



PRESERVING QUALITY OF LIFE

CITY OF MEQUON WISCONSIN

2021 ANNUAL BUDGET

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2021 Annual Budget City of Mequon, Wisconsin

Mayor John Wirth

Common Council

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

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William Jones, City Administrator

Justin Schoenemann, Assistant City Administrator

David Bialk, Fire Chief

Kristen Lundeen, Public Works Director/City Engineer

Patrick Pryor, Police Chief

Caroline Fochs, City Clerk

Kim Tollefson, Director of Planning and Community Development

Kaitlyn Krueger, Finance Director

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Mequon

Wisconsin

For the Fiscal Year Beginning

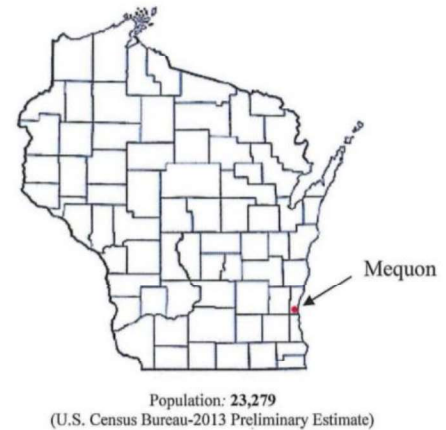
January 1, 2020

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 Rive and easy access to the I-system for a convenient commute to Milwaukee. Mequon's rural heritage is preserved by high development standards and low-density zoning regulations. Fifty percent of the land within the City is undeveloped and still mostly 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 the Milwaukee Area Technical College are located in Mequon and offer a broad range of programs. Prime healthcare facilities and services are readily available throughout the City and include Columbia St. Mary's hospital. Mequon is also a business-friendly community with over 300 businesses and two industrial parks with small and mid-sized firms as well as large firms like Rockwell Automation. 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 the founding of the community. New businesses, both large and small, are attracted to the area for a

number of reasons, including easy access to the Milwaukee metropolitan area and Chicago; the strong work ethic of the employee base in the area; and the availability of industrial and retail space.

The 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 two pages.



[Katherine Kearney Carpenter Park](#)

CITY OF MEQUON

ADDITIONAL DEMOGRAPHIC INFORMATION

Breakdown of Housing Units	2010	2015	(%)	Housing Valuations	2010	2016
Total Dwelling Units	9,283	9,876		\$0 - \$99,000	62.00%	0.52%
Single Family	7,041	7,251	73%	\$100,000 - \$199,000	8.23%	8.78%
Plex (2-4 units/bldg.)	1,551	1,555	16%	\$200,000 - \$299,000	30.60%	30.12%
Multi-Family (5+ units/bldg.)	689	730	7%	\$300,000 - \$399,000	19.76%	19.81%
				\$400,000 - \$499,000	13.29%	13.59%
				\$500,000 - \$799,000	18.79%	19.05%
				\$800,000 - \$1,000,000	3.83%	3.78%
				\$1,000,000 and up	4.21%	4.36%
Gender Composition	2010	2016		Average Assessed Value	\$429,800	\$439,270
Female	51.4%	52.0%		Median Assessed Value	\$341,200	\$340,000
Male	48.6%	48.0%				
Race Comparison	2010	2016		Average Persons Per Household		2.49
White	93.0%	92.8%		Educational Attainment*		2016
Black or African American	2.8%	2.4%		Ninth Grade Education or lower		2.1%
American Indian, Eskimo	1.0%	0.2%		High School Diploma or higher		97.9%
Asian or Pacific Islander	3.1%	3.2%		Bachelors degree or higher		63.3%
Other	1.0%	1.4%		* Population 25 years and older		
Age Composition	2010	2016		Occupational Composition		2016
Under 5 years	4.3%	4.7%		Managerial & Professional		59.3%
5 - 14 years	14.0%	12.6%		Service Occupations		10.5%
15 - 19 years	9.1%	7.8%		Sales and office occupations		21.0%
20 - 24 years	5.2%	2.9%		Farming, fishing and forestry		3.8%
25 - 34 years	5.0%	5.7%		Production and transportation		5.4%
35 - 44 years	11.0%	10.3%				
45 - 54 years	18.0%	16.0%		Population:	1960	8,543
55 - 64 years	16.4%	18.3%			1970	12,150
Over 64 years	17.0%	21.7%			1980	16,193
					1990	18,885
					2000	21,823
					2010	23,132
					2015	23,946
					2016	24,086
					2017	24,159
					2018	24,238
Household Income	2010	2016				
Less than \$10,000	3.6%	2.9%				
\$10,000 - \$20,000	4.6%	1.8%				
\$20,000 - \$30,000	5.9%	5.3%				
\$30,000 - \$40,000	11.7%	7.3%				
\$40,000 - \$74,999	12.5%	21.3%				
\$75,000 - \$99,999	13.4%	10.4%				
\$100,000 - 149,999	23.2%	21.2%				
\$150,000 +	25.1%	29.8%				
Median Household Income	\$106,519	\$101,986				

Source: U.S. Census Bureau, Wisconsin Department of Revenue, Wisconsin Department of Administration, City of Mequon Financial Reports, and City of Mequon Comprehensive (Master) Plan
Housing valuations are per City Assessor records.

**CITY OF MEQUON
OTHER COMMUNITY INFORMATION**

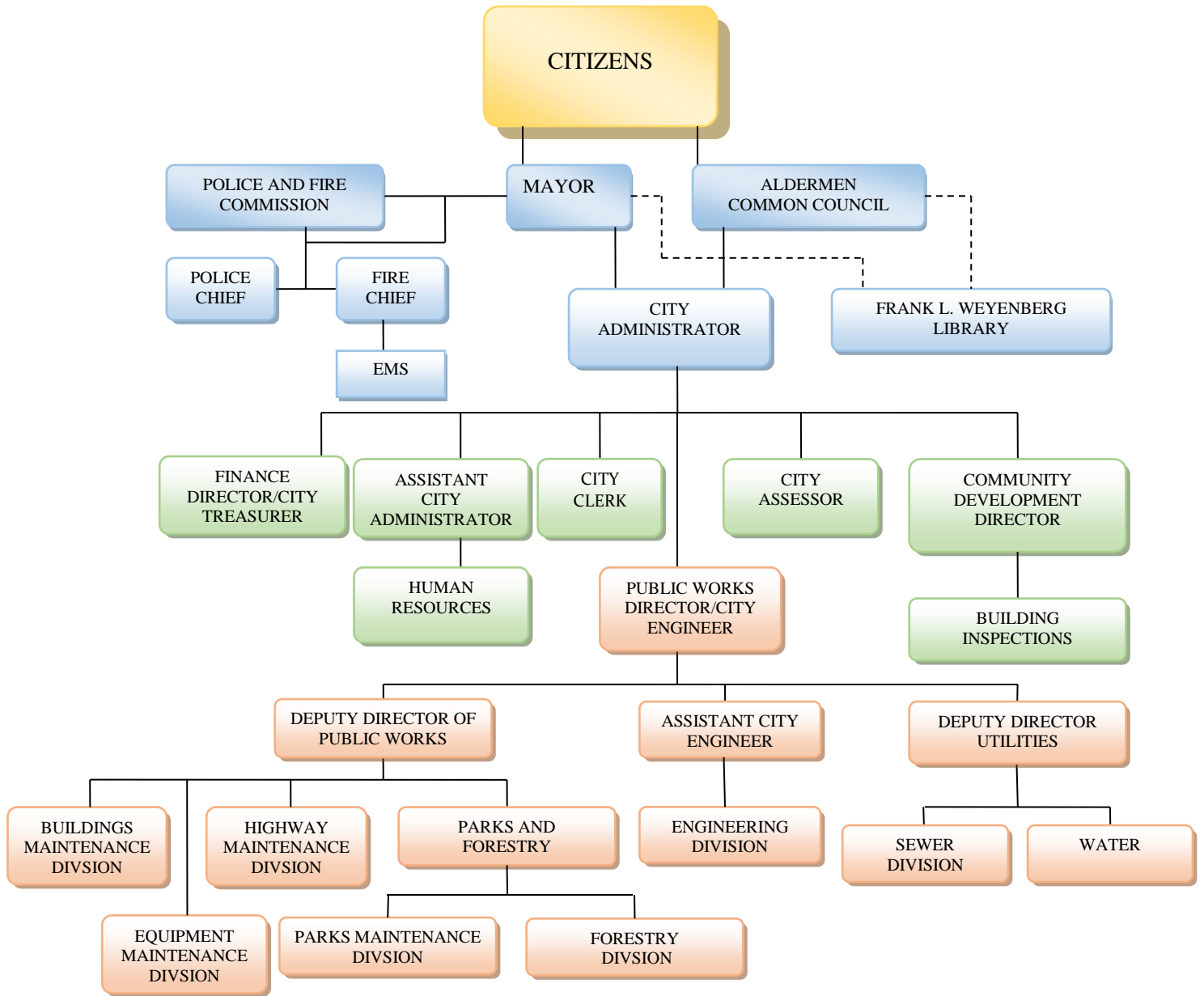
GENERAL:	2016	2017	2018	2019	2020
Area in Square Miles	46.88	46.88	46.88	46.88	46.88
Households	9,952	9,990	10,035	10,090	10,102
Population (Estimated)	24,086	24,159	24,238	24,375	24,422
Equalized Valuations (\$000)	4,478,909	4,610,493	4,797,854	5,048,795	5,232,431

PUBLIC SAFETY	2016	2016	2018	2019	2020
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	2016	2017	2018	2019	2020
Acres of Parkland	1318.4	1318.4	1318.4	1318.4	1318.4
Number of Parks	27	27	27	27	27

INFRASTRUCTURE	2016	2017	2018	2019	2020
Miles of State Highway System	15.45	15.45	15.45	17.54	17.54
Miles of County Highway System	9.77	9.77	9.77	9.77	9.77
Miles of Local Roads and Streets	210.92	210.92	210.92	212.98	212.98
Miles of Sanitary Sewer Main	160.29	162.3	163.14	165.49	165.91
Miles of Water Main	92.17	93.10	93.80	94.59	95.01
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 Organization Chart



CITY OF MEQUON
2021 Budgeted Full-Time Equivalency (FTE)

	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
ELECTED OFFICIALS					
MAYOR	1.00		1.00		---
COMMON COUNCIL	8.00		8.00		---
ADMINISTRATION					
City Administrator	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 ASSESSING					
Assessment Technician	1.00	1.00		1.00	
	1.00	1.00	0.00	1.00	1.00
CITY CLERK / ELECTIONS					
City Clerk	1.00	1.00		1.00	
Administrative Secretary	2.00	1.00	1.00	1.75	
	3.00	2.00	1.00	2.75	2.75
COMMUNITY DEVELOPMENT					
Director	1.00	1.00		1.00	
Assistant Director	1.00	1.00		1.00	
Planner I	1.00	1.00		1.00	
Administrative Secretary	1.00		1.00	0.50	
	4.00	3.00	1.00	3.50	
Inspection Division					
Buildings Inspection Supervisor	1.00	1.00		1.00	
Multi-Certified Inspector	2.00	2.00	0.50	2.50	
Permit Coordinator	1.00	1.00		1.00	
Administrative Secretary	1.00	1.00		1.00	
	5.00	5.00	0.50	5.50	9.00
FINANCE					
Director/Treasurer	1.00	1.00		1.00	
Assistant to the Director	1.00	1.00		1.00	
Accounting Assistant	2.00	2.00		2.00	
	4.00	4.00	0.00	4.00	4.00
HUMAN RESOURCES					
Assistant City Administrator	1.00	1.00		1.00	
Human Resources Assistant	1.00		0.70	0.70	
	2.00	1.00	0.70	1.70	1.70
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					
Deputy Director Engineering	2.00	2.00		2.00	
Engineering Field Coordinator	1.00	1.00		1.00	
Engineering Technician I	2.00	2.00		2.00	

	Employees	Full-time	Part-time	Equivalent	Total FTE
ELECTED OFFICIALS					
Administrative Secretary	1.00	1.00		1.00	
Summer Worker	2.00	2.00			
	8.00	8.00	0.00	6.00	
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	2.00	2.00		2.00	
Equipment Operator	4.00	4.00		4.00	
Summer Worker	4.00	4.00			
Recycling/Landfill Attendant	1.00		1.00	0.50	
	20.00	19.00	1.00	15.50	
Parks Maintenance Division					
Parks and Forestry Superintendent	1.00	1.00		1.00	
Parks Maintenance Worker	2.00	2.00		2.00	
Forestry Maintenance Worker	2.00	2.00		2.00	
Forestry Intern	1.00	1.00			
Summer Worker	4.00	4.00			
Seasonal Week-End Worker	1.00		1.00		
	11.00	10.00	1.00	5.00	
Buildings Division					
Buildings Superintendent	1.00	1.00		1.00	
Buildings Maintenance Worker	2.00	2.00		2.00	
Custodian	1.00		1.00	0.50	
	4.00	3.00	1.00	3.50	
Equipment Maintenance Division					
Chief Mechanic	1.00	1.00		1.00	
Mechanic	2.00	2.00		2.00	
Summer Worker	1.00	1.00			
	4.00	4.00	0.00	3.00	
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					
Summer Assistant Manager	4.00		4.00		
Summer Lifeguard	20.00		20.00		
Summer Bathhouse Assistant	3.00		3.00		
	27.00	0.00	27.00	0.00	42.00
POLICE					
Chief of Police	1.00	1.00		1.00	
Executive Secretary	1.00	1.00		1.00	
	2.00	2.00	0.00	2.00	
Administration Division					
Captain	1.00	1.00		1.00	
Sergeant	1.00	1.00		1.00	
Receptionist/Clerk	1.00	1.00		1.00	
Telecommunications Supervisor	1.00	1.00		1.00	
Telecommunicator	10.00	7.00	3.00	8.50	
Public Safety IT Specialist	1.00	1.00		1.00	
	15.00	12.00	3.00	13.50	
Operations Division					
Captain	1.00	1.00		1.00	

	Employees	Full-time	Part-time	Equivalent	Total FTE
ELECTED OFFICIALS					
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 (25 - Volunteer)	---	---	---	---	
	37.00	37.00	0.00	37.00	52.50
FIRE					
Fire Chief	1.00	1.00		1.00	
Deputy Fire Chief	1.00	1.00		1.00	
Battalion Chief	3.00	3.00		3.00	
Administrative Secretary	1.00		1.00	0.65	
Fire Fighter/EMT*	65.00		65.00		
	71.00	1.00	66.00	5.65	5.65
GRAND TOTAL	236.00	122.00	110.50	120.60	

Summary of Budgeted FTE Positions 2017 - 2021						Net Change
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2017-2021</u>
Administration	3.50	3.50	3.50	3.70	3.70	0.20
Assessor	1.00	1.00	1.00	1.00	1.00	0.00
City Clerk	3.25	3.25	3.25	2.75	2.75	(0.50)
Community Development	8.00	8.00	10.00	10.00	9.00	1.00
Finance	5.00	5.00	4.00	4.00	4.00	(1.00)
Public Works	42.00	41.00	40.00	42.00	42.00	0.00
Police & Dispatch	50.50	50.50	51.50	52.50	52.50	2.00
*Fire	<u>1.62</u>	<u>2.62</u>	<u>2.62</u>	<u>2.65</u>	<u>5.65</u>	4.03
Total FTE's Authorized:	114.87	114.87	115.87	118.65	120.60	5.73

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

EXECUTIVE SUMMARY

COMMON COUNCIL
OF THE
CITY OF MEQUON

ORDINANCE 2020-1581

An Ordinance Adopting the Annual Budget and Appropriating Funds for the Operations of the Government and Administration of the City of Mequon for the Year 2021 and Levying for the Same

A. Public Notice of the Proposed 2021 Budget for the City of Mequon appeared in the *News-Graphic* on October 22, 2020.

B. A Public Hearing was held by the Common Council on November 11, 2020 regarding the 2021 Proposed Budget.

C. The Proposed Budget includes property taxes of \$15,759,673 that are levied to support the 2021 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, THE COMMON COUNCIL OF THE CITY OF MEQUON, OZAUKEE COUNTY, STATE OF WISCONSIN, DO ORDAIN AS FOLLOWS:

SECTION I

There is hereby appropriated out of the receipts of the City of Mequon for the Year 2020 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 2021 Annual Budget for the City of Mequon, in the amounts set forth therein and in the total amount of:

2021 Budget	\$21,526,386
Less Anticipated Revenues	<u>(\$5,766,713)</u>
Total Amount of Tax Levy	\$15,759,673

SECTION II

There is hereby levied a tax of \$15,759,673 upon all taxable property within the City of Mequon as returned by the Assessor in the Year 2020 for uses and purposes set forth in said budget.

SECTION III

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

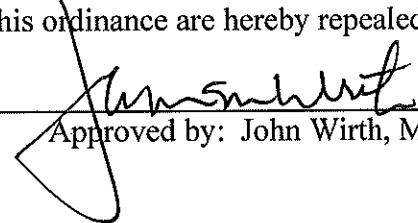
Final Vote on this Ordinance if
Recorded on page 2 of
the 11/10/20 Common Council
minutes.

SECTION IV

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

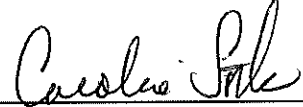
SECTION V

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


Approved by: John Wirth, Mayor

Date Approved: November 10, 2020

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 10, 2020.


Caroline Fochs, City Clerk

Published: November 19, 2020

COMMON COUNCIL
OF THE
CITY OF MEQUON

ORDINANCE 2020-1582

An Ordinance Appropriating the Necessary Funds from the City of Mequon’s Sewer Utility District for the Year 2021 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 2021, the amount set forth in the total of:

Total Amount of Tax Levy \$7,063,475

SECTION II

There is hereby levied a tax of \$7,063,475 upon all taxable property within the City of Mequon Sewer Utility District as returned by the Assessor in 2020 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.

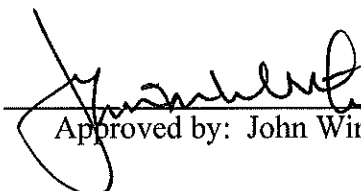
SECTION V

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.

SECTION VI

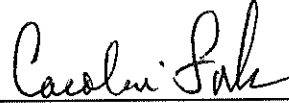
All ordinances and parts of ordinances in contravention to this ordinance are hereby repealed.

Final Vote on this Ordinance if
Recorded on page 85 of
The 11/10/20 Common Council
minutes.


Approved by: John Wirth, Mayor

Date Approved: November 10, 2020

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 10, 2020.



Caroline Fochs, City Clerk

Published: November 17, 2020



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Mequon, Wisconsin 53092
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**To: City of Mequon Appropriations Committee:
The Honorable John Wirth & Members of the Common Council**

**From: William Jones, City Administrator
Kaitlyn Krueger, Finance Director/City Treasurer**

Subject: 2021 Budget

INTRODUCTION

On behalf of the entire City staff, enclosed is the City of Mequon's budget for Fiscal Year 2021, which commences on January 1. As the City's financial blueprint and spending plan for the upcoming fiscal year, adoption of the budget is undoubtedly the single-most important action taken by the Mayor and Common Council each year. This budget proposal entails all aspects of City operations and capital expenses except for the City's Sewer and Water Utilities. Moreover, it is intended to serve as an effective policy document, financial planning tool, operational guide and communications device. Once adopted, the budget will authorize resources and establish a direction for the City's programs and services in the coming year.

The 2021 budget works to synthesize several long-held policy interests of the Appropriations Committee. Consistent with previous years, the 2021 budget adheres to the key principles that have 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 Strategic and Balanced Approach to Economic Development.

FISCAL YEAR 2020 ACCOMPLISHMENTS

Despite the many challenges faced both locally and globally throughout the past year, the organization has continued to make progress on a number of initiatives that ultimately, are intended to make Mequon an even better place to live, work and play. From overseeing capital improvement projects that smartly reinvest in the City's long-term assets to developing new policies or programs that address emerging matters within the community, the City and its residents can take great encouragement from the fact that much has still been accomplished within the last year. Listed below is a sampling of some of the more significant accomplishments that mark Fiscal Year 2020 and serve as the basis for continued progress in the coming year.

- Jointly Funded a 2nd School Resource Officer with Thiensville & the M-T School District
- Initiated a Bond Refunding to Generate Savings of \$675K for Tax Increment District #3
- Oversaw the Appointment of Kaitlyn Krueger to Serve as the City's Next Finance Director
- Ensured Community Safety & Public Service Delivery through the COVID-19 Pandemic
- Initiated a Design Process to Improve the Safety of the OIT Crossing Along Mequon Road
- Completed a Comprehensive Review of the City's Annual Fee Schedule
- Initiated a Study with Other Ozaukee Jurisdictions to Explore Shared Fire/EMS Services
- Established an Emergency Loan Program to Assist Businesses Impacted by COVID-19
- Worked with the Community Foundation to Secure Funding for a New Police K-9 Unit
- Updated the City Code to Reflect New State Requirements for Electrical & Fire Inspections
- Approved the Acquisition of 66 Acres to Expand the Mequon Nature Preserve
- Adopted a Legal Services Ordinance and Appointed New Labor & Employment Counsel
- Approved Funding & Completed Construction of the Town Center Gateway Promenade
- Established a Forestry Division & Removed 2,800 Dead Ash Trees from Public Property
- Hired 13 Employees & Promoted 5 Employees to Fill 18 Authorized Full-Time Positions

While there are other projects, initiatives and improvements that were completed within the last year that are not recounted here, the foregoing list contains some of the more substantial work of the City organization in 2020 that was often the byproduct of collaborative, multi-disciplinary work involving the Common Council, the City's various boards, commissions and committees, and City staff.

2021 BUDGET PROCESS

This year's budget development process mirrored a new approach taken by the City last year, whereby staff developed a preliminary, draft budget that was distributed to the Common Council prior to Labor Day. Thereafter, the Council conducted two budget workshop meetings in mid-September, to review various factors and considerations impacting development of the 2021 budget. These meetings also included presentations by each department director that provided additional details regarding proposed staffing levels, objectives and expenditure levels in the coming year. Following the completion of these two workshops, a final proposed budget was assembled and distributed publicly in late September. In addition to outlining detailed revenue and expenditure data within each budget area across the entire organization, this document also contained itemized lists of additional expenditure reductions and funding options that could be further considered.

Appropriations Committee

In early October, the Common Council, meeting as the City's Appropriations Committee, considered the proposed budget and unanimously approved a recommendation in favor of adopting the 2021 budget proposed by staff. This recommendation included the addition of supplemental funds to support an increase in staffing levels within the City's Fire Department and a one-time use of fund balance to facilitate a long-term strategic planning workshop. Both recommendations were incorporated into the budget that was submitted to Common Council for approval.

Common Council Approval

On November 10th, the Common Council considered the Appropriations Committee’s recommended budget. The Common Council approved the recommended budget with an additional \$71,000 of supplemental funds to support the City’s Fire Department.

Funding Source

<u>Expenditure</u>	<u>Fund Balance</u>	<u>Tax Levy</u>
▪ Increased FT & POC Staffing in the Fire Department	-	\$701,000
▪ Strategic Planning Facilitation	\$10,000	-

Sub-Total:	\$10,000	\$701,000

TOTAL:	\$711,000	

In total, the Common Council approved 2021 expenditures of \$17,511,346 which is 2.03% higher than the 2020 adopted budget of \$17,163,418. With the referenced adjustments, the Committee approved, by an 8-0 vote, the 2021 budget as summarized herein.

2021 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, Elections, Human Resources, City Attorney’s Office, Finance Department, Assessor’s Office, Information Technology, Police Department, Fire Department, Community Development, Public Works Department, Parks Department and Weyenberg Library. The following two tables provide a summary of the 2021 General Fund Budget, which is balanced and honors all existing contractual commitments.

General Fund Revenue

Revenues	2020	2021	Change	% Change
Taxes	\$10,907,977	\$11,744,633	\$836,656	7.67%
State Shared Revenue	\$535,718	\$536,335	\$617	0.12%
Intergovernmental	\$1,738,123	\$1,660,394	(\$77,729)	(4.47%)
Licenses and Permits	\$953,150	\$818,650	(\$134,500)	(14.11%)
Public Safety Fees	\$889,100	\$1,016,500	\$127,400	14.33%
Public Charges for Services	\$804,750	\$741,399	(\$63,351)	(7.87%)
Other Revenues	\$1,164,600	\$858,435	(\$306,165)	(26.29%)
Investment Income	\$170,000	\$135,000	(\$35,000)	(20.59%)
Total Revenue	\$17,163,418	\$17,511,346	\$347,928	2.03%

Within this proposed budget, property taxes comprise approximately 67% of general fund revenues. Mequon relies significantly on the property tax to fund its operations because other sources are not available to the City. For instance, the City receives about 12.5% 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 (variable) source of revenue, are expected to decline in the coming year.

General Fund Expenditures

Expenditures	2020	2021	Change	% Change
Salaries	\$9,279,099	\$9,554,159	\$275,060	2.96%
Fringe Benefits	\$3,502,379	\$3,801,002	\$298,623	8.53%
Other Staff Costs	\$79,535	\$77,945	(\$1,590)	(2.00%)
Materials/Supplies	\$987,758	\$918,173	(\$69,585)	(7.04%)
Purchased Services	\$1,635,293	\$1,532,326	(\$102,967)	(6.30%)
Facility/Plant	\$518,765	\$505,170	(\$13,595)	(2.62%)
Equipment/Leases	\$85,589	\$64,571	(\$21,018)	(24.56%)
Library Grant	\$1,075,000	\$1,058,000	(\$17,000)	(1.58%)
Total Expenditures	\$17,163,418	\$17,511,346	\$347,928	2.03%

On the expenditure side of the ledger, personnel expenses are projected to decrease by 2.0% in 2021. This is attributable to the elimination of two positions from the General Fund, as well as other part-time seasonal positions in the Public Works and Parks. The proposed budget also includes adjustments to employee compensation, including increases for unionized personnel in the Police and Fire Departments, and a proposed cost-of-living adjustment for non-represented employees. As indicated, only one spending category, *Fringe Benefits*, will see an increase in expenditures in 2021. Overall, much of this decline is driven by decreases to several sources of revenue that have been adversely impacted by the COVID-19 pandemic since March of this year.

PROPERTY TAX IMPACT

The adopted budget includes a total tax levy increase of \$794,863, or 3.6% over that of 2020. The following table shows a breakdown of the proposed 2021 levy.

Fund	2020	% of Total	2021	% of Total	% Change
General	\$9,832,977	44.6%	\$10,686,633	46.8%	8.7%
Library	\$1,075,000	4.9%	\$1,058,000	4.6%	(1.6%)
Capital Projects	\$1,343,500	6.1%	\$1,190,000	5.2%	(11.4%)
Debt Service	\$2,743,020	12.5%	\$2,825,040	12.4%	3.0%
Sub-Total	\$14,994,497	68.1%	\$15,759,673	69.1%	5.1%
Sewer Utility	\$7,033,788	31.9%	\$7,063,475	31.0%	0.4%
Total	\$22,028,285	100.00%	\$22,823,148	100.00%	3.6%

For 2021, the levy for the General Fund increases its relative share of the overall tax levy due to an increase in tax levy to cover additional Fire Department personnel expenditures and levy decrease within the Capital fund. There is a slight levy decrease to fund the Mequon-Thiensville Library in 2020, and a decrease in Capital Project spending for

equipment replacement and park improvements/repairs. Additionally, the amount shown for debt service is for non-TID debt only. Even with the proposed levy adjustment, the City is still far below the cap allowed under State levy limits.

The tax rate, or mill rate, is determined by levy and tax base. The City continues to see growth in real property valuation. Per the following table, the proposed general tax rate of \$3.42/\$1,000 represents a change of approximately 4.3% from the \$3.28 tax rate approved for 2020. Under the proposed 2021 budget, a Mequon home assessed at \$400,000 will pay approximately \$1,368 in City taxes, an increase of \$56 from 2020. Additionally, property owners within the Sewer Service Area have a second line on their tax bill reflecting this Utility Fund's tax levy. For 2021, the projected mill rate is \$1.81/\$1,000 and remains unchanged from 2020.

Levy Year	General Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value	Sewer Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value
2020	\$3.42 (est.)	\$1.81 (est.)
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
2013	\$3.05	\$1.76
2012	\$3.04	\$1.79
2011	\$3.04	\$1.87

REVENUE

For 2021, the property tax revenue estimate (including sewer) totals \$22,823,148. As indicated in the following chart, this represents an increase of \$794,863 or 3.61% above the 2020 levy, an amount that nevertheless meets the requirements of the state's levy limit, 2013 Wisconsin Act 20.

Revenue Summary Information

Category	2020	2021	Difference	% Change
General Tax Levy	\$9,832,977	\$10,686,633	\$853,656	8.68%
Library Fund	\$1,075,000	\$1,058,000	(\$17,000)	(1.58%)
Capital Projects Fund	\$1,343,500	\$1,190,000	(\$153,500)	(11.43%)
Debt Service	\$2,743,020	\$2,825,040	\$82,020	2.99%
Sub-Total	\$14,994,497	\$15,759,673	\$794,863	5.30%
Sewer Debt/Cap Charge	\$7,033,788	\$7,063,475	\$29,687	0.42%
Total Tax Levy	\$22,028,285	\$22,823,148	\$794,863	3.61%
Other Revenue	\$6,250,441	\$5,766,713	(\$483,728)	(7.74%)
Total Revenue	\$28,278,726	\$28,589,861	\$240,135	0.85%
City Tax Rate	\$3.28	\$3.42	\$0.14	4.27%
Sewer Tax Rate	\$1.81	\$1.81	-	0.00%

The following detail is provided for key revenue categories within the 2021 budget:

State Shared Revenues: The State will maintain shared revenues at last year's funding level. Utility taxes are projected to decrease by \$368, while Fire Insurance proceeds are expected to increase by roughly \$3,000.

Inter-Governmental Revenues: State Personal Property Aid is declining by \$9,881.

Licenses: Total fees are estimated to decrease by 15% in this category, based upon the previous budget including issuance of one "reserve" liquor license at a cost of \$10,000. Tavern licenses have also been reduced, given current economic uncertainties.

Permits: At the end of 2019, total Inspection Permit revenues totaled \$882,875. This compares favorably to the amount budgeted for 2020, which is \$883,250. Unfortunately, due to the COVID-19 pandemic and the closure of City Hall earlier this year, permit revenues are well behind the total amount forecasted for 2020, by roughly 43%. Accordingly, total revenues in this category have been adjusted downward by \$125,000 for 2021, and one full-time Building Inspector position is proposed for elimination. Nevertheless, both residential and commercial development projects are continuing across several parts of the City, and the overall economic outlook is expected to continue improving in 2021. Notably, permit revenues, and building permit revenues in particular, are highly elastic. As such, this revenue source can vary significantly from year-to-year, due to factors such as general economic activity, weather, and the timing of certain projects. For 2021, City staff again utilized expanded trend analysis within this category to consider long-term revenue patterns over the last ten (10) years.

Law/Ordinance Violations: Court penalties are expected to decline in 2021, based on results realized so far in 2020. Generally, this line item is comprised of citation revenue.

False Alarm Fees: As of July 1, 2020, a first false alarm charge of \$100 has been eliminated, and subsequent charges for 2nd, 3rd and 4th false alarms have increased. Accordingly, Police False Alarm revenue is expected to decline by more than \$30,000 (47%), while Fire False Alarm charges are also expected to decline by nearly one-third (1/3) in 2021.

Ambulance Fees: Ambulance Fees are expected to increase substantially in 2021, based upon the City's selection of a new third-party billing firm in 2019, and the adoption of new and higher transport fees in mid-2020. For 2021, total revenue is forecasted to be \$775,000, which is \$150,000 higher than the amount budgeted for 2020.

Accident Response Fees: In 2009, the City adopted an accident response fee. In 2021, this figure rises to \$17,000, based on Fee Schedule adjustments approved earlier this year.

Public Works Fees: These fees, which are utilized to reimburse staff time and consulting costs that are incurred with the review and approval of various development work, are projected to decrease by \$7,900 (9%) from the amount budgeted (\$90,150) in 2020.

Pool & Parks Fees: 2021 pool revenue is budgeted at \$65,000, which is consistent with pre-2020 budget-to-actual comparisons. Total revenue peaked in 2005 and has generally plateaued in recent years, and actual results are obviously weather-dependent. 2021 park fees are earmarked slightly lower than the \$47,000 figure budgeted in 2020.

Internal Service Fees: These fees are administrative charges passed through to the General Fund for staff time involved in support of sewer and water utility operations. The amount budgeted for 2021 is \$25,251 less and is attributable to the fact that 100% of the City's Utility Clerk position will now be budgeted across both utilities.

Other Revenues: Cellular lease revenue is anticipated to decrease by nearly \$25,000 in 2021, after discounting for a one-time lease signing bonus of \$90,000 that was received in 2020. Conversely, Cable TV revenue is anticipated to remain flat into 2021. *Revenue Reduction* is the application of surplus funds from the City's unassigned fund balance, which is then carried forward to help balance the budget. As previously indicated, the 2021 budget presumes a one-time use of fund balance in the amount of \$118,210, to pay for Phase II of the City-wide property revaluation process that kicked off earlier this year.

Investment Revenue: After realizing nearly \$200,000 in this category in 2019, interest income is expected to continue declining in 2021, due to ultra-low interest rates.

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 2021 budgeted increment is approximately \$44,000 more than 2020. Debt service is increasing by approximately \$31,117 from 2020 and again exceeds the amount of estimated increment. Therefore, TID#2 is projected to cash flow negative by approximately \$35,930. However, the Fund has sufficient reserves to cover any shortfall in the coming year. Due to another large increase in value in 2020, Tax Increment District #3 is projected to generate increment of approximately \$2,040,000. This increase in increment revenue will enable this TID to cash flow positive, even after covering debt service. Thus, TID #3 will not need to borrow additional funds from the Capital Projects Fund as had been done prior to 2017.

CAPITAL SPENDING

Capital funding requests for 2021 totaled \$3,678,400, an increase of \$638,400 from the \$3,040,000 sought in 2020. In accordance with the Council's direction to prepare a draft budget with no or little upward impact on the City tax rate and that includes ongoing funding to address deferred and identified capital repairs across major asset categories, levy supported (pay-as-you-go) capital funding for 2021 has been reduced by roughly \$153,500 from the level approved for 2020. In all, pay-as-you-go capital funding totals \$1,190,000 for 2021; this is 1.2% less than the \$1,205,000 included in the proposed 2020 budget, and 11% less than the \$1,343,500 that was ultimately approved last year.

As noted in the enclosed Capital Budget 2021 spreadsheet, funding for City-wide Building Repairs amounts to \$160,000 for 2021, a reduction of \$15,000 from the \$175,000 recommended last year. As introduced two years ago, this level funding stream is intended to help the City begin addressing deferred maintenance and identified capital replacement items contained within a comprehensive review of seven City facilities completed in 2018.

