life Insurance	542.14	553.40	528.94	515.00	-2.6%
110355 673204	Long Term Disability	791.88	815.76	773.00	644.17	-16.7%
Total		104,540.86	109,749.77	105,152.84	95,886.03	-8.8%
75 OTHER STAFF COSTS						
110355 675101	Uniforms & Clothing	1,035.00	1,035.00	1,035.00	862.50	-16.7%
110355 675102	Tool Allowance	450.00	420.32	450.00	375.00	-16.7%
Total		1,485.00	1,455.32	1,485.00	1,237.50	-16.7%
80 MATERIALS & SUPPLIES						



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
355 Fleet Services		597,893.99	621,955.07	588,866.92	541,356.31	-8.1%
110355 680101	Office Supplies	26.16	512.79	300.00	300.00	0.0%
110355 680301	Work Supplies	82,450.05	84,953.32	77,000.00	77,000.00	0.0%
110355 680402	Motor Fuels & Lubricant	164,470.58	157,826.93	155,000.00	166,335.00	7.3%
110355 680504	Telephone services	423.50	477.57	150.00	425.00	183.3%
110355 680505	Postage	-	-	-	-	0.0%
Total		247,370.29	243,770.61	232,450.00	244,060.00	5.0%
83 PURCHASED SERVICES						
110355 683101	Consultants - General	-	-	-	-	0.0%
110355 683402	Auto Insurance	2,352.08	1,055.74	1,424.17	1,458.28	2.4%
Total		2,352.08	1,055.74	1,424.17	1,458.28	2.4%
86 FACILITY & PLANT						
110355 686303	Sewer - DPW bldgs	-	-	-	-	0.0%
110355 686403	Water - DPW bldgs	-	-	-	-	0.0%
110355 686550	M & R	34,570.04	54,280.65	39,000.00	19,000.00	-51.3%
Total		34,570.04	54,280.65	39,000.00	19,000.00	-51.3%
88 EQUIPMENT / LEASES						
110355 680401	Equip / Small tools	2,605.15	2,817.29	2,500.00	2,500.00	0.0%
Total		2,605.15	2,817.29	2,500.00	2,500.00	0.0%

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.

2023 Accomplishments

- Completed road projects slated for Year 2 of a three-year borrowing.
- Completion of improvements for the highest priority drainage capital improvement program project.
- Managed the construction of a safe trail crossing of Mequon Road at the Ozaukee Interurban Trail.
- Designed and managed the construction of a sidewalk extension on Buntrock Avenue to improve pedestrian access to MTSD schools.
- Designed and managed the construction of a storm water pipe replacement at Courtland Drive.
- Facilitated a drainage study at Fiesta Lane to plan for improvements with the 2024 Road Program.
- Successfully obtained a Transportation Alternatives Program grant from the Wisconsin Department of Transportation for a bicycle and pedestrian facility planning study.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Development Plan Reviews	35	80	27	69	50
Right-of-way Permits Issued	157	174	165	150	165
Fill Permits Issued	28	14	26	20	20
Erosion Control Permits Inspected	31	37	22	25	25
Pond Certifications	89	75	201	150	160
Drainage Concerns Inspected	51	31	69	82	91
Publicly Bid Projects	121	35	53	30	40
Drainage Projects (Designed)	6	3	4	6	4

Road Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Miles of Subdivision Roads	144.88	144.99	145.39	145.80	146.5
Miles of Arterial Roads	68.33	68.33	68.33	68.33	68.33
Miles of Road Crack Sealed	48.41	48.56	16.19	43.30	45.0
Miles of Road GSB-88 Sealed	9.88	12.56	20.39	10.70	12.0
Miles of Roads Milled/Wedge Overlay	0.56	1.71	2.85	0.60	2.0
Miles of Road Pulverized & Paved	0.79	1.97	3.02	2.85	3.0
Percentage of Roadways Inspected	100%	100%	100%	100%	100%

2024 Objectives

Capital Improvements, Public Safety & Quality of Life:

- Complete improvements for a safe crossing of Mequon Road at the Ozaukee Interurban Trail.

Public Safety:

- Implement the City's MS4 stormwater permit issued in August of 2022.

Customer Service:

- Facilitate the implementation of a new land management system.

Capital Improvements:

- Administer Year 3 of the three-year borrowing for the Road Program.

Staffing for 2024

Positions (FTE)	2022 Actual	2023 Projected	2024 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	2.00	2.00