Department of Public Works (DPW) requests for 2021 totaled \$2,318,900. This amount is \$105,600 less than requested in 2020. In 2015, funds from the City's Urban Forestry account were used to start combating Emerald Ash Borer (EAB). In 2017 & 2018, \$40,000 was provided in the capital budget for ash tree removal; this number was doubled to \$80,000 in 2019. Though \$80,000 was again requested to continue EAB efforts next year,

\$60,000 is included for 2021. In addition, \$320,000 has been apportioned for replacement of aging equipment and vehicles; this represents a \$30,000 reduction from what was approved in 2020 and is \$160,000 less than requested. Finally, \$5,000 in funding for Roadway Light Replacement is included for 2021; this is half of the amount (\$10,000) approved in 2020.

Engineering requests for 2021 totaled \$791,000 for projects including Major & Secondary Drainage, Bridge & Culvert Replacement and the Highland Road Interchange. The proposed budget includes no funding in these areas, as resources previously budgeted here have been reallocated to accelerate the Emerald Ash Borer Capital Account. Given the City's present funding limitations relative to pay-as-you-go capital funding, the amount requested for the Highland Road Interchange (\$701,000) is recommended for inclusion in a planned infrastructure borrowing in either 2022 or 2023.

In 2020, there were no funds allocated to finance eventual replacement of City voting machines, which were upgraded and replaced by Ozaukee County in 2015. In 2019, \$13,000 was approved in this category. Due to the need to reduce overall capital spending in 2021, no additional funding has been earmarked for this account in the coming year.

Information Technology requests totaled \$42,000. While the 2021 budget does not include new funding next year, \$32,538 was reallocated last year from the Parking Lot Resurfacing Account (since closed) to the Police Department's Computer Replacement Account.

The Fire/EMS Department request came in at a total of \$250,000 for three projects, and partial funding is provided in two accounts. Vehicle Replacement funding has been reduced from \$100,000 to \$80,000, and Equipment Replacement is again funded at \$10,000. As indicated in the 2021 Capital Budget worksheet, the projected balance for Fire & EMS vehicle replacement at the end of the current fiscal year is expected to be nearly 300,000.

The Police Department requested \$256,500 for both new and ongoing projects; the proposed 2021 budget funds three of the six requests. Proposed funding for Vehicle Replacement is \$155,000, versus the \$175,000 that was approved last year. Officer Equipment (\$20,000) and Firearms Replacement (\$8,000) remain unchanged from 2020.

LONG-TERM BORROWING & DEBT SERVICE

Over the course of the last decade, Mequon has utilized a combination of pay-as-you-go 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 improvements over three years; these funds were fully exhausted at the end of the 2017 construction season. Combined with the City's issuance of \$8.9 million in bonds to finance the renovation and expansion of the City's combined Public Works Facility during 2016-17, the City increased its debt service obligations, or the amount of principal and interest that is required to repay such debt, to between \$2.5 - \$3 million annually.

This is more than three times the amount of debt service the City was paying just over 10 years ago, and in recent years such growth in the Debt Service Fund necessitated General Fund expenditure reductions that have directly impacted key departments such as Police,

Fire and Public Works. During previous budget development cycles from 2015-2017, more than \$600,000 in recurring operational expenses across various spending categories, including *Materials/Supplies*, *Purchased Services*, *Facilities/Plant* and *Equipment/Leases*, were eliminated from the budget. Such reductions helped absorb approximately \$650,000 in debt service payments for the new DPW facility, without the need for a commensurate increase (\$0.15) in the property tax rate.

To the City's benefit, the consolidation of Public Works operations into one, centralized facility resulted in various efficiencies and associated cost savings. Furthermore, focused investment in road maintenance and improvements over the last 15 years has resulted in significant improvement in the City's overall road ratings. Given the past approach to assuming \$1.7 million of debt annually for road improvements and upgrading the DPW facility all while maintaining a stable tax rate, it should not be surprising that other areas also requiring capital investment (e.g. facilities, parks, fleet/equipment, etc.) have experienced a reduction in available resources for maintenance and upkeep.

In 2021, the City will again look to fund road maintenance from the annual operating budget, and \$325,000 has been allocated to fund this effort. Additionally, \$5.1 million of debt was issued in 2019, to fund continuing rehabilitation or reconstruction of arterial/subdivision roads and parking lots. As indicated during review of a Right-of-Way Infrastructure Analysis completed in 2018, \$1.8 million is needed annually to finance all aggregate work (maintenance and repairs) across the City's 212-mile road network.

As noted during the Council's September 15 Budget Workshop, staff began working with the City's financial advisor this year 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 and fleet analyses. To date, it appears the City may be in a position to issue additional non-road related debt for facility upgrades and/or other identified capital expenses (e.g. Highland Road interchange, City brush site) in 2023. It is anticipated that the results of this work will be shared and discussed with the Council during a planned strategic planning retreat in early 2021.

Given that the City will likely be seeking future 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 2021, other than for Phase II of the City-wide revaluation process. 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 2015-2020, the City has used a total of \$2.35 million of excess fund balance to augment revenues, maintain a stable tax rate or finance unbudgeted projects and/or expenses.

While using fund balance to cover a structural imbalance that exists between revenues and expenditures has in no way violated the City's reserve policy during any of the years that such practice has been employed, continued utilization of fund balance will have a negative impact on the City's bond rating when issuing future debt. Given that the City will likely issue additional debt in coming years (2022 and/or 2023) to finance road repairs and

other facility upgrades, continued use of fund balance puts the City at the risk of assuming higher, unnecessary interest costs on future debt issues.

Should there be interest in utilizing General Fund reserves anticipated to be available at the conclusion of 2020, 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. By example, the Council last year approved the appropriation of nearly \$55,000 for Phase I of a three-year property revaluation process that is presently underway, with the understanding that Phase II and Phase III expenses in years 2021 and 2022, respectively, would also be funded through the use of unassigned fund balance. To this end, \$118,210 of fund balance has been earmarked this coming fiscal year to finance the second and most expensive phase of the revaluation. As noted during the Council's September 15 Budget Workshop, the City's General Fund Balance is projected to be \$1.72 million at the end of Fiscal Year 2020, equivalent to 10.2%. Should the Council seek to earmark funds to support organizational strategic planning (estimated at \$10,000), available reserves could also be assigned to fulfill this one-time, non-recurring expense.

PERSONNEL

Staffing: Since 2001, the City's overall staffing level has remained fairly constant on a Full-Time Equivalency (FTE) basis (115.95 in 2001 vs. 118.65 in 2020). More recently, staffing increases have been initiated to support operations in the Police, Public Works and Community Development Departments. For 2021, staff proposed the reduction of one full-time Building Inspector position in the Community Development Department, due to a continued decline in building permit activity. During the Appropriations Committee review of the budget, an additional 3 full-time Battalion Chief positions have been created at the Fire Department. On an FTE basis, this will result in an increase from 118.65 FTE's in 2020 to 120.65 FTE's in 2021.

Salaries: Salaries and fringe benefits is a category that covers wages for all full-time, part-time, temporary and seasonal workers, and elected officials. This also includes payments for health insurance, dental insurance, pensions, social security and other federally mandated contributions, long-term disability, life insurance and longevity pay (protective service only). In 2014, the City completed a Compensation Study, which resulted in the implementation of a new pay scale with varying wage adjustments for all but represented Police and Fire employees. In connection with this conversion, future wage adjustments were to be guided by a new performance evaluation system, which became effective for all non-union employees on January 1, 2018. Accordingly, funds have been included in the 2021 budget to provide non-represented employees with a compensation adjustment of 1% to account for increases in the cost-of-living. Due to ongoing fiscal constraints that are expected to continue into 2021, the budget does not include funding to provide additional merit-based increases based on individual performance for these employees.

Benefits/Insurance: For over 25 years, the City has provided health insurance through the state's Employee Trust Fund. Currently, the City subscribes to a plan which offers two HMO program options that provide substantial savings to employers. It is anticipated that overall, state health insurance rates will increase by 4.6% for local governments and retirees in 2021. Employees will continue to pay 12% of the premium; in 2021 this will be

equivalent to \$290/month for family coverage and \$118/month for single coverage. As illustrated below, this increase will result in higher costs for both employees and the City.

WEA Trust East	Employee Share		Employer Share		Full Premium	
	2020	2021	2020	2021	2020	2021
Single Coverage	\$109	\$118	\$741	\$774	\$850	\$892
Family Coverage	\$270	\$290	\$1,821	\$1,903	\$2,091	\$2,193

The chart below depicts yearly changes the City has experienced for health insurance which on an annualized basis, exceeds the general rate of inflation across all economic sectors.

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
2.5%	8.0%	1.0%	6.8%	5.3%	3.7%	3.7%	-5.2%	5.1%	4.6%

In 2021, employer pension contributions to the Wisconsin Retirement System (WRS) will range from 6.75% for general employees to 11.75% of wages for sworn personnel. This represents no change to the City’s contribution rate for general employees at 6.75% and a slight increase to the City’s contribution rate for sworn personnel from 11.65%.

The following table summarizes the proposed changes in salaries and benefits for 2021:

General Fund	2020	2021	Change	% Change
Salaries*	\$9,279,099	\$9,554,159	\$275,060	3.0%
Health Insurance	\$1,719,958	\$1,923,910	\$203,952	11.9%
Retirement	\$781,293	\$845,226	\$63,933	8.2%
Totals	\$11,780,350	\$12,323,295	\$542,945	4.6%

*All Wages, Including Fire and EMS Paid-on-Call Salaries. Does not Include Sewer/Water Utility Fund Personnel or Reimbursements

Collective Bargaining: In January of 2019, the City approved a two-year collective bargaining agreement with the Mequon Police Association for the period through December 31, 2020. However, negotiations for a successor contract are being coordinated at this time, and the final wage adjustments for the upcoming year have yet to be determined. The budget does include a placeholder for represented employees in the Mequon Police Association. Additionally, in 2018, a three-year agreement was approved with the Mequon Fire & EMS Association that provided employees with average annualized wage and compensation adjustments equivalent to 2.31% in 2018, 2.11% in 2019 and 1.98% in 2020. This contract will similarly expire on December 31, 2020, and negotiations for a successor contract will be completed later this year.

Professional Development: As part of the City’s ongoing effort to ensure that employees maintain required licensures/certifications and are afforded the opportunity, where appropriate, to partake in professional development activities that benefit themselves and the community, the budget again contains resources dedicated to professional development in 2021. As depicted below, proposed expenditures across the organization

will total \$60,890 in 2021, a decrease of \$20,630 from 2020. More specifically, this equates to a 25% across-the-board reduction for conferences, travel and training that is being implemented to ensure that budgeted expenditures align with available revenues.

2016	2017	2018	2019	2020	2021
\$63,830	\$51,318	\$53,255	\$60,660	\$81,520	\$60,890

LIBRARY

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

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

Upon review of the funding formula options available (equalized value vs. maintenance of effort average) it was determined that the maintenance of effort methodology was preferable from a fiscal standpoint. The difference between the two formulas is not insignificant, and in choosing the less costly of the two formulas, the City’s proposed 2021 allocation decreases by \$17,000 from the previous year. It should be noted that the state-imposed county library tax formula trumps the joint library agreement formula as it is currently written. Thus, the Village and the City may seek to amend and update the joint funding agreement in the future to accurately reflect this present-day reality.

County Library Tax Exemption Thresholds		
2020 Mequon Appropriation	\$1,075,000	
2021 Mequon Appropriation Needed to Maintain County Library Exemption:	Per Equalized Value Formula	Per Maintenance of Effort Formula
	\$1,384,107	\$1,058,000
2020 Appropriations Requirement	\$1,320,633	\$1,049,150
Net Change from 2020 Requirement:	\$63,474	\$8,850
Proposed 2021 Appropriation:	\$1,058,000	

ACKNOWLEDGMENTS

A special note of thanks goes out to all of the Department Heads and City staff for their efforts in the preparation of the 2021 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 and Assistant to the Finance Director Marie Keyser for their assistance in preparing the City's proposed 2021 budget.

Budget Development,
Structure, and Financial
Policies

Budget Development and Framework

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

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

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

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

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

General Budget Calendar

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

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

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

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

Additionally, each departments expenditures are also further divided into the following seven main areas; Salaries, Fringe Benefits, Materials & Supplies, Purchased Services, Facility & Plant, Other Staff Costs, and Equipment. These groupings and sub groupings can be useful tools in order to present summarized information for the purpose of general review and analysis.

Debt Service Fund

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

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

The City's debt limit is restricted by Wisconsin State Statutes to no more than 5% of the equalized property value of all taxable property within the jurisdiction. Currently, the City of Mequon has approximately 0.65% of debt to equalized value outstanding as of 12/31/17. 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 5 year period. As part of this process staff also evaluates the operational impact that any of these project may have on the general fund budget. Currently, there are no significant operational impacts anticipated as a result of these capital expenditure projects.

PROPRIETARY 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 considerations.

Strategic Planning – Coming in 2021

As part of the 2021 budget process, the Appropriations Committee recommended, and the Common Council approved \$10,000 to fund a strategic, long-term planning process ahead of the 2022 budget cycle.

The following goals have been laid out by the Administration Department in anticipation of the process getting underway:



Mission



Vision



Strategic Priorities



Strategic Objectives



3-5 Year Action Plan

Once the in-depth strategic planning process is complete, each department will be implementing new budget summary sheets including goals and performance metrics in line with the City's up-to-date priorities and objectives.



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).

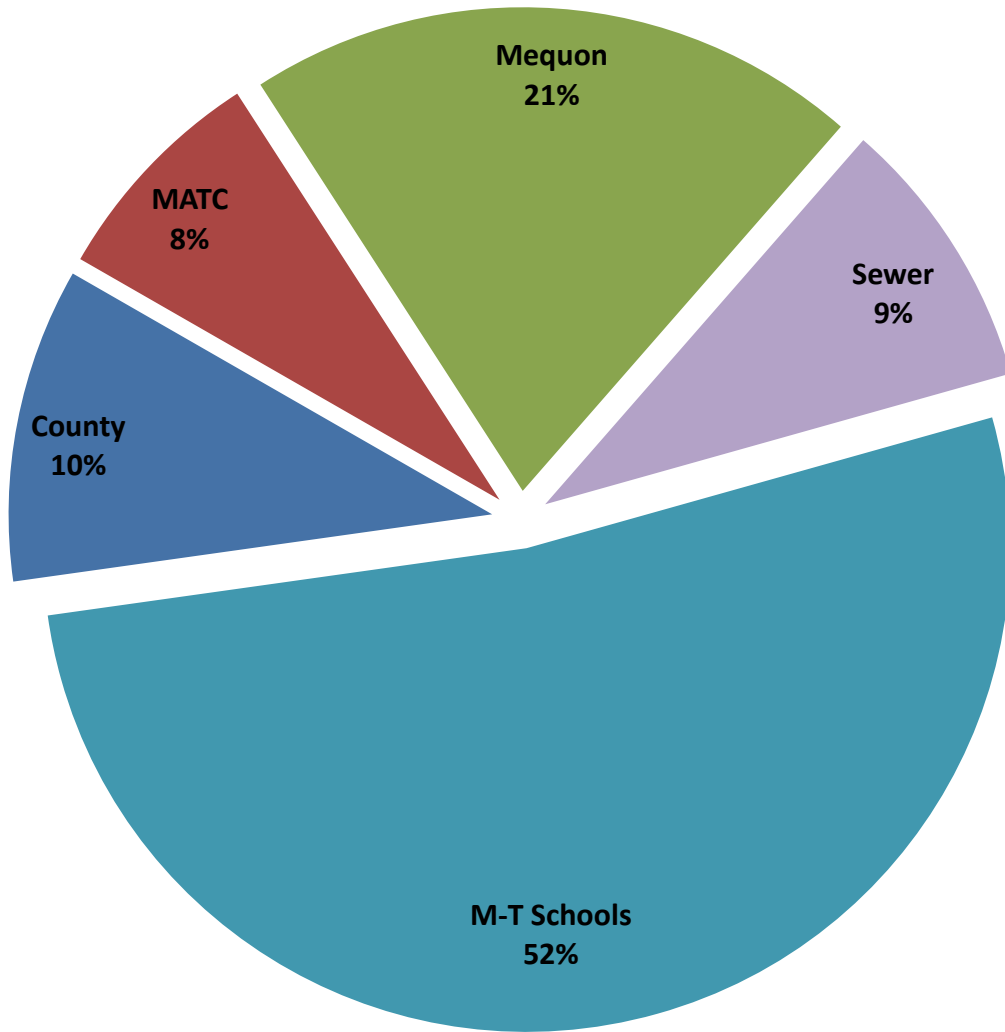
ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES

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.

Citywide Budget Summary

CITY OF MEQUON 2021 Tax Levy Distribution

Mequon-Thiensville School District with Sewer Service



2021 Tax Levy Information

Ozaukee County	\$ 8,062,095
City of Mequon	\$15,759,673
Sewer District	\$ 7,063,475
M/T Schools	\$39,975,203
MATC	\$ 5,810,420

CITY OF MEQUON
Schedule of Revenues, Expenditures and Change in Fund Balance
2021 Budget - Summary by Appropriated Fund

	General Fund	Capital Fund	Debt Service Fund	Sewer Fund	Water Fund	TOTAL
REVENUES:						
General Property Tax	\$ 11,744,633	\$ 1,190,000	\$ 2,825,040	\$ 7,110,775	\$ -	\$ 22,870,448
Intergovernmental	\$ 2,196,729	\$ -	-	-	-	2,196,729
License & Permits	\$ 876,850	\$ -	-	-	-	876,850
Public Safety Fees	\$ 1,016,500	\$ -	-	-	-	1,016,500
Public Charges for Service	\$ 344,950	\$ -	-	3,657,000	3,459,480	7,461,430
Other Revenue	\$ 1,068,474	\$ -	2,317,000	9,000	31,000	3,425,474
Investment income	\$ 135,000	\$ -	8,950	75,000	50,000	268,950
Total Revenues	<u>17,383,136</u>	<u>1,190,000</u>	<u>5,150,990</u>	<u>10,851,775</u>	<u>3,540,480</u>	<u>38,116,381</u>
EXPENDITURES:						
General Government	2,772,462	-	-	-	-	2,772,462
Public Safety	9,256,596	-	-	-	-	9,256,596
Public Works	3,298,243	-	-	7,704,717	1,648,178	12,651,138
Community Enrichment	1,702,395	-	-	-	-	1,702,395
Community Development	474,150	-	4,500	-	-	478,650
Debt Service:						
Principal	-	-	3,150,000	1,355,000	900,000	5,405,000
Interest	-	-	567,790	510,247	400,472	1,478,509
Capital Outlay	-	4,539,635	-	2,168,000	150,000	6,857,635
Total Expenditures	<u>17,503,846</u>	<u>4,539,635</u>	<u>3,154,500</u>	<u>11,737,964</u>	<u>3,098,650</u>	<u>40,602,385</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(120,710)</u>	<u>(3,349,635)</u>	<u>1,996,490</u>	<u>(886,189)</u>	<u>441,830</u>	<u>(2,486,004)</u>
OTHER FINANCING SOURCES (USES):						
Other Financing Sources	-	-	4,600	-	-	4,600
Long-Term Debt Issued	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	(7,500)	-	-	-	-	(7,500)
Total Other Financing Sources (Uses)	<u>(7,500)</u>	<u>-</u>	<u>4,600</u>	<u>-</u>	<u>-</u>	<u>(2,900)</u>
NET CHANGE IN FUND BALANCE	(128,210)	(3,349,635)	2,001,090	(886,189)	441,830	(1,921,114)
FUND BALANCE - BEGINNING	2,526,168	4,255,129	(77,744)	32,925,364	20,146,345	59,775,263
FUND BALANCE - ENDING	<u>\$ 2,397,958</u>	<u>\$ 905,494</u>	<u>\$ 1,923,346</u>	<u>\$ 32,039,175</u>	<u>\$ 20,588,175</u>	<u>\$ 57,854,149</u>

CITY OF MEQUON

Comparative Schedule of Changes in Total Fund Balance/Net Position 2019-2021 Summary by Appropriated Fund

	Ending 12/31/18	2019 changes	Ending 12/31/19	% change in 2019	2020 Projected changes	Projected Ending 12/31/20	% change in 2020	2021 Budgeted changes	Budgeted Ending 12/31/21	% change in 2021
General Fund	\$2,318,523									
Surplus/(Deficit)		164,815	\$2,483,338	7.1%						
Surplus/(Deficit)					68,099	\$2,551,437	2.7%			
Surplus/(Deficit)								(128,210)	\$2,423,227	-5.0%
Capital Projects	2,882,314									
Surplus/(Deficit)		2,992,685	\$5,874,999	103.8%						
Surplus/(Deficit)					(1,619,870)	\$4,255,129	-27.6%			
Surplus/(Deficit)								(3,349,635)	\$905,494	-78.7%
Debt Service	(919,234)									
Surplus/(Deficit)		241,214	(\$678,020)	-26.2%						
Surplus/(Deficit)					600,276	(\$77,744)	88.5%			
Surplus/(Deficit)								2,001,090	\$1,923,346	2574.0%
Sewer Fund	31,612,528									
Surplus/(Deficit)		1,832,831	\$33,445,359	5.8%						
Surplus/(Deficit)					(519,995)	\$32,925,364	-1.6%			
Surplus/(Deficit)								(886,189)	\$32,039,175	-2.7%
Water Fund	18,351,400									
Surplus/(Deficit)		1,518,684	\$19,870,084	8.3%						
Surplus/(Deficit)					276,261	\$20,146,345	1.4%			
Surplus/(Deficit)								441,830	\$20,588,175	2.2%
Totals:	\$54,245,531	\$6,750,229	\$60,995,760		(\$1,195,228)	\$59,800,532		(\$1,921,114)	\$57,879,418	

Narrative Explanation of Changes in Fund Balances

In 2019: In the General Fund, there was no planned use of fund balance and the City ended up with a budget surplus of approximately \$165K. This surplus was mostly related to the salary and benefit savings experienced through job vacancies. For the Capital Projects Fund, there was a significant increase due to the issuance of bonds to fund the road replacement program. These funds will be used for the next two years. The Debt Service Fund was negative approximately \$919K due to Tax Increment District (TID) debt that has not accumulated enough increment to cover these debts. The TID has been performing well and is anticipated to become positive over the next few years. The Sewer and Water Utilities both ended 2019 with net operating surpluses and continued investments into new and improved infrastructure needs.

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

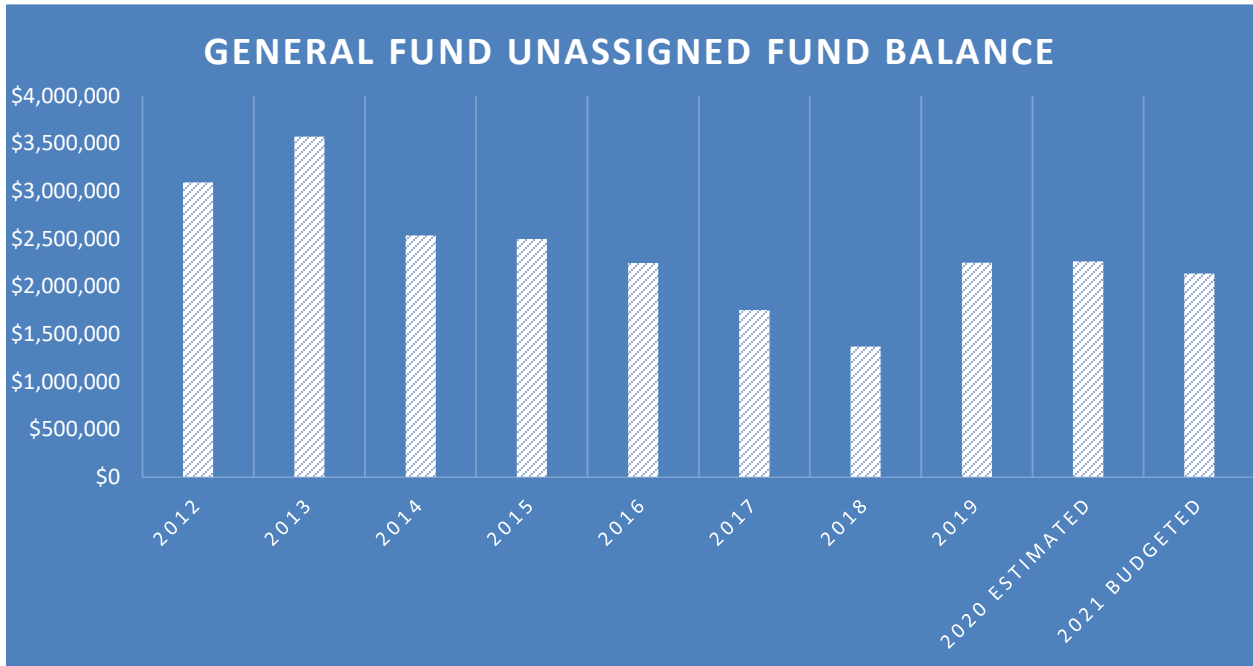
In 2021: For the General Fund, there is a planned used of fund balance of \$128K for one-time expenditures related to long-term strategic planning and a full-city revaluation process. At the end of 2021, the City's unreserved fund balance is anticipated to be at approximately 12.5%, which is over the 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.

General Fund Summary

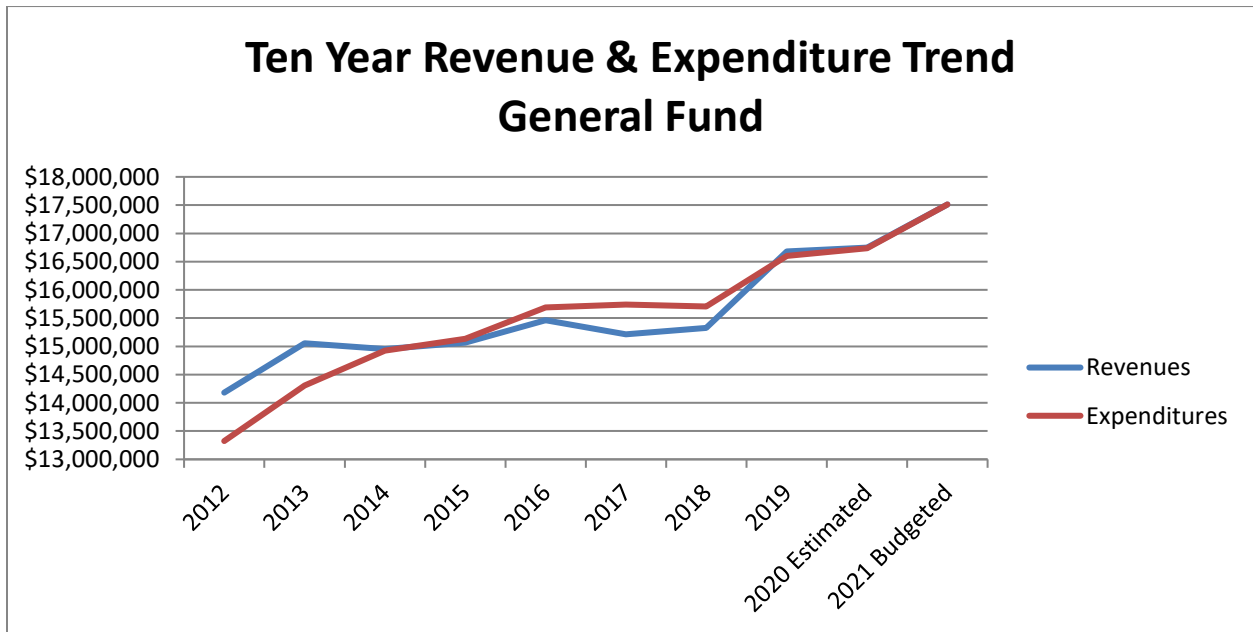
CITY OF MEQUON
Schedule of Revenues, Expenditures and Change in Fund Balance
General Fund

	2019 Actual	2020 Amended Budget	2020 Actual	2021 Budget
REVENUES:				
General Property Taxes	10,875,168	10,907,977	10,907,975	11,744,633
Intergovernmental	2,166,449	2,278,841	2,286,988	2,196,729
Licenses & Permits	1,565,059	760,930	743,433	876,850
Fines and Forfeitures	219,554	662,350	766,235	1,016,500
Public Charges for Services	1,501,666	298,155	352,781	344,950
Other revenues	130,910	1,586,213	1,596,353	1,068,474
Investment income	191,019	105,000	106,282	135,000
Total Revenues	<u>16,649,825</u>	<u>16,599,466</u>	<u>16,760,047</u>	<u>17,383,136</u>
EXPENDITURES:				
Salaries	8,753,727	8,968,059	8,856,939	9,554,159
Fringe Benefits	3,349,134	3,491,575	3,454,396	3,801,002
Materials & Supplies	989,343	944,968	863,088	918,173
Facility & Plant	514,316	548,187	520,849	505,170
Purchased Services	2,664,699	2,796,793	2,783,217	2,582,826
Other Staff Costs	81,421	77,635	80,254	77,945
Equipment/Other	147,639	111,849	123,204	64,571
Total Expenditures	<u>16,500,279</u>	<u>16,939,066</u>	<u>16,681,948</u>	<u>17,503,846</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>149,546</u>	<u>(339,600)</u>	<u>78,099</u>	<u>(120,710)</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(10,000)	(10,000)	(10,000)	(7,500)
Fund Balance Applied	-	-	-	(128,210)
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(135,710)</u>
NET CHANGE IN FUND BALANCE	139,546	(339,600)	68,099	(128,210)
FUND BALANCE - BEGINNING	2,318,523	2,458,069	2,458,069	2,526,168
FUND BALANCE - ENDING	<u>\$ 2,458,069</u>	<u>\$ 2,118,469</u>	<u>\$ 2,526,168</u>	<u>\$ 2,397,958</u>

Over the past ten years, the General Fund unassigned fund balance has remained over the 10% of revenue minimum the financial policies require. For 2020, the estimated ending fund balance will be 13.5% of expenditures.



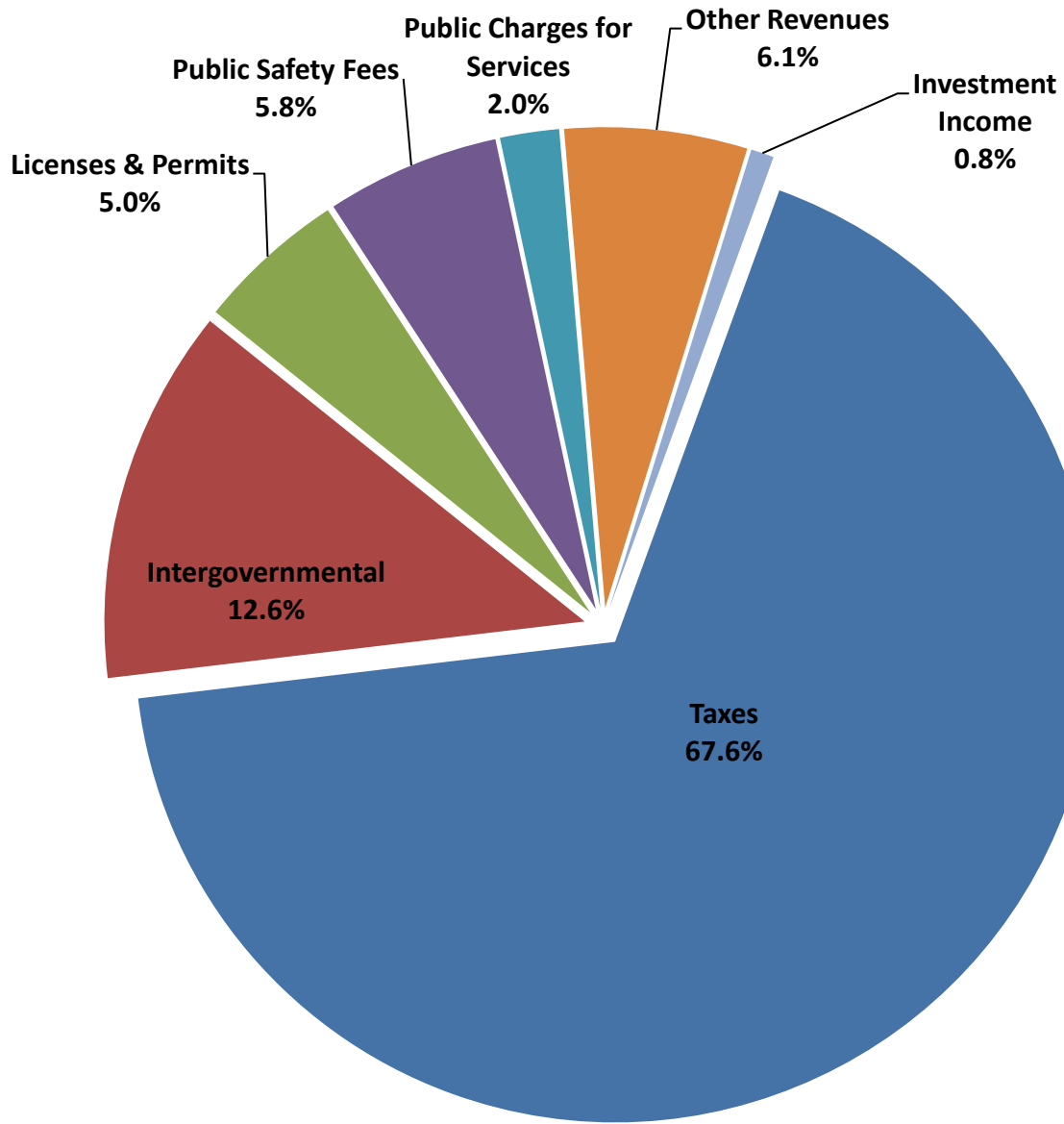
The chart below provides a summary of revenue and expenditure trends for the General Fund for fiscal years 2012 to 2021. The General Fund unassigned fund balance is primarily driven by the excess or deficit of the expenditures compared to the revenues.



General Fund Revenues

CITY OF MEQUON

2021 General Fund Revenues by Funding Type



CITY OF MEQUON
Budgetary Comparison Schedule of Revenues
General Fund

	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
REVENUES					
TAXES:					
General Property Tax	9,969,088	10,797,256	10,907,977	10,907,975	11,744,633
INTERGOVERNMENTAL:					
Shared Revenues	313,475	306,642	306,642	306,642	306,627
Utility Tax	39,330	45,913	44,076	45,529	43,708
Fire Insurance Dues	164,596	180,267	185,000	182,892	186,000
General Highway Aid	1,370,351	1,431,306	1,557,500	1,555,389	1,484,240
Connecting Streets	69,332	69,284	69,000	69,111	69,412
Recycling Grants	15,375	15,402	15,375	15,400	15,375
Law Enforcement	6,017	12,062	5,000	5,417	5,000
Computer Aid	49,523	105,573	96,248	95,970	86,367
State Grants	-	-	-	-	-
Use value Penalty	3,542	9,833	-	10,638	-
Total Intergovernmental	2,031,540	2,176,280	2,278,841	2,286,988	2,196,729
LICENSES & PERMITS:					
Liquor and Beverage Licenses	30,978	51,708	2,900	2,926	41,750
Tavern Operators Licenses	11,915	10,810	7,830	8,070	11,000
Business Licenses	4,647	4,513	4,500	4,092	4,500
Cigarette Licenses	1,300	1,400	1,400	1,500	1,400
Amusement Device Licenses	1,750	1,625	1,750	1,650	1,750
Food Licenses	-	-	-	-	-
Building Permits	499,468	507,022	360,000	357,788	415,000
Compliance Permits	61	-	-	-	-
Electrical Permits	136,376	113,453	95,000	95,504	100,000
Plumbing Permits	158,441	128,019	111,500	111,618	115,000
Heating & Air Permits	110,016	107,303	67,000	67,102	80,000
Temporary Occupancy Permits	10,299	10,647	9,250	9,008	9,250
Occupancy Permits	10,451	16,431	12,000	12,137	9,000
Permit Deposit Forfeitures	-	-	30,000	12,523	30,000
Brush Permits	39,505	40,055	42,000	42,595	40,000
Burning Permits	10,925	10,705	11,000	12,020	11,000
Sign Permits	6,535	6,300	4,600	4,675	7,000
Other Permits	2,518	175	200	225	200
Total Licenses and Permits	1,035,184	1,010,166	760,930	743,433	876,850
PUBLIC SAFETY FEES:					
Court Penalties and Fines	147,692	151,151	120,000	117,868	145,000
False Alarms - Police	76,125	61,758	24,750	25,550	34,400
Parking Violations	830	370	600	115	200
Weapon Permits	6,660	6,275	6,500	6,105	12,000
Police fees	16,419	13,916	12,000	12,106	15,000
Ambulance Fees	616,263	681,233	475,000	580,424	775,000
Fire Inspections Fees	5,010	7,576	7,000	6,736	7,000
Accident Response Fees	10,030	10,293	7,500	7,632	17,000
False Alarms - Fire	12,600	11,485	9,000	9,700	8,400
Fees-Fire Dept	7,799	2,435	-	-	2,500
Total Fines and Forefeitures	899,428	946,493	662,350	766,235	1,016,500

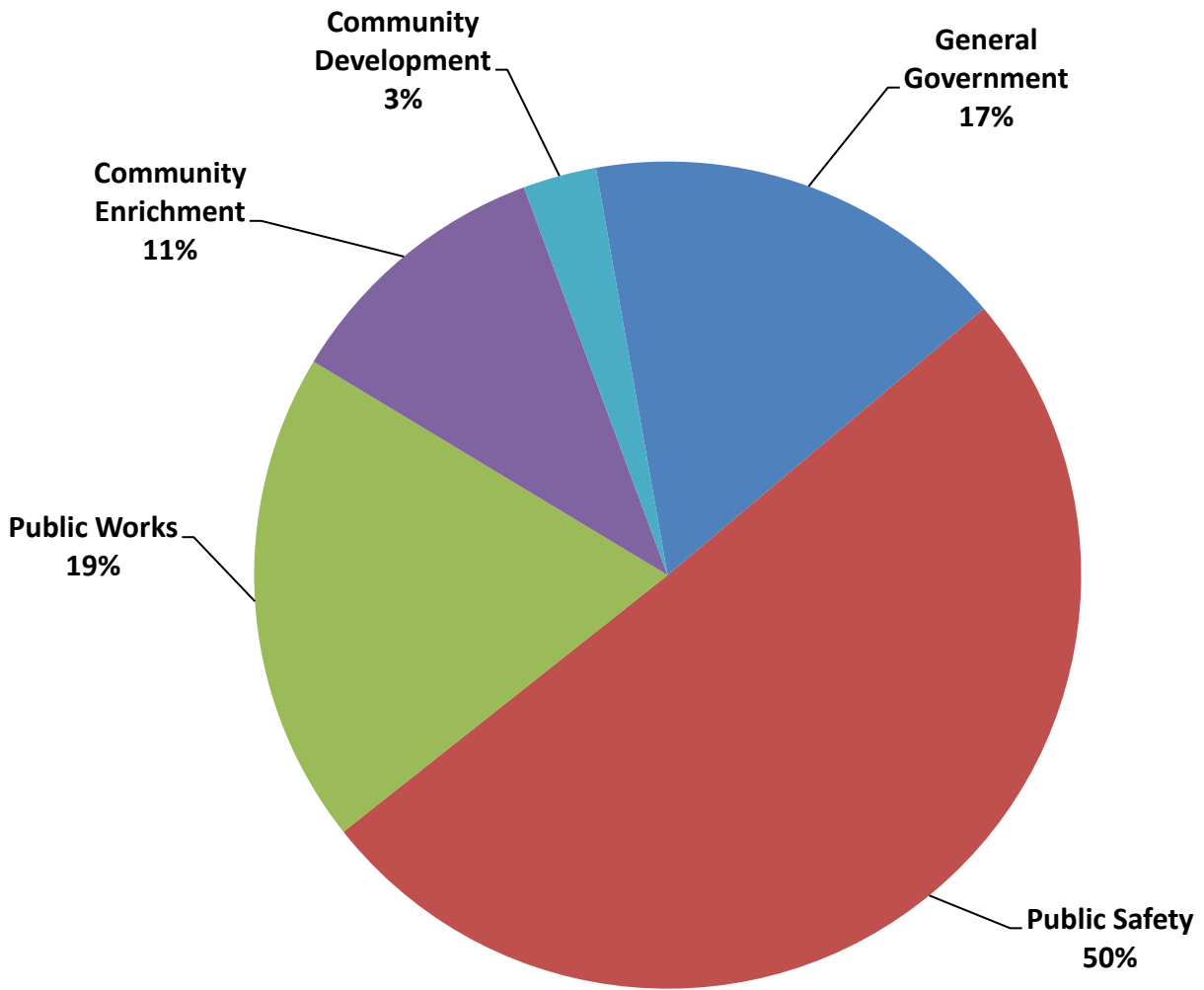
CITY OF MEQUON
Budgetary Comparison Schedule of Revenues
General Fund

	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
PUBLIC CHARGES FOR SERVICES:					
Dog Licenses	9,450	9,402	8,250	8,246	9,500
Fees - Clerk	4,371	2,492	1,700	1,743	3,000
Photocopying / maps	6,726	7,650	3,400	3,764	5,500
Sale of Materials	33,656	32,800	49,125	52,426	36,000
Miscellaneous	33,086	29,743	26,800	26,971	25,000
Fees - Treasurer	7,331	12,780	18,000	18,105	8,000
Fees - Engineering / PC	39,935	23,613	16,500	29,856	22,000
Fees - Consultants	95,881	116,723	50,000	85,625	50,000
Fees - Highway	3,457	16,848	12,000	13,738	8,000
Street Lights	2,150	1,792	2,150	2,315	2,250
Recycling	-	-	-	-	-
Storm Sewers	-	-	-	-	-
Holding Tank Fees	1,176	838	1,000	1,176	-
Pool Concessions	1,600	1,200	20	20	1,200
Swimming Pool Fees	66,401	59,447	25,285	25,285	65,000
Park Reservations	50,170	47,293	24,125	22,440	45,000
Landscaping / Mowing	3,860	3,250	3,500	4,300	4,500
Zoning Fees	73,443	70,035	56,300	56,771	60,000
Total Public Charges	<u>432,694</u>	<u>435,905</u>	<u>298,155</u>	<u>352,781</u>	<u>344,950</u>
OTHER REVENUES:					
Tax Penalties and Interest	4,845	3,622	3,500	3,803	3,500
Special Assessments	-	-	-	-	-
Special Assessments Interest	-	173	-	-	-
Sewer Utility Chargebacks	177,359	226,849	245,000	240,651	199,051
Water Utility Chargebacks	111,633	141,716	145,000	146,827	135,698
Cell Tower Leases	149,674	164,450	259,000	268,282	217,225
Cable Franchise Fees	384,087	380,610	380,000	381,471	380,000
Insurance Dividends	37,657	47,694	45,000	43,240	45,000
Worker Compensation	19,674	-	-	-	-
Event Fees	-	-	-	-	-
Event Donations	-	-	-	-	-
Payments in Lieu of Taxes	76,803	77,912	78,000	81,366	78,000
Revenue Reduction	0	-	349,600	-	128,210
Other Grants	-	53,463	430,713	430,713	-
Other Financing Sources	-	-	-	-	10,000
Prior Years Expense	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-
Total Other Revenues	<u>961,732</u>	<u>1,096,489</u>	<u>1,935,813</u>	<u>1,596,353</u>	<u>1,196,684</u>
INVESTMENT INCOME					
Investment Income	<u>112,626</u>	<u>187,224</u>	<u>105,000</u>	<u>106,282</u>	<u>135,000</u>
TOTAL REVENUES	<u><u>15,442,294</u></u>	<u><u>16,649,814</u></u>	<u><u>16,949,066</u></u>	<u><u>16,760,047</u></u>	<u><u>17,511,346</u></u>

General Fund Expenditures

CITY OF MEQUON

2021 General Fund Expenditures by Functional Area

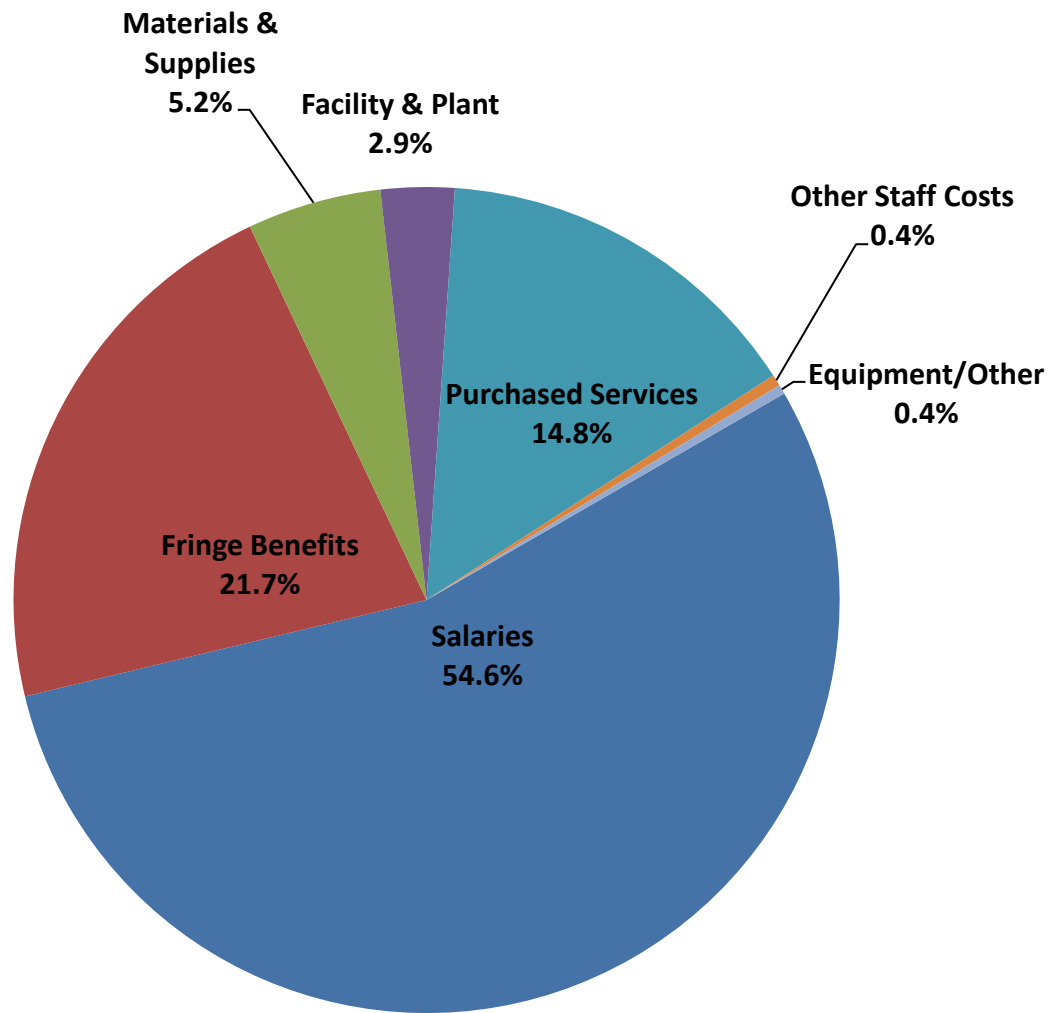


CITY OF MEQUON
Budgetary Comparison and Expenditure Summary by Functional Area
General Fund

	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
GENERAL GOVERNMENT:					
Common Council	\$ 98,538	\$ 137,397	\$ 92,182	\$ 92,539	\$ 77,582
Mayor	-	-	-	-	-
Administrator	277,520	278,222	268,419	267,452	277,432
Clerk	298,056	268,168	322,060	325,113	331,321
Elections	68,014	34,349	103,684	104,657	37,753
Information Services	309,959	333,231	319,982	320,502	334,767
Finance	531,785	571,516	648,586	644,759	451,813
Assessor	219,299	227,834	283,974	284,310	345,166
Human Resources	182,404	174,719	183,971	182,112	187,783
Legal Counsel	100,897	101,055	122,545	123,582	100,307
Building Maintenance	595,044	650,085	664,675	669,369	636,038
Total General Government	<u>2,681,516</u>	<u>2,776,575</u>	<u>3,010,078</u>	<u>3,014,395</u>	<u>2,779,962</u>
PUBLIC SAFETY:					
Police	5,203,965	5,401,580	5,464,969	5,448,498	5,749,036
Fire / EMS	1,402,245	1,642,603	1,852,973	1,860,216	2,287,392
Communications	651,359	709,720	708,442	690,147	690,002
Police Reserve	4,918	7,699	3,261	3,057	4,861
Inspections	487,611	564,630	510,804	511,080	525,305
Total Public Safety	<u>7,750,098</u>	<u>8,326,231</u>	<u>8,540,449</u>	<u>8,512,998</u>	<u>9,256,596</u>
PUBLIC WORKS:					
Vehicle Maintenance	537,096	530,196	532,105	524,208	517,278
Engineering	593,029	638,381	510,364	501,137	581,150
Highway	1,909,873	2,086,364	1,912,555	1,912,406	1,999,217
Forestry	-	-	130,072	128,854	172,652
Recycling	26,295	30,489	27,888	30,401	27,946
Total Public Works	<u>3,066,293</u>	<u>3,285,430</u>	<u>3,112,984</u>	<u>3,097,005</u>	<u>3,298,243</u>
COMMUNITY ENRICHMENT:					
Library Services Grant	1,049,000	1,050,000	1,075,000	1,075,000	1,058,000
Swimming Pool	118,137	99,954	114,408	107,054	101,363
Parks	607,484	627,923	579,098	573,606	543,032
Cemetery	1,160	-	-	-	-
Total Community Enrichment	<u>1,775,781</u>	<u>1,777,877</u>	<u>1,768,506</u>	<u>1,755,661</u>	<u>1,702,395</u>
COMMUNITY DEVELOPMENT:					
Community Development	431,031	434,051	517,049	515,386	474,150
Total Community Development	<u>431,031</u>	<u>434,051</u>	<u>517,049</u>	<u>515,386</u>	<u>474,150</u>
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u><u>15,704,719</u></u>	<u><u>16,600,164</u></u>	<u><u>16,949,066</u></u>	<u><u>16,895,445</u></u>	<u><u>17,511,346</u></u>

CITY OF MEQUON

2021 General Fund Expenditures by Classification



Capital Projects Fund

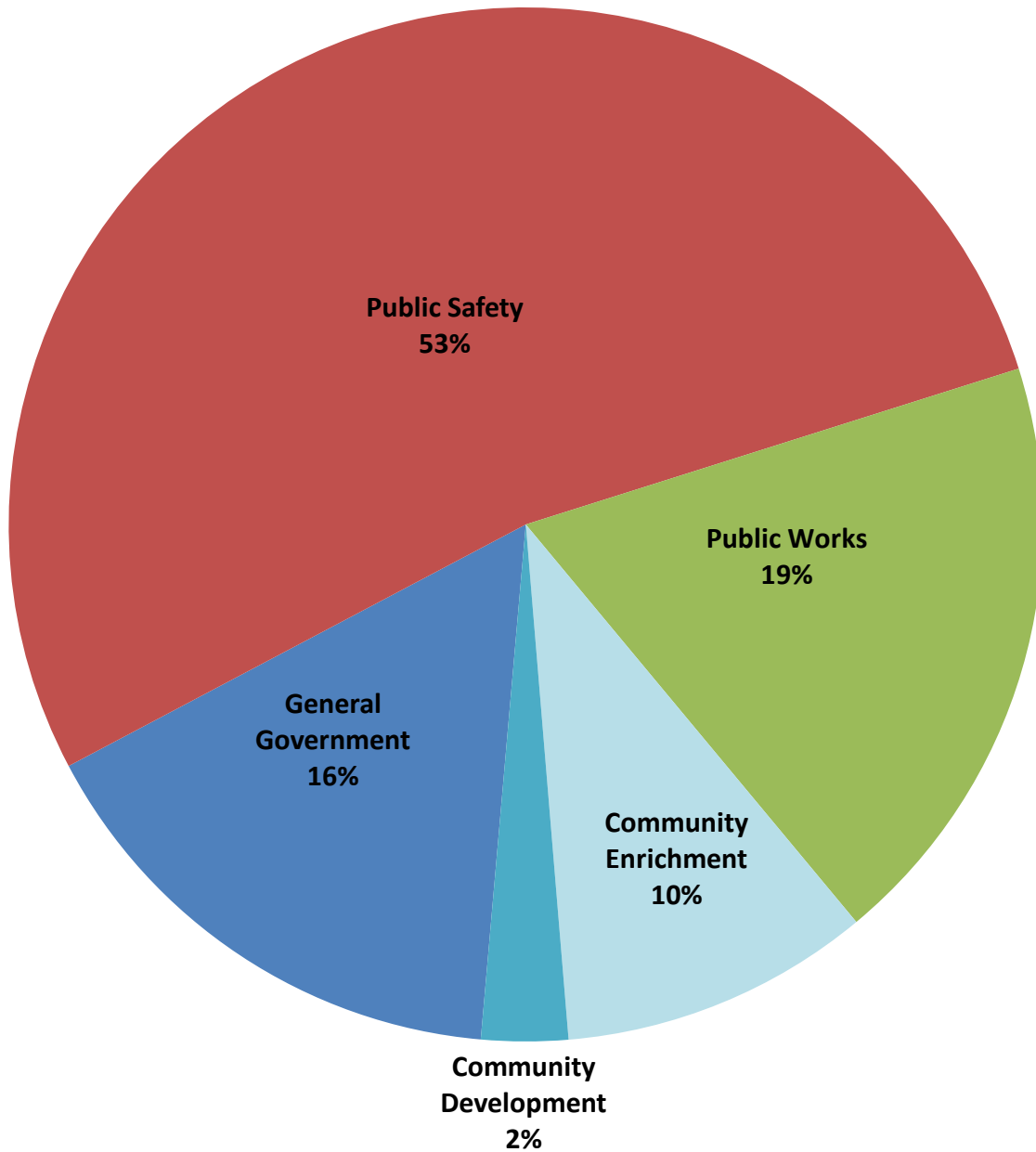
CITY OF MEQUON
Schedule of Revenues, Expenditures and Change in Fund Balance
Capital Project Fund

	2019 Actual	2020 Budget	2020 Projected	2021 Budget
REVENUES:				
General Property Taxes	\$ 1,380,086	\$ 1,343,500	\$ 1,686,123	\$ 1,190,000
Special Assessment	40,445	-	30,490	-
Investment Income	117,587	-	41,075	-
Grants	825,728	-	-	-
Other Revenues	170,549	-	614,238	-
Total Revenues	<u>2,534,395</u>	<u>1,343,500</u>	<u>2,371,926</u>	<u>1,190,000</u>
EXPENDITURES:				
General Government	-	157,462	-	270,000
Public Safety	-	343,538	-	411,000
Public Works	-	407,462	-	3,678,635
Community Enrichment	117,619	52,500	-	180,000
Conservation & Development	-	-	-	-
Capital Outlay	4,468,526	-	3,991,796	-
Interest Expense	60,523	-	-	-
Total Expenditures	<u>4,646,668</u>	<u>960,962</u>	<u>3,991,796</u>	<u>4,539,635</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,112,273)</u>	<u>382,538</u>	<u>(1,619,870)</u>	<u>(3,349,635)</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources (uses)	-	-	-	-
Long-Term Debt Issued	5,035,000	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Sales of assets	69,958	-	-	-
Total Other Financing Sources (Uses)	<u>5,104,958</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	2,992,685	382,538	(1,619,870)	(3,349,635)
FUND BALANCE - BEGINNING	2,882,314	5,874,999	5,874,999	4,255,129
FUND BALANCE - ENDING	<u>\$ 5,874,999</u>	<u>\$ 6,257,537</u>	<u>\$ 4,255,129</u>	<u>\$ 905,494</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

2021 Capital Projects Fund Expenditures by Functional Area



CITY OF MEQUON
2021 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY

	Project #	2020 Budgeted Funding	2020 Ending Balance	2021 Budgeted Funding	1/1/20 Available Balance	2021 Projected Expenses	2021 Ending Balance	
Buildings								
	DPW Facility Repairs	10023	-	36,924	-	36,924	26,000	10,924
	City-Wide Buildings	12015	200,000	121,175	160,000	281,175	270,000	11,175
	Capital Reserve Fund	10024	-	73,500	-	73,500	-	73,500
			<u>167,462</u>	<u>194,675</u>	<u>160,000</u>	<u>354,675</u>	<u>270,000</u>	<u>84,675</u>
Information Services								
	IT Data Processing Equipment	10117	-	(21,815)	-	(21,815)	-	(21,815)
	Disaster Recovery Project	12011	(10,000)	-	-	-	-	-
			<u>(10,000)</u>	<u>(21,815)</u>	<u>-</u>	<u>(21,815)</u>	<u>-</u>	<u>(21,815)</u>
Elections								
	Election Equipment	10063	-	25,190	-	25,190	-	25,190
			<u>-</u>	<u>25,190</u>	<u>-</u>	<u>25,190</u>	<u>-</u>	<u>25,190</u>
Engineering								
	Major Drainage Projects	10013	-	181,663	-	181,663	50,000	131,663
	Small Bridge & Culvert	10018	-	32,699	-	32,699	10,000	22,699
	Local Drainage Program	10016	-	-	-	-	-	-
	Engineering Software	12013	-	14,579	-	14,579	5,000	9,579
	Master Stormwater Mgmt	10028	-	75,934	-	75,934	-	75,934
			<u>-</u>	<u>304,875</u>	<u>-</u>	<u>304,875</u>	<u>65,000</u>	<u>239,875</u>
Engineering - Roads								
	Road & Parking Lot Repl	10001	-	2,828,861	-	2,828,861	2,800,000	28,861
	Annual Road Maintenance	10003	(32,538)	-	325,000	325,000	325,000	-
	Highland Road Interchange	10009	-	(60,518)	-	(60,518)	-	(60,518)
			<u>(32,538)</u>	<u>2,768,343</u>	<u>325,000</u>	<u>3,093,343</u>	<u>3,125,000</u>	<u>(31,657)</u>
Fire Department								
	Fire & EMS Vehicles	10236	100,000	714,124	80,000	794,124	225,000	569,124
	Self Contained Breathing Apparatus	10014	-	(81,291)	-	(81,291)	-	(81,291)
	Fire Officer Equipment Replacement	10134	10,000	10,905	10,000	20,905	5,000	15,905
	Hydraulic Rescue Equipment	12029	-	6,010	-	6,010	-	6,010
			<u>110,000</u>	<u>649,748</u>	<u>90,000</u>	<u>739,748</u>	<u>230,000</u>	<u>509,748</u>
Parks Maintenance								
	Park Planning & Imp.	10474	50,000	39,467	47,000	86,467	80,000	6,467
	Interurban Trail	12021	-	-	-	-	-	-
	Parking Lot Resurfacing - Parks	10004	-	100,000	-	100,000	100,000	-
	Swimming Pool Equip.	10037	-	185	-	185	-	185
	Cemetery Restoration	10071	2,500	5,000	-	5,000	-	5,000
			<u>52,500</u>	<u>144,652</u>	<u>47,000</u>	<u>191,652</u>	<u>180,000</u>	<u>11,652</u>

CITY OF MEQUON
2021 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY

	Project #	2020 Budgeted Funding	2020 Ending Balance	2021 Budgeted Funding	1/1/20 Available Balance	2021 Projected Expenses	2021 Ending Balance	
Police								
	Police Vehicles	10235	175,000	112,399	155,000	267,399	40,000	227,399
	Information Tech Replacement	12012	-	19,154	-	19,154	7,000	12,154
	Police Officer Equipment	10135	20,000	28,948	20,000	48,948	15,000	33,948
	Police Computer Replacement	12044	30,538	13,420	-	13,420	12,000	1,420
	Police Vehicle IT Equipment	10029	20,000	36,677	-	36,677	30,000	6,677
	Police Reserve Van	10042	-	-	-	-	-	-
	Police Weapons	10036	8,000	18,812	8,000	26,812	22,000	4,812
			<u>253,538</u>	<u>229,410</u>	<u>183,000</u>	<u>412,410</u>	<u>126,000</u>	<u>286,410</u>
Police Communications Center								
	Police Radio Equipment	10040	(20,000)	212,279	-	212,279	55,000	157,279
	911 System Replacement	10041	-	4,945	-	4,945	-	4,945
			<u>(20,000)</u>	<u>217,224</u>	<u>-</u>	<u>217,224</u>	<u>55,000</u>	<u>162,224</u>
Public Works								
	DPW Small Projects	10049	-	(4,405)	-	(4,405)	-	(4,405)
	Roadway Lighting	10052	10,000	33,593	5,000	38,593	10,000	28,593
	Urban Forestry	10062	-	31,093	-	31,093	18,000	13,093
	DPW Vehicles	10359	350,000	88,082	320,000	408,082	400,000	8,082
	Emerald Ash Borer Program	10070	80,000	635	60,000	60,635	60,635	-
			<u>440,000</u>	<u>148,998</u>	<u>385,000</u>	<u>533,998</u>	<u>488,635</u>	<u>45,363</u>
Community Development								
	TIF #2	10802	-	22,599	-	22,599	1,200	21,399
	TIF #3	10803	-	(2,522,777)	-	(2,522,777)	1,200,000	(3,722,777)
	TIF #4	10804	-	412,314	-	412,314	5,000	407,314
	TIF #5	10805	-	581,831	-	581,831	5,000	576,831
			<u>-</u>	<u>(1,506,033)</u>	<u>-</u>	<u>(1,506,033)</u>	<u>1,211,200</u>	<u>(2,717,233)</u>
	Grand Totals:		<u>\$ 1,343,500</u>	<u>\$ 3,155,267</u>	<u>\$ 1,190,000</u>	<u>\$ 4,345,267</u>	<u>\$ 5,750,835</u>	<u>\$ (1,405,568)</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 a joint session of the Finance & Personnel and Public Works 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 actually 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 2021-2025 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>
	Capital Reserve Fund	<p>Sinking fund created to address aging building fixtures and equipment across the City campus.</p> <p>Operating Budget Impact: Energy savings could be realized by replacing outdated, inefficient building components and systems with new energy efficient models</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 replacement</p>
Information Services		
	Munis (Tax Levy Allocation)	<p>Ongoing project to expand and improve the use of the City’s Enterprise Resource Planning (ERP) system, Munis.</p> <p>Operating Budget Impact: Increases efficiency of employees allowing for additional projects and work to be completed without increasing staffing numbers</p>
	Police Server Room AC (Tax Levy Allocation)	<p>Air Condition the room housing the Police Department file servers in order to promote equipment longevity.</p> <p>Operating Budget Impact: None</p>

Elections		
	Election Machine 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		
	Major Drainage way Program (Tax Levy Allocation)	<p>Response to the increasing demand for cleaning and re-profiling of the City's major drainage ways that service regional areas which has the potential to reduce Sewer treatment costs by reducing infiltration into the sewer system. Reduces exposure to clean up costs associated with flooding.</p> <p>Operating Budget Impact: Reduced sewer treatment costs due to reduced inflow and infiltration into sewer system. Reduce the occurrence of sanitary sewer overflow events decreasing the exposure for clean up costs associated with flooding.</p>
	Small Bridge and Culvert Replacement (Tax Levy Allocation)	<p>Annual appropriation to replace deteriorating and potentially unsafe or undersized drainage structures. Continued use of an undersized structure can cause upstream flooding of property and facilities, road overtopping, and undermining the road itself.</p> <p>Operating Budget Impact: Unexpected failure of a structure under a road surface can produce catastrophic situations requiring inordinate expenditures of money and manpower to effect emergency repairs</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 reduces staff time attributable to reporting requirements</p>

	Master Storm Water Management (Tax Levy Allocation)	<p>Funding to address expected Federal and State mandates that will require the City to update its storm water modeling, ordinances, development guidelines and monitoring programs. Federal and State mandates required as part of the City's MS4 and WPDES permitting.</p> <p>Operating Budget Impact: None</p>
Engineering –Roads		
	Arterial Road Program (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>
	Subdivision Road Program (Tax Levy Allocation)	<p>The annual expenditure of funds for the reconditioning of Mequon's 142 centerline miles of subdivision streets 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>

	Bike Lane Construction (Tax Levy Allocation)	<p>Construction of bike and pedestrian lanes in accordance with the Common Council approved 2010-2030 Mequon-Thiensville Bike and Pedestrian Plan. Construction of the bike/pedestrian lanes in concert with the annual road reconstruction program could save up to 50% of scale.</p> <p>Operating Budget Impact: None</p>
	Highland Road Interchange	<p>City design and engineering costs for a possible future interchange between I-43 and Highland Road. Project in coordination with Wisconsin Department of Transportation.</p> <p>Operating Budget Impact: The new interchange will reduce traffic at the Mequon Road/Port Washington Road intersection and bypass traffic on Port Washington Road extending the life of that road.</p>
Fire Department		
	Fire & EMS Vehicle Replacement Program (Tax Levy Allocation)	<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>
	Fire Station Sleeping Quarters (Tax Levy Allocation)	<p>Remodel firefighter sleeping quarters at both fire stations.</p> <p>Operating Budget Impact: None</p>
	Hydraulic Rescue Equipment (Tax Levy Allocation)	<p>Replacement of hydraulic rescue tools used in vehicle rescue efforts to better cope with modern cars stronger built manufacturing processes enables faster extrication of passengers from the vehicle improving public safety.</p> <p>Operating Budget Impact: None</p>
	Fire Officer Equipment Replacement (Tax Levy Allocation)	<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>

Parks Maintenance

	Park Planning & Improvement (Tax Levy Allocation)	<p>Funding for anticipated repairs to park pavilions, and equipment promotes asset longevity.</p> <p>Operating Budget Impact: Energy savings could be realized by replacing outdated, inefficient building components and systems with new energy efficient models</p>
	Interurban Trail (Tax Levy Allocation)	<p>Crack filling and seal coating of the Interurban Trail extends the useful life of this asset and makes the pavement safer for bicyclists and pedestrians.</p> <p>Operating Budget Impact: None</p>
	Parking Lot Resurfacing (Tax Levy Allocation)	<p>Preventative maintenance of parking lots at the City's park sites will reduce future repair costs.</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 replacement</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>

Police		
	Police Vehicle Equipment Program (Tax Levy Allocation)	<p>Sinking fund created to systematically replace squad cars.</p> <p>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</p>
	Information Technology Replacement Program (Tax Levy Allocation)	<p>Sinking fund created to provide funding replacement and upgrades for computer aided dispatch (CAD) and records management software.</p> <p>Operating Budget Impact: Improves workflow and efficiency</p>
	Police Officer's Equipment Replacement Program (Tax Levy Allocation)	<p>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.</p> <p>Operating Budget Impact: None</p>
	Portable and Mobile Radio Replacement (Tax Levy Allocation)	<p>Sinking fund created to fund radios used in squad cars and carried by police officers to maximize communications, improving efficiency and officer safety.</p> <p>Operating Budget Impact: None</p>
	Weapon Replacement (Tax Levy Allocation)	<p>Planned replacement of firearms to maintain a level of functionality during critical incidents.</p> <p>Operating Budget Impact: None</p>
Police Communications Center		
	Mobile Data Computers (Tax Levy Allocation)	<p>Replacement of the laptops used in squad cars to maximize up time in challenging environmental conditions</p> <p>Operating Budget Impact: Improves police officer efficiency and reduces repair time incurred by the IT department</p>

Public Works		
	Roadway Light Replacement (Tax Levy Allocation)	<p>Replacement of City owned street light fixtures.</p> <p>Operating Budget Impact: Saves on long term maintenance and repair costs; Energy efficient fixtures could be used to reduce annual energy costs</p>
	Urban Forestry (Tax Levy Allocation and grants)	<p>Program to manage and improve the City's tree inventory.</p> <p>Operating Budget Impact: None</p>
	DPW Small Projects (Tax Levy Allocation)	<p>Sinking fund for unanticipated repairs to DPW motor vehicles reduces erratic funding requirements year to year.</p> <p>Operating Budget Impact: None</p>
	DPW Equipment Replacement Program (Tax Levy Allocation)	<p>Sinking fund for the scheduled replacement of DPW equipment</p> <p>Operating Budget Impact: Reduce equipment down time and manage repair and maintenance costs.</p>
	Emerald Ash Borer Response Program (Tax Levy Allocation)	<p>Program to mitigate the damage caused by the Emerald Ash Bore insect on the City's tree inventory 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.</p> <p>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</p>