Estimated 2024 Revenue

\$98,500

Adopted 2024 Budget

\$660,239



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent
				Budget		Change
358 Engineering		604,522.88	744,441.39	582,025.96	660,238.55	13.4%
70 SALARIES						
110358 670101	Salaries	327,934.11	343,585.93	361,489.53	384,094.00	6.3%
110358 670104	Vacation	-	-	-	-	0.0%
110358 670105	Sick Pay	-	-	-	-	0.0%
110358 670106	Comp Time	1,611.13	2,116.66	-	-	0.0%
110358 670201	OverTime	994.93	-	500.00	500.00	0.0%
110358 670204	Paid Time Off	34,303.00	33,758.13	-	-	0.0%
110358 670205	Medical Leave	-	-	-	-	0.0%
110358 670206	EmergLeave	1,301.20	-	-	-	0.0%
110358 670301	Longevity	-	-	-	-	0.0%
Total		366,144.37	379,460.72	361,989.53	384,594.00	6.2%
73 FRINGE BENEFITS						
110358 673101	Social Security	26,221.12	27,516.31	25,497.25	27,708.92	8.7%
110358 673102	Retirement	23,437.85	25,199.77	23,806.85	25,432.00	6.8%
110358 673103	Worker's Comp Insurance	7,406.25	6,833.42	6,267.43	6,889.55	9.9%
110358 673104	Unemployment Compensation	-	-	-	-	0.0%
110358 673201	Health Insurance	93,841.86	88,360.77	82,743.22	85,766.41	3.7%
110358 673202	Dental Insurance	3,495.27	2,901.77	3,188.59	2,494.00	-21.8%
110358 673203	Life Insurance	818.28	758.69	822.38	722.00	-12.2%
110358 673204	Long Term Disability	1,675.32	1,767.32	1,334.00	1,334.00	0.0%
Total		156,895.95	153,338.05	143,659.72	150,346.88	4.7%
75 OTHER STAFF COSTS						
110358 675101	Uniforms & Clothing	-	-	-	-	0.0%
Total		-	-	-	-	0.0%
80 MATERIALS & SUPPLIES						
110358 680101	Office Supplies	491.45	357.15	500.00	500.00	0.0%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent
				Budget		Change
358 Engineering		604,522.88	744,441.39	582,025.96	660,238.55	13.4%
110358 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110358 680301	Work Supplies-Admin	763.83	701.78	750.00	750.00	0.0%
110358 680501	Memberships	800.00	-	750.00	750.00	0.0%
110358 680502	Printing/Publications	-	-	-	-	0.0%
110358 680503	Books & Periodicals	-	-	-	-	0.0%
110358 680504	Telephone services	2,231.53	2,657.91	2,400.00	2,400.00	0.0%
110358 680505	Postage	696.72	1,114.21	800.00	800.00	0.0%
Total		4,983.53	4,831.05	5,200.00	5,200.00	0.0%
83 PURCHASED SERVICES						
110358 683101	Consultants - General	13,470.00	15,815.00	15,815.00	19,965.00	26.2%
110358 683102	Consultants - Plan Comm Suprt	36,962.48	171,560.16	35,000.00	80,000.00	128.6%
110358 683201	Contracted Services - General	16,729.29	13,208.96	12,185.00	12,185.00	0.0%
110358 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110358 683402	Auto Insurance	3,391.37	1,094.70	1,476.71	1,247.67	-15.5%
110358 683501	Training/Conferences	1,802.77	892.20	2,500.00	2,500.00	0.0%
Total		72,355.91	202,571.02	66,976.71	115,897.67	73.0%
86 FACILITY & PLANT						
110358 686550	M & R	-	-	-	-	0.0%
Total		-	-	-	-	0.0%
88 EQUIPMENT / LEASES						
110358 680401	Equip / Small Tools	499.98	540.55	500.00	500.00	0.0%
110358 688101	Photocopiers	3,643.14	3,700.00	3,700.00	3,700.00	0.0%
Total		4,143.12	4,240.55	4,200.00	4,200.00	0.0%

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.

2023 Accomplishments

- Replaced 621 street signs.
- Replaced 76 culverts for road program, including ditching and restoration of all areas.
- Installed/replaced 20 driveway culverts.
- Replaced the detectable warning fields and completed associated sidewalk repairs on Mequon Road and in front of City Hall.
- Assisted on Park projects at Villa Grove parking area and Trinity Creek pier.
- Inspected 682 catch basins.
- Reclaimed main road shoulders on 29 miles of road.
- Completed 41 ditching projects.
- Striped all roads in City.
- Stumped and restored 1,878 stumps.
- Facilitated 17 plow events so far in 2023 and used 1,855.75 ton of salt at an average of 109 tons per event.
- Completed anti-icing operations on roads and sidewalks 13 times so far in 2023.
- Removed a total of 1,270 trees (539 Ash and 731 other species).
- Completed bridge deck maintenance, brushing and crack filling and mastic joints.
- Applied mastic to 200 manholes and water boxes to protect snowplows from damage.
- Continued to brush and trim trees in sections.
- Completed roadside mowing twice a year to maintain the right-of-way.
- Calibrated all plow trucks salters to ensure proper application rate.
- Installed under body wash in wash bay to prolong the life of the vehicles.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Driveway Culverts Installed	28	30	31	30	30
Catch Basins Inspected	100	100	513	682	500
Snow Events	35	30	36	30	30
Tree Removals	2,800	2,500	2,005	1,500	1,500
Tree Plantings	500	377	187	150	150
Trees Pruned	200	300	399	250	250
Christmas Tree Chipping	1,200	1,209	1,153	1,200	1,200

2024 Objectives

Customer Service & Quality of Life:

- Complete all Highway Division Drainage Projects.
- Brush out additional City right-of-way to allow maintenance with roadside mowing.
- Reestablish shoulders on subdivision roadways for ease of maintenance.

Public Safety:

- Replace street signs to meet FHWA guidelines.
- Replace failing crossroad culverts.

Customer Service & Financial Stewardship:

- Reduce salt usage through efficient anti-icing and pre-wetting operations.

Staffing for 2024

Positions (FTE)	2022 Actual	2023 Actual	2024 Budgeted
Director of Public Works/City Engineer	0.50	0.50	0.50
Deputy Director of Public Works	1.00	1.00	1.00
Administrative Secretary	0.50	0.50	0.50
Highway Superintendent	1.00	1.00	1.00
Highway Section Foreman	4.00	4.00	4.00
Highway Equipment Operator-Heavy	1.00	1.00	1.00
Heavy Equipment Operator	3.00	3.00	3.00
Highway Worker	1.00	3.00	3.00
Highway/Parks Maintenance Workers	2.50	2.00	2.00
Summer Seasonal	5.00	0.00	5.00

Estimated 2024 Revenue

\$82,250

Adopted 2024 Budget

\$2,130,985



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent Change
				Budget		
359 Highway		1,963,300.22	2,125,500.20	2,060,754.82	2,130,985.13	3.4%
70 SALARIES						
110359 670101	Salaries	901,688.93	941,527.58	1,013,311.57	1,054,913.00	4.1%
110359 670104	Vacation	-	-	-	-	0.0%
110359 670105	Sick Pay	-	-	-	-	0.0%
110359 670106	Comp Time	26,716.27	37,988.79	-	-	0.0%
110359 670201	OverTime	14,174.02	12,894.54	43,000.00	43,000.00	0.0%
110359 670204	Paid Time Off	53,076.19	58,455.09	-	-	0.0%
110359 670205	Medical Leave	-	2,643.26	-	-	0.0%
110359 670206	EmergLeave	774.00	-	-	-	0.0%
110359 670301	Longevity	-	-	-	-	0.0%
Total		996,429.41	1,053,509.26	1,056,311.57	1,097,913.00	3.9%
73 FRINGE BENEFITS						
110359 673101	Social Security	72,468.79	76,839.92	71,821.17	76,389.00	6.4%
110359 673102	Retirement	64,942.16	72,004.93	67,708.90	71,275.00	5.3%
110359 673103	Worker's Comp Insurance	24,914.26	22,987.28	21,083.33	23,176.12	9.9%
110359 673104	Unemployment Compensation	-	-	-	-	0.0%
110359 673201	Health Insurance	232,683.15	246,880.96	242,587.55	266,643.28	9.9%
110359 673202	Dental Insurance	9,648.42	9,629.89	10,069.65	9,520.00	-5.5%
110359 673203	Life Insurance	1,647.31	1,873.92	1,691.24	1,925.00	13.8%
110359 673204	Long Term Disability	4,069.91	4,336.28	3,858.00	3,858.00	0.0%
Total		410,374.00	434,553.18	418,819.84	452,786.40	8.1%
75 OTHER STAFF COSTS						
110359 675101	Uniforms & Clothing	5,204.00	5,520.00	5,175.00	5,175.00	0.0%
Total		5,204.00	5,520.00	5,175.00	5,175.00	0.0%
80 MATERIALS & SUPPLIES						
110359 680101	Office Supplies	810.10	1,670.67	800.00	800.00	0.0%



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2023 Revised			Percent Change	
		2022 Actual	2023 Actual	Budget		
359 Highway		1,963,300.22	2,125,500.20	2,060,754.82	2,130,985.13	3.4%
110359 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110359 680301	Work Supplies-Admin	666.04	725.87	750.00	750.00	0.0%
110359 680320	Work Supp-Snow & Ice	194,910.95	260,921.28	248,320.00	255,820.00	3.0%
110359 680321	Work Supp-Street Maint	52,371.31	68,798.14	55,000.00	55,000.00	0.0%
110359 680322	Work Supp-Signs/Stripin	40,132.00	50,027.88	40,088.00	40,088.00	0.0%
110359 680323	Work Supp-Culverts	37,892.10	45,782.59	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	200.00	100.00	100.00	0.0%
110359 680502	Printing/Publications	-	-	-	-	0.0%
110359 680503	Books & Periodicals	-	-	-	-	0.0%
110359 680504	Telephone services	1,697.10	6,569.05	2,500.00	2,500.00	0.0%
110359 680505	Postage	89.15	208.19	120.00	120.00	0.0%
Total		328,668.75	434,903.67	385,678.00	393,178.00	1.9%
83 PURCHASED SERVICES						
110359 683101	Consultants - General	-	-	-	-	0.0%
110359 683201	Contracted Services - General	42,809.36	41,675.35	26,240.00	26,240.00	0.0%
110359 683202	Contracted Services - Maint.	4,319.03	12,099.00	15,000.00	15,000.00	0.0%
110359 683402	Auto Insurance	36,539.26	11,794.42	15,910.41	13,442.73	-15.5%
110359 683501	Training/Conferences	956.25	3,120.49	1,000.00	1,000.00	0.0%
Total		84,623.90	68,689.26	58,150.41	55,682.73	-4.2%
86 FACILITY & PLANT						
110359 686115	Electric - Street Lights	99,101.69	105,427.11	117,000.00	107,000.00	-8.5%
110359 686303	Sewer - DPW bldgs	2,704.24	3,152.22	3,000.00	3,200.00	6.7%
110359 686403	Water - DPW bldgs	5,053.02	5,306.15	6,170.00	5,600.00	-9.2%
110359 686550	M & R	22,799.25	12,906.85	8,750.00	8,750.00	0.0%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2023 Revised			Percent Change	
		2022 Actual	2023 Actual	Budget		
359 Highway		1,963,300.22	2,125,500.20	2,060,754.82	2,130,985.13	3.4%
Total		129,658.20	126,792.33	134,920.00	124,550.00	-7.7%
88 EQUIPMENT / LEASES						
110359 680401	Equip / Small Tools	8,341.96	1,232.50	1,200.00	1,200.00	0.0%
110359 688101	Photocopiers	-	-	-	-	0.0%
110359 688110	Other Leased Equipment	-	-	-	-	0.0%
110359 688120	Rentals	-	300.00	500.00	500.00	0.0%
Total		8,341.96	1,532.50	1,700.00	1,700.00	0.0%