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 '21 thru FY '25

PROJECTS BY DEPARTMENT

Department	Project #	Priority	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Building Maintenance								
City-Wide Building Repairs	12015	2	885,000	835,000	835,000	835,000	835,000	4,225,000
Safety Building Remodel	2621	2	0	75,000	0	0	0	75,000
Festivals Electrical	2622	2	0	20,000	0	0	0	20,000
Building Maintenance Total			885,000	930,000	835,000	835,000	835,000	4,320,000
Elections								
Election Equipment	10063	1	20,000	0	20,000	0	0	40,000
Elections Total			20,000	0	20,000	0	0	40,000
Engineering								
Highland Road Interchange	10009	5	701,000	701,000	701,000	701,000	701,000	3,505,000
Major and Secondary Drainage	10013	1	50,000	50,000	50,000	50,000	50,000	250,000
Bridge & Culvert Replacement	10018	2	25,000	25,000	25,000	25,000	25,000	125,000
Master Storm Water Management	10028	2	10,000	15,000	25,000	35,000	50,000	135,000
Asset Management Software	12013	2	5,000	7,000	10,000	12,000	15,000	49,000
Engineering Total			791,000	798,000	811,000	823,000	841,000	4,064,000
Engineering - Roads								
Road Program	10001	1	1,620,600	1,620,600	1,620,600	1,620,600	1,620,600	8,103,000
Parking Lot Resurfacing	10001a	2	250,000	250,000	250,000	250,000	250,000	1,250,000
Annual Road Maintenance	10003	1	350,000	350,000	350,000	350,000	350,000	1,750,000
Engineering - Roads Total			2,220,600	2,220,600	2,220,600	2,220,600	2,220,600	11,103,000
Fire & EMS								
Fire Equipment Replacement	10134	1	45,000	45,000	45,000	45,000	45,000	225,000
Fire & EMS Vehicles	10236	1	200,000	200,000	200,000	200,000	200,000	1,000,000
Hydraulic Rescue Equipment	12029	1	0	0	0	0	0	0
Fire Computer Replacement	367	1	5,000	5,000	5,000	5,000	5,000	25,000
Fire & EMS Total			250,000	250,000	250,000	250,000	250,000	1,250,000
Information Services								
City Hall Server Array Replacement	10017b	1	16,000	0	0	0	0	16,000
IT Data Processing Equipment	10117a	3	16,000	16,000	16,000	16,000	16,000	80,000
City Hall Security	12010	3	0	52,000	0	0	0	52,000
City Wide PC Computer Replacement	179	1	10,000	15,000	15,000	0	20,000	60,000
New Printers	181	2	0	8,000	0	0	0	8,000
Network Infrastructure Replacement	184	2	0	12,000	12,000	0	0	24,000
UPS Replacement	185	2	0	18,000	0	0	0	18,000
City Hall Network Re-Wiring	186	2	0	18,000	0	0	0	18,000
Mequon Port Wash Surveillance System	189	2	0	40,000	0	0	0	40,000

City of Mequon, Wisconsin

Capital Plan

FY '21 thru FY '25

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Bonding								
Road Program	10001	1	1,620,600	1,620,600	1,620,600	1,620,600	1,620,600	8,103,000
Parking Lot Resurfacing	10001a	2	250,000					250,000
Highland Road Interchange	10009	5	701,000	701,000	701,000	701,000	701,000	3,505,000
Donges Bay Rd - Capacity Increase - Category #1	6936	2	0	0	0	0		0
Bonding Total			2,571,600	2,321,600	2,321,600	2,321,600	2,321,600	11,858,000
Capital Project Fund								
Parking Lot Resurfacing	10001a	2		250,000	250,000	250,000	250,000	1,000,000
Annual Road Maintenance	10003	1	350,000	350,000	350,000	350,000	350,000	1,750,000
Major and Secondary Drainage	10013	1	50,000	50,000	50,000	50,000	50,000	250,000
City Hall Server Array Replacement	10017b	1	16,000	0	0	0	0	16,000
Bridge & Culvert Replacement	10018	2	25,000	25,000	25,000	25,000	25,000	125,000
Master Storm Water Management	10028	2	10,000	15,000	25,000	35,000	50,000	135,000
Police Vehicle IT Equipment	10029	1	13,500	13,500	13,500	13,500	13,500	67,500
Police Weapons	10036	1	8,000	8,000	8,000	8,000	8,000	40,000
Swimming Pool Equipment	10037	2	10,000	10,000	10,000	10,000	10,000	50,000
Police Radio Equipment	10040	1	0	0	0	0	0	0
DPW Small Projects	10049	3	7,500	7,500	7,500	7,500	7,500	37,500
Roadway Light & Traffic Signal	10052	2	19,500	19,500	19,500	19,500	19,500	97,500
Urban Forestry	10062	3	5,000	5,000	5,000	5,000	5,000	25,000
Election Equipment	10063	1	20,000	0	20,000	0	0	40,000
Emerald Ash Borer	10070	1	80,000	100,000	120,000	140,000	160,000	600,000
IT Data Processing Equipment	10117a	3	16,000	16,000	16,000	16,000	16,000	80,000
Fire Equipment Replacement	10134	1	45,000	45,000	45,000	45,000	45,000	225,000
Police Officer Equipment	10135	1	40,000	40,000	40,000	40,000	40,000	200,000
Police Vehicles	10235	1	185,000	185,000	185,000	185,000	185,000	925,000
Fire & EMS Vehicles	10236	1	200,000	200,000	200,000	200,000	200,000	1,000,000
DPW Vehicles & Equipment	10359	2	480,500	480,500	480,500	480,500	480,500	2,402,500
Park Planning & Improvement	10474	1	231,400	306,400	255,225	201,015	118,250	1,112,290
City Hall Security	12010	3	0	52,000	0	0	0	52,000
PD Building IT Equipment	12012	1	5,000	5,000	5,000	5,000	5,000	25,000
Asset Management Software	12013	2	5,000	7,000	10,000	12,000	15,000	49,000
City-Wide Building Repairs	12015	2	885,000	835,000	835,000	835,000	835,000	4,225,000
Hydraulic Rescue Equipment	12029	1	0	0	0	0	0	0
Police Computer Replacement	12044	2	5,000	5,000	5,000	5,000	5,000	25,000
City Wide PC Computer Replacement	179	1	10,000	15,000	15,000	0	20,000	60,000
New Printers	181	2	0	8,000	0	0	0	8,000
Network Infrastructure Replacement	184	2	0	12,000	12,000	0		24,000
UPS Replacement	185	2	0	18,000	0	0	0	18,000
City Hall Network Re-Wiring	186	2	0	18,000	0	0	0	18,000
Mequon Port Wash Surveillance System	189	2	0	40,000	0	0	0	40,000
Safety Building Remodel	2621	2	0	75,000	0	0	0	75,000
Festivals Electrical	2622	2	0	20,000	0	0	0	20,000

Source	Project #	Priority	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Fire Computer Replacement	367	1	5,000	5,000	5,000	5,000	5,000	25,000
Auto. Gate and Assocc Equip. for the Brush Site	596	3	250,000	0	0			250,000
Warm Storage Building	597	2	500,000	0	0			500,000
Automatic Wash Bay Equipment	598	4	200,000	0	0	0		200,000
Lift Station Upgrades Pump Replacements - Cat #2	6942	2	25,000	25,000	25,000	25,000	25,000	125,000
Capital Project Fund Total			3,702,400	3,266,400	3,037,225	2,968,015	2,943,250	15,917,290

Data Processing Equip (06-352)

Network Infrastructure Replacement	184	2					0	0
Data Processing Equip (06-352) Total							0	0

Operating Budget

Sewer Condition Assessments & Design Study Reports	6944	n/a	125,000	700,000	0	0	0	825,000
Sewer Lateral Work in Various Areas	6945	n/a	25,000	25,000	500,000	0	0	550,000
Sewer Televising Work in Various Areas	6946	n/a	75,000	75,000	75,000	75,000	0	300,000
Sewer Hydraulic Evaluations/Model Updates	6947	n/a	150,000	50,000	50,000	50,000	0	300,000
Operating Budget Total			375,000	850,000	625,000	125,000	0	1,975,000

Sewer Utility Fund

Manhole Seals Replacement - Category #2	6926	1	70,000	70,000	70,000	70,000	70,000	350,000
Equipment Replacement - Category #5	6928	1	45,000	45,000	45,000	45,000	45,000	225,000
Asset Management Software - Category #4	6932	2	7,500	7,500	7,500	7,500	7,500	37,500
Cedarburg Rd - Flow Equalization - Category #1	6934	2	0	175,000	0	0	0	175,000
East Trunk Sewer Capacity Upgrades - Category #1	6937	1	0	0	0	0	0	0
Replacement On-site Generators - Category #1	6938	2	50,000	50,000	50,000	0	0	150,000
Lift Station Transfer Switches - Category #2	6939	2	10,000	10,000	10,000	10,000	10,000	50,000
Lift Station/Force Main Upgrades/Siphons - Cat #3	6940	1	50,000	50,000	400,000	0	0	500,000
Betterment of Service Projects - Category #7	7004	2	110,000	100,000	500,000	900,000	100,000	1,710,000
Sewer Utility Fund Total			342,500	507,500	1,082,500	1,032,500	232,500	3,197,500

Water Utility Fund

On Main Not Using	7001	2	27,500	27,500	27,500	27,500	27,500	137,500
Water Trust Connections	7002	2	0	0	100,000	100,000	0	200,000
Off Main Connections	7003	2	0	50,000	0	50,000	0	100,000
Buried Utility Plant Fund - Category #4	7005	1	25,000	25,000	25,000	25,000	25,000	125,000
Valve and Lateral Replacement - Category #4	7006	2	22,000	22,000	22,000	22,000	22,000	110,000
Water Meter Replacement - Category #3	7007	2	70,000	70,000	80,000	80,000	80,000	380,000
Equipment Replacement Fund - Category #5	7008	2	60,000	0	0	0	20,000	80,000
Water Utility Fund Total			204,500	194,500	254,500	304,500	174,500	1,132,500

GRAND TOTAL **7,196,000 7,140,000 7,320,825 6,751,615 5,671,850 34,080,290**

Department	Project #	Priority	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Information Services Total			42,000	179,000	43,000	16,000	36,000	316,000
Parks Maintenance								
Swimming Pool Equipment	10037	2	10,000	10,000	10,000	10,000	10,000	50,000
Park Planning & Improvement	10474	1	231,400	306,400	255,225	201,015	118,250	1,112,290
Parks Maintenance Total			241,400	316,400	265,225	211,015	128,250	1,162,290
Police								
Police Weapons	10036	1	8,000	8,000	8,000	8,000	8,000	40,000
Police Officer Equipment	10135	1	40,000	40,000	40,000	40,000	40,000	200,000
Police Vehicles	10235	1	185,000	185,000	185,000	185,000	185,000	925,000
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			243,000	243,000	243,000	243,000	243,000	1,215,000
Police - Communications Center								
Police Vehicle IT Equipment	10029	1	13,500	13,500	13,500	13,500	13,500	67,500
Police Radio Equipment	10040	1	0	0	0	0	0	0
Police - Communications Center Total			13,500	13,500	13,500	13,500	13,500	67,500
Public Works								
DPW Small Projects	10049	3	7,500	7,500	7,500	7,500	7,500	37,500
Roadway Light & Traffic Signal	10052	2	19,500	19,500	19,500	19,500	19,500	97,500
Urban Forestry	10062	3	5,000	5,000	5,000	5,000	5,000	25,000
Emerald Ash Borer	10070	1	80,000	100,000	120,000	140,000	160,000	600,000
DPW Vehicles & Equipment	10359	2	480,500	480,500	480,500	480,500	480,500	2,402,500
Auto. Gate and Assoc Equip. for the Brush Site	596	3	250,000	0	0	0	0	250,000
Warm Storage Building	597	2	0	0	500,000	0	0	500,000
Automatic Wash Bay Equipment	598	4	0	200,000	0	0	0	200,000
Public Works Total			842,500	812,500	1,132,500	652,500	672,500	4,112,500
Sewer								
Manhole Seals Replacement - Category #2	6926	1	70,000	70,000	70,000	70,000	70,000	350,000
Equipment Replacement - Category #5	6928	1	45,000	45,000	45,000	45,000	45,000	225,000
Asset Management Software - Category #4	6932	2	7,500	7,500	7,500	7,500	7,500	37,500
Cedarburg Rd - Flow Equalization - Category #1	6934	2	0	175,000	0	0	0	175,000
Donges Bay Rd - Capacity Increase - Category #1	6936	2	0	0	0	0	0	0
East Trunk Sewer Capacity Upgrades - Category #1	6937	1	0	0	0	0	0	0
Replacement On-site Generators - Category #1	6938	2	50,000	50,000	50,000	0	0	150,000
Lift Station Transfer Switches - Category #2	6939	2	10,000	10,000	10,000	10,000	10,000	50,000
Lift Station/Force Main Upgrades/Siphons - Cat #3	6940	1	50,000	50,000	400,000	0	0	500,000
Lift Station Upgrades Pump Replacements - Cat #2	6942	2	25,000	25,000	25,000	25,000	25,000	125,000
Sewer Condition Assessments & Design Study Reports	6944	n/a	125,000	700,000	0	0	0	825,000
Sewer Lateral Work in Various Areas	6945	n/a	25,000	25,000	500,000	0	0	550,000
Sewer Televising Work in Various Areas	6946	n/a	75,000	75,000	75,000	75,000	0	300,000
Sewer Hydraulic Evaluations/Model Updates	6947	n/a	150,000	50,000	50,000	50,000	0	300,000
Sewer Total			632,500	1,282,500	1,232,500	282,500	157,500	3,587,500
Water								
On Main Not Using	7001	2	27,500	27,500	27,500	27,500	27,500	137,500
Water Trust Connections	7002	2	0	0	100,000	100,000	0	200,000

Department	Project #	Priority	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Off Main Connections	7003	2	0	50,000	0	50,000	0	100,000
Betterment of Service Projects - Category #7	7004	2	110,000	100,000	500,000	900,000	100,000	1,710,000
Buried Utility Plant Fund - Category #4	7005	1	25,000	25,000	25,000	25,000	25,000	125,000
Valve and Lateral Replacement - Category #4	7006	2	22,000	22,000	22,000	22,000	22,000	110,000
Water Meter Replacement - Category #3	7007	2	70,000	70,000	80,000	80,000	80,000	380,000
Equipment Replacement Fund - Category #5	7008	2	60,000	0	0	0	20,000	80,000
Water Total			314,500	294,500	754,500	1,204,500	274,500	2,842,500
GRAND TOTAL			6,496,000	7,340,000	7,820,825	6,751,615	5,671,850	34,080,290

Debt Service Fund

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

	2019 Actual	2020 Budget	2020 Projected	2021 Budget
REVENUES:				
General Property Tax	\$ 2,660,100	\$ 2,743,020	\$ 2,743,020	\$ 2,825,040
Tax Incremental Revenue	1,026,587	1,622,000	1,773,491	2,317,000
Miscellaneous Revenue	109,241	103,800	57,394	-
Investment Income	12,894	11,000	23,800	8,950
Total Revenues	<u>3,808,822</u>	<u>4,479,820</u>	<u>4,597,705</u>	<u>5,150,990</u>
EXPENDITURES:				
Debt Service				
Principal - General Obligation Bonds	2,500,000	2,485,000	2,485,000	2,420,000
Principal - Tax Incremental Financing	600,000	650,000	6,800,000	730,000
Interest - General Obligation Bonds	367,600	562,520	562,520	412,640
Interest - Tax Incremental Financing	371,450	347,013	263,323	155,150
Debt Issuance Costs	3,800	4,500	98,700	4,500
Total Expenditures	<u>3,842,850</u>	<u>4,049,033</u>	<u>10,209,543</u>	<u>3,722,290</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(34,028)</u>	<u>430,787</u>	<u>(5,611,838)</u>	<u>1,428,700</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources (uses)	-	348,263	870,000	4,600
Long-Term Debt Issued	-	-	5,030,000	-
Amortization - Bond Premium	275,242	-	312,114	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>275,242</u>	<u>348,263</u>	<u>6,212,114</u>	<u>4,600</u>
NET CHANGE IN FUND BALANCE	241,214	779,050	600,276	1,433,300
FUND BALANCE - BEGINNING	(919,234)	(678,020)	(678,020)	(77,744)
FUND BALANCE - ENDING	<u>\$ (678,020)</u>	<u>\$ 101,030</u>	<u>\$ (77,744)</u>	<u>\$ 1,355,556</u>

ADDITIONAL BACKGROUND ON OUTSTANDING DEBT ISSUES

GENERAL OBLIGATION BONDS – 2011B (Moody's Rated Aa1)

The proceeds of the \$4,230,000 Bonds will be used for public road improvements in 2011 and 2012.

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

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

GENERAL OBLIGATION PROMISSORY NOTES – 2013B (Moody's Rated Aa1)

The proceeds of the \$1,280,000 Notes were used to refund a 2011 loan originated to retire the City's unfunded pension liability.

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.

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

**PRINCIPAL PAYMENTS THROUGH MATURITY
AS OF DECEMBER 31, 2020**

Year	2011B G.O. Bonds	2013A G.O. Notes	2013B G.O. Notes	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	2019A G.O. Notes	2020A G.O. Notes	Totals
2021	550,000	400,000	170,000	370,000	550,000	380,000	730,000	3,150,000
2022		400,000		655,000	565,000	845,000	830,000	3,295,000
2023		400,000		660,000	575,000	340,000	875,000	2,850,000
2024				990,000	585,000	445,000	630,000	2,650,000
2025				990,000	600,000	525,000	650,000	2,765,000
2026				590,000	610,000	325,000	695,000	2,220,000
2027				290,000	625,000	530,000	730,000	2,175,000
2028					635,000	630,000	760,000	2,025,000
2029					650,000	530,000		1,180,000
2030					660,000			660,000
2031					675,000			675,000
Totals	<u>\$550,000</u>	<u>\$1,200,000</u>	<u>\$170,000</u>	<u>\$4,545,000</u>	<u>\$6,730,000</u>	<u>\$4,550,000</u>	<u>\$5,900,000</u>	<u>\$23,645,000</u>

**INTEREST PAYMENTS SCHEDULE THROUGH MATURITY
AS OF DECEMBER 31, 2020**

Year	2011B G.O. Bonds	2013A G.O. Notes	2013B G.O. Notes	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	2019A G.O. Notes	2020A G.O. Notes	Totals
2021	8,250	16,000	1,488	105,750	132,103	149,050	155,150	567,790
2022		9,000		92,225	120,953	128,775	133,250	484,203
2023		3,000		72,500	109,553	109,300	108,350	402,703
2024				52,700	97,953	93,600	82,100	326,353
2025				31,663	86,103	74,200	63,200	255,165
2026				13,888	74,003	57,200	43,700	188,790
2027				3,625	61,653	42,750	29,800	137,828
2028					49,053	25,350	15,200	89,603
2029					36,040	7,950		43,990
2030					22,283			22,283
2031					7,594			7,594
Totals	<u>\$8,250</u>	<u>\$28,000</u>	<u>\$1,488</u>	<u>\$372,350</u>	<u>\$797,286</u>	<u>\$688,175</u>	<u>\$630,750</u>	<u>\$2,526,299</u>

**PRINCIPAL & INTEREST PAYMENTS SCHEDULE THROUGH MATURITY
AS OF DECEMBER 31, 2020**

Year	2011B G.O. Bonds	2013A G.O. Notes	2013B G.O. Notes	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	2019A G.O. Notes	2020A G.O. Notes	Totals
2021	558,250	416,000	171,488	475,750	682,103	529,050	885,150	3,717,790
2022		409,000		747,225	685,953	973,775	963,250	3,779,203
2023		403,000		732,500	684,553	449,300	983,350	3,252,703
2024				1,042,700	682,953	538,600	712,100	2,976,353
2025				1,021,663	686,103	599,200	713,200	3,020,165
2026				603,888	684,003	382,200	738,700	2,408,790
2027				293,625	686,653	572,750	759,800	2,312,828
2028					684,053	655,350	775,200	2,114,603
2029					686,040	537,950		1,223,990
2030					682,283			682,283
2031					682,594			682,594
Totals	<u><u>\$558,250</u></u>	<u><u>\$1,228,000</u></u>	<u><u>\$171,488</u></u>	<u><u>\$4,917,350</u></u>	<u><u>\$7,527,286</u></u>	<u><u>\$5,238,175</u></u>	<u><u>\$6,530,750</u></u>	<u><u>\$26,171,299</u></u>

CITY OF MEQUON

COMPUTATION OF LEGAL DEBT MARGIN AS OF DECEMBER 31, 2020

Equalized Value of Real and Personal Property		<u>\$5,232,431,000</u>
	Real Property	\$5,160,524,700
	Personal Property	\$71,906,300
Legal Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)		\$261,621,550
<u>Amount of Debt Applicable to Debt Limitation:</u>		
Total General Obligation Bonds, Notes, Purchase Contracts Outstanding December 31, 2020		<u>\$23,645,000</u>
Remaining Legal Debt Margin		<u>\$237,976,550</u>
Percent of Debt Outstanding to Equalized Value		0.45%
Percent of Legal Debt Limit Used		9.04%
Percent of Legal Debt Limit Available		90.96%

ADDITIONAL DIRECT AND OVERLAPPING DEBT INFORMATION

Taxing Authority	Estimated Debt as of 12/31/20	% Applicable to City	Direct and Overlapping Debt	Total Debt per Capita
City of Mequon (Incl. Sewer)	\$ 39,550,000	100.00%	\$ 39,550,000	1,622.56
MATC	78,900,000	6.018%	4,748,360	194.43
Ozaukee County	23,320,000	38.849%	9,059,633	370.96
Mequon-Thiensville School	57,545,000	93.007%	53,521,108	2,191.51
Cedarburg School District	70,785,000	0.882%	623,970	25.55
Totals:	\$ 270,100,000		\$ 107,503,071	4,410.38

Source: City of Mequon Annual Financial Reports, Official Statements on EMMA, and WI Dept of Public Instruction

Sewer Utility



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Budget	2021 Adopted	Percent Change
669 Sewer Operations						
55 SPECIAL ASSESSMENTS						
610669 455102	Special Assessment Rev	16,919.00	45,095.00	45,095.00	2,000.00	-95.6%
610669 455103	S/A Interest	66,902.19	28,850.00	12,000.00	300.00	-97.5%
Total		83,821.19	73,945.00	57,095.00	2,300.00	-96.0%
58 OTHER REVENUE						
610669 458203	Amort - Bond Premium	62,341.65	62,341.65	57,450.00	62,341.65	8.5%
610669 458301	PILOT Revenue	47,929.78	44,880.00	48,000.00	45,000.00	-6.3%
Total		110,271.43	107,221.65	105,450.00	107,341.65	1.8%
59 INVESTMENT REVENUE						
610669 459101	Interest-Investments	396,826.00	105,000.00	75,000.00	75,000.00	0.0%
Total		396,826.00	105,000.00	75,000.00	75,000.00	0.0%
60 SEWER OPERATING						
610669 460201	Residential-Measured	815,722.06	888,830.00	812,000.00	815,000.00	0.4%
610669 460203	Commercial-Measured	1,057,833.61	1,110,000.00	1,195,467.00	1,125,000.00	-5.9%
610669 460205	Residential-Flat Rate	1,350,573.00	1,352,000.00	1,352,000.00	1,352,000.00	0.0%
610669 460206	Tax Exempt Capital Fees	484,239.65	345,000.00	494,000.00	350,000.00	-29.1%
610669 460208	Misc Operating Revenue	16,629.03	22,000.00	15,000.00	15,000.00	0.0%
Total		3,724,997.35	3,717,830.00	3,868,467.00	3,657,000.00	-5.5%
61 SEWER - NON OPERATING						
610669 461101	Sewer Property Tax	7,644,478.00	7,033,788.00	7,033,788.00	7,063,475.00	0.4%
Total		7,644,478.00	7,033,788.00	7,033,788.00	7,063,475.00	0.4%
63 SEWER - OTHER OPERATING						
610669 463701	Late Penalty Revenue	13,840.67	1,675.00	9,000.00	9,000.00	0.0%
Total		13,840.67	1,675.00	9,000.00	9,000.00	0.0%
TOTAL REVENUES		11,974,234.64	11,039,459.65	11,148,800.00	10,914,116.65	-2.1%

70 SALARIES

610669 670101	Salaries	432,578.30	462,331.00	462,331.00	490,729.00	6.1%
610669 670106	Comp Time	12,032.16	15,000.00	15,000.00	15,000.00	0.0%
610669 670201	OverTime	4,855.67	6,000.00	6,000.00	6,000.00	0.0%
610669 670202	Stand By Pay	17,517.67	16,000.00	16,000.00	16,000.00	0.0%
610669 670401	Municipal Support Services	169,706.82	152,900.00	152,900.00	150,000.00	-1.9%
Total		636,690.62	652,231.00	652,231.00	677,729.00	3.9%
73 FRINGE BENEFITS						
610669 673101	Social Security	37,271.35	35,998.00	35,998.00	36,632.00	1.8%
610669 673102	Retirement	33,803.19	33,705.00	33,705.00	34,611.00	2.7%
610669 673103	Worker's Comp Insurance	16,571.53	15,292.00	15,697.00	15,697.00	0.0%
610669 673201	Health Insurance	126,612.07	120,187.00	120,187.00	137,277.00	14.2%
610669 673202	Dental Insurance	5,843.00	5,454.00	5,454.00	5,963.00	9.3%
610669 673203	Life Insurance	1,668.46	1,499.00	1,499.00	1,809.00	20.7%
610669 673204	Long Term Disability	2,362.92	2,250.00	2,250.00	2,250.00	0.0%
Total		224,132.52	214,385.00	214,790.00	234,239.00	9.1%
75 OTHER STAFF COSTS						
610669 675101	Uniforms & Clothing	2,070.00	2,070.00	2,070.00	2,100.00	1.4%
Total		2,070.00	2,070.00	2,070.00	2,100.00	1.4%
80 MATERIALS & SUPPLIES						
610669 680101	Office Supplies	65.50	600.00	1,000.00	1,000.00	0.0%
610669 680301	Work Supplies-Admin	16,853.40	18,400.00	17,000.00	20,000.00	17.6%
610669 680402	Motor Fuels & Lubricant	11,388.34	12,000.00	15,000.00	15,000.00	0.0%
610669 680504	Telephone services	1,465.85	1,700.00	2,300.00	2,000.00	-13.0%
610669 680505	Postage	11,054.19	13,000.00	13,000.00	13,000.00	0.0%
Total		40,827.28	45,700.00	48,300.00	51,000.00	5.6%
83 PURCHASED SERVICES						
610669 683101	Consultants - General	18,189.82	25,000.00	25,000.00	22,000.00	-12.0%
610669 683201	Contracted Services - General	19,516.53	20,200.00	24,000.00	22,000.00	-8.3%
610669 683202	Contracted Services - Maint.	3,922.72	1,000.00	5,000.00	5,000.00	0.0%
610669 683401	Liability Insurance	18,616.38	19,940.00	20,000.00	20,000.00	0.0%
610669 683402	Auto Insurance	4,323.22	5,075.00	4,500.00	5,500.00	22.2%
610669 683501	Training/Conferences	2,592.71	5,500.00	5,000.00	6,000.00	20.0%
610669 683702	Miscellaneous Services	-	-	-	-	0.0%
Total		67,161.38	76,715.00	83,500.00	80,500.00	-3.6%
88 EQUIPMENT/LEASES						

610669 688120	Rentals	57,142.00	58,000.00	57,142.00	58,000.00	1.5%
Total		57,142.00	58,000.00	57,142.00	58,000.00	1.5%
95 OPERATING EXPENSES						
610669 695102	Power/Fuel - Pumping Stations	93,367.11	94,000.00	100,000.00	100,000.00	0.0%
610669 695103	System Rehabilitation	31,677.06	135,000.00	135,000.00	135,000.00	0.0%
610669 695104	TV Equipment	11,826.13	12,000.00	15,000.00	14,000.00	-6.7%
610669 695105	System Repairs	49,257.15	57,300.00	50,000.00	60,000.00	20.0%
610669 695108	Sewage Treatment-O & M	1,379,070.54	1,385,000.00	1,368,892.00	1,400,000.00	2.3%
610669 695109	Sewage Treatment-Capita	5,953,059.00	4,880,525.00	4,969,618.00	4,882,149.00	-1.8%
610669 695111	Transportation	2,174.40	3,000.00	5,000.00	5,000.00	0.0%
610669 695114	Equip Replacement	2,444.55	2,300.00	5,000.00	5,000.00	0.0%
Total		7,522,875.94	6,569,125.00	6,648,510.00	6,601,149.00	-0.7%
96 NON-OPERATING EXPENSES						
610669 696101	Depreciation	1,192,051.05	1,200,000.00	1,165,000.00	1,200,000.00	3.0%
Total		1,192,051.05	1,200,000.00	1,165,000.00	1,200,000.00	3.0%
TOTAL EXPENSES		9,742,950.79	8,818,226.00	8,871,543.00	8,904,717.00	0.4%
SEWER OPERATIONS NET SURPLUS (LOSS)		2,231,283.85	2,221,233.65	2,277,257.00	2,009,399.65	-11.8%

CASH FLOW ADJUSTMENTS		2019 Actual	2020 Actual	2020 Budget	2021 Adopted
	Net Surplus (Loss)	2,231,283.85	2,221,233.65	2,277,257.00	2,009,399.65
	Plus:				
	Depreciation	1,192,051.05	996,143.00	1,165,000.00	1,200,000.00
	Capital Contributions	224,574.00	263,182.88	-	-
	Sale of Capital Assets	5,377.00	-	-	-
	Less:				
	Debt Retired	1,625,000.00	1,325,000.00	1,325,000.00	1,355,000.00
	Interest Paid on Debt Service	625,613.00	552,213.00	552,213.00	510,247.00
	Amortization of Bond Premium	62,341.65	62,341.65	57,450.00	62,341.65
	Capital Projects Acquired/Constructed	5,563,242.00	2,061,000.00	2,114,000.00	2,168,000.00
	Net Change in Cash	<u>(4,222,910.75)</u>	<u>(519,995.12)</u>	<u>(606,406.00)</u>	<u>(886,189.00)</u>

Water Utility



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Budget	2021 Adopted	Percent Change
679 Water Operations						
SALES OF WATER						
620679 462401	Metered Residential Sales	1,106,166.00	1,346,550.11	1,175,000.00	1,175,000.00	0.0%
620679 462402	Metered Commercial Sales	479,050.59	430,707.51	490,000.00	470,000.00	-4.1%
620679 462403	Metered Industrial Sales	-	-	-	-	0.0%
620679 462404	Metered Public Authority Sales	9,012.21	7,523.07	10,500.00	9,500.00	-9.5%
620679 462405	Metered Multi-Family sales	115,935.23	116,667.13	125,000.00	160,000.00	28.0%
620679 462406	Metered Irrigation Sales	58,891.18	72,720.86	60,000.00	60,000.00	0.0%
620679 462411	Residential Service Charge	558,965.94	564,923.60	564,000.00	566,500.00	0.4%
620679 462412	Commercial Service Charge	95,607.79	97,237.71	96,000.00	97,000.00	1.0%
620679 462413	Industrial Service Charge	-	-	-	-	0.0%
620679 462414	Public Authority Service Chrg	4,994.06	4,842.03	5,080.00	5,080.00	0.0%
620679 462415	Multi Family Service Charge	19,681.25	20,846.77	20,000.00	21,000.00	5.0%
620679 462416	Irrigation Service Charge	12,796.68	12,496.68	13,000.00	12,500.00	-3.8%
620679 462462	Private Fire Protection	44,780.42	49,330.32	45,000.00	48,000.00	6.7%
620679 462463	Public Fire Protection	732,376.61	740,436.57	735,000.00	740,000.00	0.7%
620679 462465	Other Sales of Water	-	-	-	-	0.0%
Total		3,238,257.96	3,464,282.36	3,338,580.00	3,364,580.00	0.8%
WATER - OTHER OPERATING REVENUE						
620679 463701	Late Penalty Revenue	7,443.81	1,521.29	7,000.00	5,000.00	-28.6%
620679 463702	Tax Certification Fees	2,541.52	2,475.74	1,400.00	1,400.00	0.0%
620679 463772	Water Rents / Cell Leases	91,396.56	94,502.35	87,000.00	87,000.00	0.0%
620679 463774	Water Other Customer Rev	2,489.10	1,485.00	2,500.00	1,500.00	-40.0%
Total		103,870.99	99,984.38	97,900.00	94,900.00	-3.1%
WATER - NON OPERATING REVENUES						

620679 458203	Amort - Bond Premium	87,234.94	87,234.94	87,234.00	87,234.00	0.0%
620679 459101	Interest-Investments	100,488.00	63,802.56	90,000.00	50,000.00	-44.4%
620679 464421	Misc Non-Operating Income	(2,436.36)	2,040.88	1,000.00	1,000.00	0.0%
620679 465421	Capital Contributions	40,991.00	125,741.59	30,000.00	30,000.00	0.0%
Total		226,277.58	278,819.97	208,234.00	168,234.00	-19.2%
TOTAL REVENUES		3,568,406.53	3,843,086.71	3,644,714.00	3,627,714.00	-0.5%

SOURCE OF SUPPLY EXPENSES

620679 602001	Purchased Water	728,500.10	856,805.02	845,000.00	845,000.00	0.0%
620679 614001	Well Springs	-	-	15,000.00	15,000.00	0.0%
Total		728,500.10	856,805.02	860,000.00	860,000.00	0.0%

PUMPING EXPENSES

620679 620001	Pumping Supervision & Engineering	2,117.49	4,796.74	1,500.00	2,400.00	60.0%
620679 623001	Fuel or Power Purchased for Pumping	9,866.54	7,853.66	10,500.00	10,500.00	0.0%
620679 626003	Miscellaneous Pumping Expenses	1,519.22	1,384.18	2,000.00	2,000.00	0.0%
620679 631003	Maintenance of Structures & Improvements	-	-	-	-	0.0%
620679 633001	Maintenance of Pumping Equipment Labor	543.84	3,539.38	1,100.00	2,100.00	90.9%
620679 633002	Maintenance of Pumping Equipment Materials	-	-	-	-	0.0%
620679 633003	Maintenance of Pumping Equipment Expenses	992.00	2,492.15	2,000.00	2,000.00	0.0%
Total		15,039.09	20,066.11	17,100.00	19,000.00	11.1%