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.

2023 Accomplishments

- The Forestry Division along with Highway and Parks Divisions were responsible for the removal of 2,915 trees in 2023.
- Hosted a successful Arbor Day event with over 400 attendees and 1,600 free trees were provided to residents.
- Performed 91 lot inspections for new home building proposals.
- Ten Planning Commission reports.
- One RFP Contract.
- Stump grinding and restoration of 2,100 trees, equaling over 560 yards of topsoil.
- Tree replacement of 177- 2” trees.
- Hired Forestry intern for the third year.
- Managed four tree contracts.
- Two additional staff trained in SAWW 1.
- Administered nine Nuisance Tree Letters.
- Transitioned from roadside ash tree removal to secondary trees, specifically at Katherine Kearney Carpenter Park and Riverview Park.
- Pruned over 200 trees for a total of 37 days within the parks and on the roadside.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Ash Trees Removed	2,600	2,845	2,900	3,000	3,000
Other Trees Removed	200	200	200	200	200
Trees Planted	350	380	312	350	350
Brush Permits Issued	1,602	1,667	1,675	1,690	1,740

2024 Objectives

Financial Stewardship, Public Safety & Quality of Life:

- Continue efforts in Emerald Ash Borer (EAB) removal and increase replacement with new and existing City personnel.

Public Safety & Quality of Life:

- Spring and fall contract for EAB removal.

Customer Service:

- 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.

Customer Service & Quality of Life:

- Continue improving annual Arbor Day Celebration.

Customer Service, Financial Stewardship & Quality of Life:

- Continue improving safety protocols and training.

Capital Improvements, Customer Service & Quality of Life:

- Resurface the brush site parking lot and install an automated gate.

Staffing for 2024

Positions (FTE)	2022 Actual	2023 Actual	2024 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 2024 Revenue

\$45,000

Adopted 2024 Budget

\$210,186



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised Budget	2024 Adopted	Percent Change
Forestry		196,968.78	210,930.37	201,317.70	210,186.35	4.4%
70 SALARIES						
110363 670101	Salaries	96,961.49	99,219.65	113,793.11	118,939.00	4.5%
110363 670106	Comp Time	7,866.40	8,725.03	-	-	0.0%
110363 670201	OverTime	628.70	2,107.13	2,000.00	2,000.00	0.0%
110363 670204	Paid Time Off	5,615.40	8,695.86	-	-	0.0%
110363 670205	Medical Leave	190.48	-	-	-	0.0%
110363 670206	EmergLeave	565.92	-	-	-	0.0%
Total		111,828.39	118,747.67	115,793.11	120,939.00	4.4%
73 FRINGE BENEFITS						
110363 673101	Social Security	2,733.17	2,521.76	2,312.90	7,949.31	243.7%
110363 673102	Retirement	22,101.80	26,496.76	22,704.25	7,276.00	-68.0%
110363 673103	Worker's Comp Ins	194.03	201.36	194.04	2,542.48	1210.3%
110363 673201	Health Insurance	-	-	376.00	25,183.56	6597.8%
110363 673203	Life Insurance	690.00	690.00	690.00	198.00	-71.3%
110363 673204	Long Term Disability	17,521.48	14,156.47	16,262.00	376.00	-97.7%
110363 675101	Uniforms & Clothing	330.44	481.65	360.00	690.00	91.7%
Total		43,570.92	44,548.00	42,899.19	44,215.35	3.1%
80 MATERIALS & SUPPLIES						
110363 680351	Work Supplies	17,521.48	14,156.47	16,262.00	16,262.00	0.0%
110363 680504	Telephone Service	330.44	481.65	360.00	360.00	0.0%
110363 680505	Postage	109.44	-	200.00	200.00	0.0%
Total		109.44	-	200.00	16,822.00	8311.0%
83 PURCHASED SERVICES						
110363 683501	Training/Conferences	775.00	1,069.07	1,000.00	1,000.00	0.0%
Total		775.00	1,069.07	1,000.00	1,000.00	0.0%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised Budget	2024 Adopted	Percent Change
Forestry		196,968.78	210,930.37	201,317.70	210,186.35	4.4%
88 EQUIPMENT / LEASES						
110363 680401	Equip / Small Tools	4,673.54	5,727.36	5,000.00	5,000.00	0.0%
Total		4,673.54	5,727.36	5,000.00	5,000.00	0.0%

COMMUNITY ENRICHMENT

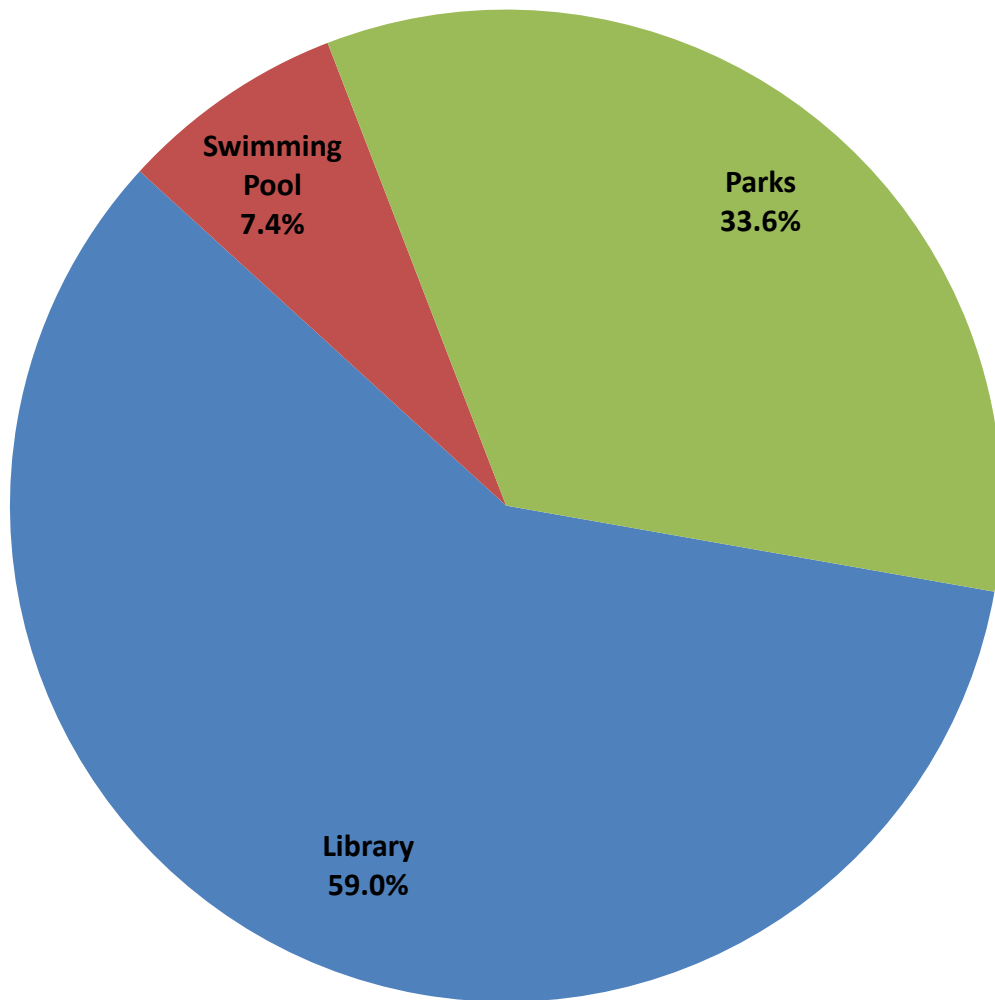
Swimming Pool

Parks

Library Services

CITY OF MEQUON

2024 Community Enrichment Expenditures Budget Percentages by Department



Swimming Pool

Program Description

This budget provides all funds necessary (labor, supplies and utilities) for the operation of the Community Pool.

2023 Accomplishments

- Removed pergola and installed shade sail at the kiddie pool.
- Replaced umbrellas and furniture at the pool.
- Maintained pool operations all season, despite a failure of the water lateral (twice), replacement of the motor in the pump house and new plumbing and valves in multiple locations.
- Installed a bottle filler in bath house drinking fountain.
- Installed new faucets in bath house.
- Installed a new epoxy floor in bath house.
- Best water clarity in recent Mequon Community Pool history.
- Multiple patches / tile repair / seam repair on pool.
- Transitioned from contracted concessions to food trucks.
- Successfully administered private pool rentals for the first season.

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Attendance	8,081	8,901	10,491	10,474	10,000
Mequon Family Passes Sold	107	233	250	150	200
Family Super Passes Sold	N/A	205	265	235	225

2024 Objectives

Capital Improvements:

- Install new pool heaters and a new water lateral.

Customer Service & Quality of Life:

- Continue to operate and improve the pool while planning for the future.
- Increase food trucks and special events.

Financial Stewardship, Customer Service & Quality of Life:

- Revisit pool operating hours, pool rental, adult swim times and accommodations for swim lessons.