TRANSMISSION AND DISTRIBUTION EXPENSES

620679 660001	T&D Operations Supervision & Engineering	67,953.28	45,458.43	77,500.00	56,400.00	-27.2%
620679 661001	Storage Facilities Labor	3,604.26	2,256.56	3,000.00	2,375.00	-20.8%
620679 662001	Transmission & Distribution Lines Labor	70,769.10	87,979.48	67,000.00	77,600.00	15.8%
620679 662002	Transmission & Distribution Lines Materials	1,153.71	450.34	3,750.00	2,500.00	-33.3%
620679 662003	Transmission & Distribution Lines Expenses	47,111.70	52,735.36	48,000.00	48,000.00	0.0%
620679 663001	Meter Labor	65,788.76	7,212.84	40,000.00	38,850.00	-2.9%
620679 663002	Meter Materials	61.59	-	-	-	0.0%
620679 663003	Meter Expenses	-	13.40	100.00	100.00	0.0%
620679 664001	Customer Installation Labor	3,294.87	3,773.24	3,000.00	4,900.00	63.3%
620679 664002	Customer Installations Materials	-	-	-	-	0.0%
620679 664003	Customer Installation Expenses	2,111.06	1,725.37	2,500.00	2,500.00	0.0%
620679 665001	Miscellaneous Labor	2,611.35	5,422.08	1,500.00	5,000.00	233.3%
620679 665002	Miscellaneous Materials	391.71	740.74	1,000.00	750.00	-25.0%
620679 670001	T&D Maintenance Supervision & Engineering	23,931.88	24,000.00	23,000.00	24,000.00	4.3%
620679 672001	Maintenance of Distribution Reservoirs Labor	5,916.79	7,548.68	6,000.00	5,820.00	-3.0%
620679 672002	Maintenance of Distribution Reservoirs Materials	-	-	-	-	0.0%
620679 672003	Maintenance of Distribution Reservoirs Expenses	8,778.60	187.50	-	500.00	0.0%
620679 673001	Maintenance of Mains Labor	24,401.21	15,426.93	20,000.00	21,165.00	5.8%
620679 673002	Maintenance of Mains Materials	840.84	8,024.66	15,000.00	15,000.00	0.0%
620679 673003	Maintenance of Mains Expenses	18,850.59	14,566.18	40,000.00	40,000.00	0.0%
620679 675001	Maintenance of Services Labor	62,206.89	60,262.35	61,600.00	54,580.00	-11.4%
620679 675002	Maintenance of Services Materials	2,192.74	1,765.49	12,500.00	10,000.00	-20.0%
620679 675003	Maintenance of Services Expenses	1,601.55	19,776.89	3,000.00	3,000.00	0.0%

620679 676001	Maintenance of Meters Labor	1,741.65	2,866.44	2,000.00	2,680.00	34.0%
620679 676002	Maintenance of Meters Materials	666.77	-	1,500.00	800.00	-46.7%
620679 676003	Maintenance of Meters Expenses	210.80	61.85	100.00	100.00	0.0%
620679 677001	Maintenance of Hydrants Labor	16,679.27	14,208.46	16,000.00	17,220.00	7.6%
620679 677002	Maintenance of Hydrants Materials	6,418.27	3,132.52	13,000.00	13,000.00	0.0%
620679 677003	Maintenance of Hydrants Expenses	11,196.30	-	5,000.00	5,000.00	0.0%
Total		450,485.54	379,595.79	466,050.00	451,840.00	-3.0%
CUSTOMER ACCOUNTS EXPENSE						
620679 901001	Customer Accounts Supervision	14,365.57	47,202.73	46,441.00	47,843.00	3.0%
620679 902001	Meter Reading Labor	14,678.71	4,938.90	9,300.00	7,810.00	-16.0%
620679 902002	Meter Reading Materials	28.93	-	-	-	0.0%
620679 902003	Meter Reading Expenses	3,248.63	4,371.76	6,400.00	6,400.00	0.0%
620679 903001	Customer Records and Collection Labor	52,479.52	54,546.39	73,800.00	57,583.00	-22.0%
620679 903002	Customer Records and Collection Materials	7,744.11	5,736.45	8,000.00	8,000.00	0.0%
620679 903003	Customer Records and Collection Expenses	395.59	430.15	500.00	500.00	0.0%
620679 904001	Uncollectible Accounts	-	-	-	-	0.0%
620679 906001	Customer Service and Information Labor	6,150.00	7,200.00	6,300.00	7,200.00	14.3%
Total		99,091.06	124,426.38	150,741.00	135,336.00	-10.2%
ADMINISTRATIVE AND GENERAL EXPENSES						
620679 673101	Social Security	2,641.45	3,015.45	3,078.00	4,851.00	57.6%
620679 673102	Retirement	2,338.43	2,802.44	2,797.00	4,497.00	60.8%
620679 673103	Workers Compensation Insurance	1,185.31	1,351.14	1,387.00	1,387.00	0.0%
620679 673201	Health Insurance	4,226.56	7,983.28	4,441.00	15,977.00	259.8%
620679 673202	Dental Insurance	122.16	341.64	174.00	684.00	293.1%
620679 673203	Life Insurance	37.19	46.48	45.00	220.00	388.9%
620679 673204	Long Term Disability Insurance	221.52	165.20	-	270.00	0.0%
620679 676205	OPEB Pension Expense	10,021.00	(18,147.00)	-	-	0.0%
620679 926007	Training/Seminars	212.50	-	500.00	500.00	0.0%
620679 920001	Administrative and General Salaries	93,208.28	84,403.75	80,000.00	92,800.00	16.0%
620679 921001	Office Supplies and Expenses	1,170.57	5,528.66	1,000.00	1,000.00	0.0%
620679 923001	Outside Services Employed	10,423.75	12,440.05	12,500.00	14,000.00	12.0%
620679 924001	Property Insurance	4,007.16	4,168.61	4,000.00	4,000.00	0.0%
620679 925003	Injuries & Damages	-	-	-	-	0.0%
620679 928001	Regulatory Commission Expenses	13,415.04	14,587.93	10,500.00	20,500.00	95.2%
620679 930001	Miscellaneous General Labor	975.88	3,599.98	-	3,600.00	0.0%
620679 931001	Rental Costs	16,841.00	18,050.00	16,841.00	16,841.00	0.0%
Total		161,047.80	140,337.61	137,263.00	181,127.00	32.0%
NON OPERATING EXPENSE						
620679 696121	MF Depreciation Expense	612,132.00	596,316.04	570,000.00	615,000.00	7.9%
620679 696502	Water Debt Service	875.00	875.00	875.00	875.00	0.0%
Total		613,007.00	597,191.04	570,875.00	615,875.00	7.9%
TOTAL EXPENSES		2,067,170.59	2,118,421.95	2,202,029.00	2,263,178.00	2.8%
WATER OPERATIONS NET SURPLUS (LOSS)		1,501,235.94	1,724,664.76	1,442,685.00	1,364,536.00	-5.4%

CASH FLOW ADJUSTMENTS	2019 Actual	2020 Actual	2020 Budget	2021 Adopted
Net Surplus (Loss)	1,501,235.94	1,724,664.76	1,442,685.00	1,364,536.00
Plus:				
Depreciation	612,132.00	596,316.04	570,000.00	615,000.00
Less:				
Debt Retired	825,000.00	850,000.00	850,000.00	900,000.00
Interest Paid on Debt Service	485,412.00	440,606.71	440,260.00	400,472.00
Amortization of Bond Premium	87,234.94	87,234.94	87,234.00	87,234.00
Capital Projects Acquired/Constructed	105,312.00	666,878.00	80,000.00	150,000.00
Net Change in Cash	610,409.00	276,261.15	555,191.00	441,830.00

Combined Funds Summary

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

	2019 Actual	2020 Amended Budget	2020 Projected	2021 Budget
REVENUES:				
General Fund	\$ 16,649,825	\$ 16,599,466	\$ 16,760,047	\$ 17,383,136
Capital Projects Fund	2,534,395	1,343,500	2,371,926	1,190,000
Debt Service Fund	3,808,822	4,479,820	10,497,705	5,150,990
Nonmajor Governmental Funds	266,868	-	144,941	-
Sewer Utility Fund	10,851,775	11,091,350	11,240,301	10,851,775
Water Utility Fund	3,481,172	3,557,480	3,755,852	3,540,480
Total Revenues	<u>37,592,857</u>	<u>37,071,616</u>	<u>44,770,772</u>	<u>38,116,381</u>
EXPENDITURES:				
General Fund	\$ 16,500,279	\$ 16,939,066	\$ 16,681,948	\$ 17,511,346
Capital Projects Fund	4,646,668	960,962	3,991,796	4,539,635
Debt Service Fund	3,842,850	4,049,033	10,209,543	3,722,290
Nonmajor Governmental Funds	128,809	-	472,429	-
Sewer Utility Fund	11,737,964	11,697,756	11,556,439	11,737,964
Water Utility Fund	2,870,763	3,002,289	3,479,591	3,098,650
Total Expenditures	<u>39,727,332</u>	<u>36,649,106</u>	<u>46,391,746</u>	<u>40,609,885</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,134,475)</u>	<u>422,510</u>	<u>(1,620,973)</u>	<u>(2,493,504)</u>
NET CHANGE IN FUND BALANCE	(2,134,475)	422,510	(1,620,973)	(2,493,504)
FUND BALANCE - BEGINNING	14,454,392	12,319,917	12,319,917	10,698,943
FUND BALANCE - ENDING	<u>\$ 12,319,917</u>	<u>\$ 12,742,427</u>	<u>\$ 10,698,943</u>	<u>\$ 8,205,439</u>

Long-Term Financial Planning

	Cost increase factor	<u>2020 - 2025 Budget Forecasts</u>		<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
		<u>Section 1 - Expenditures</u>							
1	2.5%	General Government	Salary & Benefits	1,453,139	1,489,467	1,526,704	1,564,872	1,603,994	1,644,093
2	3.0%		Non-salary	1,401,974	1,444,033	1,487,354	1,531,975	1,577,934	1,625,272
3			subtotals:	2,855,113	2,933,501	3,014,058	3,096,847	3,181,928	3,269,366
4									
5	2.5%	Public Safety	Salary & Benefits	8,045,854	8,247,000	8,453,175	8,664,505	8,881,117	9,103,145
6	3.0%		Non-salary	619,166	637,741	656,873	676,579	696,877	717,783
7			subtotals:	8,665,020	8,884,741	9,110,049	9,341,084	9,577,994	9,820,928
8									
9	2.5%	Public Works	Salary & Benefits	2,346,805	2,405,475	2,465,612	2,527,252	2,590,434	2,655,194
10	3.0%		Non-salary	964,280	993,208	1,023,005	1,053,695	1,085,306	1,117,865
11			subtotals:	3,311,085	3,398,684	3,488,617	3,580,947	3,675,739	3,773,059
12									
13	2.5%	Community Enrichment	Salary & Benefits	618,084	633,536	649,375	665,609	682,249	699,305
14	3.0%	(Includes Library support)	Non-salary	1,221,195	1,257,831	1,295,566	1,334,433	1,374,466	1,415,700
15			subtotals:	1,839,279	1,891,367	1,944,940	2,000,042	2,056,715	2,115,005
16									
17	2.5%	Community Development	Salary & Benefits	396,096	405,998	416,148	426,552	437,216	448,146
18	3.0%		Non-salary	96,825	99,730	102,722	105,803	108,977	112,247
19			subtotals:	492,921	505,728	518,870	532,355	546,193	560,393
20									
21		<u>General Fund</u>	Fund Total:	17,163,418	17,614,021	18,076,534	18,551,275	19,038,569	19,538,751
22									
23	2.0%	<u>Sewer Fund</u>	MMSD charges *	5,386,738	5,494,473	5,604,362	5,716,449	5,830,778	5,947,394
24	schedule	* tax roll portion	East Trk Swr Debt	1,699,050	1,694,250	1,696,650	1,697,050	1,698,350	1,695,150
25			Fund Total:	7,085,788	7,188,723	7,301,012	7,413,499	7,529,128	7,642,544
26									
27	schedule	<u>Debt Service Fund</u>	Fund Total:	2,743,020	2,825,040	2,808,878	2,983,208	3,052,205	3,083,340
28		(Current schedule existing non-TID debt, plus new road issues in 2022, 2025 and 2028 and additional large project issue in 2023)							
29	3.0%	<u>Capital Projects Fund</u>	Road Maint	350,000	350,000	360,500	371,315	382,454	393,928
30	schedule		Other (CIP)	993,500	968,500	1,000,000	1,000,000	1,250,000	1,250,000
31			Fund Total:	1,343,500	1,318,500	1,360,500	1,371,315	1,632,454	1,643,928
32									
33		<u>ALL EXPENDITURES</u>	Grand Total	28,335,726	28,946,283	29,546,924	30,319,297	31,252,357	31,908,563
34									
35									

	Cost increase factor	2020 - 2025 Budget Forecasts		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
36									
37		Section 2 - Revenues							
38									
39	2.0%	General Fund	Intergovernmental	2,278,841	2,278,841	2,324,418	2,370,906	2,418,324	2,466,691
40	2.0%		Licenses & Permit	1,011,850	875,850	893,367	911,234	929,459	948,048
41	2.0%		Public Safety Fees	914,600	935,000	953,700	972,774	992,229	1,012,074
42	2.0%		Public Charges	352,050	335,450	342,159	349,002	355,982	363,102
43	2.0%		Other Revenues	1,118,500	1,206,935	1,231,074	1,255,695	1,280,809	1,306,425
44	5.0%		Investment Income	170,000	135,000	141,750	148,838	156,279	164,093
45			subtotals:	5,845,841	5,767,076	5,886,468	6,008,449	6,133,083	6,260,434
46									
47	Plug	<u>General Fund</u>	<u>Property Taxes</u>	<u>10,907,977</u>	<u>11,846,945</u>	<u>12,190,066</u>	<u>12,542,825</u>	<u>12,905,486</u>	<u>13,278,318</u>
48	per above	<u>Sewer Fund</u>	<u>Property Taxes</u>	<u>7,085,788</u>	<u>7,188,723</u>	<u>7,301,012</u>	<u>7,413,499</u>	<u>7,529,128</u>	<u>7,642,544</u>
49	per above	<u>Debt Service Fund</u>	<u>Property Taxes</u>	<u>2,743,020</u>	<u>2,825,040</u>	<u>2,808,878</u>	<u>2,983,208</u>	<u>3,052,205</u>	<u>3,083,340</u>
50	per above	<u>Capital Fund</u>	<u>Property Taxes</u>	<u>1,343,500</u>	<u>1,318,500</u>	<u>1,360,500</u>	<u>1,371,315</u>	<u>1,632,454</u>	<u>1,643,928</u>
51									
52		<u>ALL REVENUES</u>	<u>Grand Total</u>	<u>27,926,126</u>	<u>28,946,283</u>	<u>29,546,924</u>	<u>30,319,297</u>	<u>31,252,357</u>	<u>31,908,563</u>
53		Surplus / (deficit)		(409,600)	0	0	0	0	0
54									
55									
56		<u>Property taxes required</u>	<u>All Funds Total</u>	<u>22,080,285</u>	<u>23,179,207</u>	<u>23,660,457</u>	<u>24,310,848</u>	<u>25,119,274</u>	<u>25,648,130</u>
57	1.5%	Est. Levy allowable due to growth		<u>22,080,285</u>	<u>22,411,489</u>	<u>22,747,662</u>	<u>23,088,877</u>	<u>23,435,210</u>	<u>23,786,738</u>
58		Initial surplus / (deficit):		0	(767,718)	(912,795)	(1,221,971)	(1,684,064)	(1,861,392)
59									
60									
61		Tax increase from prior year \$			\$1,098,922	\$481,249	\$650,391	\$808,426	\$528,856
62		Tax increase from prior year %			4.977%	2.076%	2.749%	3.325%	2.105%
63									
64	1.0%	<u>Projected Assessed value (TID Out)</u> (In 1,000's)		4,626,165	4,672,426	4,719,150	4,766,342	4,814,005	4,862,145
65	non-TIF	Estimated average mill rate	<i>(85% utility district)</i>	4.77291	4.96085	5.01371	5.10053	5.21796	5.27506
66		increase from prior year %			3.938%	1.066%	1.732%	2.302%	1.094%
67									
		Tax levy generated per \$0.01 mill rate =		46,262	46,724	47,192	47,663	48,140	48,621

Baseline - Assumptions: 2.5% salary & benefits, 3% non-salary, 3% MMSD charges, 5% roads 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 up front 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 Systems

Finance

Assessment Services

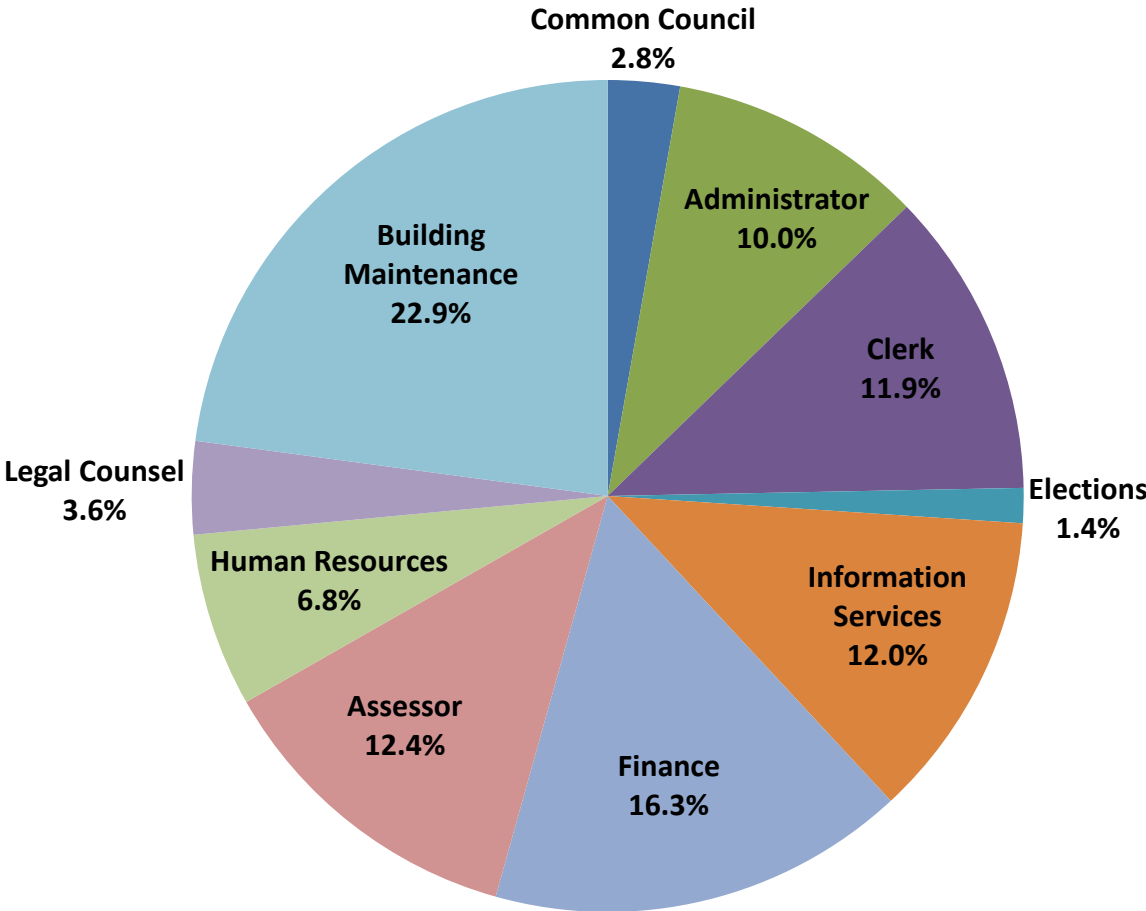
Human Resources

Legal

Building Maintenance

CITY OF MEQUON

2021 General Government Expenditures Budget Percentages by Department



Mayor & Common Council

Program Description

In Mequon, a responsive representative government is headed by the chief executive officer who is an elected part-time mayor. The Mayor and Common Council make municipal decisions based on state statutes, local ordinances and recommendations from a full-time City Administrator. The Mayor also plays a vital role in appointing qualified citizens to boards and commissions, which make recommendations to the Council and help to ensure a democratic, citizen-centered process.

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

2020 Accomplishments

- Worked collaboratively with the Village of Thiensville and the community's two Rotary Clubs to approve, finalize and complete construction of the Gateway Promenade Project at the northeast corner of Mequon and Cedarburg Roads.
- Completed a comprehensive review of the City's Annual Fee Schedule in advance of commencing the City's 2021 budget development process.
- Completed the purchase of two residential properties on Cedarburg Road across from City Hall, in furtherance of the vision to establish a public park and Riverwalk from Mequon Road north into downtown Thiensville.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Ordinances Adopted	22	22	24	28	24
Resolutions Adopted	61	84	95	110	90
Common Council Meetings	20	19	17	25	18
Public Safety Committee	6	9	9	10	10
Public Works Committee	10	11	12	10	12
Finance-Personnel Committee	15	17	12	15	14
Public Welfare Committee	12	15	12	13	14

2021 Objectives

- Complete development of an organizational strategic plan, as part of an effort to create further alignment amongst public feedback received from the 2019 Community Survey, the Common Council's identified policy objectives and the City's various operating departments.
- Commence planning on a substantial renovation/reconstruction project involving existing City facilities during 2022/2023.

- Continue the formal revaluation process started in 2020 to ensure that all real property within the City is assessed accurately and fairly, in conformance with State of Wisconsin Department of Revenue standards.

Elected Positions for 2021

Elected Positions	2019 Actual	2020 Actual	2021 Budget
Mayor	1.00	1.00	1.00
Alderman	8.00	8.00	8.00

Estimated 2021 Revenue

None

Adopted 2021 Budget

\$77,582



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actual	2020 Actual	2020 Amended		Percent Change
				Budget	2021 Adopted	
101 Common Council		137,397.16	93,045.60	92,182.00	77,582.00	-15.8%
70 SALARIES						
110101 670101	Salaries	47,000.00	48,000.00	48,000.00	48,000.00	0.0%
Total		47,000.00	48,000.00	48,000.00	48,000.00	0.0%
73 FRINGE BENEFITS						
110101 673101	Social Security	3,595.50	3,672.00	3,678.00	3,678.00	0.0%
110101 673102	Retirement	628.80	648.00	648.00	648.00	0.0%
110101 673103	Worker's Comp Insurance	77.98	78.91	81.00	81.00	0.0%
110101 673104	Unemployment Compensation	-	-	-	-	0.0%
110101 673203	Life Insurance	14.12	-	-	-	0.0%
Total		4,316.40	4,398.91	4,407.00	4,407.00	0.0%
80 MATERIALS & SUPPLIES						
110101 680101	Office Supplies	276.61	-	200.00	200.00	0.0%
110101 680301	Work Supplies-Admin	-	500.00	-	-	0.0%
110101 680501	Memberships	1,550.00	1,600.00	1,975.00	1,975.00	0.0%
110101 680502	Printing/Publications	4,800.00	-	-	-	0.0%
110101 680504	Telephone services	178.15	-	-	-	0.0%
110101 680505	Postage	-	-	-	-	0.0%
Total		6,804.76	2,100.00	2,175.00	2,175.00	0.0%

83 PURCHASED SERVICES

110101 683101	Consultants - General	24,256.03	-	-	-	0.0%
110101 683201	Contracted Services - General	-	-	-	-	0.0%
110101 683211	Communications-Cable TV	4,520.16	5,850.00	5,850.00	4,000.00	-31.6%
110101 683501	Training/Conferences	-	-	-	-	0.0%
110101 683702	Miscellaneous Services	40,499.81	22,696.69	31,750.00	19,000.00	-40.2%
110101 698101	Transfer Out	10,000.00	10,000.00	-	-	0.0%
Total		79,276.00	38,546.69	37,600.00	23,000.00	-38.8%

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.

2020 Accomplishments

- Closed Fiscal Year 2019 with a favorable General Fund budget variance of nearly \$165,000.
- Convened a study group with nine other Ozaukee County municipalities and the Wisconsin Policy Forum to explore alternative models for providing joint fire and emergency medical service (EMS) in the future.
- Administered the 2020 budget during the COVID-19 pandemic to ensure that expenditures did not exceed revenues.
- Guided development of the 2021 budget for Common Council consideration and adoption.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Agenda Items Approved as Initially Proposed	93.7%	85%	90%	88%	88%
Full-Time Equivalents per 1,000 Residents	4.75	4.65	4.75	4.86	4.82
Tax Levy (1,000)	\$13,988	\$14,161	\$14,612	\$14,994	\$15,054
Mill Rate	3.15	3.16	3.21	3.28	3.28
Percentage Change in General Fund Budget	1.13%	(0.16%)	2.71%	4.93%	(1.72%)
General Government Expenses as % of Budget	13.10%	13.25%	12.23%	12.81%	12.65%

2021 Objectives

- Complete an all-inclusive review of the development and permitting processes in order to identify best practices and other recommendations aimed at advancing stakeholder outcomes.
- Initiate a process that establishes standards and expectations for customer service across the organization, and that ensures ongoing training and related follow-up for all City employees.
- Administer the process for developing the 2022 Fiscal Year Budget.

Staffing for 2021

Positions (FTE)	2019 Actual	2020 Actual	2021 Budget
City Administrator	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00

Estimated 2021 Revenue

None

Adopted 2021 Budget

\$277,432



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020		Percent Change
				Amended Budget	2021 Adopted	
111 City Administrator		278,221.90	295,403.01	268,419.00	277,432.00	3.4%
70 SALARIES						
110111 670101	Salaries	177,955.75	196,148.47	195,201.00	198,170.00	1.5%
110111 670104	Vacation	-	-	-	-	0.0%
110111 670105	Sick Pay	-	-	-	-	0.0%
110111 670106	Comp Time	2,178.69	538.93	500.00	-	-100.0%
110111 670201	OverTime	112.95	-	-	-	0.0%
110111 670204	Paid Time Off	18,001.70	22,658.26	-	-	0.0%
110111 670205	Medical Leave	-	-	-	-	0.0%
110111 670301	Longevity	-	-	-	-	0.0%
Total		198,249.09	219,345.66	195,701.00	198,170.00	1.3%
73 FRINGE BENEFITS						
110111 673101	Social Security	14,263.82	14,945.13	14,409.00	14,752.00	2.4%
110111 673102	Retirement	12,995.79	14,944.82	13,176.00	13,473.00	2.3%
110111 673103	Worker's Comp Insurance	309.89	323.41	332.00	332.00	0.0%
110111 673104	Unemployment Compensation	-	-	-	-	0.0%
110111 673201	Health Insurance	29,583.00	32,125.15	29,948.00	31,318.00	4.6%
110111 673202	Dental Insurance	1,367.04	1,536.70	1,367.00	1,367.00	0.0%
110111 673203	Life Insurance	818.82	882.95	818.00	902.00	10.3%
110111 673204	Long Term Disability	1,168.70	630.05	1,200.00	625.00	-47.9%
Total		60,507.06	65,388.21	61,250.00	62,769.00	2.5%
80 MATERIALS & SUPPLIES						
110111 680101	Office Supplies	552.27	264.01	400.00	400.00	0.0%
110111 680501	Memberships	3,636.61	1,973.87	2,543.00	2,543.00	0.0%
110111 680502	Printing/Publications	-	2,000.00	2,000.00	200.00	-90.0%
110111 680503	Books & Periodicals	754.40	586.50	400.00	450.00	12.5%

110111 680504	Telephone services	466.76	446.08	425.00	425.00	0.0%
110111 680505	Postage	166.65	35.40	100.00	100.00	0.0%
Total		5,576.69	5,305.86	5,868.00	4,118.00	-29.8%
83 PURCHASED SERVICES						
110111 683101	Consultants - General	-	-	-	10,000.00	0.0%
110111 683201	Contracted Services - General	4,615.00	4,100.00	4,100.00	-	-100.0%
110111 683501	Training/Conferences	5,138.98	930.00	1,000.00	1,875.00	87.5%
110111 683702	Miscellaneous Services	942.63	333.28	500.00	500.00	0.0%
110111 683901	Contingency	3,192.45	-	-	-	0.0%
Total		13,889.06	5,363.28	5,600.00	12,375.00	121.0%
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.

2020 Accomplishments

- Introduced paperless agendas and packets.
- Moved to Munis for licensing of businesses.
- Trained new staff on departmental duties.
- Submitted biannual Tax-Exempt Report to the Department of Revenue.

Key Performance Indicators

Activity	2017	2018	2019	2020**	2021
	Actual	Actual	Actual	Projected	Budgeted
Alcohol Licenses	55	57	61	65	60
Active Bartenders	130	130	100	130	80
Peddlers, Canvassers, Solicitors	11	14	17	15	15
Open Record Requests	65	60	92	55	60
Board of Appeal Hearings	12	6	6	7	6
Board of Review Hearings	4	4	3	2	200

**Through August 2020

2021 Objectives

- Successfully complete Board of Review due to revaluation year.
- Complete five-year comprehensive plan for department.
- Complete licensing manual.
- Cross train employees on all duties in the department.

Staffing for 2021

Position (FTE)	2017	2018	2019	2020	2021
	Actual	Actual	Actual	Projected	Budgeted
City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Secretary (FT/PPT)	1.75	1.75	1.75	2.25	2.25
Administrative Secretary (LTE)	.5	.50	.50	N/A	N/A

Estimated 2021 Revenue

\$63,400

Adpoted 2021 Budget

\$331,321



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020		Percent Change
				Amended Budget	2021 Adopted	
112 City Clerk		268,167.77	328,104.39	322,060.00	331,321.00	2.9%
70 SALARIES						
110112 670101	Salaries	155,559.16	181,148.02	188,201.00	191,946.00	2.0%
110112 670104	Vacation	-	-	-	-	0.0%
110112 670105	Sick Pay	-	-	-	-	0.0%
110112 670106	Comp Time	801.67	-	700.00	500.00	-28.6%
110112 670201	OverTime	52.89	6,691.84	6,700.00	500.00	-92.5%
110112 670204	Paid Time Off	14,406.76	10,537.76	-	-	0.0%
110112 670205	Medical Leave	-	-	-	-	0.0%
110112 670206	EmergLeave	-	1,698.50	-	-	0.0%
110112 670301	Longevity	-	-	-	-	0.0%
Total		170,820.48	200,076.12	195,601.00	192,946.00	-1.4%
73 FRINGE BENEFITS						
110112 673101	Social Security	12,658.39	14,691.53	13,822.00	13,959.00	1.0%
110112 673102	Retirement	11,197.65	13,473.20	12,704.00	12,957.00	2.0%
110112 673103	Worker's Comp Insurance	279.51	319.52	328.00	328.00	0.0%
110112 673104	Unemployment Compensation	-	-	-	-	0.0%
110112 673201	Health Insurance	28,890.60	50,091.95	50,277.00	57,070.00	13.5%
110112 673202	Dental Insurance	1,367.04	1,060.37	1,176.00	1,018.00	-13.4%
110112 673203	Life Insurance	784.62	567.77	988.00	577.00	-41.6%
110112 673204	Long Term Disability	733.44	538.94	725.00	555.00	-23.4%
Total		55,911.25	80,743.28	80,020.00	86,464.00	8.1%
80 MATERIALS & SUPPLIES						
110112 680101	Office Supplies	2,379.29	2,817.31	2,500.00	2,500.00	0.0%
110112 680103	Office Supplies-Copiers	870.00	131.96	2,300.00	300.00	-87.0%
110112 680301	Work Supplies-Admin	-	-	-	1,800.00	0.0%

110112 680501	Memberships	65.00	65.00	75.00	75.00	0.0%
110112 680502	Printing/Publications	3,349.81	3,994.09	3,600.00	3,600.00	0.0%
110112 680503	Books & Periodicals	-	-	-	-	0.0%
110112 680504	Telephone services	-	-	-	-	0.0%
110112 680505	Postage	(1,712.72)	4,935.37	3,100.00	3,100.00	0.0%
Total		4,951.38	11,943.73	11,575.00	11,375.00	-1.7%
83 PURCHASED SERVICES						
110112 683101	Consultants - General	-	-	-	-	0.0%
110112 683201	Contracted Services - General	28,804.03	29,767.81	29,175.00	34,285.00	17.5%
110112 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110112 683501	Training/Conferences	2,010.29	-	-	562.00	0.0%
Total		30,814.32	29,767.81	29,175.00	34,847.00	19.4%
88 EQUIPMENT / LEASES						
110112 680401	Equip / Small Tools	5,670.34	5,573.45	5,689.00	5,689.00	0.0%
Total		5,670.34	5,573.45	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 23,950 residents, with 16,730 registered voters, divided into 21 wards, at eight polling locations.

2020 Accomplishments

- Successfully conducted four elections including Presidential Primary and Presidential Election.
- Completed comprehensive address listing to facilitate accurate registrations on election day.
- Trained new employees to administer elections.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Registered Voters	17,461	16,730	17,250	19,500	19,000
Elections Held	2	4	2	4	2
New Voter Registrations	288	1,126	575	3,500	750
Absentee Ballots Issued	1,361	4,135	3,345	28,000	5,000

2021 Objectives

- Redistrict City of Mequon per 2020 Census.
- Use the voter registration system, Wisvote, to coordinate and organize poll workers.
- Create innovative and dynamic training for new poll workers and veteran workers.
- Update registration list and eliminate registrants that should not be on the list.

Estimated 2021 Revenue

None

Adopted 2021 Budget

\$37,753



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020		Percent Change
				Amended Budget	2021 Adopted	
113 Elections		34,348.60	104,260.92	103,684.00	37,753.00	-63.6%
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	-	145.55	-	-	0.0%
110113 673103	Worker's Comp Insurance	89.12	93.51	96.00	96.00	0.0%
110113 673104	Unemployment Compensation	-	-	-	-	0.0%
Total		89.12	239.06	96.00	96.00	0.0%
80 MATERIALS & SUPPLIES						
110113 680101	Office Supplies	5,499.85	9,680.52	9,675.00	6,000.00	-38.0%
110113 680502	Printing/Publications	-	-	-	-	0.0%
110113 680504	Telephone services	-	-	-	-	0.0%
110113 680505	Postage	1,585.51	29,073.51	29,000.00	4,350.00	-85.0%
Total		7,085.36	38,754.03	38,675.00	10,350.00	-73.2%

83 PURCHASED SERVICES						
110113 683101	Consultants - General	-	-	-	-	0.0%
110113 683201	Contracted Services - General	20,655.40	57,234.63	56,880.00	20,675.00	-63.7%
110113 683202	Contracted Services - Maint.	6,518.72	8,033.20	8,033.00	6,632.00	-17.4%
110113 683501	Training/Conferences	-	-	-	-	0.0%
Total		27,174.12	65,267.83	64,913.00	27,307.00	-57.9%
88 EQUIPMENT / LEASES						
110113 680401	Equip / Small Tools	-	-	-	-	0.0%
Total		-	-	-	-	0.0%

Information Services

Program Description

The Information Services 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.

2020 Accomplishments

- Implemented remote work resources for staff in all departments and modified the City’s phone system to support alternative staffing during the COVID-19 pandemic.
- Finalized the Munis upgrade to the latest software version for improved efficiencies and tools.
- Completed the exchange e-mail server into the Office 365 allowing for “always available” e-mail server access.
- Finalized video production system used at Committee and Council meetings to record, broadcast and edit recordings.
- Finished fiber project to IS Corp (offsite backup center and internet provider) and Fire Station 2. Increased internet bandwidth with the potential to get up to 10GB bandwidth if needed by the City in the future.
- Replaced the Police Department’s IBM sever and storage environment by migrating the current equipment to a new virtualized hardware/software platform. Once completed, this project will allow for improved back-up ability and allow the Department to operate if the main systems are interrupted.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Major Projects Completed	6	6	5	5	5
Support Tickets Generated	968	1,120	960	1,000	1,000
Network/Server Systems "Uptime"	99.20%	98%	99%	97%	100%
Server Performance "Capacity"	100%	100%	96%	90%	100%
Completed Backups	90%	94%	90%	95%	100%
Fiber Outage Issues	0	0	1	0	0
Fiber Connected Facilities	5	4	6	6	6
% of CAT 5 or Less (City-wide)	18%	16%	16%	15%	15%
% CAT 5E (City-wide)	32%	34%	32%	30%	30%
% CAT 6 (City-wide)	50%	50%	52%	55%	55%

2021 Objectives

- Complete an information technology needs analysis.
- Complete updates to the City’s Citrix server, SAN storage hardware and software infrastructure platform.

- Replace outdated desktop computers city-wide with a focus on those running Windows 7.
- Complete upgrades to network infrastructure hardware of the City's main core equipment, which includes routers, switches and firewalls components.
- Assist with the implementation of Munis modules within City departments.
- Assist with paperless agenda and packet building within Accela.

Staffing for 2021

2019 Actual	2020 Actual	2021 Budget
0.00 FTE	0.00 FTE	0.00 FTE

Estimated 2021 Revenue

None

Adopted 2021 Budget

\$334,767



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020		Percent Change
				Amended Budget	2021 Adopted	
117 Information Services		333,231.09	321,636.83	319,982.00	334,767.00	4.6%
70 SALARIES						
110117 670101	Salaries	5,888.64	8,001.13	7,956.00	7,800.00	-2.0%
110117 673101	Social Security	450.50	612.13	608.00	597.00	-1.8%
Total		6,339.14	8,613.26	8,564.00	8,397.00	-2.0%
80 MATERIALS & SUPPLIES						
110117 680101	Office Supplies	-	-	-	-	0.0%
110117 680102	Technology Supplies	4,952.53	1,821.98	4,000.00	4,000.00	0.0%
110117 680103	Office Supplies-Copiers	-	-	-	-	0.0%
110117 680501	Memberships	-	-	-	-	0.0%
110117 680503	Books & Periodicals	-	-	-	-	0.0%
110117 680504	Telephone services	4,533.51	3,179.84	3,600.00	3,600.00	0.0%
110117 680505	Postage	-	-	-	-	0.0%
Total		9,486.04	5,001.82	7,600.00	7,600.00	0.0%
83 PURCHASED SERVICES						
110117 683101	Consultants - General	-	-	-	20,000.00	0.0%
110117 683201	Contracted Services - General	177,086.00	182,498.78	184,128.00	135,000.00	-26.7%
110117 683202	Contracted Services - Maint.	107,805.87	113,963.79	114,690.00	157,370.00	37.2%
110117 683501	Training/Conferences	-	-	-	-	0.0%
Total		284,891.87	296,462.57	298,818.00	312,370.00	4.5%
86 FACILITY & PLANT						
110117 686550	M & R	311.00	-	-	-	0.0%
Total		311.00	-	-	-	0.0%
88 EQUIPMENT / LEASES						
110117 680401	Equip / Small Tools	32,203.04	11,559.18	5,000.00	6,400.00	28.0%
110117 688110	Other Leased Equipment	-	-	-	-	0.0%
110117 688111	Interest on Capital Lease	-	-	-	-	0.0%
Total		32,203.04	11,559.18	5,000.00	6,400.00	28.0%

Finance

Program Description

This department is responsible for the processing of all accounting transactions and all year-end accounting procedures. Oversight is given to the preparation and issuance of all financial reports including the compilation and adoption of the City budget, in order to facilitate that all financial information is readily available to all City departments and other interested parties. The Finance Department also assists the Human Resources Division with the administration of the payroll system. Additional work includes the collection and processing of City revenues including all property tax receipts; this Department also records all revenue received and distributes all property tax revenue to the respective taxing jurisdictions in a timely manner.

2020 Accomplishments

- Coordinated development of annual budget with City Administrator and staff, delivering a balanced budget for Appropriations Committee action. The budget process was completed within established timetable. The 2020 Budget document was submitted to GFOA and was awarded a Certificate of Recognition.
- FY2019 audit fieldwork was completed on schedule with the final Comprehensive Annual Financial Report presented to Council in June 2020.
- Submitted the Popular Annual Financial Report to Government Financial Officers Association for review. Report won award for Outstanding Achievement. Posted the report on the City’s website and provided copies to elected officials to improve transparency of City operations to stakeholders.
- Completed full review of fee schedule for implementation on January 1, 2021.
- Developed a spending plan with coordination from Administration to react to revenue reductions caused by the pandemic.
- Tracked Coronavirus related spending and submitted eligible expenses for reimbursement through the State of Wisconsin Routes to Recovery program and Wisconsin Elections Commission grant.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Bond Rating	Aa3	AA (Stable)	AA (Stable)	AA (Stable)	AA (Stable)
Investment Yield (%)			2.5	3.0	2.0
Borrowing Capacity Used (%)	12.84	12.32	11.10	9.42	7.85
Purchase Orders Issued	1,016	1,069	1,100	1,100	1,100
Vendor Checks Issued	2,892	3,584	4,097	3,500	3,500
Procurement Card Spending (\$)	129,225	149,642	170,571	250,000	200,000
General Invoices Issued	884	948	742	450	675
Utility Customers	9,191	9,243	9,286	9,320	9,345
Utility Payments via ACH	5,790	6,024	6,456	6,700	6,800
Utility Payments via Online	8,809	8,371	8,843	8,900	9,000
Personal Property Tax Bills	1,160	824	816	800	795
Real Estate Property Tax bills	10,035	10,089	10,161	10,170	10,180
Tax Payments Online (%)	2.2	3.2	7.6	8.0	8.0

2021 Objectives

- Budget processing will be completed in accordance with the established timetable.
- Audit field work associated with the annual closing of the City’s accounting system will be conducted and a draft of the audit report completed by May 1.
- Submit the City’s Budget, Comprehensive Annual Financial Report and Popular Annual Financial Report to the Government Financial Officers Association for award consideration.
- Complete banking services request-for-proposal process.
- Implement credit card processing for in-person transactions.

Staffing for 2021

Positions (FTE)	2019 Actual	2020 Actual	2021 Budget
Finance Director	1.00	1.00	1.00
Assistant to the Finance Director	1.00	1.00	1.00
Accounting Assistant	2.00	2.00	1.00

Estimated 2021 Revenue

\$183,000

Adopted 2021 Budget

\$451,813



<h2 style="margin: 0;">City of Mequon</h2> <h3 style="margin: 0;">2021 Budgetary Comparisons</h3>

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended Budget	2021 Adopted	Percent Change
118 Finance		571,516.13	644,468.54	648,586.00	451,813.00	-30.3%
70 SALARIES						
110118 670101	Salaries	250,709.73	234,820.55	258,500.00	214,838.00	-16.9%
110118 670104	Vacation	12,913.43	-	-	-	0.0%
110118 670105	Sick Pay	-	-	-	-	0.0%
110118 670106	Comp Time	-	-	-	-	0.0%
110118 670201	OverTime	-	-	-	-	0.0%
110118 670204	Paid Time Off	22,752.80	16,246.31	-	-	0.0%
110118 670205	Medical Leave	-	6,291.12	-	-	0.0%
110118 670301	Longevity	-	-	-	-	0.0%
Total		286,375.96	257,357.98	258,500.00	214,838.00	-16.9%
73 FRINGE BENEFITS						
110118 673101	Social Security	20,689.42	18,625.35	18,700.00	15,277.00	-18.3%
110118 673102	Retirement	17,179.76	17,371.62	17,400.00	14,502.00	-16.7%
110118 673103	Worker's Comp Insurance	441.55	471.49	484.00	395.00	-18.4%
110118 673104	Unemployment Compensation	-	-	-	-	0.0%
110118 673201	Health Insurance	62,605.72	68,724.45	68,772.00	68,484.00	-0.4%
110118 673202	Dental Insurance	1,798.52	1,367.04	1,368.00	1,018.00	-25.6%
110118 673203	Life Insurance	1,257.88	714.04	723.00	374.00	-48.3%
110118 673204	Long Term Disability	1,731.52	1,017.45	1,725.00	900.00	-47.8%
Total		105,704.37	108,291.44	109,172.00	100,950.00	-7.5%
80 MATERIALS & SUPPLIES						
110118 680101	Office Supplies	243.68	846.75	870.00	250.00	-71.3%
110118 680102	Technology Supplies	771.35	759.02	800.00	300.00	-62.5%
110118 680501	Memberships	715.00	375.00	375.00	775.00	106.7%
110118 680502	Printing/Publications	652.04	512.26	850.00	850.00	0.0%

110118 680503	Books & Periodicals	-	-	50.00	50.00	0.0%
110118 680504	Telephone services	-	-	-	-	0.0%
110118 680505	Postage	10,625.51	10,297.23	10,750.00	10,750.00	0.0%
Total		13,007.58	12,790.26	13,695.00	12,975.00	-5.3%
83 PURCHASED SERVICES						
110118 683101	Consultants - General	6,815.00	7,584.00	7,524.00	-	-100.0%
110118 683201	Contracted Services - General	29,410.69	26,724.64	27,345.00	17,200.00	-37.1%
110118 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110118 683401	Liability Insurance	93,469.68	97,690.32	98,000.00	98,550.00	0.6%
110118 683402	Auto Insurance	-	-	-	-	0.0%
110118 683501	Training/Conferences	8,755.32	469.00	500.00	1,950.00	290.0%
110118 683601	Misc Service-Bonds	150.00	-	100.00	100.00	0.0%
110118 683603	Misc. Serv- A/R Expense	5,000.00	3,000.00	3,000.00	3,000.00	0.0%
110118 683902	COVIDMTSD	-	100,000.00	100,000.00	-	-100.0%
Total		143,600.69	235,467.96	236,469.00	120,800.00	-48.9%
86 FACILITY & PLANT						
110118 686550	M & R	1,921.00	1,995.00	2,250.00	2,250.00	0.0%
Total		1,921.00	1,995.00	2,250.00	2,250.00	0.0%
88 EQUIPMENT / LEASES						
110118 680401	Equip / Small Tools	169.99	83.33	-	-	0.0%
110118 688101	Photocopiers	20,736.54	28,482.57	28,500.00	-	-100.0%
Total		20,906.53	28,565.90	28,500.00	-	-100.0%

Assessment Office

Program Description

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

2020 Accomplishments

- Completed the 2020 assessment roll, including interior inspections and valuation in a professional, efficient manner.
- Reviewed over 850 new building permits with many being new homes and major additions. Many of these new home inspections are carried over from 2019 as the construction process takes 8-12 months.
- Mailed 673 real estate assessment notices and 30 correspondence letters or e-mails.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Assessment Value Increase (\$)	50,835,400	94,128,300	57,505,600	57,018,070	480,405,000*
Board of Review Hearings	4	2	3	3	60*
Real Estate Parcels	10,035	10,089	10,161	10,170	10,180
Personal Property Accounts	1,160	824	816	800	795

*2021 revaluation will lead to an increase in assessment value and requested Board of Review hearings

2021 Objectives

- Complete revaluation process
- Work towards completion of electronic sketches of all improved properties as required by the Department of Revenue.
- Install Market Drive CAMA software and train City Hall staff on how to extract data.

Staffing for 2021

Positions (FTE)	2019 Actual	2020 Actual	2021 Budget
Assessment Technician	1.00	1.00	1.00

Estimated 2021 Revenues

None

Adopted 2021 Budget

\$345,166



<h2 style="margin: 0;">City of Mequon</h2> <h3 style="margin: 0;">2021 Budgetary Comparisons</h3>

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended Budget	2021 Adopted	Percent Change
119 Assessor		227,833.51	284,789.93	283,974.00	345,166.00	21.5%
70 SALARIES						
110119 670101	Salaries	37,600.79	39,332.06	41,413.00	41,953.00	1.3%
110119 670104	Vacation	-	-	-	-	0.0%
110119 670105	Sick Pay	-	-	-	-	0.0%
110119 670106	Comp Time	-	-	-	-	0.0%
110119 670201	OverTime	21.96	-	-	-	0.0%
110119 670204	Paid Time Off	3,220.80	2,544.75	-	-	0.0%
110119 670205	Medical Leave	-	-	-	-	0.0%
110119 670301	Longevity	-	-	-	-	0.0%
Total		40,843.55	41,876.81	41,413.00	41,953.00	1.3%
73 FRINGE BENEFITS						
110119 673101	Social Security	2,896.49	2,975.78	2,941.00	2,982.00	1.4%
110119 673102	Retirement	2,677.38	2,826.74	2,795.00	2,832.00	1.3%
110119 673103	Worker's Comp Insurance	65.83	68.19	70.00	70.00	0.0%
110119 673104	Unemployment Compensation	-	-	-	-	0.0%
110119 673201	Health Insurance	19,580.33	21,303.03	21,062.00	22,031.00	4.6%
110119 673202	Dental Insurance	1,017.96	1,017.96	1,018.00	1,018.00	0.0%
110119 673203	Life Insurance	223.93	231.01	225.00	230.00	2.2%
110119 673204	Long Term Disability	247.65	166.25	250.00	250.00	0.0%
Total		26,709.57	28,588.96	28,361.00	29,413.00	3.7%
80 MATERIALS & SUPPLIES						
110119 680101	Office Supplies	289.96	-	100.00	100.00	0.0%
110119 680501	Memberships	-	20.00	-	-	0.0%
110119 680503	Books & Periodicals	108.00	117.00	100.00	100.00	0.0%
110119 680504	Telephone services	-	-	-	-	0.0%

110119 680505	Postage	1,868.23	1,792.84	1,600.00	1,600.00	0.0%
Total		2,266.19	1,929.84	1,800.00	1,800.00	0.0%
83 PURCHASED SERVICES						
110119 683101	Consultants - General	-	-	-	-	0.0%
110119 683201	Contracted Services - General	157,844.21	212,153.91	212,400.00	272,000.00	28.1%
110119 683501	Training/Conferences	-	-	-	-	0.0%
Total		157,844.21	212,153.91	212,400.00	272,000.00	28.1%
88 EQUIPMENT / LEASES						
110119 680401	Equip / Small Tools	169.99	240.41	-	-	0.0%
Total		169.99	240.41	-	-	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.

2020 Accomplishments

- Developed and implemented policies in response to COVID-19, public safety measures and the Families First Coronavirus Response Act.
- Completed a comprehensive Policies and Procedures Manual for the Board of Police and Fire Commissioners.
- Held the City’s workers compensation modification factor below 1.00 at 0.89.
- Rebid the City’s contracted labor and employment legal services.
- Implemented an employee identification (ID) card system.
- Deployed a new Long-Term Disability and Employee Assistance Program with MetLife.
- Collaborated with the Finance Department to restructure Family Medical Leave tracking to ensure compliance with state and federal laws.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
New Hires	4	24	25	10	TBD
# of FTE’s	114.87	113.87	115.37	115.62	115.62
Modification Factor	1.05	0.99	0.88	0.89	0.85
Workers’ Comp Claims	24	18	20	18	TBD

2021 Objectives

- Update HR Processes to use paperless.
- Implementation of an employee self-service module in Munis.
- Implementation of new employee-funded vision and accidental death/dismemberment benefits.

Staffing for 2021

Positions (FTE)	2019 Actual	2020 Actual	2021 Budget
Assistant City Administrator/HR Director	1.00	1.00	1.00
Human Resource Assistant	0.50	0.70	0.70

Estimated 2021 Revenue

None

Adopted 2021 Budget

\$187,783



<h2 style="margin: 0;">City of Mequon</h2> <h3 style="margin: 0;">2021 Budgetary Comparisons</h3>

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended Budget	2021 Adopted	Percent Change
120 Human Resources		174,719.06	185,404.90	183,971.00	187,783.00	2.1%
70 SALARIES						
110120 670101	Salaries	92,719.85	111,357.16	120,402.00	120,091.00	-0.3%
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	8,440.31	8,561.35	-	-	0.0%
110120 670205	Medical Leave	-	-	-	-	0.0%
110120 670301	Longevity	-	-	-	-	0.0%
Total		101,160.16	119,918.51	120,402.00	120,091.00	-0.3%
73 FRINGE BENEFITS						
110120 673101	Social Security	7,663.21	8,966.89	9,041.00	8,819.00	-2.5%
110120 673102	Retirement	5,238.53	8,094.34	8,126.00	8,106.00	-0.2%
110120 673103	Worker's Comp Insurance	160.01	166.58	171.00	171.00	0.0%
110120 673104	Unemployment Compensation	-	-	-	-	0.0%
110120 673201	Health Insurance	8,284.06	10,598.21	10,640.00	22,828.00	114.5%
110120 673202	Dental Insurance	-	-	-	-	0.0%
110120 673203	Life Insurance	64.80	119.21	66.00	118.00	78.8%
110120 673204	Long Term Disability	479.56	360.73	475.00	395.00	-16.8%
Total		21,890.17	28,305.96	28,519.00	40,437.00	41.8%
80 MATERIALS & SUPPLIES						
110120 680101	Office Supplies	514.29	1,219.36	1,300.00	100.00	-92.3%
110120 680501	Memberships	275.50	270.50	805.00	405.00	-49.7%
110120 680502	Printing/Publications	-	-	-	-	0.0%
110120 680503	Books & Periodicals	-	-	-	-	0.0%

110120 680504	Telephone services	329.45	599.96	375.00	375.00	0.0%
110120 680505	Postage	31.45	45.25	50.00	50.00	0.0%
Total		1,150.69	2,135.07	2,530.00	930.00	-63.2%
83 PURCHASED SERVICES						
110120 683101	Consultants - General	-	-	(5,150.00)	-	-100.0%
110120 683201	Contracted Services - General	40,740.97	22,225.85	26,150.00	20,500.00	-21.6%
110120 683501	Training/Conferences	2,515.71	18.40	20.00	825.00	4025.0%
110120 683602	Misc. Services-Recruiting	7,261.36	12,801.11	11,500.00	5,000.00	-56.5%
110120 683702	Miscellaneous Services	-	-	-	-	0.0%
Total		50,518.04	35,045.36	32,520.00	26,325.00	-19.0%

Legal Services

Program Description

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

- Provides counsel and advice to the City’s elected officials, administrator, department heads, staff and appointed commissions on a wide variety of subject matters.
- Represents the municipality in civil litigation in both trial and appellate courts; in Chapter 236 (plat denial) judicial reviews; section 62.13 (fire and police discipline) appeals; section 62.23 *certiorari* reviews from the Board of Appeals; and tax assessment appeals.
- Assists with the creation, acquisition, environmental clean-up and redevelopment of land under the State of Wisconsin's tax incremental financing laws; also provides counsel in other land, road right-of-way, and easement acquisitions; helps to coordinate road decommissioning and land dispositions.
- Negotiates, drafts, and reviews development agreements and other contractual documents; represents the City in the acquisition of real estate interests.
- Represents the City in Municipal Court prosecutions.

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 on matters relating to a conflict of interest, or other technical 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.

2020 Accomplishments

- Assisted with the development, drafting and approval of an ordinance specifying the role and responsibilities of the City Attorney and other legal counsel (e.g. bond, labor, special, etc.), as well as the way in which such services are procured and administered by the City.
- Successfully resolved three outstanding damage claims in connection with the City’s East Trunk Sewer Extension Project that was completed in 2019.
- Administered a competitive process to select and appoint new labor & employment law counsel.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Citations Processed*	2,550	2,966	2,855	1,925	2,700
Fines Paid to City*	\$131,277	\$134,411	\$148,519	\$123,046	\$145,000
Collective Bargaining Agreements	1	1	1	2	0

*Mid-Moraine Municipal Court Only

2021 Objectives

- Ensure that all proposed resolutions, ordinances, contracts and other legal documents are thoroughly reviewed prior to Common Council and or board/commission consideration, in accordance with Chapter 2 amendments adopted in 2020.
- Develop, refine and finalize the format of reports provided on a monthly basis to the Common Council and Senior Executive Management staff concerning various projects, assignments and outstanding code violations.
- Successfully resolve all outstanding litigation involving the City.
- Administer a competitive process to solicit and evaluate proposals for the position of City Attorney.

Staffing for 2021

Position (PT)	2019 Actual	2020 Actual	2021 Budget
City Attorney	0.50	0.50	0.50

Estimated 2021 Revenue

None

Adopted 2021 Budget

\$100,307



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020		Percent Change
				Amended Budget	2021 Adopted	
124 Legal Counsel		101,054.90	123,321.10	122,545.00	100,307.00	-18.1%
83 PURCHASED SERVICES						
110124 683301	Special Serv-Retainer	70,032.00	71,088.00	71,788.00	72,506.00	1.0%
110124 683302	Spec Serv-Court Operations	14,004.00	14,352.00	14,357.00	14,501.00	1.0%
110124 683303	Court Fees & Expenses	8,355.40	120.00	100.00	100.00	0.0%
110124 683311	Special Legal Counsel - Genera	5,059.00	17,287.00	17,300.00	3,200.00	-81.5%
110124 683312	Spec Legal Counsel-Labo	3,604.50	20,474.10	19,000.00	10,000.00	-47.4%
Total		101,054.90	123,321.10	122,545.00	100,307.00	-18.1%

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.

2020 Accomplishments

- Footbridge reconstruction at the Public Safety Building.
- South Conference room furnace/AC replacement at City Hall.
- North Conference room furnace/AC replacement at City Hall.
- LED bulb replacement upgrade at the Public Safety Building.
- New carpet and paint at the Public Safety Building roll call room.
- Update to fob system at Eastside Fire House/Public Safety Building.
- Update Eastside Fire House rest rooms.
- AC repair to chiller at the Public Safety Building.
- Implemented preventative maintenance contract for building generators.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Work Orders	3,000	3,200	3,200	3,500	3,300
Number of City Facilities	13	9	9	9	9
Facilities with Janitorial Service	3	4	4	4	4
Streetlights Repaired	23	34	28	45	30
Capital Projects Administered	3	2	2	3	3

2021 Objectives

- Implement additional capital improvement projects.
- Continue LED bulb replacement at the Public Safety Building.
- Install City Hall exterior fixture upgrades.
- Complete additional staff training.

Staffing for 2021

Positions	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budgeted
Building Superintendent	1.00	0.00	1.00	1.00	1.00
Building Foreman	1.00	1.00	0.00	0.00	0.00
Park & Building Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Custodian (PT)	1.00	1.00	0.50	0.50	0.50

Estimated 2021 Revenues

None

Adopted 2021 Budget

\$636,038



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended		Percent Change
				Budget	2021 Adopted	
326 Building Maintenance		650,085.21	664,097.23	664,675.00	636,038.00	-4.3%
70 SALARIES						
110326 670101	Salaries	173,784.32	178,076.51	200,172.00	198,974.00	-0.6%
110326 670104	Vacation	-	-	-	-	0.0%
110326 670105	Sick Pay	-	-	-	-	0.0%
110326 670106	Comp Time	3,107.61	1,752.03	1,000.00	1,000.00	0.0%
110326 670201	OverTime	5,875.82	8,649.66	3,000.00	3,000.00	0.0%
110326 670204	Paid Time Off	22,093.65	21,081.21	-	-	0.0%
110326 670205	Medical Leave	-	-	-	-	0.0%
110326 670301	Longevity	-	-	-	-	0.0%
Total		204,861.40	209,559.41	204,172.00	202,974.00	-0.6%
73 FRINGE BENEFITS						
110326 673101	Social Security	15,018.59	15,089.99	14,659.00	14,575.00	-0.6%
110326 673102	Retirement	13,416.64	13,870.53	13,512.00	13,430.00	-0.6%
110326 673103	Worker's Comp Insurance	7,340.24	6,682.65	6,860.00	6,860.00	0.0%
110326 673104	Unemployment Compensation	835.28	1,918.32	1,920.00	-	-100.0%
110326 673201	Health Insurance	37,456.02	39,282.64	39,632.00	40,781.00	2.9%
110326 673202	Dental Insurance	1,716.12	1,716.12	1,716.00	1,690.00	-1.5%
110326 673203	Life Insurance	1,031.62	1,081.14	1,065.00	1,123.00	5.4%
110326 673204	Long Term Disability	1,119.01	747.10	1,200.00	1,200.00	0.0%
Total		77,933.52	80,388.49	80,564.00	79,659.00	-1.1%
75 OTHER STAFF COSTS						
110326 675101	Uniforms & Clothing	1,035.00	1,035.00	1,035.00	1,035.00	0.0%
Total		1,035.00	1,035.00	1,035.00	1,035.00	0.0%
80 MATERIALS & SUPPLIES						
110326 680201	Janitor Supp-City Bldgs	10,974.07	9,947.64	10,000.00	10,000.00	0.0%

110326 680202	Janitor Supp-Safety Bld	-	-	-	-	0.0%
110326 680203	Janitor Supp-DPW Bldgs	315.16	119.94	-	-	0.0%
110326 680302	Work Supp-City Bldgs	9,741.35	7,444.68	7,000.00	7,000.00	0.0%
110326 680303	Work Supp-Safety Bldg	4,999.89	5,853.29	6,000.00	6,000.00	0.0%
110326 680304	Work Supp-DPW Bldgs	3,369.15	1,744.96	3,000.00	3,000.00	0.0%
110326 680501	Memberships	-	-	-	-	0.0%
110326 680503	Books & Periodicals	-	-	-	-	0.0%
110326 680504	Telephone services	2,349.29	3,126.93	2,900.00	3,000.00	3.4%
110326 680505	Postage	-	-	-	-	0.0%
Total		31,748.91	28,237.44	28,900.00	29,000.00	0.3%
83 PURCHASED SERVICES						
110326 683201	Contracted Services - General	66,595.62	74,082.64	76,832.00	68,070.00	-11.4%
110326 683401	Liability Insurance	-	-	-	-	0.0%
110326 683402	Auto Insurance	2,711.58	3,216.72	2,850.00	2,850.00	0.0%
110326 683501	Training/Conferences	-	-	-	-	0.0%
Total		69,307.20	77,299.36	79,682.00	70,920.00	-11.0%
86 FACILITY & PLANT						
110326 686101	Electric - City Hall	38,361.14	41,150.16	38,830.00	42,500.00	9.5%
110326 686102	Electric - Safety Bldg	58,591.05	58,824.05	62,500.00	60,000.00	-4.0%
110326 686103	Electric - E.S. Firehouse	19,197.79	18,746.89	19,000.00	19,850.00	4.5%
110326 686104	Electric - 6330 W Mequon	-	-	-	-	0.0%
110326 686105	Electric - Green Bay Shop	-	-	-	-	0.0%
110326 686106	Electric - Highway Bldg	37,882.12	35,678.51	37,000.00	37,500.00	1.4%
110326 686107	Electric - 6300 W Mequon	-	-	-	-	0.0%
110326 686112	Electric - Logemann Ctr.	-	-	-	-	0.0%
110326 686150	Electric - Sirens	473.78	452.26	600.00	500.00	-16.7%
110326 686201	Gas-City Hall	9,703.66	7,275.02	7,514.00	8,750.00	16.4%
110326 686202	Gas-Safety Bldg	20,243.48	17,249.10	17,928.00	20,500.00	14.3%
110326 686203	Gas-E.S. Firehouse	3,305.99	2,478.56	2,800.00	3,300.00	17.9%
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	20,881.76	11,162.28	14,000.00	16,000.00	14.3%
110326 686212	Gas-Logemann Ctr	-	-	-	-	0.0%

110326 686301	Sewer-City Hall	965.33	781.91	850.00	850.00	0.0%
110326 686302	Sewer-Safety Bldg	1,638.00	1,484.74	1,700.00	1,700.00	0.0%
110326 686308	Sewer-Logemann Ctr.	-	-	-	-	0.0%
110326 686401	Water-City Hall	1,836.24	1,680.62	1,800.00	1,800.00	0.0%
110326 686402	Water-Safety Bldg	2,962.57	2,819.71	3,000.00	3,000.00	0.0%
110326 686408	Water-Logemann Ctr.	-	-	-	-	0.0%
110326 686501	M & R - City Bldgs	13,540.70	16,418.82	15,600.00	8,250.00	-47.1%
110326 686502	M & R - Safety Bldg	19,441.91	44,478.03	40,000.00	18,125.00	-54.7%
110326 686503	M & R - DPW Bldgs	10,821.87	4,490.01	6,500.00	9,125.00	40.4%
110326 686504	M & R Logemen Center	-	-	-	-	0.0%
110326 686550	M & R	-	-	-	-	0.0%
Total		259,847.39	265,170.67	269,622.00	251,750.00	-6.6%
88 EQUIPMENT / LEASES						
110326 680401	Equip / Small Tools	5,351.79	2,406.86	700.00	700.00	0.0%
110326 688120	Rentals	-	-	-	-	0.0%
Total		5,351.79	2,406.86	700.00	700.00	0.0%

Public Safety

Police

Fire/EMS

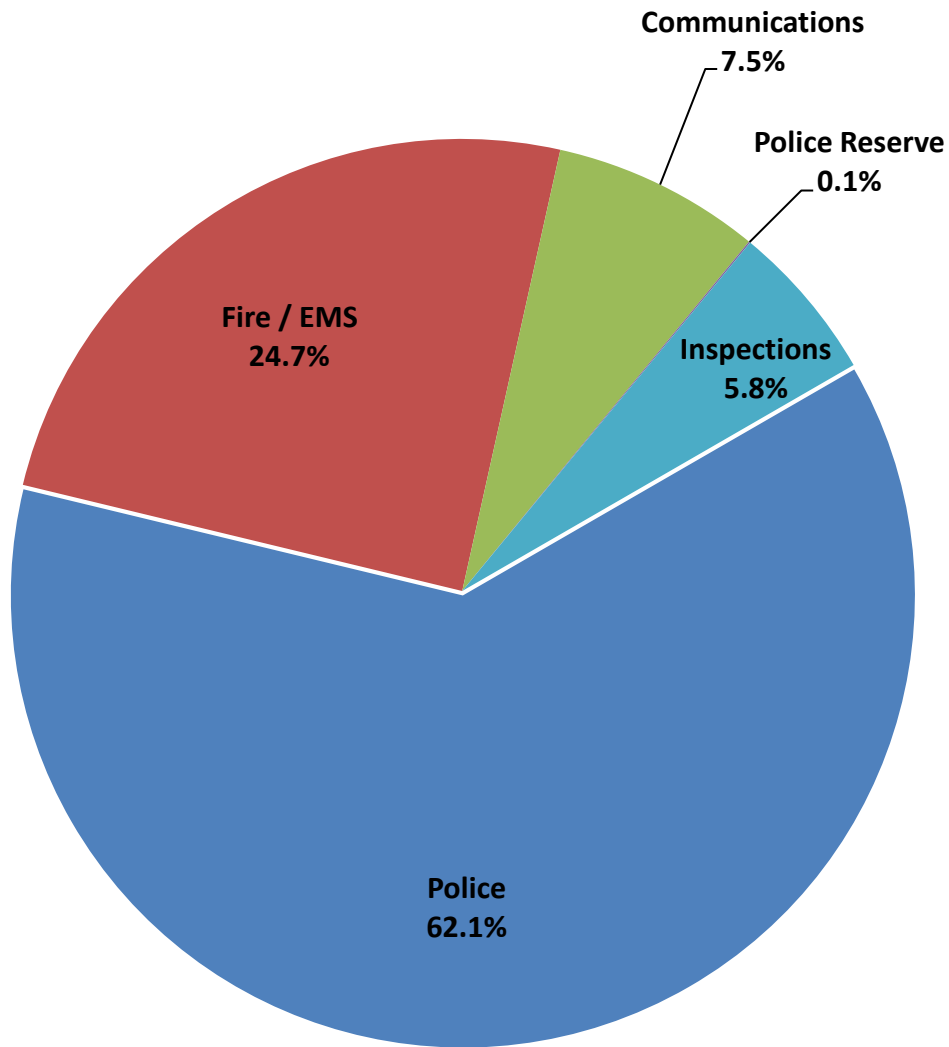
Communications

Police Reserves

Building Inspections

CITY OF MEQUON

2021 Public Safety Expenditures Budget Percentages by Department



Police

Program Description

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

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

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

2020 Accomplishments

- Completed update of all Police Department Policies.
- Replaced five high mileage squads with newer models.
- Implemented Policy Training Program.
- Implemented Employee Evaluation Program.
- Added an additional School Resource Officer.
- Developed relationships with business owners and residents of new retail and multi-unit residential facilities in the Mequon Town Center.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Sworn personnel per 1,000 population	1.67	1.60	1.60	1.58	1.67
Calls for Service	33,946	34,955	32,039	30,967	32,977
Part I Crimes reported	222	260	212	206	225
Clearance Rate	56%	35%	54%	N/A	N/A
Adult Arrests	666	690	684	563	651
Juvenile Arrests	50	38	61	41	48
# of Citations Issued	3,532	3,853	3,730	1,838	3,238
Traffic Accidents	560	617	604	411	548

2021 Objectives

- Continue to support and build on Crisis Intervention Mental Health Training.
- Implement Transitional K9 program.
- Provide training in the areas of Bias Based Policing and Implicit Bias.
- Continue to build trust with all different groups in the community.
- Encourage and provide continuous education for sworn and non-sworn personnel to foster growth in the Law Enforcement Profession.
- Participate in County wide ‘Operating While Intoxicated’ and other traffic enforcement programs and task forces.