Estimated 2024 Revenue

\$75,000

Adopted 2024 Budget

\$141,266



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
472 Swimming Pool		140,379.58	158,186.77	150,496.31	141,266.36	-6.1%
70 SALARIES						
110472 670101	Salaries	72,907.03	88,114.74	88,000.00	86,000.00	-2.3%
110472 670201	OverTime	-	703.59	-	-	0.0%
Total		72,907.03	88,818.33	88,000.00	86,000.00	-2.3%
73 FRINGE BENEFITS						
110472 673101	Social Security	5,577.43	6,794.74	5,600.00	5,600.00	0.0%
110472 673103	Worker's Comp Insurance	1,726.84	1,593.28	1,461.31	1,606.36	9.9%
Total		7,304.27	8,388.02	7,061.31	7,206.36	2.1%
75 OTHER STAFF COSTS						
110472 675101	Uniforms & Clothing	1,073.83	999.56	1,000.00	1,000.00	0.0%
Total		1,073.83	999.56	1,000.00	1,000.00	0.0%
80 MATERIALS & SUPPLIES						
110472 680301	Work Supplies-Admin	15,072.03	13,236.79	9,000.00	10,000.00	11.1%
Total		15,072.03	13,236.79	9,000.00	10,000.00	11.1%
83 PURCHASED SERVICES						
110472 683201	Contracted Services - General	12,511.17	12,533.46	11,100.00	11,725.00	5.6%
110472 683501	Training / Conferences	723.01	1,280.00	500.00	500.00	0.0%
Total		13,234.18	13,813.46	11,600.00	12,225.00	5.4%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
472 Swimming Pool		140,379.58	158,186.77	150,496.31	141,266.36	-6.1%
86 FACILITY & PLANT						
110472 686150	Electric - Other	8,729.03	10,791.89	9,402.00	9,402.00	0.0%
110472 686250	Gas-Other	7,984.59	3,468.84	3,000.00	3,000.00	0.0%
110472 686305	Sewer - Pool	338.10	571.93	283.00	283.00	0.0%
110472 686405	Water - Pool	7,808.22	4,810.02	7,900.00	7,900.00	0.0%
110472 686550	M & R	5,821.64	12,962.53	13,000.00	4,000.00	-69.2%
Total		30,681.58	32,605.21	33,585.00	24,585.00	-26.8%
88 EQUIPMENT / LEASES						
110472 680401	Equip / Small Tools	106.66	325.40	250.00	250.00	0.0%
Total		106.66	325.40	250.00	250.00	0.0%

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.

2023 Accomplishments

- Installed a new fishing/observation pier at Trinity Creek.
- Administered seven Special Event Agreements.
- Lot expansion and bank restoration at Villa Grove Park.
- Ash removal projects at Riverview Park and Katherine Kearney Carpenter Park.
- Administered SMB contract for baseball field maintenance to all baseball fields.
- Reviewed and adjusted fee schedule.
- Successfully administered multiple sport seasons.
- 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.

Key Performance Indicators

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Ball Fields	11	11	11	11	11
Athletic Fields	17	17	17	17	17
Playgrounds	6	6	6	6	6
Shelters	4	4	4	4	5
Piers	2	2	2	2	2
Turf Acres Maintained	170	170	170	170	170
- Hard Surface Trail Miles	7	7	7	7	7
- Gravel/Chip Trail Miles	9.5	9.5	9.5	9.5	9.5

2024 Objectives

Capital Improvements, Customer Service & Quality of Life:

- Update CIP list for 2024 and continue to work on Park and Open Space improvements.
- Implement the facility maintenance and capital projects identified in the 2018 Facility Assessment Study.
- Break ground on Lemke Pavilion.

Capital Improvements & Financial Stewardship:

- Update the Park and Open Space comprehensive plan.

Customer Service & Quality of Life:

- Continue to review policies and initiatives to increase transparency and service to residents and user groups.

Staffing for 2024

Positions (FTE)	2022 Actual	2023 Actual	2024 Budget
Parks and Forestry Superintendent	0.50	1.00	1.00
Parks Maintenance Worker	2.00	2.00	2.00
Highway/Parks Maintenance Workers	2.00	2.00	2.00
Summer Seasonal	2.00	5.00	5.00
Weekend Seasonal	0.00	0.00	1.00
Administrative Secretary	0.50	0.50	0.50

Estimated 2024 Revenue

\$100,000

Adopted 2024 Budget

\$645,226



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent Change
				Budget		
474 Parks						
		603,913.83	677,657.61	629,205.10	645,226.28	2.5%
70 SALARIES						
110474 670101	Salaries	290,836.58	304,921.64	321,945.36	326,628.00	1.5%
110474 670106	Comp Time	8,725.94	8,015.80	-	-	0.0%
110474 670201	OverTime	66.41	2,479.99	3,000.00	3,000.00	0.0%
110474 670204	Paid Time Off	22,897.98	25,043.78	-	-	0.0%
110474 670205	Medical Leave	752.80	1,375.30	-	-	0.0%
110474 670206	EmergLeave	2,510.40	-	-	-	0.0%
Total		325,790.11	341,836.51	324,945.36	329,628.00	1.4%
73 FRINGE BENEFITS						
110474 673101	Social Security	23,476.40	24,820.49	22,231.92	23,156.00	4.2%
110474 673102	Retirement	19,483.84	21,187.26	19,391.69	20,265.00	4.5%
110474 673103	Worker's Comp Insurance	10,135.13	9,351.24	8,576.71	9,428.06	9.9%
110474 673104	Unemployment Compensation	-	-	-	-	0.0%
110474 673201	Health Insurance	91,053.76	107,664.23	95,270.18	113,331.39	19.0%
110474 673202	Dental Insurance	2,331.76	2,849.38	2,177.83	2,666.00	22.4%
110474 673203	Life Insurance	770.71	860.03	735.79	864.00	17.4%
110474 673204	Long Term Disability	1,234.44	1,279.80	1,124.00	1,124.00	0.0%
Total		148,486.04	168,012.43	149,508.12	170,834.45	14.3%
75 OTHER STAFF COSTS						
110474 675101	Uniforms & Clothing	1,035.00	1,035.00	1,380.00	1,380.00	0.0%
Total		1,035.00	1,035.00	1,380.00	1,380.00	0.0%
80 MATERIALS & SUPPLIES						
110474 680101	Office Supplies	346.77	366.92	200.00	200.00	0.0%
110474 680204	Janitor Supplies-Parks	3,103.84	2,904.70	2,600.00	2,850.00	9.6%
110474 680301	Project Supplies	7,713.36	9,584.44	7,000.00	7,000.00	0.0%
110474 680324	Work Supp-Blvd	5,971.79	-	-	-	0.0%