Staffing for 2021

Positions FTE	2017 Actual	2018 Actual	2019 Actual	2020* Actual	2021 Budget
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
Detectives	3.0	3.0	3.0	3.0	3.0
Police Officers	25.0	25.0	26.0	27.0**	27.0**
Records Clerks	0.5	0.5	1.0	1.0	1.0
Executive Secretary	1.0	1.0	1.0	1.0	1.0
IT Specialist	0.0	0.0	1.0***	1.0	1.0

*Currently there are 37 sworn officers, with 3 vacant positions

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

*** Information Technology position hired August 26th, 2019

Estimated 2021 Revenue

\$211,600

Adopted 2021 Budget

\$5,749,036



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended		Percent Change
				Budget	2021 Adopted	
235 Police		5,401,580.29	5,356,836.97	5,464,969.00	5,749,036.00	5.2%
70 SALARIES						
110235 670101	Salaries	2,794,330.63	2,828,367.76	3,262,336.00	3,469,002.00	6.3%
110235 670103	Holiday	118,037.14	124,623.98	110,000.00	110,000.00	0.0%
110235 670104	Vacation	235,955.65	231,590.35	-	-	0.0%
110235 670105	Sick Pay	86,863.54	50,926.09	-	-	0.0%
110235 670106	Comp Time	166,235.27	153,197.77	160,000.00	125,000.00	-21.9%
110235 670201	OverTime	80,099.23	53,501.35	80,000.00	100,000.00	25.0%
110235 670204	Paid Time Off	57,872.00	57,381.50	-	-	0.0%
110235 670205	Medical Leave	1,728.66	-	-	-	0.0%
110235 670206	EmergLeave	-	25,195.08	-	-	0.0%
110235 670301	Longevity	15,720.00	13,680.00	14,310.00	14,610.00	2.1%
Total		3,556,842.12	3,538,463.88	3,626,646.00	3,818,612.00	5.3%
73 FRINGE BENEFITS						
110235 673101	Social Security	263,394.28	267,769.64	269,274.00	287,467.00	6.8%
110235 673102	Retirement	384,439.38	419,400.35	426,035.00	456,716.00	7.2%
110235 673103	Worker's Comp Insurance	81,103.19	88,036.62	90,373.00	90,373.00	0.0%
110235 673104	Unemployment Compensation	-	-	-	-	0.0%
110235 673201	Health Insurance	744,656.60	710,603.82	712,161.00	746,915.00	4.9%
110235 673202	Dental Insurance	24,974.37	25,556.17	24,839.00	27,224.00	9.6%
110235 673203	Life Insurance	5,306.63	5,437.38	5,211.00	6,023.00	15.6%
110235 673204	Long Term Disability	19,379.36	13,270.43	13,300.00	13,600.00	2.3%
Total		1,523,253.81	1,530,074.41	1,541,193.00	1,628,318.00	5.7%

75 OTHER STAFF COSTS						
110235 675101	Uniforms & Clothing	29,432.78	30,035.55	30,950.00	30,950.00	0.0%
110235 675301	Incentive	10,538.68	15,695.37	10,000.00	10,000.00	0.0%
Total		39,971.46	45,730.92	40,950.00	40,950.00	0.0%
80 MATERIALS & SUPPLIES						
110235 680101	Office Supplies	6,373.77	5,460.59	6,500.00	6,500.00	0.0%
110235 680301	Work Supplies - Police	24,388.96	21,820.61	22,500.00	22,500.00	0.0%
110235 680402	Motor Fuels & Lubricant	58,768.35	42,267.29	51,000.00	57,000.00	11.8%
110235 680501	Memberships	900.00	965.00	1,700.00	1,400.00	-17.6%
110235 680502	Printing/Publications	119.10	112.50	200.00	450.00	125.0%
110235 680503	Books & Periodicals	108.00	206.91	450.00	450.00	0.0%
110235 680504	Telephone services	18,041.86	18,192.72	20,000.00	20,000.00	0.0%
110235 680505	Postage	850.80	906.61	1,200.00	1,200.00	0.0%
Total		109,550.84	89,932.23	103,550.00	109,500.00	5.7%
83 PURCHASED SERVICES						
110235 683101	Consultants - General	-	-	-	-	0.0%
110235 683201	Contracted Services - General	35,468.51	34,470.80	37,770.00	34,671.00	-8.2%
110235 683202	Contracted Services - Maint.	29,136.02	29,321.00	29,410.00	29,410.00	0.0%
110235 683401	Liability Insurance	20,014.00	15,014.00	15,250.00	15,250.00	0.0%
110235 683402	Auto Insurance	12,864.90	15,235.32	13,500.00	13,500.00	0.0%
110235 683501	Training/Conferences	26,385.19	23,261.48	23,000.00	25,125.00	9.2%
110235 683601	Misc Service-Bonds	-	-	-	-	0.0%
110235 683702	Miscellaneous Services	4,614.17	5,446.31	6,000.00	6,000.00	0.0%
Total		128,482.79	122,748.91	124,930.00	123,956.00	-0.8%
86 FACILITY & PLANT						
110235 686550	M & R	19,631.25	19,935.25	20,500.00	20,500.00	0.0%
Total		19,631.25	19,935.25	20,500.00	20,500.00	0.0%
88 EQUIPMENT / LEASES						
110235 680401	Equip / Small Tools	16,877.44	3,099.96	-	-	0.0%
110235 688101	Photocopiers	6,490.58	6,371.41	6,700.00	6,700.00	0.0%
110235 688120	Rentals	480.00	480.00	500.00	500.00	0.0%
Total		23,848.02	9,951.37	7,200.00	7,200.00	0.0%

Fire/Emergency Medical Services

Program Description

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

2020 Accomplishments

- Used online program for EMT-B, EMT-A, and EMT-P refresher training.
- Completed Future of our Fire Department staffing report.
- Established fire inspection ordinance getting back local control.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Total Calls	2,179	2,187	2,323	2,100	2,100
Fire Calls Answered	479	483	489	450	450
EMS Responses	1,700	1,704	1,834	1,650	1,650
Fire Inspections	1,096	1,700	1,700	1,700	1,700

2021 Objectives

- Use electronic inspection records in the field to perform inspections.
- Work with the Mequon Police Department to update the active shooter response plan.
- Hire interns to bring staffing up to two interns each day.

Staffing for 2021

Positions (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budgeted
Fire Chief	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	0.62	0.62	0.62	0.62	0.62
Fire Fighter/EMTs Paid on Call	60.00	60.00	65.00	65.00	65.00
Deputy Fire Chief	0.00	0.00	1.00	1.00	1.00

Estimated 2021 Revenue

\$1,006,900

Adopted 2021 Budget

\$2,287,392



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended		Percent Change
				Budget	2021 Adopted	
236 Fire		1,642,602.52	1,848,054.99	1,852,973.00	2,287,392.00	23.4%
70 SALARIES						
110236 670101	Salaries	247,023.75	265,931.00	288,471.00	532,128.00	84.5%
110236 670102	Volunteers - Paid on Call	-	-	-	-	0.0%
110236 670104	Vacation	-	-	-	-	0.0%
110236 670105	Sick Pay	-	-	-	-	0.0%
110236 670106	Comp Time	-	234.95	-	-	0.0%
110236 670150	EMS Responder	192,243.50	194,442.78	191,538.00	264,066.00	37.9%
110236 670151	Fire Calls	154,720.05	100,116.12	108,740.00	173,877.00	59.9%
110236 670160	Station Work	25,728.36	18,491.12	18,800.00	33,000.00	75.5%
110236 670161	Vehicle Inspection	20,832.35	23,781.00	24,400.00	21,382.00	-12.4%
110236 670162	Staff Training	108,040.30	83,869.67	87,600.00	113,280.00	29.3%
110236 670163	Fire Inspections	6,698.26	2,044.85	5,000.00	9,900.00	98.0%
110236 670164	Community Education	764.99	184.23	910.00	2,475.00	172.0%
110236 670171	First Responder POC	70,084.36	35,154.42	35,500.00	65,700.00	85.1%
110236 670172	Ambulance POC	97,908.54	158,559.23	158,550.00	98,550.00	-37.8%
110236 670173	Paramedic POC	164,102.03	270,657.33	270,363.00	291,883.00	8.0%
110236 670174	Hazard Pay	-	83,523.93	83,000.00	-	-100.0%
110236 670201	OverTime	-	-	-	-	0.0%
110236 670204	Paid Time Off	13,960.44	20,433.83	-	-	0.0%
110236 670205	Medical Leave	-	-	23,025.00	-	-100.0%
110236 670206	EmergLeave	-	23,024.50	-	-	0.0%
110236 670301	Longevity	-	-	-	-	0.0%
Total		1,102,106.93	1,280,448.96	1,295,897.00	1,606,241.00	23.9%

73 FRINGE BENEFITS						
110236 673101	Social Security	84,043.88	97,644.53	98,166.00	137,011.00	39.6%
110236 673102	Retirement	65,261.44	97,039.93	96,427.00	124,792.00	29.4%
110236 673103	Worker's Comp Insurance	36,024.69	14,742.75	15,134.00	15,790.00	4.3%
110236 673104	Unemployment Compensation	-	3,348.47	-	-	0.0%
110236 673201	Health Insurance	21,694.28	22,105.05	21,860.00	91,312.00	317.7%
110236 673202	Dental Insurance	1,017.96	1,017.96	1,018.00	4,072.00	300.0%
110236 673203	Life Insurance	2,387.12	2,518.81	887.00	1,415.00	59.5%
110236 673204	Long Term Disability	755.39	774.46	750.00	750.00	0.0%
Total		211,184.76	239,191.96	234,242.00	375,142.00	60.2%
75 OTHER STAFF COSTS						
110236 675101	Uniforms & Clothing	24,375.36	19,537.74	19,800.00	19,800.00	0.0%
Total		24,375.36	19,537.74	19,800.00	19,800.00	0.0%
80 MATERIALS & SUPPLIES						
110236 680101	Office Supplies	1,128.37	782.87	1,650.00	1,650.00	0.0%
110236 680301	Work Supplies-Fire	61,257.79	71,277.38	67,000.00	67,000.00	0.0%
110236 680402	Motor Fuels & Lubricant	25,475.10	17,738.61	21,011.00	24,011.00	14.3%
110236 680501	Memberships	1,172.30	2,792.00	1,050.00	1,050.00	0.0%
110236 680503	Books & Periodicals	2,580.19	1,308.27	1,000.00	1,500.00	50.0%
110236 680504	Telephone services	6,886.70	6,940.76	6,057.00	6,057.00	0.0%
110236 680505	Postage	357.16	274.45	400.00	400.00	0.0%
Total		98,857.61	101,114.34	98,168.00	101,668.00	3.6%
83 PURCHASED SERVICES						
110236 683101	Consultants - General	-	1,175.00	-	-	0.0%
110236 683201	Contracted Services - General	67,068.79	76,625.82	65,808.00	65,808.00	0.0%
110236 683202	Contracted Services - Maint.	3,415.84	4,994.52	4,608.00	4,608.00	0.0%
110236 683401	Liability Insurance	1,299.35	1,299.35	1,300.00	1,300.00	0.0%
110236 683402	Auto Insurance	19,885.60	23,710.20	21,000.00	21,000.00	0.0%
110236 683501	Training/Conferences	25,205.04	20,247.90	22,250.00	20,475.00	-8.0%
Total		116,874.62	128,052.79	114,966.00	113,191.00	-1.5%

86 FACILITY & PLANT						
110236 686304	Sewer-E.S. Firehous	746.60	1,342.64	800.00	800.00	0.0%
110236 686404	Water-E.S. Firehous	827.34	1,271.74	1,000.00	1,000.00	0.0%
110236 686550	M & R	47,806.65	31,751.09	45,000.00	45,000.00	0.0%
Total		49,380.59	34,365.47	46,800.00	46,800.00	0.0%
88 EQUIPMENT / LEASES						
110236 680401	Equip / Small Tools	33,518.64	45,338.93	43,000.00	24,450.00	-43.1%
110236 688101	Photocopiers	4.01	4.80	100.00	100.00	0.0%
110236 688120	Rentals	6,300.00	-	-	-	0.0%
Total		39,822.65	45,343.73	43,100.00	24,550.00	-43.0%

Communications

Program Description

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

2020 Accomplishments

- Collaborated with Ozaukee County to upgrade to the public safety radio system dispatch consoles.
- Established a more robust dispatcher training program.
- Started the accreditation process for emergency medical dispatch.
- Conducted extensive training on Emergency Medical Dispatch.
- Transitioned from Uniform Crime Reporting to National Incident Based Reporting System

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
9-1-1 Calls processed	3,101	3,277	3,409	3,000	3,197
Calls for Service Processed	33,946	34,955	32,039	30,967	32,977
Non-emergency calls processed	41,044	41,908	38,702	36,499	39,539

2021 Objectives

- Collaborate with Ozaukee County to complete the upgrade to the county-wide public safety radio system.
- Accreditation with Emergency Medical Dispatch.
- Update Dispatch center to provide more technology information access and visibility.

Staffing for 2021

Positions (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Telecommunicators	8.5	8.5	8.5	8.5	8.5
Supervisor	1.0	1.0	1.0	1.0	1.0

Estimated 2021 Revenue

None

Adopted 2021 Budget

\$690,002



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended		Percent Change
				Budget	2021 Adopted	
237 Communications		709,719.97	704,381.11	708,442.00	690,002.00	-2.6%
70 SALARIES						
110237 670101	Salaries	425,382.01	409,987.62	459,514.00	452,154.00	-1.6%
110237 670103	Holiday	76.44	14,635.50	13,000.00	13,000.00	0.0%
110237 670104	Vacation	-	-	-	-	0.0%
110237 670105	Sick Pay	-	-	-	-	0.0%
110237 670106	Comp Time	12,787.40	16,410.78	10,000.00	7,500.00	-25.0%
110237 670201	OverTime	8,156.20	5,464.08	9,000.00	9,000.00	0.0%
110237 670204	Paid Time Off	45,029.68	43,221.71	-	-	0.0%
110237 670205	Medical Leave	4,728.00	5,433.92	-	-	0.0%
110237 670206	EmergLeave	-	4,564.87	-	-	0.0%
110237 670301	Longevity	-	-	-	-	0.0%
Total		496,159.73	499,718.48	491,514.00	481,654.00	-2.0%
73 FRINGE BENEFITS						
110237 673101	Social Security	36,636.08	36,606.56	35,966.00	35,387.00	-1.6%
110237 673102	Retirement	32,727.45	33,500.17	32,572.00	32,073.00	-1.5%
110237 673103	Worker's Comp Insurance	781.82	798.80	820.00	820.00	0.0%
110237 673104	Unemployment Compensation	-	-	-	-	0.0%
110237 673201	Health Insurance	104,599.49	99,674.46	109,691.00	104,517.00	-4.7%
110237 673202	Dental Insurance	3,926.64	3,502.49	3,927.00	2,909.00	-25.9%
110237 673203	Life Insurance	1,162.25	849.84	1,160.00	850.00	-26.7%
110237 673204	Long Term Disability	2,323.33	1,383.81	2,300.00	2,300.00	0.0%
Total		182,157.06	176,316.13	186,436.00	178,856.00	-4.1%
75 OTHER STAFF COSTS						
110237 675101	Uniforms & Clothing	3,795.70	3,872.60	4,395.00	4,395.00	0.0%
Total		3,795.70	3,872.60	4,395.00	4,395.00	0.0%

80 MATERIALS & SUPPLIES						
110237 680101	Office Supplies	533.02	788.93	800.00	800.00	0.0%
110237 680301	Work Supplies-Admin	364.99	420.64	500.00	500.00	0.0%
110237 680501	Memberships	55.00	55.00	197.00	197.00	0.0%
110237 680502	Printing/Publications	-	-	-	-	0.0%
110237 680503	Books & Periodicals	-	-	-	-	0.0%
110237 680504	Telephone services	-	-	-	-	0.0%
Total		953.01	1,264.57	1,497.00	1,497.00	0.0%
83 PURCHASED SERVICES						
110237 683101	Consultants - General	-	-	-	-	0.0%
110237 683201	Contracted Services - General	3,600.00	3,600.00	3,600.00	3,600.00	0.0%
110237 683202	Contracted Services - Maint.	15,568.21	15,568.21	16,000.00	16,000.00	0.0%
110237 683501	Training/Conferences	5,960.47	2,550.19	4,000.00	3,000.00	-25.0%
Total		25,128.68	21,718.40	23,600.00	22,600.00	-4.2%
86 FACILITY & PLANT						
110237 686550	M & R	-	-	-	-	0.0%
Total		-	-	-	-	0.0%
88 EQUIPMENT / LEASES						
110237 680401	Equip / Small Tools	1,525.79	1,490.93	1,000.00	1,000.00	0.0%
Total		1,525.79	1,490.93	1,000.00	1,000.00	0.0%

Mequon Auxiliary

Program Description

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

2020 Accomplishments

- Worked collaboratively with event coordinators and other Ozaukee County auxiliary members and sworn officers to manage and assist with several events.
- Marketed and advertised the Auxiliary Program.
- Updated all equipment and uniforms to comply with new standards.
- Revised the unit's command staff structure to distribute duties and responsibilities evenly throughout the organization.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Auxiliary Hours Worked	1904	1818	435	267	400

2021 Objectives

- Train staff in the following areas: self-defense and CPR/AED usage.
- Build a stronger relationship with the sworn officers of the department.
- Recruit new members and recognize contributing members.
- Update application process and associated documents.

Staffing for 2021

Positions	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Volunteers	23	23	17	16	18

Estimated 2021 Revenue

None

Adopted 2021 Budget

\$4,861



City of Mequon

2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020		Percent Change
				Amended Budget	2021 Adopted	
239 Auxiliary		7,698.65	2,795.56	3,261.00	4,861.00	49.1%
70 SALARIES						
110239 670102	Volunteers - Paid on Call	2,696.60	1,940.00	2,000.00	2,000.00	0.0%
Total		2,696.60	1,940.00	2,000.00	2,000.00	0.0%
73 FRINGE BENEFITS						
110239 673101	Social Security	-	-	-	-	0.0%
110239 673103	Worker's Comp Insurance	72.91	49.68	51.00	51.00	0.0%
110239 673104	Unemployment Compensation	-	-	-	-	0.0%
Total		72.91	49.68	51.00	51.00	0.0%
75 OTHER STAFF COSTS						
110239 675101	Uniforms & Clothing	2,170.51	-	-	1,000.00	0.0%
Total		2,170.51	-	-	1,000.00	0.0%
80 MATERIALS & SUPPLIES						
110239 680301	Work Supplies-Admin	2,279.72	757.41	800.00	800.00	0.0%
110239 680401	Equip / Small Tools	-	-	-	-	0.0%
110239 680402	Motor Fuels & Lubricant	105.97	40.70	200.00	200.00	0.0%
110239 680501	Memberships	-	-	-	-	0.0%
110239 680502	Printing/Publications	-	-	100.00	100.00	0.0%
110239 680503	Books & Periodicals	-	-	-	-	0.0%
110239 680504	Telephone services	32.94	7.77	60.00	60.00	0.0%
Total		2,418.63	805.88	1,160.00	1,160.00	0.0%
83 PURCHASED SERVICES						
110239 683501	Training/Conferences	30.00	-	50.00	150.00	200.0%
Total		30.00	-	50.00	150.00	200.0%
86 FACILITY & PLANT						
110239 686550	M & R	310.00	-	-	500.00	0.0%
Total		310.00	-	-	500.00	0.0%

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.

2020 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.
- Erosion control inspections were conducted on new homes under construction.
- Inspections staff are utilizing permit/inspection software module.

Key Performance Indicators

Permits Issued	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Building	900	797	834	720	800
Electrical	1029	1093	1046	900	1000
Plumbing	1012	908	930	885	925
HVAC	635	674	660	575	625
Wells	5	7	12	6	6
Architectural Board	160	147	115	105	120
Occupancy Final/Temp.	185	230	204	140	120
Permits Processed	3,984	3,881	3,814	3,330	3,600
Total Permit Fees Collected	\$ 893,363	\$ 951,791	\$ 911,378	\$ 650,154	\$ 758,250

Construction Valuations					2021
Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	Budgeted
New Homes	60	52	49	52	50
Home Valuation (\$)	28,264,672	29,268,630	28,728,184	28,038,400	28,500,000
New & Additions					
Commercial	82	74	74	73	60
Commercial Valuation (\$)	23,178,517	59,436,403	30,445,296	36,740,900	40,000,000

2021 Objectives

- Perform plan reviews for compliance with Federal, State and Local requirements within 10 working days of receipt.
- Perform professional inspections within two workdays of request.
- Enforce erosion control for single family home construction to meet NR216 requirements.
- 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 transition to Munis software and technology equipment upgrades for field inspections.

Staffing for 2021

Positions (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Inspector	2.00	3.00	3.00	2.00
Electrical Inspector	0.50	0	0	0
Administrative Secretary	1.00	2.00	2.00	2.00
Plan Review (Contract)	0.50	0.50	0.50	0.50
Health Inspector (Contract)	0.50	0.50	0.50	0.50
Building Inspections Supervisor	1.00	1.00	1.00	1.00

Estimated 2021 Revenue

\$758,250

Adopted 2021 Budget

\$525,305



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended		Percent Change
				Budget	2021 Adopted	
244 Inspections		564,629.91	498,295.04	510,804.00	525,305.00	2.8%
70 SALARIES						
110244 670101	Salaries	312,744.25	270,230.00	314,858.00	324,975.00	3.2%
110244 670104	Vacation	-	-	-	-	0.0%
110244 670105	Sick Pay	-	-	-	-	0.0%
110244 670106	Comp Time	1,026.73	4,903.93	4,850.00	1,000.00	-79.4%
110244 670201	OverTime	105.47	1,213.34	1,215.00	500.00	-58.8%
110244 670204	Paid Time Off	25,488.10	30,558.39	-	-	0.0%
110244 670205	Medical Leave	5,343.53	2,876.61	-	-	0.0%
110244 670206	EmergLeave	-	2,279.91	-	-	0.0%
110244 670301	Longevity	-	-	-	-	0.0%
Total		344,708.08	312,062.18	320,923.00	326,475.00	1.7%
73 FRINGE BENEFITS						
110244 673101	Social Security	24,857.29	22,098.26	22,518.00	23,240.00	3.2%
110244 673102	Retirement	22,384.12	20,380.20	21,000.00	21,931.00	4.4%
110244 673103	Worker's Comp Insurance	9,313.03	9,664.51	9,921.00	8,921.00	-10.1%
110244 673104	Unemployment Compensation	-	-	-	-	0.0%
110244 673201	Health Insurance	112,235.26	103,264.15	102,900.00	112,546.00	9.4%
110244 673202	Dental Insurance	3,732.52	3,817.35	4,072.00	4,072.00	0.0%
110244 673203	Life Insurance	1,511.86	1,439.91	1,595.00	1,502.00	-5.8%
110244 673204	Long Term Disability	1,623.84	1,120.33	1,650.00	1,650.00	0.0%
Total		175,657.92	161,784.71	163,656.00	173,862.00	6.2%
75 OTHER STAFF COSTS						
110244 675101	Uniforms & Clothing	1,254.00	948.75	1,380.00	1,035.00	-25.0%
Total		1,254.00	948.75	1,380.00	1,035.00	-25.0%
80 MATERIALS & SUPPLIES						

110244 680101	Office Supplies	729.85	1,282.59	650.00	650.00	0.0%
110244 680301	Work Supplies-Admin	2,561.79	2,696.90	2,750.00	2,750.00	0.0%
110244 680501	Memberships	576.59	1,292.59	1,320.00	1,320.00	0.0%
110244 680503	Books & Periodicals	-	-	200.00	200.00	0.0%
110244 680504	Telephone services	1,966.29	1,828.50	1,800.00	1,800.00	0.0%
110244 680505	Postage	1,819.16	1,543.75	1,700.00	1,700.00	0.0%
Total		7,653.68	8,644.33	8,420.00	8,420.00	0.0%
83 PURCHASED SERVICES						
110244 683101	Consultants - General	2,400.00	-	-	-	0.0%
110244 683201	Contracted Services - General	21,030.17	8,623.75	10,000.00	10,000.00	0.0%
110244 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110244 683402	Auto Insurance	2,459.76	2,905.49	2,575.00	2,575.00	0.0%
110244 683501	Training/Conferences	4,964.42	3,325.83	3,650.00	2,738.00	-25.0%
110244 683702	Miscellaneous Services	-	-	-	-	0.0%
Total		30,854.35	14,855.07	16,225.00	15,313.00	-5.6%
86 FACILITY & PLANT						
110244 686550	M & R	-	-	-	-	0.0%
Total		-	-	-	-	0.0%
88 EQUIPMENT / LEASES						
110244 680401	Equip / Small Tools	4,501.88	-	200.00	200.00	0.0%
Total		4,501.88	-	200.00	200.00	0.0%

Public Works Departments

Fleet Services

Engineering

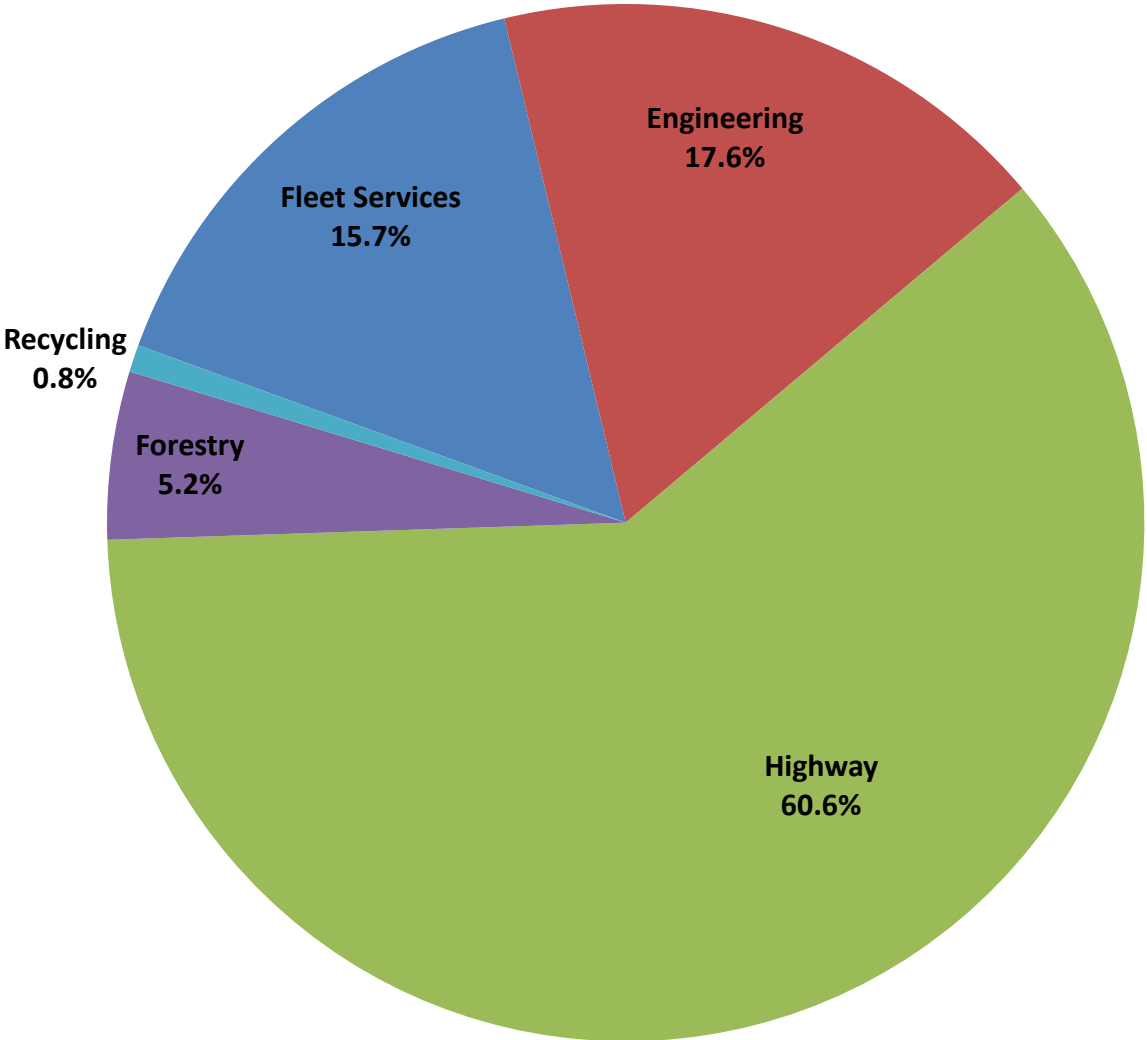
Highway

Recycling

Forestry

CITY OF MEQUON

**2021 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.

2020 Accomplishments

- Provided cost effective vehicle and equipment repairs for all divisions/departments. Completed an estimated 700-750 repairs and preventive maintenance services.
- Purchased a new Bobcat Toolcat, John Deere roadside mower and welder for maintenance shop.
- Leased four Chevy Malibu's for City Hall fleet.
- Working on replacing a one-ton plow truck and two new sewer department service trucks.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Equipment in Fleet	340+	340+	340+	340	340
Repair Operations	950	746	762	750	750

2021 Objectives

- Provide cost effective vehicle and equipment repairs for all divisions/departments.
- Manage the DPW equipment replacement fund within the 2021 budget appropriation.
- Utilize resources to estimate fuel usage and prices. For 2021, Public Works expects to use 12,500 gallons of unleaded gasoline and 33,500 gallons of diesel fuel. This is based on yearly averages. Budget is based on an estimate of \$2.046 per gallon for unleaded and \$2.346 per gallon for diesel fuel using US Energy Information Administration outlook.

Staffing for 2021

Positions (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budgeted
Chief Mechanic	1.00	1.00	1.00	0.00	0.00
Fleet Superintendent	0.00	0.00	0.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00	2.00
Maintenance Intern/Apprentice (PT)	0.00	0.00	0.00	0.00	0.00

Estimated 2021 Revenue

None

Adopted 2021 Budget

\$517,278



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended		Percent Change
				Budget	2021 Adopted	
355 Fleet Services		530,196.49	504,459.06	532,105.00	517,278.00	-2.8%
70 SALARIES						
110355 670101	Salaries	169,874.65	171,872.84	190,121.00	189,754.00	-0.2%
110355 670104	Vacation	-	-	-	-	0.0%
110355 670105	Sick Pay	-	-	-	-	0.0%
110355 670106	Comp Time	2,406.38	3,242.36	2,500.00	2,500.00	0.0%
110355 670201	OverTime	3,311.26	2,023.82	3,000.00	3,000.00	0.0%
110355 670204	Paid Time Off	15,783.64	16,170.27	-	-	0.0%
110355 670205	Medical Leave	-	1,954.69	-	-	0.0%
110355 670301	Longevity	-	-	-	-	0.0%
Total		191,375.93	195,263.98	195,621.00	195,254.00	-0.2%
73 FRINGE BENEFITS						
110355 673101	Social Security	13,987.96	14,091.70	13,787.00	13,465.00	-2.3%
110355 673102	Retirement	12,613.76	13,250.27	12,834.00	12,809.00	-0.2%
110355 673103	Worker's Comp Insurance	6,773.11	6,362.16	6,531.00	6,531.00	0.0%
110355 673104	Unemployment Compensation	-	-	-	-	0.0%
110355 673201	Health Insurance	61,487.87	65,654.58	65,580.00	67,457.00	2.9%
110355 673202	Dental Insurance	1,102.79	2,120.75	2,036.00	2,005.00	-1.5%
110355 673203	Life Insurance	322.86	341.74	331.00	342.00	3.3%
110355 673204	Long Term Disability	810.06	745.42	800.00	800.00	0.0%
Total		97,098.41	102,566.62	101,899.00	103,409.00	1.5%
75 OTHER STAFF COSTS						
110355 675101	Uniforms & Clothing	1,035.00	1,035.00	1,035.00	1,035.00	0.0%
110355 675102	Tool Allowance	449.99	447.36	450.00	450.00	0.0%
Total		1,484.99	1,482.36	1,485.00	1,485.00	0.0%

80 MATERIALS & SUPPLIES						
110355 680101	Office Supplies	275.86	235.84	300.00	300.00	0.0%
110355 680301	Work Supplies	78,382.85	86,313.41	86,000.00	73,255.00	-14.8%
110355 680402	Motor Fuels & Lubricant	137,563.93	94,156.22	125,000.00	121,775.00	-2.6%
110355 680504	Telephone services	89.28	84.14	150.00	150.00	0.0%
110355 680505	Postage	-	-	-	-	0.0%
Total		216,311.92	180,789.61	211,450.00	195,480.00	-7.6%
83 PURCHASED SERVICES						
110355 683101		-	-	-	-	0.0%
110355 683402	Auto Insurance	2,056.85	2,425.68	2,150.00	2,150.00	0.0%
Total		2,056.85	2,425.68	2,150.00	2,150.00	0.0%
86 FACILITY & PLANT						
110355 686303	Sewer - DPW bldgs	-	-	-	-	0.0%
110355 686403	Water - DPW bldgs	-	-	-	-	0.0%
110355 686550	M & R	19,378.93	20,128.54	17,000.00	17,000.00	0.0%
Total		19,378.93	20,128.54	17,000.00	17,000.00	0.0%
88 EQUIPMENT / LEASES						
110355 680401	Equip / Small tools	2,489.46	1,802.27	2,500.00	2,500.00	0.0%
Total		2,489.46	1,802.27	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 Plan 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.

2020 Accomplishments

- Administered the road program contracts on schedule and within COVID protocols and limitations.
- Re-laid water main and reconstructed Range Line Court, including implementation of drainage improvements.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Development Plan Reviews	30	86	75	50	40
Right-of-way Permits issued	248	210	217	200	200
Fill Permits Issued	10	21	40	15	15
Erosion Control Permits Inspected	15	21	36	20	20
Pond Certifications	63	48	60	43	45
Drainage Concerns Inspected	34	90	100	75	75
Publicly Bid Projects	4	4	4	6	4
Drainage Projects (Designed)	17	18	47	30	30

Road Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Miles of Subdivision Roads	141.51	142.59	144.65	144.88	144.88
Miles of Arterial Roads	68.33	68.33	68.33	68.33	68.33
Miles of Road Crack Sealed	67.35	26.85	52.02	48.41	50.00
Miles of Road GSB-88 Sealed	22.40	21.05	14.10	9.88	10.00
Miles of Roads Milled/Wedge Overlay	4.15	0.47	2.31	0.56	1.00
Miles of Road Pulverized & Paved	5.06	6.82	0.77	0.79	1.00
Percentage of Roadways Inspected	100%	100%	100%	100%	100%

2021 Objectives

- As 2021 is the third year in the borrowing, it is the programs goal to utilize the remaining funds in the most efficient manner to complete the most road projects possible.
- Implement the anticipated reissuance of the City's stormwater permit.
- Update the Standard Specification for Land Development.