City of Mequon

2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent
				Budget		Change
474 Parks		603,913.83	677,657.61	629,205.10	645,226.28	2.5%
110474 680340	Work Supp-Boulevard	3,324.22	11,527.74	10,500.00	10,500.00	0.0%
110474 680341	Work Supp-Community Parks	4,817.86	11,075.27	11,500.00	11,500.00	0.0%
110474 680342	Work Supplies-Neighborhood Parks	3,711.32	4,221.14	2,500.00	2,500.00	0.0%
110474 680343	Work Supplies-Specialty Parks	2,693.00	4,413.94	1,000.00	1,000.00	0.0%
110474 680344	Work Supp-Garrisons Gle	232.33	-	-	-	0.0%
110474 680345	Work Supp-Settlers Park	615.71	-	-	-	0.0%
110474 680501	Memberships	-	-	250.00	250.00	0.0%
110474 680503	Books & Periodicals	-	-	-	-	
110474 680504	Telephone services	423.50	459.91	500.00	500.00	0.0%
110474 680505	Postage	39.71	74.43	350.00	350.00	0.0%
Total		32,993.41	44,628.49	36,400.00	36,650.00	0.7%
83 PURCHASED SERVICES						
110474 683101	Consultants - General	-	-	-	-	0.0%
110474 683201	Contracted Services - General	2,610.00	4,361.80	3,105.00	3,305.00	6.4%
110474 683202	Contracted Services - Maint.	60,645.50	70,840.00	67,210.00	68,710.00	2.2%
110474 683402	Auto Insurance	5,223.80	1,686.20	2,274.62	1,921.83	-15.5%
110474 683501	Training/Conferences	641.25	820.00	820.00	820.00	0.0%
Total		69,120.55	77,708.00	73,409.62	74,756.83	1.8%
86 FACILITY & PLANT						
110474 686121	Electric - Rotary Park	8,023.51	9,904.21	8,775.00	9,106.00	3.8%
110474 686122	Electric-River Barn	1,281.67	1,806.59	1,500.00	1,500.00	0.0%
110474 686123	Electric- Yankee Settler	-	-	-	-	
110474 686124	Electric - Lemke Park	297.46	273.74	400.00	400.00	0.0%
110474 686150	Electric - Batzler	1,120.12	1,080.77	1,290.00	1,290.00	0.0%
110474 686221	Gas-Rotary Park	1,271.08	3,645.75	4,675.00	4,823.00	3.2%
110474 686222	Gas-River Barn Park	913.84	759.76	980.00	980.00	0.0%



City of Mequon 2024 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
474 Parks		603,913.83	677,657.61	629,205.10	645,226.28	2.5%
110474 686223	Gas-Yankee Settler	-	-	-	-	
110474 686306	Sewer - Parks	241.63	350.39	200.00	200.00	0.0%
110474 686406	Water - Parks	-	-	-	-	0.0%
110474 686550	M & R	9,613.01	21,948.97	21,580.00	9,480.00	-56.1%
Total		22,762.32	39,770.18	39,400.00	27,779.00	-29.5%
88 EQUIPMENT / LEASES						
110474 680401	Equip / Small Tools	1,368.40	1,462.00	1,000.00	1,000.00	0.0%
110474 688120	Rentals	2,358.00	3,205.00	3,162.00	3,198.00	1.1%
Total		3,726.40	4,667.00	4,162.00	4,198.00	0.9%



City of Mequon
2023 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
471	Library Services - Grant	1,061,000.00	1,106,716.00	1,106,716.00	1,131,716.00	2.3%
83 PURCHASED SERVICES						
110471 683801	Library Support Grant	1,061,000.00	1,106,716.00	1,106,716.00	1,131,716.00	2.3%
Total		1,061,000.00	1,106,716.00	1,106,716.00	1,131,716.00	2.3%

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.

2023 Accomplishments

- Development of zoning and preliminary infrastructure planning for a new business park.
- 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 managed 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 and owners 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	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
CSM/Land Splits	9	12	6	4	8
Conditional Use/Special Exceptions	15	13	27	22	20
Land Use Plans	6	3	1	2	3
Plats	7	6	3	5	4
Developer Conferences	18,000	18,000	18,000	18,000	18,000
Planning Commission Meetings	22	19	11	10	11
Special Sessions	2	7	0	0	1
Development Agreements	6	5	4	5	4

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted
Landscape Plans	7	10	2	3	5
Rezoning Recommendations	8	9	5	3	4
Consultations	6	5	2	2	4
Minor Requests	20	20	17	18	15
Concept Plans	4	5	4	3	4
Building/Site Plan Reviews	21	18	10	19	20
Open Space Plans	0	2	1	2	3
Specimen Tree Removal Requests	4	2	5	4	4
Master Sign Plan Approvals	3	4	2	3	4
Sign Permits	23	28	65	41	40

2024 Objectives

Quality of Life & Customer Service:

- Manage and advise multiple stakeholders throughout the process for development proposals and policy analysis.
- Develop policies, zoning, text amendments and tools for the Port Washington Road corridor to plan for redevelopment and future, new development opportunities.
- Serve as staff liaison to ten respective boards and commissions.
- Implement department operational recommendations.
- Support objectives related to the City's Land Management System.

Capital Improvements, Public Safety & Financial Stewardship:

- Continue progress of Town Center development including public and private investment and evaluate additional measures to ensure long term quality and success of district.
- Finalize construction of the Town Center public improvements including road, OIT, utility burial, traffic calming and streetscaping.
- Market new land use opportunities within the Ulao Creek neighborhood.
- 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 2024

Positions (FTE)	2022 Actual	2023 Actual	2024 Budget
Community Development Director	1.00	1.00	1.00
Assistant Community Development Director	1.00	1.00	1.00
Planner	1.00	1.00	1.00
Administrative Secretary	0.65	0.65	0.65

Estimated 2024 Revenue

\$81,700

Adopted 2024 Budget

\$503,053



City of Mequon

2023 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised	2024 Adopted	Percent
				Budget		Change
578 Planning (Community Development)		477,417.75	482,379.92	521,785.21	503,053.27	-3.6%
70 SALARIES						
110578 670101	Salaries	281,165.00	297,250.89	348,730.00	344,090.22	-1.3%
110578 670104	Vacation	-	-	-	-	0.0%
110578 670105	Sick Pay	-	-	-	-	0.0%
110578 670106	Comp Time	1,393.88	1,141.83	-	-	0.0%
110578 670201	OverTime	-	166.88	-	-	0.0%
110578 670204	Paid Time Off	38,350.15	35,607.07	-	-	0.0%
110578 670205	Medical Leave	3,556.91	-	-	-	0.0%
110578 670206	EmergLeave	-	-	-	-	0.0%
110578 670301	Longevity	-	-	-	-	0.0%
Total		324,465.94	334,166.67	348,730.00	344,090.22	-1.3%
73 FRINGE BENEFITS						
110578 673101	Social Security	23,359.43	24,564.87	24,494.00	25,313.34	3.3%
110578 673102	Retirement	21,075.04	22,737.20	23,713.00	23,735.97	0.1%
110578 673103	Worker's Comp Insurance	430.43	397.14	364.24	400.40	9.9%
110578 673104	Unemployment Compensation	-	-	-	-	0.0%
110578 673201	Health Insurance	71,464.06	63,532.65	74,477.97	61,870.34	-16.9%
110578 673202	Dental Insurance	2,065.01	2,385.00	2,036.00	2,385.00	17.1%
110578 673203	Life Insurance	1,078.13	1,199.67	1,337.00	1,275.00	-4.6%
110578 673204	Long Term Disability	993.74	905.32	1,043.00	1,043.00	0.0%
Total		120,465.84	115,721.85	127,465.21	116,023.05	-9.0%
80 MATERIALS & SUPPLIES						
110578 680101	Office Supplies	1,518.50	1,540.15	1,500.00	1,500.00	0.0%
110578 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110578 680501	Memberships	1,792.00	937.00	2,200.00	2,200.00	0.0%
110578 680502	Printing/Publications	2,628.37	2,975.00	2,400.00	2,400.00	0.0%



City of Mequon 2023 Budgetary Comparisons

Accounts	Description	2022 Actual	2023 Actual	2023 Revised		Percent Change
				Budget	2024 Adopted	
578 Planning (Community Development)						
		477,417.75	482,379.92	521,785.21	503,053.27	-3.6%
110578 680503	Books & Periodicals	500.00	-	500.00	500.00	0.0%
110578 680504	Telephone services	561.46	617.64	890.00	1,240.00	39.3%
110578 680505	Postage	3,452.84	5,317.59	4,000.00	4,000.00	0.0%
Total		10,453.17	11,387.38	11,490.00	11,840.00	3.0%
83 PURCHASED SERVICES						
110578 683101	Consultants - General	-	-	7,000.00	7,000.00	0.0%
110578 683102	Consultants - Plan Comm Suprt	2,325.00	3,000.00	3,000.00	3,000.00	0.0%
110578 683201	Contracted Services - General	16,254.00	16,632.00	20,000.00	20,000.00	0.0%
110578 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110578 683211	Communications-Cable TV	1,750.00	-	3,000.00	-	0.0%
110578 683501	Training/Conferences	1,703.80	1,472.02	1,100.00	1,100.00	0.0%
Total		22,032.80	21,104.02	34,100.00	31,100.00	-8.8%
86 FACILITY & PLANT						
110578 686550	M & R	-	-	-	-	0.0%
Total		-	-	-	-	0.0%
88 EQUIPMENT / LEASES						
110578 688101	Photocopiers	-	-	-	-	0.0%
Total		-	-	-	-	0.0%

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