Staffing for 2021

Positions (FTE)	2019 Actual	2020 Projected	2021 Budgeted
DPW/City Engineer	0.50	0.50	0.50
Assistant City Engineer	1.00	1.00	1.00
Engineering Tech. I	1.00	1.00	1.00
Engineering Tech. II Field	1.00	1.00	1.00
Engineering Tech. II Admin	0.75	0.75	0.75
Administrative Secretary	1.00	1.00	1.00
Summer Interns	2.00	0.00	2.00

Estimated 2021 Revenue

\$72,200

Adopted 2021 Budget

\$581,150



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended		Percent Change
				Budget	2021 Adopted	
358 Engineering		638,381.20	530,819.44	510,364.00	581,150.00	13.9%
70 SALARIES						
110358 670101	Salaries	302,070.47	256,108.43	292,451.00	331,874.00	13.5%
110358 670104	Vacation	-	-	-	-	0.0%
110358 670105	Sick Pay	-	-	-	-	0.0%
110358 670106	Comp Time	488.96	1,120.88	-	-	0.0%
110358 670201	OverTime	362.39	272.49	1,000.00	500.00	-50.0%
110358 670204	Paid Time Off	37,765.93	24,556.34	-	-	0.0%
110358 670205	Medical Leave	-	-	-	-	0.0%
110358 670206	EmergLeave	-	-	-	-	0.0%
110358 670301	Longevity	-	-	-	-	0.0%
Total		340,687.75	282,058.14	293,451.00	332,374.00	13.3%
73 FRINGE BENEFITS						
110358 673101	Social Security	24,598.41	20,463.17	23,106.00	24,132.00	4.4%
110358 673102	Retirement	20,234.54	18,731.63	20,452.00	22,186.00	8.5%
110358 673103	Worker's Comp Insurance	13,627.47	8,509.17	8,735.00	8,655.00	-0.9%
110358 673104	Unemployment Compensation	-	-	-	-	0.0%
110358 673201	Health Insurance	85,037.38	68,331.66	68,512.00	99,755.00	45.6%
110358 673202	Dental Insurance	2,283.76	2,258.07	2,454.00	3,510.00	43.0%
110358 673203	Life Insurance	666.48	428.41	609.00	463.00	-24.0%
110358 673204	Long Term Disability	2,214.41	1,390.22	2,200.00	2,200.00	0.0%
Total		148,662.45	120,112.33	126,068.00	160,901.00	27.6%
75 OTHER STAFF COSTS						
110358 675101	Uniforms & Clothing	488.75	43.12	345.00	-	-100.0%
Total		488.75	43.12	345.00	-	-100.0%

80 MATERIALS & SUPPLIES						
110358 680101	Office Supplies	681.66	213.83	500.00	500.00	0.0%
110358 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110358 680301	Work Supplies-Admin	737.65	836.31	750.00	750.00	0.0%
110358 680501	Memberships	740.00	760.00	750.00	750.00	0.0%
110358 680502	Printing/Publications	-	-	-	-	0.0%
110358 680503	Books & Periodicals	-	-	-	-	0.0%
110358 680504	Telephone services	2,132.39	2,535.67	2,400.00	2,400.00	0.0%
110358 680505	Postage	629.84	784.95	800.00	800.00	0.0%
Total		4,921.54	5,130.76	5,200.00	5,200.00	0.0%
83 PURCHASED SERVICES						
110358 683101	Consultants - General	10,315.39	8,142.25	11,000.00	11,000.00	0.0%
110358 683102	Consultants - Plan Comm Suprt	69,031.92	95,673.00	50,000.00	50,000.00	0.0%
110358 683201	Contracted Services - General	8,367.54	11,205.35	15,500.00	12,500.00	-19.4%
110358 683202	Contracted Services - Maint.	47,050.84	-	-	-	0.0%
110358 683402	Auto Insurance	2,963.40	3,497.69	3,100.00	3,100.00	0.0%
110358 683501	Training/Conferences	1,649.00	753.08	1,500.00	1,875.00	25.0%
Total		139,378.09	119,271.37	81,100.00	78,475.00	-3.2%
86 FACILITY & PLANT						
110358 686550	M & R	-	-	-	-	0.0%
Total		-	-	-	-	0.0%
88 EQUIPMENT / LEASES						
110358 680401	Equip / Small Tools	213.42	578.87	500.00	500.00	0.0%
110358 688101	Photocopiers	4,029.20	3,624.85	3,700.00	3,700.00	0.0%
Total		4,242.62	4,203.72	4,200.00	4,200.00	0.0%

Highway

Program Description

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

2020 Accomplishments

- Maintained safe service levels for winter snowplowing and road maintenance to meet all conditions. Multiple DPW divisions contributed to snow control operations through inter-divisional cooperation during 29 snow events throughout the year.
- Completed 11 of 31 projects within the major & secondary drainage CIP.
- Completed 12 of 15 Highway Division projects.
- Completed 3 of 6 crossroad culvert replacements.
- Shoulder graded 46 miles along main roads within the City.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Driveway Culverts Installed	40	20	28	30	30
Catch Basins Inspected	50	100	100	100	100
Snow Events	12	36	42	35	35
Tree Removals	1,800	2,800	3150	2800	2800
Tree Plantings	250	277	147	500	500
Tree Pruned	350	150	150	200	200
Christmas Tree Chipping	1,200	1,240	1183	1200	1200

2021 Objectives

- Fill vacancies to restore full staffing levels.
- Reduce salt usage through efficient anti-icing and pre-wetting operations.
- Replace street signs to meet FHWA guidelines.

Staffing for 2021

Positions (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Director of Public Works/City Engineer	0.50	0.50	0.50	0.50	0.50
Deputy Director of Public Works	0.00	0.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	0.50	0.50	0.50
Director of Parks and Operations	0.50	0.50	0.00	0.00	0.00
Highway Superintendent	0.00	1.00	1.00	1.00	1.00
Highway Section Foreman	4.00	4.00	4.00	4.00	4.00
Highway Equipment Operator-Heavy	3.00	3.00	3.00	1.00	1.00
Heavy Equipment Operator-Regular	1.00	1.00	1.00	0.00	0.00
Heavy Equipment Operator	0.00	0.00	2.00	3.00	3.00
Highway Worker	4.00	4.00	1.00	1.00	3.00
Highway/Parks Maintenance Workers	2.50	0.00	2.50	2.50	1.50
Summer Seasonal	5.00	5.00	5.00	5.00	5.00

Estimated 2021 Revenue

\$47,250

Adopted 2021 Budget

\$1,999,217



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended		Percent Change
				Budget	2021 Adopted	
359 Highway		2,086,363.65	1,868,360.70	1,912,555.00	1,999,217.00	4.5%
70 SALARIES						
110359 670101	Salaries	817,926.38	794,113.12	892,163.00	965,471.00	8.2%
110359 670104	Vacation	-	-	-	-	0.0%
110359 670105	Sick Pay	-	-	-	-	0.0%
110359 670106	Comp Time	36,617.27	30,671.28	-	-	0.0%
110359 670201	OverTime	47,544.33	26,423.05	30,000.00	43,000.00	43.3%
110359 670204	Paid Time Off	84,690.79	52,683.86	-	-	0.0%
110359 670205	Medical Leave	19,928.75	10,262.11	-	-	0.0%
110359 670206	EmergLeave	-	7,302.51	-	-	0.0%
110359 670301	Longevity	-	-	-	-	0.0%
Total		1,006,707.52	921,455.93	922,163.00	1,008,471.00	9.4%
73 FRINGE BENEFITS						
110359 673101	Social Security	72,764.86	66,972.81	71,000.00	70,277.00	-1.0%
110359 673102	Retirement	62,195.10	61,550.00	63,017.00	63,659.00	1.0%
110359 673103	Worker's Comp Insurance	28,026.54	28,654.55	29,415.00	29,115.00	-1.0%
110359 673104	Unemployment Compensation	-	-	-	-	0.0%
110359 673201	Health Insurance	282,928.97	237,222.47	238,008.00	265,368.00	11.5%
110359 673202	Dental Insurance	7,949.35	8,060.87	8,060.00	9,554.00	18.5%
110359 673203	Life Insurance	1,984.40	1,525.09	1,869.00	1,490.00	-20.3%
110359 673204	Long Term Disability	5,267.88	3,661.93	3,700.00	5,200.00	40.5%
Total		461,117.10	407,647.72	415,069.00	444,663.00	7.1%
75 OTHER STAFF COSTS						
110359 675101	Uniforms & Clothing	5,298.75	4,923.50	5,175.00	5,175.00	0.0%
Total		5,298.75	4,923.50	5,175.00	5,175.00	0.0%
80 MATERIALS & SUPPLIES						

110359 680101	Office Supplies	601.27	360.15	800.00	800.00	0.0%
110359 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110359 680301	Work Supplies-Admin	712.73	963.89	750.00	750.00	0.0%
110359 680320	Work Supp-Snow & Ice	298,288.99	200,689.79	220,000.00	235,320.00	7.0%
110359 680321	Work Supp-Street Maint	48,783.04	48,109.80	50,000.00	51,000.00	2.0%
110359 680322	Work Supp-Signs/Stripin	35,055.95	36,546.88	35,088.00	35,088.00	0.0%
110359 680323	Work Supp-Culverts	25,973.26	21,973.86	30,000.00	25,000.00	-16.7%
110359 680324	Work Supp-Blvd	-	-	-	-	0.0%
110359 680351	Work Supplies-Forestry	3,104.29	-	-	-	0.0%
110359 680501	Memberships	100.00	100.00	100.00	100.00	0.0%
110359 680502	Printing/Publications	-	-	-	-	0.0%
110359 680503	Books & Periodicals	-	-	-	-	0.0%
110359 680504	Telephone services	2,220.63	2,185.15	2,500.00	2,500.00	0.0%
110359 680505	Postage	300.04	137.85	120.00	120.00	0.0%
Total		415,140.20	311,067.37	339,358.00	350,678.00	3.3%
83 PURCHASED SERVICES						
110359 683101	Consultants - General	-	-	-	-	0.0%
110359 683201	Contracted Services - General	40,739.44	34,286.80	37,940.00	26,240.00	-30.8%
110359 683202	Contracted Services - Maint.	3,936.29	16,972.10	17,400.00	10,000.00	-42.5%
110359 683402	Auto Insurance	31,771.43	37,698.20	37,700.00	33,400.00	-11.4%
110359 683501	Training/Conferences	1,146.50	993.88	1,000.00	750.00	-25.0%
Total		77,593.66	89,950.98	94,040.00	70,390.00	-25.1%
86 FACILITY & PLANT						
110359 686115	Electric - Street Lights	100,658.70	101,785.42	105,000.00	102,590.00	-2.3%
110359 686303	Sewer - DPW bldgs	1,977.06	1,986.51	2,200.00	2,200.00	0.0%
110359 686403	Water - DPW bldgs	4,582.43	7,107.80	7,100.00	4,600.00	-35.2%
110359 686550	M & R	12,010.50	21,296.04	20,750.00	8,750.00	-57.8%
Total		119,228.69	132,175.77	135,050.00	118,140.00	-12.5%
88 EQUIPMENT / LEASES						
110359 680401	Equip / Small Tools	961.69	1,134.63	1,200.00	1,200.00	0.0%
110359 688101	Photocopiers	16.04	4.80	-	-	0.0%
110359 688110	Other Leased Equipment	-	-	-	-	0.0%
110359 688120	Rentals	300.00	-	500.00	500.00	0.0%
Total		1,277.73	1,139.43	1,700.00	1,700.00	0.0%

Recycling

Program Description

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. No changes are anticipated for 2021. As illustrated below, annual permit revenues exceed out-of-pocket expenses.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Brush Permits Issued	1,555	1,180	1,602	1,550	1,550

Staffing for 2021

Positions (FTE)	2019 Actual	2020 Budget	2021 Budgeted
Recycling Landfill Attendant (PT)	0.50	0.50	0.50

Estimated 2021 Revenue

\$40,000

Adopted 2021 Budget

\$27,946



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020		Percent Change
				Amended Budget	2021 Adopted	
368 Recycling						
		30,488.78	30,532.60	27,888.00	27,946.00	0.2%
70 SALARIES						
110368 670101	Salaries	6,935.50	6,402.00	5,834.00	5,777.00	-1.0%
110368 670201	Overtime	-	-	500.00	500.00	0.0%
Total		6,935.50	6,402.00	6,334.00	6,277.00	-0.9%
73 FRINGE BENEFITS						
110368 673101	Social Security	530.55	489.70	447.00	442.00	-1.1%
110368 673102	Retirement	-	-	-	-	0.0%
110368 673103	Worker's Comp Insurance	201.53	201.65	207.00	207.00	0.0%
110368 673104	Unemployment Compensation	-	-	-	-	0.0%
110368 673201	Health Insurance	-	-	-	-	0.0%
Total		732.08	691.35	654.00	649.00	-0.8%
80 MATERIALS & SUPPLIES						
110368 680502	Printing/Publications	94.20	131.25	-	-	0.0%
Total		94.20	131.25	-	-	0.0%
83 PURCHASED SERVICES						
110368 683201	Contracted Services - General	21,875.00	22,325.00	20,000.00	20,000.00	0.0%
110368 683702	Miscellaneous Services	-	-	-	-	0.0%
Total		21,875.00	22,325.00	20,000.00	20,000.00	0.0%
88 EQUIPMENT / LEASES						
110368 688120	Rentals	852.00	983.00	900.00	1,020.00	13.3%
Total		852.00	983.00	900.00	1,020.00	13.3%

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.

2020 Accomplishments

- The Forestry Division along with Highway and Parks Divisions are responsible for the removal of 2,800 tree removals in 2020.
- Hired two full-time forestry staff.
- Stump grinding and restoration of 2,800 trees, equaling over 540 yards of topsoil.
- Tree replacement of 642- 2" trees.
- Managed one planting contract.
- Drive-thru Arbor Day tree give away.
- Updated the Nuisance Tree Ordinance.
- Developed courtesy letter for ash removal on private property.
- Administered and managed three removal contracts.

Key Performance Indicators

Activity	2019 Actual	2020 Projected	2021 Budgeted
Ash Trees Removed	2,600	2,800	2,800
Other Trees Removed	200	300	300
Trees Planted	350	700	700

2021 Objectives

- Continue efforts in EAB removal and replacement with new and existing city personnel.
- Spring and Summer contract for EAB removal.
- Continue Public Works updates.
- Continue public outreach and education.
- Continue improvements and efficiency of GIS.
- Improve response time utilizing online submission forms and website updates.
- Continue improving annual Arbor Day Celebration.

Staffing for 2021

Positions (FTE)	2019 Actual	2020 Actual	2021 Budget
Summer Intern – Forestry	0.00	0.00	1.00
Forestry Worker	0.00	2.00	2.00

Estimated 2021 Revenue

None

Adopted 2021 Budget

\$172,652



City of Mequon

2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Amended		Percent Change	
			2020 Actuals	Budget		
Forestry		-	126,528.95	130,072.00	172,652.00	32.7%
70 SALARIES						
110363 670101	Salaries	-	70,293.32	70,808.00	102,722.00	45.1%
110363 670201	Overtime	-	215.69	-	1,500.00	0.0%
Total		-	70,509.01	70,808.00	104,222.00	47.2%
73 FRINGE BENEFITS						
110363 673101	Social Security	-	2,909.78	2,987.00	6,970.00	133.3%
110363 673102	Retirement	-	24,643.49	24,872.00	6,494.00	-73.9%
110363 673103	Worker's Comp Ins	-	144.32	150.00	2,987.00	1891.3%
110363 673201	Health Insurance	-	-	590.00	31,633.00	5261.5%
110363 673203	Life Insurance	-	518.00	690.00	194.00	-71.9%
110363 673204	Long Term Disability	-	9,753.70	12,262.00	590.00	-95.2%
110363 675101	Uniforms & Clothing	-	200.60	360.00	690.00	91.7%
Total		-	38,169.89	41,911.00	49,558.00	18.2%
80 MATERIALS & SUPPLIES						
110363 680351	Work Supplies	-	9,753.70	12,262.00	12,562.00	2.4%
110363 680504	Telephone Service	-	200.60	360.00	360.00	0.0%
110363 680505	Postage	-	43.00	200.00	200.00	0.0%
Total		-	43.00	200.00	13,122.00	6461.0%
83 PURCHASED SERVICES						
110363 683501	Training/Conferences	-	800.00	1,000.00	750.00	-25.0%
Total		-	800.00	1,000.00	750.00	-25.0%
88 EQUIPMENT / LEASES						
110363 680401	Equip / Small Tools	-	4,304.39	5,000.00	5,000.00	0.0%
Total		-	4,304.39	5,000.00	5,000.00	0.0%

Community Enrichment

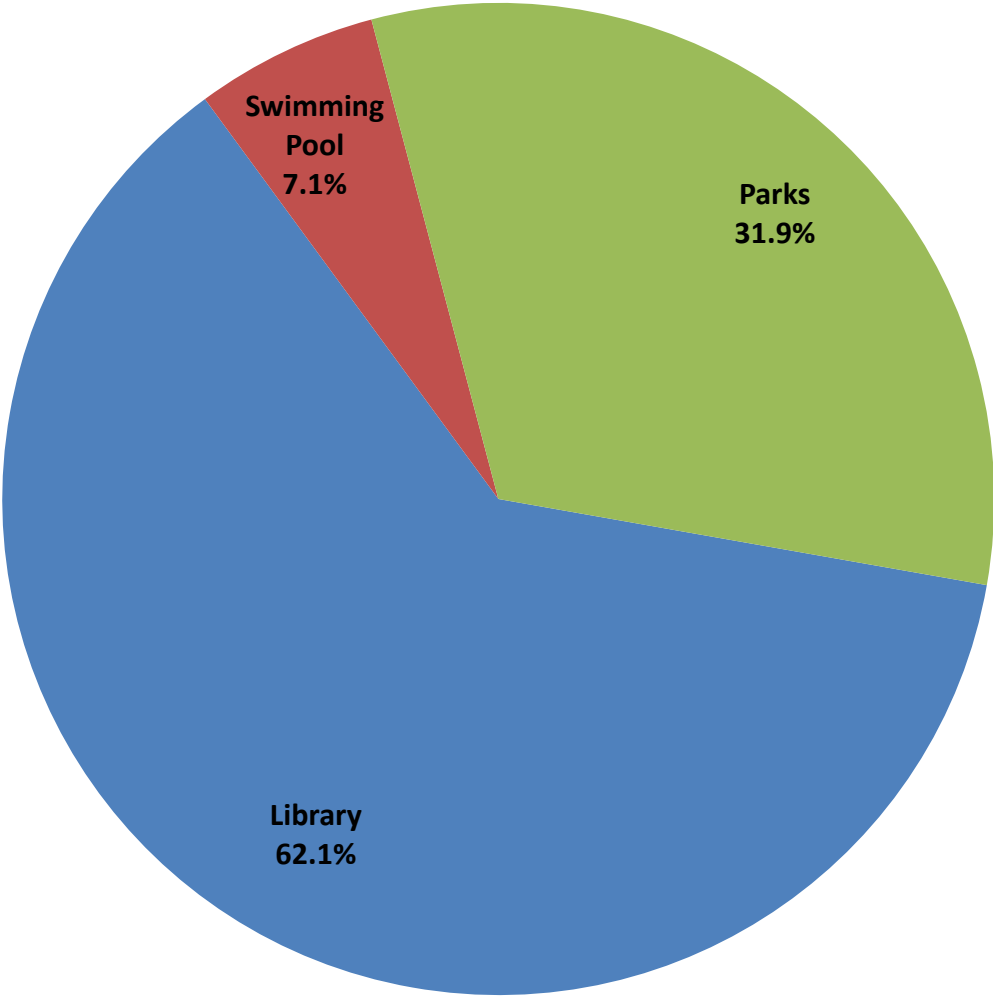
Swimming Pool

Parks

Library Services

CITY OF MEQUON

**2021 Community Enrichment Expenditures
Budget Percentages by Department**



Swimming Pool

Program Description

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

2020 Accomplishments

- Generated a 2020 Pool Operations Policy to open the only public, municipal pool in Ozaukee County.
- Operated the pool during a pandemic with evolving recommendations from health agencies.
- Incorporated credit card payments for attendance.
- Re-evaluated and adjusted polices and hours of operation during the season.
- Completed pool heater repair/upgrades.
- Completed valve body replacement.

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budgeted
Attendance	9,735	10,928	9,051	8,081	9,000
Mequon Family Passes Sold	274	254	243	107	250
Family Super Passes Sold	213	208	200	N/A	200

2021 Objectives

- Evaluate 2020 Pool Operations Policy to determine which policies should remain for the 2021 season.
- Pool heater repair /upgrades.
- Valve body replacement.
- Revisit pool operating hours, adult swim times and accommodations for swim lessons.
- Reactivate the Super Pass program with adjacent Ozaukee County pools.

Estimated 2021 Revenue

\$66,200

Adopted 2021 Budget

\$101,363



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended Budget	2021 Adopted	Percent Change
472 Swimming Pool		99,953.54	107,162.56	114,408.00	101,363.00	-11.4%
70 SALARIES						
110472 670101	Salaries	52,480.10	60,882.60	58,000.00	48,280.00	-16.8%
110472 670201	OverTime	-	-	-	-	0.0%
Total		52,480.10	60,882.60	58,000.00	48,280.00	-16.8%
73 FRINGE BENEFITS						
110472 673101	Social Security	4,014.89	4,657.49	4,590.00	4,590.00	0.0%
110472 673103	Worker's Comp Insurance	2,012.29	1,965.83	2,018.00	2,018.00	0.0%
Total		6,027.18	6,623.32	6,608.00	6,608.00	0.0%
75 OTHER STAFF COSTS						
110472 675101	Uniforms & Clothing	740.99	971.62	1,000.00	1,000.00	0.0%
Total		740.99	971.62	1,000.00	1,000.00	0.0%
80 MATERIALS & SUPPLIES						
110472 680301	Work Supplies-Admin	9,166.37	5,844.14	9,000.00	9,000.00	0.0%
Total		9,166.37	5,844.14	9,000.00	9,000.00	0.0%
83 PURCHASED SERVICES						
110472 683201	Contracted Services - General	8,921.16	9,743.06	9,000.00	9,600.00	6.7%
110472 683501	Training / Conferences	-	-	-	375.00	0.0%
Total		8,921.16	9,743.06	9,000.00	9,975.00	10.8%

86 FACILITY & PLANT						
110472 686150	Electric - Other	9,737.99	8,861.73	10,500.00	10,000.00	-4.8%
110472 686250	Gas-Other	2,098.45	2,297.43	6,800.00	3,000.00	-55.9%
110472 686305	Sewer - Pool	550.40	251.07	450.00	450.00	0.0%
110472 686405	Water - Pool	8,186.06	6,483.66	8,800.00	8,800.00	0.0%
110472 686550	M & R	1,852.22	5,093.90	4,000.00	4,000.00	0.0%
Total		22,425.12	22,987.79	30,550.00	26,250.00	-14.1%
88 EQUIPMENT / LEASES						
110472 680401	Equip / Small Tools	192.62	110.03	250.00	250.00	0.0%
Total		192.62	110.03	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, 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.

2020 Accomplishments

- Interior and Exterior improvements at Rotary Pavilion - painting, siding, LED lighting, flooring, and windows.
- 40 ash trees removed and replaced in parks.
- Kayak ramp and parking lot extension at Garrison's Glen.
- Creation of Special Event Agreement.
- Creation of Naming Rights Policy.
- Administration and installation of scoreboards at River Barn and Rotary Parks.
- Administered special event agreement to allow goats to feed on invasive species in Rotary Park.
- 40 tons of gravel installed at Katherine Kearney Carpenter Park to resurface trails.
- Successful administration of multiple sport season's during COVID-19.
- Implementation of goals and objectives as outlined by the Park and Open Space Plan.
- Developed a CIP list that was prioritized by the Park and Open Space Board.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 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	4
Piers	2	2	2	2	2
Turf Acres Maintained	170	170	170	170	170
- Hard Surface Trail Miles	6	6	6	6	6
- Gravel/Chip Trail Miles	7.5	9.5	9.5	9.5	9.5

2021 Objectives

- Update CIP list for 2021 and continue to work on park and open space improvements.
- Implement the facility maintenance and capital projects identified in the 2018 Facility Assessment Study.
- Review fee schedule.
- Continue to review policies and initiatives to increase transparency and service to residents and user groups.

- Continue to implement and improve upon goals and objectives as outlined in the 2019 Park and Open Space Plan.

Staffing for 2021

Positions (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Parks and Forestry Superintendent	0.00	0.00	1.00	1.00	1.00
Parks Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Highway/Parks Maintenance Workers	1.00	5.00	2.50	2.50	1.50
Summer Seasonal	0.00	5.00	5.00	5.00	5.00
Weekend Seasonal	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	0.40	0.50	0.50	0.50	0.50

Estimated 2021 Revenue

\$45,000

Adopted 2021 Budget

\$543,032



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended		Percent Change
				Budget	2021 Adopted	
474 Parks		627,923.25	564,072.41	579,098.00	543,032.00	-6.2%
70 SALARIES						
110474 670101	Salaries	307,759.72	285,782.68	313,219.00	291,858.00	-6.8%
110474 670106	Comp Time	4,527.69	3,246.52	-	-	0.0%
110474 670201	OverTime	4,031.41	893.10	3,000.00	3,000.00	0.0%
110474 670204	Paid Time Off	21,556.40	21,892.93	(1,000.00)	-	-100.0%
110474 670205	Medical Leave	1,541.80	484.32	-	-	0.0%
110474 670206	EmergLeave	-	1,241.07	-	-	0.0%
Total		339,417.02	313,540.62	315,219.00	294,858.00	-6.5%
73 FRINGE BENEFITS						
110474 673101	Social Security	24,669.37	22,437.36	23,550.00	20,756.00	-11.9%
110474 673102	Retirement	20,419.62	20,234.59	20,300.00	18,188.00	-10.4%
110474 673103	Worker's Comp Insurance	9,472.03	11,683.93	11,994.00	11,844.00	-1.3%
110474 673104	Unemployment Compensation	-	-	-	-	0.0%
110474 673201	Health Insurance	88,854.77	99,321.38	99,838.00	94,124.00	-5.7%
110474 673202	Dental Insurance	1,577.75	2,532.98	2,535.00	2,507.00	-1.1%
110474 673203	Life Insurance	629.98	660.59	657.00	633.00	-3.7%
110474 673204	Long Term Disability	1,912.90	962.77	1,900.00	1,900.00	0.0%
Total		147,536.42	157,833.60	160,774.00	149,952.00	-6.7%
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	285.59	203.20	200.00	200.00	0.0%
110474 680204	Janitor Supplies-Parks	1,956.04	2,201.60	2,600.00	2,600.00	0.0%
110474 680301	Project Supplies	10,239.67	7,045.85	7,000.00	7,000.00	0.0%
110474 680324	Work Supp-Blvd	1,756.06	1,479.65	3,000.00	3,000.00	0.0%
110474 680340	Work Supp-Rotary Park	4,317.37	4,994.89	5,000.00	5,000.00	0.0%
110474 680341	Work Supp-City Hall	4,114.00	4,015.06	4,000.00	4,000.00	0.0%
110474 680342	Work Supplies-River Barn	3,752.55	3,325.62	4,000.00	4,000.00	0.0%
110474 680343	Work Supplies-Lemke	3,006.85	2,607.08	2,000.00	2,000.00	0.0%
110474 680344	Work Supp-Garrisons Gle	384.11	554.50	500.00	500.00	0.0%
110474 680345	Work Supp-Settlers Park	675.50	136.73	1,000.00	1,000.00	0.0%
110474 680501	Memberships	-	-	250.00	250.00	0.0%
110474 680503	Books & Periodicals	-	-	-	-	
110474 680504	Telephone services	462.00	669.49	900.00	500.00	-44.4%
110474 680505	Postage	399.27	128.70	350.00	350.00	0.0%
Total		31,349.01	27,362.37	30,800.00	30,400.00	-1.3%
83 PURCHASED SERVICES						
110474 683101	Consultants - General	48,554.89	-	-	-	0.0%
110474 683201	Contracted Services - General	5,733.00	2,280.00	3,510.00	3,105.00	-11.5%
110474 683202	Contracted Services - Maint.	25,790.00	29,273.25	32,325.00	31,805.00	-1.6%
110474 683402	Auto Insurance	4,575.04	5,386.67	4,775.00	4,775.00	0.0%
110474 683501	Training/Conferences	586.57	390.40	400.00	615.00	53.8%
Total		85,239.50	37,330.32	41,010.00	40,300.00	-1.7%
86 FACILITY & PLANT						
110474 686121	Electric - Rotary Park	8,684.22	6,794.35	7,825.00	7,500.00	-4.2%
110474 686122	Electric-River Barn	1,438.11	1,251.44	1,660.00	1,500.00	-9.6%
110474 686123	Electric- Yankee Settler	-	-	-	-	
110474 686124	Electric - Lemke Park	273.26	303.02	500.00	400.00	-20.0%
110474 686150	Electric - Batzler	1,116.10	793.91	1,650.00	1,000.00	-39.4%

110474 686221	Gas-Rotary Park	913.79	1,207.49	850.00	1,100.00	29.4%
110474 686222	Gas-River Barn Park	714.90	658.49	800.00	800.00	0.0%
110474 686223	Gas-Yankee Settler	-	-	-	-	
110474 686306	Sewer - Parks	167.64	130.65	400.00	200.00	-50.0%
110474 686406	Water - Parks	-	-	-	-	0.0%
110474 686550	M & R	5,453.46	12,711.33	12,730.00	9,480.00	-25.5%
Total		18,761.48	23,850.68	26,415.00	21,980.00	-16.8%
88 EQUIPMENT / LEASES						
110474 680401	Equip / Small Tools	2,268.82	844.82	1,000.00	1,000.00	0.0%
110474 688120	Rentals	2,316.00	2,275.00	2,500.00	3,162.00	26.5%
Total		4,584.82	3,119.82	3,500.00	4,162.00	18.9%



City of Mequon
2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended Budget	2021 Adopted	Percent Change
471	Library Services - Grant	1,050,000.00	1,075,000.00	1,075,000.00	1,058,000.00	-1.6%
83 PURCHASED SERVICES						
110471 683801	Library Support Grant	1,050,000.00	1,075,000.00	1,075,000.00	1,058,000.00	-1.6%
110471 683802	Library Support Grant	-	-	-	-	0.0%
Total		1,050,000.00	1,075,000.00	1,075,000.00	1,058,000.00	-1.6%

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.

2020 Accomplishments

- Developed and implemented the Emergency Loan Fund with \$400K of approved funding and executed 20 emergency local business loans that became a blueprint for other Ozaukee County municipalities.
- Coordinated public input, market data and private sector resources to build consensus and decision making for land use and zoning within the East Growth neighborhood.
- Implementation of past work plan and creation of the 2020 Economic Development Board’s work program including an introduction to three regional agencies in order to align objectives and tools. These regional agencies include Ozaukee County Economic Development, WEDC (Wisconsin Economic Development Corporation) and M7 (Milwaukee 7).
- 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.
- Developed the construction and agreement for the Town Center Gateway feature with committee, Council and Rotary Foundation. Construction on the feature has been executed.
- Conducted annual comprehensive sign enforcement sweep.

Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
CSM/Land Splits	10	13	7	8	10
Conditional Use/Special Exceptions	9	13	7	9	8
Land Use	4	6	7	6	5
Plats	4	6	5	5	6
Developer Conferences	18,000	18,000	18,000	18,000	18,000
Plan Commission Meetings	12	12	10	22	22
Special Sessions	0	0	0	2	2
Development Agreements	3	4	5	6	5

Activity	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Landscape Plan	3	3	2	4	3
Rezoning Recommendations	16	22	7	7	8
Consultation	4	4	1	4	4
Minor Requests	17	20	9	15	14
Concept Plan	3	4	5	4	5
Building/Site Plan Reviews	15	19	16	16	18
Open Space Plans	1	1	0	0	2
Specimen Tree Removal Requests	0	4	2	3	2
Master Sign Plan Approval	6	6	1	3	4
Sign Permits	50	44	42	17	30

2021 Objectives

- Manage and advise multiple stakeholders throughout the process for development proposals and policy analysis.
- Serve as staff liaison to respective boards and commissions.
- Develop policies, zoning, text amendments and tools for the Port Washington Road corridor to plan for redevelopment and future, new development opportunities.
- Continue progress of Town Center development including public and private investment and evaluate additional measures to ensure success of district.
- Continue to improve economic tools, community outreach and service to stakeholders to achieve a high level of citizen satisfaction.

Staffing for 2021

Positions (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Community Development Director	1.00	1.00	1.00	1.00	1.00
Assistant Community Development Director	1.00	1.00	1.00	1.00	1.00
Planner I	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	0.50	0.50	0.50	0.50	0.50

Estimated 2021 Revenue

\$70,500

Adopted 2021 Budget

\$474,150



City of Mequon 2021 Budgetary Comparisons

Accounts	Description	2019 Actuals	2020 Actuals	2020 Amended		Percent Change
				Budget	2021 Adopted	
578 Planning (Community Development)		434,050.53	474,182.72	517,049.00	474,150.00	-8.3%
70 SALARIES						
110578 670101	Salaries	250,420.99	272,748.22	297,738.00	302,669.00	1.7%
110578 670104	Vacation	-	-	-	-	0.0%
110578 670105	Sick Pay	-	-	-	-	0.0%
110578 670106	Comp Time	582.90	1,017.95	-	-	0.0%
110578 670201	OverTime	-	155.66	-	-	0.0%
110578 670204	Paid Time Off	29,428.35	31,147.45	-	-	0.0%
110578 670205	Medical Leave	16,426.81	-	-	-	0.0%
110578 670206	EmergLeave	-	1,830.21	-	-	0.0%
110578 670301	Longevity	-	-	-	-	0.0%
Total		296,859.05	306,899.49	297,738.00	302,669.00	1.7%
73 FRINGE BENEFITS						
110578 673101	Social Security	21,917.49	22,277.90	21,909.00	21,901.00	0.0%
110578 673102	Retirement	19,460.53	20,704.68	20,097.00	20,430.00	1.7%
110578 673103	Worker's Comp Insurance	470.92	489.98	503.00	503.00	0.0%
110578 673104	Unemployment Compensation	-	-	-	-	0.0%
110578 673201	Health Insurance	54,059.25	75,301.40	75,406.00	77,771.00	3.1%
110578 673202	Dental Insurance	1,102.79	2,035.92	2,036.00	2,036.00	0.0%
110578 673203	Life Insurance	576.86	625.27	575.00	640.00	11.3%
110578 673204	Long Term Disability	1,647.18	1,043.84	1,650.00	1,650.00	0.0%
Total		99,235.02	122,478.99	122,176.00	124,931.00	2.3%
80 MATERIALS & SUPPLIES						
110578 680101	Office Supplies	1,567.06	1,600.29	1,500.00	1,500.00	0.0%
110578 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110578 680501	Memberships	1,613.00	3,040.00	1,665.00	1,665.00	0.0%

110578 680502	Printing/Publications	2,667.68	3,267.38	2,400.00	2,400.00	0.0%
110578 680503	Books & Periodicals	-	-	-	1,000.00	0.0%
110578 680504	Telephone services	620.56	883.22	960.00	960.00	0.0%
110578 680505	Postage	4,319.70	3,303.95	4,200.00	4,200.00	0.0%
Total		10,788.00	12,094.84	10,725.00	11,725.00	9.3%
83 PURCHASED SERVICES						
110578 683101	Consultants - General	615.52	3,000.00	57,500.00	7,500.00	-87.0%
110578 683102	Consultants - Plan Comm Suprt	4,150.00	4,300.00	3,500.00	3,500.00	0.0%
110578 683201	Contracted Services - General	18,381.33	20,000.00	20,000.00	20,000.00	0.0%
110578 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110578 683211	Communications-Cable TV	2,679.84	3,000.00	3,000.00	3,000.00	0.0%
110578 683501	Training/Conferences	1,341.77	-	-	825.00	0.0%
Total		27,168.46	30,300.00	84,000.00	34,825.00	-58.5%
86 FACILITY & PLANT						
110578 686550	M & R	-	-	-	-	0.0%
Total		-	-	-	-	0.0%
88 EQUIPMENT / LEASES						
110578 688101	Photocopiers	-	2,409.40	2,410.00	-	-100.0%
Total		-	2,409.40	2,410.00	-	-100.0%

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 years appropriation into the next year for expenditure.

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

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

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